

BTAC – Q3 Finance Report for 2025-26

Finance Summary

- The forecast shows a surplus position of £22,785 as of 31 December 2025.
- The anticipated reserve balance as of 31 March 2026 is £312,885.

Table 1 details the financial summary outlining the expenditure incurred for BTAC, detailing key service areas and associated budget allocations.

Table 1 – Financial Summary					
Service	Approved Budget 2025/26 £	Spend to 31/12/2025 Q3 £	Outturn 2025/26 at Q3 £	Variance (under)/ over Q3 £	Comments on main variances at Q3
Open Spaces & Play Areas	111,373	95,122	126,785	15,412	Overspends relating to repairs and replacements of play equipment, together with higher employee costs that are offset within the Events service.
Allotments	(580)	(1,205)	(600)	(20)	Additional rental income offset against recharges.
Central Park	192,224	137,583	190,245	(1,979)	Savings on utility costs and gate locking service not in operation offset against resurfacing costs.
Public Conveniences	168,129	138,148	185,624	17,495	Overspend relating to door replacements and associated costs along with a reduction in income.
Events	160,128	78,461	100,138	(59,990)	Staff cost savings arising from a recent service review, alongside reductions in supplies and services expenditure relating to event costs.
Town Centre Maintenance	114,519	78,601	114,479	(40)	Savings in relation to current staffing levels offset against electricity spend.
Administration	58,296	20,090	29,601	(28,695)	Primarily related to the street cleaning service review.
Net Expenditure	804,089	546,800	746,272	(57,817)	
Council Tax Income	(769,058)	(576,794)	(769,058)	-	
Net Total	35,031	(29,994)	(22,786)	(57,817)	
Efficiency Savings Target	(35,031)	-	-	35,031	
(Surplus)/Deficit for the year	-	-	-	(22,786)	

Table 2 details the current and forecasted reserve levels for BTAC, with an anticipated position as of 31 March 2026.

Table 2 – Reserve Balance	
Description	£
Reserve Balance as of 1 April 2025	(293,825)
Less: Current Projected Planned Spend:	
Empowering Healthy Communities Grants remaining balance	-
Small Grants Balance from Prior Years	3,726
	(290,099)
2025/26 Forecast Surplus	(22,786)
Forecast Reserve Balance as of 31 March 2026	(312,885)

Based on the Section 151 Officer's recommendation, the minimum required reserve balance is set at £70,000.

Table 3 details the forecast outturn for maintaining and managing the Open Spaces and Play Areas within the BTAC area for the 2025/26 Financial Year Outturn as of 31 December 2025.

Table 3 – Open Spaces & Play Areas					
Account	Approved Budget 2025/26 £	Spend to 31/12/2025 Q3 £	Outturn 2025/26 at Q3 £	Variance (under)/over Q3 £	Comments on main variances at Q3
Employee Costs	6,060	9,024	11,997	5,937	The transfer of roles from Events, offsetting against employee costs within the Events service (Table 7).
Premises					
Repairs & Maintenance	3,840	2,880	3,840	-	
Premises Insurance	60	45	60	-	
	3,900	2,925	3,900	-	
Transport					
Car Allowances	10	-	-	(10)	Expenditure unlikely to be incurred.
	10	-	-	(10)	
Supplies & Services					
CCTV Camera Maintenance	2,060	-	2,387	327	Spend in line with supplier contract.
Maintenance of New Play Equipment	1,000	9,033	10,000	9,000	Repairs & Replacements for play equipment.
Professional & Contractor Fees	1,190	1,152	1,152	(38)	Annual inspection costs.
Insurance	40	30	40	-	
	4,290	10,215	13,579	9,289	
Third Party Payments					
Grounds Maintenance	94,770	71,078	94,770	-	
	94,770	71,078	94,770	-	
Support Services					
Property Services Support Recharge	1,673	1,255	1,707	34	Increase resulting from the employee pay award.
Communication & Marketing Recharge	-	122	162	162	Recharge costs for services provided.
HR & Payroll Recharge	670	503	670	-	
	2,343	1,880	2,539	196	
Income					
Other Income	-	-	-	-	
	-	-	-	-	
Grand Total	111,373	95,122	126,785	15,412	

Table 4 details the forecast outturn for the management of Allotments located within the BTAC area for the 2025/26 Financial Year Outturn as of 31 December 2025.

Table 4 – Allotments					
Account	Approved Budget 2025/26 £	Spend to 31/12/2025 Q3 £	Outturn 2025/26 at Q3 £	Variance (under)/over Q3 £	Comments on main variances at Q3
Supplies & Services					
Development	255	-	255	-	
	255	-	255	-	
Support Services					
Management & Administration Support	1,385	538	717	(668)	Costs reflective of services provided. Costs associated with invoice administration and query handling.
Property Service Recharge	-	512	683	683	
	1,385	1,050	1,400	15	
Income					
Rental Income	(2,220)	(2,255)	(2,255)	(35)	Additional rental income.
	(2,220)	(2,255)	(2,255)	(35)	
Grand Total	(580)	(1,205)	(600)	(20)	

Table 5 details the forecast outturn for the operations of Central Park for the 2025/26 Financial Year Outturn as 31 December 2025.

Table 5 – Central Park					
Account	Approved Budget 2025/26 £	Spend to 31/12/2025 Q3 £	Outturn 2025/26 at Q3 £	Variance (under)/over Q3 £	Comments on main variances at Q3
Premises					
Repairs & Maintenance	3,730	2,798	11,389	7,659	Includes expenditure relating to resurfacing works. New utility rates received and usage reviewed. Reduction in charges received.
Electricity	4,500	1,838	3,700	(800)	
Water	316	57	100	(216)	
Premises Insurance	1,260	945	1,260	-	
	9,806	5,638	16,449	6,643	
Supplies & Services					
Birds	663	372	660	(3)	Gate locking service not in operation, ceased Aug 25
Gate Locking Service	16,983	8,250	8,250	(8,733)	
	17,646	8,622	8,910	(8,736)	
Third Party Payments					
Trade Waste Contract	1,480	1,110	1,480	-	
Grounds Maintenance	164,100	123,075	164,100	-	
	165,580	124,185	165,580	-	
Support Services					
Communication & Marketing Recharge	341	256	325	(16)	Revised employee costs for service provided. Revised employee costs for service provided.
Property Services Support Recharge	2,676	2,007	2,731	55	
	3,017	2,263	3,056	39	
Income					
Rents – Kiosk	(3,825)	(3,125)	(3,750)	75	In line with the lease agreement.
	(3,825)	(3,125)	(3,750)	75	
Grand Total	192,224	137,583	190,245	(1,979)	

Table 6 details the forecast outturn for operating the Public Conveniences within the BTAC area for the 2025/26 Financial Year Outturn as of 31 December 2025.

Table 6 – Public Conveniences					
Account	Approved Budget 2025/26 £	Spend to 31/12/2025 Q3 £	Outturn 2025/26 at Q3 £	Variance (under)/over Q3 £	Comments on main variances at Q3
Employee Costs	122,800	101,334	122,166	(634)	Agency usage reduced.
Premises					
Repairs & Maintenance	7,650	5,738	19,000	11,350	Door replacements for Central Park and Wide Bargate PCs
Electricity	4,090	3,325	5,710	1,620	Usage higher than anticipated.
Water Rates	18,350	14,393	19,893	1,543	Usage higher than anticipated.
Premises Insurance	1,540	1,155	1,540	-	
Depot/Office Accommodation	580	-	-	(580)	Relocation of van storage.
	32,210	24,611	46,143	13,933	
Transport					
Vehicles	5,560	4,170	5,560	-	
Car Allowances	30	-	30	-	
	5,590	4,170	5,590	-	
Supplies & Services					
Clothing	500	407	500	-	
Materials	5,000	6,696	9,000	4,000	Forecast in line with previous year trend.
Mobile Phones	70	39	70	-	
Employee Insurance	900	675	900	-	
Cash Collection Service	510	1,713	2,642	2,132	Changes in cash collection arrangements.
	6,980	9,530	13,112	6,132	
Third Party Payments					
Grounds Maintenance	4,150	-	-	(4,150)	Service not provided.
	4,150	-	-	(4,150)	
Support Services					
Communication & Marketing Recharge	170	128	162	(8)	Revised employee costs for service provided.
Finance Recharge	7,020	5,265	7,020	-	
HR & Payroll Recharge	5,590	4,193	5,590	-	
	12,780	9,586	12,772	(8)	
Income					
Sale of Keys	(61)	(9)	(20)	41	Reflective of current sales.
Fees & Charges	(16,320)	(9,215)	(12,280)	4,040	Loss of income due to Central Park vandalism in addition to the underachievement from previous quarters.
Other Income	-	(1,859)	(1,859)	(1,859)	Income from extended opening hours for events.
	(16,381)	(11,083)	(14,159)	2,222	
Grand Total	168,129	138,148	185,624	17,495	

Table 7 details the forecast outturn for Events within the BTAC area for the 2025/26 Financial Year Outturn as of 31 December 2025.

Table 7 – Events					
Account	Approved Budget 2025/26 £	Spend to 31/12/2025 Q3 £	Outturn 2025/26 at Q3 £	Variance (under)/over Q3 £	Comments on main variances at Q3
Employee Costs	85,370	26,821	32,926	(52,444)	Costs reallocated to Open Spaces service and Markets Officer post removed. Additional savings as a result of the recent service reviews.
Supplies & Services					
Printing	255	43	43	(212)	Forecast in line with current year spend.
Advertising	4,000	-	-	(4,000)	Expenditure captured within event costs.
Postages	-	117	117	117	Postage for Strongest & Food Fest.
Mobile Phones	50	28	50	-	
Employee Insurance	630	473	630	-	
Health & Safety Service	1,020	-	-	(1,020)	Expenditure not required.
Event Costs	41,500	29,586	42,818	1,318	Expenditure offset against advertising and miscellaneous expenses.
Miscellaneous Expenses	3,400	-	-	(3,400)	Savings offset above.
Grants & Contributions	17,000	17,000	17,000	-	
	67,855	47,247	60,658	(7,197)	
Third Party Payments					
Street Cleaning	1,420	1,065	1,420	-	
	1,420	1,065	1,420	-	
Support Services					
Communication & Marketing Recharge	1,363	1,022	1,299	(64)	Revised employee costs for service provided.
Finance Recharge	3,410	2,558	3,410	-	
HR & Payroll Recharge	2,710	2,033	2,710	-	
	7,483	5,613	7,419	(64)	
Income					
Event Space Hire & Events Income	(2,000)	(2,285)	(2,285)	(285)	Additional income generated.
	(2,000)	(2,285)	(2,285)	(285)	
Grand Total	160,128	78,461	100,138	(59,990)	

Table 8 details the forecast outturn for the maintenance of the Town Centre for the 2025/26 Financial Year Outturn as of 31 December 2025.

Table 8 – Town Centre Maintenance					
Account	Approved Budget 2025/26 £	Spend to 31/12/2025 Q3 £	Outturn 2025/26 at Q3 £	Variance (under)/over Q3 £	Comments on main variances at Q3
Employee Costs	76,210	56,922	75,916	(294)	Saving as a result of current staffing levels.
Premises					
Business Rates	2,470	2,470	2,470	-	
Electric	600	722	963	363	Overspend as a result of utility rates.
Rental Fees	3,825	-	3,750	(75)	Costs in line with current agreement.
Depot Recharge	480	360	480	-	
	7,375	3,552	7,663	288	
Transport					
Vehicles	7,270	5,453	7,270	-	
	7,270	5,453	7,270	-	
Supplies & Services					
Equipment Purchases	2,550	-	2,550	-	
Materials	4,182	1,362	4,180	(2)	
Clothing	710	30	710	-	
Employee Insurance	560	420	560	-	
Mobile Phones	50	34	50	-	
Purchase & Provisions	6,191	3,761	6,190	(1)	Bin purchases
	14,243	5,607	14,240	(3)	
Support Services					
Finance Recharge	4,750	3,563	4,750	-	
Communication & Marketing Recharge	681	511	650	(31)	Revised employee costs for service provided.
Training Recharge	210	158	210	-	
HR & Payroll Recharge	3,780	2,835	3,780	-	
	9,421	7,067	9,390	(31)	
Grand Total	114,519	78,601	114,479	(40)	

Table 9 details the forecast outturn for administrative functions for the 2025/26 Financial Year Outturn as of 31 December 2025.

Table 9 – Administration					
Account	Approved Budget 2025/26 £	Spend to 31/12/2025 Q3 £	Outturn 2025/26 at Q3 £	Variance (under)/over Q3 £	Comments on main variances at Q3
Employee Costs	4,900	4,074	5,538	638	As a result of the shared pay arrangements.
Supplies & Services					
Grants Programme	13,402	9,820	12,000	(1,402)	Forecast in line with grants awarded.
London Road Running Costs	1,040	522	1,040	-	
Equipment Maintenance	1,051	-	-	(1,051)	Speed Indicator device service not carried out for 2025/26.
Footway Lighting Electricity & Maintenance	4,200	-	3,421	(779)	Forecast in line with the Council's position.
Employee Insurance	40	30	40	-	
	19,733	10,372	16,501	(3,232)	
Third Party Payments					
Street Cleaning	26,140	-	-	(26,140)	Service review savings.
	26,140	-	-	(26,140)	
Support Services					
Finance Recharge	310	233	310	-	
Communication & Marketing Recharge	511	383	487	(24)	Revised employee costs for service provided.
HR & Payroll Recharge	250	188	250	-	
Property Services Support Recharge	640	480	701	61	Revised employee costs for service provided.
Caretaker Service Recharge	360	270	360	-	
Assistant Director Recharges	2,030	1,523	2,025	(5)	Revised employee costs for service provided.
Democratic Services Support Recharge	3,422	2,567	3,429	7	Revised employee costs for service provided.
	7,523	5,644	7,562	39	
Grand Total	58,296	20,090	29,601	(28,695)	