

Explanation of variances – DV0370

Name of smaller authority:

UPLYME PARISH COUNCIL

County area (local councils and):

DEVON

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;
- a breakdown of approved reserves on the next tab if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

	2021/22 £	2022/23 £	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	51,903	60,528				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	44,483	51,051	6,568	14.77%	NO		
3 Total Other Receipts	5,759	16,229	10,470	181.80%	YES		Income from the cemetery was £9224 in 2022-23, up £5044 from £4180 received in 2021-22 (221%). CIL received was £4288.08 in 2022-23, compared to £422.14 in 2021-22 (1016%). The Council received one-off grants; a resilience grant of £1370.19 and a grant from a charity for a community project of £250. Lastly, other income received was £811.01 of VAT reclaim and donations towards the Christmas lights of £286.
4 Staff Costs	23,280	25,990	2,710	11.64%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	18,337	24,572	6,235	34.00%	YES		In 2022-23 the Council carried out a high value project of resurfacing and repairs to the play park, which was raised in the annual risk assessment, costing £3,176.76 versus £0 spend in the previous year. Costs of grounds maintenance contracts increased from £8,715.60 in 2021-22 to £10,825.60 in 2022-23, a rise of £2,110. The remainder of £948.24 increase in expenditure was mostly made up of: £420 increase in audit fees (due to an extra interim internal audit), and an increase in the costs of room hire of £518.25 due to increased frequency of planning committee meetings, and the Council renting an office in the Village hall which they did not previously. The remaining difference of £9.99 is attributed to an increase in insurance costs.
7 Balances Carried Forward	60,528	77,246			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	60,528	77,246				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	51,746	52,636	890	1.72%	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