

## Statement of Variances - Year ended 31 March 2026

### Instructions for completing this template:

1. Enter figures per the AGAR in the cells highlighted in light blue. This will automatically calculate a difference and a percentage.
2. If the variance is within 15%, no explanation is required (except fixed assets). However, if it is outside this threshold, the percentage difference must be explained.
3. Explanations should be entered in the 'Item' column within each section, quantified as appropriate. This will automatically calculate the percentage difference. Comments/explanations should be entered in the 'Comments/Explanations' column, where a more detailed explanation can be provided for the movement between years.
4. Once a sufficient explanation has been given to bring the percentage within 15% between years, the percentage difference will be highlighted in green.

**Please note that for fixed assets, regardless of the percentage change in the figure, an explanation is required for the variance.**

Item	2024-25	2025-26	Difference
<b>Box 2: Precept or Rates and levies</b>	<b>21,837.00</b>	<b>23,800.00</b>	<b>1,963.00</b>
			0.00
			0.00
			0.00
			0.00
<b>Box 2: Precept or Rates and levies (explained)</b>			<b>1,963.00</b>

<b>Box 3: Total other receipts</b>	<b>9,064.00</b>	<b>16,687.00</b>	<b>7,623.00</b>
BANK INTEREST REDUCED BY £391.00			3,123.00
MISCELLANEOUS INCOME INCREASED BY £4609 - DUE TO AN INSURANCE CLAIM MADE AGAINST DAMAGE CAUSED TO OUR HEIGHT BARRIER			4,609.00

<b>Box 3: Total other receipts (explained)</b>			<b>-109.00</b>
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<b>Box 4: Staff costs</b>	<b>10,223.00</b>	<b>10,380.00</b>	<b>157.00</b>
CLERK SALARY	10,223.00	10,380.00	157.00
EMPLOYER PENSION	317.00	317.00	0.00
Employer NI CONTRIBUTIONS	0.00	832.00	832.00
CLERK PAYE AND NI	472.00	144.00	<b>-328.00</b>
			0.00
<b>Box 4: Staff costs (explained)</b>			<b>-504.00</b>

<b>Box 5: Loan interest/capital repayments</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
			0.00
			0.00
			0.00
			0.00
			0.00
<b>Box 5: Loan interest/capital repayments (explained)</b>			<b>0.00</b>

<b>Box 6: Other payments</b>	<b>22,068.00</b>	<b>35,772.00</b>	<b>13,704.00</b>
CIL MONIES ELECTRICAL CONNECTION			12,671.00
<b>Box 6: Other payments (explained)</b>			<b>1,033.00</b>

*Guidance: please consider any movements in other payments and whether these may impact the movement in fixed assets in*

<b>Box 9: Fixed assets plus long-term investments</b>	<b>68,602.00</b>	<b>43,538.00</b>	<b>-25,064.00</b>
The Parish Council removed all the Play Equipment due to Health and Safety, it was			<b>-25,064.00</b>
no longer fit for purpose.			0.00

			0.00
			0.00
			0.00
<b>Box 9: Fixed assets plus long-term investments (explained)</b>			<b>0.00</b>

<b>Box 10: Total borrowings</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
			0.00
			0.00
			0.00
			0.00
			0.00
<b>Box 10: Total borrowings (explained)</b>			<b>0.00</b>

ge change between years.  
percentage difference will highlight in yellow and an explanation is required.  
alculate the remaining difference and the percentage unexplained. There is additional space in the 'Additional  
cell will highlight as 'green' in the 'explained' line.  
**movement.**

%	Additional comments / explanations
9.0%	
9.0%	No further explanation needed

84.1%	

-1.2%	No further explanation needed
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1.5%	
	PERSONAL TAX CODE CHANGED
-4.9%	No further explanation needed

#DIV/0!	
0.0%	No further explanation needed

62.1%	
4.7%	No further explanation needed

Box 9 below.

-36.5%	

0.0%	No further explanation needed

#DIV/0!	
0.0%	No further explanation needed

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