

Explanation of variances 2025/26 – pro forma

NETTLEBED PARISH COUNCIL
Insert figures from Section 2 of the AGAR in all Blue highlighted boxes

Now, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:

- variances of more than 15% between totals for individual boxes (except variances of less than £500);
- variances of more than £100,000 must be explained even where this constitutes less than 15%;

Please ensure variance explanations are quantified to reduce the variance excluding stated items below the 15% / £500 / £100,000 threshold

	2026 £	RESTATED 2025 £	Variance £	Variance %	Explanation Required? Is > 15%	Is > £100,000	DO NOT OVERWRITE THE BOXES HIGHLIGHTED IN RED/GREEN	Explanation (must include narrative and supporting figures) Note: If an explanation is required for the variance of Box 4 and the explanation refers to a change in hours or a change in pay rates, please could you note the previous hours/rates and the updated hours/rates																																																																														
1 Balances Brought Forward	42,437	42,517					Explanation of % variance from PY opening balance not required - Balance brought forward does not agree																																																																															
2 Precept or Rates and Levies	31,000	34,000	-3,000	8.82%	NO	NO																																																																																
3 Total Other Receipts	5,226	5,430	-204	3.76%	NO	NO																																																																																
4 Staff Costs	18,321	17,404	917	5.27%	NO	NO																																																																																
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO	NO																																																																																
6 All Other Payments	25,837	22,106	3,731	16.88%	YES	NO	<table><thead><tr><th></th><th>2025-26</th><th>2024-25</th><th>Difference</th><th>% change</th><th></th></tr></thead><tbody><tr><td>VAT Paid</td><td>3,266</td><td>2,077</td><td>1188.79</td><td>57</td><td>Increase reflects higher overall expenditure in 2025–26.</td></tr><tr><td>General Administration</td><td>3,284</td><td>3,170</td><td>113.15</td><td>4</td><td>Costs remain broadly stable with a small increase.</td></tr><tr><td>Play Area</td><td>581</td><td>815</td><td>-234.24</td><td>-29</td><td>Reduced maintenance and repair activity compared to 2024–25.</td></tr><tr><td>Allotment</td><td>180</td><td>321</td><td>-141.29</td><td>-44</td><td>Reduced maintenance costs in 2025–26.</td></tr><tr><td>Village Maintenance</td><td>4,381</td><td>4,327</td><td>53.95</td><td>1</td><td>Spending remains consistent year-on-year</td></tr><tr><td>Crocker End Green Common</td><td>406</td><td>1,656</td><td>-1249.41</td><td>-75</td><td>2024–25 included one-off verge reinstatement works - lower routine costs in 2025–26</td></tr><tr><td>Subscriptions</td><td>627</td><td>588</td><td>39</td><td>7</td><td>Small increase in subscription costs.</td></tr><tr><td>Donations Given</td><td>2,024</td><td>1,298</td><td>725.94</td><td>56</td><td>Increased support for local non-profit organisations, including the community website.</td></tr><tr><td>Grants Given</td><td>1,550</td><td>2,075</td><td>-525</td><td>-25</td><td>Fewer grants awarded in 2025–26.</td></tr><tr><td>Traffic Calming</td><td>570</td><td>4,101</td><td>-3530.77</td><td>-86</td><td>Major works (e.g. 20mph road markings) were completed in 2024–25 - no equivalent spending in 2025-26.</td></tr><tr><td>CIL spend</td><td>8,968</td><td>0</td><td>8967.97</td><td>100</td><td>Community Infrastructure Levy (CIL) funds were utilised in 2025–26 for fencing works.</td></tr><tr><td>Grant repayment</td><td>0</td><td>1,678</td><td>-1678</td><td>100</td><td>Grant repayment occurred in 2024–25; none required in 2025–26.</td></tr></tbody></table>		2025-26	2024-25	Difference	% change		VAT Paid	3,266	2,077	1188.79	57	Increase reflects higher overall expenditure in 2025–26.	General Administration	3,284	3,170	113.15	4	Costs remain broadly stable with a small increase.	Play Area	581	815	-234.24	-29	Reduced maintenance and repair activity compared to 2024–25.	Allotment	180	321	-141.29	-44	Reduced maintenance costs in 2025–26.	Village Maintenance	4,381	4,327	53.95	1	Spending remains consistent year-on-year	Crocker End Green Common	406	1,656	-1249.41	-75	2024–25 included one-off verge reinstatement works - lower routine costs in 2025–26	Subscriptions	627	588	39	7	Small increase in subscription costs.	Donations Given	2,024	1,298	725.94	56	Increased support for local non-profit organisations, including the community website.	Grants Given	1,550	2,075	-525	-25	Fewer grants awarded in 2025–26.	Traffic Calming	570	4,101	-3530.77	-86	Major works (e.g. 20mph road markings) were completed in 2024–25 - no equivalent spending in 2025-26.	CIL spend	8,968	0	8967.97	100	Community Infrastructure Levy (CIL) funds were utilised in 2025–26 for fencing works.	Grant repayment	0	1,678	-1678	100	Grant repayment occurred in 2024–25; none required in 2025–26.	
	2025-26	2024-25	Difference	% change																																																																																		
VAT Paid	3,266	2,077	1188.79	57	Increase reflects higher overall expenditure in 2025–26.																																																																																	
General Administration	3,284	3,170	113.15	4	Costs remain broadly stable with a small increase.																																																																																	
Play Area	581	815	-234.24	-29	Reduced maintenance and repair activity compared to 2024–25.																																																																																	
Allotment	180	321	-141.29	-44	Reduced maintenance costs in 2025–26.																																																																																	
Village Maintenance	4,381	4,327	53.95	1	Spending remains consistent year-on-year																																																																																	
Crocker End Green Common	406	1,656	-1249.41	-75	2024–25 included one-off verge reinstatement works - lower routine costs in 2025–26																																																																																	
Subscriptions	627	588	39	7	Small increase in subscription costs.																																																																																	
Donations Given	2,024	1,298	725.94	56	Increased support for local non-profit organisations, including the community website.																																																																																	
Grants Given	1,550	2,075	-525	-25	Fewer grants awarded in 2025–26.																																																																																	
Traffic Calming	570	4,101	-3530.77	-86	Major works (e.g. 20mph road markings) were completed in 2024–25 - no equivalent spending in 2025-26.																																																																																	
CIL spend	8,968	0	8967.97	100	Community Infrastructure Levy (CIL) funds were utilised in 2025–26 for fencing works.																																																																																	
Grant repayment	0	1,678	-1678	100	Grant repayment occurred in 2024–25; none required in 2025–26.																																																																																	
7 Balances Carried Forward	34,505	42,437	-7,932	18.69%	YES	NO	The reduction in carry-forward balances is mainly a result a large capital project c£9,800 (Allotment Fencing) in 2025-26.																																																																															
8 Total Cash and Short Term Investments	34,505	42,437	-7,932	18.69%	YES	NO	Lower year-end cash balance due to increased capital spend on Allotment fencing project.																																																																															
9 Total Fixed Assets plus Other Long Term Investments and Assets	63,310	56,370	6,940	12.31%	NO	NO																																																																																
10 Total Borrowings	0	0	0	0.00%	NO	NO																																																																																