

## Explanation of variances 2018/19

Name of smaller body: WHITE RODING PARISH COUNCIL

The 'Practitioners' Guide' provides guidance on explaining significant variances. **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);
- if the total reserves (Box 7) figure is more than twice the annual precept value (Box 2).

Section 2	2017/18 £	2018/19 £	Variance £	Variance %	Detailed explanation of variance (with amounts £)
<b>Box 2</b> <i>Precept or Rates and Levies</i>	6907	7300	393		2018/19 White Roding Precept rised from parishioners increased to £7300
<b>Box 3</b> <i>Total other receipts</i>	2038	71	-1967		No Precept Grant from Uttlesford District Council Defibrillator purchased in 2018/19 (£1200) from a grant awarded in 2017/18
<b>Box 4</b> <i>Staff costs</i>	2444	2798	354		Increase in Payscales as per NJC
<b>Box 5</b> <i>Loan interest/ capital repayments</i>	N/A	N/A	N/A	N/A	
<b>Box 6</b> <i>All other payments</i>	4154	2478	-1673		No large item purchased by the Parish Council in Financial year 2018/19 Defibrillator purchased in 2018/19 (£1200) from a grant awarded in 2017/18
<b>Box 9</b> <i>Total fixed assets &amp; long term investments &amp; assets</i>	12768	12450	-316		Depreciation of value of CCTV, Laptop, lawn mower, and Playground equipment,
<b>Box 10</b> <i>Total borrowings</i>	N/A	N/A	N/A	N/A	
<b>Explanation for 'high' reserves</b>	Box 7 is more than twice Box 2 because ....				