

## Explanation of variances – pro forma

Name of smaller authority: **Kingston Parish Council**

County area (local councils and): **East Sussex**

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, <b>DO NOT OVERWRITE THESE BOXES</b>	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	286,568	231,511				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	50,000	55,050	5,050	10.10%	NO		
3 Total Other Receipts	11,200	41,226	30,026	268.09%	YES		£8758 received for 22-23 VAT, £3998 interest received, £6000 re-naturing grant received from the local authority, £9656 CIL received, £3000 received from the owner of trees effecting the tennis court towards root work, £7360 received from the tennis club for root work and re-surfacing the tennis court, £5000 is extra towards the resurfacing work. £30,000 are all one off receipts for this year.
4 Staff Costs	12,718	19,320	6,602	51.91%	YES		The clerk received a 15% salary increase due to NJC salary review, market rate, performance and not receiving a salary increase following her initial probation period. This was backdated to include overtime payments resulting in a large back pay. The clerk has also worked 138 hours overtime over the 12 months due to increased workload, extra meetings, various projects, new council members, reduction of council members. The increase is also reflected in the pension payments which have also increased in contribution costs. PAYE will have also increased for EE/ER contributions too.
5 Loan Interest/Capital Repayment	12,659	6,330	-6,329	50.00%	YES		Due to the bank holiday, payment was not physically taken from the account until 2nd April 2024. The payment will show in 24-25 financial year.
6 All Other Payments	90,880	115,818	24,938	27.44%	YES		The council undertook some large projects again this year using money received from an easement. These included a grant to the Parish Hall to purchase a solar battery at £10,000, and two new sets of sport equipment for the green totalling £29,528. The council has also re-surfaced the tennis court at a cost of £19,400 in 23-24. This has been covered by using jointly saved money from the tennis club and parish council saved within earmarked reserves saved for this purpose. A donation of £3000 was made to a parish wide Highways project. A nature recovery mapping project was paid for using the the grant of £6000 received this year. These are all one off projects which the council would not pay for again next year. The council is currently in the process of negotiating a further easement so has incurred legal fees this year. They will be claimed back next year once an agreement has been reached. A VAT return of £14945 will be claimed for 23-24
7 Balances Carried Forward	231,511	186,319				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	231,511	186,319				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	538,672	573,325	34,653	6.43%	NO		
10 Total Borrowings	224,207	222,947	-1,260	0.56%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable