

**Explanation of variances – pro forma**

Name of smaller authority: **Kirkby Thore Parish Council**  
 County area (local councils are): **Cumbria**

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);
- 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).

	2017/18 £	2018/19 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input, <b>DO NOT OVERWRITE THESE BOXES</b>	Explanation from smaller authority (must include narrative and supporting figures)																																																																
1 Balances Brought Forward	11,431	9,563					Explanation of % variance from PY opening balance not required - Balance brought forward agrees																																																																
2 Precept or Rates and Levies	12,286	12,718	432	3.52%	NO																																																																		
3 Total Other Receipts	1,180	3,799	2,619	221.95%	YES	<table border="1"> <tr><td colspan="2"><b>Other Receipts Increases</b></td><td></td><td></td></tr> <tr><td>Footway Lighting Grant</td><td>£2,903</td><td></td><td></td></tr> <tr><td>Bank Interest</td><td>£15</td><td></td><td></td></tr> <tr><td>VAT</td><td>£672</td><td></td><td></td></tr> <tr><td><b>TOTAL</b></td><td><b>£3,590</b></td><td></td><td></td></tr> <tr><td colspan="2"><b>Other Receipts Reductions</b></td><td></td><td></td></tr> <tr><td>CTRS Grant</td><td>£102</td><td></td><td></td></tr> <tr><td>Transparency Fund Grant</td><td>£869</td><td></td><td></td></tr> <tr><td><b>TOTAL</b></td><td><b>£971</b></td><td></td><td></td></tr> <tr><td colspan="4"><b>Overall Increase in income = £3590 - £971 = £2619</b></td></tr> </table>	<b>Other Receipts Increases</b>				Footway Lighting Grant	£2,903			Bank Interest	£15			VAT	£672			<b>TOTAL</b>	<b>£3,590</b>			<b>Other Receipts Reductions</b>				CTRS Grant	£102			Transparency Fund Grant	£869			<b>TOTAL</b>	<b>£971</b>			<b>Overall Increase in income = £3590 - £971 = £2619</b>																												
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4 Staff Costs	2,565	2,701	136	5.30%	NO																																																																		
5 Loan Interest/Capital Repayment	669	669	0	0.00%	NO																																																																		
6 All Other Payments	12,100	8,826	-3,274	27.06%	YES	<table border="1"> <tr><td colspan="2"><b>All Other Payments Increases</b></td><td></td><td></td></tr> <tr><td>Stationary &amp; Admin</td><td>£44</td><td></td><td></td></tr> <tr><td>Insurance</td><td>£5</td><td></td><td></td></tr> <tr><td>Affiliation Fees</td><td>£10</td><td></td><td></td></tr> <tr><td>Footway Lighting</td><td>£1,926</td><td></td><td></td></tr> <tr><td>Transparency Fund</td><td>£300</td><td></td><td></td></tr> <tr><td><b>TOTAL</b></td><td><b>£2,286</b></td><td></td><td></td></tr> <tr><td colspan="2"><b>All Other Payment Reductions</b></td><td></td><td></td></tr> <tr><td>General Admin</td><td>£77</td><td></td><td></td></tr> <tr><td>Village Amenities</td><td>£5,045</td><td></td><td></td></tr> <tr><td>Village Hall</td><td>£237</td><td></td><td></td></tr> <tr><td>Audit Fees</td><td>£100</td><td></td><td></td></tr> <tr><td>Training</td><td>£70</td><td></td><td></td></tr> <tr><td>VAT</td><td>£31</td><td></td><td></td></tr> <tr><td><b>TOTAL</b></td><td><b>£5,560</b></td><td></td><td></td></tr> <tr><td colspan="4"><b>Overall Reduction in Payments = £5560 - £2286 = £3274</b></td></tr> </table>	<b>All Other Payments Increases</b>				Stationary & Admin	£44			Insurance	£5			Affiliation Fees	£10			Footway Lighting	£1,926			Transparency Fund	£300			<b>TOTAL</b>	<b>£2,286</b>			<b>All Other Payment Reductions</b>				General Admin	£77			Village Amenities	£5,045			Village Hall	£237			Audit Fees	£100			Training	£70			VAT	£31			<b>TOTAL</b>	<b>£5,560</b>			<b>Overall Reduction in Payments = £5560 - £2286 = £3274</b>				
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7 Balances Carried Forward	9,563	13,884			NO	VARIANCE EXPLANATION NOT REQUIRED																																																																	
8 Total Cash and Short Term Investments	9,563	13,884			NO	VARIANCE EXPLANATION NOT REQUIRED																																																																	
9 Total Fixed Assets plus Other Long Term Investments and	17,963	77,963	60,000	334.02%	YES	<table border="1"> <tr><td colspan="2">Devolution of 24 Footway lights from Eden District Council to Kirkby Thore Parish Council.</td><td></td><td></td></tr> <tr><td>Replacement Value</td><td>£2,500</td><td></td><td></td></tr> <tr><td>24 x £2,500 =</td><td>£60,000</td><td></td><td></td></tr> </table>	Devolution of 24 Footway lights from Eden District Council to Kirkby Thore Parish Council.				Replacement Value	£2,500			24 x £2,500 =	£60,000																																																							
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10 Total Borrowings	7,814	7,377	-437	5.59%	NO																																																																		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable