

Explanation of variances – pro forma

Name of smaller authority: **Blaxton 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;
- 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 (<u>must include narrative and supporting figures</u>)
1 Balances Brought Forward	140,091	91,915				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	24,130	24,660	530	2.20%	NO		
3 Total Other Receipts	9,469	3,131	-6,338	66.94%	YES		See Appendix 1 Sheet on tab 2 below
4 Staff Costs	6,956	7,585	629	9.04%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	74,818	39,498	-35,320	47.21%	YES		See Appendix 1 Sheet on tab 2 below
7 Balances Carried Forward	91,915	72,623			YES	VARIANCE EXPLANATION NOT REQUIRED EXPLANATION REQUIRED ON RESERVES TAB AS TO WHY CARRY FORWARD RESERVES ARE GREATER THAN TWICE INCOME FROM LOCAL TAXATION/LEVIES	
8 Total Cash and Short Term Investments	91,915	72,623				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	293,759	293,784	25	0.01%	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

Explanation for 'high' reserves

(Please complete the highlighted boxes.)

Box 7 is more than twice Box 2 because the authority held the following breakdown of reserves at the year end:

	£	£	£
Earmarked reserves:			
<u>Joint Playing Field S106 Projects</u>			
Field Enlargement Project	3520		
Field Improvement Project	17367		
CCTV	2995		
Administration	1872		
Contingency	16309		
<u>Other Reserves</u>			
Computer Replacement	800		
Playing Field Ground Works	5000		
Specification Fund			
Election Fees	2000		
Blaxton Playing Field			
Equipment Renewals Fund	3000		
Coronation 2023	1320		
Christmas Lights Replacement	300		
Fund			
		54482.48	
General reserve	18140		
		18140	
Total reserves (must agree to Box 7)			<u><u>72622.78</u></u>

BLAXTON PARISH COUNCIL

AGAR BOXES 3 AND 6 - EXPLANATION OF VARIANCE NOTES 2021/22 - 2022/23

<u>Budget Headings</u>	<u>2021/22</u>	<u>2022/23</u>	<u>Var £</u>	<u>Comments</u>
<u>Box 3 Variance Explanation (Other Receipts)</u>				
Bank Account Interest	9.13	726.49	717.36	Interest variation due to S106 grant of £120,191 (and interest rate increases in 2022/23) for projects on Joint Playing Field which has been spent over the last two financial years and will continue into 2023/24/24/25
Lottery Grant Queen's Platinum Jubilee	0	1,595.00	1,595.00	One-off grant
VAT Recovered	9459.83	809.12	-8,650.71	Difference in VAT recovered each year
Box 3 Variance	9,468.96	3,130.61	-6,338.35	
<u>Box 6 Variance Explanation (All Other Payments)</u>				
<u>Administration - Running Costs</u>				
Clerk Working from Home Allowance	300.00	300.00	0.00	
Postage	0.00	6.85	6.85	No stamps purchased - postage to exchange old style stamps to new December 2022
Ink and Paper	116.01	163.87	47.86	Difference in quantity of ink and paper used/purchased
Office Equipment	0.00	138.74	138.74	Laminator, pouches and new mouse + keyboard in 2022/23
PC Rebuild	45.00	0.00	-45.00	One-off 2021/22
MS Office 365 Subscription	628.80	410.40	-218.40	Paid monthly in 2021/22 then year in advance from Feb 2022.
Financial Management Software - Scribe	485.00	288.00	-197.00	Scribe Accounts Annual Subscription £288. Plus initial setup fee of £197 in 2021/22.
Internal Audit	230.00	225.00	-5.00	Change in Fee charged
External Audit	400.00	300.00	-100.00	Turnover change
Insurance	676.66	676.66	0.00	2nd of three year fixed price contract
Training - Members	118.09	110.00	-8.09	Change in training course take-up
Training Staff	60.00	0.00	-60.00	No training in 2022/23
Subscriptions SLCC, YLCA, Open Spaces Soc, ICO	629.00	628.00	-1.00	Minor change in YLCA subscription
The Queen's Platinum Jubilee 2022	0.00	1,090.22	1,090.22	
Election Fees	137.66	0.00	-137.66	Local Election costs May 2021
Room Hire	11.99	0.00	-11.99	Zoom subs discontinued from May 2021
Publications	13.73	0.00	-13.73	Change in year-on-year needs
Parish Publicity	164.97	0.00	-164.97	No Newsletters in 2022/23
Website	276.00	276.00	0.00	No change
Bank Charges	0.00	72.00	72.00	Payable from April 2022 with change to Unity Trust Bank
Administration Variance	4,292.91	4,685.74	392.83	

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AGAR BOXES 3 AND 6 - EXPLANATION OF VARIANCE NOTES 2021/22 - 2022/23				
Budget Headings	2021/22	2022/23	Var £	Comments
Blaxton Playing Field				
<u>Maintain Playing Field Equipment</u>				
Annual Safety Inspection	67.50	100.00	32.50	Gallager Insurance Inspection Deal ended
Implement Safety Recommendations	211.00	330.00	119.00	
Maintain Playing Field Equipment	278.50	430.00	151.50	
<u>Grounds Maintenance Including Fencing</u>				
Gang Mow Field	602.25	505.92	-96.33	15 cuts at 40.15 2021/22 12 cuts at £42.16 32022/23
Perimeter spraying and strimming around play equipment	40.00	75.00	35.00	2021/22 and 2022/23 no Perimeter spraying
Field gate chain	5.92	0.00	-5.92	One-off 2021/22
Grounds Maintenance	648.17	580.92	-67.25	
Waste Bin Emptying	304.94	313.86	8.92	2021/22 - 13 @ £5.86 and 38 @£6.02 2022/23 - 13 @ £6.02 and 38 @ £6.20
Blaxton Playing Field Variance	1,231.61	1,324.78	93.17	
<u>Joint Playing Field</u>				
Waste Bin Emptying	304.94	313.86	8.92	2021/22 - 13 @ £5.86 and 38 @£6.02 2022/23 - 13 @ £6.02 and 38 @ £6.20
Grant	2,000.00	0.00	-2,000.00	2022/23 Grant still under consideration
Joint Playing Field Variance	2,304.94	313.86	-1,991.08	
<u>Village Hall</u>				
Grant	1,600.00	1,600.00	0.00	
Defibrillator Related Costs	77.95	292.90	214.95	2021/22 - Replacement Pads 2022/23 - Replacement Battery
Village Hall Variance	1,677.95	1,892.90	214.95	

BLAXTON PARISH COUNCIL

AGAR BOXES 3 AND 6 - EXPLANATION OF VARIANCE NOTES 2021/22 - 2022/23

Budget Headings	2021/22	2022/23	Var £	Comments
War Memorial and Street Furniture				
Waste Bin Emptying - Mosham Road	299.08	313.86	14.78	2021/22 - 12 @ £5.86 and 38 @£6.02 2022/23 - 13 @ £6.02 and 38 @ £6.20
<u>Planters (4) Maintenance and Planting</u>				
Summer Planting and watering	347.00	347.00	0.00	No Change
Autumn Planting and watering	347.00	347.00	0.00	No Change
Replacement Flag	153.92	108.90	-45.02	2021/22 - Union flag £92.23 plus Jubilee flag £61.69 2022/23 - Union Flag £108.90
Tidy site, render and paint rear wall	295.00	0.00	-295.00	One-off need in 2021/22
Annual Seat Maintenance	275.00	155.00	-120.00	Variation in staining/painting needs
Street Furniture New	1,233.00	0.00	-1,233.00	Summerfield Seat 2021/22
Install Christmas Lights	0.00	120.00	120.00	Left in situ Dec 2020
Traffic Management Remembrance Sunday	0.00	945.00	945.00	No longer managed by Police from 2022/23
Memorial Stone Cleaning	0.00	503.32	503.32	Periodic need + Cable ties £3.32
Section 137 - Wreath Donation	300.00	150.00	-150.00	Donation overlooked in 2020/21 - Gave 2 x £150 in 2021/22 the £150 2022/23
War Memorial and Street Furniture Variance	3,250.00	2,990.08	-259.92	

Section 137 of the Local Government Act 1972 enables Parish and Town Councils to spend up to the product of £8.82 per head of the Electorate for the benefit of people in the area on activities or projects not specifically authorised by other powers. During 2022/23 the number of electors for Blaxton was 1,025 and the limit for expenditure not specifically authorised by other powers was £9,041.

Blaxton and Finningley Joint Playing Fields Projects - S106 (12/01327/EXTM)	2021/22 £	2022/23 £	Variance £	Comments
Field Enlargement	8,495.00	11,370.00	2,875.00	Completed 2022/23 but outstanding payment of £3,520 at 31/03/23
Field Improvement	5,833.31	11,899.96	6,066.65	2021/22 - Started - continues to June 2024
Adult Gym Equipment	16,692.00	0.00	-16,692.00	Completed 2021/22
Matting Wicket	3,841.25	0.00	-3,841.25	Completed 2021/22
Play Area	14,137.00	0.00	-14,137.00	Completed 2021/22
Gas Meter	0.00	0.00	0.00	Project completed early in 2020/21 due to damage to old installation
CCTV	0.00	0.00	0.00	Project not yet started
Tennis Courts - Three annual renovation treatments	2,800.00	1,400.00	-1,400.00	Completed 2022/23
Administration	0.00	0.00	0.00	Funds not yet recovered to Council's Administration Budget
Joint Playing Fields S106 Projects Variance	51,798.56	24,669.96	-27,128.60	
VAT	10,261.83	3,620.50	-6,641.33	Change in value of purchases subject to VAT

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<u>Budget Headings</u>	<u>2021/22</u>	<u>2022/23</u>	<u>Var £</u>	<u>Comments</u>
Box 6 Variance	74,817.80	39,497.82	-35,319.98	