

Explanation of variances between 2018-19 and 2019-20 accounting statements

Line 3 (Total other receipts)

Increased receipts from £5,242 in 2018-19 to £9,519 in 2019-20 are largely attributable to the repayment of a sum paid to WREN by the Parish Council on behalf of the 'Neighbours Hall' management committee as a third-party contribution to 'unlock' a grant for refurbishment of the hall in 2018-19 (£4,000).

£920 was received from OCC as a grant towards refurbishment of a bus shelter, and £150 from a local fund-raising event as a contribution towards future defibrillator training for village residents. The council's VAT claim reduced from £1379.60 in 2018-19 to £952.63 in 2019-20.

Revenue from access and rental agreements reduced from £400 in 2018-19 to £50 in 2019-20: the larger sum from the previous year was the result of the settlement of arrears, while in 2019-20 £100 in rent owed from a leasing agreement was not received. This is being pursued.

Revenue from advertising in the Great Milton Bulletin was identical in 2018-19 and 2019-20 (£2,870).

Line 4 (Staff Costs)

A refund of £890 PAYE made to the Clerk in 2018-19 led to artificially low staff costs of £4,278 in that year. Costs of £5,335 in 2019-20 including expenses are expected to be an accurate representation of staff costs going forward, notwithstanding minor pay increments.

Line 6 (All Other Payments)

Other payments have reduced from £16,573 in 2018-19 to £13,572 in 2019-20. A one-off payment of £4,000 was made to WREN in the previous year as a third-party contribution to unlock funding for the refurbishment of the Neighbours Hall: this is the most significant driver behind the increased figure in Line 6.

Staff training expenditure was up from £85 in 2018-19 to £210 in 2019-20, although a refund of £60 is awaited from a website accessibility course which was cancelled due to the Coronavirus outbreak. Audit costs reduced from £240 in 2018-19 to zero in 2019-20 as the Parish Council self-certified due to income or expenditure lower than £25,000.

Website expenditure was zero in 2018-19 and £47.99 in 2019-20, the result of the purchase of an SSL certificate.

Sundry payments increased from £35 in 2018-19 to £200 in 2019-20, due to the purchase of the village Christmas tree from this budget line (£80) and payment for speed monitoring by Oxfordshire County Council (£120).

Village maintenance increased from £600 in 2018-19 to £1,082 in 2019-20 due to significant expenditure of £920 on the refurbishment of a bus shelter (though offset by the grant from Oxfordshire County Council detailed above) and a payment for annual maintenance of the new village defibrillator (£162), which in future will have its own budget line.

A grant of £35 for the village Doctor and Hospital Car Service was claimed in 2019-20 but not in the previous year.

Significant tree maintenance was necessary in 2019-20 at a cost of £768, while there was no such expenditure in 2018-19.

The Great Milton History Society claimed a sum of £125 towards insurance costs in 2019-2020: no such costs were claimed in 2018-19.

No costs were incurred on the BT kiosk in 2019-20, while a payment of £180 was received in 2018-19 as a refund of 50% of the annual rental cost having purchased the telephone box for £1. No further rental payments to BT will be required going forward as the parish council now owns the telephone box.

Election fees were zero in 2018-19 but £100 in 2019-20 as a result of District Council elections and an uncontested Parish Council election.

Line 9 (Total fixed assets plus long-term investments and assets)

The value of the council's fixed assets increased from £3,166 in 2018-19 to £5,166 in 2019-20 due to the addition of a defibrillator which was donated by a local resident.

Tim Darch

Clerk/RFO, Great Milton Parish Council