

Explanation of variances – pro forma

Name of smaller authority: **ASTON CLINTON 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 (must include narrative and supporting figures)
1 Balances Brought Forward	266,809	236,448				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	260,550	276,497	15,947	6.12%	NO		
3 Total Other Receipts	111,808	229,840	118,032	105.57%	YES		See Box 3 sheet for explanations
4 Staff Costs	57,842	94,472	36,630	63.33%	YES		1 x Assistant Clerk joined April 23 (24 hrs pw). Incremental pay scale increases for Clerk and Assistant Clerk following completion of probation periods. See Box 4 Sheet
5 Loan Interest/Capital Repayment	156,285	3,981	-152,304	97.45%	YES		In 2021/22 a PWLB Loan was paid off in full totalling £152,304.20
6 All Other Payments	188,592	340,897	152,305	80.76%	YES		See Box 6 sheet for explanations
7 Balances Carried Forward	236,448	303,435			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	263,687	316,919				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	3,029,978	3,101,484	71,506	2.36%	NO		
10 Total Borrowings	37,695	35,629	-2,066	5.48%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

Year Ending 31 March 2023 (unaudited)	2021/22	2022/23	Variance	Explanation
BOX 3 Total Other Receipts				
Interest Received	£ 18	£ 313	-£ 295	Bank interest rates increased in 22/23
Sponsorship & Donations	£ 5,381	£ 3,758	£ 1,623	<u>21/22</u> £5381 donation received towards Astonbury event. <u>22/23</u> £3758 donation towards London Road Benches
Burial Ground	£ 6,042	£ 7,517	-£ 1,475	<u>21/22</u> £4617 interments & £1425 memorial permits. <u>22/23</u> £4817 interments & £2700 memorial permits (almost twice the permit requests as the previous year)
Allotments	£ 913	£ 863	£ 50	
Café Base Rent	£ 9,167	£ 10,000	-£ 833	
Café Turnover Rent	£ 30,302	£ 30,884	-£ 582	
Football Pitch Permits	£ 2,858	£ 3,632	-£ 774	Football permit fees increased in 2022/23 like for like income <u>21/22</u> £2833 in <u>22/23</u> now £3117. In addition new hirer in <u>22/23</u> income £515
All Weather Pitch Income	£ 1,031	£ 1,450	-£ 419	The AWP is leased to a local football club and council receive 10% of income. So income does fluctuate.
Other Park Permits	£ 2,745	£ 2,403	£ 342	
Grants Received	£ 6,471	£ 4,154	£ 2,317	<u>21/22</u> £6471 grant towards new CCTV <u>22/23</u> £805 grant for Jubilee £3349 grant received for CCTV extension.
Devolved Services Income	£ -	£ 5,687	-£ 5,687	This is a payment is from the Principle Authority for Devolved Services. It has in previous year been paid directly to the 'Cluster Lead' for the area but is now being paid directly to ACPC. See related expenditure below in orange box.
S106 Grants: RKP	£ 46,634	£ 158,448	-£ 111,814	<u>21/22</u> £9,310 AWP Floodlights £12,945 Playpark £7,000 Clubhouse £16,378 new community centre. <u>22/23</u> £45,688 Final RKP Retention payment £112,760 New Community Centre payment
Misc. Income	£ 246	£ 733	-£ 487	<u>21/22</u> £43 peppercorn rents £95 backdated rents £108 contribution toward kitchen repairs. <u>22/23</u> £120 backdated Youth Club rent £398 RKP contribution towards alarm service £179 donaton towards broken window £36 peppercorn rents
	£ 111,808	£ 229,842	-£ 118,034	

				# staff in		2021/2022	Month	# staff in						
salaries	pension	NI/PAYE	Notes	pension	# staff			2022/2023	pension	# staff	Notes	salaries	pension	NI/PAYE
3431.56	714.4	935.53		2	3		April		3	3	New Assistant Clerk Started 24 hrs per week	4969.62	1247.39	405.69
3908.19	916.89	1248.87		2	3		May		3	3	Clerk increase in hourly rate backdated to March 22 following completion of probation period	5572.94	1398.93	496.49
3830.81	891.22	1179.38	Last month Clerk E Barry	2	3		June		3	3	pension payment includes backdated pension payment	5766.46	1977.39	525.61
1811.76		381.46		1	2		July		3	3		5509.40	1382.87	486.92
1960.56		471.64	last month Park Keeper T Knibb	1	2		August		3	3		5831.19	1463.64	535.35
2656.78	675.74	667.85	New clerk S Payne joined	2	2		September		3	3		5498.06	1380.03	485.21
3148.46	1537.7	667.85		2	2		October		3	3		5399.18	1355.20	470.34
2559.42	39.9	991.82		2	2		November		3	3	includes backdated pay to April 22 for Clerk & Asst Clerk	7495.11	1881.28	720.51
3039.69	2027.47	563.07		2	2		December		3	3		5572.95	1398.81	455.26
2853.8	3735.69	748.9	Backdated Pension Admin Asst A Moore to 1Apr21	2	2		January		3	3	Assistant Clerk pay increase following completion of probation period backdated to Oct 22.	5987.23	1502.80	512.42
2830.97	903	834.48		2	2		February		3	3		5545.56	1391.94	451.47
4537.78		1138.95		2	2		March		3	3		6316.68	1585.49	557.88
36569.78	11442	9829.8				57841.59		94472.3			Admin Assistant accrual of backdated pay to April 2022	939.00		
												70403.38	17965.77	6103.15

Year Ending 31 March 2023 (unaudited)	2021/22	2022/23	Variance	Explanation
BOX 6: All Other Payments				
ADMINISTRATION				
Contract Staff	£ 23,345	£ 10,327	£ 13,018	A permanent Assistant Clerk was employed in April 2022. Prior to that there had been agency staff cover in <u>20/21</u> totally £15,763 for the assistant clerk role .
Member's Expenses	£ 58	£ 34	£ 24	<u>21/22</u> includes £45 mileage to recycling centre for removal of green waste from ACPC park following a major clean up.
Insurance	£ 4,637	£ 5,288	-£ 651	
Office Electricity	£ 2,346	£ 2,875	-£ 529	Increase due to raised energy costs in <u>22/23</u>
Office Waste/Water	£ 849	£ -	£ 849	An error in the metre readings in <u>21/22</u> had been identified and a credit on account has been used during <u>22/23</u>
Telephone & Broadband	£ 778	£ 1,031	-£ 253	Increase in provider charges, no change to provision.
Stationery & Office Supplies	£ 634	£ 1,564	-£ 930	The <u>21/22</u> misc. income of £1312 was made up of office supplies (milk/coffee/cleaning as well as repair supplies, e.g. paint varnish etc). This are now included in Stationery & Office supplies
Misc. admin	£ 1,312			
IT Support & Software	£ 1,449	£ 2,468	-£ 1,019	The <u>21/22</u> figure includes £805 for new equipment which in <u>22/23</u> would appear in Computers & Equipment. The remaining £644 is for Office365 software and IT Support. In <u>22/23</u> £1897 is for the new accounting software and transition of data. The remaining £570 is for Office365 and IT support
Admin Contingency	£ 3,498	£ 1,586	£ 1,912	The <u>22/23</u> contingency figure includes £448 for Operation London Bridge/ £402 additional keys cut/ £534 MVAS survey and the remaining £202 made up shredding/text books/website.
Office Maintenance/H&S	£ -	£ 554	-£ 554	In <u>21/22</u> these expenses (office PPE equip and repair to office lights etc) would have appeared in admin contingency
Computers & Office Equipment	£ -	£ 166	-£ 166	In <u>21/22</u> these expenses for keyboard and card reader would have appeared in admin contingency
Website	£ -	£ 358	-£ 358	This is a new cost code the figures had previously been included in admin contingency
Postage	£ 8	£ 2	£ 6	
Office Cleaning	£ 627	£ 594	£ 33	
Training	£ 1,940	£ 1,601	£ 339	In both years there have been new members of staff in <u>21/22</u> a new Clerk and in <u>22/23</u> a new Assistant Clerk. In <u>21/22</u> the Clerk ensured that all new councillors following the recent elections attended new Councillor and GDPR courses which is why this figure is slightly higher.

RKP Cleaning	£ 4,982	£ 5,753	-£ 771	In <u>21/22</u> the standard of the cleaning was substandard so a new contractor was employed at a greater cost.
Streetlight Maintenance	£ 3,791	£ 1,675	£ 2,116	<u>21/22</u> £1291 on LED replacements. None carried out in <u>22/23</u> as full survey to be carried out on all stock.
Streetlights Electricity	£ 9,597	£ 20,456	-£ 10,859	Increase due to raised energy costs in <u>22/23</u>
Community Events	£ 12,879	£ 7,812	£ 5,067	<u>21/22</u> £12,718 spent on Astonbury music festival & £161 on Santa's Float. <u>22/23</u> £5,544 spent on Jubilee event £300 on Santa's Float; £474 on Xmas Lights & £1492 on other smaller events during the year.
GRANTS				
ACPC Grant Giving	£ -	£ 9,173	-£ 9,173	New cost code for provision of grants to the community
Section 137	£ 20	£ -	£ 20	
PROJECTS				
S106 Grants: General Projects	£ 821	£ 8,750	-£ 7,929	<u>21/22</u> £821 Tennis club fencing <u>22/23</u> : £8750 Fountain area patio.
S106 Grants: Playground		£ 79,315	-£ 79,315	<u>22/23</u> new playground installed £79,315
S106: RKP	£ 12,267	£ 45,688	-£ 33,421	<u>21/22</u> New community Centre £12,267 for installation of AV, signage, contract admin fee. <u>22/23</u> £45,688 repayment of retention figure for new community centre repaired when building signed off.
New Community Centre	£ 29,867		£ 29,867	<u>21/22</u> : CCTV installation on new building (£6462) Acoustic panels (£9000) landscaping around new building (£11,695) remaining £2710 additional works to kitchens and AV.
Traffic Calming		£ 986	-£ 986	<u>22/23</u> £986 Traffic survey for 20mph traffic calming request
CCTV Extension		£ 3,750	-£ 3,750	<u>22/23</u> £3750 CCTV extension funds to top up grant
Playground Renewal		£ 2,328	-£ 2,328	<u>22/23</u> £2328 extra work for new playground installation
Spend from General Reserves	£ 7,050	33,824	-£ 26,774	<u>21/22</u> £7050 Fountain Restoration: <u>22/23</u> £1,500 Tractor and Trailer £704 Oak benches for Fountain area; £21,142 demolish old garage and install new garage, £6,719 CCTV installation and £3,758 London Road Benches
Total Expenditure	£ 188,592	£ 340,897		