Explanation of variances – pro forma

Name of smaller authority: HEMINGFORD ABBOTS PARISH COUNCIL

County area (local councils and parish meetings only): CAMBRIDGESHIRE

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)
1 Balances Brought Forward	75,167	84,652				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	31,460	34,606	3,146	10.00%	NO		
3 Total Other Receipts	2,053	2,273	220	10.72%	NO		
4 Staff Costs	7,021	7,750	729	10.38%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	17,007	20,891	3,884	22.84%	YES		The Parish Council exceeded its budget on Professional Fees by £2,360.00. The total budget was used to secure the services of a specialised planning solicitor on a very difficult planning case (£6,800 - 152% over budget). The Parish Council's budget for insurance was exceeded by 28% - £501.07, because two payments were made in 25/26. This was due to the insurance for 24/25 being paid late in April 2025, and the insurance for 25/26 was paid at the correct time in March 2026.
7 Balances Carried Forward	84,652	92,890				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	84,652	92,890				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments an	135,656	135,698	42	0.03%	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