

## **Variance in accounts for successive years**

Under the Transparency Code, we are required to explain 'any significant variance (more than 10-15%) in the statement of accounts for the relevant year and the previous year'.

Clearly, our accounts fall into this category. The balances carried forward were £519 for 2013-14, and £1446 for 2014-15.

This difference can be traced to a large reduction in staff costs for 2015. This in turn was the result of a change of Parish Clerk in May 2013, with the former clerk, Reg Simpson, claiming his salary a year in arrears. Consequently, staff costs for the financial year 2013-14 included Reg's salary for 2012-13.