

Explanation of Variances 2025/26

Kirkbymoorside Town Council

Financial year ending 31 March 2026

Section 1	2024/25	2025/26	Variance (+/-) £	</> 15% + £200	Detailed explanation of variance of > 15% + £200 (with amounts £)
Box 1 Balances brought forward	194,571.62	215,667.43	+ 21,095.81	<15% + £200	NA
Box 2 Precept or Rates and Levies	99,377.00	102,650.00	+ 3,273	<15% + £200	NA
Box 3 Total other receipts	48,834.74	42,766.26	- 6,068.48	<15% + £200	NA
Box 4 Staff costs	35,376.20	37,465.27	+ 2,089.07	<15% + £200	NA
Box 5 Loan interest/ capital repayments	0.00	0.00	0	0	NA
Box 6 All Other payments	91,739.73	113,594.66	+ 21,854.93	>15% + £200	MOORSIDE ROOM REFURBISHMENT @ £14,509.67 In 2025 the Town Council explored the options available to improve the energy efficiency of the building. The project included replacement flooring, improved heating including the installation of a destratification fan and additional radiators, replacement windows to the front elevation and redecorating.

					Description	Supplier	Net
					Heating @ Moorside Room	Stewart Forbes Electrical Services Ltd	1,908.33
					Flooring Installation - Moorside Room	Graham Gamble Joiners & Builders	1,500.00
					Engineered Oak Flooring	Calverts Carpets	1,826.67
					Moorside Room Decals	Ryedale Printing Works Ltd	144.00
					Deposit for Replacement Windows	Ryedale Joinery Ltd	937.80
					Window Replacement	Ryedale Joinery Ltd	3,966.20
					Heating @ Moorside Room	Stewart Forbes Electrical Services Ltd	2,151.67
					Flooring Installation - Moorside Room	Graham Gamble Joiners & Builders	575.00
					Painting of Moorside Room	S Warner Property Services	250.00
					Painting of Moorside Room	S Warner Property Services	1,250.00
							14,509.67
					Resolutions for expenditure and allocation of funds: Minute 24179 of the Ordinary meeting dated 17.02.2025 Minute 25042 of the Ordinary meeting dated 16.06.2025 Minute 25088 of the Ordinary meeting dated 15.09.2025 Minute 25113 of the Ordinary meeting dated 20.10.2025		
					SPORTSFIELD DEVELOPMENT @ £3937.83		
					Costs associated with the project to expand the Squash Club building to incorporate suitable facilities for use by the Football Club and a shared recreation space. Expenditure to date includes Architects fees for the initial Feasibility Study, Phase II Feasibility Assessment, associated drawings and preparation of planning application documents and fees to the Planning Authority:		
					Description	Supplier	Net
					Architects Fees	Peter Rayment Design Architecture	3,569.00
					Planning Costs 23/00146/FUL	PortalPlanQuest Limited	298.00
					Planning Costs 23/00146/FUL	PortalPlanQuest Limited	70.83
					Subtotal for Code:		£3937.83

					<p>Resolutions for expenditure and allocation of funds: Minute 23215 pf the Ordinary meeting dated 18.03.2024 Minute 25163 of the Ordinary meeting dated 19.01.2026 March 25200 of the Ordinary meeting dated 16.03.2026</p> <p>VSHS TOWN BRANDING & PROMOTION PROJECT @ £4,295.00</p> <p>Expenditure associated with the town branding and promotion project led by Kirkbymoorside Community Support Group:</p> <table border="0"> <thead> <tr> <th style="text-align: left;">Description</th> <th style="text-align: left;">Supplier</th> <th style="text-align: right;">Net</th> </tr> </thead> <tbody> <tr> <td>50% Deposit - Branding</td> <td>Ten Fathoms Ltd</td> <td style="text-align: right;">1,625.00</td> </tr> <tr> <td>Room Booking - KMS Library</td> <td>Kirkbymoorside Community Library</td> <td style="text-align: right;">12.00</td> </tr> <tr> <td>Room Booking - KMS Library</td> <td>Kirkbymoorside Community Library</td> <td style="text-align: right;">18.00</td> </tr> <tr> <td>VSHS Project - Branding</td> <td>Ten Fathoms Ltd</td> <td style="text-align: right;">2,615.00</td> </tr> <tr> <td>Town Branding - Event Invitations</td> <td>HPE Print</td> <td style="text-align: right;">25.00</td> </tr> <tr> <td></td> <td>Subtotal for Code:</td> <td style="text-align: right;">£4,295.00</td> </tr> </tbody> </table> <p>Resolutions for expenditure and allocation of funds: Minute 25010 of the Ordinary meeting dated 19.05.2025 Minute 25079 pf the Ordinary meeting dated 15.09.2026 Minute 25114 of the Ordinary meeting dated 20.10.2025</p>	Description	Supplier	Net	50% Deposit - Branding	Ten Fathoms Ltd	1,625.00	Room Booking - KMS Library	Kirkbymoorside Community Library	12.00	Room Booking - KMS Library	Kirkbymoorside Community Library	18.00	VSHS Project - Branding	Ten Fathoms Ltd	2,615.00	Town Branding - Event Invitations	HPE Print	25.00		Subtotal for Code:	£4,295.00
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Box 7 Balances carried forward	215,667.43	210,023.76	+ 5,634.67	<15% + £200	NA																					
Box 9 Total fixed assets plus long term investments and assets	543,978.41	544,201.41	+ 223.00	<15% + £200	NA																					
Box 10 Total borrowings	0	0	0	0	NA																					

Box 6 All Other payments: Resolutions for expenditure and allocation of funds:

MOORSIDE ROOM REFURBISHMENT @ £14,509.67

24179 Agenda item 8. Moorside Room (Extract of Minute)

- d. The energy efficiency of the building was considered...

Quotations for works to improve the energy efficiency of the building were **considered**:

- ii. window glazing modifications – it was **agreed** to accept the quotation from Ryedale Joinery Limited £4,689 + VAT to manufacture and install new Georgian style double glazed casement windows. The new windows will be manufactured from Accoya and fitted with 4-16-4mm plain clear or plain satin effect toughened Planitherm Total Argon gas filled double glazed units with plant-on glazing bars. The new windows will be installed primed, ready for decoration by others and all standard range iron-mongery will be included.

- e. Funding

- i. The allocation of funds to the Moorside Room was **noted** (Minute dated 16 December 2024):

- I. £2,500 to cost code 8 from the 2025/26 budget for Moorside Room running costs;
II. £10,000 from specific reserves earmarked for project costs to improve the Moorside Room

- ii. Information on grant funding opportunities was **received**. Additional information was provided by Synergi Energy Systems in respect of the Public Sector Decarbonisation Scheme (delivery managed by Salix Finance) which supports the aim of reducing emissions from public sector buildings by 75% by 2037, compared to a 2017 baseline.

Consideration of specific funding opportunities will be **deferred** until the specific building improvements have been agreed.

- iii. The allocation of funds to building improvements, from the specific reserves, specifically the window glazing modifications at a cost of £4,689 + VAT plus planning application fees, were **agreed**.

25042 Agenda item 10. The cost of £6573.54 + VAT for Phase 1 equipment to improve the Moorside Room energy efficiency, pursuant to Minute 25011 dated 19 May 2025 was considered. The requisite equipment detailed in the quotation has been determined by Synergi Energy Systems subsequent to consideration by the Town Council at the meeting dated 19 May and the findings of the Optioneering Report (Minute 25011).

Cllr Dowie referred to the explanation of high reserves detailed in the AGAR submission (Agenda item 7.) and the allocation of reserves to the improvement of the Moorside Room. Additionally, as detailed in the Localities report received earlier in the meeting, there are funding opportunities available for community buildings.

Cllr Moffat proposed progression of Phase 1 according to the recommendations received. **Agreed.**

Cllr Dowie proposed the Moorside Room Committee progress discussion of Phase 2 of the improvements, specifically the flooring. **Agreed.**

25088 Agenda item 10. Moorside Room

- a. The allocation of £2,166.67 + VAT from development funds (agreed at Minute 25042) for the supply of engineered wood, agreed by the Moorside Room Committee, was **noted**.
- b. Moorside Room Committee recommendations were considered as follows:
 - i. Installation of engineered wood flooring on top of existing stone tiles **Agreed**.
 - ii. Consideration of a ceiling budget for the associated costs, to include the allocation of up to £1500 from cost code 30 **Agreed**.
- c. It was **noted** that installation of flooring on top of existing stone tiles will result in a saving of approximately £900. The quotation of £2,075 for was **accepted**.
- d. Completion of works to upgrade the heating pursuant to Minute 25061 dated 21 July 2025 was **noted**.

25113 Agenda item 11. Moorside Room

- a. Completion of the works to install engineered wood flooring, pursuant to Minute 25088 date 15 September 2025 was **noted**.
- b. The cost of redecorating works to include patching of the walls where needed and application of two coats of paint was **considered**. Cllr Moffat proposed acceptance of Option B at £1250 for the more durable paint. **Agreed**.

The clerk confirmed the availability of the contractor to carry out the works in the period between Boxing Day and New Year. Cllr Dowie proposed to defer deciding on the paint colour to the next meeting in order to allow consideration of any recommendations made by Cllr Shields. **Agreed.**

SPORTSFIELD DEVELOPMENT @ £3,937.83

23215 Sports Field Development

- a. Information was received in respect of the Community Ownership Fund applicable to the project to develop the football club facilities [Community Ownership Fund Prospectus](#)
- b. The 2023 estimated project costs of £212,085 as detailed in the Expression of Interest successfully submitted in April 2023, subject to inflation was noted.
- c. The requirement of the Community Ownership Fund application for at least 20% match funding was noted.
- d. It was noted that the Expression of Interest outcomes received prior to February 2024 will no longer be valid.

- e. The Council agreed to submit a full application to the Community Ownership Fund and completion of a new Expression of Interest with the requirement of 20% match funding.

24184 Agenda item 9. The clerk reported on the informal meeting with Cllr Coughlan and representatives of the football and squash clubs on Monday 3 February. The meeting determined interest by all parties and support of the squash club to extend the squash club building to accommodate the football (and cricket) clubs. This would replace the project to re-development of the football club premises, which will be removed.

There is a meeting with the Football Federation on 18 February which will be attended by representatives of the Town Council (the clerk), football and squash clubs.

The ceiling budget of £4000 to be allocated from earmarked reserves (Minute 23215 18.03.2024), to cover the cost of architects fees and planning costs associated with the development of the sports field was **agreed**.

25163 Agenda item 8. Sports Field Development

- a. An update on plans for development of the squash club building to incorporate football club facilities and associated considerations/recommendations arising was **received**, as detailed in the supporting documents.
- b. The request by Kirkbymoorside Football Club to prioritise replacement of the machinery stores as the Phase I Build was **considered**, as detailed in the supporting documents, and **approved**.
- c. The requirement to make non-material amendments to Planning Application 23/00146/FUL in order to replace the machinery stores and associated costs were **noted** as follows:
 - I. £1280 Design fees for preparing proposed drawings and planning application documents
 - II. £298 Planning fees for non-material amendment to planning Application 23/00146/FUL
- d. The specific allocation of earmarked funds, held in reserve for sports field development (Minute 23215 dated 18 March 2024), to the associated costs of the Phase I Build was **agreed**.

25200 Agenda item 7. Sports Field Development - Phase I Build pursuant to Minute 25163 dated 19 January 2026

- a. The plans for replacement machinery stores were **received** and submission of the Non-Material Amendment to Planning Application 23/00146/FUL to the Planning Authority, at a cost of £368.83 + VAT was **noted**, pursuant to Minute 25163 dated 19 January 2026.
- b. The quotation for services to dismantle the machinery store at the sports field and the certified disposal of asbestos was **considered** and **agreed** at a cost of £4,359.90 + VAT, allocated to cost code 130.

VSHS TOWN BRANDING & PROMOTION PROJECT @ £4,295.00

Kirkbymoorside Community Support Group (KCSG) made the Town Council aware of the intention to create a town brand in order to better publicise and promote Kirkbymoorside. The Town Council agreed to support the KCSG in their application to York and North Yorkshire Combined Authority (YNYCA) Vibrant and Sustainable High Street Fund by accepting responsibility for the management of financial transactions associated with the project, in accordance with Section 139(1)(b) of the Local Government Act 1972.^[1], application to NYC for street furniture licences and promotion of the project via the Town Council website and social media platforms.

25079 Agenda item 3. Minutes and Matters Arising

b. Matters arising

- ii. Information was **received** regarding progress of the partnership application to the Vibrant and Sustainable High Streets Fund, Phase II, submitted by Kirkbymoorside Community Support Group (KCSG), pursuant to consideration at agenda item 7 of the July meeting Minute 25058.

In response to feedback provided by the Combined Authority awarding panel, the KCSG request that the Town Council act as Lead Applicant in order to further the application, to:

1. have an overview of the stages of the process, and keep relevant partners informed as necessary;
2. co-ordinate meetings / discussions with other partners as ;
3. pay invoices;
4. keep a record of all expenditure against each budget heading;
5. prepare the monthly return

The request was **not agreed** and the Town Council's participation in the project will remain as a supporting partner, as determined at Minute 25058, as follows:

- the appropriate body to apply for street furniture licences and have an input on where best to situate the information boards.
 - support promotion of the trail by making the information available via the Town Council website and social media platforms.

Cllr Woodhams proposed extended support of the Phase II Grant application by accepting responsibility for the management of financial transactions associated with the project, in accordance with Section 139(1)(b) of the Local Government Act 1972.^[1] In the accounts, it will be necessary to create separate headings in the cash book for the project income and expenditure. In the AGAR, the income and expenditure will be shown as separate income to the precept and expenditure will be included in 'expenditure other than staffing expenses'. The application to the Combined Authority would be revised to reflect the KCSG maintaining the lead position and the provision of financial management/administration by the Town Council. A delegated representative, volunteered by Cllr Woodhams, would attend relevant meetings and report any matters to the full Council for consideration, as appropriate. The 35k project funds would be spent on the four initiatives specified on the original application. Any initiative requiring Town Council participation/approval/facilitation will be considered in accordance with the Town Council Standing Orders and processes. All financial transactions will be processed in accordance with the Financial Standing Orders. **Agreed.**

The Kirkbymoorside Community Support Group retain the role and responsibility of Lead Applicant and the Town Council remains as a partner providing financial administration of the funds.

25114 Agenda item 13. Vibrant and Sustainable High Streets Fund Phase 2

- a. Approval of the application by the Kirkbymoorside Community Support Group to the Vibrant and Sustainable High Streets Fund Phase 2 and the grant offer of £35,662 was **noted**.
- b. The draft Grant Agreement was **considered** and contract terms for financial management of the grant were **agreed**.

EXPLANATION OF HIGH RESERVES

Summary explanation of High Reserves (Financial consideration at the Ordinary meeting of the Town Council dated 17 November 2025 Minute 25129):

- i. £49,414.37 earmarked for expansion of the cemetery;
- ii. £21,491.88 earmarked for new play equipment at Ryedale view play area;
- iii. £51,237.95 earmarked for 'Path for Everyone' project ¹;
- iv. £14,000 Specific reserves to include: Staff sickness; By-election provision ² ; Manor Vale provision; Moorside Room provision; and sports field, play area and skatepark provision.
- v. £45,000 earmarked for sports field development ³ (of which £4000 ⁴has been allocated to architects fees – in progress)
- vi. general reserve of £40,000 [in accordance with the generally accepted recommendation that Smaller Authorities maintain a General Reserve at between three (3) and twelve (12) months Net Revenue]].

Minute 25129 of the Ordinary Meeting dated 17 November 2025

- a. The 2026/27 Budget Monitoring Document, evaluated by the Finance Committee, was **considered**.
- b. The following recommendations from the Finance Committee regarding the budget for 2026/27 were **received**:

¹ Funds held in Town Council account 314***** in accordance with Section 139(1)(b) of the Local Government Act 1972

² North Yorkshire Council Parish Election Recharges Policy September 2025

³ Minute 23215 dated 18 March 2024 committing to 20% match funding of project costs of £222,000

⁴ Minute 24184 dated 17 February 2025

Designation of account no 114***** for financial management of all transactions associated with the Vibrant & Sustainable High Streets Fund Phase II grant award.

I. Revenue Budget 2026/27

Forecast expenditure of £104,230, as detailed in the Budget Monitoring Document, includes a modest annual £1250 budget for elections in order to accumulate the necessary funds for the expense of the scheduled elections (next in May 2027) which will be recharged to all parish councils by North Yorkshire Council.

II. Capital Budget 2026/27: To revise the allocation of earmarked funds, to include the allocation of match funds to the Ryedale View play area project, resulting in the following allocation of reserves:

- i. £49,414.37 earmarked for expansion of the cemetery;
- ii. £21,491.88 earmarked for new play equipment at Ryedale view play area;
- iii. £51,237.95 earmarked for 'Path for Everyone' project ⁵;
- iv. £14,000 Specific reserves to include: Staff sickness; By-election provision ⁶ ; Manor Vale provision; Moorside Room provision; and sports field, play area and skatepark provision.
- v. £45,000 earmarked for sports field development ⁷ (of which £4000 ⁸ has been allocated to architects fees – in progress)
- vi. To retain the level of general reserve of £40,000 in accordance with the generally accepted recommendation that Smaller Authorities maintain a General Reserve at between three (3) and twelve (12) months Net Revenue.

The recommendations were **agreed**.

c. The budget for 2026/27 was **approved** and the precept of £104,230 **agreed**.

Lisa Bolland

Responsible Financial Officer

14 May 2026

⁵ Funds held in Town Council account 314***** in accordance with Section 139(1)(b) of the Local Government Act 1972

⁶ North Yorkshire Council Parish Election Recharges Policy September 2025

⁷ Minute 23215 dated 18 March 2024 committing to 20% match funding of project costs of £222,000

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