

ISLE OF ANGLESEY COUNTY COUNCIL

Report to:	EXECUTIVE COMMITTEE
Date:	16 JUNE 2026
Subject:	REVENUE BUDGET MONITORING, OUTTURN 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
Report Author:	BETHAN HUGHES OWEN – ACCOUNTANCY SERVICES MANAGER
Tel:	01248 752663
E-mail:	BethanOwen2@ynysmon.llyw.cymru
Local Members:	n/a

A – Recommendation/s and reason/s

Recommendations

- (i) To note the position set out in Appendices A, B and C in respect of the Authority’s financial 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;
- (iv) To note the monitoring of Cost of Change Fund expenditure for 2025/26 in Appendix E;
- (v) To note that the estimated balance of the Council’s general balances as at 31 March 2026 stands at £18.949m.

Reason

On 6 March 2025, the Council set a net budget for 2025/26 with net service expenditure of £195.442m to be funded from Council Tax income, NDR and general grants, as well as £2.459m from general reserves. This includes a total for general and other contingencies amounting to £2.586m (excluding the National Insurance grant). The budget for the Council Tax Premium was increased by £0.0493m, to £4.259m, A balanced budget was set with the agreed Council Tax rise of 8.50%.

This report sets out the financial performance of the Council’s services at the end of quarter 4, 31 March 2026. A further report will be presented to the Executive upon completion of the draft Statement of Accounts.

The overall projected financial position for 2025/26, including Corporate Finance and the Council Tax fund, is a projected underspend of £2.631m. This is 1.36% of the Council’s net budget for 2025/26. The reasons for the reported financial position are set out in the attached report.

The draft outturn position is better than the forecasted figure at the end of the 3rd quarter, and the reasons for the change are set out in the report. The reported underspend, and its impact on the Council’s general balances, strengthens the Council’s financial position and will allow greater flexibility when considering the 2027/28 revenue budget.

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

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

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 4 will be reviewed by the Finance Scrutiny Panel at its meeting on 9 July 2026.
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 – UNAUDITED OUTTURN 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	195,442	
Amendments to Budget Since Approval	-	
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	
Council Tax Premium on Second and Empty Homes	4,259	
Total Funding 2025/26		192,983

2. FORECAST BUDGET POSITION AS AT OTTURN 2025/26

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

Table 2
Summary of the Unaudited Outturn Position

	2025/26 Budget	Q4 Outturn (Under) / Over	% Variance	Q3 Forecast (Under) / Over	Movement
	£'000	£'000	%	£'000	£'000
Service Budgets	178,931	(945)	(0.54%)	(137)	(833)
Corporate Budgets	16,512	(355)	(2.15%)	(667)	312
General Reserves	(2,459)	0	0.00%	0	0
Net Revenue Expenditure	192,983	(1,300)	(0.69%)	(804)	(521)
Aggregate External Finance	135,881	0	0.00%	0	0
Standard Council Tax	52,843	(119)	(0.23%)	(483)	364
Council Tax Premium	4,259	(1,212)	(28.47%)	(578)	(634)
Net Funding	192,983	(1,331)	(0.69%)	(1,061)	(270)
Net Forecast (Under) / Over	192,983	(2,631)	1.36	(1,865)	(791)

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	Comments
Opening Balance	(18,161)	
Funding 2025/26 Revenue Budget	2,459	
Transfer from Earmarked Reserves	(716)	
Use of Reserves in Year	100	To fund additional Legal Services staffing costs – Executive 24 February 2026
Outturn Position 2025/26	(2,631)	
Unaudited Council Fund General Balance as at 31 March 2026	(18,949)	
Funding of 2026/27 Revenue Budget	1,685	
Unaudited Council Fund General Balance as at 1 April 2026	(17,264)	

3. FINANCIAL PERFORMANCE BY SERVICE

3.1 The overall combined position for the Council's services shows a forecasted outturn position at the end of the financial year of £945k. The analysis by Service is shown in Table 4, below, with a fuller analysis in Appendix B:-

Table 4
Analysis of the Forecasted Budget Position by Service

	(Under) / Overspend £'000	%
Central Education	(1,033)	(19.65)
Adult Services	(873)	(2.06)
Childrens' Services	1,337	7.76
Highways	(188)	(2.26)
Property	118	6.49
Economic Development	(153)	(4.89)
ICT	(479)	(10.12)
Planning	200	17.50
Council Business	275	12.87
Other Services (Variances under £100k)	(149)	
Total Service Variances	(945)	(0.54)

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

Table 5
Analysis of the Forecasted Variance by Reason

	Unaudited Outturn £'000	Forecasted Variance at Qtr3 £'000	Movement £'000
Cost variances arising from changing demand for services	3,451	3,247	204
Variances in staffing costs arising from vacancies, net of the cost of additional temporary staff and the use of agency staff	(1,239)	(871)	(368)
Changes to contract prices not allowed for in the approved budget	(201)	(99)	(102)
Changes to grant funding which increase or reduce the requirement for funding from the core budget	(1,690)	(1,020)	(670)
Income from fees and charges (above) / below the income target	(2,120)	(1,956)	(164)
Cost variances relating to buildings	(488)	(294)	(194)
Cost variances relating to the employment of external consultants	78	23	55
Transfer of funding to / (from) earmarked reserves and general balances	845	431	414
Clearly identified errors in the budget setting process	32	20	12
Miscellaneous reasons	387	382	5
TOTAL FORECASTED VARIANCE	(945)	(137)	(808)

- 3.3 The table above shows an overall net underspend of £0.945m across services. This position has largely been driven by higher than anticipated income and continued staff savings due to vacancies, together with savings arising from grant related movements. These variances have been partially offset by pressures by a continued increase in the demand for services, particularly in Adult Social Care. The process of closing the revenue accounts also identified the need to transfer more funding to earmarked reserves.
- 3.4 The most significant underspends were achieved within Central Education, Adult Services and ICT, reflecting a combination of increased income and savings due to staff vacancies. These were offset in part by notable overspends in Children's Services and Council Business, primarily because of increased service demand and staffing-related pressures.
- 3.5 Overall, the outturn position reflects a combination of demand-led variances, income performance and the prudent use of reserves, with more minor impacts arising from building costs, consultancy expenditure and other miscellaneous factors.

- 3.6** The Central Education service reported an overall underspend at year-end, primarily arising from four key areas: GwE, Strategaeth Gwynedd and Môn, School Meals and Out of County Placements. The underspend variance for GwE reflects one-off factors, including a closure grant and additional income from the Pension Fund exit credit following the service's closure. Conversely, the ALN Strategy budget recorded an overspend variance, largely due to a transfer to the ALN reserve (in preparation for the return of the service in-house), partially mitigated by lower partnership costs and the application of grant funding to core expenditure. The School Meals service underspend was driven by lower contract prices, increased grant income, reduced demand and lower equipment expenditure. In addition, Out of County Placements contributed to the underspend through reduced demand, lower placement costs and changes to individual placements, including terminations and revised ALN charging arrangements.
- 3.7** 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 is the result of staff being appointed to different posts or leaving the Authority. Additional inflationary provision was built into the software budgets for 2024/25 in response to the significant increases seen in previous years. However, overall expenditure across the various supplies and services categories fell, resulting in some larger-than-anticipated underspends.

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	Q4 Outturn (Under) / Over	Variance	Reason for Variance
	£'000	£'000	%	
Levies	5,277	4	0.07	
Discretionary Rate Relief	106	77	72.6	
Capital Financing	4,637	(771)	(16.62)	Lower borrowing and higher investment returns
Benefits Granted	7,459	(189)	2.54	
Unbudgeted Costs (Insurance, Capital Pension Costs & Bad Debt Provision)	-	374	-	Lower than anticipated case load
Support Services Contribution by HRA	(840)	25	(2.93)	
General & Other Contingencies, including Corporate Savings	(126)	126	100	
Use of General Reserves	(2,459)	-	-	
TOTAL	14,053	(355)	(2.15)	

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 was £119k 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 element of the Council Tax was £1.212m overachieved. However, there is a significant risk that appeals will be decided in 2026/27 relating to self-catering properties that were transferred from business rates to Council Tax, with some backdated to April 2023. In order to offset this risk, £900k was 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 expenditure budgets totalled £2,586k, but after allowing for a grant of £2m in respect of employer national insurance contributions, the net budget was £586k. The net of virements to service budgets and transfers to and from earmarked reserves £741k (including the national insurance grant). The outturn position was and overspend of £154k, see Appendix CH.

7. AGENCY AND CONSULTANCY COSTS

- 7.1** During the year to date, £1,944k 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 Legal Services because of recruitment issues, and in Procurement where staff vacancies and the need to undertake a review of processes and practices following a change in legislation resulted in a need for additional capacity. The costs in both services were 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. A breakdown of expenditure by Service is attached in Appendix D.
- 7.3** A total of £1,519k was spent on Consultancy for the financial year, with £831k 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** £110k has been spent on individual projects that were funded from the Cost of Change Fund, with £207k spend carried over into 2026/27. Of the nine projects two are fully complete with 4 in the final stages of the projects where project reviews are being undertaken to ensure the project meets the brief and done to the level expected. There are three projects yet to start. The full details can be seen at Appendix E.

9. CONCLUSIONS

- 9.1** The final outturn position indicates an overall underspend of £2.492m (1.29% of the net expenditure budget) for the year ended 31 March 2026. This represents a significant improvement compared to earlier forecasts and is largely attributable to higher-than-anticipated income received across several services during the final month of the financial year, together with additional unanticipated grant funding which has favourably impacted the overall position.
- 9.2** The position in respect of Children's Services continues to be of particular concern, with an overspend of £1.337m, despite an increase in the 2025/26 budget of £2.8m (19.4%). 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** The Adult Services budget is currently forecasting an underspend of £0.873m. However, this position is significantly supported by a number of one-off factors, including the utilisation of grant income and reserves. In the absence of these mitigating measures, the service would instead be reporting an overspend. As with Children's Services, Adult Services operates within a demand-led environment where pressures remain high. Consequently, the loss or reduction of additional grant funding during the year could have resulted in a substantially less favourable outturn position.
- 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. The balance of general reserves is equivalent to 9.16% of the 2026/27 net revenue budget, compared to the minimum recommended level of 5%. This provides the Council with a level of headroom which can be used to fund additional priorities in 2026/27 which require one off funding and allows the Council to, once again, use reserves to help in balancing the budget in 2027/28, if this becomes necessary.

APPENDIX B

**ALLDRO REFENIW AR GYFER Y FLWYDDYN ARIANNOL YN DIWEDDU 31 MAWRTH 2026
REVENUE OUTTURN FOR THE FINANCIAL YEAR ENDING 31 MARCH 2026**

Gwasanaeth/Swyddogaeth Service/Function	2025/26 Cyllideb Blynyddol Annual Budget	2025/26 Alldro Dros Dro / Provisional Outturn	2025/26 Cyfanswm Amrywiaeth Alldro Dros Dro / Provisional Total Outturn Variance	2025/26 Gor / (Tan)wariant dros dro fel % o'r Gyllideb Gyfan / Provisional Over / (Under)spend as a % of Total Budget	2025/26 Rhagolwg i Ch3 ar gyllidebau a reolir gan y gwasanaethau / Forecast to Qtr 3 on Service Controlled Budgets
	£'000	£'000	£'000	%	£'000
<u>Addysg, Sgiliau a Phobl Ifanc</u> <u>Education, Skills and Young People</u>					
Cyllideb Datganoledig Ysgolion <i>Delegated Schools Budget</i>	64,671	64,671	0	0.00	0
Addysg Canolog <i>Central Education</i>	5,255	4,222	(1,033)	(19.65)	(189)
Diwylliant <i>Culture</i>	1,593	1,623	30	1.91	92
<u>Gwasanaethau Oedolion</u> <u>Adult Services</u>	42,356	41,482	(873)	(2.06)	(1,246)
<u>Gwasanaethau Plant</u> <u>Children's Services</u>	17,230	18,568	1,337	7.76	1,625
<u>Tai</u> <u>Housing</u>	2,991	2,990	0	(0.02)	(182)
<u>Priffyrdd, Eiddo a Gwastraff</u> <u>Highways, Property & Waste</u>					
Priffyrdd <i>Highways</i>	8,333	8,145	(188)	(2.26)	(244)
Eiddo <i>Property</i>	1,810	1,928	118	6.49	98

Gwasanaeth/Swyddogaeth Service/Function	2025/26 Cyllideb Blynyddol Annual Budget	2025/26 Alldro Dros Dro / Provisional Outturn	2025/26 Cyfanswm Amrywiaeth Alldro Dros Dro / Provisional Total Outturn Variance	2025/26 Gor / (Tan)wariant dros dro fel % o'r Gyllideb Gyfan / Provisional Over / (Under)spend as a % of Total Budget	2025/26 Rhagolwg i Ch3 ar gyllidebau a reolir gan y gwasanaethau / Forecast to Qtr 3 on Service Controlled Budgets
Gwastraff Waste	10,352	10,312	(41)	(0.39)	60
<u>Rheoleiddio a Datblygu Economaidd Regulation & Economic Development</u>					
Datblygu Economaidd Economic Development	3,132	2,979	(153)	(4.89)	(113)
Cynllunio a Gwarchod y Cyhoedd Planning and Public Protection	2,951	3,054	104	3.51	172
<u>Trawsnewid Transformation</u>					
Adnoddau Dynol Human Resources	2,061	1,996	(66)	(3.19)	(11)
TGCh ICT	4,964	4,484	(479)	(9.66)	(403)
Trawsnewid Corfforaethol Corporate Transformation	1,085	1,046	(39)	(3.61)	(37)
<u>Adnoddau Resources</u>	3,906	3,909	3	0.07	10
<u>Busnes y Cyngor Council Business</u>	2,136	2,411	275	12.87	262
<u>Costau Corfforaethol a Democrataidd Corporate & Democratic costs</u>	3,191	3,278	87	2.73	(15)
<u>Rheolaeth Corfforaethol Corporate Management</u>	913	886	(27)	(2.94)	(16)
Cyfanswm Cyllidebau Gwasanaethau Total Service Budgets	178,931	177,986	(945)	(0.54)	(137)

Gwasanaeth/Swyddogaeth Service/Function	2025/26 Cyllideb Blynyddol Annual Budget	2025/26 Alldro Dros Dro / Provisional Outturn	2025/26 Cyfanswm Amrywiaeth Alldro Dros Dro / Provisional Total Outturn Variance	2025/26 Gor / (Tan)wariant dros dro fel % o'r Gyllideb Gyfan / Provisional Over / (Under)spend as a % of Total Budget	2025/26 Rhagolwg i Ch3 ar gyllidebau a reolir gan y gwasanaethau / Forecast to Qtr 3 on Service Controlled Budgets
		£'000	£'000	£'000	£'000
Ardollau <i>Levies</i>	5,277	5,280	4	0.07	0
Rhyddhad Trethi Dewisol <i>Discretionary Rate Relief</i>	106	183	77	72.60	68
Cyllido Cyfalaf <i>Capital Financing</i>	4,637	3,866	(771)	(16.62)	(1,482)
Cyllidebau ar gyfer digwyddiadau annisgwyl Cyffredinol ac Eraill <i>General & Other Contingencies</i>	(126)	0	126	(100.00)	22
Cronfeydd wrth Gefn Cyffredinol y Cyngor <i>Council's General Reserves</i>	(2,459)	(2,459)	-	0.00	0
Cyfraniad CRT y Gwasanaethau Cefnogol <i>Support Services contribution HRA</i>	(840)	(815)	25	(2.93)	84
Budd-daliadau a Roddwyd <i>Benefits Granted</i>	7,459	7,270	(189)	(2.54)	41
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	373	373	0.00	600
Cyfanswm Cyllid Corfforaethol Total Corporate Finance	14,053	13,698	(355)	(2.79)	(667)
Cyfanswm 2025/26 Total 2025/26	192,984	191,684	(1,331)	(0.69)	(804)

Gwasanaeth/Swyddogaeth Service/Function	2025/26 Cyllideb Blynyddol Annual Budget	2025/26 Alldro Dros Dro / Provisional Outturn	2025/26 Cyfanswm Amrywiaeth Alldro Dros Dro / Provisional Total Outturn Variance	2025/26 Gor / (Tan)wariant dros dro fel % o'r Gyllideb Gyfan / Provisional Over / (Under)spend as a % of Total Budget	2025/26 Rhagolwg i Ch3 ar gyllidebau a reolir gan y gwasanaethau / Forecast to Qtr 3 on Service Controlled Budgets
<u>Cyllido Funding</u>					
Trethi Annomestig <i>NDR</i>	(25,097)	(25,097)	0	0.00	0
Y Dreth Gyngor <i>Council Tax</i>	(52,843)	(52,962)	(119)	0.23	(483)
Premiwm y Dreth Gyngor <i>Council Tax Premium</i>	(4,259)	(5,472)	(1,212)	28.47	(578)
Grant Cynnal Refeniw <i>Revenue Support Grant</i>	(110,784)	(110,784)	0	0	0
Cyfanswm Cyllid 2025/26 Total Funding 2025/26	(192,983)	(194,315)	(1,331)	(0.69)	(1,061)
Cyfanswm yr alldro, yn cynnwys effaith y cyllido Total outturn, including impact of funding	0	(2,631)	(2,631)	1.36	(1,865)

APPENDIX C

ANALYSIS OF THE OUTTURN 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	(38)	(38)	-	-	-	-	-	-	-	-	-	
	School Meals	(333)	(103)	-	(122)	(62)	-	-	-	-	-	(46)	
	ALN Strategy	203	-	-	(52)	-	(45)	-	-	300	-	-	
	School Exceptions	(33)	-	-	-	-	(35)	17	-	-	-	(15)	
	Language Centre	21	-	16	-	-	-	-	-	-	-	5	
	Early Years Provision	(59)	-	(26)	-	-	-	-	(24)	-	-	-	(9)
	Clwb Gofal Plant	-	-	-	-	-	-	-	-	-	-	-	-
	Further Education	(6)	-	-	-	-	-	-	-	-	-	-	(6)
	Central Education	(52)	-	-	-	-	-	-	-	-	-	-	(52)
	Out of County Placements	(150)	-	(86)	-	-	(64)	-	-	-	-	-	-
	Millbank	-	-	-	-	-	-	-	-	-	-	-	-
	GWE	(622)	-	-	-	(130)	(521)	-	-	-	-	-	29
Others	36	-	-	-	-	-	-	-	-	-	-	36	
	TOTAL	(1,033)	(141)	(96)	(174)	(192)	(665)	(7)	-	300	-	(58)	
Culture	Museums & Galleries	73	-	5	-	-	21	(5)	-	-	-	52	
	Libraries	(38)	-	(30)	-	-	15	(15)	-	-	-	(8)	
	Archives	(3)	-	2	-	-	(6)	5	-	-	-	(4)	
	Other	(2)	-	-	-	-	-	-	-	-	-	(2)	
	TOTAL	30	-	(23)	-	-	30	(15)	-	-	-	38	
Adult Services	Elderly – Residential	(753)	268	-	-	-	(1,021)	-	-	-	-	-	
	Elderly – Nursing	(332)	36	-	-	-	(368)	-	-	-	-	-	
	Elderly – Homecare	66	280	-	-	(278)	(136)	-	-	-	-	200	
	Elderly – Other	(137)	(26)	30	-	(122)	(19)	-	-	-	-	-	

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
Adult Services (continued)	Physical Disability - Residential	594	665	-	-	(23)	(48)	-	-	-	-	-
	Physical Disability - Homecare	81	30	-	-	-	51	-	-	-	-	-
	Physical Disability - Other	4	67	2	-	(65)	-	-	-	-	-	-
	Learning Disability – Residential	(240)	(179)	-	-	-	(61)	-	-	-	-	-
	Learning Disability - Homecare	144	133	-	-	-	11	-	-	-	-	-
	Learning Disability – Day Care	(50)	(56)	-	-	-	6	-	-	-	-	-
	Learning Disability – Supported Accommodation	274	122	-	-	-	152	-	-	-	-	-
	Learning Disability - Other	(3)	47	26	-	(32)	(26)	-	-	(18)	-	-
	Mental Health – Residential	(68)	(143)	-	-	-	75	-	-	-	-	-
	Mental Health – Homecare	(16)	(16)	-	-	-	-	-	-	-	-	-
	Mental Health – Supported Accommodation	108	77	-	-	-	31	-	-	-	-	-
	Mental Health - Other	(216)	(48)	(107)	-	(36)	-	-	-	(25)	-	-
	Provider Unit – Residential	130	7	(73)	-	(86)	282	-	-	-	-	-
	Provider Unit - Homecare	(240)	(27)	(249)	-	(96)	132	-	-	-	-	-
	Provider Unit – Day Care	(145)	(34)	(114)	-	-	3	-	-	-	-	-
	Provider Unit – Supported Accommodation	(7)	6	(17)	-	-	4	-	-	-	-	-
Provider Unit - Other	(158)	(66)	(141)	-	(5)	(6)	-	-	60	-	-	
Management Support Services	91	(46)	79	-	(166)	-	-	-	224	-	-	
TOTAL		(873)	1,097	(564)	-	(909)	(938)	-	-	241	-	200

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
Highways	Other	10	-	-	-	-	-	-	-	-	-	10
	TOTAL	(188)	662	(45)	-	-	(814)	-	-	-	-	10
Property	Management & Staffing	(72)	-	(78)	-	-	(24)	20	-	-	-	10
	Cleaning	34	-	23	-	-	-	-	-	-	-	11
	Commercial Property	332	-	-	-	-	62	77	-	200	-	(7)
	Council Property	(183)	-	-	-	-	-	(430)	-	234	-	13
	Architectural Services	7	-	-	-	-	95	-	-	(83)	-	(5)
	TOTAL	118	-	(55)	-	-	133	(333)	-	351	-	22
Waste	Waste Collection & Disposal	(9)	(9)	-	-	-	-	-	-	-	-	-
	Electricity Generating	(50)	-	-	-	-	(50)	-	-	-	-	-
	Recycling	57	-	-	-	-	57	-	-	-	-	-
	Waste Sites	(31)	(31)	-	-	-	-	-	-	-	-	-
	Administration & Management	(8)	-	-	-	-	(8)	-	-	-	-	-
	TOTAL	(41)	(40)	-	-	-	(1)	-	-	-	-	-
Economic Development	Economic Development	91	-	(19)	-	-	50	-	-	-	-	60
	Destination	(99)	-	(139)	-	-	(13)	4	-	-	-	49
	Leisure	(145)	-	95	-	-	(222)	(129)	46	-	-	65
	TOTAL	(153)	-	(63)	-	-	(185)	(125)	46	-	-	174
Planning	Planning Admin	-	-	-	-	-	-	-	-	-	-	-
	Planning Control	-	-	-	-	-	-	-	-	-	-	-
	Building Control	181	-	63	-	-	118	-	-	-	-	-
	Conservation	(37)	-	(37)	-	-	-	-	-	-	-	-
	Land Registry	56	-	-	-	-	-	-	-	-	-	56
	TOTAL	200	-	26	-	-	118	-	-	-	-	56

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
Public Protection	Environmental Health	(24)	-	(12)	-	(13)	-	-	-	-	-	1
	Dogs / Pest Control	(15)	-	(8)	(12)	-	-	-	-	-	-	5
	Animal Health	(3)	-	-	-	-	(3)	-	-	-	-	-
	Trading Standards	-	-	-	-	-	-	-	-	-	-	-
	Licensing	1	-	-	-	-	1	-	-	-	-	-
	Registrars	(63)	-	(13)	-	-	(42)	(8)	-	-	-	-
	Markets	20	-	-	-	-	14	-	-	-	-	6
	Health & Safety	(4)	-	94)	-	-	-	-	-	-	-	-
	Child Burial Grant	(8)	-	-	-	-	-	-	-	-	-	(8)
TOTAL	(96)	-	(37)	(12)	(13)	(30)	(8)	-	-	-	4	
Trans-formation	Human Resources	(15)	-	(19)	-	-	-	-	-	-	-	4
	Training	(51)	-	(3)	-	(1)	-	-	-	-	-	(47)
	IT	(479)	-	(273)	-	(81)	-	-	-	102	-	(227)
	Corporate Transformation	(28)	-	(1)	-	(14)	-	-	-	-	-	(13)
	Cyswllt Môn	(10)	-	(7)	-	-	-	-	-	(20)	-	17
	Communications	(11)	-	(6)	-	-	-	-	-	-	-	(5)
	Ynys Môn / Gwynedd Partnership	10	-	-	-	-	-	-	-	-	-	10
TOTAL	(584)	-	(309)	-	(96)	-	-	-	82	-	(261)	
Resources	Audit & Risk	(34)	-	(73)	-	-	-	-	32	-	-	7
	Benefits & Revenues	60	-	149	-	(73)	(5)	-	-	(103)	-	92
	Financial Services	15	-	21	-	-	(4)	-	-	-	-	(2)
	Procurement	(3)	-	(1)	-	-	-	-	-	(29)	-	27
	Management	(35)	-	19	-	-	18	-	-	(27)	-	(45)
TOTAL	3	-	115	-	(73)	9	-	32	(159)	-	79	

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
Council Business	Electoral Services	7	-	1	-	-	-	-	-	-	-	6
	Emergency Planning	(6)	-	-	-	-	-	-	-	-	-	(6)
	Committee Services	(26)	-	(43)	-	-	-	-	-	-	20	(3)
	Translation	(2)	-	4	-	-	-	-	-	-	-	(6)
	Legal Services	302	-	251	-	-	39	-	-	-	-	12
	TOTAL	275	-	213	-	-	39	-	-	-	20	3
Corporate Management	Corporate Management	(27)	-	(15)	-	(5)	-	-	-	-	-	(7)
	TOTAL	(27)	-	(15)	-	(5)	-	-	-	-	-	(7)
Corporate & Democratic	Risk & Insurance	(60)	-	-	-	-	-	-	-	-	(62)	2
	Pension Contributions	(35)	-	(35)	-	-	-	-	-	-	-	-
	Audit Fees	138	-	-	(15)	-	-	-	-	-	-	153
	Bank Charges	67	-	-	-	-	-	-	-	-	67	-
	Coroners & WLGA	(11)	(10)	-	-	-	-	-	-	-	-	-(1)
	Apprenticeship Levy	-	-	-	-	-	-	-	-	-	-	-
	Members' Expenses & Support	(28)	-	-	-	(1)	-	-	-	-	-	(27)
	Civic Expenditure	(2)	-	-	-	-	-	-	-	-	-	(2)
	Corporate Other	18	-	-	-	-	-	-	-	-	7	11
	TOTAL	87	(10)	(35)	(15)	(1)	-	-	-	-	12	136
	Unbudgeted Costs	-	-	-	-	-	-	-	-	-	-	-
	SERVICE TOTAL	(945)	3,451	(1,239)	(201)	(1,690)	(2,120)	(488)	78	845	32	387

SUMMARY OF OUTTURN POSITION ON CONTINGENCY BUDGETS

	Original Budget	Virements (to) Service Lines /	Transfers to Earmarked Reserves	Outturn Position
	£	£	£	£
General Contingency	394,311	(284,064)	-	(110,247)
Housing Assistance for 1 st Time Buyers	1,000,000	(1,000,000)	-	-
Salary and Grading	300,000	(587,896)	-	287,896
Other Earmarked	502,839	(329,567)	(150,000)	(23,272)
Pay Inflation	49,209	-	(49,209)	-
National Insurance Employer Contributions Grant	(2,000,000)	2,000,000	-	-
Trainee Scheme	340,000	(124,426)	(215,574)	-
Total General and other Contingencies	586,359	(325,953)	(414,783)	154,377

APPENDIX D

AGENCY COSTS APRIL 2025 TO MARCH 2026

Service	Amount £	Source of Funding (Specific Core Budget / Un-utilised staffing budget / Grant / External Contribution)	Permanent / Temporary	Reason for Cover
Economic & Regeneration	80,299	Core Budget	Temporary	To cover vacant post
	77,095	Core Budget	Temporary	Backlog of work
	157,394			
Schools	220,319	Core Budget	Temporary	Supply teachers
	220,319			
Waste	335,201	Specific Core Budget	Temporary	Specific Tasks on Site
	55,048	Specific Core Budget / External Contribution	Temporary	Specific Tasks on Site
	390,248			
Council Business	458,688	Unutilised Staffing Budget and Council general balances	Temporary	To cover vacant posts
	458,688			
Adult Services	456,050	Core Budget	Temporary	To cover vacant post
	456,050			
Resources	10,912	Core Budget	Temporary	To complete internal audits of financial systems
	87,844	Core Budget	Temporary	Cover for vacant post
	44,179	Core Budget	Temporary	Temporary Subsidy Officer
	52,725	Core Budget	Temporary	Temporary Senior Revenues Recovery Agent
	34,635	Core Budget	Temporary	Temporary cover for sickness absence
	30,952	Core Budget	Temporary	Temporary Recovery Agent
	261,246			
Total	1,943,945			

APPENDIX DD

SUMMARY OF CONSULTANCY EXPENDITURE OUTTURN 2025/26

Summary Consultancy Expenditure per Service					
Service	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Total 2025/26
	£	£	£	£	£
Central Education	2,000	13,150	7,800	23,172	46,122
Culture	0	0	0	0	0
Economic & Regeneration	214,593	191,795	175,309	500,702	1,082,399
Property	375	280	0	3,750	4,405
Highways	31,215	31,303	24,005	135,748	222,271
Schools		4,600	0	0	4,600
Waste	7,973	7,701	4,280	36,943	56,897
HRA	34	135	18,255	13,199	31,623
Housing	0	2,475	0	(2,475)	0
Corporate & Democratic	0	0	0	3,200	3,200
Adult Services	0	0	0	0	0
Children's Services	0	0	0	0	0
Corporate	0	0	0	0	0
Transformation	0	0	0	0	0
Council Business	0	0	0	0	0
Resources	24,020	23,500	19,704	0	67,224
Total	280,210	274,939	249,353	714,239	1,518,741
Funded by:					
Core Budget	68,600	94,017	96,099	294,190	552,906
Grant	19,064	8,000	2,200	73,116	102,380
External Contribution	186,390	131,138	102,413	308,294	728,235
Reserves / Provisions	6,156	41,784	48,641	38,639	135,220
Total	280,210	274,939	249,353	714,239	1,518,741

SUMMARY OF COST OF CHANGE FUND EXPENDITURE AT OUTTURN 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	Nid yw'r gwaith yma wedi dechrau eto, gwaith Citizen Access angen ei gwblhau yn gyntaf. / This work has not yet started, work on Citizens Access needs to be completed first.
Adnoddau Resources	Cefnogaeth gan Ymgynghorwyr o'r Cwmni Meddalwedd i wneud defnydd llawn o'r modiwlau ad-ennill dyledion ac i weithredu'r modiwlau bilio blynyddol / 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 bellach 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	Mae gwaith wedi ei gwblhau bellach ar y modiwlau yma. / Work has now been completed on these modules.

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	27,195	5,445	<p>Tra oedd gwaith yn cael ei wneud ar ddatblygu'r achosion defnydd, mae'r rhagofynion technegol sydd eu hangen i ddefnyddio CoPilot 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 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 argymhell newid amcanion y prosiect a chanolbwyntio fwy ar lwyth gwaith gweinyddol ar draws amryw o wasanaethau. /</p> <p><i>While work was being undertaken on developing the use-cases, the technical pre-requisites required to deploy CoPilot 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 trafndiaeth 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 eu 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.
Hamdden <i>Leisure</i>	Peiriannai "Chip a Pin" i'w ddefnyddio gan y Wardeiniaid Traeth / Chip and Pin Machines for use by Beach Wardens	15,340	10,628	4,712	Bydd yn dod yn fyw o Pasg 2026 a bydd gweddill y costau'n daladwy. / Will become live from Easter 2026 and remainder of the costs will be payable.
Cyrchfan <i>Destination</i>	System Dosbarthu Tanwydd Harbwr Amlwch / Fuel Dispensing System Amlwch Harbour	8,000	5,929	2,017	Mae'r gwaith diweddarau wedi'i gwblhau. Disgwyl cadarnhâd bod y system diwygiedig yn cyrraedd y gofynion. / Upgrade work has been completed. Awaiting confirmation that the revised system meets the requirements.
Gwarchod y Cyhoedd <i>Public Protection</i>	System Rheoli Achosion Gwarchod y Cyhoedd / Public Protection Case Management System	150,000	0	150,000	Nid yw'r gwaith yma wedi dechrau eto. / This work has not yet started.
Tai <i>Housing</i>	Modiwl Digartrefedd - System Orchard Tai / Homeless Module - Orchard Housing System	37,950	0	37,950	Nid yw'r gwaith yma wedi dechrau eto. / This work has not yet started.
	CYFANSWM / TOTAL	317,800	110,479	207,321	

