

# SALISBURY CITY COUNCIL

## Report

**Subject:** Budget Monitoring Report for 2025/26 to the end of July  
**Committee:** Communities Committee  
**Date:** 6 October 2025  
**Author:** Louise Webber, Head of Community Services

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### 1. Report Summary

- 1.1. This report provides the Committee with a statement of income and expenditure, comparing actual expenditure and income against that budgeted for April to July. Any budget heading showing variances over £50,000 are discussed in the report.
- 1.2. Budget monitoring reports will be presented to every committee meeting using the latest available monthly budget monitoring information in accordance with Financial Regulation 4.8 and the resolution of Full Council at its meeting on 4 March 2024.

### 2. Policy Considerations

- 2.1. Financial Regulations are an integral part of the Council's systems of internal control and governance which ensure sound financial stewardship of public money. Regular monitoring of the Council's financial performance is good business practice and aids timely decision-making. Analysis of the variances during 2025/26 helps officers to take corrective action to remain on track. Better understanding of this year's financial performance will aid 2026/27 budget-setting and medium term planning.

### 3. Background Information

#### Report format

- 3.1. The budget monitoring report for the Community Services Committee is appended to this report – see **Appendix A**.
- 3.2. The report uses the following conventions:

In the Budget and Actual columns

- Expenditure is shown as **black numbers**
- Income is shown as **(red numbers in brackets)**

In the Variance columns

- 'Bad' variances (over-spends) are shown as **black numbers**
- 'Good' variances (under-spends) are shown as **(red numbers in brackets)**

#### 4. **Changes to Cost Centres and Fuller Service Costing for 2025/26**

- 4.1. As part of our continuous improvements of financial reporting the RFO has worked with budget holders to revise the cost centre structure. The current list of service cost centres overseen by this Committee is provided in **Appendix A** with the main change from last year being the creation of a new cost centre, 'FRI', for the Friary community building.
- 4.2. The RFO and budget holders are also splitting corporate costs in order to provide fuller costing information. So, for example, payroll costs are posted to service cost centres rather than aggregating them centrally. Utility costs, business rates and insurance premiums, among other costs, are similarly posted to the most appropriate cost centre now.
- 4.3. The changes made so far in 2025/26 provide better costing and budget monitoring information, but further improvements will follow – within the limitations of the Council's basic financial system.

#### 5. **Explanation of significant Revenue variances**

- 5.1. Budget holders are expected to scrutinise their regular budget monitoring reports throughout the year, taking corrective action as necessary and being able to explain any variances.
- 5.2. Financial Regulation 4.8 requires all budget holders to explain any material variances over £50,000. In addition budget holders are also invited to explain any large variances up to £50,000 if considered of particular corporate importance.
- 5.3. **Appendix A** sets out the July-end results for the Community Services Committee cost centres, which is satisfactory. No individual revenue cost centre variance exceeded £10,000 and therefore there are no explanations required for this report. There are no capital or project cost centres for this Committee this year.

#### 6. **Recommendations:**

- 6.1. The Committee notes the financial position at the end of July.

#### 7. **Background Papers:**

None.

#### 8. **Implications**

- . **Financial:** As shown in this report.
- . **Legal:** Significant budget overspends and year-end losses can only be met from general reserves which, if seriously depleted can result in unlawful expenditure.
- . **Personnel:** Nil in relation to this report.
- . **Environmental Impact:** Nil in relation to this report.
- . **Equalities Impact Statement:** Nil in relation to this report.

# Appendix A

## Salisbury City Council 2025/26 budget monitoring report to 30 July 2025

### Community Committee REVENUE Cost Centres

Cost Centre		FULL YEAR BUDGET BEFORE ADJUSTMENTS	FULL YEAR OPENING BUDGET AFTER ADJUSTMENTS	PROFILED BUDGET	ACTUAL NET EXPENDITURE / (INCOME)	VARIANCE £
BHC	Communities	175,227	227,365	77,231	69,144	(8,087)
YOU	Communities - Youth	24,433	24,551	8,184	4,734	(3,450)
EVE	Communities - Events	12,800	12,800	4,267	3,644	(623)
SPO	Communities - Sports	3,730	3,730	1,243	2,471	1,228
PRO	Communities - Projects	29,364	31,431	10,477	13,606	3,129
AOP	Adults & Older People	35,254	35,254	11,751	12,131	380
FAM	Families & Children	26,845	26,845	8,948	545	(8,403)
FRI	Friary	0	5,748	1,996	3,635	1,639
PAN	The Pantry	31,350	44,449	14,816	14,403	(413)
LUN	Lunch Clubs	5,550	5,650	1,883	(126)	(2,009)
ANT	Grants	88,000	88,000	0	0	0
		432,553	505,823	140,797	124,187	(16,610)