

## Explanation of variances

Name of smaller authority: **Three Saints South Elmham Parish Council**

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

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).

<b>Section 2</b>	<b>2016/17 £</b>	<b>2017/18 £</b>	<b>Variance £</b>	<b>Variance %</b>	<b>Detailed explanation of variance (with amounts £)</b>
<b>Box 2</b> <i>Precept or Rates and Levies</i>	3000	3200	200	7%	To cover rising costs.
<b>Box 3</b> <i>Total other receipts</i>	785	362	-423	-54%	A smaller grant received
<b>Box 4</b> <i>Staff costs</i>	1146	1560	414	36%	Clerk salary for a complete year. No paid Clerk for a period in 2016/17.
<b>Box 5</b> <i>Loan interest/ capital repayments</i>	n/a	n/a	n/a	n/a	n/a

<b>Box 6</b> <i>All other payments</i>	1613	1316	-297	-18%	<table border="0"> <tr><td>Clerk's Office Costs (full year)</td><td>30.00</td></tr> <tr><td>Clerk's Expenses (folders/stationery)</td><td>-16.47</td></tr> <tr><td>Training (none attended)</td><td>-16.00</td></tr> <tr><td>Insurance (yearly increase)</td><td>-11.47</td></tr> <tr><td>SALC Subscription (yearly increase)</td><td>3.77</td></tr> <tr><td>Payroll Services (now done by the Clerk)</td><td>-90.00</td></tr> <tr><td>Miscellaneous (not required)</td><td>-16.50</td></tr> <tr><td>Internal Audit Fee (no invoice received)</td><td>-42.00</td></tr> <tr><td>Hall Hire (one booking less)</td><td>-6.00</td></tr> <tr><td>S137/Donations (another grant given)</td><td>401.00</td></tr> <tr><td>CIL Money (none received)</td><td>-493.82</td></tr> <tr><td>VAT on payments (less to claim back)</td><td>-79.14</td></tr> <tr><td>Cheque 100568 not presented (all presented this year)</td><td>40.00</td></tr> </table>	Clerk's Office Costs (full year)	30.00	Clerk's Expenses (folders/stationery)	-16.47	Training (none attended)	-16.00	Insurance (yearly increase)	-11.47	SALC Subscription (yearly increase)	3.77	Payroll Services (now done by the Clerk)	-90.00	Miscellaneous (not required)	-16.50	Internal Audit Fee (no invoice received)	-42.00	Hall Hire (one booking less)	-6.00	S137/Donations (another grant given)	401.00	CIL Money (none received)	-493.82	VAT on payments (less to claim back)	-79.14	Cheque 100568 not presented (all presented this year)	40.00
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<b>Box 9</b> <i>Total fixed assets &amp; long term investments &amp; assets</i>	11031	11139	108	10%	<table border="0"> <tr><td>Noticeboard scrapped</td><td>-93</td></tr> <tr><td>New noticeboard</td><td>201</td></tr> </table>	Noticeboard scrapped	-93	New noticeboard	201																						
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<b>Box 10</b> <i>Total borrowings</i>	n/a	n/a	n/a	m/a	n/a																										
<b>Explanation for 'high' reserves</b>	<p>Box 7 is more than twice Box 2 because the authority held the following breakdown of reserves at the year end:</p> <table border="0"> <tr><td><b>Restricted Reserves</b></td><td></td></tr> <tr><td>CIL Money (To be spent by 2019)</td><td>505.76</td></tr> <tr><td>Transparency Grant</td><td>466.65</td></tr> <tr><td>Common Maintenance</td><td>2,500.00</td></tr> </table>					<b>Restricted Reserves</b>		CIL Money (To be spent by 2019)	505.76	Transparency Grant	466.65	Common Maintenance	2,500.00																		
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	By-Election	1,000.00
	<b>General Reserves</b>	<b>1,767.68</b>