

Budget Variance

Torpoint Town Council

For the 8 months ended 30 November 2025

	APR-NOV 2025	APR-NOV 2025 BUDGET 2025 - 2026	VARIANCE	VARIANCE %	APR-NOV 2025
Trading Income					
CIL Income	1,615.50	-	1,615.50 ↑	- —	1,615.50
F&O Income					
FOC Admin Fee (F&O)	12.50	50.00	(37.50) ↓	-75.00% ↓	12.50
Footpaths Income (F&O)	-	750.00	(750.00) ↓	-100.00% ↓	-
Grants & Donations (F&O)	3,247.89	-	3,247.89 ↑	- —	3,247.89
Investment Interest Income (F&O)	8,537.57	14,000.00	(5,462.43) ↓	-39.02% ↓	8,537.57
Licence Fee (F&O)	6,635.20	10,658.00	(4,022.80) ↓	-37.74% ↓	6,635.20
Market Fees (F&O)	392.00	410.00	(18.00) ↓	-4.39% ↓	392.00
Memorial Benches (F&O)	116.00	-	116.00 ↑	- —	116.00
Other Revenue (F&O)	459.77	31.00	428.77 ↑	1,383.13% ↑	459.77
Photocopies/Printing (F&O)	-	6.00	(6.00) ↓	-100.00% ↓	-
Precept (F&O)	499,446.00	499,446.00	- —	- —	499,446.00
Room Hire (F&O)	14,085.38	21,525.00	(7,439.62) ↓	-34.56% ↓	14,085.38
Service Charges - Licensees (F&O)	634.92	1,538.00	(903.08) ↓	-58.72% ↓	634.92
Total F&O Income	533,567.23	548,414.00	(14,846.77)	-2.71%	533,567.23
D&L Income					
Library Cafe Income (D&L)	17,220.15	27,163.00	(9,942.85) ↓	-36.60% ↓	17,220.15
Library Sales (D&L)	1,083.82	2,050.00	(966.18) ↓	-47.13% ↓	1,083.82
Newsletter Advertising (D&L)	183.33	900.00	(716.67) ↓	-79.63% ↓	183.33
Tennis Courts Stripe Income (D&L)	2,101.85	3,181.00	(1,079.15) ↓	-33.92% ↓	2,101.85
RIBA 3 Shared Prosperity Fund	155,109.28	-	155,109.28 ↑	- —	155,109.28
Library Parish Donations	410.07	784.00	(373.93) ↓	-47.70% ↓	410.07
Accessible Play Equipment Funding and Donations	2,630.00	-	2,630.00 ↑	- —	2,630.00
Defibrillator Income	520.20	-	520.20 ↑	- —	520.20
Total D&L Income	179,258.70	34,078.00	145,180.70	426.02%	179,258.70
Total Trading Income	714,441.43	582,492.00	131,949.43	22.65%	714,441.43
Gross Profit	714,441.43	582,492.00	131,949.43	22.65%	714,441.43
Other Income					
3G Pitch Donations	952.56	-	952.56 ↑	- —	952.56

	APR-NOV 2025	APR-NOV 2025 BUDGET 2025 - 2026	VARIANCE	VARIANCE %	APR-NOV 2025
Community Funding Library	17,500.00	-	17,500.00 ↑	-	17,500.00
Town Accelerator Fund	6,250.00	-	6,250.00 ↑	-	6,250.00
Total Other Income	24,702.56	-	24,702.56	-	24,702.56

Operating Expenses

F&O Expenses

Audit & Accountancy fees (F&O)	264.00	1,614.00	(1,350.00) ↓	-83.64% ↓	264.00
Civic Functions (F&O)	3,403.40	4,090.00	(686.60) ↓	-16.79% ↓	3,403.40
Consumables - Recurring- Council Chambers (F&O)	1,269.83	2,460.00	(1,190.17) ↓	-48.38% ↓	1,269.83
Consumables - Recurring- Library (F&O)	719.46	1,538.00	(818.54) ↓	-53.22% ↓	719.46
Consumables - Recurring- Public Conveniences (F&O)	592.70	923.00	(330.30) ↓	-35.79% ↓	592.70
Credit Card Annual Fee (F&O)	-	82.00	(82.00) ↓	-100.00% ↓	-
Defibrillator Costs (F&O)	530.00	1,538.00	(1,008.00) ↓	-65.54% ↓	530.00
Insurance (F&O)	16,328.06	16,212.00	116.06 ↑	0.72% ↑	16,328.06
IT & Computers (F&O)	310.43	979.00	(668.57) ↓	-68.29% ↓	310.43
Legal Expenses (F&O)	-	769.00	(769.00) ↓	-100.00% ↓	-
Light, Power, Heating - Council Chambers (F&O)	7,756.66	10,250.00	(2,493.34) ↓	-24.33% ↓	7,756.66
Light, Power, Heating - Library (F&O)	3,236.09	3,588.00	(351.91) ↓	-9.81% ↓	3,236.09
Light, Power, Heating - Public Conveniences (F&O)	1,428.55	1,948.00	(519.45) ↓	-26.67% ↓	1,428.55
Loan Repayments (F&O)	17,599.99	35,200.00	(17,600.01) ↓	-50.00% ↓	17,599.99
Mayoral Allowance (F&O)	1,573.50	4,000.00	(2,426.50) ↓	-60.66% ↓	1,573.50
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)	11,068.78	15,427.00	(4,358.22) ↓	-28.25% ↓	11,068.78
Non-Domestic Business Rates - Library (F&O)	4,437.32	4,342.00	95.32 ↑	2.20% ↑	4,437.32
Non-Domestic Business Rates - Tennis Courts (F&O)	387.02	526.00	(138.98) ↓	-26.42% ↓	387.02
Office Equipment	-	256.00	(256.00) ↓	-100.00% ↓	-
Operating Lease Payments (F&O)	5,747.85	8,175.00	(2,427.15) ↓	-29.69% ↓	5,747.85
Postage, Freight & Courier (F&O)	5.92	154.00	(148.08) ↓	-96.16% ↓	5.92
Printing & Stationery (F&O)	1,305.20	1,845.00	(539.80) ↓	-29.26% ↓	1,305.20
Repairs & Maintenance - Recurring - Public Conveniences (F&O)	56.36	1,230.00	(1,173.64) ↓	-95.42% ↓	56.36
Repairs & Maintenance - Recurring Council Chambers (F&O)	7,608.66	7,534.00	74.66 ↑	0.99% ↑	7,608.66
Repairs & Maintenance - Recurring Library (F&O)	990.78	1,230.00	(239.22) ↓	-19.45% ↓	990.78
Repairs & Maintenance - Recurring- Parks (F&O)	5,765.32	10,250.00	(4,484.68) ↓	-43.75% ↓	5,765.32
Grants Awarded by TTC (F&O)	1,382.00	7,000.00	(5,618.00) ↓	-80.26% ↓	1,382.00

	APR-NOV 2025	APR-NOV 2025 BUDGET 2025 - 2026	VARIANCE	VARIANCE %	APR-NOV 2025
Services - All venues (F&O)	8,305.60	8,610.00	(304.40) ↓	-3.54% ↓	8,305.60
Services - Council Chambers (F&O)	759.18	3,767.00	(3,007.82) ↓	-79.85% ↓	759.18
Services - Library (F&O)	908.20	3,883.00	(2,974.80) ↓	-76.61% ↓	908.20
Services - Parks (F&O)	13,959.32	12,948.00	1,011.32 ↑	7.81% ↑	13,959.32
Subscriptions (F&O)	3,661.74	3,588.00	73.74 ↑	2.06% ↑	3,661.74
Telephone & Internet (F&O)	2,086.54	3,955.00	(1,868.46) ↓	-47.24% ↓	2,086.54
Waste Collection - Council Chambers (F&O)	858.99	923.00	(64.01) ↓	-6.93% ↓	858.99
Waste Collection - Library (F&O)	591.52	923.00	(331.48) ↓	-35.91% ↓	591.52
Water Rates - Council Chambers (F&O)	1,383.31	1,025.00	358.31 ↑	34.96% ↑	1,383.31
Water Rates - Library (F&O)	1,230.91	769.00	461.91 ↑	60.07% ↑	1,230.91
Water Rates - Public Conveniences (F&O)	1,955.02	1,538.00	417.02 ↑	27.11% ↑	1,955.02
Total F&O Expenses	129,567.73	186,729.00	(57,161.27)	-30.61%	129,567.73
D&L Expenses					
Advertising & Marketing (D&L)	27,408.90	20,000.00	7,408.90 ↑	37.04% ↑	27,408.90
Cafe Supplies (D&L)	7,634.05	12,915.00	(5,280.95) ↓	-40.89% ↓	7,634.05
CLUP Expenditure	20,122.78	-	20,122.78 ↑	-	20,122.78
Library Community Expenditure	7,079.24	-	7,079.24 ↑	-	7,079.24
Stripe Fee (D&L)	101.33	-	101.33 ↑	-	101.33
SumUp Fee (D&L)	149.55	205.00	(55.45) ↓	-27.05% ↓	149.55
RIBA 3 Detailed Design Reports (D&L)	190,873.64	-	190,873.64 ↑	-	190,873.64
Repairs & Maintenance - Recurring - Tennis Courts	166.53	-	166.53 ↑	-	166.53
Tennis Courts Improvements Expenditure (LTA)	-	3,000.00	(3,000.00) ↓	-100.00% ↓	-
Total D&L Expenses	253,536.02	36,120.00	217,416.02	601.93%	253,536.02
Civic Regalia	70.83	-	70.83 ↑	-	70.83
Personnel Expenses					
Members Expenses (P)	97.00	615.00	(518.00) ↓	-84.23% ↓	97.00
Payroll Admin Fees	720.00	1,476.00	(756.00) ↓	-51.22% ↓	720.00
Salaries (P)	183,910.28	356,019.00	(172,108.72) ↓	-48.34% ↓	183,910.28
Staff Training (P)	1,715.97	1,538.00	177.97 ↑	11.57% ↑	1,715.97
Total Personnel Expenses	186,443.25	359,648.00	(173,204.75)	-48.16%	186,443.25
Total Operating Expenses	569,617.83	582,497.00	(12,879.17)	-2.21%	569,617.83
Reserves					
Reserves - Accessibility Improvements	22.80	7,000.00	(6,977.20) ↓	-99.67% ↓	22.80

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	APR-NOV 2025	APR-NOV 2025 BUDGET 2025 - 2026	VARIANCE	VARIANCE %	APR-NOV 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	5,846.51	10,000.00	(4,153.49) ↓	-41.53% ↓	5,846.51
Reserves - Freedom Parade	1,945.88	3,000.00	(1,054.12) ↓	-35.14% ↓	1,945.88
Reserves - MUGA/Other	-	10,000.00	(10,000.00) ↓	-100.00% ↓	-
Reserves - NDP Improvements	2,441.00	4,046.00	(1,605.00) ↓	-39.67% ↓	2,441.00
Reserves - Play Areas and Tennis Courts	-	15,614.00	(15,614.00) ↓	-100.00% ↓	-
Reserves - RIBA 3 Good Growth Shared Prosperity Fund	2,691.00	10,000.00	(7,309.00) ↓	-73.09% ↓	2,691.00
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	5,480.00	10,000.00	(4,520.00) ↓	-45.20% ↓	5,480.00
Reserves - 3G Pitch Donations	-	2,671.00	(2,671.00) ↓	-100.00% ↓	-
Reserves - 3G Pitch Project	-	80,000.00	(80,000.00) ↓	-100.00% ↓	-
Total Reserves	35,782.19	206,381.00	(170,598.81)	-82.66%	35,782.19
Net Profit	169,526.16	(5.00)	169,531.16	3,390,623.20%	169,526.16