

Explanation of significant variances in the accounting statements

Parish Council name: Sandon and Burston Parish Council - <https://sandonandburstonpc.org.uk/>

Auditor Notes: 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	2023/24 £	2024/25 £	Difference £	Variance (+/-) £	Detailed explanation of variance (for each reason noted please include monetary values (to nearest £100))
Box 2 <i>Precept</i>	9957	10108	151	1.5%	
Box 3 <i>Other receipts</i>	1085	1465	380	35%	Bank Deposit account interest = £222. Stafford Borough Council included a concurrent grant = £159
Box 4 <i>Staff costs</i>	3407	4149	742	21.8%	The Parish Council employed a new clerk in October 2024. The SPC pay rate increased.
Box 5 <i>Loan interest/ capital</i>	0	0	0	0	
Box 6 <i>Other payments</i>	3647	3912	265	7.3%	
Box 7 <i>Balance s carried forward</i>	16,742	20,254	3512		If some of the year-end balances are earmarked for specific purposes rather than as a general reserve, please provide a breakdown. You do not need to explain the year-on-year variance for this box.
Box 9 <i>Fixed assets & long-term assets</i>	8333	9808	1475	17.7%	Explain <u>all</u> movements in this category and not just those above 15% Flower Boxes - £446.75 New Printer - £70 Salt Box - £121 Salt Box shovel - £15.99 Flower Barrells - £823 Asset adjustment due to replacement of printer (-£58)
Box 10 <i>Total borrowing</i>	0	0	0	0	