

## Explanation of variances 2024/25 – pro forma

Name of smaller authority: DALSTON 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?		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
	£	£	£	%	Is > 15%	Is > £100,000	
1 Balances Brought Forward	95,591	144,240					Explanation of % variance from PY opening balance not required - Balance brought forward agrees
2 Precept or Rates and Levies	90,046	85,758	4,288	5.00%	NO	NO	
3 Total Other Receipts	49,476	61,315	-11,839	19.31%	YES	NO	In the year to 31 March 2025 the income from operating the cemetery was £4,512 less than the previous year as there were 3 fewer new grave spaces sold & 4 fewer permits for headstones issued. In the year to March 2024 grants were received for £1,500 towards resurfacing the cemetery paths, £5,408 for new seats & planters, £200 towards King Charles Coronation events and £480 to host a summer play scheme for children. This compares to only £750 in the year to March 2025 towards the cost of a permanent beacon for the village green and £120 to host a summer play scheme for children. Insurance claims received for damage to tarmac in one of the village car parks was £2,590 last year. This compares to £1,950 for a further claim in the year to 31 March 2025. Interest received on the building society deposit account was £282 less than last year and donations received to support the village entry to Cumbria & Britain in Bloom was only £265 compared to £700 in the previous year. The total reduction in income from all these items is £12,587. The annual rent review increased rental income by £460. The parish receives an annual community donation from a Solar Farm which increases annually by inflation. The amount received this year was £357 more than last year.
4 Staff Costs	34,333	32,994	1,339	4.06%	NO	NO	
5 Loan Interest/Capital Repayment	8,660	8,660	0	0.00%	NO	NO	
6 All Other Payments	86,562	154,068	-67,506	43.82%	YES	NO	In the year to 31 March 2024 there were the following one off major payments: A legacy of £54,609 (which was received in the year to 31 March 2023) was paid over to Dalston Parish Charitable Trust (which is a Registered Charity) to administer the legacy in keeping with the will. Paths in the cemetery were re surfaced at a cost of £19,280. £2,247 was spent on 2 defibrilators for the parish and £3,954 on new seats. In the village car parks £600 was spent marking out disabled parking spaces, £2,331 was spent to repair damaged tarmac from a burnt out car and £1,950 spent to repair the tarmac at the car park entrance. There was also £1,048 spent on events for the Coronation. These items account for £86,019 reduction in payments. Increase in payments in the current year arise from £10,935 to level and return grave spaces in the cemetery, £2,277 to install a permanent beacon on the village green. Tree surgery work in the Parish increased by £3,272 due to instances of Ash Die Back disease and wind blown trees. £2,510 was spent on gardening maintenance work which was previously carried out in the parish by volunteers.
7 Balances Carried Forward	105,558	95,591	9,967	10.43%	NO	NO	
8 Total Cash and Short Term Investments	138,487	112,361	26,126	23.25%	YES	NO	The increase in balance held is due to timing of receipts and payments. £5,837 of building society interest was only received into the account on 31 March 2025 and the grant from Cumberland Council for operating the cemetery for 2023-24 of £4,316 was only received into the building society account on 24 March 2025. There are some large one-off invoices in creditors which are to be paid post year end:- £8,000 for returfing in the cemetery, £3,900 for tree surgery (both could only be done when weather and bird nesting season allow) & £1,696 for manufacture of the beacon (being manufactured & installed ready for VE day celebrations).
9 Total Fixed Assets plus Other Long Term Investments and Assets	514,982	512,882	2,100	0.41%	NO	NO	
10 Total Borrowings	61,992	68,893	-6,901	10.02%	NO	NO	

