

**A Full Description of the variances between the years accounts 2022/23 and 2023/24.
To be read in conjunction with the Accounting Statements for 2023-24 under the new
guidelines for the Annual Governance and Accountability Return. (Please Refer to
Accounting Statements 2023/24 for corresponding figures and appropriate Box No's)**

Any Questions raised please contact the Treasurer Chris Hoy on 01768 870604

Lazonby Parish Council Audit Return 2023/24

Explanation of Variances 2023-24

Box No 3

Other Receipts were DOWN £8712.

Rents UP £576. In 2022/23 Parish Sports Field Rent £181, Croglin Ltd Lease £1456, Croglin Ltd Building Insurance £555, Foundry 34 Chip Van rent £1040 = £3232.

In 2023/24 Parish Sports Field Rent £201, Croglin Ltd Lease £1456, Croglin Ltd Building Insurance £611, Foundry 34 Chip Van rent £1040, Barugh Foods £340, Smoke n' Steel £160 = £3808.

In 2023/24 the Parish Sports Field was rented out to the same Farmer (Up £20), the Parish Council own a building in the village and is rented to a company called Bud Designs Ltd (formerly Croglin Ltd) and they pay an annual rent the same as last year's. Also the building's insured by the Parish Council and costs for the insurance are passed on to Bud Designs Ltd, this is recorded as a rent in the accounts. Costs for insuring the building increased by the insurance company linked to inflation (Up £56). Two new operators began to use our land to sell hot food and farm produce, Barugh Foods paid £340 and Smoke n Steel paid £160.

Therefore £20 + £56 + £340 + £160 = £576.

Bank Interest UP £528. Successive interest rate rises yielded more interest on Parish deposits.

Fishing Permits DOWN £235. The Parish Council has fishing rights on a stretch of the River Eden and sells permits to non parishioners to fish. The current economic concerns in Britain are quite probably reflecting reduced interest in visitor numbers.

Recycling Credits DOWN £749. In 2022/23 the Parish received three payments, two for the shortfall in 2021/22 and the third for the first half of 2022/23 in total £995. The merger of the Councils may still be having an impact on how the new authority is processing the credit as we only received one payment of £246.

Therefore £995 - £246 = £749.

Vat Recovery DOWN £171. Due to fewer VAT rated invoices.

Grants Received DOWN £8486. In 2022/23 Council Tax Reduction Scheme £118, Cumbria CC (Footway Lights) £1500, Eden DC (Footway Project 1st Phase) £5625, Eden DC (Footway Project 2nd Phase) £1875 = £9118.

In 2023/24 Council Tax Reduction Scheme £132, Cumbria CC Coronation grant £500 = £632.

Prior to 2022/23 two projects were undertaken by the PC, the adoption of the village Footway Lights (these were the 6 unadopted lights that required new light heads) funded by a grant from Cumbria CC for £1500. The second project was the construction of a safe Footway on a main road of which a total grant was paid in two phases of £7500 from the former Eden DC.

In 2023/24 a grant was paid to celebrate King Charles Coronation with a village fun day for £500.

Therefore £9118 - £632 = £8486.

Miscellaneous Income DOWN £175

In 2022/23 Fundraising donation from parishioners (Footway Project) £175.

The Footway Project was completed in 2021/22 and all donations from parishioners, local business and other grants were received apart from two which amounted to £175, these were paid in the new financial year 2022/23.

THEREFORE TOTALS £576 + £528 – (£235) – (£749) – (£171) – (£8486) – (£175) = £8712.

Box No 4

Staff Pay was UP £604.

Due to increase in pay as agreed with NALC.

Box No 6

Other Payments DOWN £42241.

Staff Expenses UP £376. The Clerk did not submit her final financial year end expenses in 2022/23 and these were carried over to 2023/23 costing £283. The remaining difference was due to the Clerk having to make extra journeys claiming fuel allowance to place Parish Notices in the village with increasing numbers of planning applications. The general inflationary cost in stationary, broadband and electricity also claimed by the Clerk attributed to this.

Subscriptions UP £16. Due to inflationary increase in membership to Cumbria Ass of Local Councils.

Training UP £60. Two courses were undertaken by a Councillor, none the previous year.

Operating Costs UP £2142.

The main factors included

Hall Hire UP £106. In 2022/23 the bill for the last few months of that financial year was not received by the PC which amounted to £48, this was invoiced and paid in early 2023/24. Extra hours were booked also to host a retirement party for our long standing Chair and a small increase in hire fees half way through the year was incurred.

Insurance Premium UP £177. Due to inflationary increase in premiums.

Printer Fees UP £25. Due to an increase in printing documents.

Lazonby Pool Service Agreement Up £236. The Parish Council has a Service Agreement to help the Swimming Pool Committee who are self funded and own the Community Childrens Playpark that sits next to the outdoor pool. The Parish pays 80% of the costs of the upkeep of the playpark and incurred an increase due to higher maintenance and some repair costs which are paid to the Pool Committee upon receipt of invoices.

Parish Website UP £3. Due to an inflationary increase.

Parish Christmas Tree UP £5. The PC purchases a Christmas Tree for the village and whilst this has remained at a cost of £45 new batteries were required for the tree lights at an extra cost of £5.

External Audit Fees UP £138. A new External Auditor was commissioned by Local Government, known as Moore UK and fees increased with more turnover due to the completion/continuation of some projects.

Village Hall Electricity Fees UP £25. The PC has two street lights which are attached to two sides of the village hall to increase the lighting on a road corner. The lights are owned by the PC and were installed many years earlier, they tap into the village hall's electricity supply. Since the installation the annual cost billed to the PC was £100, however with the rise in electricity prices the PC agreed to an annual increase of £25.

New Laptop Computer UP 463. The Clerk was beginning to have serious issues with her old lap top, the PC agreed to purchase a new lap top for £463.

Coronation Day Expenses UP £429. To commemorate the Coronation of King Charles a grant was secured and expenses of £429 were paid to provide a fun day for all in the village.

Councillors Retirement Parties UP £542. Three long serving councillors retired on separate occasions in 2023/24 and to show gratitude the PC purchased some small gifts, buffet and drink and hired the village hall on one occasion, the others being held in a councillor's home costing total £542.

HMRC NI Employers Tax Charge UP £28. In December 2022 both the Clerk and Treasurer were awarded a pay rise backvalued from April 1st 2022. The Clerk works substantially longer hours than the Treasurer and once paid in full the Clerk's rise triggered a NI charge on the PC which was paid in June 2023 for £28.

TOTAL INCREASE Operating COSTS £106 + £177 + £25 + £236 + £3 + £5 + £138 + £25 + £463 + £429 + £542 + £28 = £2177

Against these increases:-

Remembrance Wreath DOWN £23. The PC didn't donate a wreath to the Remembrance Sunday Service in 2023/24.

Bank Charges DOWN £12 In December 2021 HSBC, the Councils Bankers introduced a fee for banking. A monthly service fee of £5 per month on the Current/Deposit account and a charge for writing and cashing cheques. Charges were previously higher as many parishioners who donated towards the Footway Project paid by cheque which costs 40 pence each to cash.

TOTAL DECREASE Operating COSTS £23 + £12 = £35.

THEREFORE Total Operating Increases against Decreases £2177 - £35 = £2142.

Local Grants DOWN £4741. In 2022/23 Annual Grant Applications £5066, Jubilee Grant Applications £375, Ukrainian Grant Appeal £500. £5066 + £375 + £500 = £5941.

In 2023/24 Eden Valley Players £1200.

Therefore £5941 - £1200 = £4741.

A reduction in grant applications in 2023/24 and the Queen's Jubilee grant and Ukrainian Appeal grant were one off grants in 2022/23.

Maintenance DOWN £1174 In 2022/23 GDS Garage Doors £2000, J Manson Decorator £185, Parish Mowers £112, Councillor Expenses (General maintenance) £93 and £32 = £2422.

In 2023/24 John Judson (Expenses for Car Park surface repair) £86, John Judson (Expenses for Parish Noticeboards repairs) £55, John Judson (Expenses for Parish Mower Servicing) £182, Geoff Wilson (Expenses for bark chippings on village green) £25, Geoff Wilson (Expenses for Car Park surface repair) £30, Geoff Wilson (Expenses for Parish Mower replacement parts and fuel) £67, Geoff Wilson (Expenses for more Parish Mower repairs) £70, Rod Pattinson (Rendering of Garage door to Parish Storehouse) £85, Nicol Landscapes (Tree surgery to a tree on Parish land) £648 = £1248.

Therefore £2422 - £1248 = £1174.

Capital Projects Expenditure DOWN £38920. In 2022/23 Tetra Tech £1440, Tetra Tech £594, Photocast Products £3828, Photocast Products £279, Cumbria CC £30031, Councillor Expenses £228 and Altitude Services £2520 = £38920.

The costs of £38920 from 2022/23 were derived from three projects, the Affordable Housing Project (at the site of the former Egg Packing Station), Footway Lights and village Footway. The former and latter have been completed, however the Affordable Housing Project is still live and unfinished at present, no work was undertaken on this project in 2023/24 resulting in no costs. This has resulted in the grant allocated to scope the Egg Packing Station site for Affordable Housing now at £28839 remaining on deposit with the PC until further notice.

THEREFORE TOTALS £376 + £16 + £60 + £2142 - (£4741) - (£11174) - (£38920) = £42241.