

## Explanation of variances – pro forma

Name of smaller authority: **MOSTERTON PARISH COUNCIL**  
 County area (local councils and parish meetings only): Dorset

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	34,884	31,165				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	11,500	18,295	6,795	59.09%	YES		Precept may have been set at a somewhat higher level as the council awaited grant application outcome in respect of planned purchase of second SID and planned purchase of replacement accessible play area equipment.
3 Total Other Receipts	6,638	15,973	9,335	140.63%	YES		A £13,619 grant from Dorset Council was received in October 2021, halfway through the year, towards the cost of the new accessible play area item.
4 Staff Costs	2,751	1,813	-938	34.10%	YES		The previous clerk left, after a notice period, at the end of August 2021. A substantive replacement was not in place until late April 2022, although there was a locum clerk in February 2022 and for the precept meeting in January 2022.
5 Loan Interest/Capital Repayment	2,208	2,208	0	0.00%	NO		
6 All Other Payments	16,858	24,744	7,886	46.78%	YES		£2,277 for new fencing around the play area; £6,000 transferred to Amenity account for purchase of play area equipment; £12,850 for new accessible play area equipment; £2994 for the second SID (1st was bought in an earlier year)
7 Balances Carried Forward	31,165	36,668			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	See "Reserves" tab
8 Total Cash and Short Term Investments	31,165	36,668				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	61,372	79,494	18,122	29.53%	YES		Addition of items mentioned re. Row 6, above, plus addition of items erroneously not included in previous years.
10 Total Borrowings	35,874	34,622	-1,252	3.49%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable