

Explanation of variances – pro forma

Name of smaller authority: **YARDLEY HASTINGS PARISH COUNCIL**

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

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>	14,000	14,092	92	+0.7	The tax base increased. The Parish Council element of the Council Tax was unchanged.
Box 3 <i>Total other receipts</i>	12,931	16,001	3,070	+24	<p>In 2016/17 the Council received a one-off “Community Benefit Payment” of £10,000 from the developers of a solar pv park in a neighbouring parish.</p> <p>In 2016/17 the Council received a grant of £1,680 from the Government’s “Transparency Fund”. In 2017/18 the grant from the Transparency Fund was £480.00.</p> <p>The Council submits a claim for refund of VAT once a year. In 2016/17 this amounted to £1,243, but in 2017/18 it was £3,649. In 2017/18 there was more vatable expenditure, e.g: on thirty seven new street lanterns.</p> <p>In 2017/18 the Council received a “New Homes Bonus Grant” of £10,955 from the South Northamptonshire Council towards the cost of its new street lanterns.</p> <p>In 2017/18 the Council received a compensation payment of £98 from the company whose lorry had damaged a street light column.</p> <p>In 2017/18 the Council received £805 from its insurers in settlement of a claim arising out of malicious damage to its skateboard ramps in the Recreation ground.</p> <p>In 2017/18 the Council received a refund of Land Registry fees amounting to £7.</p>
Box 4 <i>Staff costs</i>	2,743	2,729	-14	-0.5	<p>The Clerk’s hourly rate of pay was increased in December 2017, backdated to 1st July 2017, taking into account the agreed NJC pay award w.e.f. 1st April 2017. This resulted in an increase for the whole year of £122.</p> <p>However the total wages paid to the Clerk in 2016/17 included sums for overtime and a backdated increase properly accruing from 2015/16. These totalled £136.</p>

Box 5 <i>Loan interest/ capital repayments</i>	Nil	Nil			
Box 6 <i>All other payments</i>	14,573	27,596	13,023	+89	<p>In 2016/17 the Clerk's "Office Expenses" were £89. In 2017/18 these were £65.</p> <p>The Council's Insurance premium increased from £680 in 2016/17 to £709.00 in 2017/18.</p> <p>Northamptonshire ACRE changed the date of its subscription request, resulting in two annual subscriptions being paid in 2016/17. Other subscriptions increased marginally, but the net result was a decrease of £16.</p> <p>In 2016/17 the cost of training was £39. In 2017/18 it was £117.</p> <p>In 2017/18 the Council incurred legal fees of £691 in order to acquire some land.</p> <p>In 2016/17 the Council's audit fee was £100. In 2017/18 it was £200.</p> <p>In 2017/18 the Council made a donation of £25 to South Northants First Responders</p> <p>In 2017/18 the Council purchased some computer hardware and software at a cost of £665.</p> <p>In 2016/17 the Council carried out its six-yearly structural inspection of its street lights: - £944.</p> <p>In 2016/17 the cost of street light repairs was £140. In 2017/18 it was only £82.</p> <p>During 2016/17 the Council replaced five street lanterns at a cost of £1,590.</p> <p>During 2017/18 the Council replaced thirty seven street lanterns and three brackets at a cost of £12,150.</p> <p>In July 2017 the Council completed its installation of low-energy street lanterns. So in 2016/17 the cost of electricity was £2,510. In 2017/18 it was only £1,478.</p> <p>In 2017/18 the total cost of repairs to play equipment in the Recreation Ground (inc. the Playground area) was £1,485. In 2016/17 the cost of repairs was £1,180</p> <p>In 2016/17 the cost of general repairs was £100. In 2017/18 the Council spent £65.</p> <p>In 2016/17 the Council had to replace some railings in the Pocket Park at a cost of £520.</p> <p>In 2017/18 the Council had to replace some more railings in the Pocket Park at a cost of £215</p>

					<p>In 2016/17 the Council had to repair two benches at a cost of £111.</p> <p>In 2017/18 the Council spent £1,455 on tree surgery. (None required in 2016/17).</p> <p>In 2016/17 the VAT paid by the Council was £1,541. In 2017/18 it was £3,181.</p>
Box 9 <i>Total fixed assets & long term investments & assets</i>	64,880	75,106	10,226	+16	<p>The Council purchased thirty seven new street lanterns and three replacement brackets: +£12,150.</p> <p>Thirty seven old lanterns were discarded, with an estimated “calculated cost” of £50 each: - £1,850.</p> <p>Three old brackets were discarded, with an estimated “calculated cost” of £25 each: - £75.</p> <p>The Council were given a piece of land (subject to the payment of the Donor’s legal costs): +£1</p>
Box 10 <i>Total borrowings</i>	Nil	Nil			
Explanation for ‘high’ reserves	The £10,000 windfall “Community Benefit Payment” received in 2016/17 has been allocated as a Special Reserve towards the cost of a new Sports Pavilion.				