

Explanation of variances

Name of smaller authority: **Cummersdale**

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

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	8403	11,118	2715	32%	Increase in Precept for planned works in the Copse- £1919, Cummersdale and to support Cummersdale in Bloom entry to Cumbria in Bloom-£126.40.
Box 3	16,383	13,432	(2951)	(18%)	Reduction in agency revenue e.g. village hall to £280, the previous year it was £3798; for works upgrading the village hall. £704 reduction in grants received year on year. With an increase in VAT refund by £1266.
Box 4	1988	1994	(6.00)		
Box 5	0	0	0		
Box 6	14730	12379	(2351)	(16%)	Reduction in expenditure from 2016-17 of £954 for legal fees to purchase land for allotments & car park. Reduction in grounds maintenance by £520. – due to damage to the common in the 2016-17.
Box 9	9750	10750	1000	10%	
Box 10	0	0			
Explanation for 'high' reserves	<p>Box 7 is more than twice Box 2 because the authority held the following breakdown of reserves at the year end:</p> <p>Grant of £20,000 was given over 2 years from NRG solar on completion of a solar park in the village. The Council intends to use this to purchase additional land near the village hall, purchase new notice boards and to upgrade the car park from stone to tarmac.</p>				