

Budget Variance

Torpoint Town Council

For the 10 months ended 31 January 2026

	APR 2025-JAN 2026	APR 2025-JAN 2026 BUDGET 2025 - 2026	VARIANCE	VARIANCE %	APR 2025-JAN 2026
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)	8,765.82	10,658.00	(1,892.18) ↓	-17.75% ↓	8,765.82
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)	462.15	31.00	431.15 ↑	1,390.81% ↑	462.15
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)	16,685.81	21,525.00	(4,839.19) ↓	-22.48% ↓	16,685.81
Service Charges - Licensees (F&O)	850.26	1,538.00	(687.74) ↓	-44.72% ↓	850.26
Total F&O Income	539,600.63	548,414.00	(8,813.37)	-1.61%	539,600.63
D&L Income					
CLUP Income	505.93	-	505.93 ↑	- —	505.93
Library Cafe Income (D&L)	19,841.90	27,163.00	(7,321.10) ↓	-26.95% ↓	19,841.90
Library Sales (D&L)	1,191.57	2,050.00	(858.43) ↓	-41.87% ↓	1,191.57
Newsletter Advertising (D&L)	183.33	900.00	(716.67) ↓	-79.63% ↓	183.33
Tennis Courts Stripe Income (D&L)	2,136.85	3,181.00	(1,044.15) ↓	-32.82% ↓	2,136.85
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	3,750.00	-	3,750.00 ↑	- —	3,750.00
Defibrillator Income	520.20	-	520.20 ↑	- —	520.20
Total D&L Income	183,649.13	34,078.00	149,571.13	438.91%	183,649.13
Total Trading Income	724,865.26	582,492.00	142,373.26	24.44%	724,865.26
Gross Profit	724,865.26	582,492.00	142,373.26	24.44%	724,865.26
Other Income					

	APR 2025-JAN 2026	APR 2025-JAN 2026 BUDGET 2025 - 2026	VARIANCE	VARIANCE %	APR 2025-JAN 2026
3G Pitch Donations	3,123.56	-	3,123.56 ↑	- —	3,123.56
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	26,873.56	-	26,873.56	-	26,873.56

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)	1,782.16	2,460.00	(677.84) ↓	-27.55% ↓	1,782.16
Consumables - Recurring- Library (F&O)	835.64	1,538.00	(702.36) ↓	-45.67% ↓	835.64
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)	491.71	979.00	(487.29) ↓	-49.77% ↓	491.71
Legal Expenses (F&O)	-	769.00	(769.00) ↓	-100.00% ↓	-
Light, Power, Heating - Council Chambers (F&O)	12,951.75	10,250.00	2,701.75 ↑	26.36% ↑	12,951.75
Light, Power, Heating - Library (F&O)	5,983.58	3,588.00	2,395.58 ↑	66.77% ↑	5,983.58
Light, Power, Heating - Public Conveniences (F&O)	1,893.78	1,948.00	(54.22) ↓	-2.78% ↓	1,893.78
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)	13,834.78	15,427.00	(1,592.22) ↓	-10.32% ↓	13,834.78
Non-Domestic Business Rates - Library (F&O)	5,547.32	4,342.00	1,205.32 ↑	27.76% ↑	5,547.32
Non-Domestic Business Rates - Tennis Courts (F&O)	483.02	526.00	(42.98) ↓	-8.17% ↓	483.02
Office Equipment	-	256.00	(256.00) ↓	-100.00% ↓	-
Operating Lease Payments (F&O)	7,388.61	8,175.00	(786.39) ↓	-9.62% ↓	7,388.61
Postage, Freight & Courier (F&O)	5.92	154.00	(148.08) ↓	-96.16% ↓	5.92
Printing & Stationery (F&O)	1,580.48	1,845.00	(264.52) ↓	-14.34% ↓	1,580.48
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)	7,729.80	7,534.00	195.80 ↑	2.60% ↑	7,729.80
Repairs & Maintenance - Recurring Library (F&O)	1,389.59	1,230.00	159.59 ↑	12.97% ↑	1,389.59
Repairs & Maintenance - Recurring- Parks (F&O)	6,395.15	10,250.00	(3,854.85) ↓	-37.61% ↓	6,395.15

	APR 2025-JAN 2026	APR 2025-JAN 2026 BUDGET 2025 - 2026	VARIANCE	VARIANCE %	APR 2025-JAN 2026
Grants Awarded by TTC (F&O)	2,037.00	7,000.00	(4,963.00) ↓	-70.90% ↓	2,037.00
Services - All venues (F&O)	9,912.40	8,610.00	1,302.40 ↑	15.13% ↑	9,912.40
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)	4,185.41	3,588.00	597.41 ↑	16.65% ↑	4,185.41
Telephone & Internet (F&O)	3,072.70	3,955.00	(882.30) ↓	-22.31% ↓	3,072.70
Waste Collection - Council Chambers (F&O)	1,021.36	923.00	98.36 ↑	10.66% ↑	1,021.36
Waste Collection - Library (F&O)	838.42	923.00	(84.58) ↓	-9.16% ↓	838.42
Water Rates - Council Chambers (F&O)	1,730.13	1,025.00	705.13 ↑	68.79% ↑	1,730.13
Water Rates - Library (F&O)	1,392.79	769.00	623.79 ↑	81.12% ↑	1,392.79
Water Rates - Public Conveniences (F&O)	2,987.84	1,538.00	1,449.84 ↑	94.27% ↑	2,987.84
Total F&O Expenses	154,647.07	186,729.00	(32,081.93)	-17.18%	154,647.07
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)	10,217.13	12,915.00	(2,697.87) ↓	-20.89% ↓	10,217.13
CLUP Expenditure	40,609.56	-	40,609.56 ↑	- —	40,609.56
Library Community Expenditure	8,917.05	-	8,917.05 ↑	- —	8,917.05
Stripe Fee (D&L)	107.83	-	107.83 ↑	- —	107.83
SumUp Fee (D&L)	182.97	205.00	(22.03) ↓	-10.75% ↓	182.97
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	279,248.61	36,120.00	243,128.61	673.11%	279,248.61
Civic Regalia	70.83	-	70.83 ↑	- —	70.83
Personnel Expenses					
Members Expenses (P)	142.71	615.00	(472.29) ↓	-76.80% ↓	142.71
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)	2,003.22	1,538.00	465.22 ↑	30.25% ↑	2,003.22
Total Personnel Expenses	281,966.95	359,648.00	(77,681.05)	-21.60%	281,966.95
Total Operating Expenses	715,933.46	582,497.00	133,436.46	22.91%	715,933.46

	APR 2025-JAN 2026	APR 2025-JAN 2026 BUDGET 2025 - 2026	VARIANCE	VARIANCE %	APR 2025-JAN 2026
Reserves					
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	2,171.00	2,671.00	(500.00) ↓	-18.72% ↓	2,171.00
Reserves - 3G Pitch Project	-	80,000.00	(80,000.00) ↓	-100.00% ↓	-
Total Reserves	38,638.19	206,381.00	(167,742.81)	-81.28%	38,638.19
Net Profit	35,805.36	(5.00)	35,810.36	716,207.20 %	35,805.36