

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	2018/19 £	2017/18 £	Variance £	Variance %	Detailed explanation of variance (with amounts £)
Box 2 <i>Precept or Rates and Levies</i>	69,449	69,000	449	+0.65%	N/A
Box 3 <i>Total other receipts</i>	28,309	14,248	14,061	+98.69%	Please see Page 2
Box 4 <i>Staff costs</i>	20,483	19,476	1,007	+5.17%	N/A
Box 5 <i>Loan interest/ capital repayments</i>	8,136	8,136	0	0	N/A
Box 6 <i>All other payments</i>	63,764	49,926	13,838	+27.72%	Please see Pages 3 & 4
Box 9 <i>Total fixed assets & long term investments & assets</i>	296,180	295,967	213	+0.07%	N/A
Box 10 <i>Total borrowings</i>	157,418	158,572	(1,154)	-0.73%	N/A
Explanation for 'high' reserves	Box 7 is £25,809 (37.16%) more than Box 2 because the authority held the following breakdown of reserves at the year end: Car Park / Fence Repair Reserve: £5,435 Planning, Legal, Fees Reserve: £397 Election Reserve: £10,600 Loan Repayment Reserve: £2,000 Xmas Decorations Reserve: £2,632 Play Area Reserve: £3,000 General Reserve: £71,194				

Box 3

ITEM	2018/19 £	2017/18 £	DIFF £	BALANCE £	NARRATIVE
Council Tax Support Grant	8,813	8,813	0	0	Grant from Wigan Council – same both years.
Interest	153	30	123	123	Increase in interest rate in 2018/19.
Bowling Green Fees	1,470	950	520	643	Increased membership in 2018/19 and pre-bookings for 2019/20.
Allotment Rents	2,029	1,356	673	1316	Increase due to some plot rents for 2019/20 being paid early.
Property Rent	2,000	1,000	1,000	2,316	Income from rents for sports fields doubled in 2018/19.
VAT re-claimed	10,740	0	10,740	13,056	VAT re-claimed for two years.
Grants	2,408	0	2,408	15,464	No grants received in 2017/18.
Donations	659	2,074	(1,415)	14,049	Decrease in donations received [for 'Our Tommy' figure (£350), memorial plaque (£222) and Annual Parish Walk Charity (£87)] in 2018/19.
Miscellaneous	37	25	12	14,061	Miscellaneous items in 2018/19 consisted of refunds of overpayments due to bank errors (£37).
TOTAL:	28,309	14,248	14,061	98.69%%	Variance

Box 6

ITEM	2018/19 £	2017/18 £	DIFF £	BALANCE £	NARRATIVE
Stationery, office, website	474	351	123	123	Net increase in 2018/19 resulting from increased paper usage due to GDPR.
LALC, Membership, Conference Fees	991	147	844	967	2018/19 LALC subscription paid in 2018/19, whereas 2017/18 subscription paid in 2016/17.
Chairman's Allowance	1291	515	776	1,743	Increase in civic duties in 2018/19.
Clerk's & Cllrs Training, adverts, newsletter	1,777	1,357	420	2,163	Increase in printing costs of newsletter.
General Maintenance Contracts	8,552	8,482	70	2,233	Expenditure similar in both years.
Bowling Green Site Contracts	6,083	5,516	567	2,800	10% increase due to increases in suppliers' charges.
Memorial Park Maintenance Contract	3,696	2,188	1,508	4,308	69% increase in 2018/19 due to good weather.
Insurance, Audit, Rent, Publications	2,559	2,761	(202)	4,106	Small decrease due to the waving of meeting room rent in 2018/19.
Post, Phone	489	534	(45)	4,061	Reduction due to greater use of emails and lower telephone tariffs in 2018/19.
s137 Grants	498	1,100	(602)	3,459	Fewer grant applications in 2018/19.
s19 Grant	5,520	2,440	3,080	6,539	126% increase reflects timing differences w.r.t. the payment of grants.
Allotments	1,218	1,548	(330)	6,209	Maintenance costs in 2018/19 were lower.
Plants & Planter Maintenance	2,924	5,186	(2,262)	3,947	Invoices for 2018/19 were only received in 2019/20.

Christmas Decorations	1,849	6,984	(5,135)	(1,188)	2018/19 invoices only received in 2019/20.
Risk Management	0	0	0	(1,188)	No expenditure in both years.
Projects	15,518	3,305	12,213	11,025	370% increase in 2018/19 due to the development of major projects.
Trees / Survey Works	1,260	995	265	11,290	26.63% increase due to an increased need to remove diseased trees.
Equipment	562	292	270	11,560	Costs doubled due to increased volume of printing (GDPR) and the purchase of new filing cabinet.
Churchyard Donation	900	0	900	12,460	2017/18 donation made early in 2018/19.
Bank Charges	32	25	7	12,467	Small increase resulting from some cheques having to be cancelled.
VAT	7,571	6,200	1,371	13,838	VAT liability greater in 2018/19.
TOTAL:	63,764	49,926	13,838	27.88%	Variance

Krystyna Pilkington
Clerk / RFO