SALTERFORTH PARISH COUNCIL

SUPPORTING NARRATIVE FOR ADDITIONAL SPREADSHEET RELATING TO EXPLANATION OF VARIANCES PROFORMA

Enclosed is a spreadsheet containing numerical information relating to the financial variations between 23_24 and 24_25 receipts, payments and staff costs.

This financial narrative and enclosed spreadsheet are not representative of the entire cash book and therefore does not align with the accounting statements for 2024_25.

There are 6 tabs: Income, Expenditure, All Payroll, Clerk/RFO, Lengthsman and New Assets. Each one provides a detailed breakdown of actual transactions clearly demonstrating that most of the financial variations between 23_24 and 24_25 fiscal years are attributable to the Community Garden project.

PAYMENT ERROR

The 24_25 accounts contain a payment error that is included in payments and receipts as they show as a banking transaction. These transactions can be seen on the respective tabs as £7,335.00 payment to Farnell Landscapes and £7,335.00 refund to Salterforth Parish Council. Totals are shown with and without the error.

RECEIPTS WITHOUT THE ERROR

Receipts are net of Precept and, although shown on the spreadsheet, net of the Lottery Funding as this transaction was 23_24 fiscal year and comes in at £47,300.55. Inclusive of Lottery funding income was £57,300.55 with £50,000.00 provided for the Community Garden project. The remaining receipts were for the VAT refund, Community Orchard, Local Delivery Scheme and Biodiversity Grants and 2 additional grants awarded by West Craven Area Committee.

PAYMENTS WITHOUT THE ERROR

Net of Staff Costs, payments are gross totalling £69,312.97 of which the Community Garden project accounts for 81% coming in at £56,099.57. The remaining payments of £13,213.40 were for the Community Orchard, Grass Cutting, Christmas Tree provision and removal, Salt Trolley, Water Trolley, Bush Cutter and Plants for the Village.

STAFF COSTS

It is likely that an increase of £1.5k from 23_24 to 24_25 is understated, albeit correct. The Clerk/RFO hours and pay increased by 26% and 32% respectively when compared to contractual obligations. Whilst most of the financial increase can be apportioned to work undertaken for the Community Garden project, a small amount is due to the annual pay award backdated from April 24 to October 24 and an hourly rate increase thereafter.

The only unknown is in relation to the Lengthsman who has been off sick since November 2024. There are no contracted hours for this role, and I am unable to provide information for the prior year. However, in April, July and November where the hours worked were more than 20 per month this was for tasks undertaken that relate to the Community Garden. Had the lengthsman continued to work for the remainder of the fiscal year at a similar run rate, it is likely that staff costs would have been higher still in total.

FIXED ASSETS

The variation of approximately £31k is demonstrated by the addition of fixed assets purchased throughout the fiscal year to support the Community Garden project and equipment that will serve both the project and the village as a whole.