

# WROXETER & UPPINGTON PARISH COUNCIL

## Variance explanation of differences on 31.03.14 return and 31.03.15 annual return

### Box 2 – Precept

An increase of £806 (40%). Following a careful assessment of the Council's budget requirements for 2014-15 and concern about its low level of reserves (as verified by the internal and external auditor), the Council made the decision to raise its precept. This decision took into account the Council's core costs and the fact that the Council has several assets which are costly to maintain, such as bus shelters and a play area. As these assets are used by the public, it is important that they are maintained in a safe condition. The budget reports for both 2014-15 and 2015-16 are appended to this annual return in order that the auditor can see what steps the Council is taking to address its low level of reserves. The 2015-16 report also includes an indicative 3 year budget. It is anticipated that further increases in precept will be needed in order for the Council to fully stabilise its financial position. However, the Council took the decision to review these increases year on year, in order to ease the burden on parishioners. The Council is making savings where it can, such as sharing of computer equipment with other parishes and using volunteers to do basic repairs to assets.

### Box 3 - Total other receipts

An increase of £252 (27%)

Variance	Year ending 31.03.14	Year ending 31.03.15	Difference	Explanation
Council Tax Grant	226	187	-39	Set by Shropshire Council, parish has no control over it
Interest	0	0	0	No variance
VAT	0	210	210	Varies year on year
Grants	540	790	250	2013-14: Environmental maintenance grant £540, 2014-15: environmental maintenance grant as for 2013-14 and an additional £250 grant for bus shelter repairs
Jubilee	169	0	-169	Sale of mugs purchased for jubilee
<b>TOTALS</b>	<b>935</b>	<b>1,187</b>	<b>252</b>	

### Box 4 – Staff costs

Decrease of £1437 (47%). The previous Clerk was paid annually at year end. The salary payment for 2012-13 did not debit until start of 2013-14. This therefore meant that in 2013-14, the salary for 2013-14 and 2012-13 were taken in the same year. In 2014-15, the Clerk has been paid monthly and therefore the salary paid of £1597 represents the annual salary for 2014-15.

### Box 6 – All other payments

Decrease of £465 (23%)

Variance	Year ending 31.03.14	Year ending 31.03.15	Difference	Explanation
Expenses, misc. admin, WFHA	112	244	132	Increase in 2014-15 due to paying clerk work from home allowance, training, ICO subs and miscellaneous office

				equipment costs
Insurance	159	180	21	Higher as play area added to assets register
Audit	75	75	0	No variance
Room hire	58	50	-8	Varies year on year, dependent on number of meetings
Play area grass cutting	596	350	-246	2014-15 - new contractor found who was cheaper
Play area annual inspection	65	65	0	No variance
Elections	0	100	100	Recharged from 2013 elections, billed in 2014-15
Computer equipment	0	59	59	Rental of equipment from another parish
Jubilee	493	0	-493	Payback of unspent jubilee grant in 2013-14
Play area repairs	250	0	-250	None needed in 2014-15
Bus shelter repairs	0	147	147	Carried out 2014-15
Churchyard grants	0	150	150	2013-14 grant paid in 2014-15, 2014-15 grant will be paid start of 2015-16
Under The Wrekin	50	0	-50	2014-15 grant to be paid start of 2015-16
Office equipment	0	8	8	New office equipment
VAT	157	123	-34	Varies year on year
<b>TOTALS</b>	<b>2,016</b>	<b>1,551</b>	<b>-465</b>	

#### **Box 9 – Fixed assets**

An increase of £13770 (198%). This was due to disposal of old computer equipment, valued at £150 and removal of one bus shelter, value £1080 Play area equipment was added to the assets register, value £15000.

*Prepared by Rebecca Turner, Clerk and RFO, 12<sup>th</sup> April 2015*

*Approved by Wroxeter & Uppington Parish Council at Council meeting on 11<sup>th</sup> May 2015*