

**Winterton-on-Sea 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<br>£ | 31/03/2026<br>£ | Variance<br>£ | Variance<br>% | Explanation<br>Required? | Notes                                                                                                                |
|---------|----------------------------------------------|-----------------|-----------------|---------------|---------------|--------------------------|----------------------------------------------------------------------------------------------------------------------|
| 1       | Balances brought fwd                         | 84808.80        | 94295.76        |               |               |                          | BALANCE B/F AGREES                                                                                                   |
| 2       | Annual precept                               | 43475.00        | 44562.00        | 1087.00       | 3%            | No                       |                                                                                                                      |
| 3       | Total other receipts                         | 20573.10        | 18099.14        | -2473.96      | 12%           | No                       |                                                                                                                      |
| 4       | Staff Costs                                  | 18103.95        | 19023.90        | 919.95        | 5%            | No                       |                                                                                                                      |
| 5       | Loan interest/capital repayments             | 0.00            | 0.00            | 0.00          | 0%            | No                       |                                                                                                                      |
| 6       | Total other payments                         | 36457.19        | 42121.13        | 5663.94       | 16%           | Yes                      | Increase in grants awarded by £3175 compared to previous year. Used more of earmarked reserves on allocated projects |
| 7       | Balances carried forward                     | 94295.76        | 95811.87        | 1516.11       | 2%            | No                       |                                                                                                                      |
| 8       | Total Cash and Short Term Investments        | 94295.76        | 95811.87        | 1516.11       | 2%            | No                       |                                                                                                                      |
| 9       | Total Fixed Assets and Long Term Investments | 0.00            | 0.00            | 0.00          | 0%            | No                       |                                                                                                                      |
| 10      | Total Borrowings                             | 0.00            | 0.00            | 0.00          | 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)