

# REVENUE OUTTURN 2024/25 OVERALL COMHAIRLE SUMMARY

## Appendix A

OBJECTIVE SUMMARY		Initial Budget as approved February 2024 £	Total Budget as at 31 March 2025 £	Actual Spend to 31 March 2025 £	Overspend / (Underspend) £
1	<b><u>Education, Sport and Children's Services Committee</u></b>				
2	Chief Officer Education & Children's Services	5,661,607	4,221,520	4,252,006	30,486
3	Head of Education	44,392,753	48,946,852	48,564,929	-381,923
4	Head of Children's Services	3,871,671	4,833,692	4,703,224	-130,468
5	<b><u>Community Safety Board</u></b>				
6	Head of Assets & Infrastructure	875,101	908,423	859,971	-48,452
7	Strategic Finance Directorate	389,340	389,340	366,599	-22,741
8	<b><u>Social Work and Social Care Board</u></b>				
9	IJB Chief Officer	5,063,967	667,201	807,728	140,527
10	Head of Community Resources	20,520,914	19,608,999	19,312,593	-296,406
11	Head of Partnership Services	10,199,910	8,097,240	8,253,117	155,877
12	Depute Chief Executive	306,000	306,000	306,000	
13	<b><u>Sustainable Development Committee</u></b>				
14	Economic & Community Regeneration	656,793	1,274,284	1,279,891	5,607
15	Economic Development & Planning	1,326,475	1,314,411	1,281,352	-33,059
16	Culture & Heritage	896,702	908,650	782,589	-126,061
17	<b><u>Transportation &amp; Infrastructure Committee</u></b>				
18	Head of Assets & Infrastructure	20,614,949	20,559,120	20,360,503	-198,617
19	<b><u>Policy &amp; Resources Committee</u></b>				
20	Chief Executive	473,424	504,477	501,327	-3,150
21	Human Resources and Performance	2,152,194	2,283,846	1,881,972	-401,874
22	Law and Governance	1,909,473	1,908,543	1,950,225	41,682
23	Community Engagement	878,282	1,169,052	1,196,362	-27,310
24	Depute Chief Executive	36,862	240,306	172,251	-68,055
25	Culture & Heritage	202,938	139,939	171,108	31,169
26	Strategic Finance Directorate	1,179,525	203,863	211,986	8,123
27	Chief Financial Officer	2,799,466	3,934,140	3,971,826	37,686
28	Investment Delivery	26,793	31,052	32,590	1,538
29	<b>NET EXPENDITURE</b>	<b>114,307,205</b>	<b>120,112,846</b>	<b>118,827,426</b>	<b>-1,285,420</b>
	<b><u>Department Budgets Managed Centrally</u></b>				
30	Asset Rentals		23,120,988	23,067,738	-53,250
	<b><u>Central Budgets</u></b>				
31	Contingency	200,000	176,829		-176,829
32	WISP Lifecycle Fund				
33	Interest Receivable	-2,534,606	-2,534,606	-3,333,856	-799,250
34	Interest Payable and Financing Costs	7,976,473	8,803,654	8,364,834	-438,820
35	Debt Repayment	6,957,387	6,957,387	6,483,223	-474,164
36	Depreciation Charged	-766,038	-23,804,905	-23,036,525	768,380
37	Ward Priorities Fund	87,000	71,872		-71,872
38	CnES Earmarked Balances	647,695	282,699		-282,699
39	Capital Financed from Revenue		214,283	214,283	
40	IAS 19 Adjustments		-1,588,456	-1,881,317	-292,861
41	<b>TOTAL NET EXPENDITURE</b>	<b>126,875,116</b>	<b>131,812,591</b>	<b>128,705,806</b>	<b>-3,106,785</b>
	<b><u>Funded by</u></b>				
42	Revenue Support Grant	101,254,567	106,197,997	106,198,000	3
43	National Non-Domestic Rates	9,691,000	9,722,000	9,722,000	
44	Council Tax	13,683,000	14,337,782	14,680,745	342,963
45	Vacancy Saving	300,000			
47	<b>TOTAL FUNDING</b>	<b>124,928,567</b>	<b>130,257,779</b>	<b>130,600,745</b>	<b>342,966</b>
48	<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>	<b>-1,946,549</b>	<b>-1,554,812</b>	<b>1,894,938</b>	

Comhairle Balances 2024/25				
	£	£	£	£
Balance as per Unaudited Accounts 2023/24				26,221,148
Surplus for the Year				1,894,938
Unaudited Balance as at 31 March 2025				28,116,086
<b>Less: Comhairle Commitments</b>				
Budget Strategy 2025/26		2,000,000		
Community Economic Funds (Crown Estate)		276,566		
Ward Infrastructure & Community Projects (Crown Estate)		2,732,720		
Regional Marine Planning and Crown Estate Management		100,000		
Net Zero Strategic Fund		141,090		
CFCR Unapplied		2,088,350		
Islands Cost Crisis Emergency Fund		265,491		
Modern Apprenticeships		326,000		
Youth Crime		7,787		
ESF Employability Project		385,364		
Continuing Care / After Care		25,000		
Developing the Young Workforce Funding		382,146		
ECS - Self-Directed Support		14,453		
ECS FM Deductions		3,449		
Teacher Training		122,309		
National Trauma Training Programme		50,000		
British Sign Language		13,000		
Town Centre Legacy Fund		101,231		
Other Housing		320,087		
Revolving Loans Pool		654,341		
CnES Business Support		187,460		
Renewable Energy Planning		115,000		
Licence Fee Income		170,000		
Flood Prevention		20,827		
National Mod Funding		162,885		
Single Public Authority		30,000		
Researcher Post		7,000		
Travel Bookings		97,610		
Scottish Welfare Fund		335,552		
Adult Disability		18,000		
Local Heat & Energy Efficiency Strategies		225,000		
Green Growth Accelerator Resources Funding		26,000		
Ukraine Refugee Settlement		230,000		
Unaccompanied Asylum Seeking Children funding		136,165		
Departmental Projects		26,433		
Departmental Carry Forwards		684,677		
Assets & Infrastructure	270,720			
Chief Executive	113,433			
Economic & Community Regeneration	106,759			
Education	76,740			
Strategic Finance	117,025			
			12,481,993	
<b>Former COVID-19 Funding</b>		1,066,048		
<b>Grant Funding</b>		1,703,378		
<b>HISTP Match Fund</b>		139,328		
<b>WISP Lifecycle Fund</b>		4,293,403		
			7,202,157	
<b>Recommendations</b>				
Department Carry Forwards			1,582,423	
Ward Priority Fund			71,872	
				21,338,445
<b>Minimum Balances to be held</b>				-3,500,000
<b>Uncommitted Balances as at 31 March 2025</b>				3,277,641

## Appendix C

Chief Officer	Committee/Section	Budget	Actual	Under / (Over)	% Under / (Over)	Maximum Permitted Overspend tolerance 1%	Maximum Permitted Underspend tolerance 1%	Agreed Specific Carry Forwards <sup>1</sup>	Amount to be carried forward up to maximum tolerance level	Balance to be returned to centre
<b>Chief Executive's</b>	Policy and Resources Committee	3,549,424	3,150,642	398,782						
	Transportation and Infrastructure	9,442	19,110	-9,668						
		<b>3,558,866</b>	<b>3,169,752</b>	<b>389,114</b>	<b>10.93%</b>	<b>35,589</b>	<b>-35,589</b>	<b>-365,409</b>	<b>-23,705</b>	<b>0</b>
<b>Economic &amp; Community Regeneration</b>	Integrated Joint Board	306,000	306,000	0						
	Sustainable Development Committee	2,842,563	2,689,050	153,513						
	Policy and Resources Committee	380,245	343,359	36,886						
		<b>3,528,808</b>	<b>3,338,409</b>	<b>190,399</b>	<b>5.40%</b>	<b>35,288</b>	<b>-35,288</b>	<b>-155,111</b>	<b>-35,288</b>	<b>0</b>
<b>Assets &amp; Infrastructure</b>	Transportation and Infrastructure	18,415,527	17,933,789	481,738						
	Community Safety Board	908,423	859,971	48,452						
	Trading Operations	0	283,121	-283,121						
		<b>19,323,950</b>	<b>19,076,880</b>	<b>247,070</b>	<b>1.28%</b>	<b>193,240</b>	<b>-193,240</b>	<b>-220,000</b>	<b>-27,070</b>	
<b>Strategic Finance</b>	Policy and Resources Committee	4,087,753	4,084,851	2,902						
		<b>4,087,753</b>	<b>4,084,851</b>	<b>2,902</b>	<b>0.07%</b>	<b>40,878</b>	<b>-40,878</b>		<b>-2,902</b>	<b>0</b>
<b>Education, Skills and Children's Services</b>	Education, Sport and Children's Services Committee	56,642,474	55,802,008	840,466						
	Trading Operations	0	87,527	-87,527						
		<b>56,642,474</b>	<b>55,889,535</b>	<b>752,939</b>	<b>1.33%</b>	<b>566,425</b>	<b>-566,425</b>	<b>-568,857</b>	<b>-184,082</b>	<b>0</b>
<b>Centrally Funded</b>										
Strategic Finance	Joint Boards	389,340	366,599	22,741						
Strategic Finance	Rates - Charitable Relief	153,000	183,711	-30,711						
Education, Skills and Children's Services	Children's Mainland Placements	1,359,590	1,630,625	-271,035						
Asset and Infrastructure	Winter Maintenance	2,143,593	2,143,593	0						
		<b>4,045,523</b>	<b>4,324,529</b>	<b>-279,006</b>				<b>0</b>	<b>0</b>	<b>279,006</b>
		<b>91,187,374</b>	<b>89,883,955</b>	<b>1,303,419</b>						

The figures detailed above exclude the holiday accrual costs.

1 - Specific Carry forwards:

### Chief Executive's Department

NOLB GRG Funding - £54k  
 Uist Repopulation £65k  
 Autism Strategy £6k  
 Pointers Young Carers £14k  
 Detached Youthwork £2k  
 Community Planning £51k  
 Young Islanders £8k  
 Anti-Poverty Funding £103k  
 Apprenticeship Programme £39k  
 National Trauma Training Programme / Promise Funding £25k

### Economic & Community Regeneration

Planning Posts £87k  
 UKSPF £24k  
 Community Regeneration Partnership Funding £45k

### Education, Skills & Children's Services

Child Summer Scheme £64k  
 Child Protection Committee £70k  
 Dileab £14k  
 Deasbad £21k  
 WIIGA £8k  
 Gaelic NQ's £118k  
 UASC £43k  
 WFWF £113k  
 Free School Meals £59k  
 Free School Meals Expansion £47k £47k  
 Gaelic Screens £10k

### Assets & Infrastructure

Bridge Inspection works £220k

## FORMER COVID-19 GENERAL FUNDING AND BALANCES TO SUPPORT THE BUDGET

<b><u>Earmarked CnES Scottish Government Funding held Centrally</u></b>	<b><u>£'000</u></b>
Building Configuration	107
Digital Strategy	43
Economic Recovery Funding - Balance of Investment Opportunities	391
Winter Plan - RRTP	18
Business Support Admin	41
PESF Boost	47
Flexible Fund	1
Household Support	414
CO2 Monitors	4
<b>Balance as at 31 March 2025</b>	<b><u>1,066</u></b>

<b>BALANCES AVAILABLE TO SUPPORT THE BUDGET</b>		
	<b><u>£'000</u></b>	<b><u>£'000</u></b>
As at 31 March 2024 per the Unaudited Accounts		3,683
2024/25 Air Subsidy Contract		-44
WISP Schools - Budget adjustments for FM & Lifecycle Costs		7
Pay Award		-102
Loans Fund, Treasury Management		1,372
Council Tax Income		343
Insurance		-126
Mainland Placements		-271
Utility Cost saving		204
Management Saving not achieved		-41
Housing Management Fee returned to Reserves		36
NDR Empty Property Relief higher than budget		-31
Balance of Extra days leave returned to reserves		75
Bus Subsidy		356
Budget Adjustment for Asset Rentals		-293
Departmental Budget Adjustments to Central Reserve		199
Balances available at the end of 2024/25		<b><u>5,367</u></b>
2025/26 Budget Shortfall		<b>-2,000</b>