

ISLE OF ANGLESEY COUNTY COUNCIL	
Report to:	EXECUTIVE COMMITTEE
Date:	24 NOVEMBER 2025
Subject:	REVENUE BUDGET MONITORING, QUARTER 2 2025/26
Portfolio Holder(s):	ROBIN WILLIAMS – DEPUTY LEADER & PORTFOLIO HOLDER – FINANCE & CORPORATE BUSINESS AND CUSTOMER EXPERIENCE
Head of Service / Director:	MARC JONES – DIRECTOR OF FUNCTION (RESOURCES) / SECTION 151 OFFICER
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Local Members:	n/a
A – Recommendation/s and reason/s	
<p>Recommendations</p> <p>(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;</p> <p>(ii) To note the summary of Contingency budgets for 2025/26, detailed in Appendix CH;</p> <p>(iii) To note the monitoring of agency and consultancy costs for 2025/26 in Appendices D and DD.</p> <p>Reason</p> <p>The overall forecasted position at the end of the second quarter indicates that the final position will result in an underspend on the revenue budget of £1,707k (0.88%).</p> <p>This report sets out the financial performance of the Council’s services at the end of quarter 2, 30 September 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 2 is difficult especially with the winter period facing the Council. 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"> 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. 2. Additional grant funding received during the year that was not known. 3. Unforeseen one-off expenditure. 4. Recruitment and retention difficulties leading to a higher than anticipated level of vacant posts. 5. Unexpected / Unprecedented weather <p>The forecasted position and other changes will result in the Council ending the financial year with a general balance of £17.414m (8.91% of the 2025/26 net revenue budget), which is £7.642m above the minimum figure recommended to the Council.</p> <p>Given that the forecasted financial position is for an underspend 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 - Who did you consult?		What did they say?
1	Chief Executive / Leadership Team (LT) (mandatory)	The members of the LT have been provided with a draft copy of the report prior to this, and any comments received will have been incorporated into the final 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 comments made have been considered.
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 2 was reviewed by the Finance Scrutiny Panel at its meeting on 6 November 2025.
8	Local Members	N/A
9	Any external bodies / other/s	N/A

F - Appendices:

- Appendix A - Provisional Revenue Outturn Report for 2025/26
- Appendix B - Table of Provisional Outturn 2025/26
- Appendix C - Analysis of the Forecasted Variance by Service and Reason
- Appendix CH - Summary of Contingency Budgets position for 2025/26
- Appendix D - Information regarding monitoring of Agency Staff 2025/26
- Appendix DD - Information regarding monitoring of consultants 2025/26
- Appendix E – Cost of Change 2025/26

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

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 2 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)		192,983
Funded By		
Aggregate External Finance (AEF)	135,881	
Standard Council Tax Debit Raised	52,843	
Premium Council tax on Second and Empty Homes	4,259	
Total Funding 2025/26		192,983

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

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

Table 2
Summary Forecast Financial Position at End of Quarter 2

	2025/26 Budget	Q2 Forecast (Under) / Over	% Variance	Q1 Forecast	Movement
	£'000	£'000	%	(Under) / Over £'000	£'000
Service Budgets	177,593	404	0.23	469	(65)
Corporate Budgets	17,849	(1,055)	(5.91)	(1,073)	18
General Reserves	(2,459)	0	0.00	0	0
Net Revenue Expenditure	192,983	(651)	(0.34)	(604)	(47)
Aggregate External Finance	135,881	0	0.00	0	0
Standard Council Tax	52,843	(565)	(1.07)	(514)	(51)
Council Tax Premium	4,259	(491)	(11.53)	(433)	(58)
Funding	192,983	(1,056)	(0.54)	(947)	(109)
Net Forecast (Under) / Over	0	(1,707)	(0.88)	(1,551)	(156)

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

Executive Meeting	Amount £'m	Purpose
Opening Balance	(18,166)	General reserve at 31 March 2024
Used for Budget 2024/25	2,459	
Forecasted underspend 2025/26	(1,707)	
Revised Council Fund General Balance	(17,414)	

3. FINANCIAL PERFORMANCE BY SERVICE

3.1 The overall combined position for the Council's services shows a forecasted underspend position at the end of the financial year of £1.707m. The analysis by Service is shown in Table 4, below:-

Table 4
Analysis of the Forecasted Budget Position by Service

	(Under) / Overspend £'000	%
Central Education	(231)	(4.51)
Culture	100	6.08
Adult Services	(932)	(2.18)
Childrens' Services	1,350	7.41
Housing	(217)	(10.74)
Planning & Public Protection	317	10.30
Highways	(274)	(3.24)
Council Business	254	11.36
ICT	(263)	(8.18)
Unbudgeted Costs (Insurance, Capital Pension Costs & Bad Debt Provision)	500	
Other Services (Variances under £100k)	(200)	(6.14)
Total Service Variances	404	0.23

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

	Forecasted Variance £'000
Cost variances arising from changing demand for services	3,032
Variances in staffing costs arising from vacancies, net of the cost of additional temporary staff and the use of agency staff	(909)
Changes to contract prices not allowed for in the approved budget	(48)
Changes to grant funding which increase or reduce the requirement for funding from the core budget	(539)
Income from fees and charges (above) / below the income target	(1,766)
Cost variances relating to buildings	(286)
Cost variances relating to the employment of external consultants	23
Transfer of funding to / (from) earmarked reserves and general balances	86
Clearly identified errors in the budget setting process	20
Miscellaneous reasons	791
TOTAL FORECASTED VARIANCE	404

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 £3.032m of budget pressure resulting. The main area of concern is still 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 overspend forecast at quarter 2 is £1.462m. Out of county education has seen the forecast for underspend continue however it is a demand led budget and I can change quickly. 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. The winter period can affect the forecasts depending on the type of winter we experience.

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 £909k, 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 £228k. Issues within the Building Regulation Service also resulted in increased staffing costs and demand for service decreasing, the forecast overspend is £250k, although this is lower than the previous forecasted overspend of £363k. 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, however income generation is increasing with the forecast that the income will exceed the budget by £1.766m, with income levels in Leisure and Highways being significantly higher than the income target. Work is ongoing to clear a backlog of financial assessments of social care clients and this has generated additional income above the level of the budget.

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	Q2 Forecast (Under) / Over	Variance	Reason for Variance
	£'000	£'000	%	
Levies	5,276	0	0	
Discretionary Rate Relief	106	69	65.06	
Capital Financing	4,637	(1,022)	(22.05)	Lower borrowing and higher investment returns
Benefits Granted	7,459	(102)	(1.36)	Lower than anticipated case load
Support Services Contribution by HRA	(840)	0		
Budget Savings to be Achieved	(22)	0		Work still ongoing to achieve the saving
General & Other Contingencies	822	0		
Use of General Reserves	(2,459)	(2,459)		
TOTAL	14,979	(3,514)	(6.86)	

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 £565k 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 £491k 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 £3.233m at the end of quarter 2 (excluding the national insurance grant). Of these contingency budgets, £1.233m is committed. A full breakdown is attached in Appendix Ch.

7. AGENCY AND CONSULTANCY COSTS

7.1 During the year to date, £746k was spent on Agency staff. These were funded from staffing budgets as they related to staff vacancies. The Waste Service spent £197k for site agents at the recycling centres. The full details can be seen at Appendix D.

7.2 A total of £555k was spent on Consultancy during the period April to September 2025, with £345k 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 To date, £72k has been spent on individual projects that were to be funded from the Cost of Change Fund, with £26k spent during 2025/26. Five projects were agreed upon in 2024/25, with a total budget for the projects being £107k. The full details can be seen at Appendix E.

9. CONCLUSIONS

9.1 The forecasted year end position as at the end of the second quarter is that the overall budget will be underspent by £1.707m 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 especially with the winter period ahead.

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) were agreed in July 2025. The provision made in the budget for the pay award for non-teaching staff has been calculated and it was sufficient to meet the agreed pay award of 3.20%. £659k was removed from the services and has been taken to the earmarked reserve to cover future inflationary pressures.
- ii.** A 4% pay award has been awarded for Teachers for the 2025/26 Academic Year. This is higher than was allowed for in the local government settlement. As in previous years, Welsh Government have released grant funding to cover the difference. Taking consideration of the NJC and Teachers Pay Award and the additional grant funding, the result is cost neutral to the Authority.

9.3 The position in respect of Social Care is of particular concern, with a forecast overspend of £1.350m 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.

Gwasanaeth/Swyddogaeth Service/Function	2025/26 Cyllideb Blyneddol Annual Budget	2025/26 Ch2 Cyllideb hyd yma Q2 Budget Year to Date	2025/26 Ch2 Gwir Wariant ac Ymrwymadau Q2 Actual & Committed Spend	2025/26 Ch2 Amrywiad Q2 Variance	2025/26 Ch2 Gwir Wariant ac Ymrwymadau Q2 Actual & Committed Spend	Ch2 : Q2 Amcangyfrif Gwariant i 31 Mawrth 2026 Estimated Expenditure to 31 March 2026	Ch2 : Q2 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 Over/(Under)spend
<u>Priffyrdd, Eiddo a Gwastraff Highways, Property & Waste</u>									
Priffyrdd Highways	8,450	4,796	4,622	(174)	(3.63)	8,176	(274)	(3.24)	(1,316)
Eiddo Property	1,814	300	101	(199)	(66.19)	1,718	(96)	(5.29)	1,447
Gwastraff Waste	10,379	4,714	4,792	78	5.36%	10,404	25	0.24	(380)
<u>Rheoleiddio a Datblygu Economaidd Regulation & Economic Development</u>									
Datblygu Economaidd Economic Development	3,042	1,735	2,006	271	15.63	2,951	(91)	(2.99)	(1,576)
Cynllunio a Gwarchod y Cyhoedd Planning and Public Protection	3,079	1,834	2,012	178	9.71	3,396	317	10.30	(996)
<u>Trawsnewid Transformation</u>									
Adnoddau Dynol Human Resources	1,521	745	712	(33)	(4.39%)	1,514	(7)	(0.46)	1,440
TGCh ICT	5,072	3,257	2,857	(400)	(12.28)	4,809	(263)	(5.19)	3,782
Trawsnewid Corfforaethol Corporate Transformation	1,199	552	549	(3)	(0.44)	1,195	(4)	(0.33)	1,076

Gwasanaeth/Swyddogaeth Service/Function	2025/26 Cyllideb Blynyddol Annual Budget	2025/26 Ch2 Cyllideb hyd yma Q2 Budget Year to Date	2025/26 Ch2 Gwir Wariant ac Ymrwymadau Q2 Actual & Committed Spend	2025/26 Ch2 Amrywiad Q2 Variance	2025/26 Ch2 Gwir Wariant ac Ymrwymadau Q2 Actual & Committed Spend	Ch2 : Q2 Amcangyfrif Gwariant i 31 Mawrth 2026 Estimated Expenditure to 31 March 2026	Ch2 : Q2 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 Over/(Under)spend
<u>Adnoddau Resources</u>	4,136	2,257	2,340	83	3.67%	4,141	5	0.12	2,123
<u>Busnes y Cyngor Council Business</u>	2,236	1,137	1,428	291	25.63	2,490	254	11.36	1,930
<u>Costau Corfforaethol a Democrataidd Corporate & Democratic costs</u>	2,223	1,475	1,540	65	(4.37)	2,196	(27)	(1.21)	(2,624)
<u>Rheolaeth Corfforaethol Corporate Management</u>	873	437	421	(16)	(3.68)	868	(5)	(0.57)	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	
Cyfanswm Cyllidebau Gwasanaethau Total Service Budgets	177,593	88,874	88,909	35	(0.04)	177,996	404	0.23	(1,118)
Ardollau Levies	5,277	5,280	5,280	0	0.0%	5,277	0	0.00	(1)

Gwasanaeth/Swyddogaeth Service/Function	2025/26 Cyllideb Blynyddol Annual Budget	2025/26 Ch2 Cyllideb hyd yma Q2 Budget Year to Date	2025/26 Ch2 Gwir Wariant ac Ymrwymadau Q2 Actual & Committed Spend	2025/26 Ch2 Amrywiad Q2 Variance	2025/26 Ch2 Gwir Wariant ac Ymrwymadau Q2 Actual & Committed Spend	Ch2 : Q2 Amcangyfrif Gwariant i 31 Mawrth 2026 Estimated Expenditure to 31 March 2026	Ch2 : Q2 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 Over/(Under)spend
<u>Cyllido Funding</u>									
Trethi Annomestig <i>NDR</i>	(25,097)	(12,289)	(13,514)	(1,225)	9.96%	(25,097)	0	0.00	0
Y Dreth Gyngor <i>Council Tax</i>	(52,843)	0	0	0	0.00%	(53,407)	(564)	1.07	393
Premiwm y Dreth Gyngor <i>Council Tax Premium</i>	(4,259)	0	0	0	0.00%	(4,750)	(491)	11.53	(1,354)
Grant Cynnal Refeniw <i>Revenue Support Grant</i>	(110,784)	(59,271)	(61,876)	(2,605)	4.40%	(110,784)	0	0.00	0
Cyfanswm Cyllid 2025/26 Total Funding 2025/26	(192,983)	(71,560)	(75,390)	(3,830)	0	(194,038)	(1,055)	0.55	(961)
Cyfanswm yr alldro, yn cynnwys effaith y cyllido Total outturn, including impact of funding	0	26,649	24,721	(1,928)	7.23%	(1,707)	(1,707)	(0.88)	(3,875)

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	(31)	(31)									
	School Meals	(85)	(85)									
	ALN Strategy	(22)		(22)								
	School Exceptions	(38)										(38)
	Language Centre											
	Early Years Provision	(54)	(18)	(12)					(24)			
	Clwb Gofal Plant											
	Further Education	(4)										(4)
	Central Education	(20)										(20)
	Out of County Placements	(107)	(33)		(74)							
	Millbank	13					5	8				
	GWE	(77)		53			(130)					
	SIMS	155										155
Others	39										39	
	TOTAL	(231)	(167)	19	(74)	-	(125)	(16)	-	-	-	132
Culture	Museums & Galleries	100					25	30				45
	Libraries	-10		(31)			21					
	Archives	10					5	5				
	TOTAL	100	.	(31)	-	-	51	35	-	-	-	45
Adult Services	Elderly – Residential	(194)	330				(524)					
	Elderly – Nursing	(251)	210				(461)					
	Elderly – Homecare	(30)	318			(314)	(34)					

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	
Adult Services (continued)	Elderly – Other	(5)	(8)	15		(12)							
	Physical Disability - Residential	310	362				(52)						
	Physical Disability - Homecare	186	117				69						
	Physical Disability - Other	(44)	(1)	(33)		(10)							
	Learning Disability – Residential	(139)	(89)				(50)						
	Learning Disability - Homecare	(23)	(34)				11						
	Learning Disability – Day Care	(36)	(36)										
	Learning Disability – Supported Accommodation	252	146				106						
	Learning Disability - Other	(9)	71	(34)		(20)	(26)						
	Mental Health – Residential	(126)	(190)				64						
	Mental Health – Homecare	(23)	(23)										
	Mental Health – Supported Accommodation	129	99				30						
	Mental Health - Other	(143)	(35)	(72)		(36)							
	Provider Unit – Residential	(162)	(41)	28		(42)	(107)						
	Provider Unit - Homecare	(380)	(49)	(282)		(72)	23						
	Provider Unit – Day Care	(114)	(44)	(70)									
	Provider Unit – Supported Accommodation	13	2	26			(15)						
	Provider Unit - Other	(105)	(38)	(67)									
Management Support Services	(38)	(50)	12										
TOTAL		(932)	1,017	(477)	-	(506)	(966)	-	-	-	-	-	

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
Council Business	Electoral Services	5		5								
	Emergency Planning	(6)										(6)
	Committee Services	(5)		(25)							20	
	Translation	4		4								
	Legal Services	256		228			28					
	TOTAL	254	-	212	-	-	28	-	-	-	20	(6)
Corporate Management	Corporate Management	(5)		(5)								
	TOTAL	(5)	-	(5)	-	-	-	-	-	-	-	-
Corporate & Democratic	Pension Contributions	(30)		(30)								
	Audit Fees	79			26							53
	Coroners	(41)	(40)									(1)
	Apprenticeship Levy	(3)		(3)								
	Members' Expenses & Support	(29)				(1)						(28)
	Corporate Other	(3)										(3)
	TOTAL	(27)	(40)	(33)	26	(1)	-	-	-	-	-	21
Other	Unbudgeted Costs Provision	500										500
	TOTAL	500	-	-	-	-	-	-	-	-	-	500
	SERVICE TOTAL	404	3,032	(909)	(48)	(539)	(1,766)	(286)	23	86	20	791

SUMMARY OF QUARTER 2 POSITION ON CONTINGENCY BUDGETS

	Original Budget	Virements (to) Service Lines / from Earmarked Reserves	Amended Budget YTD	Committed YTD
	£	£	£	£
General Contingency	394,311	(105,581)	288,730	288,730
Housing Assistance for 1 st Time Buyers	1,000,000	-	1,000,000	1,000,000
Salary and Grading	300,000	(131,515)	168,485	168,485
Other Earmarked	502,839	(32,806)	470,033	470,033
Pay Inflation	49,209	659,055	708,264	708,264
National Insurance Employer Contributions Grant	(2,000,000)	-	(2,000,000)	(2,000,000)
Trainee Scheme	340,000	257,598	597,598	597,598
Total General and other Contingencies	586,359	646,751	1,233,110	1,233,110

APPENDIX D

AGENCY COSTS APRIL TO SEPTEMBER 2025

Service	Amount £	Source of Funding (Specific Core Budget / Un-utilised staffing budget / Grant / External Contribution)	Permanent / Temporary	Reason for Cover
Economic & Regeneration	41,285	Core Budget	Temporary	To cover vacant post
	12,010	Core Budget	Temporary	Backlog
	53,295			
Schools	29,963	Core Budget	Temporary	Supply
	29,963			
Waste	157,957	Specific Core Budget	Temporary	Specific Tasks on Site
	38,010	Specific Core Budget / External Contribution	Temporary	Specific Tasks on Site
	195,967			
Council Business	205,153	Unutilised Staffing Budget	Temporary	To cover vacant post i.e. 3 Solicitor Posts and 1 Legal Services Manager
	205,153			
Children's Service	80	Core Budget	Temporary	To cover vacant post
	80			
Adult Services	147,135	Core Budget	Temporary	To cover vacant post
	147,135			
Resources	41,483	Core Budget	Temporary	To cover vacant post
	14,280	Core Budget	Temporary	To undertake additional work in respect of housing benefit subsidy claims
	32,606	Core Budget	Temporary	Additional resource to deal with a backlog of unrecovered debts
	4,627	Core Budget	Temporary	Temporary cover for sickness absence
	21,480	Core Budget	Temporary	Temporary recovery agent
	114,476			
Total	746,069			

SUMMARY OF CONSULTANCY EXPENDITURE TO END QUARTER 2 2025/26

Summary Consultancy Expenditure per Service			
Service	Quarter 1 £	Quarter 2 £	Total 2025/26 £
Central Education	2,000	13,150	15,150
Culture			
Economic & Regeneration	214,593	191,795	406,388
Property	375	280	655
Highways	31,215	31,303	62,518
Schools		4,600	4,600
Waste	7,973	7,701	15,674
HRA	34	135	169
Housing		2,475	2,475
Corporate & Democratic			
Adult Services			
Children's Services			
Corporate			
Transformation			
Council Business			
Resources	24,020	23,500	47,520
Total	280,209	274,940	555,149
Funded by:			
Core Budget	68,600	94,017	162,617
Grant	19,064	8,000	27,064
External Contribution	186,390	131,138	317,528
Reserves / Provisions	6,156	41,784	47,940
Total	280,209	274,940	555,149

SUMMARY OF COST OF CHANGE FUND EXPENDITURE TO END QUARTER 2 2025/26

Gwasanaeth / Service	Disgrifiad / Description	Cyllideb / Budget	Gwariant / Expenditure	Cyllideb sy'n cael ei chario ymlaen i 2026/27/ Budget Carried Forward to 2026/27 £	Diweddariad Prosiect / Project Update
		£	£	£	
Adnoddau Resources	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	4,500	0	4,500	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.
Adnoddau Resources	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	21,000	21,000	0	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
Adnoddau Resources	Gweithredu modiwlau ychwanegol yn y System Casglu Incwm / Implement additional modules in the Income Collection System	8,370	8,370	0	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.

Gwasanaeth / Service	Disgrifiad / Description	Cyllideb / Budget	Gwariant / Expenditure	Cyllideb sy'n cael ei chario ymlaen i 2026/27 / Budget Carried Forward to 2026/27	Diweddariad Prosiect / Project Update
Plant Children	Defnyddio Microsoft Co-Pilot i gofnodi cyfarfodydd achosion yn y Gymraeg a'r Saesneg / Use Microsoft Co-Pilot to Minute Case Conference meetings in both Welsh and English	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 ganiâtau asesiad effaith / preifatrwydd data. / 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.
Priffyrdd, Gwastraff ac Eiddo Highways, Waste and Property	Cynnal adolygiad o drefniadau trafnidiaeth ar draws y Cyngor / Undertake a review of the Council's transport arrangements across the whole Council	40,000	37,357	2,643	Mae ymgynghorwyr wedi eu penodi a'r gwaith wedi dechrau. / Consultants have been appointed and work has commenced.
CYFANSWM / TOTAL		106,510	72,440	34,070	