

Explanation of variances

Name of smaller authority: Helmingham Parish Council
County area: Mid 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);
- New from 2020/21 onwards: variances of £100,000 or more require explanation regardless of the % variation year on year;

	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)
1 Balances Brought Forward	5,224	6,623				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	2,750	0	-2,750	100.00%	YES		No precept was requested for 25/26
3 Total Other Receipts	1,609	125	-1,484	92.23%	YES		The only income for 25/26 was a compensation payment from Barclays due to problems and delays in updating the mandate, whilst in 24/25 a CIL payment of £1609.48 was received.
4 Staff Costs	0	1,006	1,006	#DIV/0!	#DIV/0!	#DIV/0!	No clerk was employed by the Council for 24/25
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	2,960	1,024	-1,936	65.41%	YES		In 24/25 £900 consultant fees were charged in relation to the Section 91 Order to reconstitute the Council with District Councillors taking positions, following a mass resignation in January 2025. No clerk was employed for the year, but a large number of donations (£1,100) had been given, I have found evidence for six donations of £100 to various charities and it was likely that the other £500 was given to St Mary's Church in Helmingham towards the maintenance of the churchyard (see December 2024 minutes) These two items total £2K and did not occur in the 25/26 accounts. If the £2K was taken off the 24/25 figures it would not have triggered a request for explanation.
7 Balances Carried Forward	6,623	4,718				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	6,623	4,718				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	7,600	7,600	0	0.00%	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