

Explanation of variances – pro forma

Name of smaller authority: **Brimpton Parish council**
 County area (local councils and): **West Berkshire**

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).

	2017/18 £	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	27,810	44,178				#REF!																																					
2 Precept or Rates and Levies	18,000	18,000	0	0.00%	NO																																						
3 Total Other Receipts	23,151	4,150	-19,001	82.08%	YES		In 2017/18 the Parish Council received a large donation related to a solar power farm. <table border="1"> <thead> <tr> <th></th> <th>2017/18</th> <th></th> <th>2018/19</th> <th></th> <th>check</th> </tr> </thead> <tbody> <tr> <td>Grants/donations</td> <td>22617.43</td> <td>Grants</td> <td>355.82</td> <td></td> <td></td> </tr> <tr> <td>VAT refund</td> <td>408.81</td> <td>VAT refund</td> <td>3662.59</td> <td></td> <td></td> </tr> <tr> <td>Cheques cancelled</td> <td>116.9</td> <td>PAYE refund</td> <td>71.2</td> <td></td> <td></td> </tr> <tr> <td>Bank interest</td> <td>7.93</td> <td>Bank interest</td> <td>60.12</td> <td></td> <td></td> </tr> <tr> <td>total</td> <td>23151.07</td> <td></td> <td>4149.73</td> <td></td> <td>0</td> </tr> </tbody> </table>		2017/18		2018/19		check	Grants/donations	22617.43	Grants	355.82			VAT refund	408.81	VAT refund	3662.59			Cheques cancelled	116.9	PAYE refund	71.2			Bank interest	7.93	Bank interest	60.12			total	23151.07		4149.73		0
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4 Staff Costs	2,230	3,097	867	38.89%	YES		2017/18 - one month with no clerk and March18 paid in 2018/19. Payments 8 x £225 and 2 x £214.83. 2018/19 - 1 x £214.83, 3x £219.06, 8x £225.50 plus £350 bonus (for work done when taking on role without handover),and £71.20 PAYE																																				
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO																																						
6 All Other Payments	22,553	7,291	-15,262	67.67%	YES		Capital expense 2017/18 included Churchyard perimeter fence, bus shelter, laptop and noticeboards. Capital expense 2018/19 included defibrillator, xmas lights, bench and projector <table border="1"> <thead> <tr> <th></th> <th>2017/18</th> <th>2018/19</th> </tr> </thead> <tbody> <tr> <td>donations</td> <td>2988.17</td> <td>3010</td> </tr> <tr> <td>VAT</td> <td>3154.65</td> <td>507.94</td> </tr> <tr> <td>Admin expense</td> <td>1289.95</td> <td>1467.7</td> </tr> <tr> <td>Capital expense</td> <td>15120.3</td> <td>2171.23</td> </tr> <tr> <td>parish plan</td> <td>0</td> <td>134.21</td> </tr> <tr> <td></td> <td>22553.07</td> <td>7291.08</td> </tr> </tbody> </table>		2017/18	2018/19	donations	2988.17	3010	VAT	3154.65	507.94	Admin expense	1289.95	1467.7	Capital expense	15120.3	2171.23	parish plan	0	134.21		22553.07	7291.08															
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7 Balances Carried Forward	44,178	55,939			YES	VARIANCE EXPLANATION NOT REQUIRED EXPLANATION REQUIRED ON RESERVES TAB AS TO WHY CARRY FORWARD RESERVES ARE GREATER THAN TWICE INCOME FROM LOCAL TAXATION/LEVIES																																					
8 Total Cash and Short Term Investments	44,178	55,939				VARIANCE EXPLANATION NOT REQUIRED																																					
9 Total Fixed Assets plus Other Long Term Investments and	9,751	11,870	2,119	21.73%	YES	Purchased a defib, bench and wifi projector	defib 1406.25 bench 441.63 wifi projector 270.99 2118.87																																				
10 Total Borrowings	0	0	0	0.00%	NO																																						

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)

Explanation for 'high' reserves

(Please complete the highlighted boxes.)

Box 7 is more than twice Box 2 because the authority held the following breakdown of reserves at the

		£	£	£
Earmarked reserves:				
Reserve 1	CIL	2806.4		£2000 agreed to spend on school I
Reserve 2	Grant reserve BPRA	1034.93		
Reserve 3	Byway Fund	91		
Reserve 4	INRG solar donation	20000		waiting for outcome of Parish Plan
Reserve 5	Operating reserve	14935		
Reserve 6	general reserve	17071.67		
Reserve 7				
			55939	
General reserve				
			0	
Total reserves (must agree to Box 7)				55939

to determine best way to spend this and general reserve