

EAST FARDON PARISH COUNCIL

VARIANCE EXPLANATIONS FOR YEAR ENDED 31 MARCH 2023

Explanations required for variances of more than 15% between totals for individual boxes (except variances of less than £200)

| RECEIPTS EXPLANATION | | | | | |
|-----------------------------------|----------------------------------|----------------------------------|-------------------|-------------------|--|
| INCOME | Year ended 31/03/2023 | Year ended 31/03/2022 | DIFFERENCE | PERCENTAGE | EXPLANATION |
| Precept | £11,355.00 | £10,200.00 | £1,155.00 | 11.32% | |
| VAT Refund | £482.41 | £165.99 | £316.42 | 190.63% | The increase in VAT refund received in 2022/23 relates to an increase in VAT paid in 2021/22, primarily due to one-off payments relating to election expenses, legal fees, the Speed Indication Device calibration and Platinum Jubilee Event expenses |
| Interest | £30.99 | £0.12 | £30.87 | 25725.00% | Increase in interest rates in 2022/23 |
| Church Grass Cutting Contribution | £0.00 | £244.44 | -£244.44 | -100.00% | The Parish Council became responsible for the maintenance of the churchyard in July 2021, and thus the PCC made no contribution in 2022/23 |
| Burial Ground Income | £690.00 | £3,153.47 | -£2,463.47 | -78.12% | The Parish Council proactively took steps to regularise the position regarding plot reservations/purchases in 2021/22, leading to a high level of income in that year |
| Asset Mapping Project Grant | £0.00 | £223.31 | -£223.31 | -100.00% | One-off grant from NCALC for Asset Mapping work in 2021/22 |
| WI Donation to War Memorial Fund | £550.00 | £0.00 | £550.00 | 100.00% | One-off donation received following the cessation of East Farndon WI in 2022/23 |
| EON Refund | £62.63 | £0.00 | £62.63 | 100.00% | |
| Platinum Jubilee Raffle Proceeds | £2,544.00 | £0.00 | £2,544.00 | 100.00% | One-off raffle run to celebrate the Platinum Jubilee in 2022/23 |

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| Platinum Jubilee Fete Proceeds | £1,781.48 | £0.00 | £1,781.48 | 100.00% | One-off event run to celebrate the Platinum Jubilee in 2022/23 |
| TOTAL | £17,496.51 | £13,987.33 | £3,509.18 | | |

| PAYMENT EXPLANATIONS | | | | | |
|-----------------------------------|------------------------------|------------------------------|-------------------|-------------------|---|
| EXPENDITURE | Year ended 31/03/2023 | Year ended 31/03/2022 | DIFFERENCE | PERCENTAGE | EXPLANATION |
| Clerk Salary | £3,394.45 | £3,511.46 | -£117.01 | -3.33% | |
| Street Lighting | £2,054.56 | £1,186.27 | £868.29 | 73.19% | The increase in street lighting costs is due to an increase in the cost of electricity (£1,914.13 in 2022/23, compared to £915.72 in 2021/22), partially offset by five lighting maintenance payments being paid in 2021/22 compared to three in 2022/23 (due to timing of invoices received) |
| Mowing of Burial Ground/Hedgework | £2,807.75 | £2,339.57 | £468.18 | 20.01% | In 2022/23, the Parish Council decided to have the hedges cut twice a year, and spent £770.00 on hedge cutting compared to £370.00 in 2021/22. Further, in 2022/23, garden waste subscriptions for both 2022/23 and 2023/34 were paid in 2022/23, plus a general increase in the cost of mowing |
| Insurance | £680.39 | £680.39 | £0.00 | 0.00% | |
| Clerk/Parish Council Expenses | £619.85 | £372.74 | £247.11 | 66.30% | The increase in expenses in 2022/23 is primarily due to expenses relating to the death of HM Queen Elizabeth II (£98.64), webhosting fees of £180.00 (free in 2021/22) |

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| Subscription Fees | £254.21 | £286.03 | £-31.82 | -11.12% | |
| Defibrillator Expenses | £135.00 | £226.00 | £-91.00 | -40.27% | |
| S137 Spending | £2,071.85 | £344.20 | £1,727.65 | 501.93% | The increase in S137 spending in 2022/23 is due to donations made to East Farndon PCC (£979.48) and the local Foodbank (£848.00), from the Platinum Jubilee proceeds (see above) |
| Election Expenses | £0.00 | £75.00 | £-75.00 | -100.00% | |
| Legal fees | £0.00 | £802.77 | £-802.77 | -100.00% | One-off legal fees in 2021/22 relating to Land Registry applications to have land registered in the name of the Parish Council |
| Speed Indication Device Calibration | £0.00 | £395.00 | £-395.00 | -100.00% | One-off fee in 2021/22 |
| Platinum Jubilee Event Expenses | £250.00 | £500.00 | £-250.00 | -50.00% | One-off expenses in 2021/22 relating to the Parish Council's Platinum Jubilee event in June 2022 |
| Training | £123.00 | £0.00 | £123.00 | 100.00% | |
| Donation under Section 19(3) of the Local Government (Miscellaneous Provisions) Act 1976 | £848.00 | £0.00 | £848.00 | 100.00% | One-off donation to the East Farndon Amenity Land Trust from the Platinum Jubilee proceeds (see above) |
| Purchase of Clerk's Laptop | £414.99 | £0.00 | £414.99 | 100.00% | One-off purchase of a laptop for the Clerk in 2022/23 |
| Purchase of Litter Bins | £624.90 | £0.00 | £624.90 | 100.00% | One-off purchase of two litter bins in 2022/23 |
| Litter Bin Service Charges | £600.00 | £0.00 | £600.00 | 100.00% | Service charges for the two new litter bins purchased in 2022/23 (see above) |
| Graveyard Tree Work | £1,250.00 | £0.00 | £1,250.00 | 100.00% | In 2022/23, a diseased tree needed to be removed in the churchyard |

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| VAT | £813.29 | £482.41 | £330.88 | 68.59% | The increase in VAT paid in 2022/23 is principally due to the increase in the cost of electricity; the purchase of new litter bins and associated service charges and the tree work undertaken (see above) |
| TOTAL | £16,942.24 | £11,201.84 | £5,740.40 | | |

| FIXED ASSETS EXPLANATIONS | | | | | |
|----------------------------------|----------------------------------|----------------------------------|-------------------|-------------------|--------------------|
| DETAILS | Year ended 31/03/2023 | Year ended 31/03/2022 | DIFFERENCE | PERCENTAGE | EXPLANATION |
| Increase in Fixed Assets | £53,457.39 | £52,418.00 | £1,039.39 | 1.98% | |