

**KINGSTON BAGPUIZE WITH SOUTHMOOR PARISH COUNCIL**  
**EXPLANATION OF SIGNIFICANT VARIANCES 2022-23**

**Where more than 15% or over £1,000**

	2021/22	2022/23	Variance (£)	Variance (%)
1 Balances brought forward	115,798	79,340	- 36,458	- 31
2 Precept or rates and levies	85,000	100,000	15,000	18
3 Total other receipts	181,049	674,311	493,262	272
4 Staff costs	20,220	23,413	3,193	16
5 Loans/interest/capital repayment	-	-	-	-
6 All other payments	282,287	684,550	402,263	143
7 Balances carried forward	79,340	145,688	66,348	84
8 Total cash and short term investments	79,340	145,688	66,348	84
9 Total fixed assets plus other long term investments and assets	149,626	871,099	721,473	482
10 Total borrowings	-	-	-	-

Box No.	Nature of variance	Explanation of variance	
Box 1	Decrease of £36,458 or 31%	The variance is largely down to the discrepancy between S106 monies received and those spent (which was a net debit because the parish council was temporarily out of pocket at year end 2022 while waiting for drawn down S106 monies held by the district council to be paid during the building of a new pavilion	
		Total S106 monies received in 2021-22	90,861
		Total S106 monies spent in 2021-22	-157,739
		Total CIL monies received in 2021-22	54,149
		CIL monies spent in 2021-22	-31,719
		<b>Net total</b>	<b>-44,448</b>

Box No.	Nature of variance	Explanation of variance			
Box 2	Increase of £15,000 or 18%	<p>Significant increases in the budget for 2022-23 were:</p> <p>£6,000 towards professional fees for the pavilion, land transfers and other matters</p> <p>£3,000 towards repair of wall in burial ground</p> <p>£1,700 for sports field for fencing</p> <p>£4,800 recreation &amp; play (EMR towards new equipment)</p> <p>£6,500 tree maintenance following survey</p> <p>Cumulative smaller decreases in other budget areas led to a net increase in precept request of £15,000</p>			
Box 3	Increase of £493,262 or 272%	<p>S106 monies received</p> <p>CIL monies received</p> <p>Bank interest</p> <p>Grants, awards, sponsorship</p> <p>VAT refunded</p> <p>Burial ground income</p> <p>Total</p>	<p><b>2022-23</b></p> <p>522,520</p> <p>22,012</p> <p>399</p> <p>2,656</p> <p>125,936</p> <p>790</p> <p><b>674,313</b></p>	<p><b>2021-22</b></p> <p>90,861</p> <p>54,149</p> <p>0</p> <p>4,542</p> <p>30,860</p> <p>637</p> <p><b>181,049</b></p>	<p>Total variation (with rounding discrepancy)</p> <p><b>£493,264</b></p>
Box 4	Increase of £3,193 or 16%	<p>When budget set in autumn of 2021 a 1.75% for increase for 2022-23 was assumed, however the actual increase was 6.5%. In addition the increase in pay scales for 2021-22 was not advised until March 2022, with the result that back pay for the whole of 2021-22 was not paid until April 2022.</p> <p>The clerk's hours were increased from 20/week to 22/week in December 2023</p>			
Box 5	No change	No explanation needed			
Box 6	Increase of £402,263 or 143%	<p>The main reason for increase in payments was owing to the pavilion build:</p> <p>£528,185 (cf. £157,732 in 2021-22) pavilion build costs</p> <p>£112,199 in VAT ((cf. £44,666 in 2021-22)</p> <p>Net difference is £437,986. The remaining c. £36,000 represents a reduction in spend elsewhere which is accounted for by:</p> <p>£10,000 moved to an earmarked reserve for playground equipment but formed part of Rec &amp; Play budget</p> <p>£3,500 less in dog bin costs owing to change in contractor</p> <p>£4,700 one off payment the previous year for a youth shelter</p> <p>£20,000 less spend using CIL monies</p>			
Box 7	Increase of £66,348 or 84%	At year end 2022 the council was waiting to be reimbursed for c. £78,000 from S106 funds for invoices paid in 2021-22 towards the new pavilion. Other variances are outlined in explanations above.			
Box 8	As for box 7	As above			
Box 9	Increase of £721,473 or 482%	Largely represented by the addition of the new pavilion at a cost to bring into service of £719,827. Other additions include two new litter bins, two new dog bins and a new laptop for the clerk.			