



Report To: Spalding Town Forum

Date: Tuesday 7 July 2026

Subject: Spalding Special Expenses Q4 report for 2025/26

Purpose: To consider the Spalding Special Expenses Outturn Position for 2025/26

Key Decision: N/A

Portfolio Holder: Councillor Redgate – Portfolio Holder for Finance

Report Of: Russell Stone – Executive Director, Finance and Section 151 Officer

Report Author: Nicole Hayes, Head of Finance Delivery – BBC, PSPSL

Ward(s) Affected: Spalding Town Forum

Exempt Report: No

Summary

This report sets out a summary of the current draft financial position for Spalding Special Expenses at the end of 2025/26.

Recommendations

That Spalding Town Forum Members note the financial position for 2025/26.

Reasons for Recommendations

To ensure the Spalding Special Expenses financial position for 2025/26 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

None.

1. Background

- 1.1 The budget of £223,450 for 2025/26 was approved by Full Council on 27 February 2025. The draft outturn shows an underspend of £76,091 which will be transferred to the Spalding Special Expense reserve.

2. Report

- 2.1 The detail regarding the draft outturn position is detailed below.

2.2 Employees

Employee costs comprise salaries, national insurance, pension contributions, pay awards and agency costs. Overall, employee costs show a slight underspend of £2,083 across services.

2.3 Income

This category includes rents, hire fees, and other fees and charges. It is reporting a surplus of £32,665, driven primarily by £39,788 of additional cemetery income, partly offset by minor underperformance at Ayscoughfee and Halley Stewart.

2.4 Premises

Premises costs, including building maintenance and repairs, utilities, insurance, and grounds maintenance, show an overall underspend of £13,158, with £19,657 of savings across most services partially offset by increased costs within cemeteries.

2.5 Supplies and Services

This category includes furniture and equipment, materials and consumables, professional and contractor fees, and licence fees. An overall underspend of £4,561 has been achieved, driven by minimal spend on materials generating a £27,213 saving, partially offset by costs relating to Christmas decorations and Ayscoughfee Leisure. The Ayscoughfee Leisure spend was partially funded through a reserve contribution.

2.6 Support Services

Support services represent recharges for services provided by Finance, Democratic Services, and Asset Management. Expenditure is in line with budget and has a slight overspend of £500.

2.7 Transfer Payments

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

2.8 Transfer to/from Reserve

This category reflects contributions to and from reserves during the year in line with the governance process.

Spalding Special Expenses – Draft Outturn 2025-26

Cost Centre Name	Subjective Analysis	2024/25 Actual £	Revised Budget 2025/26 £	Draft Outturn 2025/26 £	Variance (Underspend) /overspend £	Comments
Allotments	Employee Costs	330	1,100	1,100	-	Small underspend generated from maintenance cost savings.
	Premises	3,958	6,800	5,340	(1,460)	
	Supplies & Services	2,063	2,500	367	(2,133)	
	Support Services	1,500	1,500	1,000	(500)	
	Income	(5,092)	(5,400)	(5,596)	(196)	
	Transfers to/from Reserve	2,621	-	-	-	
Allotments Total		5,380	6,500	2,211	(4,289)	
Ayscoughfee Leisure	Employee Costs	3,250	3,600	3,601	1	Overall, a small underspend has been achieved mainly attributable to premises costs. Expenditure on supplies and services is funded through a reserve transfer relating to the purchase of furniture and equipment.
	Premises	7,008	10,300	2,954	(7,346)	
	Supplies & Services	22,998	7,200	31,659	24,459	
	Support Services	1,500	1,500	1,500	-	
	Income	(8,230)	(7,200)	(6,000)	1,200	
	Transfers to/from Reserve	28,029	-	(23,730)	(23,730)	
Ayscoughfee Leisure Total		54,555	15,400	9,984	(5,416)	
Cemeteries	Employee Costs	46,240	49,300	49,313	13	Additional service income received partially offset against premises overspends relating to tree work.
	Premises	15,226	23,550	29,653	6,103	
	Supplies & Services	884	1,500	706	(794)	
	Support Services	2,800	2,800	2,300	(500)	
	Income	(57,852)	(41,600)	(81,388)	(39,788)	
	Transfers to/from Reserve	25,923	-	-	-	
Cemeteries Total		33,221	35,550	584	(34,966)	
Christmas Decorations	Premises	992	3,300	(133)	(3,433)	Slight underspend on electricity, partially offset by the costs associated with the Christmas tree.
	Supplies & Services	19,938	19,390	21,010	1,620	
	Capital expenditure	54,993	-	-	-	
	Transfers to/from Reserve	(65,023)	-	-	-	
Christmas Decorations Total		10,900	22,690	20,877	(1,813)	
Halley Stewart	Employee Costs	800	-	-	-	Income pressure arising from a rent rebate. This is partially offset by credit notes for sewage and water charges shown within premises.
	Premises	15,877	100	(964)	(1,064)	
	Supplies & Services	180	-	-	-	
	Support Services	2,167	2,500	2,000	(500)	
	Income	(8,007)	(11,600)	(6,000)	5,600	
	Transfers to/from Reserve	(150)	-	-	-	
Halley Stewart Total		10,867	(9,000)	(4,964)	4,036	

Cost Centre Name	Subjective Analysis	2024/25 Actual £	Revised Budget 2025/26 £	Draft Outturn 2025/26 £	Variance (Underspend) /overspend £	Comments
Monkshouse Lane	Employee Costs	230	2,100	-	(2,100)	Underspends relating to building maintenance as a result of reduced activity, lower utility costs, and no licence fee spend.
	Premises	33,753	30,700	24,346	(6,354)	
	Supplies & Services	-	200	-	(200)	
	Support Services	2,500	-	2,000	2,000	
	Income	(1,710)	(1,500)	(981)	519	
	Transfers to/from Reserve	6,881	-	-	-	
Monkshouse Lane Total		41,654	31,500	25,365	(6,135)	
Spalding Special Contributions	Employee Costs	12,500	13,200	13,203	3	Minimal spend for materials and consumables included within supplies and services.
	Supplies & Services	8,656	52,310	25,097	(27,213)	
	Transfer payments	9,594	9,300	9,706	406	
	Transfers to/from Reserve	11,551	-	-	-	
Spalding Special Contributions Total		42,301	74,810	48,006	(26,804)	
Spalding Special Recreation	Premises	44,900	44,900	45,296	396	Minor variances relating to ground maintenance, miscellaneous expenses and contributions to outside bodies.
	Supplies & Services	-	300	-	(300)	
	Transfer payments	-	800	-	(800)	
	Transfers to/from Reserve	1,100	-	-	-	
Spalding Special Recreation Total		46,000	46,000	45,296	(704)	
Grand Total		244,878	223,450	147,359	(76,091)	

3. Reserve Position

- 3.1. The outturn balance as at 31 March 2026 will be transferred to the Spalding Special Expenses reserve.
- 3.2. The table below sets out the draft reserve balance following the transfer of the £76,091 underspend.

Spalding Special Reserve	
Description	£
Reserve Balance as of 1 April 2025	(215,900)
Capital contributions	-
Revenue contributions	23,730
	(192,170)
2025/26 Surplus	(76,091)
Draft Reserve Balance as of 31 March 2026	(268,261)

- 3.3. 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.
- 3.4. 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

Report author: Nicole Hayes, Head of Finance Delivery – BBC (PSPL)
Nicole.Hayes@pspsl.co.uk

Signed off by: Russell Stone, Executive Director, Finance and Section 151
Officer
Russell.Stone@pspsl.co.uk

Approved for publication: Councillor Paul Redgate