

**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	31/03/2023 £	31/03/2024 £	Variance £	Variance %	Explanation Required?	Notes
1	Balances brought fwd	53477.39	77462.85				BALANCE B/F AGREES
2	Annual precept	35895.00	40000.00	4105.00	11%	No	N/A
3	Total other receipts	32848.26	38447.95	5599.69	17%	Yes	See attached
4	Staff Costs	5784.88	8436.32	2651.44	46%	Yes	See attached
5	Loan interest/capital repayments	0.00	0.00	0.00	0%	No	
6	Total other payments	38972.92	39543.62	570.70	1%	No	N/a
7	Balances carried forward	77462.85	107930.86	30468.01	39%	Yes	
8	Total Cash and Short Term Investments	77462.85	107930.86	30468.01	39%	Yes	
9	Total Fixed Assets and Long Term Investments	114570.87	130889.07	16318.20	14%	No	N/A
10	Total Borrowings	0.00	0.00	0.00	0%	No	

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		
£	32,848	FY 2022-2023
£	38,448	FY 2023-2024
£	5,600	Variance
	17%	As a %age

#### Explanation

In 2023-2024 there was an increase in:

- Significant increase in CIL receipts.
- Cemetery Activity

For full details of the figures, see tables below.

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
<b>BOX 3:</b>	<b>Total Receipts</b>	<b>£ 32,848.26</b>

(rounded) or 32848

FY 2023-2024 Box 3 Items		
Name of Payer	Transaction Detail	£ Amount
HMRC	VAT Refund	£ 2,084.69
Dignity Funeral directors	Memorial Permit	£ 25.00
j Godfrey & Son, Funeral Director	Interment - NonResident	£ 855.00
Co op funeral	Interment	£ 195.00
Dignity Funeral directors	Interment	£ 90.00
Oxfordshire County Council	Grass Cutting	£ 1,161.53
The Village	Community Evenets Monies	£ 12.92
Vale Of White Horse District Council	CIL funds	£ 33,499.33
Pepler Fencing	Allotment Fencing	£ 216.00
Various-totals	Allotment Fees 2023-2024	£ 195.00
Former employee	refund defib pads	£ 113.48
<b>BOX 3:</b>	<b>Total Receipts</b>	<b>£ 38,447.95</b>

(rounded) or 38448

**East Challow Parish Council****Box 4 Staff Costs**

Locum Clerk/RFO for a portion of 2023 increasing usual salary costs. New RFO and Clerk taken on during this financial year which is why there has been an increase in staff costs

**Accounts for Year from 01/04/2023 to 31/03/2024****Payments**

Date	Description	Supplier	Code Title	Net	VAT	Amount
M1	Salary & PAYE		Staff Costs (All	321.17		321.17
M2	Salary & PAYE		Staff Costs (All	70.00		70.00
M3	Salary & PAYE		Staff Costs (All	931.84		931.84
M4	Salary & PAYE		Staff Costs (All	2,014.87		2,014.87
M5	Salary & PAYE		Staff Costs (All	0.00		0.00
M6	Salary & PAYE		Staff Costs (All	497.17		497.17
M7	Salary & PAYE		Staff Costs (All	786.03		786.03
M8	Salary & PAYE		Staff Costs (All	155.27		155.27
M9	Salary & PAYE		Staff Costs (All	308.97		308.97
M10	Salary & PAYE		Staff Costs (All	1,063.32		1,063.32
M11	Salary & PAYE		Staff Costs (All	1,247.02		1,247.02
M12	Salary & PAYE		Staff Costs (All	1,040.66		1,040.66
						<b>8,436.32</b>
<b>TOTAL PAYMENTS</b>						<b>8,436.32</b>

**Receipts**

Date	Description	Customer	Code Title	Net	VAT	Amount
						0.00
<b>TOTAL RECEIPTS</b>						<b>0.00</b>
<b>BOX 4 - STAFF COSTS TOTAL</b>						<b>8,436.32</b>