

Explanation of variances – pro forma

Name of smaller authority:

Helmdon 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).

	2018/19 £	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	16,146	17,389				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	18,291	19,685	1,394	7.62%	NO		
3 Total Other Receipts	7,130	11,727	4,597	64.47%	YES		In 2019/20 Helmdon Parish Council received a Community Infrastructure Levy (CIL) of £4707 - there was no CIL income in 2018/19. VAT reclaimed in 2019/20 was £1831 more than in 2018/19 mainly due to the purchase of a Speed Indicator Device. The Council received less income from grants this year, £3390 compared to the £5266 received in 2018/19.
4 Staff Costs	5,000	7,567	2,567	51.34%	YES		Due to a Councillor's Easter holiday, there was a delay in signatories authorising the online banking payment of the Clerk's salary payment for the Feb/March 2019 period. This meant that although the payment was approved by the Council in their meeting on 27th March 2019, it wasn't authorised and released from the Council's bank account until 4th April 2019. At the time that the 2018-19 AGAR was completed, the Council was advised by their internal auditor and Northants CALC to record the delayed payment in the financial year that the money left the bank account (2019-20) rather than the financial year in which it was approved (2018-19). This advice has resulted in an inflated value for Staff Costs in the 2019-20 financial year.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	19,178	16,132	-3,046	15.88%	YES		In 2019-20 Helmdon Parish Council spent significantly less on one off projects (2019-20 £870, 2018-19 £4543) and less on general maintenance (2019-20 £270, 2018-19 £800) but spent more on playground repairs (2019-20 £625, 2018-19 £368), more on community bus trips (2019-20 £1716, 2018-19 £1045) and more on solicitor fees for a land transfer negotiation (2019-20 £324, 2018-19 £63)
7 Balances Carried Forward	17,389	25,102			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	0	0				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	104,392	104,203	-189	0.18%	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