

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
<b>Box 2: Precept or Rates and levies</b>	<b>77,200.00</b>	<b>88,627.00</b>	<b>11,427.00</b>	<b>14.8%</b>	
			0.00		
			0.00		
			0.00		
			0.00		
<b>Box 2: Precept or Rates and levies (explained)</b>			<b>11,427.00</b>	<b>14.8%</b>	No further explanation needed
<b>Box 3: Total other receipts</b>	<b>11,386.00</b>	<b>13,615.00</b>	<b>2,229.00</b>	<b>19.6%</b>	
Burial Ground	3,305.00	4,059.00	754.00		
Interest	979.12	942.85	-36.27		
Rent	471.00	1.00	-470.00		No rent agreed for 25/26 - The Gore
VAT	3,480.91	3,980.93	500.02		
Donations	3,150.00	279.96	-2,870.04		Fewer grants received 25/26
Misc	0.00	4,342.57	4,342.57		
			0.00		
<b>Box 3: Total other receipts (explained)</b>			<b>8.72</b>	<b>0.1%</b>	No further explanation needed
<b>Box 4: Staff costs</b>	<b>24,796.00</b>	<b>30,175.00</b>	<b>5,379.00</b>	<b>21.7%</b>	
Gross	22,470.06	26,437.11	3,967.05		
Tax	1,978.00	2,771.40	793.40		Clerks Final Salary including holiday entitlement and final pension
Employee NI	791.52	1,108.88	317.36		
Employer NI	1,845.60	3,214.97	1,369.37		
Employee Pension	649.25	807.93	158.68		
Employer Pension	1,113.24	605.98	-507.26		
<b>Box 4: Staff costs (explained)</b>			<b>-719.60</b>	<b>-2.9%</b>	No further explanation needed
<b>Box 5: Loan interest/capital repayments</b>			<b>0.00</b>	<b>#DIV/0!</b>	
			0.00		
			0.00		
			0.00		
			0.00		
<b>Box 5: Loan interest/capital repayments (explained)</b>			<b>0.00</b>	<b>0.0%</b>	No further explanation needed
<b>Box 6: Other payments</b>	<b>34,181.00</b>	<b>94,665.00</b>	<b>60,484.00</b>	<b>177.0%</b>	
Build costs for section of churchwall rebuild	0.00	58,060.00	58,060.00		
			0.00		
			0.00		
			0.00		
<b>Box 6: Other payments (explained)</b>			<b>2,424.00</b>	<b>7.1%</b>	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.

<b>Box 9: Fixed assets plus long-term investments</b>	<b>46,066.00</b>	<b>49,646.00</b>	<b>3,580.00</b>	<b>7.8%</b>	
Purchase of 2no. Containers	0.00	2,760.00	2,760.00		
Bins	0.00	720.00	720.00		
			0.00		
			0.00		
<b>Box 9: Fixed assets plus long-term investments (explained)</b>			<b>100.00</b>	<b>0.2%</b>	Further explanation needed
<b>Box 10: Total borrowings</b>			<b>0.00</b>	<b>#DIV/0!</b>	
			0.00		
			0.00		
			0.00		
			0.00		
<b>Box 10: Total borrowings (explained)</b>			<b>0.00</b>	<b>0.0%</b>	No further explanation needed