

Halton 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	31/03/2024 £	31/03/2025 £	Variance £	Variance %	Explanation Required?	Notes
1	Balances brought fwd	56309.34	66234.01				BALANCE B/F AGREES
2	Annual precept	43770.00	47271.60	3501.60	8%	No	
3	Total other receipts	21007.00	45028.01	24021.01	114%	Yes	The HPC are writing their neighbourhood plan and have received several

grants to cover the costs of getting in a consultant to help advise on the NP. A grant was also given to improve signage at the village hall.
Wendover Com Board Grant - Environment £875.95
NP Groundwork NP Grant £9,826.00
Wendover Com Board Grant - Environment £4,542.56
Village Hall Bookings Increase over 12 months £5,596.00
Streetlight energy reduced tariff difference to last year £3,450.00
Total =£24,290.51

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4	Staff Costs	18632.19	37597.85	18965.66	102%	Yes	<p>An assistant clerk was taken on, on a permanent basis from August 2024 - 15 hours a week £15 per hour. The LGPS pension scheme was implemented as per the clerk and assistant clerks contract - this should have been set up from the beginning of the Clerks contract in May 2022 -therefore back pay was paid.</p> <p>Backpay of employer and employee pension into LGPS = £11,107.38</p> <p>Addition of an Assistant Clerk Position - £1024.55 / Month x 5=£6,022.75</p> <p>Clerk National Pay award £34.86 / Month x 12 = £418.32</p> <p>Clerk Pay rise - 2 spine points £54.60 / Month x 12 £655.20</p> <p>Total =£18,204.13</p>
5	Loan interest/capital repayments	0.00	0.00	0.00	0%	No	

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6	Total other payments	36220.14	69002.27	32782.13	91%	Yes	<p>This year the village hall was reviewed and several areas required improvement and repair to bring up to current standards. The HPC are also writing their neighbourhood plan and spent money on consultants to assist them which will be covered by an incoming grant payment.</p> <p>Village Hall Fire Alarm Fitting: £4,100.00 Firedoor Installation £800.00 Village Hall Structural Survey £1,270.00 NP RCOH Consultancy £5,780.00 NP RCOH Consultancy £609.00 NP RCOH Consultancy £4,046.00 NP RCOH Consultancy £4,121.00 NP RCOH Consultancy £4,046.00 Electrical rewiring £3,075.60 NP RCOH Consultancy £5,780.00 Total=£33,627.60</p>
7	Balances carried forward	66234.01	51933.50	-14300.51	22%	Yes	<p>There is a difference in balances between the years this accounts for repairs and improvements to the village hall and the taking on of the part time assistant clerk and the LGPS pension increase - (backpay) (see payments and receipts information)</p>

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Box No.	Description	31/03/2024 £	31/03/2025 £	Variance £	Variance %	Explanation Required?	Notes
8	Total Cash and Short Term Investments	66234.01	51933.50	-14300.51	22%	Yes	There is a difference in balances between the years this accounts for repairs and improvements to the village hall and the taking on of the part time assistant clerk and the LGPS pension increase - (backpay) (see payments and receipts information)
9	Total Fixed Assets and Long Term Investments	403232.89	403255.21	22.32	0%	No	
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)