

(ii) ANALYSIS OF ACCOUNTING STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2024

Line	Details	Year Ending 31-Mar-23	Year Ending 31-Mar-24	Variance Amounts		Reason for Variance
				Variance (£)	Variance (%)	
						variances of more than 15% between totals for individual boxes (except variances of less than £200)
1	Balances brought forward					
	Parish Council	£ 34,096.52	£ 36,634.29			
	Funds Ring Fenced in Parish Council Bank Account					
	New Homes Bonus	£ 28,949.83	£ 23,265.78			Funds Ring Fenced in Parish Council Bank Account
	CIL	£ 89,662.76	£ 155,684.33			Funds Ring Fenced in Parish Council Bank Account
	Neighbourhood Plan Funds	£ 678.22	£ 1,961.62			Funds Ring Fenced in Parish Council Bank Account
	Allotments Key Deposits	£ 500.00	£ 550.00			Mossland accounts are now separate to MPC (see line 81)
	Allotment Capital Funding	£ 250.00	£ 87.83			Funds Ring Fenced in Parish Council Bank Account
	Insurance Claim allocated to Bus Shelter	£ 3,798.57	£ 3,798.57			Funds Ring Fenced in Parish Council Bank Account (see line 74)
	Christmas Trees	£ -	£ 28.22			Funds Ring Fenced in Parish Council Bank Account
	Christmas Event	£ 125.40	£ 361.47			Funds Ring Fenced in Parish Council Bank Account (see line 79)
	Police Grant (allocated to CCTV installation)	£ -	£ 3,000.00			Funds Ring Fenced in Parish Council Bank Account (see line 76)
	S106 Funds (to be transferred to MDSC)	£ -	£ 31,951.55			Funds Ring Fenced in Parish Council Bank Account (see line 78)
	Will Legacy (allocated to CCTV installation)	£ 2,500.00	£ 893.95			Funds Ring Fenced in Parish Council Bank Account (see line 76)
		£ 160,561.30	£ 258,161.17			
2	+ Annual Precept	£ 28,850.00	£ 30,393.00	£ 1,543.00	5.35%	Increase in precept request for 23/24
3	+ Total other receipts					
	Rental Income:-					
	Mosslands	£ 1,462.50	£ 81.25	-£ 1,381.25	-94.44%	Mossland accounts are now separate to MPC (see line 81)
	Income Reimbursed to the Council:-					
	Christmas Trees	£ 550.66	£ 676.08	£ 125.42	22.78%	% variance is more than 15% but less than £200
	Other Income:-					
	Donation received to pay for bench	£ 659.00	£ -	-£ 659.00	-100.00%	One off donation to pay for bench (see line 84 for payment)
	Community Infrastructure Levy (CIL)	£ 66,021.57	£ 53,268.84	-£ 12,752.73	-19.32%	Decrease in CIL payments received in 23/24
	Other Income (ring fenced in the bank account):-					
	Allotments Key Deposits	£ 100.00	£ 50.00	-£ 50.00	-50.00%	Mossland accounts are now separate to MPC (see line 81)
	CCTV contribution	£ -	£ 506.00	£ 506.00	100.00%	One off donation made towards CCTV received in 23/24 (see line 76)
	Christmas Event (to pay road closure)	£ -	£ 740.00	£ 740.00	100.00%	Donation received for Christmas event to pay road closure (see line 80)
	Members Budget (for maintenance of Footpath 10)	£ -	£ 950.00	£ 950.00	100.00%	One off Members Grant towards maintenance of Footpath 10 (see line 75)
	Neighbourhood Plan Grant	£ 5,142.00	£ -	-£ 5,142.00	-100.00%	Grant received 22/23 towards NP (any unspent monies repaid - see line 77)
	Police Grant (allocated to CCTV installation)	£ 3,000.00	£ -	-£ 3,000.00	-100.00%	One off Grant used for CCTV at the car park in 22/23
	Christmas Event income	£ 1,402.00	£ -	-£ 1,402.00	-100.00%	One off donation for Christmas event received 22/23 to pay for event costs
	S106 Funds (to be transferred to MDSC)	£ 31,951.55	£ -	-£ 31,951.55	-100.00%	S106 monies received in 22/23 is due to be transferred to MDSC (see line 78)
	VAT:-					
	VAT Refund	£ 2,083.41	£ 3,357.73	£ 1,274.32	61.17%	increase in items incurring VAT in 23/24
	Adjustment	£ 7,500.00	£ -	-£ 7,500.00	-100.00%	Return of deposit from solicitor ref purchase of land in 22/23 (see line 83)
	TOTAL OTHER RECEIPTS	£ 119,872.69	£ 59,629.90	-£ 60,242.79	-50.26%	SEE ABOVE FOR DETAILED EXPLANATION
4	- Staff Costs					
	Clerks Salary	£ 10,441.31	£ 11,451.50	£ 1,010.19	9.67%	Increase in salary due to increase in hourly rate in 23/24
		£ 10,441.31	£ 11,451.50			
5	- Loan / Interest / capital repayments	£ -	£ -			
6	- All other payments					
	ESSENTIAL PAYMENTS					
	Running Costs and Clerks Expenses	£ 626.27	£ 653.32	£ 27.05	4.32%	% variance is less than 15%
	Website	£ 466.00	£ 498.00	£ 32.00	6.87%	% variance is less than 15%
	Annual Subs	£ 698.00	£ 716.00	£ 18.00	2.58%	% variance is less than 15%
	Insurance	£ 1,026.37	£ 760.77	-£ 265.60	-25.88%	Decrease in insurance premium in 23/24
	Rent	£ 768.50	£ 871.75	£ 103.25	13.44%	% variance is less than 15%
	Clock Maintenance / Cherry Picker	£ 180.00	£ -	-£ 180.00	-100.00%	PC agreed not to carry out annual maintenance in 23/24
	Village Maintenance / Appearance	£ 1,497.27	£ 1,739.70	£ 242.43	16.19%	Payment of £950.00 towards maintenance of FP10 made in 23/24
	Audit Fees	£ 320.00	£ 545.00	£ 225.00	70.31%	Increase in audit fees in 23/24
	Training	£ 115.00	£ 130.00	£ 15.00	13.04%	% variance is less than 15%
	Election Costs	£ 475.63	£ 197.00	-£ 278.63	-58.58%	Non contested election charge in 22/23
	Information Commissioner	£ 35.00	£ 35.00	£ -	0.00%	% variance is less than 15%
	Road Closure for Remembrance Sunday	£ 540.00	£ 570.00	£ 30.00	5.56%	% variance is less than 15%
	Bus Shelter Repairs	£ 340.00	£ -	-£ 340.00	-100.00%	No repairs required to bus shelter in 23/24
	NON ESSENTIAL PAYMENTS					
	Safety at Ponds	£ 26.06	£ 288.49	£ 262.43	1007.02%	Purchases for signage and lifebuoy for ponds made in 23/24
	Donations	£ 5,945.00	£ 11,000.00	£ 5,055.00	85.03%	Increase in grant donations made in 23/24

	Jubilee Event	£ 3,000.00	£ -	-£ 3,000.00	-100.00%	One off grant towards event for the Queens Jubilee in 2022-23
	Christmas Lights	£ -	£ 2,096.36	£ 2,096.36	100.00%	Invoice for 2022-23 was paid in 23/24 (23/24 invoice to be paid in 24/25)
	Other					
	Bus Shelter (additional cost to PC)	£ -	£ 51.43	£ 51.43	100.00%	One off payment to make up difference on invoice for bus shelter in 23/24
	ROSPA (Inspection of Rec play area)		£ 252.00	£ 252.00	100.00%	PC paid for ROSPA inspection of play area in 23/24
	RINGFENCED FUNDS PAYMENTS					
	Christmas Trees	£ 578.88	£ 698.94	£ 120.06	20.74%	The cost is reimbursed by businesses
	Bus Shelter (insurance claim)	£ -	£ 3,798.57	£ 3,798.57	100.00%	One off payment made in 23/24 from allocated funds (see line 14)
	Footpath 10 (members budget)	£ -	£ 950.00	£ 950.00	100.00%	One off payment made in 23/24 from allocated funds (see line 35)
	CCTV	£ -	£ 4,600.00	£ 4,600.00	100.00%	One off payment made in 23/24 from allocated funds (see lines 17, 19, 33)
	Neighbourhood Plan	£ 3,858.60	£ 1,952.90	-£ 1,905.70	-49.39%	The £1,952.90 is a refund of grant that was awarded to the NP in 22/23
	MDSC (transfer s106 funds)	£ -	£ 31,951.55	£ 31,951.55	100.00%	Transfer of s106 funds in 23/24 from allocated funds (see line 18, 39)
	Christmas Event costs	£ 1,165.93	£ 361.47	-£ 804.46	-69.00%	Decrease in costs in 23/24 - paid from allocated funds (see line 16)
	Christmas Event (to pay road closure)	£ -	£ 740.00	£ 740.00	100.00%	Paid from donation received in 23/24 (see line 34)
	Transfer to Mosslands Bank a/c	£ -	£ 681.25	£ 681.25	100.00%	Transfer of allotment key deposits to Mossland Bank a/c (see lines 12, 25, 32)
	Defibrillator	£ 1,606.05	£ -	-£ 1,606.05	-100.00%	One off payment paid from Legacy fund received (from ringfenced funds)
	Car Park Project	£ 13,184.05	£ -	-£ 13,184.05	-100.00%	Paid from S106 funds (n.b. deposit of £7.5k refunded - see adj Line 42)
	Bench (payment from donation received)	£ 659.00	£ -	-£ 659.00	-100.00%	Paid from donation received in 22/23 (see line 29)
	Allotment Costs	£ 162.17	£ -	-£ 162.17	-100.00%	Paid from funds ring fenced for allotments
	Refund Allotment deposits	£ 50.00	£ -	-£ 50.00	-100.00%	Refund of key deposits from ringfenced funds
	VAT					
	VAT Paid	£ 3,357.73	£ 3,696.91	£ 339.18	10.10%	Due to increase in Payments including VAT in 23/24
	TOTAL		£ 40,681.51	£ 69,836.41	£ 29,154.90	71.67% SEE ABOVE FOR DETAILED EXPLANATION
7	= Balances carried forward					
		£ 258,161.17	£ 266,896.16			
8	Total Cash and short term investments					
	* see below for breakdown of closing balance	£ 258,161.17	£ 266,896.16			
9	Total Fixed Assets					
		£ 37,018.51	£ 45,069.00	£ 8,050.49	21.75%	Added to Asset Register in 23/24:- Bus Shelter; CCTV.
10	Total Borrowings					
		£ -	£ -			

1	Balances brought forward		
	Parish Council	£ 36,634.29	£ 34,831.79
	Funds Ring Fenced in Parish Council Bank Account		
	New Homes Bonus	£ 23,265.78	£ 23,265.78
	CIL	£ 155,684.33	£ 208,953.17
	Neighbourhood Plan Funds	£ 1,961.62	£ 8.72
	Allotments Key Deposits	£ 550.00	£ -
	Allotment Capital Funding	£ 87.83	£ 87.83
	Insurance Claim allocated to Bus Shelter	£ 3,798.57	£ -
	Christmas Trees	-£ 28.22	-£ 51.08
	CCTV donation due	£ -	-£ 200.05
	Christmas Event	£ 361.47	£ -
	Police Grant (allocated to CCTV installation)	£ 3,000.00	£ -
	S106 Funds (to be transferred to MDSC)	£ 31,951.55	£ -
	Will Legacy	£ 893.95	£ -
		£ 258,161.17	£ 266,896.16