

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
Box 2: Precept or Rates and levies	26,338.00	26,338.00	0.00	0.0%	
			0.00		
			0.00		
			0.00		
			0.00		
			0.00		
Box 2: Precept or Rates and levies (explained)			0.00	0.0%	No further explanation needed

Box 3: Total other receipts	6,330.00	11,063.00	4,733.00	74.8%	
Maidstone Borough Council Parish Services Scheme grant	1,655.12	1,705.08	49.96		Small increase in the grant in 2025/26
Maidstone Borough Council SIPA grant	0.00	2,843.80	2,843.80		Grant received in 2025/26 for remedial work on play equipment
Solar panels feed-in tariff	2,575.54	2,786.42	210.88		Increase in receipts due to sunnier weather in 2025/26
Bank interest	1,429.32	1,918.46	489.14		
Loan of gazebos	80.00	105.00	25.00		
Refund from Community Heartbeat Trust (CHT)	0.00	330.00	330.00		Used own electrician for installation of defibrillator instead of CHT, so given refund
VAT reclaimed	590.06	1,374.70	784.64		
Box 3: Total other receipts (explained)			-0.42	0.0%	No further explanation needed

Box 4: Staff costs	6,872.00	6,800.00	-72.00	-1.0%	
			0.00		
			0.00		
			0.00		
			0.00		
			0.00		
Box 4: Staff costs (explained)			-72.00	-1.0%	No further explanation needed

Box 5: Loan interest/capital repayments	0.00	0.00	0.00	#DIV/0!	
			0.00		
			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	28,249.00	33,051.00	4,802.00	17.0%	
Chairman's Allowance	631.25	708.60	77.35		
Clerk's office allowance	520.00	480.00	-40.00		Allowance for March 2023 paid on 02/04/24, so extra £40 in 2024/25

Clerk's travel expenses	171.90	176.40	4.50		
Data Protection fee	35.00	47.00	12.00		ICO increased the fee in 2025/26
Postage	0.00	13.60	13.60		
Stationery & office expenses	154.25	119.69	-34.56		
Subscriptions & publications	506.59	536.68	30.09		
Telephone	60.00	0.00	-60.00		Mobile telephone no longer used; use home phone which does not incur costs
Audit fees	315.00	315.00	0.00		
Bank service charges	71.40	73.00	1.60		
Insurance	1,187.13	1,298.05	110.92		
Open spaces	1,592.10	6,741.63	5,149.53		Visual tree assessment, more tree surgery and remedial work to play equipment in 2025/26
Grant towards Village Hall insurance	665.36	690.30	24.94		
Grant towards Village Hall running costs	1,500.00	1,500.00	0.00		
Grant towards Village Hall external renovations	5,981.00	1,396.00	-4,585.00		Most of external renovations conducted in 2024/25, remainder in 2025/26
Grant to King George's Field	7,000.00	8,000.00	1,000.00		Increase to grant in 2025/26 to reflect rising costs
Highways	0.00	42.98	42.98		Purchase of traffic safety mirror in 2025/26
Street light electricity	122.62	127.68	5.06		
Training	102.68	50.00	-52.68		
Grant towards memorial bench	0.00	750.00	750.00		
Defibrillator costs	3,524.99	380.00	-3,144.99		Two defibrillators and cabinets bought in 2024/25; installation of one cabinet in 2025/26
Footpath maintenance contract	510.00	520.00	10.00		
Annual Parish Meeting	65.16	57.23	-7.93		
CCTV	271.53	1,948.00	1,676.47		Increased costs in 2025/26 due to replacement of ANPR camera and another camera
Website	392.00	409.00	17.00		
Pond surveys	625.00	465.00	-160.00		
Cricket pavilion electrical checks / repairs	428.00	240.00	-188.00		Electrical checks 2024/25; roof repairs 2025/26
Computer hardware / software	440.99	0.00	-440.99		Purchase of laptop and software in 2024/25
Replacement showers / electrical work in FC changing rooms	0.00	2,940.00	2,940.00		
Keys / locks	0.00	41.66	41.66		
Tablecloth material for events	0.00	220.00	220.00		
Signs	0.00	33.33	33.33		
Cord for gazebos	0.00	11.67	11.67		
Production of community questionnaires	0.00	37.50	37.50		
Telephone box transfer fee	0.00	25.00	25.00		
VAT paid	1,374.70	2,656.54	1,281.84		
Box 6: Other payments (explained)			-0.89	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	136,940.00	136,941.00	1.00	0.0%	
Nominal value of telephone box transferred from Community Heartbeat Trust	0.00	1.00	1.00		
			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

