

**Information required for audit**

**b) Explanation of significant variances**

**LOCAL COUNCIL NAME: Westonbirt with Lasborough Parish Council**

**COUNTY: Gloucestershire**

**Identifying which variances require explanation**

<b>Box on section 1</b>	<b>2014 £</b>	<b>2015 £</b>	<b>Variance Increase (+) or Minus (-)</b>	<b>% (Variance divided by 2014 figure multiplied by 100)</b>	<b>Explanation required? Less than £250 – NO More than 15% - YES Less than 15% - NO</b>
Box 2 Precept	1090	1100	+10	+1	NO
Box 3 Total other receipts	516	135	-381	-74	YES
Box 4 Staff costs	980	480	-500	-51	YES
Box 5 Loan interest/ capital repayments	NIL	NIL	0	0	NO
Box 6 All other payments	626	169	-457	-73	YES

Box 9 Total fixed assets	NIL	NIL	0	0	NO
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For explanation of variances, please see following pages.

## Information required for audit

### b) Explanation of significant variances - continued

<b>BOX NO 3</b>	£
Figure in 2014 column	516
Figure in 2015 column	135
Variance (2014 figure less 2015 figure)	-381

When Westonbirt with Lasborough organises a Parish Party, tickets to the party may be purchased with cash or by cheque. Any such cheques are paid into the Parish Council Building Society account and after they have cleared, cash is withdrawn and given to the party organising committee. In 2014 a large number of tickets were purchased by cheque contributing £454 to the Receipts shown in Box 3	454 Excluding those cheques from the 2014 figure would reduce it to 62
In 2015 most of the tickets were sold for cash and those paid for by cheque only totalled £63. This resulted in correspondingly lower receipts	63 Excluding those cheques from the 2015 figure would reduce it to 72
The Parish Grant was increased from £10 to £20	10 Excluding this increase from the 2015 figure would reduce it to 62
The combination of these reasons accounts for the entire Variance between the years.	0

## Information required for audit

### b) Explanation of significant variances - continued

<b>BOX NO 4</b>	£
Figure in 2014 column	980
Figure in 2015 column	480
Variance (2014 figure less 2015 figure)	-500

When the previous Parish Clerk sold her house and left the area at short notice, the appointment was filled initially on a temporary basis. However, the appointment has now been advertised, a selection process carried out and a Parish Clerk formally appointed at a slightly reduced stipend of £960 per year. The stipend is paid six-monthly in arrears, so the payment for the period 1 <sup>st</sup> October to 31 <sup>st</sup> March 2015 will now be paid in the 2015/2016 accounting period.	480 Including this sum owed to the Parish Clerk for the period 1 <sup>st</sup> October to 31 <sup>st</sup> March 2015 would increase the figure in the 2015 column to 960
The previous Parish Clerk was paid a stipend of £1,000 per year and left after about half a year. This accounts for the staff costs in the 2014 column being half-way between £1,000 and £960 and accounts for the remaining £20 of the Variance.	20 Excluding this sum from the 2014 figure would reduce it to 960
The combination of these reasons accounts for the entire Variance between the years.	

## Information required for audit

### b) Explanation of significant variances - continued

<b>BOX NO 6</b>	£
Figure in 2014 column	626
Figure in 2015 column	169
Variance (2014 figure less 2015 figure)	-457

When Westonbirt with Lasborough organises a Parish Party, tickets to the party may be purchased with cash or by cheque. Any such cheques are paid into the Parish Council Building Society account and after they have cleared, cash is withdrawn and given to the party organising committee. In 2014 a large number of tickets were purchased by cheque contributing £454 to the Payments shown in Box 6	454 Excluding the cash payment for those cheques from the 2014 figure would reduce it to 172
In 2015 most of the tickets were sold for cash and those paid for by cheque only totalled £63. This resulted in correspondingly lower cash Payments in Box 6	63 Excluding the cash payment for those cheques from the 2015 figure would reduce it to 106
The SLCC Joining Fee of £5 was a one-time payment	5 Excluding this one-time fee from the 2014 figure would reduce it to 167
The SLCC Membership Fee of £48 paid by the Parish Clerk has not yet been reimbursed to him.	48 Including this sum owed to the Parish Clerk for the SLCC Membership Fee would increase the figure in the 2015 column to 154
The 2014 figure included the purchase of a replacement battery for the Parish Council laptop computer at a cost of £12.99.	13 Excluding this one-time purchase from the 2014 figure would reduce it to 154
The combination of these reasons accounts for the entire Variance between the years.	