

ISLE OF ANGLESEY COUNTY COUNCIL	
<b>Report to:</b>	<b>EXECUTIVE COMMITTEE</b>
<b>Date:</b>	<b>23 SEPTEMBER 2025</b>
<b>Subject:</b>	<b>REVENUE BUDGET MONITORING, QUARTER 1 2025/26</b>
<b>Portfolio Holder(s):</b>	<b>ROBIN WILLIAMS – DEPUTY LEADER &amp; PORTFOLIO HOLDER – FINANCE &amp; HOUSING</b>
<b>Head of Service / Director:</b>	<b>MARC JONES – DIRECTOR OF FUNCTION (RESOURCES) / SECTION 151 OFFICER</b>
<b>Report Author:</b>	<b>BETHAN HUGHES OWEN – ACCOUNTANCY SERVICES MANAGER</b>
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<b>Local Members:</b>	n/a
A – Recommendation/s and reason/s	
<p><b>Recommendations</b></p> <ul style="list-style-type: none"> <li>(i) To note the position set out in Appendices A, B and C in respect of the Authority’s financial performance to date and expected outturn for 2025/26;</li> <li>(ii) To note the summary of Contingency budgets for 2025/26, detailed in Appendix CH;</li> <li>(iii) To note the monitoring of agency and consultancy costs for 2025/26 in Appendices D and DD.</li> </ul> <p><b>Reason</b></p> <p>The overall forecasted position at the end of the first quarter indicates that the final position will result in an underspend on the revenue budget of £1,551k (0.79%).</p> <p>This report sets out the financial performance of the Council’s services at the end of quarter 1, 30 June 2025. The projected position for the year as a whole is also summarised. It should be noted that predicting the final year-end position at the end of quarter 1 is difficult, and the position can change considerably as we move through the remainder of the financial year. There are key areas that are difficult to predict and forecast so far ahead, the key areas being:-</p> <ol style="list-style-type: none"> <li>1. A change in the requests for demand led services, mainly the placement of children in care, demand for adult services, homelessness, school transport and out of county education.</li> <li>2. Additional grant funding received during the year that was not known.</li> <li>3. Unforeseen one-off expenditure.</li> <li>4. Recruitment and retention difficulties leading to a higher than anticipated level of vacant posts.</li> <li>5. Pay awards and the funding of increased National Insurance contribution costs.</li> </ol> <p>The forecasted position and other changes will result in the Council ending the financial year with a general balance of £17.257m (9.77% of the 2025/26 net revenue budget), which is £7.56m above the minimum figure recommended to the Council.</p> <p>Given that the forecasted financial position is for an overspend at the end of the financial year, and that the level of general balances is expected to exceed the minimum recommended level, the Executive is not required to approve any remedial action.</p>	
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.	
C – 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 2025/26 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 -	<b>Who did you consult?</b>
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## What did they say?

<b>1</b>	<b>Chief Executive / Leadership Team (LT)</b> (mandatory)	The report has been considered by the LT at its meeting on 2 September 2025 and the comments made incorporated into the report.
<b>2</b>	<b>Finance / Section 151</b> (mandatory)	N/A – this is the Section 151 Officer’s report.
<b>3</b>	<b>Legal / Monitoring Officer</b> (mandatory)	The Monitoring Officer is a member of the LT and comments made have been considered.
<b>4</b>	<b>Human Resources (HR)</b>	N/A

<b>5</b>	<b>Property</b>	N/A
<b>6</b>	<b>Information Communication Technology (ICT)</b>	N/A
<b>7</b>	<b>Scrutiny</b>	The financial position at the end of quarter 1 was reviewed by the Finance Scrutiny Panel at its meeting on 4 September 2025.
<b>8</b>	<b>Local Members</b>	N/A
<b>9</b>	<b>Any external bodies / other/s</b>	N/A
<b>F - Appendices:</b>		
<ul style="list-style-type: none"> <li>• Appendix A - Provisional Revenue Outturn Report for 2025/26</li> <li>• Appendix B - Table of Provisional Outturn 2025/26</li> <li>• Appendix C - Analysis of the Forecasted Variance by Service and Reason</li> <li>• Appendix CH - Summary of Contingency Budgets position for 2025/26</li> <li>• Appendix D - Information regarding monitoring of Agency Staff 2025/26</li> <li>• Appendix DD - Information regarding monitoring of consultants 2025/26</li> <li>• Appendix E – Cost of Change 2025/26</li> </ul>		
<b>FF - Background papers (please contact the author of the Report for any further information):</b>		
2025/26 Revenue Budget (as recommended by this Committee on 27 February 2025 and adopted by the County Council on 6 March 2025).		

## REVENUE BUDGET MONITORING REPORT – QUARTER 1 2025/26

## 1. APPROVED REVENUE BUDGET 2025/26

1.1 The Council approved a net revenue for 2025/26 as follows:-

**Table 1**  
**Approved Budget and Funding for 2025/26**

	£'000	£'000
Total Approved Revenue Expenditure		
Amendments to Budget Since Approval	195,442	
Use of Council reserves	(2,459)	
Current Approved Budget for 2025/26 (Net of Reserves)		<b>192,983</b>
<b>Funded By</b>		
Aggregate External Finance (AEF)	135,881	
Standard Council Tax Debit Raised	52,843	
Premium Council tax on Second and Empty Homes	4,259	
<b>Total Funding 2025/26</b>		<b>192,983</b>

## 2. FORECAST BUDGET POSITION AS AT END OF QUARTER 1 2025/26

2.1 The estimated forecast position at the end of quarter 1 is shown in Table 2, below:-

**Table 2**  
**Summary Forecast Financial Position at End of Quarter 1**

	2025/26 Budget	Q1 Forecast (Under) / Over	% Variance
	£'000	£'000	%
Service Budgets	178,004	0.469	0.26
Corporate Budgets	17,438	(1.073)	(6.15)
General Reserves	(2,459)	0.000	0.00
<b>Net Revenue Expenditure</b>	<b>192,983</b>	<b>(0.604)</b>	<b>(0.31)</b>
Aggregate External Finance	135,881	0.000	0.00
Standard Council Tax	52,843	(0.514)	(0.97)
Council Tax Premium	4,259	(0.433)	(10.17)
<b>Funding</b>	<b>192,983</b>	<b>(0.947)</b>	<b>(0.49)</b>
<b>Net Forecast (Under) / Over</b>	<b>0</b>	<b>(1.551)</b>	<b>(0.80)</b>

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

**Table 3**  
**Estimated Council General Balances as at 31 March 2026**

<b>Executive Meeting</b>	<b>Amount £'m</b>	<b>Purpose</b>
Opening Balance	(18,166)	Unaudited general reserve at 31 March 2025
Used for Budget 2025/26	2,459	
<b>Revised Council Fund General Balance</b>	<b>(15,707)</b>	

### 3. FINANCIAL PERFORMANCE BY SERVICE

3.1 The overall combined position for the Council's services shows a forecasted overspend position at the end of the financial year of £1,021k. The analysis by Service is shown in Table 4, below:-

**Table 4**  
**Analysis of the Forecasted Budget Position by Service**

<b>Service</b>	<b>(Under) / Overspend £'000</b>	<b>%</b>
Adults Services	(825)	(1.92)
Children's Services	918	5.23
Culture	100	6.00
Housing	(218)	(10.71)
Highways	(297)	(3.50)
Planning & Public Protection	529	17.05
ICT	(249)	(4.90)
Council Business	219	9.90
Corporate & Democratic Costs	(128)	(5.72)
Unbudgeted Costs (Insurance, Capital Pension Costs & Bad Debt Provision)	500	
Other Services (Variances under £100k)	(80)	
<b>Total Service Variances</b>	<b>469</b>	<b>0.26</b>

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**

	<b>Forecasted Variance £'000</b>
Cost variances arising from changing demand for services	1,232
Variances in staffing costs arising from vacancies, net of the cost of additional temporary staff and the use of agency staff	(533)
Changes to contract prices not allowed for in the approved budget	(61)
Changes to grant funding which increase or reduce the requirement for funding from the core budget	(5)
Income from fees and charges (above) / below the income target	(982)
Cost variances relating to buildings	(129)
Cost variances relating to the employment of external consultants	83
Transfer of funding to / (from) earmarked reserves and general balances	(66)
Clearly identified errors in the budget setting process	20
Miscellaneous reasons	910
<b>TOTAL FORECASTED VARIANCE</b>	<b>469</b>

- 3.3** The table above highlights that the main budget pressure that the Council is still experiencing is as a result of an increased demand for services, with £1.184m 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 increasing. The position in respect of Adult Services overall has stabilised, however, there are various compensating over and underspends within the budget. The overall budget is currently sufficient to meet the level of demand. There is lower demand for out of county education at the end of the first quarter forecast, but this can change quickly. School transport continues to see demand lessen, however, this can change in September as the new academic year commences.
- 3.4** The financial position is improved due to staff vacancies, where pay costs, net of any additional costs incurred in employing temporary staff and agency staff, is forecast to underspend by £533k, although recruitment issues in the Council's Legal Services has resulted in agency costs being higher than the staffing budget available, with a forecast overspend of £174k. Issues within the Building Regulation Service also resulted in increased staffing costs, with a forecasted overspend of £195k. Further information on agency costs is provided in paragraph 6 and Appendix D.
- 3.5** Forecasting income generated through fees and charges is always difficult, particularly at this early stage in the financial year, but the indications are that overall income will exceed the budget by £982k, with income levels in Leisure and Highways being significantly higher than the income target. Work continues to clear a backlog of financial assessments of social care clients, and this has generated additional income above the budget level.
- 3.6** Fees from planning applications and building regulation applications has fallen and is now forecast to be £280k below the budget. This is partly due to issues within the building regulation section, although the situation can change as the year progresses.

#### 4. FINANCIAL PERFORMANCE OF CORPORATE BUDGETS

4.1 The forecasted 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 2025/26**

	2025/26 Budget	Q1 Forecast (Under) / Over	Variance	Reason for Variance
	£'000	£'000	%	
Levies	5,276			
Discretionary Rate Relief	106	67	63.18	
Capital Financing	4,637	(964)	20.80	Lower borrowing and higher investment returns
Benefits Granted	7,459	(2)	2.36	Lower than anticipated case load
Support Services Contribution by HRA	(840)			
Budget Savings to be Achieved	(22)			Work still ongoing to achieve the saving
General & Other Contingencies	822			
Use of General Reserves	(2,459)			
<b>TOTAL</b>	<b>14,979</b>	<b>(899)</b>	<b>(7.16)</b>	

#### 5. COLLECTION OF COUNCIL TAX

5.1 The Council Tax Collection Fund budget is determined using the estimated collectable debt for the current year only, based on the tax base figure set in November 2024. 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 is forecasted to be £514k above 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. As a result, the Council Tax premium budget is forecasting a surplus of £433k at the end of the financial year. However, there is a significant risk that appeals will be decided in 2025/26 relating to self catering properties that were transferred from business rates to Council Tax in 2024/25. In order to offset this risk, £900k has also been placed in an earmarked reserve at the end of the 2024/25 financial year, which will be utilised to repay any conclusions to the appeals process.

## **6. CONTINGENCY BUDGETS**

- 6.1** The original contingency budgets totalled £586k, which included a grant of £2m in respect of employer national insurance contributions. The net of virements to service budgets and transfers in from earmarked reserves has increased the budget to £2,822k at the end of quarter 1 (excluding the national insurance grant). Of these contingency budgets, £2,344k are committed, leaving £856k as uncommitted at this point. However, this will change as the year progresses and, therefore, for the purpose of this report it is assumed that the remaining £856k will be utilised during the remainder of the year. A full breakdown is attached in Appendix Ch.
- 6.2** Confirmation has been received from Welsh Government (WG) in respect of the national insurance employer's contribution grant. The final grant awarded is £2,223k, which is slightly higher than budgeted. Work is ongoing to calculate the additional costs for services as a result of the changes in national insurance contributions, but, for the purpose of this forecast, it is assumed that all the grant will be allocated to service budgets.

## **7. AGENCY AND CONSULTANCY COSTS**

- 7.1** During the year to date, £331k was spent on Agency staff. These were funded from staffing budgets as they related to staff vacancies. The Waste Service spent £90k for site agents at the recycling centres. The full details can be seen at Appendix D.
- 7.2** A total of £280k was spent on Consultancy during the period April to June 2025, with £186k 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. COST OF CHANGE FUND**

- 8.1** During the year to date, £26k was spent on individual projects that were to be funded from the Cost of Change Fund. Five projects were agreed upon, with a total budget for the projects being £107k. The full details can be seen at Appendix E.

## **9. CONCLUSIONS**

- 9.1** The initial projection at the end of the first quarter is that the budget will be underspent by £0.999m for the year ending 31 March 2026. Forecasting accurately the financial position at this early stage is always difficult, and it is likely that the position will change as services deal with issues and service demands during the year. There are also a number of matters which have yet to be resolved which will also impact on the final financial position.
- 9.2** The main areas that have yet to be finalised relate to:-
- i. The pay award for both non-teaching staff (from April 2024) and teaching staff (from September 2025) have been agreed in July 2025. The provision made in the budget for the pay award for non-teaching staff is currently being calculated to ensure it is sufficient to meet the employers' current pay offer of 3.20%. The Council has an earmarked reserve of £992k to cover inflationary pressures.
  - ii. Teachers' pay is set by WG. It was recently announced that teachers in England would receive a 5.5% pay rise and it may be the case that WG is considering a similar rise in Wales. Previously, any pay award for teachers that had been higher than allowed for in the local government settlement had been funded by WG. It is, therefore, possible that any additional cost may be cost neutral for the Authority.



- 9.3** The position in respect of Social Care is of particular concern, with a forecast overspend of £1.470m for Children's Services. The forecast is based on the current level of demand, but demand fluctuates during the year and 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.

As we move through the remainder of the financial year, the impacts of the above will be factored into future monitoring reports as things become clearer.

- 9.4** The financial position in 2025/26 will also influence the Council's financial strategy for 2026/27 and beyond, as it will highlight the need to realign budgets to reflect the increases in costs seen in 2025/26 and to reflect the changing demand for services. Any significant overspending will also result in an erosion of the Council's earmarked reserves and general balances, and this will reduce the ability to use reserves and balances to help to balance the revenue budget in 2026/27. Management will review the financial position closely during the remainder of the financial year and may need to implement cost saving measures in 2025/26, in order to maintain the current level of earmarked reserves and general balances.

## APPENDIX B

## PROJECTED REVENUE OUTTURN FOR THE FINANCIAL YEAR ENDING 31 MARCH 2026 – QUARTER 1

[illegible]

Gwasanaeth/Swyddogaeth Service/Function	2025/26 Cyllideb Blynnyddol Annual Budget	2025/26 Ch1 Cyllideb hyd yma Q1 Budget Year to Date	2025/26 Ch1 Gwir Wariant ac Ymrwymadau Q1 Actual & Committed Spend	2025/26 Ch1 Amrywiad Q1 Variance	2025/26 Ch1 Gwir Wariant ac Ymrwymadau Q1 Actual & Committed Spend	Ch1 : Q1 Amcangyfrif Gwariant i 31 Mawrth 2026 Estimated Expenditure to 31 March 2026	Ch1 : Q1 Amcangyfrif o Alldro 31 Mawrth 2026 gor/(tan) wariant Estimated Outturn 31 March 2026 over/(under)	2025/26 Gor/(tan) wariant fel % o'r Gyllideb Gyfan Projected Over /(Under)spend as a % of Total Budget	2024/25 Gor/(Tan) Wariant Drafft Draft Over/(Under)spend
<b><u>Priffyrdd, Eiddo a Gwastraff</u></b> <b><u>Highways, Property &amp; Waste</u></b>									
Priffyrdd Highways	8,496	1,808	1,964	156	8.60%	8,199	(297)	(3.50)	(1,316)
Eiddo Property	1,874	(1,091)	(1,249)	(158)	14.47%	1,842	(32)	(1.71)	1,447
Gwastraff Waste	10,394	1,570	1,654	84	5.36%	10,349	(45)	(0.43)	(380)
<b><u>Rheoleiddio a Datblygu Economaidd</u></b> <b><u>Regulation &amp; Economic Development</u></b>									
Datblygu Economaidd Economic Development	3,019	887	1,143	255	28.74%	2,990	(13)	0.43	(1,576)
Cynllunio a Gwarchod y Cyhoedd Planning and Public Protection	3,102	866	1,176	310	35.86%	3,631	529	(0.21)	(182)
<b><u>Trawsnewid</u></b> <b><u>Transformation</u></b>									
Adnoddau Dynol Human Resources	1,534	228	194	(35)	(15.14%)	1,562	28	1.82	1,440
TGCh ICT	5,081	2,732	2,995	263	9.63%	4,832	(249)	(4.90)	3,782
Trawsnewid Corfforaethol Corporate Transformation	1,204	276	281	5	1.81%	1,209	5	0.42	1,076

Gwasanaeth/Swyddogaeth Service/Function	2025/26 Cyllideb Blynnyddol Annual Budget	2025/26 Ch1 Cyllideb hyd yma Q1 Budget Year to Date	2025/26 Ch1 Gwir Wariant ac Ymrwymadau Q1 Actual & Committed Spend	2025/26 Ch1 Amrywiad Q1 Variance	2025/26 Ch1 Gwir Wariant ac Ymrwymadau Q1 Actual & Committed Spend	Ch1 : Q1 Amcangyfrif Gwariant i 31 Mawrth 2026 Estimated Expenditure to 31 March 2026	Ch1 : Q1 Amcangyfrif o Alldro 31 Mawrth 2026 gor/(tan) wariant Estimated Outturn 31 March 2026 over/(under)	2025/26 Gor/(tan) wariant fel % o'r Gyllideb Gyfan Projected Over /(Under)spend as a % of Total Budget	2024/25 Gor/(Tan) Wariant Drafft Draft Over/Under)spend
<u>Adnoddau Resources</u>	4,207	1,140	1,217	78	6.81%	4,251	44	1.05	2,123
<u>Busnes y Cyngor Council Business</u>	2,213	585	807	222	37.92%	2,432	219	9.90	1,930
<u>Costau Corfforaethol a Democrataidd Corporate &amp; Democratic costs</u>	2,238	992	938	(54)	(5.47%)	2,110	(128)	(5.72)	(2,624)
<u>Rheolaeth Corfforaethol Corporate Management</u>	823	215	204	(12)	(5.36%)	827	4	0.49	740
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>						500	500	0.00	
<b>Cyfanswm Cyllidebau Gwasanaethau Total Service Budgets</b>	178,004	40,885	40,607	(278)	(0.68%)	178,473	469	0.26	(1,118)
Ardollau Levies	5,277	5,280	5,280	0	0.0%	5,277	0	0.00	(1)

[illegible]

Gwasanaeth/Swyddogaeth Service/Function	2025/26 Cyllideb Blynnyddol Annual Budget	2025/26 Ch1 Cyllideb hyd yma Q1 Budget Year to Date	2025/26 Ch1 Gwir Wariant ac Ymrwymadau Q1 Actual & Committed Spend	2025/26 Ch1 Amrywiad Q1 Variance	2025/26 Ch1 Gwir Wariant ac Ymrwymadau Q1 Actual & Committed Spend	Ch1 : Q1 Amcangyfrif Gwariant i 31 Mawrth 2026 Estimated Expenditure to 31 March 2026	Ch1 : Q1 Amcangyfrif o Alldro 31 Mawrth 2026 gor/(tan) wariant Estimated Outturn 31 March 2026 over/(under)	2025/26 Gor/(tan) wariant fel % o'r Gyllideb Gyfan Projected Over /(Under)spend as a % of Total Budget	2024/25 Gor/(Tan) Wariant Drafft Draft Over/(Under)spend
<b><u>Cyllido Funding</u></b>									
Trethi Annomestig NDR	(25,097)	(7,722)	(7,722)	0	0.00%	(25,097)	0	0.00	0
Y Dreth Gyngor Council Tax	(52,843)	0	0	0	0.00%	(53,357)	(514)	0.97	393
Premiwm y Dreth Gyngor Council Tax Premium	(4,259)	0	0	0	0.00%	(4,692)	(433)	10.17	(1,354)
Grant Cynnal Refeniw Revenue Support Grant	(110,784)	(34,087)	(34,087)	0	0.00%	(110,784)	0	0.00	0
<b>Cyfanswm Cyllid 2025/26 Total Funding 2025/26</b>	<b>(192,983)</b>	<b>(41,810)</b>	<b>(41,810)</b>	<b>0</b>	<b>0</b>	<b>(193,930)</b>	<b>(947)</b>	<b>(0.49)</b>	<b>(961)</b>
<b>Cyfanswm yr alldro, yn cynnwys effaith y cyllido Total outturn, including impact of funding</b>	<b>0</b>	<b>6,577</b>	<b>8,241</b>	<b>1,663</b>	<b>2.63%</b>	<b>(1,551)</b>	<b>(1,551)</b>	<b>(0.79)</b>	<b>(3,875)</b>

## APPENDIX C

## 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	(67)	(67)									
	School Meals	28		28								
	ALN Strategy	89										89
	School Exceptions	(42)						(48)				6
	Language Centre											
	Early Years Provision	(39)		(28)				(8)				(3)
	Clwb Gofal Plant											
	Further Education	(1)										(1)
	Central Education	(25)										(25)
	Out of County Placements	(170)	(96)		(74)							
	Millbank	16					16					
	Others	140										140
	<b>TOTAL</b>	<b>(71)</b>	<b>(163)</b>	<b>-</b>	<b>(74)</b>	<b>-</b>	<b>16</b>	<b>(56)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>206</b>
Culture	Museums & Galleries	120					45	30				45
	Libraries	(20)		(38)			18					
	Archives											
	<b>TOTAL</b>	<b>100</b>	<b>-</b>	<b>(38)</b>	<b>-</b>	<b>-</b>	<b>63</b>	<b>30</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>45</b>
Adult Services	Elderly – Residential	(7)	386				(393)					
	Elderly – Nursing	(311)	(72)				(239)					
	Elderly – Homecare	347	362				(15)					

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
<b>Adult Services (continued)</b>	Elderly – Other	22	(10)	32								
	Physical Disability - Residential	167	219				(52)					
	Physical Disability - Homecare	14	(60)				74					
	Physical Disability - Other	(37)	(4)	(33)								
	Learning Disability – Residential	(210)	(251)				41					
	Learning Disability - Homecare	(162)	(173)				11					
	Learning Disability – Day Care	(45)	(45)									
	Learning Disability – Supported Accommodation	77	(12)				89					
	Learning Disability - Other	14	30	10			(26)					
	Mental Health – Residential	(150)	(202)				52					
	Mental Health – Homecare	(24)	(24)									
	Mental Health – Supported Accommodation	133	103				30					
	Mental Health - Other	(90)	(44)	(46)								
	Provider Unit – Residential	16	(26)	106			(64)					
	Provider Unit - Homecare	(275)	(38)	(255)			18					
	Provider Unit – Day Care	(120)	(44)	(76)								
	Provider Unit – Supported Accommodation	(41)	(32)	6			(15)					



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
<b>Adult Services (continued)</b>	Provider Unit - Other	(116)	(54)	(62)								
	Management Support Services	(27)	(53)	26								
	<b>TOTAL</b>	<b>(825)</b>	<b>(44)</b>	<b>(292)</b>	-	-	<b>(489)</b>	-	-	-	-	-
<b>Children's Services</b>	Looked After Children – Out County Placements	1,442	1,442									
	Foster Care	(14)	(14)									
	Small Group Homes	(472)	(428)	(44)								
	Other Looked After Children	42	42									
	Family Support	47	47									
	Children with Disabilities	(41)	45	(72)			(14)					
	Commissioning & Social Work	7	35	(28)								
	Other	(93)	15	(108)								
	<b>TOTAL</b>	<b>918</b>	<b>1,184</b>	<b>(252)</b>	-	-	<b>(14)</b>	-	-	-	-	-
<b>Housing</b>	Housing Services	23		(18)								41
	Homelessness	(241)	16				(257)					
	<b>TOTAL</b>	<b>(218)</b>	<b>16</b>	<b>(18)</b>	-	-	<b>(257)</b>	-	-	-	-	<b>41</b>
<b>Highways</b>	Môn Community Transport	(55)	(55)									
	Car Parks & Parking Management	(35)					(35)					
	Development Control	8					8					
	Private Steet Works	(500)					(500)					
	Works Budget	345	345									
	Maintenance & Management	40							40			

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
<b>Highways (Continued)</b>	Maintenance Design	(50)					(50)					
	Public Transport	(50)					(50)					
	<b>TOTAL</b>	<b>(297)</b>	<b>290</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(627)</b>	<b>-</b>	<b>40</b>	<b>-</b>	<b>-</b>	
<b>Property</b>	Architectural Services	50					41					9
	Maintenance	(100)		(16)				(102)	15			3
	Estates	18		(28)			59	5				(18)
	<b>TOTAL</b>	<b>(32)</b>	<b>-</b>	<b>(44)</b>	<b>-</b>	<b>-</b>	<b>100</b>	<b>(97)</b>	<b>15</b>	<b>-</b>	<b>-</b>	<b>(6)</b>
<b>Waste</b>	Waste Collection & Disposal	30			30							
	Electricity Generating	(50)					(50)					
	Administration & Management	(25)					(25)					
	<b>TOTAL</b>	<b>(45)</b>	<b>-</b>	<b>-</b>	<b>30</b>	<b>-</b>	<b>(75)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Economic Development</b>	Economic Development	43		(15)			67					(9)
	Destination	(10)		(20)			18					(8)
	Leisure	(46)		38			(118)	(6)				40
	<b>TOTAL</b>	<b>(13)</b>	<b>-</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>(33)</b>	<b>(6)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>23</b>
<b>Planning</b>	Planning Control	114					105					9
	Building Control	363		195			175					(7)
	Conservation	(36)		(36)								
	Land Registry	94										94
	<b>TOTAL</b>	<b>535</b>	<b>-</b>	<b>159</b>	<b>-</b>	<b>-</b>	<b>280</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>96</b>

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
Public Protection	Environmental Health	25		(10)			26					9
	Animal Health	(9)					(9)					
	Licensing	(1)					16		(12)			(5)
	Registrars	(33)					(30)					(3)
	Markets	16					11					5
	Health & Safety	(4)		(4)								
TOTAL		(6)	-	(14)	-	-	14	-	(12)	-	-	6
Trans-formation	Human Resources	40		38								2
	Training	(12)		(29)								17
	IT	(249)		(168)								(81)
	Corporate Transformation	(5)		2								(7)
	Cyswllt Môn	(3)		(19)								16
	Ynys Môn / Gwynedd Partnership	13										13
TOTAL		(216)	-	(176)	-	-	-	-	-	-	-	40
Resources	Audit & Risk	(32)		(72)					40			
	Benefits & Revenues	77		38		(5)	(7)					51
	Financial Services	36		13								23
	Procurement	(4)		(5)						(21)		22
	Management	(33)		14			20			(45)		(22)
TOTAL		44	-	(12)	-	(5)	13	-	40	(66)	-	74

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
<b>Council Business</b>	Electoral Services	5		5								
	Committee Services	9		(11)							20	
	Translation	4		4								
	Legal Services	201		174			27					
	<b>TOTAL</b>	<b>219</b>	<b>-</b>	<b>172</b>	<b>-</b>	<b>-</b>	<b>27</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20</b>	<b>-</b>
<b>Corporate Management</b>	Corporate Management	4		4								
	<b>TOTAL</b>	<b>4</b>	<b>-</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Corporate &amp; Democratic</b>	Pension Contributions	(28)		(28)								
	Audit Fees	(17)			(17)							
	Coroners	(52)	(51)									(1)
	Apprenticeship Levy	3		3								
	Members' Expenses & Support	(28)										(28)
	Corporate Other	(6)										(6)
	<b>TOTAL</b>	<b>(128)</b>	<b>(51)</b>	<b>(25)</b>	<b>(17)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(35)</b>
<b>Other</b>	Unbudgeted Costs Provision	500										500
	<b>TOTAL</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500</b>
	<b>SERVICE TOTAL</b>	<b>468</b>	<b>1,232</b>	<b>(533)</b>	<b>(61)</b>	<b>(5)</b>	<b>(982)</b>	<b>(129)</b>	<b>83</b>	<b>(66)</b>	<b>20</b>	<b>910</b>

## SUMMARY OF QUARTER 1 POSITION ON CONTINGENCY BUDGETS

	Original Budget	Virements (to) Service Lines / from Earmarked Reserves	Amended Budget YTD	Committed YTD	Currently Uncommitted Budgets
	£	£	£	£	£
General Contingency	394,311	(73,417)	320,894	-	320,894
Housing Assistance for 1 <sup>st</sup> Time Buyers	1,000,000	-	1,000,000	1,000,000	-
Salary and Grading	300,000	-	300,000	-	300,000
Other Earmarked	502,839	27,037	529,876	343,626	186,250
Pay Inflation	49,209	-	49,209	-	49,209
National Insurance Employer Contributions Grant	(2,000,000)	-	(2,000,000)	(2,000,000)	-
Trainee Scheme	340,000	282,404	622,404	622,404	-
<b>Total General and other Contingencies</b>	<b>586,359</b>	<b>236,024</b>	<b>822,383</b>	<b>(33,970)</b>	<b>856,353</b>

# APPENDIX D

## AGENCY COSTS APRIL TO JUNE 2025

Service	Amount £	Source of Funding (Specific Core Budget / Un-utilised staffing budget / Grant / External Contribution)	Permanent / Temporary	Reason for Cover
Economic & Regeneration	8,721	Core Budget	Temporary	To cover vacant post
	3,651	Core Budget	Temporary	Backlog
	<b>12,372</b>			
Schools	<b>15,907</b>	Core Budget	Temporary	Supply
	<b>15,907</b>			
Waste	72,807	Specific Core Budget	Temporary	Specific Tasks on Site
	17,342	Specific Core Budget / External Contribution	Temporary	Specific Tasks on Site
	<b>90,149</b>			
Council Business	90,285	Unutilised Staffing Budget	Temporary	To cover vacant post
	<b>90,285</b>			
Children's Service	<b>10</b>	Core Budget	Temporary	To cover vacant post
	<b>10</b>			
Adult Services	<b>72,248</b>	Core Budget	Temporary	To cover vacant post
	<b>72,248</b>			
Resources	<b>21,363</b>	Core Budget	Temporary	To cover vacant post
	<b>13,388</b>	Core Budget	Temporary	To undertake additional work in respect of housing benefit subsidy claims
	15,276	Core Budget	Temporary	Additional resource to deal with a backlog of unrecovered debts
	<b>50,027</b>			
<b>Total</b>	<b>330,997</b>			

## SUMMARY OF CONSULTANCY EXPENDITURE TO END QUARTER 1 2025/26

Summary Consultancy Expenditure per Service		
Service	Quarter 1 £	Total 2025/26 £
Central Education	2,000	2,000
Culture		
Economic & Regeneration	214,593	214,593
Property	375	375
Highways	31,215	31,215
Schools		
Waste	7,973	7,973
HRA	34	34
Housing		
Corporate & Democratic		
Adult Services		
Children's Services		
Corporate		
Transformation		
Council Business		
Resources	24,020	24,020
<b>Total</b>	<b>280,209</b>	<b>280,209</b>
Funded by:		
Core Budget	68,600	68,600
Grant	19,064	19,064
External Contribution	186,390	186,390
Reserves / Provisions	6,156	6,156
<b>Total</b>	<b>280,209</b>	<b>280,209</b>

## SUMMARY OF COST OF CHANGE FUND EXPENDITURE TO END QUARTER 1 2025/26

Gwasanaeth / Service	Disgrifiad / Description	Cyllideb / Budget	Gwariant / Expenditure 2025/26	Cyllideb sy'n cael ei chario ymlaen i 2025/26/ Budget Carried Forward to 2025/26 £	Diweddariad Prosiect / Project Update
Adnoddau Resources	<b>Gweithredu System Telesolutions i gysylltu gyda cwsmeriad y Gwasanaeth Refeniw a Budd-Daliadau / Implement Telesolutions system to contact customers of the Revenue and Benefits Service</b>	4,500	0	4,500	<b>Bydd y gwaith hwn yn dechrau unwaith fydd y prosiect Galw Diogel wedi'i gwblhau / This work will commence once the Call Secure project is completed.</b>
Adnoddau Resources	<b>Cymorth gan Ymgynghorwyr o'r Cwmni Meddalwedd i wneud defnydd llawn o modiwlau ad-ennill dyledion ac i weithredu'r modiwlau bilio blynyddol / Support for Software Company Consultants to make full use of the debt recovery modules and to implement the annual billing modules</b>	21,000	0	21,000	<b>Mae gwaith wedi ei gwblhau ar y modiwlau yma a gwneir taliadau yn ystod yr ail chwarter / Work has now been completed on these modules and payments will be made during the second quarter</b>
Adnoddau Resources	<b>Gweithredu modiwlau ychwanegol yn y System Casglu Incwm / Implement additional modules in the Income Collection System</b>	8,370	0	8,370	<b>Gwaith yn symud ymlaen ar Call Secure cyn symud i'r systemau eraill. Angen cytuno proses i gwsmeriaid wedi derbyn y system brawf. / Work is ongoing on Call Secure before moving to the other systems. Need to agree a process for customers after receiving the test system.</b>



Gwasanaeth / Service	Disgrifiad / Description	Cyllideb / Budget	Gwariant / Expenditure 2025/26	Cyllideb sy'n cael ei chario ymlaen i 2025/26/ Budget Carried Forward to 2025/26	Diweddariad Prosiect / Project Update
Plant Children	Defnyddio Microsoft Co-Pilot i gofnodi cyfarfodydd achosion yn y Gymraeg a'r Saesneg / <i>Use Microsoft Co-Pilot to Minute Case Conference meetings in both Welsh and English</i>	32,640	5,713	26,927	Mae trwyddedau mewn lle a pholisi AI yn ddrafft gyda fersiwn arfaethedig ar y ffordd. Gweithdy wedi ei gynnal i godi ymwybyddiaeth o'r dechnoleg ac adnabod "use cases". Mae'r gwasanaeth wedi cwblhau templed sydd yn nodi pa ddata sydd am gael ei rannu i ganiatau asesiad effaith / preifatrwydd data. / <i>Licenses are in place and an AI policy is in draft with a proposed version on its way. A workshop has been held to raise awareness of the technology and to identify use cases. The service has completed a template to identify which data will be shared to allow an impact assessment / data privacy.</i>
Priffyrdd, Gwastraff ac Eiddo <i>Highways, Waste and Property</i>	Cynnal adolygiad o drefniadau trafnidiaeth ar draws y Cyngor / <i>Undertake a review of the Council's transport arrangements across the whole Council</i>	40,000	19,960	20,040	Mae ymgynghorwyr wedi eu penodi a'r gwaith wedi dechrau. / <i>Consultants have been appointed and work has commenced.</i>
<b>CYFANSWM / TOTAL</b>		<b>106,510</b>	<b>25,673</b>	<b>80,837</b>	