

Explanation of significant variances in the accounting statements - Section 2

Parish Council name: Cassop-cum-Quarrington Parish Council

Please explain any variances of more than 15% between the totals for individual boxes in Section 2. We do not require explanations for variances of less than £200; however, in some cases there may be 'compensating' variances which leave the overall total for a box relatively unchanged – e.g. where there was a major one-off project in one year (e.g. contribution to village hall extension of £30,000), but a totally different expense of a similar size in the next (e.g. purchase of playground equipment of £28,000). In such cases, it would be helpful to provide an explanation of movements within each box. **We also ask you to explain any change where there is a movement to or from zero.** Please either use the proforma below, or complete a separate schedule if more space is required.

Section 2	2021/22 £	2022/23	Variance (+/-) £	Detailed explanation of variance (for each reason noted please include monetary values (to nearest £10))
Box 2 <i>Precept</i>	66,900	69,786	+2886	Increase in precept demand levied upon Council Taxation Authority and increase in Council Tax Base set by the Council Taxation Authority
Box 3 <i>Other income</i>	21,652	72,241	+50,589	<p>Reversal of Items in 2021/2022</p> <ul style="list-style-type: none"> • Footpaths Grant -1,228 • Section 106 funding -13,500 • VAT Recoverable -3,437 <p>New Items in 2022/23</p> <ul style="list-style-type: none"> • Footpaths Grant +1,289 • Section 106 funding +53,089 • Increased Cemetery Income +191 • Decreased Allotment Income -181 • VAT Recoverable +4478 <p>Total 58,866</p>
Box 4 <i>Staff costs</i>	10,717	11,732	+1015	As of 1 April 2022, the Parish Clerk received an additional salary point and the National Minimum Wage increase was recognised. The Parish Clerk received a national pay award backdated to 1 April 2022.
Box 5 <i>Loan interest/ capital</i>	0		0	
Box 6 <i>Other payments</i>	72,446	138,005	+65,559	<p>Reversal of Items in 2021/2022</p> <ul style="list-style-type: none"> • Parks and Open Spaces +6089 • Local Footpaths +1170 • Neighbourhood Plan Costs +2000 • Provision of Youth Services +37734 • Burials and Cemetery +1516 • New Artwork for Bowburn +13500 • Christmas Lights Storage +1150

				<ul style="list-style-type: none"> • General Administration +4480 <p>New items in 2022/2023</p> <ul style="list-style-type: none"> • Parks and Open Spaces +8400 • Local Footpaths +1230 • Provision of Youth Services +39689 • Burials and Cemetery +1669 • New Artwork for Bowburn +53389 • Christmas Lights Hire +7949 • Allotments & Garages +3700 • General Administration +7401 <p>Total 57,304</p>
Box 7 <i>Balances carried forward</i>	46,516	38,806	-7710	<p>Underspend in relation to: -</p> <ul style="list-style-type: none"> • Allotments and Garages 1700 • Christmas Lights 6449 <p>Total -8,149</p>
Box 9 <i>Fixed assets & long term assets</i>	215,417	260,417	+45,000	The People's Lamp, a sculpture commissioned by the Parish Council at a cost of £45,000, was installed during the year.
Box 10 <i>Total borrowing</i>	0		0	