

OBJECTIVE SUMMARY		Initial Budget as approved February 2025 £	Total Budget as at 30 June 2025 £	Actual Spend to 30 June 2025 £	Overspend / (Underspend) £	Forecast Out-turn as at 31 March 2026
1	<b><u>Education, Sport and Children's Services Committee</u></b>					
2	Chief Officer Education & Children's Services	6,256,116	5,502,191	1,331,245	-255,000	5,247,191
3	Head of Education	46,736,112	46,882,881	13,827,121	-145,000	46,737,881
4	Head of Children's Services	4,766,460	4,955,397	787,498	-244,000	4,711,397
5	<b><u>Community Safety Board</u></b>					
6	Head of Assets & Infrastructure	908,607	883,158	287,857		883,158
7	Strategic Finance Directorate	389,340	389,340	107,809		389,340
8	<b><u>Social Work and Social Care Board</u></b>					
9	IJB Chief Officer	4,038,720	4,038,557	368,768	4,191,481	152,924
10	Head of Community Resources	21,566,515	21,558,431	5,568,891	-697,886	20,860,545
11	Head of Partnership Services	10,538,803	10,607,073	2,167,362	-1,439,571	9,167,502
12	Chief Planning Officer	306,000	306,000	76,500		306,000
13	<b><u>Sustainable Development Committee</u></b>					
14	Economic & Community Regeneration	650,213	649,551	636,363		649,551
15	Economic Development & Planning	1,466,264	1,510,806	494,774		1,510,806
16	Culture & Heritage	943,553	1,023,899	325,254		1,023,899
17	<b><u>Transportation &amp; Infrastructure Committee</u></b>					
18	Head of Assets & Infrastructure	22,366,274	22,210,429	5,533,637		22,210,429
19	<b><u>Policy &amp; Resources Committee</u></b>					
20	Chief Executive	499,276	499,367	144,077		499,367
21	Human Resources and Performance	2,399,431	3,722,908	830,201		3,722,908
22	Law and Governance	2,047,227	2,047,349	672,101		2,047,349
23	Community Engagement	896,335	974,870	204,795		974,870
24	Depute Chief Executive	40,410	144,339	204,457		144,339
25	Culture & Heritage	206,826	241,093	4,972		241,093
26	Chief Financial Officer	4,577,426	4,775,877	1,715,188		4,775,877
27	Investment Delivery	29,803	29,813	23,747		29,813
28	<b>NET EXPENDITURE</b>	<b>123,552,271</b>	<b>124,876,215</b>	<b>35,302,674</b>	<b>1,410,024</b>	<b>126,286,239</b>
29	<b><u>Department Budgets Managed Centrally</u></b>					
	Asset Rentals	17,874,578	19,979,030	4,991,715		19,979,030
30	<b><u>Central Budgets</u></b>					
	Contingency	200,000	200,000			200,000
31	WISP Lifecycle Fund		906,798			906,798
32	Interest Receivable	-2,300,800	-2,300,800	-106,628		-2,300,800
33	Interest Payable and Financing Costs	7,903,793	8,376,455	-174,422		8,376,455
34	Debt Repayment	6,434,906	6,434,906			6,434,906
35	Depreciation Charged	-18,270,322	-20,374,774	-5,093,695		-20,374,774
36	Ward Priorities Fund	87,000	71,872	16,489		71,872
37	CnES Earmarked Balances	960,744	516,604			516,604
38	Crown Estate			14,127		
39	<b>TOTAL NET EXPENDITURE</b>	<b>136,442,170</b>	<b>138,686,306</b>	<b>34,950,260</b>	<b>1,410,024</b>	<b>140,096,330</b>
40	<b><u>Funded by</u></b>					
	Revenue Support Grant	108,665,000	109,385,000	29,767,322		109,385,000
41	National Non-Domestic Rates	9,387,000	9,387,000	-		9,387,000
42	Council Tax	14,998,473	14,933,473	15,736,111		14,933,473
43	Savings	1,391,697				
44	Use of Balances	2,000,000	4,980,833			4,980,833
45	<b>TOTAL FUNDING</b>	<b>136,442,170</b>	<b>138,686,306</b>	<b>45,503,433</b>		<b>138,686,306</b>
46	<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>			<b>10,553,173</b>	<b>-1,410,024</b>	<b>-1,410,024</b>

Centrally Held Budgets 2025/26			
	Q1 Total Budget £	Q1 Total Budget £	£
Crown Estate Funding		3,250,376	
Insurance Premium Adjustments		6,435	
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	
Teacher Training		122,309	
National Trauma Training Programme		50,000	
British Sign Language		13,000	
Town Centre Legacy Fund		101,231	
Other Housing		498,087	
Revolving Loans Pool		654,341	
CnES Business Support		187,460	
Renewable Energy Planning		202,056	
Licence Fee Income		170,000	
Flood Prevention		20,827	
Trading Operations Vehicle Replacement		-48,396	
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		0	
Local Heat & Energy Efficiency Strategies		300,000	
Green Growth Accelerator Resources Funding		26,000	
Ukraine Refugee Settlement		230,000	
Unaccompanied Asylum Seeking Children funding		136,165	
No-one Left Behind - TBC		54,000	
Climate Intelligence Service - TBC		1,000	
Education Psychology Fund - TBC		2,000	
Scottish Welfare Fund - TBC		81,000	
Ukraine - TBC		53,000	
Teacher Induction - TBC		106,000	
Temp Accommodation - TBC		15,000	
Departmental Projects		74,828	
Departmental Carry Forwards		880,984	
Assets & Infrastructure	297,790		
Chief Executive	137,138		
Economic & Community Regeneration	142,047		
Education	184,082		
Strategic Finance	119,927		
			11,315,341
<b>HISTP Match Fund</b>			<b>139,328</b>
<b>WISP Lifecycle Fund</b>			<b>5,200,201</b>
<b>Central Budgets as at 30 June 2025</b>			<b>16,654,870</b>

## 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
<b>Balance as at 30 June 2025</b>	<b><u>1,062</u></b>

<b>BALANCES AVAILABLE TO SUPPORT THE BUDGET</b>	<b><u>£'000</u></b>	<b><u>£'000</u></b>
As at 31 March 2025 per the Unaudited Accounts		3,278
Mainland Placements		94
Balances available at the end of 2025/26		<b>3,372</b>
2026/27 Budget Shortfall (Mid Case Scenario from Medium Term Financial Plan)		<b>-5,733</b>