

Explanation of Variances – 2023/24

Row 3 – Total Other Receipts

The main reasons why Receipts are higher in 2023/24 than 2022/23 is because the Council received more income from the Pavilion and more grants and donations towards a play park refurbishment. A full breakdown is shown below:

Recreation Income in 2022/23 was £4,079 but £4,992 in 2023/24. Increase of £913. This is due to money received for a new noticeboard in 2023/24.

Office Admin income (rental income and recharges) in 2022/23 was £17,862.65 but £19,614.76 in 2023/24. Increase of £1,752.11. This is because recharges to our tenants were higher in 2023/24 than 2022/23, largely due to inflation.

Full Council income (hire of meeting rooms, bank and building society interest, bank compensation, legal contributions) in 2022/23 was £1,496.02 but £6,203.04 in 2023/24.

An increase of £4,707.02. This is because there was no compensation or legal contributions in 2022/23 and the meeting room was hired more frequently in 2023/24 than in 2022/23. Bank and building society interest in 2022/23 was only £1,031.53 compared to £4,546.04 in 2023/24. The increase is due to interest rate rises.

Pavilion Income in 2022/23 was £2,426.71 but £10,664.55 in 2023/24. Increase of £8,237.84. This is because the Pavilion was built in 2022 and was only available to hire from January 2023 so the 2022/23 figures only have three months of income versus 12 months of income in 2023/24.

Grants and Donations Income in 2022/23 was £14,319.25 but £25,649.47 in 2023/24. An increase of £11,330.22. We received a higher number of donations and grants in 2023/24 than 2022/23 to help cover the costs of refurbishing the play park at Beresford Drive.

Community Infrastructure Levy Income in 2022/23 was £18,097.63 but only £8,090.96 in 2023/24. A decrease of £10,006.67. We received lower CIL payments in 2023/24 due to a reduction in properties being built or expanded in the parish compared to the previous year.

Row 6 – All Other Payments

The main reason for the variance between 2022/23 and 2023/24 Payments is because the parish council constructed and paid for a Pavilion using CIL reserves in 2022/23 and the final payments for the Pavilion in 2023/24 were for the retainer and minor finishing works. A full breakdown is as follows:

	2022/23	2023/24	Difference	Explanation
Accruals	-9485	-17140	-7655	More adjustments were made in 2022/23 than in 2023/24
CIL - bench defib pads and noticeboards	2989.97	1619.01	-1370.96	Purchases against CIL in 2022/23 were higher than in 2023/24 eg bought gazebos in 2022/23 but not in 2023/24.
Chairs Allowance	182.26	53.79	-128.47	More expenses associated with APM and Pavilion opening in 22/23 than 23/24.
Data Protection	35	35	0	
Postage	55.53	9.2	-46.33	Sent less mail in 2023/24
Stationery	249.34	501.88	252.54	More printing in 23/24 due to Pavilion (eg booking forms)
Phone/BB	892.08	912.89	20.81	Inflation increase in 2023/24
Computer support	127.5	442.25	314.75	Required work to computer in 2023/24 but not in 2022/23

Software Licences	218.65	66.66	-151.99	Paid for fewer licences in 2023/24 than in 2022/23
Domain hosting	440	440	0	
Computer hardware	0	15.82	15.82	Purchased new computer speakers in 2023/24
Office cleaning	1482.04	1415.56	-66.48	Less cleaning in 2023/24 than in 2022/23
Office maintenance and estate charges	3950	2321.92	-1628.08	Estate charges higher in 2022/23 - account reconciliation in 23/24 resulted in credits on the account
Business Rates	6611.75	6942.34	330.59	Annual increase
Office Utility Costs	1644.38	1707.22	62.84	Inflation increase
Payroll	201	216	15	Inflation increase
Audit	920	1740	820	High payments in 2022/23 meant the audit fees paid in 23/24 were significantly higher
Subscriptions	1142.62	1249.75	107.13	Inflation increase
Member expenses	30	41.65	11.65	More travel expenses in 2023/24 than in 2022/23
Member training	32.44	289	256.56	Members attended more training in 2023/24 than in 2022/23
Staff Training	30	70	40	Staff attended more training in 2023/24 than in 2022/23
Insurance	5325.58	5546.76	221.18	Inflation increase in 2023/24 and we had a small refund in 2022/23 due to demolition of Pavilion.
Grant Giving	2200	2200	0	
Road Safety - signs and SIDS	3560	2396.39	-1163.61	Purchased SIDS in 2022/23 and not in 2023/24. Just purchased signage and TRO in 23/24.
Legal Fees	875	1000	125	Inflation increase of legal fees
General Maintenance		840.3	840.3	New cost code in 2023/24 that didn't exist in 2022/23
Neighbourhood Plan	285.58	90	-195.58	Consultant advice received in 2022/23 and not in 2023/24
Greenspace Management	2844.22	4702.92	1858.7	More grass cutting carried out in 2023/24 than 2022/23 plus inflation increase
Greenspace Additional works	170	565	395	More work done in 2023/24 than 2022/23
Pavilion electricity	965.12	791.74	-173.38	Changed to a better tariff in 2023/24 and batteries were operational leading to cost savings
Pavilion water	724.24	675.49	-48.75	Pavilion water costs in 2022/23 were higher than 2023/24 because this covered the build period which used large amounts of water.
Pavilion Build - CIL	294855.51	11,909.95	-282946	Pavilion built and largely paid for in 2022/23. Only retainer and small finishing elements were paid in 2023/24.
Pavilion Running costs	3324.57	5599.81	2275.24	Pavilion operational for 12 months in 23/24 and only 3 months in 22/23

Play area checks and repairs	374.54	477.36	102.82	More repairs and checks undertaken in 2023/24 than 22/23.
CCTV	515	540.75	25.75	Inflation increase
Play equipment installation	6395	0	-6395	Installed equipment in 2022/23 but not again in 2023/24
Events	34.93	86.52	51.59	More events in 2023/24 than 2022/23
Tree assessment	3595	3708	113	Inflation increase
Tree works	4165	860	-3305	More tree work required in 2022/23 on existing (not divested land) than 2023/24
Noticeboard and signage- CIL	3520.9	3224.67	-296.23	Purchased more noticeboards and signage in 2022/23 than 2023/24.
Bus Shelter refurb	2400.08	0		Carried out refurb in 2022/23 and not in 2023/24
Dog and grit bins (CIL)	177.12	785.79	608.67	Purchased more dog bins and a grit bin in 2023/24 than 2022/23
Maintenance Officer mileage and expenses	948.25	499.05	-449.2	More expenses in 2022/23 associated with Pavilion and divested land than in 2023/24
Tree Warden expenses	279.99	0.58	-279.41	Bought less equipment in 2023/24 than 2022/23
Fete	1301.48	1699.14	397.66	Spent more on the 2023/24 fete than 22/23 to provide a better event plus inflation increases
SWT events	3043	25	-3018	Ran SWT events in 2022/23 but not in 2023/24
Accounts software	747	540	-207	Set up charges in 2022/23 not incurred in 2023/24
Purchase of plaques and trees from bequest		577.96	577.96	Purchased these items in 2023/24 but did not make any in 2022/23
Divested land work - CIL	3435.83	2542	-893.83	Carried out more works in 2022/23 than 2023/24 eg wetpour repairs and tree works
Fete disbursement	600	450	-150	Had greater profits in 2022/23 to disburse than in 2023/24
Island crossings - CIL	0	12000	12000	Paid for island crossings in 2023/24 not in 22/23
Maintenance Office Vehicle expenses	467.65	532.64	64.99	Inflation increases associated with vehicle services and repairs
Election Cost	0	145.86	145.86	Elections happened in 2023/24 but not in 2022/23
Deposit returns	0	250	250	Returned deposits in 2023/24 but not in 2022/23
Pavilion Music Licence	0	471	471	Cost split out into a new cost code in 2023/24. in 2022/23 it was under general Pavilion expenses
Road Safety - grants	0	322.08	322.08	Gave road safety grants in 2023/24 and not in 2022/23
Road Safety - 20s plenty	0	150	150	Purchased 20s plenty signage in 2023/24 but not in 2022/23

Planter -grants	0	595.65	595.65	Purchased a planter in 2023/24 but not in 2022/23
Bench	0	576.99	576.99	Purchased a bench in 2023/24 but not in 2022/23
Accruals - crossings	16000		-16000	Year end adjustment in 2022/23 but not made in 2023/24
Accruals - audit	1730	980	-750	Accruals for the audit were lower in 2023/24 due to reduced cost of audit
Bank charges	93.5	0	-93.5	Bank account was closed in 2022/23 so no fees in 2023/24
Office staff expenses	23.68	0	-23.68	Had fewer expenses in 2023/24 than 2022/23
Estate charges in advance	-590	-298.16	291.84	Due to credit on the account the estate service charges paid in advance for 2023/24 were lower than in 2022/23.
Defib	1405	0	-1405	Purchased a defib in 2022/23 and not in 2023/24
Bredfield Road Feasibility Study	3611.44	0	-3611.44	Carried out a survey in 2022/23 and not in 2023/24
Winifred Fison Car Park	52547.9	0	-52548	Installed a car park in 2022/23 and not in 2023/24
Pavilion kit out	7	0	-52548	Kitted out the Pavilion in 2022/23 but not in 2023/24
	1180.66		-1180.66	