

## Explanation of significant variances in the accounting statements – AGAR Section 2

Barlaston Parish Council

Parish Council name: \_\_\_\_\_

**Please explain any variances of more than 15% between the totals for individual boxes in Section 2.** We do not require explanations for variances of less than £200; however, in some cases there may be ‘*compensating*’ variances which leave the overall total for a box relatively unchanged – e.g. where there was a major one-off project in one year (e.g. contribution to village hall extension of £30,000), but a totally different expense of a similar size in the next (e.g. purchase of playground equipment of £28,000). In such cases, it would be helpful to provide an explanation of movements within each box. We also ask you to explain any change where there is a movement to or from zero. Please either use the proforma below, or complete a separate schedule if more space is required.

Section 2	2021/22 £	2022/23 £	Variance (+/-) £	Detailed explanation of variance (for each reason noted please include monetary values (to nearest £100))	
Box 2 <i>Precept</i>	64,520	65,399	879		
Box 3 <i>Other Income</i>	16,804	32,830	16,028	Income 2021/2022 Other Income:  Reclaim VAT @ £3,803  Grass cutting grant from the County Council @ £4,173  Unfettered grant from the Village Hall to cover new assets / utility bills (Parish Council are Sole Trustee) @ £2,297  Bank interest @ £9  Lease Payments @ £1,040	Income 2022/23 Other income:  Reclaim VAT @ £4,018  Grass cutting grant from the County Council @ £3,192  Unfettered grant from Village Hall to cover new assets / utility bills (Parish Council are Sole Trustee) @ £9,538  Bank interest @ £165  Lease Payments @ £2,877

				Concurrent / CGI @ £5,482	Concurrent & CGI @ £5,622	
				Total £16,804	Jubilee Grant @ £6,676	
					Xmas light grant @ £344	
					CCTV Grant @ £397	
					Total £32,830	
					Increase of £16,028	
Box 4 <i>Staff Costs</i>	17,777	19,859	2,082			
Box 5 <i>Loan Interest/ capital</i>	0	0	0			
Box 6 <i>Other Payments</i>	56,828	93,435	36,607	(a) Lengthsman works (reduction of £284)	2021/22 1,600	2022/23 1,316
				(b) Staff training (reduction of £497)	577	80
				(c) Members training (reduction of £125)	125	0
				(d) Expenses & Allowances (increase of £210) Consists of mileage @ £198 undertaking general duties and arranging Village Fete / lighting beacon duties £56 was incurred arranging refreshments for meeting	44	254
				(e) Chairman's Allowance – no change	250	250
				(f) Consultancy (decrease £715) Minimal specialist services were required.	840	125
				(g) Audit (increase £46)	493	539
				(h) Audit Village Hall (increase £6)	149	154

				(i) Insurance (increase £56)	980	1,036
				(j) Grounds Maintenance (increase £758)	14,249	15,007
				(k) Repairs & Maintenance (decrease £7,616) Works undertaken in 2021/2022 included: Works on the Canal @ £2,050 Village Green Drainage Maintenance Works @ £4,129 Asset Maintenance @ £3,563 Tree Maintenance Works @ £648 Total £10,390 Works undertaken in 2022/23 included: Installation of picnic benches @ £1,000 Installation of Speed Indicator Batteries @ £145 Installation of a bench at Orchard Place @ £230 Drainage works on the green @ £250 Installation of Speed Indicator Batteries @ £146 Repairs to rope bridge children's play area @ £55 Drainage Works village green @ £650 Village Green Works @ £150 Sid replacement batteries @ £148 Total £2,774	10,390	2,774
				(l) Repairs & Maintenance (non Parish) (increase £78) Replacement locks @ £69 Replacement batteries @ £9	0	78
				(m) Village Hall Repairs (increase £3,422) In 2021/2022 floor works were undertaken @ £258 In 2022/2023 the following works were undertaken @ £3,680	258	3,680

				<p>Installation of fire door bar @ £935  Hall lighting upgrade @ £1,586  Heat4 Heating Management Maintenance @ £217  Village Hall Floor Repairs @ £942  Total £3,680</p>		
				<p>(n) Subscriptions (increase £635)  The annual Staffordshire Parish membership was paid in May 2022 for 2021/22 @ £461.63, it was also paid on 30 March 2023 for 2023/2024 @ £439.86  CPRE (new) @ £36.00  Rural Services Network (new) @ £95.00  MS Office Subscription @ £50</p>	887	1,522
				<p>(o) Other Office Costs (increase £3,826)  Payments incurred in 2021/22 were:  Video conferencing @ £106 (moved into telephone / Internet category for 2022/23)  Engraving works @ £81 (one off payment)  Stage Hire @ £450 (one off payment)  Marquee Hire @ 528 (one off payment)  Printing @ £2,232  Dog bags @ £293 (one off payment)  Stationery @ £115  Room rental @ £2,050  MS Office Subs @ £50 (moved to Subs in 2022/23)  Contractor severance payment @ £1,000 (one off payment)  RoSPA annual check @ £137  Clerks Manual @ £48  Total £7,078  Payments incurred in 2022/23 were:  5 Year annual CCTV maintenance @ £5000 (one off payment)</p>	7,078	10,904

				<p>Accounting Services @ £90 (new service)          Architectural Plans @ £800 (one off payment)          Planning Application costs @ 105 (one off payment)          Premise Licence @ £180 (one off payment)          Coffee morning transport costs @ £918 (one off costs)          Web hosting @ £415          Office rental @ £1,500          Printing @ £244          RoSPA annual Inspection @ £140          Stationery @ £675          Meeting refreshments @ £87          Lease renewal Agreement @ £750 (one off payment)          Total £10,904          Increase of £3,826</p>		
				(p) Grants & Donations (decrease £417)	7,601	7,130
				(q) Leases (Increase £1,637) Lease fees in 2021/22 @ £1,050 Covering previous lease term Lease fees in 2022/23 @ £2,687 cover the new fees as follows: Allotment Fees Backdated for period 1/4/21-24/3/22 @ £1,777 Annual lease of land @ £10 Quarterly lease fees x 3 @ £900 Total £2,687	1,050	2,687
				(r) Civic Amenity Visits (increase £1,181) Civic Amenity Visits were suspended during Covid-19 and only started again in 2022	0	1,181
				(s) Gas (increase of £973)	1,067	2,040
				(t) Electric (increase of £636)	785	1,421
				(u) Telephone / Internet (increase £17)	496	513

				<p>(v) Capital Projects / New Assets (increase £17,218)                  By nature Capital Projects / New Assets are one off payments:                  Batteries @ £146 (not classed as assets but consumables therefore excluded from asset register)                  5 Picnic Tables @ £3,049                  Village Hall Audio Equipment @ £3,994                  Jubilee Bench @ £1,283                  Answerphone @ £43                  Mushrooms / Stepping Logs - play area @ £1,000                  CCTV equipment - office @ £520                  Xmas Lights @ £391                  CCTV Equipment Downs Car Park @ £3,000                  Defib Cabinet Replacements @ £1,850                  Posts for Downs Car Park @ £79                  Install Power to CCTV Unit @ £397                  Wedgwood Noticeboard @ £2,495                  Cherry Picker to install CCTV Unit @ £300                  2 x A0 CCTV Advertising Boards @ £145                  Pair Tommy Figures @ £292                  Oak Gates / Dragonfly - Play Area @ £1,440                  Fencing for Wild Hedge @ £331                  Plants for Wild Hedge @ £1,254                  Total £22,009</p>	4,791	22,009
			<p>(w) Entertainment (New code – increase £9,821)                  Transport @ £214                  Village Show Entertainment @ £2,663                  Buffet for Presentation @ £375                  Black Bags @ £106                  TENS Licence @ £21                  Lights @ £42                  Trophies @ £69                  Toilet Hire @ £630</p>	0	9,821	

				<p>Marquee Hire @ £1,966  Security @ £1,296  Catering Annual Meeting @ £280  Cable Hire @ £120  Booklet Printing etc @ £1,929  Bin Emptying @ £110</p>		
				(x) VAT (increase £5,796)	3,117	8,913
Box 7 <i>Balance Carried forward</i>	94,233	79,168	-15,065	<p>Earmarked reserves (as per 2021/22):  HMRC £36,000  Village Hall Fund £10,000  Election £7,000  Play Park Meadow Road £12,000  Total £65,000</p>		
Box 9 <i>Fixed assets &amp; Long term assets</i>	86,038	103,211	17,173	<p>Explain <u>all</u> movements in this category and not just those above 15%  New items purchased:  Gifted Parking Barriers @ £1  5 Picnic Tables @ £3,049  Jubilee Bench @ £1,283  Answerphone @ £43  Mushrooms / Stepping Logs - play area @ £1,000  CCTV equipment - office @ £520  Xmas Lights @ £391  CCTV Equipment Downs Car Park @ £3,000  Defib Cabinet Replacements @ £1,850  Posts for Downs Car Park @ £79  Wedgwood Noticeboard @ £2,495  2 x A0 CCTV Advertising Boards @ £145  Pair Tommy Figures @ £292  Oak Gates / Dragonfly - Play Area @ £1,440  Fencing for Wild Hedge @ £331  Plants for Wild Hedge @ £1,254  Total £17,173</p>		
Box 10 <i>Total borrowings</i>	0	0	0			