

Explanation of variances – pro forma

Name of smaller authority:

Glynde & Beddingham Parish Council
East Sussex County Council

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	14,629	18,197					Explanation of % variance from PY opening balance not required - Balance brought forward agrees
2 Precept or Rates and Levies	11,854	13,568	1,714	14.46%	NO		
3 Total Other Receipts	3,537	34,971	31,434	888.71%	YES		During the year Glynde and Beddingham Parish Council have had to fund repairs for the local outdoor swimming pool which is leased to the Council by the local Estate owners via a long term lease. Funding was raised to cover the work by a local community group and they have been releasing funds to the council - in 2023-24 financial year £30,000 has been received from the community group to cover works. Aside from the £30,000 donation received the increase from last year is a result of a VAT claim the majority of which is in relation to pool works resulting in a payment to the Council of £4,884.44 and other minor payments for bank interest (£46.15) and a one off receipt (£40) £86.15 - Total 34,970.59 The 2022/23 figure was made up of: Refunded VAT - £2,701 (VAT for 3 years) + £244 (HMRC Credit relating to prior Clerk Payments)=£2945 this coupled with a Construction Infrastructure Levy receipt of £559 =£3,504 + misc payments (bank interest etc) of £32.92 - total £3,537 as indicated in the 2022/23 column to the left. It can therefore be seen that the increase is totally as a result of the Donation and VAT receipts related to the swimming pool and the increase in bank interest.
4 Staff Costs	3,487	4,237	750	21.51%	YES		This increase is the result an increase to the Clerks salary in 2022/23 from £14.42/hr - <i>payscale spine point 23</i> to <i>payscale spine point 24</i> = £15.52/hr plus the NALC agreed 2022/23 increase of £0.64 =£16.16, which was agreed in meeting held 23/11/22 item 13.4 to commence from 1st of January 2023. (an increase of £37.70/month (gross) which had a full year impact of £113 to the 2022/23 full year figures). For 2023-24 NALC negotiated a further increase which was given to the clerk at a rate of £1.00/hour (£260/per annum) increasing payments to £17.16/hr (£4,461/annum) which was added Nov 2023 backdated to 01/04/2023. Note: We also moved from monthly manual payments to HMRC to 1/4ly Direct Debit payments during the period. SO, the 2022/23 starting clerk salary was £3,749/annum, the 2023/24 yr end salary was £4,462. However, we did not pay the last quarter's tax for 2023/24 (as it is due in April) so the actual salary payments during the year are missing a 1/4's tax payment. If the amount actually paid ie the year end figure (£4,237 Cell F17) is subtracted from the annual salary expected figure (£4,461.60) there is a difference of £224.69. The last three payslips for the year have a tax payment of Jan - £74.40, Feb - £74.40 and Mar £74.20 = £223 - The difference between these two figures of £1.69 being expected to be due to rounding in the above calculations.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	8,336	53,013	44,677	535.95%	YES		As described above Glynde and Beddingham Parish Council have had to fund repairs for the local outdoor swimming pool for residents which is leased to the Council by the local Estate owners via a long term lease. This year payments of £44,100 have been made in relation to the pool. If this is taken away from the total "Other Payments" this comes to £8,913, an increase of £577 on the previous year (£8,336) which is primarily driven by the increase in Grass Cutting costs which increased by £530 and various other budget lines increasing to make up the balance of £47
7 Balances Carried Forward	18,197	9,486					VARIANCE EXPLANATION NOT REQUIRED
8 Total Cash and Short Term Investments	18,197	9,486					VARIANCE EXPLANATION NOT REQUIRED
9 Total Fixed Assets plus Other Long Term Investments and Assets	44,781	44,781	0	0.00%	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

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