Explanation of variances 2024/25 – pro forma

Name of smaller authority: **ESKDALE PARISH 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

	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	10,277	10,783					Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	8,760	8,760	0	0.00%	NO	NO		
3 Total Other Receipts	848	2,882	-2,034	70.58%	YES	NO		Difference btw 23/24 & 24/25 Donations (£2585) in 23/24 a donation was received for a defib in the village. Interest £69 VAT claim £479 Total variance (£2035)
4 Staff Costs	1,901	1,836	65	3.54%	NO	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO	NO		
6 All Other Payments	4,920	10,312	-5,392	52.29%	YES	NO		Difference btw 23/24 & 24/25 Clerks/council exps £46, Internal audit fee £5, Calc Sub £14, SLCC £1, Web site £20 Donations £100, General maint £71, Misc Purchases (£4270) (In 23/24 the PC purchased a defib and a new noticeboard). Defib costs £47, Projects (£611), Lengthsman (£816). Total variances (£5393)
7 Balances Carried Forward	13,064	10,277	2,787	27.12%	YES	NO		24/25 Budget projection had been income £9282, expenditure £10666. The actual underspend on expenditure was £3846. The major budget lines underspent were Lenghtsman £1k, Projects £2k with minor underspends on all but 3 budget lines. The council are currently undertaking a Community PLan and some provision had been put in place within the 24/25 budget for this and actions arising from it. This project has been slow with help from ACTion for Cumbria but is expected to completed and impleted by October of 2025. £5k is allocated reserves for this project.
8 Total Cash and Short Term Investments	13,064	10,277	2,787	27.12%	YES	NO		See above
9 Total Fixed Assets plus Other Long Term Investments and Assets	9,431	9,431	0	0.00%	NO	NO		
10 Total Borrowings	0	0	0	0.00%	NO	NO		