

Budget Variance

Torpoint Town Council

For the 9 months ended 31 December 2025

	APR-DEC 2025	APR-DEC 2025 BUDGET 2025 - 2026	VARIANCE	VARIANCE %	APR-DEC 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)	9,568.20	14,000.00	(4,431.80) ↓	-31.66% ↓	9,568.20
Licence Fee (F&O)	7,515.97	10,658.00	(3,142.03) ↓	-29.48% ↓	7,515.97
Market Fees (F&O)	446.00	410.00	36.00 ↑	8.78% ↑	446.00
Memorial Benches (F&O)	116.00	-	116.00 ↑	- —	116.00
Other Revenue (F&O)	461.39	31.00	430.39 ↑	1,388.35% ↑	461.39
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)	16,163.31	21,525.00	(5,361.69) ↓	-24.91% ↓	16,163.31
Service Charges - Licensees (F&O)	741.82	1,538.00	(796.18) ↓	-51.77% ↓	741.82
Total F&O Income	537,719.08	548,414.00	(10,694.92)	-1.95%	537,719.08
D&L Income					
Library Cafe Income (D&L)	17,990.63	27,163.00	(9,172.37) ↓	-33.77% ↓	17,990.63
Library Sales (D&L)	1,102.73	2,050.00	(947.27) ↓	-46.21% ↓	1,102.73
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	2,650.00	-	2,650.00 ↑	- —	2,650.00
Defibrillator Income	520.20	-	520.20 ↑	- —	520.20
Total D&L Income	180,068.09	34,078.00	145,990.09	428.40%	180,068.09
Total Trading Income	719,402.67	582,492.00	136,910.67	23.50%	719,402.67
Gross Profit	719,402.67	582,492.00	136,910.67	23.50%	719,402.67
Other Income					
3G Pitch Donations	952.56	-	952.56 ↑	- —	952.56

	APR-DEC 2025	APR-DEC 2025 BUDGET 2025 - 2026	VARIANCE	VARIANCE %	APR-DEC 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)	165.00	1,614.00	(1,449.00) ↓	-89.78% ↓	165.00
Civic Functions (F&O)	3,403.40	4,090.00	(686.60) ↓	-16.79% ↓	3,403.40
Consumables - Recurring- Council Chambers (F&O)	1,624.03	2,460.00	(835.97) ↓	-33.98% ↓	1,624.03
Consumables - Recurring- Library (F&O)	793.41	1,538.00	(744.59) ↓	-48.41% ↓	793.41
Consumables - Recurring- Public Conveniences (F&O)	822.89	923.00	(100.11) ↓	-10.85% ↓	822.89
Credit Card Annual Fee (F&O)	-	82.00	(82.00) ↓	-100.00% ↓	-
Defibrillator Costs (F&O)	940.00	1,538.00	(598.00) ↓	-38.88% ↓	940.00
Insurance (F&O)	16,328.06	16,212.00	116.06 ↑	0.72% ↑	16,328.06
IT & Computers (F&O)	327.07	979.00	(651.93) ↓	-66.59% ↓	327.07
Legal Expenses (F&O)	-	769.00	(769.00) ↓	-100.00% ↓	-
Light, Power, Heating - Council Chambers (F&O)	10,789.68	10,250.00	539.68 ↑	5.27% ↑	10,789.68
Light, Power, Heating - Library (F&O)	3,845.94	3,588.00	257.94 ↑	7.19% ↑	3,845.94
Light, Power, Heating - Public Conveniences (F&O)	1,673.50	1,948.00	(274.50) ↓	-14.09% ↓	1,673.50
Loan Repayments (F&O)	17,599.99	35,200.00	(17,600.01) ↓	-50.00% ↓	17,599.99
Mayoral Allowance (F&O)	2,873.50	4,000.00	(1,126.50) ↓	-28.16% ↓	2,873.50
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)	12,451.78	15,427.00	(2,975.22) ↓	-19.29% ↓	12,451.78
Non-Domestic Business Rates - Library (F&O)	4,992.32	4,342.00	650.32 ↑	14.98% ↑	4,992.32
Non-Domestic Business Rates - Tennis Courts (F&O)	435.02	526.00	(90.98) ↓	-17.30% ↓	435.02
Office Equipment	-	256.00	(256.00) ↓	-100.00% ↓	-
Operating Lease Payments (F&O)	6,593.91	8,175.00	(1,581.09) ↓	-19.34% ↓	6,593.91
Postage, Freight & Courier (F&O)	5.92	154.00	(148.08) ↓	-96.16% ↓	5.92
Printing & Stationery (F&O)	1,403.00	1,845.00	(442.00) ↓	-23.96% ↓	1,403.00
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)	7,644.48	7,534.00	110.48 ↑	1.47% ↑	7,644.48
Repairs & Maintenance - Recurring Library (F&O)	990.78	1,230.00	(239.22) ↓	-19.45% ↓	990.78
Repairs & Maintenance - Recurring- Parks (F&O)	6,093.20	10,250.00	(4,156.80) ↓	-40.55% ↓	6,093.20
Grants Awarded by TTC (F&O)	1,382.00	7,000.00	(5,618.00) ↓	-80.26% ↓	1,382.00

	APR-DEC 2025	APR-DEC 2025 BUDGET 2025 - 2026	VARIANCE	VARIANCE %	APR-DEC 2025
Services - All venues (F&O)	8,889.37	8,610.00	279.37 ↑	3.24% ↑	8,889.37
Services - Council Chambers (F&O)	1,411.99	3,767.00	(2,355.01) ↓	-62.52% ↓	1,411.99
Services - Library (F&O)	908.20	3,883.00	(2,974.80) ↓	-76.61% ↓	908.20
Services - Parks (F&O)	14,409.32	12,948.00	1,461.32 ↑	11.29% ↑	14,409.32
Services - Public Conveniences (F&O)	157.50	-	157.50 ↑	- —	157.50
Subscriptions (F&O)	3,661.74	3,588.00	73.74 ↑	2.06% ↑	3,661.74
Telephone & Internet (F&O)	2,868.18	3,955.00	(1,086.82) ↓	-27.48% ↓	2,868.18
Waste Collection - Council Chambers (F&O)	957.38	923.00	34.38 ↑	3.72% ↑	957.38
Waste Collection - Library (F&O)	741.24	923.00	(181.76) ↓	-19.69% ↓	741.24
Water Rates - Council Chambers (F&O)	1,502.11	1,025.00	477.11 ↑	46.55% ↑	1,502.11
Water Rates - Library (F&O)	1,335.49	769.00	566.49 ↑	73.67% ↑	1,335.49
Water Rates - Public Conveniences (F&O)	2,281.94	1,538.00	743.94 ↑	48.37% ↑	2,281.94
Total F&O Expenses	142,459.22	186,729.00	(44,269.78)	-23.71%	142,459.22
D&L Expenses					
Advertising & Marketing (D&L)	28,033.90	20,000.00	8,033.90 ↑	40.17% ↑	28,033.90
Cafe Supplies (D&L)	8,538.13	12,915.00	(4,376.87) ↓	-33.89% ↓	8,538.13
CLUP Expenditure	31,608.31	-	31,608.31 ↑	- —	31,608.31
Library Community Expenditure	7,251.19	-	7,251.19 ↑	- —	7,251.19
Stripe Fee (D&L)	101.33	-	101.33 ↑	- —	101.33
SumUp Fee (D&L)	162.55	205.00	(42.45) ↓	-20.71% ↓	162.55
RIBA 3 Detailed Design Reports (D&L)	190,873.64	-	190,873.64 ↑	- —	190,873.64
Repairs & Maintenance - Recurring - Tennis Courts	306.53	-	306.53 ↑	- —	306.53
Tennis Courts Improvements Expenditure (LTA)	-	3,000.00	(3,000.00) ↓	-100.00% ↓	-
Total D&L Expenses	266,875.58	36,120.00	230,755.58	638.86%	266,875.58
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	1,080.00	1,476.00	(396.00) ↓	-26.83% ↓	1,080.00
Salaries (P)	278,741.02	356,019.00	(77,277.98) ↓	-21.71% ↓	278,741.02
Staff Training (P)	1,751.97	1,538.00	213.97 ↑	13.91% ↑	1,751.97
Total Personnel Expenses	281,669.99	359,648.00	(77,978.01)	-21.68%	281,669.99
Total Operating Expenses	691,075.62	582,497.00	108,578.62	18.64%	691,075.62
Reserves					

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Reserves - Accessibility Improvements	22.80	7,000.00	(6,977.20) ↓	-99.67% ↓	22.80
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	6,165.00	10,000.00	(3,835.00) ↓	-38.35% ↓	6,165.00
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	36,467.19	206,381.00	(169,913.81)	-82.33%	36,467.19
Net Profit	53,029.61	(5.00)	53,034.61	1,060,692.20%	53,029.61