

## Explanation of Variances

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

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

**Please provide full explanations, including numerical values**, for the following:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- a breakdown of approved reserves if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

<b>Section 2</b>	<b>2016/17 £</b>	<b>2017/18 £</b>	<b>Variance £</b>	<b>Variance %</b>	<b>Detailed explanation of variance (with amounts £)</b>
<b>Box 2</b> <i>Precept or Rates and Levies</i>	67,000	69,000	2,000	+2.99%	N/A
<b>Box 3</b> <i>Total other receipts</i>	17,070	14,248	(2,822)	-16.53%	Please see Page 2
<b>Box 4</b> <i>Staff costs</i>	18,048	19,476	1,428	+7.91%	N/A
<b>Box 5</b> <i>Loan interest/ capital repayments</i>	8,136	8,136	0	0	N/A
<b>Box 6</b> <i>All other payments</i>	57,032	46,144	(10,888)	-19.09%	Please see Page 3
<b>Box 9</b> <i>Total fixed assets &amp; long term investments &amp; assets</i>	293,506	295,967	2,461	+0.84%	N/A
<b>Box 10</b> <i>Total borrowings</i>	159,679	158,572	(1,107)	-0.38%	N/A
<b>Explanation for 'high' reserves</b>	Box 7 is £24,747 (26.39%) more than Box 2 because the authority held the following breakdown of reserves at the year end: Car Park / Fence Repair Reserve: £6,000 New Allotments Reserve: £3,500 Planning, Legal, Fees Reserve: £1,830 Election Reserve: £10,600 Loan Repayment Reserve: £14,255 Xmas Decorations Reserve: £4,762 CCTV Reserve: £1,000 Play Area Reserve: £3,000 General Reserve: £48,800				

**Box 3**

<b>ITEM</b>	<b>2016/17 £</b>	<b>2017/18 £</b>	<b>DIFF £</b>	<b>BALANCE £</b>	<b>NARRATIVE</b>
Council Tax Support Grant	8,813.00	8,813.00	0.00	0.00	Grant from Wigan Council – same both years.
Interest	44.12	29.89	(14.23)	(14.23)	Reduction in interest rate in 2017/18.
Bowling Green Fees	1,370.00	950.00	(420.00)	(434.23)	Reduced membership and bookings in 2017/18.
Allotment Rents	1,278.50	1,356.50	78.00	(356.23)	Increase in take-up of allotments in 2017/18.
Property Rent	0.00	1,000.00	1,000.00	643.77	2017/18 was the first year of income from sports field leases.
VAT re-claimed	4,266.45	0.00	(4,266.45)	(3,622.68)	VAT re-claimed in 2017/18 was only received in 2018/19.
Grants	750.00	0.00	(750.00)	(4,372.68)	No grants received in 2017/18.
Donations	171.54	2,073.98	1,902.44	(2,470.24)	Increase in donations received [for memorial bench (£1,507.92), legal fees (£500.00) and Annual Parish Walk Charity (£66.06)] in 2017/18.
Miscellaneous	375.98	24.99	(350.99)	<b>(2,821.23)</b>	Refund for Caretaker's shoes (£24.99) was the only item of miscellaneous income in 2017/18.
<b>TOTAL:</b>	17,069.59	14,248.36	<b>(2,821.23)</b>	-16.53%	Variance

**Box 6**

<b>ITEM</b>	<b>2016/17 £</b>	<b>2017/18 £</b>	<b>DIFF £</b>	<b>BALANCE £</b>	<b>NARRATIVE</b>
Stationery, office, website	333.65	351.21	17.56	17.56	Small net increase in 2017/18 due to payment of bi-annual website fee.
LALC, Membership, Conference Fees	979.17	147.00	(832.17)	(814.61)	2018/19 LALC subscription paid in 2018/19, whereas 2017/18 subscription paid in 2016/17.
Chairman's Allowance	437.26	515.64	78.38	(736.23)	Increase in civic duties in 2017/18.
Clerk's & Cllrs Training, adverts, newsletter	1,568.94	1,356.90	(212.04)	(948.27)	2017/18 March edition of newsletter only paid for in 2018/19.
General Maintenance Contracts	8,182.84	7,935.14	(247.70)	(1,195.97)	Slightly reduced expenditure on general maintenance in 2017/18.
Bowling Green Site Contracts	5,531.08	5,515.97	(15.11)	(1,211.08)	Expenditure similar in both years.
Memorial Park Maintenance Contract	3,704.00	2,188.00	(1,516.00)	(2,727.08)	40.93% reduction in 2017/18 due inclement weather.
Insurance, Audit, Rent, Publications	2,505.48	2,641.05	135.57	(2,591.51)	Small increases in insurance premium and internal audit fees in 2017/18.
Post, Phone	427.34	534.01	106.67	(2,484.84)	Increases in both postage and telephone tariffs in 2017/18.
s137 Grants	200.00	1,100.00	900.00	(1,584.84)	Increase in grant awards in 2017/18.
s19 Grant	2,445.00	2,440.00	(5.00)	(1,589.84)	Recreation Ground maintenance grant – very little difference from year to year.
Allotments	890.67	1,547.95	657.28	(932.56)	73.8% increase in 2017/18 due to increase in skip provision and purchase of plot i.d.

					signage.
Plants & Planter Maintenance	3,991.58	5,185.89	1,194.31	261.75	Increase due to increase in plant provision in 2017/18.
Christmas Decorations	4,335.00	4,478.70	143.70	405.45	Small increase due to small increase in cost of provision in 2017/18.
Risk Management	21.53	0.00	(21.53)	383.92	No expenditure in 2017/18.
Projects	12,666.00	3,304.92	(9,361.08)	(8,977.16)	73.91% reduction in 2017/18 due to reduction in legal fees on completion of work on sports leases.
Trees / Survey Works	180.90	995.00	814.10	(8,163.06)	
Equipment	1,086.37	291.94	(794.43)	(8,957.49)	
Churchyard Donation	400.00	0.00	(400.00)	(9,357.49)	
Bank Charges	25.00	25.00	0.00	(9,357.49)	
VAT	7,120.61	5,590.20	(1,530.41)	<b>(10,887.90)</b>	
<b>TOTAL:</b>	57,032.42	46,144.52	<b>(10,887.90)</b>	-19.09%	Variance

Krystyna Pilkington  
Clerk / RFO