

Explanation of variances

Name of smaller authority: WRIGHTINGTON PARISH COUNCIL

County area (local councils and parish meetings only): LANCASHIRE (WEST)

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	2016/17 £	2017/18 £	Variance £	Variance %	Detailed explanation of variance (with amounts £)
Box 2 <i>Precept or Rates and Levies</i>	14,338 input error on 16/17 accounts statement – should have been 14,388 Explanation accepted by auditors	15,300	+912	6.34%	Increased to take account of normal annual increase in utility bills and towards the purchase of another defibrillator
Box 3 <i>Total other receipts</i>	12,867	18,431	+5,564	43.2%	Receipts were 'up' as follows: Additional VAT refunded £2385 Bank Interest up by £1 Receipts from Appley Bridge Village Hall up by £3501 Receipts from Mossy Lea Village Hall up by £1000 British Gas Compensation £100 CIL Receipts up by £3242 Income was 'down' as follows: A cheque written off last year -£7 Concurrent Funding down by -£331 No defibrillators or cabinets purchased in 2017/18 -£2240 Grants in 2017/18 were not received therefore down by -£2087 2385+1+3501+1000+100+3242-7-331-2240-2087 = +£5,564
Box 4 <i>Staff costs</i>	8,964	9,100	+136	1.52%	
Box 5 <i>Loan interest/ capital repayments</i>	Nil	Nil	Nil	Nil	
Box 6 <i>All other payments</i>	22,736	12,402	-10,334	-45.5%	Payments were 'down' as follows: Administration -£44 S137 Donations -£95 Mossy Lea Village Hall expenses (no painting, planting, lighting, electrical or roof work in 17/18) -£3723 Appley Bridge Village Hall expenses (no planting, electrical work or roof

					repairs in 17/18) -£1009 Parks/Open Spaces and Community (no purchase or installation of community defibrillators at various locations in the village in 17/18) -£4233 A reduction in VAT reclaimed due to fewer purchases of VAT inclusive products) -£1256 Payments were only 'up' as follows: Insurance/Subscriptions +£26 -£44-£95-£3723-£1009-£4233 -£1256+£26 = -£10,334
Box 9 <i>Total fixed assets & long term investments & assets</i>	22,736	22,736	0	0	
Box 10 <i>Total borrowings</i>	Nil	Nil	Nil	Nil	
Explanation for 'high' reserves	Box 7 is more than twice Box 2 because the authority held the following breakdown of reserves at the year end: <div style="text-align: center;">N/A</div>				