

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

Parish Council name: WAREHORNE 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>	5000	5000	0	n/a
Box 3 <i>Other income</i>	954	2325	1371	The main reason for the variance is due to the National Lottery grant received of £2325 to celebrate the Platinum Jubilee which was spent as follows – 6 permanent picnic benches (£1625), 1 gazebo £380, entertainer £165, facepainting £50, children's jubilee medals £71 the balance of £34 was put towards the cost of printing advertising flyers, disposable cutlery, plates and celebratory tablecloths and napkins,
Box 4 <i>Staff costs</i>	2350	2729	379	Two national SCP increases were implemented in the 2022-23 year; for the years 2021-22 and 2021-23; both backdated from 1 st April each year, the Clerk's hours were also increased from 4-4.5 per week in November 2022. The increase amounts to £219 and back payments £160 equals the £379 variance
Box 5 <i>Loan interest/capital</i>	0	0	0	n/a
Box 6 <i>Other payments</i>	4791	5710	919	In 2021-22 we purchased the following exceptional items, 2 benches, a new defibrillator, and a pair of village gateway signs, totalling £3211 In 2022-23 £2325 (detailed in Box 3) was spent using the Lottery Grant for the Platinum Jubilee, repaired and repainted the village signpost £1272, purchased a memorial tree and plaque £366, new software and a domain name £118, donation to Salvation Army £50 totalling £4131 Variance £920
Box 7 <i>Balances carried forward</i>	14200	13086	-1114	If some of the year-end balances are earmarked for specific purposes rather than as a general reserve, please provide a breakdown. You do not need to explain the year-on-year variance for this box.
Box 9 <i>Fixed assets & long-term assets</i>	4261	5886	1625	Explain <u>all</u> movements in this category and not just those above 15% The variance is the purchase of the 6 picnic benches at a total cost of £1625
Box 10 <i>Total borrowing</i>	0	0	0	n/a