



# THORNBOROUGH PARISH COUNCIL

PO Box 6562, Milton Keynes, MK10 1BZ

## Other Payments Variances Explanation – Audit 2024/5

Receipts			
Income Type	2023/4	2024/5	% Variance
Precept	£24,500	£30,780	25.63%
Other Income	£9,030	5,408	-39.46
Payments*			
Expenditure Line	2023/4	2024/5	% Variance
Administration and Consumables	£3,325	£4,762	43.21%
Allotments	£509	£409	-19.64%
Donations and Subscriptions	£3,152	£1,709	-45.78%
Grass and Groundworks Village	£2,281	£1,196	-47.56%
Playground	£1,121	£745	-33.54%
Sports Field and Pavilion	£3,807	£4,929	29.47%
Streetlighting	£650	£629	-3.23%
VAT	£1,492	£1,766	18.36
Village Maintenance	£2,537	£4,634	82.65%

\*Payment amounts are exclusive of VAT which is shown separately above and recovered at the end of the financial year.

### Introduction

Thornborough Parish Council (TPC) continued to struggle to recruit to its casual vacancies. This was compounded by the ill-health which further reduced councillor activity in 2024/5. The absence of a full complement of active councillors inevitably impacted both on the level of activity and the costs incurred. As a small rural local council with limited resources TPC is unable to maintain the same levels of activity and expenditure year on year across its full remit. Inevitably some costs are periodic rather than annual, whilst others are unpredictable.

### Administration and Consumables

- **Annual fees and service provision costs:** The annual costs for audit, ICO certification, insurance, payroll, storage, web hosting and support either remained unchanged in 2024/5 or increases were reasonable.
- **Consumables and miscellaneous:** £518 compared with £110 in 2023/4 – an increase of 371%. Expenditure across and between years is never even.
- **IT related:** The TPC printer and laptop were both replaced. In addition to the cost of setting up the new equipment, TPC's move to business software and the domain change for the Clerk's email account from org.uk to gov.uk also increased the IT support and software costs. The IT related spend was £1,195 in 2024/5 compared with £58 in 2023/4 – an increase of 1960.34%.

- **Mileage:** £570 compared with £186 in 2023/4 – an increase of 206.45%. Previously mileage has not necessarily been paid in the financial year it was incurred. The first 2024/5 payment was made in late April and covered the period from mid-August 2023. The annual activity schedule has been modified to include the payment of all mileage claims before the end of the relevant financial year.
- **Training:** There was no movement in training costs in 2024/5 compared with 2023/4.
- **Venue hire:** Thornborough Village Hall was closed for renovation from early-May to mid-September. TPC spent £90 on alternative venues for meetings during the closure.

### Allotments

The 2024/5 expenditure was £409 a reduction of 19.64% on 2023/4. The growing season was wet compared with the previous year so less water was used. In addition, there was no maintenance expenditure.

### Donations and Subscriptions

Two main factors account for the 45.78% decrease in expenditure. St Mary the Virgin did not receive a donation toward churchyard maintenance because the 2023/4 donation (£300) was significantly underspent. In 2023/4 Thornborough Village Hall received £2,000 because the previous year's donation had been withheld to encourage the much-needed renovation. The 2024/5 donation for the Village Hall was £1,000. The newsletter donation was less (£437 compared with £582) – the ill-health of the editor meant less editions were published. The CALC and SLCC subscription rate increases were reasonable.

### Playground

There was a 33.54% reduction in expenditure compared with 2023/4 which is largely accounted for by a reduced maintenance spend. There was some additional expenditure when quarterly operational safety inspections were put in place in late December 2024. At current rates this additional activity will cost of £600 pa. The cost of the annual safety inspection was £103, an increase of 7.21%.

### Sport Field and Pavilion

There was movement in both directions behind the 29.47% increase in expenditure.

- **Annual fire safety costs** increased from £229 to £504 an increase of 120.88% reflecting an increase in the scope of the work undertaken by contracted company.
- **Grass and groundworks** expenditure was £1,551 compared with £2,052 the previous year (-24.41%) the bad weather resulted in a reduction in the work undertaken.
- **Maintenance** expenditure was £419 in 2023/4 compared with £1,672 in 2024/5 an increase of 299.04%. Replacing the showers and the cost of the other plumbing related maintenance accounted for most of this expenditure.
- **Outdoor exercise equipment** the annual the annual safety inspection cost was the same as for the playground (£103). The quarterly operational safety inspection costs are 50% lower as there is less equipment than in than in the playground.
- **Utilities:** electricity expenditure on was reduced by – 54.90%% from £683 to £308. The pavilion was not heated and accounted for much of the reduction. The fixed term contract protected TPC from price increases. The cost of water was also less than in 2023/4 partly because the wet spring and summer reduced the need to water the cricket square. The move to annual billing to avoid estimated bills is also a factor.

**Streetlighting**

Commentary is not required for the -3.23% fall in costs.

**VAT**

The amount of VAT paid (and subsequently recovered) is determined by both expenditure levels and the VAT status of the contractors and companies used.

**Village Maintenance**

There was 82.65% increase in expenditure because various parish assets were renovated during 2024/5 - namely, both village pumps, one of the memorial benches and the TPC noticeboard. Although the new community noticeboard and its installation were paid for from this expenditure line – 75% of the cost was covered by a grant from the Thornborough and Thornton Fundraisers.

**Alison Robinson**

**Clerk to the Parish Council**

**M: 07756247186**

**E: [clerk@thorncborough-pc.gov.uk](mailto:clerk@thorncborough-pc.gov.uk)**