

**Explanation of variances – pro forma**

Name of smaller authority: **Fontmell Magna Parish Council**

County area (local councils and parish meetings only):

Insert figures from Section 2 of the AGAR in all **Blue** highlighted boxes

Next, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- a breakdown of approved reserves on the next tab if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

	2017/18 £	2018/19 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input. <b>DO NOT OVERWRITE THESE BOXES</b>	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	8,041	8,924				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	7,000	7,000	0	0.00%	NO		
3 Total Other Receipts	8,766	3,453	-5,313	60.61%	YES		Please see attached
4 Staff Costs	2,352	4,105	1,753	74.53%	YES		Please see attached
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	12,531	6,244	-6,287	50.17%	YES		Please see attached
7 Balances Carried Forward	8,924	9,028			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	8,924	9,028			NO	VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and Assets	58,192	58,194	2	0.00%	NO		
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

### Explanation of Variances

<b>3. Total other receipts</b>	<b>2017/18</b>	<b>2018/19</b>	<b>Comments</b>
Neighbourhood Plan Grants	7437	2428	The Neighbourhood Plan grants were more in 2017/18 than in 2018/19. The Neighbourhood Plan was completed in November 2018. This is also why the VAT reclaimed is more in 2017/18
VAT	1325	970	
Grant		50	
Interest	4	5	
<b>Total</b>	<b>8766</b>	<b>3453</b>	

<b>4. Staff Costs</b>	<b>2017/18</b>	<b>2018/19</b>	<b>Comments</b>
Staff costs	2352	4105	The Clerk was employed in September 2017 and accordingly was only paid for 7 months at £336 per month - £2352. In 2018/19 the Clerk was employed for the full 12 months - £4032. The costs in 2018/19 also included the costs of the PAYE bookkeeper in the sum of £73.00.

<b>6. All other payments</b>	<b>2017/18</b>	<b>2018/19</b>	
Neighbourhood Plan	8260	2616	As above more work was done on the Neighbourhood Plan in 2017/18.
Maintenance & grass cutting	280	889	In 2018/19 the Pump House was tidied up £35 - Bedchester noticeboard was repaired - £554 (ex VAT). The general grass cutting was £280 in 2017/18 and £300. The Parish Council increased the payment to Vale Garden services by £5 per cut in April 2018.
Miscellaneous/Planning	968	300	In 2017/18 the Parish Council paid £265 for tree works and £490 for planning advice.
Grants	450	700	In 2017/18 a grant to the Village Fete was made - £450. In 2018/19 the following grants were made: Bedchester defibrillator £200.00 and Church graveyard - £500.
VAT	1383	443	The VAT payable in 2017/18 was more than in 2018/19
General expenses	1190	1296	The difference in general expenses as a result of the increases in 2018/19 as follows: Daptc/SICC subs – £66 Training - £24 Insurance - £28 Information commissioner - £35 Website - £30
<b>Total</b>	<b>12531</b>	<b>6244</b>	