

ISLE OF ANGLESEY COUNTY COUNCIL	
Report to:	EXECUTIVE COMMITTEE
Date:	24 FEBRUARY 2026
Subject:	REVENUE BUDGET MONITORING, QUARTER 3 2025/26
Portfolio Holder(s):	CLLR 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> <ul style="list-style-type: none"> (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; (ii) To note the summary of Contingency budgets for 2025/26, detailed in Appendix CH; (iii) To note the monitoring of agency and consultancy costs for 2025/26 in Appendices D and DD. <p>Reason</p> <p>The overall forecasted position at the end of the third quarter indicates that the final position will result in an underspend on the revenue budget of £1,865k (0.95%).</p> <p>This report sets out the financial performance of the Council's services at the end of quarter 3, 31 December 2025. The projected position for the year as a whole is also summarised. The position at the end of quarter 3 provides a greater degree of certainty, compared to previous forecasts at the end of quarters 1 and 2, given that it is based on 9 months of actual income and expenditure. However, there are key areas that are still difficult to predict and could result in the final position differing from this forecast, the key areas being:-</p> <ul 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 final quarter. 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 £17.57m (9.0% of the 2025/26 net revenue budget), which is £7.8m 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:		
<ul style="list-style-type: none"> • 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 3 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 3 2025/26

2.1 The estimated forecast position at the end of quarter 3 is shown in Table 2, below:-

Table 2
Summary Forecast Financial Position at End of Quarter 3

	2025/26 Budget	Q3 Forecast (Under) / Over	% Variance	Q2 Forecast (Under) / Over	Movement
	£'000	£'000	%	£'000	£'000
Service Budgets	178,958	463	0.26	403	60
Corporate Budgets	16,484	(1,267)	(7.59)	(1,055)	(212)
General Reserves	(2,459)	0	0.00	0	0
Net Revenue Expenditure	192,983	(804)	(0.41)	(652)	(152)
Aggregate External Finance	135,881	0	0	0	0
Standard Council Tax	52,843	(483)	(0.91)	(564)	81
Council Tax Premium	4,259	(578)	(13.57)	(491)	(87)
Net Funding	192,983	(1,061)	(0.54)	(1,055)	(6)
Net Forecast (Under) / Over	0	(1,865)	(0.95)	(1,707)	(158)

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

	Amount £'m	Purpose
Opening Balance	(18,166)	Opening Balance as at 1 April 2025
Funding for 2025/26 Budget	2,459	
Forecasted Position 2025/26	(1,865)	As per Table 2, above
Estimated General Reserves Balance as at 31 March 2026	17,572	

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 £0.363m. The analysis by Service is shown in Table 4, below:-

Table 4
Analysis of the Forecasted Budget Position by Service

Service	(Under) / Overspend £'000	%
Central Education	(189)	(3.49)
Adult Services	(1,246)	(2.91)
Children's Services	1,625	9.26
Housing	(182)	(9.01)
Economic Development, Leisure & Maritime	(113)	(3.43)
Planning & Public Protection	172	5.59
Highways	(244)	(2.89)
Council Business	262	11.72
Transformation	(451)	(5.79)
Unbudgeted Costs (Insurance, Capital Pension Costs, Bad Debts Provision)	600	-
Other Services (Variances under £100k)	181	0.21
Total Service Variances	463	0.26

3.2 Three services are showing a significant level of overspending. Children's Services is forecast to overspend by £1,625k, due to placement costs which continue to rise, along with an increase in the numbers of children in care. Planning is forecast to overspend by £172k, mainly due to resourcing issues within the Building Control team which has required additional staffing resources and has impacted on the level of income generated. Council Business is also forecast to overspend by £262k because of recruitment issues and having to employ locum solicitors to cover for vacancies.

3.3 The main services that are underspending are Adult Services, Central Education and ICT. Adult Services have benefitted from a number of one-off events, which have increased income or reduced costs. The total of these one-off events amounts to £2.4m and, if these are discounted, the underlying position would be an overspend of £1.2m.

- 3.4** The forecasted underspend for Central Education has decreased from £258k at quarter 2 to the revised position of £189k at the end of quarter 3. The main reason for the movement is an increase in the level of grant funding in respect of Universal Free School Meals, combined with lower demand for school meals but this is offset by an increase in funding for additional learning needs
- 3.5** The ICT Service underspend is mainly due to a number of staff vacancies at the beginning of the year, although a small number of vacancies still remain, which has added to the forecasted underspend.
- 3.6** 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	3,247
Variances in staffing costs arising from vacancies, net of the cost of additional temporary staff and the use of agency staff	(871)
Changes to contract prices not allowed for in the approved budget	(99)
Changes to grant funding which increase or reduce the requirement for funding from the core budget	(1,020)
Income from fees and charges (above) / below the income target	(1,956)
Cost variances relating to buildings	(294)
Cost variances relating to the employment of external consultants	23
Transfer of funding to / (from) earmarked reserves and general balances	431
Clearly identified errors in the budget setting process	20
Miscellaneous reasons	982
TOTAL FORECASTED VARIANCE	463

- 3.7** 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 £3.247m of budget pressure resulting, with the demand pressures being most acute in Adult and Children's Services. These pressures are being offset by additional grant funding and fee income being £1.956m above the budget. Staff vacancies in Adult Services, Children's Services and I.T. Services are also reducing expenditure which is easing the financial pressure from service demand.

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 £'000	Q3 Forecast (Under) / Over £'000	Variance %	Reason for Variance
Levies	5,276	0	0.00	
Discretionary Rate Relief	106	68	64.12	Higher number of applications
Capital Financing	4,637	(1,482)	(31.96)	Lower interest costs due to lower than anticipated borrowing. Higher investment returns due to interest rates remaining high.
Benefits Granted	7,459	41	0.55	Anticipated increase due to rising levels of unemployment
HRA Recharge for Support Services	(840)	84	10.00	Lower central services costs due to vacancies
Savings to be Achieved	(22)	22	100.00	
General & Other Contingencies	822	0	0	
Use of General Reserves	(2,459)	0	0	
TOTAL	14,979	(1,267)	(7.59)	

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 £483k above the budget, which is £81k lower than the forecast at the end of quarter 2.

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 £578k at the end of the financial year, which is £87k higher than the quarter 2 forecast. 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 to and from earmarked reserves has increased the budget to £2,080m at the end of quarter 3 (excluding the national insurance grant). At present, all of the budget is considered as being committed, although there is uncertainty as to the amount of the remaining general contingency and pay and grading contingency that may be required during the final quarter. Any unused balance of these funds will contribute to the overall net position at the year end, i.e. it may increase the underspend. Any underspending on other contingency budgets will be transferred to specific earmarked reserves, see Appendix CH.

7. AGENCY AND CONSULTANCY COSTS

7.1 During the year to date, £1,298k was spent on Agency staff, with the majority of expenditure being incurred by Waste to staff recycling centres, Adult Services to cover staff absences in residential homes, Council Business to cover staff vacancies and Resources to cover staff vacancies and to undertake additional work

7.2 The use of agency staff in recycling centres and in residential homes is necessary to ensure the continuation of the service and the costs are funded from core budgets. The use of agency staff has become essential in both Legal Services and Procurement as a result of recruitment issues, and the costs are funded from existing staffing budgets and reserves. Additional recovery staff have been utilised to deal with a backlog of uncollected debts, and this will generate additional income for the Council which will meet the costs incurred on agency staff.

7.3 A total of £805k was spent on Consultancy during the period April to December 2025, with £449k funded through grant or external sources. A full summary of expenditure per service, 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. A further 2 projects have been approved in 2025/26, with a total cost of £188k. This leaves £105k of the fund uncommitted.

9. CONCLUSIONS

9.1 The forecasted year end position as at the end of the third quarter is that the overall budget will be underspent by £1.865m for the year ending 31 March 2026. Although there is still a significant risk that this sum will change during the final quarter, when the impact of the last two months of winter are accounted for, along with any significant events which impact on income or expenditure which may take place during the final quarter.

9.2 The position in respect of Social Care is of particular concern, with a forecast overspend of £1.625m 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.

- 9.3** Although the forecast for Adult Services shows a forecasted underspend of £1.246m, the position is being helped by a number of one-off factors. After discounting these factors, the underlying position is an overspend of £1.2m.
- 9.4** The overall financial position of the Council is a healthy one, with the underspending contributing to an increase in the Council's general reserves. This allows the Council to, once again, use reserves to help in balancing the budget in 2026/27, and it remains an option in 2027/28.

APPENDIX B

PROJECTED REVENUE OUTTURN FOR THE FINANCIAL YEAR ENDING 31 MARCH 2026 – QUARTER 3

Gwasanaeth/Swyddogaeth Service/Function	2025/26 Cyllideb Blynyddol Annual Budget	Amcangyfrif Gwariant i 31 Mawrth 2026 Estimated Expenditure to 31 March 2026	Ch3 : Q3 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	Gor/(Tan) Wariant – Amcangyfrif Ch2 Over/(Under)spend Q2 Forecast	Newid Ers Ch2 Movement since Q2
	£'000	£'000	£'000	%	£'000	£'000
<u>Addysg, Sgiliau a Phobl Ifanc</u> <u>Education, Skills and Young People</u>						
Cyllideb Datganoledig Ysgolion <i>Delegated Schools Budget</i>	64,478	64,478	0	0.00	0	0
Addysg Canolog <i>Central Education</i>	5,408	5,219	(189)	(3.49)	(232)	43
Diwylliant <i>Culture</i>	1,646	1,738	92	5.59	100	(8)
<u>Gwasanaethau Oedolion</u> <u>Adult Services</u>	42,787	41,341	(1,246)	(2.91)	(932)	(314)
<u>Gwasanaethau Plant</u> <u>Children's Services</u>	17,545	19,170	1,625	9.26	1,350	275
<u>Tai</u> <u>Housing</u>	2,020	1,838	(182)	(9.01)	(217)	35
<u>Priffyrdd, Eiddo a Gwastraff</u> <u>Highways, Property & Waste</u>						
Priffyrdd <i>Highways</i>	8,450	8,206	(244)	(2.89)	(274)	30
Eiddo <i>Property</i>	1,822	1,920	98	5.38	(96)	194
Gwastraff <i>Waste</i>	10,379	10,439	60	0.58	25	35

Gwasanaeth/Swyddogaeth Service/Function	2025/26 Cyllideb Blynnyddol Annual Budget	Amcangyfrif Gwariant i 31 Mawrth 2026 Estimated Expenditure to 31 March 2026	Ch3 : Q3 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	Gor/(Tan) Wariant – Amcangyfrif Ch2 Over/(Under)spend Q2 Forecast	Newid Ers Ch2 Movement since Q2
<u>Rheoleiddio a Datblygu Economaidd</u> <u>Regulation & Economic Development</u>						
Datblygu Economaidd <i>Economic Development</i>	3,087	2,974	(113)	(3.43)	(91)	(22)
Cynllunio a Gwarchod y Cyhoedd <i>Planning and Public Protection</i>	3,079	3,251	172	5.59	317	(145)
<u>Trawsnewid</u> <u>Transformation</u>						
Adnoddau Dynol <i>Human Resources</i>	1,596	1,585	(11)	(0.69)	(7)	(4)
TGCh <i>ICT</i>	5,072	4,669	(403)	(7.95)	(263)	(140)
Trawsnewid Corfforaethol <i>Corporate Transformation</i>	1,124	1,087	(37)	(3.29)	(4)	(33)
<u>Adnoddau</u> <u>Resources</u>	4,165	4,175	10	0.24	5	5
<u>Busnes y Cyngor</u> <u>Council Business</u>	2,236	2,498	262	11.72	254	8
<u>Costau Corfforaethol a Democrataidd</u> <u>Corporate & Democratic costs</u>	2,981	2,966	(15)	(0.50)	(27)	12
<u>Rheolaeth Corfforaethol</u> <u>Corporate Management</u>	873	857	(16)	(1.83)	(5)	(11)

Gwasanaeth/Swyddogaeth Service/Function	2025/26 Cyllideb Blynyddol Annual Budget	Amcangyfrif Gwariant i 31 Mawrth 2026 Estimated Expenditure to 31 March 2026	Ch3 : Q3 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	Gor/(Tan) Wariant – Amcangyfrif Ch2 Over/(Under)spend Q2 Forecast	Newid Ers Ch2 Movement since Q2
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	600	600	-	500	100
Cyfanswm Cyllidebau Gwasanaethau Total Service Budgets	178,746	179,209	463	0.26	403	60
Ardollau <i>Levies</i>	5,277	5,277	-	0.00	0	0
Rhyddhad Trethi Dewisol <i>Discretionary Rate Relief</i>	106	174	68	64.12	69	(1)
Cyllido Cyfalaf <i>Capital Financing</i>	4,637	3,155	(1,482)	(31.96)	(1,022)	(460)
Cronfeydd wrth Gefn Cyffredinol ac Eraill <i>General & Other Contingencies</i>	80	80	-	0.00	0	0
Arbedion Cyllideb i'w Gyflawni <i>Budget Savings to be Achieved</i>	(22)	0	22	100.00	0	22
Cronfeydd wrth Gefn Cyffredinol y Cyngor <i>Council's General Reserves</i>	(2,460)	(2,460)	-	0.00	0	0
Cyfraniad CRT y Gwasanaethau Cefnogol <i>Support Services contribution HRA</i>	(840)	(756)	84	10.00	0	84
Budd-daliadau a Roddwyd <i>Benefits Granted</i>	7,459	7,500	41	0.55	(102)	143
Cyfanswm Cyllid Corfforaethol Total Corporate Finance	14,237	12,970	(1,267)	(7.59)	(1,055)	(212)

Gwasanaeth/Swyddogaeth Service/Function	2025/26 Cyllideb Blynyddol Annual Budget	Amcangyfrif Gwariant i 31 Mawrth 2026 Estimated Expenditure to 31 March 2026	Ch3 : Q3 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	Gor/(Tan) Wariant – Amcangyfrif Ch2 Over/(Under)spend Q2 Forecast	Newid Ers Ch2 Movement since Q2
Cyfanswm 2025/26 Total 2025/26	192,983	192,179	(804)	(0.41)	(652)	(152)
Cyllido Funding						
Trethi Annomestig <i>NDR</i>	(25,097)	(25,097)	0	0.00	0	0
Y Dreth Gyngor <i>Council Tax</i>	(52,843)	(53,326)	(483)	(0.91)	(564)	81
Premiwm y Dreth Gyngor <i>Council Tax Premium</i>	(4,259)	(4,837)	(578)	(13.57)	(491)	(87)
Grant Cynnal Refeniw <i>Revenue Support Grant</i>	(110,784)	(110,784)	0	0	0	0
Cyfanswm Cyllid 2025/26 Total Funding 2025/26	(192,983)	(194,044)	(1,061)	(0.54)	(1,055)	(6)
Cyfanswm yr alldro, yn cynnwys effaith y cyllido Total outturn, including impact of funding	0	(1,865)	(1,865)	(0.95)	(1,707)	(158)

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	(32)	(32)	0	0	0	0	0	0	0	0	0
	School Meals	(216)	(156)	0	0	(60)	0	0	0	0	0	0
	ALN Strategy	276	0	(24)	0	0	0	0	0	300	0	0
	School Exceptions	(32)	0	0	0	0	0	0	0	0	0	(32)
	Language Centre	0	0	0	0	0	0	0	0	0	0	0
	Repairs & Maintenance	(42)	(12)	(6)	0	0	0	(24)	0	0	0	0
	Early Years Provision	0	0	0	0	0	0	0	0	0	0	0
	Clwb Gofal Plant	(5)	0	0	0	0	0	0	0	0	0	(5)
	Further Education	(39)	0	0	0	0	0	0	0	0	0	(39)
	Central Education	(82)	(8)	0	(74)	0	0	0	0	0	0	0
	Out of County Placements	17	0	0	0	0	12	5	0	0	0	0
	Millbank	(102)	0	28	0	0	(130)	0	0	0	0	0
	GWE	45	0	0	0	0	0	0	0	0	0	45
	SIMS	23	0	14	0	0	8	0	0	0	0	1
	Others	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	(189)	(208)	12	(74)	(60)	(110)	(19)	0	300	0	(30)
Culture	Museums & Galleries	80	0	0	0	0	15	20	0	0	0	45
	Libraries	(3)	0	(24)	0	0	21	0	0	0	0	0
	Archives	15	0	0	0	0	0	10	0	0	0	5
	TOTAL	92	0	(24)	0	0	36	30	0	0	0	50

[illegible]

[illegible]

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
	Maintenance & Management	32	32	0	0	0	0	0	0	0	0	0
	Maintenance Design	(50)	0	0	0	0	(50)	0	0	0	0	0
	Public Transport	(62)	0	0	0	0	(62)	0	0	0	0	0
	Other	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	(244)	597	(24)	0	0	(817)	0	0	0	0	0
Property	Management & Staffing	(114)	0	(86)	0	0	(37)	0	0	0	0	9
	Cleaning	25	0	4	0	0	12	0	0	0	0	9
	Commercial Property	143	0	0	0	0	66	72	0	0	0	5
	Council Property	8	0	0	0	0	0	(191)	0	200	0	(1)
	Architectural Services	36	0	0	0	0	41	0	0	0	0	(5)
	TOTAL	98	0	(82)	0	0	82	(119)	0	200	0	17
Waste	Waste Collection & Disposal	40	40	0	0	0	0	0	0	0	0	0
	Electricity Generating	(30)	0	0	0	0	(30)	0	0	0	0	0
	Recycling	45	0	0	0	0	45	0	0	0	0	0
	Waste Sites	20	20	0	0	0	0	0	0	0	0	0
	Administration & Management	(15)	0	0	0	0	(15)	0	0	0	0	0
	TOTAL	60	60	0	0	0	0	0	0	0	0	0
Economic Development	Economic Development	1	(15)	0	0	(37)	62	0	0	0	0	(9)
	Destination	(35)	0	(63)	0	0	23	10	0	0	0	(5)
	Leisure	(79)	0	99	0	0	(105)	(196)	0	30	0	93
	TOTAL	(113)	(15)	36	0	(37)	(20)	(186)	0	30	0	79

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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	Budget Over / Under Provision	Misc
		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Other	Unbudgeted Costs Provision	0	0	0	0	0	0	0	0	0	0	600
	TOTAL	600	0	0	0	0	0	0	0	0	0	600
	SERVICE TOTAL	463	3,247	(871)	(99)	(1,020)	(1,956)	(294)	23	431	20	982

SUMMARY OF QUARTER 3 POSITION ON CONTINGENCY BUDGETS

	Original Budget	Virements (to) Service Lines / from Earmarked Reserves	Amended Budget YTD	Committed YTD	Comments
	£	£	£	£	
General Contingency	394,311	(109,858)	284,453	284,453	No uses for the budget have been identified at this stage, but the budget is available to fund any unexpected items of expenditure during the last quarter.
Housing Assistance for 1 st Time Buyers	1,000,000	-	1,000,000	1,000,000	Any unused balance will be transferred to an earmarked reserve.
Salary and Grading	300,000	(249,184)	50,816	50,816	The contingency covers the costs of redundancy payments, pension strain payments and other employment contract termination costs. Further cases are anticipated during the final quarter.
Other Earmarked	502,839	(309,259)	193,580	193,580	Any unused balance will be transferred to an earmarked reserve.
Pay Inflation	49,209	(49,209)	-	-	-
National Insurance Employer Contributions Grant	(2,000,000)	-	(2,000,000)	(2,000,000)	-
Trainee Scheme	340,000	210,963	550,963	550,963	Any unused balance will be transferred to an earmarked reserve.
Total General and other Contingencies	586,359	(506,547)	79,812	79,812	

APPENDIX D

AGENCY COSTS APRIL TO DECEMBER 2025

Service	Amount £	Source of Funding (Specific Core Budget / Un-utilised staffing budget / Grant / External Contribution)	Permanent / Temporary	Reason for Cover
Economic & Regeneration	55,152	Core Budget	Temporary	To cover vacant post
	38,899	Core Budget	Temporary	Backlog of work
	94,051			
Schools	105,009	Core Budget	Temporary	Supply teachers
	105,009			
Waste	221,069	Specific Core Budget	Temporary	Specific Tasks on Site
	51,537	Specific Core Budget / External Contribution	Temporary	Specific Tasks on Site
	272,606			
Council Business	317,484	Unutilised Staffing Budget and Council general balances	Temporary	To cover vacant post, i.e. 3 Solicitor Posts and 1 Legal Services Manager
	317,484			
Children's Service	0	Core Budget	Temporary	To cover vacant post
	0			
Adult Services	337,639	Core Budget	Temporary	To cover vacant post
	337,639			
Resources	62,809	Core Budget	Temporary	To cover vacant post – Procurement team
	17,436	Core Budget	Temporary	To undertake additional work in respect of housing benefit subsidy claims
	73,965	Core Budget	Temporary	Additional resource to deal with a backlog of unrecovered debts
	17,221	Core Budget	Temporary	Temporary cover for sickness absence
	171,430			
Total	1,298,219			

SUMMARY OF CONSULTANCY EXPENDITURE TO END QUARTER 3 2025/26

Summary Consultancy Expenditure per Service				
Service	Quarter 1	Quarter 2	Quarter 3	Total 2025/26
	£	£	£	£
Central Education	2,000	13,150	7,800	22,950
Culture	0	0	0	0
Economic & Regeneration	214,593	191,795	175,309	581,697
Property	375	280	0	655
Highways	31,215	31,303	24,005	86,522
Schools		4,600	0	4,600
Waste	7,973	7,701	4,280	19,954
HRA	34	135	18,255	18,424
Housing	0	2,475	0	2,475
Corporate & Democratic	0	0	0	0
Adult Services	0	0	0	0
Children's Services	0	0	0	0
Corporate	0	0	0	0
Transformation	0	0	0	0
Council Business	0	0	0	0
Resources	24,020	23,500	19,704	67,224
Total	280,209	274,940	249,352	804,501
Funded by:				
Core Budget	68,600	94,017	96,098	258,716
Grant	19,064	8,000	2,200	29,264
External Contribution	186,390	131,138	102,413	419,940
Reserves / Provisions	6,156	41,784	48,641	96,581
Total	280,209	274,940	249,352	804,501

SUMMARY OF COST OF CHANGE FUND EXPENDITURE TO END QUARTER 3 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 blyneddol / Support from 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 / Work has now been completed on these modules
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	<p>Tra oedd gwaith yn cael ei wneud ar ddatblygu'r achosion defnydd, mae'r rhagofynion technegol sydd eu hangen i ddefnyddio Co-Pilot yn effeithiol wedi'u cwblhau. Mae'r rhain yn cynnwys creu sianel Amllder Diweddariad "Office" newydd a'r ffurfwedd cysylltiedig, a grŵp i ddosrannu'r trwyddedau yn ddeinamig. Mae profion ar gywirdeb trawsgrifio a'i allu i wahaniaethu rhwng cynnwys Saesneg a Chymraeg wedi nodi problemau sylweddol gyda chywirdeb y trawsgrif, sy'n cwestiynu ei effeithiolrwydd ar gyfer tasgau trawsgrifio. Mae'r pryderon hyn wedi cael eu trosglwyddo i Dîm Cyfrif Cymraeg a'r Tîm Rheoli Cynnyrch Microsoft. Mae profion gan swyddogion wedi nodi bod y dechnoleg yn cyflawni ymchwil yn effeithiol, yn cyfuno canfyddiadau ac yn creu drafftiau o ddogfennau. Mae'r tîm prosiect yn adolygu'r canfyddiadau, gyda golwg o argymell newid amcanion y prosiect a chanolbwyntio fwy ar lwyth gwaith gweinyddol ar draws amryw o wasanaethau /</p> <p><i>Whilst work was being undertaken on developing the use-cases, the technical pre-requisites required to deploy Co-Pilot effectively have been completed. These include creating a new Office Update Frequency channel and the associated configuration and a group to dynamically assign the licenses. Testing of the transcription accuracy and it's ability to discern English and Welsh content has identified significant issues with transcript accuracy, putting its effectiveness into question for transcription tasks. These concerns have been relayed to Microsoft's Welsh Account and Product Management teams. Officer testing has identified the technology effectively undertakes research, compiles findings and generates draft documents. The project team is reviewing the findings, with a view to recommending altering the project aims and re-focusing on administrative workloads across a variety of services.</i></p>

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
Priffyrdd, Gwastraff ac Eiddo <i>Highways, Waste and Property</i>	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'r ymgymghorwyr wedi cwblhau'r adroddiad. Bydd angen cytuno ar y ffordd ymlaen yn dilyn hynny / The consultants have completed their report. Following this, a way forward will need to be agreed.
	CYFANSWM / TOTAL	106,510	72,440	34,070	