

## Explanation of variances – pro forma

Name of smaller authority: **Merriott 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. DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	23,732	59,471					
2 Precept or Rates and Levies	44,000	44,000	0	0.00%	NO		
3 Total Other Receipts	52,415	33,865	-18,550	35.39%	YES		Increased receipts from Burial Ground £ 74.00 Recreation ground rents £ 170.00 Area West Grant £ 5000.00 VAT reclaimed £ 398.00 Messenger payment £ 106.00 Pavilion Income £ 1295.00 Miscellaneous £ 179.00 = £ 7222.00. Decreased receipts from Bowls club rent £ 132.00 CTReduction scheme £ 500.00 S106 money £ 12674.00 ATA/Play Grant £ 10000.00 Other grants £ 2466.00 = £ 25772.00 Calculation :£ 25772.00 less £ 7222.00 = reduction in receipts of £ 18550.00
4 Staff Costs	4,278	3,604	-674	15.76%	YES		Previous Clerk left during the summer and new Clerk not appointed until October,so there were no staff costs for a few months giving reduction of cost by £ 674.00
5 Loan Interest/Capital Repayment	9,050	9,050	0	0.00%	NO		
6 All Other Payments	47,348	83,895	36,547	77.19%	YES		Increased costs: Insurance £ 112.00 S137 grants £ 2450.00 Councillors expenses £ 194.00 Audit fees £ 57.00 Plant repairs and fuel £ 268.00 Recreation ground upgrade (including new play equipment) £ 13725.00 Pavilion improvements and costs £ 3394.00 VAT to be reclaimed £ 5330.00 Car Park refurbishment £ 15920.00 Dog bins £ 173.00. Totals £ 41623.00 Reduced costs: Stationary etc £ 637.00 room hire ( Change of venue) £ 144.00 Publicity £ 51.00 Membership fees £ 328.00 recreation ground maintenance £ 661.00 Burial ground costs £ 830.00 Defibrillator (One purchased last year, none this year) £ 2425.00 Total £ 5076.00 calculation: £ 41623.00 less £ 5076.00 = increase in expenditure of £ 36547.00
7 Balances Carried Forward	59,471	40,787			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	59,471	40,787				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	305,820	316,530	10,710	3.50%	NO		
10 Total Borrowings	110,097	105,195	-4,902	4.45%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable