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 change between years.
2. If the variance is within 15%, no explanation is required (except fixed assets). However, if it is outside this threshold, the percentage difference will highlight in yellow and an explanation is required.
3. Explanations should be entered in the 'Item' column within each section, quantified as appropriate. This will automatically calculate the remaining difference and the percentage unexplained. There is additional space in the 'Additional comments/explanations' column, where a more detail 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 cell will highlight as 'green' in the 'explained' line.

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

Item	2024-25	2025-26	Difference	%	Additional comments / explanations
Box 2: Precept or Rates and levies	**108,923.00**	**107,633.00**	**-1,290.00**	**-1.2%**	
			0.00		
			0.00		
			0.00		
			0.00		
			0.00		
Box 2: Precept or Rates and levies (explained)			**-1,290.00**	**-1.2%**	**No further explanation needed**
Box 3: Total other receipts	**28,431.00**	**20,546.00**	**-7,885.00**	**-27.7%**	
Income - Village Hall Energy Bills (1005 103)	6,509.04	1,137.20	-5,371.84		The Parish Council no longer pay for the energy bills of the village hall (to be invoiced to the Village Hall and refunded back to the Parish Council) This activity ceased in July 2025.
Income - Grants and Donations (1005 101)	2,165.49	0.00	-2,165.49		In 2024/25 two legacies were received by the Parish Council. The total for 2025/26 is zero.
			0.00		
			0.00		
			0.00		
Box 3: Total other receipts (explained)			**-347.67**	**-1.2%**	**No further explanation needed**
Box 4: Staff costs	**14,349.00**	**29,011.00**	**14,662.00**	**102.2%**	
Wages & Salaries (4000 101)	12,584.06	18,151.27	5,567.21		In 2024/2025 the Clerk role was voluntary from April to July (inclusive) with only a nominal amount paid to the previous clerk to train and oversee. The Clerk's contract commenced in August 2024 working 15 hours per week. The Clerk's hours were increased during 2025/26 to 20 per week from April 2025.
PAYE/NI (4001 101)	702.25	4,741.08	4,038.83		Variance due to increase in hours worked/ a full year cycle of employment and employer NI increase (rate 13.8% to 15% and threshold reduced from £9,100 to £5,000 from April 2025)
Pension (4002 101)	1,062.30	6,118.46	5,056.16		In 2024/2025 only 4 payments were made to the LGPS (Jan - March inc). In 2025/2026 12 payments were made. The increase in hours is reflected here too.
			0.00		
			0.00		
Box 4: Staff costs (explained)			**-0.20**	**0.0%**	**No further explanation needed**
Box 5: Loan interest/capital repayments	**0.00**	**0.00**	**0.00**	**#DIV/0!**	

			0.00		
			0.00		
			0.00		
			0.00		
			0.00		
Box 5: Loan interest/capital repayments (explained)			**0.00**	**0.0%**	**No further explanation needed**

Box 6: Other payments	**45,414.00**	**59,845.00**	**14,431.00**	**31.8%**	
Consultancy/Legal Fees (4010 101)	459.00	3,239.00	2,780.00		In 2025/2026 the Council has used a legal firm when negotiating two leases: one to lease our playing field to a cricket club and the other to lease a piece of land from the district council to develop as a play area
Capital Projects /New Assets (4035 101)	3,021.31	10,277.99	7,256.68		in 2025/2026 the Council has been improving and replacing obsolete/damaged assets listed below.
			0.00		
			0.00		
			0.00		
Box 6: Other payments (explained)			**4,394.32**	**9.7%**	**No further explanation needed**

Guidance: please consider any movements in other payments and whether these may impact the movement in fixed assets in Box 9 below.

Box 9: Fixed assets plus long-term investments	**111,164.00**	**119,295.00**	**8,131.00**	**7.3%**	
Purchase: VE/VJ Commemorative Bench		1,836.00	1,836.00		
Purchase: "Park at Your Own Risk" Sign and Post		145.21	145.21		
Purchase: New Wooden Planter to replace rotten one		180.00	180.00		
Purchase: Parish Map to go into Information Board		65.00	65.00		
Purchase: Speedgun to replace broken one		189.00	189.00		
Purchase: HP Laptop for use by the Clerk and in meetings		377.82	377.82		
Purchase: Multi-Use Games Area Statutory Information Sign and Posts		528.00	528.00		
Purchase: Recycled Plastic Bench to replace broken one		474.80	474.80		
Purchase: Laptop Bag for the new Laptop		35.99	35.99		
Purchase: Noticeboard		1,365.00	1,365.00		
Purchase: Village Gateways x 2		3,272.90	3,272.90		
Purchase: MUGA Refurbishment/Resurfacing		1,046.80	1,046.80		
Purchase: New Hallmark Silver Bars/Cleaning/Repair and Replacement Ribbon of Chairman's Chain		761.47	761.47		
Disposal: Office Computer obsolete		-749.00	-749.00		
Disposal: Damaged Bench		-300.00	-300.00		
Disposal: Damaged Bench		-180.00	-180.00		
Disposal: Village Wooden Gate		-361.00	-361.00		
Disposal: Damaged and Rotten Wooden Planter		-70.00	-70.00		
Disposal: Office Shredder - no longer working		-30.00	-30.00		
Disposal: Damaged Bench		-300.00	-300.00		
Disposal: Speedgun no longer working		-157.00	-157.00		
	0.30	0.31	0.01		Minor variance arising from cumulative rounding difference
			0.00		
			0.00		
Box 9: Fixed assets plus long-term investments (explained)			**0.00**	**0.0%**	**No further explanation needed**

Box 10: Total borrowings	**0.00**	**0.00**	**0.00**	**#DIV/0!**	
			0.00		
			0.00		
			0.00		

			0.00		
			0.00		
Box 10: Total borrowings (explained)			**0.00**	**0.0%**	**No further explanation needed**

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