

Explanation of variances – pro forma

Name of smaller authority: **LUXULYAN 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	2016/17 £	2017/18 £	Variance £	Variance %	Detailed explanation of variance (with amounts £)
Box 2 <i>Precept or Rates and Levies</i>	18,933	18,933	0	0	
Box 3 <i>Total other receipts</i>	7,904	48,485	41,391	583%	Two payments from the Bodwen Solar Park fund in June and September totalling £41,998 bring the unexplained variance down to £430 (6%).
Box 4 <i>Staff costs</i>	11,112	9,225	-1,887	-17%	The parish council no longer employs a cleaner (a cost of £3,392 in the previous year compared to £284 in this year). The clerk's extra hours in this year amount to £1,089. This leaves £425 unexplained (4%).
Box 5 <i>Loan interest/ capital repayments</i>	Nil	Nil			
Box 6 <i>All other payments</i>	12,136	20,676	8,540	70%	Extra payments in this year were: £2,917 for playing field renovation including new goal posts, £3,965 for the Luxulyan Neighbourhood Development Plan (compared with £277 last year), £1,264 to purchase a defibrillator for Gunwen Chapel, and £1,958 for the cleaning contract at the Public Conveniences. This leaves £454 unexplained (4%).
Box 9 <i>Total fixed assets & long term investments & assets</i>	27,753	29,871	2,118	8%	
Box 10 <i>Total borrowings</i>	Nil	Nil			
Explanation for 'high' reserves	<p>Box 7 is more than twice Box 2 because the authority held the following breakdown of reserves at the year end, totalling £66,835.50, leaving £7,949.35 in unearmarked funds which will be used to top up the Working Capital Reserve at the beginning of next year:</p> <ul style="list-style-type: none"> Working Capital Reserve — 2,314.22 Playing Field renewal — 3,083.50 Toilets maintenance — 6,000.00 Reserve Cemetery — 5,000.00 Unilateral Agreement, Bodwen Solar Park Fund — 41,997.98 Parish Council Grant reserve — 3,773.86 Election Reserve — 3,265.38 Neighbourhood Plan grant — 1,400.56 				