

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 each section, quantified to show the figures for each year. This will automatically calculate the remaining difference and the percentage unexplained.
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 'adjusted' 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
<b>Box 2: Precept or Rates and levies</b>	11,625.00	13,270.00	1,645.00	14.2%	
			-		
			-		
			-		
			-		
<b>Box 2: Precept or Rates and levies (adjusted)</b>			1,645.00	14.2%	No further explanation needed
<b>Box 3: Total other receipts</b>	411.18	1,411.95	1,000.77	243.4%	
Bank Interest	411.18	278.59	-132.59		Bank interest received
Grants Received		1,133.36	1,133.36		Grant received for new noticeboard currently being manufactured
			-		
			-		
<b>Box 3: Total other receipts (adjusted)</b>			-	0.0%	No further explanation needed
<b>Box 4: Staff costs</b>	7,984.00	9,427.00	1,443.00	18.1%	
Clerk Salary	7,984.00	9,427.00	1,443.00		Payrise in 2025/26 and increase in NI contributions.
			-		
			-		
			-		
<b>Box 4: Staff costs (adjusted)</b>			-	0.0%	No further explanation needed
<b>Box 5: Loan interest/capital repayments</b>	-	-	-	#DIV/0!	
			-		
			-		
			-		
<b>Box 5: Loan interest/capital repayments (adjusted)</b>			-	0.0%	No further explanation needed
<b>Box 6: Other payments</b>	4,863.61	6,800.26	1,936.65	37.0%	
Expenses	£ 364.70	£ 671.24	306.54		Increase in mileage and printer ink purchases
Audit Fees	£ 105.00	£ 105.00	-		n/a
Insurance	£ 835.96	£ 851.16	15.20		annual increase
KALC Annual Subs	£ 258.17	£ 275.47	17.30		annual increase
Church Clock Maintenance	£ 313.00	-	-313.00		Awaiting invoice for 25/26
Training	£ 60.00	-	-60.00		no training in 25/26
Village Hall Hire	£ 250.00	-	-250.00		Payment being made April 26
Street Lighting Repairs	£ 187.74	£ 423.24	235.50		Repairs to street lamp in 2026
Street lighting maintenance contract+elec	£ 525.84	£ 483.43	-42.41		Tariff change
IT Costs	£ 1,090.68	£ 1,049.78	-40.90		less password resets in 25/26
s137 Expenditure - grants and donations	£ 50.00	£ 475.00	425.00		Increased community donations
RBL Wreath s137	£ -	£ 72.24	72.24		Remembrance Wreath x 2
Bank Charges	£ 71.40	£ 73.00	1.60		annual increase
Defib pads	£ 69.94	£ -	-69.94		new pads for defib purchased in 24/25
Annual meeting expenses	£ 14.40	£ -	-14.40		Purchases for annual town meeting
Annual meeting expenses	£ 59.04	£ -	-59.04		Purchases for annual town meeting
Donation to Birling Village Party	£ 350.00	-	-350.00		No donation made in 26
Donation to Church for Christmas event	£ 357.74	£ 250.00	-107.74		Church donation less in 26
Memorial Stone	£ 428.52	£ 428.52	-		Purchase of plaque for memorial stone
Memorial Plaque	£ 1,200.00	£ 1,200.00	-		Purchase of memorial stone for passing of Mer Majesty the Queen
Memorial Landscaping	£ 60.00	£ 60.00	-		Grass cutting at war memorial no longer being carried out by volunteers
Defib Battery	£ 364.18	£ 364.18	-		Purchase of new defib battery
Leaving Gift	£ 18.00	£ 18.00	-		Leaving gift for long standing councillor
			-		
<b>Box 6: Other payments (adjusted)</b>			-	0.0%	No further explanation needed
<b>Box 9: Fixed assets plus long-term investments</b>	66,198.00	67,588.00	1,390.00	2.1%	
Memorial stone	1,000.00	1,000.00	-		Purchase of new memorial stone for passing of HM the Queen
Memorial Plaque		390.00	390.00		Plaque for memorial stone
			-		
			-		
<b>Box 9: Fixed assets plus long-term investments (adjusted)</b>			-	0.0%	No further explanation needed
<b>Box 10: Total borrowings</b>	-	-	-	#DIV/0!	
			-		
			-		
<b>Box 10: Total borrowings (adjusted)</b>			-	0.0%	No further explanation needed