

Explanation of variances between 2017-18 and 2018-19 accounting statements

Line 3 (Total other receipts)

Reduced receipts from £6,215 in 2017-18 to £5,242 in 2018-19 are largely attributable to the effect of the one-off Transparency Grant (£2,265) in 2017-18. However this has been offset to some degree by a significantly larger VAT claim in 2018-19 than in 2017-18 (£1379 vs. £775) and increased income from rentals and access agreements (£400 vs £9), as a result of arrears received from BT and a new agreement for the lease of Parish Council-owned land to the village primary school. Revenue from advertising in the Great Milton Bulletin increased from £2,563 in 2017-18 to £2,870 in 2018-19.

Line 4 (Staff Costs)

Reduced staff costs from £6,015 in 2017-18 to £4,278 in 2018-19 are largely attributable to the refund of PAYE made to the new Parish Clerk/RFO in the previous financial year, having assumed the role in September 2017. The refund resulted from earnings below his allowance for the tax year. The sum of £890 was refunded by HMRC in 2018-19 and has been applied as a credit to the 'salary' line, thus balancing last year's increased figure.

Line 6 (All Other Payments)

Other payments increased from £15,546 in 2017-18 to £16,573 in 2018-19. A one-off payment of £4,000 was made to WREN as a third-party contribution to unlock funding for the refurbishment of the Neighbours Hall. The Neighbours Hall Committee has committed to repaying this sum by the end of the 2019-20 financial year. Production costs for the village magazine increased from £2,527 in 2017-18 to £3,192 in 2018-19, but this was partly offset by further increased revenue from advertising. Expenditure on Recreation Ground maintenance increased from £60 in 2017-18 to £400 in 2018-19. A credit of £180 was received from BT as a refund of six months' rental for the village telephone box, the Parish Council having paid a year's rental in advance in 2017-18 and subsequently purchased the box at the cost of £1.

Training costs reduced from £210 to £85 as the Clerk was new to the post in 2017-18: training needs were therefore reduced in 2018-19. Audit fees increased from £120 in 2017-18 to £240 in 2018-19 with the change of audit arrangements/appointment new auditors. Sundry payments reduced from £220 in 2017-18 to £35 in 2018-19. The PCC Grass Maintenance Grant reduced from £1,200 in 2017-18 to £600: the larger figure was the result of the payments for 2016-17 and 2017-18 both being claimed in 2017-18. Nothing was spent on tree management in 2018-19 relative to expenditure of £864 in 2017-18, the result of removal of a dangerous tree in the vicinity of the primary school. No funds were spent from the ring-fenced Transparency Fund in 2018-19, while a laptop was purchased at a cost of £400 in 2017-18. Grant payments reduced from £1,567 in 2017-18 to £500 in 2018-19: a village bus service trial costing £567 in the previous financial year was not continued, and a one-off grant payment of £1,000 to the Maple Tree Children's Centre reduced to £500 in 2018-19.

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