

SALISBURY CITY COUNCIL

Subject: Budget Monitoring Report for 2025/26 to the end of December
Committee: Communities Committee
Date: 9 February 2026
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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 December 20. Any budget heading showing variances over £20,000 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 has aided 2026/27 budget-setting and medium-term planning.

3. Background Information

Report format

- 3.1. The budget monitoring report for the Communities 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. Explanation of significant Revenue variances

- 4.1. 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.
- 4.2. 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.

4.3. **Appendix A** sets out the December-end results for the Communities Committee cost centres, which is satisfactory. No individual revenue cost centre variance exceeded £20,000 and therefore there are no explanations required for this report. There are no capital or project cost centres for this Committee this year.

5. **Recommendations:**

5.1. The Committee notes the financial position at the end of December.

Background Papers: None.

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 31 December 2025

Communities 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	235,425	177,889	162,928	(14,961)
YOU Communities - Youth	24,433	24,551	18,413	11,212	(7,201)
EVE Communities - Events	12,800	12,800	9,600	8,343	(1,257)
SPO Communities - Sports	3,730	3,730	2,798	2,431	(367)
PRO Communities - Projects	29,364	32,281	24,211	25,926	1,715
AOP Adults & Older People	35,254	35,854	26,891	28,097	1,207
FAM Families & Children	26,845	26,845	20,134	18,996	(1,138)
FRI Friary	0	17,318	13,168	9,736	(3,432)
PAN The Pantry	31,350	51,254	38,141	36,340	(1,801)
LUN Lunch Clubs	5,550	2,450	1,838	(587)	(2,425)
ANT Grants	88,000	88,000	66,000	72,000	6,000
	432,553	530,508	399,081	375,422	(23,659)