Explanation of variances 2023/24 – pro forma

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

Insert figures from Section 2 of the AGAR in all Blue highlighted boxes

Now, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:

- variances of more than 15% between totals for individual boxes (except variances of less than £500);
- variances of more than £100,000 must be explained even where this constitutes less than 15%;

Please ensure variance explanations are quantified to reduce the variance excluding stated items below the 15% / £500 / £100,000 threshold

	2024 £	2023 £	Variance £	Variance %	Explanation Required? Is > 15%	Is > £100,000	DO NOT OVERWRITE THE BOXES HIGHLIGHTED IN RED/GREEN	Explanation (must include narrative and supporting figures)
1 Balances Brought Forward	167,720	126,683					Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	172,995	172,995	0	0.00%	NO	NO		
3 Total Other Receipts	28,465	168,305	-139,840	83.09%	YES	YES		The reduction in other receipts is due to a reduction of £131,000 in grants received and a reduction of £9,000 in income received from Green activities.
4 Staff Costs	121,389	114,141	7,248	6.35%	NO	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO	NO		
6 All Other Payments	141,928	186,122	-44,194	23.74%	YES	NO		**Administration:** Reduced by £28. **Allotments:** A lot of clearance work was done in 2023 on the allotments but not in 2024 which accounts for the reduction. **Changing Places Facility:** Reduction is due to a new Changing Places facility built on Silloth Green in 2023, with no corresponding expense included in 2024. **Changing Rooms Expenses:** Decrease in electricity since a smart meter was installed and bills no longer estimated. **Community Hall Running Expenses:** Increase of £575 due to a general rise in costs. **S137 Expenditure:** includes donations of £100 to Great North Air Ambulance, £25 to Solway Community School, £25 to Poppy Appeal and £833 to Parkrun. **Eden Street electric:** Increase is due to electric bills having been estimated despite a smart meter being installed. Electric supplier has been contacted. **Election Costs:** 2023 includes £5,950 for election costs. Reduction in 2024 as Cumberland Council covered 50% of the cost. **Green Activities - Expenses:** Negligible reduction of £135. **Grounds Maintenance:** Increase of £1,082 due to an in the amount of materials purchased. **Insurance:** Increase in cost of £506. **Maintenance of Sports areas:** Increase of £1,061 due to the purchase of 2 sets of goal posts in 2024 for which there is no corresponding cost in 2023. **Miscellaneous:** 2023 included £794 for the installation of a new flood light to illuminate a public building and £750 paid for lost commission on electricity contracts, with no corresponding payments in 2024. **Splash Pad Expenses -** Decrease was as result of previously estimated water bills which have now been brought up to date and refunds of £7,060 received during 2024 for the previous overcharge. **Play areas – maintenance & equipment** – 2024 includes the purchase of some replacement play equipment costing £42,273 and safety surfacing repairs of £1,320 for which there were no corresponding payments in 2023. **Public Conveniences:** Cleaning contractors were hired to clean the facilities to cover staff holidays /absences, for which there was no corresponding cost in 2023. **Purchase of seats** – Negligible reduction of £118. **Purchase of signs:** Negligible increase of £198 due to additional signage bought. **Purchase of Vehicles and Equipment –** Negligible increase of £418 due to the replacement of some tools which included a rechargeable strimmer and the purchase of a shed. **Silloth Green Project:** Includes £11,230 for repainting the Pagoda, £3,520 tree works, £4,035 car park repairs, £1,048 digger work and £920 repairs to Hudson bomber model. **Bee Garden Expenses:** Large areas of the garden were replanted during 2024 and repairs to the Bee Hotel, for which there is no corresponding expense in 2023. **Squash Court - rates etc:** 2024 includes substantial repairs to the floor and roof repairs totalling £2,180, whereas repairs in 2023 amounted
7 Balances Carried Forward	105,863	167,720	-61,857	36.88%	YES	NO		2023 Balance c/f £167,720 plus Precept £172,995 plus Other receipts £28,465 less Staff costs £121,389 less Other payments £141,928 = £105,863 2024 Balances c/f.
8 Total Cash and Short Term Investments	134,284	169,868	-35,584	20.95%	YES	NO		
9 Total Fixed Assets plus Other Long Term Investments and Assets	622,066	577,438	44,628	7.73%	NO	NO		
10 Total Borrowings	0	0	0	0.00%	NO	NO		

Cash & Bank at 2023	169868
Add 2023 Debtors	13916
Less 2023 Creditors	16064
	167720
Add 2024 Precept	172995
Add 2024 Other receipts	28465
	369180
Less 2024 Staff costs	121389
Less 2024 other payments	141928
	105863
Add 2024 Creditors	41522
Less 2024 Debtors	13101
Cash & Bank at 2024	134284

3. Other receipts	2024	2023	Difference
Allotment Rents	1,828	1,557	271
Interest	1	1	0
Community Hall rent	903	1,065	-162
Grants Received	10,000	141,014	-131,014
Green Activities	1,750	11,037	-9,287
Concessions	11,478	11,236	242
Other Income	103	107	-4
Sports Club Rents	2,402	2,288	114
	28,465	168,305	-139,840

6. All other payments

Administration	5,568	5,596	-28
Allotments	1,025	3,930	-2,905
Changing Places Facility	0	68,300	-68,300
Changing Room Expenses	1,273	2,395	-1,122
Community Hall Running Expenses	8,543	7,968	575
S137 Expenditure	983	2,162	-1,179
Eden Street Electric	2,163	1,411	752
Election Costs	2,506	5,950	-3,444
Green Activities - Expenses	2,739	2,874	-135
Grounds Maintenance	6,451	5,369	1,082
Insurance	6,333	5,827	506
Legal Expenses	84	50	34
Maintenance of Sports Areas	1,502	441	1,061
Misc	0	1,660	-1,660
Splash Pad Expenses	2,637	10,266	-7,629
Play Areas - Maintenance & Equipment	44,517	1,228	43,289
Public Conveniences	14,397	8,777	5,620
Purchase of Seats	615	733	-118
Purchase of Signs	569	371	198
Purchase of Vehicles & Equipment	2,355	1,937	418
Silloth Green Project	22,259	39,256	-16,997
Spring into Silloth event expenses	0	650	-650
Community Garden Expenses	1,000	999	1
Bee Garden Expenses	1,876	710	1,166
Squash Court - rates etc	3,088	1,828	1,260
Training Expenses	157	690	-533
Transport & Vehicle Costs	8,043	4,744	3,299
West Beach car park	1,245	0	1,245
TOTAL EXPENDITURE	141,928	186,122	-44,194