

Explanation of variances 2022/23 – pro forma

Name of smaller authority:

Insert figures from Section 2 of the AGAR in all [blue](#) highlighted boxes

Now, 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 £500);
- variances of more than £100,000 must be explained even where this constitutes less than 15%;
- a breakdown of approved reserves on the next tab if the total reserves (Box 7) figure is more than twice the annual precept value (Box 2).

Please ensure variance explanations are quantified to reduce the variance excluding stated items below the 15% / £500 / £100,000 threshold

	2022	2023	Variance £	Variance %	Explanation Required?		DO NOT OVERWRITE THE BOXES HIGHLIGHTED IN RED/GREEN	Explanation (must include narrative and supporting figures)
	£	£			Is > 15%	Is > £100,000		
1 Balances Brought Forward	84,957	82,793					Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	61,945	63,686	1,741	2.81%	NO	NO		
3 Total Other Receipts	11,593	9,108	-2,485	21.44%	YES	NO		See Sheet 3 - Total other receipts
4 Staff Costs	16,258	17,350	1,092	6.72%	NO	NO		
5 Loan Interest/Capital Repayment	2,523	2,485	-38	1.51%	NO	NO		
6 All Other Payments	56,921	80,321	23,400	41.11%	YES	NO		See Sheet 6 - All other payments
7 Balances Carried Forward	82,793	55,431	-27,362	33.05%	YES	NO		See Sheet 7 - Balances carried forward
8 Total Cash and Short Term Investments	82,793	55,431	-27,362	33.05%	YES	NO		See Sheet 8 - Total cash and short term investments
9 Total Fixed Assets plus Other Long Term Investments and Assets	323,924	326,894	2,970	0.92%	NO	NO		
10 Total Borrowings	37,600	36,000	-1,600	4.26%	NO	NO		
Excessive Reserves Ratio	1.33656	0.87038						

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3 - Total Other Receipts variances

2021/22	2022/23	Item	Explanation
£1,000.00	£2,543.00	Grants	2021/22 - £1000 OCC Councillor Priority Grant received re red telephone box 2022/23 - £230 WODC Jubilee event grant, £2313 - Cotswold Natural Landscape grant towards the Lychgate refurbishment
£239.61	£233.80	Donations	Red telephone box refurbishment donations decreased from £239.61 in 2021/22 to £44 in 2022/23 Donation from the Village Hall, £189.80 towards the cost of the commercial waste collection
£975.00	£1,329.00	Rent	2021/22 - £975 (3 quarters) Pavilion rent received. 2022/23 - £1327 (4 quarters) Pavilion rent received, £2 Village Hall peppercorn rent received.
£0.18	£0.75	Bank interest	Bank interest increased from £0.18 in 2021/22 to £0.75 in 2022/23
£120.00	£0.00	Course refund	Course refund £120.00 in 2021/22, no course refunds in 2022/23
£550.00	£0.00	Burials	One burial in 2021/22, no burials in 2022/23
£8,683.05	£5,000.97	VAT repayment	Less VAT in 2022/23 reclaim period than in 2021/22 reclaim period, so lower repayment received
£25.00	£0.00	Other	Bank service compensation, £25.00, received in 2021/22, no other income in 2022/23

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6 - All other payments variances

2021/22	2022/23	Item	Explanation
£306.44	£400.21	Training & courses	2021/22 - £196.44 in training/courses taken in year, £110 on training/courses paid for in 2021/22 but will be taken in 2022/23. 2022/23 £240.21 in training/courses/conferences taken in year, £160 on training paid for in 2022/23 but will be taken in 2022/23.
£129.15	£143.24	SLCC subscription	Increase in SLCC subscription from £129.15 in 2021/22 to £143.24 in 2022/23
£4,271.30	£4,968.03	Insurance	Increase in insurance premium from £4271.30 in 2021/22 to £4,968.03 in 2022/23 - council unable to obtain insurance from alternative brokers/underwriters due to open claim.
£516.53	£235.32	Stationery/laptop/licences	Zoom fees of £71.94 in 2021/22, no Zoom fees in 2022/23. Increase in software purchase from £66.65 in 2021/22 to £147.32 in 2022/23. Increase in printing from £22.13 in 2021/22 to £70.20 in 2022/23. Purchase of new computer and laptop bag, £353.32 in 2021/22, no purchase in 2022/23. Increase in purchase of stationery from £2.49, in 2021/22 to £17.80 in 2022/23.
£161.16	£176.16	Council mobile phone	Increase in mobile phone charges from £161.16 in 2021/22 to £176.16 in 2022/23
£695.00	£565.00	Audit/legal fees/land registry	No change in ICO charge. Decrease in internal audit charge from £260 in 2021/22 to £230 in 2022/23. Decrease in External Audit fee from £400 in 2021/22 to £300 in 2022/23.
£55.00	£55.00	Community First Oxon	No change in membership cost
£158.47	£158.48	OALC fees	Increase in OALC fees from £158.47 in 2021/22 to £158.48 in 2022/23
£116.53	£99.16	Water	Decrease in water charge from £116.53 in 2021/22 to £99.16 in 2022/23

£689.00	£759.20	Chargable waste bin 600 l	Increase in charge for waste removal from £689.00 in 2021/22 to £759.20 in 2022/23
£83.44	£83.44	Dog waste disposal	No change in the cost of dog waste disposal
£161.50	£161.00	Play equipment inspection	Decrease in playground equipment inspection charge from £161.50 in 2021/22 to £161.00 in 2022/23
£2,923.36	£1,898.80	Grass cutting	Decrease in general grass cutting from £2923.36 in 2021/22 to £1898.80 in 2022/23 due to dry summer
£0.00	£90.00	OPFA	2021/22 renewal not paid in 2021/22. 2021/22 and 2022/23 renewals paid in 2022/23
£2,357.87	£29,294.82	Village Hall car park	2021/22 - repairs and car park improvements cost £1488.87, and part of new CCTV work, £869.00. 2022/23 - hedge cutting cost £806.68, car park repairs cost £2000, security supplies cost £42.49, new entranceway surface cost £26,445.65
£9,945.00	£6,036.00	Playing field & play equipment maintenance	2021/22 - delayed repairworks took place, and works to rectify previous year vandalism. 2022/23 - standard works including mowing, repairs and equipment maintenance, and replacement of worn out equipment took place.
£400.00	£0.00	CCTV	2021/22 - installation of new CCTV system, £400, remainder of cost posted to Village Hall car park. No equipment purchased or maintenance required in 2022/23
£1,640.32	£2,073.40	Village Regeneration	2021/22 - Union Flag (£160.32), red phone box refurbishment (£976.00), Pavilion drainage works (£440.00), purchase of parish mapping subscription (£64.00). 2022/23 - Tree & tree planting (£194.50), donation to WOCT (£1000), donations for Jubilee celebrations (£605.00), defibrillator consumables (£273.90).
£0.00	£1,937.00	Tree survey/maintenance	No tree works took place in 2021/22. In 2022/23 tree survey cost £1650, and tree works cost £287.00

£20,416.54	£0.00	Burial ground creation	2021/22 - completion of phase 1 burial ground completion (£2,914.92), phase 2 path creation (£17,501.62). No further works in 2022/23.
£0.00	£5,300.00	Churchyard stone wall repairs	Works took place in 2022/23 to repair part of the churchyard wall
£1,784.26	£2,134.50	Churchyard maintenance	Churchyard maintenance costs increased from £1784.26 in 2021/22 to £2134.50 in 2022/23.
£942.20	£664.50	Burial ground maintenance	Burial ground maintenance costs decreased from £942.20 in 2021/22 to £664.50 in 2022/23.
£95.00	£95.00	ICCM membership	No change in membership cost
£45.00	£45.00	Open Spaces Society	No change in membership cost
£850.00	£5,728.00	Lychgate repairs & regilding	Repairs on the Lychgate started in 2021/22. Repairs were completed in 2022/23.
£0.00	£2,200.00	Speed indication device	Speed indication device purchased in 2022/23
£167.83	£244.00	Website and email	Increase in mailbox cost from £67.83 in 2021/22 to £144.00 in 2022/23. No change in website maintenance cost
£0.00	£928.22	Pavilion business rates	Pavilion become liable for business rates in 2022/23 as the Small Business Rate Relief was transferred from the Pavilion to the new burial ground. Rates were backdated to 2020/21.
£0.00	£2,675.33	Pavilion maintenance	No maintenance costs in 2021/22. In 2022/23 the following works took place: electrical inspection & works (£298.33), drainage works (£2182.00), fire risk assessment (£195.00)
£0.00	£325.00	Misc asset purchase	Purchase of a bench for the burial ground using an earmarked reserve in 2022/23
£8,009.20	£10,846.07	VAT	Greater value of VATable purchases in 2022/23 compared to 2021/22

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7 - Balances carried forward

2021/22	2022/23	Explanation
£82,793.00	£55,431.00	Total receipts lower in 2022/23 than in 2021/22. Total payments higher in 2022/23 than in 2021/22. Therefore balance carried forward lower in 2022/23 than in 2021/22.

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8 - Total cash and short term investments

2021/22	2022/23	Explanation
£82,793.00	£55,431.00	Total receipts lower in 2022/23 than in 2021/22. Total payments higher in 2022/23 than in 2021/22. Therefore total cash and short term investments remaining lower in 2022/23 than in 2021/22.