

**Explanation of variances 2023/24 – pro forma**

Name of smaller authority: **Leafield Parish Council**  
 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%;

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

	2024	2023	Variance	Variance	Explanation Required?		DO NOT OVERWRITE THE BOXES HIGHLIGHTED IN	Explanation (must include narrative and supporting figures)
	£	£	£	%	Is > 15%	Is > £100,000	RED/GREEN	
1 Balances Brought Forward	55,431	82,793					Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	65,643	63,686	1,957	3.07%	NO	NO		
3 Total Other Receipts	11,149	9,108	2,041	22.41%	YES	NO		
4 Staff Costs	18,672	17,350	1,322	7.62%	NO	NO		
5 Loan Interest/Capital Repayment	2,447	2,485	-38	1.53%	NO	NO		
6 All Other Payments	31,362	80,321	-48,959	60.95%	YES	NO		
7 Balances Carried Forward	79,742	55,431	24,311	43.86%	YES	NO		
8 Total Cash and Short Term Investments	79,742	55,431	24,311	43.86%	YES	NO		
9 Total Fixed Assets plus Other Long Term Investments and Assets	329,071	326,984	2,087	0.64%	NO	NO		
10 Total Borrowings	34,400	36,000	-1,600	4.44%	NO	NO		

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## 3 - Total Other Receipts variances

2022/23	2023/24	Item	Explanation
£2,543.00	£220.00	Grants	2022/23 - £230 WODC Jubilee event grant, £2313 - Cotswold Natural Landscape grant towards the Lychgate refurbishment 2023/24 - £220 grant from the OCC Councillor Priority Fund for litter picking equipment
£233.80	£605.00	Donations	Red telephone box donations increased from £44 in 2022/23 to £400 in 2023/24. Donation from the Village Hall, £189.80 towards the cost of the commercial waste collection in 2022/23. Training contribution of £105 received from Chadlington Parish Council in 2023/24. Donation of £100 received in 2023/24 for daffodil bulbs.
£1,329.00	£1,300.00	Rent	2022/23 - £1327 Pavilion rent received, £2 Village Hall peppercorn rent received. 2023/24 £1300 Pavilion rent received
£0.75	£6.60	Bank interest	Bank interest increased from £0.75 in 2022/23 to £6.60 in 2023/24
£0.00	£1.00	Portacabin rent	Leafield Football Club have lease for a portacabin on Village Hall car park - peppercorn rent is £1 per year
£0.00	£150.00	Compensation	£150 compensation received from insurer due to issues with insurance claim
£5,000.97	£8,866.45	VAT repayment	Greater VAT in 2023/24 reclaim period than in 2022/23 reclaim period, so larger repayment received

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## 6 - All other payments variances

2022/23	2023/24	Item	Explanation
£400.21	£729.26	Training & courses	2022/23 £240.21 in training/courses/conferences taken in year, £160 on training paid for in 2022/23 but will be taken in 2023/24. 2023/24: Extra training undertaken - memorial safety training, £300, required as council manage the closed churchyard; VAT, procurement and project management training, £140, undertaken in preparation for future building project. Conferences attended by Clerk £219.26. Other training booked for Clerk to be taken in 2024/25, £70 - asset management.
£143.24	£135.99	SLCC subscription	Decrease in SLCC subscription from £143.24 in 2022/23 to £135.99 in 2023/24 due to change in split of membership with other councils
£4,968.03	£5,268.75	Insurance	Increase in insurance premium from £4968.03 in 2022/23 to £5,268.75 in 2023/24 - council unable to obtain insurance from alternative brokers/underwriters due to open claim.
£235.32	£321.76	Stationery/ laptop/ licences	No change in software purchase. Increase in printing from £70.20 in 2022/23 to £155.15 in 2023/24. Decrease in purchase of stationery from £17.80, in 2022/23 to £9.54 in 2023/24. Postage cost of £9.75 in 2023/24.
£176.16	£181.22	Council mobile phone	Increase in mobile phone charges from £176.16 in 2022/23 to £181.22 in 2023/24
£565.00	£1,423.00	Audit/legal fees/land registry	No change in ICO charge. Increase in internal audit charge from £230 in 2022/23 to £300 in 2023/24. Increase in External Audit fee from £300 in 2022/23 to £420 in 2023/24. Land registry fees of £18 in 2023/24. Legal costs for Football Club portacabin licence, £650, in 2023/24.
£55.00	£55.00	Community First Oxon	No change in membership cost

£158.48	£163.07	OALC fees	Increase in OALC fees from £158.48 in 2022/23 to £163.07 in 2023/24
£99.16	£186.15	Water	Increase in water charge from £99.16 in 2022/23 to £186.15 in 2023/24 due to increase in charges and in usage
£759.20	£832.00	Chargable waste bin 600 l	Increase in charge for waste removal from £759.20 in 2022/23 to £832.00 in 2023/24
£83.44	£0.00	Dog waste disposal	Dog waste bin removed by WODC
£0.00	£518.68	Playground bin emptying	New bin emptying contract set up by WODC (now charged for litter and dog bin)
£161.00	£171.00	Play equipment inspection	Increase in playground equipment inspection charge from £161.00 in 2022/23 to £171.00 in 2023/24
£1,898.80	£3,009.40	Grass cutting	Increase in general grass cutting from £1,898.80 in 2022/23 to £3,009.40 in 2023/24 due to wetter summer and longer growing season
£90.00	£47.00	OPFA	2021/22 and 2022/23 renewals paid in 2022/23. Current year renewal at new cost, £47.00, in 2023/24
£29,294.82	£1,489.42	Village Hall car park	2022/23 - new entranceway surface for £26,445.65, security supplies for £42.49. Decrease in car park repairs from £2000 in 2022/23 to £1000 in 2023/24. Decrease in hedge trimming and vegetation maintenance from £806.68 to £453.60. 2023/24 - maintenance supplies at £35.82
£6,036.00	£4,116.48	Playing field & play equipment maintenance	Mowing cost same in 2022/23 and 2023/24. Equipment repairs increased from £2746 in 2022/23 to £2940 in 2023/24. Equipment replacement, £2952.50, in 2022/23, no equipment replacement in 2023/24. Maintenance supplies, £94.61, purchased in 2023/24. Signage, £75.37, purchased in 2023/24. New path creation, £669, carried out in 2023/24.
£0.00	£660.00	CCTV	No equipment purchased or maintenance required in 2022/23. Additional camera and new memory purchased in 2023/24

£2,073.40	£1,546.94	Village Regeneration	2022/23 - Tree & tree planting (£194.50), donation to WOCT (£1000), donations for Jubilee celebrations (£605.00), defibrillator consumables (£273.90). 2023/24 - Daffodil bulbs (£100.95), litter picking equipment (£225.99), verge posts (£996), bramble clearance (£224)
£1,937.00	£2,050.00	Tree survey/maintenance	In 2022/23 tree survey cost £1650, and tree works cost £287.00. £2050 tree work costs in 2023/24
£5,300.00	£0.00	Churchyard stone wall repairs	Works took place in 2022/23 to repair part of the churchyard wall. No repair works in 2023/24
£2,134.50	£2,370.50	Churchyard maintenance	Churchyard maintenance costs increased from £2134.50 in 2022/23 to £2370.50 in 2023/24
£664.50	£275.00	Burial ground maintenance	Burial ground maintenance costs decreased from £664.50 in 2022/23 to £275 in 2023/24
£95.00	£95.00	ICCM membership	No change in membership cost
£45.00	£45.00	Open Spaces Society	No change in membership cost
£5,728.00	£0.00	Lychgate repairs & regilding	Repairs on the Lychgate completed in 2022/23
£2,200.00	£9.90	Speed indication device	Speed indication device purchased in 2022/23 for £2,200, jubilee clips, £9.90, purchased in 2023/24 to enable fixture of SID
£244.00	£376.00	Website and email	Increase in mailbox cost from £144 in 2022/23 to £276 in 2023/24. No change in website maintenance cost
£928.22	£459.08	Pavilion business rates	2022/23 - rates for 20/21 and 22/23 paid. 2023/24 - rates for current year paid.
£2,675.33	£0.00	Pavilion maintenance	In 2022/23 the following works took place: electrical inspection & works (£298.33), drainage works (£2182.00), fire risk assessment (£195.00). No maintenance costs in 2023/24.

£325.00	£0.00	Misc asset purchase	Purchase of a bench for the burial ground using an earmarked reserve in 2022/23. No purchase in 2023/24
£0.00	£250.00	Coronation events grant	Grant given in 2023/24 for coronation events
£0.00	£223.00	Defibrillator maintenance	Consumables for defibrillators purchased in 2023/24
£0.00	£456.66	Asset maintenance	Flagpole maintenance required in 2023/24
£0.00	£64.00	Hall hire	Hall hire charged in 2023/24 for council meetings
£10,846.07	£3,833.18	VAT	Smaller value of VATable purchases in 2022/23 compared to 2021/22

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7 - Balances carried forward

2022/23	2023/24	Explanation
£55,431.00	£79,742.00	Balance brought forward in 2023/24 lower than in 2022/23. Total receipts higher in 2023/24 than 2022/23. Loan interest/capital payment lower in 2023/24 than in 2022/23. Other payments lower in 2023/24 than in 2022/23.

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8 - Total cash and short term investments

2022/23	2023/24	Explanation
£55,431.00	£79,742.00	Balance brought forward in 2023/24 lower than in 2022/23. Total receipts higher in 2023/24 than 2022/23. Loan interest/capital payment lower in 2023/24 than in 2022/23. Other payments lower in 2023/24 than in 2022/23.