

# Trial Balance

## Torpoint Town Council

### As at 31 March 2026

ACCOUNT CODE	ACCOUNT	ACCOUNT TYPE	DEBIT - YEAR TO DATE	CREDIT - YEAR TO DATE	31 MAR 2025
201	Licence Fee (F&O)	Revenue		12,434.89	(11,082.28)
202	Room Hire (F&O)	Revenue		21,551.82	(27,987.46)
204	Precept (F&O)	Revenue		499,446.00	(462,799.00)
206	Footpaths Income LMP (F&O)	Revenue		715.18	(707.39)
207	Market Fees (F&O)	Revenue		446.00	(356.00)
208	Photocopies/Printing (F&O)	Revenue		-	(6.00)
209	Service Charges - Licensees (F&O)	Revenue		1,114.95	(1,450.54)
211	Library Sales (D&L)	Revenue		1,520.35	(2,192.46)
212	Library Cafe Income (D&L)	Revenue		25,160.54	(26,509.79)
213	Tennis Courts Stripe Income (D&L)	Revenue		2,374.27	(3,455.33)
214	Project Funding (D&L)	Revenue		-	(11,000.00)
217	Library Parish Donations	Revenue		410.07	(765.10)
218	Community Funding Library	Other Income		17,500.00	(19,377.00)
245	Footpaths LMP Extended	Revenue		3,424.66	-
258	CLUP Income	Revenue		31,242.80	-
259	CIL Income 25/26	Revenue		1,615.50	(4,853.87)
260	Other Revenue (F&O)	Revenue		462.15	(133.72)
261	Grants & Donations (F&O)	Revenue		3,894.39	(1,033.11)
262	Memorial Benches (F&O)	Revenue		116.00	-
263	FOC Admin Fee (F&O)	Revenue		12.50	(33.33)
269	Newsletter Advertising (D&L)	Revenue		683.33	(1,275.00)
270	Investment Interest Income (F&O)	Revenue		11,885.20	(13,905.40)
273	Community Building Grant Funding	Revenue		-	(27,435.00)
274	3G Pitch Donations	Revenue		3,123.56	(1,000.00)
275	Tennis Courts Grant Funding (LTA)	Revenue		-	(2,500.00)
276	Defibrillator Income	Revenue		520.20	(3,150.00)
277	RIBA 3 Shared Prosperity Fund	Revenue		243,527.32	-
452	Town Accelerator Fund	Revenue		6,250.00	(6,250.00)
500	Accessible Play Equipment Funding and Donations	Revenue		5,702.05	(4,671.20)
215	Cafe Supplies (D&L)	Expense	12,363.65		12,469.61
216	SumUp Fee (D&L)	Expense	224.68		184.76
219	Stripe Fee (D&L)	Expense	120.21		159.86
253	CIL Expenditure 25/26	Expense	1,615.50		-
255	Accessible Play (D&L)	Expense	1,053.30		-
257	Pain Cafe	Expense	100.00		-
311	Memorial Benches purchased (F&O)	Expense	131.00		-
312	Defibrillator Costs (F&O)	Expense	1,265.00		635.00
313	CLUP Expenditure	Expense	40,959.56		-

321	Mayoral Allowance (F&O)	Expense	4,073.50	4,090.92
322	Members Expenses (P)	Expense	142.71	703.69
323	RIBA 3 Detailed Design Reports (D&L)	Expense	247,501.64	-
400	Advertising & Marketing (D&L)	Expense	29,459.90	3,761.57
401	Audit & Accountancy fees (F&O)	Expense	2,359.00	2,607.00
405	Credit Card Annual Fee (F&O)	Expense	-	58.67
410	Masterplan	Expense	-	11,500.00
418	Grants Awarded by TTC (F&O)	Expense	2,037.00	-
424	Civic Functions (F&O)	Expense	3,403.40	3,120.20
425	Postage, Freight & Courier (F&O)	Expense	5.92	64.26
430	Consumables - Recurring- Council Chambers (F&O)	Expense	2,140.47	2,046.09
431	Consumables - Recurring- Library (F&O)	Expense	926.26	1,254.12
432	Consumables - Recurring- Public Conveniences (F&O)	Expense	833.47	795.51
433	Insurance (F&O)	Expense	16,421.46	13,965.82
437	Loan Repayments (F&O)	Expense	35,199.98	35,199.98
441	Legal Expenses (F&O)	Expense	-	950.00
445	Light, Power, Heating - Council Chambers (F&O)	Expense	17,412.42	16,592.63
446	Light, Power, Heating - Library (F&O)	Expense	8,346.31	7,180.21
447	Light, Power, Heating - Public Conveniences (F&O)	Expense	2,189.12	2,126.72
449	Motor Vehicle Expenses (F&O)	Expense	99.52	759.57
457	Operating Lease Payments (F&O)	Expense	8,845.56	12,536.92
460	Library Community Expenditure	Expense	12,746.70	15,218.25
461	Printing & Stationery (F&O)	Expense	1,931.31	1,500.03
463	IT & Computers (F&O)	Expense	571.77	1,025.95
465	Non- Domestic Business Rates - Council Chambers (F&O)	Expense	13,834.78	13,934.99
466	Non-Domestic Business Rates - Library (F&O)	Expense	5,547.32	4,437.86
467	Non-Domestic Business Rates - Tennis Courts (F&O)	Expense	435.02	543.02
469	Rent (F&O)	Expense	-	(106.36)
473	Repairs & Maintenance - Recurring Council Chambers (F&O)	Expense	7,804.29	3,455.97
474	Repairs & Maintenance - Recurring Library (F&O)	Expense	1,408.00	692.44
475	Repairs & Maintenance - Recurring - Public Conveniences (F&O)	Expense	56.36	459.25
476	Repairs & Maintenance - Recurring- Parks (F&O)	Expense	16,971.78	5,285.07
477	Salaries (P)	Expense	370,455.81	340,374.92
478	Payroll Admin Fees	Expense	1,440.00	1,500.00
480	Staff Training (P)	Expense	2,495.02	1,219.58

481	Services - All venues (F&O)	Expense	10,691.60	12,646.36
482	Services - Council Chambers (F&O)	Expense	1,546.30	2,876.50
483	Services - Library (F&O)	Expense	908.20	2,739.44
484	Services - Public Conveniences (F&O)	Expense	157.50	163.54
485	Services - Parks (F&O)	Expense	14,409.32	7,077.37
491	Subscriptions (F&O)	Expense	4,243.20	4,540.54
492	Telephone & Internet (F&O)	Expense	3,524.17	4,288.28
494	Tennis Courts Improvements Exp. (donations)	Expense	-	1,489.78
501	Water Rates - Council Chambers (F&O)	Expense	1,708.72	712.21
502	Water Rates - Library (F&O)	Expense	1,405.52	764.65
503	Water Rates - Public Conveniences (F&O)	Expense	3,433.71	3,963.60
504	Waste Collection - Council Chambers (F&O)	Expense	1,117.46	1,161.53
505	Waste Collection - Library (F&O)	Expense	966.04	1,001.07
506	Repairs & Maintenance - Recurring - Tennis Courts	Expense	879.53	875.34
773	Civic Regalia	Expense	70.83	8,386.24
967	Reserves - Vision Projects	Expense	6,165.00	29,455.00
968	Reserves - Play Areas and Tennis Courts	Expense	12,614.00	3,454.80
969	Reserves - NDP Improvements	Expense	2,441.00	1,200.00
970	Reserves - Defibrillator Donation	Expense	2,670.00	-
973	Reserves - Town Accelerator Fund (Website)	Expense	14,685.00	-
982	Reserves - RIBA 3 Good Growth Shared Prosperity Fund	Expense	2,719.42	-
983	Reserves - Section 137 Grants 2023 / 2024	Expense	-	8,285.00
985	Reserves - Accessible Play Equipment	Expense	4,651.00	-
986	Reserves - CIL	Expense	5,999.00	-
988	Reserves - Election Expenses	Expense	5,846.51	-
990	Reserves - Tennis Court Accessibility	Expense	-	1,894.00
991	Reserves - Warmth Hub	Expense	-	185.32
992	Reserves - Freedom Parade	Expense	2,006.88	-
993	Reserves - Accessibility Improvements	Expense	7,000.00	-
997	Reserve - Advertising and Marketing	Expense	-	8,349.78
998	Reserve - Library Community Fund 2023 - 2024	Expense	-	213.24
999	Reserves - 3G Pitch Donations	Expense	2,171.00	-
605	Other Receivables	Current Asset		3.74
606	Business Account	Bank	43,548.56	34,618.62
607	Credit Card	Bank		1,826.94
				(2,531.31)

608	CC & TTC Call Account	Current Asset	104,286.52	223,819.35
609	Public Sector Deposit Fund (CCLA)	Current Asset	58,702.63	56,339.34
610	Accounts Receivable	Current Asset	3,320.59	1,672.40
615	Other Debtors	Current Asset	-	2,824.59
620	Prepayments	Current Asset	2,927.32	2,245.80
800	Accounts Payable	Current Liability		508.75 (6,646.94)
802	Other Payables	Current Liability	132.90	-
805	Accruals	Current Liability		2,378.88 (4,484.69)
820	VAT	Current Liability	11,680.49	5,849.45
860	Rounding	Current Liability	0.04	0.01
960	Retained Earnings	Equity		165,247.62 (101,424.58)
965	Ear Marked Reserves	Equity		148,459.00 (206,380.73)
<b>Total</b>			<b>1,213,558.66</b>	<b>1,213,558.66</b> -