

Explanation of variances – pro forma

Name of smaller authority: Hayfield Parish Council

County area (local councils and parish meetings only): Derbyshire County

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 boxes where relevant:

- variances of more than 15% between totals for individual boxes (except variances of less than £20
- **New from 2020/21 onwards:** variances of £100,000 or more require explanation regardless of the
- a breakdown of approved reserves on the next tab if the total reserves (Box 7) figure is more than precept/rates & levies value (Box 2).

| | 2022/23 | 2023/24 |
|-----------------------------------|---------|---------|
| | £ | £ |
| 1 Balances Brought Forward | 113,485 | 109,718 |
| 2 Precept or Rates and Levies | 53,158 | 53,158 |
| 3 Total Other Receipts | 36,832 | 28,384 |
| 4 Staff Costs | 35,977 | 30,336 |
| 5 Loan Interest/Capital Repayment | 0 | 0 |

| | | |
|------------------------------------------------------------------|---------|---------|
| 6 All Other Payments | 57,790 | 40,992 |
| 7 Balances Carried Forward | 109,717 | 119,992 |
| 8 Total Cash and Short Term Investments | 109,717 | 119,991 |
| 9 Total Fixed Assets plus Other Long Term Investments and Assets | 270,001 | 270,001 |
| 10 Total Borrowings | 0 | 0 |

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

BOX 10 VARIANCE EXPLANATION NOT REQUIRED IF CHANGE CAN BE EXPLAINED

be flagged in the green

(0);
% variation year on year;
twice the annual

| Variance | Variance | | | | Explanation Required? |
|----------|----------|---|---|---|--------------------------|
| £ | % | | | | |
| 0 | 0.00% | 0 | 0 | 0 | NO |
| -8,448 | 22.94% | 1 | 0 | 1 | YES |
| -5,641 | 15.68% | 1 | 0 | 1 | YES |
| 0 | 0.00% | 0 | 0 | 0 | NO |

| | | | | | |
|---------|--------|---|---|---|-----|
| -16,798 | 29.07% | 1 | 0 | 1 | YES |
|---------|--------|---|---|---|-----|

YES

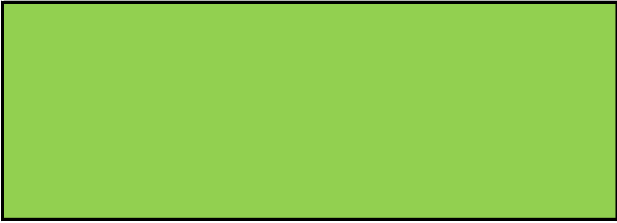
| | | | | | |
|---|-------|---|---|---|----|
| 0 | 0.00% | 0 | 0 | 0 | NO |
|---|-------|---|---|---|----|

| | | | | | |
|---|-------|---|---|---|----|
| 0 | 0.00% | 0 | 0 | 0 | NO |
|---|-------|---|---|---|----|

) BY BOX 5 (CAPITAL PLUS INTEREST PAYMENT)

Automatic responses trigger below based on figures input, **DO NOT OVERWRITE THESE BOXES**

Explanation of % variance from PY opening balance not required - Balance brought forward does not agree, query this



VARIANCE EXPLANATION NOT REQUIRED

**EXPLANATION REQUIRED ON RESERVES
TAB AS TO WHY CARRY FORWARD
RESERVES ARE GREATER THAN TWICE
INCOME FROM LOCAL TAXATION/LEVIES**

VARIANCE EXPLANATION NOT REQUIRED



Explanation from smaller authority (must include narrative and supporting figures)

In 2022/23 the council received £550.00 from HPBC for the Queens Jubilee and £550.00 from DCC for the Queens Jubilee and these were both one off donations. The council also received a one off grant donation from the Civic Trust for the restoration of the Memorial Garden for £5,020.00. DCC also granted £500.00 for Councillor Community Fund. These payment amounts to £6,620.00. Without these payments the variance would have been less than £2,000 (1,828) or 5%.

In June 2022 the outsource Payroll company realised the Clerk had been paid on a four weekly as opposed to monthly basis since his employment had commenced in April 2019, ie - paid monthly but only for four weeks work as opposed to a full month, this underpayment equated to a total cost of £5,515.48 which the council decided to pay in full (minute F0622/08). This was a one off error and did not occur again in 2023/24. Without this payment of £5,515.48 the variance would have been less than £200.00.

In 2022/23 the council renovated a memorial garden which was a one off additional payment cost of £12,260. During 2022/23 the council also budgetted for the Queen Jubille and spent a total of £2,889.75 - £1,100 of grants and £1,789.75 of Hayfield Parish Council money - this event did not occur in 2023/24. These payments total £14,049.75. Without this total 'all other payments' would have totalled 43,740.25 (£2,748.25 difference) which would be a 6% difference of -£2,748.

In 2023/24 the council endeavoured to resurface the tennis court in owns. Quotes for work were received and authorised (Minuted 02244/12), but the work was subject to tree removal and branch trimming, contacting HPBC Arboricultural Officer proved highly difficult to obtain permission for the required work, once an application was sent and a decision was recived, it is proving problemtic to recieve tree surgeon quotes like for like for the work to be done. The work is still in process and hence the council has carried forward an earmarked reserve of £40,000 to complete the work in 2024/25 financial year. Had the works been completed, i/.e the £40,00 soent, hen the reserves would not be twice the income from local taxacation. (If £40,000 had been spent, the reserve would have been £79,992)

Name of smaller authority:

County area (local councils and parish meetings only):

(Please complete the highlighted boxes.)

Box 7 is more than twice Box 2 because the authority held the following breakdown of

Earmarked reserves:

Allotment Deposits
Tennis Court
Valley Rd Footpath/Drainage
Valley Rd Bridge
Upgrade of Storage Facility
Office Refurbishment
Salt & grit
Valley Rd Swing Area
Election Expenses
Flower baskets & plants
Playground equipment & Maintenance

General reserve

Total reserves (must agree to Box 7)

Hayfield Parish Council
Derbsyhire County

f reserves at the year end:

£649.00
£40,000.00
£4,000.00
£700.00
£3,500.00
£2,500.00
£500.00
£2,000.00
£3,629.00
£400.00
£5,000.00

£62,878.00

£57,114.00

119,992.00