

COMMITTEE REPORT

Subject:	<i>Budget Monitoring Outturn Report for 2025/26 to the year-end</i>
Committee:	<i>The Communities Committee</i>
Item Number:	13
Date:	1 June 2026
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Report status:	<i>Noting</i>
Confidential / Exempt:	No

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 the whole of the financial year 2025/26. 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. Recommendations

It is recommended that the Committee:

- 2.1 Notes the outturn financial position at the year-end.

3. Background

- 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 year-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. Implications

Implication Area	Impact	Comments / Mitigation
Financial	Low	As shown in this report
Legal	Low	Significant budget overspends and year-end losses can only be met from general reserves which, if seriously depleted can result in unlawful expenditure.
Risk	None	
Personnel	None	
Environmental Impact	None	
Equalities Impact Statement	None	
Community / Public Impact	None	
Procurement / Contractual	None	
Property / Asset	None	
Data Protection	None	

Appendix A

Salisbury City Council 2025/26 outturn budget monitoring report to year-end

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	235,291	235,291	230,802	(4,489)
YOU Communities - Youth	24,433	24,533	24,533	17,162	(7,371)
EVE Communities - Events	12,800	12,800	12,800	8,358	(4,442)
SPO Communities - Sports	3,730	3,730	3,730	4,501	771
PRO Communities - Projects	29,364	32,214	32,214	33,095	881
AOP Adults & Older People	35,254	35,854	35,854	37,561	1,706
FAM Families & Children	26,845	26,845	26,845	25,956	(889)
FRI Friary	0	17,318	17,318	13,264	(4,054)
PAN The Pantry	31,350	36,713	36,713	48,526	11,813
LUN Lunch Clubs	5,550	2,450	2,450	(814)	(3,264)
ANT Grants	88,000	78,000	78,000	72,000	(6,000)
	432,553	505,748	505,748	490,409	(15,339)