

Explanation of variances – pro forma

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

County area (local councils and **Lancashire**)

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, DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	27,612	26,693				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	8,000	8,800	800	10.00%	NO		
3 Total Other Receipts	927	3,005	2,078	224.16%	YES		In 2022/23, grant income was only £927; this is due to the ill-health and subsequent mid-year retirement of the then Clerk. The new Clerk has increased grant income considerably, raising £1068 from Ribble Valley Borough Council (£568 concurrent functions and £500 to commemorate the coronation of King Charles III). An additional £800 has been raised from Lancashire County Council for Public Rights of Way (£500) and biodiversity (£300). Due to improved management of reserves and rising interest rates, interest payments have risen from £125 to £371. An increase in allotment tenancy fees has raised income from £232 to £337. A part-refund of a grant to the Womens' Institute has also contributed £120.
4 Staff Costs	2,922	5,500	2,578	88.23%	YES		The level of workload imposed on the Clerk continues to be a matter of concern for members, being discussed at meetings on several occasions over the year. The Clerk has devoted considerable effort to modernising parish council processes, policies and procedures, as well as revisiting allotment tenancy agreements and instigating tenants' meetings. It is for this reason that the Clerk's gross salary continues to rise, over the year amounting to £5.5k against a budgeted £4.1k. Over the year 2023/24, the Clerk's working hours totalled 324 at an average of 27 hours per month (with a high of 40.41).
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	6,924	8,047	1,123	16.22%	YES		The main increase in spend is due to increased remuneration for the village Lengthsman; this was up from just short of £2000 on 2022/23 to £2600 in 2024/24. (However, the money could be considered well spent as the village won the competition for best kept village in Lancashire). Some unanticipated spend has also been incurred, eg defibrillator batteries (3 at £192 per set and a donation to the Little Green Bus of £100. Otherwise, spend has been generally similar to previous years, and largely spent on minor village improvements (eg tubs and plants).
7 Balances Carried Forward	26,693	24,951				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	26,693	24,951				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	26,693	24,951	-1,742	6.53%	NO		
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable