

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	48,560.00	51,133.00	2,573.00	5.3%	
			0.00		
			0.00		
			0.00		
			0.00		
Box 2: Precept or Rates and levies (explained)			2,573.00	5.3%	No further explanation needed

Box 3: Total other receipts	42,396.00	21,993.00	-20,403.00	-48.1%	
VAT Receipt		8,408.00	-8,408.00		Previous year we built new playground, more VAT
LCTSS		1,185.00	-1,185.00		LCTSS Grant - reducing year by year
Bank Interest		1,278.00	-186.00		
Grants / Fundraising		3,000.00	-3,000.00		No grants received in 25/26
Garage Rental		875.00	-25.00		
Community Fund		7,294.00	-7,294.00		Thompsons sold out to Ashcourt - only made 1 payment, discussions with new provider
Other Income - Events		1,684.00	600.00		Increased turnout for Fireworks Display
Football fees		520.00	-904.00		Lost Junior Team - new team started part way through the year.
Box 3: Total other receipts (explained)			-1.00	0.0%	No further explanation needed

Box 4: Staff costs	9,933.00	11,898.00	1,965.00	19.8%	
Wages		7,146.00	234.00		
Employers NI		613.00	586.00		Change to threshold - now paying Employers NI
PAYE		1,782.00	188.00		
Pension		2,357.00	956.00		Changed to Local Gov Pension Scheme - increased contributions
Box 4: Staff costs (explained)			1.00	0.0%	No further explanation needed

Box 5: Loan interest/capital repayments			0.00	#DIV/0!	
			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	84,013.00	61,755.00	-22,258.00	-26.5%	
VAT on Payments		7,343.00	-2,522.00		Relating to increased spending in 24/25 (playground)
Wages Admin		120.00	-115.00		Changed provider for wages - not with Durham County Council
Newsletter, Stationery, Office Equipment, Mobile Phone		585.00	95.00		Within range

Insurance		1,625.00	153.00		Within range
Water		1,286.00	473.00		Water leak, increased charges
Electric		93.00	-488.00		Refund received previous year, used against bills
Website		1,040.00	-333.00		New website created, different supplier, reduced costs
Audit Fees		515.00	-105.00		Previous year hit higher threshold due to installation of playground
Subscriptions, training		641.00	260.00		New cllr attended training & clerk training
Hall Hire - Meetings		411.00	-409.00		Not required to pay for room hire for Clerk in the village hall, less mtngs outside of main parish council meetings held.
IT Services		470.00	-486.00		Did not use Rialtas Year End Closedown
Bank Charges		283.00	-89.00		24/25 had charges for setting up new BACS service on bank account which were not required in 25/26.
Section 137		0.00	-304.00		Did not use Section 137
Christmas events, electricity, maintenance		2,967.00	-3,866.00		In 24/25 we renewed a number of timer boxes, and installed new boxes across parish for the Christmas lights.
Events (Michaelmas Fair, Fireworks, Summer)		11,563.00	-1,455.00		Managed to make savings across 3 events
Community Grant		1,317.00	-1,099.00		Fewer requests for community grants made in 25-26
Grounds maintenance / extra grounds		26,925.00	-5,803.00		New grounds maintenance tender started - streamlined work
Play area inspection, Repairs Play area		2,114.00	1,059.00		New bearings needs on old piece of equipment
Repairs & maintenance / wildlife garden		987.00	-6,278.00		Projects in 24/25 finished (fencing, tree work, park removal)
Pavilion repairs/maintenance, Cleaning, Park Attendance		1,467.00	8.00		Cleaning carried out by volunteers (-£504), general park costs (£12 + £500)
Misc expenses		0.00	-960.00		No misc expenses used in 25/26
			0.00		
Box 6: Other payments (explained)			6.00	0.0%	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	235,331.00	235,331.00	0.00	0.0%	
			0.00		
			0.00		
			0.00		
			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

