

Tanfield Parish Council

ACCOUNTS 2014/15 – EXPLANATION OF VARIANCES

	2013/14 £	2014/15 £	Variance £	Variance %	Detailed explanation of variance.
Box 2 Precept	5959	7188	+1229	+ 20.62	<ul style="list-style-type: none"> • The Parish Council agreed to increase the precept by £888 to allow for increased costs in maintenance services. The Council went out to tender for grasscutting services and the quotations received were higher than in previous years. • In 2013/14 Hambleton District Council paid £341 of Council Tax Support Grant to the Parish Council. This was not made available in 2014/15 and therefore all the money received from the District Council was precept.
Box 3 Total Other Receipts	2934	2365	-569	- 19.39	<ul style="list-style-type: none"> • In 2013/14 Hambleton District Council paid £341 of Council Tax Support Grant to the Parish Council. This was not made available in 2014/15 and therefore all the money received from the District Council was precept. • The Parish Council received a grant of £159 towards the cost of contracting a parish caretaker in 2013/14. The scheme finished in March 2013, so there were no further grant monies received in 2014/15. • Each year the Parish Council helps to organise a bonfire and fireworks event. The financial transactions for this event are included in the Council's accounts. In 2013/14 associated income from this event was £1252.27. In 2014/15 it was £1189.48. • In June 2014 the Parish Council sold a mower (as it has contracted a company to carry out the grasscutting instead) and received £79.48. • In 2014/15 North Yorkshire County Council paid the Parish Council £484.88 towards the costs of grasscutting. This was in lieu of it carrying out verge grasscutting itself. • In 2013/14 the Parish Council reclaimed £731.84 of VAT. In 2014/15 this reduced to £401.36. The reduction was mainly caused by changes in expenditure on maintenance. • In 2013/14 Yorkshire Water gave the Council a goodwill payment of £100 to recompense it for damage caused by its vehicles to Nosterfield Village Green. • In 2013/14 the Parish Council received £8.01 of bank interest and dividend payments. In 2014/15 this was £4.19. The difference is accounted for by fluctuating levels of reserves held by the Council and changes to the rates paid by the Council's bank. • In 2014/15 the Parish Council received £10 from a member of the public making a subject access request under the Data Protection Act.

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					<ul style="list-style-type: none"> In 2014/15 HMRC refunded £195.69 of PAYE which was overpaid by the Parish Council in 2013/14.
Box 4 Staff Costs	2965	3925	+960	+32.38	<p>The Parish Council incurred more staff costs in 2014/15 than in 2013/14 due to administering requests made by a member of the public under the Data Protection Act and Freedom of Information Acts.</p> <p>For example, in February 2015 the Clerk worked for 71 hours, although she is contracted for only 16.</p>
Box 6 All Other Payments	3919	3972	+53	+1.35	<p>Although not required to formally analyse the payments made by the Council it may be useful to note the following, main, changes:</p> <ul style="list-style-type: none"> The Council spent £340 more on grasscutting in 2014/15 than in 2013/14. Each year the Parish Council helps to organise a bonfire and fireworks event. The financial transactions for this event are included in the Council's accounts. In 2013/14 the profits from this event (£491.09) were donated to the local village hall. In 2014/15 the profits have been retained by the Parish Council and will be used, in due course, to purchase a community de-fibrillator.
Box 9 Total Fixed Assets	26132	26132	0	0	<p>The Parish Council wishes to respond to the External Auditor's comments made on the 2013/14 Annual Return.</p> <p>During the 2013/14 financial year the Parish Council undertook a one-off exercise to review the value of its assets and used guidance provided by the Yorkshire Local Councils Associations.</p> <p>This was undertaken to address two main issues:</p> <ol style="list-style-type: none"> The Council had been depreciating the value of some of its assets on a yearly basis, but was advised that this was inappropriate. The Council could find no basis for the valuation given to some of its assets. It has therefore given some of its assets (e.g. bus shelters) revised valuations, in accordance with the sums which they are insured for. <p>As can be seen from the sums included in the 2014/15 Annual Return the value of the Council's assets will now remain constant unless there are acquisitions or disposals.</p>