

Explanation of Variances

3. Total Other Receipts

There was a variance of -£83,689 in 2022/23 compared to 2021/22, mainly due to receiving lower Community Infrastructure Levy (CIL) payments.

CIL payments in 2022/23 totalled £18,097 compared to £106,600 in 2021/22. This was a variance of -£88,502. This is due to fewer developments happening in Melton in this financial year than in previous years.

Rent and recharges from office tenants was £17,921.90 in 2022/23 compared to £18,570 in 2021/22. This was a variance of -£648.

Bank and Building Society Interest was £1,058 in 2022/23 compared to £271 in 2021/22 so a variance of +£787. This is due to an increase in interest rates and changing bank accounts.

Grants and donations was £14,598 in 2022/23 (AONB grant, fete donations, bequest, and contributions to projects from County and District Councillor) compared to £12,453 in 2021/22. This was a variance of +£2,145.

Hire income in 2022/23 was £6,605 compared to £4,076 in 2021/22. This was a variance of +£2,529 and is due to a new Pavilion building being rented out in the last three months of 2022/23.

4. Staff Costs

There was an increase of £10,293 in 2022/23 compared to 2021/22. Staff costs have risen due to a number of factors:

1. NJC payscale payrise: £1,925 was added to each pay scale point so the hourly cost for the Maintenance Officer increased to £11.84 from £10.84, the Asst Clerk increased to £14.21 from £13.21 and the Clerk increased to £18.87 from £17.87. There were associated increases in Employer NI contributions as a result.

2. Annual pay scale increment for the Maintenance Officer. There was no increment for other staff as the Asst Clerk and Clerk were new to post in January 2022 and so weren't eligible for a pay scale increment.

Staff Salaries (including HMRC payments) were £51,111 in 2022/23 compared to £48,398 in 2021/22. This is a variance of +£2,713.

3. Pension Costs

Pension costs in 2022/23 were £13,230 compared to £5,650 in 2021/22. This is a variance of +£7,580. In 2021/22 only the Clerk was in the pension scheme and the Asst Clerk only joined the scheme for the final three months of the year. In 2022/23 the maintenance officer joined the pension scheme and the Assistant Clerk was enrolled in the pension scheme for the full 12 months.

4. All Other Payments

There was variance in payments of +£297,613 between 2021/22 and 2022/23. This is mainly due to some significant CIL funded projects taking place in 2022/23.

CIL spend in 2022/23 was £376,910 compared to £89,652 in 2021/22. This is a variance of +£287,258. This includes pedestrian island crossings, the construction of a new Pavilion and a new car parking area in the Parish.

Non-CIL project spend (feasibility studies, Pavilion kit out, events and improvements to the Jubilee Green play area) was £17,537 in 2022/23 compared to £442 in 2021/22. This is a variance of +£17,095.

The Pavilion expenses spend in 2022/23 was £5,014 in 2022/23 compared to £399 in 2021/22. This is a variance of +£4,615. This is because a new Pavilion was built and became operational in 2022/23.

Insurance costs were £5,326 in 2022/23 compared to £3,838 in 2021/22. This is a variance of +£1,488. This increase was a combination of inflation and increased cover due to higher assets being held by the Council.

Grants made in 2022/23 were £2,200 compared to £949 in 2021/22. This is a variance of +£1,251. This is because there was only a small amount of grant giving in 2021/22.

Office utility costs in 2022/23 were £1,644 compared to £884 in 2021/22. This is a variance of +£760. This is because of increased energy prices and increased usage of the first floor by our tenants.

Audit costs in 2022/23 were £2,650 compared to £920 in 2021/22. This is a variance of +£1,730. This is because the level of expenditure for the 2022/23 year incurred greater external audit costs.

Office Service/Maintenance/Cleaning costs in 2022/23 were £4,842 compared to £4,478 in 2021/22. This is a variance of +£364. A fan unit and lighting pack had to be replaced in the first floor office in 2022/23 and no such cost was incurred in the year 2021/22.

Member training and expenses costs in 2022/23 were £62 compared to £25 in 2021/22. This is a variance of +£37. This is due to more training taking place in 2022/23 than in 2021/22.

Subscription costs in 2022/23 were £1143 compared to £1121 in 2021/22. This is a variance of +£22 and is due to inflationary rises.

Payroll costs in 2022/23 were £201 compared to £186 in 2021/22. This is a variance of +£15 and is due to inflationary price rises.

Bank charges in 2022/23 were £94 compared to £90 in 2021/22. This is a variance of +£4 and is due to an increase in charges. However costs were not as high as they could have been as the bank account incurring bank charges was closed in the 2022/23 financial year.

Chair's allowance costs in 2022/23 were £182 compared to £121 in 2021/22. This is a variance of +£61. This is due to more events taking place in 2022/23 than in 2021/22 now the covid pandemic was easing.

Maintenance Officer expenses costs in 2022/23 were £948 compared to £624 in 2021/22. This is a variance of +£254. More repairs were required to the assets divested from East Suffolk Council in 2021 in 2022/23 than in 2021/22.

Tree Warden expenses costs in 2022/23 were £280 compared to £0 in 2021/22. This is a variance of +£280. This is because equipment was purchased in 2022/23 but none in 2021/22.

Domain hosting and software licences costs in 2022/23 were £659 compared to £637. This is a variance of +£22. This is due to inflationary price rises.

Account software costs in 2022/23 were £747 compared to £172 in 2021/22. This is a variance of +£575. This is because we moved from using Alpha to using Scribe in 2022/23 and this included the set up costs.

Tree assessment costs in 2022/23 were £3,595 compared to £0 in 2021/22. This is a variance of +£3,595. This is because the tree assessment happens every 18 months and so it is not an annual cost.

Legal Costs in 2022/23 were £875 compared to £6,080 in 2021/22. This is a variance of -£5,205. In 2021/22 there were legal costs associated with the land transfer from the District Council and lease renewal with tenants which did not then happen again in 2022/23.

Staff training costs in 2022/23 were £70 compared to £160 in 2021/22. This is a variance of -£90. This is because staff attended fewer training sessions in 2022/23 than in 2021/22.

Recruitment costs in 2022/23 were £0 compared to £399 in 2021/22. This is a variance of -£399. This is because recruitment took place in 2021/22 but not in 2022/23.

General Maintenance costs in 2022/23 were £0 compared to £841 in 2021/22. This is a variance of -£841. This is because costs in 2022/23 were assigned to different specific cost codes.

Stationery, printing and postage costs in 2022/23 were £305 compared to £628 in 2021/22. This is a variance of -£323. This is because fewer posters and letters were sent by post and were hand delivered/collected from the office and the new Clerk printed far less than the previous Clerk in 2022/23 than in 2021/22.

Staff expenses and vehicle expenses costs in 2022/23 were £504 compared to £567 in 2021/22. This is a variance of -£63. This is due to fewer expenses being incurred in 2022/23 than in 2021/22.

Telephony costs in 2022/23 were £892 compared to £948 in 2021/22. This is a variance of -£56. Fewer phone calls were made in 2022/23 than in 2021/22 as more people were able to come into the office than phone due to the post pandemic return to normality.

Computer support and hardware costs in 2022/23 were £128 compared to £974 in 2021/22. This is a variance of -£846. This is because a new laptop was purchased and configured for a new member of staff in 2021/22 and no similar purchase was made in 2022/23.

Greenspace maintenance and additional works costs in 2022/23 were £3,014 compared to £10,177 in 2021/22. This is a variance of -£7,163. This is because remedial work was carried out to the Recreation Ground in 2021/22 that didn't happen again in 2022/23. There were also fewer grass cuts carried out in 2022/23 due to the drought.

Woodland costs in 2022/23 were £4,165 compared to £7,460 in 2021/22. This is a variance of -£3,295. This is because more woodland work was required to trees on land acquired in 2021 than was required in 2022/23.

Security infrastructure costs in 2022/23 were £515 compared to £935 in 2021/22. This is a variance of -£420. This is because in 2021/22 an additional camera was purchased as well as the maintenance costs, but 2022/23 costs are only the maintenance costs.

Events costs in 2022/23 were £35 compared to £194 in 2021/22. This is a variance of -£159. This is because most events were funded by non-CIL funded projects and there were no room hire charges because the Pavilion was operation in 2022/23 compared to 2021/22.

Dog/grit bin costs in 2022/23 were £177 compared to £942 in 2021/22. This is a variance of -£765. This is because only one dog bin was purchased in 2022/23 whereas two bins and a grit bin were purchased in 2021/22.

Planning and Transport costs in 2022/23 were £286 compared to £309 in 2021/22. This is a variance of -£23. This is because there were fewer costs associated with the Neighbourhood Plan in 2022/23 than in 2021/22.

Signage costs in 2022/23 were £1,870 compared to £4,036 in 2021/22. This is a variance of -£2,166. This is because fewer signs and noticeboards were purchased in 2022/23 than in 2021/22.

9. Total Fixed Assets

Variance of £369,403 in fixed assets from 2021/22 to 2022/23 is mainly due to the construction and kit out of the new Pavilion and a new car parking area near Winifred Fison House, The Street.

The 2021/22 figure has been restated to £711,484 from £716,077. This is because some items totalling £4,593 were incorrectly listed in 2021/22 using their current value rather than their purchase value. The Council uses purchase value as the basis for recording values in the Council's Asset Register.

Assets added totalled £370,752

Pavilion Building and contents £302,440

A Boards £200

Gazebos £1,454

Construction of car park at Winifred Fison £52,360

Purchase of Speed Indicator Device £3,560

Boot scrapers £348

Cycle racks £100

Defibrillator £1,405

Dog bin £177

Football goal £2,344

Jubilee Roundel £160

Basketball hoop and surface £6,184

Recreation Sign £2,970

Assets disposed of totalled £1,348. Included obsolete office equipment and furniture.