

Explanation of variances – pro forma

Name of smaller authority: DEBENHAM PARISH COUNCIL
County area (local councils and parish meetings only): SUFFOLK

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);
- variances of £100,000 or more require explanation regardless of the % variation year on year;
- New from 2025/26 onwards: variances of £500,000 or more in Box 3 require explanation regardless of the % variation year on year for smaller authorities with income and/or expenditure exceeding £6,500,000

	2024/25 £	2025/26 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input, DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
	*RESTATED						
1 Balances Brought Forward	199,752	246,686				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	88,770	91,166	2,396	2.70%	NO		
3 Total Other Receipts	194,284	96,950	-97,334	50.10%	YES		Difference relates to a VAT reclaim £20,992 and extra CIL money received £74,000 specifically for new Play Area equipment in previous year totalling £94,992.
4 Staff Costs	14,775	28,382	13,607	92.09%	YES		Difference relates to the Parish Council being without a Clerk during part of the previous year and just hiring a Temp Clerk to take meeting Minutes. Salary savings for previous year £8,671 and PAYE/NIC savings £2,462, totalling £11,133.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	221,345	108,139	-113,206	51.14%	YES		Difference relates to £104,708 spent on play equipment and £8,280 on toilet maintenance in previous year, totalling £112,988
7 Balances Carried Forward	246,686	298,281				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	246,686	298,281				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	376,010	381,383	5,373	1.43%	NO		
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

BOX 10 VARIANCE EXPLANATION NOT REQUIRED IF CHANGE CAN BE EXPLAINED BY BOX 5 (CAPITAL PLUS INTEREST PAYMENT)

*RESTATED due to external auditor adjustment (£316 Temp Clerk/Locum Clerk fees moved from Staff Costs to All Other Payments)