

## Explanation of variances – pro forma

Name of smaller authority: **St Mellion Parish Council**

County area (local councils and parish meetings only): **Cornwall**

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 £)
<b>Box 2</b> <i>Precept or Rates and Levies</i>	10,000	11161	1,161	12%	<15%
<b>Box 3</b> <i>Total other receipts</i>	2,246	679	-1,567	-70%	One off receipts in 2017/18 not repeated in 2018/19: larger VAT reclaim in 2017/18 due to expenditure of S106 funds on works in the parish the previous year, not repeated in 2018/19 (£754.67), plus receipt of S106 payment for commissioning of a parish map (£661.99), Govt website creation grant £350.76 and goodwill gesture from Lloyds Bank £150.
<b>Box 4</b> <i>Staff costs</i>	5,807	6593	786	14%	<15%
<b>Box 5</b> <i>Loan interest/ capital repayments</i>	0	0	0	0%	<15%
<b>Box 6</b> <i>All other payments</i>	5,793	10363	4,570	79%	One off payments in 2018/19, not found in 2017/18: 3x AED Defibrillator rental package from SWASFT £4560
<b>Box 9</b> <i>Total fixed assets &amp; long term investments &amp; assets</i>	5,146	5146	0	0%	<15%
<b>Box 10</b> <i>Total borrowings</i>	0	0	0	0%	<15%
<b>Explanation for 'high' reserves</b>	Box 7 is more than twice Box 2 because the authority held the following breakdown of reserves at the year end: <b>£20,560.67 held in a separate bank account and earmarked for the Parish Council's 'community grant scheme'</b> . This was a one-off compensation payment received from a solar farm developer in 2016/17 and ring-fenced for community projects on 11.10.16.				