

Explanation of variances 2025/26 – pro forma

Name of smaller authority: St Johns Castlerigg & Wythburn PC

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

	2026 £	2025 £	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	37,213	38,901					Explanation of % variance from PY opening balance not required - Balance brought forward does not agree	
2 Precept or Rates and Levies	8,896	8,087	809	10.00%	NO	NO		
3 Total Other Receipts	909	415	494	119.10%	YES	NO	Explanation not required, difference less than £500	
4 Staff Costs	4,391	5,303	-912	17.20%	YES	NO		Fewer hours worked in 2026 than in 2025
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO	NO		
6 All Other Payments	17,984	4,887	13,096	267.96%	YES	NO		St John's Castlerigg & Wythburn Parish Council received a grant from UU in 23/24 this was initially for feasibility for a micro hydro. This has proved to be non viable. The terms of the grant from UU were that if the hydro wasn't viable the money be used for 'community good' as such grants of 14,000 have been given to a number of difference organisations in 2026
7 Balances Carried Forward	24,644	37,213	-12,569	33.78%	YES	NO		See above
8 Total Cash and Short Term Investments	24,644	37,213	-12,569	33.78%	YES	NO		See above
9 Total Fixed Assets plus Other Long Term Investments and Assets	5,090	5,090	0	0.00%	NO	NO		
10 Total Borrowings	0	0	0	0.00%	NO	NO		