

Explanation of variances – pro forma

Name of smaller authority: **Harvington Parish Council**
County area (local councils and Neighbourhoods): **Worcestershire**

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 £5,500,000

	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	80,888	73,382				Explanation of % variance from PY opening balance not required – Balance brought forward agrees	
2 Precept or Rates and Levies	38,494	41,181	4,687	12.79%	NO		
3 Total Other Receipts	19,758	15,813	-4,143	20.97%	YES	Minus figure	(Minus variance). Overall, the value of receipts was less in 2025/26, than in 2024/25. The Parish Council received more receipts in some areas but less receipts in others, resulting in overall fewer total receipts for the year 2025/26. The receipts in 2024/25 that weren't received in 2025/26, were: £400 flood alleviation; £250 VE day grant; £500 for the cycleway project and £6450 from reserves. This was offset against some areas that received a higher receipt in 2025/26 (in comparison to 2024/25), chiefly: £1360 more reclaimed through VAT, an extra £170 grant claimed for the parish lengthsmen, £1800 received from judicial expenses legal fees and slight increases across the other grants/payments received.
4 Staff Costs	13,849	19,396	5,547	40.05%	YES		Extra Clerk hours were paid due to workload connected to new clerk recruitment and training process (totalling £1922.70). This was in addition to paying the outgoing clerk their accrued but untaken annual leave entitlement (£511.28). The new clerk also received payment for the extra hours of work undertaken in induction training (£368.63). The parish council must also now pay ER NIC's for the new clerk, which they didn't with the outgoing clerk (£1076). The new clerk is also remunerated at a higher point than the outgoing clerk, following a job evaluation process, resulting in a higher monthly salary.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	49,903	74,013	24,105	48.30%	YES		Additional costs incurred for the recruitment and training of the new clerk (£1109.5) but the majority of the extra other costs are attributed to CIL spending at £22,960 for the installation of new playground and MUGA equipment.
7 Balances Carried Forward	73,382	36,747				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	73,382	36,747				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	175,825	192,331	16,706	9.51%	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

W. S.

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