

# Budget Variance

## Torpoint Town Council

### For the 4 months ended 31 July 2025

	APR-JUL 2025	APR-JUL 2025 BUDGET 2025 - 2026	VARIANCE	VARIANCE %	APR-JUL 2025
<b>Trading Income</b>					
CIL Income	1,615.50	-	1,615.50 <span>↑</span>	- <span>—</span>	1,615.50
<b>F&amp;O Income</b>					
FOC Admin Fee (F&O)	-	50.00	(50.00) <span>↓</span>	-100.00% <span>↓</span>	-
Footpaths Income (F&O)	-	750.00	(750.00) <span>↓</span>	-100.00% <span>↓</span>	-
Grants & Donations (F&O)	3,147.89	-	3,147.89 <span>↑</span>	- <span>—</span>	3,147.89
Investment Interest Income (F&O)	4,343.67	14,000.00	(9,656.33) <span>↓</span>	-68.97% <span>↓</span>	4,343.67
Licence Fee (F&O)	3,206.49	10,658.00	(7,451.51) <span>↓</span>	-69.91% <span>↓</span>	3,206.49
Market Fees (F&O)	256.50	410.00	(153.50) <span>↓</span>	-37.44% <span>↓</span>	256.50
Memorial Benches (F&O)	116.00	-	116.00 <span>↑</span>	- <span>—</span>	116.00
Other Revenue (F&O)	32.67	31.00	1.67 <span>↑</span>	5.39% <span>↑</span>	32.67
Photocopies/Printing (F&O)	-	6.00	(6.00) <span>↓</span>	-100.00% <span>↓</span>	-
Precept (F&O)	249,723.00	499,446.00	(249,723.00) <span>↓</span>	-50.00% <span>↓</span>	249,723.00
Room Hire (F&O)	6,242.02	21,525.00	(15,282.98) <span>↓</span>	-71.00% <span>↓</span>	6,242.02
Service Charges - Licensees (F&O)	330.90	1,538.00	(1,207.10) <span>↓</span>	-78.49% <span>↓</span>	330.90
<b>Total F&amp;O Income</b>	<b>267,399.14</b>	<b>548,414.00</b>	<b>(281,014.86)</b>	<b>-51.24%</b>	<b>267,399.14</b>
<b>D&amp;L Income</b>					
Library Cafe Income (D&L)	7,971.65	27,163.00	(19,191.35) <span>↓</span>	-70.65% <span>↓</span>	7,971.65
Library Sales (D&L)	641.19	2,050.00	(1,408.81) <span>↓</span>	-68.72% <span>↓</span>	641.19
Newsletter Advertising (D&L)	183.33	900.00	(716.67) <span>↓</span>	-79.63% <span>↓</span>	183.33
Tennis Courts Stripe Income (D&L)	1,586.71	3,181.00	(1,594.29) <span>↓</span>	-50.12% <span>↓</span>	1,586.71
RIBA 3 Shared Prosperity Fund	56,898.00	-	56,898.00 <span>↑</span>	- <span>—</span>	56,898.00
Library Parish Donations	-	784.00	(784.00) <span>↓</span>	-100.00% <span>↓</span>	-
Accessible Play Equipment Funding and Donations	300.00	-	300.00 <span>↑</span>	- <span>—</span>	300.00
<b>Total D&amp;L Income</b>	<b>67,580.88</b>	<b>34,078.00</b>	<b>33,502.88</b>	<b>98.31%</b>	<b>67,580.88</b>
<b>Total Trading Income</b>	<b>336,595.52</b>	<b>582,492.00</b>	<b>(245,896.48)</b>	<b>-42.21%</b>	<b>336,595.52</b>
<b>Gross Profit</b>	<b>336,595.52</b>	<b>582,492.00</b>	<b>(245,896.48)</b>	<b>-42.21%</b>	<b>336,595.52</b>
<b>Other Income</b>					
3G Pitch Donations	952.56	-	952.56 <span>↑</span>	- <span>—</span>	952.56

	APR-JUL 2025	APR-JUL 2025 BUDGET 2025 - 2026	VARIANCE	VARIANCE %	APR-JUL 2025
Community Funding Library	9,500.00	-	9,500.00 ↑	- —	9,500.00
<b>Total Other Income</b>	<b>10,452.56</b>	<b>-</b>	<b>10,452.56</b>	<b>-</b>	<b>10,452.56</b>

## Operating Expenses

### F&O Expenses

Audit & Accountancy fees (F&O)	(1,233.00)	1,614.00	(2,847.00) ↓	-176.39% ↓	(1,233.00)
Civic Functions (F&O)	2,239.88	4,090.00	(1,850.12) ↓	-45.24% ↓	2,239.88
Consumables - Recurring- Council Chambers (F&O)	769.05	2,460.00	(1,690.95) ↓	-68.74% ↓	769.05
Consumables - Recurring- Library (F&O)	319.14	1,538.00	(1,218.86) ↓	-79.25% ↓	319.14
Consumables - Recurring- Public Conveniences (F&O)	187.58	923.00	(735.42) ↓	-79.68% ↓	187.58
Credit Card Annual Fee (F&O)	-	82.00	(82.00) ↓	-100.00% ↓	-
Defibrillator Costs (F&O)	205.00	1,538.00	(1,333.00) ↓	-86.67% ↓	205.00
Insurance (F&O)	16,328.06	16,212.00	116.06 ↑	0.72% ↑	16,328.06
IT & Computers (F&O)	92.25	979.00	(886.75) ↓	-90.58% ↓	92.25
Legal Expenses (F&O)	-	769.00	(769.00) ↓	-100.00% ↓	-
Light, Power, Heating - Council Chambers (F&O)	4,395.12	10,250.00	(5,854.88) ↓	-57.12% ↓	4,395.12
Light, Power, Heating - Library (F&O)	2,332.61	3,588.00	(1,255.39) ↓	-34.99% ↓	2,332.61
Light, Power, Heating - Public Conveniences (F&O)	627.76	1,948.00	(1,320.24) ↓	-67.77% ↓	627.76
Loan Repayments (F&O)	-	35,200.00	(35,200.00) ↓	-100.00% ↓	-
Mayoral Allowance (F&O)	448.50	4,000.00	(3,551.50) ↓	-88.79% ↓	448.50
Motor Vehicle Expenses (F&O)	99.52	1,640.00	(1,540.48) ↓	-93.93% ↓	99.52
Non- Domestic Business Rates - Council Chambers (F&O)	5,536.78	15,427.00	(9,890.22) ↓	-64.11% ↓	5,536.78
Non-Domestic Business Rates - Library (F&O)	2,217.32	4,342.00	(2,124.68) ↓	-48.93% ↓	2,217.32
Non-Domestic Business Rates - Tennis Courts (F&O)	195.02	526.00	(330.98) ↓	-62.92% ↓	195.02
Office Equipment	-	256.00	(256.00) ↓	-100.00% ↓	-
Operating Lease Payments (F&O)	2,896.39	8,175.00	(5,278.61) ↓	-64.57% ↓	2,896.39
Postage, Freight & Courier (F&O)	-	154.00	(154.00) ↓	-100.00% ↓	-
Printing & Stationery (F&O)	629.86	1,845.00	(1,215.14) ↓	-65.86% ↓	629.86
Repairs & Maintenance - Recurring - Public Conveniences (F&O)	17.22	1,230.00	(1,212.78) ↓	-98.60% ↓	17.22
Repairs & Maintenance - Recurring Council Chambers (F&O)	1,754.82	7,534.00	(5,779.18) ↓	-76.71% ↓	1,754.82
Repairs & Maintenance - Recurring Library (F&O)	348.26	1,230.00	(881.74) ↓	-71.69% ↓	348.26
Repairs & Maintenance - Recurring- Parks (F&O)	4,256.24	10,250.00	(5,993.76) ↓	-58.48% ↓	4,256.24
Grants Awarded by TTC (F&O)	100.00	7,000.00	(6,900.00) ↓	-98.57% ↓	100.00
Services - All venues (F&O)	4,148.89	8,610.00	(4,461.11) ↓	-51.81% ↓	4,148.89

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Services - Council Chambers (F&O)	231.14	3,767.00	(3,535.86) ↓	-93.86% ↓	231.14
Services - Library (F&O)	908.20	3,883.00	(2,974.80) ↓	-76.61% ↓	908.20
Services - Parks (F&O)	12,929.17	12,948.00	(18.83) ↓	-0.15% ↓	12,929.17
Subscriptions (F&O)	3,086.57	3,588.00	(501.43) ↓	-13.98% ↓	3,086.57
Telephone & Internet (F&O)	1,110.78	3,955.00	(2,844.22) ↓	-71.91% ↓	1,110.78
Waste Collection - Council Chambers (F&O)	253.02	923.00	(669.98) ↓	-72.59% ↓	253.02
Waste Collection - Library (F&O)	249.06	923.00	(673.94) ↓	-73.02% ↓	249.06
Water Rates - Council Chambers (F&O)	1,063.07	1,025.00	38.07 ↑	3.71% ↑	1,063.07
Water Rates - Library (F&O)	775.54	769.00	6.54 ↑	0.85% ↑	775.54
Water Rates - Public Conveniences (F&O)	989.61	1,538.00	(548.39) ↓	-35.66% ↓	989.61
<b>Total F&amp;O Expenses</b>	<b>70,508.43</b>	<b>186,729.00</b>	<b>(116,220.57)</b>	<b>-62.24%</b>	<b>70,508.43</b>
<b>D&amp;L Expenses</b>					
Advertising & Marketing (D&L)	19,669.44	20,000.00	(330.56) ↓	-1.65% ↓	19,669.44
Cafe Supplies (D&L)	3,361.58	12,915.00	(9,553.42) ↓	-73.97% ↓	3,361.58
CLUP Expenditure	368.62	-	368.62 ↑	- —	368.62
Library Community Expenditure	4,504.98	-	4,504.98 ↑	- —	4,504.98
Stripe Fee (D&L)	70.84	-	70.84 ↑	- —	70.84
SumUp Fee (D&L)	65.45	205.00	(139.55) ↓	-68.07% ↓	65.45
RIBA 3 Detailed Design Reports (D&L)	12,810.00	-	12,810.00 ↑	- —	12,810.00
Repairs & Maintenance - Recurring - Tennis Courts	85.81	-	85.81 ↑	- —	85.81
Tennis Courts Improvements Expenditure (LTA)	-	3,000.00	(3,000.00) ↓	-100.00% ↓	-
<b>Total D&amp;L Expenses</b>	<b>40,936.72</b>	<b>36,120.00</b>	<b>4,816.72</b>	<b>13.34%</b>	<b>40,936.72</b>
Civic Regalia	70.83	-	70.83 ↑	- —	70.83
<b>Personnel Expenses</b>					
Members Expenses (P)	-	615.00	(615.00) ↓	-100.00% ↓	-
Payroll Admin Fees	360.00	1,476.00	(1,116.00) ↓	-75.61% ↓	360.00
Salaries (P)	87,755.31	356,019.00	(268,263.69) ↓	-75.35% ↓	87,755.31
Staff Training (P)	983.75	1,538.00	(554.25) ↓	-36.04% ↓	983.75
<b>Total Personnel Expenses</b>	<b>89,099.06</b>	<b>359,648.00</b>	<b>(270,548.94)</b>	<b>-75.23%</b>	<b>89,099.06</b>
<b>Total Operating Expenses</b>	<b>200,615.04</b>	<b>582,497.00</b>	<b>(381,881.96)</b>	<b>-65.56%</b>	<b>200,615.04</b>
<b>Reserves</b>					
Reserves - Accessibility Improvements	-	7,000.00	(7,000.00) ↓	-100.00% ↓	-

	APR-JUL 2025	APR-JUL 2025 BUDGET 2025 - 2026	VARIANCE	VARIANCE %	APR-JUL 2025
Reserves - Accessible Play Equipment	-	4,651.00	(4,651.00) ↓	-100.00% ↓	-
Reserves - CIL	-	5,999.00	(5,999.00) ↓	-100.00% ↓	-
Reserves - Defibrillator Donation	2,670.00	3,150.00	(480.00) ↓	-15.24% ↓	2,670.00
Reserves - Election Expenses	-	10,000.00	(10,000.00) ↓	-100.00% ↓	-
Reserves - Freedom Parade	-	3,000.00	(3,000.00) ↓	-100.00% ↓	-
Reserves - MUGA/Other	-	10,000.00	(10,000.00) ↓	-100.00% ↓	-
Reserves - NDP Improvements	-	4,046.00	(4,046.00) ↓	-100.00% ↓	-
Reserves - Play Areas and Tennis Courts	-	15,614.00	(15,614.00) ↓	-100.00% ↓	-
Reserves - RIBA 3 Good Growth Shared Prosperity Fund	-	10,000.00	(10,000.00) ↓	-100.00% ↓	-
Reserves - Skate Park Improvements	-	20,000.00	(20,000.00) ↓	-100.00% ↓	-
Reserves - Tennis Courts Sinking Fund	-	4,000.00	(4,000.00) ↓	-100.00% ↓	-
Reserves - Town Accelerator Fund (Website)	14,685.00	6,250.00	8,435.00 ↑	134.96% ↑	14,685.00
Reserves - Town clock	-	10,000.00	(10,000.00) ↓	-100.00% ↓	-
Reserves - Vision Projects	4,110.00	10,000.00	(5,890.00) ↓	-58.90% ↓	4,110.00
Reserves - 3G Pitch Donations	-	2,671.00	(2,671.00) ↓	-100.00% ↓	-
Reserves - 3G Pitch Project	-	80,000.00	(80,000.00) ↓	-100.00% ↓	-
<b>Total Reserves</b>	<b>21,465.00</b>	<b>206,381.00</b>	<b>(184,916.00)</b>	<b>-89.60%</b>	<b>21,465.00</b>
<b>Net Profit</b>	<b>146,433.04</b>	<b>(5.00)</b>	<b>146,438.04</b>	<b>2,928,760.80%</b>	<b>146,433.04</b>