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	107,684	51,725					Explanation of % variance from PY opening balance not required - Balance brought forward does not agree	
2 Precept or Rates and Levies	25,510	25,010	500	2.00%	NO	NO		
3 Total Other Receipts	118,943	92,768	26,175	28.22%	YES	NO	Grants from Mid Copeland GDF for £21,310 for grass cutting equipment and £7,000 for a multisports event	
4 Staff Costs	7,349	6,275	1,074	17.12%	YES	NO	Additional cover for cleaner's absence £188, handing over period between clerks £589, pay rises for clerk and cleaner	
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO	NO		
6 All Other Payments	129,303	55,545	73,758	132.79%	YES	NO	Payment for multisport event £7,000, payments for new grass cutting equipment £25,687, unexpected repairs - CCTV £904, Pavilion roof £4,404, Sports Hall electrics £2,650, new website £2,310, outstanding water charges £820, Precept recall £25,510	
7 Balances Carried Forward	115,484	107,683	7,801	7.24%	NO	NO		
8 Total Cash and Short Term Investments	115,484	107,684	7,800	7.24%	NO	NO		
9 Total Fixed Assets plus Other Long Term Investments and Assets	72,675	72,675	0	0.00%	NO	NO		
10 Total Borrowings	0	0	0	0.00%	NO	NO		