

Explanation of variances – pro forma

Name of smaller authority: DIDDLEBURY PARISH COUNCIL
 County area (local councils and parish meetings only): SHROPSHIRE

- 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	2017/18 £	2018/19 £	Variance £	Variance %	Detailed explanation of variance (with amounts £)
Box 2 Precept or Rates and Levies	5,128	5,128	-	-	
Box 3 Total other receipts	3,091	3,408	+ 317	10%	THE DIFFERENCE IS DUE PARTLY TO THE RECEIPT OF £2440 IN C.I.L FUNDS (Community Infrastructure Levy)
Box 4 Staff costs	2,476	2,766	+ 290	12%	THE CLEAK WAS AWARDED A PAY RISE FROM £2153 TO £2440 W.T.H EFFECT FROM 01.04.18
Box 5 Loan interest/ capital repayments	NIL	NIL			
Box 6 All other payments	6,341	3,095	- 3246	51%	SEE ATTACHED NOTE
Box 9 Total fixed assets & long term investments & assets	15,006	15,006	-		
Box 10 Total borrowings	NIL	NIL			
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: SEE ATTACHED NOTE/EXPLANATION				

DIDDLEBURY PARISH COUNCIL

Explanation of variances – pro forma: 2018/2019 Audit

Box 6: In 2017/2018 DPC paid out £6,341, excluding staff costs. This year 2018/2019 it made total payments of £3,095 - £3,246 less than the previous year. This is accounted for by the following:

	<u>Difference</u>
Environmental Maintenance Grant costs.	
In 2017/2018 DPC spent £2,194 as opposed to £748 in 2018/2019.	£1,446
In 2017/2018 a JCB driver was hired to clear ditches but not this year.	
DPC had held 3 rd party funds for the Corvedale Youth Group for a Number of years - £650 – this sum was paid out in 2017/2018	£ 650
To comply with GDPR a DPO was engaged to audit DPC's records And procedures and to assist the Clerk with its implementation	£ 250
To comply with GDPR and the Transparency Code, IT equipment was purchased and hosting fees paid for its website.	<u>£1,101</u>
	<u>£3,447</u>

Explanation for high reserves.

Box 7 (£13,072) is higher than Box 2 (£5,128) by £7,944 because:

DPC holds money in a Reserve Fund for contributing to the re-surfacing of the village hall car park	£5,412
DPC holds ring-fenced Transparency Code funds	£ 712
DPC holds ring-fenced Environmental Maintenance Grant Funds	£2,296
DPC holds ring-fenced CIL funds	<u>£2,440</u>
	<u>£8,420</u>