

ISLE OF ANGLESEY COUNTY COUNCIL

Report to:	EXECUTIVE COMMITTEE
Date:	24 JUNE 2025
Subject:	REVENUE BUDGET MONITORING, OUTTURN 2024/25
Portfolio Holder(s):	ROBIN WILLIAMS – DEPUTY LEADER & PORTFOLIO HOLDER – FINANCE AND HOUSING
Head of Service / Director:	MARC JONES – DIRECTOR OF FUNCTION (RESOURCES) / SECTION 151 OFFICER
Report Author: Tel: E-mail:	BETHAN H OWEN – ACCOUNTANCY SERVICES MANAGER 01248 752663 Bethan.Owen2@ynysmon.llyw.cymru
Local Members:	n/a

A –Recommendation/s and reason/s

Recommendations

- (i) To note the position set out in Appendices A, B and C in respect of the Authority's financial outturn for 2024/25;
- (ii) To note the summary of Contingency budgets for 2024/25, detailed in Appendix CH;
- (iii) To note the monitoring of agency and consultancy costs for 2024/25 in Appendices D and DD;
- (iv) To note that the estimated balance of the Council's general balances as at 31 March 2025 stands at £18.166m.

Reason

On 7 March 2024, the Council set a net budget for 2024/25 with net service expenditure of £184.164m to be funded from Council Tax income, NDR and general grants, as well as £4.425m from general reserves. This includes a total for general and other contingencies amounting to £3.109m. The budget for the Council Tax Premium was increased by £0.943m, to £2.893m, which was mainly due to the increase in the second home premium from 75% to 100%. A balanced budget was set with the agreed Council Tax rise of 9.50%.

This report sets out the financial performance of the Council's services at the end of quarter 4, 31 March 2025. A further report will be presented to the Executive upon completion of the draft Statement of Accounts.

The overall projected financial position for 2024/25, including Corporate Finance and the Council Tax fund, is a projected underspend of £3.873m. This is 2.15% of the Council's net budget for 2024/25. The reasons for the reported financial position are set out in the attached report.

The draft outturn position is significantly better than the forecasted figure at the end of the 3rd quarter, and the reasons for the change are set out in the report. The reported underspend, and its impact on the Council's general balances, strengthens the Council's financial position and will allow greater flexibility when considering the 2026/27 revenue budget.

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

Not Applicable – Monitoring Report with no options which require consideration.

– Why is this a decision for the Executive?

Monitoring of the Council's budget is a function that 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, but any change from the approved budget is noted in the report.		
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 medium term financial strategy 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 citizens of Anglesey were consulted as part of the 2024/25 budget setting process and will be consulted on future budgets.
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)	Any comments made by the Chief Executive have been considered and the draft report amended where appropriate.
2	Finance / Section 151 (mandatory)	N/A – this is the Section 151 Officer's report.
3	Legal / Monitoring Officer (mandatory)	The Monitoring Officer has been updated on the financial position and no further comments were received.
4	Human Resources (HR)	N/A
5	Property	N/A
6	Information Communication Technology (ICT)	N/A
7	Scrutiny	The financial position at the end of quarter 4 will be reviewed by the Finance Scrutiny Panel at its meeting on 10 July 2025.
8	Local Members	N/A
9	Any external bodies / other/s	N/A

F - Appendices:

- Appendix A - Provisional Revenue Outturn Report for 2024/25
- Appendix B - Table of Provisional Outturn 2024/25
- Appendix C - Analysis of the Forecasted Variance by Service and Reason
- Appendix CH - Summary of Contingency Budgets position for 2024/25
- Appendix D - Information regarding monitoring of Agency Staff 2024/25
- Appendix DD - Information regarding monitoring of Consultants 2024/25

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

2024/25 Revenue Budget (as recommended by this Committee on 29 February 2024 and adopted by the County Council on 7 March 2024).

REVENUE BUDGET MONITORING REPORT – UNAUDITED OUTTURN 2024/25

1. APPROVED REVENUE BUDGET 2024/25

1.1 The Council approved a net revenue budget for 2024/25 as follows:-

Table 1
Approved Budget and Funding for 2024/25

	£'000	£'000
Total Approved Revenue Expenditure	184,164	
Amendments to Budget Since Approval		
Use of Council reserves	(4,425)	
Current Approved Budget for 2024/25 (Net of Reserves)		179,739
Funded By		
Aggregate External Finance	127,586	
Standard Council Tax Debit Raised	48,387	
Premium Council Tax on Second and Empty Homes	3,766	
Total Funding 2024/25		179,739

2. BUDGET OUTTURN POSITION FOR 2024/25

2.1 The outturn position is shown in Table 2, below:-

Table 2
Summary of Financial Outturn

	2024/25 Budget	Outturn	% Variance	Q3 Forecast	Movement
	£'000	£'000	%	(Under) / Over £'000	£'000
Service Budgets	166,701	-1,949	-1.17%	1,161	-3,110
Corporate Budgets	17,463	-963	-5.51%	-392	-571
General Reserves	-4,425	0	0.00%	0	0
Net Revenue Expenditure	179,739	-2,912	-1.62%	769	-3,681
Aggregate External Finance	-127,586	0	0.00%	0	0
Standard Council Tax	-48,387	393	-0.81%	-432	825
Council Tax Premium	-3,766	-1,354	35.95%	-396	-958
Funding	-179,739	-961	0.53%	-828	-133
Net Forecast (Under) / Over	0	-3,873	2.15%	-59	-3,814

2.2 The outturn position for the Council's General Balances is shown in Table 3, below:-

Table 3
Council General Balances as at 31 March 2025

Executive Meeting	Amount £'000	Purpose
Opening Balance	15,607	
Used for Budget 2024/25	-4,425	
Animal Health Incident	-100	Approved 22/4/24 by Leader
Churchill House, Holyhead	-500	Approved by Council 6/11/24
Grant towards Teachers and Fire Service Pension	1,386	To meet additional employer contributions
Pay Pressure Support	1,196	To meet the additional cost of NJC pay award
Pressures Grant	1,035	To meet additional budget pressures for Social Care and Homelessness
Transferred from Earmarked Reserves	94	Secondary schools R & M reserve - not utilised. Will be approved by Executive in July 2025
Unaudited Outturn	3,873	
Revised Council Fund General Balance	18,166	

2.3 During 2024/25, additional funding in respect of the increase in teachers' pension employer contributions, as well as pay pressure, was received during the quarter. These amounts had already been factored into the budgets during the budget setting process, therefore, they were added to the level of general balances.

2.4 As at outturn of 2024/25, the available funding totalled £18.166m.

3. FINANCIAL PERFORMANCE BY SERVICE

3.1 The overall combined position for the Council's services shows a forecasted outturn position at the end of the financial year of £1,949k. The analysis by Service is shown in Table 4, below, with a fuller analysis in Appendix B:-

Table 4
Analysis of the Forecasted Budget Position by Service

	(Under) / Overspend £'000	%
Central Education	(191)	(3.51)
Adult Services	(936)	(2.40)
Childrens' Services	1,948	13.50
Waste	(101)	(1.00)
Highways	(438)	(5.33)
Property	(172)	(8.08)
Economic Development	(553)	(17.55)
Human Resources	(145)	(7.60)
ICT	(901)	(18.07)
Planning & Public Protection	(107)	(3.65)
Corporate and Democratic	(230)	(16.13)
Other Services (Variances under £100k)	(123)	
Total Service Variances	(1,949)	(1.17)

- 3.2 The main reasons for the variances are summarised in Table 5, below, with a more detailed analysis by Service and Sub-Service provided in Appendix C:-

Table 5
Analysis of the Forecasted Variance by Reason

	Unaudited Outturn £'000	Forecasted Variance at Qtr 3 £'000	Movement £'000
Cost variances arising from changing demand for services	3,869	4,515	(646)
Variances in staffing costs arising from vacancies, net of the cost of additional temporary staff and the use of agency staff	(2,001)	(1,792)	(209)
Changes to contract prices not allowed for in the approved budget	(4)	302	(306)
Changes to grant funding which increase or reduce the requirement for funding from the core budget	(951)	(206)	(745)
Income from fees and charges (above) / below the income target	(2,819)	(1,941)	(878)
Cost variances relating to buildings	(183)	(238)	55
Cost variances relating to the employment of external consultants	105	107	(2)
Transfer of funding to / (from) earmarked reserves and general balances	57	(228)	285
Clearly identified errors in the budget setting process	(138)	4	(142)
Miscellaneous reasons	116	638	(522)
TOTAL FORECASTED VARIANCE	(1,949)	1,161	(3,110)

- 3.3 The table above highlights that the main budget pressure that the Council is still experiencing is because of an increased demand for services, with £3,869m of budget pressure resulting. The main area of concern is within Children's Services, with an increase in both the number of children having to be placed with out of county providers and the cost of each placement.
- 3.4 The position in respect of Adult Services has substantially changed, with the budget currently being sufficient to meet the level of demand. The movement from the forecast to outturn is to the sum of £810k, with the department reporting a £936k underspend for the year. Increases in the level of client contributions, receiving additional income and contributions following E33 assessments have contributed to this. However, the service had received substantial additional grant income during the financial year which, in part, has been used against the core budget. In addition, there are various vacant posts throughout the department. Due to the nature of the service, accurately forecasting is difficult as client numbers can change from one day to the next and care packages are aligned to the needs of individuals, of which some are costly.
- 3.5 The financial position is also improved due to staff vacancies, where pay costs, net of any additional costs incurred in employing temporary staff and agency staff, is underspent by £2.001m, although recruitment issues in the Council's residential homes and within Legal Services has resulted in agency costs being higher than the staffing budget available in these services. Further information on agency costs is provided in paragraph 7 and Appendix D. ICT is also experiencing recruitment issues, which has led to an underspend on staffing to the sum of £522k at the end of the financial year.
- 3.6 The new utilities contract which was entered into during the financial year is showing benefits across all services. However, Leisure Services are still benefiting from the contract with an underspend on energy costs. Building related costs were underspent for the year by £183k across all services.
- 3.7 Income generated through fees and charges is hard to forecast, however, the income generating aspects of the services have seen an increase in demand which has resulted in an increase in revenue. The overall income exceeded the budget by £2.819m, which was £900k more than forecasted. Income levels in Leisure, Waste and Highways saw the biggest increase against their income targets.

3.8 The final outturn position shows that the underspend on services budgets was £3.110m higher than the forecast at the end of quarter 3. The movement in the final position was due to lower demand for services, particularly in Adult Services and Homelessness, which increased the underspend by £646k, vacancies continuing longer than anticipated £209k, additional grant funding received during the final quarter £743k and higher income receipts during the final quarter across the majority of services but, notably, in Highways, Planning and Adult Services, which increased the underspend by £878k.

4. FINANCIAL PERFORMANCE OF CORPORATE BUDGETS

4.1 The outturn financial position at the end of the financial year for Corporate Budgets is shown in Table 6, below:-

Table 6
Corporate Budgets Forecasted Financial Position 2024/25

	2024/25 Budget £'000	Outturn Variance £'000	% Variance %	Reason for Variance
Primary Rate Relief	4,931	-	0.00	Lower borrowing and higher investment returns Lower than anticipated case load
Financing	105	50	47.62	
Granted	5,753	(1,162)	(20.20)	
Support Services Contribution by HRA	7,392	(216)	(2.92)	
	(800)	55	(6.88)	
Unbudgeted Costs (Insurance, Capital Pension Costs & Bad Debt Provision)	-	392		
& Other	82	(82)	(100.00)	
General Reserves	(4,425)	0		
	13,038	(963)	(7.39)	

4.2 The main variance relates to capital financing where the continued high level of interest rates, combined with higher than anticipated cash balances, resulted in the interest receivable budget exceeding its target by £212k. Capital expenditure was lower than anticipated and funded from internal cash balances with no new borrowing undertaken during the year. This reduced interest costs, with expenditure £963k below the budget.

4.3 The cost of the Council Tax Reduction scheme was £216k below the budget, but an increase in the caseload during the final quarter reduced the underspend from the quarter 3 forecasted figure of £582k.

5. COLLECTION OF COUNCIL TAX

5.1 The Council Tax Fund budget is determined using the estimated collectable debt for the current year only, based on the tax base figure set in November 2023. It does not provide for arrears collected from previous years, adjustments to liabilities arising from previous years (exemptions, single person discounts, transfers to business rates etc.), changes to the current year's tax-base or the provision for bad and doubtful debts. These changes cannot be estimated when the budget is set and, invariably, lead to a difference between the final balance on the Council Tax Collection Fund and the original budget. Historically, the forecasted levels of Council Tax fall during the year as recovery action is undertaken and taxpayers come forward to claim exemptions and discounts that they are entitled to. The current core Council Tax income was £393k under the budget.

- 5.2** The Council Tax premium is designed to encourage owners of empty properties and second homes to return the property to general use and, as such, there is a risk that the number of properties paying the premium can reduce significantly during the year. In order to mitigate this risk, the tax base for premium properties is set at 80% and, if the numbers of properties paying the premium does not fall significantly, then the budget will generate a surplus. The change in the eligibility rules for business rates on self catering accommodation has resulted in a number of properties being transferred back from business rates to Council Tax, which has increased properties subject to the second home premium, and this has offset the reduction in properties resulting from the increase in the premium from 75% to 100%.
- 5.3** The movement of self catering properties to Council Tax as a result of the higher threshold to be eligible for inclusion on the business rates register has been significant, with the commencement date for Council Tax being back dated to April 2023 in a large number of cases. It is likely that a large number of these decisions will be appealed, with successful appeals resulting in properties being transferred back to the business rates register. In addition, self catering operators will do all they can to reach the new thresholds, given the financial benefit it brings to their business. This may result in properties being reassessed and being returned to the business rates register. As a result, there is a significant risk that the Council may have to refund large sums of Council Tax in 2025/26 and, to mitigate the risk, £900k of surplus funds has been transferred to an earmarked reserve to fund refunds that may have to be paid in 2025/26. Following the transfer to the earmarked reserve, the premium element of the Council Tax was £1.354m over achieved.
- 5.4** A change in the staffing structure of the Council Tax team has allowed more resources to be directed towards identifying tax avoidance, e.g. claiming exemptions to which the taxpayer is not entitled, not informing the Council of changes in circumstances that impact on the level of Council Tax due, second home owners failing to inform the Council that the property is not their primary residence. This work is having an impact on the level of tax charged in both the standard Council Tax and the second home and empty property premium.

6. BUDGET SAVINGS 2024/25

- 6.1** The budget also included a package of budget savings amounting to £1.165m, which included the deletion of unused budgets, additional income generation, reduction of grants to outside bodies and the reduction of some services. The budget monitoring review has not identified any issues in delivering the savings proposals made.

7. AGENCY AND CONSULTANCY COSTS

- 7.1** During the year, £1.208m was spent on Agency staff. These were, in the main, part-funded from staffing budgets as they related to staff vacancies, while £640k related to staff cover for vacant posts. The Waste Service spent £381k for site agents at the recycling centres. The full details can be seen at Appendix D.
- 7.2** A total of £2.017m was spent on Consultancy during the period April to March 2025, with £945k funded through grant or external sources. A full summary of expenditure per service, and additional details of the expenditure, can be seen at Appendix DD.

8. CONCLUSIONS

- 8.1** The initial projection at the end of the third quarter was that the budget would be underspent by £59k for the year ending 31 March 2025. However, the unaudited outturn position as at 31 March 2025 is an underspend of £3.873m. While this is a substantial change from the forecast, income received within the majority of services during the final month of the financial year greatly exceeded expectations and unexpected grant income aided the outturn position. The four key factors are summarised below :-
- The first being the change in the eligibility rules for business rates on self catering accommodation, which has resulted in a number of properties being transferred back from business rates to Council Tax. Whilst it is anticipated that, following an appeals process, some of the extra income generated will need to be repaid, the amount reported is almost £1m in extra funding. However, £900k has also been placed in an earmarked reserve which will be utilised to repay any conclusions to the appeals process.

- An increase in the demand for our services has seen an increase in the income generated, with Highways, Waste and Leisure all seeing growth in their income levels during the final quarter, which contributed £889k to the improved position.
- The receipt of considerable grant funding, of which were not awarded until the final month and weeks leading up to the financial year end has been utilised to fund existing costs, in particular staffing costs, for which core budget provision had been made. This improved the final position during the final quarter by £743k.
- Service demand fell during the final quarter, particularly in Adult Services and Homelessness. This may not always be in the number of clients requesting a service but there were examples in Adult Services where the provision of costly placements came to an end during the final quarter, which improved the financial position by £646k.

- 8.2** The position in respect of Social Care is of particular concern, with an outturn overspend of £1.948m for Children's Services despite a considerable investment by the Council when setting the budget. However, it is important to note that this is a demand led service, and demand and placements during the year can change significantly, e.g. one placement for a high dependency client with specialised care needs can amount to between £250k and £500k. Any increase in the demand for services will only worsen the position.
- 8.3** The outturn position for 2024/25 is positive and as such will aid the budgeting process for 2026/27 with the general reserves being more than anticipated, Several one-off events, such as additional grant funding, vacant posts and additional Council Tax income have contributed however, these events mask the true underlying position that the overall budget is still under pressure due to increased demand and rising costs, and this is particularly true in social care.
- 8.4** The budget for 2025/26 was updated to reflect the ongoing budget pressures, with £2m additional funding added to the Children's Services budget. This, along with the improved levels of Council balances and earmarked reserves, places the Council in a strong financial position to deal with any unexpected financial events during 2025/26, and will allow some flexibility in how the Council deals with the financial position in 2026/27, should the financial funding be as low as currently forecast.

ALLDRO REFENIW AR GYFER Y FLWYDDYN ARIANNOL YN DIWEDDU 31 MAWRTH 2025
REVENUE OUTTURN FOR THE FINANCIAL YEAR ENDING 31 MARCH 2025

Gwasanaeth/Swyddogaeth Service/Function	2024/25 Cyllideb Blynnyddol Annual Budget	2024/25 Alldro Dros Dro / Provisional Outturn	2024/25 Cyfanswm Dros Dro Amrywiaeth Alldro / Provisional Total Outturn Variance	2024/25 Gor / (Tan)wariant dros dro fel % o'r Gyllideb Gyfan / Provisional Over / (Under)spend as a % of Total Budget	2024/25 Amcangyfrif i Ch3 ar gyllidebau a reolir gan y gwasanaethau / Forecast to Qtr 3 on Service Controlled Budgets
	£'000	£'000	£'000	£'000	%
<u>Addysg, Sgiliau a Phobl Ifanc</u> <u>Education, Skills and Young People</u>					
Cyllideb Datganoledig Ysgolion Delegated Schools Budget	61,844	61,844	0	0	0
Addysg Canolog Central Education	5,504	5,313	(191)	(3.47%)	(109)
Diwylliant Culture	1,570	1,484	(86)	(5.48%)	25
<u>Gwasanaethau Oedolion</u> <u>Adult Services</u>	38,957	38,021	(936)	(2.40%)	(126)
<u>Gwasanaethau Plant</u> <u>Children's Services</u>	14,428	16,376	1,948	13.5%	2,101
<u>Tai</u> <u>Housing</u>	1,653	1,570	(83)	(5.02%)	(55)
<u>Priffyrdd, Eiddo a Gwastraff</u> <u>Highways, Property & Waste</u>					
Priffyrdd Highways	8,227	7,789	(438)	(5.32%)	(58)
Eiddo Property	2,129	1,957	(172)	(8.08%)	(35)
Gwastraff Waste	10,123	10,022	(101)	(1.00%)	(65)

Gwasanaeth/Swyddogaeth Service/Function	2024/25 Cyllideb Blynnyddol Annual Budget	2024/25 Alldro Dros Dro / Provisional Outturn	2024/25 Cyfanswm Dros Dro Amrywiaeth Alldro / Provisional Total Outturn Variance	2024/25 Gor / (Tan)wariant dros dro fel % o'r Gyllideb Gyfan / Provisional Over / (Under)spend as a % of Total Budget	2024/25 Amcangyfrif i Ch3 ar gyllidebau a reolir gan y gwasanaethau / Forecast to Qtr 3 on Service Controlled Budgets
	£'000	£'000	£'000	£'000	%
<u>Rheoleiddio a Datblygu Economaidd</u> <u>Regulation & Economic Development</u>					
Datblygu Economaidd Economic Development	3,149	2,596	(553)	(17.56%)	(453)
Cynllunio a Gwarchod y Cyhoedd Planning and Public Protection	2,933	2,826	(107)	(3.65%)	43
<u>Trawsnewid</u> <u>Transformation</u>					
Adnoddau Dynol Human Resources	1,911	1,766	(145)	(7.59%)	(65)
TGCh ICT	4,708	3,807	(901)	(19.14%)	(577)
Trawsnewid Corfforaethol Corporate Transformation	1,143	1,075	(68)	(5.99%)	(25)
<u>Adnoddau</u> <u>Resources</u>	4,045	4,073	28	0.69%	(8)
<u>Busnes y Cyngor</u> <u>Council Business</u>	2,094	2,156	62	2.96%	127
<u>Costau Corfforaethol a Democrataidd</u> <u>Corporate & Democratic costs</u>	1,424	1,194	(230)	(16.15%)	(79)
<u>Rheolaeth Corfforaethol</u> <u>Corporate Management</u>	859	883	24	(2.79%)	20

Gwasanaeth/Swyddogaeth Service/Function	2024/25 Cyllideb Blynnyddol Annual Budget	2024/25 Alldro Dros Dro / Provisional Outturn	2024/25 Cyfanswm Dros Dro Amrywiaeth Alldro / Provisional Total Outturn Variance	2024/25 Gor / (Tan)wariant dros dro fel % o'r Gyllideb Gyfan / Provisional Over / (Under)spend as a % of Total Budget	2024/25 Amcangyfrif i Ch3 ar gyllidebau a reolir gan y gwasanaethau / Forecast to Qtr 3 on Service Controlled Budgets
	£'000	£'000	£'000	£'000	%
Cyfanswm Cyllidebau Gwasanaethau Total Service Budgets	166,701	164,752	(1,949)	(1.17%)	661
Ardollau Levies	4,931	4,931	0	0%	0
Rhyddhad Trethi Dewisol Discretionary Rate Relief	105	155	50	47.62%	35
Cyllido Cyfalaf Capital Financing	5,753	4,591	(1,162)	(20.20%)	(19)
Cronfeydd wrth Gefn Cyffredinol ac Eraill General & Other Contingencies	82	0	(82)	100%	174
Cronfeydd wrth Gefn Cyffredinol y Cyngor Council's General Reserves	(4,425)	(4,425)	0	0%	0
Cyfraniad CRT y Gwasanaethau Cefnogol Support Services contribution HRA	(800)	(745)	55	(6.88%)	0
Budd-daliadau a Roddwyd Benefits Granted	7,392	7,176	(216)	(2.92%)	(582)
Costau heb gyllideb ac na ellir eu rheoli: yswiriant, costau pensiwn a dileu drwg ddyledion / lwfansau amhariad ar incwm gwasanaethau <i>Unbudgeted, uncontrollable costs: insurances, pension costs and bad debt write offs / impairment allowances on services' income</i>	0	392	392		500
Cyfanswm Cyllid Corfforaethol Total Corporate Finance	13,038	12,075	(963)	(7.39%)	108
Cyfanswm 2024/25 Total 2024/25	179,739	176,827	(2,912)	(1.62%)	769

Gwasanaeth/Swyddogaeth Service/Function	2024/25 Cyllideb Blynnyddol Annual Budget	2024/25 Alldro Dros Dro / Provisional Outturn	2024/25 Cyfanswm Dros Dro Amrywiaeth Alldro / Provisional Total Outturn Variance	2024/25 Gor / (Tan)wariant dros dro fel % o'r Gyllideb Gyfan / Provisional Over / (Under)spend as a % of Total Budget	2024/25 Amcangyfrif i Ch3 ar gyllidebau a reolir gan y gwasanaethau / Forecast to Qtr 3 on Service Controlled Budgets
	£'000	£'000	£'000	£'000	%
Cyllido Funding					
Trethi Annomestig NDR	(25,341)	(25,341)	0	0%	0
Y Dreth Gyngor Council Tax	(48,387)	(47,994)	393	(0.81%)	(432)
Premiwm y Dreth Gyngor Council Tax Premium	(3,766)	(5,120)	(1,354)	35.97%	(396)
Grant Cynnal Refeniw Revenue Support Grant	(102,245)	(102,245)	0	0%	0
Cyfanswm Cyllid 2024/25 Total Funding 2024/25	(179,739)	(180,700)	(961)	(0.53%)	(828)
Cyfanswm yr alldro, yn cynnwys effaith y cyllido Total outturn, including impact of funding	0	(3,873)	(3,873)	2.15%	(59)

ANALYSIS OF THE FORECASTED VARIANCE BY SERVICE AND REASON

Service	Sub Service	Variance	Reason for Variance									
			Change in Service Demand	Staff / Agency Variances	Contract or Price Changes	Changes to Grant Funding	Income Variances	Building Costs	Consultancy	Transfer To / (From) Reserves	Budget Over / (Under) Provision	Misc
		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Central Education	School Transport	-265	-187		43		-27				-94	
	School Meals	34			34							
	ALN Strategy	81		81								
	School Exceptions	-31										-31
	Language Centre	57						57				
	Repairs & Maintenance	117		19		98						
	Early Years Provision	-175		-19		-124		-32				
	Clwb Gofal Plant	57					57					
	Further Education	-1										-1
	Central Education	-63		-26		-49			6			6
	Out of County Placements	-38	-38									
	Millbank	17					11	6				
	Others	19										19
	TOTAL	-191	-225	55	77	-75	41	31	6	-	-94	-7
Culture	Museums & Galleries	11		-34			33	3				9
	Libraries	-103		-68			-7	-27				-1
	Archives	6		22			-8					-8
	TOTAL	-86	-	-80	-	-	18	-24	-	-	-	-
Adult Services	Elderly - Residential	-396	187				-699					116
	Elderly – Nursing	97	691				-494					-100
	Elderly – Homecare	180	364			-201	17					

Service	Sub Service	Variance	Reason for Variance									
			Change in Service Demand	Staff / Agency Variances	Contract or Price Changes	Changes to Grant Funding	Income Variances	Building Costs	Consultancy	Transfer To / (From) Reserves	Budget Over / (Under) Provision	Misc
		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
	Elderly – Other	1	28	-27								
	Physical Disability - Residential	542	680				-138					
	Physical Disability - Nursing	0										
	Physical Disability - Homecare	130	130									
	Physical Disability - Other	-77	10	-67		-20						
	Learning Disability – Residential	-80	-155				75					
	Learning Disability - Homecare	0										
	Learning Disability – Day Care	44	44									
	Learning Disability – Supp Accommodation	-110	-94				-16					
	Learning Disability - Other	36	27	9								
	Mental Health – Residential	-54	-95				41					
	Mental Health – Homecare	-27	-27									
	Mental Health – Supported Accommodation	10	19				-9					
	Mental Health - Other	-168	-60	-108								
	Provider Unit – Residential	45	-152	258			-61					

Service	Sub Service	Variance	Reason for Variance									
			Change in Service Demand	Staff / Agency Variances	Contract or Price Changes	Changes to Grant Funding	Income Variances	Building Costs	Consultancy	Transfer To / (From) Reserves	Budget Over / (Under) Provision	Misc
		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
	Provider Unit - Homecare	-448	-8	-244		-20	-176					
	Provider Unit – Day Care	-142	-30	-133			21					
	Provider Unit – Supported Accommodation	-192	-26	-174			8					
	Provider Unit - Other	-186	29	-125		-23	55			-106		-16
	Management Support Services	-141	50	-75		-116						
	TOTAL	-936	1,612	-686	-	-380	-1,376	-	-	-106	-	-
Children's Services	Looked After Children – Out of County Placements	2,290	2,290									
	Foster Care	-23	-23									
	Small Group Homes	18	29	21		-32						
	Other Looked After Children	143	143									
	Family Support	-34	-34									
	Children with Disabilities	-44	74	-101		-17						
	Commissioning & Social Work	-219	33	-170		-82						
	Youth Services	-2	-2									
	Other	-181	-17	-136		-28						
	TOTAL	1,948	2,493	-386	-	-159	-	-	-	-	-	-

Service	Sub Service	Variance	Reason for Variance									
			Change in Service Demand	Staff / Agency Variances	Contract or Price Changes	Changes to Grant Funding	Income Variances	Building Costs	Consultancy	Transfer To / (From) Reserves £'000	Budget Over / (Under) Provision £'000	Misc
		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Housing	Housing Services	-70		-23		-95						48
	Homelessness	-3	49							-49		-3
	J.E. O'Toole Centre	-10						-8				-2
	TOTAL	-83	49	-23	-	-95	-	-8	-	-49	-	43
Highways	Highways Support & Management	-12		-12								
	Môn Community Transport	-52		-52								
	Car Parks & Parking Management	-138					-138					
	Development Control	-43					-43					
	Private Street Works	-570					-570					
	Works Budget	433										433
	Maintenance & Management	61										61
	Maintenance Design	-75					-75					
	Public Transport	-53				-43						-10
	Fleet	-45										-45
	Other	56		-7								63
	TOTAL	-438	-	-71	-	-43	-826	-	-	-	-	502
Property	Management & Staffing	-56		-56								
	Cleaning	42		30								12
	Commercial Property	-3					-112	103				6
	Council Property	-152			-166							14
	Architectural Design & Consultancy	-3					-82			82		-3
	TOTAL	-172	-	-26	-166	-	-194	103	-	82	-	29

Service	Sub Service	Variance	Reason for Variance									
			Change in Service Demand	Staff / Agency Variances	Contract or Price Changes	Changes to Grant Funding	Income Variances	Building Costs	Consultancy	Transfer To / (From) Reserves £'000	Budget Over / (Under) Provision £'000	Misc
		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Waste	Waste Collection & Disposal	42			65		-42					19
	Electricity Generating	-76					-76					
	Recycling	-40					-40					
	Waste Sites	4										4
	Administration & Management	-31					-31					
	Other	0										
	TOTAL	-101	-	-	65	-	-189	-	-	-	-	23
Economic Development	Economic Development	-58	-8	-19			-19					-12
	Destination	-87		-132		-37	49	69				-36
	Leisure	-408		44			-187	-354				89
	TOTAL	-553	-8	-107	-	-37	-157	-285	-	-	-	41
Planning	Planning Admin	-2										-2
	Planning Control	-7					-134		45	81		1
	Building Control	50					50					
	Planning Policy	0		-14						55		-41
	Conservation	-67		-67								
	Land Registry	-5										-5
	TOTAL	-31	-	-81	-	-	-84	-	45	136	-	-47
Public Protection	Environmental Health	-15		-15								
	Dog / Pest Control	-3										-3
	Animal Health	-9					-9					
	Trading Standards	18										18
	Licensing	-4		-7			15					-12

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Service	Sub Service	Variance	Reason for Variance									
			Change in Service Demand	Staff / Agency Variances	Contract or Price Changes	Changes to Grant Funding	Income Variances	Building Costs	Consultancy	Transfer To / (From) Reserves £'000	Budget Over / (Under) Provision £'000	Misc
		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Corporate Management	Corporate Management	24		27								-3
	TOTAL	24	-	27	-	-	-	-	-	-	-	-3
Corporate & Democratic	Risk & Insurance	2										2
	Pension Contributions	-13		-13								
	Audit Fees	-91			20							-111
	Coroners	-55	-52									-3
	Apprenticeship Levy	6		6								
	Members' Expenses & Support	-33				-1						-32
	Civic Expenditure	0										
	Corporate Other	-46									-48	2
	TOTAL	-230	-52	-7	20	-1	-	-	-	-	-48	-142
	SERVICE TOTAL	-1,949	3,869	-2,001	-4	-951	-2,819	-183	105	57	-138	116

OUTTURN POSITION ON CONTINGENCY BUDGETS

	Budget	Virements to Service Lines	Actuals	Transfers to Earmarked Reserves	Outturn Position
	£	£	£	£	£
General Contingency	382,282	(89,214)	-	(186,127)	(106,941)
Salary and Grading	300,000	(271,939)	-	-	(28,061)
Other Earmarked	150,000		-	(150,000)	-
Other Earmarked – Adults Zero Based	-	494,000	-	-	(494,000)
Other Earmarked – Corporate Savings	-	(546,510)	-	-	546,510
Pay Inflation	49,209	(49,209)	-	-	-
Regional Growth – Economic Ambition Board	86,250	(57,880)	-	(28,370)	-
Trainee Scheme	340,000	(190,724)	-	(149,276)	-
Climate Change	50,000	(11,355)	-	(38,645)	-
Total General and other Contingencies	1,357,741	(722,831)	-	(552,418)	(82,492)

AGENCY COSTS APRIL 2024 TO MARCH 2025

Service	Amount £	Source of Funding (Specific Core Budget / Un-utilised staffing budget / Grant / External Contribution)	Permanent / Temporary	Reason for Cover
Economic Development	79,253	Unutilised Staffing Budget	Temporary	Unsuccessful recruitment process
	79,253			
Schools	127,578	Core Budget	Temporary	Supply teachers in specialist field
	127,578			
Waste	296,770	Specific Core Budget	Temporary	Specific Tasks on Site
	83,883	Specific Core Budget / External Contribution	Temporary	Specific Tasks on Site
	380,653			
Property	4,464	Core	Temporary	Maternity Cover
	4,646			
Children's Services	66,586	Core Budget	Temporary	To cover vacant posts
	66,586			
Adult Services	492,739	Core Budget	Temporary	To cover vacant posts
	492,739			
Transformation	5,400	Grant	Temporary	Staff Training
	5,400			
Resources	45,666	Un-utilised staffing budget	Temporary	Subsidy work
	1,800	Core Budget	Temporary	To cover vacant posts
	1,110	Un-utilised staffing budget	Temporary	Volume of work
	48,576			
Total	1,208,822			

SUMMARY OF CONSULTANCY EXPENDITURE AT OUTTURN 2024/25

	Summary Consultancy Expenditure per Service				
Service	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Total 2024/25
	£	£	£	£	£
Central Education	7,097	6,684	5,198	6,564	25,543
Culture	13,611	11,000		128	24,739
Economic & Regeneration	119,484	213,469	164,785	496,635	994,373
Property					0
Highways	53,753	18,597	29,839	161,703	263,892
Schools		473			473
Waste	19,092	13,868	59,445	21,343	113,748
HRA		3,490	16,276	50,625	70,391
Housing			400		400
Corporate & Democratic					0
Adult Services					0
Children's Services	3,209	21,378	38,340	14,826	77,753
Corporate					0
Transformation	3,713	2,919	4,088	600	11,320
Council Business	18,168	63,100	80,423	121,813	283,504
Resources	9,970	51,844	7,625	81,287	150,726
Total	248,097	406,822	406,419	955,524	2,016,862
Funded by:					
Core Budget	72,552	210,618	130,472	476,420	890,062
Grant	129,111	135,036	199,809	375,440	839,396
External Contribution	29,411	5,816	18,567	51,872	105,666
Reserves / Provisions	17,023	55,352	57,571	51,792	181,738
Total	248,097	406,822	406,419	955,524	2,016,862