CHELMONDISTON PARISH COUNCIL

The Village Hall, Main Road, Chelmondiston, Suffolk. IP9 1DX

Chairman: Cllr. Rosie Kirkup

Parish Clerk: Mrs. Lucy Brazill

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**Explanatory Note Regarding Differences in Figures Submitted for Audit**

There is a difference between the numbers entered into our Accounting Statement AGAR Section 2 and the Explanation of Variances pro-forma. This is because the figures given to us by the accountant on 10th June, and which we approved on 12th June, did not include PAYE and NI payments in relation to staff. The Explanation of Variances pro-forma includes PAYE and NI in the total for staff costs in the year ended 2024, but the AGAR Section 2 Accounting Statement does not.

The Council did not query the discrepancy between staff costs for year ended March 2023 compared to year ended March 2024 because in the course of the year to March 2024 there have been considerable difficulties with clerking and we knew we had not had full cover, therefore did not expect equivalent costs. We had two periods of different locum clerks who were not doing a full clerk role, and a brief period (2 months) with a new employee who had no previous experience of clerking. There were other periods when we had no clerk cover at all. The finances/book-keeping have been outsourced to a local accountancy firm, but they are not familiar with the requirements of Local Authority audits. Payroll is also outsourced. There may have been an initial lack of communication between the Council and the Accountant in respect of what information is required for this audit.

R Kirkup 13th June 2024

Signed……………………………………………………….. Date…………………………………………………….

Rosie Kirkup

Chairman,

Chelmondiston Parish Council