

## Explanation of variances – pro forma

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

County area (local councils and parish meetings only): **Mid-Devon District Council**

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	134,887	248,621				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	61,485	74,297	12,812	20.84%	YES		53% of increase, £6,844, relates to staffing costs to ensure these accurately reflect spend and requirements, as previously overspent against allocation in Precept. Other areas of predicted spend increase accounted for: Election Year Allowance = £1,500, District and Parish Council elections in 2023 New Accounting Software = £660 Increase in Play Area inspections and maintenance costs = £1,757, cost to cover additional play areas & increase in charges by Mid Devon DC for inspections Re-instatement of the VAS in 2023 inc maintenance costs = £1,000 Increased electricity & inspection costs for Christmas Lights = £633 Total £12,394, plus other smaller increases in grounds maintenance & contractual costs accounting for 3.3% of difference (£418)
3 Total Other Receipts	169,609	77,459	-92,150	54.33%	YES		In 2022-23 the Parish Council received £29,784 from Mid-Devon District Council towards the refurbishment of Chestnut Drive Play Area and £111,840 in S106 monies towards Chestnut Drive Play Area, development of community facilities at the Gables Road Site and teen facilities on Jubilee Field (new Pump Track). Total of both = £141,624, one off sums not repeated in 2023-24. In 2023-24 the Parish Council received £50,255 in S106 monies for teen facilities for a new Skate Park at Jubilee Field and a new accessible bench as a one off, the difference between the two years large receipts is £91,369. The residual of £781 is less than 1% of the variance.
4 Staff Costs	25,274	26,389	1,115	4.41%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	92,086	143,609	51,523	55.95%	YES		2022-23 spend of £31,200 and £9,580 to the Pre-School and the Health & Community Centre to improve community facilities, one off spend funded by S106, not repeated in 2023-24 (Total £40,780). Spend 2023-24 included new Pump Track £45,945, new kitchens, chairs and tables at the Gables building £15,638 and Chestnut Drive Play Area refurbishment £32,047 (Total £93,630), all one off spends and funded by S106 & grant. This accounts for a difference of £52,850, otherwise spend was down by £1,327, 1.44% against previous years spend.
7 Balances Carried Forward	248,621	230,379				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	243,706	209,459				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	61,967	139,268	77,301	124.75%	YES		Majority of the variance relates to the refurbishment of Chestnut Drive Play Area, funded via grant from Mid-Devon DC and S106 monies paid in 2023-24, and a new pump track funded by S106 monies paid in 2023-24. Breakdown of additional assets as follows: New play equipment Chestnut Drive Play Area = £29,213 New Pump Track = £45,945 Training Equipment Defibrillator & CPR £395 +£525 = £920 Accessible Bench Jubilee Field £528 2 x additional bins Jubilee Field £351 + £217 = £568 Basketball Backboard £105 Shredder = £22 Overall = £77,301
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable