

Clavering Parish Council
ANNUAL RETURN - Section 2 : Statement of Accounts

Explanation of variances

This is prepared based on information in "Governance and Accountability for Local Councils : a Practitioner's Guide"

Important note: These figures have been prepared on a RECEIPTS and PAYMENTS basis.

Box No.	Description	31/03/2025 £	31/03/2026 £	Variance £	Variance %	Explanation Required?	Notes
1	Balances brought fwd	46926	48031				BALANCE B/F AGREES
2	Annual precept	30576	27621	-2955	10%	No	
3	Total other receipts	11923	1094	-10830	91%	Yes	A grant was received in 2024-25 for the Neighbourhood plan, not received in 2025-26.
4	Staff Costs	8115	9181	1066	13%	No	
5	Loan interest/capital repayments	0	0	0	0%	No	
6	Total other payments	33280	15176	-18103	54%	Yes	In 2024-25 there was a Landscape Assessment, Easement grant given and tree work carried out that didn't happen in 2025-26.
7	Balances carried forward	48031	52389	4358	9%	No	
8	Total Cash and Short Term Investments	48031	52389	4358	9%	No	
9	Total Fixed Assets and Long Term Investments	83208	83608	400	0%	No	
10	Total Borrowings	0	0	0	0%	No	

This report is intended as a guide to the variances you may need to explain. The specific requirements vary between external auditors so please check the requirements shown on the pro forma provided to your council

Please note a breakdown of approved reserves will also be required if the total reserves (Box 7) figure is more than twice the annual precept value (Box 2)