

## Explanation of variances – pro forma

Name of smaller authority: **South Kelsey and Moortown Parish Council**

County area (local councils and): **West Lindsey, Lincolnshire**

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;

	2023/24 £	2024/25 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input, <b>DO NOT OVERWRITE THESE BOXES</b>	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	15,889	25,733				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	12,139	13,940	1,801	14.84%	NO		
3 Total Other Receipts	6,969	32,778	25,809	370.34%	YES	Variances caused by grants received for South Kelsey Park Project	Significant in the variance is grants received to improve/renovate South Kelsey park, according to the 3-year plan. The park had no usable facilities and Phase 1 was to provide a safe play area for 3-12 year-olds, so additional grants were applied for and achieved: National Lottery Community fund £20000, Tesco Groundwork fund £500, Caistor Lions £300, West Lindsey District Council, Councillor donation £500. We also received £1000 from West Lindsey District Council to support our speed reduction efforts in the community, in the form of SIDs. So, total grants 24-25 were £22300.00 (Year 23-24 grants and funds £6260.) CIL payments 24-25 £729.92 (compared to 97.47 23-24), bank interest £395.61 24-25, (£14.89 23-24). Allotment charge £22.50 (£30 23-24) and VAT £9329.81 which was much higher than 23-24 (£566.49) because of the park refurbishment.
4 Staff Costs	4,241	4,267	26	0.61%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	5,023	58,448	53,425	1063.61%	YES	Variant caused by park equipment purchased for South Kelsey park.	Purchase park equipment £33000 plus fencing and gate £6700, parish repairs £690, community speed reduction £5400, laptop £200. Attached sheet details expenses. Day-to-day expenses represent no increase. Capital purchases and costs represent variance.
7 Balances Carried Forward	25,733	9,736				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	25,733	9,736				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	19,839	50,679	30,840	155.45%	YES	Variant caused by purchases.	The value of the parish assets has increased with the park equipment purchased for South Kelsey park..
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

BOX 10 VARIANCE EXPLANATION NOT REQUIRED IF CHANGE CAN BE EXPLAINED BY BOX 5 (CAPITAL PLUS INTEREST PAYMENT)

# SOUTH KELSEY AND MOORTOWN PARISH COUNCIL

## EXPLANATION OF VARIANCES 6. PAYMENTS

### Purchase Items 2023 2024

Working from home a/l	312.00	325.00
LALC Annual Training Scheme	96.00	132.00
Councillor Training	60.00	0.00
Councillor Expenses	16.20	0.00
IT	206.45	247.99
Laptop	175.00	32.72
Publishing	33.26	41.23
Hall Hire	270.00	294.00
Liability insurance	437.00	702.17
LALC Membership	0.00	186.86
ICO	35.00	35.00
Internal Audit	192.00	0.00
Unity Bank Charges	32.67	71.40
Grass Cutting	1038.30	1,117.20
Grounds Person	1086.00	1,086.00
Elections	116.28	0.00
Defibrillators	300.00	212.00
Anglian Water	47.26	34.91
<b>TOTAL DAY TO DAY EXPENSES</b>	<b>4453.42</b>	<b>4518.48</b>
Community Speed Reduction	0.00	5,400.00
Park Parish Repairs	456.00	689.69
Laptop (replacement)	0.00	200.00
Grants & Charity Donations	0.00	220.00
Earmarked CILS	0.00	3377.72
Park	0.00	12712.47
Community	0.00	2000.00
VAT Reclaim	0.00	8,829.81
Grants and Funding	0.00	20,500.00
<b>TOTAL PURCHASE EXPENSES</b>	<b>456.00</b>	<b>53929.69</b>

SPEED REDUCTION

PARK

LAPTOP

PARK

PARK

PARK

PARK

PARK

PARK







