

**Explanation of variances – pro forma**

Name of smaller authority: **WRIGHTINGTON PARISH COUNCIL**

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

Insert figures from Section 2 of the AGAR in all Blue highlighted boxes

Next, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- New from 2020/21 onwards: variances of £100,000 or more require explanation regardless of the % variation year on year;

|   | 2022/23<br>£ | 2023/24<br>£ | Variance<br>£ | Variance<br>% | Explanation<br>Required? | Automatic responses trigger below based on figures input,<br><b>DO NOT OVERWRITE THESE BOXES</b> | Explanation from smaller authority (must include narrative and supporting figures)   |
|---|--------------|--------------|---------------|---------------|--------------------------|--|--|
| 1 Balances Brought Forward                                    | 39,515       | 43,090       |               |               |                          | Explanation of % variance from PY opening balance not required - Balance brought forward agrees  |  |
| 2 Precept or Rates and Levies                                 | 19,687       | 20,675       | 988           | 5.02%         | NO                       |  |  |
| 3 Total Other Receipts  | 11,326       | 10,839       | -487          | 4.30%         | NO                       |  |  |
| 4 Staff Costs   | 11,094       | 14,330       | 3,236         | 29.17%        | YES                      |  | When the revised salary scales were announced in 2022/23 I did not claim any back pay for that year, however, the Parish Council agreed to increase the hourly rate from April 2023, as there had only been a small increase in previous years, no back pay was being claimed for 2022/23, and to reflect additional training which I had undertaken and passed. The Parish Council also increased my hours from April 2023 to 14.5 per week from 12.5 per week the previous year. Following the pay scale increase reported in 2022/23, at the Budget Meeting in January 2023 my hourly rate was increased to bring it in line with SCP 28 ie: £18.05 per hour with effect from April 2023. However, I am paid 1 month in arrears therefore, the first payment of the year is at the previous year's monthly rate = £977.70. I worked an additional 7.25 hours in the first month of the year (increasing from the original 12.5 hours to almost 14 hours @ £16.92 per hour) The next 8 months were then paid at 14.5 hours @ £18.05 per hour = £1134.14 per month. In December 2023 the Parish Council discussed the pay deal announced which equated to an additional £1 per SCP point and agreed to increase my hourly rate to this = Jan-Mar @ £1196.97 per month. Back pay to April 2023 was 9 months @ £62.84 per month. Therefore the increase in Staff Costs is as follows: (1 x £977.70) + (7.25 x £16.92) + (8 x £1134.15) + (3 x £1196.97) + (9 x £62.84) = 977.70 + 122.67 + 9073.20 + 3590.91 + 565.56 = £14,330.04. |
| 5 Loan Interest/Capital Repayment                             | 0            | 0            | 0             | 0.00%         | NO                       |  |  |
| 6 All Other Payments  | 16,344       | 31,980       | 15,636        | 95.67%        | YES                      |  | In 2023/24 payments under administration of the Parish Council were up by £5375.66 due to a contested election costing £3607.42 and the setting up of a new website costing £1249.00. There were additional training costs in 2023/24 of £70 and the remaining increase arose due to the increase in Pension and National Insurance contributions payable by the Parish Council. Highways and Open Spaces expenditure was £7260.26 more than in 2022/23 as a result of purchasing 2 SPIDS costing £4849.21, SPID poles, plates and fittings £1644.50, a new Bench £235, a new roof on one of the bus shelters £1485.00 and expenditure on Biodiversity project £320. Insurance costs and annual subscription costs were down by £159.72. With donations made by the Parish Council also being down this year by £219.06. The cost of work at Appley Bridge Village Hall was up by £824.98 whilst the cost of work at Mossy Lea Village Hall was down by £684.54 this year. Utility bills at Appley Bridge Village Hall increased by £613.52 and Utility bills at Mossy Lea Village Hall increased by £819.15. VAT paid in 2023/24 was £1805.47 more than in the previous year due to the increased expenditure. Therefore, the increase in all other payments was as follows:<br>+£5375.66+£7260.26-£159.72-£219.06+£824.98-£684.54+£613.52+£819.15+£1805.47 = £15,635.72  |
| 7 Balances Carried Forward                                    | 43,090       | 28,294       |               |               |                          | VARIANCE EXPLANATION NOT REQUIRED  |  |
| 8 Total Cash and Short Term Investments                       | 43,090       | 28,294       |               |               |                          | VARIANCE EXPLANATION NOT REQUIRED  |  |
| 9 Total Fixed Assets plus Other Long Term Investments and Ass | 32,799       | 41,012       | 8,213         | 25.04%        | YES                      |  | In 2023/24 the Parish Council purchased a new bench £235.00, 2 x Speed Indicator devices at a cost of £4849.21, 3 x poles, fittings and mountings for the Speed indicator device locations £1644.50 and purchased and installed a new roof to one of the bus shelters £1485.00. Total additional fixed assets of 235.00+4849.21+1644.50+1485 = £8213.71. Total fixed assets now add up to £41,012.71   |
| 10 Total Borrowings   | 0            | 0            | 0             | 0.00%         | NO                       |  |  |

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable