

Explanation of variances

Name of smaller authority: **Silloth-on-Solway Town Council**

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 <i>Precept or Rates and Levies</i>	165,093	170,912	5,819	3.5%																													
Box 3 <i>Total other receipts</i>	112,975	51,573	61,402	54.35%	<p>The variance is due to the following items:-</p> <table style="width: 100%; border-collapse: collapse;"> <tr><td>Inc. in Allotment Rents</td><td style="text-align: right;">77</td></tr> <tr><td>Dec. in Bank Interest</td><td style="text-align: right;">(47)</td></tr> <tr><td>Inc. in Community Hall Rent</td><td style="text-align: right;">559</td></tr> <tr><td>Dec. in Disposals of Equip.</td><td style="text-align: right;">(10,700)</td></tr> <tr><td>Dec. in Grants Received</td><td style="text-align: right;">(49,810)</td></tr> <tr><td>Inc. in Green Activities</td><td style="text-align: right;">1,335</td></tr> <tr><td>Dec. in Grounds Maintenance</td><td style="text-align: right;">(980)</td></tr> <tr><td>Inc. in Ice Cream Concessions</td><td style="text-align: right;">859</td></tr> <tr><td>Dec. in Other Income</td><td style="text-align: right;">(1,784)</td></tr> <tr><td>Dec. in Refunds Received</td><td style="text-align: right;">(511)</td></tr> <tr><td>Dec. in Sports Club rents</td><td style="text-align: right;">(400)</td></tr> <tr><td></td><td style="text-align: right;">-----</td></tr> <tr><td></td><td style="text-align: right;">(£61,402)</td></tr> <tr><td></td><td style="text-align: right;">=====</td></tr> </table>	Inc. in Allotment Rents	77	Dec. in Bank Interest	(47)	Inc. in Community Hall Rent	559	Dec. in Disposals of Equip.	(10,700)	Dec. in Grants Received	(49,810)	Inc. in Green Activities	1,335	Dec. in Grounds Maintenance	(980)	Inc. in Ice Cream Concessions	859	Dec. in Other Income	(1,784)	Dec. in Refunds Received	(511)	Dec. in Sports Club rents	(400)		-----		(£61,402)		=====
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<p>Disposals of Equipment:- There were no disposals of equipment in 2018, whereas 2017 includes the sale of a tractor and a mower.</p> <p>Grants Received:- 2017 included the final grant payment from HLF following completion of the restoration work carried out to Silloth Green, for which there was no corresponding receipt in the 2018 accounts.</p>																																	
Box 4 <i>Staff costs</i>	93,108	101,373	8,265	8.88%																													
Box 5 <i>Loan interest/ capital repayments</i>	nil	nil	nil	nil																													
Box 6 <i>All other payments</i>	176,111	100,839	75,272	42.74%	<p>The variance is due to the following items:-</p> <table style="width: 100%; border-collapse: collapse;"> <tr><td>Dec. in Administration costs</td><td style="text-align: right;">(73)</td></tr> <tr><td>Dec. in allotment costs</td><td style="text-align: right;">(477)</td></tr> <tr><td>Inc. in Changing room exps</td><td style="text-align: right;">238</td></tr> <tr><td>Dec. in Christmas Lights</td><td style="text-align: right;">(1,022)</td></tr> <tr><td>Inc. in Community Hall running expenses</td><td style="text-align: right;">76</td></tr> </table>	Dec. in Administration costs	(73)	Dec. in allotment costs	(477)	Inc. in Changing room exps	238	Dec. in Christmas Lights	(1,022)	Inc. in Community Hall running expenses	76																		
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					Dec. in S137 expenditure (175)
					Inc. in Eden Street electric 59
					Inc. in Green Activities expenses 129
					Dec. in Grounds Maintenance expenses (986)
					Inc. in Insurance 1,040
					Dec. in Legal costs (2,859)
					Inc. in Maintenance of Sports Areas 350
					Dec. in Splash Pad Expenses (387)
					Inc. in Play Areas – Maintenance and Equipment 5,897
					Inc. in Public Conveniences expenditure 2,923
					Dec. in Purchase of Office Furniture & Equipment (369)
					Dec. in Purchase of seats (2,075)
					Dec. in Purchase of signs (345)
					Dec. in Purchase of vehicles and Equipment (44,533)
					Dec. in Silloth Green Project (48,954)
					Inc. in Bee Garden Expenses 998
					Inc. in Silloth in Bloom 5,291
					Dec. in Squash court expenses (2,099)
					Inc. in Tourism 5,000
					Inc. in Transport & Vehicle costs 549
					Inc. in Youth Provision 1,400
					Inc. in Youth Shelter 5,132

					(£75,272)
					=====

Legal Fees

In 2017, there were considerable legal costs incurred in the setting up of leases with the various sports clubs, to enable them to apply for grant funding with no corresponding expenditure in 2018.

Play Areas – Maintenance & Equipment

New equipment was purchased for the play area and some new safety surfacing.

Public Conveniences expenditure:-

The Town Council took over the cleaning of the public toilets during 2018 which resulted in an increase in costs.

Purchase of seats

There were a number of memorial seats purchased in 2017, with a reduction in the number bought during 2018.

Purchases of vehicles & equipment:-

There were no purchases of vehicles and equipment in 2018, whereas 2017 includes the purchase of a new tractor, mower, an agricultural shed and misc. equipment.

Silloth Green Project

The restoration work to Silloth Green was completed in 2017 and therefore a marked reduction in the costs in the 2018 accounts.

Silloth in Bloom

Silloth was entered in the Britain in Bloom competition and various improvements were made to improve the look of the town during the year.

Squash Court expenses

Considerable repairs were carried out to the electrics in the building in 2017, with no corresponding expense during 2018.

Tourism

Grants totalling £5,000 were given to the Carnival Committee and Silloth Tourism Action Group in 2018 to promote tourism which is an important part of the town's economy, with no corresponding expense in 2017.

Youth Provision

Grants totalling £1,400 were provided to the local school and the youth club to support activities for youth in the town during 2018, with no corresponding expense in 2017.

Youth Shelter

A shelter was constructed for the youth in the town in 2018, with no corresponding expense in 2017.

Box 9 <i>Total fixed assets & long term investments & assets</i>	471,746	481,523	9,777	2.07%	
Box 10 <i>Total borrowings</i>	nil	nil	nil	nil	
Explanation for 'high' reserves	Box 7 is more than twice Box 2 because the authority held the following breakdown of reserves at the year end: Not Applicable.				