

SALISBURY CITY COUNCIL

Report

Subject: Budget Monitoring Report for 2025/26 to the end of June
Committee: Full Council
Date: 15 September 2025
Author: Steve Bishop, Responsible Finance Officer (RFO)

1. Report Summary

- 1.1. This report provides the Council with a statement of income and expenditure, comparing actual expenditure and income against that budgeted for April to June. Any budget heading showing variances over £50,000 are discussed in the report.
- 1.2. Budget monitoring reports will be presented to the Council and 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.
- 1.3. By the end of the first quarter of this financial year the Council had underspent its budgets by £380k and officers forecast a year-end underspend of £250k.

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 keep within budgetary limits. Better understanding of this year's financial performance will also aid 2026/27 budget-setting and medium-term planning.

3. Background Information

Report format

- 3.1. The budget monitoring report for the Council is appended to this report – see **Appendices A - D**.
- 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)**

Whole Council budgets

- 3.3. The following information is provided in this first budget monitoring report for this financial year 2025/26:
- 3.4. **Appendix A** provides the split of cost centre budgets by Committee.
- 3.5. **Appendix B** sets out the full council-wide June-end revenue budget monitoring position for all cost centres.
- 3.6. **Appendix C** provides the equivalent for the small number of project cost centres which will be funded from non-revenue sources.
- 3.7. **Appendix D** provides all major variances arising from detailed June-end budget monitoring information at account level.

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 full list of service cost centres is provided in **Appendix A**, which also allocates each to the most appropriate service committee.
- 4.2. The main changes from last year are:
 - Additional 5 cost centres in Environmental Services to provide greater detail (Allotments, Car Parks, Camping and Caravan site, Depot, Pavilions)
 - Additional 3 cost centres for Commercial Services (Shopmobility, Communications, Mela event)
 - Additional cost centre for Communities Services (Friary)
 - Discontinue historic 'PRK' Parks cost centre and 'GIF' Gift Fair cost centre
- 4.3. 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.
- 4.4. 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 Revenue variances over £50,000

- 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 other large variances up to £50,000 if considered of particular corporate importance.
- 5.3. **Appendix D** sets out the June-end budget variances over £50,000 which are explained below.

Parking Income (CAR ENV 73001)

- 5.4. The £168k apparent under-achievement of income is due to late receipt of 2024/25 Lush House car park income from Wiltshire Council which was accrued² for at year-end. Officers have pursued Wiltshire Council in respect of the overdue payment which remains outstanding at the time of reporting. Engagement is ongoing, and it is anticipated that the matter will be resolved and reflected in the figures reported to Full Council in November.

Caravan Site Income (CCC ENV 73007)

- 5.5. The £88k apparent under-achievement of Camping and Caravan Site income is due to late receipt of 2024/25 profit share from the Camping and Caravan Club which was accrued² for at year-end. Officers have requested further information from the Club in order to enable the processing of the income due. It is expected that the outstanding position will be regularised and fully reported to Full Council in November.

Equipment Maintenance (CRM ENV 40002)

- 5.6. The final uninvoiced payment for 2024/25 equipment maintenance was not accrued² for due to an officer error, resulting in the cost having to be charged to the first quarter of 2025/26, causing the £58k overspend. This has been noted, and measures are being taken to ensure that a similar oversight does not occur in future periods.

Climate Change Actions (GUI BUS 28024)

- 5.8. The project has been completed. However, funding will need to be reallocated from FAC 20001, and the budget profiling requires amendment.

Cremation Income (CRM ENV 71001)

- 5.10. The Crematorium is currently performing marginally below target. To safeguard income performance and mitigate the risk of further slippage, the planned adjustment to fees and charges was implemented in September, one month earlier than originally scheduled.

Irrecoverable VAT¹ (CRM ENV 52999 & FIN GEN 52999)

- 5.11. The underspending variance of £99k on FIN GEN is entirely due to accounting adjustments and timing. During 2024/25 the RFO found that the Council has been over-claiming for input⁴ VAT arising on purchase invoices relating to its VAT-exempt services, most notably the Crematorium. As soon as this was detected and quantified the RFO alerted councillors and made a voluntary disclosure to HMRC. The Crematorium invoice-paying process was corrected to prevent a recurrence and the over-claimed amounts for 2022/23 and 2023/24 were repaid to HMRC.
- 5.12. The over-claimed amount for 2024/25 up to the change of process in December 2024 was estimated to be £99,150 and was accrued² for i.e. charged through 2024/25 accounts. Following proper accounting procedures this accrual² remains in 2025/26 budget monitoring until it is cleared by repayment to HMRC. As at the end of June this remains unpaid as we are waiting for an external VAT expert to verify the debt whilst performing the year-end VAT partial exemption³ calculation, hence causing the variance. This work is expected to be completed by the end of September.

- 5.13. The £99k accrual² will absorb up to that amount of the final amount owing and payable to HMRC. There is additional annual budget of £130k which represents the increased base cost to the Council of not being able to routinely reclaim input⁴ VAT relating to exempt services. This will be re-allocated to the affected services (Crematorium, Markets, Communities room hire, etc) later this year.
- 5.14. The £26k overspending variance on CRM ENV reflects the current year's change in accounting treatment. This is the value of VAT in the first three months which can no longer be reclaimed from HMRC. This variance will disappear using the £130k budget provision referred to in paragraph 5.13.

Dilapidations (FAC ENV 20005 & MEV BUS 20005)

- 5.15. The budget for residual dilapidation liabilities associated with the Council's exit from the former depot remains unspent, pending the conclusion of negotiations between the respective surveyors.

5.16. Ticket Sales (CSR BUS 45016)

- 5.17. As reported at outturn last year, the Council is temporarily holding a year's worth of ticket sales income due to the bus company whilst the correct VAT treatment is being determined. As this debt needed to be accrued² for in the 2024/25 accounts, the resulting adjustment causes this variance until the debt is settled later in the year.

5.18. Reactive Repairs & Maintenance (FAC ENV 20001)

- 5.19. With the introduction of multiple new cost centres, including The Friary and Tollgate Depot, budget profiling is still being finalised to accurately reflect anticipated spend. It is expected that the revised profiles will be completed and presented to Full Council in November.

5.20. Guildhall Hire of Indoor Areas (GUI BUS 72009)

- 5.21. The £35k over-achievement of income on Guildhall indoor areas is due to Quarter 1 bookings this year being substantially even better than last year's record-breaking performance, thanks to the Romanian general election booking and several repeat medium-sized bookings.

5.22. Grants Received (WLT BUS 70002)

- 5.23. The apparent £35k over-achievement of income budget is due to a budget profiling error which will be corrected for future reports. The full annual grant has been received and there is no actual variance.

5.24. Salary Costs (EST GEN 10001)

- 5.25. This £34k underspend is due to timing differences. The £125k budget provision for the potential increase in total salary costs arising from the job evaluation process has been profiled evenly across the year but will not be required until October at the earliest. This will be corrected for subsequent budget monitoring reports.

- 5.26. Electricity (FAC ENV 21001)
- 5.27. An accrual of £20,000 has been made in respect of a disputed electricity bill for Harnham Pavilion. It is expected that this matter will be concluded and reported to Full Council in November.
- 5.28. Property Rental (CRP ENV 73003)
- 5.29. Budget profiling is currently inaccurate, and officers are undertaking a review to ensure it correctly reflects anticipated rental income and expenditure.

6. **Explanation of Project variances over £50,000**

- 6.1. In addition to the annual revenue budgets for providing everyday services, the Council also annually approves 'Projects' budgets (previously referred to as the 'capital programme'). These are reported in **Appendix C** and **Appendix D**. There are two projects with variances over £50,000 which are explained below:

Rowbarrow s.106

- 6.2. The project has been concluded, except for final elements such as planting and seating. Several coding discrepancies were identified, and the remaining budget will be reallocated to machinery to support ongoing site maintenance.

Depot De-Watering Bay

- 6.3. Budget profiling is currently inaccurate. The project is under review by Wiltshire Council Planning and is anticipated to commence and conclude in early 2026.

7. **Year-end Forecast**

- 7.1. This is the first budget monitoring report of the year covering the first quarter only, which includes several 2024/25 year-end accruals² that have yet to 'unwind' (such as the Irrecoverable VAT variance explained in paragraph 5.5 above) and therefore distort the true position. Subsequent budget monitoring reports will provide better quality data on which to forecast the year-end result.
- 7.2. The £380k council-wide underspend for quarter 1 in **Appendix B** is welcome and logical, given the base budget for this year is substantially identical to last year's, which returned a revenue outturn underspend of £520k. Last year's result was largely due to urgent economising and cost-cutting interventions, which are not expected to be repeated this year.
- 7.3. Officers forecast a year-end underspend of £250k at this long range based purely on a year-on-year comparison. Officers will refine this forecast month-on-month in order to provide a more realistic prediction to incorporate into 2026/27 budget proposals. This is subject to change.

8. **Recommendations:**

- 8.1. The Council notes the financial position at the end of June and officers' explanation for the variances over £50,000.

9. **Background Papers:**

Appendix A. 2025/26 Split of cost centres by service committee

Appendix B. Revenue cost centres

Appendix C. Projects (previously called 'Capital Programme')

Appendix D. Revenue Budget Variances over £50,000

Appendix E. Reserves (AGAR previously – SoRP from 31/3/25)

10. **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

11. Glossary

- 1 'Irrecoverable VAT': Most suppliers are VAT-registered and are required to add VAT to their invoices. The Council is required to pay the total invoice and for most services can recover the VAT element from HMRC. However, for any 'VAT-exempt' services which the Council delivers, we are prohibited from reclaiming the VAT from associated expenditure and should classify the VAT element of such invoices as 'irrecoverable VAT' instead in the accounts. Due to an oversight in the Finance team the Council has recovered VAT on all invoices for the past three years. The proportion relating to our exempt services has to be quantified, disclosed to HMRC and repaid.
- 2 'Accrual' and 'accrued': Accounting principles require income and expenditure to be accurately charged to the correct accounting period. The correct accounting period is that in which the benefit of that transaction (goods or services) is received. For any goods or services received in 2024/25 which are yet to be invoiced and paid, we need to make an accounting adjustment to charge 2024/25 accounts with the correct amount. Similarly for any benefits such as annual insurance cover which straddle the year-end, we need to proportionately split the cost across the two financial years.
- 3 'Partial exemption': For any VAT-registered organisation such as the Council, which delivers a mixture of standard VAT rated and VAT-exempt services, there is usually some expenditure which relates to both types. Examples are corporate subscriptions. VAT rules allow us to recover a proportion of such paid VAT. The 'Partial Exemption' calculation quantifies that proportion.
- 4 'Input VAT': It is important to accurately account for VAT by not mixing up VAT paid out and VAT received. Consistent terminology helps and therefore the following conventions are used:
 - **Input VAT** = paid to suppliers on purchase invoices regarding goods/services **in**
 - **Output VAT** = charged to customers on sales invoices regarding goods/services **out**

2025/26 Split of cost centres by service committee

Environment Committee		2025/26	2025/26	2025/26
Cost Centre ref	Cost centre description	Expenditure £	Income £	Net £
POS	Parks & Open Spaces	1,412,764	(52,790)	1,359,974
SSS	Streetscene Services	1,201,712	(3,075)	1,198,637
CRM	Crematorium & Cemeteries	688,559	(1,350,098)	(661,539)
FAC	Facilities	564,773	0	564,773
CTV	CCTV	200,329	(95,513)	104,816
PWC	Public Conveniences	197,160	(41,000)	156,160
DEP	* Depot *	156,384	0	156,384
CRP	Commercial & Residential Properties	110,843	(147,785)	(36,942)
ALL	* Allotments *	49,525	(51,250)	(1,725)
CAR	* Car Parks *	47,591	(230,000)	(182,409)
PAV	* Pavilions *	40,345	0	40,345
CCC	* Camping & Caravan Club *	35,000	(131,000)	(96,000)
LBT	Lower Bemerton Trust	18,360	(12,000)	6,360
		4,723,345	(2,114,511)	2,608,834
Commercial Services Committee				
		Exp £	Inc £	Net £
MEV	Markets and Advertising	468,214	(333,400)	134,814
GUI	Guildhall	428,777	(183,275)	245,502
CSR	Customer Services	216,122	(94,500)	121,622
SHO	* Shopmobility *	154,723	(21,000)	133,723
FUT	Future Salisbury	77,450	(28,200)	49,250
FOT	Fayre on the Square	64,500	(52,351)	12,149
GRO	Grotto	53,800	(21,013)	32,787
COM	* Communications *	50,928	0	50,928
WLT	Wiltshire Town	40,000	(35,000)	5,000
MIS	Misc Costs	36,550	(5,500)	31,050
CID	City Decoration	28,000	0	28,000
TRV	Travel Trade	15,700	(16,200)	(500)
CHB	Christmas Begins	14,020	(2,563)	11,457
COT	Christmas on the Square	9,850	(12,788)	(2,938)
CHF	Charter Fair	9,570	(27,075)	(17,505)
AFD	Armed Forces Day	9,320	(3,075)	6,245
SGD	St George's Day	8,130	(1,538)	6,592
MEL	* Mela *	6,450	(1,000)	5,450
LAR	Land Rental	1,378	(30,463)	(29,085)
EST	BID Levy	4,000	0	4,000
		1,697,482	(868,941)	828,541
Community Services Committee				
BHC	Bemerton Heath Community	242,495	(18,400)	224,095
ANT	Community Grants	88,000	0	88,000
PAN	The Pantry	80,199	(35,750)	44,449
AOP	Community Development Adults & Older People	45,254	(10,000)	35,254
PRO	Community Development Projects	31,431	0	31,431
YOU	Community Youth	28,054	(3,503)	24,551
FAM	Community Development Family & Children	26,845	0	26,845
EVE	AVC Council Events	12,800	0	12,800
LUN	Lunch Clubs	7,700	(2,050)	5,650
FRI	* The Friary *	5,748	0	5,748
SPO	Sports Activity	3,730	0	3,730
		572,256	(69,703)	502,553
Governance, Policy & HR Committee				
		Exp £	Inc £	Net £
		323,935	(5,943,766)	(5,619,831)
HRP	Human Resources & Payroll	306,402	0	306,402
DEM	Democratic and Councillor Activities	132,975	0	132,975
ITT	Information Technology & Telephony	301,018	0	301,018
OFF	Officer Activities	219,839	(37,500)	182,339
CMC	Civic and Mayoral Activities	19,190	(513)	18,677
		1,303,359	(5,981,779)	(4,678,420)
Finance Committee				
		Exp £	Inc £	Net £
FIN	Finance	539,462	(105,815)	433,647
PWL	Public Works Loans	313,500	0	313,500
		852,962	(105,815)	747,147
Total of above committees		9,149,404	(9,140,749)	8,655

Notes

1 ** new cost centre in 2025/26

Salisbury City Council Budget Monitoring Period 3 (end of June)

Revenue cost centres

Committee	Cost Centre	FULL YEAR BUDGET BEFORE ADJUSTMENTS	FULL YEAR OPENING BUDGET AFTER ADJUSTMENTS	PROFILED BUDGET	ACTUAL NET EXPENDITURE / (INCOME)	VARIANCE £
<u>Environment</u>	CRM Crematorium	(856,297)	(661,539)	(146,490)	(82,474)	64,016
	CRP Investment Properties	(472,685)	(36,942)	(2,876)	(44,462)	(41,587)
	CTV Closed Circuit Television	99,716	104,816	(67,546)	(67,058)	488
	FAC Facilities	1,074,382	564,773	93,361	(135,657)	(229,018)
	LBT Lower Bemerton Trust	5,100	6,360	4,879	17,069	12,190
	POS Parks & Open Spaces	1,218,919	1,359,974	358,054	292,530	(65,524)
	ALL Allotments	0	(1,725)	12,381	5,578	(6,803)
	PWC Public Conveniences	116,075	156,160	40,374	23,893	(16,481)
	SSS Street Scene	1,112,828	1,198,637	311,059	294,626	(16,433)
	CAR Car Parks	0	(182,409)	(45,602)	123,388	168,990
	CCC Camping & Caravan Club	0	(96,000)	(1,000)	98,842	99,842
	PAV Pavilions	0	40,345	28,710	35,148	6,438
	DEP Depot	0	156,384	46,992	38,528	(8,464)
	PRK Environmental	242,660	0			0
		2,540,698	2,608,834	632,297	599,951	(32,346)
<u>Commercial Services</u>	GUI Guildhall	20,437	245,502	84,427	76,309	(8,118)
	CSR Information Centre & ShopMobility	203,965	121,622	30,680	(15,351)	(46,031)
	SHO Shopmobility	0	133,723	36,530	31,772	(4,758)
	MEV Markets & Advertising	147,255	134,814	43,169	(1,588)	(44,757)
	COM Communications	0	50,928	12,732	9,772	(2,960)
	MEL Events - Mela	0	5,450	2,725	368	(2,357)
	SGD Events - St Georges Day	4,462	6,592	6,592	5,790	(802)
	FOT Events - Fair on the Square	(7,051)	12,149	4,860	15,891	11,031
	AFD Events - Armed Forces Day	4,425	6,245	4,801	2,153	(2,648)
	MIS Events - Miscellaneous	27,050	31,050	7,763	2,980	(4,783)
	LAR Events - Land Rental	(29,743)	(29,085)	(7,238)	(9,215)	(1,977)
	FUT Future Salisbury	49,250	49,250	12,313	0	(12,313)
	TRV Travel Trade	(500)	(500)	(125)	0	125
	WLT Wiltshire Towns	0	5,000	0	(35,000)	(35,000)
	CHF Events - Charter Fair *	(21,575)	(17,505)	470	865	395
	CID Events - City Decoration *	28,000	28,000	0	0	0
	CHB Events - Christmas Begins *	9,437	11,457	470	470	0
	GRO Events - Grotto *	25,487	32,787	0	(212)	(212)
	COT Events - Christmas on the Square *	(5,263)	(2,938)	0	44	44
	FOS Events - Foodie Sunday	(100)	0	0	0	0
	GIF Gift Fair	(2,025)	0			0
		453,511	824,540	240,167	85,048	(155,119)
<u>Community Services</u>	BHC Communities	175,227	224,095	57,491	51,715	(5,776)
	YOU Communities - Youth	24,433	24,551	6,138	3,011	(3,127)
	EVE Communities - Events	12,800	12,800	3,200	0	(3,200)
	SPO Communities - Sports	3,730	3,730	933	1,756	824
	PRO Communities - Projects	29,364	31,431	7,858	9,555	1,697
	AOP Adults & Older People	35,254	35,254	8,814	9,524	711
	FAM Families & Children	26,845	26,845	6,711	511	(6,200)
	FRI Friary	0	5,748	1,497	2,350	853
	PAN The Pantry	31,350	44,449	11,112	10,867	(245)
	LUN Lunch Clubs	5,550	5,650	1,413	(126)	(1,539)
	ANT Grants	88,000	88,000	0	0	0
		432,553	502,553	105,165	89,163	(16,002)
<u>Governance, Policy & HR</u>	EST Establishment	(5,682,005)	(5,615,831)	(2,889,899)	(2,937,731)	(47,832)
	HRP Human Resources & Payroll	289,749	306,402	76,601	63,545	(13,056)
	DEM Corporate - Councillors	130,500	132,975	33,244	12,937	(20,307)
	CMC Civic & Mayoral	15,487	18,677	6,687	9,123	2,436
	ITT Information Technology & Telephony	303,421	301,018	75,255	72,842	(2,413)
	OFF Corporate - Officers	160,939	182,339	45,585	49,248	3,663
		(4,781,909)	(4,674,420)	(2,652,529)	(2,730,036)	(77,507)
<u>Finance</u>	FIN Finance	830,685	433,648	171,007	65,109	(105,898)
	PWL Public Works Loans	313,500	313,500	24,400	24,368	(32)
		1,144,185	747,148	195,407	89,477	(105,930)
Total revenue cost centres		(210,962)	8,655	(1,479,494)	(1,866,397)	(386,903)
'Z' cost centres funded from revenue		0	0		6,626	6,626
Total revenue position (SoRP)		(210,962)	8,655		(1,859,771)	(380,277)

* Events not yet delivered

NOTE:	CIL income received in year	(53,909)
	S.106 income received in year	0
	Capital receipts in year	0

RECONCILIATION	Total revenue cost centres	(1,866,397)
	Total CIL receipts	(53,909)
	Total project cost centres	123,345
	Total reported	(1,796,961)
	Total ledger 10001 - 79999	(1,796,961)
	Difference	(0)

Appendix C

Salisbury City Council Budget Monitoring Period 3 (end of June)

Projects (previously called 'Capital Programme')

Cost Centre	Dept		FULL YEAR BUDGET BEFORE ADJUSTMENTS	FULL YEAR PROFILED BUDGET OPENING BUDGET AFTER ADJUSTMENTS	ACTUAL EXPENDITURE / (INCOME)	VARIANCE £	VARIANCE %	
RECURRING								
Z12	ENV	Urban Tree Challenge		-	3,996	3,996	#DIV/0!	
PROJECTS - B/F FROM 2024/25								
Z32	ENV	Rowbarrow s.106		171,065	171,065	(93,279)	(55%)	
Z55	ENV	Crematorium Wall		49,381	49,381	(17,608)	(36%)	
PROJECTS - NEW								
Z13	ENV	Wyndham Park Wall	85,000	85,000		0		
Z16	ENV	Depot De-watering bay	150,000	150,000	150,000	7,160	(142,840)	(95%)
Z45	ENV	Poultry Cross urgent renovation				2,630	2,630	
Z59	ENV	QE Gardens Bridges s.106						
			235,000	455,446	370,446	123,345	(247,101)	
Funded from Capital receipts pot			150,000	199,381	199,381	38,933	(160,448)	
Funded from S.106 pot			0	171,065	171,065	77,786	(93,279)	
Funded from CIL pot			85,000	85,000	0	0	0	
Funded from Revenue			0	0	0	6,626	6,626	

Appendix D

Salisbury City Council Budget Monitoring Period 3 (end of June)

Revenue Budget Variances over £50,000										
Cost Centre	Dept	Code	Description	FULL YEAR BUDGET BEFORE ADJUSTMENTS	FULL YEAR OPENING BUDGET AFTER ADJUSTMENTS	PROFILED BUDGET	ACTUAL EXPENDITURE / (INCOME)	VARIANCE £	VARIANCE %	Exceptional budget profile ?
CAR	ENV	73001	Parking Income		(230,000)	(57,500)	110,611	168,111	(292%)	Received quarterly ?
CCC	ENV	73007	Caravan Site Income		(92,000)		88,672	88,672		Receivable at year-end
CRM	ENV	40002	Equipment Maintenance	125,000	132,000	33,000	90,936	57,936	176%	Quarterly (which months ?)
GUI	BUS	28024	Climate Change Actions		39,000	9,750	49,245	39,495	405%	
CRM	ENV	71001	Cremation Income	(1,166,235)	(1,250,235)	(312,559)	(284,239)	28,320	(9%)	
CRM	ENV	52999	Irrecoverable VAT				26,732	26,732		
FAC	ENV	20005	Dilapidations				(150,000)	(150,000)		Y/E accrual legal dispute
FIN	GEN	52999	Irrecoverable VAT	130,000	130,000		(99,150)	(99,150)		Year-end accrual
CSR	BUS	45016	Ticket Sales		50,000	12,500	(31,714)	(44,214)	(354%)	
FAC	ENV	20001	Repairs and Maintenance - REACTIVE	200,300	90,245	22,561	(15,110)	(37,671)	(167%)	
GUI	BUS	72009	GH Hire of Inside Areas	(124,375)	(124,375)	(31,094)	(66,679)	(35,585)	114%	
WLT	BUS	70002	Grants Received	(35,000)	(35,000)		(35,000)	(35,000)		September to January
EST	GEN	10001	Salary Costs	213,047	222,691	55,673	21,580	(34,093)	(61%)	
FAC	ENV	21001	Electricity	164,367	29,767	7,442	(19,670)	(27,112)	(364%)	
MEV	BUS	20005	Dilapidations				(26,000)	(26,000)		
CRP	ENV	73003	Property Rental	(115,500)	(115,500)	(28,875)	(54,311)	(25,436)		

Project Budget Variances over £50,000									
Cost Centre	Dept	Budget Holder		FULL YEAR OPENING BUDGET AFTER ADJUSTMENTS	PROFILED BUDGET	ACTUAL EXPENDITURE / (INCOME)	VARIANCE £	VARIANCE %	Exceptional budget profile ?
Z32	ENV	Rowbarrow s.106		171,065	171,065	77,786	(93,279)	(55%)	Complete asap
Z16	ENV	Depot De-watering bay		150,000	150,000	7,160	(142,840)	(95%)	

Salisbury City Council Reserves (AGAR previously – SoRP from 31/3/25)



30 June 2025