

**A Full Description of the variances between the years accounts 2023/24 and 2024/25.
To be read in conjunction with the Accounting Statements for 2024-25 under the new
guidelines for the Annual Governance and Accountability Return. (Please Refer to
Accounting Statements 2024/25 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 2024/25

Explanation of Variances 2024-25

Box No 3

Other Receipts were DOWN £103

Rents UP £975.

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 2024/25 the Parish Sports Field was rented out to the same Farmer at the previous years price. The Parish Council own a building in the village and is rented to a company called Bud Designs Ltd (formerly Croglin Ltd) and they paid 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 £30). Rent paid by Foundry 34 Chip Van remained the same. In 2023/24 two new operators began to use our land to sell hot food and farm produce, Barugh Foods and Smoke n Steel. Smoke n Steel did not continue trading, (Down £160) but Barugh Foods remained for the whole year paying £630 (Up £290). Two Canoe Outfitters use the PC land to launch Canoes for their clients on the River Eden and park their vehicles during the activity. Lakes rafting paid a donation of £300 and British Canoeing £200 which was recorded as rent for their use of the facilities. Metcalfe Plant Hire a local contractor used the same land to store some equipment for a short period whilst working on a project in the village, they paid £315 in rent.

Therefore £30 - £160 + £290 + £300 + £200 + £315 = £975.

Bank Interest UP £155. Successive interest rate rises yielded more interest on Parish deposits.

Fishing Permits UP £233. The Parish Council has fishing rights on a stretch of the River Eden and sells permits to non parishioners to fish. More visitors fished the river than the previous year.

Recycling Credits DOWN £28. Due to less re cycling by the Parishioners.

Vat Recovery DOWN £1438. Due to fewer VAT rated invoices from reduced projects/maintenance in the Parish.

THEREFORE TOTALS £975 + £155 + £233 - (£28) - (£1438) = -£103.

Box No 4

Staff Pay was UP £581.

Due to increase in pay as agreed with NALC.

Box No 6

Other Payments DOWN £2153

Subscriptions UP £28. Due to inflationary increase in membership to Cumbria Ass of Local Councils.

Training UP £30. Three courses were undertaken by a Councillor, two the previous year.

Maintenance Up £40.

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.

In 2024/25 Geoff Wilson (Mower fuel/repairs) £91, Nicol Landscapes (Tree Surgery) £912 and Eden Valley tools (Mower Servicing) £285 = £1288.

Therefore £1248 - £1288 = £40.

Local Grants DOWN £390.

In 2023/24 Eden Valley Players £1200.

In 2024/25 Fellrunner Bus Ltd £810.

Therefore £1200 - £810 = -£390

Staff Expenses DOWN £125. Lower mileage/stationary, less journeys to Parish as the Clerk lives in another Parish and a reduction in stationary supplies.

Operating Costs DOWN £1736.

The main factors included

Hall Hire DOWN £13. Despite an increase in hire fees the PC was not billed for the two remaining months of the financial year. This invoice will be paid in the new accounting year.

Insurance Premium DOWN £2. The PC insurers premium was reduced for reasons only known to the insurance company.

Printer Fees UP £54. The PC produces a monthly newsletter that is distributed to every household in the village. This is printed by the local school who have now decided to charge the PC. These costs were instigated in 2022 but never invoiced until 2024, hence two years of print fees were incurred.

Lazonby Pool Service Agreement Up £99. 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 £60. The Web Hosts offered a contract to pay for two years up front and have the third free for hosting fees only, not for the domain use.

External Audit Fees Down £378. No External Audit Fees due to Parish Council financial transactions below audit guidelines for a full review. Therefore the PC applied for a self certification at no cost.

Bank Service Fees Up £1. Fees charged by the PC bankers for cheque cashing.

Village Hall Electricity Fees Down £125. 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. The annual cost billed to the PC is £125, however the Village Hall failed to send an invoice for this financial year. This will be paid twice in the new financial year.

New Laptop Computer Down £463. The previous year the Clerk was issued with a new lap top at a cost of £463.

Coronation Day Expenses Down £429. In the previous year a grant was secured to commemorate the Coronation of King Charles to cover expenses.

Councillors Retirement Parties Down £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 £2. A NI charge as an employer was again triggered, a small increase on the previous year.

Total Increase in Operating Costs = Printer Fees UP £54 + Lazonby Pool Service Agreement Up £99 + Parish Website UP £60 + Bank Service Fees Up £1.+ HMRC NI Employers Tax Charge UP £2 = .£216.

Total Decrease in Operating Costs =_ Hall Hire DOWN £13 - Insurance Premium DOWN £2.- External Audit Fees Down £378 - Village Hall Electricity Fees Down £125 - New Laptop Computer Down £463 - Coronation Day Expenses Down £429 - Councillors Retirement Parties Down £542 = - £1952.

THEREFORE Total Operating Costs = £216 - £1952 = - £1736.

Total Other Payments = Subscriptions UP £28 Training UP £30 Maintenance Up £40 Local Grants DOWN £390 Staff Expenses DOWN £125 Operating Costs DOWN £1736 = - £2153.