

**Explanation of variances**

Name of smaller authority: **Mersham with Sevington Parish Council**  
 County area (local councils and parish meetings only): **Kent**

Insert figures from Section 1 of the AGAR in all **Blue** highlighted boxes

Next, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- a breakdown of approved reserves on the next tab if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

	2017/18	2018/19	Variance	Variance	Explanation Required?	Automatic responses trigger below based on figures input. <b>DO NOT OVERWRITE THESE BOXES</b>	Explanation from smaller authority ( <u>must include narrative and supporting figures</u> )
	£	£	£	%			
1 Balances Brought Forward	28,462	30,825					Explanation of % variance from PY opening balance not required - Balance brought forward agrees
2 Precept or Rates and Levies	15,047	15,130	83	0.55%	0 0 0	NO	
3 Total Other Receipts	2,365	2,831	466	19.71%	0 1 1	YES	In 2018-19, a grant for a laptop for £307.49 and a grant for a noticeboard for £1130 were applied for and awarded in 2018-19 = 1479.64 VAT Reclaim in 2017/18 was £1385.70, in 18/19 this was valued at £306.06 = -£1079.64 There was an increase in Council Tax Support Grant = £70 Interest Rates have dropped again in 2018-19 = -£3.37 1479.15-1079.64+70-3.37 = 466.63
4 Staff Costs	7,355	8,087	732	9.95%	0 1 0	NO	
5 Loan Interest/Capital Repayment	0	0	0	0.00%	0 0 0	NO	
6 All Other Payments	7,694	28,871	21,177	275.24%	0 1 1	YES	A Donation made to Mersham Sports Club for £15000.00 towards new club house, not paid in previous year A new beacon was made and installed in Sevington North = £1777.00 Donation toward the Hire of the hall and for the printing of The parish magazine given in 2017/18 and not given in 2018/19 = -£660.00 Reduction in Clerks expenses in 2018/19 = -£191.30 Increase in Kent Association of Local Council Membership = £54.29 Nothing owed to PKf Littlejohn in 2018/19 but owed in 2017/18 = -£240.00 Increase in Caretaker Scheme payments = £5942.22 Christmas lights purchased in 2017/18, not required in 2018/19 = -£271.64 Litter picker equipment required in 2017/18, not required in 2018/19 = -£44.83 Repairs to JPF play equipment in 2017/18 not required in 2018/19 = -£503.92 A new laptop and software was purchased in 2018/19 = £301.73 Miscellaneous expenditure = £13 660-191.3+54.29-240+5942.22-271.64-44.83-503.92+301.73+13 = 21177
7 Balances Carried Forward	30,825	11,828				NO	VARIANCE EXPLANATION NOT REQUIRED
8 Total Cash and Short Term Investments	30,824	11,828					VARIANCE EXPLANATION NOT REQUIRED
9 Total Fixed Assets plus Other Long Term Investments and Assets	45,673	46,627	954	2.09%	0 1 0	NO	
10 Total Borrowings	0	0	0	0.00%	0 0 0	NO	