



Report To: Spalding Town Forum

Date: 18 June 2025

Subject: Spalding Special Expenses Q4 report for 2024/25

Purpose: To consider the Spalding Special Expenses Quarter 4 Outturn Position for 2024/25

Key Decision: N/A

Portfolio Holder: Councillor Redgate – Portfolio Holder for Finance

Report Of: Brendan Arnold – Interim Director of Finance (S151)

Report Author: Rashpal Sohal, Interim Strategic Finance Manager, PSPS

Ward(s) Affected: Spalding Town Forum

Exempt Report: No

Summary

This report is presented to the Spalding Town Forum to provide details of the actual outturn against budget for 2024/25.

Recommendations

That Spalding Town Forum Members note the actual position for 2024/25.

Reasons for Recommendations

To ensure the Spalding Special Expenses actual financial position for 2024/25 is considered. It is important that the Spalding Town Forum are aware of the financial position to ensure that they can make informed decisions that are affordable and financially sustainable.

Other Options Considered

Do nothing.

1. Background

- 1.1 The budget of £246,350 for 2024/25 was approved by Full Council on 29 February 2024. The outturn position for the year as at 31 March 2025 is £192,366 as detailed in section 3 of this report.

2. Report

- 2.1 For 2024/25, the commentary on the following pages highlights the variations in actual spend from the revised budget. Spend at end of the year was £53,984, less than budget, (£21,588 in Q3). Any savings realised at year end are to be transferred to the earmarked Spalding Special Account reserve and will be approved as part of the 2024/25 outturn report for the Council.

2.2 Employees

The employee related costs include salaries, NI and pension costs, and takes account of incremental pay progression and national pay awards. This category also includes agency staff costs. At Quarter 4, employee costs were in line with budget.

2.3 Income

This category includes rents, hire fees and other fees and charges. Quarter 4 includes a modest overachievement of (£1k) due to rental income for Allotments and significant increase to cemetery income of (£18k) and additional recharges in Ayscoughfee Leisure and Halley Stewart.

2.4 Premises

Premises costs include building maintenance and repairs, utilities, insurance and grounds maintenances. Small savings across most areas in utilities and maintenance. Overall premises costs are £19k under budget at Quarter 4 resulting primarily from reduced requirements for maintenance at the cemetery (£7k) and savings at Monkshouse (£6k) due to transfer of budget from Spalding Special Recreation area to support additional tree maintenance costs of £10k.

2.5 Supplies and Services

This category includes furniture and equipment, materials and consumables, professional and contractors fees and licence fees. Q4 report shows (£12k) budget savings that were not required at Spalding Special Contributions. These savings are after the move of budget to Monkshouse.

2.6 Transport

This category covers transport running costs, including fuel and tyres costs. At Quarter 4, transport costs are forecast to budget.

2.7 Support Services

Support Services are recharge costs for support provided by Finance, Democratic Services and Asset Management. Full year expenditure is in line with budget.

2.8 Transfer Payments

This category contains the cost of grants and contributions paid to outside bodies. These payments are in line with budget.

Spalding Special Expenses 2024 / 25

Cost Centre Name	Subjective Analysis	Actual 2023/24	Budget 2024/25 (Revised)	Actual 2024/25	Variance between Actual and revised budget 2024/25	Comments
Allotments	Employees Direct	£300	£330	£330	£0	
	Income	(£4,512)	(£4,400)	(£5,092)	(£692)	Full-year income is received in month one, as invoices are sent in April. Forecast aligned with actual rental income — small underspend.
	Premises	£6,362	£6,800	£5,308	(£1,492)	No money was spent on maintenance of footpaths and roadways in 24/25, saving £1.4k against budget.
	Supplies & Services	£1,400	£2,500	£2,063	(£437)	
	Support services		£1,500	£1,500	£0	
Allotments Total		£3,550	£6,730	£4,109	(£2,621)	
Ayscoughfee Leisure	Employees Direct	£6,325	£3,250	£3,250	£0	
	Income	(£20,669)	(£7,000)	(£8,230)	(£1,230)	Favourable variance arising from utility cost recharges to Ayscoughfee Café.
	Premises	£21,089	£10,000	£7,008	(£2,992)	Small forecast underspend relating to cleaning contract and utilities.
	Supplies & Services	£5,210	£23,075	£22,998	(£77)	
	Support services	£1,500	£1,500	£1,500	£0	
	Transfers to / from Earmarked Reserves	£0	£23,730	£23,730	£0	Replacement of soft floor play areas following criminal damage.
Ayscoughfee Leisure Total		£13,455	£54,555	£50,256	(£4,299)	
Cemeteries	Employees Direct	£45,300	£46,240	£46,240	£0	
	Income	(£36,386)	(£40,000)	(£58,062)	(£18,062)	Increased income as cemetery charges for non-parishioners were increased for 24/25.
	Premises	£17,230	£22,370	£15,226	(£7,144)	Savings offered in relation to Maintenance of Footpaths and Roadways, less works expected to reflect improvement works completed in recent years
	Supplies & Services	£1,376	£1,400	£884	(£516)	
	Support Services	£2,900	£2,800	£2,800	(£0)	
	Transport	£0	£200	£0	(£200)	
Cemeteries Total		£30,420	£33,010	£7,087	(£25,923)	
Christmas Decorations	Premises	£417	£3,300	£992	(£2,308)	Savings in electricity costs.
	Supplies & Services	£7,552	£19,390	£19,938	£548	

	Transfers to / from Earmarked Reserves	£0	(£11,790)	(£11,790)	£0	Funding for revenue works not required.
Christmas Decorations Total		£7,969	£10,900	£9,140	(£1,760)	
Halley Stewart	Employees Direct	£700	£800	£800	£0	Spalding United FC lease commenced in July. Forecast includes hire income July-March overachieving against original budget. Revised budget reflects anticipated savings from new lease signed July 2024. Adjusted slightly to reflect increase in sewerage and water charges, offset by recharge
	Income	(£5,764)	(£6,900)	(£8,007)	(£1,107)	
	Premises	£38,751	£14,800	£15,877	£1,077	
	Supplies & Services	£193	£0	£180	£180	
	Support Services	£2,000	£2,500	£2,500	£0	
Halley Stewart Total		£35,880	£11,200	£11,350	£150	
Monkshouse Lane	Employees Direct	£200	£230	£230	£0	External contract costs for tree maintenance. Offset by utility savings. Savings transferred from Spalding Special Contribution budget to support additional tree maintenance costs. (£4.7k)
	Income	(£620)	(£1,500)	(£1,710)	(£210)	
	Premises	£25,112	£40,224	£33,754	(£6,470)	
	Supplies & Services	£0	£200	£0	(£200)	
	Support Services	£2,500	£2,500	£2,500	£0	
Monkshouse Lane Total		£27,192	£41,654	£34,773	(£6,881)	
Spalding Special Contributions	Employees Direct	£10,800	£12,500	£12,500	£0	Includes Contribution to CCTV £7.7K. Forecast savings transferred to Monkshouse Lane budget to support additional tree maintenance costs. (£4.7k)
	Supplies & Services	£22,746	£20,501	£8,656	(£11,845)	
	Transfer Payments	£8,833	£9,300	£9,594	£294	
Spalding Special Contributions Total		£42,379	£42,301	£30,750	(£11,551)	
Spalding Special Recreation	Premises	£44,900	£44,900	£44,900	£0	Defibs - not needed Chairmans contingency - not needed
	Supplies & Services	£0	£300	£0	(£300)	
	Transfer Payments	£0	£800	£0	(£800)	
Spalding Special Recreation Total		£44,900	£46,000	£44,900	(£1,100)	
Grand Total		206,245	246,350	£192,366	(£53,984)	

3. Forecast Reserve Position

3.1. Any savings realised at year-end will be transferred to the earmarked Spalding Special Account reserve. The table below shows the estimated closing balance with the 2024/25 underspend.

Spalding Special Reserve:	
01.04.2024 Balance	(138,187)
Use of reserve - Capital	0
Use of reserve - Revenue	0
Forecast Contribution to SSE Reserve	(53,984)
2024/25 Closing Balance	(192,171)

3.2. Reserves are intended to cushion the impact of unexpected events or emergencies or to finance one-off investments. Reserves are only replenished by contributions made from the revenue budget, and therefore, the use of reserves should be carefully planned.

3.3. Use of reserves can be approved under delegated authority by the section 151 Officer up to the value of £75,000, use above this is to be approved by Cabinet.

Implications:

South and East Lincolnshire Councils Partnership

None

Corporate Priorities

None

Staffing

None

Workforce Capacity Implications

None

Constitutional and Legal Implications

None

Data Protection

None

Financial

As contained in body of report.

Risk Management

None

Stakeholder / Consultation / Timescales

None

Reputation

None

Contracts

None

Crime and Disorder

None

Equality and Diversity / Human Rights / Safeguarding

None

Health and Wellbeing

None

Climate Change and Environmental Implications

None

Acronyms

None

Appendices

None

Background Papers

No background papers as defined in Section 100D of the Local Government Act 1972 were used in the production of this report.

Report Approval

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