

Explanation of Variances 2017-18
Kirkbymoorside Town Council
Financial year ending 31 March 2018

Section 1	2015/16 £	2016/17 £	Variance (+/-) £		Detailed explanation of variance of more than 15% (with amounts £)
Box 1 Balances brought forward	183,229	175,392	-7,837	-4.28%	NA
Box 2 (+) Precept or Rates and Levies	73,500	73,500	0	0%	NA
Box 3 (+) Total other receipts	19,978	34,751	+14,773	+73.95%	Difference is accounted for as follows: +£4,745 increased VAT refund from 2016/17 expenditure (+£8,697) in comparison to the VAT refund from 2015/16 expenditure (£3,951) which was largely attributable to expenditure of £24,1030 (including £4,021 VAT) costs for Phase 1 of the street lighting upgrades to replace 18 concrete street lighting columns with tubular steel columns, and Orangetek Arialed LED lanterns and expenditure of £4147 (including £691 VAT) for legal fees associated with the leases for the sports clubs at the sports field,, New Road, Kirkbymoorside. + £3,858 reimbursement from Ryedale District Council in respect of rateable value adjustment for the Moorside Room from 01.04.201 – 31.03.2018 + £7,850 awarded by the Big Lottery Fund for the supply and installation of a half outdoor basketball court = +£16,453 off set against slight reductions in income recorded in remaining cost centres
Box 4 (-)-Staff costs	18,541	21,728	+3,187	+17.19%	The variance is accounted for by increases to the NJC payscales and a review of the town clerks salary following successful completion of the CiLCA qualification and review of the salary scale in accordance with the CPALC pay check recommendation. Minute 16142 dated 20.12.2016: a) It was noted that in accordance with condition 7. of the Contract of Employment, one NJC salary point has been added to the Town Clerks salary for success in obtaining the Certificate in Local Council Administration; b) It was noted that the NJC payscales for 2016-2017 have been implemented and backdated to 1 April 2016 and new payscales for 2017-2018 will be

					<p>implemented from 1 April 2017 in accordance with Minute 15014S of the Staffing Committee Minute 16171 dated 16.01.2017: a. It was noted that the Town Clerks annual appraisal was carried out on 5 January 2017; b. Recommendations were received from the Staffing Committee; c. The recommendations received from the Staffing Committee and it was agreed to revise point 6.2 on the Contract of Employment to increase progression on the salary scale (to pt 34), Scale LC2 ("Substantive Benchmark Range") and to increase the Town Clerks salary to point 32 in accordance with the CPALC pay check recommendation.</p> <p>Minute 17173 dated 15.01.2018: a) It was noted that the Town Clerks annual appraisal was carried out on 8th January 2018 by Cllrs Ashworth and Dowie; b) Recommendations were received from the Staffing Committee to increase the Town Clerks salary by one NJC salary point to payscale 33, noting successful achievement of all goals set for 2017; c) The recommendations received from the Staffing Committee were agreed and thanks was given to the Town Clerk for her work over the past year.</p>
Box 5 (-) Loan interest/ capital repayments	0	0	0	0	N/A
Box 6 (-) All Other payments	82,774	63,045	-19,729	-23.83%	<p>A reduction in expenditure in 2017/18 of -£22,955 is attributable to the cost of replacement of 18 concrete street lighting columns in 2016/17 (Minute 16039 Phase 1 of the street lighting upgrades to replace all concrete lighting columns in compliance with NYCC standards and installation of LED lanterns, (previously considered and approved at meetings dated 17th November 2014 and 20 July 2015) at a cost of £19,129.31 + VAT was agreed.)</p> <p>This is offset against an increase in expenditure of £12,509 in 2017/18, detailed as follows: £2,567 grants awarded in 2017/18 (£5,706 by comparison to £3,139 in 2016/17) £8,364 play areas expenditure in 2017/18 (£12,725 by comparison to £4,361 in 2016/17) £1,578 cost of public wi-fi implemented in March 2017 Minute 16183 -£22,955 + £2,567 + £8,364 + £1578 = -£10,446 total variance (-12.67%)</p> <p>A further reduction in expenditure across cost codes in 2017/18 of -£9771 (-11.80% variance) is largely accounted for by project costs in 2016/17, with no ongoing cost implications in 2017/18: -£1,824 Charges made in 2016/17 associated with the supply and installation of the Community Defibrillator (Minute 16022 a) It was agreed to purchase a community defibrillator from Yorkshire Ambulance Service at a cost of £1524 (inclusive of VAT); b) A ceiling budget of £300 for the installation of the community defibrillator was agreed; c) The associated ongoing costs of the community defibrillator were agreed: £150 (including VAT) for a battery every 4-5 years; the replacement of two sets of pads at a cost of £29.94 (including VAT) per set, every two years or when used; electricity costs of £2-3 pounds a year.)</p>

					<p>-£1,940 expenditure in 2016/17 for the purchase and delivery of a 20ft storage container (Minute 16166 a. The options available for the purchase of a 20ft storage container, to be sited at the sportsfield were considered; b. It was agreed to purchase a storage container to be sited at the sportsfield at a cost of £1,725, plus the £175 delivery charge and purchase of a specialist padlock @ £40 (all excluding VAT).) No ongoing charges, storage container sited on Town Council property at the sportsfield.</p> <p>-£2,551 expenditure in 2016/17 for the Tour de Yorkshire 'Kirkby Day' event including: hire of a 12sqm screen for live streaming of the Tour de Yorkshire; hire of 4 no. port-a-loos; hire of bouncy castle; face painting and children's entertainment; decorations (incl bunting, paints, sign writing, posters etc); remedial repairs to the brickwork on the A170 roundabout; the cost of collection of arisings from the last cut of the A170 verges prior to the event; concessionary car parking charges for the Town Farm car park. (Minutes 15159 and 15176). Single event, no ongoing charges.</p> <p>-£3,456 is attributable to the legal charges in 2016/17 associated with the administration of sports club leases and licenses (Minutes 13196a) and 13266). This exercise was concluded in April 2017.</p> <p>-£20,217 variance = -24% variance</p>
Box 7 (=)Balances carried forward	175,392	198,870	+23,478	+13.39%	
Box 9 Total fixed assets plus long term investments and assets	442,935	466,681	+23,746	+5.36%	
Box 10 Total borrowings	0	0	0	0	N/A

Lisa Bolland
Responsible Financial Officer
02.05.18