

EXPLANATION OF VARIANCES

Name of smaller authority:

BRAMLEY PARISH COUNCIL

County area (local councils and parish meetings only):

SURREY

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	
	£	£	£	%	
Box 2					
Precept or Rates and Levies	37,565	38,891	1,326	4%	
Box 3					
Total other receipts	38,532	37,673	-859	-2%	
Box 4					
Staff costs	39,719	45,661	5,942	15%	
Box 5					
Loan interest/ capital repayments	0	0	0	0%	
Box 6					See page 2 for explanation
All other payments	37,159	50,682	13,523	36%	
Box 9					See page 3 for explanation
Total fixed assets & long term investments & assets	38,265	57,847	19,582	51%	
Box 10					
Total borrowings	0	0	0	0%	
Explanation for 'high' reserves					
Box 7 is more than twice Box 2 because the authority held the following breakdown of reserves at the year end:	Box 7	Box 2	Difference		
	78,440	38,891	39,549		
<p>The Parish Council holds approximately 7.5% of the insurance value of the Village Hall as reserves to cover for any uninsured losses (e.g. replacement of Village Hall roof). The Village Hall was valued for insurance purposes at £994,000 in 2016.</p>					

All Other Payments variance 2016/17 vs 2017/18					
	2016/17	2017/18	Variance	Variance	
Box 6					
All other payments	£37,159	£50,682	£13,523	36%	
	2016/17	2017/18	Difference	% diff	Explanation
VAT on Payments	£587	£1,267	£680	116%	VAT reimbursement Jan-Mar not yet received including reimbursement of VAT on larger payments
Audit fees	£330	£600	£270	82%	Consultant employed in 2017/18 to carry out internal audit (£300). Previously carried out by local volunteer
Postage & stationery	£1,892	£3,218	£1,326	70%	Parish-wide mailshot (£1,765)
Website	£294	£40	-£254	-86%	Change in website hosting provision in 2017/18
Other miscellaneous	£12,524	£6,273	-£6,251	-50%	Irregular expenditure as follows: 2016/17 one-off expenditure for by-election (£3,967) and transport assessment consultant reports for planning application for large housing development (£1,312). 2017/18 one-off expenditure for replacement heater for village hall (£1,830), computer equipment for Clerk (£590). Community library equipment: branded items (£607), blind for junior section (£386), furniture & display equipment (£718)
Insurance premiums	£1,720	£2,127	£407	24%	Increase in insurance fees
Telephone charges	£777	£1,099	£322	41%	Increased telephone usage
Cleaning materials	£577	£792	£215	37%	More cleaning materials purchased
Fire and security	£0	£3,973	£3,973		Purchase of Flood resilience equipment (£3,605). £368 reported in other account code in 2016/17
General maintenance	£8,305	£13,313	£5,008	60%	One-off additional expenditure on purchase of new equipment for community play area and refurbishment of existing equipment (£7,893), electrical repair in village hall (£636), minor roof repair (£385) and carpentry repairs to serving hatch & window cills (£672)
Refuse collections	£751	£966	£215	29%	Additional refuse collections at Sports Pavilion
Grants to other organisations	£0	£7,810	£7,810		Grant of £7,790 to County Council for installation of new vehicle activated signage on highway. Donation of £20 for Remembrance wreath
Bramley events	-£918	136	£1,054	-115%	Concert held in village hall in 2016/17 generating profit of £1,078
Village hall refurbishment	£937	£0	-£937	-100%	New dishwasher purchased in 2016/17

Fixed Asset variance 2016/17 vs 2017/18					
	2016/17	2017/18	Variance	Variance	
Box 9					
Total fixed assets & long term investments & assets	38,265	57,847	19,582	51%	
	2016/17	2017/18	Difference	% diff	Explanation
Fixtures & fittings	£4,000	£6,000	£2,000	50%	Purchase of new heater (£1,830) plus new serving hatch & window cill (£672). £500 deducted for removal of old heater and serving hatch.
Mowers & machinery	£1,062	£949	-£113	-11%	New mower purchased (£449) to replace old equipment. Cost of old mower deducted.
Office contents	£2,826	£3,000	£174	6%	Purchase of new laptop for Clerk (£590) to replace old laptop and desktop computer. £416 deducted for disposal of old equipment
Street furniture	£1,420	£1,700	£280	20%	Purchase of new dog waste bag dispenser (£112) and sleepers for car park (£168)
Play area equipment	£14,154	£20,000	£5,846	41%	Purchase of new play area equipment (£5,846). (NB: total bill was £7,983 which included refurbishment of existing equipment)
Vehicle activated signage	£0	£7,790	£7,790		Purchase of vehicle activated signage (£7,790)
Fisher Rowe Close flood equipment	£0	£3,605	£3,605		Purchase of flood resilience equipment (£3,605)
Total	£23,462	£43,044	£19,582		