

**HOLTON PARISH COUNCIL**  
**Receipts and payment summary**  
**Significant variances 2018/2019**

**Receipts**

- (i) Grant receipts decreased to £500.00 for defibrillator only.
- (ii) VAT refund includes £588.46 refunded in error and accounted for under payments.

**Payments**

- (i) VAT was refunded in error and £588.46 was repaid to HMRC.
- (ii) Administration costs increased as a result of defibrillator purchase and associated costs.
- (iii) Clerk costs reduced as previous year included an overlap period employing two Clerks whilst new Clerk was training for role.
- (iv) Section 137 expenditure increased as a result of contribution totalling £250.00 to Halesworth Free Parking.
- (v) Training costs were reduced from previous year. (As per (iii) above)
- (vi) Audit fees reduced following change of auditor.
- (vii) VAT paid reduced as a result of lower expenditure.
- (viii) Expenses reduced as a result of lower travel cost for training. (See (v) above)