Lyneham & Bradenstoke 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	Last Year £	31/03/2026 £	Variance £	Variance %	Explanation Required?	Notes
1	Balances brought fwd	170733.00	316170.21				BALANCE B/F AGREES
2	Annual precept	61579.00	65966.00	4387.00	7%	No	
3	Total other receipts	213238.00	41034.89	-172203.11	81%	Yes	The 81% reduction in “Other Receipts” is almost entirely due to the receipt of significant one-off S106/CIL developer contributions in 2024–25 (£204,856), which have not been repeated in 2025–26. One□off capital / restricted income in 24–25 In 2024–25, exceptionally high S106 & CIL funding (£204,856) was recorded. In 2025–26, CIL income is only £35,418.60, and no comparable S106 receipt appears.
4	Staff Costs	28063.00	26609.70	-1453.30	5%	No	
5	Loan interest/capital repayments	0.00	0.00	0.00	0%	No	

Lyneham & Bradenstoke 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	Last Year £	31/03/2026 £	Variance £	Variance %	Explanation Required?	Notes
6	Total other payments	101317.00	186864.50	85547.50	84%	Yes	The increase in “Other Payments” (+84%) reflects the delivery of major capital and project works in 2025–26, including the toilet refurbishment, dog park works and other schemes funded from earmarked reserves and prior-year CIL/S106 receipts. These costs are non-recurring and were planned following the significant external funding received in 2024–25 2025–26 includes significant project spend funded from reserves and prior-year (CIL) income: Toilet refurbishment: ~£69,864.90 Dog park refurbishment: £32,500.90 Play area refurbishment: ~£4,817 Legal costs (land matters): ~£14,636 Major projects in the prior year Trees & hedges (£10,673), Flower beds (£4,682), Street furniture (£10,788)

Lyneham & Bradenstoke 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	Last Year £	31/03/2026 £	Variance £	Variance %	Explanation Required?	Notes
7	Balances carried forward	316170.21	209696.90	-106473.31	34%	Yes	The reduction in cash and short-term investments of £106,473 reflects the planned utilisation of reserves to deliver major capital and project works during 2025–26. These include the toilet refurbishment (£69,864.90), dog park improvements (£32,500.90), play area works and associated legal costs. These schemes were largely funded from earmarked reserves and prior-year CIL/S106 receipts. The reduction in cash balances is therefore expected and corresponds with an increase in the Council's physical assets and infrastructure, rather than indicating any underlying financial pressure.
8	Total Cash and Short Term Investments	316170.21	209696.90	-106473.31	34%	Yes	The reduction in cash and short-term investments of £106,473 reflects the planned utilisation of reserves to deliver major capital and project works during 2025–26. These include the toilet refurbishment (£69,864.90), dog park improvements (£32,500.90), play area works and associated legal costs. These schemes were largely funded from earmarked reserves and prior-year CIL/S106 receipts. The reduction in cash balances is therefore expected and corresponds with an increase in the Council's physical assets and infrastructure, rather than indicating any underlying financial pressure.

Lyneham & Bradenstoke 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	Last Year £	31/03/2026 £	Variance £	Variance %	Explanation Required?	Notes
9	Total Fixed Assets and Long Term Investments	172774.00	205851.90	33077.90	19%	Yes	The increase in fixed assets of £33,077.90 (19%) is primarily attributable to the addition of the Bradenstoke Dog Park fencing (£32,500.90) during 2025–26. This represents a significant capital investment funded from earmarked reserves and prior-year developer contributions. Minor additions relating to SID infrastructure were also recorded, offset slightly by the disposal of legacy signage assets. All other asset categories remain broadly consistent year on year. Dog Park Fencing (New Asset) Added 19/06/2025 Value: £32,500.90
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)