

**Explanation of variances – pro forma**

Name of smaller authority: **Harden Parish Council**  
 County area (local councils and parishes): **West Yorkshire**

Insert figures from Section 1 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);
- a breakdown of approved reserves on the next tab if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

	2017/18 £	2018/19 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input, <b>DO NOT OVERWRITE THESE BOXES</b>	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	15,707	14,035				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	16,180	20,475	4,295	26.55%	YES		In setting its budget for the year additional amounts were allocated to village benches (£1,000), playground equipment (£2,500) allotments (£1,500) and telephone kiosk repairs (£500). The Council increased the precept in 2018/19 from £20 at Band D to £25.
3 Total Other Receipts	6,834	6,774	-60	0.88%	NO		
4 Staff Costs	6,114	8,415	2,301	37.63%	YES		Staff costs increased in the year due to incremental progression and the national pay award. In addition, the Clerk was paid overtime to support the Neighbourhood Plan and Allotments Project Teams and to attend two CiLCA training days.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	18,572	13,480	-5,092	27.42%	YES		The Council incurred less expenditure on projects in 2018/19 compared to the preceding year when, for example, the War Memorial was renovated at a cost of £4,762.
7 Balances Carried Forward	14,035	19,389			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	14,264	18,406				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and As	5,578	5,285	-293	5.25%	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