

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

Longframlington Parish Council (y.e. 31.03.2024)

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£	Variance (+/-) £	Detailed explanation of variance (for each reason noted please include monetary values (to nearest £100))
Box 2 <i>Precept</i>	20,000	10,000	-10,000 (50%)	At the PC Meeting of 4 th January 2023 when agreeing the precept (Item 9e), members were mindful of the rising costs for households during the current economic crisis and it was agreed to reduce the Precept Request to £10,000 Longframlington had already one of the lowest precept records in the area and this would reduce the individual household annual contribution by around a further 50% (based on a Band D property) but maintain healthy reserves for current ongoing projects.
Box 3 <i>Other income</i>	9,242	4,099	-5,143 (55.65%)	See Explanation of Box 3 below
Box 4 <i>Staff costs</i>	6,529	6,271	-258 (3.95%)	N/A
Box 5 <i>Loan interest/capital</i>	N/A	N/A	N/A	
Box 6 <i>Other payments</i>	17,977	13,836	-4141 (23%)	See Explanation of Box 6 below
Box 7 <i>Balances carried forward</i>	62,301	56,293	-6008 (9.6%)	See Box Reserves 2023/24 below Explanation of the year-on-year variance for this box not required
Box 9 <i>Fixed assets & long-term assets</i>	86,901	80919	-5982 (6.9%)	The difference is due to the fact that two items were listed in our assets for 2022-23 in error: <ul style="list-style-type: none"> Defibrillator £1,400. We only maintain this and do not own it. Interactive Speed Sign North End £4,500. Has no value as it was gifted
Box 10 <i>Total borrowing</i>	N/A	N/A	N/A	

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Explanation of Box 3	Other Income		Explanation
	2023	2024	
Interest	13.32	264.03	Interest rate change. Transfer of funds to savings account to receive benefits of higher interest rates
Allotment Receipts	522.72	546.88	Water rate increase
Donations Received	1949.77	921.41	In 2022/23 we received a significant donation from the Longframlington Memorial Hall towards the cost of a replacement boundary fence blown down by Storm Arwen. In 2023/24 received grant of £480 towards Coronation event and £432 memorial donation.
Cemetery Burials	2000.00	800.00	Reduced number of burials in the year
Cemetery Memorials	443.00	330.00	Reduced number of memorials erected in the year
Cemetery Prepaid Plots/Reservations	425.00	0.00	No plots reserved in year
Memorial Hall	25.00	25.00	
Capital Receipts	0.00	0.00	None received in the year
Cemetery Double Charge	0.00	161.00	Only paid every two years
VAT	3863.54	1050.46	Significant reduction of purchases in 2023/24
	9242.35	4098.78	

Explanation Box 6	Other payments		Explanation of Significant Differences		
	2023	2024			
Admin expenses	121.58	92.27	N/A		
Admin General	2400.02	2554.00	N/A		
Dog Walking Area & Path	599.00	625.00	N/A		
Village Maintenance	2995.46	5523.72.	In 2023, £2100 was paid for installation of electric feeder pillar for memorial Bus Shelter and Xmas tree. In 2024, the PC made a contribution to NCC for alterations to the Rothbury Road traffic calming measures		
Allotment Expenditure	455.10	1396.23	Significant difference between 22 & 23 was due to additional maintenance work of £240 required for the repair of gates & fences and removal of spoil. In 2024 additional expenditure of £450 for stone wall repairs and c£800 for general maintenance works.		
Cemetery Expenditure	2996.72	265.53	Significant difference between 22 & 23 was that in 23 £2805 was spent on legal fees		
Cemetery Maintenance	723.94	841.00	Difference due to additional grass cuts and small works in 22.		
Playground	5438.25	1006.72		2022	2023
			General Maintenance <i>Significant work undertaken in 2023 on perimeter edging of play areas</i>	164	1040
			Playground Inspection	137	151
			Electricity <i>Increase in electricity unit charges</i>	157	211
			Line Marker	116	
			Tank Turn Repairs <i>Major repair to concrete infrastructure</i>	18579	
			Playbark <i>To replace existing bark come to end of life</i>	1393	
			Hedging Plants <i>For perimeter around Tank Turn</i>	217	
			Repairs to Gates <i>Millennium gates damaged by vehicles</i>		2520
Fencing <i>For perimeter around Tank Turn</i>		800			

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			Swing Seat <i>To replace seats come to end of life</i>		194
			Safety signs <i>Required by RoSPA inspection</i>		68
			Park bench <i>New</i>		444
			Total	20763	5438
Village Projects	704.69		Heading withdrawn		
Biodiversity		0.00	New Heading to replace projects. No costs incurred in 2023/24		
Sundry Expenses	602.53	703.66	New heading introduced in 2022/23. Made up of £410 cost for the installation of the emergency cooker into the memorial Hall/ craft materials for Jubilee event £113 and Christmas Tree		
Defib	152.38	0.00	X2 new sets of pads 20/23. No costs 23/24		
Capital Spend	539.00	0.00	No capital expenditure in 2023/34		
Grants given	248.00	828.00	The Parish Council did not allocate all of its annual donations in 2023. This will be carried over to 2023/24		
	17976.67				

<u>Reserves 2023/24</u>	
Cemetery	
Extension (fencing, consecration etc)	12000.00
PC Contingency	0.00
Playground Equipment	5000.00
Sports Equipment	2500.00
Repairs to Tank Turn	0.00
Renovations to Memorial Bus Shelter	6000.00
Reserves Agreed	25500.00