

PKF Littlejohn LLP

Variance Explanation for submission to External Auditor

Explanation #: Box 3 - Total other receipts / VB3

Financial Year: 2017/18

Authority Name: All Saints Parish Council

County Area: Devon

Figure in 2016/17: (A)	£6,419	Figure in 2017/18: (B)	£26,314
Variance £: (+ / -) (C)	£19,895	Variance %: (+ / -)	310%

	Reasons (as many as are applicable)	Amount £
1	Council Tax Support Grant £205 down to £90	-£115
2	VAT reclaimed on higher expenditure £1427 up to £3690	£2,263
3	EDDC Parishes Together Grant Funding (PTGF) £1183 up to £10493	£9,310
	(commensurate increase in expenditure - see VB6)	
4	Parish Council contributions to PTGF £0 up to £2526	£2,526
5	DCC Locality Grant funding £1340 down to £1000	-£340
6	DCC Flood Resilience Funding £1944 down to £0	-£1,944
7	DCC Road Warden Grant funding £0 up to £800	£800
8	DCC HMCEF Grant Funding £0 up to £957	£957
9	Lottery Awards for All Grant Award funding £0 up to £4000	£4,000
10	DCC P3 (footpath) grant funding £320 up to £500	£180
11	Community donations towards Night Landing Site project £0 / £950	£950
12	Parish Council contributions towards NLS project £0 up to £900	£900
13	Reimbursement from other Councils for Training etc £0 up to £408	£408
	(D) TOTAL AMOUNT EXPLAINED	£19,895
	(E) UNEXPLAINED AMOUNT £ OF TOTAL VARIANCE (C - D)	£0
	UNEXPLAINED as a percentage of 2017 figure (E / A * 100)	0%

RETURN ALL SHEETS TO PKF LITTLEJOHN WITH AGAR 3 DOCUMENT & VARIANCE SUMMARY

PKF Littlejohn LLP

Variance Explanation for submission to External Auditor

Explanation #: Box 4 - Staff Costs / VB4

Financial Year: 2017/18

Authority Name: All Saints Parish Council

County Area: Devon

Figure in 2016/17: (A) £4,264

Variance £: (+ / -) (C) £880

Figure in 2017/18: (B) £5,144

Variance %: (+ / -) 21%

	Reasons (as many as are applicable)	Amount £
1	Staff Pay after deductions £3725 up to £4049	£324
2	PAYE £324 down to £206	-£118
3	Clerks Mileage £214 down to £188	-£26
4	Superannuation Paid £0 up to £400	£400
5	Home Working Allowance paid £0 up to £300	£300
	(D) TOTAL AMOUNT EXPLAINED	£880
	(E) UNEXPLAINED AMOUNT £ OF TOTAL VARIANCE (C - D)	£0
	UNEXPLAINED as a percentage of 2017 figure (E / A * 100)	0%

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Variance Explanation for submission to External Auditor

Explanation #: Box 6 - All other payments / VB6

Financial Year: 2017/18

Authority Name: All Saints Parish Council

County Area: Devon

Figure in 2016/17: (A)	£13,113	Figure in 2017/18: (B)	£29,733
Variance £: (+ / -) (C)	£16,620	Variance %: (+ / -)	127%

	Reasons (as many as are applicable)	Amount £
1	Postage, Stationery, Telephone & Adverts £703 down to £469	-£234
2	Subscriptions and memberships £234 down to £169	-£65
3	Section 137 payments made £310 down to £198	-£112
4	IT costs £150 down to £75	-£75
5	Clr. Expenses reimbursed £96 down to £0	-£96
6	P3 expenditure £513 down to £253	-£260
7	Grant Assistance awarded £90 up to £500	£410
8	Training Costs £412 up to £835 (see 13 on Variance VB3)	£423
9	Community Road Warden Scheme expenditure £0 up to £2076 (see commensurate receipts 7 & 8 on VB3 variance explan.)	£2,076
10	Professional Fees £136 up to £1250 (lease legals retainer)	£1,114
11	Grant Funded Project Spending £6657 up to £12977	£6,320
12	Lottery Grant Funded Projects expenditure £0 up to £3013 (see commensurate receipt 9 on VB3)	£3,013
13	Parish Maintenance Expenditure £1626 up to £2184	£558
14	Neighbourhood Plan expenditure £410 up to £1258	£848
15	VAT paid on higher expenditure £1553 up to £4210	£2,657
	(D) TOTAL AMOUNT EXPLAINED 2017/18	£16,577
	(E) UNEXPLAINED AMOUNT £ OF TOTAL VARIANCE (C - D)	£43
	UNEXPLAINED as a percentage of 2016/17 figure (E / A * 100)	> 1%

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Variance Explanation for submission to External Auditor

Explanation #: Box 9 - Assets / VB9 (see IA report)

Financial Year: 2017/18

Authority Name: All Saints Parish Council

County Area: Devon

Figure in 2016/17: (A) £0
 Variance £: (+ / -) (C) £17,655

Figure in 2017/18: (B) £17,655
 Variance %: (+ / -) #DIV/0!

	Reasons (as many as are applicable)	Amount £
1	Assets previously declared as £0 as per IA advice. Accepted by Grant Thornton without query. Internal Auditor now suggests that all assets are recorded to allow a year-on-year comparison of expenditure on tangible assets acquired by Council (see asset register attached)	£17,655
	(D) TOTAL AMOUNT EXPLAINED 2017/18	£17,655
	(E) UNEXPLAINED AMOUNT £ OF TOTAL VARIANCE (C - D)	£0
	UNEXPLAINED as a percentage of 2016/17 figure (E / A * 100)	0%

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