

## Explanation of variances – pro forma

### Berden Parish Council

The 'Practitioners' Guide' provides guidance on explaining significant variances. Please provide **full explanations, including numerical values**, 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 2	2015/16 £	2016/17 £	Variance £	Variance %	Detailed explanation of variance (with amounts £)
<b>Box 2</b> <i>Precept or Rates and Levies</i>	7000	7000	0	0	
<b>Box 3</b> <i>Total other receipts</i>	6695	4446	2249	33.6%	The variance is due to a reduction in grants received in 2016/17. In total grants were reduced by £3641 in 2016/17.
<b>Box 4</b> <i>Staff costs</i>	2026	2066	40	.02%	
<b>Box 5</b> <i>Loan interest/ capital repayments</i>	0	0	0	0	
<b>Box 6</b> <i>All other payments</i>	10128	7694	2434	24%	The reduction in payments is due to the fact that in 2015/16 £3795 was spent on playground equipment and maintenance.
<b>Box 9</b> <i>Total fixed assets &amp; long term investments &amp; assets</i>	302442	302442	0	0	
<b>Box 10</b> <i>Total borrowings</i>	0	0	0	0	
<b>Explanation for 'high' reserves</b>	Box 7 is more than twice Box 2 because We hold three "ring fenced" accounts within the balances carried forward. Details of two of these accounts made from public donations are: Defibrillator £436.40, Phone box £196.00. Additionally we have in previous years budgeted for election costs which have not been utilised. The "ring fenced" election amount is £1292.00. We have had an unused, unexpected donation of £1000 in 2016/17. We have a large upcoming payment in respect of a field fence when this donation will be utilised.				