

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).

Section 2	2020/21 £	2019/20 £	Variance £	Variance %	Detailed explanation of variance (with amounts £)
Box 2 <i>Precept or Rates and Levies</i>	77,098	69,889	7,209	+10.31%	N/A
Box 3 <i>Total other receipts</i>	23,320	23,708	(388)	-1.64%	N/A
Box 4 <i>Staff costs</i>	23,851	21,165	2,686	+12.69%	N/A
Box 5 <i>Loan interest/ capital repayments</i>	8,136	8,136	0	0.00%	N/A
Box 6 <i>All other payments</i>	76,322	63,279	13,043	20.61%	Please see Page 2
Box 9 <i>Total fixed assets & long term investments & assets</i>	298,588	296,205	2,383	+0.80%	N/A
Box 10 <i>Total borrowings</i>	154,950	156,211	(1,261)	-0.81%	N/A

Statement of Reserves

The Parish Council held the following reserves at the year end:

RESERVE	AMOUNT
Car Park / Fence Reserve	£6,000
Planning, Legal, etc Fees Reserve	£2,500
Election Reserve	£10,000
Precept Buffer Reserve	£9,361
Vicarage Lane Fields Reserve	£4,525
Play Area Reserve	£3,000
General Reserve	£12,190
TOTAL	£47,576
TOTAL of unspent active cost centre balances at year end:	£40,808
TOTAL of ear-marked active cost centre balances to be rolled over to 2021/22 budget:	(£14,326)
TOTAL of unspent active cost centre balances to 2021/22 reserves:	£26,482

Box 6

ITEM	2020/21 £	2019/20 £	DIFF £	BALANCE £	NARRATIVE
Stationery, office	572	578	(6)	(6)	Similar amounts spent both years
Websites	0	204	(204)	(210)	No expenditure on website in 2020/21
LALC fees, Subs, Conf fees	1,166	1,161	5	(205)	No conferences attended in 2020/21; Fees similar both years.
Chair's civic exp	693	878	(185)	(390)	Fewer events attended/organised in 2020/21 due to Covid.
Community engagement	1,286	1,481	(195)	(585)	2 editions of newsletter not published in 2020/21 due to Covid.
Elections	0	8,937	(8,937)	(9,522)	No elections in 2020/21
General Maint Contracts	11,924	9,779	2,145	(7,377)	Contract costs increased in 2020/21
Bowling green site contracts	6,872	6,981	(109)	(7,486)	Small decrease in expenditure due to bowling green closure due to Covid.
Memorial Park maintenance	4,140	3,822	318	(7,168)	Increase in contract costs in 2020/21
Insurance, audit, rent, etc	2,684	2,761	(77)	(7,245)	Reduction in fees due to Covid.
Post, phone	366	286	80	(7,165)	Increase in charges in 2020/21
s137 grants	0	1,450	(1,450)	(8,615)	No grants paid in 2020/21
s19 grants	3,080	0	3,080	(5,535)	No s19 grant was paid in 2019/20
Allotments	1,803	1,375	428	(5,107)	Increase due to one-off stop tap repair
Plant & Planter maintenance	14,288	8,621	5,667	(560)	Invoices for some work carried out in 2019/20 had to be re-issued in 2020/21, as the original cheques were lost in the post, when they were settled.
Christmas Decorations	9,358	4,155	5,203	5,763	Increase due to 13 months' reporting and purchase of new /replacement stock.
Projects	2,580	2,481	99	5,862	Similar expenditure both years
Tree survey/works	4,510	1,684	2,826	8,688	Significant tree works carried out in 2020/21
Equipment	562	256	306	8,994	New computer purchased in 2020/21
Churchyard fund	1,100	0	1,100	10,094	Two years funding in 2020/21
Risk management	67	0	67	10,161	No expenditure on risk management in 2019/20
VAT	9,271	6,389	2882	13,043	Increase in VAT incurred in 2020/21
TOTAL:	76,322	63,279	13,043	20.61%	Variance