

**Explanation of variances – pro forma**

Name of smaller authority: **Dorset Council**  
 County and local council and: **Dorset Council**

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?	Explanation
	£	£	£	%		
1 Balances Brought Forward	118,878	118,878			NO	Automatic responses trigger below based on figures input. DO NOT OVERWRITE THESE BOXES
2 Precept or Rates and Levies	146,896	156,846	12,565	8.61%	NO	Explanation of % variance from PY opening balance not required - Balance brought forward agrees
3 Total Other Receipts	112,423	22,848	-84,853	75.20%	YES	2021/2022 VAT Repayment £20483 Skatepark Grant £56062
4 Staff Costs	47,222	47,216	252	0.53%	NO	
5 Loan Interest/Capital Repayment	17,100	17,100	0	0.00%	NO	
6 All Other Payments	208,299	171,802	-84,477	42.16%	YES	2021/2022 Skatepark £9370
7 Balances Carried Forward	182,836	188,535			NO	VARIANCE EXPLANATION NOT REQUIRED
8 Total Cash and Short Term Investments	142,526	188,535			NO	VARIANCE EXPLANATION NOT REQUIRED
9 Total Fixed Assets plus Other Long Term Investments and	2,220,112	2,221,802	6,755	0.28%	NO	
10 Total Borrowings	323,422	318,108	-8,254	2.55%	NO	

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable