

Explanation of variances – pro forma

Name of smaller authority: **Littleton and Harestock Parish Council**
 County area (local councils and): **Hampshire**

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).

	2018/19 (Restated) £	2019/20 £	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	121,345	150,480					
2 Precept or Rates and Levies	106,550	109,214	2,664	2.50%	NO		
3 Total Other Receipts	61,898	24,749	-37,149	60.02%	YES		This difference is made up of a reduction in Rate Support Grant from WCC of £1,700, £10507.24 less from WCC CIL rebates, a reduction of £15596.66 in donations plus a reduction of £10459.44 in reclaimed VAT. On the plus side we received an extra £368.28 in interest, £250 from the show society, an extra £166.37 in Sports club fees and an additional £330.83 from the Millenium Hall Trustees.
4 Staff Costs	19,778	16,690	-3,088	15.61%	YES		This difference is made up of a reduction in the clerk's salary of £1619.40 as a new clerk was appointed in September 2018, an increase in the cleaners salary of £260.04, a decrease in Tax&NI of £661.29, and a decrease in staff pension of £1007.55 due to the Parish Council using a different provider. Additionally petrol and parking expenses were reduced by £59.65
5 Loan Interest/Capital Repayment	5,076	0	-5,076	100.00%	YES		The final payment for the loan to resurface the car park was made last year, and therefore no repayment was needed this year.
6 All Other Payments	114,459	74,396	-40,063	35.00%	YES		The difference is made up of an additional £4919.33 in playground and other grounds maintenance, £1000 in legal costs, £2929.12 in website maintenance, £752.50 for training and an extra £198.50 was given out in grants and subscriptions. Car park maintenance, pond maintenance and additional signage costs an extra £308.86, and an extra £53.30 was paid for flower and shrub planting. Insurances costs increased by £89.15, and an extra £259.98 was paid for water and rubbish charges. A reduction in other costs including £43,259.63 in non-building repairs which was considerable last year due to new fencing and resurfacing of tennis courts, £3490.91 less in office costs and Sports Pavilion maintenance, £1430 less emptying dog bins and £45 less on tree maintenance. Additionally a reduction of £2825.49 was expended on VAT.
7 Balances Carried Forward	150,480	193,357			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	150,479	193,355				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	716,159	729,223	13,064	1.82%	NO		
10 Total Borrowings	0	0	0	0.00%	NO		

2018/19 Figures Restated: Please note that item 5 in the 2018/19 figures is restated due to a rounding error, £5,075 identified last year should have been £5,076. This also means that item 7 is reduced by £1 compared to last year.

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

BOX 10 VARIANCE EXPLANATION NOT REQUIRED IF CHANGE CAN BE EXPLAINED BY BOX 5 (CAPITAL PLUS INTEREST PAYMENT)