

**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);
- **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. <b>DO NOT OVERWRITE THESE BOXES</b>	Explanation from smaller authority (must include narrative and supporting figures)																																																																								
1 Balances Brought Forward	22,511	17,180																																																																													
2 Precept or Rates and Levies	13,192	13,192	0	0.00%	NO																																																																										
3 Total Other Receipts	23,750	972	-22,778	95.91%	YES		<table border="1"> <thead> <tr> <th>Income</th> <th>2021</th> <th>2022</th> <th>Difference</th> </tr> </thead> <tbody> <tr> <td>CTRS</td> <td>£177.00</td> <td>£207.00</td> <td>£30.00</td> </tr> <tr> <td>Interest</td> <td>£13.17</td> <td>£2.55</td> <td>£-10.62</td> </tr> <tr> <td>Defibrillator</td> <td>£0.00</td> <td>£25.09</td> <td>£25.09</td> </tr> <tr> <td>Footway Lighting</td> <td>£1,452.00</td> <td>£726.00</td> <td>£-726.00</td> </tr> <tr> <td>Rec Grant</td> <td>£21,131.00</td> <td>£0.00</td> <td>£-21,131.00</td> </tr> <tr> <td>VAT</td> <td>£965.61</td> <td>£0.00</td> <td>£-965.61</td> </tr> <tr> <td>Increase in Income</td> <td></td> <td></td> <td>£55.09</td> </tr> <tr> <td>Decrease in Income</td> <td></td> <td></td> <td>£-22,833.23</td> </tr> <tr> <td>Difference = £55.09+ -£22,833.23</td> <td></td> <td></td> <td>£-22,778.14</td> </tr> </tbody> </table>	Income	2021	2022	Difference	CTRS	£177.00	£207.00	£30.00	Interest	£13.17	£2.55	£-10.62	Defibrillator	£0.00	£25.09	£25.09	Footway Lighting	£1,452.00	£726.00	£-726.00	Rec Grant	£21,131.00	£0.00	£-21,131.00	VAT	£965.61	£0.00	£-965.61	Increase in Income			£55.09	Decrease in Income			£-22,833.23	Difference = £55.09+ -£22,833.23			£-22,778.14																																
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4 Staff Costs	3,817	3,902	85	2.23%	NO																																																																										
5 Loan Interest/Capital Repayment	665	669	4	0.60%	NO																																																																										
6 All Other Payments	37,787	7,256	-30,531	80.80%	YES		<table border="1"> <thead> <tr> <th>Expenditure</th> <th>2021</th> <th>2022</th> <th>Difference</th> </tr> </thead> <tbody> <tr> <td>Stationery &amp; Admin</td> <td>£80.68</td> <td>£65.54</td> <td>£-15.14</td> </tr> <tr> <td>Broadband</td> <td>£450.00</td> <td>£0.00</td> <td>£-450.00</td> </tr> <tr> <td>Grass Cutting</td> <td>£3,099.96</td> <td>£3,200.00</td> <td>£100.04</td> </tr> <tr> <td>Grants</td> <td>£250.00</td> <td>£350.00</td> <td>£100.00</td> </tr> <tr> <td>Insurance</td> <td>£445.32</td> <td>£449.61</td> <td>£4.29</td> </tr> <tr> <td>Affiliation Fees</td> <td>£223.80</td> <td>£228.95</td> <td>£5.15</td> </tr> <tr> <td>Village Hall</td> <td>£983.03</td> <td>£987.99</td> <td>£4.96</td> </tr> <tr> <td>Footway Lighting</td> <td>£1,370.80</td> <td>£1,314.22</td> <td>£-56.58</td> </tr> <tr> <td>Audit</td> <td>£60.00</td> <td>£260.00</td> <td>£200.00</td> </tr> <tr> <td>Recreation Field</td> <td>£29,856.20</td> <td>£0.00</td> <td>£-29,856.20</td> </tr> <tr> <td>Training</td> <td>£36.00</td> <td>£0.00</td> <td>£-36.00</td> </tr> <tr> <td>VAT</td> <td>£931.34</td> <td>£335.35</td> <td>£-595.99</td> </tr> <tr> <td>Defibrillator</td> <td>£0.00</td> <td>£38.49</td> <td>£38.49</td> </tr> <tr> <td>Banking Fees</td> <td>£0.00</td> <td>£26.00</td> <td>£26.00</td> </tr> <tr> <td>Increase in Expenditure</td> <td></td> <td></td> <td>£478.93</td> </tr> <tr> <td>Decrease in Expenditure</td> <td></td> <td></td> <td>£-31,009.91</td> </tr> <tr> <td>Difference = £478.93 + -£31009.91</td> <td></td> <td></td> <td>£-30,530.98</td> </tr> </tbody> </table>	Expenditure	2021	2022	Difference	Stationery & Admin	£80.68	£65.54	£-15.14	Broadband	£450.00	£0.00	£-450.00	Grass Cutting	£3,099.96	£3,200.00	£100.04	Grants	£250.00	£350.00	£100.00	Insurance	£445.32	£449.61	£4.29	Affiliation Fees	£223.80	£228.95	£5.15	Village Hall	£983.03	£987.99	£4.96	Footway Lighting	£1,370.80	£1,314.22	£-56.58	Audit	£60.00	£260.00	£200.00	Recreation Field	£29,856.20	£0.00	£-29,856.20	Training	£36.00	£0.00	£-36.00	VAT	£931.34	£335.35	£-595.99	Defibrillator	£0.00	£38.49	£38.49	Banking Fees	£0.00	£26.00	£26.00	Increase in Expenditure			£478.93	Decrease in Expenditure			£-31,009.91	Difference = £478.93 + -£31009.91			£-30,530.98
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7 Balances Carried Forward	17,184	19,517			NO	VARIANCE EXPLANATION NOT REQUIRED																																																																									
8 Total Cash and Short Term Investments	17,180	19,517				VARIANCE EXPLANATION NOT REQUIRED																																																																									
9 Total Fixed Assets plus Other Long Term Investments and	77,963	77,963	0	0.00%	NO																																																																										
10 Total Borrowings	6,462	5,983	-479	7.41%	NO																																																																										

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable