

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	2018/19 £	2019/20 £	Variance £	Variance %	Detailed explanation of variance (with amounts £)
Box 2 <i>Precept or Rates and Levies</i>	11161	11,382	221	1.98%	<15%
Box 3 <i>Total other receipts</i>	679	5,672	4,993	735.35%	ye 2020: Unanticipated reimbursement payments from S106 into revenue account relating to costs associated with Memorial tree for former Chair (deceased) and rental of three AED Units £4851.30 and new noticeboard £490. TOTAL: £5341.30
Box 4 <i>Staff costs</i>	6593	5,095	-1,498	22.72%	For July & August 2018 salary was issued to two clerks during handover period, new clerk is on a lower hourly rate. Totals for these months former clerk: £981.59 Present Clerk: £539.68 TOTAL: £1521.27
Box 5 <i>Loan interest/ capital repayments</i>	0	0	0	0%	<15%
Box 6 <i>All other payments</i>	10363	3,519	-6,844	66.04%	2019 Fees not charged in ye 2020: associated with election and recruitment of two councillors £ 2821.56; costs of http conversion of website and associated fees £234.00; Rental for three AED defibrillators £4560; purchase of WWI memorial medals £300; external audit fees £528 TOTAL £6423.56.
Box 9 <i>Total fixed assets & long term investments & assets</i>	22,785	22,947	162	0.71%	<15%
Box 10 <i>Total borrowings</i>	0	0	0	0%	<15%

Explanation for Box 7 is more than twice Box 2 because the authority held the following 'high' reserves breakdown of reserves at the year end:

Vacancy Election Reserve	£3000
Climate Change Contingency fund	£5000
AED Defibrillator 4 year rental accrual	£500