

GREAT NESS & LITTLE NESS PARISH COUNCIL

Variances explanation (for variances over 15% and greater than £200)

Year ending 31.03.20

Section 2	2018/19 £	2019/20	Variance £	Variance %	Detailed explanation of variance (with amounts £)
Box 2 <i>Precept or Rates and Levies</i>	£20,504	£20,889	£385	2%	No explanation needed
Box 3 <i>Total other receipts</i>	£6,755	£62,963	£56,208	832%	See following pages
Box 4 <i>Staff costs</i>	£6,805 RESTAT ED	£9,586	£2,780	41%	See following pages. Restating of 2018/19 figure is to remove mileage from staff costs going forward
Box 5 <i>Loan interest/ capital repayments</i>	£0	£0	£0	N/A	No explanation needed
Box 6 <i>All other payments</i>	£20,044 RESTAT ED	£13,381	-£6,663	-33%	See following pages. Restating of 2018/19 figure is to include mileage in other payments going forward
Box 9 <i>Total fixed assets & long term investments & assets</i>	£14,299	£14,215	-£84	-1%	No explanation needed
Box 10 <i>Total borrowings</i>	£0	£0	£0	n/a	No explanation needed
Explanation for 'high' reserves	See following pages				

Box 3 – Other receipts

Variance	31.03.19	31.03.20	Difference £	Variance %	Explanation (if over 15% and >£200)
Parish Portion - 15% CIL monies	£3,412	£57,635	£54,222	1589%	Due to high level of development
Youth club donations & income	£3,324	£2,467	£-857	-26%	Less income from entrance fees, grants, events
VAT refund	£0	£2,756	£2,756		VAT claim made every 1 to 3 years
Other	£18	£105	£87	483%	2018-19 - donation for scanner from another PC, 2019-20 contributions towards shared office costs from other PCs
	£6,755	£62,963	£56,208	832%	

Box 4 – Staff costs

Variance	31.03.19	31.03.20	Difference £	Variance %	Explanation (if over 15% and >£200)
Salary (Clerk) incl. pension	£6,805	£9,586	£2,780	41%	W/effect from 01.10.2019, clerk's hours were increased from 10 to 15 hours per week due to additional workload. Payscale from 01.04.19 SCP19 (SCP26 on old scales) £12.89 per hour, previously SCP25 (on old scale) £12.012 per hour. Employee pension contributions deducted at a rate of 5.5%, employer contributions deducted at rate of 10.8%. HMRC PAYE Q4 for 2018-19 paid in 2019/20 fin year
	£6,805	£9,586	£2,780	41%	

Box 6 – All other payments

Variance	31.03.19	31.03.20	Difference £	Variance %	Explanation (if over 15% and >£200)
Mileage	£0	£12	£12		
Office Expenses	£228	£422	£194	85%	
Software	£159	£117	£-42	-27%	
Training (Clerk/Councillors)	£125	£124	£-1	-1%	
Meeting Room hire	£0	£150	£150		
Audit (Internal & External)	£330	£350	£20	6%	
Insurance	£605	£611	£6	1%	
Subscriptions (SALC)	£396	£401	£6	1%	
ICO Registration	£35	£35	£0	0%	
Election Costs	£200	£0	£-200	-100%	No election bill 2019/20
GDPR Compliance	£280	£156	£-124	-44%	
Newsletter	£0	£291	£291		
Grounds maintenance	£1,143	£1,298	£155	14%	
RoSPA	£240	£240	£0	0%	
Interim inspections	£0	£0	£0		
Other maintenance	£3,389	£1,321	£-2,068	-61%	Less maintenance needed in 2019/20
Street lighting maintenance/inspections	£0	£98	£98		
Youth worker	£3,500	£4,000	£500	14%	Cost increase 2019/20
Other youth club costs	£1,276	£1,567	£291	23%	
British Legion Poppy Appeal	£284	£35	£-249	-88%	2018/19 - purchase of Silent Soldier as well as wreaths
Portacabin	£157	£122	£-36	-23%	
Village Hall Donations	£2,000	£0	£-2,000	-100%	Donations not made in 2019/20
Neighbourhood CIL	£3,184	£0	£-3,184	-100%	No CIL projects pursued 2019/20
Bus shelter cleaning	£185	£190	£5	3%	
Bus shelter maintenance	£0	£70	£70		
Noticeboards	£60	£60	£0	0%	
War memorials	£678	£0	£-678	-100%	2018/19 - cleaning of war memorials
Footpath maintenance	£165	£210	£45	27%	
VAT	£1,425	£1,502	£77	5%	
	£20,044	£13,381	£-6,663	-33%	

Breakdown of reserves

Less than 100% of the precept is held as a general reserve. The overall high reserves level is primarily due to £66,562 being ringfenced for CIL projects. This money is the Neighbourhood Fund element of CIL levied by the principal authority and it is passed to the parish council to spend. The PC is currently scoping a number of potential CIL projects.

<u>RESERVES</u>	Reserves as at 31.3.20
Ringfenced Reserves	
Local Heritage Grant	£164
Parish Plan	£521
Elections	£1,000
Defibrillators	£400
CIL (Neighbourhood Fund)	£66,562
Transparency Reserve	£400
Youth Club (held in YC/Playing Field account)	£6,279
Playing Field (held in YC/Playing Field account)	£6,061
Total Ringfenced Reserves	£81,387
General Reserves (balance b/f less ringfenced reserves)	£20,439
Total Reserves	£101,778

Prepared by Rebecca Turner, Clerk and RFO, 4th April 2020