

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

Parish Council name: **ALKHAM 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   | 2022/23£  | 2023/24<br>£ | Variance<br>(+/-) £ | Detailed explanation of variance<br>(for each reason noted please include monetary<br>values (to nearest £100))  |  |   |            |          |                |          |             |        |                   |          |                    |    |           |    |
|---|-----------|--------------|---------------------|--|--|---|------------|----------|----------------|----------|-------------|--------|-------------------|----------|--------------------|----|-----------|----|
| Box 2<br><i>Precept</i>   | 14,071.90 | 15,430       | £ + 1,358           | Explanation not required   |  |   |            |          |                |          |             |        |                   |          |                    |    |           |    |
| Box 3<br><i>Other<br/>income</i>                                | 2,099     | 704          | £ -1,395            | Please see Appendix 1  |  |   |            |          |                |          |             |        |                   |          |                    |    |           |    |
| Box 4<br><i>Staff<br/>costs</i>                                 | 7,422     | 8,626        | £+ 1,204            | Increase on Payscale Point and NALC Pay Award  |  |   |            |          |                |          |             |        |                   |          |                    |    |           |    |
| Box 5<br><i>Loan<br/>interest/<br/>capital</i>                  | 0         | 0            | 0                   |  |  |   |            |          |                |          |             |        |                   |          |                    |    |           |    |
| Box 6<br><i>Other<br/>payments</i>                              | 16,526    | 10,103       | £ -6,422.79         | Please see Appendix 2  |  |   |            |          |                |          |             |        |                   |          |                    |    |           |    |
| Box 7<br><i>Balances<br/>carried<br/>forward</i>                | 41,885    | 39289        | £ - 2596.00         | Please See Appendix 3  |  |   |            |          |                |          |             |        |                   |          |                    |    |           |    |
| Box 9<br><i>Fixed<br/>assets &amp;<br/>long-term<br/>assets</i> | 82,389    | 70,369       | £ -12,020           | <b>Explain <u>all</u> movements in this category and not<br/>just those above 15%</b><br><br><b>Written off:</b><br><br><table style="margin-left: 40px;"> <tr><td></td><td style="text-align: right;">£</td></tr> <tr><td>1. Slide :</td><td style="text-align: right;">( 3,273)</td></tr> <tr><td>2. Floodlights</td><td style="text-align: right;">( 4,208)</td></tr> <tr><td>3. Strimmer</td><td style="text-align: right;">( 388)</td></tr> <tr><td>4. Play Equipment</td><td style="text-align: right;">( 4,275)</td></tr> </table><br><br><b>Added:</b><br><table style="margin-left: 40px;"> <tr><td>Verge Marker posts</td><td style="text-align: right;">53</td></tr> <tr><td>Dog Signs</td><td style="text-align: right;">72</td></tr> </table> |  | £ | 1. Slide : | ( 3,273) | 2. Floodlights | ( 4,208) | 3. Strimmer | ( 388) | 4. Play Equipment | ( 4,275) | Verge Marker posts | 53 | Dog Signs | 72 |
|   | £         |              |                     |  |  |   |            |          |                |          |             |        |                   |          |                    |    |           |    |
| 1. Slide :  | ( 3,273)  |              |                     |  |  |   |            |          |                |          |             |        |                   |          |                    |    |           |    |
| 2. Floodlights  | ( 4,208)  |              |                     |  |  |   |            |          |                |          |             |        |                   |          |                    |    |           |    |
| 3. Strimmer   | ( 388)    |              |                     |  |  |   |            |          |                |          |             |        |                   |          |                    |    |           |    |
| 4. Play Equipment   | ( 4,275)  |              |                     |  |  |   |            |          |                |          |             |        |                   |          |                    |    |           |    |
| Verge Marker posts  | 53        |              |                     |  |  |   |            |          |                |          |             |        |                   |          |                    |    |           |    |
| Dog Signs   | 72        |              |                     |  |  |   |            |          |                |          |             |        |                   |          |                    |    |           |    |
| Box 10<br><i>Total<br/>borrowing</i>                            | 0         | 0            | 0                   |  |  |   |            |          |                |          |             |        |                   |          |                    |    |           |    |

## Appendix 1

### Alkham Parish Council

#### INCOME

| 2022/23<br>£ |                        | 2023/24<br>£ | Variance<br>£ | (-) £    | (+) £    |         |
|--------------|------------------------|--------------|---------------|----------|----------|---------|
| 14,071.90    | Precept                | 15,430.00    | 1,358.10      |          | 1358.10  |         |
| 198.69       | Bank Interest          | 701.01       | 502.32        |          | 502.32   |         |
| 1,900.00     | Grants                 | -            | -1,900.00     | -1900.00 |          |         |
|              | Miscellaneous Receipts | 3.00         | 3.00          |          | 3.0      |         |
| 16,170.59    | Total Income           | 16,134.01    | -36.58        | -1900.00 | 1,863.42 | - 36.58 |

#### NOTES:

1. KCC Members Grant of £1800 received in 2022/23 £1500 towards the cost of the new Newlyn's Footpath. £300 towards Jubilee Celebrations. ( - £1900.00) No KCC Grant in 2023/24
2. DDC Members Grant of £100 towards the Jubilee Celebrations. NO DDC Members Grant in 20023/24
3. Precept increased by £1,358.10
4. Bank Interest received increased by £ 502.32

**Appendix 2 Explanation of Variances**  
**All other Payments Box 6 Annual Governance Return 2023/24**

| 2022/23          |                                      | 2023/24          | Variance £       | (-) £             | (+) £          |                  |
|------------------|--------------------------------------|------------------|------------------|-------------------|----------------|------------------|
| 957.00           | Grants/Donations                     | 0.00             | -957.00          | -957.00           |                |                  |
| 250.00           | Honorarium Larry Lambourne           | 250.00           | 0.00             |                   |                |                  |
| 2,630.05         | Parish Mowing/Playground Inspections | 1,882.80         | -747.25          | -747.25           |                |                  |
| 420.88           | Parish Strimming costs               | 72.00            | -348.88          | -348.88           |                |                  |
| 600.00           | Highway Improvements                 | 0.00             | -600.00          | -600.00           |                |                  |
| 1,432.09         | Village Improvements                 | 927.88           | -504.21          | -504.21           |                |                  |
| -                | Play Area                            | 1,351.44         | 1,351.44         |                   |                | 1351.44          |
| 35.00            | ICO Data Protection                  | 35.00            | 0.00             |                   |                |                  |
| 396.00           | Audit Fee                            | 156.00           | -240.00          | -240.00           |                |                  |
| 57.60            | Village Hall Hire                    | 136.80           | 79.20            |                   |                | 79.20            |
| 654.19           | Council Insurance                    | 718.50           | 64.31            |                   |                | 64.31            |
| 396.00           | New Parish Emails Ionos              | 422.40           | 26.40            |                   |                | 26.40            |
| 341.74           | KALC Membership                      | 350.16           | 8.42             |                   |                | 8.42             |
| -                | Software Updates                     | 89.90            | 89.90            |                   |                | 89.90            |
| 192.00           | Training                             | 60.00            | -132.00          | -132.00           |                |                  |
| -                | Parish Plan                          | 540.00           | 540.00           |                   |                | 540.00           |
| -                | Election Costs                       | 1,790.92         | 1,790.92         |                   |                | 1790.92          |
| -                | Easy PC                              | 222.00           | 222.00           |                   |                | 222.00           |
| -                | Benches                              | 135.15           | 135.15           |                   |                | 135.15           |
| 360.00           | APC PO Box                           | 0.00             | -360.00          | -360.00           |                |                  |
| 405.35           | Stationary, Phn Calls , Postage      | 143.11           | -262.24          | -262.24           |                |                  |
| 287.86           | Hugo Fox Website Hosting             | 287.86           | 0.00             |                   |                |                  |
| -                | Publications                         | 131.99           | 131.99           |                   |                | 131.99           |
| 5.00             | Miscellaneous Payments               | 0.00             | -5.00            | -5.00             |                |                  |
| 55.00            | HSBC Bank Charges                    | 65.00            | 10.00            |                   |                | 10.00            |
| 2,105.94         | Speedwatch                           | 321.00           | -1,784.94        | -1784.94          |                |                  |
| -                | Coronation Events                    | 13.00            | 13.00            |                   |                | 13.00            |
| 4,944.00         | Newlyns Pathway                      | 0.00             | -4,944.00        | -4,944            |                |                  |
| <b>16,525.70</b> | <b>Totals All Other Payments</b>     | <b>10,102.91</b> | <b>-6,422.79</b> | <b>-10,885.52</b> | <b>4462.73</b> | <b>-6,422.79</b> |

**NOTES:**

**Expenditure in 2023/24 was increased due to;**

1. Repairs to the Play Area( £1351.44),
2. A contested Parish Council Election Costs of £1,790.92
3. Editing of the Parish Plan (£540).

**This was offset by reduced expenditure for :**

1. Speedwatch (- £ 1787.94 ) only body cams purchased in 2023/24 in 2023/23 a Apeed Gun was purchased.
2. There were reduced Village Improvement Projects (-£ -504). In 2022/23 a New Pathway was constructed.
3. There were no grants or donations in 2023/24 resulting is a decrease expensiture of -£957.
4. Parish Mowing costs were less (-£ 747.25)
5. A pathway constructed in 2022/23 was not repeated (-£ 4,944.00)
6. There were no Highway Improvements undertaken in 2023/24 (-£600.00)

Appendix 3:

**BALANCES CARRIED FORWARD – RESERVES 2023/24**

|                                    | £                |
|------------------------------------|------------------|
| <b>Ear Marked Reserves</b>         |                  |
| 1. Upkeep Village Green            | 1,989            |
| 2. Chalksole Green                 | 2,000            |
| 3. Highway Improvements (HIP)      | 15,000           |
| 4. Tree Survey and Works           | 3,500            |
| <b>General Reserve 1 x Precept</b> | <b>16,755.91</b> |