Portland Town Council

Year End Accounts 2025/26

Receipts

Income	Budget	Income	Variation	Explanation
Precept	618,624.00	618,624.00		
Bank Interest		12,278.32	12,278.32	Bank interest not budgeted for
Allotment Rental	1,780.00	1,650.75	-129.25	
PCV Income Room Hire	26,070.00	20,777.38	-5,292.62	Reduced income primarily due to increase last year for short-term outside container use at PCV.
Rents Income	9,200.00	9,088.41	-111.59	
Bereavement Services	22,000.00	23,870.00	1,870.00	Decrease in bereavement numbers
CIL		7,502.52	7,502.52	CIL funds received this year
Other Income		14,270.43	14,270.43	Grant received for employee Access to Work, and also payment from Dorset Council for swings at Portland Bill - both spent on relevant purchases.
Events	1,000.00	216.70	-783.30	No Christmas Sparkle income received.
Income concessions	1,550.00	1,500.00	-50.00	
Youth Fund Income		3,000.00	3,000.00	Rights Respecting Funds received for Youth Council.
	680,224.00	**712,778.51**	**32,554.51**	

Year End Accounts 2025/26

Payments

Allotments

Code	Title	Budget	Expense	Variation	Explanation
56	Allotments Rental	600.00	598.00	2.00	
58	Expenses	1,000.00	655.60	344.40	Less routine maintainance.
	SUB TOTAL	**1,600.00**	**1,253.60**	**346.40**	

Bereavement Services

Code	Title	Budgeted	Actual	Variance	
16	Hire of plant equipment	3,500.00	3,410.84	89.16	
17	Memorial Purchases	2,100.00	3,508.37	-1,408.37	Offset by income
18	General Expenses	2,000.00	1,494.85	505.15	Less expenditure on tools etc
73	Membership Subscription	110.00	105.00	5.00	
163	H & S Inspections	500.00	600.49	-100.49	Inspection price increase
164	Headstone Inspections	1,000.00		1,000.00	To be transferred to the Earmarked Reserve for inspections
	SUB TOTAL	**9,210.00**	**9,119.55**	**90.45**	

Car Parks

Code	Title	Budgeted	Actual	Variance	
62	Business Rates	4,220.00	5,089.80	-869.80	Business rate increase
63	General Expenses		70.00	-70.00	
70	Water Rates	250.00	221.88	28.12	
165	Repairs & Maintenance	2,000.00	3,191.43	-1,191.43	Less repairs than anticipated
166	Rent Church Ope	600.00		600.00	Rent not collected in lieu of repairs
167	Administration & Legal	5,000.00		5,000.00	No legal costs incurred
	SUB TOTAL	**12,070.00**	**8,573.11**	**3,496.89**	

Civic

Code	Title	Budgeted	Actual	Variance	
6	Mayors Allowance	1,050.00	1,050.00		
7	Civic Events	1,620.00	247.84	1,372.16	Civic Day not held in this financial year
137	Chaplain	105.00	105.00		
138	Deputy Mayor Allowance	525.00	525.00		
	SUB TOTAL	**3,300.00**	**1,927.84**	**1,372.16**	

Community Funds

Code	Title	Budgeted	Actual	Variance
84	Grants	4,500.00	4,400.00	100.00
97	School Meals Donation	19,000.00	18,576.00	424.00
103	Museum			
120	ICA	15,000.00	15,000.00	
169	Youth Council	1,000.00	1,000.00	
	SUB TOTAL	**39,500.00**	**38,976.00**	**524.00**

Ear Marked Reserves

Code	Title	Budgeted	Actual	Variance
122	Youth Council Fund			
136	PCV		8,430.34	-8,430.34
150	S106		1,678.37	-1,678.37
151	CIL		15,161.72	-15,161.72
153	Green Spaces Mower Reserv			
158	General Unallocated Reserve		26,750.49	-26,750.49
159	Asset Transfer		11,964.22	-11,964.22
179	Headstone Inspections Reser			
180	County of Culture		15,000.00	-15,000.00
183	IT Reserves			

198	Events		1,830.22	-1,830.22	
200	S106 OFFICER FIELD		795.00	-795.00	
201	Toilets Ear Marked				
	SUB TOTAL		**81,610.36**	**-81,610.36**	

Elections

Code	Title	Budgeted	Actual	Variance	
139	Elections	2,000.00	5,915.56	-3,915.56	Election held in Tophill East
	SUB TOTAL	**2,000.00**	**5,915.56**	**-3,915.56**	

Events

Code	Title	Budgeted	Actual	Variance	
118	Events	8,000.00	6,463.61	1,536.39	Less spent on events than anticipated.
	SUB TOTAL	**8,000.00**	**6,463.61**	**1,536.39**	

Green Spaces

Code	Title	Budgeted	Actual	Variance	
19	Vehicle Fuel	3,675.00	2,442.91	1,232.09	Less mileage and greater use of electric vehicles
22	Plants & Compost	3,000.00	1,491.25	1,508.75	Fewer plants purchased this year.
23	Tools	1,500.00	756.94	743.06	Less tools needed replacing
25	PPE/Workwear	2,000.00	1,306.03	693.97	All staff with adequate PPE
26	Grass Cutting	5,000.00	4,107.34	892.66	One less cut over the winter
33	Repairs & Renewals	9,000.00	10,100.76	-1,100.76	More repairs required around the green spaces
68	Vehicle Hire	7,750.00	9,492.49	-1,742.49	New vehicle leased part way through the year
110	Waste Management	4,750.00	3,930.62	819.38	Less green waste due to lack of rain

129	Consumables				
170	Tree Surveys				
184	Vehicle Repairs & Maintenanc	1,000.00	1,936.18	-936.18	Repairs and servicing for previous lease truck
185	Tree Surveys	1,000.00		1,000.00	
186	Lawn Mower Lease	4,570.00	4,569.60	0.40	
187	Dry Stone Walling	500.00		500.00	No repairs carried out
	SUB TOTAL	**43,745.00**	**40,134.12**	**3,610.88**	

Insurance

Code	Title	Budgeted	Actual	Variance	
100	Insurance	9,170.00	9,140.04	29.96	
173	Additional Insurance Costs	500.00	80.63	419.37	No additional costs incurred
	SUB TOTAL	**9,670.00**	**9,220.67**	**449.33**	

IT & Comms

Code	Title	Budgeted	Actual	Variance	
9	Internet Services	600.00	624.20	-24.20	
10	Telephony	1,400.00	1,044.36	355.64	Less calls made via landline
11	Mobile Phones	1,400.00	1,349.04	50.96	
12	IT Service Contract	5,000.00	4,649.62	350.38	No additional services needed during the year
13	Equipment (Reserve)	1,000.00	5,319.11	-4,319.11	Includes staff member's Access to Work equipment - see income
14	Website	500.00	605.55	-105.55	Additional work carried out on website
15	Licenses	3,620.00	2,410.77	1,209.23	Microsoft licenses less than expected due to reduced staffing levels
72	Software	3,200.00	2,481.84	718.16	Less software expenses, such as cancellation of Zoom
188	Branding and Promotion	500.00	175.67	324.33	Branding material for events not yet purchased

	SUB TOTAL	**17,220.00**	**18,660.16**	**-1,440.16**	

Office Administration

Code	Title	Budgeted	Actual	Variance	
30	Stationery	1,000.00	899.90	100.10	
31	Postage	350.00	29.87	320.13	Less items posted due to change with allotment invoicing via Scribe.
32	Photocopying	1,800.00	1,516.03	283.97	Councillors now use laptops rather than printed agendas
69	Office Furniture	500.00	112.30	387.70	
77	Advertising	2,000.00	2,877.00	-877.00	Staff vacancy advertising
107	Annual Subscription	800.00	1,081.41	-281.41	Scribe Allotments and Bookings added
123	Sundry Expenses	250.00	140.01	109.99	
	SUB TOTAL	**6,700.00**	**6,656.52**	**43.48**	

Other Assets

Code	Title	Budgeted	Actual	Variance	
141	Clock Easton Square Utilities	400.00	547.94	-147.94	More water and electric use
142	Easton Sq Gardens Utilities	500.00	207.55	292.45	Less water and electric use
143	Greenhouse Vic Gardens Utili	400.00	561.83	-161.83	More water and electric use
144	Grove Rd Portacabin Utilities	300.00	193.98	106.02	Less water and electric use
145	R/B Victoria Sq Utilities	400.00	69.21	330.79	Less water and electric use
146	Victoria Gardens Utilities	1,000.00	2,928.59	-1,928.59	More water and electric use
147	Repairs & Renewals	5,410.00	2,963.00	2,447.00	Less repairs carried out
189	Cenotaph Cleaning	1,000.00		1,000.00	To be transferred into Cenotaph Cleaning Earmarked Reserve
	SUB TOTAL	**9,410.00**	**7,472.10**	**1,937.90**	

Planning & Highways

Code	Title	Budgeted	Actual	Variance	
140	Surveys	1,000.00		1,000.00	No surveys carried out
	SUB TOTAL	**1,000.00**		**1,000.00**	

Play Parks

Code	Title	Budgeted	Actual	Variance	
1	New Equipment		25.13	-25.13	
2	Repairs	10,820.00	13,448.55	-2,628.55	Swings at Portland Bill, contribution by Dorset Council - see income
3	Inspections	560.00	1,232.32	-672.32	New software for recording play inspections
109	Rent	5.00		5.00	
	SUB TOTAL	**11,385.00**	**14,706.00**	**-3,321.00**	

Portland Community Venue

Code	Title	Budgeted	Actual	Variance	
46	Water Rates	1,240.00	1,743.94	-503.94	Greater water use than anticipated
47	Electric	8,500.00	5,964.43	2,535.57	Lower electricity and gas use
48	Gas	4,200.00	1,572.08	2,627.92	Lower electricity and gas use
49	Repairs & Renewals	5,850.00	6,641.76	-791.76	Refurbishment of PCV
50	Business Rates	5,280.00	5,144.69	135.31	
65	Consumables	1,000.00	504.94	495.06	
131	Sanitary Disposal		186.95	-186.95	New nappy bin
181	Cleaning Contract		4,051.00	-4,051.00	PCV cleaner now employed on a contract basis
	SUB TOTAL	**26,070.00**	**25,809.79**	**260.21**	

Professional Fees

Code	Title	Budgeted	Actual	Variance	
27	Audit	3,000.00	2,408.65	591.35	
28	Payroll	330.00	285.00	45.00	
29	Legal Fees	10,000.00	3,279.17	6,720.83	Less legal fees than anticipated, new leases not yet finalised
88	Annual Subscription	5,640.00	5,903.86	-263.86	
92	Professional Services		4,889.78	-4,889.78	Recruitment of Town Clerk
171	Bank Charges	260.00	303.42	-43.42	
172	Land Registry Search Fees	150.00	154.00	-4.00	
	SUB TOTAL	**19,380.00**	**17,223.88**	**2,156.12**	

Prudent Reserve

Code	Title	Budgeted	Actual	Variance
148	Prudent Reserve	10,115.00		10,115.00
	SUB TOTAL	**10,115.00**		**10,115.00**

Public Works Loan

Code	Title	Budgeted	Actual	Variance
93	Loan Repayment	13,784.00	13,784.00	
	SUB TOTAL	**13,784.00**	**13,784.00**	

Staff

Code	Title	Budgeted	Actual	Variance	
80	Salaries	360,000.00	186,321.05	173,678.95	Reduced staffing levels for a number of months.
81	HMRC Tax & NI		73,035.52	-73,035.52	Reduced staffing levels for a number of months.

Code	Title	Budgeted	Actual	Variance	
82	Dorset Council Pension		65,890.82	-65,890.82	Reduced staffing levels for a number of months.
83	Mileage	500.00		500.00	
177	Referrals				
	SUB TOTAL	**360,500.00**	**325,247.39**	**35,252.61**	

Toilets All Contracts and Expenses

Code	Title	Budgeted	Actual	Variance	
64	Cleaning & Consumables	34,680.00	31,178.58	3,501.42	
89	Legionella Testing	5,300.00	3,050.00	2,250.00	Some tests still outstanding
90	Service Plan	2,025.00		2,025.00	Wallgate contract under review
112	Planned Maintenance	5,410.00	520.00	4,890.00	Toilet refurbishment not carried out in year, will be 2026/27
	SUB TOTAL	**47,415.00**	**34,748.58**	**12,666.42**	

Toilets Easton/Fortuneswell/Yeates

Code	Title	Budgeted	Actual	Variance	
190	Sanitary Disposal	460.00	632.92	-172.92	Increased PHS charges
191	Repairs & Maintenance	4,400.00	5,672.05	-1,272.05	Some non-anticipated costs, eg vandalism
192	Electric	1,950.00	1,314.56	635.44	
193	Water	2,000.00	1,822.83	177.17	
	SUB TOTAL	**8,810.00**	**9,442.36**	**-632.36**	

Toilets Portland Bill

Code	Title	Budgeted	Actual	Variance	
34	Water Rates	4,000.00	7,870.06	-3,870.06	Water rates previously much lower than expected, believe this is due to more effective metering.
35	Electric	1,800.00	1,028.78	771.22	

Code	Title	Budgeted	Actual	Variance	
36	Repairs & Renewals	2,600.00	398.24	2,201.76	Toilets completely refurbished at Crown Estate expense
113	Business Rates				
116	Sanitary	420.00	474.54	-54.54	
154	License		40.00	-40.00	
	SUB TOTAL	**8,820.00**	**9,811.62**	**-991.62**	

Training

Code	Title	Budgeted	Actual	Variance	
8	Training	5,520.00	4,648.98	871.02	Less staff training due to numbers
	SUB TOTAL	**5,520.00**	**4,648.98**	**871.02**	

Waste Management

Code	Title	Budgeted	Actual	Variance
71	Waste Management	5,000.00	4,252.68	747.32
	SUB TOTAL	**5,000.00**	**4,252.68**	**747.32**

Summary

	Budgeted	Actual	Variance
NET TOTAL	**680,224.00**	**696,464.12**	**-16,240.12**
V.A.T.		41,559.84	
GROSS TOTAL		**738,023.96**	