

Explanation of variances – pro forma

Name of smaller authority:

DARTMOOR FOREST PARISH COUNCIL

County area (local councils and parish meetings only):

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 onwards:** 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).

	2021/22 £	2022/23 £	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	24,606	27,883				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	17,995	17,995	0	0.00%	NO		
3 Total Other Receipts	4,789	9,764	4,975	103.88%	YES		See box below (Yellow)
4 Staff Costs	11,576	11,555	-21	0.18%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	7,931	13,047	5,116	64.51%	YES		See box below (green)
7 Balances Carried Forward	27,883	31,039			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	27,950	31,039				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and Assets	90,450	100,620	10,170	11.24%	NO		Purchase of VZSW equipment £6817 and adding 2x Defib £1600 not previously listed
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

BOX 10 VARIANCE EXPLANATION NOT REQUIRED IF CHANGE CAN BE EXPLAINED BY BOX 5 (CAPITAL PLUS INTEREST PAYMENT)

INCOME	2021/22	2022/23	Difference
Credited Cancelled cheques	0	65.75	66
Income from Grasscutting decreased from	1955	1850	-105
Income from 'other' decreased from	1191	543	-648
VZSW Grant received		6306	6306
VAT reclaim decreased from	1643	999	-643
			4975

EXPENDITURE	2021/22	2022/23	Difference
Increase mainly due to			
Expenditure relating to VZSW grant	0	5642	5642
Vat paid on purchases related to grant	999	1474	1175
			6817
Offset by reduction in costs relating to			
Improve and repair costs	1741	287	-1453
Less grass cutting = less fuel costs	626	459	-166
Cemetery expenditure	112	32	-79
			-1699

5118