

# PKF Littlejohn LLP

## Variance Explanation for submission to External Auditor

Explanation #: Box 2 - Precept

Financial Year: FY22-23

Authority Name: Chardstock Parish Council

County Area: Devon (DV0087)

Figure in 2021/22: ( A )	15750	Figure in 2022/23: ( B )	20500
Variance £: ( + / - ) ( C )	4750	Variance %: ( + / - )	30.16%

	Reasons ( as many as are applicable )	Amount £
1	Precept increase after several years of no increase.	
	Required to provide a balanced budget and maintain services	4750
2		
3		
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	<b>( D ) TOTAL AMOUNT EXPLAINED</b>	<b>£4,750</b>
	<b>( E ) UNEXPLAINED AMOUNT £ OF TOTAL VARIANCE ( C - D )</b>	<b>£0</b>
	<b>UNEXPLAINED as a percentage of 2021/22 figure ( E / A * 100 )</b>	<b>0</b>

**RETURN ALL SHEETS TO PKF LITTLEJOHN WITH AGAR 3 DOCUMENT & VARIANCE SUMMARY**

## PKF Littlejohn LLP

### Variance Explanation for submission to External Auditor

Explanation #: Box 3 - Total Other Receipts

Financial Year: FY22-23

Authority Name: Chardstock Parish Council

County Area: Devon (DV0087)

Figure in 2021/22: ( A )

£2,648

Figure in 2022/23: ( B )

£182,679

Variance £: ( + / - ) ( C )

£180,031

Variance %: ( + / - )

6799%

	Reasons ( as many as are applicable )	Amount £
1	PWLB receipts (for community shop purchase)	
	Approved by DLUHC / NALC / DALC	180000
2	Less PWLB interest reimbursed	-23
3	Increased P3 footpath grant	200
4	Less OTHER income received	-694
5	Additional bank interest received	653
6	VAT 126 claims reduced due to falling expenditure	-105
7		
8		
	( D ) TOTAL AMOUNT EXPLAINED	£180,031
	( E ) UNEXPLAINED AMOUNT £ OF TOTAL VARIANCE ( C - D )	£0
	UNEXPLAINED as a percentage of 2021/22 figure ( E / A * 100 )	0

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# PKF Littlejohn LLP

## Variance Explanation for submission to External Auditor

Explanation #: Box 5 - Loan repayments

Financial Year: FY22-23

Authority Name: Chardstock Parish Council

County Area: Devon (DV0087)

Figure in 2021/22: ( A )	<b>£1,929</b>	Figure in 2022/23: ( B )	<b>£7,584</b>
Variance £: ( + / - ) ( C )	<b>£5,655</b>	Variance %: ( + / - )	<b>293%</b>

	Reasons ( as many as are applicable )	Amount £
1	Loan Number ONE - repayments unchanged	£0
2	New loan (see Box 3) - first repayment due JAN2023	£5,655
3		
4		
5		
6		
7		
8		
	<b>( D ) TOTAL AMOUNT EXPLAINED</b>	<b>£5,655</b>
	<b>( E ) UNEXPLAINED AMOUNT £ OF TOTAL VARIANCE ( C - D )</b>	<b>£0</b>
	<b>UNEXPLAINED as a percentage of 2021/22 figure ( E / A * 100 )</b>	<b>0</b>

# PKF Littlejohn LLP

## Variance Explanation for submission to External Auditor

Explanation #: Box 6 - Total Other Payments

Financial Year: FY22-23

Authority Name: Chardstock Parish Council

County Area: Devon (DV0087)

Figure in 2021/22: ( A )	<b>£12,351</b>	Figure in 2022/23: ( B )	<b>£190,990</b>
Variance £: ( + / - ) ( C )	<b>£178,639</b>	Variance %: ( + / - )	<b>1446%</b>

	Reasons ( as many as are applicable )	Amount £
1	Grant towards Community Shop Purchase	
	Approved by DLUHC / NALC / DALC	£160,000
2	Balance of PWLB loan paid to shop project as community grant	£19,000
3	Parish lengthsman expenditure decreased	-£120
4	Parish Footpath expenditure decreased	-£457
5	Other Parish Maintenance increased	£204
6	Miscellaneous expenditure increase (net)	£12
7		
8		
	<b>( D ) TOTAL AMOUNT EXPLAINED</b>	<b>£178,639</b>
	<b>( E ) UNEXPLAINED AMOUNT £ OF TOTAL VARIANCE ( C - D )</b>	<b>£0</b>
	<b>UNEXPLAINED as a percentage of 2021/22 figure ( E / A * 100 )</b>	<b>0</b>

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# PKF Littlejohn LLP

## Variance Explanation for submission to External Auditor

Explanation #: Box 10 - Total borrowing

Financial Year: FY22-23

Authority Name: Chardstock Parish Council

County Area: Devon (DV0087)

Figure in 2021/22: ( A )	<b>£29,417</b>	Figure in 2022/23: ( B )	<b>£205,332</b>
Variance £: ( + / - ) ( C )	<b>£175,915</b>	Variance %: ( + / - )	<b>598%</b>

	Reasons ( as many as are applicable )	Amount £
1	Loan Number One (old) o/s balance dropped from	
	£29417 FY21-22 to £27944 FY22-23 (31/03/2023)	-£1,473
2	Loan Number Two (see box 3) new closing balance 31/3/2023	£177,388
3		
4		
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8		
	<b>( D ) TOTAL AMOUNT EXPLAINED</b>	<b>£175,915</b>
	<b>( E ) UNEXPLAINED AMOUNT £ OF TOTAL VARIANCE ( C - D )</b>	<b>£0</b>
	<b>UNEXPLAINED as a percentage of 2021/22 figure ( E / A * 100 )</b>	<b>0</b>

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