

East Challow Parish Council
ANNUAL RETURN - Section 2 : Statement of Accounts

Explanation of variances

This is prepared based on information in "Governance and Accountability for Local Councils : a Practitioner's Guide"

Important note: These figures have been prepared on a RECEIPTS and PAYMENTS basis.

Box No.	Description	Last Year £	31/03/2023 £	Variance £	Variance %	Explanation Required?	Notes
1	Balances brought fwd	39959	53477				BALANCE B/F AGREES
2	Annual precept	32119	35895	3776	12%	No	N/A
3	Total other receipts	18216	32848	14632	80%	Yes	See attached Explanation
4	Staff Costs	4231	5785	1554	37%	Yes	See attached Explanation
5	Loan interest/capital repayments	0	0	0	0%	No	N/A
6	Total other payments	32586	38973	6387	20%	Yes	See attached Explanation
7	Balances carried forward	53477	77463	23985	45%	Yes	N/A
8	Total Cash and Short Term Investments	53477	77463	23985	45%	Yes	N/A
9	Total Fixed Assets and Long Term Investments	114333	114571	238	0%	No	N/A
10	Total Borrowings	0	0	0	0%	No	N/A

This report is intended as a guide to the variances you may need to explain. The specific requirements vary between external auditors so please check the requirements shown on the pro forma provided to your council

Please note a breakdown of approved reserves will also be required if the total reserves (Box 7) figure is more than twice the annual precept value (Box 2)

Variance in Box 3

Variance Calculation		
£	18,216	FY 2021-2022
£	32,848	FY 2022-2023
£	14,632	Variance
	80%	As a %age

Explanation
In 2022-2023 there was an increase in:
- Significant increase in CIL receipts.
- S106 Receipts
- Other Grants
- Cemetery Activity

For full details of the figures, see tables below.

FY 2021-2022 Box 3 Items		
Name of Payer	Transaction Detail	£ Amount
Oxfordshire County Council	Grass Cutting Contribution	£ 1,161.53
Vale Of White Horse District Council	CIL Funds	£ 4,569.96
Ackrill	Burial / Memorial Fees	£ 29.00
Various - Total	Allotment Fees	£ 216.00
Vale Of White Horse District Council	CIL Funds	£ 7,542.33
	Burial Fees?	£ 55.00
HMRC	VAT Refund	£ 4,642.66
BOX 3	Total Receipts	£18,216.48
	(rounded) or	18216

FY 2022-2023 Box 3 Items		
Name of Payer	Transaction Detail	£ Amount
Castle Water	Cashbook Correction (Uncahsed 2021-2	£ 64.90
Edward Carter Funeral Directors	Burial / Memorial Fees	£ 100.00
Vale Of White Horse District Council	S106 Funds	£ 1,117.31
Oxfordshire County Council	Allotment Grant	£ 1,000.00
Various - Total	Allotment Fees	£ 245.00
James Herbert	Burial / Memorial Fees	£ 120.00
A alder	Burial / Memorial Fees	£ 25.00
Vale Of White Horse District Council	S106 Funds	£ 2,000.00
Vale Of White Horse District Council	CIL Funds	£ 16,749.67
Fundraising	Fundraising	£ 86.81
Dignity Funeral directors	Burial / Memorial Fees	£ 90.00
SSE Southern electric	Utilities - Electric	£ 58.94
HMRC	VAT Refund	£ 2,191.77
Co op funeral	Burial / Memorial Fees	£ 90.00
Freebairn EK	Village Hall	£ 85.00
N Clements (Knapp Dignity Funerals)	Burial / Memorial Fees	£ 120.00
Vale Of White Horse District Council	CIL Funds	£ 7,542.33
Oxfordshire County Council	Grass Cutting - OCC Contribution	£ 1,161.53
BOX 3:	Total Receipts	£ 32,848.26
	(rounded) or	32848

Variance in Box 4

Calculation as AGAR 2021-2022 Originally Presented		
£	4,231	FY 2021-2022
£	5,785	FY 2022-2023
£	1,554	Variance
	37%	As a %age

Calculation with AGAR 2021-2022 Corrected		
£	4,916	FY 2021-2022
£	5,785	FY 2022-2023
£	869	Variance
	18%	As a %age

Explanation
In 2021-2022

- Errors, £686.25 made up of:
 - £136.80 incorrectly allocated to Box 6 rather than Box 4 - March HMRC Deductions
 - £36.62 incorrecly allocated to Box 6 rather than Box 4 -March Leavers Back Pay
 - £512.83 incorrectly allocated to Box 6 rather than Box 4 - March Staff Salary
- Council without a Clerk & RFO diring periods 7 thru 10.

In 2022-2023 there was an actual increase of direct staff costs by 18% because:
- CLERK & RFO was receiving Salary all year.

For full details of the figures, see tables below.

FY 2021-2022 Box 4 Items		
P1 Payroll Deductions	HM Revenue & Customs	£22.00
P1 Total Salary April	Sum of All Staff	£514.89
P2 Payroll Deductions	HM Revenue & Customs	£115.60
P2 Total Salary May	Sum of All Staff	£462.49
P3 Payroll Deductions	HM Revenue & Customs	£112.60
P3 Total Salary June	Sum of All Staff	£450.70
P4 Payroll Deductions	HM Revenue & Customs	£125.80
P4 Total Salary July	Sum of All Staff	£502.69
P5 Payroll Deductions	HM Revenue & Customs	£115.40
P5 Total Salary August	Sum of All Staff	£461.86
P6 Payroll Deductions	HM Revenue & Customs	£196.40
P6 Total Salary September	Sum of All Staff	£785.57
P7 Payroll Deductions	HM Revenue & Customs	
P7 Total Salary October	Sum of All Staff	
P8 Payroll Deductions	HM Revenue & Customs	
P8 Total Salary November	Sum of All Staff	
P9 Payroll Deductions	HM Revenue & Customs	
P9 Total Salary December	Sum of All Staff	£210.00
P10 Payroll Deductions	HM Revenue & Customs	
P10 Total Salary January	Sum of All Staff	£80.00
P11 Payroll Deductions	HM Revenue & Customs	
P11 Total Salary February	Sum of All Staff	
P12 Payroll Deductions	HM Revenue & Customs	£15.00
P12 Total Salary March	Sum of All Staff	£60.00
Total, Box 4, Reported on 2021/2022 AGAR		£4,231.00
P12 Payroll Deductions	Error in Accounts	£136.80
P12 Back Pay for Leavers	Error in Accounts	£35.62
P12 Salary March	Error in Accounts	£512.83
BOX 4 (Should have been)	Total Staff Costs	£4,916.25
	(rounded) or	4916

FY 2022-2023 Box 4 Items		
P1 Payroll Deductions	HM Revenue & Customs	£75.06
P1 Total Salary April	Sum of All Staff	£429.95
P2 Payroll Deductions	HM Revenue & Customs	£106.54
P2 Total Salary May	Sum of All Staff	£483.60
P3 Payroll Deductions	HM Revenue & Customs	£119.80
P3 Total Salary June	Sum of All Staff	£434.75
P4 Payroll Deductions	HM Revenue & Customs	£107.60
P4 Total Salary July	Sum of All Staff	£438.17
P5 Payroll Deductions	HM Revenue & Customs	£108.60
P5 Total Salary August	Sum of All Staff	£322.33
P6 Payroll Deductions	HM Revenue & Customs	£29.60
P6 Total Salary September	Sum of All Staff	£738.16
P7 Payroll Deductions	HM Revenue & Customs	
P7 Total Salary October	Sum of All Staff	£479.21
P8 Payroll Deductions	HM Revenue & Customs	£70.20
P8 Total Salary November	Sum of All Staff	£604.22
P9 Payroll Deductions	HM Revenue & Customs	
P9 Total Salary December	Sum of All Staff	£450.95
P10 Payroll Deductions	HM Revenue & Customs	£56.52
P10 Total Salary January	Sum of All Staff	£312.69
P11 Payroll Deductions	HM Revenue & Customs	
P11 Total Salary February	Sum of All Staff	£229.42
P12 Payroll Deductions	HM Revenue & Customs	£57.08
P12 Total Salary March	Sum of All Staff	£130.43
BOX 4:	Total Staff Costs	£5,784.88
	(rounded) or	5785

Variance in Box 6

Calculation as AGAR 2021-2022 Originally Presented			
£	32,586	FY 2021-2022	
£	38,973	FY 2022-2023	
£	6,387	Variance	
	20%	As a %age	

Calculation as AGAR 2021-2022 Corrected			
£	31,901	FY 2021-2022	
£	38,973	FY 2022-2023	
£	7,072	Variance	
	22%	As a %age	

Explanation
In 2021-2022
- Errors, £685.252 made up of:
 - £136.80 incorrectly allocated to Box 6 rather than Box 4 - March HMRC Deductions
 - £36.62 incorrectly allocated to Box 6 rather than Box 4 -March Leavers Back Pay
 - £512.83 incorrectly allocated to Box 6 rather than Box 4 - March Staff Salary

In 2022-2023 there was an actual increase of direct other payments by 22% predominately due to the Neighbourhood Plan Costs Circa £7573.

For full details of the figures, see tables below.

FY 2021-2022 Box 6 Items		
OPFA	Membership	£ 42.00
Paul Barrow	NP Expenses	£ 200.00
Falcon Signs	Sign for car park barrier	£ 51.10
J Hanham	Grounds Maintenance	£ 631.17
Adam Wise	Grounds Maintenance	£ 285.00
SSE	Pavilion Electricity	£ 157.38
SSE	Pavilion Electricity	£ 106.60
S Sanders	P1 Expenses	£ 26.00
J Evans	P1 Expenses	£ 5.60
1&1 Ionos	Website	£ 18.00
J Hanham	Grounds Maintenance	£ 631.17
Lightatouch	Internal Audit	£ 93.75
S Sanders	P2 expenses	£ 26.00
J Evans	P2 expenses	£ 9.63
Adam Wise	Grounds Maintenance	£ 955.00
1&1 Ionos	Website	£ 18.00
Castle Water	Allotment Water	£ 318.53
Community Heartbeat Trust	Defib pads & Battery	£ 273.60
J Hanham	Grounds Maintenance	£ 818.60
Falcon Signs	2 x No Cycling Signs	£ 79.96
BHIB	Insurance	£ 815.67
Adam Wise	Grounds Maintenance	£ 510.00
S Sanders	Expenses	£ 26.00
J Evans	Expenses	£ 4.60
1&1 Ionos	Website	£ 18.00
J Hanham	Grounds Maintenance	£ 631.17
Adam Wise	Grounds Maintenance	£ 875.00
L Broyd	Expenses	£ 26.99
J Evans	Expenses	£ 5.10
S Sanders	Expenses	£ 26.00
1&1 Ionos	Website	£ 18.00
Playsafety Ltd	RoSPA Inspection	£ 107.40
J Hanham	Grounds Maintenance	£ 1,023.10
East Challow PCC	Church Clock Maintenance	£ 250.00
Adam Wise	Grounds Maintenance	£ 570.00
S Sanders	Expenses	£ 26.00
J Evans	Expenses	£ 4.40
1&1 Ionos	Website	£ 18.00
Bluestone Planning	NP	£ 3,635.40
Lightatouch	Audit Advice (Ext Audit query)	£ 50.00
TVE	Digger hire	£ 144.44
V Bosely	Chairmans Allowance	£ 300.00
J Hanham	Grounds Maintenance	£ 1,132.54
V Bosley	Expenses	£ 60.31
SATR Ltd	Digger Driver	£ 200.00
GeoXsphere	Parish Online subscription	£ 42.00
S Sanders	Expenses	£ 57.00
J Evans	Expenses	£ 5.50
Moore	External Audit	£ 360.00
1&1 Ionos	Website	£ 18.00
CDS Group	water Evaluation & groundwater monitoring	£ 4,020.00
J Hanham	Grounds Maintenance	£ 818.60
Adam Wise	Grounds Maintenance	£ 1,010.00
R Bedford	Administrative Support	£ 456.00
A Bishop	Replace damaged padlocks	£ 10.00
Bluestone Planning	NP	£ 1,207.80
ICO	Registration	£ 35.00
1&1 Ionos	Website	£ 41.98
R Bedford	Administration Support	£ 132.00
Hobbs Reprographics	NP consultation	£ 145.98
J Hanham	Grounds Maintenance	£ 631.17
Adam Wise	Grounds Maintenance	£ 1,930.00
V Bosley	Expenses	£ 7.99
East Challow PCC	Donation for Challow News	£ 250.00
Grove Geeks	Laptop Repair	£ 235.00
Castle Water	Allotment Water	£ 64.90
SSE	Pavilion Electricity	£ 156.96
1&1 Ionos	Website	£ 18.00
Adam Wise	Grounds	£ 570.00
East Challow Village Hall	Hall Hire	£ 10.00
S Parker	Expenses	£ 61.26
N Langford	Flyers	£ 24.55
East Challow Village Hall	Grant	£ 1,000.00
1&1 Ionos	Website	£ 18.00
Bluestone Planning	Neighbourhood Plan	£ 2,036.70
East Challow Village Hall	Hall Hire	£ 10.00
Castle Water	Pavilion Water	£ 64.90
V Bosley	Expenses	£ 49.71
SSE	Pavilion Electricity	£ 79.05
Bluestone Planning	Land Registry Search	£ 29.10
R Bedford	Administrative Support	£ 138.00
1&1 Ionos	Website	£ 18.00
1&1 Ionos	Website	£ 18.00
J Hanham	Grounds Maintenance	£ 81.44
Adam Wise	Grounds Maintenance	£ 615.00
HMRC	P12 PAYE	£ 136.80
J Evans	Back Pay	£ 16.59
S Sanders	Back Pay	£ 19.03
L Hooper	P11 & P12 Salary	£ 512.83
J Evans	RFO Support Jan/Feb	£ 143.75
CPRE	Membership	£ 36.00
1&1 Ionos	Webiste	£ 18.00
Total, Box 6, Reported on 2021/2022 AGAR		£32,585.80
Remove HMRC	P12 PAYE	-£ 136.80
Remove J Evans	Back Pay	-£ 16.59
Remove S Sanders	Back Pay	-£ 19.03
Remove L Hooper	P11 & P12 Salary	-£ 512.83
BOX 6 (Should have been)	Total Other Payments	31900.55
	(rounded) or	31901

FY 2022-2023 Box 6 Items		
West Challow Parish Council	Hedgerow Reinstatement	£ 500.00
Webb and Son	Deposit	£ 570.00
VistaPrint	Expenses - Nigel Langford	£ 40.48
Vanessa Bosley	Deposit	£ 350.00
SSE Southern electric	Deposit	£ 93.96
SSE Southern electric	Deposit	£ 71.48
SSE Southern electric	Deposit	£ 284.42
SLCC Society for Local Council Clerks	Deposit	£ 42.00
Scribe Starboard systems ltd	Deposit	£ 582.00
Playsafety Limited	Deposit	£ 159.60
Oxfordshire Association of Local Councils (O	OALC Membership	£ 200.79
Oxfordshire Association of Local Councils (O	TrainingCourse	£ 66.00
Oxfordshire Association of Local Councils (O	TrainingCourse	£ 66.00
Oxfordshire Association of Local Councils (O	TrainingCourse	£ 66.00
Oxfordshire Association of Local Councils (O	OALC Membership	£ 237.06
Oxfordshire Association of Local Councils (O	TrainingCourse	£ 36.00
Oxford Fencing Supplies	Expenses - Frances Webb	£ 33.22
ORNAMENTAL TREES LTD	Expenses - Trevor Parker	£ 104.33
OPFA Oxfordshire Playingfields association	Deposit	£ 45.00
Open Spaces	Open Spaces Membership	£ 45.00
Nigel Langford	Deposit	£ 35.54
Moore	Deposit	£ 360.00
Moore	Deposit	£ 48.00
Linda Hooper	Expenses - Various	£ 165.63
Linda Hooper	Expenses - Various	£ 63.16
Linda Hooper	Expenses - Various	£ 92.82
Linda Hooper	Expenses - Various	£ 64.04
Linda Hooper	Expenses - Various	£ 48.58
Linda Hooper	Expenses - Various	£ 55.53
Linda Hooper	Expenses - Various	£ 55.84
Linda Hooper	Expenses - Various	£ 101.14
Linda Hooper	Expenses - Various	£ 47.98
Lewis Broyd	Weedkiller	£ 4.00
Julian (Grove Geeks)	Deposit	£ 55.00
Julian (Grove Geeks)	Deposit	£ 110.00
Julian (Grove Geeks)	Deposit	£ 75.00
Julian (Grove Geeks)	Deposit	£ 30.00
Julian (Grove Geeks)	Deposit	£ 30.00
Julia Evans (Julia Evans Photography)	Direct debit	£ 237.50
Julia Evans (Julia Evans Photography)	Deposit	£ 143.75
Jeremy Hanham (Jeremy Hanham)	Deposit	£ 422.50
Jeremy Hanham (Jeremy Hanham)	Deposit	£ 795.00
Jeremy Hanham (Jeremy Hanham)	Deposit	£ 1,117.50
Jeremy Hanham (Jeremy Hanham)	Deposit	£ 795.00
Jeremy Hanham (Jeremy Hanham)	Deposit	£ 115.00
Jeremy Hanham (Jeremy Hanham)	Deposit	£ 860.00
Jeremy Hanham (Jeremy Hanham)	Deposit	£ 435.00
Jeremy Hanham (Jeremy Hanham)	Deposit	£ 945.00
Jeremy Hanham (Jeremy Hanham)	Deposit	£ 925.00
Jeremy Hanham (Jeremy Hanham)	Deposit	£ 25.00
Jeremy Hanham (Jeremy Hanham)	Deposit	£ 205.00
Jeremy Hanham (Jeremy Hanham)	Deposit	£ 368.00
Jeremy Hanham (Jeremy Hanham)	Grass Cutting	£ 770.00
Ionos	Website	£ 18.00
Ionos	Website	£ 18.00
Ionos	Website	£ 18.00
Ionos	Website	£ 18.00
Ionos	Website	£ 18.00
Ionos	Website	£ 18.00
Ionos	Website	£ 18.00
Information Commissioners Office	Deposit	£ 35.00
Executive Retail Ltd	Expenses - S Parker	£ 24.99
Eleanore Greene (Do The Numbers Ltd)	Deposit	£ 400.00
East Challow PCC	Deposit	£ 250.00
East Challow PCC	Deposit	£ 250.00
Denise Knight (East Challow Village Hall)	Village Hall Hire	£ 65.00
Denise Knight (East Challow Village Hall)	Village Hall Hire	£ 10.00
Denise Knight (East Challow Village Hall)	Village Hall Hire	£ 10.00
Denise Knight (East Challow Village Hall)	Village Hall Hire	£ 10.00
Denise Knight (East Challow Village Hall)	Village Hall Hire	£ 10.00
Denise Knight (East Challow Village Hall)	Village Hall Hire	£ 10.00
Denise Knight (East Challow Village Hall)	Village Hall Hire	£ 10.00
Denise Knight (East Challow Village Hall)	Village Hall Hire	£ 10.00
Denise Knight (East Challow Village Hall)	Annual Stipend	£ 2,000.00
Cooperative Bank	Deposit	£ 5.00
Castle Water	Deposit	£ 728.16
Castle Water	Deposit	£ 465.44
Calber Facilities Management Ltd	Front Door Boarding Up	£ 374.40
BuildBase Building & Timber Supplies	Expenses - V Bosley	£ 135.13
Bluestone Planning	Neighbourhood Plan - Planning	£ 2,387.10
Bluestone Planning	Neighbourhood Plan - Planning	£ 1,073.10
Bluestone Planning	Neighbourhood Plan - Planning	£ 262.80
Bluestone Planning	Neighbourhood Plan - Planning	£ 1,923.00
Bluestone Planning	Neighbourhood Plan - Planning	£ 219.00
Bluestone Planning	Neighbourhood Plan - Planning	£ 1,708.20
BHIB Councils Insurance	Deposit	£ 903.11
AutoPower	Expenses - S Terry	£ 47.64
Adam Wise (Wise Garden Maintenance)	Grounds Maintenance	£ 400.00
Adam Wise (Wise Garden Maintenance)	Grounds Maintenance	£ 1,920.00
Adam Wise (Wise Garden Maintenance)	Grounds Maintenance	£ 885.00
Adam Wise (Wise Garden Maintenance)	Grounds Maintenance	£ 1,080.00
Adam Wise (Wise Garden Maintenance)	Grounds Maintenance	£ 1,000.00
Adam Wise (Wise Garden Maintenance)	Grounds Maintenance	£ 420.00
Adam Wise (Wise Garden Maintenance)	Grounds Maintenance	£ 1,230.00
Adam Wise (Wise Garden Maintenance)	Grounds Maintenance	£ 2,645.00
Adam Wise (Wise Garden Maintenance)	Grounds Maintenance	£ 300.00
Adam Wise (Wise Garden Maintenance)	Grounds Maintenance	£ 1,500.00
Adam Wise (Wise Garden Maintenance)	Grounds Maintenance	£ 845.00
BOX 6:	Total Other Payments	38972.92
	(rounded) or	38973