

Explanation of variances – pro forma

Name of smaller authority: **Dartmoor Forest Parish Council**

County area (local councils and parishes): **Devon**

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);
- 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, DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (<u>must include narrative and supporting figures</u>)
1 Balances Brought Forward	23,591	23,283				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	17,024	17,619	595	3.50%	NO		
3 Total Other Receipts	12,952	7,934	-5,018	38.74%	YES		In 2019/20 DFPC received a VAT refund from HMRC of £3,366.15 for projects completed in 2018/19. Similar projects were not undertaken in 2019/20 and therefore the VAT refund was only £1,691. In addition, in 2019/20 the council received a Council Tax Support Grant of £951 from the local authority. This was not paid in 2020/21. In addition, £2,396.50 was raised in 2019/20, through grants and donations, towards the costs of a CCTV system installed in 2020/21.
4 Staff Costs	17,010	10,973	-6,037	35.49%	YES		Considerably increased grass cutting efforts led to additional £6,162 expenditure on Lengthsman's pay in 2019/20. There was a significant reduction in grass cutting expenditure this financial year, resulting in a reduction in staff costs. In addition the the Clerk was paid on sick pay at half rate for the 1st six months of 2020/21 resulting in a reduction of approximately £2,400 in expenditure.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	13,274	13,215	-59	0.45%	NO		
7 Balances Carried Forward	23,283	24,648			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	23,591	24,648				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and Assets	93,008	98,307	5,299	5.70%	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

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