

Attachment 1.2

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	2022/23 £	2023/24 £	Variance (+/-) £	Detailed explanation of variance (for each reason noted please include monetary values (to nearest £100))	
Box 2 <i>Precept</i>	65,399	68,847	3,448		
Box 3 <i>Other Income</i>	32,830	33,003	173	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 @ £5,622 Jubilee Grant @ £6,676 Xmas light grant @ £344 CCTV Grant @ £397	Income 2023/24 Other income: Reclaim VAT @ £7,146 Grass cutting grant from the County Council @ £3,852 Grant for Coronation event @ £300 / Grant for planting wild hedge @ £1,986 / Hedge works @ £300 / Neighbourhood Plan Grant @ £10,000, Grant towards fence works @ £500 Unfettered grant from Village Hall to cover utility bills (Parish Council are Sole Trustee) @ £1,906 Bank interest @ £738 Gate Licence fees @ £653

				Total £32,830	Concurrent & CGI @ £5,622	
					Total £33,003 Increase of £173	
Box 4 <i>Staff Costs</i>	19,859	15,931	-3,928	The Clerk resigned her position in October 2023, a new Clerk was appointed, who promptly resigned in November 2023. The Position of Clerk was taken up by a Councillor, who cannot be paid as Clerk until a period of 12 months has lapsed. The original Clerk is working on an hourly basis to fulfil functions as and when required. This has seen a drop in staffing costs.		
Box 5 <i>Loan Interest/ capital</i>	0	0	0			
Box 6 <i>Other Payments</i>	93,435	84,530	-8,905		2022/23	2023/24
				(a) Lengthsman works (reduction of £230)	1,316	1,086
				(b) Staff training (Increase of £40)	80	120
				(c) Members training (increase of £240)	0	240
				(d) Expenses & Allowances (increase of £126)	254	380
				(e) Chairman's Allowance – (Increase of £50)	250	300
				(f) Consultancy (Increase of £259)	125	384
				(g) Audit (increase £80)	539	619
				(h) Audit Village Hall (increase £15)	154	169
				(i) Insurance (increase £145)	1,036	1,181
				(j) Grounds Maintenance (Decrease of £282)	15,007	14,725
				(k) Repairs & Maintenance (increase of £25,770) Works undertaken in 2022/23 included:	2,774	28,544

				<p>Installation of picnic benches @ £1,000</p> <p>Installation of Speed Indicator Batteries @ £145</p> <p>Installation of a bench at Orchard Place @ £230</p> <p>Drainage works on the green @ £250</p> <p>Installation of Speed Indicator Batteries @ £146</p> <p>Repairs to rope bridge children's play area @ £55</p> <p>Drainage Works village green @ £650</p> <p>Village Green Works @ £150</p> <p>Sid replacement batteries @ £148</p> <p>Total £2,774</p> <p>Works in 2023/24 included:</p> <p>Footpath repairs @ £17,800</p> <p>Repairs to MUGA @ £2,958</p> <p>Painting of Bollards @ £220</p> <p>Repair of War Memorial @ £1,500</p> <p>Maintenance of Speed Devices @ £446</p> <p>War Memorial works @ £2,870</p> <p>Install Bench @ £290</p> <p>Fence works @ £1,200</p> <p>Replace defib batteries @ £1,025</p> <p>Paint speed gates @ £235</p> <p>Total @ £28,554</p>		
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				(l) Repairs & Maintenance (non Parish) (increase £72)	78	150
				(m) Village Hall Repairs (decrease of £3,680) No works undertaken in 2023/24	3,680	0
				(n) Subscriptions (decrease of £1,118) The annual subscription for Staffordshire Parish Council Assoc (NALC) was paid end March 2023 for 2023/24 term @ £439.63. No payment for SPCA was taken this financial term which skews the figures. Other figures previously assigned to Subscriptions have been realigned to other cost centres.	1,522	405
				(o) Other Office Costs (decrease of £7,819) Payments incurred in 2022/23 were: 5 Year annual CCTV maintenance @ £5,000 (one off payment) 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	10,904	3,085

				<p>RoSPA annual Inspection @ £140 Stationery @ £675 Meeting refreshments @ £87 Lease renewal Agreement @ £750 (one off payment) Total £10,904 Payments incurred in 2023/24: Purchase of mugs @ £853 Annual Accounts@ £202 Stamps @ £9 Rialtas system @ £148 Printing @ £189 Room Rental @ £1,620 Stationery @ £64 Total @ £3,085 (decrease of £7,819)</p>		
				(p) Grants & Donations (Increase of £583)	7,130	7,713
				(q) Leases (decrease of £2,377 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 Lease fees in 2023/24 Allotment fees @ £310 (decrease of £2,377)	2,687	310
				(r) Civic Amenity Visits (decrease of £819)	1,181	362
				(s) Gas (decrease of £884)	2,040	1,156

				(t) Electric (increase of £10)	1,421	1,431
				(u) Neighbourhood Plan (increase of £10,115)	0	10,115
				(v) Telephone / Internet (decrease of £144)	513	369
				(w) Election (increase of £310)	0	310
				(x) Capital Projects / New Assets (decrease of £16,480)	22,009	5,529
				By nature Capital Projects / New Assets are one off payments: New assets for 2023/24 Wooden play equipment @ £1,700 Bollards @ £720 Tree @ £390 Rolodex Machine @ £30 Parking Buddies @ £751 Chair @ £56 Coronation Bench @ £1882 Total @ £5,529		
				(y) Entertainment (decrease of £9,182) No large event took place in 2023/24, only catering for annual parish event.	9,821	639
				(z) VAT (decrease of £3,706)	8,913	5,207
Box 7 <i>Balance Carried forward</i>	79,168	80,557		Earmarked reserves (as per 2022/23): HMRC £36,000 Village Hall Fund £10,000 Election £7,000 Play Park Meadow Road £12,000 Total £65,000		
Box 9 <i>Fixed assets &</i>	103,211	108,743	5,532	Explain <u>all</u> movements in this category and not just those above 15% New items purchased:		

<p><i>Long term assets</i></p>				<p>Wooden play equipment @ £1,700 Bollards @ £720 Tree @ £390 Rolodex Machine @ £30 Parking Buddies @ £751 Chair @ £56 Coronation Bench @ £1,882</p> <p>Items Gifted to the Parish</p> <p>6 Chairs @ £1 Filing cabinet @ £1 Hoover @ £1</p> <p>Total £5,532</p>
<p>Box 10</p> <p><i>Total borrowings</i></p>	<p>0</p>	<p>0</p>	<p>0</p>	