

Public Document Pack



CYNGOR SIR
YNYS MÔN
ISLE OF ANGLESEY
COUNTY COUNCIL

Mr Dylan Williams
Prif Weithredwr – Chief Executive

CYNGOR SIR YNYS MÔN
ISLE OF ANGLESEY COUNTY COUNCIL
Swyddfeydd y Cyngor - Council Offices
LLANGEFNI
Ynys Môn - Anglesey
LL77 7TW

Ffôn / tel (01248) 752500
Ffacs / fax (01248) 750839

RHYBUDD O GYFARFOD	NOTICE OF MEETING
PWYLLGOR GWAITH	THE EXECUTIVE
DYDD IAU 17 GORFFENNAF 2025 10.00 o'r gloch	THURSDAY 17 JULY 2025 10.00 am
YSTAFELL BWYLLGOR, SWYDDFEYDD Y CYNGOR AC YN RHITHIOL DRWY ZOOM	COMMITTEE ROOM, COUNCIL OFFICES AND VIRTUALLY VIA ZOOM
Swyddog Pwyllgor	Ann Holmes 01248 752518 Committee Officer

AELODAU/MEMBERS

Plaid Cymru/The Party of Wales

Neville Evans, Carwyn E Jones, Dyfed Wyn Jones, Gary Pritchard, Alun Roberts, Nicola Roberts, Robin Wyn Williams

Y Grŵp Annibynnol/The Independent Group

Dafydd Roberts, (*sedd wag/vacant seat*)

COPI ER GWYBODAETH / COPY FOR INFORMATION

I Aelodau'r Cyngor Sir / To the Members of the County Council

Bydd aelod sydd ddim ar y Pwyllgor Gwaith yn cael gwahoddiad i'r cyfarfod i siarad (ond nid i bleidleisio) os ydy o/hi wedi gofyn am gael rhoddi eitem ar y rhaglen dan Reolau Gweithdrefn y Pwyllgor Gwaith. Efallai bydd y Pwyllgor Gwaith yn ystyried ceisiadau gan aelodau sydd ddim ar y Pwyllgor Gwaith i siarad ar faterion eraill.

A non-Executive member will be invited to the meeting and may speak (but not vote) during the meeting, if he/she has requested the item to be placed on the agenda under the Executive Procedure Rules. Requests by non-Executive members to speak on other matters may be considered at the discretion of The Executive.

Please note that meetings of the Committee are streamed for live and subsequent broadcast on the Council's website. The Authority is a Data Controller under the Data Protection Act and data collected during this live stream will be retained in accordance with the Authority's published policy.

A G E N D A

1. APOLOGIES

2 DECLARATION OF INTEREST

To receive any declaration of interest from any Member or Officer in respect of any item of business.

3 URGENT MATTERS CERTIFIED BY THE CHIEF EXECUTIVE OR HIS APPOINTED OFFICER

No urgent matters at the time of dispatch of this agenda.

4 MINUTES (Pages 1 - 6)

To submit for confirmation, the draft minutes of the meeting of the Executive held on 24 June 2025.

5 THE EXECUTIVE'S FORWARD WORK PROGRAMME (Pages 7 - 14)

To submit the report of the Head of Democratic Services.

6 CAPITAL OUTTURN 2024/25 (Pages 15 - 30)

To submit the report of the Director of Function (Resources)/Section 151 Officer.

7 HOUSING REVENUE ACCOUNT OUTTURN 2024/25 (Pages 31 - 42)

To submit the report of the Director of Function (Resources)/Section 151 Officer.

8 ANNUAL TREASURY MANAGEMENT REVIEW 2024/25 (Pages 43 - 62)

To submit the report of the Director of Function (Resources)/Section 151 Officer.

9 DRAFT FINAL ACCOUNTS 2024/25 AND USE OF RESERVES AND BALANCES (Pages 63 - 82)

To submit the report of the Director of Function (Resources)/Section 151 Officer.

10 PANEL PERFORMANCE ASSESSMENT (Pages 83 - 88)

To submit the report of the Head of Profession, HR and Transformation.

11 EXCLUSION OF THE PRESS AND PUBLIC (Pages 89 - 90)

To consider adopting the following: -

“Under Section 100 (A) (4) of the Local Government Act 1972, to exclude the press and public from the meeting during the discussion on the following item on the

grounds that it may involve the disclosure of exempt information as defined in Schedule 12A of the said Act and in the attached Public Interest Test.”

12 FULL BUSINESS CASE (FBC) – AETHWY EXTRA CARE & RESIDENTIAL CARE (Pages 91 - 150)

To submit the report of the Director of Social Services.

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THE EXECUTIVE

Minutes of the meeting held in the Committee Room and virtually on Zoom on 24 June, 2025

PRESENT:	Councillor Gary Pritchard (Leader) (Chair) Councillors Neville Evans, Carwyn Jones, Alun Roberts, Dafydd Roberts, Nicola Roberts, Robin Williams
IN ATTENDANCE:	Chief Executive Deputy Chief Executive Director of Function (Resources)/Section 151 Officer Director of Function (Council Business)/Monitoring Officer Director of Education, Skills, and Young People Head of Adult Services Head of Democracy Head of Profession (HR) and Transformation (for items 6 and 7) Corporate Planning, Performance and Programme Manager (GP) (for items 6 and 7) Committee Officer (ATH) Webcasting Officer (FT)
APOLOGIES:	Councillor Dyfed Wyn Jones, Mr Fôn Roberts, Director of Social Services,
ALSO PRESENT:	Councillors Jeff Evans (Chair of the Corporate Scrutiny Committee), Glyn Haynes, Kenneth Hughes, Aled M. Jones, Derek Owen, Mrs. Anwen Davies, Scrutiny Manager.

1. APOLOGIES

Apologies for absence were submitted and were noted as documented above.

2. DECLARATION OF INTEREST

No declaration of interest was received.

1. URGENT MATTERS CERTIFIED BY THE CHIEF EXECUTIVE OR HIS APPOINTED OFFICER

None to report.

2. MINUTES

The minutes of the previous meeting of the Executive held on 22 May 2025 were presented for confirmation.

It was resolved that the minutes of the previous meeting of the Executive held on 22 May 2025 be confirmed as correct.

3. THE EXECUTIVE'S FORWARD WORK PROGRAMME

The report of the Head of Democracy incorporating the Executive's Forward Work Programme for the period from July, 2025 to February 2026 was presented for confirmation.

The Head of Democracy updated the Executive on the changes to the Forward Work Programme as follows –

- Quarter 4 2025/26 Capital Budget and HRA Budget monitoring reports have been re-scheduled from June to the July 2025 meeting.
- Treasury Management Annual Review report 2024/25 and end of March 2025 report on the Draft Accounts and Reserves have also been added to the July meeting. A new item for the July meeting not listed on the published Work Programme is the Panel Performance Assessment report.
- The report on the outcome of the consultation on the proposal to relocate Ysgol Uwchradd Caergybi learners to a new school building for 11-18 year old learners along with the Modernising Learning Communities documents will be brought forward from the November to the October 2025 meeting.
- For the February 2026 meeting, additions include the budget monitoring reports and the Alcohol and Regulated Entertainment Policy Statement.

It was resolved to confirm the Executive's updated Forward Work Programme for the period July 2025 to February 2026 with the changes outlined at the meeting.

4. SCORECARD MONITORING – QUARTER 4 2024/25

The report of the Head of Profession (HR) and Transformation incorporating the Corporate Scorecard for Quarter 4 2024/25 was presented for the Executive's consideration.

Councillor Carwyn Jones, Portfolio Member for Corporate Business and Customer Experience presented the final corporate scorecard report for 2024/25, noting that the report had been scrutinised in detail by the Corporate Scrutiny Committee at its meeting the previous week.

He referred to areas which are being actively monitored by the Leadership Team to support future improvement, as outlined in section 2 of the report. These include the number of children undertaking swimming lessons throughout the year (Môn Actif); delivery of disabled facilities grants, re-letting of lettable housing units, uptake of annual mooring contracts, domestic waste recycling rates and the timeliness of responses to FOI requests. He reported a notable improvement in the fourth quarter in relation to the latter, with only 14 out of 260 FOI requests not responded to within the required timeframe.

Councillor Carwyn Jones also highlighted strong performance in several areas, including support for businesses developing the Welsh Language via the ARFOR programme, an increase of 50,000 in Môn Actif Leisure Centre visits involving physical activity, a reduction in the number of Year 11 pupils leaving school not in employment, education or training (NEET), high tenant satisfaction with responsive repairs, timely determination of planning applications and positive road condition ratings across categories A,B and C.

He concluded by stating that performance throughout the year had been consistently steady and he emphasised the value of the scorecard in tracking performance.

Councillor Jeff Evans, Chair of the Corporate Scrutiny Committee was welcomed to his first meeting of the Executive and was invited to provide feedback from the committee's 17 June meeting. While the committee noted that 82.5% of the monitored KPIs had met their targets in the fourth quarter, it requested assurance on the underperforming indicators and the Council's capacity for continuous improvement. The issues raised in discussion had included the re-let times for housing units, Year 11 school leavers not in education, employment or

training, carbon emissions, pupil exclusions and adult protection enquiry timelines. Having reviewed the corporate scorecard for Quarter 4 and following a full discussion, the committee had resolved to note the report including the areas which the Leadership Team is exploring to secure improvements and recommend the scorecard and mitigating measures to the Executive. In addition it was agreed that the draft end-of-period analysis of the "Towards Net Zero Plan 2022-2025" be presented to Scrutiny in the autumn and that the Head of Housing Services and Portfolio Member for Finance and Housing be requested to approach other local authorities, for example, Harlow, Rotherham and North Ayrshire on best practices for reducing the time taken to re-let lettable units.

The Chair thanked Councillor Jeff Evans for reporting back from the Corporate Scrutiny Committee and for the constructive discussion at the 17 June meeting. Executive members addressed underperforming indicators within their respective portfolios.

Councillor Robin Williams, Deputy Leader and Portfolio Member for Finance and Housing clarified that while he intended to engage with the three councils mentioned to learn lessons, regulations concerning void properties differ between Wales and England. He acknowledged the need to review Housing indicator (03) – the time take to re-let lettable units of accommodation, to better reflect the Housing service's performance - from the point keys are returned to the department, rather than when a tenancy ends. He noted that delays often occur in cases such as tenant deaths, where there may be a significant gap before the Council can access the property and undertake any necessary works.

The Chair highlighted the importance of shared learning and best practice between councils referencing last week's WLGA meeting in Llandudno.

Councillor Neville Evans, Portfolio Member for Leisure, Tourism and Maritime explained that Education Indicator (07) - the average number of children undertaking swimming lessons throughout the year refers exclusively to private swimming lessons and does not account for the 3,845 children who participated in school based swimming sessions over a 30 week block. The downward trend in private lesson participation is consistent across other local authorities, and the service is investigating the reasons behind the decline. The indicator also omits participation in the Swim Safe sessions organised by Môn Actif for which it has earned national recognition for promoting water safety and swimming education. Over 500 children attended last year's Swim Safe events.

The Chair expressed appreciation for Môn Actif's work under the Swim Safe initiative. He also extended his thanks to all officers involved in the ARFOR programme for their efforts throughout its duration. Anglesey was one of the four counties to benefit from the ARFOR funding stream which has now ended. As the interim Portfolio Member for Highways, Waste and Property he reaffirmed the Council's commitment to raising the Council's current 65% domestic waste recycling rate to meet the Welsh Government's 70% target.

It was resolved to agree to the Corporate Scorecard for Quarter 4 2024/25 and to note the areas of improvement along with the areas which the Leadership Team is exploring and investigating to manage and secure further improvements into the future. These were in relation to Education (Môn Actif), Housing (delivery of Disabled Facilities Grants, and Housing Voids), Economy (Customer mooring contracts), Climate Change (Domestic Waste Recycling) and Whole Council Health (FOI requests).

5. ANNUAL DELIVERY DOCUMENT 2025/26

The report of the Head of Profession (HR) and Transformation incorporating the Annual Delivery Document for 2025/26 was presented for the Executive's consideration and approval.

Councillor Carwyn Jones, Portfolio Member for Corporate Business and Customer Experience presented the document which outlined the planned actions in 2025/26 to drive

progress toward achieving the strategic objectives in the Council Plan 2023-2028. These high level actions are designed to ensure the Council fulfils its commitments under each of the Council Plan's strategic objectives by 2028. The actions are intended to be measurable and include clear targets and milestones wherever possible enabling effective monitoring throughout the year. Progress will be reviewed quarterly by the Improvement and Modernisation Programme Board and reflected in the Annual Performance and Wellbeing Report.

Councillor Jeff Evans, Chair of the Corporate Scrutiny Committee shared Scrutiny's perspective following the discussion at its 17 June meeting. The committee had acknowledged the document's ambition and had sought reassurance on its achievability, the robustness of the performance management framework supporting delivery, and how progress would be tracked and monitored. Members had requested updates on several areas, including the proposed data and information system for social services, proposed extra care housing development in Menai Bridge, flood management, and support for non-Welsh competitors at the Ynys Môn Urdd Eisteddfod 2026. After reviewing the document and receiving assurances on the issues raised, the Corporate Scrutiny Committee had resolved to recommend the document for the Executive's approval.

The Chair thanked Scrutiny for the input and he emphasised that the Delivery Document sets out the Council's aspirations for 2025/26 and contributes to the broader objectives of the Council Plan. It serves as a high level document, supported by detailed service-level strategies approved by the Executive.

It was resolved to adopt the Annual Delivery Document for the purpose of delivery in 2025/26.

6. REVENUE BUDGET MONITORING – OUTTURN 2024/25

The report of the Director of Function (Resources)/Section 151 Officer which set out the financial performance of the Council's services at the end of Quarter 4, 31 March 2025 was presented for the Executive's consideration.

Councillor Robin Williams, Deputy Leader and Portfolio Member for Finance and Housing presented the report which projects an overall £3.873m underspend for 2024/25 including Corporate Finance and the Council Tax fund, equating to 2.15% of the Council's net budget. He reported that the draft outturn position is a marked improvement on the Quarter 3 forecast with the analysis of variances in Table 5 of the report showing a positive movement of £3.11m. The main contributors to the improved position include a £936k underspend in Adult Services due chiefly to additional grant income, staff vacancies, savings from a new utilities contract and increased income from fees and charges particularly in Highways, Planning and Adult Services.

Councillor Robin Williams noted that changes to eligibility rules for business rates on self-catering accommodation have resulted in many properties reverting to Council Tax thereby increasing the number of properties subject to the second home premium. In anticipation of a large number of potentially successful appeals against these decisions, as well as the reassessment of properties that meet the new thresholds and return to the business rates register, £900k of surplus funds has been set aside in an earmarked reserve for possible refunds in 2025/26.

The draft outturn position and reported underspend and its impact on the Council's general balances strengthen the Council's financial position and will allow greater flexibility when planning the 2026/27 revenue budget. A further report will be presented to the Executive once the draft Statement of the Accounts for 2024/25 has been completed.

The Director of Function (Resources)/Section 151 Officer noted that recent investments in Council buildings aimed at reducing carbon emissions have led to a significant reduction in energy costs in Quarter 4.

Regarding the underspend on the Council's overall budget for 2024/25, he explained that many of the contributing factors were one-off in nature, such as additional grants unlikely to recur, temporary staff vacancies and increased income driven by heightened demand which may fall back in 2026/27. He emphasised that the Council's underlying financial position and the challenges it faces remain largely unchanged by the developments in 2024/25. The projected budget outturn for 2024/25 will bolster the Council's general balances, offering more options when planning the 2026/27 budget but it does not resolve the underlying pressures particularly in Adult and Children's social care. Children's Services are projected to report an overspend of £1.948m in 2024/25 despite substantial investment by the Council when setting the budget. Further funding for these services has been included in the 2025/26 budget with the hope that it will help maintain expenditure within resources. The Council's general balances have also benefited from additional Welsh Government funding for increased employer contributions for teachers' pensions along with support for pay, social services and homelessness pressures. Since provision for pension and staff costs had already been included in the budget, these amounts were added to the general balances.

Looking ahead, while Welsh Government is set to receive an above inflation funding increase as a result of the Westminster Government's spending review, if this follows the historical pattern and is directed primarily towards the Health Service, it could result in a real terms reduction of 1.4% for Welsh local government funding in 2027/28 and 2028/29 according to an assessment by Wales Fiscal Analysis. Incorporating this forecast into the Council's financial model over the next three years before any tax increases suggests a potential funding gap of over £15m. While the Council's general balances can help mitigate the impact in the short-term, once these reserves are used the Council will face difficult decisions on reducing expenditure.

The Chair commented that numerous representations have been made to Welsh Government emphasising that councils would be better able to plan strategically if unanticipated grant funding, often received late in the financial year and significantly altering the financial position, was instead incorporated into the Revenue Support Grant. He also highlighted the benefit of multi-year financial settlements in providing councils with funding certainty beyond a single year.

Councillor Robin Williams referred to the Audit Wales assessment of the Council's financial sustainability, which concluded that the Council does not currently have a formal strategy in place for its long term financial sustainability. He noted that planning for the longer term is challenging when budgets are set on an annual basis. He added that while the Council's immediate financial situation may appear healthy it potentially faces a £15m funding gap over the next three years which could deplete its reserves unless measures to reduce expenditure are identified and implemented.

It was resolved –

- **To note the position set out in Appendices A, B and C to the report in respect of the Authority's financial outturn for 2024/25.**
- **To note the summary of contingency budgets for 2024/25 detailed in Appendix CH.**
- **To note the monitoring of agency and consultancy costs for 2024/25 detailed in Appendices D and DD.**

- To note that the estimated balance of the Council's general balances as at 31 March 2025 stands at £18.166m.

Councillor Gary Pritchard
Chair

DRAFT

Isle of Anglesey County Council

Report to:	The Executive
Date:	17 July 2025
Subject:	The Executive's Forward Work Programme
Portfolio Holder(s):	Cllr Gary Pritchard
Head of Service / Director:	Lynn Ball, Director of Function – Council Business / Monitoring Officer
Report Author:	Dyfan Sion, Head of Democratic Services
Local Members:	Not applicable

A – Recommendation/s and reason/s

In accordance with its Constitution, the Council is required to publish a forward work programme and to update it regularly. The Executive's Forward Work Programme is published each month to enable both members of the Council and the public to see what key decisions are likely to be taken over the coming months.

The Executive is requested to:

confirm the attached updated work programme which covers **August 2025 – March 2026**;

identify any matters for specific input and consultation with the Council's Scrutiny Committees;

note that the forward work programme is updated monthly and submitted as a standing monthly item to the Executive.

B – What other options did you consider and why did you reject them and/or opt for this option?

-

C – Why is this a decision for the Executive?

The approval of the Executive is sought before each update is published to strengthen accountability and forward planning arrangements.

Ch – Is this decision consistent with policy approved by the full Council?

Yes.

D – Is this decision within the budget approved by the Council?
Not applicable.

Dd – Assessing the potential impact (if relevant):

1	How does this decision impact on our long term needs as an Island?	
2	Is this a decision which it is envisaged will prevent future costs / dependencies on the Authority? If so, how?	
3	Have we been working collaboratively with other organisations to come to this decision? If so, please advise whom.	
4	Have Anglesey citizens played a part in drafting this way forward, including those directly affected by the decision? Please explain how.	
5	Note any potential impact that this decision would have on the groups protected under the Equality Act 2010.	
6	If this is a strategic decision, note any potential impact that the decision would have on those experiencing socio-economic disadvantage.	
7	Note any potential impact that this decision would have on opportunities for people to use the Welsh language and on treating the Welsh language no less favourably than the English language.	

E	Who did you consult?	What did they say?
1	Chief Executive / Senior Leadership Team (SLT) (mandatory)	The forward work programme is discussed monthly at Leadership Team meetings.
2	Finance / Section 151 (mandatory)	See above.
3	Legal / Monitoring Officer (mandatory)	See above.
4	Human Resources (HR)	
5	Property	
6	Information Communication Technology (ICT)	
7	Procurement	

E	Who did you consult?	What did they say?
8	Scrutiny	Under normal circumstances, monthly joint discussions take place on the work programmes of the Executive and the two Scrutiny Committees in order to ensure alignment.
9	Local Members	Not relevant

F - Appendices:

The Executive's Forward Work Programme: August 2025 – March 2026.

Ff - Background papers (please contact the author of the Report for any further information):

Isle of Anglesey County Council

The Executive's Forward Work Programme

Period: August 2025 – March 2026

This forward work programme lists all the decisions that the Executive intends to take and what business the scrutiny committees will be considering as well as when those matters will be discussed. It also lists any recommendations the Executive intends to make regarding decisions which must be made by the full Council.

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Executive decisions may be taken by the Executive as a collective body or by individual members of the Executive acting under delegated powers.

The forward work programme is reviewed on a regular basis and monthly updates are published. The fact that a decision has not been included in the forward work programme does not prevent urgent or unforeseen matters being considered.

Mae'r ddogfen hon hefyd ar gael yn Gymraeg / This document is also available in Welsh.

Last updated on 9 July 2025

September 2025

Date of meeting or, if the decision is delegated, publication date	The matter to be considered	Portfolio Member	Date to scrutiny and / or full Council (if relevant)
23 September 2025 meeting	The Executive's forward work programme	Cllr Gary Pritchard	
	Self-Assessment and Performance Reporting	Cllr Carwyn Jones	Full Council 25.9.25
	Draft Corporate Self-Assessment 2024/25	Cllr Carwyn Jones	
	Corporate Scorecard – Quarter 1, 2025/26	Cllr Carwyn Jones	Corporate Scrutiny Committee 17.9.25
	Revenue Budget Monitoring – Quarter 1, 2025/26	Cllr Robin Williams	Resources Scrutiny Panel 11.9.25
	Capital Budget Monitoring – Quarter 1, 2025/26	Cllr Robin Williams	Resources Scrutiny Panel 11.9.25
	Housing Revenue Account Budget Monitoring – Quarter 1, 2025/26	Cllr Robin Williams	Resources Scrutiny Panel 11.9.25
	Medium Term Financial Plan	Cllr Robin Williams	
	Purchase of former Peboc site, Llangefni	Cllr Gary Pritchard	

October 2025

Date of meeting or, if the decision is delegated, publication date	The matter to be considered	Portfolio Member	Date to scrutiny and / or full Council (if relevant)
21 October 2025 meeting	The Executive's forward work programme	Cllr Gary Pritchard	
	Results of consultation on proposal to relocate Ysgol Uwchradd Caergybi	Cllr Dafydd Roberts	Corporate Scrutiny Committee 15.10.25

Date of meeting or, if the decision is delegated, publication date	The matter to be considered	Portfolio Member	Date to scrutiny and / or full Council (if relevant)
	learners to a new school building for 11-18 yr old learners		
	Modernising Learning Communities documents: Business case	Cllr Dafydd Roberts	

November 2025

Date of meeting or, if the decision is delegated, publication date	The matter to be considered	Portfolio Member	Date to scrutiny and / or full Council (if relevant)
25 November 2025 meeting	The Executive's forward work programme	Cllr Gary Pritchard	
	Corporate Scorecard – Quarter 2, 2025/26	Cllr Carwyn Jones	Corporate Scrutiny Committee – 18.11.25
	Self-Assessment, Performance and Wellbeing Report 2024/25	Cllr Carwyn Jones	Corporate Scrutiny Committee 18.11.25
	Revenue Budget Monitoring – Quarter 2, 2025/26	Cllr Robin Williams	Resources Scrutiny Panel 6.11.25
	Capital Budget Monitoring – Quarter 2, 2025/26	Cllr Robin Williams	Resources Scrutiny Panel 6.11.25
	Housing Revenue Account Budget Monitoring – Quarter 2, 2025/26	Cllr Robin Williams	Resources Scrutiny Panel 6.11.25
	Digital Education Strategic Plan	Cllr Dafydd Roberts	Partnership and Regeneration Scrutiny Committee 13.11.25

December 2025

Date of meeting or, if the decision is delegated, publication date	The matter to be considered	Portfolio Member	Date to scrutiny and / or full Council (if relevant)
16 December 2025 meeting	The Executive's forward work programme	Cllr Gary Pritchard	

January 2026

Date of meeting or, if the decision is delegated, publication date	The matter to be considered	Portfolio Member	Date to scrutiny and / or full Council (if relevant)
27 January 2025 meeting	The Executive's forward work programme	Cllr Gary Pritchard	

February 2026

Date of meeting or, if the decision is delegated, publication date	The matter to be considered	Portfolio Member	Date to scrutiny and / or full Council (if relevant)
24 February 2026 meeting	The Executive's forward work programme	Cllr Gary Pritchard	
	Revenue Budget Monitoring – Quarter 3, 2025/26	Cllr Robin Williams	Resources Scrutiny Panel
	Capital Budget Monitoring – Quarter 3, 2025/26	Cllr Robin Williams	Resources Scrutiny Panel
	Housing Revenue Account Budget Monitoring – Quarter 3, 2025/26	Cllr Robin Williams	Resources Scrutiny Panel
	Alcohol and regulated entertainment policy statement	Cllr Nicola Roberts	Full Council 5.3.26

March 2026

Date of meeting or, if the decision is delegated, publication date	The matter to be considered	Portfolio Member	Date to scrutiny and / or full Council (if relevant)
24 March 2026 meeting	The Executive's forward work programme	Cllr Gary Pritchard	
	Corporate Scorecard – Quarter 3, 2025/26	Cllr Carwyn Jones	Corporate Scrutiny Committee – 18.3.25

ISLE OF ANGLESEY COUNTY COUNCIL	
Report to:	EXECUTIVE
Date:	17 JULY 2025
Subject:	CAPITAL OUTTURN REPORT 2024/25
Portfolio Holder(s):	ROBIN WILLIAMS – DEPUTY LEADER & PORTFOLIO HOLDER – FINANCE & HOUSING
Head of Service / Director:	MARC JONES – DIRECTOR OF FUNCTION (RESOURCES) / SECTION 151 OFFICER
Report Author:	JEMMA ROBINSON
Tel:	
E-mail:	JemmaRobinson@ynysmon.llyw.cymru
Local Members:	n/a
A –Recommendation/s and reason/s	
<p>Recommendations</p> <p>To note the draft outturn position of the capital programme for 2024/25 (subject to Audit).</p> <p>To approve the addition of £3.074m to the 2024/25 budget as a result of additional funding received during the final quarter, which brings the final budget for 2024/25 to £78.247m.</p> <p>To approve the carry forward of £2.529m of expenditure and the associated funding to the 2025/26 budget. The revised budget for 2025/26 is £46.823m</p> <p>Reasons</p> <p>The Executive is required to review budgets and expenditure and approve changes to the budgets.</p> <p>Conclusion</p> <p>The capital programme for 2024/25 is an important and significant part of the Council’s work during the year, contributing to the achievement of the Council Plan, and uses a significant part of the financial resources available to the Council.</p> <p>The report shows that the Council has completed 83% of its planned expenditure during the year on 86 different projects across a range of services, with expenditure being incurred on projects across the Island. Although there is a level of underspend, the funding for these uncompleted projects is secure and can be carried forward to the next financial year.</p>	
B – What other options did you consider and why did you reject them and/or opt for this option?	
<p>The report is mainly for information purposes and, as such, no options require consideration.</p>	
C – Why is this a decision for the Executive?	
<p>Monitoring of Council budgets and expenditure is a designated Executive function, which has been delegated to the Executive by the Council.</p>	

CH – Is this decision consistent with policy approved by the full Council?		
Yes – the initial capital budget was approved by the Council, with changes approved by the Executive		
D – Is this decision within the budget approved by the Council?		
Yes		
DD – Assessing the potential impact (if relevant):		
1	How does this decision impact on our long term needs as an Island?	The capital budget funds investments in assets and infrastructure which are required to allow the Council to meet the long term objectives which are set out in its Corporate Plan and Capital Strategy.
2	Is this a decision which it is envisaged will prevent future costs / dependencies on the Authority? If so, how?	Some of the individual investments, e.g. flood prevention work, will prevent future costs, whilst others, e.g. Integrated Care Fund (ICF) projects, will reduce the dependency on the Council to provide more expensive services. Investment in the Council assets (buildings, vehicles, IT infrastructure, highways) reduce future repair and maintenance costs and minimise the risk of service failure.
3	Have we been working collaboratively with other organisations to come to this decision? If so, please advise whom	The Council works with the Welsh Government and other funding bodies to secure funding to deliver its capital programme.
4	Have Anglesey citizens played a part in drafting this way forward, including those directly affected by the decision? Please explain how.	The Council's Corporate Plan and Capital Programme 2024/25 have been subject to a consultation process with Anglesey citizens.
5	Note any potential impact that this decision would have on the groups protected under the Equality Act 2010.	Newly built assets will be compliant with the Equality Act and related regulations and guidance. Annual refurbishments and replacement programmes also help to increase accessibility and enable diversity.
6	If this is a strategic decision, note any potential impact that the decision would have on those experiencing socio-economic disadvantage.	Not applicable.
7	Note any potential impact that this decision would have on opportunities for people to use the Welsh language and on treating the Welsh language no less favourably than the English language.	Some of the projects in the capital programme have a positive impact on the development and increase of the Welsh Language, such as the Welsh medium schools built as part of the 21st Century Schools Programme / Sustainable Communities for Learning Programme.

E - Who did you consult?		What did they say?
1	Chief Executive / Leadership Team (LT) (mandatory)	The report was considered by the LT at its meeting on 1 July 2025, and any comments made have been incorporated into the final report.
2	Finance / Section 151 (mandatory)	Report Author.
3	Legal / Monitoring Officer (mandatory)	The Monitoring Officer is part of the LT.
4	Human Resources (HR)	Not applicable.
5	Property	Not applicable.
6	Information Communication Technology (ICT)	Not applicable.
7	Scrutiny	The outturn was considered by the Finance Scrutiny Panel at its meeting on 10 July 2025.
8	Local Members	Not applicable.
9	Any external bodies / other/s	Not applicable.
F - Appendices:		
Appendix A – Capital Outturn Report 2024/25 Appendix B – Summary of Capital Expenditure Compared to the Budget by Project 2024/25 Appendix C – Additional Schemes Added to the Capital Programme During 2024/25 Appendix CH – Additional Schemes / Revision to Funding to the Capital Programme in Quarter 4		
FF - Background papers (please contact the author of the Report for any further information):		
<ul style="list-style-type: none"> • 2024/25 Capital Strategy and Capital Budget, approved by full Council on 7 March 2024 • Treasury Management Annual Review 2024/25 – Executive Committee 17 July 2025 		

1. INTRODUCTION

- 1.1. The following report sets out the capital outturn position for 2024/25 and provides information on the progress to complete the capital programme in the financial year. (Detailed Breakdown is attached as Appendix B). It should be noted that the figures noted in the report are subject to audit and may change as the accounts for the 2024/25 financial year are finalised.
- 1.2. In March 2024, the Council approved an initial capital programme of £43.838m and, in July 2024, the Executive approved £15.499m of slippage from 2023/24 to be carried forward and added to the 2024/25 budget. This gave a revised budget of £59.337m.
- 1.3. During the year, additional schemes are added to the capital programme, to reflect funding changes and any additional grant funding that is received during the year. In total, £18.910m has been added to the capital programme, with £3.074m being added in the final quarter. The Executive is requested to approve the additions in the final quarter. The individual schemes that have been added to the programme during 2024/25, and how the schemes are funded, are shown in Appendix C. The additional schemes added to the programme during the final quarter of 2024/25 are shown in Appendix CH.
- 1.4. The total capital programme of £78.247m was to be funded as shown in Table 1 below:-

Table 1

2024/25 Capital Programme Planned Expenditure Funding

Funding Source	Initial Budget £'000	Slippage £'000	Additional Projects Added £'000	Total Funding £'000	% of Total Funding
Capital Grant	20,075	10,039	17,634	47,748	61.0%
Supported Borrowing	2,634	3,233	116	5,983	7.6%
Unsupported Borrowing	3,636	0	2,169	5,805	7.4%
Revenue Contributions	17,315	754	(2,688)	15,381	19.7%
Capital Receipts	178	345	512	1,035	1.3%
Earmarked Reserves	0	1,112	1,049	2,161	2.8%
Other Loans (non PWLB)	0	16	118	134	0.2%
TOTAL FUNDING	43,838	15,499	18,910	78,247	100.0%

2. CAPITAL EXPENDITURE OUTTURN 2024/25

- 2.1. The total expenditure incurred during 2024/25 totalled £64.726m, which equates to 83% of the budget spent. This compares to 2023/24 when 75% of the approved budget was spent.
- 2.2. The programme includes 2 projects where the Council holds the funding but is reliant on external bodies to incur the majority of the expenditure (Canolfan Glanhwfa and Holyhead: A Culture and Heritage Driven Transformation). If these two schemes are omitted from the figures, the total budget spent increases to 88%.

- 2.3. A summary of the approved budget and actual expenditure for 2024/25, by service, is shown in Table 2 below:-

Table 2

Final Approved Budget and Actual Expenditure by Service 2024/25

Service	Approved Budget £'000	Total Expenditure £'000	(Under) / Overspend £'000	% of Total Funding
Housing General Fund	1,996	1,966	(30)	98.5
Housing HRA	29,573	27,468	(2,105)	92.9
Lifelong Learning	9,385	8,265	(1,120)	88.1
Economic and Regeneration	14,793	7,948	(6,845)	53.7
Highways	7,041	6,261	(780)	88.9
Waste Management	264	239	(25)	90.5
Property	13,222	11,697	(1,525)	88.5
Transformation	755	396	(359)	52.5
Adult Services	1,218	486	(732)	39.9
TOTAL 2024/25	78,247	64,726	(13,521)	82.7
Funded By				
Capital Grant	47,748	45,883	(1,865)	96.1
Capital Receipts	1,035	1,173	138	113.3
Supported Borrowing	5,983	4,243	(1,740)	70.9
Unsupported Borrowing	5,805	2,491	(3,314)	42.9
Revenue Contribution	15,381	9,126	(6,255)	59.3
Other Loan (non PWLB)	134,	119	(15)	88.8
Capital Reserve	2,161	1,691	(470)	78.3
TOTAL FUNDING	78,247	64,726	(13,521)	82.7

- 2.4. The main projects that have underspent their approved budget allocation during the year are detailed in Table 3 below:-

Table 3
Projects which have Significantly Underspent During 2024/25

Scheme	Underspend £'000	Comments
HRA Capital Improvements	2,104	For further information on the HRA capital expenditure, please refer to the HRA Outturn report, presented to this Committee on 17 July 2025.
School and Council Building Refurbishments, including disabled adaptations	850	Underspends on these budgets were expected due to the award of additional grant funding in the year. Welsh Government's Additional Learning Needs (ALN) Grant was used to fund works to enable Disabled Access in Education Buildings for 2024/25. It is expected that the pressure on this budget heading will increase in future as results of access audits will provide a fuller picture of the works required. The Education buildings capital budget underspend was a consequence of grant award of Capital Repairs and Maintenance Grant 2024/25. There is a conscious decision not to try to push the spend out hurriedly, and rather to displace it against committed expenditure and carry over to a measured 2025/26 programme.
Holyhead Regeneration (THI Phase II)	734	Significant delays have been faced within this programme, specifically in relation to procurement and certain projects not proceeding. No funding will be lost and a new budget for 2025/26 will be allocated.
Holyhead UK Government Regeneration Programme	4,982	Significant underspend was likely due to significant delays being faced within the overall programme delivery. However, there has been an extension to September 2025 (with the likelihood of a further extension) and therefore no funding will be lost.
Council Buildings Low Carbon Heat Replacement Programme	895	£522k of this underspend is simply 5% retention that we have claimed on the projects to date, being held to be released after successful completion of the projects. £373k has arisen from a variation request to Welsh Government across two of the projects for works that couldn't complete within the 2024/25 and agreed to be carried forward for completion in 2025/26.
Canolfan Glanhwfa	600	The construction for this project has begun and will run for 12 months so the funding will be split over 2 financial years - majority of the funding will be spent in 2025/26.
Electric Vehicle Charging Infrastructure	310	Additional funding was received in year from Welsh Government Energy Service, with conditions to be used within the specific financial year. Underspend of original funding allocation has been agreed to be carried forward a further year and therefore no funding will be lost.
Visitor Infrastructure	438	£193k of the underspend is the original council funded budget, which is requested to be slipped due to SPF grant funding being received in year that covered the spend on these projects. The SPF funding was utilised in full against these projects, however, what was originally budgeted to be capital expenditure was subsequently moved to revenue and funded in revenue. No funding has been lost.
	10,913	
Other Projects	2,608	
Total Underspend 2024/25	13,521	

3. SLIPPAGE TO 2025/26

- 3.1** Capital projects can take time to complete and, although funding is allocated by financial year, a number of factors can result in projects falling behind their planned timetable. These can include planning issues, tender prices being higher than budget, awaiting work or consent from third parties, material supply issues or unforeseen issues which only come to light as the project progresses.
- 3.2** Given that the majority of the Council's capital programme is funded by grant, the Council's main priority is to ensure that the delays in completion do not breach the grant conditions, resulting in the loss of all or part of the grant. This may require a renegotiation of grant conditions with funders. Projects funded from borrowing or from the Council's own reserves do not carry the risk of the loss of funding and can normally be carried forward from one financial year to the next.
- 3.3** Some budgets would have been forecast to underspend prior to the 2025/26 budget being finalised and have been included in the approved budget for the forthcoming year. The revised slippage position is shown in Table 4 below:-

Table 4
2024/25 Slippage Carried Forward to 2025/26

Service	2024/25 Underspend	Slippage Approved March 2025	Additional Slippage to be Approved	Revised Slippage Carried Forward to 2025/26
£'000	£'000	£'000	£'000	£'000
Housing General Fund	30	0	31	31
Housing HRA	2,105	0	300	300
Lifelong Learning	1,120	769	(70)	699
Economic and Regeneration	6,845	3,907	986	4,893
Highways	780	158	246	404
Waste Management	25	0	25	25
Property	1,525	966	560	1,526
Transformation	359	352	7	359
Adult Services	732	287	444	731
TOTAL 2024/25	13,521	6,439	2,529	8,968
Funded By				
Capital Grant	1,865	4,987	1,006	5,993
Capital Receipts	(138)	0	332	332
Supported Borrowing	1,740	992	695	1,687
Unsupported Borrowing	3,314	0	0	0
Revenue Contribution	6,255	0	300	300
Other Loan (non PWLB)	15	0	16	16
Capital Reserve	470	460	180	640
TOTAL FUNDING	13,521	6,439	2,529	8,968

- 3.4 At its meeting in March 2025, the Council approved a capital budget of £44.294m. The approval of this additional slippage brings the revised capital budget for 2025/26 to £46.823m, as shown in Table 5 below:-

Table 5
Revised Capital Budget 2025/26

Service	Approved Budget 2025/26 £'000	Additional Slippage to be Approved £'000	Revised Budget 2025/26 £'000
Housing General Fund	870	31	901
Housing HRA	20,594	300	20,894
Lifelong Learning	1,737	(70)	1,667
Economic and Regeneration	8,474	986	9,460
Highways	2,728	246	2,974
Waste Management	1,445	25	1,470
Property	6,197	560	6,757
Transformation	778	7	785
Adult Services	1,471	444	1,915
TOTAL 2025/26	44,294	2,529	46,823
Funded By			
Capital Grant	21,960	1,006	22,966
Capital Receipts	500	332	832
Supported Borrowing	3,118	695	3,813
Unsupported Borrowing	12,068	0	12,068
Revenue Contribution	5,488	300	5,788
Other Loan (non PWLB)	0	16	16
Capital Reserve	1,160	180	1,340
TOTAL FUNDING	44,294	2,529	46,823

4. IMPACT ON THE TREASURY MANAGEMENT STRATEGY

- 4.1 The annual review of the Treasury Management Strategy is a separate report on the agenda of this Committee. However, in summary, the underspend on the capital programme in 2024/25 has reduced the Capital Financing Requirement (CFR), i.e. the level of capital expenditure that is funded from borrowing made, or to be made, from a budgeted figure of £155.933m to £150.897m. The Treasury Management Strategy set the maximum level of CFR as £171.991m, therefore, the final level of capital expenditure in 2024/25 has not resulted in a breach of the Treasury Management Strategy limits.
- 4.2 The Council continued to use internal cash balances, rather than externalising borrowing. As a result, the closing balance of external loans was £121.175m, £1.236m lower than the opening balance. Internal borrowing, i.e. the sum of capital expenditure that has been funded through the Council's own cash balances, stood at £29.722m, which is £6.379m higher than the opening balance. The cash flow forecast suggests that the Council will have to externalise some of this internal borrowing during 2025/26.

5. CONCLUSION

- 5.1** The ability of the Council to undertake capital projects is limited by the funding available, and rising costs also limits the projects that can be completed. The Council needs to ensure that sufficient capital funding is invested in existing assets (buildings, roads, vehicles, IT equipment) to ensure that services can continue to operate, and this also limits the new projects that the Council can invest in. This has been the position for a number of years and is not expected to change in the short to medium term. The Council is becoming more reliant on securing grant funding to support the capital programme.
- 5.2** The level of underspending for 2024/25 is not unexpected when dealing with a large number of complex projects that require input from external funders, need to follow procurement regulations, may require approval or work from external bodies and regulators and are subject to unexpected issues once the work commences on site. The Council spent 83% of the available funding, compared to 75% in 2023/24, and, when schemes that are not directly delivered by the Council are omitted, the amount of funding spent increases to 88%.
- 5.3** All external funding not incurred has been secured and will be available to fund the carried forward slippage in 2025/26.
- 5.4** The report highlights the importance of grant funding, with 61% of the budget and 71% of the actual expenditure being funded through external grants. Although some grants the Council will receive as part of an all-Wales allocation, several grants are only awarded following a competitive process, where Council staff have to bid for the grants. Without success in the bidding processes, the Council capital programme would be significantly smaller.

SUMMARY OF CAPITAL EXPENDITURE COMPARED TO THE BUDGET BY PROJECT 2024/25

Service	Annual Budget (£)	Total Expenditure (£)	Total (Under) / Overspend (£)	Annual Budget Spent %	Variance %	Underspend to be carried forward to 2025/26 (£)	Comments
Housing General Fund							
Disabled Facilities Grants	1,075,985	1,075,985	0	100	0		
Enable Grant	140,119	140,119	0	100	0		
Affordable Housing	30,650	0	(30,650)	0	(100)	30,650	Funded by capital receipts
First Time Buyer	547,854	547,854	0	100	0		
Home Buyer Scheme	201,722	201,722	0	100	0		
Total	1,996,329	1,965,679	(30,650)	98	(2)	30,650	
Housing HRA							
Central Heating Contract	1,600,000	1,025,504	(574,496)	64	(36)		
Planned Maintenance Contract	6,216,006	5,309,563	(906,443)	85	(15)		
Energy Performance Improvement	1,700,000	1,053,041	(646,959)	62	(38)		
Environmental Works	500,000	201,747	(298,253)	40	(60)		
Acquisition of Existing Properties and Development of new properties	15,657,000	16,398,840	741,840	105	5		
Public Sector Adaptations	500,000	473,681	(26,319)	95	(5)		
Fire Risk	400,000	289,216	(110,784)	72	(28)		
Fleet renewal	300,000	0	(300,000)	0	(100)	300,000	Funded by revenue contribution
WHQS	2,700,000	2,716,875	16,875	101	1		
Total	29,573,006	27,468,466	(2,104,540)	93	(7)	300,000	
Lifelong Learning							
Disabled Access in Education Building	134,763	0	(134,763)	0	(100)	134,763	Funded by supported borrowing
Refurbish Education Building	1,194,159	791,034	(403,125)	66	(34)	403,125	Funded by supported borrowing
School Safety	68,901	5,607	(63,294)	8	(92)	63,294	Funded by supported borrowing
External Canopies	3,077	1,500	(1,577)	49	(51)	1,577	Funded by capital reserve
Additional Learning Needs 2023/24	108,385	108,621	236	100	0		
Additional Learning Needs 2024/25	476,761	275,365	(201,396)	58	(42)		
Community Focussed Schools	789,680	769,029	(20,651)	97	(3)		
RAAC Remedial works	1,311,075	1,311,075	0	100	0		
Valley Childcare Unit	281,166	255,445	(25,721)	91	(9)	25,721	Funded by grant
Henblas Unit	38,569	38,569	0	100	0		
Uned Ysgol Llangoed	819,056	819,056	0	100	0		

Service	Annual Budget (£)	Total Expenditure (£)	Total (Under) / Overspend (£)	Annual Budget Spent %	Variance %	Underspend to be carried forward to 2025/26 (£)	Comments
Uned Ysgol Llanfechell	336,804	336,804	0	100	0		
Childcare Capital Grants scheme	435,044	364,733	(70,311)	84	(16)	70,311	Funded by grant
Santes Fair - Roofing	228,256	228,256	0	100	0		
Ysgol Bodedern Additional Space	22,052	22,052	0	100	0		
Ysgol David Hughes - Food Tech Block	177,819	177,819	0	100	0		
Ysgol Uwchradd Caergybi - Lab Reform	79,175	79,175	0	100	0		
Completion of Band A Programme	2,572	2,572	0	100	0		
Commencement of Band B Programme	2,878,000	2,678,244	(199,756)	93	(7)		
Total	9,385,313	8,264,954	(1,120,358)	88	(12)	698,791	
Economic and Regeneration							
Holyhead Leisure Centre - Flooring	50,527	47,524	(3,003)	94	(6)	3,003	Funded by capital reserve
Plas Arthur Leisure Centre - Flooring	209,325	152,838	(56,487)	73	(27)	56,487	Funded by grant
SPF (Shared Prosperity Fund) Plas Arthur	84,422	84,422	0	100	0		
Tourism Gateway	50,000	0	(50,000)	0	(100)	50,000	Funded by supported borrowing
Holyhead Regeneration (THI Phase II)	1,282,000	548,211	(733,789)	43	(57)	75,000	Funded by capital receipt and capital reserve
Churchill House	37,270	37,270	0	100	0		
Holyhead Landscape Partnership	13,865	13,865	0	100	0		
PMG (Place Making Grant) Commercial Property	863,594	863,594	0	100	0		
Economic Development & Environmental Wellbeing	122,543	0	(122,543)	0	(100)	122,543	Funded by General Capital Grant (GCG) slippage reserve and supported borrowing
Porth y Wrach Slipway – Enforcement Cameras	30,000	0	(30,000)	0	(100)	30,000	Funded by supported borrowing
Newry Community Centre	51,287	0	(51,287)	0	(100)	51,287	Funded by capital reserve
Maritime Infrastructure	177,514	0	(177,514)	0	(100)	177,514	Funded by capital reserve
Visitor Infrastructure	1,340,482	902,471	(438,011)	67	(33)	193,953	Funded by capital reserve
Arfor	585,000	406,618	(178,382)	70	(30)		
Llangefni Library	95,430	74,270	(21,160)	78	(22)		
Holyhead: A Culture & Heritage Driven Transformation	9,800,000	4,817,325	(4,982,675)	49	(51)	4,133,455	
Total	14,793,259	7,948,408	(6,844,852)	54	(46)	4,893,242	

Service	Annual Budget (£)	Total Expenditure (£)	Total (Under) / Overspend (£)	Annual Budget Spent %	Variance %	Underspend to be carried forward to 2025/26 (£)	Comments
Highways							
Vehicles	520,789	514,278	(6,511)	99	(1)	6,511	Funded by supported borrowing
School Vehicles	111,249	111,249	0	100	0		
Gritters	456,000	228,892	(227,108)	50	(50)	227,108	Funded by capital receipt and supported borrowing
Highways Resurfacing	2,116,975	2,119,871	2,896	100	0		
Llanfair Flood Scheme	454,334	372,504	(81,830)	82	(18)		
FBC Menai Flood Scheme	69,518	46,169	(23,349)	66	(34)		
Holyhead Flood Relief Scheme	31,198	31,198	0	100	0		
Flood Relief Schemes (Match Funding)	43,363	0	(43,363)	0	(100)		
Invest to Save - Vehicles	5,068	0	(5,068)	0	(100)	5,068	Funded by supported borrowing
Small scale grants work	757,469	757,469	0	100	0		
Active Travel	1,365,040	1,290,484	(74,556)	95	(5)		
Vehicle Transformation Fund - Electric Vehicle Charge Points 2023/24	163,521	162,218	(1,303)	99	(1)		
Road Safety Capital	161,500	139,728	(21,772)	87	(13)		
Safe Routes in Communities	71,750	84,006	12,256	117	17		
ULEV (Ultra Low Emissions Vehicle)	502,500	358,216	(144,284)	71	(29)		
WGES (Welsh Government Energy Service) - Charging Infrastructure	22,495	22,495	0	100	0		
Electric Vehicle Charging Infrastructure	188,130	22,316	(165,813)	12	(88)	165,813	Funded by grant
Total	7,040,899	6,261,093	(779,806)	89	(11)	404,500	
Waste Management							
IVC Works	7,791	0	(7,791)	0	(100)	7,791	Funded by capital receipt
Recycling Equipment	255,857	238,524	(17,333)	93	(7)	17,333	Funded by capital reserve
Total	263,648	238,524	(25,124)	90	(10)	25,124	
Property							
Refurbish Existing Assets	648,612	337,027	(311,585)	52	(48)	311,585	Funded by supported borrowing
Plas Arthur	1,325,742	1,325,742	0	100	0		
Invest To Save Property	15,596	0	(15,596)	0	(100)	15,596	Funded by loan
Salix Phase 2	899,966	899,966	0	100	0		
Low Carbon Heat Grant - Council Offices	23,900	0	(23,900)	0	(100)	23,900	Funded by grant

Service	Annual Budget (£)	Total Expenditure (£)	Total (Under) / Overspend (£)	Annual Budget Spent %	Variance %	Underspend to be carried forward to 2025/26 (£)	Comments
Low Carbon Heat Grant - 231	2,875,431	2,498,581	(376,850)	87	(13)	376,850	Funded by grant and supported borrowing
Low Carbon Heat Grant - 249	1,572,184	1,493,576	(78,608)	95	(5)	78,608	Funded by grant and supported borrowing
Low Carbon Heat Grant - 250	4,053,128	3,694,410	(358,719)	91	(9)	358,719	Funded by grant and supported borrowing
Low Carbon Heat Grant - 251	1,528,310	1,447,537	(80,773)	95	(5)	80,773	Funded by grant and supported borrowing
Upgrade Public Conveniences	279,574	0	(279,574)	0	(100)	279,574	Funded by capital receipt and capital reserve
Total	13,222,444	11,696,839	(1,525,605)	88	(12)	1,525,605	
Transformation							
ICT	411,513	84,428	(327,085)	21	(79)	327,085	Funded by GCG slippage reserve and supported borrowing
Hwb IT Equipment	199,452	199,452	0	100	0		
Social Service System	55,200	55,200	0	100	0		
Telephony System	88,500	56,724	(31,776)	64	(36)	31,776	Funded by capital reserve
Total	754,665	395,804	(358,861)	52	(48)	358,861	
Adult Services							
Gors Felen Sensory Garden	54,631	54,631	0	100	0		
Canolfan Glanhwfa	987,041	387,397	(599,644)	39	(61)	599,644	Funded by grant
ICF (Integrated Care Fund)	162,362	44,087	(118,275)	27	(73)	118,275	Funded by supported borrowing
Plas Mona Refurbishment	13,520	0	(13,520)	0	(100)	13,520	Funded by supported borrowing and capital receipt
Total	1,217,554	486,114	(731,439)	40	(60)	731,439	
Total	78,247,115	64,725,881	(13,521,234)	83	(17)	8,968,212	

ADDITIONAL SCHEMES ADDED TO THE CAPITAL PROGRAMME DURING 2024/25

Scheme	Budget £	FUNDING						
		Grant £	Revenue Contribution £	Capital Receipts Reserve £	Capital Reserve £	Supported borrowing £	Unsupported borrowing £	Loan £
Enable	140,119	139,786			333			
Active Travel	1,365,040	1,365,040						
ALN 2024/25	476,761	476,761						
Small Scale Flood schemes	800,832	544,806			0	256,026		
Gors Felen Sensory Garden	62,353	62,353						
Canolfan Glanhwfa	987,041	987,041						
Road Safety Capital	161,500	161,500						
Safe Routes in Communities	71,750	71,750						
ULEV	502,500	502,500						
Ysgol David Hughes - Food Tech Block	162,950	115,000			27,950	20,000		
Eductaion Buildings capital	(515,752)					(515,752)		
Council Buildings capital	(405,235)					(405,235)		
St Mary's Roofing	218,607	153,000				65,607		
Low Carbon Heat Grant - 231	1,932,388	1,739,149				193,239		
Low Carbon Heat Grant - 249	974,510	877,059				97,451		
Low Carbon Heat Grant - 250	2,497,783	2,248,004				249,778		
Low Carbon Heat Grant - 251	982,523	884,271				98,252		
Plas Arthur	1,273,753	986,132				287,621		
CFS 2024/25	789,680	789,680						
ICF	162,362					162,362		
ULEV	(8,023)	(8,023)						
Education R&M capital	953,523	953,523						
FBC Llanfair PG	105,000	105,000						
Arfor	585,000	585,000						
Childcare capital	435,044	435,044						
Uned Ysgol Llanfechell	336,804	336,804						

Scheme	Budget £	FUNDING						
		Grant £	Revenue Contribution £	Capital Receipts Reserve £	Capital Reserve £	Supported borrowing £	Unsupported borrowing £	Loan £
Uned Ysgol Llangoed	819,056	819,056						
Henblas Unit	95,430	95,430						
Llangefni Library SPF	38,569	38,569						
Visitor Infrastructure SPF	1,146,529	1,146,529						
Flood Scheme match pot	(346,800)	(115,774)				(231,026)		
Homebuyer Scheme	201,722			3,062	198,660			
Disabled Facilities Grant	197,075	105,000			92,075			
Ysgol Bodedern Additional Space	11,026				11,026			
Ysgol Uwchradd Caergybi - Lab Reform	79,175	79,175						
Ysgol Corn Hir	2,572				2,572			
Education Building	28,701				28,701			
Holyhead Landscape Partnership	13,865	13,865						
PMG	863,594	863,594						
SPF Plas Arthur	84,422	84,422						
Plas Arthur Floor	211,867	211,867						
Churchill House	37,270	9,261			28,008			
School Vehicles	111,249				111,249			
EV charging	20,933	20,933						
Holyhead Flood scheme	31,198	31,198						
Salix Phase 2	899,966	781,337						118,629
Low Carbon Heat Grant 250	(52,739)	(52,739)						
Low Carbon Heat Grant 251	(93,834)	(93,834)						
Hwb IT	199,452	199,452						
Social Services System	55,200	55,200						
Gors Felen	(7,722)	(7,722)						
First Time Buyer	547,854				547,854			
EV charging infrastructure	10,987	10,987						
HRA	(1,345,000)	(1,172,661)	(2,688,074)	509,441		(162,362)	2,168,656	
TOTAL	18,910,426	17,634,325	(2,688,074)	512,503	1,048,428	115,961	2,168,656	118,629

**ADDITIONAL SCHEMES / REVISION TO FUNDING TO THE CAPITAL PROGRAMME IN
QUARTER 4**

Scheme	£	Funded By
Homebuyer Scheme	201,722	Capital reserve
Disabled Facilities Grants	197,075	Grant and capital reserve
Enable Grant	333	Capital reserve
Ysgol Bodedern Additional Space	11,026	Capital reserve
Ysgol Uwchradd Caergybi - Lab Reform	79,175	Grant
Ysgol Corn Hir	2,572	Capital reserve
Education Buildings Refurbishment	28,701	Capital reserve
Ysgol Llangoed Childcare Unit	376,513	Grant - variation
Ysgol Llanfechell Childcare Unit	(505,505)	Grant - variation
Holyhead Landscape Partnership	13,865	Grant
PMG Commercial Property	863,594	Grant
SPF Plas Arthur	84,422	Grant
Plas Arthur Floor	211,867	Grant
Churchill House	37,270	Grant and capital reserve
School Vehicles	111,249	Capital reserve
EV charging	20,933	Grant
Holyhead Flood Relief Scheme	31,198	Grant
Salix Phase 2	899,966	Grant and loan
Low Carbon Heat Grant 250	(52,739)	Grant - variation
Low Carbon Heat Grant 251	(93,834)	Grant - variation
Hwb IT	199,452	Grant
Social Services System	55,200	Grant
Gors Felen	(7,722)	Grant - variation
First Time Buyer Assistance	547,854	Capital reserve
EV charging infrastructure	10,987	Grant
Small Scale flood schemes	(88,509)	Grant - variation
Active Travel	(162,298)	Grant - variation
Total Additional Schemes Added in Quarter 4	3,074,364	

Isle of Anglesey County Council	
Report to:	EXECUTIVE
Date:	17 JULY 2025
Subject:	HOUSING REVENUE ACCOUNT OUTTURN REPORT 2024/25
Portfolio Holder(s):	COUNCILLOR R WILLIAMS – DEPUTY LEADER & PORTFOLIO HOLDER FINANCE & HOUSING
Head of Service / Director:	MARC JONES - DIRECTOR OF FUNCTION (RESOURCES) & SECTION 151 OFFICER (EXT. 2601)
Report Author:	SARKA TIMAROVÁ
Tel:	
E-mail:	SarkaTimarova@ynysmon.llyw.cymru
Local Members:	N/A
A –Recommendation/s and reason/s	
<p>1. The Executive is requested to note the following:-</p> <p>(i) The position set out in respect of the financial performance of the Housing Revenue Account (HRA) for 2024/25.</p> <p>2. Background</p> <p>(i) The revenue budget was set with a budgeted surplus of £8,369k.</p> <p>(ii) The gross capital budget for 2024/25 was £29,573k. Grant funding budget of £10,578k and £509k earmarked reserve balance reduced the net budget to £18,485k.</p> <p>(iii) The combination of both the revenue budget and adjusted capital budget gave a planned budget deficit of £10,116k, of which £7,011k was to be funded from the HRA reserve, with the balance of £3,105k to be funded by external borrowing.</p> <p>(iv) The HRA is ‘ringfenced’, and its reserves cannot be transferred to the General Fund, nor can General Fund reserves be used to fund the HRA.</p> <p>3. This report sets out the financial performance of the HRA for the period from 1st April 2024 to 31st March 2025.</p> <p>4. Overview</p> <p>4.1 The HRA revenue surplus / deficit at the end of quarter 4 shows an underspend of £543k, compared to the budget. More detail is given in Sections 5 to 8 below and in Appendix A.</p> <p>4.2 Capital expenditure was £2,105k below budget at year end, as explained in Section 9 below and in Appendices B and C. Grant income was overachieved by £6,623k, and capital receipts by £632k.</p> <p>4.3 The year end deficit (combining both revenue and capital) is £214k, which is £9,902k less than the budget. This is primarily due to a reduction in the capital deficit and is explained in Section 9 below.</p>	

5. Income

- 5.1** At the end of quarter 4, income was £369k below budget. The majority of the shortfall on rental income is due to a timing issue in the budget, where full 53 weeks was budgeted instead of 52.2 weeks. The remaining shortfall is a combination of underachievement due to higher-than-expected number of void properties compared to the budget (£218k), and overachievement on other income, which included the receipt of a revenue grant (£223k).

6. Non-Repairs and Maintenance Expenditure

- 6.1** At the end of quarter 4, non-repairs and maintenance expenditure was £14k above the budget. The main variances relate to:-

- an underspend in the estates management staffing costs of £24k;
- an underspend of £10k in the tenant participation team as a result of scaled back activities;
- overspend on several highly variable budget lines, such as utilities, council tax and security services etc., amounting to £48k.

- 6.2** At the end of quarter 3, a potential overspend of up to £193k was forecast at year end, mainly driven by an additional up to £140k spend related to transitioning to a new housing IT system contract. The new contract has not been agreed yet and the additional expenditure is likely to be incurred in 2025/26.

7. Repairs and Maintenance

- 7.1** At the end of quarter 4, there was an underspend of £528k on repairs and maintenance. Most of the underspend is within the Housing Maintenance Unit (HMU), at £377k below budget. This is a combination of several factors:-

- (i) the vast majority of the underspend is due to subcontractor expenditure, at £175k, which likely reflects increased in-house operative staff numbers;
- (ii) there is an underspend of £80k on materials;
- (iii) an underspend of £47k on waste disposal is likely a timing issue, due to delay in invoicing by the operator (reported in quarter 3);
- (iv) another £75k underspend is due to unfilled vacancies, lower spend on fleet charges and underspend on general goods, equipment and services.

- 7.2** Expenditure on non HMU building maintenance staff is £95k below budget at the end of quarter 4, which is due to unfilled vacancies. Other repairs and maintenance show underspend of £57k. Majority of this is due to lower-than-budgeted electricity costs and due to planned costs of Energy Performance Certificates being absorbed into other budget lines.

8. Year End Adjustments

- 8.1** This heading covers items of expenditure (capital financing costs and recharges from the General Fund) that form part of the year end accounting process. At the end of quarter 4, the actual spend was £397k below budget, mainly driven by lower financing costs (£121k below budget), underspend of £86k on central recharges and lower cost of bad debt provision (£189k below budget).

9. Capital Expenditure

- 9.1 The gross capital budget for 2024/25 was £29,573k, the grant funding budget was £10,578k, and other contributions budget was £509k. At year end, the total capital spend was £27,468k, which is £2,105k under budget. The service has been very successful in securing additional grant funding, a total of £17,201k, which is £6,623k over budget, as well as additional capital receipts of £632k from the sale of new properties, under the shared equity scheme.

The grant funding of £17,201k is summarised below:-

Source	Year end £
Housing with Care Fund (HCF)	1,224,186
Levelling Up Fund (LUF)	100,000
WHQS (Welsh Housing Quality Standards)	274,105
Transitional Accommodation Capital Programme	1,387,350
Social Housing Grant (SHG)	8,609,903
Major Repairs Allowance (MRA)	3,866,377
Optimised Retrofit Programme 2024/25	872,899
Optimised Retrofit Programme 2024/25 Additional Allocation	866,267
Total Grant Funding	17,201,087

- 9.1 WHQS expenditure – The £2,700k budget is split as follows: £1,500k to tackle bringing properties up to WHQS standard as they become vacant, where the previous tenant did not wish the work to be undertaken. The remainder of £1,200k is allocated towards establishing a 5 year programme for the replacement of kitchens which now exceed 15 years in age. The contract was tendered and evaluated during quarter 2, and formally awarded to two successful contractors during quarter 3. Both budgets were utilised in full during 2024/25, and the service is pleased to report that the two contractors commenced works as planned during January and progressed positively throughout quarter 4.
- 9.2 Fire Risk expenditure – The £400k budget was planned to be spent on ensuring compliance with the Regulatory Reform Order 2005. Proposed measures primarily involve replacement of fire doors and upgrading fire alarm systems in blocks of flats. The fire door replacement contract was awarded during quarter 2, and work commenced on site during quarter 3. Actual expenditure was £110k below budget, which was attributable to a combination of timely delivery of the new door sets and access for the appointed contractor to undertake the work. The underspend will be used for further works in 2025/26.
- 9.3 Public Sector Adaptations expenditure – Housing Services expect that demand for medium or large-scale adaptations will remain high and the allocated budget of £500k would fund works such as installing stair-lifts, level access showers, ramps and extensions. Actual expenditure was just below budget at £473k.

- 9.4** Energy Performance expenditure – A 5 year programme for the longer term delivery of renewable energy and decarbonisation measures has been put in place, which primarily involves the installation of Solar PV systems across the housing stock and targeting properties which are not connected to mains gas network. Works commenced during the final quarter. At year end, the actual expenditure was £1,053k. The programme attracted additional Welsh Government (WG) Optimised Retrofit Programme funding of £500k.
- 9.5** Planned Maintenance expenditure – The total budget allocated for traditional Planned Maintenance work was £6,216k, which included carried forward commitment from 2023/24. Quarter 4 saw increased expenditure, reducing the forecasted underspend to £906k. Works at Holyhead and Valley will roll forward to 2025/26, with anticipated completion due in the first half of the financial year.
- 9.6** Environmental Works Expenditure – A total budget of £500k was allocated towards environmental improvements in 2024/25. A proportion of this budget was utilised to continue with the programmed demolition of certain garages at Llangefni and the preparation of further schemes at Moelfre and Amlwch for garages which are no longer viable to maintain. In addition, the budget was also earmarked to be utilised for targeted estate improvements and upgrading treatment plants owned and operated by Housing Services. Discussions continue with Natural Resources Wales (NRW) in respect of upgrading a treatment plant at Carreglefn and a scheme was not agreed and on site during the current financial year. As forecasted during quarter 3, the budget was not utilised in full during 2024/25, with underspend of £298k.
- 9.7** Central Heating Contract Expenditure - During 2024/25, the service originally aimed to replace approximately 600 boilers, with a budget of £1,600k allocated for the project. A contract was awarded for this year's primary boiler replacement programme during quarter 1. Following a mid-term review of final property numbers, the project was underspent by £574k.
- 9.8** Fleet Renewal – The budget allocated the sum of £300k to commence a rolling programme of renewing the Building Maintenance Unit's vehicular fleet, primarily the van stock utilised by operatives. The budget was fully committed in quarter 4, with 10 new vehicles expected to be delivered during the first half of 2025/26.
- 9.9** Acquisition of existing properties and development of new properties - The budget of £15,657k was exceeded during 2024/25, resulting in a total spend of £16,149k.
- **Projects Completed or Nearing Completion**
Lôn Lwyd in Pentraeth and Parc y Coed (Phase 2) in Llangefni are complete, and added 10 and 6 new intermediate rent units to HRA stock. Additionally, 5 units at Parc y Coed were sold under the joint equity scheme.

Plas Alltran in Holyhead and Garreg Lwyd Road in Holyhead will add 12 units to the HRA social rent housing stock in early 2025/26.
 - **Collaboration with Social Services**
There are four active projects where HRA collaborates with the Council's Social Services department. The development of the extra care facility in Menai Bridge is experiencing delays, and no substantial works took place in 2024/25. A property in Gwalchmai has been acquired with a HCF grant and will be refurbished at the cost to HRA. A new extension to a property in Bodorgan will be developed with a HCF grant. In quarter 4, another property was acquired in Llangefni for use by Social Services.

- **Other Developments**

New developments at Cae Braenar in Holyhead and Stad y Bryn in Llanfaethlu are progressing well, although progress on both projects have slightly slowed. Development of the Newborough Old School Site was planned to start in January 2024, but the start of works was delayed until June. This resulted in reduced spend in 2024/25 of about £1,139k, which will slip into 2025/26.

- **New Projects in Initial Stages and Preplanning**

Several projects are in their initial stages, namely developments at Plas Penlan in Llangefni and at the Corn Hir School in Llangefni. Plas Penlan and Corn Hir School are both expected to spend more due to the cost of the site not having been included in the 2024/25 budget, but the financial impact will be delayed to 2025/26. The development project at the Ysgol Parch Thomas Ellis site has been put on hold due to planning issues, and has, for now, been removed from the list of active projects. Its original budget of £21k has been reallocated to the Garreg Lwyd development.

Projects in preplanning stages include development and re-development at Maes William Williams in Amlwch, Maes Mona in Amlwch, Tan Y Foel in Llanerchymedd, Ysgol y Parc in Holyhead and Pencraig Mansions in Llangefni. In 2024/25, the spend on these projects was £84k.

All new projects will be assessed financially and approved in accordance with applicable procedures.

- **Buybacks and Renovations**

The annual plan included the acquisition and renovation of 15 former Council properties. Thirteen properties were purchased (one of them being for social services, noted above), with another 2 completing in April 2025. A total of £1,318k was spent on renovations. This is an overspend by £89k, however, significant extra funding was secured from Transitional Accommodation Capital Programme (TACP) towards purchases and renovations, totalling £1,387k.

Renovation works on some previously purchased properties were completed and, as a result, 17 properties were added to lettable stock.

10. HRA Balance

- 10.1** The opening balance of the HRA reserve stood at £8,189k. The budget allowed for the use of £7,011k of this balance, leaving the minimum level of reserve balance of £1,177k, as set out in the HRA Business Plan. This equates to 5% of the income budget for 2024/25. At year end, only £214k was needed to fund the combined revenue and capital in year deficit, with the HRA reserve closing balance being £7,975k.

11. HRA Borrowing

- 11.1** The net revenue / capital deficit budgeted for the year was £10,116k. This was budgeted to be funded by £7,011k from the HRA reserve and £3,105k in external borrowing. A combination of higher than budgeted revenue surplus (by £543k), underspend on capital projects (£2,105k) and additional capital grant funding (£6,623k) and other capital receipts of £632k reduced the deficit to £214k, which can be comfortably funded from the HRA reserve, with no need for borrowing in 2024/25.

B – What other options did you consider and why did you reject them and/or opt for this option?		
Not applicable		
C – Why is this a decision for the Executive?		
This matter is delegated to the Executive.		
Ch – Is this decision consistent with policy approved by the full Council?		
Yes		
D – Is this decision within the budget approved by the Council?		
Yes		
Dd – Assessing the potential impact (if relevant):		
1	How does this decision impact on our long term needs as an Island?	The report is for monitoring purposes only and is used, along with other reports, to set the HRA business plan and annual budget. In setting the annual budget, the impact on the long term needs of the Island will be assessed.
2	Is this a decision which it is envisaged will prevent future costs / dependencies on the Authority? If so, how?	Not applicable
3	Have we been working collaboratively with other organisations to come to this decision? If so, please advise whom.	Not applicable
4	Have Anglesey citizens played a part in drafting this way forward, including those directly affected by the decision? Please explain how.	The Housing Service regularly consult with their tenants and the results of those consultations are fed into the business planning process and then on to the annual budget process.
5	Note any potential impact that this decision would have on the groups protected under the Equality Act 2010.	Not applicable
6	If this is a strategic decision, note any potential impact that the decision would have on those experiencing socio-economic disadvantage.	Not applicable
7	Note any potential impact that this decision would have on opportunities for people to use the Welsh language and on treating the Welsh language no less favourably than the English language.	Not applicable
E – Who did you consult?		What did they say?
1	Chief Executive / Leadership Team (LT) (mandatory)	The report was considered by the LT on 1 July 2025. Any comments will have been incorporated into the report.
2	Finance / Section 151 (mandatory)	N/A – this is the Section 151 Officer's report.

3	Legal / Monitoring Officer (mandatory)	The Monitoring Officer is a member of the LT and any comments will have been considered and incorporated into the report.
4	Human Resources (HR)	N/A
5	Property	N/A
6	Information Communication Technology (ICT)	N/A
7	Procurement	N/A
8	Scrutiny	The results of the HRA quarterly monitoring reports are reported to the Finance Scrutiny Panel.
9	Local Members	N/A
F - Appendices:		
<ul style="list-style-type: none"> • Appendix A – Revenue expenditure and forecast to end of financial year 2024/25 • Appendix B – Capital expenditure and forecast to end of financial year 2024/25 • Appendix C – New Build capital schemes and forecast to end of financial year 2024/25 		
Ff - Background papers (please contact the author of the Report for any further information):		
<ul style="list-style-type: none"> • HRA 30 Year Business Plan 2024-2054 (as approved by this Committee in May 2024) 		

APPENDIX A

<u>HRA</u>	<u>Current Budget</u> <u>24/25</u>	<u>Total</u> <u>actual</u>	<u>Year End Variance</u>	<u>Forecast as at</u> <u>Q3</u>	<u>Change from</u> <u>Q3 forecast</u>
Income					
Income - Dwellings	(22,764,700)	(22,184,526)	580,174	(22,574,038)	389,512
Income - Garages	(267,820)	(263,749)	4,071	(267,935)	4,186
Income - Service Charges	(185,730)	(177,750)	7,980	(182,737)	4,987
Income - Other	(233,340)	(456,652)	(223,312)	(248,465)	(208,187)
Total Income	(23,451,590)	(23,082,677)	368,913	(23,273,175)	190,498
Expenditure					
Tenant Participation	252,940	242,340	(10,600)	241,322	1,018
Rent Administration	450,530	468,645	18,115	476,823	(8,178)
Estate Management	684,480	660,824	(23,656)	674,304	(13,480)
Other Revenue Expenditure	2,354,450	2,384,391	29,941	2,542,668	(158,277)
Total Non-repairs Expenditure	3,742,400	3,756,199	13,799	3,935,117	(178,918)
HMU	6,576,240	6,199,041	(377,199)	6,343,636	(144,595)
Building Maintenance Staff (Non HMU)	1,192,960	1,098,244	(94,716)	1,112,358	(14,113)
Other Repairs and Maintenance	1,098,220	1,041,357	(56,863)	1,078,124	(36,767)
Repairs and Maintenance	8,867,420	8,338,642	(528,778)	8,534,118	(195,476)
Total operations	(10,841,770)	(10,987,835)	(146,065)	(10,803,940)	(183,896)
Year end adjustments					
Interest Payable	1,500,000	1,379,030	(120,970)	1,500,000	(120,970)
MRP	141,000	140,594	(406)	141,000	(406)
PWLB Premium	5,000	5,061	61	5,000	61
Interest Receivable	(400,000)	(385,198)	14,802	(400,000)	14,802

<u>HRA</u>	<u>Current Budget</u> <u>2024/25</u>	<u>Total actual</u>	<u>Year End</u> <u>Variance</u>	<u>Forecast as at</u> <u>Q3</u>	<u>Change from</u> <u>Q3 forecast</u>
Bad Debt Provision	341,470	152,857	(188,613)	341,470	(188,613)
Recharge from Housing Services	53,870	37,961	(15,909)	53,870	(15,909)
Recharge from Central Services	831,260	745,395	(85,865)	831,260	(85,865)
Total Year end adjustments	2,472,600	2,075,700	(396,900)	2,472,600	(396,900)
Total revenue expenditure	15,082,420	14,170,542	(911,878)	14,941,836	(771,294)
Total revenue (surplus) / deficit	(8,369,170)	(8,912,135)	(542,965)	(8,331,340)	(580,796)
Capital expenditure account					
Capital expenditure	29,573,006	27,468,466	(2,104,540)	27,840,802	(372,336)
Capital Grants Receivable	(10,578,339)	(17,201,088)	(6,622,749)	(11,783,441)	(5,417,647)
Other contributions	(509,441)	(1,141,446)	(632,005)	(637,441)	(504,005)
Total capital (surplus) / deficit	18,485,226	9,125,932	(9,359,294)	15,419,920	(6,293,988)
Capital deficit funded by					
Revenue surplus	(8,369,170)	(8,912,135)	(542,965)	(8,331,340)	(580,796)
HRA reserve	(7,011,400)	(213,797)	6,797,603	(7,011,400)	6,797,603
Unsupported borrowing	(3,104,656)	-	3,104,656	(77,180)	77,180
Total funding of capital expenditure	(18,485,226)	(9,125,932)	9,359,294	(15,419,920)	6,293,988
Opening HRA balance	(8,188,500)	(8,188,500)		(8,188,500)	
Net (increase) / decrease in HRA reserve	7,011,400	213,797		7,011,400	
Closing HRA reserve	(1,177,100)	(7,974,703)	-	(1,177,100)	-
Total revenue + capital (surplus) / deficit	10,116,056	213,797	-9,902,259	7,088,580	-6,874,784
Revenue Contribution to Capital Programme	15,380,570	9,125,932	(6,254,638)	15,342,740	(6,216,808)

APPENDIX B

HOUSING REVENUE ACCOUNT CAPITAL BUDGET 2024/25

	Annual Budget 2024/25 £	Actuals to Month 12 £	Year end variance £	Forecast at Month 9 £	Change from Month 9 forecast £
Central Heating Contract	1,600,000	1,025,504	(574,496)	1,100,000	(74,496)
Planned Maintenance Contract	6,216,006	5,309,563	(906,443)	4,800,766	508,797
Energy Performance Improvement	1,700,000	1,053,041	(646,959)	900,000	153,041
Environmental Works	500,000	201,747	(298,253)	220,000	(18,253)
Acquisition of Existing Properties and Development of New Properties	15,657,000	16,148,690	491,690	16,820,036	(671,346)
Public Sector Adaptations	500,000	473,681	(26,319)	500,000	(26,319)
Fire Risk	400,000	289,215	(110,785)	500,000	(210,785)
WHQS	1,500,000	1,612,448	112,448	1,500,000	112,448
Kitchen replacement programme	1,200,000	1,354,577	154,577	1,200,000	154,577
Fleet Renewal	300,000	0	(300,000)	300,000	(300,000)
TOTAL CAPITAL EXPENDITURE	29,573,006	27,468,466	(2,104,540)	27,840,802	(372,336)

APPENDIX C

NEW DEVELOPMENT BUDGET 2024/25

Schemes	Number of Additional Units	2024/25 Budget	Expenditure to M12	Year end variance	Forecast at M9	Change from M9 forecast
		£	£	£	£	£
Lôn Lwyd, Pentraeth	10	2,723,500	2,726,065	2,565	2,724,547	1,518
Parc y Coed, Llangejni Phase 2	10	294,000	334,601	40,601	215,000	119,601
Plas Alltran, Caergybi	4	238,000	509,521	271,521	562,395	(52,874)
Garreg Lwyd Road, Caergybi	8	886,500	1,010,093	123,593	965,000	45,093
Extra Care Menai Bridge	45	100,000	325,923	225,923	250,000	75,923
Homes for social services	3	0	981,218	981,218	910,000	71,218
Cae Braenar, Caergybi	23	4,000,000	3,933,746	(66,254)	3,800,000	133,746
Newborough Old School Site	14	2,500,000	1,607,178	(892,822)	1,750,000	(142,822)
Stad y Bryn, Llanfaethlu	9	2,175,000	1,995,008	(179,992)	1,900,000	95,008
Plas Penlan, Llangejni	12	50,000	32,097	(17,903)	350,000	(317,903)
Ysgol Corn Hir Site		100,000	19,481	(80,519)	520,000	(500,519)
Schemes in Pre Planning Stage		90,000	84,288	(5,712)	125,969	(41,681)
Renovation 15 Units	0	1,000,000	1,317,705	317,705	1,403,693	(85,988)
Buyback 15 Units	15	1,500,000	1,271,765	(228,235)	1,343,432	(71,667)
Total	153	15,657,000	16,148,690	491,690	16,820,036	(671,346)

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ISLE OF ANGLESEY COUNTY COUNCIL	
Report to:	EXECUTIVE
Date:	17 JULY 2025
Subject:	ANNUAL TREASURY MANAGEMENT REVIEW FOR 2024/25
Portfolio Holder(s):	ROBIN WILLIAMS – DEPUTY LEADER & PORTFOLIO HOLDER – FINANCE & HOUSING
Head of Service / Director:	MARC JONES – DIRECTOR OF FUNCTION (RESOURCES) / SECTION 151 OFFICER
Report Author:	CLAIRE KLIMASZEWSKI
Tel:	
E-mail:	claire.klimaszewski@ynysmon.llyw.cymru
Local Members:	n/a
A –Recommendation/s and reason/s	
<p>Recommendation</p> <p>The Executive are requested to consider the report and recommend that the full Council approves the report at the Council meeting on 25 September 2025.</p> <p>Reasons</p> <p>CIPFA's Code of Practice for Treasury Management 2021 and the CIPFA Prudential Code 2021 (The Code), requires that the Council's body charged with overseeing the Council's Treasury Management function receive a quarterly update on the Council's treasury management performance and its compliance with the constraints set in the Treasury Management Strategy.</p> <p>The report provides an economic update, sets out the current position in respect of borrowing, outlines the investment performance and measures the Council's current position against the performance indicators set out in the annual Treasury Management Strategy. Any breaches of the Treasury Management Strategy are also noted in the report.</p> <p>Conclusion</p> <p>The Council's borrowing position remains unchanged, investment performance is good, with investment returns exceeding the budget, the Council remains within the constraints set by the Annual Treasury Management Strategy Performance Indicators and there have been no reportable breaches of the Strategy.</p>	
B – What other options did you consider and why did you reject them and/or opt for this option?	
<p>The report is mainly for information purposes and no decisions are required and, as such, no options require consideration.</p>	
C – Why is this a decision for the Executive?	
<p>As the body charged by the Council with ensuring good governance of treasury management, this is a matter for the Executive to consider. It also ensures compliance with the Local Government Act 2003 and the CIPFA Prudential Code 2021.</p>	

CH – Is this decision consistent with policy approved by the full Council?		
No formal decision is required, but the information contained in the report provides assurance that the Council is complying with the Annual Treasury Management Strategy, which was approved by the Council on 7 March 2024.		
D – Is this decision within the budget approved by the Council?		
No decision required in respect of this report which will impact on the budgetary position of the Council.		
DD – Assessing the potential impact (if relevant):		
1	How does this decision impact on our long term needs as an Island?	Treasury management is key to facilitating sustainability for the long-term needs of the Island, as borrowing plans help to fund capital expenditure to ensure assets are available now and into the future. Treasury plans must also be affordable to ensure that future generations are not disadvantaged by Treasury Management decisions taken in the short and medium term.
2	Is this a decision which it is envisaged will prevent future costs / dependencies on the Authority? If so, how?	The Treasury Management strategy and activity must be affordable to mitigate the impact on the future. Some capital expenditure funded by borrowing, such as Sustainable Communities for Learning, and other invest to save schemes funded by borrowing may help to reduce future costs.
3	Have we been working collaboratively with other organisations to come to this decision? If so, please advise whom	Treasury management activities often fund capital projects in partnership with other organisations, such as Welsh Government.
4	Have Anglesey citizens played a part in drafting this way forward, including those directly affected by the decision? Please explain how.	Anglesey Citizens are consulted each year about the annual capital programme, some of which is dependent on Treasury Management activities.
5	Note any potential impact that this decision would have on the groups protected under the Equality Act 2010.	Newly built assets funded by borrowing will be compliant with the Equality Act and related regulations and guidance. Annual refurbishments and replacement programmes also help to increase accessibility and enable diversity.
6	If this is a strategic decision, note any potential impact that the decision would have on those experiencing socio-economic disadvantage.	This is statutory monitoring of Treasury Management activities, not a strategic decision.
7	Note any potential impact that this decision would have on opportunities for people to use the Welsh language and on treating the Welsh language no less favourably than the English language.	Some of the projects funded by borrowing have a positive impact on the development and increase of the Welsh Language, such as the Welsh medium schools built as part of the 21st Century Schools Programme / Sustainable Communities for Learning Programme.

E - Who did you consult?		What did they say?
1	Chief Executive / Leadership Team (LT) (mandatory)	No additional comments
2	Finance / Section 151 (mandatory)	Report Author
3	Legal / Monitoring Officer (mandatory)	No additional comments
4	Human Resources (HR)	Not applicable
5	Property	Not applicable
6	Information Communication Technology (ICT)	Not applicable
7	Scrutiny	The report was considered by the Governance & Audit Committee on 16 July 2025
8	Local Members	Not applicable
9	Any external bodies / other/s	Not applicable
F - Appendices:		
Appendix A –Annual Treasury Management Review for 2024/25		
FF - Background papers (please contact the author of the Report for any further information):		
<ul style="list-style-type: none"> • 2024/25 Treasury Management Strategy Statement, approved by the full Council on 7 March 2024 • 2024/25 Capital Strategy, approved by full Council on 7 March 2024 		

1. COMPLIANCE WITH REPORTING REQUIREMENTS

- 1.1. Under the requirements of the CIPFA Code of Practice on Treasury Management (the Code) and the CIPFA Prudential Code for Capital Finance in Local Authorities (the Prudential Code), a number of reports are required to be presented to the Governance & Audit Committee, the Executive and the Full Council during the year. The details of these reports are summarised in Table 1 below.

Table 1
Summary of Treasury Management Reports presented to Committees and Full Council

Report	Governance & Audit Committee	Executive	Full Council
Annual Treasury Management Strategy 2024/25	8 February 2024	20 February 2024	7 March 2024
Treasury Update Report Quarter 1 2024/25	Delegated to Portfolio Holder – Issued 21 January 2025		
Mid Year Treasury Update Report 2024/25	11 February 2025	18 February 2025	6 March 2025
Treasury Update Report Quarter 3 2024/25	Delegated to Portfolio Holder – Issued 10 March 2025		
Annual Review Report 2024/25	16 July 2025	17 July 2025	25 September 2025

2. REVIEW OF 2024/25 – EXTRENAL FACTORS

- 2.1. A number of factors influence the Council's Treasury Management activities which are outside the Council's control but have a major impact on the Council's borrowing and investment decisions.

2.2. Interest Rates

The level of interest rates at the time decisions are taken and the future trajectory for rates has a significant impact on treasury management decisions and can influence if the Council borrows externally, the length of any borrowing, when the Council ties into longer term investments and where the Council invests its surplus cash.

At the commencement of 2024/25, the Bank of England base rate stood at 5.25% but as inflation fell and the economy slowed, the rate was reduced to 5.00% in August 2024, 4.75% in November 2024 and 4.5% in February 2025.

Rates are expected to continue to fall in 2025, with a reduction to 4.25% made in May 2025 with 2 or 3 further cuts expected during the remainder of 2025, with rates expected to be around 3.5% by the end of 2025.

2.3. The UK Economy

The UK economy is still operating within major global events which are impacting the global economy, which include the continuing war in Ukraine and the need to increase expenditure on defence, the change in the President of the United States, the introduction of higher tariffs by the United States causing a potential slowdown in the world economy and its impact on oil and energy prices.

In the UK, there was a change in the national government, with the new Labour Government putting the growth of the economy as their major priority, whilst trying to fund public services without increasing levels of income tax, VAT or employee national insurance and without increasing external borrowing. This has resulted in the Government adopting a new set of fiscal rules which has allowed increases in budgets in the early years of the new Parliament but will require budget reductions in future years.

It is planned that the additional expenditure in 2025/26 and 2026/27, will generate growth in the economy which will increase tax revenues in future years. This combined with reductions in some Government budgets, notably the welfare budget, will allow the Government to reach its fiscal targets, however the Government's headroom is very small and risk of not achieving these fiscal targets is high.

The increase in employer national insurance contributions will generate additional revenue but may impact growth and will increase costs for the public sector, which reduces the net impact of the change.

UK economic growth stayed very low during 2024/25 with no growth in the first 2 quarters, growth of 0.4% in the third quarter, followed by growth of 0.5% in the final quarter. Growth is forecast to remain between 1% and 2% for 2025 through to 2028.

Consumer Price Inflation (CPI) started 2024/25 at 3.2% but fell during the year to reach a low of 1.7% in September 2024, it then rose back to 3% in January 2025, mainly as a result of increasing energy prices, but fell back to 2.6% in March 2025, It is forecast to rise again during 2025, reaching a peak of 3.5% by the end of the summer before falling back towards the Bank of England's of 2.0%, with a forecast figure of 2.7% by the end of 2025/26.

3. CAPITAL EXPENDITURE 2024/25

3.1. Capital expenditure has a significant impact on the Council's treasury management activity. Capital expenditure can be financed:-

- immediately through the application of capital or revenue resources (capital receipts, capital grants, revenue contributions etc.), which has no resultant impact on the Council's borrowing need; or
- from borrowing: If insufficient financing is available, or a decision is taken not to apply resources, the capital expenditure will give rise to a borrowing need.

- 3.2. Table 2 below compares the draft capital expenditure for 2024/25 with the original and revised budgets.

Table 2
Capital Expenditure 2024/25

	2024/25 Original Budget £'m	2024/25 Revised Budget £'m	2024/25 Actual £'m
General Fund	13.8	48.7	37.2
HRA	30.0	29.6	27.5
Total Capital Expenditure	43.8	78.3	64.7
Financed By			
General Fund Grants, Reserves and Revenue Contributions	9.0	40.4	30.4
HRA Grants and Revenue Contributions	29.1	26.0	27.5
General Fund Borrowing	4.8	8.0	6.8
HRA Borrowing	0.9	3.9	0.0
Total Funding	43.8	78.3	64.7
Total Expenditure Funded from Borrowing	5.7	11.9	6.8

- 3.3. The main areas of variances in the capital expenditure (over £500k) are set out in Table 3 below:-

Table 3
Capital Expenditure Variances 2024/25

Scheme	Underspend £'000	Comments
HRA Capital Improvements	2,104	For further information on the HRA capital expenditure, please refer to the HRA Outturn report, presented to this Committee on 17 July 2025.
School and Council Building Refurbishments, including disabled adaptations	850	Underspends on these budgets were expected due to the award of additional grant funding in the year. Welsh Government's Additional Learning Needs (ALN) Grant was used to fund works to enable Disabled Access in Education Buildings for 2024/25. It is expected that the pressure on this budget heading will increase in future as results of access audits will provide a fuller picture of the works required. The Education buildings capital budget underspend was a consequence of grant award of Capital Repairs and Maintenance Grant 2024/25. There is a conscious decision not to try to push the spend out hurriedly, and rather to displace it against committed expenditure and carry over to a measured 2025/26 programme.

Scheme	Underspend £'000	Comments
Holyhead Regeneration (THI Phase II)	734	Significant delays have been faced within this programme, specifically in relation to procurement and certain projects not proceeding. No funding will be lost and a new budget for 2025/26 will be allocated.
Holyhead UK Government Regeneration Programme	4,982	Significant underspend was likely due to significant delays being faced within the overall programme delivery. However, there has been an extension to September 2025 (with the likelihood of a further extension) and therefore no funding will be lost.
Council Buildings Low Carbon Heat Replacement Programme	895	£522k of this underspend is simply 5% retention that we have claimed on the projects to date, being held to be released after successful completion of the projects. £373k has arisen from a variation request to Welsh Government across two of the projects for works that couldn't complete within the 2024/25 and agreed to be carried forward for completion in 2025/26.
Canolfan Glanhwfa	600	The construction for this project has begun and will run for 12 months so the funding will be split over 2 financial years - majority of the funding will be spent in 2025/26.
Electric Vehicle Charging Infrastructure	310	Additional funding was received in year from Welsh Government Energy Service, with conditions to be used within the specific financial year. Underspend of original funding allocation has been agreed to be carried forward a further year and therefore no funding will be lost.
Visitor Infrastructure	438	£193k of the underspend is the original council funded budget, which is requested to be slipped due to SPF grant funding being received in year that covered the spend on these projects. The SPF funding was utilised in full against these projects, however, what was originally budgeted to be capital expenditure was subsequently moved to revenue and funded in revenue. No funding has been lost.
	10,913	
Other Projects	2,608	
Total Underspend 2024/25	13,521	

4. IMPACT ON COUNCIL'S FINANCIAL POSITION

4.1. The Council's expenditure on capital and how it is financed impacts on the Council's financial position in respect of the following:-

- Capital Financing Requirement (CFR) – this is the measure of the Council's underlying need to borrow i.e. the sum of capital expenditure which has not been financed through grants, revenue contributions or reserves;
- Level of borrowing;
- The balance between borrowing that is external and borrowing which is funded from the Council's own cash balances (internal borrowing).
- The Council's own reserves and provisions.

4.2. Capital Financing Requirement

In order to ensure that borrowing levels are prudent over the medium term and only for a capital purpose, the Council should ensure that its gross external borrowing does not, except in the short term, exceed the total of the capital financing requirement in the preceding year plus the estimates of any additional capital financing requirement for the current and next two financial years. This essentially means that the Council is not borrowing to support revenue expenditure.

Table 4
Capital Financing Requirement and External Borrowing

	Budget £'000	Actual £'000	Variance £'000
Capital Financing Requirement			
Opening Balance	145,754	145,754	-
Capital Expenditure	78,247	64,726	(13,521)
Right of Use Assets (leases) brought onto Balance Sheet	0	1,715	1,715
Funding from Grants, Balances and Revenue	(66,325)	(57,873)	8,452
Minimum Revenue Provision	(1,743)	(1,710)	33
Minimum Revenue Provision – Right of Use Assets	0	(327)	(327)
Closing Balance	155,933	152,285	(3,648)

4.3. Debt Repayments

During 2024/25, annual repayments on PWLB annuity loans totalling £18k and zero interest Salix loans totalling £364k were made. In addition two fixed term PWLB loans were repaid which are as follows:-

- £569,200, loan commenced 18 October 1983 at a rate of 7.875%
- £284,600, loan commenced 4 May 1995 at a rate of 8.5%

These loans were not replaced with any new external loans.

4.4. Internal and External Borrowing

When cash balances are sufficient and when investment rates are lower than long term borrowing costs, the Council has followed a policy of internal borrowing, where cash balances are used to fund capital expenditure or fund the repayment of existing loans, rather than borrowing externally. This policy maximises the savings possible. The level of internal borrowing is the difference between the CFR and the outstanding balance of external loans. This is summarised in Table 5 below:

Table 5
External and Internal Borrowing

	Budget £'000	Actual £'000	Variance £'000
External Borrowing			
Opening Balance	122,411	122,411	0
New Borrowing	11,922	908	(11,014)
Loan Repayments	(1,236)	(1,236)	0
Closing Balance	133,097	122,083	(11,014)
A breakdown of the outstanding balance by loan repayment year, by outstanding loan balance per year, by loan type and by Fund is attached as Appendix 1 to 4			
Internal Borrowing			
Opening Balance	23,343	23,343	0
New Borrowing to Replace Internal Borrowing	0	0	0
New Borrowing to Fund Loan Repayments	0	0	0
New Borrowing to Fund Capital Expenditure	0	5,945	5,945
Loan Repayments in Year	1,236	1,236	0
Right of Use Assets (leases) brought onto Balance Sheet	0	1,715	1,715
Minimum Revenue Provision	(1,743)	(1,710)	33
Minimum Revenue Provision Right of Use Assets	0	(327)	(327)
Closing Balance	22,836	30,202	7,366

- 4.5. The average length to maturity of the existing loans and the average rate of the loans are shown in Table 6 below.

Table 6
Average Length to Maturity and Average Interest Rate of Outstanding Loans

	31 March 2025		31 March 2024	
	Average Years to Maturity	Average Interest Rate	Average Years to Maturity	Average Interest Rate
PWLB Maturity	19.21 Years	5.1%	19.33 Years	5.2%
PWLB Annuity	5.37 Years	9.4%	6.37 Years	9.4%
Salix	5.50 Years	0.0%	5.57 Years	0.0%

5. INVESTMENTS

- 5.1. As cash balances are utilised to fund capital expenditure, the sums available to invest reduce over time. At the start of the financial year, the Council held £15m in fixed term investments, £16.4m in call accounts and £0.27m in current accounts. This gave a combined total of cash investments of £31.67m

- 5.2. At the end of the financial year, the value of cash investments had fallen to £13.174m, made up of £7m fixed term investments, £5.96m in call accounts and £0.214m in current accounts.
- 5.3. An analysis of the investments by quarter and by counterparty is attached in Appendix 5 and 6.
- 5.4. The average balance invested in 2024/25 in fixed term investments was £14.589m with an average rate of return of 5.05%. This compares to an average investment of £15m in 2023/24 with an average return of 5.18%.
- 5.5. The average balance held in call accounts in 2024/25 was £22.175m with an average return of 3.88%. This compares to an average balance of £16.602m in 2023/24 with an average return of 4.11%.
- 5.6. The investments through fixed term investments, call accounts and current accounts generated £1.55m in interest. After allowing for the transfer of interest to bond holders and minor trusts, investments generated £866k of interest for the general fund, compared to a budget of £670k, £382k for the HRA, compared to a budget of £400k and £212k for schools.

6. COMPLIANCE WITH THE TREASURY MANAGEMENT STRATEGY

- 6.1. The Annual Treasury Management Strategy for 2024/25 was approved by the Council on 7 March 2024 and it set out a number of principles. How the Council has performed against these principles is detailed below.
- 6.2. **Borrowing Strategy (Paragraph 8.1 & 8.2 of the TMSS 2024/25)**
The Council has followed a strategy of using cash reserves to fund capital expenditure (internal borrowing) and only externalises borrowing cash balances fell too low, that there was a sharp rise in interest rates forecast at a time when the Council would have to borrow or if borrowing rates fell below investment rates.
During 2024/25, a final drawdown of a previously agreed Salix loan was received £908k. No other external borrowing was undertaken and the policy of using cash balances to fund capital expenditure remained. Interest rates are expected to fall during 25/26 and 26/27, making it more advantageous to postpone external borrowing for as long as possible.
- 6.3. **Borrowing in Advance of Need (Paragraph 8.3 of the TMSS 2024/25)**
The strategy was clear that the Council would not borrow in advance of need unless value for money could be demonstrated, and that the security of funds could be assured. No borrowing took place during 2024/25.
- 6.4. **Debt Rescheduling (Paragraph 8.4 of the TMSS 2024/25)**
Debt rescheduling would be considered if surplus cash was available to facilitate the repayment and that the rescheduling rebalances the portfolio and that the premium payable is lower than the interest saving made.
No rescheduling took place during 2024/25 as there is no urgent need to rebalance the portfolio and the cost of early redemption remains prohibitive.

6.5. Borrowing Counterparties (Paragraph 8.5 of the TMSS 2024/25)

The strategy sets out that the PWLB would remain as the Council's main source of borrowing, although consideration may be given to borrowing from other institutions.

During the year no external borrowing took place.

6.6. Investment Priority (Paragraph 10.2.1 of the TMSS 2024/25)

The strategy sets out that the Council prioritises investments in terms of security, liquidity, yield i.e. the Council prioritises the security of the investment above all other considerations, it then ensures that investments take into account the Council's need to access a level of cash instantly and that the yield generated is the final consideration.

During the year, these investment principles remained in place and all investments were made in accordance with these principles.

6.7. Investment Counterparties (Paragraph 10.2 – 10.4 of the TMSS 2024/25)

The strategy set out a number of criteria in respect of investment counterparties which covers the credit rating of each institution, set limits on the sums that could be invested with one institution, set limits on the length of investment and set out approved countries for investment.

During the year all the criteria set were complied with and no breaches occurred.

7. PRUDENTIAL INDICATORS

- 7.1.** In addition to the principles set out above, the Strategy also included a number of prudential indicators and authorised limits. The purpose of these indicators place controls on the level of capital expenditure and the level of borrowing to fund the expenditure and measures the affordability of the revenue costs of borrowing. The comparison of the actual performance for 2024/25, compared to the estimate in the original strategy is shown in Table 7 below.

Table 7
Prudential Indicators 2024/25

PERFORMANCE INDICATORS				
Indicator Group	Description	Treasury Management Strategy Statement 2024/25	Estimated Position at end of Q4	
Affordability	Ratio of Financing Costs to Net Revenue Stream – General Fund	3.12%	2.62%	
	Ratio of Financing Costs to Net Revenue Stream – Housing Revenue Account (HRA)	10.38%	5.43%	
Capital Financing Requirement (CFR)	Council Fund & HRA	£171.991m	£152.285m	
AUTHORISED LIMITS				
Prudence	Gross debt must be lower than the CFR plus any additional CFR in the next two years	<198.521m	£122.082m	
External Debt	Authorised Limit	< £198.521m	£122.082m	
	Operational Boundary	< £193.521m	£122.082m	
Maturity of Debt	Under 12 months	<20% of total debt = £24.416m	£0.046m	0.04%
	12 months and within 24 months	<20% of total debt = £24.416m	£1.427m	1.17%
	24 months and within 5 years	<50% of total debt = £61.041m	£5.813m	4.76%
	5 years and within 10 years	<75% of total debt = £85.458m	£13.851m	11.35%
	10 years and above	100% = £122.082m	£122.082m	100.00%

- 7.2. The table above confirms that all the indicators and authorised limits set out in the strategy have been complied with.

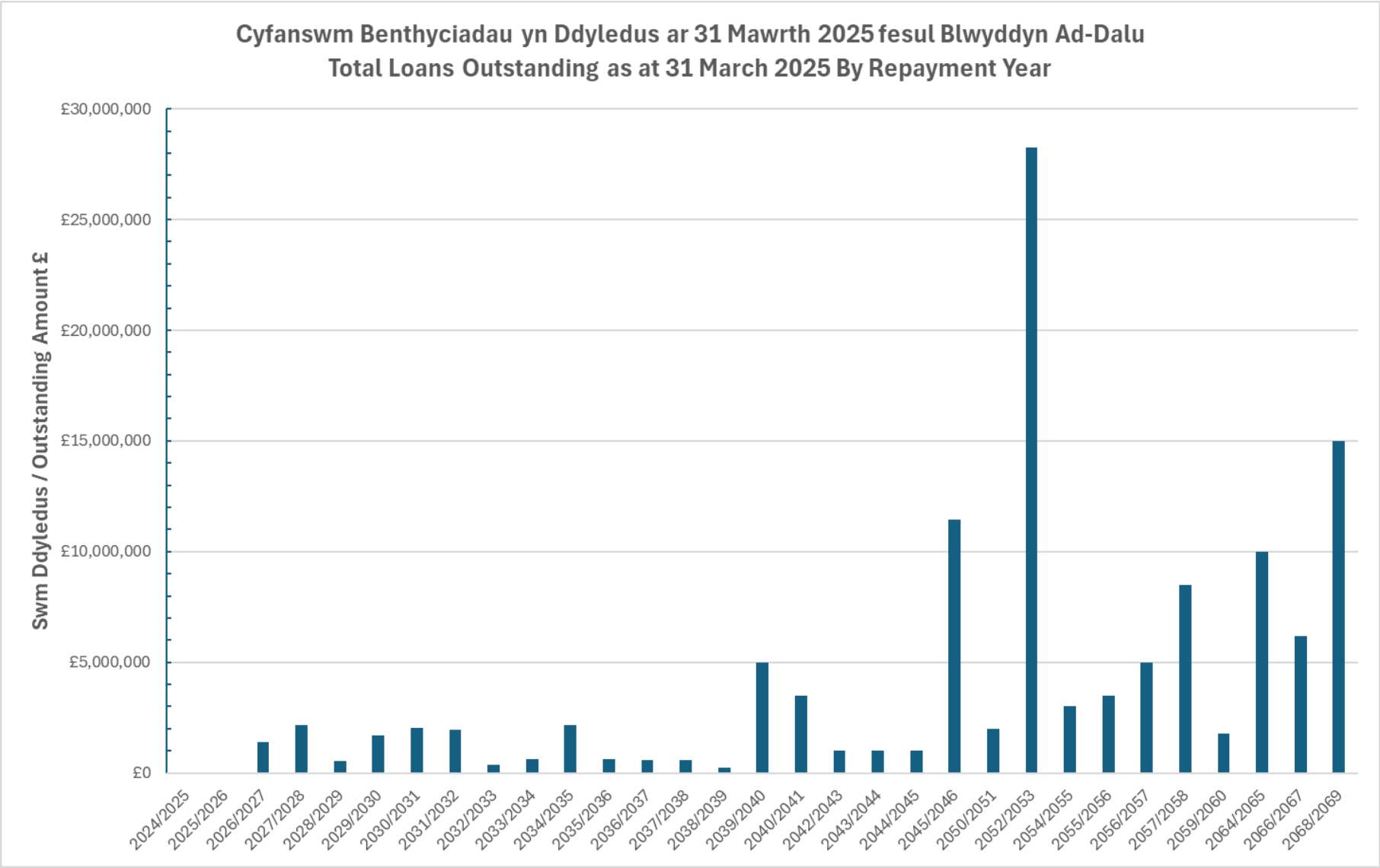
8. 2025/26 AND BEYOND

- 8.1. The Treasury Management Strategy Statement for 2025/26 (approved by the Council on 6 March 2025) sets out the forecasts and strategy for the forthcoming year.
- 8.2. Based on the current position it is forecast that the Council's cash balances will fall and that the £10m currently invested in fixed term investments will have to be brought back into the Council's liquid cash balances as they mature during the summer and this will enable the Council to operate adequate cash balances until October 2025. At that point part of the current internal borrowing will have to be externalised with further borrowing required close to the end of the 2025/26 financial year. A total of £20m of borrowing will be required to maintain adequate liquid cash balances during 2025/26.
- 8.3. Apart from annual repayments of annuity loans and Salix loans, no fixed term loan is due to be repaid in 2025/26. 2 loans with a combined value of £1.381m are due to be repaid during 2026/27 and a further 3 loans are due to be repaid, with a combined value of £2.165m are due to be repaid in 2027/28.

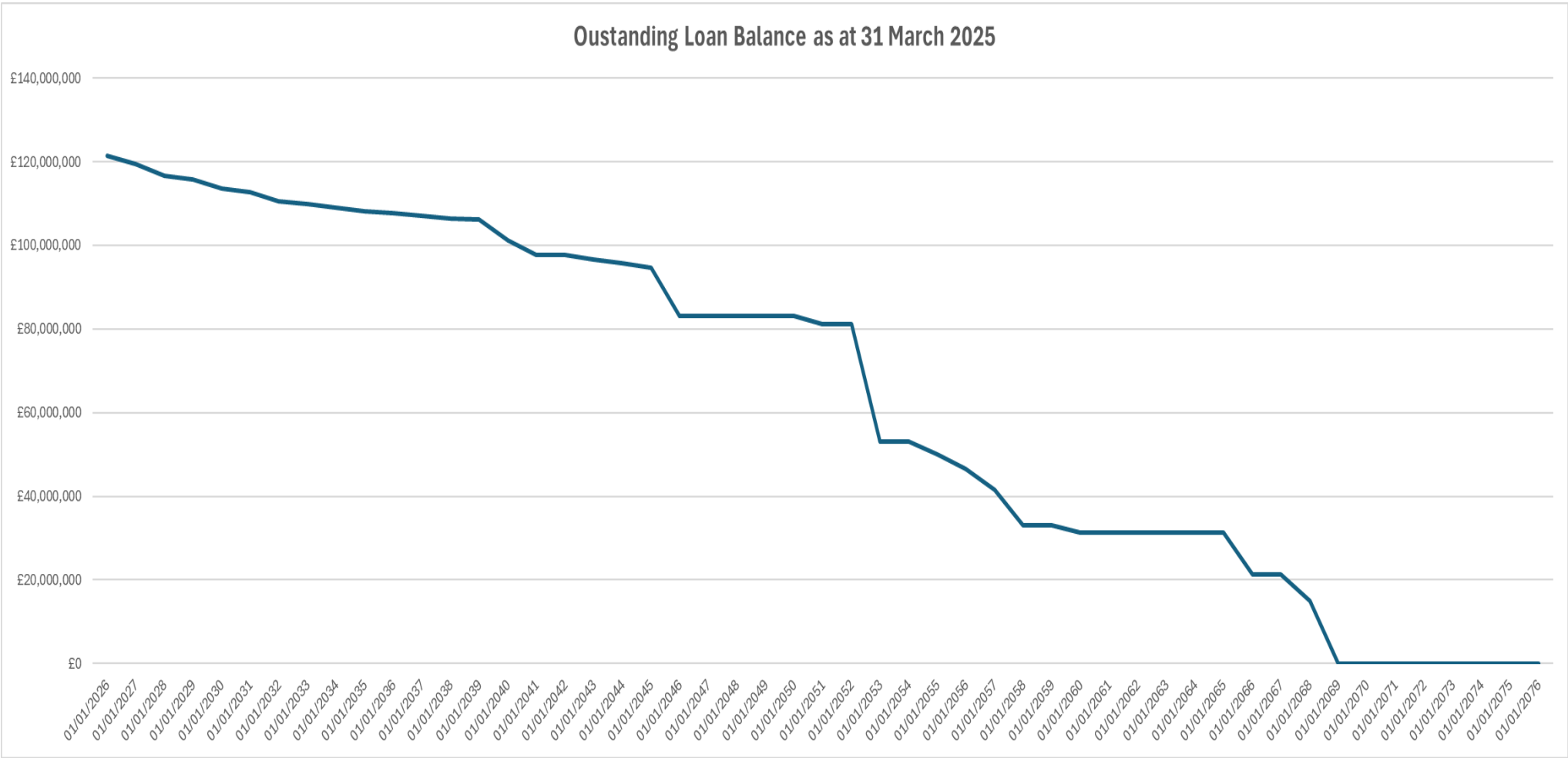
- 8.4.** The Bank of England Base Rate is expected to continue to fall during 2025/26 before levelling out at around 3% during the middle part of 2026.

9. CONCLUSIONS

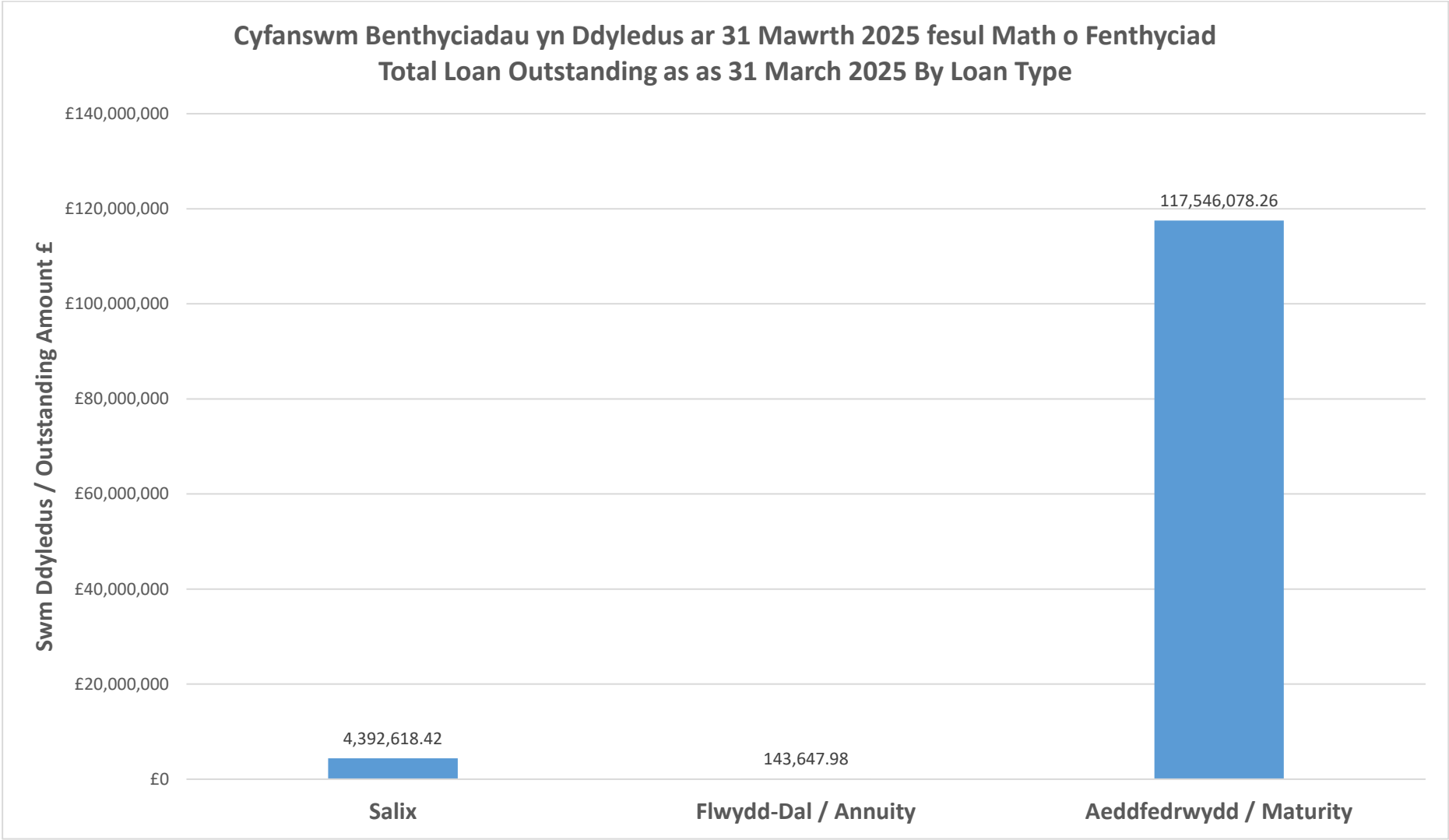
- 9.1.** The Council's Treasury Management performance during the year was in line with the strategy of low risk, low return investments and a planned approach to borrowing designed to minimise interest charges.
- 9.2.** The performance against the Prudential Indicators set by the Council show that the Council's Treasury Management activities are being undertaken in a controlled way which ensure the financial security of the Council and do not place the Council at any significant financial risk in terms of unaffordable or excessive borrowing.
- 9.3.** The Council's Treasury Management Strategy and its performance against the strategy take into account the external economic factors and it is constantly reviewed to ensure that it is the most appropriate strategy moving forward.



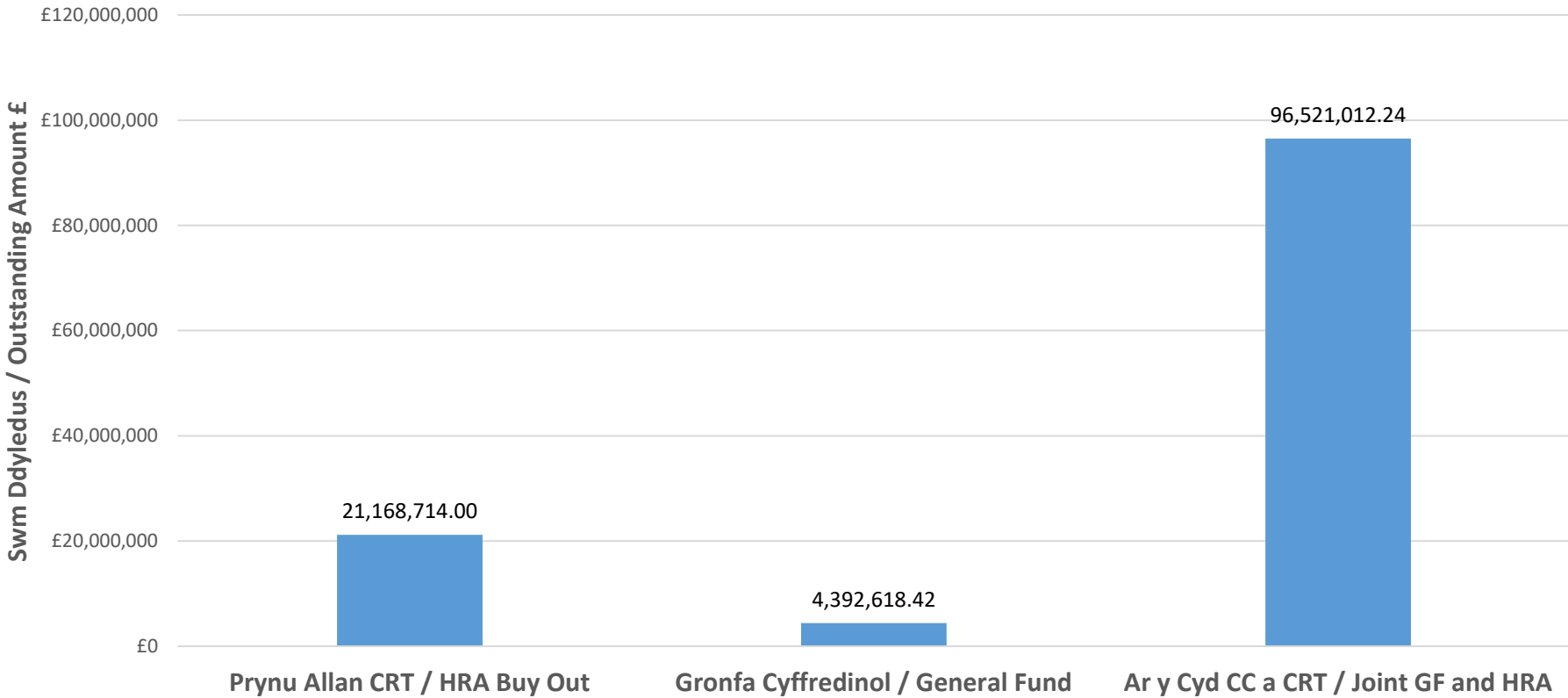
Oustanding Loan Balance as at 31 March 2025

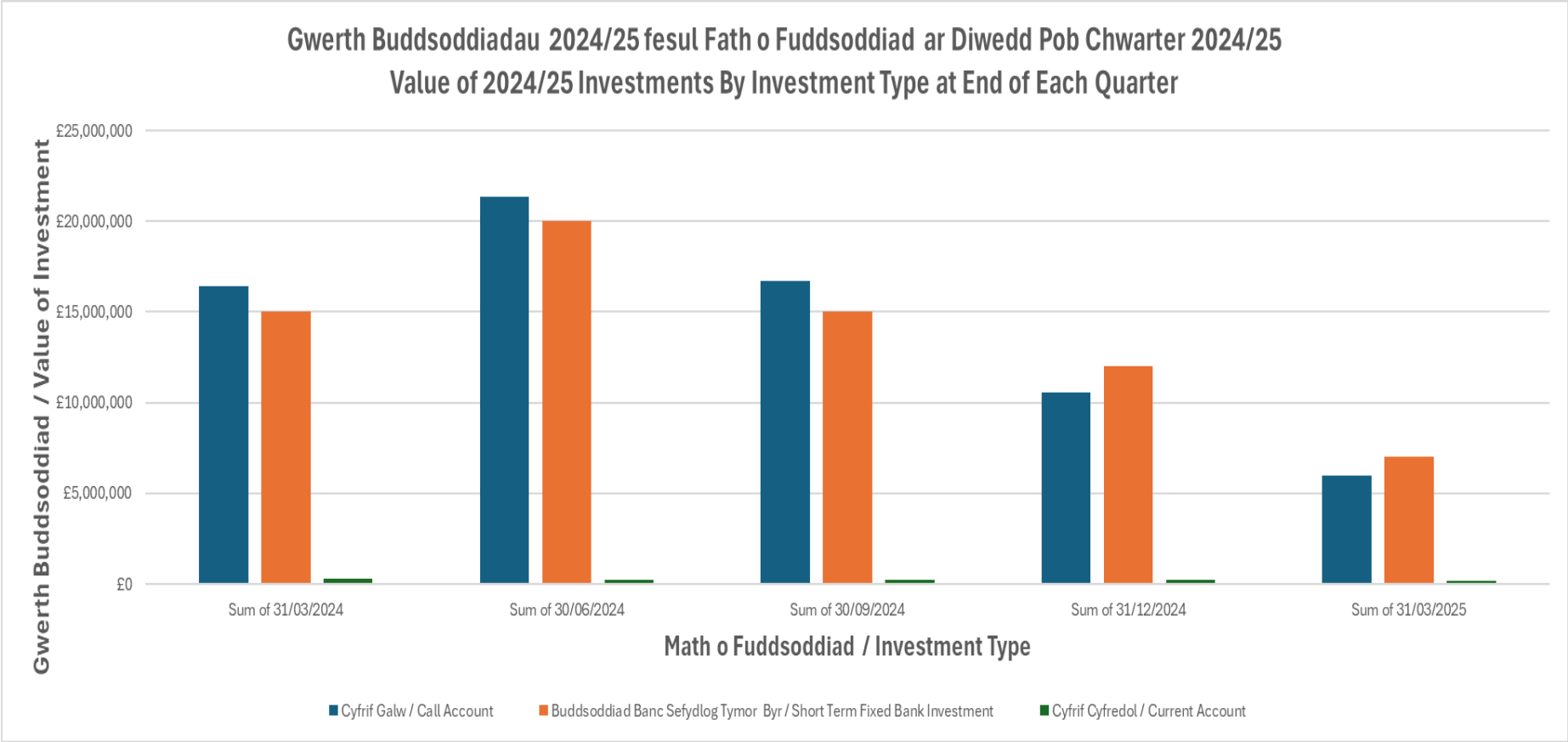


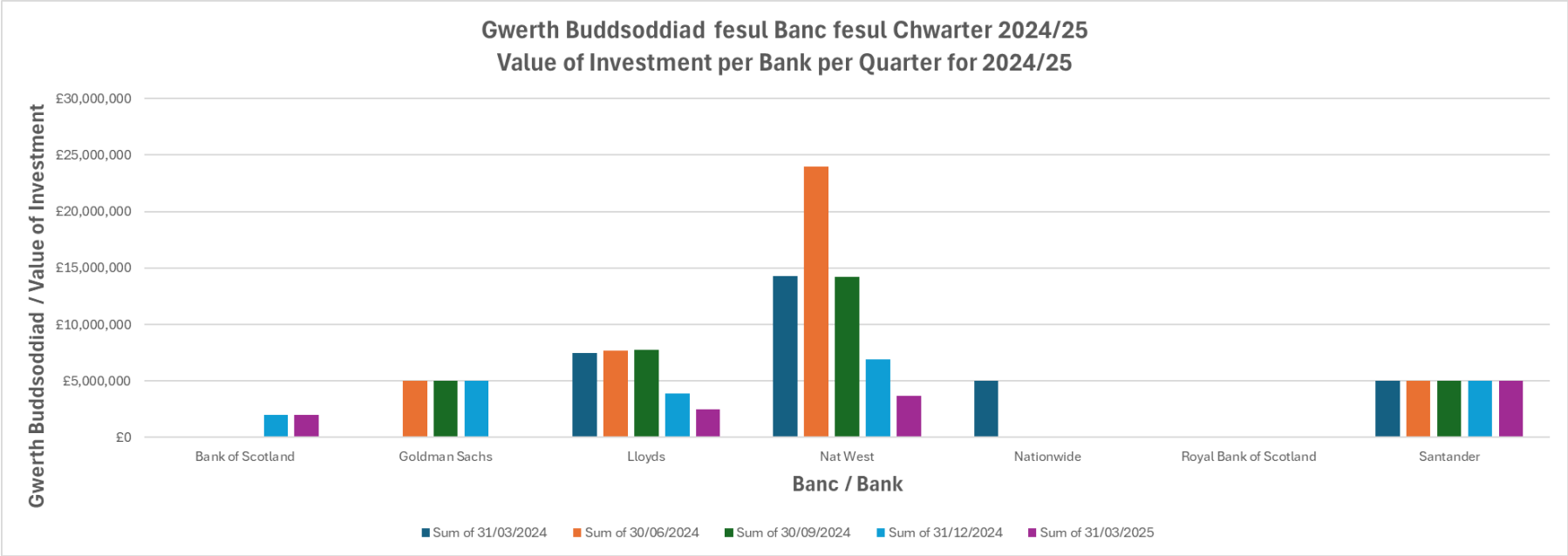
Cyfanswm Benthyciadau yn Ddyledus ar 31 Mawrth 2025 fesul Math o Fenthyciad
Total Loan Outstanding as as 31 March 2025 By Loan Type



Cyfanswm Benthyciadau yn Ddyledus ar 31 Mawrth 2025 Fesul Gronfa
Total Loan Outstanding as as 31 March 2025 By Fund







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ISLE OF ANGLESEY COUNTY COUNCIL	
Report to:	EXECUTIVE COMMITTEE
Date:	17 JULY 2025
Subject:	DRAFT FINAL ACCOUNTS 2024/25 AND USE OF RESERVES AND BALANCES
Portfolio Holder(s):	ROBIN WILLIAMS – DEPUTY LEADER & PORTFOLIO HOLDER – FINANCE
Head of Service / Director:	MARC JONES – DIRECTOR OF FUNCTION (RESOURCES) / SECTION 151 OFFICER
Report Author:	MARC JONES – DIRECTOR OF FUNCTION (RESOURCES) / SECTION 151 OFFICER
Tel:	01248 762601
E-mail:	rmjfi@ynysmon.gov.wales
Local Members:	n/a
A –Recommendation/s and reason/s	
<p>The report presents the draft Comprehensive Income and Expenditure Statement for 2024/25 and the draft Balance Sheet as at 31 March 2025.</p> <p>More detailed information is provided on the Council's general balances and earmarked reserves and the report details the proposed use of the reserves and balances in 2025/26 and subsequent years. The report sets out the level of general balances and earmarked reserves which, in the professional opinion of the Council's Section 151 Officer, is the level required to cover any financial risks faced by the Council, to meet any existing funding commitments made and takes into account any specific restrictions on the use of the funding, e.g. restrictions imposed by grant conditions. The level of risk faced by the Council can change and the level of general balances and earmarked reserves will be kept under review over the coming months.</p> <p>It is important to note that the figures are unaudited and may change as a result of the audit process. Once the audit is completed, a report of the final Statement of Accounts will be presented to the Governance and Audit Committee and the full Council.</p> <p>Recommendations:-</p> <ol style="list-style-type: none"> 1. That the Executive notes the draft unaudited financial statements for the financial year 2024/25. The full Draft Statement of Accounts 2024/25 is published on the following link:- Statement of accounts 2. That the Executive notes the position of the Council's general balances of £15.705m. 3. That the Executive notes the balance of earmarked reserves of £18.295m and approve the creation of £1.958m of new earmarked reserves. 4. That the Executive formally approve the transfer of £0.094m of earmarked reserves back to the Council's General Balances. 5. That the Executive notes the balance of school reserves of £5.074m. 6. That the Executive notes the balance of the HRA reserve of £7.978m. 	
B – What other options did you consider and why did you reject them and/or opt for this option?	
No other options are available to the Executive.	

C – Why is this a decision for the Executive?		
The use of reserves and balances is delegated to the Executive in accordance with the Council's resolution on the Council's revenue and capital budget 29 February 2024.		
CH – Is this decision consistent with policy approved by the full Council?		
Yes		
D – Is this decision within the budget approved by the Council?		
Yes		
Dd – Assessing the potential impact (if relevant):		
1	How does this decision impact on our long-term needs as an Island?	The proposed use of reserves and balances is designed to address certain risks and issues which the Council is currently facing. This will allow the Council to undertake projects which will help in meeting the long-term needs of the Island and its residents.
2	Is this a decision which it is envisaged will prevent future costs / dependencies on the Authority? If so, how?	Yes – identifying funding to mitigate future risks will ensure that risks will be better controlled and may reduce costs in the future.
3	Have we been working collaboratively with other organisations to come to this decision? If so, please advise whom	Not applicable
4	Have Anglesey citizens played a part in drafting this way forward, including those directly affected by the decision? Please explain how.	Not applicable
5	Note any potential impact that this decision would have on the groups protected under the Equality Act 2010.	The decision requested in this report does not have a direct impact on those groups protected under the Equality Act 2010. Any plans for the use of funding would consider the impact on those groups prior to making the final decision to proceed with any project.
6	If this is a strategic decision, note any potential impact that the decision would have on those experiencing socio-economic disadvantage.	The decision requested in this report does not have a direct impact on those experiencing socio-economic disadvantage. Any plans for the use of funding would consider the impact on the socio-economic disadvantaged prior to making the final decision to proceed with any project.
7	Note any potential impact that this decision would have on opportunities for people to use the Welsh language and on treating the Welsh language no less favourably than the English language.	No impact on the Welsh language.

E - Who did you consult?		What did they say?
1	Chief Executive / Leadership Team (LT) (mandatory)	The report has been considered by the Chief Executive and LT prior to it being presented to the Committee. The comments of LT members have been incorporated into the report.
2	Finance / Section 151 (mandatory)	The Section 151 Officer and staff of the Finance Team were responsible for drafting the accounts and this report.
3	Legal / Monitoring Officer (mandatory)	The Monitoring Officer is a member of the LT and any comments made have been considered along with all comments made by LT members.
4	Human Resources (HR)	The issues covered in the report do not impact on any Human Resource matters.
5	Property	Not applicable
6	Information Communication Technology (ICT)	Not applicable
7	Scrutiny	The draft financial outturn and reserve balances were discussed at the meeting of the Finance Scrutiny Panel on 10 July 2025. The draft statement of accounts was considered by the Governance and Audit Committee on 16 July 2025.
8	Local Members	Not applicable
9	Any external bodies / other/s	Not applicable
F - Appendices:		
Appendix 1– Report on the main financial statements, general balances and earmarked reserves Appendix 2 – Draft Comprehensive Income and Expenditure Statement 2024/25 Appendix 3 – Draft Balance Sheet as at 31 March 2025 Appendix 4 – Movement in Reserves Statement 2024/25 Appendix 5 – Earmarked Reserves as at 31 March 2025		
FF - Background papers (please contact the author of the Report for any further information):		
None		

1. PURPOSE OF THE REPORT

- 1.1. The report sets out the draft main financial statements for the financial year 2024/25 and presents a summary of the Council's general balances, earmarked reserves, school balances and HRA reserve.
- 1.2. The report also sets out the Council's Section 151 Officer's opinion on the adequacy of the reserves and do they provide sufficient financial resilience for the Council and do they provide sufficient financial cover to address any future financial risks faced by the Council.

2. BACKGROUND INFORMATION

- 2.1. Regulation 10 of the Accounts and Audit (Wales) Regulations 2014, as amended by the Accounts and Audit (Wales) (Amendment) Regulations 2018, requires that the responsible financial officer must, by no later than 31 May immediately following the end of the financial year, sign and date the draft statement of accounts and certify that it presents a true and fair view of the Council's financial position. The Council must then approve and publish its audited financial statements by 31 July immediately following the end of the financial year.
- 2.2. Due to a number of reasons, which include delays in completing audits across Wales in the years following the pandemic and due to technical accounting issues which required additional guidance and audit input, Welsh Government (WG) and Audit Wales have recognised that the statutory timetable is unachievable for the 2024/25 financial year. The suggested timetable is for the draft statement of accounts to be prepared by 30 June 2025 and the final audited accounts to be published by 31 October 2025. Consideration is also being given to amending the statutory deadlines for future years. The Council has published the statutory notice informing all interested parties that the Council will not be complying with the statutory deadlines noted in paragraph 2.1 above.

3. DRAFT COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT 2024/25

- 3.1. The draft Comprehensive Income and Expenditure Statement (CIES) is presented in Appendix 2.
- 3.2. The statement summarises the cost of providing services in 2024/25, in accordance with the statutory accounting requirements and covers both the Council Fund and the Housing Revenue Account (HRA) in one financial statement. The CIES includes statutory accounting costs, such as depreciation and pension adjustments, which are not charged against Council Tax and are, therefore, reversed out before determining the final position in respect of general balances, earmarked reserves, the HRA account balance and school balances. As a result, the CIES is not directly comparable to the outturn reports that are presented to the Executive as part of the agenda for this meeting.
- 3.3. The CIES shows that the net cost of services was £173.726m, with a surplus of £38.568m on the provision of services. Adjustments are then made for the revaluation of assets and for the re-measurement of the pension liability, to give the final net surplus for the year of £45.117m. Adjustments are then made, as shown in Table 1 below, to determine the movement to reserves and balances. The adjustments are detailed in note 6 of the draft Statement of Accounts.

Table 1
Reconciliation of CIES to the Contribution (to) or from Reserves and Balances
for 2024/25

	£'000	£'000
Total Cost (Surplus) as per the CIES		(45,117)
Reverse out the accounting entries in respect of the Revaluation of Assets and the Re-measurement of the Pensions Fund	6,549	
Adjustment between Accounting Basis and Funding Basis under Regulations	34,827	
		41,376
Contribution (to) / from Useable Reserves and Balances		(3,741)

3.4. The movements in the Council's reserves and balances are shown in Table 2, below:-

Table 2
Summary of the Movements in the Council's Reserves and Balances
as at 31 March 2025

	Council Fund General Reserve	Council Fund Earmarked Reserves	School Reserves	Capital Receipts Reserve	Capital Grants Unapplied Reserve	NWEAB Reserves	Housing Revenue Account (HRA) Reserve	Housing Revenue Account (HRA) Capital Receipts Reserve	Total Useable Reserves
	£'000	£'000	£'000	£'000	£'000		£'000	£'000	£'000
Opening Balance as at 1 April 2024	(15,605)	(16,517)	(5,577)	(2,390)	(464)	(587)	(8,189)	(509)	(49,838)
Net Over / (Under) spend 2024/25	(3,873)	-	-	-	-	-	211	-	(3,662)
Balance after Over / (Under) spend	(19,478)	(16,517)	(5,577)	(2,390)	(464)	(587)	(7,978)	(509)	(53,500)
Net Transfers from / (to) Reserves for Approved Funding	1,313	(1,778)	503	(226)	(74)	(326)	-	509	(79)
Closing Balance as at 31 March 2025	(18,165)	(18,295)	(5,074)	(2,616)	(538)	(913)	(7,978)	-	(53,579)

The Council's accounts also include £913k in respect of the North Wales Economic Ambition Board (NWEAB). This figure is the Council's share of the useable reserves, which are held by Gwynedd Council as the lead authority for the Board Members.

4. DRAFT BALANCE SHEET AS AT 31 MARCH 2025

4.1. The draft balance sheet as at 31 March 2025 is shown in Appendix 3.

The value of the Council's net assets increased by £45.117m, from £441.573m last year, to £486.690m at 31 March 2025. The value of the Council's long-term assets increased by £47.475m, due to capital expenditure on the Council's property, plant and equipment and the revaluation of existing assets. The value of the Council's current assets fell slightly to £83.655m, a fall of £0.123m from the previous year.

4.2. Current liabilities increased by £5.809m, to £60.254m, which is as a result of short term creditors £42.349m and short term grants received in advance £14.453m. Long term liabilities have decreased, from £139.735m to £136.161m.

- 4.3. Although the actuarial valuation assesses the value of the Pension Fund as being a surplus of £139.086m, accounting rules (IFRIC14) requires the Council to reduce the value of the pension asset due to the fact that the Council cannot access the value of the asset. As a result, the carrying value of the Pension reserve is a deficit of £9.259m, which is £1.263m lower than 2023/24.

5. GENERAL FUND BALANCE

- 5.1. The balance of the General Fund (subject to audit) as at 31 March 2025 is £15.605m, which is equivalent to 8.52% of the 2024/25 net expenditure budget, but it should be noted that this figure may change following the audit. The Council utilised £4.425m of this reserve as funding for the 2024/25 budget, which reduces the net available balance to £11.180m, which equates to 6.07% of the 2024/25 net expenditure budget. The movement is shown in Table 3, below:-

Table 3
Movement in General Balances during 2024/25

	£'m	£'m
Opening Balance as at 1 April 2024		15.605
Funding for 2024/25 Revenue Budget		(4.425)
Balance Available as at 1 April 2024		11.180
Transfers from Earmarked Reserves	0.094	
Other Transfers In / (Out)	3.617	
Expenditure Funded from General Balances	-0.600	
Net Transfers In / (Out) in Year		3.111
2024/25 Revenue Budget Surplus		3.873
Balance as at 31 March 2025		18.164
Funding for 2025/26 Revenue Budget		(2.459)
Balance Available as at 1 April 2025		15.705

- 5.2. The Council approved the recommendation provided by the Section 151 Officer that the Council should maintain a minimum balance of this reserve of 5% of the net revenue expenditure budget for the forthcoming financial year. Based on this recommendation, the minimum balance should be £9.75m, which gives the Council £5.95m of balances above this minimum figure.
- 5.3. Based on the current information, the funding position for 2026/27 appears to be very precarious, with costs, due to inflation and demand pressures, exceeding the increase in funding. This surplus in general balances, above the minimum recommended level, does provide the Council to use its general balances in 2026/27 to supplement the funding available from Welsh Government grants and Council Tax.

6. EARMARKED RESERVES

- 6.1. Earmarked Reserves are held by the Council to mitigate potential future risks, to meet increases in the demand for certain services, to fund future capital projects, to fund improvements in business processes and service delivery, which are not funded in the annual revenue budget, and to hold unused grants and other contributions. The holding of earmarked reserves is an essential element of the Council's financial strategy to ensure that the Council has an adequate level of financial resilience to meet future risks, financial challenges and allows for additional investment in assets and services. The new reserves created during 2024/25 are shown in Table 4, and the Executive is requested to formally approve the creation of these new reserves, totalling £1.958m.

Table 4
New Earmarked Reserves Requested

Service	Reserve Name	Reserve Total £	Reason for Creating the Reserve	Purpose of the Reserve
Public Protection	Agency Workers - Food Standards	47,000	Planned 2024/25 expenditure deferred to 2025/26	To be used to fund agency workers in order to address the backlog of work within the service.
Public Protection	Animal Welfare	20,894	Underspend of specific fund	To fund future costs relating to the Animal Welfare Case.
Property	Capitalised Salaries Property	82,613	Fee overachievement	Decrease the risk of future unachieved capitalised salaries target.
Economic Development	Shared Prosperity Fun (SPF) Interest Rec Econ Dev Reserve	185,167	SPF Interest receivables received by Gwynedd Council	To be used to fund future Economic Development projects
Leisure	Exercise Referral	6,448	Grant underspend to be carried forward	Recent pay awards to staff have outstripped grant reward, this reserve will be used to fund the difference.
Public Protection	Offensive Weapons	39,883	Grant underspend to be carried forward from 2024/25	Funding will be used for future burdens associated with the Offensive Weapons Act.
Education	Grant Peri Pryder	72,904	New grant to be carried forward to 2025/26	To target schools identified as causing concern by either Estyn or the Local Authority.
Children	Youth Service Reserve	52,000	Youth service underspend to be utilised in 2025/26	Following Youth Service's efficiencies / savings in 2023/24/25, the reserve will allow the service to continue employing an additional Youth Worker, with focus on aligning and developing the provision with focus on youth and community participation and developing the digital offer for young people. The reserve will also fund a full audit in preparation for the new Estyn framework on inspecting local authority youth services.
Resources	Council Tax Risk Reserve	900,000	To fund potential Council Tax refunds	To fund potential large sums of council tax refunds in 2025/26 as a result of self catering operators successfully appealing against decisions to be included in the business rates register.
IT	ICT Software	78,603	Grant underspend to be utilised in 2025/26	Funding received to pay for ICT software licence costs in 2025/26.
Public Protection	Churchill House	471,992		In December 2024, the Council obtained a court order to secure urgent works at Churchill House. This reserve will be used to fund structural works required to reduce the risk to public safety.
TOTAL NEW EARMARKED RESERVES		1,957,504		

- 6.2. The total recommended earmarked reserves as at 31 March 2025 are detailed in full in Appendix 4, but are summarised, by purpose below, in Table 5 below:-

Table 5
Summary of Earmarked Reserves as at 31 March 2025

	Opening Balance as at 1 April 2024 £	Contributions To / (From) During 2024/25 £	Closing Balance as at 31 March 2025 £
Ongoing Corporate and Service Risks	4,656,282	-927,812	3,728,470
Specific Corporate and Service Risks	853,942	1,100,929	1,954,871
Funding of Future Capital Expenditure	4,698,151	1,178,163	5,876,314
Business Process Improvements	250,000	124,327	374,327
Unused Contingency Budgets required for Future Years	1,312,372	-463,567	848,805
Restricted Grant Holding Reserves	1,767,761	439,939	2,207,700
Other Restricted Reserves	392,609	-84,712	307,897
Other Earmarked Reserves for Specific Projects	2,586,164	410,878	2,997,042
Unrestricted Grant Holding Reserves	-	-	-
TOTAL EARMARKED RESERVES	16,517,281	1,778,145	18,295,426

7. CAPITAL GRANT UNAPPLIED RESERVE

- 7.1. The capital grant unapplied reserve holds any unspent balance of the general capital grant. This is not an earmarked reserve as it is a specific reserve to hold capital funding, although it should be noted that the grant is provided with no conditions, and it is for the Council to determine which capital projects are funded from the grant. It is unapplied as it was not fully utilised by the end of the financial year, but it will be used to fund capital expenditure in 2026/27.

8. SCHOOL BALANCES

- 8.1. The level of School balances has decreased from £5.577m at the beginning of the financial year, to £5.074m at the end of the financial year. 4 primary schools have deficit balances, compared to none last year. All of the schools that have a deficit balance have agreed an expenditure plan which will bring the school out of deficit over a period of time. The balances per sector are summarised in Table 6, below:-

Table 6
School Balances as at 31 March 2025

Sector	Balance as at 1 April 2024 £'000	Movement in Year £'000	Closing Balance as at 31 March 2025 £'000
Community and Voluntary Primary Schools	2,408	-194	2,214
Community Secondary Schools	2,631	-366	2,265
Community Special School	179	50	229
Foundation Primary School	359	7	366
TOTAL	5,577	-503	5,074

9. HOUSING REVENUE ACCOUNT

9.1. The balance of the Housing Revenue Account (HRA) reserve fell from £8.189m at the beginning of the financial year, to £7.978m at the end of the financial year. The details are shown in Table 7, below:-

Table 7
Housing Revenue Account Balance as at 31 March 2025

	£'m	£'m
Opening Balance as at 1 April 2024		8.189
Revenue Account Surplus 2024/25	8.915	
Capital Expenditure Funded from Reserves	(9.126)	
Net Movement in 2024/25		(.211)
Closing Balance as at 31 March 2025		7.978

COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT FOR YEAR ENDED 31 MARCH 2025

2024/25			Services	Note	2023/24		
Gross Expenditure	Gross Income	Net Expenditure			Restated Gross Expenditure	Restated Gross Income	Net Expenditure
£'000	£'000	£'000			£'000	£'000	£'000
92,985	(19,892)	73,093	Education, Young People and Skills		86,965	(16,625)	70,340
55,413	(17,620)	37,793	Adult Services		50,771	(14,649)	36,122
23,109	(6,760)	16,349	Children's Services		20,661	(5,689)	14,972
10,364	(8,162)	2,202	Housing		9,756	(7,810)	1,946
34,171	(9,688)	24,483	Highways, Property and Waste		35,261	(9,553)	25,708
21,940	(16,089)	5,851	Regulation and Economic		17,000	(10,635)	6,365
7,079	(562)	6,517	Transformation		7,157	(302)	6,855
25,885	(14,832)	11,053	Resources		26,527	(16,244)	10,283
2,596	(545)	2,051	Council Business		2,144	(181)	1,963
346	(268)	78	Corporate and Democratic Costs		1,145	(773)	372
741	(10)	731	Corporate Management		742	-	742
242	-	242	Non-distributed costs		27	-	27
16,366	(23,083)	(6,717)	Housing Revenue Account (HRA)		14,978	(21,479)	(6,501)
291,237	(117,511)	173,726	Deficit on Continuing Operations		273,134	(103,940)	169,194
		18,567	Other operating expenditure	10			17,738
		2,024	Financing and investment income and expenditure	11			9,013
		(232,885)	Taxation and non-specific grant Income	12			(208,221)
		(38,568)	(Surplus)/Deficit on Provision of Services				(12,276)
		15,865	Impairment losses on non-current assets charged to the Revaluation Reserve				14,102
		(23,155)	Surplus on revaluation of non-current assets				(50,441)
		139,086	Write-off Net Pension Asset	9c & 34			71,144
		(138,345)	Re-measurement of net Pension liability	9c & 34			(59,453)
		(6,549)	Other Comprehensive Income and Expenditure				(24,648)
		(45,117)	Total Comprehensive Income and Expenditure				(36,924)

APPENDIX 3

BALANCE SHEET AS AT 31 MARCH 2025

	Note	31 March 2025 £'000	31 March 2024 £'000
Property, plant and equipment	13	584,252	540,785
Heritage assets	15	2,301	2,413
Investment property	16	9,746	7,484
Intangible assets		174	261
Long-term debtors	18	1,625	1,032
Long-term Right of Use Assets	43	1,352	-
Long-term Assets		599,450	551,975
Assets held for sale		678	619
Inventories		421	401
Short-term debtors	18	68,985	50,651
Short-term Investments	35a	-	-
Cash and cash equivalents	19	13,571	32,107
Current Assets		83,655	83,778
Short-term borrowing	35b	(2,317)	(3,341)
Short-term creditors	20	(42,349)	(40,161)
Short-term provisions	21	(661)	(456)
Short-term grants receipts in advance	30	(14,453)	(10,487)
Short-term Right of Use liabilities	43	(474)	-
Current Liabilities		(60,254)	(54,445)
Long-term creditors	20	(255)	(166)
Long-term provisions	21	(4,118)	(4,247)
Long-term borrowing	35b	(121,616)	(121,175)
Long-term grants receipts in advance	30	-	(3,625)
Other long-term liabilities	34	(9,259)	(10,522)
Long-term Right of Use Liabilities	43	(913)	-
Long-term Liabilities		(136,161)	(139,735)
Net Assets		486,690	441,573
Usable reserves	MIRS	53,579	49,838
Unusable reserves	9	433,111	391,735
Total Reserves		486,690	441,573

MOVEMENT IN RESERVES STATEMENT (MIRS) 2024/25

	Council Fund Balance	Earmarked Council Fund Reserves (Note 7)	Capital Receipts Reserve (Note 8)	Capital Grants Unapplied	Schools Balances (Note 7)	NWEAB Reserves	Total Council Fund Usable Reserves	HRA Balance (Supplementary Financial Statements)	HRA Capital Receipts Reserve	Total HRA Usable Reserves	Total Usable Reserves	Total Unusable reserves (Note 9)	Total Reserves (of the Council)
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Balance 1 April 2023	14,039	19,637	1,908	407	6,716	-	42,707	12,107	-	12,107	54,814	349,836	404,650
Movement in reserves during the year													
Adjustment to opening balance	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) on provision of services	(150)	-	-	-	-	-	(150)	12,426	-	12,426	12,276	-	12,276
Other Comprehensive Income and Expenditure	-	-	-	-	-	-	-	-	-	-	-	24,647	24,647
Total Comprehensive Income and Expenditure	(150)	-	-	-	-	-	(150)	12,426	-	12,426	12,276	24,647	36,923
Adjustments between accounting basis and funding basis under regulations (Note 6)	(1,337)	-	482	(407)	-	-	(1,262)	(16,499)	509	(15,990)	(17,252)	17,252	-
Net Increase/ (Decrease) before Transfers to Earmarked Reserves	(1,487)	-	482	(407)	-	-	(1,412)	(4,073)	509	(3,564)	(4,976)	41,899	36,923
Transfers to/(from) Earmarked Reserves (Note 7)	3,053	(3,120)		464	(1,139)	587	(155)	155		155	-	-	-
(Decrease) / Increase In Year	1,566	(3,120)	482	57	(1,139)	587	(1,567)	(3,918)	509	(3,409)	(4,976)	41,899	36,923
Balance 31 March 2024	15,605	16,517	2,390	464	5,577	587	41,140	8,189	509	8,698	49,838	391,735	441,573
Movement in reserves during the year													
Adjustment to opening balance													
Surplus/(Deficit) on provision of services	16,035	-	-	-	-	-	16,035	22,533	-	22,533	38,568	-	38,568
Other Comprehensive Income and Expenditure	-	-	-	-	-	-	-	-	-	-	-	6,549	6,549
Total Comprehensive Income and Expenditure	16,035	-	-	-	-	-	16,035	22,533	-	22,533	38,568	6,549	45,117
Adjustments between accounting basis and funding basis under regulations (Note 6)	(11,336)		226	(464)	-	-	(11,574)	(22,744)	(509)	(23,253)	(34,827)	34,827	-
Net Increase/(Decrease) before Transfers to Earmarked Reserves	4,699	-	226	(464)	-	-	4,461	(211)	(509)	(720)	3,741	41,376	45,117
Net transfer to/(from)													
Transfers to/(from) Reserves	(2,139)	1,778	-	538	(503)	326	-	-	-	-	-	-	-
(Decrease) / Increase In Year	2,560	1,778	226	74	(503)	326	4,461	(211)	(509)	(720)	3,741	41,376	45,117
Balance 31 March 2025	18,165	18,295	2,616	538	5,074	913	45,601	7,978	-	7,978	53,579	433,111	486,690

EARMARKED RESERVES AS AT 31 MARCH 2025

Service	Reserve Name	Description	Balance as at 1 April 2024 £	Transfers In £	Transfers Out £	Balance as at 31 March 2025 £
Corporate	Insurance Reserve	To fund uninsured losses and policy excesses.	1,250,000	0	0	1,250,000
Learning	Sickness Scheme - Primary	To cover the cost of staff sickness cover in primary schools. Each school pays an annual premium and is recompensed from this reserve to meet the additional costs incurred due to staff sickness.	198,527	0	(198,527)	0
Housing	Homelessness	To fund any additional demand above the sum allowed for in the annual budget.	454,369	143,965	(193,106)	405,228
Highways	Winter Maintenance	To meet any additional costs above the sum allowed for in the budget arising from additional gritting or dealing with floods and storm damage.	94,480	0	0	94,480
Social Services	Social Care Staffing Contracts	To fund additional staffing / agency costs if additional demand for services results in an increased staffing level requirement.	100,000	0	(53,824)	46,176
Learning	School Closure Reserve	To fund the cost of maintaining closed schools, or to contribute to the set-up costs of new schools.	93,149	153,576	(56,770)	189,955
Corporate	Inflation Reserve	To fund additional inflationary pressures which were not allowed for in the revenue budget – most notably pay awards.	1,715,757	0	(723,126)	992,631
Learning	Education Service Demand	To fund additional costs above the sum allowed for in the annual budget as a result of increased demand or inflationary pressures.	500,000	0	0	500,000
Corporate	Grant Reduction	To provide funding in the short term for services experiencing reductions in grant funding. The funding allows the Service to make the necessary long term changes in service provision.	250,000	0	0	250,000
TOTAL ONGOING CORPORATE AND SERVICE RISKS			4,656,282	297,541	(1,225,353)	3,728,470
Learning	School Rationalisation	To meet additional costs arising from the school modernisation programme, including redundancy costs.	401,791	279,136	(133,235)	547,692

Service	Reserve Name	Description	Balance as at 1 April 2024 £	Transfers In £	Transfers Out £	Balance as at 31 March 2025 £
Planning	Local Development Plan	Fund the additional costs above the sum allowed for in the annual revenue budget in producing the next Development Plan.	417,151	55,028	0	472,179
Planning	Planning Appeals	To fund any costs incurred in dealing with planning appeals and any other form of legal challenges to planning decisions.	35,000	0	0	35,000
Resources	Council Tax Risk	To fund council tax refunds arising from successful appeals from owners of self catering accommodation whose properties were transferred from the Non-Domestic Rates register to the Council Tax register as from 1 April 2023.	0	900,000	0	900,000
TOTAL SPECIFIC SERVICE AND CORPORATE RISKS			853,942	1,234,164	(133,235)	1,954,871
Corporate	Revenue Contributions Unapplied to Capital	Funding that has been allocated from revenue funds as a contribution towards specific future capital projects. Funding is released from the reserve as and when required as projects move forward.	1,338,265	1,625,910	(1,715,502)	1,248,673
Corporate	General Reserve Contributions Unapplied to Capital	Funding that has been allocated from general reserves as a contribution towards specific future capital projects. Funding is released from the reserve as and when required as projects move forward.	253,794	0	(1,500)	252,294
Learning	Education – Commuted Sums	Contributions from Developers, as part of the planning process, that contribute towards additional education costs that the Council faces as a result of the development.	330,226	52,777	(191,159)	191,844
Housing	Housing Developer Commuted Sums	Funding transferred to the Council by Developers in lieu of affordable houses in developments.	839,637	0	(187,465)	652,172
Highways	Open Spaces Section 106 agreements	Contributions from developers as part of planning agreements.	54,080	5,351	0	59,431
Public Protection	Calibration Lab	Contributions from partner authorities towards the capital cost of developing a calibration lab.	21,814	0	(8,285)	13,529
Learning	School IT Sinking Fund	To meet future IT equipment replacement costs in schools	461,000	150,000	0	611,000
Property	Secondary Schools Repairs and Maintenance	Underspend from previous year's revenue budget which is earmarked to fund future repair and maintenance costs in secondary schools.	94,308	0	(94,308)	0
Highways	Developer Contribution - Highways	Contributions from Developers, as part of the planning process, that contribute towards highway	162,422	0	(48,657)	113,765

Service	Reserve Name	Description	Balance as at 1 April 2024 £	Transfers In £	Transfers Out £	Balance as at 31 March 2025 £
		improvement costs that the Council faces as a result of the development.				
Leisure	Leisure VAT Claim	Refund of VAT due to change in VAT status of leisure centre admission fees. To be used to improve leisure centres.	762,155	0	0	762,155
Social Services	Telecare Equipment	To fund roll out costs of new digital equipment.	60,000	0	0	60,000
Leisure	3G Pitch Replacement Sinking Fund	To fund the future costs of replacing 3G pitches.	200,000	30,000	0	230,000
Transformation - IT	Anglesey Mast	To fund the cost of repairing the mast.	40,450	0	(40,450)	0
Leisure	Gym Equipment at Holyhead	To contribute to the cost of replacing the gym equipment at Holyhead Leisure Centre.	80,000	60,000	0	140,000
Public Protection	Churchill House	This reserve will be used to fund structural works required to reduce the risk to public safety.	0	500,000	(28,008)	471,992
Highways	Waste / Recycling	To fund future waste management projects.	0	986,847	0	986,847
Property	Capitalised Salaries Property	Decrease the risk of future unachieved capitalised salaries target.	0	82,613	0	82,613
TOTAL FUTURE CAPITAL EXPENDITURE RESERVES			4,698,151	3,493,498	(2,315,334)	5,876,315
Corporate	Transformation Fund	To meet the cost of developing and implementing plans to modernise and transform service delivery.	250,000	150,000	(25,673)	374,327
TOTAL BUSINESS PROCESS IMPROVEMENT RESERVES			250,000	150,000	(25,673)	374,327
Housing	Affordable Housing	Balance of unused Council Tax premiums allocated to fund grants and loans to assist first time buyers.	1,268,842	82,318	(649,027)	702,133
Corporate	Restricted Contingency Funded Projects	Unused allocation of revenue budget for translation of school modernisation documents.	43,530	103,142	0	146,672
TOTAL UNUSED CONTINGENCY BUDGETS REQUIRED FOR FUTURE YEARS			1,312,372	185,460	(649,027)	848,805
Housing	Supporting People Administration	Unused grant funding to be used to fund staffing costs not covered by the annual Housing Support grant.	438,674	0	0	438,674
Education	Covid Security in Schools	Unused grant funding.	9,056	0	0	9,056

Service	Reserve Name	Description	Balance as at 1 April 2024 £	Transfers In £	Transfers Out £	Balance as at 31 March 2025 £
Education	Adult Community Learning (ACL) Maintenance & Digital	Unused grant funding.	12,628	0	(12,628)	0
Education	Additional Learning Needs (ALN) Strategy	Unused grant funding.	15,363	0	0	15,363
Education	Music Grant	Unused grant funding.	22,106	0	(9,148)	12,958
Highways	Passenger Bus Network	Unused grant funding.	197,237	0	(25,949)	171,288
Culture	TaiNet	Unused grant funding.	203	0	(203)	0
Learning	Post 16 ACL	Unused grant funding.	93,157	9,026	(20,593)	81,591
Planning	Countryside Sustainable Landscapes and Places	Unused grant funding.	34,396	55,362	(21,678)	68,080
Planning	Sustainable Landscapes, Sustainable Places (SLSP) Countryside	Unused grant funding.	46,425	0	0	46,425
Learning	Period Poverty	Unused grant funding.	6,300	0	(6,300)	0
Learning	Virtual Schools Wales	Unused grant funding.	24,093	0	(24,093)	0
Housing	Homes for Ukraine	Unused grant funding.	518,758	80,183	(164,467)	434,475
Learning	TRAC	Unused grant funding.	138,232	0	0	138,232
Housing	ECO4	Unused grant funding.	61,071	0	0	61,071
Social Services	Maethu Cymru	Unused grant funding.	35,111	0	0	35,111

Service	Reserve Name	Description	Balance as at 1 April 2024 £	Transfers In £	Transfers Out £	Balance as at 31 March 2025 £
Housing	Afghan Resettlement	Unused grant funding.	114,951	312,420	0	427,371
Leisure	Exercise Referral	Unused grant funding.	0	13,271	(6,823)	6,448
Public Protection	Offensive Weapons	Unused grant funding.	0	39,883	0	39,883
Education	Grant Peri Pryder	Unused grant funding.	0	72,904	0	72,904
Highways	Bus Stop Infrastructure	Unused grant funding.	0	48,657	0	48,657
Resources	ICT Software	Unused grant funding.	0	78,602	0	78,602
Housing	Housing Grants	Unused grant funding.	0	21,511	0	21,511
TOTAL RESTRICTED GRANT FUNDED RESERVES			1,767,761	731,819	(291,882)	2,207,700
Waste	Recycling Process Income	Condition of the Sustainable Waste Management Grant (SWMG) that surplus income generated from recycling activities are re-invested into waste management.	355,130	0	(130,852)	224,278
Culture	Museum Purchase Fund	Donations to be used to add to the collection at Oriel Ynys Môn.	17,725	5,027	0	22,752
Highways	Sustainable Drainage Approval Body Fees	Fees paid by developers to obtain Sustainable Drainage Approving Body (SAB) approval. Funds staffing costs of dealing with applications.	13,366	27,873	0	41,239
Public Protection	Child Burial & Cremation Fees	To fund the costs incurred by Town & Community Councils.	6,389	13,240	0	19,629
TOTAL OTHER RESTRICTED RESERVES			392,610	46,140	(130,852)	307,898
Planning	Planning Major Developments	To fund the cost of dealing with major development planning applications and associated work.	479,788	17,839	(5,760)	491,867
Economic Development	Archaeological works at Wylfa	Funding provided by Horizon to complete archaeological works at Wylfa.	435,577	0	(67,156)	368,421

Service	Reserve Name	Description	Balance as at 1 April 2024 £	Transfers In £	Transfers Out £	Balance as at 31 March 2025 £
Public Protection	Bathing Water Prediction Model	To pay for the cost of maintaining monitoring equipment.	5,154	0	0	5,154
Planning	Planning Capability and Capacity	A percentage of planning fees generated from increases has to be re-invested in the Planning service.	194,138	81,000	(101,791)	173,347
Human Resources	Trainee Scheme	Balance of unspent budget from previous years to fund future commitments in excess of the annual budget.	258,913	149,276	0	408,189
Social Services	Pooled Budget Admin Fee	Potential to have to pay an administration fee to the lead authority to operate the Social Care Pooled budget.	10,000	0	0	10,000
Social Services	Children's Services Teaching Assistant Scheme	To fund teaching assistants specialising in supporting children with social care needs.	109,065	0	(67,262)	41,803
Economic Development	Penrhos Industrial Estate Joint Venture (JV) repayment	Additional rental income retained to fund the payment due to WG when the JV agreement ends.	32,479	17,228	0	49,707
Public Protection	Port Health Authority	To fund the set-up costs of the Port Health Authority.	189,978	0	0	189,978
Information Technology	ICT Schools Public Sector Broadband Aggregation (PSBA)	To implement improvements to the ICT broadband in schools.	201,882	95,933	0	297,815
Social Services	Open University Trainee Social Workers	Fund the cost of training programme for social workers.	50,000	0	(7,478)	42,522
Corporate	Eisteddfod yr Urdd	Fund the cost of the Council's presence at the Urdd Eisteddfod in 2026. A sum of £50k per annum has been allocated in the financial years 2023/24, 2024/25 and 2025/26.	50,000	50,000	0	100,000

Service	Reserve Name	Description	Balance as at 1 April 2024 £	Transfers In £	Transfers Out £	Balance as at 31 March 2025 £
Council Business	Scrutiny Review	To fund the cost of a review of the Council's Scrutiny function and processes.	8,000	0	(8,000)	0
Corporate	Salix Loan Repayment	To fund unbudgeted final MRP payments on delayed Salix loans.	216,190	0	0	216,190
Planning	Article 4 Implementation	To fund the cost of implementing Article 4, should the Council decide to go ahead with Article 4.	300,000	0	(48,013)	251,987
Resources	Procurement	To fund the cost of continuing external support to implement the action plan arising from the review of the Council's procurement arrangements.	45,000	0	0	45,000
Public Protection	Agency Workers - Food Standards	To be used to fund agency workers in order to address the backlog of work within the service.	0	47,000	0	47,000
Public Protection	Animal Welfare	To fund future costs relating to the Animal Welfare Case.	0	20,894	0	20,894
Economic Development	SPF Interest Received - Economic Development	To be used to fund future Economic Development projects.	0	185,167	0	185,167
Children	Youth Services	To continue employing an additional Youth Worker with focus on aligning and developing the provision, with focus on youth and community participation, and developing the digital offer for young people. The reserve will also fund a full audit in preparation for the new Estyn framework on inspecting local authority youth services.	0	52,000	0	52,000
TOTAL OTHER EARMARKED RESERVES FOR SPECIFIC PROJECTS			2,586,164	716,337	(305,460)	2,997,041
TOTAL EARMARKED RESERVES			16,517,282	6,854,962	(5,076,816)	18,295,427

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Isle of Anglesey Council	
Report to:	The Executive
Date:	17 July 2025
Subject:	Panel Performance Assessment (PPA)
Portfolio Holder(s):	Councillor Carwyn E Jones, Portfolio Holder for Transformation
Head of Service / Director:	Carys Edwards
Report Author:	Gwyndaf Parry
Tel:	01248 752111
E-mail:	GwyndafParry@ynysmon.llyw.cymru
Local Members:	N/A

A – Recommendation/s and reason/s

The Panel Performance Assessment is a requirement of the Local Government and Elections Act (Wales) 2015, and every council must make arrangements for a PPA once during each 5-year election cycle. A PPA supports a culture where councils are open to challenge, whether presented from within the authority or, in this case, externally.

The PPA is not an audit or inspection and it will not seek to duplicate any work undertaken. It is not something that is done 'to us' but 'with us'. It does not involve reviewing our self-assessment, but it will provide an independent external perspective.

The PPA will work with us to assess the extent to which the council meets the performance requirements, i.e., to what extent:

- it exercises its functions effectively;
- it uses its resources economically, efficiently and effectively;
- it has effective governance in place for securing the above.

The panel will take place here, at IOACC, on 10 – 13 November 2025.

1.1 The Committee is requested to agree the matters to be considered by the panel set out in Appendix 1, namely:

1.1.1 Arrangements for achieving the Council Plan's strategic objectives – do our arrangements provide assurance that we are delivering the Council Plan efficiently

1.1.2 Are we as a Council working effectively with communities and partners to achieve the Council Plan's strategic objectives.

B – What other options did you consider and why did you reject them and/or opt for this option?

N/A

C – Why is this a decision for the Executive?

This matter has been delegated to the Executive

Ch – Is this decision consistent with policy approved by the full Council?

Yes

D – Is this decision within the budget approved by the Council?
Yes

Dd – Assessing the potential impact (if relevant):		
1	How does this decision impact on our long-term needs as an Island?	A PPA supports a culture where councils are open to challenge, whether presented from within the authority or, in this case, externally.
2	Is this a decision which it is envisaged will prevent future costs / dependencies on the Authority? If so, how?	The purpose of the PPA is to provide guidance and recommendations to the Council and provide assurance in relation to: <ul style="list-style-type: none"> To what extent are we using our resources economically, efficiently and effectively.
3	Have we been working collaboratively with other organisations to come to this decision? If so, please advise whom.	N/A
4	Have Anglesey citizens played a part in drafting this way forward, including those directly affected by the decision? Please explain how.	N/A
5	Note any potential impact that this decision would have on the groups protected under the Equality Act 2010.	N/A
6	If this is a strategic decision, note any potential impact that the decision would have on those experiencing socio-economic disadvantage.	N/A
7	Note any potential impact that this decision would have on opportunities for people to use the Welsh language and on treating the Welsh language no less favourably than the English language.	N/A

E – Who did you consult?		What did they say?
1	Chief Executive / Senior Leadership Team (SLT) (mandatory)	The Leadership Team has considered this matter and their comments are reflected in the report
2	Finance / 151 Officer (mandatory)	Comments have been incorporated in the report
3	Legal / Monitoring Officer (mandatory)	Comments have been incorporated in the report
4	Human Resources (HR)	Comments have been incorporated in the report
5	Property	
6	Information Technology (IT)	
7	Procurement	
8	Scrutiny	
9	Local Members	

F – Appendices

Appendix 1 - Panel Performance Assessment – Matters to be considered by the Panel

Ff – Background Papers (please contact the author of the report for any further information):

- | |
|---|
| <ul style="list-style-type: none">• Corporate Governance and Performance - WLGA |
|---|

Appendix 1 – Panel Performance Assessment – Matters to be considered by panel

Preparations are underway for the Panel Performance Assessment (PPA). This document aims to provide you with some information about the arrangements and agree on the matters to be considered by the panel.

1. What is a Panel Performance Assessment?

You will aware that we already undertake an annual Self-assessment – the Council agreed the latest report in June 2024 – you can read it [here](#).

A Panel Performance Assessment (PPA)¹ is a requirement under the Local Government and Elections Act (Wales) 2015 and every council must make arrangements for a PPA once in each 5-year election cycle. A PPA supports a culture where councils are open to challenge, whether presented from within the authority or, in this case, externally.

The PPA is not an audit or an inspection and it will not seek to duplicate any work undertaken. It is not something that is done ‘to us’ but ‘with us’. It does not involve reviewing our self-assessment, but it will provide an independent external perspective.

The PPA will work with us to assess the extent to which the council meets the performance requirements, i.e., to what extent:

- it exercises its functions effectively;
- it uses its resources economically, efficiently and effectively;
- it has effective governance in place for securing the above

The WLGA has published guidance, which can be read [here](#).

2. Areas to be considered

We are committed to achieving our six strategic objectives in the Council Plan² by 2028, whilst facing both financial and social challenges and increased legislative requirements.

We are striving to deliver and maintain quality services with less resources and an increased demand for our services. To achieve our objectives, it is essential that we have effective arrangements in place and that we work closely with local, regional and national partners, as required by legislation.

Considering the challenges faced by the Council, we propose that the Panel considers the two following areas:

1. Arrangements for achieving the Council Plan’s strategic objectives – do our arrangements provide assurance that we are delivering the Council Plan efficiently
2. Is the Council working effectively with our communities and partners to achieve the Council Plan’s strategic objectives

¹ [Corporate Governance and Performance - WLGA](#)

² [Council Plan 2023 - 2028](#)

Areas to be considered	Why?
Delivery arrangements – do our arrangements provide assurance that we are delivering the Council Plan efficiently.	We are now on the second year of the plan and we will be half way through the third year by the date set for the panel.
	Is the work we have committed to delivering by 2028 being monitored effectively?
	We are committed to delivering 27 key actions by 2028
	Audit Wales ³ has recommended that we should strengthen our method of measuring service user outcomes as well as outputs.
Working with communities and partners to deliver the Council Plan	Are our actions in line with our values?
	We are committed to Collaboration as one of the values in the Council Plan: “We work as a team, with our communities and partners to deliver the best outcomes for the people of Anglesey”
	One of our general principles is: Communication "By ensuring effective communication (internally and externally), we can ensure that we interact and foster a stronger relationship with others and have more productive discussions." Is this happening and to what extent does it contribute to the Council Plan?

3. When will the Panel Performance Assessment be held?

The PPA is a combination of an on-site and off-site assessment. An on-site assessment is held over four days and it has been arranged for **10 – 13 November 2025**.

4. Who will be the external Panel team?

The Panel's constitution is set out in legislation, and the Executive and Chief Executive will agree on panel members beforehand, working with the WLGA.

The WLGA has appointed two officers to support the Panel – Lyndon Puddy and Joseph Lewis.

³ [Isle of Anglesey County Council – Use of performance information: service user perspective and outcomes](#)

5. Who will they want to talk to?

The team will want to talk to a range of people, including Councillors: arrangements will be made for them to meet the Leader and members of the Executive, as well as the Chairs and Vice-Chairs of various committees and Group Leaders. There will also be an opportunity for all other members to attend a focus group with the Panel. We encourage you to make yourselves available, wherever possible, to be able to participate.

You will only be required to attend one session with the Panel – therefore, if you are invited to attend a specific meeting, you will not be required to attend the members focus group as well.

The Panel will also meet officers, representatives of certain statutory consultees, such as Trade Unions and business forum representatives, and there will also be an opportunity to meet representatives from some of our key partners.

6. PPA Report

Following the PPA, the Panel will provide a report for the Council, setting out the Panel's conclusions as to the extent to which the Council is meeting the performance requirements and any actions the panel recommends that the council could take. The WLGA will use the outcomes to identify areas where sector-led support might be available, or commission support, where required, to support councils.

7. Next steps

Following the Executive's approval of the areas to be considered, a group of officers arrange the following:

Action	Who?	When?
The Executive to confirm the matters to be considered	LT / Executive	July
Create a scoping document	Officers / PPA Group	June – September
Agree and approve the scoping document	PPA Group	September
Confirm matters to be considered by the WLGA	PPA Group	September
Share the scoping document with the WLGA	PPA Group	
PPA on site (4 days)		10.11.25
Receive the Panel's Final Report	WLGA	20 working days following the panel
The Council to respond to the report		Within 20 working days of receiving the report

DDIM I'W GYHOEDDI NOT FOR PUBLICATION

Achos Busnes Llawn – Tai Gofal Ychwanegol & Gofal Preswyl Aethwy Full Business Case – Aethwy Extra Care & Residential Care

PRAWF BUDD Y CYHOEDD PUBLIC INTEREST TEST

Paragraff 14 Atodlen 12A Deddf Llywodraeth Leol 1972

Paragraph 14 Schedule 12A Local Government Act 1972

Y PRAWF – THE TEST

Mae yna fudd i'r cyhoedd **wrth ddatgan** oherwydd:

Mae adeiladu cyfleuster Tai Gofal Ychwanegol yn Porthaethwy yn bwysig i rhanddeiliaid, gan ei fod yn un o brif ffrydiau gwaith Y Cyngor, ac yn un sydd wedi ei adnabod o fewn Cynllun Y Cyngor 2023-2028.

Bydd y cyfleuster yn galluogi bobl hyn i fyw yn annibynnol yn ei cartrefi ei hunain.
at y pwrpas.

Y budd i'r cyhoedd **wrth beidio** datgelu yw:

Mae Achos Busnes Llawn sydd ynghlwm yn cynnwys gwybodaeth masnachol sensitif am y prosiect, h.y., gwybodaeth sy'n gysylltiedig â materion ariannol a thendr sydd gallai niweidio'r Cyngor pan ddaw i roi contractau ac ati ar gyfer gwaith yn y dyfodol.

*There is a public interest **in disclosure** as:*

The construction of the Extra Care Housing facility in Menai Bridge is important to stakeholders, as it is one of the main work streams of the Council, and one that has been identified within the Council Plan 2023-2028.

The facility will enable older people to live independently in their own homes.

*The public interest **in not disclosing** is:*

The accompanying Full Business Case contains commercially sensitive information about the project i.e. Information relating to financial and tendering issues which could disadvantage the Council when it comes to awarding contracts etc. for future work.

Argymhelliad -Yn rhinwedd Paragraff 14 Atodlen 12A Deddf Llywodraeth Leol 1972

-Gwybodaeth yn ymwneud â materion ariannol neu fasnachol unigolyn penodol. (Gan gynnwys yr awdurdod sy'n dal y wybodaeth honno).

Mae budd y cyhoedd wrth gadw'r eithriad yn fwy o bwys na budd y cyhoedd wrth ddatgelu'r wybodaeth.

Recommendation - By Virtue of Paragraph 14 Schedule 12A Local Government Act 1972

-Information relating to the financial or business affairs of any particular person (including the authority holding that information).

The public interest in maintaining the exemption outweighs the public interest in disclosing the information.

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