

Agenda Item	8.a
Report No	RES/38/25

The Highland Council

Committee: Corporate Resources

Date: 20 November 2025

Report Title: Corporate Cluster Revenue Budget Monitoring and Forecast report - 2025/26

Report By: Assistant Chief Executive – Corporate

1. Purpose/Executive Summary

- 1.1 This report sets out the revenue budget monitoring and forecast for the Corporate Cluster for 2025/26 as at Quarter 2.
- 1.2 For 2025/26, as at quarter 2 the forecasted year-end position for the Services within the Corporate Cluster is a £0.088m overspend, which is 0.2% of the total budget. This forecasted outturn is very similar to the Quarter 1 forecast (£0.107m overspend).
- 1.3 The 2025/26 forecasted year-end position for the Welfare Budget is a £1.114m underspend which includes a £0.655m underspend on Council Tax Reduction which is reflected within the Council Tax income line in the Council's Corporate Monitoring report and, positively, is also reporting ahead of budget.
- 1.4 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.”*
- 1.5 This report provides Members with commentary on any material variances within the forecast, and actions taken or proposed in relation to variances.
- 1.6 The report also provides a forecast position regarding all budget savings within the remit of the Service.

2. Recommendations

- 2.1 Members are asked to:
 - i. Scrutinise and **approve** the forecast financial position for 2025/26 as set out in this report and **Appendix 1**;
 - ii. Consider and **note** the explanations provided for any material variances and actions taken or proposed; and
 - iii. 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 and commentary on variances – forecast for 2025/26 as at Quarter 2

- 5.1 This report presents the monitoring and forecasting statements for 2025/26 for the Corporate Cluster and the Welfare Budget. These can be found at **Appendix 1**.
- 5.2 For 2025/26, as at quarter 2 the forecasted year-end position for the Corporate Cluster is a £0.088m overspend, and for the Welfare Budget a £1.114m underspend is forecasted.

5.3 **Business Solutions:** the forecast year-end position for 2025/26 as at Quarter 2 is for an underspend of £0.023m.

5.4 As reported to the August 2025 meeting of this Committee, the Business Solutions budget is split approximately half contracts and half staffing. It should be noted that the staffing budget as reported now includes funds drawn down from earmarked reserves to cover temporary additional project resources in support of the Council's Operational Delivery Plan. Therefore, the annual staffing budget is reported as £764k higher than in Quarter 1 with a corresponding additional forecast staffing expenditure factored into the budget monitoring.

Increased contract costs, as covered in detail in the August 2025 report, continue to show increases but overall effective budget management helps to mitigate these pressures in the current financial year. Members are advised that contract cost pressures will be considered as part of the budget setting process for 2026/27.

5.5 Members were also advised in August 2025 that a risk had arisen relating to the potential for additional SWAN contract costs in 2026/27. We are still on track to migrate all Highland Council circuits to the new SWAN contract by 31 March 2026, but the risk still exists that other SWAN partners will not have completed migration. The impact could be additional costs for any period of national dual running of the SWAN1 and SWAN2 contracts, even if we had completed migration. Engagement at a senior level has taken place between the Council and National Services Scotland (the NHS organisation who manage the SWAN contracts), and we continue to actively engage at the Swan Management Board in the mitigation of this risk.

5.6 **Resources & Finance:** overall, a year-end overspend of £0.371 is forecast, mainly arising in the activities for Tourism and Procurement. Revenues & Business Support and Corporate Finance are forecasting staff underspends mainly being delivered through workforce planning and through ongoing process review and system improvements. For this Q2 reporting period, the People section is forecasting an overspend, which is mainly arising within the staffing budget. Prior year savings within the Directorate will be reallocated against the various teams/activities. Actions are also being taken forward by Officers, including as set out paragraphs 5.7 and 5.8 below.

5.7 **Tourism:** As reported at Item 14a Delivery Plan - Income Generation report on today's agenda, income of £0.200m is forecast for 2025/26. This is anticipated to be achieved from a range of sources, such as the sale of overnight stay permits and charging in respect of black waste disposal and freshwater replenishment facilities. Also, The Storr continues to perform well, with works to extend the overall retail and events space by 100% progressing as planned. Following the successful application to the UK Shared Prosperity Fund for £0.550m to the Economy & Infrastructure Committee on 29 May 2025, Phase 2 of The Storr will build on the success of the initial project by further enhancing services for both visitors and the local community, and support for local businesses and associated employments. A project timeline has been developed, with construction expected to begin in winter 2025. Unit installation is scheduled to be complete by April 2026, with the expanded facilities anticipated to open in May 2026. Furthermore, a Member workshop at the Redesign Board on 20 November 2025 will help consider and progress the way forward for expansion of unique visitor experiences and additional income generation opportunities.

- 5.8 **Procurement:** Against a target of £1.693m for all Council Services which is included in a single line in the Corporate Cluster, savings of £1.361m in 2025/26 are forecasted. Work continues across all Services and the Shared Procurement Service to identify further savings. Of the target, £0.748m has been realised to date with a further pipeline of identified further opportunities totalling £1.299m, against which a risk-based adjustment has been applied recognising that some opportunities may only deliver a part-year effect in 2025/26, and hence the current prudent assumption on forecast year end level of delivery. Officers are focused on the conversion of identified opportunities into realised savings and to seek opportunities to increase the level of forecast delivery in year.
- 5.9 **Performance & Governance (P&G):** 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 now complete whilst vacancies within P&G overall contribute towards the reported underspend. Members are also advised that a detailed report on Insurance will be taken to the next Corporate Resources Committee (March 26). The new structure effective from September 2025 has been implemented and recruitment complete (2fte). Trading Standards income is currently under target and work continues to maximise all income streams as part of the Operational Plan approved in June 25. Prior year savings within the P&G Directorate will be reallocated across the P&G section.
- 5.10 **Welfare Budget:** The demand-led gross budget for welfare of £51.8m is forecasting a projected underspend of £0.655m in the Council Tax Reduction Scheme with this being reflected against the Council Tax income budget.

An underspend of £0.245m is forecast for Free school meals holiday payments based on current uptake. Steps continue to be taken to obtain the necessary information from parents/guardians to enable these payments to be made.

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.

- 5.11 The Council has a long-established commitment to poverty reduction and enabling financial inclusion for households. Highland 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 support further benefit take-up initiatives with the aim of identifying individuals with entitlements which are unclaimed. This includes supporting the claim process, including formal appeals, when required.

6. Savings Delivery

- 6.1 An update on savings including forecasts is available at **Appendix 2** to this report.

Designation: Assistant Chief Executive – Corporate

Date: 7 November 2025

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

Appendices: Appendix 1 – Revenue Monitoring Statements for 25/26
Appendix 2 – Budget Savings Forecasts 25/26

Appendix 1 – REVENUE MONITORING STATEMENTS 2025/26 (Qtr 2)

Business Solutions

Sep-25	£'000 Actual YTD	£'000 Annual Budget	£'000 Year End Estimate	£'000 Year End Variance
BY ACTIVITY				
Digital Innovation Savings	0	(222)	(222)	0
ICT Services	11,847	14,259	14,236	(23)
Grand Total Depute Chief Executive	11,847	14,037	14,014	(23)
BY SUBJECTIVE				
Staff Costs	4,528	9,505	8,583	(922)
Other Expenditure	7,383	6,334	8,612	2,278
Gross Expenditure	11,912	15,839	17,195	1,356
Grant Income	0	0	0	0
Other Income	(65)	(1,801)	(3,181)	(1,380)
Total Income	(65)	(1,801)	(3,181)	(1,380)
NET TOTAL	11,847	14,037	14,014	(23)

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
Sep-25																				
BY ACTIVITY																				
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	9,505	4,528	8,583	(922)	6,556	7,383	8,834	2,278	0	0	0	0	(1,801)	(65)	(3,181)	(1,380)	14,259	11,847	14,236	(23)
Grand Total Depute Chief Executive	9,505	4,528	8,583	(922)	6,334	7,383	8,612	2,278	0	0	0	0	(1,801)	(65)	(3,181)	(1,380)	14,037	11,847	14,014	(23)

PERFORMANCE & GOVERNANCE MONITORING STATEMENT 2025-26

Sep-25	£'000 Actual YTD	£'000 Annual Budget	£'000 Year End Estimate	£'000 Year End Variance
BY ACTIVITY				
Members	1,155	2,442	2,409	(33)
Performance & Governance Corporate	560	1,045	1,051	6
Performance & Governance Directorate	222	87	192	105
Emergency Planning	36	113	115	2
Corporate Communications	347	539	541	2
Legal	613	657	642	(14)
Licensing	(1,725)	(817)	(856)	(39)
Democratic Services	317	738	642	(96)
Elections	214	324	297	(27)
Trading Standards	457	660	746	86
Corporate Audit & Performance	2,783	1,133	881	(251)
Grand Total Performance & Governance	4,980	6,922	6,662	(260)
	-	-	-	0
BY SUBJECTIVE				
Staff Costs	4,849	9,114	9,091	(23)
Other Expenditure	2,914	1,239	1,324	85
Gross Expenditure	7,763	10,353	10,415	62
Grant Income	2	(41)	(32)	9
Other Income	(2,785)	(3,390)	(3,721)	(331)
Total Income	(2,783)	(3,431)	(3,753)	(322)
NET TOTAL	4,980	6,922	6,662	(260)

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
Sep-25																				
BY ACTIVITY																				
Members																				
Members	2,296	1,097	2,243	(53)	175	58	166	(9)	0	0	0	0	(28)	0	0	28	2,442	1,155	2,409	(33)
Performance & Governance Corporate																				
Performance & Governance Corporate	862	384	869	7	203	176	182	(21)	0	0	0	0	(20)	0	0	20	1,045	560	1,051	6
Performance & Governance Directorate																				
Performance & Governance Directorate	98	217	127	29	(10)	6	65	76	0	0	0	0	0	0	0	0	87	222	192	105
Communications & Resilience																				
Corporate Communications	529	326	528	(1)	20	25	21	1	(2)	0	0	2	(8)	(4)	(8)	0	539	347	541	2
Emergency Planning	91	64	133	42	58	51	59	1	0	0	0	0	(36)	(79)	(77)	(40)	113	36	115	2
Corporate Governance																				
Legal	976	624	905	(71)	(53)	51	(6)	47	0	2	2	2	(267)	(64)	(259)	8	657	613	642	(14)
Licensing	1,371	774	1,656	285	188	77	239	51	0	0	0	0	(2,376)	(2,576)	(2,751)	(375)	(817)	(1,725)	(856)	(39)
Democratic Services	764	306	694	(71)	27	11	14	(13)	(39)	0	(34)	5	(14)	0	(31)	(17)	738	317	642	(96)
Elections	218	104	182	(36)	106	110	115	8	0	0	0	0	0	0	0	0	324	214	297	(27)
Trading Standards	882	450	892	10	18	69	51	33	0	0	0	0	(240)	(62)	(197)	43	660	457	746	86
Corporate Audit & Performance																				
Corporate Audit & Performance	1,028	503	862	(165)	506	2,280	418	(89)	0	0	0	0	(401)	0	(399)	3	1,133	2,783	881	(251)
Grand Total Performance & Governance	9,114	4,849	9,091	(23)	1,239	2,914	1,324	85	(41)	2	(32)	9	(3,390)	(2,785)	(3,721)	(331)	6,922	4,980	6,662	(260)

RESOURCES & FINANCE MONITORING STATEMENT 2025-26

Sep-25	£'000 Actual YTD	£'000 Annual Budget	£'000 Year End Estimate	£'000 Year End Variance
BY ACTIVITY				
Directorate	1,546	672	721	49
Tourism Income	115	(626)	(126)	500
Corporate Procurement Savings	0	(1,693)	(1,361)	332
People	2,132	4,103	4,187	84
Revenues & Business Support	5,628	9,334	8,942	(392)
Corporate Finance	2,387	3,915	3,712	(203)
Grand Total Resources & Finance	11,806	15,704	16,075	371
BY SUBJECTIVE				
Staff Costs	10,799	18,648	17,814	(834)
Other Expenditure	2,213	378	1,108	730
Gross Expenditure	13,013	19,025	18,922	(104)
Grant Income	(97)	(745)	(814)	(69)
Other Income	(1,110)	(2,576)	(2,032)	544
Total Income	(1,206)	(3,322)	(2,847)	475
NET TOTAL	11,806	15,704	16,075	371

RESOURCES & FINANCE MONITORING STATEMENT 2025-26

	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	
<div style="border: 1px solid black; display: inline-block; padding: 2px;">Sep-25</div>																					
BY ACTIVITY																					
Directorate																					
Directorate	499	237	544	45	173	1,388	177	4	0	0	0	0	0	0	0	0	0	672	1,625	721	49
Resources & Finance Change Fund	0	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	(79)	0	0	0	0	0	0	0	0	0	0	0	0	(79)	0	0
Tourism Income	0	34	0	0	74	81	74	0	0	0	0	0	0	(700)	0	(200)	500	(626)	115	(126)	500
Corporate Procurement Savings	0	0	0	0	(1,693)	0	(1,361)	332	0	0	0	0	0	0	0	0	0	(1,693)	0	(1,361)	332
People																					
HR Services	1,229	788	1,345	116	45	64	9	(37)	0	0	0	0	0	7	0	7	0	1,281	852	1,361	80
Workforce Planning Learning & Development	841	477	908	67	63	47	56	(7)	0	0	0	0	0	(240)	(127)	(228)	13	664	397	737	73
Health, Safety & Wellbeing	578	214	431	(147)	244	138	245	1	0	0	0	0	0	0	0	0	0	822	353	676	(146)
Payroll	1,297	681	1,358	62	82	(133)	98	16	0	0	0	0	0	(43)	(18)	(43)	(0)	1,336	530	1,413	77
Revenues & Business Support																					
Revenues	4,239	2,538	4,061	(179)	327	420	369	42	(745)	(431)	(814)	(69)	(1,575)	(968)	(1,597)	(22)	2,246	1,559	2,018	(228)	
Business Support	7,007	3,698	6,599	(408)	(132)	236	64	196	0	0	0	0	(17)	5	32	48	6,859	3,938	6,695	(164)	
Creditors	216	117	209	(6)	14	13	19	5	0	0	0	0	0	0	1	1	230	130	230	0	
Corporate Finance																					
Accounting	2,741	1,280	2,357	(384)	448	61	625	177	0	0	0	0	(8)	0	(5)	4	3,181	1,341	2,977	(203)	
Procurement	0	4	0	0	734	(30)	734	0	0	334	0	0	0	0	0	0	734	308	734	0	
Pensions	(0)	733	(0)	0	(0)	5	(0)	0	0	0	0	0	0	(1)	0	0	(0)	737	(0)	0	
Grand Total Resources & Finance	18,648	10,799	17,813	(834)	378	2,213	1,108	730	(745)	(97)	(814)	(69)	(2,576)	(1,110)	(2,032)	544	15,704	11,806	16,075	371	

WELFARE MONITORING STATEMENT 2025-26

Sep-25	£'000 Actual YTD	£'000 Annual Budget	£'000 Year End Estimate	£'000 Year End Variance
BY ACTIVITY				
Housing Benefit	2,888	4,222	4,066	(156)
Council Tax Reduction Scheme	14,438	15,134	14,479	(655)
Scottish Welfare Fund Grants	787	1,243	1,243	0
Educational Maintenance Allowances	14	0	0	0
School Clothing Grants	717	861	794	(67)
Advice Services	898	1,055	1,065	10
Other Welfare	290	932	687	(245)
Grand Total Welfare	20,031	23,447	22,333	(1,114)

WELFARE 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
Sep-25																				
BY ACTIVITY																				
Housing Benefit	0	0	0	0	31,978	16,766	28,090	(3,888)	(27,756)	(13,878)	(24,024)	3,732	0	0	0	0	4,222	2,888	4,066	(156)
Council Tax Reduction Scheme	0	0	0	0	15,134	14,438	14,479	(655)	0	0	0	0	0	0	0	0	15,134	14,438	14,479	(655)
Scottish Welfare Fund																				
Community Care Grants	0	0	0	0	966	527	966	0	0	0	0	0	0	0	0	0	966	527	966	0
Crisis Grants - awarded	0	0	0	0	277	260	277	0	0	0	0	0	0	0	0	0	277	260	277	0
Educational Maintenance Allowances	0	0	0	0	420	111	420	0	(420)	(97)	(420)	0	0	0	0	0	0	14	0	0
School Clothing Grants Awarded	0	0	0	0	861	717	794	(67)	0	0	0	0	0	0	0	0	861	717	794	(67)
Advice Services																				
Citizens Advice Bureau	0	0	0	0	1,191	898	1,191	0	(136)	0	(126)	10	0	0	0	0	1,055	898	1,065	10
Other Welfare																				
Free School Meals Holidays	0	0	0	0	736	0	491	(245)	0	0	0	0	0	0	0	0	736	0	491	(245)
Families Distress & Trauma Fund	0	0	0	0	0	267	0	0	0	(1)	0	0	0	0	0	0	0	266	0	0
Universal Period Products	0	0	0	0	196	24	196	0	0	0	0	0	0	0	0	0	196	24	196	0
Grand Total Welfare	0	0	0	0	51,759	34,007	46,903	(4,856)	(28,312)	(13,976)	(24,570)	3,742	0	0	0	0	23,447	20,031	22,333	(1,114)

Appendix 2 – 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	£1,693,000		Savings delivered and pipeline/opportunities total £2m 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 £1.361m.
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 25-27	£250,000		Forecast reflects that some Infrastructure sites are intended to commence operating from December 2025. 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: (also known as “Digital Innovation”) Savings - FY 25-28	£222,000		

£8,153,000