Explanation of variances – pro forma

Harpenden Rural Parish Council

Hertfordshire

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);
- New from 2020/21 onwards: variances of £100,000 or more require explanation regardless of the % variation year on year;

	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	10,732	12,106				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	9,926	10,500	574	5.78%	NO		
3 Total Other Receipts	389	492	103	26.48%	YES	Explanation not required, difference less than £200	
4 Staff Costs	4,979	5,099	120	2.41%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	3,962	6,103	2,141	54.05%	YES		The Parish Council purchased a new public bench and a new litter bin at a cost of £1102.30. It also made a one off donation to the Friends of Kinsbourne Green Common of £1920. Dog was collection costs were twice what was expected at £1142.27. This was due to the 2024/25 and 2025/26 invoices being received in the same year. These costs were partically offset by a fall in common maintenance costs, as from April 2025, the Parish Council no longer leases a parcel o Common land.
7 Balances Carried Forward	12,106	11,895				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	12,106	11,895				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments anc	3,672	4,140	468	12.75%	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