

Explanation of variances – pro forma for local councils

Deighton Parish Council

The NALC/SLCC 'Practitioners Guide' (paragraph 2.15 onwards) provides guidance on explaining significant variances. Please provide explanations for the following:

- Variances of more than 15% between totals for individual boxes (except variances of less than £200);
- If the total reserves (Box 7) figure is more than twice the annual precept value (Box 2).

Section 1	2015/16 £	2016/17 £	Variance £	Variance %	Detailed explanation of variance (with amounts £)
Box 2 Precept	3653	3677	+24	+0.66	
Box 3 Other Receipts	1099	1479	+380	+34.58	In 2015/6 - website grant - £815.82. In 2016/17 – ward grant 1181.16.
Box 4 Staff costs	2444	2258	-186	-7.61	
Box 5 Loan Interest/ Capital repayments	N/A	N/A	N/A	N/A	
Box 6 Other Payments	3533	2702	-831	-7.61	In 2015/16, purchase of new notice board - £909.89, maintenance - £384.16 + £170.00, website - £600.00, laptop/software - £499.48. Total £2563.53 - all one-off payments. During 2016/17, the unusual/one-off expenses included a total of £690 for maintenance; purchase of coins of £414.96 and a claim for expenses/allowances of £683.09 which had not been claimed during the previous financial year.
Box 9 Fixed assets & long term Assets	7539	7539	0	0	Please note that disposal of the old notice board in Crockey Hill (value £400) was not included in 2015/16 accounts due to error. Following discussion with PKF (Thomas Sheehan), this has now been changed from the original figure of £7939 quoted in the 2015/16 return.
Box 10 Borrowings	N/A	N/A	N/A	N/A	
Explanation					

For 'high' reserves	N/A
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