ANDOVER TOWN COUNCIL
Community and Events Committee Meeting

Budget Position at 30 September 2026 and Budget Setting 2027/28

Committee	Community and Events Committee
Date of meeting	11 November 2026
Agenda item	5
Report author	Tor Warburton CiLCA, Town Clerk and Responsible Financial Officer
Purpose	For decision

Purpose of Report
To report income and expenditure to 30 September 2026 for Events and Projects, to report the related reserves, and to set out the matters the Committee should take into account in setting its 2027/28 budget.

Recommendations
That the Committee:

- **Note** the budget position at 30 September 2026.
- **Note** the Andover Pride overspend of £1,631.12, which is reduced by related sponsorship, and that event income is from the sale of U-Choose cards and is offset against the cost of the project.
- **Note** that the Youth Services and Pensioner Services budgets will be used for Service Provider Grants and are now reported to the Grants Committee, and that the commitments already made from these budgets for U-Choose and Community Chef remain with this Committee to deliver.
- **Note** that Full Council committed £8,440.72 from Youth Services and £1,626.60 from Pensioner Services to Community Chef on 4 November 2026.
- **Recommend** to the Policy and Resources Committee and Full Council the changes set out under "What This Means for Budget Setting 2027/28", including how U-Choose and Community Chef will be funded from 2027/28.
- **Confirm** that the 2026/27 Poppy Trail budget is £1,140 (Revised), following the £160 paid by Council credit card for new poppies for the lamp columns, so that the ledger can be updated.

Background
Each committee reviews the income and expenditure for the budget headings it is responsible for, and puts forward its proposals for the next financial year so that Full Council can approve the budget and set the precept, in line with Section 4 (Budget and Precept) of the Council's Financial Regulations.

This report covers Events and Projects income (3025) and Events and Projects expenditure (4700). Grants (4190), Youth Services (4700/26) and Pensioner Services (4700/27) are now reported to the Grants Committee. Actual figures are from the Financial Budget Comparison report for 1 April to 30 September 2026, which includes due and unpaid transactions. Reserve balances are from the Reserve Status report at the same date. Line-by-line figures are in the Committee's worksheet in the budget workbook, which links to the Council-wide budget.

Half of the financial year has passed. Many lines are seasonal or paid annually, so the percentage used is a guide, not a forecast of the year-end position.

The draft 2027/28 budget and the projections to 2029/30 apply a 5% uplift a year to the 2026/27 Revised budget. This is a starting point; the Committee is asked to review the lines highlighted under 'What This Means for Budget Setting 2027/28' rather than accept the uplift as it stands.

Budget Position at 30 September 2026

Code	Heading	2026/27 Revised	Actual to 30/09/26	Remaining	% used	2027/28 Draft
3025/1	Income from Events	-	£2,601.95	(£2,601.95)	n/a	-
3025/2	Grants	-	-	-	n/a	-
3025/3	Sponsorship	-	£3,250.00	(£3,250.00)	n/a	-
	Total income	**-**	**£5,851.95**	**(£5,851.95)**	**n/a**	**-**

Code	Heading	2026/27 Revised	Actual to 30/09/26	Remaining	% used	2027/28 Draft
4700/2	Christmas Lights	£55,000.00	£47,180.90	£7,819.10	85.8%	£57,750.00
4700/6	Miscellaneous Events	-	-	-	n/a	-
4700/12	Defibrillator Provision	£1,000.00	-	£1,000.00	0.0%	£1,050.00
4700/13	Community Engagement	£1,000.00	£360.00	£640.00	36.0%	£1,050.00
4700/23	Coronation Lights Storage	£200.00	-	£200.00	0.0%	£210.00
4700/24	Andover Pride	£7,875.00	£9,506.12	(£1,631.12)	120.7%	£8,268.75
4700/28	Poppy Trail	£1,140.00	-	£1,140.00	0.0%	£1,197.00
4700/29	WW2 Event	-	-	-	n/a	-
4700/30	Macmillan Coffee Morning	£200.00	£58.25	£141.75	29.1%	£210.00
4700/31	Carols Round the Christmas	£1,000.00	£53.71	£946.29	5.4%	£1,050.00
4700/32	Andover War Memorial	£4,000.00	-	£4,000.00	0.0%	£4,200.00
4700/33	Town Charter Celebrations	£1,000.00	-	£1,000.00	0.0%	£1,050.00
	Total expenditure	**£72,415.00**	**£57,158.98**	**£15,256.02**	**78.9%**	**£76,035.75**

Excluding the lines now reported to the Grants Committee, 78.9% of the Events and Projects budget had been spent at 30 September, mainly because most of the Christmas Lights cost falls in the first half of the year.

Key Variances

- **Christmas Lights (4700/2):** £47,180.90, 85.8% of £55,000, before the main season. The 2025/26 cost of £88,871.28 included an extension to the scheme. The Christmas Lights reserve (£20,700) is available with Full Council approval.
- **Andover Pride (4700/24):** £9,506.12 against £7,875, £1,631.12 over (120.7%). Related sponsorship reduces the net cost.
- **Income from events (3025/1):** £2,601.95 from the sale of U-Choose cards, offset against the cost of the project.
- **Sponsorship (3025/3):** £3,250 received with no budget.
- **No spend yet:** Andover War Memorial Hospital (£4,000), Town Charter Celebrations (£1,000), Defibrillator Provision (£1,000) and Poppy Trail (£1,140).

Youth Services and Pensioner Services: Moving to the Grants Committee

The Youth Services (4700/26) and Pensioner Services (4700/27) budgets will be used for Service Provider Grants. From the 2027/28 budget round they are reported to the Grants Committee and are not included in the totals above. They are shown here for information only:

Code	Heading	2026/27 Revised	Actual to 30/09/26	Remaining	% used	2027/28 Draft
4700/26	Youth Services	£50,000.00	£18,189.98	£31,810.02	36.4%	£52,500.00

Code	Heading	2026/27 Revised	Actual to 30/09/26	Remaining	% used	2027/28 Draft
4700/27	Pensioner Services	£20,000.00	£4,999.00	£15,001.00	25.0%	£21,000.00

Commitments have already been made from these budgets for Community and Events projects, which this Committee continues to deliver:

- **Community Chef:** £8,440.72 from Youth Services and £1,626.60 from Pensioner Services, committed by Full Council on 4 November 2026.
- **U-Choose:** funds committed from these budgets for the U-Choose card scheme, with card sales income (£2,601.95 to date) offset against the cost of the project.

These commitments will be honoured from the 2026/27 budgets before they are used for Service Provider Grants. The Grants Committee will receive the same information so that the funds are not counted twice.

Earmarked Reserves

Earmarked reserve	Balance 01/04/26	Balance 30/09/26	Movement	Projected 31/03/27
Christmas Lights	£20,700.00	£20,700.00	-	£20,700.00
Defibrillators	-	-	-	-
Total	**£20,700.00**	**£20,700.00**	**-**	**£20,700.00**

The Grants, Youth Services and Plus 55 (Pensioner Services) reserves, set up from 2025/26 year-end underspends at minute C 014/05/26, are now reported to the Grants Committee.

What This Means for Budget Setting 2027/28

Excluding the lines moving to the Grants Committee, the draft 2027/28 expenditure is £76,035.75 (5% uplift). The Committee is asked to consider:

- **Christmas Lights:** the draft is £57,750. The 2025/26 cost (£88,871.28) included an extension to the scheme, so set a figure based on the current contract, showing any planned use of the reserve.
- **One-off items:** remove Andover War Memorial Hospital (£4,200) and Town Charter Celebrations (£1,050) unless they are to recur.
- **Andover Pride:** budget for the actual cost, with any sponsorship secured allocated to the event, subject to the Financial Regulations.
- **Income:** budget U-Choose card income alongside the U-Choose project cost, and sponsorship alongside the events it supports, so that net costs are clear.
- **U-Choose and Community Chef:** both have been funded in 2026/27 from the Youth Services and Pensioner Services budgets, which are now for Service Provider Grants. From 2027/28 they need either their own Community and Events lines (U-Choose £25,000 and Community Chef £15,000 a year, taking the draft to £116,035.75) or to be funded as Service Provider Grants through the Grants Committee, but not both.

Financial Implications

The draft 2027/28 expenditure for Events and Projects is £76,035.75, an increase of £3,620.75 on the 2026/27 Revised budget of £72,415, before the changes set out above.

Legal Implications

The Council must make proper arrangements for the administration of its financial affairs (Local Government Act

1972, s.151) and maintain a sound system of internal control (Accounts and Audit Regulations 2015, reg. 3). Budget monitoring by committees forms part of that system.

The Council calculates its budget requirement under s.49A of the Local Government Finance Act 1992. Issuing the precept cannot be delegated to a committee (Local Government Act 1972, s.101(6)), so this Committee makes recommendations to Full Council.

The Council has the General Power of Competence (Localism Act 2011, s.1). Use of an earmarked reserve requires Full Council approval.

Risk

- Christmas Lights: 85.8% of the budget has been spent before the main season, so spend should be monitored closely to the year end.
- Event costs and income depend on weather, attendance and sponsors.
- U-Choose and Community Chef could be budgeted twice, or not at all, unless the Committee and the Grants Committee agree which budget funds them from 2027/28.
- Andover Pride supports people with protected characteristics; any reduction should be assessed for its equality impact (Equality Act 2010, s.149).
