

The Annual Accounting statements are supported by the following information:

Pages 1 and 2, explains the variances between this year's accounts and last year's accounts.

Page 3 provides the end-of-year bank reconciliation in the format required by the External Auditor.

Explanation of variances – pro forma						
Name of smaller authority:	TIBBERTON PARISH COUNCIL					
County area (local councils and parish meetings only):	WORCESTERSHIRE					
Insert figures from Section 2 of the AGAR in all Blue highlighted boxes						
Next, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:						
<ul style="list-style-type: none"> variances of more than 15% between totals for individual boxes (except variances of less than £200); New from 2020/21 onwards: variances of £100,000 or more require explanation regardless of the % variation year on year; a breakdown of approved reserves on the next tab if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2). 						
	2021/22	2022/23	Variance	Variance	Explanation Required?	
	£	£	£	%		Automatic responses trigger below based on figures input, DO NOT OVERWRITE THESE BOXES Explanation from smaller authority (<u>must include narrative and supporting figures</u>)
1 Balances Brought Forward	54,322	61,854				Explanation of % variance from PY opening balance not required - Balance brought forward agrees
2 Precept or Rates and Levies	36,069	36,509	440	1.22%	NO	
3 Total Other Receipts	2,747	3,715	968	35.24%	YES	Please see A below.
4 Staff Costs	6,031	9,404	3,373	55.93%	YES	Please see B below.
5 Loan Interest/Capital Repayment	13,817	13,655	-162	1.17%	NO	
6 All Other Payments	11,436	16,117	4,681	40.93%	YES	Please see C below.
7 Balances Carried Forward	61,854	62,902			NO	VARIANCE EXPLANATION NOT REQUIRED
8 Total Cash and Short Term Investments	61,854	62,902				VARIANCE EXPLANATION NOT REQUIRED
9 Total Fixed Assets plus Other Long Term Investments and	899,397	899,397	0	0.00%	NO	
10 Total Borrowings	285,000	279,000	-6,000	2.11%	NO	
Rounding errors of up to £2 are tolerable						
Variances of £200 or less are tolerable						
BOX 10 VARIANCE EXPLANATION NOT REQUIRED IF CHANGE CAN BE EXPLAINED BY BOX 5 (CAPITAL PLUS INTEREST PAYMENT)						

A. Box 3 variations TOTAL OTHER RECEIPTS	Last year's RECEIPTS	This year's RECEIPTS	Narrative explanation
Council tax support grant	£711	£711	No change
Community Infrastructure Levy	£2,018	£0	CIL receipts are subject to planning permissions granted by WDC.
Bank interest	£18	£175	Interest rate has increased during this financial year.
Lengthsman	£0	£1,117	Not reclaimed during previous year
Other grants: WDC	£0	£1,361	This year's Lengthsman receipts
Other grants: WCC	£0	£350	Includes £200 towards Coronation celebrations.
	£2,747	£3,714	

Continued overleaf...

B. Box 4 variations STAFF COSTS	Last year's payments	This year's payments	Narrative explanation
Basic salary excluding PAYE	£4,793	£3,572	Basic salary excluding PAYE to 30/11/2023
Final salary payment in lieu	£0	£4,392	3-months' salary & holiday pay owing.
HMRC payments due in year	£1,238	£1,440	HMRC due in the year
	£6,031	£9,404	

C. Box 6 variations	Numerical explanation		Narrative explanation
	Last year's payments	This year's payments	
Audit	940.00	75.00	Additional external audit charges in previous year due to audit difficulties
Bank charges; in Dec 22 HSBC started charging to run bank accounts	82.00	323.08	Full year of HSBC bank charges
Admin expenses	443.48	3,025.65	This year increase is due to contractor admin support of £1,478.50 & new website £1,016, leaves balance of £531 = 3.19% variance = acceptable
Lengthsman	1,117.50	1,365.00	Slightly more hours during 2022/23
Elections	-	50.00	None during 2021/22; by-election expenses charged by WDC 2022/23
Equipment	-	766.83	2022/23 New office equipment: laptop & printer £391, BT kiosk refurb £376
Insurance	2,329.00	2,466.79	Cost of living increase.
Subscriptions	411.36	377.84	No SLCC subscription during year.
New village hall (nvh) energy	4,116.69	2,840.99	Problem with nvh heating during last year led to increased energy costs.
NVH Landlord obligations	150.00	697.00	Maintenance costs now included.
NVH equipment	768.00	-	2021/22 Purchased fire equipment; no new equipment purchased 2022/23
Professional services	-	2,650.00	2022/23 = VAT advice £200, old hall legal fees £850, new hall legal fees £600, employment legal fees £250, accounts check £750.
Grants and donations	-	600.00	2022/23 Provided Jubilee celebration fund to Tibberton group, TCLT.
VAT	1,078.46	878.37	Fewer purchases in 2022/23 that incurred VAT.
	£11,436.49	£16,116.55	

Bank reconciliation – pro forma

This reconciliation should include **all** bank and building society accounts, including short term investment accounts. It **must** agree to Box 8 in the column headed “Year ending 31 March 20xx” in Section 2 of the AGAR – and will also agree to Box 7 where the accounts are prepared on a receipts and payments basis.

Please complete the highlighted boxes, remembering that unpresented cheques should be entered as negative figures.

Name of smaller authority:	TIBBERTON PARISH COUNCIL		
County area (local councils and parish meetings only):	WORCESTERSHIRE		
Financial year ending 31 March 2023			
Prepared by (Name and Role):	Gill Lungley, Acting Clerk		
Date:	03/04/2023		
			£
			£
Balance per bank statements as at 31/3/23:			
	account 1	Unity Trust	56,593
	account 2	Cambridge BS	6,310
	account 3		
	account 4		
[add more accounts if necessary]	account 5		
	account 6		
	account 7		
	account 8		
			62,903
Petty cash float (if applicable)			-
Less: any unpresented cheques as at 31/3/23 (enter these as negative numbers)			
	item 1	none	
	item 2		
	item 3		
	item 4		
[add more lines if necessary]	item 5		
	item 6		
	item 7		
	item 8		
			-
Add: any un-banked cash as at 31/3/23			
			-
Net balances as at 31/3/23 (Box 8)			62,903