

## 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>2018/19 £</b>	<b>2019/20 £</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>	69,449	69,889	440	+0.63%	N/A
<b>Box 3</b> <i>Total other receipts</i>	28,309	23,708	(4,601)	-16.25%	Please see Page 2
<b>Box 4</b> <i>Staff costs</i>	20,565	21,165	600	+2.92%	N/A
<b>Box 5</b> <i>Loan interest/ capital repayments</i>	8,136	8,136	0	0.00%	N/A
<b>Box 6</b> <i>All other payments</i>	63,764	63,279	(485)	-0.76%	N/A
<b>Box 9</b> <i>Total fixed assets &amp; long term investments &amp; assets</i>	296,180	296,205	25	+0.01%	N/A
<b>Box 10</b> <i>Total borrowings</i>	157,418	156,211	(1,207)	-0.77%	N/A
A breakdown of approved reserves is not provided as the total reserves (Box 7) figure is not more than twice the annual precept/rates & levies value (Box 2).					

**Box 3**

ITEM	2018/19 £	2019/20 £	DIFF £	BALANCE £	NARRATIVE
Council Tax Support Grant	8,813	8,813	0	0	Grant from Wigan Council – same both years.
Interest	153	275	122	122	Higher 2018/19 reserves carried over into 2019/20 led to Increase in interest in 2019/20.
Bowling Green Fees	1,470	510	(960)	(838)	Reduction because Covid-19 lockdown in 2020 meant the bowling green did not open and no membership or green fees were received.
Allotment Rents	2,029	746	(1283)	(2121)	Reduction due to some plot rents for 2019/20 being paid in 2018/19.
Property Rent	2,000	2,000	0	(2121)	Income from rents for sports fields – same both years.
VAT re-claimed	10,740	10,423	(317)	(2438)	Slightly lower amount of VAT re-claimed in 2019/20.
Grants	2,408	0	(2,408)	(4846)	No grants received in 2019/20.
Donations	659	575	(84)	(4930)	Small decrease in donations received [for bowling green repairs (£500) and Annual Parish Walk Charity (£75)] in 2019/20.
Miscellaneous	37	365	328	<b>(4,602)</b>	Miscellaneous items in 2019/20 consisted of refunds of overpayments due to bank errors (£3) and cancelled unrepresented cheques (£362).
<b>TOTAL:</b>	28,309	23,707	<b>(4,602)</b>	-16.25%	Variance