

STOURPORT-ON-SEVERN TOWN COUNCIL

FINANCE COMMITTEE
10th NOVEMBER 2025

BUDGET MONITORING – HALF-YEAR POSITION
REPORT OF THE TREASURER

1. The papers attached show the budget for 2025/26 and the actual 2025/26 expenditure and income up to 30th September, the halfway point in the year. Whilst it is good practice to report this to members it is recognised that, on its own, it is of limited value. For this reason, the report also provides a forecast for the year which takes due account of real-life changes that have taken place since the budget was set.
2. An overall underspend of nearly £10,000 is forecast. The headings where a significant variation from budget is now forecast are:
 - **Salaries**. A detailed person-by-person forecast has been carried out taking account of the many changes that have happened during 2025 and the forecast is for an underspend of around £8,300 on salaries. The budget made provision for a part-time finance/admin role for which the council interviewed but did not appoint. Following that, the plan was then, and still is, to use that budget to enhance the hours of the Treasurer/RFO role. The fulfilment of that plan has only now come to pass and a saving from that delay has occurred.
 - **Indirect Employee costs** – an overspend of £3,200 is forecast and arises from advertising costs related to staffing (unusually high this year for reasons members will understand) and training and course attendance fees. Members will recognise, I'm sure, the importance of equipping staff, particularly new staff, to fulfil the responsibilities of their posts.
 - **Interest received income** – this is forecast to exceed budget by £3,000 as a result of higher-than-expected cash balances and maintenance of higher-than-in-earlier-years interest rates;
 - **Mayor's expenses** – as members will recall, it was agreed to cease paying a mayoral allowance and instead reimburse the mayor for actual expenses. Despite the mayor's busy programme of events this change is saving money for the Council and a saving of £2,200 is forecast.
3. In addition to the forecasts of variations from budget noted above there are two further variations revealed in the paper attached and these relate to the paddling pool. The papers show:
 - An overspend of £38,500 on 'paddling pool resilience work' (in the 'Non-Recurring Expenditure' section 7; and
 - An underspend of £38,200 on 'Paddling Pool' (in the Stourport Riverside' section 9).

Members will, I'm sure, appreciate that this arises from a deliberate decision to use the current year's day-to-day paddling pool budget to pay for the non-recurring resilience work to the pool.

4. Members will recall that the income from burial fees and from rent of Civic Centre offices can be volatile and the Treasurer will update members on these headings at the Committee meeting. At this stage, net spending is forecast to be £494,000 compared with a budget of nearly £504,000. So, an overall underspend of around £10,000 is forecast but much can change in the second half of the year. The position will be reviewed in February when the Council will need to decide on its precept for 2026/27.

Graham Shaw
4th November 2025

	2025/26 Budget	2025/26 Actual to end of Sept	2025/26 Forecast
	£	£	£
1. ADMINISTRATION	63,107	12,042	61,242
2. COST OF DEMOCRACY	58,972	25,631	54,209
3. SERVICES TO THE PUBLIC	13,050	1,940	10,618
4. MEMORIAL PARK AND TOWN GARDENS ETC.	168,859	87,663	166,168
5. CEMETERY	80,500	50,179	77,239
6. ALLOTMENTS	14,418	6,076	13,711
7. NON-RECURRING EXPENDITURE	18,200	35,754	57,008
8. STOURPORT CIVIC CENTRE	4,900	152,580	10,029
9. STOURPORT RIVERSIDE	84,000	24,054	45,831
10. STOURPORT COMMUNITY CENTRE	- 2,200	453	- 2,200
TOTAL NET EXPENDITURE	503,806	91,212	493,855

	2025/26 Budget	2025/26 Actual to end of Sept	2025/26 Forecast
1. ADMINISTRATION	£	£	£
Expenditure			
Employees			
Salaries and Wages	348,171	165,056	339,872
Less: Recharges	309,264	169,053	301,893
Net Salaries and Wages	38,907	3,997	37,980
Indirect Employee Costs	2,800	4,957	6,000
Supplies and Services			
Office Equipment	100	0	100
Printing and Photocopying	3,300	573	2,500
Books, Vending and Stationery	800	140	500
Audit Fees	2,250	-	2,365
Postage and Telephones	2,100	496	1,500
Contrib to Computr/Equipmt/Blgs Fund	1,100	-	1,100
Bank Charges	500	101	250
Insurances	10,500	10,898	11,000
Health and Safety Service	6,000	-	6,000
Health and Safety Inspections	350	-	350
CALC subscription	2,300	2,497	2,497
Miscellaneous	100	4	100
Total Expenditure	71,107	15,669	72,242
Income			
Interest Received	8,000	3,627	11,000
TOTAL NET EXPENDITURE	63,107	12,042	61,242

	2025/26 Budget	2025/26 Actual plus adjustments	2025/26 Forecast
2. COST OF DEMOCRACY	£	£	£
Expenditure			
Employees			
Salary and Wages Recharged	42,072	22,998	41,069
Supplies and Services			
Mayoral Board	500	0	500
Mayors chain engraving,robe, etc.	2,200	2,140	2,140
Printing	500	100	300
Other Expenses	500	110	200
Mayor Expenses	5,000	1,163	2,800
Civic Occasions	1,200	120	1,200
Elections	-	1,000	1,000
Elections - Contribution to reserve	7,000	-	7,000
Total Expenditure	58,972	25,631	54,209
TOTAL NET EXPENDITURE	58,972	25,631	54,209

	2025/26 Budget	2025/26 Actual plus adjustments	2025/26 Forecast
3. SERVICES TO THE PUBLIC	£	£	£
Expenditure			
Repair and Maintenance of Buildings			
Town Clock winding +maintce	300	450	730
Supplies and Services			
Grants to Organisations	3,000	2,100	2,100
Other Grants incl. Churchyds	1,650	-	
Christmas Lights	5,000	202	5,000
Website - ongoing costs	1,100	1,000	1,100
Town Twinning	1,300	-	1,300
Bus Shelters	500	188	188
Street Sign 30 mph	200	0	200
TOTAL NET EXPENDITURE	13,050	1,940	10,618

	2025/26 Budget	2025/26 Actual plus adjustments	2025/26 Forecast
4. MEMORIAL PARK AND TOWN GARDENS ETC.	£	£	£
Expenditure			
Employees			
Salary and Wages Recharged	132,337	72,339	129,183
Premises Related Costs			
Maintenance of Grounds	19,000	8,262	19,000
Electricity	500	241	500
Business Rates	520	0	520
Water Charges	160	203	203
Cleaning Materials	750	-382	750
Fire Extinguishers	250	0	250
Transport Related Costs			
Vehicle and Mower Running Costs	4,500	1,730	4,500
Contr to Vehicle Renew Fund	2,000	-	2,000
Supplies and Services			
Equipment	2,700	3,068	3,500
Tree Survey and Surgery	1,000	-	1,000
Tree inspection arrangement	4,000	2,540	4,000
Playgrnd inspections	600	720	720
Miscellaneous	-	0	0
Disposal of waste	1,100	-	1,100
Total Expenditure	169,417	88,721	167,226
Income			
Rent - Scout Hut in Memorial Park	- 58	-558	-558
Rent - Land Com Cen A Kings Rec	- 500	-500	-500
Other income	-	0	-
Total Income	- 558	- 1,058	- 1,058
TOTAL NET EXPENDITURE	168,859	87,663	166,168

	2025/26 Budget	2025/26 Actual plus adjustments	2025/26 Forecast
5. CEMETERY	£	£	£
Expenditure			
Employees			
Salary and Wages Recharged	117,080	64,000	114,289
Premises Related Costs			
Electricity	1,050	407	1,050
Business rates	1,000	0	1,000
Refuse Collection/Disposal	1,450	242	1,450
Transport Related Costs			
Vehicle and Mower Running Costs	1,050	0	1,050
Supplies and Services			
Grave-digging	5,200	1,750	5,200
Books-Official Register, etc.	350	0	350
Subscriptions ICCM+Scribe	550	420	550
Misc. Expenditure	300	50	300
Total Expenditure	128,030	66,869	125,239
Income			
Customer Receipts			
Burial Fees	- 47,380	- 16,690	- 48,000
Other income	-150	0	0
Total Income	- 47,530	- 16,690	- 48,000
TOTAL NET EXPENDITURE	80,500	50,179	77,239
	2025/26 Budget	2025/26 Actual plus adjustments	2025/26 Forecast
6. ALLOTMENTS	£	£	£
Expenditure			
Employees			
Salary and Wages Recharged	17,776	9,717	17,352
Premises Related Costs			
Water Charges	300	0	0
Supplies and Services			
Skip hire and disposal	950	900	900
Miscellaneous			
Commission on rent collection	512	508	508
Total Expenditure	19,538	11,125	18,760
Income			
Customer Receipts			
Allotment Rents	- 5,120	- 5,049	- 5,049
Total Income	- 5,120	- 5,049	- 5,049
TOTAL NET EXPENDITURE	14,418	6,076	13,711

	2025/26 Budget	2025/26 Actual plus adjustments	2025/26 Forecast
7. NON-RECURRING EXPENDITURE	£	£	£
Expenditure			
Stourport Future		15	15
VE+80 Day	500	833	833
Villeneuve Gdns - fence+planting etc.	1,200	-	1,200
Uniforms for parks team staff	500	460	460
Paddling Pool resilience work	16,000	34,446	54,500
TOTAL NET EXPENDITURE	18,200	35,754	57,008

	2025/26 Budget	2025/26 Actual plus adjustments	2025/26 Forecast
8. STOURPORT CIVIC CENTRE	£	£	£
Expenditure			
Legal advice and assistance	1,000	-	1,000
Building maintenance (day to day)	1,600	2,863	3,500
Telephone/Computers/Broadband	6,100	5,500	6,100
WCC Service Charge*	23,000	-	23,000
Business Rates	6,500	7,852	7,852
Contributn to reserve (building maintenance)	6,000	-	6,000
Total Expenditure	44,200	5,215	47,452
Income			
Civic Group - Contrib re Insurance and Maintce	6,500	2,709	4,877
Electricity income from offices	800	546	546
Rent Income from offices/parking	32,000	12,540	32,000
Total Income	39,300	15,795	37,423
TOTAL NET EXPENDITURE	4,900	10,580	10,029

* WCC Service Charge covers STC's share of utility, cleaning, building and grounds mtce

	2025/26 Budget	2025/26 Actual plus adjustments	2025/26 Forecast
9. STOURPORT RIVERSIDE	£	£	£
Expenditure			
Paddling pool	38,500	331	331
Toilets	41,000	23,723	41,000
Contribution to renewal fund	4,500	-	4,500
Total Expenditure	84,000	24,054	45,831
TOTAL NET EXPENDITURE	84,000	24,054	45,831

	2025/26	2025/26	2025/26
	Budget	Actual plus adjustments	Forecast
	£	£	£
10. STOURPORT COMMUNITY CENTRE			
Expenditure	12,800	5,441	12,800
Total Expenditure	12,800	5,441	12,800
Income	- 15,000	- 4,988	- 15,000
Total Income	- 15,000	- 4,988	- 15,000
TOTAL NET EXPENDITURE	- 2,200	453	- 2,200
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