

Staploe Parish Council Accounts to 31st Mch 2022 . Explanation of variances

Box of Acc'tng Stat'mts		Actual 2020/21	Actual 2021/22	Variance £	% variance	Comment
Box 1	Opening Balance					
		£25,551.80	£14,875.63	£-10,676.17	-71.8%	See "SPC Earmarked Reserves" for breakdown. We aim to have available reserves of 6-12 months of precept.
Box 2	Precept	£11,554.00	£12,702.00	£1,148.00	9.0%	Increased to fund an extra hour for the Parish Clerk to cover the Neighbourhood Plan £836.34
	Other receipts					
	Interest	£13.80	£0.99	£-12.81	-1293.9%	Interest rates fell
	Grass cutting	£1,389.51	£1,389.51	£-	0.0%	
	Ward Fund	£900.00		£-900.00		Used for a GRP kiosk in 2020/21. £638 expected in April 2022 (payment delayed Bedford Borough Council error).
	Neighbourhood Plan Grant	£6,439.00	£7,872.00	£1,433.00	18.2%	Neighbourhood Plan started in 2020. Grant was higher in 2021/22 as it included provision for advice from a planning consultant £1500
	VERU / Police Grant	£5,000.00	£2,000.00	£-3,000.00	-150.0%	One off grant to reconnect cabins on playing field in 2020/21. One off grant to repair roof and make electrical repairs.
	Other (eg. refunds / book sales)	£840.19	£8,492.00	£7,651.81	90.1%	2020/21 £840.19 duplicate salary payment returned. 2021/2022 £7554.11 donated for planning advice for the Local Plan, £706.41 RADIUS funds - cheque credited and then "bounced" so has to be shown as a receipt and payment. £166 contribution from Thomas Morris for bridge repairs at Old Chapel. £30 cash for selling mower. £9 book sales. £5.98 refund for postage from PC World. £20.50 refund for overpayment to grass contractor.
	VAT refunded by suppliers		£4.10	£4.10	100.0%	Refund for overpayment to grass contractor
	VAT refunded by HMRC	£1,413.21	£4,426.26	£3,013.05	68.1%	More VAT paid in 2019/20 because we did building and demolition works (reclaimed in 2020/21).
Box 3	Total Other receipts	£15,995.71	£24,184.86	£8,189.15	33.9%	
	Total receipts	£27,549.71	£36,886.86	£9,337.15	25.3%	
	Payments					
	Clerk's salary & pension	£4,130.39	£5,018.05	£887.66	17.69%	Clerk's hours increased from 5 hrs / wk to 6 hrs/wk to cover Neighbourhood Plan.
	Clerk's PAYE	£0.00	£0.00	£-		
Box 4	Total staff costs	£4,130.39	£5,018.05	£887.66	17.69%	
	Other Payments (not staff costs)					
	Audit Fees	£260.00	£265.00	£5.00	1.89%	External audit required because we exceeded the £25,000 threshold
	Councillors Expenses	£0.00	£0.00	£-		Not claimed
	Clerk's employment expenses	£302.85	£320.18	£17.33	5.41%	Employment costs (mileage and home working allowance). Mileage slightly higher in 2020/21 due to trip to Cambourne to get a document signed for playing field and extra deliveries of fliers and newsletters
	Clerk's Other Expenses eg. hall heating, postage, parking	£11.58	£7.92	£-3.66	-46.21%	
	Training	£0.00	£0.00	£-		
	Highways Grass Cutting	£1,300.00	£1,300.00	£-	0.00%	
	Insurance	£444.83	£511.78	£66.95	13.08%	Increased insurance value of cabins
	Power (street lights)	£338.50	£339.14	£0.64	0.19%	Fixed energy contract ended - new one slightly more expensive
	Electricity (CCTV & Community Cabins)	£0.00	£130.34	£130.34	100.00%	The cabins were reconnected end February 2021 but first bill not until April 21.

Staploe Parish Council Accounts to 31st Mch 2022 . Explanation of variances

Box of Acc'tng Stat'mts		Actual 2020/21	Actual 2021/22	Variance £	% variance	Comment
	Water and sewerage Community Cabins	£0.00	£191.11	£191.11	100.00%	The cabins were reconnected end February 2021 but first bill not until April 21.
	Maintainance (street lights, speed signs)	£1,004.49	£150.00	-£854.49	-569.66%	2020/21 £585 repairs to street light brackets, £280 street light inspection, £41 reflectors for nature posts, £52 wood treatment for picnic benches, £46.52 sundries eg. wood filler, sand paper. 2021/22 we repaired a manhole cover for the community cabins £150
	Play Area Inspection	£68.50	£68.50	£-	0.00%	
	Play Area Works / assets purchased	£0.00		£-		
	Play Area Works (consumables / labour)	£61.57		-£61.57		2020/21 Wood for benches, sealant, lubricants. None needed in 2021/22
	Cabins & picnic area	£5,188.58	£3,076.58	-£2,112.00	-68.65%	Cabins were reconnected to services in 2020/21 and paint and decking treatment purchased. New mains drains connected. £5000 from VERU grant. In 2021/22 the cabins had a mineral finish applied to seal the roofs and electrical work to obtain an electrical safety certificate.
	Playing Field grass & hedge cutting	£965.06	£989.37	£24.31	2.46%	
	Duloe Common grass & hedge cutting	£90.14	£90.00	-£0.14	-0.16%	
	Tree surveys & works	£550.00		£550.00		Surveyed trees at Playing Field and tree surgery needed in 2020/21. None needed in 2021/22
	Subs (SLCC / BATPC)	£185.00	£205.00	£20.00	9.76%	Subs increased due to increased fees and higher precept / salary for Clerk (SLCC)
	Admin	£327.27	£255.75	-£71.52	-27.96%	2020/21 ink cartridges, stationary + covid products (masks, sanitiser etc). 2021/22 One less ink cartridge required
	Literature & info	£0.00	£17.55	£17.55	100.00%	Footpath map
	Web & e-mail hosting & software renewals	£300.25	£391.80	£91.55	23.37%	Cloudnext domain hosting 2020/21 £100 + Eyelid web service £100 + MS office and virus software £64 + Zoom (meeting online due to covid) £36. 2021/22 needed to pay for .gov domain - every other year £90
	Other Assets Purchased (eg. street furniture / tools / office equi	£900.00		-£900.00		2020/21 GRP cabinet £614.57 cabinet + £285.43 installation costs. No new assets purchased in 2021/22 - but some assets "inherited" with the Community Cabins have been added to the asset register with a nominal value.
	Village Hall Hire	£0.00	£213.50	£213.50	100.00%	Meetings online in 2020/21 due to covid
	Village Hall Works	£15,776.40	£250.00	-£15,526.40	-6210.56%	2020/21 demolished hall £11, 200, contributed £3633.40 towards connection of services (remainder came from VERU grant to reconnect cabins), paid for VAT advice £75, planning application £718 + normal contribution to hall insurance £150. 2021/22 contributed £250 to hall charity insurance.
	Newsletter	£340.44	£329.75	-£10.69	-3.24%	
	Neighbourhood Plan costs	£423.58	£1,583.93	£1,160.35	73.26%	Plan started in 2020/21 main cost was survey monkey account £320 plus some printing. In 2021/22 we spent £1000 on planning advice and paid for a zoom subscription.
	Donations	£0.00		£-		
	Other payments (refunds etc.)	£830.19	£14,262.32	£13,432.13	94.18%	2020/21 Duplicate salary payment made to Clerk in error (refunded) in 2020. 2021/22 £7167 planning advice for the Local Plan. £6015 Neighbourhood Plan grant refunded. £330 repairs to bridge. £43 Countryside Code signs. £17.55 footpath map.
	VAT	£4,426.26	£1,586.41	-£2,839.85	-179.01%	VAT very high in 2020/21 due to hall demolition and reconnection of services to the cabins

Staploe Parish Council Accounts to 31st Mch 2022 . Explanation of variances

Box of Acc'tng Stat'mts		Actual 2020/21	Actual 2021/22	Variance £	% variance	Comment
Box 6	Total other payments	£34,095.49	£26,535.93	-£7,559.56	-28.49%	
	Total payments	£38,225.88	£31,553.98	-£6,671.90	-21.14%	
	Total receipts - Total payments	-£10,676.17	£5,332.88	£16,009.05	300.20%	
Box 7	Balances carried forward	£14,875.63	£20,208.51	£5,332.88	26.39%	Our closing balance increased by £5,333. See "SPC Earmarked Reserves" for breakdown. £6,288 of Neighbourhood Plan grant is due to be repaid to Locality in April / May 2022 which will leave £13,920.44.
Box 9	Total fixed assets	£45,380.58	£44,938.68	-£441.90	-0.98%	The cost of our assets increased from £44,505.45 to £45,380.58 between 31st March 2020 and 31st March 2021. An increase of £876.13. We bought a GRP kiosk £900 but a dog waste sign was destroyed when the hall was demolished which had been bought for £24.87

Comments

In 2020/21 we spent £10,676 more than we received. This was largely due to use of £15,626 of the village hall reserve to demolish the village hall and reconnect services. However, we were also holding £6,015 unspent Neighbourhood Plan grant which will need to be refunded in April.

In 2021/22 we received £7,333 more than we spent. Much of this is unspent grant money for the Neighbourhood Plan which is due to be refunded in May (£6,288) but some money was also saved to earmarked reserve to rebuild our village hall.