

Appendix A

Explanation of Variances 2022-23

Name of smaller authority: **Shevington Parish Council**

County area (local councils and parish meetings only): **Lancashire**

Full explanations of variances, including numerical values:

Box 6

ITEM	2021/22 £	2022/23 £	DIFF £	BALANCE £	NARRATIVE
Stationery, office	357	433	76	76	Increased costs due to increases in costs of paper
Website	250	15	(235)	(159)	Only domain reg fee due in 2022
LALC, NALC, memb subs, Conference fees	1003	1006	3	(156)	Very little change in charges for membership subscriptions
Chairman's allowance	727	897	170	14	Increase due to larger than usual collection being taken up during Annual Parish Walk
Training & Community Engagement	1,624	1,372	(252)	(238)	Apparent reduction in expenditure because invoices for production and distribution of March edition of newsletter only received after the year end.
General Maintenance Contracts	9,684	9,641	(43)	(281)	Contracts for 2022-23 were awarded in late 2021 or early 2022, so increases in costs were minimal.
Bowling Green Site Contracts	6,611	7,385	774	493	New greenkeeper appointed who has further to travel – hence increase in contract price. Old greenkeeper retired and did not complete a full year.
Memorial Park Maintenance	4,534	4,596	62	555	Contract for 2022-23 were awarded in late 2021 or early 2022, so increase in cost was minimal.
Insurance, Audit, Rent, Publications, Subscriptions	2,889	3,208	319	874	Increase due to the payment of an invoice covering 18 months of room rent.
Post, phone	339	374	35	909	Increase due to postage cost increases
Financial Aid (inc s137)	900	1,625	725	1634	More grants were awarded in 2022-23 than in 2021-22

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s19 Financial Aid	6,135	2,955	(3,180)	(1,546)	Grants awarded in 2020-21 and 2021-22 were both paid in 2021-22. Only the grant for 2022-23 was paid last year. Hence the significant reduction.
Allotments	2,232	2,180	(52)	(1,598)	Expenditure on maintenance of the allotments site was lower in 2022-23 than in 2021-22.
Plants & Planter Maintenance	7,783	6,570	(1,213)	(2,811)	An invoice due to be settled in the early part of 2022-23 was presented early and settled in 2021-22 – hence the reduction.
Christmas Decorations	12,252	3,315	(8,937)	(11,748)	Some invoices for 2020-21 were only presented and settled in 2021-22. Some invoices for 2022-23 were only presented in 2023-24. Hence the very significant reduction.
Projects	9,478	1,822	(7,656)	(19,404)	Very little expenditure on projects – hence a significant reduction in expenditure.
Tree Survey / works	1,000	1,540	540	(18,864)	More tree surgery in 2022-23 resulted in an increase in expenditure.
Equipment	379	270	(109)	(18,973)	Reduction due to decrease in photocopying activities.
Churchyard Fund	600	600	0	(18,973)	No change
Risk Management	0	37	37	(18,936)	Traffic cones purchased in 2022-23
VAT	9,332	6,264	(3,068)	(22,004)	A VAT claim made in 2020-21 had to be re-submitted and the refund was only received in 2021-22 – hence the reduction in 2022-23.
TOTAL:	78,109	56,105	(22,004)	28.17%	Variance

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