

Explanation of variances – pro forma

Name of smaller authority: **Dunnockshaw Parish Council**
 County area (local councils and **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).

	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	2,727	4,873				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	700	750	50	7.14%	NO		
3 Total Other Receipts	7,902	7,875	-27	0.34%	NO		
4 Staff Costs	5,760	300	-5,460	94.79%	YES		Clerical error with declaring payment from United Utilities for services of gate opening/closing put as staff costs in 2021/2022. Staff costs total £300 and other payments should include the difference.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	696	7,969	7,273	1044.97%	YES		United Utilites Payments for services last year were 5460 and this year were 7280..This is an increase of 1820.The Council completed a full year of the United Utilities gate service in 2022/23 .
7 Balances Carried Forward	4,873	5,229				VARIANCE EXPLANATION NOT REQUIRED	
					YES	EXPLANATION REQUIRED ON RESERVES TAB AS TO WHY CARRY FORWARD RESERVES ARE GREATER THAN TWICE INCOME FROM LOCAL TAXATION/LEVIES	The reason for the variance is due to ongoing underspend with the Parish Council Community Fund. Spending was low in the previous financial year and continues to be so but budget is taking into consideration new spend.
8 Total Cash and Short Term Investments	4,873	5,229				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	1,248	1,248	0	0.00%	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)