

Explanation of variances – pro forma

Name of smaller authority:
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;

	2022/23 £	2023/24 £	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	131,996	135,623				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	68,500	73,170	4,670	6.82%	NO		
3 Total Other Receipts	33,108	34,812	1,704	5.15%	NO		
4 Staff Costs	37,372	43,303	5,931	15.87%	YES		Staff costs cover three posts, Parish Clerk, Deputy Parish Clerk and Village Hall Caretaker. In general rising staff costs are due to increased activity of the Council with large projects such as the Neighbourhood Plan and significant work around planning and infrastructure issues in our Parish. In 2021-22 the total costs were £42,202. Overall salary costs fell to £37,373 in 2022-23 due to the Deputy Parish Clerk being only partly filled with a temporary postholder for most of the year. This meant that payments overall were lower due to fewer hours being paid and there were no employer pension contributions for this post. In 2023-24 the hours for this post (which was held by three different people) increased compared to the previous year. There was also a national pay award which raised the hourly rate of all staff by £1 per hour. Contracted hours in 2023-24 were 20 for the Clerk, 14 for the Caretaker and 10 for the Deputy Clerk, the pay rise increased gross costs (without oncosts) by £44 per week or £2300pa (this alone accounts for around 6% of the increase compared to 2022/23).
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	60,609	71,391	10,782	17.79%	YES		See worksheet for line by line comparisons. Key additional costs this year were grass cutting and grounds maintenance costs up £8821 compared to previous year (highlighted orange). This was because 2022 was a drought year and cuts were significantly curtailed. The total costs were within the agreed contract prices and budgets. Total budget (excluding contingency) for grass cutting and grounds maintenance is £19k. There were also costs associated with legal action initiated by the Council. (c£8000 more in professional fees and contingency see blue highlights). (Note these costs almost entirely offset by public donations). Play equipment repairs were higher than the previous year partly because one bill for 2022-23 was not received until April 2023. Savings this year included floral displays and tree works (£9481 due to new supplier for floral displays and fewer trees needing surgery this year- purple highlights). Other savings were due to consolidation of IT costs (new contract with Cloudy IT in 2022-23 and a new PC purchased for Deputy Clerk) and some reduction in activity for Neighbourhood Plan, special events compared with previous year.
7 Balances Carried Forward	135,623	128,911				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	135,623	128,911				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	187,407	191,064	3,657	1.95%	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

Heading	2022-23	2023-24	Difference £	Difference %	Brief explanation
AMENITIES					
Cemetery/ Churchyard- Grass/Maint	4415	10085	5670	128%	extra grass cuts compared with 2022 and tree work
Cemetery/ Churchyard- Other- inc deposits	1019	585	-435	-43%	fewer burials
Recreation Ground- Grass/Maint	1348	1665	318	24%	extra cuts
Recreation Ground- Sprts & Play Equip	1307	1155	-152	-12%	
Millennium Green- Grass/Maint	1200	1557	357	30%	extra cuts
Millennium Green- Sprts & Play Equip	102	3144	3042	2975%	repairs needed
Village Hall- Grass/Maint	501	1604	1103	220%	extra cuts
Village Hall- Safety and Infrastructure	3518	2824	-694	-20%	repairs and maintenance including roof repairs
Colchester Road- Grass/Maint	540	655	115	21%	extra cuts
Colchester Road- Sprts & Play Equip	679	120	-560	-82%	no repairs this year
Highways- verges	2500	2680	180	7%	extra cut of dangerous verge
Highways- devolution pilot, PROW	180	0	-180	-100%	
Other areas, Grass/Maint	3600	4858	1258	35%	additional cuts
Other areas, Trees	7281	1150	-6131	-84%	less tree work than last year
Floral Displays	4760	1410	-3350	-70%	new supplier (cheaper)
Street furniture	0	104	104	-	
Footway lighting	810	1220	410	51%	increased energy bills
Archivist	669	551	-118	-18%	as claimed by archivist
Amenities subtotal	34428.89	35366.92	938.03	3%	
ADMINISTRATION					
Insurance	946	985	39	4%	n/a
Professional fees (inc Audit)	6392	13896	7504	117%	legal fees JR
Spend on items no power for (S137)	250	1000	750	300%	grant to Cricket took full budget
Subscriptions (inc IT)	3818	3096	-722	-19%	previous year including migration and set up costs for new IT partner
Councillor allowances and elections	400	653	253	63%	election year
Office space and equipment/ hardware	2364	1483	-881	-37%	new computer in previous year
Mileage and other expenses	578	1186	608	105%	2nd postholder with travel costs. Increase catvitiy eg trip to London for JR hearing
Postage (includes PO box)	315	365	50	16%	n/a
Telephony (not IT)	281	251	-30	-11%	now on VOIP
Stationery, printing and literature (including Ai	432	433	1	0%	
Training Courses, meetings, etc	180	720	540	300%	training for several new councillors
Special events	1034	293	-741	-72%	no big events this year
Neighbourhood Plan	1162	275	-887	-76%	nearing the end of the process, minimal costs
Contingencies and new projects	240	783	543	226%	court fees and related expenses for JR
Administration subtotal	18393.16	25420	7027.07	38%	

Bank reconciliation – pro forma

This reconciliation should include **all** bank and building society accounts, including short term investment accounts. It **must** agree to the figures headed "Year ending 31 March 20xx" in Section 2 of the AGAR – and will also agree to Box 7 where the accounts are prepared on a reconciling basis. Please complete the highlighted boxes, remembering that unpresented cheques should be entered as negative figures.

Name of smaller authority: Ardleigh Parish Council

County area (local councils and parish meetings only): Essex

Financial year ending 31 March 20xx

Prepared by (Name and Role): Rachel Fletcher, Clerk and RFO

Date: 22/04/2024

	£	£
Balance per bank statements as at 31/3/24:		
Barclays Current a/c 3423	2,142.18	
Barclays Business Saver (Deposit) a/c 3474	54,871.98	
Barclays General Reserve (Cemetery Extension) 761	71,896.62	

[add more accounts if necessary]

_____ 128,910.78

Petty cash float (if applicable) -

Less: any unpresented cheques as at 31/3/23 (**enter these as negative numbers**)
none

[add more lines if necessary]

_____ -

Add: any un-banked cash as at 31/3/23
none

_____ -

Net balances as at 31/3/24 (Box 8) **128,910.78**