Explanation of Variances – Hurstbourne Tarrant Parish Council – 2022.23 vs 2023.24 – 'other expenditure'

Expenditure line	2022/23 £	2023/24 £	Difference £	Explanation
Audit fees	175	502	327	No external audit fee for 2021/22 financial year (exempt)
Insurance	649.58	690.76	41.18	Annual increase
Training	117.6	0	-117.6	No training undertaken in 2023/24
Subscriptions	485.93	517.19	31.26	Annual increase
Stationery	268.29	170.83	-97.46	Differing needs year on year
Other Admin	2,187.86	1,803.28	-384.58	New laptop 2022/23 -no community centre hire or SWIFTS xmas lunch
Playing fields	474.08	180	-294.08	No play equipment repairs needed in 2023/24
Flood mitigation	0	750.3	750.3	
Asset replacement	0	8.99	8.99	
Allotments	316.17	214.43	-101.74	More water consumption 2022/23 owing to hot dry summer
Grass cutting	1,071.18	1,324.17	252.99	Less cuts needed 2022/23 owing to hot dry summer
Dog bin emptying	1,020.58	1,071.60	51.02	5% standard increase in services provided by Borough Council
Lengthsman	322.5	210	-112.5	Less tasks requiring attention/sickness
Speed Indicator Device	39	0	-39	No maintenance required 2023/24
Defibrillators	528.76	203.53	-325.23	More replacement parts required 2022/23
Miscellaneous repairs	533.55	1,180.97	647.42	Bus shelter roof required repairing 2023/24
Grants	900	1,400	500	Additional grant given to new start up pre school parents support group
Projects – no planned income	72	1,353.38	1,281.38	Parish office refurbishment 2023/24
Projects – planned income	4,928.15	17,742.90	12,814.75	New children's roundabout – deposit paid 2022/23, balance paid 2023/24
Speed limit reminders	508.44	569.82	61.38	Slight increase in maintenance charges and replacement battery required
Actual totals as on Scribe	**14,598.67**	**29,894.15**	**15,295.48**	
AGAR Section 2 figures	14,502	29,894	-15,392	
			-97	
NI adjustment under staff costs	96.67			The internal auditor adjusted the staff costs for 2022/23 as I had not taken into account NI payments (a common error I was told!)