

Agenda Item	<b>8</b>
Report No	<b>RES/24/25</b>

# The Highland Council

**Committee:** Corporate Resources

**Date:** 28 August 2025

**Report Title:** Corporate Cluster Revenue Budget Monitoring reports - Out-turn for 2024/25 and forecast as at Quarter 1 for 2025/26

**Report By:** Assistant Chief Executive – Corporate

## 1. Purpose/Executive Summary

- 1.1 This report sets out the revenue budget monitoring out-turn for the Corporate Cluster for 2024/2025 and for 2025/26 for the period ended 30 June 2025 (Q1).
- 1.2 The purpose of this report is to support the Council's overall financial management and budgetary control arrangements. This report also supports the Committee and its Members in fulfilling the Scheme of Delegation in relation to financial management and remit of Strategic Committees which includes: *"to scrutinise the management of the Revenue and Capital Budgets for the Services included in the Committee's remit and monitor and control these budgets, including dealing with over- expenditure."*
- 1.3 This report provides Members with commentary on any material variances within the forecast, and actions taken or proposed in relation to variances.
- 1.4 The report also provides a forecast position regarding all budget savings within the remit of the Service.
- 1.5 For 24/25, the year-end position for the Services (Business Solutions, Performance & Governance and Resources & Finance) within the Corporate Cluster is a £0.830m overspend, which is 2% of the total budget. Whilst the core budget was underspent, the main pressures were the delivery of savings within Council Services in relation to Digital Transformation and Procurement. The 2024/25 year-end position for the Welfare Budget is a £0.490m underspend.
- 1.6 For 2025/26, as at quarter 1 the forecasted year-end position for the Services within the Corporate Cluster is a £0.107m overspend, which is 0.3% of the total budget. The 2025/26 forecasted year-end position for the Welfare Budget is a £0.645m underspend and this is reported within the Council Tax income line for the Council shown separately on the Council's Corporate Monitoring report statement. Further information is provided later in this report for both 2024/25 and 2025/26.

## 2. Recommendations

### 2.1 Members are asked to:

- i. Scrutinise and **approve** the final budget position for 2024/25 as set out in this report and **Appendix 1**;
- ii. Scrutinise and **approve** the forecast financial position for 2025/26 as set out in this report and **Appendix 2**;
- iii. Consider and **note** the explanations provided for any material variances and actions taken or proposed; and
- iv. Consider and **note** the update provided regarding savings delivery.

## 3. Implications

3.1 **Resource:** This report provides key financial information regarding the Service budget and forecast financial performance against that budget, including progress with Service delivery.

3.2 **Legal:** This report contributes to the Council's statutory duties to report performance and secure best value in terms of; Section 1(1)(a) of the Local Government Act 1992, and Section 1 of the Local Government in Scotland Act 2003, respectively.

3.2.1 For the provision of welfare support, the Council has a legal duty to provide such services for specified groups, which, as detailed in the Welfare Budget, includes for example the outsourced services delivered by Citizens Advice. These duties are specified in the Social Work (Scotland) Act 1968, the Carers (Scotland) Act 2016 and the Child Poverty (Scotland) Act 2017.

3.2.2 The Corporate Cluster is also responsible for ensuring policies are in place, and support is provided for managers and employees to ensure the Council continues to comply with all employment and health and safety requirements.

3.3 **Risk:** There are no risk implications arising as a direct result of this report.

3.4 **Health and Safety (risks arising from changes to plant, equipment, process, or people):** There are no immediate health and safety implications arising from this report.

3.5 **Gaelic:** There are no implications for Gaelic arising from this report.

## 4. Impacts

4.1 In Highland, all policies, strategies or service changes are subject to an integrated screening for impact for Equalities, Poverty and Human Rights, Children's Rights and Wellbeing, Climate Change, Islands and Mainland Rural Communities, and Data Protection. Where identified as required, a full impact assessment will be undertaken.

4.2 Considering impacts is a core part of the decision-making process and needs to inform the decision-making process. When taking any decision, Members must give due regard to the findings of any assessment.

4.3 This is a monitoring report and therefore an impact assessment is not required.

## 5. Overview

- 5.1 This report presents the end of year monitoring statements for 2024/25 and the Quarter 1 monitoring statement for 2025/26 for the Corporate Cluster and the Welfare Budget. The end of year statements can be found at **Appendix 1** with the forecasts as at Quarter 1 for 2025/26 at **Appendix 2**.
- 5.2 For 2024/25, the year-end position for the Corporate Cluster is a £0.830m overspend. The Welfare Budget shows a £0.490m underspend. For 2025/26, as at quarter 1 the forecasted year-end position for the Corporate Cluster is a £0.107m overspend, and for the Welfare Budget a £0.645m underspend is forecasted.

## 6. Commentary on Variances – 2024/25 year-end outturns

- 6.1 For Business Solutions, an overspend of £0.457m is reported. The core budget was underspent by £0.553m due mainly to staffing vacancies and workforce planning but underachievement of the digital innovation saving resulted in the net overspend. Of the ambitious saving target of £1.589m, £0.579m was delivered through the use of data to review Council Tax single person discounts, leaving a balance of £1.010m carried over for delivery in future years. Through the 2025/26 budget agreed on 6 March 2025, the digital savings have now been re-profiled across 3 years. Members are advised that a detailed report on the Service Improvement Solutions project in the Corporate Solutions portfolio is provided at Item 15a on the agenda of this meeting, which provides an update on the delivery of related savings.
- 6.2 For Resources and Finance, an overspend of £0.425m is reported. This is mainly attributable to the underachievement of tourism income, which is partially offset with savings from vacancies and workforce planning, and income collections in excess of budget.
- 6.3 For Performance and Governance, an underspend of £0.052m is reported primarily due to vacancies and workforce planning with the primary pressure reflecting the costs incurred in delivering a number of Council By-Elections in the last year.
- 6.4 For Procurement, £0.961m savings were delivered for 2024/25 against a target of £1.242m leaving a balance of £0.281m which is carried forward into 2025/26. Progress on Procurement savings for 2025/26 are discussed in more detail in section 7 of this report.
- 6.5 **Welfare Budget** – for 2024/25, an underspend of £0.490m is reported for this demand-led budget, made up of underspends in the Council Tax Reduction Scheme and School Clothing Grants. Data matching exercises continue to identify potential entitlements to Council Tax Reduction. A successful take-up campaign for educational benefits was undertaken by the Service Delivery team during summer 2025, providing increased support for a considerable number of families across the Highlands. Once awarded, Free School Meals will continue throughout each academic year and during school holiday periods, until such time as there is a change of circumstances, which means individual families are no longer entitled to this support. More information is provided at paragraph 7.13 below.

## 7. Commentary on Variances – forecast for 2025/26 as at Quarter 1

7.1 The forecast for 2025/26 as at Quarter 1 is a £0.107m overspend, which is 0.3% of the total budget. The material variances are overspends pertaining to the delivery of Procurement savings in Council Services (forecast of £1.336m against target of £1.731m), an underachievement in tourism-related income (£0.419m against a target of £0.700m) and increased ICT contract costs. The overspends are predominantly offset by staff underspends due to vacancies and workforce planning. The remainder of this section discusses in more detail the forecasts including mitigation.

7.2 **Business Solutions:** the forecast year-end position for 2025/26 as at Quarter 1 is for an underspend of £0.037m, noting that this includes expected delivery of the £0.222m re-profiled digital innovation savings referred to earlier in this report. Although this is a positive position, the budgets covering ICT, Digital, Programme and Performance Management are complex, and a more in-depth explanation may be useful for Members. In summary, through active budget management, pressures coming from increased contract costs are forecasted to have been offset by staff vacancies and workforce planning. The Team continues to work with HR colleagues to promote posts and support Talent Attraction as part of their Workforce Planning efforts.

7.3 The budget is split approximately 48% contracts and 52% staffing. Contract costs can be further split down into the following categories:

Core ICT support contracts	26%
“Fixed” contracts for line of business systems	24%
“Variable” contracts based on volumes (users, devices, sites, phones etc)	31%
SWAN wide area network	19%

7.4 Contract costs are largely driven by 2 factors – unit price and demand. The “fixed” contracts have pricing that is usually set in the contract per year and there is a reasonable level of certainty about the costs for the coming year. Variability each year for those contracts is usually driven by inflation but can also be affected by upgrades, purchase of additional modules and one-off developments. The key cost factor is generally unit price, and this is either defined specifically in the contract or based on market pricing. Significant changes in demand would occur when new systems are procured or major changes implemented. Such changes should be based on a business case identifying the source of funding.

7.5 A specific risk relating to the SWAN contract has arisen that Members should be aware of. We are currently in process of migrating from the SWAN1 wide area network, managed by Capita, to the new SWAN2 network, managed by BT. The SWAN1 contract ends on 31 March 2026, and all circuits must be migrated by then. Although we are on track for our migration to be completed by the end of December 2025, there is a risk that other SWAN partner organisations may not complete their migration by 31 March 2026. The terms of the contract are that any extension of the Capita contract will lead to the central service charges being apportioned across all partners whether they have completed migration or not. We are working actively with National Services Scotland (the NHS organisation who manage the SWAN contracts) both to mitigate the risk and to be clear about our position in the event of a SWAN1 overrun, even if we have migrated all our circuits. If an overrun does happen, the risk

to us is of a fixed-term in-year pressure in FY 26/27, the scale of which would depend on how long any extension lasts. Current indications are that the potential monthly cost could be in the region of £30k per month. In the event such costs materialise they will need to be considered as part of the budget setting process for 26/27 and considered by Members. Note that delivery of the long-term SWAN contract savings, as part of the agreed procurement savings target, are not at risk.

- 7.6 The “variable” costs are based on volumes which can fluctuate throughout the year and so are less predictable. This would include new user accounts, additional laptops and mobile phones, variable digital storage charges etc. Although unit prices clearly apply (and may vary on a regular basis) the key cost driver is demand. Although some of these variable costs are recharged directly to Services (e.g. printing and mobile phone usage) most are held and managed centrally within the ICT budget to allow for better overall management. For instance, demands for new Microsoft user accounts are balanced against users leaving the Council and freeing up licences, thus meaning we only buy additional licences when definitely required. An industry trend that is affecting the costs is a move away from one-off purchase of software and hardware. Whereas previously we would have purchased one-off Microsoft licences with a device and “owned” them, we now pay an annual subscription charge per user.
- 7.7 The team structure, and therefore the staffing costs, is driven by the Council’s requirements and future ambitions. These requirements may relate to a level of ICT support, resources to manage applications or, increasingly, resources to deliver to the ambitions for business change and digital transformation. Demands from external Council service delivery have an indirect impact on the team structure where frontline Services require changes in ICT provision. Generally, all the direct demand on the team is internal from other Council teams.
- 7.8 Following the project to insource ICT, the team, contracts and budget requirements have been evolving. A prime driver for insourcing was to create capacity and flexibility to enable transformation, and this can clearly be seen in the support for Operational Delivery Plan projects with significant ICT, digital and data elements. Investment in Business Solutions provides that internal capacity and capability to support transformation.
- 7.9 Significantly, a characteristic of digital transformation is not only the cost of implementation but also that the benefits generally sit with Services (and not with Business Solutions). However, the costs of becoming a modern, digital, data-driven Council do correctly sit within Business Solutions. As we go more Digital, this can increase contract costs driven by a higher demand from Services and the need for additional resources to provide support. The Chief Officer – Business Solutions will continue to work closely with the Chief Officer – Corporate Finance (Section 95 Officer) to ensure material costs are funded, benefits are captured and robustly accounted, and future base budgets (approved by Members) continue to reflect the Council’s ambition to deliver further Digital Transformation.
- 7.10 **Revenues & Commercialisation:** For tourism income, and as reported at Item 15b Delivery Plan - Income Generation report on today’s agenda, income of £0.050m is forecast for 2025/26 for the Campervan/Motorhome Scheme through the sale of overnight stay permits and charging in respect of black waste disposal and freshwater replenishment facilities. Through the Income Generation Portfolio, commercial waste bins have been installed at 11 locations across the Highlands which are popular with communities and visitors. While these bins are not revenue generating, they support delivery of the Council’s ongoing commitment to sustainable tourism.

- 7.11 A detailed report regarding the Old Man of Storr site will be considered by the Isle of Skye & Raasay Committee on 1 September 2025. *Glenmorven Associates* have been appointed and continue to develop Business Cases for identified locations with potential to provide more unique visitor experiences projects / opportunities. To support this work, conversations continue between elected members, and officers within the Corporate and Place Clusters. Community engagement has also commenced and will continue as more information becomes available. Excess warrant income and revenue collections continue to perform well and contribute to the forecast underspend of £0.130m for Revenues & Commercialisation which, also includes the service provided by the Council's Creditors team.
- 7.12 **Performance & Governance:** although there are no material variances forecasted, Members are advised that the Strategic Lead (Corporate Audit) reported to Audit Committee on 20 August 25 (Item 4) of a new Audit structure effective from June 2025 for reasons including the introduction of the new Global Internal Audit Standards that has resulted in more onerous compliance requirements both for the provision of internal audit services and for internal auditors. Recruitment is underway to fill the remaining vacancy, and this will result in some staffing underspend in 2025/26.
- 7.13 **Procurement:** Against a target of £1.731m, the forecasted Procurement savings are £1.336m. Although this level of savings is positive compared to prior years, work continues across all Services and the Shared Procurement Service to identify further savings. Positively, further savings of approximately £0.300m have been very recently identified and since the production of the revenue forecasts. An updated forecast will be reported in Quarter 2.
- 7.14 **Welfare Budget:** The demand-led welfare gross budget of £51.8m is reporting a projected underspend of £0.645m, which is mainly attributable to the Council Tax Reduction Scheme with this being reflected against the Council Tax income budget. The Housing Benefit budget continues to be closely monitored as the costs of homeless accommodation continues to place pressures on this budget. The Housing Benefit subsidy funding provided by the Department for Work and Pensions does not fully meet the actual costs of Housing Benefit paid to meet related rental charges. The differences between subsidy funding and actual amounts of Housing Benefit paid for homeless accommodation are required to be funded from the Council's General Fund. Members may wish to note that the Housing Performance Report for Q1 2025/26 (Housing & Property Committee, 15 August 25) reported that the number of homeless presentations had increased to 349 compared with 299 in the previous quarter. In contrast, the number of homeless households recorded as living in temporary accommodation has decreased to 455 compared with 483 in the previous quarter.
- 7.15 The Council has a long-established commitment to poverty reduction and enabling financial inclusion for households, and a key element of the Food in Schools project within the Corporate Solutions Portfolio (Item 15a on today's agenda refers), is to increase the take-up of Free School Meals. During the summer months, the Service Delivery team's educational benefit take-up campaign, enabled 4,180 awards of Free School Meals to be made **automatically** and identified 847 families with entitlement to School Clothing Grants. Work is being taken forward to arrange payment of these School Clothing Grants where customers have provided their bank details. The School Clothing Grant provides £164 per academic year for primary school children and £176 for secondary school pupils. Entitlement continues each academic year and

until such time as the circumstances of individual families change and they are no longer entitled to this financial support. The Council's Welfare Support team and Citizens Advice continue to support take-up of this demand-led budget to maximise entitlements for individual households. Work is also being taken forward to undertake further benefit take-up initiatives with the aim of identifying individuals with entitlements which are unclaimed, and supporting them with the claim process, including formal appeals, when required.

## **8. Savings Delivery**

8.1 An update on savings including forecasts is available at **Appendix 3** to this report.

Designation: Assistant Chief Executive – Corporate

Date: 21 August 2025

Author: Allan Gunn, Assistant Chief Executive – Corporate  
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Sheila Armstrong, Chief Officer – Revenues & Commercialisation

Appendices: Appendix 1 – Revenue Monitoring Statements for 24/25  
Appendix 2 – Revenue Monitoring Statements for 25/26 (30/6/25)  
Appendix 3 – Budget Savings Forecasts 25/26

## Appendix 1 – REVENUE MONITORING STATEMENTS FOR 2024/25

### Business Solutions

Mar-25	£'000 Actual YTD	£'000 Annual Budget	£'000 Year End Estimate	£'000 Year End Variance
<b>BY ACTIVITY</b>				
Digital Innovation Savings	0	(1,010)	0	1,010
ICT Services	14,803	15,355	14,803	(553)
<b>Grand Total Depute Chief Executive</b>	<b>14,803</b>	<b>14,345</b>	<b>14,803</b>	<b>457</b>
<b>BY SUBJECTIVE</b>				
Staff Costs	7,071	8,439	7,071	(1,368)
Other Expenditure	11,018	7,790	11,018	3,228
<b>Gross Expenditure</b>	<b>18,089</b>	<b>16,229</b>	<b>18,089</b>	<b>1,860</b>
Grant Income	(6)	0	(6)	(6)
Other Income	(3,281)	(1,884)	(3,281)	(1,397)
<b>Total Income</b>	<b>(3,287)</b>	<b>(1,884)</b>	<b>(3,287)</b>	<b>(1,403)</b>
<b>NET TOTAL</b>	<b>14,803</b>	<b>14,345</b>	<b>14,803</b>	<b>457</b>

Business Solutions

		STAFF COSTS				OTHER COSTS				GRANT INCOME				OTHER INCOME				NET TOTAL				
		£'000 Annual Budget	£'000 Actual YTD	£'000 Year End Estimate	£'000 Year End Variance	£'000 Annual Budget	£'000 Actual YTD	£'000 Year End Estimate	£'000 Year End Variance	£'000 Annual Budget	£'000 Actual YTD	£'000 Year End Estimate	£'000 Year End Variance	£'000 Annual Budget	£'000 Actual YTD	£'000 Year End Estimate	£'000 Year End Variance	£'000 Annual Budget	£'000 Actual YTD	£'000 Year End Estimate	£'000 Year End Variance	
Mar-25																						
<b>BY ACTIVITY</b>																						
Digital Innovation Savings		0	0	0	0	(1,010)	0	0	1,010	0	0	0	0	0	0	0	0	0	(1,010)	0	0	1,010
ICT Services		8,439	7,071	7,071	(1,368)	8,800	11,018	11,018	2,218	0	(6)	(6)	(6)	(1,884)	(3,281)	(3,281)	(1,397)	15,355	14,803	14,803	(553)	
<b>Grand Total Depute Chief Executive</b>		<b>8,439</b>	<b>7,071</b>	<b>7,071</b>	<b>(1,368)</b>	<b>7,790</b>	<b>11,018</b>	<b>11,018</b>	<b>3,228</b>	<b>0</b>	<b>(6)</b>	<b>(6)</b>	<b>(6)</b>	<b>(1,884)</b>	<b>(3,281)</b>	<b>(3,281)</b>	<b>(1,397)</b>	<b>14,345</b>	<b>14,803</b>	<b>14,803</b>	<b>457</b>	

**PERFORMANCE & GOVERNANCE REVENUE MONITORING STATEMENT 2024-25**

31/03/25	£'000 Actual YTD	£'000 Annual Budget	£'000 Year End Estimate	£'000 Year End Variance
<b>BY ACTIVITY</b>				
Members	1,902	1,939	1,902	(37)
Performance & Governance Corporate	982	920	982	61
Performance & Governance Directorate	416	337	416	79
HC Operational Delivery Plan: Corporate Solutions	0	0	0	0
Emergency Planning	134	57	134	77
Corporate Communications	455	449	455	5
Legal	518	623	518	(105)
Licensing	(778)	(788)	(778)	10
Democratic Services	580	694	580	(114)
Elections	414	214	414	200
Trading Standards	688	766	688	(78)
Corporate Audit & Performance	5,173	5,325	5,173	(152)
<b>Grand Total Performance &amp; Governance</b>	<b>10,484</b>	<b>10,536</b>	<b>10,484</b>	<b>(52)</b>
	-	-	-	0
<b>BY SUBJECTIVE</b>				
Staff Costs	8,344	8,371	8,344	(27)
Other Expenditure	5,405	5,333	5,405	72
<b>Gross Expenditure</b>	<b>13,749</b>	<b>13,704</b>	<b>13,749</b>	<b>45</b>
Grant Income	(83)	(41)	(83)	(43)
Other Income	(3,182)	(3,127)	(3,182)	(55)
<b>Total Income</b>	<b>(3,265)</b>	<b>(3,168)</b>	<b>(3,265)</b>	<b>(97)</b>
<b>NET TOTAL</b>	<b>10,484</b>	<b>10,536</b>	<b>10,484</b>	<b>(52)</b>

PERFORMANCE & GOVERNANCE MONITORING STATEMENT 2024-25

	STAFF COSTS				OTHER COSTS				GRANT INCOME				OTHER INCOME				NET TOTAL			
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	
	Annual Budget	Actual YTD	Year End Estimate	Year End Variance	Annual Budget	Actual YTD	Year End Estimate	Year End Variance	Annual Budget	Actual YTD	Year End Estimate	Year End Variance	Annual Budget	Actual YTD	Year End Estimate	Year End Variance	Annual Budget	Actual YTD	Year End Estimate	Year End Variance
31/03/25																				
<b>BY ACTIVITY</b>																				
<b>Members</b>																				
Members	1,792	1,766	1,766	(26)	175	136	136	(39)	0	0	0	0	(29)	0	0	29	1,939	1,902	1,902	(37)
<b>Performance &amp; Governance Corporate</b>																				
Performance & Governance Corporate	781	800	800	20	160	181	181	22	0	0	0	0	(20)	0	0	20	920	982	982	61
<b>Performance &amp; Governance Directorate</b>																				
Performance & Governance Directorate	350	401	401	52	(13)	15	15	27	0	0	0	0	0	0	0	0	337	416	416	79
<b>HC Operational Delivery Plan: Corporate Solutions</b>																				
HC Operational Delivery Plan: Corporate Solutions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Communications &amp; Resilience</b>																				
Corporate Communications	449	454	454	5	20	30	30	10	(2)	(7)	(7)	(5)	(18)	(22)	(22)	(4)	449	455	455	5
Emergency Planning	82	95	95	13	3	75	75	72	0	0	0	0	(29)	(36)	(36)	(7)	57	134	134	77
<b>Corporate Governance</b>																				
Legal	911	677	677	(234)	(53)	21	21	73	0	(50)	(50)	(50)	(236)	(129)	(129)	106	623	518	518	(105)
Licensing	1,280	1,695	1,695	415	196	232	232	36	0	0	0	0	(2,264)	(2,705)	(2,705)	(441)	(788)	(778)	(778)	10
Democratic Services	719	622	622	(97)	27	14	14	(13)	(39)	(26)	(26)	13	(14)	(31)	(31)	(17)	694	580	580	(114)
Elections	208	222	222	14	6	198	198	192	0	0	0	0	0	(6)	(6)	(6)	214	414	414	200
Trading Standards	834	836	836	3	33	91	91	57	0	0	0	0	(101)	(239)	(239)	(138)	766	688	688	(78)
<b>Corporate Audit &amp; Performance</b>																				
Corporate Audit & Performance	965	774	774	(191)	4,778	4,413	4,413	(365)	0	0	0	0	(417)	(14)	(14)	404	5,325	5,173	5,173	(152)
<b>Grand Total Performance &amp; Governance</b>	<b>8,371</b>	<b>8,344</b>	<b>8,344</b>	<b>(27)</b>	<b>5,333</b>	<b>5,405</b>	<b>5,405</b>	<b>72</b>	<b>(41)</b>	<b>(83)</b>	<b>(83)</b>	<b>(43)</b>	<b>(3,127)</b>	<b>(3,182)</b>	<b>(3,182)</b>	<b>(55)</b>	<b>10,536</b>	<b>10,484</b>	<b>10,484</b>	<b>(52)</b>

## RESOURCES & FINANCE REVENUE MONITORING STATEMENT 2024-25

31/03/2025	£'000 Actual YTD		£'000 Annual Budget	£'000 Year End Estimate	£'000 Year End Variance
<b>BY ACTIVITY</b>					
Directorate	1,629		893	1,629	736
Corporate Procurements Savings	0		(281)	0	281
People	3,655		3,741	3,655	(85)
Revenues & Business Support	7,996		8,398	7,996	(402)
Corporate Finance	3,412		3,516	3,412	(104)
<b>Grand Total Resources &amp; Finance</b>	<b>16,692</b>		<b>16,266</b>	<b>16,692</b>	<b>425</b>
	-		-	-	0
<b>BY SUBJECTIVE</b>					
Staff Costs	15,777		16,806	15,777	(1,029)
Other Expenditure	3,957		2,630	3,957	1,327
<b>Gross Expenditure</b>	<b>19,734</b>		<b>19,436</b>	<b>19,734</b>	<b>298</b>
Grant Income	(1,146)		(745)	(1,146)	(401)
Other Income	(1,897)		(2,424)	(1,897)	528
<b>Total Income</b>	<b>(3,043)</b>		<b>(3,170)</b>	<b>(3,043)</b>	<b>127</b>
<b>NET TOTAL</b>	<b>16,692</b>		<b>16,266</b>	<b>16,692</b>	<b>425</b>

RESOURCES & FINANCE MONITORING STATEMENT 2024-25

	STAFF COSTS				OTHER COSTS				GRANT INCOME				OTHER INCOME				NET TOTAL			
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	
	Annual Budget	Actual YTD	Year End Estimate	Year End Variance	Annual Budget	Actual YTD	Year End Estimate	Year End Variance	Annual Budget	Actual YTD	Year End Estimate	Year End Variance	Annual Budget	Actual YTD	Year End Estimate	Year End Variance	Annual Budget	Actual YTD	Year End Estimate	Year End Variance
<b>31/03/2025</b>																				
<b>BY ACTIVITY</b>																				
<b>Directorate</b>																				
Directorate	914	793	793	(121)	779	797	797	18	0	0	0	0	0	0	0	0	1,693	1,589	1,589	(104)
Resources & Finance Change Fund	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Salary Sacrifice	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Tourism Income	0	31	31	31	0	12	12	12	0	0	0	0	(800)	(3)	(3)	797	(800)	39	39	839
<b>Corporate Procurement Savings</b>	0	0	0	0	(281)	0	0	281	0	0	0	0	0	0	0	0	(281)	0	0	281
<b>People</b>																				
HR Services	1,051	1,079	1,079	28	45	16	16	(29)	0	0	0	0	7	7	7	0	1,103	1,103	1,103	(1)
Workforce Planning Learning & Development	648	801	801	153	63	53	53	(11)	0	0	0	0	(114)	(228)	(228)	(114)	597	626	626	29
Health, Safety & Wellbeing	540	414	414	(126)	244	294	294	50	0	0	0	0	0	0	0	0	784	708	708	(76)
Payroll	1,217	1,158	1,158	(58)	82	103	103	21	0	0	0	0	(42)	(42)	(42)	(1)	1,256	1,219	1,219	(37)
<b>Revenues &amp; Business Support</b>																				
Revenues	3,673	3,666	3,666	(7)	574	544	544	(30)	(745)	(812)	(812)	(67)	(1,311)	(1,605)	(1,605)	(293)	2,190	1,793	1,793	(397)
Business Support	6,500	5,865	5,865	(634)	(132)	333	333	465	0	0	0	0	(160)	5	5	164	6,208	6,203	6,203	(5)
<b>Corporate Finance</b>																				
Accounting	2,055	1,762	1,762	(293)	601	748	748	147	0	0	0	0	(4)	(21)	(21)	(17)	2,652	2,489	2,489	(163)
Procurement	0	7	7	7	648	1,029	1,029	381	0	(334)	(334)	(334)	0	0	0	0	648	702	702	54
Creditors	203	201	201	(2)	14	28	28	14	0	0	0	0	0	(9)	(9)	(9)	217	221	221	4
Pensions	5	0	0	(5)	(5)	0	0	5	0	0	0	0	0	(0)	(0)	(0)	0	0	0	0
<b>Grand Total Resources &amp; Finance</b>	<b>16,806</b>	<b>15,777</b>	<b>15,777</b>	<b>(1,029)</b>	<b>2,630</b>	<b>3,957</b>	<b>3,957</b>	<b>1,327</b>	<b>(745)</b>	<b>(1,146)</b>	<b>(1,146)</b>	<b>(401)</b>	<b>(2,424)</b>	<b>(1,897)</b>	<b>(1,897)</b>	<b>528</b>	<b>16,266</b>	<b>16,692</b>	<b>16,692</b>	<b>425</b>

## WELFARE REVENUE MONITORING STATEMENT 2024-25

Mar-25	£'000 Actual YTD	£'000 Annual Budget	£'000 Year End Estimate	£'000 Year End Variance
<b>BY ACTIVITY</b>				
Housing Benefit	3,942	3,882	3,942	60
Council Tax Reduction Scheme	13,652	13,987	13,652	(335)
Scottish Welfare Fund Grants	1,259	1,259	1,259	0
Educational Maintenance Allowances	0	0	0	0
School Clothing Grants	662	846	662	(184)
Advice Services	1,016	997	1,016	19
Milton Activity Hub Grant	0	0	0	0
Other Welfare	882	932	882	(50)
<b>Grand Total Welfare</b>	<b>21,413</b>	<b>21,903</b>	<b>21,413</b>	<b>(490)</b>
	-	-	-	-
<b>BY SUBJECTIVE</b>				
Staff Costs	47	0	47	47
Other Expenditure	53,777	52,983	53,777	794
<b>Gross Expenditure</b>	<b>53,824</b>	<b>52,983</b>	<b>53,824</b>	<b>841</b>
Grant Income	(32,285)	(30,944)	(32,285)	(1,341)
Other Income	(126)	(136)	(126)	10
<b>Total Income</b>	<b>(32,411)</b>	<b>(31,080)</b>	<b>(32,411)</b>	<b>(1,331)</b>
<b>NET TOTAL</b>	<b>21,413</b>	<b>21,903</b>	<b>21,413</b>	<b>(490)</b>

WELFARE MONITORING STATEMENT 2024-25

	STAFF COSTS				OTHER COSTS				GRANT INCOME				OTHER INCOME				NET TOTAL			
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	
	Annual Budget	Actual YTD	Year End Estimate	Year End Variance	Annual Budget	Actual YTD	Year End Estimate	Year End Variance	Annual Budget	Actual YTD	Year End Estimate	Year End Variance	Annual Budget	Actual YTD	Year End Estimate	Year End Variance	Annual Budget	Actual YTD	Year End Estimate	Year End Variance
31/03/2025																				
Mar-25																				
<b>BY ACTIVITY</b>																				
Housing Benefit	0	0	0	0	34,406	35,882	35,882	1,476	(30,524)	(31,940)	(31,940)	(1,416)	0	0	0	0	3,882	3,942	3,942	60
Council Tax Reduction Scheme	0	0	0	0	13,987	13,652	13,652	(335)	0	0	0	0	0	0	0	0	13,987	13,652	13,652	(335)
Scottish Welfare Fund	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Community Care Grants	0	0	0	0	949	949	949	0	0	0	0	0	0	0	0	0	949	949	949	0
Crisis Grants - awarded	0	0	0	0	311	311	311	0	0	0	0	0	0	0	0	0	311	311	311	0
Educational Maintenance Allowances	0	0	0	0	420	345	345	(75)	(420)	(345)	(345)	75	0	0	0	0	0	0	0	0
School Clothing Grants Awarded	0	0	0	0	846	662	662	(184)	0	0	0	0	0	0	0	0	846	662	662	(184)
Advice Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Citizens Advice Bureau	0	0	0	0	1,133	1,141	1,141	9	0	0	0	0	(136)	(126)	(126)	10	997	1,016	1,016	19
Milton Activity Hub Grant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Welfare	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Free School Meals Holidays	0	0	0	0	736	682	682	(54)	0	0	0	0	0	0	0	0	736	682	682	(54)
Families Distress & Trauma Fund	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Universal Period Products	0	47	47	47	196	153	153	(43)	0	0	0	0	0	0	0	0	196	200	200	4
<b>Grand Total Welfare</b>	<b>0</b>	<b>47</b>	<b>47</b>	<b>47</b>	<b>52,983</b>	<b>53,777</b>	<b>53,777</b>	<b>794</b>	<b>(30,944)</b>	<b>(32,285)</b>	<b>(32,285)</b>	<b>(1,341)</b>	<b>(136)</b>	<b>(126)</b>	<b>(126)</b>	<b>10</b>	<b>21,903</b>	<b>21,413</b>	<b>21,413</b>	<b>(490)</b>

## Appendix 2 – REVENUE MONITORING STATEMENTS 2025/26 to 30 June 2025

### Business Solutions

Jun-25	£'000 Actual YTD	£'000 Annual Budget	£'000 Year End Estimate	£'000 Year End Variance
<b>BY ACTIVITY</b>				
Digital Innovation Savings	0	(222)	(222)	0
ICT Services	6,665	13,386	13,349	(37)
<b>Grand Total Depute Chief Executive</b>	<b>6,665</b>	<b>13,164</b>	<b>13,127</b>	<b>(37)</b>
<b>BY SUBJECTIVE</b>				
Staff Costs	2,166	8,741	7,920	(820)
Other Expenditure	4,526	6,228	7,962	1,734
<b>Gross Expenditure</b>	<b>6,692</b>	<b>14,969</b>	<b>15,883</b>	<b>914</b>
Grant Income	0	0	0	0
Other Income	(27)	(1,805)	(2,755)	(951)
<b>Total Income</b>	<b>(27)</b>	<b>(1,805)</b>	<b>(2,755)</b>	<b>(951)</b>
<b>NET TOTAL</b>	<b>6,665</b>	<b>13,164</b>	<b>13,127</b>	<b>(37)</b>

**Business Solutions**

Jun-25

**BY ACTIVITY**

	STAFF COSTS				OTHER COSTS				GRANT INCOME				OTHER INCOME				NET TOTAL			
	£'000 Annual Budget	£'000 Actual YTD	£'000 Year End Estimate	£'000 Year End Variance	£'000 Annual Budget	£'000 Actual YTD	£'000 Year End Estimate	£'000 Year End Variance	£'000 Annual Budget	£'000 Actual YTD	£'000 Year End Estimate	£'000 Year End Variance	£'000 Annual Budget	£'000 Actual YTD	£'000 Year End Estimate	£'000 Year End Variance	£'000 Annual Budget	£'000 Actual YTD	£'000 Year End Estimate	£'000 Year End Variance
Digital Innovation Savings	0	0	0	0	(222)	0	(222)	0	0	0	0	0	0	0	0	0	(222)	0	(222)	0
ICT Services	8,741	2,166	7,920	(820)	6,450	4,526	8,184	1,734	0	0	0	0	(1,805)	(27)	(2,755)	(951)	13,386	6,665	13,349	(37)
<b>Grand Total Depute Chief Executive</b>	<b>8,741</b>	<b>2,166</b>	<b>7,920</b>	<b>(820)</b>	<b>6,228</b>	<b>4,526</b>	<b>7,962</b>	<b>1,734</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,805)</b>	<b>(27)</b>	<b>(2,755)</b>	<b>(951)</b>	<b>13,164</b>	<b>6,665</b>	<b>13,127</b>	<b>(37)</b>

## PERFORMANCE & GOVERNANCE REVENUE MONITORING STATEMENT 2025-26

Jun-25	£'000 Actual YTD	£'000 Annual Budget	£'000 Year End Estimate	£'000 Year End Variance
<b>BY ACTIVITY</b>				
Members	456	2,456	2,456	0
Performance & Governance Corporate	333	1,015	1,025	10
Performance & Governance Directorate	104	18	89	71
Emergency Planning	(48)	109	33	(76)
Corporate Communications	155	521	548	28
Legal	320	619	635	16
Licensing	(1,441)	(876)	(830)	46
Democratic Services	155	709	714	5
Elections	99	317	262	(55)
Trading Standards	207	627	705	79
Corporate Audit & Performance	2,171	1,094	940	(154)
<b>Grand Total Performance &amp; Governance</b>	<b>2,509</b>	<b>6,609</b>	<b>6,578</b>	<b>(31)</b>
	-	-	-	0
<b>BY SUBJECTIVE</b>				
Staff Costs	2,154	8,825	8,732	(93)
Other Expenditure	2,340	1,217	1,208	(9)
<b>Gross Expenditure</b>	<b>4,493</b>	<b>10,043</b>	<b>9,940</b>	<b>(102)</b>
Grant Income	2	(41)	(99)	(58)
Other Income	(1,987)	(3,393)	(3,263)	130
<b>Total Income</b>	<b>(1,985)</b>	<b>(3,434)</b>	<b>(3,362)</b>	<b>72</b>
<b>NET TOTAL</b>	<b>2,509</b>	<b>6,609</b>	<b>6,578</b>	<b>(31)</b>

PERFORMANCE & GOVERNANCE MONITORING STATEMENT 2025-26

	STAFF COSTS				OTHER COSTS				GRANT INCOME				OTHER INCOME				NET TOTAL			
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	
	Annual Budget	Actual YTD	Year End Estimate	Year End Variance	Annual Budget	Actual YTD	Year End Estimate	Year End Variance	Annual Budget	Actual YTD	Year End Estimate	Year End Variance	Annual Budget	Actual YTD	Year End Estimate	Year End Variance	Annual Budget	Actual YTD	Year End Estimate	Year End Variance
<b>Jun-25</b>																				
<b>BY ACTIVITY</b>																				
<b>Members</b>																				
Members	2,309	440	2,390	81	175	16	66	(109)	0	0	0	0	(28)	0	0	28	2,456	456	2,456	0
<b>Performance &amp; Governance Corporate</b>																				
Performance & Governance Corporate	832	161	839	7	203	173	187	(16)	0	0	0	0	(20)	0	0	20	1,015	333	1,025	10
<b>Performance &amp; Governance Directorate</b>																				
Performance & Governance Directorate	50	99	82	32	(32)	5	7	39	0	0	0	0	0	0	0	0	18	104	89	71
<b>Communications &amp; Resilience</b>																				
Corporate Communications	511	133	550	39	20	22	30	9	(2)	0	(7)	(5)	(8)	0	(25)	(16)	521	155	548	28
Emergency Planning	88	30	106	18	58	0	4	(54)	0	0	0	0	(36)	(79)	(77)	(40)	109	(48)	33	(76)
<b>Corporate Governance</b>																				
Legal	941	302	843	(98)	(53)	38	(4)	48	0	2	(48)	(48)	(269)	(23)	(156)	113	619	320	635	16
Licensing	1,312	363	1,287	(25)	188	34	220	32	0	0	0	0	(2,376)	(1,838)	(2,337)	39	(876)	(1,441)	(830)	46
Democratic Services	735	145	766	31	27	10	23	(4)	(39)	0	(44)	(5)	(14)	0	(31)	(17)	709	155	714	5
Elections	210	41	159	(51)	106	58	103	(3)	0	0	0	0	0	0	0	0	317	99	262	(55)
Trading Standards	848	213	856	8	18	40	88	70	0	0	0	0	(240)	(47)	(239)	1	627	207	705	79
<b>Corporate Audit &amp; Performance</b>																				
Corporate Audit & Performance	989	226	854	(135)	506	1,944	485	(21)	0	0	0	0	(401)	0	(399)	3	1,094	2,171	940	(154)
<b>Grand Total Performance &amp; Governance</b>	<b>8,825</b>	<b>2,154</b>	<b>8,732</b>	<b>(93)</b>	<b>1,217</b>	<b>2,340</b>	<b>1,208</b>	<b>(9)</b>	<b>(41)</b>	<b>2</b>	<b>(99)</b>	<b>(58)</b>	<b>(3,393)</b>	<b>(1,987)</b>	<b>(3,263)</b>	<b>130</b>	<b>6,609</b>	<b>2,509</b>	<b>6,578</b>	<b>(31)</b>

## RESOURCES & FINANCE REVENUE MONITORING STATEMENT 2025-26

30/06/2025	£'000 Actual YTD	£'000 Annual Budget	£'000 Year End Estimate	£'000 Year End Variance
<b>BY ACTIVITY</b>				
Directorate	1,128	310	365	55
Tourism Income	21	(700)	(419)	281
Corporate Procurement Savings	0	(1,731)	(1,336)	395
People	764	3,944	3,876	(68)
Revenues & Business Support	2,730	8,869	8,739	(130)
Corporate Finance	781	3,784	3,426	(358)
<b>Grand Total Resources &amp; Finance</b>	<b>5,424</b>	<b>14,476</b>	<b>14,651</b>	<b>175</b>
	-	-	-	0
<b>BY SUBJECTIVE</b>				
Staff Costs	5,127	17,716	17,318	(397)
Other Expenditure	762	82	548	466
<b>Gross Expenditure</b>	<b>5,889</b>	<b>17,798</b>	<b>17,866</b>	<b>68</b>
Grant Income	58	(745)	(839)	(94)
Other Income	(523)	(2,576)	(2,376)	201
<b>Total Income</b>	<b>(465)</b>	<b>(3,322)</b>	<b>(3,215)</b>	<b>107</b>
<b>NET TOTAL</b>	<b>5,424</b>	<b>14,476</b>	<b>14,651</b>	<b>175</b>

RESOURCES & FINANCE MONITORING STATEMENT 2025-26

	STAFF COSTS				OTHER COSTS				GRANT INCOME				OTHER INCOME				NET TOTAL			
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	
	Annual Budget	Actual YTD	Year End Estimate	Year End Variance	Annual Budget	Actual YTD	Year End Estimate	Year End Variance	Annual Budget	Actual YTD	Year End Estimate	Year End Variance	Annual Budget	Actual YTD	Year End Estimate	Year End Variance	Annual Budget	Actual YTD	Year End Estimate	Year End Variance
<b>30/06/2025</b>																				
<b>BY ACTIVITY</b>																				
<b>Directorate</b>																				
Directorate	317	123	363	47	(7)	983	2	9	0	0	0	0	0	0	0	0	310	1,106	365	55
Resources & Finance Change Fund	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Salary Sacrifice	0	0	0	0	0	22	0	0	0	0	0	0	0	0	0	0	0	22	0	0
<b>Tourism Income</b>	0	16	65	65	0	5	16	16	0	0	0	0	(700)	0	(500)	200	(700)	21	(419)	281
<b>Corporate Procurement Savings</b>	0	0	0	0	(1,731)	0	(1,336)	395	0	0	0	0	0	0	0	0	(1,731)	0	(1,336)	395
<b>People</b>																				
HR Services	1,175	369	1,217	42	45	42	1	(45)	0	0	0	0	7	0	7	0	1,226	411	1,224	(3)
Workforce Planning Learning & Development	811	230	864	53	63	33	63	(1)	0	0	0	0	(240)	(53)	(236)	5	634	210	691	57
Health, Safety & Wellbeing	555	98	393	(162)	244	39	238	(6)	0	0	0	0	0	0	0	0	799	137	632	(168)
Payroll	1,245	331	1,275	30	82	(309)	96	15	0	0	0	0	(43)	(17)	(43)	(0)	1,284	6	1,329	45
<b>Revenues &amp; Business Support</b>																				
Revenues	4,065	1,218	4,320	255	327	237	240	(87)	(745)	(276)	(839)	(94)	(1,575)	(457)	(1,626)	(51)	2,072	723	2,096	24
Business Support	6,725	1,762	6,340	(385)	(132)	177	65	197	0	0	0	0	(17)	4	30	47	6,576	1,943	6,436	(141)
Creditors	207	56	200	(7)	14	8	16	2	0	0	0	0	0	0	(9)	(9)	221	64	207	(14)
<b>Corporate Finance</b>																				
Accounting	2,610	595	2,274	(336)	448	(163)	418	(31)	0	0	0	0	(8)	0	0	8	3,050	432	2,692	(359)
Procurement	0	4	0	0	734	(313)	734	0	0	334	0	0	0	0	0	0	734	25	734	0
Pensions	5	323	5	0	(5)	0	(5)	0	0	0	0	0	0	0	0	0	0	324	0	0
<b>Grand Total Resources &amp; Finance</b>	<b>17,716</b>	<b>5,126</b>	<b>17,318</b>	<b>(398)</b>	<b>82</b>	<b>762</b>	<b>548</b>	<b>466</b>	<b>(745)</b>	<b>58</b>	<b>(839)</b>	<b>(94)</b>	<b>(2,576)</b>	<b>(523)</b>	<b>(2,376)</b>	<b>201</b>	<b>14,476</b>	<b>5,423</b>	<b>14,651</b>	<b>175</b>

## WELFARE MONITORING STATEMENT 2025-26

Jun-25	£'000 Actual YTD	£'000 Annual Budget	£'000 Year End Estimate	£'000 Year End Variance
<b>BY ACTIVITY</b>				
Housing Benefit	2,335	4,222	4,222	0
Council Tax Reduction Scheme	14,499	15,134	14,479	(655)
Scottish Welfare Fund Grants	413	1,243	1,243	0
Educational Maintenance Allowances	118	0	0	0
School Clothing Grants	95	861	861	0
Advice Services	599	1,055	1,065	10
Other Welfare	273	932	932	0
<b>Grand Total Welfare</b>	<b>18,332</b>	<b>23,447</b>	<b>22,802</b>	<b>(645)</b>
	-	-	-	-
<b>BY SUBJECTIVE</b>				
Staff Costs	0	0	0	0
Other Expenditure	24,760	51,759	51,104	(655)
<b>Gross Expenditure</b>	<b>24,760</b>	<b>51,759</b>	<b>51,104</b>	<b>(655)</b>
Grant Income	(6,427)	(28,312)	(28,302)	10
Other Income	0	0	0	0
<b>Total Income</b>	<b>(6,427)</b>	<b>(28,312)</b>	<b>(28,302)</b>	<b>10</b>
<b>NET TOTAL</b>	<b>18,332</b>	<b>23,447</b>	<b>22,802</b>	<b>(645)</b>

WELFARE MONITORING STATEMENT 2025-26

30/06/2025 Jun-25		STAFF COSTS				OTHER COSTS				GRANT INCOME				OTHER INCOME				NET TOTAL				
		£'000 Annual Budget	£'000 Actual YTD	£'000 Year End Estimate	£'000 Year End Variance	£'000 Annual Budget	£'000 Actual YTD	£'000 Year End Estimate	£'000 Year End Variance	£'000 Annual Budget	£'000 Actual YTD	£'000 Year End Estimate	£'000 Year End Variance	£'000 Annual Budget	£'000 Actual YTD	£'000 Year End Estimate	£'000 Year End Variance	£'000 Annual Budget	£'000 Actual YTD	£'000 Year End Estimate	£'000 Year End Variance	
<b>BY ACTIVITY</b>																						
Housing Benefit	0	0	0	0	31,978	8,806	31,978	0	(27,756)	(6,471)	(27,756)	0	0	0	0	0	0	0	4,222	2,335	4,222	0
Council Tax Reduction Scheme	0	0	0	0	15,134	14,499	14,479	(655)	0	0	0	0	0	0	0	0	0	0	15,134	14,499	14,479	(655)
<b>Scottish Welfare Fund</b>																						
Community Care Grants	0	0	0	0	966	266	966	0	0	0	0	0	0	0	0	0	0	0	966	266	966	0
Crisis Grants - awarded	0	0	0	0	277	146	277	0	0	0	0	0	0	0	0	0	0	0	277	146	277	0
Educational Maintenance Allowances	0	0	0	0	420	74	420	0	(420)	44	(420)	0	0	0	0	0	0	0	0	118	0	0
School Clothing Grants Awarded	0	0	0	0	861	95	861	0	0	0	0	0	0	0	0	0	0	0	861	95	861	0
<b>Advice Services</b>																						
Citizens Advice Bureau	0	0	0	0	1,191	599	1,191	0	(136)	0	(126)	10	0	0	0	0	0	0	1,055	599	1,065	10
<b>Other Welfare</b>																						
Free School Meals Holidays	0	0	0	0	736	0	736	0	0	0	0	0	0	0	0	0	0	0	736	0	736	0
Families Distress & Trauma Fund	0	0	0	0	0	264	0	0	0	(1)	0	0	0	0	0	0	0	0	0	263	0	0
Universal Period Products	0	0	0	0	196	10	196	0	0	0	0	0	0	0	0	0	0	0	196	10	196	0
<b>Grand Total Welfare</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>51,759</b>	<b>24,760</b>	<b>51,104</b>	<b>(655)</b>	<b>(28,312)</b>	<b>(6,427)</b>	<b>(28,302)</b>	<b>10</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>23,447</b>	<b>18,332</b>	<b>22,802</b>	<b>(645)</b>

### Appendix 3 – Budget Savings Forecasts 25/26

Budget Ref.	Saving / Income Generation	Annual Target	Latest RAG	Comment (where target not forecasted to be fully delivered)
HC 290224 CS:31 & HC 060325 R&F:5	Op Model Saving/Efficiency Savings: Corporate Management Team Restructure - FY 24-26	£245,000		
HC 290224 PG:2	Income Generation: Primary Partnership Model - Trading Standards - FY 24-27	£15,000		
HC 060325 R&F:3, HC 290224 R&F:3 [part]	Income Generation: Increased Council Tax collections - FY 25-26	£250,000		
HC 290224 RF:3 [part] & HC 060325 R&F:4	Income Generation: Corporate Debt Management arrangements - FY 24-27	£250,000		
HC 290224 CS:19	Unique Highland Visitor Exp: Income Forecast - FY 25-27	£150,000		
HC 290224 CS:35	1% Efficiency Target: Savings - FY 24-27	£985,000		
HC 290224 Corp-1 & HC 060325 R&F:6	Efficiency from Procurement: saving opportunities - FY 24-28	£1,771,000		Pipeline/opportunities total £1.822m on a full year basis. However, adjusting for risk and profile of delivery (incl part year effect) a lower in year forecast shown. Focus on progressing/maximising delivery and identifying other opportunities to increase forecast. Current forecast is £1.336m.
HC 290224 CS:4	Future Operating Model: Savings - FY 24-27	£415,000		
HC 290224 DCE-1	Efficiencies from Procurement: New SWAN contract - FY 25-27	£162,000		
HC 290224 CS:18	Campervans/ Motorhomes: Income Forecast 25/26	£250,000		Forecast reflects that Infrastructure sites will commence operating from November 2025 onwards. The current forecast is £0.050m
HC290224 CS:17 & HC 060325 R&F:8&9	Fees & Charges: Income Forecast FY 25-28	£3,176,000		
HC 290224 CS:6	Food in Schools : Savings - FY 24-27	£262,000		
HC 290224 CS:34	Service Improvement Solutions: Savings - FY 25-28	£222,000		

**£8,153,000**