

# Explanation of Variances (Income and Expenditure)

You can view annual return variances and add explanations to them

Box No	Description	31/03/2024	31/03/2025	Variance	Explanation
1	Balances brought fwd	322915.40	420377.13		BALANCE B/F AGREES
2	Annual precept	160890.00	167390.00	6500.00 (4%)	
3	Total other receipts	111109.69	164090.17	52980.48 (48%)	55,853.29 of this increase comes from: CIL receipts up 33,927; OCC Councillor grants up 8,070; Internments up 7,323; VAT refund up 4,938; Water charge refunds up 2,548; Bank interest up 1,593.
4	Staff Costs	56923.72	62805.27	5881.55 (10%)	
5	Loan interest/capital repayments	0.00	0.00	N/A	
6	Total other payments	117614.24	183849.13	66234.89 (56%)	Street lighting (electricity+maintenance) up 10,989; Street light replacements up 5,742; Parish office (move) up 5,034; Legal fees up 2,335; Audit costs up 2,330;
7	Balances carried forward	420377.13	505202.90	84825.77 (20%)	CIL receipts of 62,415 to be used for new playground;
8	Total Cash and Short Term Investments	413099.10	494743.56	81644.46 (20%)	CIL receipts of 62,415 to be used for new playground;
9	Total Fixed Assets and Long Term Investments	609981.03	629937.17	19956.14 (3%)	
10	Total Borrowings	0.00	0.00	N/A	

**Goring-on-Thames Parish Council**  
**Reserves Balance**  
**2024-2025**

<u>Reserve</u>	<u>OpeningBalance</u>	<u>Transfers</u>	<u>Spend</u>	<u>Receipts</u>	<u>CurrentBalance</u>
<b>Earmarked</b>					
320 EMR Operating Reserve	71,464.00				71,464.00
325 EMR Tree felling/pruning/re	11,512.00		2,037.50		9,474.50
330 EMR Playground Equipmer	20,500.00	6,500.00			27,000.00
335 EMR Wallingford Road Pav	2,000.00	-2,000.00			0.00
340 EMR Car Park Reserves	12,902.51	1,000.00	1,400.00		12,502.51
345 EMR CIL (Community Infra	131,355.52	-148,607.00		96,342.68	79,091.20
350 EMR Pedestrian Safety Pro	511.17				511.17
355 EMR Street Lighting Replac	28,579.04	12,870.87	18,613.40		22,836.51
365 EMR Security	3,249.04				3,249.04
370 EMR Public Spaces Strateg	11,007.37				11,007.37
375 EMR Christmas Trees (GCI	698.74		698.74		0.00
385 EMR WHBG Reserved Plot	5,500.00				5,500.00
410 EMR WHBG - 99Y Mainten	6,000.00	1,000.00			7,000.00
415 EMR Public Buildings	13,000.00		2,820.00		10,180.00
425 EMR Freedom of Goring	440.00		440.00		0.00
430 EMR Previous Financial Ye					0.00
435 EMR Sheepcot Recreation	39,560.00	-2,045.87			37,514.13
346 EMR CIL Sheepcot improve		22,457.00			22,457.00
348 EMR CIL Playground refurb		73,000.00	2,008.69		70,991.31
349 EMR CIL Traffic calming		38,000.00	23,188.25		14,811.75
440 EMR Environmental project		10,000.00			10,000.00
347 EMR CIL WHBG Natural Bu					0.00
441 EMR WHBG OCC Cllr Prior			1,795.00	5,000.00	3,205.00
360 EMR Office relocation OCC			1,534.81	3,070.00	1,535.19
<b>Total Earmarked</b>	<b>358,279.39</b>	<b>12,175.00</b>	<b>54,536.39</b>	<b>104,412.68</b>	<b>420,330.68</b>
<b>TOTAL RESERVE</b>	<b>358,279.39</b>	<b>12,175.00</b>	<b>54,536.39</b>	<b>104,412.68</b>	<b>420,330.68</b>
<b>GENERAL FUND</b>					106,042.69
<b>TOTAL FUNDS</b>					526,373.37

**Goring-on-Thames Parish Council**  
**Summary of Income & Expenditure 2024-2025**  
**All Cost Centres and Codes (Between 01/04/2024 and 31/03/2025)**

**100 General Income**

Code	Title	Income			Expenditure			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
1010	Bank Interest	2,000.00	4,985.33	2,985.33				2,985.33 (149%)
1030	Community Centre Car Park Incom	10,000.00	9,014.08	-985.92				-985.92 (-9%)
1040	Events Income		140.00	140.00				140.00 (N/A)
1050	Grants/S106/Donations		50.00	50.00				50.00 (N/A)
1070	Miscellaneous Income / Other	120.00	920.64	800.64				800.64 (667%)
1080	Precept	167,390.00	167,390.00					(0%)
1090	Property Income	11,000.00	11,373.50	373.50				373.50 (3%)
1100	Loan Repayments							(N/A)
1999	VAT Refund							(N/A)
<b>SUB TOTAL</b>		<b>190,510.00</b>	<b>193,873.55</b>	<b>3,363.55</b>				<b>3,363.55 (N/A)</b>

**200 Burial Ground Income**

Code	Title	Income			Expenditure			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
2010	WHBG Grazing & Miscellaneous Ir	65.00		-65.00				-65.00 (-100%)
2020	WHBG Interments and Plots	16,275.00	27,110.00	10,835.00				10,835.00 (66%)
2030	WHBG Memorials; Including Benc	4,725.00	3,421.78	-1,303.22				-1,303.22 (-27%)
<b>SUB TOTAL</b>		<b>21,065.00</b>	<b>30,531.78</b>	<b>9,466.78</b>				<b>9,466.78 (66%)</b>

**300 Administration**

Code	Title	Income			Expenditure			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
3000	Office Rent				7,000.00	3,500.00	3,500.00	3,500.00 (50%)
3010	Allowances, Expenses & Training				2,000.00	390.80	1,609.20	1,609.20 (80%)
3020	Awards and honours					1,345.94	-1,345.94	-1,345.94 (N/A)
3040	Election Fees							(N/A)
3050	Hire of Meeting Room				600.00		600.00	600.00 (100%)
3060	Postage, copies, stationery and pri				1,000.00	400.15	599.85	599.85 (59%)
3070	Advertising & Publications				650.00	769.50	-119.50	-119.50 (-18%)
3080	Subscriptions				1,500.00	1,824.43	-324.43	-324.43 (-21%)
3090	Legal Fees				6,000.00	2,335.00	3,665.00	3,665.00 (61%)
3100	Rates and Taxes					1,729.04	-1,729.04	-1,729.04 (N/A)
3110	Website				200.00		200.00	200.00 (100%)
3120	Annual Meeting of the Parish				500.00	518.47	-18.47	-18.47 (-3%)
<b>SUB TOTAL</b>					<b>19,450.00</b>	<b>12,813.33</b>	<b>6,636.67</b>	<b>6,636.67 (N/A)</b>

**400 General Finance and Gran**

Code	Title	Income			Expenditure			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
4010	Audit and Accountancy				1,500.00	2,680.00	-1,180.00	-1,180.00 (-78%)
4020	Bank Charges				100.00	60.00	40.00	40.00 (40%)
4040	Miscellaneous Expenditure				200.00	20.70	179.30	179.30 (89%)
4050	S137 and Other (Non-Grant) Payrr				30.00		30.00	30.00 (100%)
4060	Staff Costs				63,500.00	60,164.72	3,335.28	3,335.28 (5%)
4070	Transport S26-29 LGR Act 1997				750.00	350.00	400.00	400.00 (53%)
4080	Loans to Local Organisations							(N/A)

**Goring-on-Thames Parish Council**  
**Summary of Income & Expenditure 2024-2025**  
**All Cost Centres and Codes (Between 01/04/2024 and 31/03/2025)**

4090 Grants under General Powers of C	5,000.00	1,000.00	4,000.00	4,000.00 (80%)
<b>SUB TOTAL</b>	<b>71,080.00</b>	<b>64,275.42</b>	<b>6,804.58</b>	<b>6,804.58 (N/A)</b>

**500 Burial Ground Expenses**

Code	Title	Income			Expenditure			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
5010	WHBG General Maintenance				500.00	680.33	-180.33	-180.33 (-36%)
5020	WHBG Mowing, Hedges, Trees				4,500.00	3,075.30	1,424.70	1,424.70 (31%)
5030	WHBG Plot Preparation				5,000.00	5,970.00	-970.00	-970.00 (-19%)
5040	WHBG Waste				1,500.00	1,290.11	209.89	209.89 (13%)
5050	WHBG - Utilities				50.00	550.77	-500.77	-500.77 (-1001%)
5060	WHBG - Staff Costs				2,500.00	2,640.55	-140.55	-140.55 (-5%)
5070	WHBG subscriptions					100.00	-100.00	-100.00 (N/A)
5080	WHBG administration					467.85	-467.85	-467.85 (N/A)
5090	Natural BG setup (not from Cllr grants)							(N/A)
<b>SUB TOTAL</b>					<b>14,050.00</b>	<b>14,774.91</b>	<b>-724.91</b>	<b>-724.91 (N/A)</b>

**600 Facilities**

Code	Title	Income			Expenditure			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
6010	Community Centre Car Park				2,500.00	6,503.30	-4,003.30	-4,003.30 (-160%)
6020	Defibrillator				250.00	383.00	-133.00	-133.00 (-53%)
6030	General Maintenance & Repair				4,000.00	4,775.63	-775.63	-775.63 (-19%)
6040	Grass/Hedge Cutting, Weeding & Fertiliser				14,500.00	15,345.48	-845.48	-845.48 (-5%)
6050	Fences/Gates				1,000.00	1,108.76	-108.76	-108.76 (-10%)
6060	Pedestrian Safety Projects (non EMR)				3,000.00	640.00	2,360.00	2,360.00 (78%)
6070	Inspections Surveys & Reports				3,000.00	2,277.44	722.56	722.56 (24%)
6080	Insurance				1,700.00	1,706.62	-6.62	-6.62 (-0%)
6090	Office Equipment				1,000.00	963.64	36.36	36.36 (3%)
6095	Office relocation				1,000.00	4,007.25	-3,007.25	-3,007.25 (-300%)
6100	Playground Equipment Maintenance				1,000.00	620.40	379.60	379.60 (37%)
6110	Cleaning & Associated Supplies				500.00	103.09	396.91	396.91 (79%)
6130	Security, Fire & Safety				250.00	138.34	111.66	111.66 (44%)
6140	Software and back-ups				3,000.00	2,163.12	836.88	836.88 (27%)
6150	Street Furniture inc Seats & Bins				4,000.00	3,221.22	778.78	778.78 (19%)
6160	Street Lighting - maintenance / rep				12,500.00	14,433.07	-1,933.07	-1,933.07 (-15%)
6180	Street Lighting - Electricity				12,500.00	20,705.23	-8,205.23	-8,205.23 (-65%)
6190	Telephone & Internet				500.00	725.64	-225.64	-225.64 (-45%)
6200	Traveller Eviction & Cleanup							(N/A)
6210	Tree surveys				2,000.00	655.00	1,345.00	1,345.00 (67%)
6220	Utilities - Gas, Water, Electricity		2,662.16	2,662.16	16,000.00	7,748.78	8,251.22	10,913.38 (68%)
6230	Vandalism				500.00		500.00	500.00 (100%)
6240	Waste / Litter / Street Cleaning				5,000.00	5,013.92	-13.92	-13.92 (-0%)
6250	Environmental projects (non EMR)							(N/A)
6260	Village Planting, Hanging Baskets & Planters				5,000.00	5,665.25	-665.25	-665.25 (-13%)
6270	Christmas Trees/Lights					1,208.07	-1,208.07	-1,208.07 (N/A)
<b>SUB TOTAL</b>			<b>2,662.16</b>	<b>2,662.16</b>	<b>94,700.00</b>	<b>100,112.25</b>	<b>-5,412.25</b>	<b>-2,750.09 (N/A)</b>

**Goring-on-Thames Parish Council**  
**Summary of Income & Expenditure 2024-2025**  
**All Cost Centres and Codes (Between 01/04/2024 and 31/03/2025)**

**700 Neighbourhood Plan**

Code	Title	Income			Expenditure			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
7020	GNP Review Preparation							(N/A)
7040	GNP evidence Website				120.00	142.10	-22.10	-22.10 (-18%)
<b>SUB TOTAL</b>					<b>120.00</b>	<b>142.10</b>	<b>-22.10</b>	<b>-22.10 (N/A)</b>

**800 EMRs - non-CIL**

Code	Title	Income			Expenditure			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
8105	Playgrounds new equipment EMR							(N/A)
8120	Sheepcot improvements EMR							(N/A)
8150	Public Buildings EMR					2,820.00	-2,820.00	-2,820.00 (N/A)
8170	Street Light Replacements EMR					18,613.40	-18,613.40	-18,613.40 (N/A)
8210	Trees EMR					2,037.50	-2,037.50	-2,037.50 (N/A)
8340	Car Park EMR					1,400.00	-1,400.00	-1,400.00 (N/A)
8360	Office relocation OCC Cllr Priority I		3,070.00	3,070.00		1,534.81	-1,534.81	1,535.19 (N/A)
8375	GGBN Christmas Trees EMR					698.74	-698.74	-698.74 (N/A)
8425	Freedom of Goring EMR					440.00	-440.00	-440.00 (N/A)
8441	WHBG OCC Cllr Priority Fund 467		5,000.00	5,000.00		1,795.00	-1,795.00	3,205.00 (N/A)
<b>SUB TOTAL</b>			<b>8,070.00</b>	<b>8,070.00</b>		<b>29,339.45</b>	<b>-29,339.45</b>	<b>-21,269.45 (N/A)</b>

**900 EMRs - CIL**

Code	Title	Income			Expenditure			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
9020	CIL Receipts EMR		96,342.68	96,342.68				96,342.68 (N/A)
9060	Pedestrian Safety Projects CIL EM					23,188.25	-23,188.25	-23,188.25 (N/A)
9105	Playgrounds new equipment CIL E					2,008.69	-2,008.69	-2,008.69 (N/A)
9120	Sheepcot improvements CIL EMR							(N/A)
<b>SUB TOTAL</b>			<b>96,342.68</b>	<b>96,342.68</b>		<b>25,196.94</b>	<b>-25,196.94</b>	<b>71,145.74 (N/A)</b>

Restated

(N/A)

<b>NET TOTAL</b>	<b>211,575.00</b>	<b>331,480.17</b>	<b>119,905.17</b>	<b>199,400.00</b>	<b>246,654.40</b>	<b>-47,254.40</b>	<b>72,650.77 (17%)</b>
<b>V.A.T.</b>		<b>25,491.37</b>			<b>28,672.68</b>		
<b>GROSS TOTAL</b>		<b>356,971.54</b>			<b>275,327.08</b>		

## Goring-on-Thames Parish Council

## BALANCE SHEET

31/03/2025

<i>(Last) Year Ended</i> 31 Mar 2024		<i>(Current) Year Ended</i> 31 Mar 2025	
£		£	
	<b>CURRENT ASSETS</b>		
	Stocks and stores		
	Work in progress		
	Debtors (Net of provision for doubtful debts)		
	Prepayments		
7,278.03	VAT Recoverable	10,459.34	
	Temporary lendings (investments)		
413,099.10	Cash in hand	494,743.56	
420,377.13	<b>TOTAL ASSETS</b>	505,202.90	
	<b>CURRENT LIABILITIES</b>		
	Creditors		
<u>420,377.13</u>	<b>NET ASSETS</b>	<u>505,202.90</u>	
	<b>Represented by:</b>		
62,097.74	General fund Balance	84,872.22	
	<b>Reserves:</b>		
	Capital		
358,279.39	Earmarked	420,330.68	
<u>420,377.13</u>	Adjustments	<u>505,202.90</u>	

The above statement represents fairly the financial position of the council as at 31 Mar 2025

Signed \_\_\_\_\_  
Responsible Financial Officer

Date \_\_\_\_\_

**Goring-on-Thames Parish Council**  
**Reconciliation between Box 7 and Box 8**  
**31/03/2025**

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This report explains the difference between the total balance in Box 7 and the cash balance in Box 8 by showing the totals for each type of adjustment, the details of which can be listed using the Adjustments report. It deducts the additional assets which have been included on the balance sheet and adds back in the liabilities to arrive at the balance for actual cash and short term investments. This only applies to Annual Returns prepared on Income and Expenditure basis

	<i>Amount</i>	<i>Amount</i>
<b>Box 7 - Balances carried forward</b>		<b>505,202.90</b>
Debtors		
Prepayments		
Stocks and Stores		
VAT Recoverable	10,459.34	
<b>TOTAL DEDUCTIONS</b>		<b>10,459.34</b>
Creditors		
Receipts in Advance		
Doubtful Debts		
<b>TOTAL ADDITIONS</b>		
<b>Box 8 - Total cash and short term investments</b>		<b>494,743.56</b>