

**Harden Village Council**  
**ANNUAL RETURN - Section 2 : Statement of Accounts**

**Explanation of variances**

This is prepared based on information in "Governance and Accountability for Local Councils : a Practitioner's Guide"

Important note: These figures have been prepared on an INCOME and EXPENDITURE basis.

Box No.	Description	31/03/2022 £	31/03/2023 £	Variance £	Variance %	Explanation Required?	Notes
1	Balances brought fwd	49840	46536				BALANCE B/F AGREES
2	Annual precept	37755	39008	1253	3%	No	
3	Total other receipts	14148	1179	-12968	92%	Yes	Grants of £14,000 received from Bradford Council (Green Travel Project and Christmas Lights) in preceding year. Related expenditure on projects and assets not matched in 2022/23. Further explanation in 'Detailed Variation Analysis' spreadsheet provided.
4	Staff Costs	21396	25468	4072	19%	Yes	Salaries increased in line with NJC Pay Award (£832 per annum, pro rata). The Clerk was enrolled in superannuation pension scheme, leading to Council incurring employers pension contributions (£3,094).
5	Loan interest/capital repayments	0	0	0	0%	No	
6	Total other payments	33811	18929	-14883	44%	Yes	Grant funded project expenditure reduced in 2022/23. Payments in year are explained in the 'Detailed Variation Analysis' spreadsheet provided.
7	Balances carried forward	46536	42327	-4209	9%	No	
8	Total Cash and Short Term Investments	48642	43531	-5111	11%	No	
9	Total Fixed Assets and Long Term Investments	12802	13363	561	4%	No	
10	Total Borrowings	0	0	0	0%	No	

Rounding errors of up to £2 are tolerable