

## Explanation of variances

Name of smaller authority: **SWETTENHAM PARISH COUNCIL**

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

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	2017/18 £	2018/19 £	Variance £	Variance %	Detailed explanation of variance (with amounts £)
<b>Box 2</b> <i>Precept or Rates and Levies</i>	3743	3743	0	0%	
<b>Box 3</b> <i>Total other receipts</i>	1960	1663	-297	-15%	<p><b>2017/18</b> £1960 made up as follows:                      Transparency Code Funding £437 (website hosting and staffing costs)                      Burial Fees £1180                      Memorial Fees £221                      VAT Refund £121                      Bank Interest £1</p> <p><b>2018/2019</b> £1663 made up as follows:                      Burial fees £1225                      Memorial fees £200                      VAT refund £236                      Bank Interest £2</p> <p>At the time of setting the Annual Budget, the Council cannot know whether there will be any Burial or Memorial fees for the coming year – these figures are variable from year to year. The VAT refund is applied for every 3 years unless the amount of VAT exceeds £100.</p>
<b>Box 4</b> <i>Staff costs</i>	2516	2668	152	6%	The variance in staffing costs in salary and website staffing costs is as a result of an increase in the rate of NJC LC1 Point 20 (from £10.10 per hour to £10.30 per hour)
<b>Box 5</b> <i>Loan interest/ capital repayments</i>	Nil	Nil	Nil		
<b>Box 6</b> <i>All other payments</i>	2298	4182	1884	82%	The increase is explained by the purchase in 2018/19 of new cemetery gates at a cost of £999.99 + VAT, planning fees of £117, architect's fees for planning application of £325 + VAT and fees for complying with GDPR legislation
<b>Box 9</b> <i>Total fixed assets &amp; long term investments &amp; assets</i>	9907	9907	0	0%	
<b>Box 10</b> <i>Total borrowings</i>	Nil	Nil	Nil		

<b>Explanation for 'high' reserves</b>	Box 7 is more than twice Box 2 because the authority held the following breakdown of reserves at the year end:  Not Applicable
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