

Explanation of variances – pro forma

Name of smaller authority: **Yelvertoft Parish Council**

County area (local councils and): **West Northamptonshire**

Insert figures from Section 2 of the AGAR in all **Blue** highlighted boxes

Next, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- **New from 2020/21 onwards:** variances of £100,000 or more require explanation regardless of the % variation year on year;
- a breakdown of approved reserves on the next tab if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

	2021/22 £	2022/23 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input. DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	60,033	55,540					Explanation of % variance from PY opening balance not required - Balance brought forward agrees
2 Precept or Rates and Levies	29,503	29,503	0	0.00%	NO		
3 Total Other Receipts	9,269	35,440	26,171	282.35%	YES		grant funding this year as we are concentrating a lot more on this source of revenue. Grants received:- 1) £381 from NCF to bring our defibrillator back into use, 2) £17,898 from NCF for ground works fencing and planting for our KGV Field and allotment 2 field, 3) £1,500 from West Northants Council for warm space - total £19,779. We also received back pay from West Northants Council for the litter picking and grass mowing grants. They have not paid over recent years due to changing to a unitary authority and sorting out their staffing. £417.91 2021 grass mowing grant & £1,007 litter picking grants 2019, 2020, 2021 - total £1,424.91. We also received £348.11 for this years litter picking grant payment. Last year we only received one grant for £3,434 from the Police Commissioner for the VAS. We paid Traffic Technology £3,434 for the VAS twice in error so the income includes a refund of this amount. As we have EMRs for projects bank interest has increased. Last year we had £27 interest and this year we have received £721. This has also increased due to the slight increase in interest rates. As we have carried out many projects this year the VAT reclaim is a lot higher, £3,936.89 as opposed to £1,166.32 last year. There are also other small amounts. Breakdown of income: Precept £29,503 both years. Agency Services £1,473.02 this year and £0 last year (grass & litter grants as explained above). Interest £720.72 this year and £27.47 last year - explained above. Allotment rents £323.31 this year and £389.14 last year. Cemetery income £1,700 this year and £1,750 last year. VAT reclaim £3,936.89 this year and £1,166.32 last year. Grant income as explained
4 Staff Costs	7,325	7,748	423	5.77%	NO		
5 Loan Interest/Capital Repayment	4,334	4,334	0	0.00%	NO		
6 All Other Payments	31,606	53,306	21,700	68.66%	YES		See below.
7 Balances Carried Forward	55,540	55,095			NO		VARIANCE EXPLANATION NOT REQUIRED
8 Total Cash and Short Term Investments	55,540	53,247			NO		VARIANCE EXPLANATION NOT REQUIRED
9 Total Fixed Assets plus Other Long Term Investments at	108,575	117,872	9,297	8.56%	NO		
10 Total Borrowings	5,343	1,047	-4,296	80.40%	YES		£4,333.92 was paid off the two street light loans this year. As at 31/3/23 Salix balance is £1,046.88 and PWLB is £0 as now paid off. Salix is 0% interest.

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

BOX 10 VARIANCE EXPLANATION NOT REQUIRED IF CHANGE CAN BE EXPLAINED BY BOX 5 (CAPITAL PLUS INTEREST PAYMENT)

Box 6 explanation Expenditure 2022/23 2021/22 Variance 15%+ Explanation of variance

General admin	1,491.19	2,153.61	662.42		Varies each year subject to what work needs doing, what projects we have (increases copying & printing costs), amount of training courses Clerk & councillors go on etc. No exceptional reasons for the variance, no unusual activity except for small amounts such as £29.49 for Covid safety products, £35 small claims court fee, £90.55 Freedom scroll. We have spent £518.59 on newsletter printing this year whereas last year we spent £576.47. We are showing this separately from this year so we can monitor its cost more easily (see Newsletter below). Costs vary depending on whether the newsletter is 2 or 4 page, and delivery fees.	Actual expenditure: Newsletter 21/22 £576.47, 22/23 £518.59, Data Protection £45 both years. Mobile 21/22 £156, 22/23 £102.66. Lower this year as we changed to a cheaper supplier. Software 21/22 £158.99, £0 for 22/23 as due year end so crossover, paid 2 in one year. Room hire 21/22 £105, 22/23 £0 as awaiting invoice. Covid products 21/22 £29.49, 22/23 £0 as no longer required. Survey software 21/22 £275, 22/23 £0 as deciding whether to renew or not. Land Registry fees 21/22 £35.94, 22/23 £0 as none required this year. Bank fees £72 both years. Poppy wreath 21/22 £22.25, 22/23 £20. Training costs 21/22 £348.20, 22/23 £173.90 due to great variance in cost of courses and number of councillors who attend courses. Small claims court fee £35 21/22 as one-off. Christmas event 21/22 £0, 22/23 £43.96. Litter pick costs 21/22 £0 as Covid, 22/23 £12.05. One off Freeman of Parish fees in 22/23 of £165.70. Sundries such as copying, printing, stationery etc 21/22 £368.64, 22/23 £486.48.
Agency services	2,163.00	2,279.00	116.00	Y N		
Capital schemes	2,295.00	3,787.22	1,492.22	Y	21/22 we had capital schemes as follows £3,520.55 cemetery works and £266.67 VAS scheme. In 22/23 we had £2,295 war memorial works.	
Assets	0.00	6,016.00	6,016.00	Y	No non grant funded assets were purchased in 22/23 - see grant expenditure below. In 21/22 we purchased a container £2,582 and a VAS £3,434.	
Subs & Donations	916.15	803.43	-112.72	N		
Grants awarded	1,467.57	1,268.43	-199.14	N		
Grant expenditure (projects)	26,859.11	0.00	-26,859.11	Y	In 22/23 we purchased a VAS £3,434 and £23,425.11 on flood works/renovation works to our KGV Field and allotment 2 field.	
Street lighting	1,549.76	556.10	-993.66	Y	21/22 we spent £511.10 on street light electricity. In 22/23 we spent £1,158.76. Costs increased due to the increase in electricity costs. 21/22 we spent £45 on street light general maintenance, 22/23 we also purchased shields for lights so costs increased to	
Insurance	1,722.04	1,668.33	-53.71	N		
Staff costs	7,747.69	7,325.44	-422.25	N		
Cemetery	3,607.55	2,944.54	-663.01	Y	Cemetery grass mowing varies depending on weather. Last year grass cutting cost £2,403.84 and this year £2,372.85. The contractor also raises his price by 5% p.a. Mower repairs/servicing last year cost £138.40 opposed to £753 this year. 21/22 we paid £25 for mower storage but £0 this year as we have a new storage unit. 22/23 we had to start paying for bin collection which cost £40. Planting costs in 21/22 were £237.30 opposed to £122.70 this year. A new sign was purchased this year at a cost of £45. We had the path cleaned last year at a cost of £140. This year we purchased grave marker stones at a cost of £109. General maintenance 21/22 cost £0 and £165 this year.	
Allotments	161.90	1,533.06	1,371.16	Y	This year we paid £1,420 to have plainings laid at the gateway. Water costs were £113.06 21/22 and £161.90 last year.	
General maintenance	1,087.69	4,943.25	3,855.56	Y	21/22 we had a tree survey so incurred maintenance costs of £2,188.50, £0 this year. 21/22 our village signs were maintained at a cost of £40.75, £0 this year. 21/22 we paid £2,000 to have a small lane laid with plainings. Footpath maintenance was £0 in 21/22 and £111.29 this year. Play area maintenance £0 21/22 and £344.40 this year. General maintenance varies on what needs doing (strimming, cleaning, weeding etc) - 21/22 £714, £632 this year.	
Audit fees	435.00	385.00	-50.00	N		
Website	208.00	120.00	-88.00	Y	We usually pay £120 for website hosting but this year our 2-year plan domain was due at £88.	
Newsletter	468.59	0.00	-468.59	Y	We started a Parish Council newsletter this year which is delivered to every household. Printing & delivery costs.	
Other	1,176.72	0.00	-1,176.72	Y	£261 Christmas tree (£0 last year), £246 defibrillator servicing (£0 last year), £490.84 Queens Jubilee celebration (£0 last year), Residents meeting £178.88 (£0 last year).	
VAT	7,996.51	3,148.03	-4,848.48	Y	The main reason the VAT is higher this year is due to our KGV field flood works project which incurred VAT of £4,953.02. VAT will always vary depending on our expenditure and what projects / maintenance we do.	
Loan repayments	4,333.92	4,333.90	-0.02	N		
TOTALS	65,687.39	43,265.34	-22,422.05			