

Explanation of variances – pro forma

Name of smaller authority: **Stainme-with-Staynall Parish Council**

County area (local councils and parish meetings only): **Lancashire**

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	33,114	50,686					Explanation of % variance from PY opening balance not required - Balance brought forward agrees
2 Precept or Rates and Levies	37,769	38,013	244	0.65%	NO		
3 Total Other Receipts	0	4,327	4,327	#DIV/0!	#DIV/0!	#DIV/0!	In 2022/23 no VAT was claimed. The 2022/23 VAT was claimed in 2023/24 = £768 as well as 3 quarterly VAT sums for 2023/2024 = £2,616. In 2022/23 no grants were claimed. In 2023/24 a Public Right of Way Scheme grant £500 & Biodiversity Grant £300 was claimed. In 2022/23 there was an over payment to the SLCC of £144. The over payment of £144 was refunded in 2023/24.
4 Staff Costs	9,801	15,945	6,144	62.69%	YES		Staff costs in 2022/23 were lower as the council had no permanent clerk and relied on a locum and retired clerk, their combined staff costs were £3,307.38. It was only in March 2023 a permanent clerk was appointed. The increase during 2023/24 is due to the council appointing a permanent clerk with a full yearly salary and a short period of handover from the Locum clerk. This resulted with a combined clerk staff cost of £8,997.16.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	10,396	24,923	14,527	139.74%	YES		There have been outstanding projects from 2022/23 which were processed in 2023/24 by the permanent appointed clerk. This is the majority of the increase of spending in 2023/24 the outstanding projects from 2022/23 are - (£6366 Bus Shelter / £629.28 planter / £600 Woodland Signage / £2625 Notice board) totalling £10,220.28. Further new projects were processed in 2023/24 (£348 Carpark signage / Replacement planters £80 / Hedgehog project £307.50) totalling £735.50. An Additional cost in 2023/24 to provide the Lengths Person with a new mower costing £1134. All the Lengths Persons equipment was serviced in 2023/24 totalling £443.58 which it was not in 2022/23. As there was no permanent clerk in 2022/23 no new materials and equipment was purchased for the role. The permanent clerk was provided with equipment and materials in 2023/24 (Laminator £24.98 / Printer £179.00 / Digital recorder £42.99 / stationery and printer ink £423.35) totalling £670.32. There was no homeworking claim made by a clerk in 2022/23 but it was claimed by the clerk in 2023/24 totalling £216. Additional costs in 2023/24 to celebrate the Kings Coronation within the community totalling £338. Additional cost of a re-survey of the woodland to ascertain if works advised in 2022/23 was correct and carried out costing £350.00. This re-survey highlighted that an additional tree was required to be felled costing £240.00
7 Balances Carried Forward	50,686	52,158				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	50,686	52,158				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and Assets	86,351	94,479	8,128	9.41%	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