

Explanation of variances

Name of smaller authority:

NEWTON POPPLEFORD & HARPFORD PARISH COUNCIL

County area (local councils and parish meetings only):

DEVON

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);
- a breakdown of approved reserves if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

Section 2	2016/17 £	2017/18 £	Variance £	Variance %	Detailed explanation of variance (with amounts £)
Box 2 <i>Precept or Rates and Levies</i>	37500	42500	5000	13.3%	Not applicable >15%
Box 3 <i>Total other receipts</i>	22207	41547	19340	87%	See attached sheet VB3
Box 4 <i>Staff costs</i>	15825	12262	-3563 (MINUS)	-22.5% (MINUS)	See attached sheet VB4
Box 5 <i>Loan interest/ capital repayments</i>	1802	1802	0	0	Not applicable >15%
Box 6 <i>All other payments</i>	37694	53262	15568	41.3%	See attached sheet VB6
Box 9 <i>Total fixed assets & long term investments & assets</i>	89141	99903	10762	12.1%	Not applicable >15%
Box 10 <i>Total borrowings</i>	32676	32412	-264 (MINUS)	> -1%	Not applicable >15%
Explanation for 'high' reserves	Box 7 is more than twice Box 2 because the authority held the following breakdown of reserves at the year end: Not applicable: Box 7 is not more than twice Box 2 (1.84 x)				

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Variance Explanation for submission to External Auditor

Explanation #: Box 3 - Total other receipts / VB3

Financial Year: 2017/18

Authority Name: Newton Poppleford & Harpford Parish Council

County Area: Devon

Figure in 2016/17: (A)	£22,207	Figure in 2017/18: (B)	£41,547
Variance £: (+ / -) (C)	£19,340	Variance %: (+ / -)	87%

	Reasons (as many as are applicable)	Amount £
1	Council Tax Support Grant £1567 down to £689	-£878
2	VAT reclaimed £10603; none reclaimed in 2016/17	£10,603
3	EDDC Parishes Together Grant Funding (PTGF) £12082; None in 16/17	£12,082
	(commensurate increase in expenditure - see VB6)	
4	Neighbourhood Plan Grants received £0; £5741 in 2016/17	-£5,741
5	DCC Locality Grant funding £500 down to £0	-£500
6	EDDC CIL receipts £1058.35; none in 16/17 (see CIL summary)	£1,058
7	DCC Road Warden Grant funding £950; none in 16/17	£950
8	Lottery Awards for All Grant Award funding £0; £2450 in 16/17	-£2,450
9	DCC P3 (footpath) grant funding £200 16/17 up to £450 17/18	£250
10	Cemetery Income 16/17 £2543; 17/18 £3532	£989
11	Allotment Income 16/17 £702; 17/18 £1063	£361
12	Field Hire income 16/17 £1550; 17/18 £3170	£1,620
13	Insurance Reimbursement from 3rd parties 16/17 £1261; 17/18 £1084	-£177
14	Events Income 16/17 £2863; 17/18 £3279	£416
15	Tree Grants received 16/17 £0; 17/18 £500	£500
16	Maintenance Expend. Recovered 16/17 £0; 17/18 £257	£257
	(D) TOTAL AMOUNT EXPLAINED 2017/18	£19,340
	(E) UNEXPLAINED AMOUNT £ OF TOTAL VARIANCE (C - D)	£0
	UNEXPLAINED as a percentage of 2016/17 figure (E / A * 100)	0%

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Variance Explanation for submission to External Auditor

Explanation #: Box 4 - Staff Costs / VB4

Financial Year: 2017/18

Authority Name: Newton Poppleford and Harpford Parish Council

County Area: Devon

Figure in 2016/17: (A)	£15,825	Figure in 2017/18: (B)	£12,262
Variance £: (+ / -) (C)	-£3,563	Variance %: (+ / -)	-22.5%

	Reasons (as many as are applicable)	Amount £
1	Payments to former Clerk 16/17 £7626; 17/18 £340	-£7,286
2	Payments to Locum Clerk 16/17 £1778; 17/18 £0	-£1,778
3	Payments to former Cleaners 16/17 £2961; 17/18 £325	-£2,636
4	Payments to current Clerk 16/17 £1623; 17/18 £9002	£7,379
5	Clerk Pension Contribution 16/17 £0; 17/18 £373	£373
6	Clerk Home Working Allowance Paid 16/17 £200; 17/18 £600	£400
7	Mileage reimbursed 16/17 £91; 17/18 £300	£209
8	Former Employee Holiday Pay paid in lieu 16/17 £0; 17/18 £454	£454
9	PAYE/NI 16/17 £1546; 17/18 £868	-£678
(D) TOTAL AMOUNT EXPLAINED 2017/18		-£3,563
(E) UNEXPLAINED AMOUNT £ OF TOTAL VARIANCE (C - D)		£0
UNEXPLAINED as a percentage of 2016/17 figure (E / A * 100)		0%

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Variance Explanation for submission to External Auditor

Explanation #: Box 6 - All other payments / V86

Financial Year: 2017/18

Authority Name: Newton Poppleford and Harpford Parish Council

County Area: Devon

Figure in 2016/17: (A)	£37,694	Figure in 2017/18: (B)	£53,262
Variance £: (+ / -) (C)	£15,568	Variance %: (+ / -)	41.3%

	Reasons (as many as are applicable)	Amount £
1	<i>Administrative Costs down from £6356 to £5248</i>	-£1,108
	<i>Election Expenses £1409 down to £0</i>	-£1,409
	<i>PST £578 down to £446</i>	-£132
	<i>Professional Fees £575 upto £1056</i>	£481
	<i>Insurance £2519 down to £1894</i>	-£625
	<i>Training £0 upto £578</i>	£578
	<i>Bank Charges £46 down to £0</i>	-£46
	<i>Advertising costs £256 down to £179</i>	-£77
	<i>Subscriptions and memberships £393 up to £470</i>	£77
	<i>Chairmans Allowances £0 upto £50</i>	£50
	<i>Other admin payments</i>	-£5
2	<i>Section 137 expenditure £548 down to £0</i>	-£548
3	<i>Cemetery Expend. £801 up to £1535</i>	£734
4	<i>Allotment Expend. £272 up to £433</i>	£161
5	<i>Surgery Expend. £1067 up to £2415</i>	£1,348
6	<i>WC expenditure £3486 up to £6491</i>	£3,005
7	<i>Parish Maintenance Expenditure £14218 down to £10800</i>	-£3,418
8	<i>Hall Hire £640 down to £456</i>	-£184
9	<i>Grants Awards Made £296 up to £1910</i>	£1,614
10	<i>P3 / Footpath Expend. £144 down to £129</i>	-£15
11	<i>Neighbourhood Plan expenditure £327 up to £5974</i>	£5,647
12	<i>Parish / Community Events Expend. £2110 up to £3254</i>	£1,144
13	<i>Grant Funded Expenditure £3276 up to £8232</i>	£4,956
14	<i>Community Road Warden Expenditure £0 up to £931</i>	£931
15	<i>VAT paid on higher expenditure £4154 up to £5455</i>	£1,301
	(D) TOTAL AMOUNT EXPLAINED 2017/18	£15,568
	(E) UNEXPLAINED AMOUNT £ OF TOTAL VARIANCE (C - D)	£0
	UNEXPLAINED as a percentage of 2016/17 figure (E / A * 100)	n/a

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