

## Explanation of variances – pro forma

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

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:** variances of £100,000 or more require explanation regardless of the % variation year on year;
- 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).

	2019/20 £	2020/21 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input, <b>DO NOT OVERWRITE THESE BOXES</b>	Explanation from smaller authority ( <b>must include narrative and supporting figures</b> )
1 Balances Brought Forward	19,389	19,098					Please also see additional 'Variance Analysis' PDF provided by way of additional explanation.
2 Precept or Rates and Levies	28,700	37,035	8,335	29.04%	YES		In setting its budget for the year additional amounts were allocated to Christmas Lights (£5,850), speed reduction measures (£5,000), Neighbourhood Planning (£5,000), local service provision (£2,500), village benches (£1,000), allotments (£1,500) and telephone kiosk repairs (£500). The Council increased the precept in 2020/21 from £35 at Band D to £45 in order to fund planned projects in the year.
3 Total Other Receipts	10,195	17,549	7,354	72.13%	YES		Additional income in the year included a Section 106 receipt of £16,166.
4 Staff Costs	8,547	13,968	5,421	63.43%	YES		Following a job evaluation exercise the Clerk's salary was increased to Spinal Column Point 41 (£23.32 per hour). Hours worked increased in the year with the Clerk servicing additional meetings on Neighbourhood Planning and Transport & Traffic Projects and progressing initiatives outside of meetings including a Neighbourhood Plan consultation (Regulation 14).
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	30,639	9,874	-20,765	67.77%	YES		The Covid-19 pandemic impacted negatively on the Council's ability to fund a number of planned projects in the year. In the preceding year additional spend was incurred on projects including commissioning a Transport & Traffic Study (£8,840), Neighbourhood Planning (£3,540), commissioning a Design Code (£7,975) and purchase of additional assets including benches and noticeboards (£1,885). A planned project with Bradford Council did not progress in 2020/21 (budgeted £2,500).
7 Balances Carried Forward	19,098	49,840			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	14,697	50,214				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and Assets	7,271	6,907	-364	5.01%	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

**HARDEN VILLAGE COUNCIL**

<b>Box 6. All Other Payments (Excl. Salary)</b>	<b>Expenditure 2019/20</b>	<b>Expenditure 2020/21</b>	<b>Variance</b>
Homeworking Allowance	0	420	420
Travel	119	65	-54
Subscriptions	1,466	1,740	274
Insurance	440	438	-1
Audits	293	380	87
Newsletter	240	390	150
Website	1,103	643	-460
Neighbourhood Planning	11,516	2,827	-8,688
Training	728	83	-646
Repairs	65	0	-65
Stationery	201	137	-64
PC equipment	677	0	-677
Small grants	325	500	175
Horticulture	745	999	254
Projects & Assets	10,891	1,044	-9,846
S 137	76	25	-51
Other	0	183	183
VAT	1,754	0	-1,754
	<b>30,639</b>	<b>9,874</b>	<b>-20,764</b>

<b>Box 3. Total Other Receipts</b>	<b>Income 2019/20</b>	<b>Income 2020/21</b>	<b>Variance</b>
Principal authority grant	447	0	-447
HMRC VAT	1,754	0	-1,754
Locality grant (Neighbourhood Planning)	7,975	0	-7,975
Interest	19	5	-14
CIL Allocation	0	1,177	1,177
Section 106 Allocation	0	16,166	16,166
Area Office Grant	0	200	200
	<b>10,195</b>	<b>17,549</b>	<b>7,354</b>