

Statement of Variances - Year ended 31 March 2026

Elsdon Parish Council

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 | 1,800.00 | 2,000.00 | 200.00 | 11.1% | |
| | | | - | | |
| | | | - | | |
| Box 2: Precept or Rates and levies (adjusted) | | | 200.00 | 11.1% | No further explanation needed |
| Box 3: Total other receipts | 1,846.00 | 6,236.00 | 4,390.00 | 237.8% | |
| Grant for electric to part of village green | | 5,797.00 | 5,797.00 | | |
| Donation for project of electric to village green | | 100.00 | 100.00 | | |
| Grant for defib ongoing costs | 362.00 | - | 362.00 | | |
| VAT reclaim | 1,150.00 | - | 1,150.00 | | |
| | | | - | | |
| Box 3: Total other receipts (adjusted) | | | 5.00 | 0.3% | No further explanation needed |
| Box 4: Staff costs | 1,174.00 | 1,222.00 | 48.00 | 4.1% | |
| | | | - | | |
| | | | - | | |
| Box 4: Staff costs (adjusted) | | | 48.00 | 4.1% | 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 | 1,679.00 | 6,454.00 | 4,775.00 | 284.4% | |
| Northern Powergrid electric connection costs | | 3,716.00 | 3,716.00 | | |
| Electric metre box & conduit | | 403.00 | 403.00 | | |
| Installation cost of metre box | | 960.00 | 960.00 | | |
| Great North Air ambulance donation | 100.00 | - | 100.00 | | |
| Installation of five horse tethering rings | 150.00 | - | 150.00 | | |
| | | | - | | |
| Box 6: Other payments (adjusted) | | | 54.00 | -3.2% | No further explanation needed |
| Box 9: Fixed assets plus long-term investments | 26,845.00 | 27,372.00 | 527.00 | 2.0% | |
| Litter bin purchased | | 211.00 | 211.00 | | |
| Electric metre box cabinet purchased | | 316.00 | 316.00 | | |
| | | | - | | |
| 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 |