

Manley Parish Council Variance Report 2023/2024

Line 1 – There was an increase of **£600** in the balance brought forward in 2023/24 due to:

- A decrease of £1145 in Other Payments in 2022/23
- A decrease of £945 of Other Receipts in 2022/23
- An increase of £335 in Precept
- An increase of £304 in Staff Costs in 2022/23
- An increase of £369 in the balance brought forward from 2021/22

$(335 + 369 + 1145 = 1849) - (945 + 304 = 1249) = £600$

Line 2 – Increase in the Precept of **£465**

The increase was based on the 2023/24 budget and 3 year budget and an increase in inflation, as well as the cost of running the Parish Council. The PC agreed that the precept for 2023/24 should be increased by 9% and that the Precept requested for 2023/24 should be **£5700**.

The 9% increase would mean that the average household (Band D) would see an increase from £14.49 to £15.82. In terms of property bands, the increase would be 89p for Band A and £2.66 for Band H.

Line 3 – An increase of **£16639** in Total Other Receipts. The additional income in 2023/24 was:

- Contributions of **£10780** from Manley News towards the payment of the legal fees for the Manley Planning Appeal.
- Increase of **£4090** from funding towards village projects from Cheshire West and Chester Council
- Increase of **£670** funding from the Ward Members' Budget towards village projects.
- A Community Infrastructure Levy payment of **£990.27** was received from Cheshire West and Chester Council towards the costs of painting the Village Hall interior.
- Contribution of **£31.98** (£15.99 from Mouldsworth Parish Council and £15.99 from Manley Village Hall) towards the costs of the batteries for the defibrillator
Totals £16562.25
- A credit of **£57.64** was received from the supplier of the Village Hall broadband following the closure of the account.
- Following an overpayment of the Clerk's salary of **£29**, this amount was reimbursed to the Parish Council from the Parish Clerk.

There was a decrease of **£10** in the VAT claim received in 2023/24.

The above resulted in the increase of £16639 in Total Other Receipts.

Line 4 – Increase of **£87** for the Clerk’s Salary for 2023/24 – The Clerk received a pay increase in January 2024 in accordance with the 2023/24 Salary Pay Award for Part-Time Clerks.

Line 6 – There was an increase of **£15216** in Other Payments due to the increase in the costs of the discretionary items of expenditure for the improvements to the Village Hall and the fees in respect of the planning enforcement appeal

The **Fixed** items of expenditure in **2023/24** – **£3441.12**

The **Discretionary** items of Expenditure in **2023/24** – **£14510.63**

Totalling £17951.75

Line 7 & 8 – Increase of **£2401** in the balances carried forward due to:

- Increase of £600 in the Balance Brought Forward in 2022/23
- Increase of £465 in the Precept
- Increase of £16639 in Other Receipts
- Totalling - **£17704**
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- Increase of £87 in Staff Costs
- Increase of £15216 in Other Payments
- Totalling **£15303**

£17704 - £15303 = £2401

Line 9 – Increase of £2840 in Fixed Assets due to the purchase of Village Hall Items:

- 3x Pro40 6m x 3m Gazebos and tie down kits - £1928.50
- 4 Picnic Benches - £690.20
- Wooden Garden Bench (3 seater) - £219.99
- Village Hall - £1.00

Gaynor Hawthornthwaite
Manley Parish Clerk