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

Parish Council name: Cople 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 £10)**
Box 2 *Precept*	18,371	19,904	+1533	• The precept was increased to cover the increased costs such as for street light electricity and staff costs.
Box 3 *Other income*	12,832	7,385	-5447	• **Decrease of £5103.00 – CIL receipt**. CIL receipt of £5103.00 in 2021/22. No CIL receipts in 2022/23. • **Increase of £539.36 - VAT claim.** VAT claim of £1341.50 in 2021/22. VAT claim of £1880.86 in 2022/23.) • **Decrease of £893.00 - Neighbourhood Plan grant**. Neighbourhood Plan grant of £5881.00 received in 2021/22. Neighbourhood Plan grant of £4988.00 received in 2022/23. • **Increase of £8.74 - interest received**. £3.31 received in 2021/22. £12.05 received in 2022/23.
Box 4 *Staff costs*	5541	6754	+1213	• **Increase of £803.36** - **Clerk's salary**. Increase following National Pay review. • **Increase of £409.80 - PAYE/NI.** A change in tax code by HMRC resulted in an increase in payment of PAYE/NI in 2022/2023.
Box 5 *Loan interest/ capital*	N/A	N/A	N/A	N/A
Box 6 *Other payments*	17,685	20,254	+2569	**Decreases:** • **Reduction of £2.00 - payroll**. Payroll costs now £18.00 per quarter

				• **Reduction of £19.19 - stationery.** General reduction in spending on stationery. • **Reduction of £2415.50 – church.** Decrease in maintenance costs for the church yard. The following were undertaken in 2021/2022 but not in 2022/2023. - Pest control at a cost of £90.00 - Tree inspection at a cost of £575.00 - Tree maintenance undertaken at a cost of £1680.00 - Hedge cutting cost £394 in 2021/2022. Hedge cutting cost £138 in 2022/2023. Grass cutting - 10 cuts undertaken in 2021/22 at a cost of £1030. 11 cuts undertaken in 2022/23 at a cost of £1215.50. A fuel surcharge was added in 2022/23. • **Reduction of £2124.00 – CIL.** 2 street lights upgraded in 2021/2022. No CIL expenditure in 2022/2023. • **Reduction of £259 – Village Maintenance**. General maintenance in 2021/22 = £345. There was an increased need for general maintenance after the lockdowns. In addition, new defibrillator pads were purchased in 2021/22 at a cost of £94.00. General maintenance under taken in 2022/2023 at a cost of £180.00 • **Reduction of £228.50 – Street lights maintenance**. 2021/2022 - £446.00 towards upgraded streetlights (remainder from CIL funds) - £107.25 x 3 for quarterly street light maintenance charges. 2022/2023 - £107.25 x 1 for quarterly street light maintenance charges from 2021/2022. - £108.00 x 4 for quarterly street light maintenance charges from 2022/2023. • **Reduction of £5.20 – Cople Wood**. General reduction • **Reduction of £90 – Website**. Biannual charge for the website domain name was paid in 2021/2022 at a cost of £110.00 Cost of hosting increased by £20.00 in 2022/2023. • **Reduction of £479.45 – VAT.** Reduction in VAT incurred **Increases:**

				• **Increase of £125.49 – training.** Councillor attendance at Neighbourhood Plan workshop and Councillor training following resumption of in-person training. • **Increase of £128.50 - Subscriptions.** BATPC subscription £170.00 in 2021/2022. BATPC subscription increased to £171.00 in 2022/2023. CPRE subscription taken up in 2022/2023 at cost of £36.00 and SLCC membership in 2022/2023 at a cost of £91.50. • **Increase of £58.00 – hall hire.** 4 in person meetings held in 2021/2022. 6 in person meetings held in 2022/2023. There was also a small increase in the charge for hiring the hall from £8.00 per hour to £9.00 per hour. • **Increase of £6316.70 – Neighbourhood Plan.** Repayment of unspent grant £5178.80. Planning consultant costs = £911.10. Costs for survey = £929.00. Planning consultant costs were £682.20 and hall hire was £20.00 in 2021/2022. • **Increase of £1132.26 – Street lighting electricity** – general increase in charges. • **Increase of £131.20 – Annual Insurance**. General increase in 2022/23. • **Increase of £14.47 – Signage**. General increase in cost of VAS maintenance. • **Increase of £285.00 – Grass cutting**. Fuel surcharge introduced by the contractor in 2022/2023, due to high fuel prices.
Box 7 *Balances carried forward*	33,009	33,289	+280	**See separate information**
Box 9 *Fixed assets & long term assets*	60,112	60,112	0	-
Box 10 *Total borrowing*	N/A	N/A	N/A	-