



## Schedule C1

## Identifying which variances require explanation

Positive and negative variances must be explained

Authority name and reference	KENTISBEARE PARISH COUNCIL				
Box on Section 2 Accounting Statements	(a) 2016 £	(b) 2017 £	(c) Variance Increase(+) or decrease(-) (b - a) £	(d) Variance divided by 2016 figure times 100 (c / a *100) %	Explanation required? Less than £250 or 15%? - NO More than 15%? - YES
Box 2 -Precept or Rates and Levies	16105	19713	3608	22.40	YES
Box 3 -Total other receipts	12099	11980	-119	-0.98	NO
Box 4 -Staff costs	5322	7820	2498	46.93	YES
Box 5 -Loan interest/ capital repayments	NIL	NIL	N/A	N/A	N/A
Box 6 -All other payments	22989	20008	-2981	-12.96	NO
Box 9 -Total fixed assets plus long-term investments and assets	85069	86527	1458	1.71	NO
Box 10 – Total borrowings	NIL	NIL	N/A	N/A	N/A

One sheet to be prepared for each variance that requires explanation.

Authority name and reference	KENTISBEARE PARISH COUNCIL	
BOX NO	2	£
(b) Figure in 2017 column		19713
(a) Figure in 2016 column		16105
<b>(d) Total variance: 2017 figure less 2016 figure: (b - a)</b> A positive figure is an increase (+) a negative figure is a decrease (-)		3608

Reasons (as many as are applicable)	Amount £
Reason 1 – General reserves and village expenditure  Increase in amount held for contingency fund/unexpected eventualities (£2000). Increase in amount held for building up funds for proposed sports field (£500) and village maintenance (£1590). No plans for playing field expenditure for new equipment (-1550), only annual grass maintenance and footpaths (£125). Additional Christmas lights (£100). Start of history project (£1000 reserved).	3765
Reason 2 – Office expenses and staff costs  Audit (-£50), Office expenses (£100), no equipment needed (-£311), Staff costs as above (£2498), Printing in parish magazine (-£40), Increase in subscriptions and extra subscription (£120), website costs (£156),	2473
Reason 3 – Other  Nothing held for election (-£1500), no reception held with APM (-£400), grant agreed for village hall (£1100), Less for training and travel (-£250), misc (£2.13), more vat to be claimed (-£721.44), more expected for businesses advertising on Parish website (-£1000), reduction in CTR grant (£51.39).	-£2717.92

## Schedules for submission to external auditor

<b>(e)</b> TOTAL AMOUNT £ EXPLAINED (total of reasons above)	3520.08
<b>(f)</b> Unexplained amount £ of total variance at <b>(d - e)</b>	87.92
Unexplained as % of 2016 figure ( <b>f / a * 100</b> ) <b>(must be below 15%)</b>	.54
<b>Confirm unexplained amount is less than 15% of 2016 figure</b> <b>YES – satisfactorily explained</b> <b>NO – provide further explanations</b>	YES
<b>Authority name and reference</b>	<b>KENTISBEARE PARISH COUNCIL</b>
<b>BOX NO</b>	<b>4</b> <b>£</b>
<b>(b)</b> Figure in 2017 column	7820
<b>(a)</b> Figure in 2016 column	5322
<b>(d)</b> Total variance: 2017 figure less 2016 figure: <b>(b - a)</b> <b>A positive figure is an increase (+)</b> <b>a negative figure is a decrease (-)</b>	2498

<b>Reasons (as many as are applicable)</b>	<b>Amount £</b>
Reason 1  Clerk working extra hours due to increase in workload, and increase in NALC Salary scales.	1794
Reason 2  Due to auto enrolment, Clerk enrolled into a pension scheme, employer contributing.	349
Reason 3  Other staff costs now included in this box, opposed to some in office expenses previously.	355
<b>(e)</b> TOTAL AMOUNT £ EXPLAINED (total of reasons above)	2498
<b>(f)</b> Unexplained amount £ of total variance at <b>(d - e)</b>	0

## Schedules for submission to external auditor

Unexplained as % of 2016 figure ( $f / a * 100$ ) (must be below 15%)	0
<b>Confirm unexplained amount is less than 15% of 2016 figure</b> <b>YES – satisfactorily explained</b> <b>NO – provide further explanations</b>	YES