Explanation of variances – pro forma

Name of smaller authority: WESTHAM PARISH COUNCIL

County area (local councils and parish meetings only):

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:

- 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;

	2022/23 £	2023/24 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input, DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	600,630	698,104				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	160,169	160,169	0	0.00%	NO		
3 Total Other Receipts	89,412	52,074	-37,338	41.76%	YES	Result of less CIL funding only (£28,093). Less Other Income (£1,602) which is less compared to last year and less allotment rent (£45).	
4 Staff Costs	29,603	30,799	1,196	4.04%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	122,504	275,160	152,656	124.61%	YES	The main expenditure was a result of an increase in tree maintenance (£18,836) and new path installed in Adur Park (£132,088) plus other increases including signage (£3,344).	
7 Balances Carried Forward	698,104	604,388				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	680,010	561,372				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	291,420	293,588	2,168	0.74%	NO		
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

Westham Parish Council

Working details for ANNUAL RETURN - Year ended 31 March 2024

		Last Year £	This Year £	Variance £	Variance %	Code	Centre	Code Description
1		249,786	279,543			310		General Reserves
1		330,295	321,485			320		EMR CIL
1		20,548	20,548			321		EMR S106
1		0	76,527			322		EMR CIL 22/23
1	Balances brought forward	**600,630**	**698,104**			Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of the previous year.		
2		160,169	160,169	0	0.00	1076	100	Precept
2	(+) Precept or Rates and Levies	**160,169**	**160,169**	0	0.00	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.		
3		318	1,093	775	243.71	1090	100	Interest Received
3		0	750	750		1100	100	Grants & Donation Received
3		240	195	-45	-18.75	1300	140	Allotment Rent
3		76,527	48,434	-28,093	-36.71	1400	100	CIL Income
3		12,327	1,602	-10,725	-87.00	1990	100	Other Income
3	(+) Total other receipts	**89,412**	**52,074**	-37,338	-41.76	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.		
4		24,111	25,050	939	3.89	4000	110	Staff Salary
4		5,492	5,749	257	4.68	4030	110	PAYE and NI
4	(-) Staff costs	**29,603**	**30,799**	1,196	4.04	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.		
5	(-) Loan interest/capital repayments	**0**	**0**	0		Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).		
6		482	675	193	40.04	4080	110	Payroll Services
6		22,687	22,150	-537	-2.37	4090	110	Agency Staff
6		785	545	-240	-30.57	4100	110	Training/Conferences
6		1,628	1,584	-44	-2.70	4120	110	Audit Fees
6		0	3,255	3,255		4125	110	Election costs
6		0	261	261		4130	110	Professional Fees
6		2,202	1,999	-203	-9.22	4140	110	Subscriptions & Memberships
6		3,577	3,713	136	3.80	4150	110	Insurance
6		43	307	264	613.95	4160	110	Stationery
6		341	61	-280	-82.11	4170	110	Postage
6		1,344	1,226	-118	-8.78	4180	110	Telephone & Broadband
6		1,913	1,797	-116	-6.06	4190	110	Website
6		203	160	-43	-21.18	4200	110	Photocopier
6		996	666	-330	-33.13	4210	110	IT
6		50	3,394	3,344	6688.00	4220	110	Signage
6		0	750	750		4230	110	Grants Paid
6		2,940	0	-2,940	-100.00	4240	110	Section 137 Expenditure
6		8,036	9,506	1,470	18.29	4310	130	Electricity
6		0	1,000	1,000		4330	120	Rent
6		90	1,500	1,410	1566.67	4340	120	Decorating
6		0	168	168		4360	120	Cleaning

Continued over page

Westham Parish Council

Working details for ANNUAL RETURN - Year ended 31 March 2024

		Last Year £	This Year £	Variance £	Variance %	Code	Centre	Code Description
6		7,505	3,808	-3,697	-49.26	4400	130	Replacement Lighting
6		1,800	2,000	200	11.11	4410	120	Maintenance
6		599	1,000	401	66.94	4410	140	Maintenance
6		18,690	19,223	533	2.85	4450	150	Grass Cutting
6		25,130	43,966	18,836	74.95	4460	150	Tree Maintenance
6		12,540	9,350	-3,190	-25.44	4470	150	Bins
6		0	456	456		4480	150	Noticeboards
6		3,535	2,341	-1,194	-33.78	4550	160	Inspections
6		4,764	136,852	132,088	2772.63	4560	160	Adur Park
6		625	475	-150	-24.00	4570	160	Castle Bolton
6		0	971	971		4590	160	Hamble Road
6	(-) All other payments	**122,504**	**275,160**	152,655	124.61	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).		
7	(=) Balances carried forward	**698,104**	**604,388**			Total balances and reserves at the end of the year. [Must equal (1+2+3)-(4+5+6)]		
8		168,608	37,872			200		Current Bank A/c
8		69,145	70,074			210		Reserve Account
8		21,134	21,297			220		Post Office Account
8		421,123	432,129			230		Metro Bank
8	Total value of cash and short term investments	**680,010**	**561,372**			The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.		
9		291,420	293,588	2,168	0.74			Total Fixed Assets
9	Total fixed assets plus long term investments and assets	**291,420**	**293,588**	2,168	0.74	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.		
10	Total borrowings	**0**	**0**	0		The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).		

Westham Parish Council

Bank - Cash and Investment Reconciliation as at 31 March 2024

			Account Description	Balance	
Bank Statement Balances					
	1	31/03/2024	Current A/c	37,871.61	
	2	31/03/2024	Reserve A/c	70,073.86	
	3	31/03/2024	Post Office A/c	21,297.46	
	4	31/03/2024	Metro Bank	432,128.89	
					561,371.82
Receipts not on Bank Statement					
	0	31/03/2024	All Receipts Cleared	0.00	
					0.00
Closing Balance					**561,371.82**
All Cash & Bank Accounts					
	1		Current Bank A/c		37,871.61
	2		Reserve Account		70,073.86
	3		Post Office Account		21,297.46
	4		Metro Bank		432,128.89
			Other Cash & Bank Balances		0.00
			Total Cash & Bank Balances		**561,371.82**

Bank Reconciliation Statement as at 31/03/2024
for Cashbook 1 - Current Bank A/c

Bank Statement Account Name (s)	Statement Date	Page	Balances
Current A/c	31/03/2024		37,871.61
			37,871.61

Unpresented Payments (Minus)	Amount	
	0.00	
		0.00
		37,871.61

Unpresented Receipts (Plus)		
	0.00	
		0.00
		37,871.61

Balance per Cash Book is :-	**37,871.61**
Difference is :-	**0.00**

Signatory 1:

Name .... Signed .... Date ....

Signatory 2:

Name .... Signed .... Date ....

Westham Parish Council

Bank Reconciliation Statement as at 31/03/2024
for Cashbook 2 - Reserve Account

Bank Statement Account Name (s)	Statement Date	Page	Balances
Reserve A/c	31/03/2024		70,073.86
			70,073.86
Unpresented Payments (Minus)		**Amount**	
		0.00	
			0.00
			70,073.86
Unpresented Receipts (Plus)			
		0.00	
			0.00
			70,073.86
		Balance per Cash Book is :-	**70,073.86**
		Difference is :-	**0.00**

Signatory 1:

Name .... Signed .... Date ....

Signatory 2:

Name .... Signed .... Date ....

Westham Parish Council

Bank Reconciliation Statement as at 31/03/2024
for Cashbook 3 - Post Office Account

Bank Statement Account Name (s)	Statement Date	Page	Balances
Post Office A/c	31/03/2024		21,297.46
			21,297.46
Unpresented Payments (Minus)		**Amount**	
		0.00	
			0.00
			21,297.46
Unpresented Receipts (Plus)			
		0.00	
			0.00
			21,297.46
		Balance per Cash Book is :-	**21,297.46**
		Difference is :-	**0.00**

Signatory 1:

Name .... Signed .... Date ....

Signatory 2:

Name .... Signed .... Date ....

Westham Parish Council

Bank Reconciliation Statement as at 31/03/2024
for Cashbook 4 - Metro Bank

Bank Statement Account Name (s)	Statement Date	Page	Balances
Metro Bank	31/03/2024		432,128.89
			432,128.89
Unpresented Payments (Minus)		**Amount**	
		0.00	
			0.00
			432,128.89
Unpresented Receipts (Plus)			
		0.00	
			0.00
			432,128.89
		Balance per Cash Book is :-	**432,128.89**
		Difference is :-	**0.00**

Signatory 1:

Name .... Signed .... Date ....

Signatory 2:

Name .... Signed .... Date ....

Westham Parish Council

Supporting Reserves Reconciliation for ANNUAL RETURN 31 March 2024

Explains the difference between boxes 7 & 8 on the Annual Return

Code	Description	Last Year £	This Year £
	Total Reserves	**698,103.54**	**604,388.09**
105	VAT Control A/c	19,425.38	44,453.63
	Less Total Debtors	**19,425.38**	**44,453.63**
500	Creditors	1,331.91	1,437.36
	Plus Total Creditors	**1,331.91**	**1,437.36**
	Equals Total Cash and Bank Accounts	**680,010.07**	**561,371.82**
200	Current Bank A/c	168,607.95	37,871.61
210	Reserve Account	69,144.77	70,073.86
220	Post Office Account	21,133.95	21,297.46
230	Metro Bank	421,123.40	432,128.89
	Total Cash and Bank Accounts	**680,010.07**	**561,371.82**

Westham Parish Council

Income and Expenditure Account for Year Ended 31st March 2024

31st March 2023		31st March 2024
	Operating Income	
249,341	General Income	212,048
240	Allotments	195
249,581	Total Income	**212,243**
	Running Costs	
68,793	Administration	73,342
1,890	Building Costs	4,668
15,541	Street Lighting	13,315
599	Allotments	1,000
56,360	Grounds Maintenance	72,994
8,924	Play Area	140,639
152,108	Total Expenditure	**305,958**
	General Fund Analysis	
249,786	Opening Balance	279,543
249,581	Plus : Income for Year	212,243
499,367		491,786
152,108	Less : Expenditure for Year	305,958
347,260		185,828
67,717	Transfers TO / FROM Reserves	(73,744)
279,543	**Closing Balance**	**259,572**

Detailed Income & Expenditure by Budget Heading 31/03/2024

Month No: 12

Cost Centre Report

		Actual Year To Date	Current Annual	Variance Annual	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
100	General Income							
1076	Precept	160,169	160,169	0			100.0%	
1090	Interest Received	1,093	500	(593)			218.5%	
1100	Grants & Donation Received	750	0	(750)			0.0%	
1400	CIL Income	48,434	0	(48,434)			0.0%	48,434
1990	Other Income	1,602	500	(1,102)			320.4%	
	General Income :- Income	**212,048**	**161,169**	**(50,879)**			**131.6%**	**48,434**
	Net Income	**212,048**	**161,169**	**(50,879)**				
6001	less Transfer to EMR	48,434						
	Movement to/(from) Gen Reserve	**163,614**						
110	Administration							
4000	Staff Salary	25,050	26,650	1,600		1,600	94.0%	
4030	PAYE and NI	5,749	4,100	(1,649)		(1,649)	140.2%	
4080	Payroll Services	675	500	(175)		(175)	135.0%	
4090	Agency Staff	22,150	18,000	(4,150)		(4,150)	123.1%	
4100	Training/Conferences	545	500	(45)		(45)	109.0%	
4105	Hall Hire	0	500	500		500	0.0%	
4110	Bank Charges	0	100	100		100	0.0%	
4120	Audit Fees	1,584	2,000	416		416	79.2%	
4125	Election costs	3,255	1,000	(2,255)		(2,255)	325.5%	
4130	Professional Fees	261	0	(261)		(261)	0.0%	
4140	Subscriptions & Memberships	1,999	2,500	501		501	80.0%	
4150	Insurance	3,713	4,500	787		787	82.5%	
4160	Stationery	307	500	193		193	61.3%	
4170	Postage	61	100	39		39	61.1%	
4180	Telephone & Broadband	1,226	1,200	(26)		(26)	102.1%	
4190	Website	1,797	2,200	403		403	81.7%	
4200	Photocopier	160	500	340		340	32.0%	
4210	IT	666	500	(166)		(166)	133.3%	
4220	Signage	3,394	3,000	(394)		(394)	113.1%	
4230	Grants Paid	750	3,000	2,250		2,250	25.0%	
4350	Equipment	0	500	500		500	0.0%	
	Administration :- Indirect Expenditure	**73,342**	**71,850**	**(1,492)**	**0**	**(1,492)**	**102.1%**	**0**
	Net Expenditure	**(73,342)**	**(71,850)**	**1,492**				

Continued over page

		Actual Year To Date	Current Annual	Variance Annual	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
120	Building Costs							
4330	Rent	1,000	500	(500)		(500)	200.0%	
4340	Decorating	1,500	1,000	(500)		(500)	150.0%	
4350	Equipment	0	100	100		100	0.0%	
4360	Cleaning	168	1,000	832		832	16.8%	
4410	Maintenance	2,000	1,000	(1,000)		(1,000)	200.0%	
	Building Costs :- Indirect Expenditure	**4,668**	**3,600**	**(1,068)**	**0**	**(1,068)**	**129.7%**	**0**
	Net Expenditure	**(4,668)**	**(3,600)**	**1,068**				
130	Street Lighting							
4310	Electricity	9,506	7,000	(2,506)		(2,506)	135.8%	
4400	Replacement Lighting	3,808	5,000	1,192		1,192	76.2%	
	Street Lighting :- Indirect Expenditure	**13,315**	**12,000**	**(1,315)**	**0**	**(1,315)**	**111.0%**	**0**
	Net Expenditure	**(13,315)**	**(12,000)**	**1,315**				
140	Allotments							
1300	Allotment Rent	195	200	5			97.5%	
	Allotments :- Income	**195**	**200**	**5**			**97.5%**	**0**
4410	Maintenance	1,000	1,000	0		0	100.0%	
	Allotments :- Indirect Expenditure	**1,000**	**1,000**	**0**	**0**	**0**	**100.0%**	**0**
	Net Income over Expenditure	**(805)**	**(800)**	**5**				
150	Grounds Maintenance							
4350	Equipment	0	1,000	1,000		1,000	0.0%	
4450	Grass Cutting	19,223	18,000	(1,223)		(1,223)	106.8%	
4460	Tree Maintenance	43,966	15,000	(28,966)		(28,966)	293.1%	
4470	Bins	9,350	9,000	(350)		(350)	103.9%	
4480	Noticeboards	456	1,000	544		544	45.6%	
	Grounds Maintenance :- Indirect Expenditure	**72,994**	**44,000**	**(28,994)**	**0**	**(28,994)**	**165.9%**	**0**
	Net Expenditure	**(72,994)**	**(44,000)**	**28,994**				
160	Play Area							
4550	Inspections	2,341	1,000	(1,341)		(1,341)	234.1%	
4560	Adur Park	136,852	4,000	(132,852)		(132,852)	3421.3%	122,179
4570	Castle Bolton	475	1,000	525		525	47.5%	
4580	Cherwell Close	0	2,000	2,000		2,000	0.0%	

Continued over page

		Actual Year To Date	Current Annual	Variance Annual	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4590	Hamble Road	971	1,000	29		29	97.1%	
	Play Area :- Indirect Expenditure	**140,639**	**9,000**	**(131,639)**	**0**	**(131,639)**	**1562.7%**	**122,179**
	Net Expenditure	**(140,639)**	**(9,000)**	**131,639**				
6000	plus Transfer from EMR	122,179						
	Movement to/(from) Gen Reserve	**(18,461)**						
	Grand Totals:- Income	**212,243**	**161,369**	**(50,874)**			**131.5%**	
	Expenditure	**305,958**	**141,450**	**(164,508)**	**0**	**(164,508)**	**216.3%**	
	Net Income over Expenditure	**(93,715)**	**19,919**	**113,634**				
	plus Transfer from EMR	**122,178**						
	less Transfer to EMR	**48,434**						
	Movement to/(from) Gen Reserve	**(19,971)**						

WESTHAM PARISH COUNCIL ASSET REGISTER

Ref No.	Description /Location	Identification	Date Acquired	Purchase cost	Value	Custodian	Disposal
001	Allotments	Rattle Road, Westham	03/12/1930	£120	£120	Parish Council	
002	Adur Park	Friday Street, Stone Cross	Jan 2002	None	£1	Parish Council	
003	Car Park including barrier	Mimram Road, Stone Cross	21/02/1993	None	£1	Parish Council	
004	Castle Boulton	Opposite No 33 and at Penrith Way		None	£1	Parish Council	
005	Foxes Hollow	Glessing Green & Boniface Close & tree belts		None	£1	Parish Council	
006							
007	Westham Pond	Peelings Lane, Westham		None	£1	Parish Council	
008	Butchers Field	Rattle Road, Westham		None	£1	Parish Council	
009	Village Green Westham	The land the Cannon & village sign are sited on at Rattle Road, Westham		None	£1	Parish Council	
009A	Patcham Mill Road	Land opposite 26 & 38		None	£1	Parish Council	
009B	Cherwell Close Hamble Rd	Land at play areas		None	£1	Parish Council	
009C	Amenity land & tree belts	Red Dyke Estate developments		None	£1	Parish Council	
010	Bus Shelters	Rattle Road & Peelings Lane			£3000	Parish Council	
011	Bus Shelter	Dittons Road			£3000	Parish Council	
012	Bus Shelter	Friday Street			£4280	Parish Council	
013	Notice Board	Dalloway Drive			£950	Parish Council	

014	Notice Board	Rattle Road by corner of Gallows Lane			£950	Parish Council	
015	Notice Board	Westham Pond			£950	Parish Council	
016	Notice Board	Top of Pevensey Park Road			£950	Parish Council	

Ref No.	**Description /Location**	**Identification**	**Date Acquired**	**Purchase cost**	**Value**	**Custodian**	**Disposal**
017	Noticeboard	Penrith Way			£950	Parish Council	
018	Noticeboards	Patcham Mill Road & Hankham, Car Park Adur Drive			£2361	Parish Council	
019	Seating – Patcham Mill/Hamble Road/Adur Park (2)/Cherwell Close/Castle Boulton (2)/Westham Pond (3)				£7890	Parish Council	
020	War Memorial	St Luke's Church			£20000	Parish Council	
021	Village Signs	Stone Cross Memorial Hall / High Street Westham			£3922	Parish Council	
022	Adur Park Basketball Equipment	Adur Park			£1	Parish Council	
023	Amenity Hall Equipment	Amenity Hall, Adur Drive			£500	Parish Council	
024	Office furniture/Equipment	Council Offices			£30000	Parish Council	
025	Play Equipment	Cherwell Close, Hamble Rd, Adur Park, Castle Boulton			£8241 £132540	Parish Council	
026	Parish Maps	Stone Cross Memorial Hall, Dalloway Drive, Westham Station			£1	Parish Council	
027	Life Saving Equipment	Westham Pond		£700	£700	Parish Council	

028	Grit Bins	Updated and mapped (32)		£2065	£2065	Parish Council	
029	Community Shelter	Adur Park		Removed Nov 20	Removed Nov 20		**Nov 20**
030	Street Lighting	As ESCC schedule			£19502	Parish Council	
030A	Litter & Dog Bins in various locations	See Wealden Mapping Schedule		£2000	£2275	Parish Council	

Ref No.	Description /Location	Identification	Date Acquired	Purchase cost	Value	Custodian	Disposal
031	Adult Play equipment	Adur Park	2012	£8000	£8000	Parish Council	
032						Parish Council	
033						Parish Council	
034	Bus Shelters x 2	Dittons Road	2017	£12000	£12000	Parish Council	
035	Bus Shelter	Rattle Road	2017	£6000	£6000	Parish Council	
036	Bus Shelter	Rattle Road (by Gallows Lane)	2019	£7465	£7465	Parish Council	
037	Bus Shelter	Dittons Road (outside Tesco)	2019	£7465	£7465	Parish Council	
038	Bus Shelter	Gallows Lane (Rattle Road)	2019	£7500	£7500	Parish Council	

TOTAL VALUE ASSETS FOR 2023/24 = £293588.00

NOTES:

a) Assets with £1 value have been recorded as such since obtained
b) Assets number 013-026, are based on 2021 insurance valuations
c) Asset numbers 027, 028, 029, 031 are new purchases and their value have been recorded bases on purchase cost
d) Asset number 030 value is based on the County Council valuation
e) Assets 031-033 are based on actual cost
f) Assets 034-035 were supplied by developers with the new housing