

## Castleton Parish Council Audit 2023-24 Variance

Section 2	Accounting Statement 2023-24				
		31-Mar- 23	31-Mar- 24	Variance £	Variance %
1	Balances Brought Forward	£31,970	£32,926	£956	3%
2	Annual Precept	£11,595	£10,250	-£1,345	-12%
3	Total Other Receipts	£3,345	£4,801	£1,456	44%
4	Staff Costs	£4,047	£4,818	£771	19%
5	Loan interest/Capital Repayments	£0	£0	£0	0%
6	All Other Payments	£9,936	£11,016	£1,080	11%
7	Balances Carried Forward	£32,926	£32,144	-£782	-2%
8	Total Cash	£32,926	£32,144	-£782	-2%
9	Total Fixed Assets	£15,421	£15,421	£0	0%
10	Total Borrowings	£0	£0	£0	0%

### Explanation of variance

#### Note 1

Box 1 (Balance brought forward)

2022/23	£31,970	
2023/24	£32,926	
Variance	£956	3%

N/A

#### Note 2

Box 2 (Precept)

2022/23	£11,595	
2023/24	£10,250	
Variance	-£1,345	-12%

Decrease due to reduction in Council Support Grant.  
Revised to not include associated grants that have been included in previous years. Therefore  $11,595 - (10,250 + 2,070) = 725$  (6%)

**Note 3**

Box 3 (Total other receipts)

2022/23	£3,345	
2023/24	£4,801	
Variance	£1,456	44%

2022/23 additional income of Jubilee grant of £450. Taking this into account the variant would be -6% ( $3,345 - 450 = 2,895$ .  $2,895 - 2,731 = 164$  (-6%) Further adjusted to include Precept associated grants that have in previous years been included in precept ( $£2,070$ )  $4,801 - 2,070 = 2,731$  as per figure above

**Note 4**

Box 4 (Staff costs)

2022/23	£4,047	
2023/24	£4,818	
Variance	£771	19%

Holiday pay relating to 2022/23 443.85 plus pay award 300 pa  
743.85. Taking this into account the variation would be -1% (4,047-  
(4,844 - 743.85 -4818) = -27.15 (-1%)

#### **Note 5**

Box 5 (Loan interest/Capital Repayments)

2022/23	£0	
2023/24	£0	
Variance	£0	#DIV/0!

N/A

#### **Note 6**

Box 6 (All Other Payments)

2022/23	£9,936	
2023/24	£11,016	
Variance	£1,080	11%

An increase on grounds maintenance, new contractor engaged  
should reducing ongoing costs

#### **Note 7**

Box 7 (Balances Carried Forward)

2022/23	£32,926
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2023/24	£32,144	
Variance	-£782	-2%

N/A

#### Note 8

Box 8 (Total Cash)

2022/23	£32,926	
2023/24	£32,144	
Variance	-£782	-2%

N/A

#### Note 9

Box 9 (Total Fixed Assets)

2022/23	£15,421	
2023/24	£15,421	
Variance	£0	0%

#### Note 10

Box 10 (Total Borrowings)

2022/23	£0	
2023/24	£0	
Variance	£0	#DIV/0!

N/A