

SALISBURY CITY COUNCIL

Report

Subject: Budget Monitoring Report for 2025/26 to the end of November 2025

Committee: Commercial Services Committee

Date: 2 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 November 2025. 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 achieve the Council's budgeted year-end outturn position. Better understanding of this year's financial performance has aided the 2026/27 budget-setting and medium-term planning process.

3. Background Information

Report format

- 3.1. The budget monitoring report for the Commercial 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. 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 November-end results for the Commercial Services Committee cost centres, showing variance from approved budget. All material variances over £20,000 are listed in **Appendix B**.

Guildhall Indoor Income (GUI BUS 72009)

- 4.4. This variance can be attributed to the Q1 performance due to the Consulate booking and an increase in regular income from the existing client base. Q2 has been in line with last year, meaning this variance will continue through Q3. Q4 traditionally quiet in terms of bookings and activity for GUI.

Markets Salaries (MEV BUS 10001)

- 5.7. This variance is attributed the under payment in salary due to the removal of the cash collector posts, the reduction in salary for the Markets officer and the yet to start Market assistant post (expected start date February 2026).

Markets Dilapidations (MEV BUS 20005)

- 5.8. The £26k apparent underspend in Appendix B is an accounting accrual adjustment from 2024/25. It represents the estimated liability for settling a dilapidations liability claim regarding a unit at the old Council depot in Harnham. This adjustment will be cleared when the Council is invoiced.

6. **Explanation of significant Project variances**

- 6.1. There are no one-off projects overseen by this Committee.

7. **Recommendations:**

- 7.1. The Committee notes the financial position as of the end of November and Officers' explanation for the variances.

8. **Background Papers:**

None.

9. **Implications:**

Financial: As shown in this report.

Legal: Nil in relation to this report.

Personnel: Nil in relation to this report.

Environmental Impact: Nil in relation to this report.

Equalities Impact Statement: Nil in relation to this.

Appendix A

Salisbury City Council 2025/26 budget monitoring report to 30 November 2025

Commercial Services Committee REVENUE Cost Centres

Cost Centre	FULL YEAR BUDGET BEFORE ADJUSTMENTS	FULL YEAR BUDGET AFTER ADJUSTMENTS	PROFILED BUDGET	ACTUAL NET EXPENDITURE / (INCOME)	VARIANCE £
GUI Guildhall	20,437	277,757	209,375	121,591	(87,784)
CSR Information Centre & ShopMobility	203,965	110,531	76,183	65,467	(10,716)
SHO Shopmobility	0	140,613	95,674	89,623	(6,051)
MEV Markets & Advertising	147,255	154,594	113,636	79,066	(34,570)
COM Communications	0	47,928	31,952	31,682	(270)
MEL Events - Mela	0	7,573	7,573	5,934	(1,639)
SGD Events - St Georges Day	4,463	4,866	4,866	5,790	924
FOT Events - Fair on the Square	(7,050)	33,498	33,498	23,803	(9,695)
AFD Events - Armed Forces Day	4,425	5,421	5,421	2,778	(2,643)
MIS Events - Miscellaneous	27,050	13,732	9,155	7,118	(2,037)
LAR Events - Land Rental	(29,743)	(29,085)	(19,368)	(21,955)	(2,587)
FUT Future Salisbury	49,250	24,747	16,498	0	(16,498)
TRV Travel Trade	(500)	(500)	(333)	0	333
WLT Wiltshire Towns	0	34,503	20,702	19,208	(1,494)
CHF Events - Charter Fair *	(21,575)	(17,859)	(17,859)	(16,532)	1,327
CID Events - City Decoration *	28,000	28,000	16,800	500	(16,300)
CHB Events - Christmas Begins *	9,437	9,957	7,585	6,828	(757)
GRO Events - Grotto *	25,487	23,487	14,092	19,520	5,428
COT Events - Christmas on the Square *	(5,263)	8,132	4,879	(7,315)	(12,194)
FOS Events - Foodie Sunday	(100)	0	0	0	0
GIF Gift Fair	(2,025)	0			0
	453,513	877,895	630,328	433,106	(197,222)

Salisbury City Council 2025/26 budget monitoring report to 30 November 2025

Commercial Services Committee REVENUE Cost Centres

Cost Centre	Description	Code	Description	Full year Budget £	Profiled Budget £	Actual £	Variances £	Variance %
GUI	Guildhall	72009	GH Hire of Inside Areas	(134,375)	(89,583)	(128,209)	(38,626)	43%
MEV	Markets	10001	Salary Costs	259,282	172,855	143,891	(28,964)	(17%)
MEV	Markets	20005	Dilapidations			(26,000)	(26,000)	