

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
Box 2: Precept or Rates and levies	2,178.00	2,387.00	209.00	9.6%	
			-		
			-		
			-		
			-		
			-		
Box 2: Precept or Rates and levies (adjusted)			209.00	9.6%	No further explanation needed

Box 3: Total other receipts	2,022.00	1,755.00	- 267.00	-13.2%	
			-		
			-		
			-		
			-		
			-		
Box 3: Total other receipts (adjusted)			- 267.00	-13.2%	No further explanation needed

Box 4: Staff costs	973.00	1,765.00	792.00	81.4%	
Clerks salary	838.35	1,409.75	571.40		Recruitment - SLCC model contract and hours to 2.5 per week rather than adhoc and timing of payments over the year
HMRC Tax and NI deductions	134.40	355.14	220.74		Increase in tax and NI costs due to above
			-		
			-		
			-		
Box 4: Staff costs (adjusted)			- 0.14	0.0%	No further explanation needed

Box 5: Loan interest/capital repayments			-	#DIV/0!	
			-		
			-		
			-		
			-		
			-		
Box 5: Loan interest/capital repayments (adjusted)			-	0.0%	No further explanation needed

Box 6: Other payments	988.42	4,060.28	3,071.86	310.8%		
Assets - defib pads	62.40	-	-	62.40	Defib pads replacement	
Office costs increase	451.15	655.79	204.64		Room hire, post, home working allowance, mileage	
Playing field project		2,826.00	2,826.00		New asset and grant funded	
insurance	189.39	191.87	2.48		Increase	
Subs	80.48	88.18	7.70		Increase	
cancelled chq		-	100.00	-	100.00	not cashed
Donations S137	100.00	150.00	50.00		Increased donation	
lengthsman		120.00	120.00		New claim	
audit	105.00	128.44	23.44		Increase	
Box 6: Other payments (adjusted)			-	0.0%	No further explanation needed	

Box 9: Fixed assets plus long-term investments	6,500.00	6,500.00	-	0.0%	
			-		
			-		
			-		
			-		
			-		
Box 9: Fixed assets plus long-term investments (adjusted)			-	0.0%	No further explanation needed

Box 10: Total borrowings			-	#DIV/0!	
			-		
			-		
			-		
			-		
			-		
Box 10: Total borrowings (adjusted)			-	0.0%	No further explanation needed