

## Explanation of significant variances in the accounting statements - Section 2

### BARLASTON PARISH COUNCIL

Parish Council name: \_\_\_\_\_

**Please explain any variances of more than 15% between the totals for individual boxes in Section 2.** We do not require explanations for variances of less than £200; however, in some cases there may be '*compensating*' variances which leave the overall total for a box relatively unchanged – e.g. where there was a major one-off project in one year (e.g. contribution to village hall extension of £30,000), but a totally different expense of a similar size in the next (e.g. purchase of playground equipment of £28,000). In such cases, it would be helpful to provide an explanation of movements within each box. **We also ask you to explain any change where there is a movement to or from zero.** Please either use the proforma below, or complete a separate schedule if more space is required.

Section 2	2018/19 £ Restated	2019/20 £	Variance (+/-) £	Detailed explanation of variance (for each reason noted please include monetary values (to nearest £10))
<b>Box 2</b> <i>Precept</i>	65,250	65,199	N/A	
<b>Box 3</b> <i>Other income</i>	18,825	11,504	-7321	<p>In 2018/2019 we received a grant for £5000 for the purchase of a Speed Indicator Device</p> <p>As Sole Trustee, we pay the utility bills for the Village Hall and re-charge these to the Management Committee of the Charity who run the Village Hall. In 2018/2019 income was £2478, in 2019/2020 income was £2235, a reduction of £243</p> <p>The income from the Allotment lease for 2018/2019 totalled £3120 – covering a 3-year term. This reduced to £1040 for the year 2019/20, a reduction of £2080</p>
<b>*Box 4</b> <i>Staff costs</i>	Restated 13,655	13,921	266	<p>Following JPAG (the Joint Panel on Accountability and Governance) revised published Practitioner's Guide which includes a change to the staff costs definition i.e., travel, subsistence and allowances that were previously included in Box 4 are now to be included as other payments at Box 6 and the 2018/19 Boxes 4 and 6 have been restated to ensure a consistent basis between the 2 years.</p>
<b>Box 5</b> <i>Loan interest/capital</i>	N/A	N/A	£0	
<b>*Box 6</b> <i>Other payments</i>	Restated 27,243	57,463	30,220	<p>Payments outside normal running costs incurred:</p> <p>Renovation of the car park, including tree works / aggregate and labour @ £5008</p> <p>Asbestos removal at the Village Hall @ £2100</p> <p>Installation of a Wild Play area on the Village Green @ £6232</p> <p>SID Installation / Purchase @ £5481</p> <p>New lighting in the Village Hall @ £917</p> <p>Purchase of Xmas tree lights @ £443</p> <p>First annual tree survey @ £540</p> <p>New streetlight on Downs Car Park @ £1500</p> <p>Lengthsman works (gully clearing / ground maintenance) @ £2373</p> <p>Grants increased from £3052 in 2018/2019 to £6370 in 2019/2020 (increase of £3318)</p>

				Insurance Payment made on behalf of the Village Hall @ £926 Additional office costs incurred due to office move (purchase of new equipment / installation of door lock @ £496); installation of broadband (£48); 6 months office accommodation charges (£710) Total £1254
<b>Box 7</b> <i>Balances carried forward</i>	82,033	87,352	5,319	If some of the year-end balances are earmarked for specific purposes rather than as a general reserve, please provide a breakdown.  Earmarked reserves: Election @ £7000 Village Hall contingency budget @ £10000 Possible HMRC Fines @ £36000
<b>Box 9</b> <i>Fixed assets &amp; long term assets</i>	57,920	64,667	6,747	<b>Explain all movements in this category and not just those above 15%</b> New assets procured: Xerox Workstation @ £143 Door bell @ £70 Corner Desk @ £50 3 Planters @ £200 Speed Indicator Device & 3 Posts @ £1 (provision was via grant) Sleepers – Wild play area @ £260 Pour Crumb Matting – Wild Play area @ £2,233 20 Stepping Logs / Balance beams @ £900 Street Light @ £1,500 Office Shredder @ £30 Xmas lighting @ £443 Lighting equipment @ £917
<b>Box 10</b> <i>Total borrowing</i>	N/A	N/A	0	

*\* This cell shows all the costs to the authority relating to the employment of its staff. Staff costs for the purpose of Line 4 include gross salary of employees, employers national insurance contributions, employers pension contributions, gratuities for employees or former employees and severance or termination payments to employees. The following are not staff costs for the purpose of Line 4; mileage and other travelling and subsistence allowances, "Homeworking allowance" that is, an allowance paid to cover the extra costs of working from home, the provision of work related training, the reimbursement of childcare or other carers costs, the reimbursement of a staff members subscription to the Society of Local Council Clerks, the provision of office supplies such as laptop, scanner or stationery and consultants and agency staff. The definition of "staff costs" for the purposes of Line 4 may differ from what is, or is not, treated as taxable earnings by HMRC. In as much as this is a change of reporting basis, corresponding figures from the preceding year must be restated in a similar basis*