

Explanation of variances – pro forma

Name of smaller authority: **LINBY PARISH COUNCIL**

County area (local councils and parish meetings only):

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;

	2022/23 £	2023/24 £	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	35,952	27,085					Explanation of % variance from PY opening balance not required - Balance brought forward agrees
2 Precept or Rates and Levies	14,897	18,840	3,943	26.47%	YES		Increases between 2022/2023 and 2023/2024 includes Training £100, PC insurance £100, Mower insurance £35, NALC subscription £20, Audit fees £10, Internal audit fees £76.75, website maintenance £75 (to cover the cost of a SQL certificate), Petrol for mower £25, Service/repairs to mower £50, docks maintenance (budget required due to volunteer no longer available) £170, Christmas tree and delivery £416.67, purchase new Christmas lights £1,000.00. Plants £300, road sweeping £28, Weed spraying £40, Coronation event (in 2023/2024 only) £150, Planning costs due to increase of development in the parish £1,000.00. Clerk salary increase due to NALC paycales increase £692.64, home working expenses £84.00. Total increase between 2022/2023 is £4,373.06 . Decreases between 2022/2023 and 2023/2024 includes electricity to the Heritage Centre (the electric was turned off in 2023/2024) £175, Best Kept Village Competition due to not taking place in 2023/2024 £5, Donations £100, website (new content management) required in 2022/23 £150. Total decrease between 2022/2023 and 2023/2024 is £430 . Total difference = £3,943.06
3 Total Other Receipts	32,197	81,802	49,605	154.07%	YES		The main reason for the increase in Receipts is due to receiving Section 106 monies in 2023/2024 for a project to renovate the Heritage Centre and site £59,652.67. Increases between 2022/2023 and 2023/2024 includes Bank interest due to increased receipts £200.75, VAT reclaim due to increased receipts £7,554.65, profit from Coronation Event (held in 2023/24 and not in 2022/23) £2,760.00, Section 106 monies received for Heritage Centre project in 2023/2024 and not in 2022/23 £59,652.67. Total increase 2023/2024 is £70,168.07 . Decreases between 2022/23 and 2023/24 includes Donations £189.92 mainly due to receiving a donation towards the Christmas tree/lights in 2022/23, CIL (Community Infrastructure Levy) receipts £7,615.87, profit from the Bonfire event in 2022/23 and not in 2023/24 due to being cancelled due to adverse weather £3,755.35, Grant received in 2022/23 to repair a section of footpath and a Hedge project £8,720 and Other receipts £281.75. Total decrease between 2022/23 is £20,562.89 . Total difference = £49,605.18
4 Staff Costs	6,557	7,711	1,154	17.60%	YES		The main reason for the increase to Staff Costs is due to the Clerk enrolling into a Pension Scheme in 2023/24. Increases between 2022/23 and 2023/24 are wages £324.19, this is due to the Parish Council agreeing to increase the Clerk's pay by one NALC paycales in April 2023, and an increase to the Local Government Paycales in November 2023. Pension contributions £784.36. Tax/NI paid in 2023/24 £45.32. Total difference = £1,153.87
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	49,404	84,969	35,565	71.99%	YES		The main reason for the increase in Payments is due to the Parish Council project to renovate the Heritage Centre and Site £59,162.38. Increases between 2022/23 and 2023/24 include Admin costs £715.91, Heritage Centre project £59,162.38, Petrol/mower repairs/service (includes a Full service to the mower in 2023/24 and not in 2022/23) £417.62, Grass maintenance in village £162.38, Christmas costs mainly due to changing lights to LED and purchasing additional lights £3,530.76. VAT difference £7,488.14 due to the Heritage Centre Project. Total increase in 2023/2024 is £71,497.19 . Decreases between 2022/23 and 2023/24 include Heritage Centre electricity in 2022/23 and not in 2023/24 due to electricity being turned off £168.47, Planning costs £3,683.53 due to a Traffic Study being carried out in 2022/23, CIL (Community Infrastructure Levy) £21,146.72 due to a project to restore a section of footpath in 2022/23, Other £10,932.52 (mainly due to the Footpath project in 22/23 £9,304.87, the Jubilee Event and purchases for the upcoming Coronation event £361.57, Purchase of a gazebo £303.28, Connection to water supply at the Heritage Centre £142.38, a Hedge Project £411, weed treatment £172, purchase of a pump £160 and costs to the website to host and the SSL Certificate £72.87. Totalling £10,927.97). Total decrease £35,931.24 . Total difference = £35,565.95
7 Balances Carried Forward	27,085	35,047					VARIANCE EXPLANATION NOT REQUIRED
8 Total Cash and Short Term Investments	27,085	35,047					VARIANCE EXPLANATION NOT REQUIRED
9 Total Fixed Assets plus Other Long Term Investments and	23,580	23,944	364	1.54%	NO		
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable