

ANNUAL GOVERNANCE & ACCOUNTABILITY RETURN 2025/26**Explanation of Significant Variances in the Accounting Statements***Prepared pursuant to Regulation 9 of the Accounts and Audit Regulations 2015*

Box	2024/25	2025/26	Variance	%	Explanation of Variance
2 – Precept	£18,890	£19,080	+£190	+1.0%	No significant variance. The precept increased marginally following the council's annual budget-setting process for 2025/26.
3 – Total Other Receipts	£7,561	£1,196	-£6,365	-84.2%	Significantly lower in 2025/26. In 2024/25, one-off income included a £4,995 insurance settlement relating to a SID accident, £400 from the sale of a SID unit, £1,041 in allotment rents, and a VAT refund of £1,023. No comparable receipts arose in 2025/26.
4 – Staff Costs	£6,348	£7,398	+£1,050	+16.5%	Increase reflects salary increments awarded during the year, the introduction of employer pension contributions, HMRC payments, back pay arising from a salary review, and payment of accrued holiday entitlement to the Clerk.
5 – Loan Interest / Capital Repayments	£0	£0	£0	0%	The council held no loans during either financial year.
6 – All Other Payments	£26,718	£9,799	-£16,919	-63.3%	Expenditure substantially lower than the prior year. In 2024/25 major items included a Speed Indicator Device purchase and installation (£5,502), new bus shelters (£10,100), community grants and donations (£8,115), and kiosk refurbishment (£830). In 2025/26 donations remained significant (£6,160), but no comparable capital projects were undertaken.
9 – Total Fixed Assets	£23,698	£24,730	+£1,032	+4.4%	Fixed assets increased following the purchase of a replacement laptop (£808) and a filing cabinet (£224) during 2025/26. No asset disposals occurred in the year.

Signed: Mr Lewis Anderson PSLCC, Locum RFO