

# Budget Variance

## Torpoint Town Council For the 2 months ended 31 May 2026

	APR-MAY 2026	APR-MAY 2026 BUDGET 2026 - 2027	VARIANCE	VARIANCE %	APR-MAY 2026
<b>Trading Income</b>					
<b>F&amp;O Income</b>					
FOC Admin Fee (F&O)	-	13.00	(13.00) ↓	-100.00% ↓	-
Footpaths Income LMP (F&O)	-	765.00	(765.00) ↓	-100.00% ↓	-
Grants & Donations (F&O)	10,110.00	-	10,110.00 ↑	- —	10,110.00
Investment Interest Income (F&O)	553.90	13,952.00	(13,398.10) ↓	-96.03% ↓	553.90
Licence Fee (F&O)	2,334.69	10,658.00	(8,323.31) ↓	-78.09% ↓	2,334.69
Market Fees (F&O)	100.00	454.00	(354.00) ↓	-77.97% ↓	100.00
Other Revenue (F&O)	-	469.00	(469.00) ↓	-100.00% ↓	-
Precept (F&O)	268,166.00	536,332.00	(268,166.00) ↓	-50.00% ↓	268,166.00
Room Hire (F&O)	1,927.53	21,420.00	(19,492.47) ↓	-91.00% ↓	1,927.53
Service Charges - Licensees (F&O)	116.58	1,530.00	(1,413.42) ↓	-92.38% ↓	116.58
<b>Total F&amp;O Income</b>	<b>283,308.70</b>	<b>585,593.00</b>	<b>(302,284.30)</b>	<b>-51.62%</b>	<b>283,308.70</b>
<b>D&amp;L Income</b>					
Library Cafe Income (D&L)	2,983.44	24,480.00	(21,496.56) ↓	-87.81% ↓	2,983.44
Library Sales (D&L)	230.71	1,836.00	(1,605.29) ↓	-87.43% ↓	230.71
Newsletter Advertising (D&L)	(100.00)	900.00	(1,000.00) ↓	-111.11% ↓	(100.00)
Tennis Courts Stripe Income (D&L)	571.09	3,245.00	(2,673.91) ↓	-82.40% ↓	571.09
Library Parish Donations	-	969.00	(969.00) ↓	-100.00% ↓	-
<b>Total D&amp;L Income</b>	<b>3,685.24</b>	<b>31,430.00</b>	<b>(27,744.76)</b>	<b>-88.27%</b>	<b>3,685.24</b>
<b>Total Trading Income</b>	<b>286,993.94</b>	<b>617,023.00</b>	<b>(330,029.06)</b>	<b>-53.49%</b>	<b>286,993.94</b>
<b>Gross Profit</b>	<b>286,993.94</b>	<b>617,023.00</b>	<b>(330,029.06)</b>	<b>-53.49%</b>	<b>286,993.94</b>
<b>Operating Expenses</b>					
<b>F&amp;O Expenses</b>					
Audit & Accountancy fees (F&O)	(2,046.00)	1,607.00	(3,653.00) ↓	-227.32% ↓	(2,046.00)
Christmas Lighting (F&O)	2,178.90	8,500.00	(6,321.10) ↓	-74.37% ↓	2,178.90
Civic Functions (F&O)	25.00	3,825.00	(3,800.00) ↓	-99.35% ↓	25.00
Consumables - Recurring- Council Chambers (F&O)	486.86	2,509.00	(2,022.14) ↓	-80.60% ↓	486.86
Consumables - Recurring- Library (F&O)	71.76	1,224.00	(1,152.24) ↓	-94.14% ↓	71.76
Consumables - Recurring- Public Conveniences (F&O)	59.61	941.00	(881.39) ↓	-93.67% ↓	59.61

	APR-MAY 2026	APR-MAY 2026 BUDGET 2026 - 2027	VARIANCE	VARIANCE %	APR-MAY 2026
Credit Card Annual Fee (F&O)	-	84.00	(84.00) ↓	-100.00% ↓	-
Defibrillator Costs (F&O)	-	1,569.00	(1,569.00) ↓	-100.00% ↓	-
Insurance (F&O)	17,656.01	16,830.00	826.01 ↑	4.91% ↑	17,656.01
IT & Computers (F&O)	36.54	2,000.00	(1,963.46) ↓	-98.17% ↓	36.54
Legal Expenses (F&O)	-	714.00	(714.00) ↓	-100.00% ↓	-
Light, Power, Heating - Council Chambers (F&O)	3,683.23	11,220.00	(7,536.77) ↓	-67.17% ↓	3,683.23
Light, Power, Heating - Library (F&O)	1,730.29	3,774.00	(2,043.71) ↓	-54.15% ↓	1,730.29
Light, Power, Heating - Public Conveniences (F&O)	375.52	1,734.00	(1,358.48) ↓	-78.34% ↓	375.52
Loan Repayments (F&O)	-	35,200.00	(35,200.00) ↓	-100.00% ↓	-
LMP Extended Expenditure	1,971.28	-	1,971.28 ↑	- —	1,971.28
Mayoral Allowance (F&O)	-	4,000.00	(4,000.00) ↓	-100.00% ↓	-
Motor Vehicles	-	1,632.00	(1,632.00) ↓	-100.00% ↓	-
Motor Vehicle Expenses (F&O)	22.46	-	22.46 ↑	- —	22.46
Non- Domestic Business Rates - Council Chambers (F&O)	3,117.23	15,736.00	(12,618.77) ↓	-80.19% ↓	3,117.23
Non-Domestic Business Rates - Library (F&O)	1,197.17	5,100.00	(3,902.83) ↓	-76.53% ↓	1,197.17
Non-Domestic Business Rates - Tennis Courts (F&O)	99.95	510.00	(410.05) ↓	-80.40% ↓	99.95
Office Equipment	-	255.00	(255.00) ↓	-100.00% ↓	-
Operating Lease Payments (F&O)	1,926.36	8,175.00	(6,248.64) ↓	-76.44% ↓	1,926.36
Postage, Freight & Courier (F&O)	84.13	153.00	(68.87) ↓	-45.01% ↓	84.13
Printing & Stationery (F&O)	270.80	1,530.00	(1,259.20) ↓	-82.30% ↓	270.80
Repairs & Maintenance - Recurring - Public Conveniences (F&O)	-	1,020.00	(1,020.00) ↓	-100.00% ↓	-
Repairs & Maintenance - Recurring Council Chambers (F&O)	987.82	7,685.00	(6,697.18) ↓	-87.15% ↓	987.82
Repairs & Maintenance - Recurring Library (F&O)	78.81	1,122.00	(1,043.19) ↓	-92.98% ↓	78.81
Repairs & Maintenance - Recurring- Parks (F&O)	1,962.87	10,455.00	(8,492.13) ↓	-81.23% ↓	1,962.87
Grants Awarded by TTC (F&O)	600.00	7,000.00	(6,400.00) ↓	-91.43% ↓	600.00
Services - All venues (F&O)	1,632.50	8,568.00	(6,935.50) ↓	-80.95% ↓	1,632.50
Services - Council Chambers (F&O)	55.00	3,749.00	(3,694.00) ↓	-98.53% ↓	55.00
Services - Library (F&O)	175.03	3,864.00	(3,688.97) ↓	-95.47% ↓	175.03
Services - Parks (F&O)	1,642.29	13,207.00	(11,564.71) ↓	-87.57% ↓	1,642.29
Services - Public Conveniences (F&O)	2,839.20	-	2,839.20 ↑	- —	2,839.20
Subscriptions (F&O)	2,697.97	3,570.00	(872.03) ↓	-24.43% ↓	2,697.97
Telephone & Internet (F&O)	610.59	3,936.00	(3,325.41) ↓	-84.49% ↓	610.59

	APR-MAY 2026	APR-MAY 2026 BUDGET 2026 - 2027	VARIANCE	VARIANCE %	APR-MAY 2026
Waste Collection - Council Chambers (F&O)	323.59	941.00	(617.41) ↓	-65.61% ↓	323.59
Waste Collection - Library (F&O)	147.11	941.00	(793.89) ↓	-84.37% ↓	147.11
Water Rates - Council Chambers (F&O)	454.37	1,530.00	(1,075.63) ↓	-70.30% ↓	454.37
Water Rates - Library (F&O)	377.47	1,326.00	(948.53) ↓	-71.53% ↓	377.47
Water Rates - Public Conveniences (F&O)	887.55	1,836.00	(948.45) ↓	-51.66% ↓	887.55
<b>Total F&amp;O Expenses</b>	<b>48,419.27</b>	<b>199,572.00</b>	<b>(151,152.73)</b>	<b>-75.74%</b>	<b>48,419.27</b>
<b>D&amp;L Expenses</b>					
Advertising & Marketing (D&L)	(55.00)	14,000.00	(14,055.00) ↓	-100.39% ↓	(55.00)
Cafe Supplies (D&L)	1,923.83	13,173.00	(11,249.17) ↓	-85.40% ↓	1,923.83
Library Community Expenditure	404.80	-	404.80 ↑	-	404.80
Stripe Fee (D&L)	27.93	153.00	(125.07) ↓	-81.75% ↓	27.93
SumUp Fee (D&L)	30.75	204.00	(173.25) ↓	-84.93% ↓	30.75
Tennis Courts - Maintenance	-	3,000.00	(3,000.00) ↓	-100.00% ↓	-
Repairs & Maintenance - Recurring - Tennis Courts	12.50	-	12.50 ↑	-	12.50
<b>Total D&amp;L Expenses</b>	<b>2,344.81</b>	<b>30,530.00</b>	<b>(28,185.19)</b>	<b>-92.32%</b>	<b>2,344.81</b>
<b>Personnel Expenses</b>					
Members Expenses (P)	-	612.00	(612.00) ↓	-100.00% ↓	-
Payroll Admin Fees	-	1,440.00	(1,440.00) ↓	-100.00% ↓	-
Salaries (P)	31,227.68	379,339.00	(348,111.32) ↓	-91.77% ↓	31,227.68
Staff Training (P)	(84.63)	1,530.00	(1,614.63) ↓	-105.53% ↓	(84.63)
<b>Total Personnel Expenses</b>	<b>31,143.05</b>	<b>382,921.00</b>	<b>(351,777.95)</b>	<b>-91.87%</b>	<b>31,143.05</b>
Additional Projects	-	4,000.00	(4,000.00) ↓	-100.00% ↓	-
<b>Total Operating Expenses</b>	<b>81,907.13</b>	<b>617,023.00</b>	<b>(535,115.87)</b>	<b>-86.73%</b>	<b>81,907.13</b>
<b>Reserves</b>					
Reserves - Defibrillator Donation	-	1,000.00	(1,000.00) ↓	-100.00% ↓	-
Reserves - MUGA/Other	-	10,000.00	(10,000.00) ↓	-100.00% ↓	-
Reserves - Play Areas and Tennis Courts	-	3,000.00	(3,000.00) ↓	-100.00% ↓	-
Reserves - Skate Park Improvements	-	20,000.00	(20,000.00) ↓	-100.00% ↓	-
Reserves - Tennis Courts Sinking Fund	-	7,000.00	(7,000.00) ↓	-100.00% ↓	-
Reserves - Town clock	-	20,000.00	(20,000.00) ↓	-100.00% ↓	-
Reserves - Vision Projects	685.00	3,835.00	(3,150.00) ↓	-82.14% ↓	685.00
Reserves - 3G Pitch Donations	-	3,624.00	(3,624.00) ↓	-100.00% ↓	-

Budget Variance

	APR-MAY 2026	APR-MAY 2026 BUDGET 2026 - 2027	VARIANCE	VARIANCE %	APR-MAY 2026
Reserves - 3G Pitch Project	1,250.00	80,000.00	(78,750.00) ↓	-98.44% ↓	1,250.00
<b>Total Reserves</b>	<b>1,935.00</b>	<b>148,459.00</b>	<b>(146,524.00)</b>	<b>-98.70%</b>	<b>1,935.00</b>
<b>Net Profit</b>	<b>205,086.81</b>	<b>-</b>	<b>205,086.81</b>	<b>-</b>	<b>205,086.81</b>