## PKF Littlejohn LLP

Variance Explanation for submission to External Auditor

**Explanation #:** Box 6 - Total other payment / VR6

**Financial Year:** 2020/21

**Authority Name:** Newton Poppleford and Harpford Parish Council

**County Area:** Devon

| | | | |
|---|---|---|---|
| **Figure in 2019/20: ( A )** | **£63,247** | **Figure in 2020/21: ( B )** | **£42,156** |
| **Variance £: ( + / - ) ( C )** | **-£21,091** | **Variance %: ( + / - )** | **-33%** |

| | Reasons ( as many as are applicable ) | Amount £ |
|---|---|---|
| | | |
| 1 | Grants Awarded down from £2144 to £2016 | -£128 |
| 2 | Professional Fees down from £1841 to £551 | -£1,290 |
| 3 | Training costs down from £305 to £70 | -£235 |
| 4 | Auditing Fees down from £456 to £300 | -£156 |
| 5 | Hall Hire costs down from £298 to £0 | -£298 |
| 6 | Planting expenditure down from £872 to £131 | -£741 |
| 7 | Play Area expenditure down from £1458 to £881 | -£577 |
| 8 | WC expenditure down from £4971 to £934 | -£4,037 |
| 9 | Grounds Maintenance charges down from £10271 to £9720 | -£551 |
| 10 | VAT paid on expnditure down from £7180 to £4259 | -£2,921 |
| 11 | N/Plan expenditure down from £94 to £37 | -£57 |
| 12 | Grant / Project spending down from £18039 to £4219 | -£13,820 |
| 13 | Community Events spending down from £2792 to £0 | -£2,792 |
| 14 | VAS expenditure down from £310 to £115 | -£195 |
| 15 | Section 137 Expend. (CV19) up from £82 to £990 | £908 |
| 16 | PST costs up from £291 to £523 | £232 |
| 17 | Bank Charges up from £107 to £227 | £120 |
| 18 | IT costs up from £489 to £565 | £76 |
| 19 | Subscriptions up from £512 to £548 | £36 |
| 20 | Insurance Premiums up from £1953 to £1967 | £14 |
| 21 | Amenity Expenditure up from £1921 to £2345 | £424 |
| 22 | Handyman expenditure up from £3333 to £3861 | £528 |
| 23 | Cemetery Expenditure up from £562 to £979 | £417 |
| 24 | Allotment expenditure up from £479 to £2468 | £1,989 |
| 25 | Surgery Building Expend. Up from £1363 to £2468 | £1,105 |
| 26 | Footpath / P3 expenditure up from £200 to £624 | £424 |
| 27 | Road Warden spending up from £289 to £583 | £294 |
| 28 | Tree Planting expend up from £104 to £243 | £139 |
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| | ( D ) TOTAL AMOUNT EXPLAINED 2020/21 | -£21,092 |
| | ( E ) UNEXPLAINED AMOUNT £ OF TOTAL VARIANCE ( C - D ) | £1 |
| | UNEXPLAINED as a percentage of 2019/20 figure ( E / A * 100 ) | > 1% |

**RETURN ALL SHEETS TO PKF LITTLEJOHN WITH AGAR 3 DOCUMENT & VARIANCE SUMMARY**