

| Halton with Aughton Budget Variance 2016/17 | Year Ending 31 March 2016 £ | Year Ending 31 March 2017 £ | Variance £ | Variance % | Notes (where variance > +/-10% and > +/- £100) |
|---|--|--|-----------------------|-----------------------|--|
| 1. Balances b/f | 9,104 | 16,671 | | | |
| 2. (+) Precept or Rates and Levies | 26,385 | 28,096 | | | |
| 3. (+) Total other receipts | 14,357 | 18,367 | 4,010 | 28% | Comparing this year with last, key rounded differences are: £700 more burial ground fees £5,500 more grant/donations £2,000 less VAT refunds |
| 4. (-) Staff costs | 8,363 | 15,274 | 6,911 | 83% | Comparing this year with last, key rounded differences are: £1,750 more in Clerk's salary. £900 of which is due to increased hours. The rest is due to an underspend in the previous year. £5,150 more in Groundsmen salary. Approx £2,250 overspend due to extra work/hours, £250 due to increased hourly rate. The rest is due to an underspend in the previous year. |
| 5. (-) Loan interest/capital repayments | 4,138 | 4,138 | - | | No variance |
| 6. (-) All other payments | 20,674 | 34,826 | 14,152 | 68% | The bulk of this difference can be explained by the purchase of assets associated with emergency/flood response relating to a corresponding grant of £10,500 (with match funding of £5,000 from the Parish Council). Comparing this year with last, key rounded differences are: £15,000 more in asset purchases (see below for details) £3,500 less in repairs and renewals £2,500 more in VAT |
| 7. (=) Balances carried forward | 16,671 | 8,896 | | | |
| 8. Total value of cash and short term investments | 16,671 | 8,896 | | | |
| 9. Total fixed assets plus long term investments and assets | 534,101 | 549,368 | 15,267 | 3% | See Asset expenditure below and explanation |
| 10. Total borrowings | 13,724 | 9,935 | - 3,789 | -28% | Capital repayment to Public Works Loan Board |
| Asset Expenditure | NET | | | | |
| Lawnmower | 200.00 | | | | |
| New seesaw, swings & surfaces | 2,250.00 | | | | |
| Street Planter | 510.50 | | | | |
| Bus shelter seat | 287.10 | | | | |
| Flood/emergency response - Diesel generator | 6,000.00 | | | | |
| Flood/emergency response - Store for generator | 5,840.00 | | | | |
| Flood/emergency response - Security bollard | 269.00 | | | | |
| Restatement of last year's figure | - 89.60 | See notes below | | | |
| TOTAL | £ 15,267 | | | | |

Additional Notes for (9) Assets

I received the old accounts from the previous Parish Clerk this year, which enabled me to expand Asset Ref. 61 from a simple £9,128.60 (as defined in 31/3/16) to the actual individual assets. This included various tools (secateurs, saws) which are not assets, so I excluded them from the expanded list. However, this resulted in a £89.60 difference between the figures from 2015/16 & 2016/17. Ideally I would have restated last year's figure, but I only managed to understand the root of this discrepancy after the Council had approved the figures, hence this note. I have attached the full asset list from both years and the invoice.