

**REVENUE OUTTURN 2023/24
OVERALL COMHAIRLE SUMMARY**

Appendix 1

OBJECTIVE SUMMARY		Initial Budget as approved February 2023 £	Total Budget as at 31 March 2024 £	Actual Spend to 31 March 2024 £	Overspend / (Underspend) £
1	<u>Education, Sport and Children's Services Committee</u>				
2	Director of Education & Children's Services	5,955,310	4,064,094	4,198,360	134,266
3	Head of Education	39,606,277	44,502,184	44,063,814	-438,370
4	Head of Children's Services	3,950,279	4,582,108	4,305,084	-277,024
5	<u>Community Safety Board</u>				
6	Depute Chief Executive	987,154	876,606	652,063	-224,544
7	Strategic Finance Directorate	369,340	369,340	349,882	-19,458
8	<u>Social Work and Social Care Board</u>				
9	IJB Chief Officer	3,309,852	1,437,912	1,437,931	-19
10	Head of Community Resources	18,883,842	19,630,385	19,878,182	247,797
11	Head of Partnership Services	10,082,256	8,785,452	8,541,757	-243,695
12	Depute Chief Executive	306,000	306,000	306,000	
13	<u>Sustainable Development Committee</u>				
14	Depute Chief Executive	693,400	1,317,540	1,398,783	81,243
15	Economic Development & Planning	1,285,110	1,596,167	1,586,646	-9,521
16	Culture & Heritage	861,918	1,201,483	1,211,410	9,927
17	<u>Transportation & Infrastructure Committee</u>				
18	Head of Assets & Infrastructure	20,171,452	19,340,460	19,821,710	481,250
19	<u>Policy & Resources Committee</u>				
20	Chief Executive	504,849	542,669	453,531	-89,138
21	Human Resources and Performance	1,727,100	2,442,269	2,202,765	-239,504
22	Law and Governance	1,788,967	1,849,832	1,855,980	6,148
23	Community Engagement	885,577	1,804,328	1,781,181	-23,147
24	Depute Chief Executive	29,749	105,498	106,116	618
25	Culture & Heritage	212,371	185,253	187,401	2,148
26	Strategic Finance Directorate	1,200,264	630,222	305,975	324,247
27	Chief Financial Officer	2,548,277	3,565,680	3,544,042	-21,638
28	Investment Delivery	61,546	60,641	112,414	51,773
29	NET EXPENDITURE	108,801,186	115,059,855	114,813,217	-246,638
	<u>Department Budgets Managed Centrally</u>				
30	Asset Rentals	15,751,735	23,978,620	23,978,620	0
	<u>Central Budgets</u>				
31	Contingency	200,000			
32	WISP Lifecycle Fund				
33	Interest Receivable	-1,434,606	-1,534,606	-3,223,249	-1,688,643
34	Interest Payable and Financing Costs	8,009,108	8,653,600	8,351,471	-302,129
35	Debt Repayment	6,957,387	6,957,387	6,766,293	-191,094
36	Depreciation Charged	-16,097,019	-24,395,747	-24,109,472	286,275
37	Ward Priorities Fund	87,000	74,568		-74,568
38	Crown Estate Funding				
39	CnES Earmarked Balances	12,631	195,847		-195,847
40	IAS 19 Adjustments		-707,611	-1,205,616	-498,005
41	TOTAL NET EXPENDITURE	122,287,422	128,281,913	125,371,265	-2,910,648
	<u>Funded by</u>				
42	Revenue Support Grant	95,846,000	99,168,000	99,168,000	
43	National Non-Domestic Rates	9,106,000	9,106,000	9,106,000	
44	Council Tax	12,386,000	12,965,785	13,362,846	397,061
45	Service Redesign Programme	1,711,000			
46	TOTAL FUNDING	119,049,000	121,239,785	121,636,846	397,061
47	SURPLUS/(DEFICIT) FOR THE YEAR	-3,238,422	-7,042,128	-3,734,418	

Comhairle Balances 2023/24				
	£	£	£	£
Balance as per Audited Accounts 2022/23				29,955,566
Deficit for the Year				<u>-3,734,418</u>
Unaudited Balance as at 31 March 2024				26,221,148
Less: Comhairle Commitments				
Budget Strategy 2024/25		1,946,549		
Community Economic Funds (Crown Estate)		493,147		
Ward Infrastructure & Community Projects (Crown Estate)		402,457		
Regional Marine Planning and Crown Estate Management		100,000		
Net Zero Strategic Fund		141,090		
Insurance Premium Adjustments		130,181		
CFCR Unapplied		2,118,693		
Modern Apprenticeships		326,000		
Youth Crime		33,810		
Continuing Care/After Care		25,000		
ESF Employability Project		385,364		
Developing the Young Workforce Funding		382,146		
ECS - Self-Directed Support		14,453		
ECS FM Deductions		69,133		
C&YP Mental Health & Wellbeing		9,850		
Teacher Training		144,345		
British Sign Language		13,000		
Town Centre Legacy Fund		64,551		
Other Housing		202,087		
Revolving Loans Pool / Guarantees		772,019		
Comhairle Business Support Scheme		25,410		
Renewable Energy Planning		20,000		
Licence Fee Income		170,000		
Flood Prevention		20,827		
National Mod Funding		136,432		
Sustainability Research		7,000		
National Trauma Training Programme		50,000		
Single Public Authority		30,000		
Scottish Welfare Fund		225,258		
Macmillan Benefits Service		14,621		
Adult Disability		18,000		
Local Heat & Energy Efficiency Strategies		150,000		
Green Growth Accelerator Resource Funding		26,000		
Travel Bookings		97,610		
Ukraine Refugee Settlement		177,000		
Departmental Projects		431,237		
Departmental Carry Forwards		450,691		
Chief Executive	46,436			
Depute Chief Executive	235,631			
Education	71,425			
Strategic Finance	97,199			
			9,823,961	
COVID-19 Funding		1,331,548		
Grant Funding		1,770,163		
HISTP Match Fund		139,328		
WISP Lifecycle Fund		<u>4,461,008</u>		
			7,702,047	
Recommendations				
Department Carry Forwards			1,437,420	
Ward Priority Fund			74,568	
				19,037,996
Minimum Balances to be held				-3,500,000
Uncommitted Balances as at 31 March 2024				3,683,152

Appendix C

Head of Service	Committee/Section	Budget	Actual	Over/(under)	% Over/ (under)	Maximum Permitted Overspend tolerance 1%	Maximum Permitted Underspend tolerance 1%	Agreed Specific Carry Forwards ¹	Amount to be carried forward up to maximum tolerance level	Balance to be returned to centre
Chief Executive's	Policy and Resources Committee	6,699,739	6,405,871	293,868						
		6,699,739	6,405,871	293,868	4.39%	66,997	-66,997	-220,155	-66,997	-6,715
Depute Chief Executive	Community Safety Board	801,000	596,254	204,746						
	Sustainable Development Committee	3,611,011	3,672,863	-61,852						
	Policy and Resources Committee	290,751	293,517	-2,766						
		4,702,762	4,562,634	140,128	2.98%	47,028	-47,028	-102,500	-37,628	0
Assets & Infrastructure	Transportation and Infrastructure	17,643,937	17,228,527	415,410						
	Trading Operations	0	263,691	-263,691						
		17,643,937	17,492,217	151,720	0.86%	176,439	-176,439		-151,720	
Strategic Finance	Policy and Resources Committee	3,681,652	3,661,826	19,826						
		3,681,652	3,661,826	19,826	0.54%	36,817	-36,817		-19,826	0
Education, Skills and Children's Services	Education, Sport and Children's Services Committee	52,265,069	51,281,770	983,299						
	Trading Operations	0	148,788	-148,788						
		52,265,069	51,430,558	834,511	1.60%	522,651	-522,651	-522,958	-311,553	0
Centrally Funded	Joint Boards	369,340	349,882	19,458						
	Strategic Finance	153,000	150,984	2,016						
	Strategic Finance	883,317	1,136,701	-253,384						
	Education, Skills and Children's Services	1,696,523	2,329,493	-632,970						
	Asset and Infrastructure									
		3,102,180	3,967,060	-864,880				0	0	864,880
		88,095,339	87,520,167	575,172						

The figures detailed above exclude the holiday accrual costs.

1 - Specific Carry forwards:

Chief Executive's Department

Autism Strategy £6k
 Pointers Young Carers £4k
 Detached Youthwork £1k
 Community Planning £25k
 Young Islanders £3k
 Community Learning Development £3k
 Uist Repopulation £65k
 Apprenticeship Programme £39k
 National Trauma Training Programme Funding £75k

Depute Chief Executive's

CLLD £4k
 Lochmaddy Visioning £4k
 Planning Study £20k
 Planning Post £75k

Education, Skills & Children's Services

UHI Gaelic NQs £21k
 Assist Music Purchase Scheme £1k
 Dileab £36k
 Multimedia Unit Post £31k
 WFWF - Ringfenced Funding £149k
 Child Protection Committee £63k
 Unaccompanied asylum seeking children £74k
 Move More £15k
 Ukraine Tariff Scheme £37k
 BnG Early Years Tutor £6k
 Summer Play Funding £63k
 Holiday FSM Support £28k

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

<u>Earmarked CnES Scottish Government Funding held Centrally</u>	<u>£'000</u>
IT Equipment	118
Building Configuration	144
Digital Strategy	52
Economic Recovery Funding - Balance of Investment Opportunities	493
Winter Plan - RRTP	18
Business Support Admin	41
PESF Boost	47
Flexible Fund	1
Household Support	414
CO2 Monitors	4
Balance as at 31 March 2024	<u>1,332</u>

BALANCES AVAILABLE TO SUPPORT THE BUDGET	<u>£'000</u>	<u>£'000</u>
As at 31 March 2023 per the Audited Accounts		2,940
2023/24 Air Subsidy Contract		-235
WISP Schools - Budget adjustments for FM & Lifecycle Costs		-54
GRG Adjustments		-30
Loans Fund and Treasury Management		2,182
Council Tax Income		397
Unallocated COVID funding		50
Vat on Leisure Services claim		573
Strke Pay Teachers		66
Mainland Placements		-253
Utility Cost saving		385
Winter Maintenance (Contingency budget of £200k already allocated)		-633
Management Saving not achieved		-59
Housing Management Fee returned to Reserves		28
NDR Property Relief returned to reserves		39
Balance of Extra days leave returned to reserves		71
Bus Subsidy		150
Departmental Budget Adjustments to Central Reserve		-97
Budget Saving agreed by Budget Board November 2023		110
Balances available at the end of 2023/24		<u>5,630</u>
2024/25 Budget Shortfall		<u>-1,947</u>