Explanation of variances 2024/25 – pro forma

Name of smaller authority:

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

	2025 £	2024 £	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) Note: If an explanation is required for the variance of Box 4 and the explanation refers to a change in hours or a change in pay rates, please could you note the previous hours/rates and the updated hours/rates
1 Balances Brought Forward	105,863	167,720					Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	209,148	172,995	36,153	20.90%	YES	NO		Increase in Precept for 2024/25 of £36,153 was due to the following:- £5,000 for the provision of events, £10,000 included for pay to use toilet equipment, £5,000 for election costs, £4,000 for initial project funding for the Town Plan and £12,153 to cover the anticipated increase in revenue costs due to inflation etc.
3 Total Other Receipts	27,113	28,465	-1,352	4.75%	NO	NO		
4 Staff Costs	135,256	121,389	13,867	11.42%	NO	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO	NO		
6 All Other Payments	98,132	141,928	-43,796	30.86%	YES	NO		**Administration:** Reduced by £1466. **Allotments**: Increase of £424 due to increase in water costs and debt of £389 written off. **Changing Rooms Expenses**: Reduction is due to the football club taking over responsibility for paying the utility bills for the changing rooms. **Community Hall Running Expenses:** Increase of £5556 is due to the purchase of a new door at a cost of £3000 and increase in utility costs. **S137 Expenditure:** includes donations of £100 to Great North Air Ambulance, £25 to Solway Community School, £25 to Poppy Appeal and £2500 to NADT for the Friday youth club. **Eden Street electric:** Increase is due to electric bills having been estimated despite a smart meter being installed. Matter has now been rectified with bills now up to date. **Election Costs:** 2024 included £2506 election costs but no corresponding cost in 2025. **Green Activities - Expenses:** Increase of £2206 is due to an increase in utility costs. **Grounds Maintenance:** Increase of £849 is due to a general increase in costs. **Insurance:** Reduction of £1008 due to a cheaper quote being obtained. **Maintenance of Sports areas:** 2024 included £1061 for the purchase of 2 sets of goal posts for which there is no corresponding cost in 2025. **Miscellaneous:** Negligible increase of £43. **Splash Pad Expenses** – Included in 2024 were various refunds due to estimated water bills which are now up to date. No corresponding refunds received in 2025. **Play areas – maintenance & equipment:** 2024 includes the purchase of some replacement play equipment costing £42,273, for which there were no corresponding payments in 2025. **Public Conveniences**: Increase of £8466 is due to an increase in utility costs of £9431, reduction in cost of cleaning contractors of £2698, increase in cleaning materials of £69 and increase in repairs of £1664. **Purchase of seats:** Reduction of £615 due to no purchases being made in 2025. **Purchase of signs:** Negligible decrease of £284 due to less signage bought. **Purchase of Vehicles and Equipment:** 2025 includes £790 for the purchase of a tractor bucket. Less equipment purchased compared to 2024. **Silloth Green Project:** 2025 includes £5110 tree surgery work, £2405 footpath repairs, £1721 wall built & £375 Keep Britain Tidy. 2024 includes £11,230 for repainting the Pagoda, £3,520 tree works, £4,035 car park repairs, £1,048 digger work, £738 Keep Britain Tidy & £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 2025. **Squash Court - rates etc:** 2024 included substantial repairs to the floor and roof repairs totalling £2,180, with no corresponding costs in 2025. **Town Plan:** The year-on-year result and printing costs included in 2025 and no corresponding costs in
7 Balances Carried Forward	108,736	105,863	2,873	2.71%	NO	NO		
8 Total Cash and Short Term Investments	123,838	134,284	-10,446	7.78%	NO	NO		
9 Total Fixed Assets plus Other Long Term Investments and Assets	622,856	622,066	790	0.13%	NO	NO		
10 Total Borrowings	0	0	0	0.00%	NO	NO		

Other Payments	2025		2024	Difference
Administration	4,102		5,568	-1,466
Allotments	1,449		1,025	424
Changing Room Expenses	-470		1,273	-1,743
Community Hall Running Expenses	14,099		8,543	5,556
S137 Expenditure	2,650		983	1,667
Eden Street Electric	3,941		2,163	1,778
Election Costs	0		2,506	-2,506

Green Activities - Expenses	4,945		2,739	2,206
Grounds Maintenance	7,300		6,451	849
Insurance	5,325		6,333	-1,008
Legal Expenses	84		84	0
Maintenance of Sports Areas	210		1,502	-1,292
Misc	43		0	43
Splash Pad Expenses	7,380		2,637	4,743
Play Areas - Maintenance & Equipment	3,426		44,517	-41,091
Public Conveniences	22,863		14,397	8,466
Purchase of Seats	0		615	-615
Purchase of Signs	285		569	-284
Purchase of Vehicles & Equipment	790		2,355	-1,565
Silloth Green Project	9,611		22,259	-12,648
Community Garden Expenses	1,042		1,000	42
Bee Garden Expenses	864		1,876	-1,012
Squash Court - rates etc	668		3,088	-2,420
Town Plan	3,079		0	3,079
Training Expenses	275		157	118
Transport & Vehicle Costs	4,171		8,043	-3,872
West Beach car park	0		1,245	-1,245
TOTALS	98,132		141,928	-43,796