

## Attachment 1.2

### Explanation of significant variances in the accounting statements – AGAR Section 2

Parish Council name: WHESOE PARISH COUNCIL

Please explain any variances of more than 15% between the totals for individual boxes in Section 2. We do not require explanations for variances of less than £200; however, in some cases there may be 'compensating' variances which leave the overall total for a box relatively unchanged – e.g. where there was a major one-off project in one year (e.g. contribution to village hall extension of £30,000), but a totally different expense of a similar size in the next (e.g. purchase of playground equipment of £28,000). In such cases, it would be helpful to provide an explanation of movements within each box. We also ask you to explain any change where there is a movement to or from zero. Please either use the proforma below or complete a separate schedule if more space is required.

Section 2	2021/22 £	2022/23 £	Variance (+/-) £	Detailed explanation of variance (for each reason noted please include monetary values (to nearest £100))
Box 2 <i>Precept</i>	5,650	5,760	110	
Box 3 <i>Other income</i>	11,550	11,986	436	
Box 4 <i>Staff costs</i>	6,344	9,928	3,584	Clerk's hours increased from 10 to 12 per week. Pay increase in line with NJC rates backdated to April 2022. £5k to £7k during the year with commensurate increase in PAYE.
Box 5 <i>Loan interest/ capital</i>	0	0	0	
Box 6 <i>Other payments</i>	12,764	11,895	-869	

Box 7 <i>Balances carried forward</i>	10,321	6,244	-4,077	£2k accounted for by salary increase, detailed above. £2k used by Social Committee to run summer fete and Christmas Party.
Box 9 <i>Fixed assets &amp; long-term assets</i>	127,700	127,700	0	<b>Explain <u>all</u> movements in this category and not just those above 15%</b>
Box 10 <i>Total borrowing</i>	0	0	0	