

# Explanation of variances – Audit 2020/21

Name of smaller authority: Ennerdale and Kinniside

County area (local councils and parish meetings only): \_\_\_\_\_

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	2019/20 £	2020/21 £	Variance £	Variance %	Detailed explanation of variance (with amounts £)
<b>Box 2</b> <i>Precept or Rates and Levies</i>	£3916	£4112	£195	5%	-----
<b>Box 3</b> <i>Total other receipts</i>	0	£92,698	£92,698	New Entry	Grant Received for Footpath Constcution from LDNAP in the sum of £92,698
<b>Box 4</b> <i>Staff costs</i>	£2009	£2677	£667	33.24%	At staff PDR Clerk's hours were increased from 12 to 15 hours per month to reflect increase in workload: adaptation to Coronavirus, increase in emails, governance, and backpay for increased pay scale. Minute Ref 478/09/20
<b>Box 5</b> <i>Loan interest/ capital repayments</i>	-----				-----
<b>Box 6</b> <i>All other payments</i>	£2597	£20,104	£17,506	674%	Payments to contractors for Footpath Construction: Colin Stevens Forestry £1,020. Eden Woodland Consultants, £16,694 (see grant above Box 3)
<b>Box 9</b> <i>Total fixed assets &amp; long term investments &amp; assets</i>	£16,829	£16,829			-----
<b>Box 10</b> <i>Total borrowings</i>	-----				-----
<b>Explanation for 'high' reserves</b>	Total reserves have fallen in line with aims of budget goals and are lower than precept rates. -----				

