

Explanation of variances – pro forma for local councils

Escrick

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	13715	13768	+53	+0.39	
Box 3 Other Receipts	9069	2542	-6527	-71.97	<p>In 2015/16 the Parish Council received £6000 to be held temporarily for local group (Escrick Re-energised) - this was paid back in 2016/17; resident donations of £315 towards war memorial refurbishments; £451 from NYCC towards grass cutting; Village Green Committee donation of £580 and a VAT refund of £1428.</p> <p>In 2016/17 the Parish Council received a grant of £795 towards defibrillator/housing; a grant from NYCC Locality Budget of £575.85 towards the refurbishment of the fountain; a donation from Escrick Playing Fields Association of £520; a reduced contribution from NYCC towards grass cutting of £271 and public donations towards the refurbishment of the war memorial of £100. There was no VAT reclaimed during the 2016/17 financial year.</p>
Box 4 Staff costs	2080	5338	+3258	+256.63	<p>Increase in Clerks' hourly rate, hours from 4 to 6 per week and initial overtime for new Clerk. Wages/HMRC increased from £2080 to £5218 as a result. Additionally, payroll provider employed = £120.</p>
Box 5 Loan Interest/ Capital repayments	0	0	0	0	

Box 6 Other Payments	8786	18314	+9528	+208.45	Payments made on behalf of Escrick Re-energised group whose funds were being held temporarily by the PC and refund of balance of funds: total £6000; Also £1137 for church memorial cleaning; £486 for defibrillator purchase: £500 legal fees; grit bins £180; additional insurance cover of £248; laptop repairs/support £140; Roundabout repair £840.
Box 9 Fixed assets & long term Assets	86931	87615	+684	+0.79	
Box 10 Borrowings	0	0	0	0	
Explanation For 'high' reserves	N/A.				