

## **Analysis of Variances over 15% between 17/18 and 18/19 shown in the Accounting Statements Section 2 of the Annual Governance and Accountability Return for 18/19**

Box 3 – An increase of £2,434.

This arises from Ryedale paying

1. £1,000 for the Parish Council to cut the grass at Newton upon Rawcliffe Village Green for part of the season 18/19 and
2. £1,500 on 29.03.19 (being accounting year 18/19) to cut the grass at Newton upon Rawcliffe Village Green for the whole of the season 19/20

Box 6 – An increase of £1,726.

This arises from paying

1. An increase of £258 in donations to local organisations for the residents' benefit.
2. A one off solicitors fee of £324 for legal fees for the purchase of the site of the former Stape Village Hall.
3. £80.06 for the purchase of O/S maps and historical photographs for an ongoing project to seek a solution to the unlawful parking on the public open space of Newton upon Rawcliffe Village Green.
4. £429 for the purchase of a new bench and repair of another bench on Newton upon Rawcliffe Village Green.
5. £792 for cutting the highway banks in Stape. The Highway Authority stopped cutting the banks several years ago and this was the first year that the Parish Council undertook the work, and it did this at its own cost.

Savings were made elsewhere in the Budget for 18/19, and the invoice for £168 relating to the hire of Newton upon Rawcliffe Village Hall for Parish Council meetings in 18/19 was not received until 19/20

Box 9 – The value of fixed assets increased by £2,277. This arose from the purchase of a new bench for the Village Green at Newton upon Rawcliffe at a cost of £379.99 and a full re-assessment of existing fixed assets on a new for old basis as required by the terms of the Parish Council's insurance policy.

Boxes 2 and 7 – The reserves in Box 7 are £9,763. The Precept in Box 2 is £2,200. The Box 7 figure is more than twice the Box 2 figure. This is because:

1. The Cemetery Maintenance Reserve amounted to £3,328.80 as at 31.03.19. The Cemetery Reserve should be disregarded for this purpose for the following reasons. The predicted cost of annual maintenance of the Cemetery for 19/20 is £2,245. This is consistent with previous years and is an expense that arises regardless of whether or not there is any income from burials.

If no income is received in 19/20 the Parish Council will not have sufficient reserves to meet its Cemetery expenditure in 20/21, so the Parish Council may need to transfer funds from its General Reserves to the Cemetery Maintenance Reserve.

2. Yorkshire Local Councils Association (YLCA) has advised all Parish Councils to employ a clerk and RFO. A provisional sum of £2,561.52 has been included in the 19/20 Budget to cover this.
3. The Parish Council has included in its 19/20 Budget £300 to maintain Notice Boards and Benches and £270 for the purchase of a new Litter Bin for Newton upon Rawcliffe Village Green.