

Explanation of variances

Name of smaller body: Harden Parish Council

The 'Practitioners' Guide' provides guidance on explaining significant variances. **Please provide full explanations, including numerical values**, for the following:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- if the total reserves (Box 7) figure is more than twice the annual precept value (Box 2).

Section 2	2015/16 £	2016/17 £	Variance £	Variance %	Detailed explanation of variance (with amounts £)
Box 2 <i>Precept or Rates and Levies</i>	11,745	11,970	225	2%	n/a
Box 3 <i>Total other receipts</i>	2,391	3,908	1,517	63%	Additional other income received in year included several one-off grants e.g. a Community Chest grant of £350 towards a park bench project, a Big Lottery Awards For All grant of £1,669 towards a community access defibrillator and a contribution of £334 from Harden WI towards a village bench. These sums in addition to the YLCA Transparency Code payment and HMRC VAT repayment received in this and the previous year.
Box 4 <i>Staff costs</i>	4,295	5,378	1,083	25%	The Council paid overtime of £630 in the year to cover a review of policies and procedures and increased the Clerk's permanent hours by 1 hr per week (£359 in the year) in lieu of increased project work. In addition, an interim Clerk's contract continued into March 2016, (£354).
Box 5 <i>Loan interest/ capital repayments</i>	0	0	-	-	n/a
Box 6 <i>All other payments</i>	4,011	12,279	8,268	206%	Project expenditure in 2015/16 was unusually low due to Councillor illness. In 2016/17 projects included purchase of a community access defibrillator (£1,721), picnic tables (£843), village bench (£477) and Christmas lights (£2,385). Increased costs were incurred on horticulture including a new landscape planting design (£1,931). Two newsletters were also printed and distributed in the year (£498).

Box 9 <i>Total fixed assets & long term investments & assets</i>	2,957	6,270	3,313	112%	Assets purchased in year include laptop (£454), printer (£165), Christmas lights (£2,385), bench seat (£477), defibrillator & enclosure (£1,721) and park picnic tables (£843). Assets disposed of include Christmas lights, hard drive and hosepipe (£2,045). Remaining asset values adjusted for depreciation.
Box 10 <i>Total borrowings</i>	0	0	-	-	n/a
Explanation for 'high' reserves	Box 7 is 15,707 (less than twice Box 2) therefore no explanation required.				