

Budget Variance

Torpoint Town Council

For the 5 months ended 31 August 2026

	APR-AUG 2026	APR-AUG 2026 BUDGET 2026 - 2027	VARIANCE	VARIANCE %	APR-AUG 2026
Trading Income					
F&O Income					
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)	110.00	-	110.00 ↑	- —	110.00
Investment Interest Income (F&O)	2,901.74	13,952.00	(11,050.26) ↓	-79.20% ↓	2,901.74
Licence Fee (F&O)	5,153.06	10,658.00	(5,504.94) ↓	-51.65% ↓	5,153.06
Market Fees (F&O)	220.00	454.00	(234.00) ↓	-51.54% ↓	220.00
Other Revenue (F&O)	21.65	469.00	(447.35) ↓	-95.38% ↓	21.65
Precept (F&O)	268,166.00	536,332.00	(268,166.00) ↓	-50.00% ↓	268,166.00
Room Hire (F&O)	6,287.14	21,420.00	(15,132.86) ↓	-70.65% ↓	6,287.14
Service Charges - Licensees (F&O)	329.51	1,530.00	(1,200.49) ↓	-78.46% ↓	329.51
Total F&O Income	283,189.10	585,593.00	(302,403.90)	-51.64%	283,189.10
D&L Income					
CCTV Income	12,370.69	-	12,370.69 ↑	- —	12,370.69
Community Funding Library	7,600.00	-	7,600.00 ↑	- —	7,600.00
Library Cafe Income (D&L)	7,991.54	24,480.00	(16,488.46) ↓	-67.35% ↓	7,991.54
Library Sales (D&L)	480.02	1,836.00	(1,355.98) ↓	-73.86% ↓	480.02
Newsletter Advertising (D&L)	-	900.00	(900.00) ↓	-100.00% ↓	-
Tennis Courts Stripe Income (D&L)	1,590.29	3,245.00	(1,654.71) ↓	-50.99% ↓	1,590.29
Library Parish Donations	-	969.00	(969.00) ↓	-100.00% ↓	-
Total D&L Income	30,032.54	31,430.00	(1,397.46)	-4.45%	30,032.54
Total Trading Income	313,221.64	617,023.00	(303,801.36)	-49.24%	313,221.64
Gross Profit	313,221.64	617,023.00	(303,801.36)	-49.24%	313,221.64
Operating Expenses					
F&O Expenses					
Audit & Accountancy fees (F&O)	(1,495.00)	1,607.00	(3,102.00) ↓	-193.03% ↓	(1,495.00)
Christmas Lighting (F&O)	2,175.80	8,500.00	(6,324.20) ↓	-74.40% ↓	2,175.80
Civic Functions (F&O)	127.15	3,825.00	(3,697.85) ↓	-96.68% ↓	127.15
Consumables - Recurring- Council Chambers (F&O)	1,071.79	2,509.00	(1,437.21) ↓	-57.28% ↓	1,071.79

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Consumables - Recurring- Library (F&O)	309.51	1,224.00	(914.49) ↓	-74.71% ↓	309.51
Consumables - Recurring- Public Conveniences (F&O)	159.26	941.00	(781.74) ↓	-83.08% ↓	159.26
Credit Card Annual Fee (F&O)	-	84.00	(84.00) ↓	-100.00% ↓	-
Defibrillator Costs (F&O)	205.00	1,569.00	(1,364.00) ↓	-86.93% ↓	205.00
Insurance (F&O)	17,656.01	16,830.00	826.01 ↑	4.91% ↑	17,656.01
IT & Computers (F&O)	125.42	2,000.00	(1,874.58) ↓	-93.73% ↓	125.42
Legal Expenses (F&O)	1,657.33	714.00	943.33 ↑	132.12% ↑	1,657.33
Light, Power, Heating - Council Chambers (F&O)	7,354.57	11,220.00	(3,865.43) ↓	-34.45% ↓	7,354.57
Light, Power, Heating - Library (F&O)	3,058.37	3,774.00	(715.63) ↓	-18.96% ↓	3,058.37
Light, Power, Heating - Public Conveniences (F&O)	793.29	1,734.00	(940.71) ↓	-54.25% ↓	793.29
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)	94.88	-	94.88 ↑	- —	94.88
Non- Domestic Business Rates - Council Chambers (F&O)	7,815.23	15,736.00	(7,920.77) ↓	-50.34% ↓	7,815.23
Non-Domestic Business Rates - Library (F&O)	3,168.17	5,100.00	(1,931.83) ↓	-37.88% ↓	3,168.17
Non-Domestic Business Rates - Tennis Courts (F&O)	252.95	510.00	(257.05) ↓	-50.40% ↓	252.95
Office Equipment	-	255.00	(255.00) ↓	-100.00% ↓	-
Operating Lease Payments (F&O)	4,640.97	8,175.00	(3,534.03) ↓	-43.23% ↓	4,640.97
Postage, Freight & Courier (F&O)	84.13	153.00	(68.87) ↓	-45.01% ↓	84.13
Printing & Stationery (F&O)	474.34	1,530.00	(1,055.66) ↓	-69.00% ↓	474.34
Repairs & Maintenance - Recurring - Public Conveniences (F&O)	34.59	1,020.00	(985.41) ↓	-96.61% ↓	34.59
Repairs & Maintenance - Recurring Council Chambers (F&O)	1,347.37	7,685.00	(6,337.63) ↓	-82.47% ↓	1,347.37
Repairs & Maintenance - Recurring Library (F&O)	582.45	1,122.00	(539.55) ↓	-48.09% ↓	582.45
Repairs & Maintenance - Recurring- Parks (F&O)	3,545.64	10,455.00	(6,909.36) ↓	-66.09% ↓	3,545.64
Grants Awarded by TTC (F&O)	2,480.00	7,000.00	(4,520.00) ↓	-64.57% ↓	2,480.00
Services - All venues (F&O)	5,207.09	8,568.00	(3,360.91) ↓	-39.23% ↓	5,207.09
Services - Council Chambers (F&O)	590.82	3,749.00	(3,158.18) ↓	-84.24% ↓	590.82
Services - Library (F&O)	350.03	3,864.00	(3,513.97) ↓	-90.94% ↓	350.03
Services - Parks (F&O)	3,757.21	13,207.00	(9,449.79) ↓	-71.55% ↓	3,757.21
Services - Public Conveniences (F&O)	2,839.20	-	2,839.20 ↑	- —	2,839.20

	APR-AUG 2026	APR-AUG 2026 BUDGET 2026 - 2027	VARIANCE	VARIANCE %	APR-AUG 2026
Subscriptions (F&O)	2,777.97	3,570.00	(792.03) ↓	-22.19% ↓	2,777.97
Telephone & Internet (F&O)	1,540.96	3,936.00	(2,395.04) ↓	-60.85% ↓	1,540.96
Waste Collection - Council Chambers (F&O)	605.03	941.00	(335.97) ↓	-35.70% ↓	605.03
Waste Collection - Library (F&O)	489.11	941.00	(451.89) ↓	-48.02% ↓	489.11
Water Rates - Council Chambers (F&O)	958.79	1,530.00	(571.21) ↓	-37.33% ↓	958.79
Water Rates - Library (F&O)	873.34	1,326.00	(452.66) ↓	-34.14% ↓	873.34
Water Rates - Public Conveniences (F&O)	1,551.27	1,836.00	(284.73) ↓	-15.51% ↓	1,551.27
Total F&O Expenses	81,231.32	199,572.00	(118,340.68)	-59.30%	81,231.32
D&L Expenses					
Advertising & Marketing (D&L)	2,090.25	14,000.00	(11,909.75) ↓	-85.07% ↓	2,090.25
Cafe Supplies (D&L)	4,303.39	13,173.00	(8,869.61) ↓	-67.33% ↓	4,303.39
CCTV Expenditure	12,370.72	-	12,370.72 ↑	- —	12,370.72
Library Community Expenditure	6,075.67	-	6,075.67 ↑	- —	6,075.67
Stripe Fee (D&L)	80.94	153.00	(72.06) ↓	-47.10% ↓	80.94
SumUp Fee (D&L)	79.88	204.00	(124.12) ↓	-60.84% ↓	79.88
Tennis Courts - Maintenance	-	3,000.00	(3,000.00) ↓	-100.00% ↓	-
Repairs & Maintenance - Recurring - Tennis Courts	47.98	-	47.98 ↑	- —	47.98
Total D&L Expenses	25,048.83	30,530.00	(5,481.17)	-17.95%	25,048.83
Personnel Expenses					
Members Expenses (P)	125.00	612.00	(487.00) ↓	-79.58% ↓	125.00
Payroll Admin Fees	490.50	1,440.00	(949.50) ↓	-65.94% ↓	490.50
Salaries (P)	128,240.05	379,339.00	(251,098.95) ↓	-66.19% ↓	128,240.05
Staff Training (P)	15.37	1,530.00	(1,514.63) ↓	-99.00% ↓	15.37
Total Personnel Expenses	128,870.92	382,921.00	(254,050.08)	-66.35%	128,870.92
Additional Projects	-	4,000.00	(4,000.00) ↓	-100.00% ↓	-
Total Operating Expenses	235,151.07	617,023.00	(381,871.93)	-61.89%	235,151.07
Reserves					
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% ↓	-

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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% ↓	-
Reserves - 3G Pitch Project	4,182.23	80,000.00	(75,817.77) ↓	-94.77% ↓	4,182.23
Total Reserves	4,867.23	148,459.00	(143,591.77)	-96.72%	4,867.23
Net Profit	78,070.57	-	78,070.57	-	78,070.57