

Explanation of variances – pro forma

Name of smaller authority: **Dunnockshaw Parish Council**

County area (local councils are): **Lancashire**

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).

	2020/21 £	2021/22 £	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	2,693	2,727					
2 Precept or Rates and Levies	600	700	100	16.67%	1	YES	Explanation not required, difference less than £200
3 Total Other Receipts	489	7,902	7,413	1515.95%	1	YES	Variance due to receiving extra receipts. £7800 from United Utilities. Other receipts were £66 From Burnley Borough Council and £36 VAT.
4 Staff Costs	300	5,760	5,460	1820.00%	1	YES	Variance due to outgoing payments of £5460 for United Utilities gate opening/closing services. Should have declared £5460 as other payments, not as staff costs (clerical error)
5 Loan Interest/Capital Repayment	0	0	0	0.00%	0	NO	
6 All Other Payments	755	696	-59	7.81%	0	NO	
7 Balances Carried Forward	2,727	4,873	2,146	78.69%			
						YES	VARIANCE EXPLANATION NOT REQUIRED EXPLANATION REQUIRED ON RESERVES TAB AS TO WHY CARRY FORWARD RESERVES ARE GREATER THAN TWICE INCOME FROM LOCAL TAXATION/LEVIES Reason for variance is due to ongoing underspend within Parish Council Community Fund. Spending was low but aim to budget future spending.
8 Total Cash and Short Term Investments	2,727	4,873					VARIANCE EXPLANATION NOT REQUIRED
9 Total Fixed Assets plus Other Long Term Investments and	1,248	1,248	0	0.00%	0	NO	
10 Total Borrowings	0	0	0	0.00%	0	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)