

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

Local council name: DIARLBURY PARISH COUNCIL

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	2015/16 £	2016/17 £	Variance (+/-) £	Detailed explanation of variance (for each reason noted please include monetary values (to nearest £10))
Box 2 Precept	4449	5149	+ 700	COUNCIL DECISION TO BUILD UP RESERVES TOWARDS RE-SURFACING VILLAGE HALL CAR PARK.
Box 3 Other income	3078	4331	+ 1253	1. HIGHWAYS/ENVIRONMENTAL GRANT INCREASED FROM £750 TO £3,000 2. FURTHER TRANSPARENCY CODE GRANT OF £531.20
Box 4 Staff costs	1700	2607	+ 907	1) TRAVELLING EXPENSES - £204 2) CLERK'S SALARY INCREASED TO £2153 p.a. w.e.f 01.04.16 3) CLERK PAID £250 FOR ADDITIONAL HOURS JAN - APRIL 2016.
Box 5 Loan interest/ capital	NIL	NIL	-	
Box 6 Other payments	1517	5217	+ 3946	① NEW WEBSITE SET UP, INC TRAINING £1164 ② INCREASE IN WORK CARRIED OUT FOR THE HIGHWAYS & ENVIRONMENTAL GRANT INC HIRE OF JOB DRIVER - £1764 IN 2016/2017 ③ GRANTS ISSUED INCREASED BY £600
Box 7 Balances carried forward	9340	10,996	+ 1656	If some of the year-end balances are earmarked for specific purposes rather than as a general reserve, please provide a breakdown. ① HIGHWAYS GRANT - £2763 ② TRANSPARENCY CODE GRANT - £1371 ③ MISC. RING-FENCED 3RD PARTY FUNDS - £860 ④ £4,500 RESERVE FOR RESURFACING VILLAGE HALL CAR PARK.
Box 9 Fixed assets & long term assets	14,396	14,396	-	Explain all movements in this category and not just those above 15%
Box 10 Total borrowing	NIL	NIL	-	

4994  
4500  
9,494