# Walsham le Willows Parish Council

# Quarterly report of variances against budget

<span style="color:red">Explanations is provided for variances that exceed 15% of budgeted amount.</span>

## To end June 2022

1. **Neighbourhood Plan Grant Disbursement - variance -146.1% against budget / £4632.52** – this will always show discrepancies because the receipts and payments method of accounting cannot take account of the fact that the unspent budget for one year is paid back in the following year when any further payments are also received. In addition, until we get to the end of the financial year the spend against the timetable is not known and therefore it is difficult to get an accurate budget figure to the year end.

   Return of unspent grant £5611.50 (2021/22) posted as expenditure. Two payments of 1,260.00 and 1,107.90 relate to expenditure in financial year 2021/22.  NP grant income and expenditure is accounted for separately.

2. **Other Expenses – variance -40% against budget / £80**
   This year Council decided to increase donations from £40 to £100.  Two of the donations cannot be posted against budget item s137 expenditure as they are made under general powers and have therefore been posted against this budget item.  Without these two items of expenditure there would be no variance requiring explanation.

3. **S137 payments – variance -60% against budget / £150**
   Following the setting of the budget last year Council decided to increase donations from £40 to £100. So this year payments were £400 rather than the £160 that would have been the case the previous year.

4. **Stream Maintenance – variance -17.1% against budget / £341.42**
   The new amount for the contract for stream maintenance, including the grass cutting of the verges along the stream has turned out slightly more than the estimate made when budget was set when it was not at all certain that a contract would be agreed.

5. **Website – variance -21.2% against budget / £63.63**
   Hosting package is taken out over two years to get a better price. So only half of the cost (£299.99) relates to 2022/23.  This will be balanced out in the next financial year.

## Changes to end September 2022

6. **Maintenance of Village Assets – variance -1448.4% against budget / £5,069.55**
   CIL bid from village organisation was refused on basis of policy criteria but the PC approved a grant from general reserve. [later reposted to CIL grant disbursement]

7. **Stream Maintenance – variance -19.2% against budget / £383.42**
   Variance increased slightly from last quarter due to regular maintenance spend for cutting of grass verges.

8. **Website – variance -19.2% against budget / £57.62**
   Variance has reduced slightly due to refund of hosting package incorrectly charged and charging for correct hosting package which was marginally lower cost.

# Changes to end December 2022

9. **Admin Expenses – variance -114.2% against budget / £285.52**
   Variance caused by approval for new laser printer for Clerk's use at cost of £326.76

10. **Audit – variance -51.8% against budget / £310.80**
    Variance caused by higher charge bands for both audits due to CIL reserves held

11. **Stream Maintenance – variance -23.4% against budget / £467.42**
    Variance caused by addition of stream verge grass cutting throughout the year = addition of £84 since last variance report in September.

12. **Website – variance -25.6% against budget / £76.81**
    Additional reimbursement for website domain name £19.19 since September variance report.

# Changes to end March 2023

13. **Admin Expenses – variance -147.8% against budget / £369.52**
    Additional working from home allowance and payroll service costs.

14. **Other Expenses – variance -290% against budget / £580.00**
    Unexpected £500 payment for consultancy and report on contentious planning application against National Planning Policy Framework.

15. **Stream Maintenance – variance -17.1% against budget / £341.42**
    The new amount for the contract for stream maintenance, including the grass cutting of the verges along the stream has turned out slightly more than the estimate made when budget was set when it was not at all certain that a contract would be agreed.