

Goring-on-Thames 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 an INCOME and EXPENDITURE basis.

Box No.	Description	31/03/2022 £	31/03/2023 £	Variance £	Variance %	Explanation Required?	Notes
1	Balances brought fwd	204727	272890				BALANCE B/F AGREES
2	Annual precept	158306	160065	1759	1%	No	N/A
3	Total other receipts	96357	90246	-6111	6%	No	N/A
4	Staff Costs	39130	49446	10316	26%	Yes	See attached sheet for complete breakdown, increased costs associated with staff changes commensurate with Council size.
5	Loan interest/capital repayments	0	0	0	0%	No	N/A
6	Total other payments	147371	150839	3468	2%	No	N/A
7	Balances carried forward	272890	322915	50026	18%	Yes	
8	Total Cash and Short Term Investments	265391	318397	53006	20%	Yes	
9	Total Fixed Assets and Long Term Investments	606557	618396	11839	2%	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 4

£	39,129.90	FY2021-2022
£	49,445.85	FY2022-2023
£	10,315.95	Variance
	26%	As a %age

Explanation

In 2022-2023 there was an increase because:

- There was a change in Clerk. There was an overlap in Clerks for handover, and subsequent mentoring of the new Clerk.
- There was a change in Assistant Clerk, the new Assistant Clerk had greater responsibilities and more hours, and higher SCP due to experience.
- The addition of an extra member of staff on the LGPS Pension scheme.
- £1 per hour uplift to all members of staff due to the 2022-2023 National Salary Award.

The overall increase in staff hours is commensurate with the size of the Council to ensure it's smooth running.

For full details of the figures, see tables below

NOTE: Previous finance software rounded all figures to whole pounds for AGAR reporting. New software retains all pence figures; this results in some minor reporting errors between the two years.

FY 2021-2022 Box 4 Items			
12/04/2021	Payroll Deductions	HM Revenue & Customs	£655.75
30/04/2021	Total Salary April	Sum of All Staff	£1,586.27
17/05/2021	Payroll Deductions	HM Revenue & Customs	£406.77
31/05/2021	Total Salary May	Sum of All Staff	£2,510.27
10/06/2021	Payroll Deductions	HM Revenue & Customs	£765.80
30/06/2021	Total Salary June	Sum of All Staff	£2,076.57
12/07/2021	Payroll Deductions	HM Revenue & Customs	£486.07
30/07/2021	Total Salary July	Sum of All Staff	£2,667.88
12/08/2021	Payroll Deductions	HM Revenue & Customs	£904.93
31/08/2021	Total Salary August	Sum of All Staff	£2,982.48
13/09/2021	Payroll Deductions	HM Revenue & Customs	£1,370.79
30/09/2021	Total Salary September	Sum of All Staff	£2,310.51
11/10/2021	Payroll Deductions	HM Revenue & Customs	£592.20
27/10/2021	Total Salary October	Sum of All Staff	£2,559.06
11/11/2021	Payroll Deductions	HM Revenue & Customs	£839.72
18/11/2021	Pension	LGPS Oxfordshire	£623.31
30/11/2021	Total Salary November	Sum of All Staff	£2,088.01
03/12/2021	Pension	LGPS Oxfordshire	£407.39
16/12/2021	Payroll Deductions	HM Revenue & Customs	£624.21
16/12/2021	Pension	LGPS Oxfordshire	£122.03
22/12/2021	Total Salary December	Sum of All Staff	£1,868.49
12/01/2022	Payroll Deductions	HM Revenue & Customs	£331.22
18/01/2022	Pension	LGPS Oxfordshire	£342.52
31/01/2022	Total Salary January	Sum of All Staff	£2,482.68
09/02/2022	Pension	LGPS Oxfordshire	£525.33
09/02/2022	Payroll Deductions	HM Revenue & Customs	£636.87
01/03/2022	Payroll Deductions	HM Revenue & Customs	£480.63
01/03/2022	Pension	LGPS Oxfordshire	£426.48
01/03/2022	Total Salary February	Sum of All Staff	£1,911.86
30/03/2022	Total Salary March	Sum of All Staff	£2,832.55
31/03/2022	Pension	LGPS Oxfordshire	£711.25
	BOX 4:	Total Staff Costs	£39,129.90

FY 2022-2023 Box 4 Items			
18/04/2022	Payroll Deductions March	HM Revenue & Customs	£ 1,135.92
30/04/2022	Total Salary April	Sum of All Staff	£ 1,671.89
30/04/2022	Pension April	LGPS Oxfordshire	£ 221.20
10/05/2022	Payroll Deductions April	HM Revenue & Customs	£ 106.77
31/05/2022	Total Salary May	Sum of All Staff	£ 2,290.59
31/05/2022	Pension May	LGPS Oxfordshire	£ 497.65
13/06/2022	Payroll Deductions May	HM Revenue & Customs	£ 512.49
30/06/2022	Total Salary June	Sum of All Staff	£ 2,879.32
30/06/2022	Pension June	LGPS Oxfordshire	£ 624.83
11/07/2022	Payroll Deductions June	HM Revenue & Customs	£ 811.92
29/07/2022	Total Salary July	Sum of All Staff	£ 3,896.08
29/07/2022	Pension July	LGPS Oxfordshire	£ 557.12
11/08/2022	Payroll Deductions	HM Revenue & Customs	£ 516.37
30/08/2022	Total Salary August	Sum of All Staff	£ 3,798.47
15/09/2022	Pension August	LGPS Oxfordshire	£ 434.15
12/09/2022	Payroll Deductions	HM Revenue & Customs	£ 979.90
29/09/2022	Total Salary September	Sum of All Staff	£ 2,666.83
29/09/2022	Pension September	LGPS Oxfordshire	£ 363.03
07/10/2022	Payroll Deductions September	HM Revenue & Customs	£ 336.45
31/10/2022	Total Salary October	Sum of All Staff	£ 2,923.13
31/10/2022	Pension October	LGPS Oxfordshire	£ 358.70
11/11/2022	Payroll Deductions October	HM Revenue & Customs	£ 566.25
30/11/2022	Total Salary November	Sum of All Staff	£ 3,894.73
30/11/2022	Pension November	LGPS Oxfordshire	£ 397.01
11/12/2022	Payroll Deductions November	HM Revenue & Customs	£ 566.25
30/12/2022	Total Salary December	Sum of All Staff	£ 2,311.63
30/12/2022	Pension December	LGPS Oxfordshire	£ 114.37
11/01/2023	Payroll Deductions December	HM Revenue & Customs	£ 868.10
30/01/2023	Total Salary January	Sum of All Staff	£ 2,779.24
30/01/2023	Pension January	LGPS Oxfordshire	£ 640.68
31/01/2023	Payroll Deductions January	HM Revenue & Customs	£ 307.66
28/02/2023	Payroll Deductions February	HM Revenue & Customs	£ 341.24
28/02/2023	Pension February	LGPS Oxfordshire	£ 895.49
28/02/2023	Total Salary February	Sum of All Staff	£ 3,470.49
31/03/2022	Total Salary March	Sum of All Staff	£ 3,313.16
31/03/2022	Pension March	LGPS Oxfordshire	£ 941.55
31/03/2022	Payroll Deductions March	HM Revenue & Customs	£ 673.69
07/12/2022	Direct Refund of Staff Time	StreetLight Replacement	-£218.50
	BOX 4:	Total Staff Costs	£49,445.85