

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

Parish Council name: Rolleston on Dove Parish Council

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>	73,100	87,700	+19.97% +£14,600	<p>The council accepted that there was a continuing, growing need for the council to maintain play equipment, council-owned assets and trees in its ownership and also to meet residents expectations for the village.</p> <p>The budget took account of known costs and also built-in an increased budget allowance for the maintenance of the aging play equipment and introduced a new budget line "Projects" which would provide funding for projects from the council's Project Priority list.</p>
Box 3 <i>Other income</i>	56,177	80,440	+44.97% +£24,263	<p>+£105 VAT receipts +£167 Interest on bank account -£30,114 Grants and donations received +£10 Allotment rent -£240 Football pitch fees -£1,137 Grass cutting contract +£607 insurance claim settlement +£54,865 Other income (S106 funds)</p>
Box 4 <i>Staff costs</i>	18,698	19,752	+5.64% +£1,054	<p>+£905 Nationally agreed pay award +£149 Employer's NI</p>
Box 5 <i>Loan interest/ capital</i>	0	0	0	

Box 6 <i>Other payments</i>	75,883	91,294	+20.31% +£15,411	+£393 VAT on payments +£5 Payroll services +£35 Insurance premium +£71 Audit fees -£172 Photocopier charges +£82 Stationery +£125 Outsourced printing of Village Directory +£11 Postage +£25 Council mobile +£30 Subscriptions -£480 Training expenses +£115 Room hire fees -£130 Mileage expenses -£3 Parking fees -£8,460 Play areas R&M +£1,295 Lock/unlock playing field -£12 Council website +£13 Software -£67 S137 grant aid +£1,190 Mowing contract +£191 Bin emptying contract -£1,016 Tree works +£125 Plants -£476 Environmental contract +£4,150 Professional fees -£591 Capital expenditure +£1,071 Administration -£1,078 Environmental improvements -£7,635 EA funding distribution +£17,578 Brook Hollows improvements +£10,674 Replacement playing field fencing -£1,648 Contingency
Box 7 <i>Balances carried forward</i>	109,272	154,613		Earmarked Reserves Environmental improvements £2,360 Brook Hollows £45,272 Play areas £17,132 S106 funds £44,508
Box 9 <i>Fixed assets & long term assets</i>	146,934	142,851	-2.78% -£4,083	+£1,275 Litter bins +£1,177 Platinum Jubilee bench +£450 Sand bags +£84 filing cabinet -£500 Metal container – disposed of, unusable -£6,129 Shelter – disposed of, unusable -£440 Dog waste bins – disposed of, unusable
Box 10 <i>Total borrowing</i>	0	0		