

Explanation of variances – pro forma

Name of smaller authority: HARPLEY PARISH COUNCIL

County area (local councils and parish meetings only):

Insert figures from Section 2 of the AGAR in all Blue highlighted boxes

Next, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- variances of £100,000 or more require explanation regardless of the % variation year on year;
- New from 2025/26 onwards: variances of £500,000 or more in Box 3 require explanation regardless of the % variation year on year for smaller authorities with income and/or expenditure exceeding £6,500,000

	2024/25 £	2025/26 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input. DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	11,400	10,427				required - Balance brought forward does not agree, query this	
2 Precept or Rates and Levies	6,798	6,798	0	0.00%	NO		
3 Total Other Receipts	595	1,918	1,323	222.14%	YES		VAT Reclaim received in 25.26 was £1.4k higher than received in 24.25, interest received in 25.26 was lower than 24.25 (£0.1k)
4 Staff Costs	3,560	4,017	457	12.84%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	4,807	10,143	5,336	111.00%	YES		Dog Bins charges increased and the 24.25 (£.5k) fees were also paid in 25.26 along with the 25.26 costs (£1.1k), playground repairs took place during 25.26 at a cost of (£3.5k)
7 Balances Carried Forward	10,427	4,983				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	10,427	4,983				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	17,483	17,484	1	0.01%	NO		
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable