

Explanation of variances – pro forma

Wickham Bishops 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 1	2016/17 £	2017/18 £	Variance £	Variance %	Detailed explanation of variance (with amounts £)																				
Box 2 <i>Precept</i>	12,000	12,000	0	0																					
Box 3 <i>Other receipts</i>	5,569	2,442	(3,127)	(56.1)	<table border="1"> <thead> <tr> <th><u>2016-17</u></th> <th><u>2017-18</u></th> </tr> </thead> <tbody> <tr> <td>150 Donations & awards</td> <td>0 Donations & awards</td> </tr> <tr> <td>412 VAT reclaim</td> <td>1048 VAT reclaim</td> </tr> <tr> <td>7 Bank interest</td> <td>9 Bank interest</td> </tr> <tr> <td>5000 CIF grant for Air Raid Shelter</td> <td>1035 Neighbourhood Plan grant</td> </tr> <tr> <td></td> <td>350 Transparency Code grant</td> </tr> <tr> <td><u>5569 Total</u></td> <td><u>2442 Total</u></td> </tr> </tbody> </table>	<u>2016-17</u>	<u>2017-18</u>	150 Donations & awards	0 Donations & awards	412 VAT reclaim	1048 VAT reclaim	7 Bank interest	9 Bank interest	5000 CIF grant for Air Raid Shelter	1035 Neighbourhood Plan grant		350 Transparency Code grant	<u>5569 Total</u>	<u>2442 Total</u>						
<u>2016-17</u>	<u>2017-18</u>																								
150 Donations & awards	0 Donations & awards																								
412 VAT reclaim	1048 VAT reclaim																								
7 Bank interest	9 Bank interest																								
5000 CIF grant for Air Raid Shelter	1035 Neighbourhood Plan grant																								
	350 Transparency Code grant																								
<u>5569 Total</u>	<u>2442 Total</u>																								
Box 4 <i>Staff costs</i>	6,759	8,995	2,236	33.1	<table border="1"> <thead> <tr> <th><u>2016-17</u></th> <th><u>2017-18</u></th> </tr> </thead> <tbody> <tr> <td>6666 Salaries</td> <td>7091 Salaries</td> </tr> <tr> <td>94 HMRC & NIC</td> <td>83 HMRC & NIC</td> </tr> <tr> <td></td> <td>1821 Pension Contributions</td> </tr> <tr> <td><u>6759 Total</u></td> <td><u>8995 Total</u></td> </tr> </tbody> </table>	<u>2016-17</u>	<u>2017-18</u>	6666 Salaries	7091 Salaries	94 HMRC & NIC	83 HMRC & NIC		1821 Pension Contributions	<u>6759 Total</u>	<u>8995 Total</u>										
<u>2016-17</u>	<u>2017-18</u>																								
6666 Salaries	7091 Salaries																								
94 HMRC & NIC	83 HMRC & NIC																								
	1821 Pension Contributions																								
<u>6759 Total</u>	<u>8995 Total</u>																								
Box 5 <i>Loan interest / capital repayments</i>	0	0	0	0																					
Box 6 <i>Other payments</i>	12,926	6,907	(6,019)	(46.6)	<table border="1"> <thead> <tr> <th><u>2016-17</u></th> <th><u>2017-18</u></th> </tr> </thead> <tbody> <tr> <td>4865 Operational expenditure & VAT</td> <td>4592 Operational expenditure & VAT</td> </tr> <tr> <td>310 IT equipment & software</td> <td>50 IT equipment & software</td> </tr> <tr> <td>75 Training</td> <td>326 Training</td> </tr> <tr> <td>5575 Air raid shelter project</td> <td>170 Air raid shelter project</td> </tr> <tr> <td>468 Neighbourhood Plan & survey</td> <td>1055 Neighbourhood Plan & survey</td> </tr> <tr> <td>1355 Planning consultancy</td> <td>666 Planning consultancy</td> </tr> <tr> <td>192 Village picnic</td> <td>48 Chairmen's Board update</td> </tr> <tr> <td>86 Queen's birthday tree planting</td> <td></td> </tr> <tr> <td><u>12926 Total</u></td> <td><u>6907 Total</u></td> </tr> </tbody> </table>	<u>2016-17</u>	<u>2017-18</u>	4865 Operational expenditure & VAT	4592 Operational expenditure & VAT	310 IT equipment & software	50 IT equipment & software	75 Training	326 Training	5575 Air raid shelter project	170 Air raid shelter project	468 Neighbourhood Plan & survey	1055 Neighbourhood Plan & survey	1355 Planning consultancy	666 Planning consultancy	192 Village picnic	48 Chairmen's Board update	86 Queen's birthday tree planting		<u>12926 Total</u>	<u>6907 Total</u>
<u>2016-17</u>	<u>2017-18</u>																								
4865 Operational expenditure & VAT	4592 Operational expenditure & VAT																								
310 IT equipment & software	50 IT equipment & software																								
75 Training	326 Training																								
5575 Air raid shelter project	170 Air raid shelter project																								
468 Neighbourhood Plan & survey	1055 Neighbourhood Plan & survey																								
1355 Planning consultancy	666 Planning consultancy																								
192 Village picnic	48 Chairmen's Board update																								
86 Queen's birthday tree planting																									
<u>12926 Total</u>	<u>6907 Total</u>																								
Box 9 <i>Fixed & long term assets</i>	20,000	20,550	550	2.8																					
Box 10 <i>Borrowings</i>	0	0	0	0																					
Explanation for 'high' reserves	Box 7 is more than twice Box 2 because																								