

**WINSFORD TOWN COUNCIL
MONDAY 19TH OCTOBER 2026
REPORT OF TOWN CLERK/FINANCE OFFICER**

**BUDGET 2026/27 REVIEW TO 30TH SEPTEMBER 2026
(END OF QUARTER TWO)**

1. INTRODUCTION

- 1.1 The purpose of this report is to inform Members of actual expenditure and income in the current financial year 2026/27 up and including 30th September 2026, compared to budgets and to highlight any significant variations in either income/expenditure.
- 1.2 The purpose of budget monitoring reports is to determine if there are any significant variances from budget (favourable or adverse) and to give an early indication if there *might be* issues emerging which need to be managed.

2. BUDGETS

- 2.1 The Town Council operates two main accounts. The accounts are:
- Current Account, from which most day-to-day transactions are made.
 - CCLA Account – where reserves funds are held
- 2.2 As part of the decision-making process around the 2026/27 budget, the Town Council approved a net budget of **£860,690.00** (compared to a net budget of **£839,751.00** in 2025/26).
- 2.3 To achieve this budget figure, the Town Council agreed to set an expenditure budget of **£905,690** and an income budget of **£45,000**, with the precept set at **£860,690.00** for 2026/27. This meant that Band D properties paid **£86.97** per year (compared to **£85.02** in 2025/26).

3. COMMENTS

Income

- 3.1 **Income** stood at an overall figure of **£898,921.27** compared to the budgeted figure for the year of **£905,690.00**.
- 3.2 Overall, this represents a relatively healthy position for the Council in terms of income. The income target for the year was set at **£45,000.00** for 2026/27 and the figure reached at the end of September 2026 is **£37,961.27** (the expected sum at the end of quarter two should be **£22,500.00**).

Expenditure

- 3.3 In terms of **expenditure**, the Council's overall spend stands at **£463,872.24**, against a budget of **£905.690.00**. Given that 50% of the year has passed, spend should stand at **£452,845.00**. This means that there is a technical expenditure overspend of **£11,027.27**, or **1.22%** of the total expenditure budget.
- 3.4 There are some variations within the expenditure totals. These include the following: -
- *Public Buildings* – there is a spend of **£4,425.51** up to the end of September 2026. This is mainly due to spend on the Brunner Guildhall and the Marina Building. This represents a spend of 15.80%. A total of £27,690.00 has also been spent from reserves on renovation works to the Guildhall.
 - *Open Spaces* – overall, there was a spend of **£50,432.58**, which represents a spend of 55.85%. This is not a significant overspend. A total of £21,00.50 has also been spent from reserves on items such as replacement doors.
 - *Community* – there has been a spend under this budget heading of **£57,056.99** which represents a spend of 32.22% of total budget – this is a significant underspend. A total of £4,000 has also been spent from reserves on work on the Neighbourhood Plan.
 - *Salaries and Establishment* – under this budget heading, there is a spend of **£41,388.83**. This represents a spend of 55.23%. This is not a significant underspend.
 - *Salaries/Wages* – there is a spend of **£228,690.43**, which represents a spend of 53.81% - which is not a significant overspend.
 - *Miscellaneous* – there is spend under this heading of **£6,636.54**.

- *Milk for Schools* – there was a spend of **£14,715.15**, which represents a spend of 31.31% - which is a significant underspend. This spend is partially offset by claims against the cost through subsidies.

- 3.5 Overall, the overspend on the expenditure budget has been partially offset by income.
- 3.6 As said, the overspend on expenditure stands at **£11,027.27**, with income standing at **£15,461.27** over target. This means that there is a total net underspend at the end of the second quarter is **£4,434.00**, or 0.48% of the total budget.

4. RECOMMENDATION

Council is invited to receive this report.

Mark Bailey
Town Clerk/Finance Officer
October 2026