

Explanation of variance: Total expenditure

2025 expenditure: £73,908.97

2026 expenditure: £16,889.42

Variance: Decrease of £57,019.55

1. One-off / exceptional costs in 2025

Website set up £1350 9/5

New MVAs machine £5394 24/5

Additional solar panel for MVAS £780

Tree works £1350

Solicitor costs £1200

Increase in burial committee costs £1200

The 2025 figure included non-recurring expenditure, such as major repairs, capital works, or project costs which did not repeat in 2026.

Heaters needed to be installed in LC 6/12 £1660

Purchased play equipment for Oakthorpe Play area - total £42000

Grit bin £355.40

New laptop for manger £719.98

Footpath laying £1120 & £270

Substantial maintenance or compliance work carried out in 2025 meant no equivalent works were required in 2026, resulting in significantly lower spend.

2. Grant-funded projects completed in 2025

Significant expenditure in 2025 related to projects funded by earmarked reserves or external grants, all of which were completed during that year.

No comparable capital or grant-funded projects took place in 2026.

3. Reduced use of reserves

In 2025, the council deliberately drew down earmarked or general reserves to fund planned works.

In 2026, expenditure returned to normal operating levels, with reserves retained rather than spent.