

Explanation of variances

Name of smaller authority: **Kirkby Thore Parish Council**

County area (local councils and parish meetings only): Cumbria

Please provide **full explanations, including numerical values**, for the following:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- a breakdown of approved reserves if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

Section 2	2016/17 £	2017/18 £	Variance £	Variance %	Detailed explanation of variance (with amounts £)																		
Box 2 <i>Precept or Rates and Levies</i>	£12,240	£12,286	£46	1%	Not Required																		
Box 3 <i>Total other receipts</i>	£1,630	£1,180	-£450	-38%	<table border="1"> <thead> <tr> <th colspan="2">Other Receipts Reductions</th> </tr> </thead> <tbody> <tr> <td>Council Tax Reduction Scheme</td> <td>£153</td> </tr> <tr> <td>VAT</td> <td>£877</td> </tr> <tr> <td>Grants Returned</td> <td>£252</td> </tr> <tr> <td>Defibrillator Donations</td> <td>£37</td> </tr> <tr> <td>Total</td> <td>£1,319</td> </tr> </tbody> </table> <table border="1"> <thead> <tr> <th colspan="2">Other Receipts Increases</th> </tr> </thead> <tbody> <tr> <td>Grants</td> <td>£869</td> </tr> <tr> <td>Total</td> <td>£869</td> </tr> </tbody> </table> <p>Overall income reduction = £1319 – £869 = £450</p>	Other Receipts Reductions		Council Tax Reduction Scheme	£153	VAT	£877	Grants Returned	£252	Defibrillator Donations	£37	Total	£1,319	Other Receipts Increases		Grants	£869	Total	£869
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Box 4 <i>Staff costs</i>	£2,286	£2,2565	£279	11%	Not Required																														
Box 5 <i>Loan interest/ capital repayments</i>	£669	£669	0	0%	Not Required																														
Box 6 <i>All other payments</i>	£9,011	£12,100	£3,089	26%	<table border="1"> <tr> <td colspan="2">All Other Payments Increases</td> </tr> <tr> <td>Stationary & General Admin</td> <td>£12</td> </tr> <tr> <td>Broadband & Phone</td> <td>£47</td> </tr> <tr> <td>Insurance</td> <td>£16</td> </tr> <tr> <td>Affiliation Fees</td> <td>£4</td> </tr> <tr> <td>Village Amenities</td> <td>£4,385</td> </tr> <tr> <td>Memorial Hall</td> <td>£84</td> </tr> <tr> <td>Training</td> <td>£70</td> </tr> <tr> <td>Total</td> <td>£4,617</td> </tr> <tr> <td colspan="2">All Other Payment Reductions</td> </tr> <tr> <td>Grass Cutting</td> <td>£348</td> </tr> <tr> <td>Adverts</td> <td>£75</td> </tr> <tr> <td>Defibrillator</td> <td>£900</td> </tr> <tr> <td>VAT</td> <td>£205</td> </tr> <tr> <td>Total</td> <td>£1,528</td> </tr> </table> <p>Overall increase in other payments expenditure = £4,617 - £1,528 = £3,089</p>	All Other Payments Increases		Stationary & General Admin	£12	Broadband & Phone	£47	Insurance	£16	Affiliation Fees	£4	Village Amenities	£4,385	Memorial Hall	£84	Training	£70	Total	£4,617	All Other Payment Reductions		Grass Cutting	£348	Adverts	£75	Defibrillator	£900	VAT	£205	Total	£1,528
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Box 9 <i>Total fixed assets & long term investments & assets</i>	£17,963	£17,963	0	0%	Not Required
Box 10 <i>Total borrowings</i>	£8,239	£7,814	-£425	-5%	Not Required
Explanation for 'high' reserves	<p>Box 7 is more than twice Box 2 because the authority held the following breakdown of reserves at the year end:</p> <p>Box 7 is less than twice Box 2 so no explanation required.</p>				