

QUARTER 2 FINANCIAL REVENUE MONITORING - GENERAL FUND SERVICE ANALYSIS 2025/26

		Provisional Outturn 2024/25 £'000	Original Budget 2025/26 £'000	Budget Amendments 2025/26 £'000	Working Budget 2025/26 £'000	Q2 Actual 2025/26 £'000	Projected Outturn 2025/26 £'000	Projected Variance 2025/26 £'000	Variance +/- £30K %
Services									
<a href="#">Environment &amp; Place</a>	ASNL and Nature Reserves	104	113	0	113	(30)	113	0	+18%
	Environmental Protection	276	455	0	455	37	374	81	
	Fleet Management	(4)	(9)	0	(9)	30	0	(9)	
	Food Safety	389	512	0	512	232	491	21	+8%
	Hospitality & Events Management	330	223	0	223	93	242	(19)	
	Parks & Open Spaces	1,381	1,532	0	1,532	842	1,403	129	
	Pest Control	(36)	(12)	0	(12)	(57)	(12)	0	(6%)
	Salt Ayre Leisure Centre	239	636	0	636	216	677	(41)	
	Service Support	670	565	0	565	435	738	(173)	
	Street Cleaning	1,784	1,923	0	1,923	992	1,879	44	+2%
	Streetscape	52	73	0	73	23	68	5	
	Trade Refuse	(787)	(818)	0	(818)	(1,107)	(762)	(56)	
	Waste Collection	3,239	2,608	0	2,608	985	2,741	(133)	(5%)
<a href="#">Governance</a>	Williamson Park	468	439	0	439	214	644	(205)	(47%)
	Democratic Support & Elections	1,044	1,087	0	1,087	703	1,073	14	(12%)
	Legal Services	742	665	0	665	481	745	(80)	
<a href="#">Housing &amp; Property</a>	Licensing	(78)	(45)	0	(45)	11	(61)	16	
	Commercial Land & Properties	(1,696)	(1,364)	0	(1,364)	(307)	(1,008)	(356)	(26%)
	Customer Services	539	608	0	608	335	612	(4)	+346%
	Facilities Management	593	623	0	623	303	613	10	
	GF Housing Schemes	(39)	(13)	0	(13)	(100)	(58)	45	
	Municipal Buildings	664	694	0	694	364	742	(48)	(7%)
	Other Land & Buildings	42	42	0	42	42	64	(22)	
	Private Sector Housing	616	1,565	0	1,565	(3,198)	864	701	
	Property Group	777	1,244	0	1,244	476	1,039	205	+16%
	Public Health Services	109	137	0	137	77	139	(2)	
	Repairs & Maintenance	0	0	0	0	0	0	0	
<a href="#">People &amp; Policy</a>	Communications	0	230	0	230	76	215	15	
	Community Connectors	166	0	0	0	0	0	0	
	Emergency Planning & CSP	99	117	0	117	45	118	(1)	
	Exec Support	196	197	0	197	115	202	(5)	(18%)
	Health & Safety	74	67	3	70	28	74	(4)	
	HR & OD	1,193	855	0	855	419	853	2	
	Marketing	226	242	5	247	121	291	(44)	+19%
	Policy and Partnerships	0	285	(8)	277	91	223	54	
	Projects & Performance	168	118	0	118	59	126	(8)	
	VCFS	300	321	0	321	310	321	0	
<a href="#">Planning &amp; Climate Change</a>	Visitor Information Centres	32	0	0	0	26	35	(35)	
	DM - Building Control	172	270	0	270	(6)	252	18	
	DM - Planning	644	822	0	822	415	690	132	+16%
	Energy and Sustainability	294	210	0	210	177	218	(8)	
<a href="#">Resources</a>	Planning & Housing Strategy	894	972	0	972	324	933	39	
	CCTV	66	62	0	62	83	81	(19)	+3%
	Finance	1,455	1,679	0	1,679	859	1,629	50	
	ICT	1,557	1,789	0	1,789	1,049	1,764	25	
	Internal Audit	219	172	0	172	77	172	0	(13%)
	Revenues & Benefits	1,413	1,382	0	1,382	(287)	1,395	(13)	
<a href="#">Sustainable Growth</a>	Economic Development & Culture	220	226	0	226	109	226	0	(526%)
	Markets	(77)	(54)	0	(54)	(78)	230	(284)	
	Museums	493	490	0	490	227	484	6	
	Parking	(2,700)	(2,733)	0	(2,733)	(1,046)	(2,575)	(158)	(6%)
	Regeneration	483	546	0	546	235	530	16	
	Strategic Projects & Engineers	275	547	0	547	99	412	135	
		19,280	22,295	0	22,295	5,619	22,259	36	+0%
Corporate Services									
<a href="#">Corporate Accounts</a>	Corporate Accounts	1,838	(87)	0	(87)	105	704	(791)	(909%)
<a href="#">Other Items</a>	Contributions from Reserves	4,517	1,520	0	1,520	0	1,227	293	+19%
	Government Grants	(1,334)	(774)	0	(774)	(536)	(774)	0	+16%
	Interest Payable	1,145	1,534	0	1,534	268	1,294	240	
	Interest Receivable	(1,302)	(465)	0	(465)	(463)	(797)	332	
	Minimum Revenue Provision	2,912	2,924	0	2,924	0	2,703	221	+8%
	Notional Charges	(55)	0	0	0	0	0	0	
	Pandemic Support	0	0	0	0	0	0	0	
	Revenue Funding of Capital	(222)	71	0	71	0	71	0	
	Capital Funding of Revenue	0	0	0	0	0	0	0	
	UKSPF	0	0	0	0	0	0	0	
		7,499	4,723	0	4,723	(626)	4,428	295	+6%
Net Recharges to Housing Revenue Account		(1,026)	(1,026)	0	(1,026)	(1,026)	(1,026)	0	
RMS Capital Charges (now Housing Revenue Account)		(200)	(218)	0	(218)	790	(218)	0	
Corporate Property Review (Revenue)		0	1,427	0	1,427	14	152	1,275	+89%
Corporate Property Review (Appropriation)		0	0	0	0	0	1,275	(1,275)	
Revenue Reserve funded items included in above analysis (Revenue)		3,185	456	1,810	2,266	856	2,167	99	+4%
Revenue Reserve funded items included in above analysis (Appropriati		(3,134)	(456)	(1,810)	(2,266)	0	(2,167)	(99)	
General Fund Revenue Budget		25,604	27,201	0	27,201	5,627	26,870	331	+1%
Core Funding :	Revenue Support Grant	(433)	(460)	0	(460)	(231)	(460)	0	
	Additional New Homes Bonus	0	0	0	0	0	0	0	
	Supplementary Government Grants	0	0	0	0	0	0	0	
	Prior Year Council Tax Surplus	141	(280)	0	(280)	0	(280)	0	
	Net Business Rates Income	(14,384)	(14,911)	0	(14,911)	7,528	(15,283)	372	
Council Tax Requirement		10,928	11,550	0	11,550	12,924	10,847	703	+6%

Notes:  
1. Income is expressed as a negative figure in brackets  
2. Expenditure is expressed as a positive figure  
3. Projected Variances are expressed as negative ( ) for adverse and positive + for favourable

**QUARTER 2 FINANCIAL REVENUE MONITORING - GENERAL FUND SUBJECTIVE ANALYSIS 2025/26**

		Provisional Outturn 2024/25 £'000	Original Budget 2025/26 £'000	Budget Amendments 2025/26 £'000	Working Budget 2025/26 £'000	Q2 Actual 2025/26 £'000	Projected Outturn 2025/26 £'000	Projected Variance 2025/26 £'000	Variance +/- £30K %
Employees	Direct Employee Expenses	23,446	26,393	109	26,502	12,569	26,031	471	+2%
	Indirect Employee Expenses	1,521	826	22	848	644	1,064	(216)	(25%)
	Cleaning and Domestic Supplies	182	177	(4)	173	96	186	(13)	
	Energy Costs	1,477	1,556	0	1,556	110	1,422	134	+9%
	Fixtures and Fittings	0	1	0	1	0	1	0	
	Grounds Maintenance Costs	59	62	0	62	10	62	0	
Premises Related Exp	Operational Bldgs Allocation	301	352	0	352	76	181	171	+49%
	Other Premises Costs	0	(37)	0	(37)	0	0	(37)	(100%)
	Premises Insurance	341	373	0	373	367	371	2	
	Rates	1,533	1,407	0	1,407	1,527	1,709	(302)	(21%)
	Rents	84	66	0	66	54	62	4	
	Repair and Maintenance	1,176	1,524	8	1,532	391	1,529	3	
	Water Services	481	479	0	479	216	509	(30)	(6%)
	Car Allowances	15	8	0	8	5	10	(2)	
	Contract Hire Operating Leases	41	16	0	16	101	122	(106)	(663%)
Transport Related Exp	Direct Transport Costs	1,507	1,582	0	1,582	720	1,515	67	+4%
	Other Transport Costs	0	0	0	0	0	0	0	
	Public Transport	8	20	0	20	4	14	6	
	Transport Insurance	90	94	0	94	86	86	8	
	Catering	37	58	0	58	19	58	0	
	Clothing Uniform and Laundry	145	101	0	101	53	100	1	
	Communications and Computing	1,677	1,737	30	1,767	1,474	1,813	(46)	(3%)
	Contribution to Provisions	1,147	250	0	250	0	540	(290)	(116%)
Supplies and Services	Equip Furniture and Materials	1,629	1,650	0	1,650	791	1,535	115	+7%
	Expenses	549	555	4	559	267	546	13	
	General Office Supplies	443	252	0	252	75	259	(7)	
	Grants and Subscriptions	1,831	1,393	375	1,768	1,213	1,805	(37)	(2%)
	Miscellaneous Expenses	960	1,320	1,975	3,295	333	2,358	937	+28%
	Services	8,325	7,293	829	8,122	3,282	7,827	295	+4%
Transfer Payments	Housing Benefit	25,186	21,977	0	21,977	8,050	21,977	0	
Support Services	Recharges Exp	217	142	18	160	1	160	0	
Capital Charges	Amortisation of Def Chgs	0	0	0	0	0	0	0	
	Depreciation	0	17	0	17	0	17	0	
Capital Financing Costs	Interest Payments	1,146	1,535	0	1,535	268	1,295	240	+16%
Appropriations	Appropriations	8,858	4,515	0	4,515	0	4,001	514	+11%
	Customer Fees and Charges	(20,696)	(20,141)	(3)	(20,144)	(10,616)	(19,312)	(832)	(4%)
	Government Grants	(29,348)	(25,790)	(2,061)	(27,851)	(14,064)	(27,501)	(350)	(1%)
Income	Interest	(1,389)	(543)	0	(543)	(463)	(875)	332	+61%
	Other Grants and Contributions	(2,731)	(2,048)	(1,289)	(3,337)	(2,123)	(3,073)	(264)	(8%)
	Recharges Inc	(3,469)	(1,854)	(13)	(1,867)	(543)	(1,717)	(150)	(8%)
Capital Financing Inc	Capital Related Income	0	(300)	0	(300)	0	0	(300)	(100%)
	Net Recharges to Housing Revenue Account	(1,026)	(1,026)	0	(1,026)	(1,026)	(1,026)	0	
	RMS Capital Charges (now Housing Revenue Account)	(200)	(218)	0	(218)	790	(218)	0	
	Corporate Property Review (Revenue)	0	1,427	0	1,427	14	152	1,275	+89%
	Corporate Property Review (Appropriation)	0	0	0	0	0	1,275	(1,275)	
	Revenue Reserve funded items included in above analysis (Revenue)	3,185	456	1,810	2,266	856	2,167	99	+4%
	Revenue Reserve funded items included in above analysis (Appropriation)	(3,134)	(456)	(1,810)	(2,266)	0	(2,167)	(99)	(4%)
<b>General Fund Revenue Budget</b>		<b>25,604</b>	<b>27,201</b>	<b>0</b>	<b>27,201</b>	<b>5,627</b>	<b>26,870</b>	<b>331</b>	<b>+1%</b>
Core Funding :	Revenue Support Grant	(433)	(460)	0	(460)	(231)	(460)	0	
	Additional New Homes Bonus	0	0	0	0	0	0	0	
	Supplementary Government Grants	0	0	0	0	0	0	0	
	Prior Year Council Tax Surplus	141	(280)	0	(280)	0	(280)	0	
	Net Business Rates Income	(14,384)	(14,911)	0	(14,911)	7,528	(15,283)	372	+2%
<b>Council Tax Requirement</b>		<b>10,928</b>	<b>11,550</b>	<b>0</b>	<b>11,550</b>	<b>12,924</b>	<b>10,847</b>	<b>703</b>	<b>+6%</b>

**Notes:**

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QUARTER 2 FINANCIAL REVENUE MONITORING - HRA SERVICE ANALYSIS 2025/26

		Provisional Outturn 2024/25 £'000	Original Budget 2025/26 £'000	Budget Amendments 2025/26 £'000	Working Budget 2025/26 £'000	Q2 Actual 2025/26 £'000	Projected Outturn 2025/26 £'000	Projected Variance 2025/26 £'000	Variance +/- £30K %
Housing Revenue Account									
<a href="#">Housing Revenue Account</a>	Policy & Management	2,495	3,071	208	3,279	1,391	3,248	31	+1%
	Repairs & Maintenance	7,048	6,704	30	6,734	3,112	6,978	(244)	(4%)
	Welfare Services	(241)	(238)	0	(238)	(243)	(182)	(56)	(24%)
	Special Services	221	253	24	277	163	312	(35)	(13%)
	Miscellaneous Expenses	1,380	1,158	0	1,158	724	1,154	4	
	Income Account	(18,919)	(18,255)	0	(18,255)	(8,960)	(17,968)	(287)	(2%)
	Capital Charges	(1,373)	7,424	0	7,424	0	7,424	0	
	Appropriations	8,872	(634)	(262)	(896)	0	(787)	(109)	(12%)
	Gain/Loss on Asset Sales	0	0	0	0	0	0	0	
	Gain/Loss on Asset Sales(Move)	0	0	0	0	0	0	0	
		(517)	(517)	0	(517)	(3,813)	179	(696)	(135%)
Net Recharges to General Fund		517	517	0	517	517	517	0	
Housing Revenue Account Budget		0	0	0	0	(3,296)	696	(696)	

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QUARTER 2 FINANCIAL CAPITAL MONITORING - GENERAL FUND SERVICE ANALYSIS 2025/26

		Original Budget 2025/26 £'000	Budget Amendments 2025/26 £'000	Working Budget 2025/26 £'000	Q2 Actual 2025/26 £'000	Projected Outturn 2025/26 £'000	Projected Variance 2025/26 £'000	Projected 2025/26 (Slippage) / Accelerated Expenditure Request £'000	Variance +/- £30K %
Services									
Environment & Place	ASNL - Capital Access Works	0	0	0	(48)	0	0	0	
	Commercial Venue Improvements	150	0	150	146	150	0	0	
	Environment & Place Devpt Pool	4,346	(4,346)	0	0	0	0	0	
	Food Waste Strategy	0	0	0	(1,462)	0	0	0	
	National Landscape CORE Capital	0	0	0	0	0	0	0	
	Playground - The Roods	0	0	0	0	0	0	0	
	Public Bins	500	0	500	0	500	0	0	
	Purchase Of Vehicles	5,337	(144)	5,193	0	5,193	0	0	
	Wheelie Bins	0	2,208	2,208	94	2,208	0	0	
	Winchester Field & Nature Area playground	71	0	71	64	71	0	0	
Housing & Property	1 Lodge Street Urgent Structural Repairs	172	180	352	198	352	0	0	
	87 King Street Conversion	400	(350)	50	0	0	50	(50)	+100%
	Commercial Property Works	0	62	62	0	0	62	0	+100%
	Coopers Fields - BLRF	0	0	0	(183)	0	0	0	
	Disabled Facilities Grants	0	0	0	(2,925)	0	0	0	
	HIA Purchase of Vehicles	0	0	0	0	0	0	0	
	Local Authority Housing Fund	0	0	0	(42)	0	0	0	
	Low Voltage Switchgear & Solar Array - Gateway	974	2	976	0	750	226	0	+23%
	Mellishaw Park	0	0	0	8	8	(8)	0	
	Property Capital Works	1,459	220	1,679	69	609	1,070	(65)	+64%
People & Policy	White Lund Depot Improvements	0	272	272	101	272	0	0	
Planning & Climate Change	Burrow Beck Solar	3,600	553	4,153	609	3,600	553	0	+13%
	Electric Vehicle Charging Hub	0	60	60	(341)	60	0	0	
	Planning & Climate Change Devpt Pool	400	(60)	340	0	340	0	0	
	Property De-carbonisation Works	0	0	0	(66)	0	0	0	
	Property De-carbonisation Works 2024-25	1,933	500	2,433	(12)	0	2,433	(2,433)	+100%
	SALC Salix Funded Optimised Solar Farm	0	0	0	(134)	0	0	0	
Resources	I.S. Desktop Equipment	257	1	258	21	129	129	(129)	+50%
	I.T.Strategy	130	107	237	37	237	0	0	
	ICT Laptop Replacement & E-campus screens	0	22	22	5	22	0	0	
	ICT Nimble	0	252	252	125	252	0	0	
	ICT Telephony	5	9	14	0	14	0	0	
	Lancaster Local Fibre Network	0	1,070	1,070	213	1,070	0	0	
	Resources Development Pool	400	(400)	0	0	0	0	0	
Sustainable Growth	Bare Outfall Flooding	0	18	18	0	0	18	0	
	Brownfield Land Release Fund	0	0	0	(2,389)	0	0	0	
	Caton Road Flood Relief Scheme	0	0	0	(1,578)	0	0	0	
	Centenary House Grant Funded Works	0	0	0	(448)	0	0	0	
	City Museum Shop	0	14	14	0	14	0	0	
	Coastal Revival Fund - Morecambe Co-op	0	0	0	(6)	0	0	0	
	Economic Growth & Regen Devpt Pool	500	0	500	0	500	0	0	
	Lancaster HS Heritage Action Zone	200	14	214	43	47	167	(167)	+78%
	Lancaster Square Routes Project	0	5	5	(18)	5	0	0	
	Morecambe Sea Front Parapet	30	30	60	7	0	60	(60)	
Other Items	Our Future Coast	0	0	0	(177)	0	0	0	
	REPF 24/25 (Yr2) External Projects	0	0	0	0	0	0	0	
	REPF 25/26 (Yr3) External Projects	0	0	0	(75)	0	0	0	
	The Streets are Ours Yr2	0	0	0	(5)	0	0	0	
	UKSPF - 23-24 (yr2) External Projects	0	0	0	0	0	0	0	
	UKSPF-23-24 (yr2) Lodge St Environs Enabling Works	0	0	0	1	0	0	0	
	UKSPF 25/26 (yr 4) Affordable Warmth	0	0	0	(19)	0	0	0	
	UKSPF 25/26 (yr4) Climate & Nature Study	0	0	0	(12)	0	0	0	
	UKSPF 25-26 (yr4) Local Area Energy Plan	0	0	0	(48)	0	0	0	
		20,864	299	21,163	(8,247)	16,403	4,760	(2,904)	+22%
GRAND TOTAL		20,864	299	21,163	(8,247)	16,403	4,760	(2,904)	+22%

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## Council Housing Capital Programme 2025/26

	2025/26 Original Budget	2025/26 Working Budget	2025/26 P6 Actual	2025/26 Projected Outturn	2025/26 Variance (Working v Projected)	Comments (Working Budget to Projected Outturn)
	£	£	£	£	£	
<b>EXPENDITURE</b>						
Adaptations	300,000	300,000	137,701	300,000	0	
Energy Efficiency / Boiler Replacement	1,501,000	1,834,300	607,945	1,834,300	0	
Internal Refurbishment	1,078,000	1,078,000	439,823	964,000	114,000	Projection based on current activity to Q2
External Refurbishment	637,000	855,400	154,595	855,400	0	
Environmental Improvements	500,000	500,000	142,204	417,000	83,000	Works on hardstanding areas for bins less than anticipated
Re-roofing / Window Renewals	595,000	692,900	38,599	692,900	0	
Rewiring	88,000	128,000	44,620	121,500	6,500	Completion of 2024/25 contract
Lift Replacement	0	42,000	0	42,000	0	
Fire Precaution Works	210,000	335,000	142,241	344,500	(9,500)	Completion of 2024/25 contracts
Housing Renewal & Renovation	957,000	938,500	502,613	971,500	(33,000)	Net additional cost for conversions and redevelopment projects including Alder Grove
Mainway Regeneration Project	0	0	-344,973	0	0	
Acquisitions	250,000	794,900	135,749	794,900	0	
<b>TOTAL EXPENDITURE</b>	<b>6,116,000</b>	<b>7,499,000</b>	<b>2,001,116</b>	<b>7,338,000</b>	<b>161,000</b>	

Note: Variances are expressed as negative ( ) for adverse and positive + for favourable

# Reserves Statement (Including Unallocated Balances)

&lt;----- ORIGINAL BUDGET -----&gt;

&lt;----- PROJECTED OUTTURN -----&gt;

	31 March 2025 £	From Revenue £	To / (From) Capital £	To Revenue £	31 March 2026 £	31 March 2025 £	From Revenue £	To / (From) Capital £	To Revenue £	31 March 2026 £
<b>Unallocated Balances</b>	(8,189,200)	(820,000)	0	316,500	(8,692,700)	(10,027,832)	(1,151,000)	0	1,687,461	(9,491,371)
<b>Earmarked Reserves (Usable):</b>										
Amenity Improvements	(29,000)				(29,000)	(29,000)				(29,000)
Corporate Priorities	(68,800)			82,700	13,900	(267,939)			157,100	(110,839)
Capital Support	(73,000)				(73,000)	(72,994)				(72,994)
Corporate Property	(313,500)				(313,500)	(313,548)	(1,274,500)			(1,588,048)
Covid 19 Support Reserve	(9,700)				(9,700)	(9,715)				(9,715)
Homelessness Support	(110,800)				(110,800)	(110,830)				(110,830)
Investment Property Maint	(84,900)				(84,900)	(119,114)				(119,114)
Invest to Save	(105,300)				(105,300)	(162,913)			57,600	(105,313)
Museums Acquisitions	(47,000)	(4,500)			(51,500)	(45,164)	(4,500)			(49,664)
Restructure	(400,000)				(400,000)	(450,628)			50,600	(400,028)
Business Rates Retention	(12,064,400)	(129,900)			(12,194,300)	(12,660,047)	(129,900)			(12,789,947)
Renewals Reserves	(1,880,000)	(491,800)	38,000		(2,333,800)	(1,922,051)	(491,800)	38,000	4,100	(2,375,851)
<b>Total Earmarked Reserves (Usable)</b>	<b>(15,186,400)</b>	<b>(626,200)</b>	<b>38,000</b>	<b>82,700</b>	<b>(15,691,900)</b>	<b>(16,163,943)</b>	<b>(1,900,700)</b>	<b>38,000</b>	<b>269,400</b>	<b>(17,761,343)</b>
<b>Earmarked Reserves (Ringfenced):</b>										
Elections	(62,300)	(45,000)			(107,300)	(62,302)	(45,000)			(107,302)
Lancaster District Hardship	(600)				(600)	(60,984)			60,400	(584)
Planning Fee Income	(10,600)				(10,600)	0				0
Revenue Grants Unapplied	(146,800)			19,200	(127,600)	(264,686)			150,000	(114,686)
S106 Commuted Sums - Affordable Housing	(218,800)				(218,800)	(218,796)				(218,796)
S106 Commuted Sums - Highways, Cycle Paths etc.	(1,411,400)	(100,000)			(1,511,400)	(1,545,637)	(100,000)			(1,645,637)
Welfare Reforms	(324,900)				(324,900)	(324,928)				(324,928)
<b>Reserves Held in Perpetuity:</b>										
Graves Maintenance	(22,200)				(22,200)	(22,201)				(22,201)
Marsh Capital	(47,700)				(47,700)	(47,676)				(47,676)
<b>Total Earmarked Reserves (Ringfenced)</b>	<b>(2,245,300)</b>	<b>(145,000)</b>	<b>0</b>	<b>19,200</b>	<b>(2,371,100)</b>	<b>(2,547,210)</b>	<b>(145,000)</b>	<b>0</b>	<b>210,400</b>	<b>(2,481,810)</b>
<b>Total Combined Reserves</b>	<b>(25,620,900)</b>	<b>(1,591,200)</b>	<b>38,000</b>	<b>418,400</b>	<b>(26,755,700)</b>	<b>(28,738,985)</b>	<b>(3,196,700)</b>	<b>38,000</b>	<b>2,167,261</b>	<b>(29,734,524)</b>

## HRA Reserves Statement (Including Unallocated Balances)

&lt;----- ORIGINAL BUDGET -----&gt;

&lt;----- PROJECTED OUTTURN -----&gt;

	31 March 2025 £	From Revenue £	To / (From) Capital £	To Revenue £	31 March 2026 £	31 March 2025 £	From Revenue £	To / (From) Capital £	To Revenue £	31 March 2026 £
<b>HRA Unallocated Balances</b>	<b>(76,000)</b>	<b>(26,700)</b>	<b>0</b>	<b>0</b>	<b>(102,700)</b>	<b>(151,800)</b>	<b>(26,700)</b>		<b>695,900</b>	<b>517,400</b>
<b>Earmarked Reserves:</b>										
<b>Business Support Reserve</b>	<b>(119,200)</b>	0	0	0	<b>(119,200)</b>	<b>0</b>	(200,000)	0	200,000	<b>0</b>
<b>Major Repairs Reserve</b>	<b>(550,100)</b>	(4,774,700)	4,774,700	0	<b>(550,100)</b>	<b>(1,322,400)</b>	(4,774,700)	6,097,100	0	<b>0</b>
<b>Flats - Planned Maintenance</b>	<b>(309,100)</b>	(33,000)	0	147,900	<b>(194,200)</b>	<b>(283,400)</b>	0	0	177,600	<b>(105,800)</b>
<b>ICT and Systems Improvement</b>	<b>(713,200)</b>	0	0	640,700	<b>(72,500)</b>	<b>(721,900)</b>	0	0	649,400	<b>(72,500)</b>
<b>Sheltered - Equipment</b>	<b>(260,900)</b>	(62,600)	0	75,100	<b>(248,400)</b>	<b>(275,700)</b>	(48,400)	0	75,100	<b>(249,000)</b>
<b>Sheltered - Planned Maintenance</b>	<b>(379,400)</b>	(125,000)	0	80,300	<b>(424,100)</b>	<b>(371,700)</b>	(96,700)	0	105,300	<b>(363,100)</b>
<b>Sheltered Support Grant Maintenance</b>	<b>(339,900)</b>	(62,600)	0	0	<b>(402,500)</b>	<b>(328,400)</b>	(48,400)	0	0	<b>(376,800)</b>
<b>Total Earmarked Reserves</b>	<b>(2,671,800)</b>	<b>(5,057,900)</b>	<b>4,774,700</b>	<b>944,000</b>	<b>(2,011,000)</b>	<b>(3,303,500)</b>	<b>(5,168,200)</b>	<b>6,097,100</b>	<b>1,207,400</b>	<b>(1,167,200)</b>
<b>Total Combined Reserves</b>	<b>(2,747,800)</b>	<b>(5,084,600)</b>	<b>4,774,700</b>	<b>944,000</b>	<b>(2,113,700)</b>	<b>(3,455,300)</b>	<b>(5,194,900)</b>	<b>6,097,100</b>	<b>1,903,300</b>	<b>(649,800)</b>

GENERAL FUND - 2025/26 SAVINGS & BUDGET PROPOSALS MONITORING (QUARTER 2)

Initiative	Budget	Actual to Date	Projected Outturn	Projected Variance	Progress
2025/26 APPROVED SAVINGS	£'000	£'000	£'000	£'000	
<i>Environment &amp; Place</i>					
SALC Direct Debit Supplier	5	0	5	0	On-going - towards year end
SALC Padel	0	0	0	0	On target - discussions underway between officers and prospective providers of service - plan to be in place second half 2026/27.
<i>Housing &amp; Property</i>					
Energy Officer	3	0	(18)	(21)	Savings target of £37K is unlikely to be achieved in year due to delays in recruitment
Mailroom	10	0	0	(10)	Delays due to procurement requirements
<i>Planning &amp; Climate Change</i>					
Building Control Fee Income	45	23	45	0	On target - Q2 above profile
<i>Sustainable Growth</i>					
Museum Charging	(12)	(12)	(12)	0	Achieved - annual budget exceeded P07
TOTAL SAVINGS	51	11	20	(31)	
2024/25 APPROVED GROWTH	£'000	£'000	£'000	£'000	
<i>People &amp; Policy</i>					
New Council Website	26	0	26	0	Spend planned Q3-4. Procurement underway Q2
TOTAL GROWTH	26	0	26	0	
NET SAVINGS	25	11	(6)	(31)	



**GENERAL FUND SERVICE ANALYSIS 2025/26**

		Provisional Outturn 2024/25 £'000	Original Budget 2025/26 £'000	Q1 Projected 2025/26 £'000	Q2 Projected 2025/26 £'000	Q3 Projected 2025/26 £'000	Q4 Projected 2025/26 £'000
<b>Services</b>							
<a href="#">Environment &amp; Place</a>	ASNL and Nature Reserves	104	113	113	113		
	Environmental Protection	276	455	408	374		
	Fleet Management	(4)	(9)	(15)	0		
	Food Safety	389	512	508	491		
	Hospitality & Events Management	330	223	206	242		
	Parks & Open Spaces	1,381	1,532	1,500	1,403		
	Pest Control	(36)	(12)	(12)	(12)		
	Salt Ayre Leisure Centre	239	636	1,053	677		
	Service Support	670	565	1,020	738		
	Street Cleaning	1,784	1,923	1,880	1,879		
	Streetscape	52	73	73	68		
	Trade Refuse	(787)	(818)	(768)	(762)		
<a href="#">Governance</a>	Waste Collection	3,239	2,608	2,693	2,741		
	Williamson Park	468	439	565	644		
	Democratic Support & Elections	1,044	1,087	1,060	1,073		
	Legal Services	742	665	746	745		
<a href="#">Housing &amp; Property</a>	Licensing	(78)	(45)	(32)	(61)		
	Commercial Land & Properties	(1,696)	(1,364)	(746)	(1,008)		
	Customer Services	539	608	631	612		
	Facilities Management	593	623	671	613		
	GF Housing Schemes	(39)	(13)	(38)	(58)		
	Municipal Buildings	664	694	775	742		
	Other Land & Buildings	42	42	43	64		
	Private Sector Housing	616	1,565	1,004	864		
	Property Group	777	1,244	1,307	1,039		
	Public Health Services	109	137	142	139		
<a href="#">People &amp; Policy</a>	Repairs & Maintenance	0	0	0	0		
	Communications	0	230	496	215		
	Community Connectors	166	0	0	0		
	Emergency Planning & CSP	99	117	117	118		
	Exec Support	196	197	198	202		
	Health & Safety	74	67	77	74		
	HR & OD	1,193	855	844	853		
	Marketing	226	242	249	291		
	Policy and Partnerships	0	285	249	223		
	Projects & Performance	168	118	124	126		
<a href="#">Planning &amp; Climate Change</a>	VCFS	300	321	321	321		
	Visitor Information Centres	32	0	35	35		
	DM - Building Control	172	270	270	252		
	DM - Planning	644	822	666	690		
	Energy and Sustainability	294	210	215	218		
<a href="#">Resources</a>	Planning & Housing Strategy	894	972	955	933		
	CCTV	66	62	62	81		
	Finance	1,455	1,679	1,624	1,629		
	ICT	1,557	1,789	1,730	1,764		
	Internal Audit	219	172	172	172		
<a href="#">Sustainable Growth</a>	Revenues & Benefits	1,413	1,382	1,382	1,395		
	Economic Development & Culture	220	226	226	226		
	Markets	(77)	(54)	181	230		
	Museums	493	490	510	484		
	Parking	(2,700)	(2,733)	(2,747)	(2,575)		
	Regeneration	483	546	528	530		
	Strategic Projects & Engineers	275	547	428	412		
		<b>19,280</b>	<b>22,295</b>	<b>23,699</b>	<b>22,259</b>	<b>0</b>	<b>0</b>
<b>Corporate Services</b>							
<a href="#">Corporate Accounts</a>	Corporate Accounts	1,838	(87)	359	704		
	Contributions from Reserves	4,517	1,520	1,520	1,227		
<a href="#">Other Items</a>	Government Grants	(1,334)	(774)	(774)	(774)		
	Interest Payable	1,145	1,534	1,353	1,294		
	Interest Receivable	(1,302)	(465)	(611)	(797)		
	Minimum Revenue Provision	2,912	2,924	2,703	2,703		
	Notional Charges	(55)	0	0	0		
	Pandemic Support	0	0	0	0		
	Revenue Funding of Capital	(222)	71	71	71		
	Capital Funding of Revenue	0	0	0	0		
	UKSPF	0	0	0	0		
		<b>7,499</b>	<b>4,723</b>	<b>4,621</b>	<b>4,428</b>	<b>0</b>	<b>0</b>
	Net Recharges to Housing Revenue Account	(1,026)	(1,026)	(1,026)	(1,026)		
	RMS Capital Charges (now Housing Revenue Account)	(200)	(218)	(218)	(218)		
	Corporate Property Review (Revenue)	0	1,427	0	152		
	Corporate Property Review (Appropriation)	0	0	0	1,275		
	Revenue Reserve funded items (Revenue)	2,858	427	1,991	2,167		
	Revenue Reserve funded items (Appropriation)	(2,858)	(427)	(1,991)	(2,167)		
<b>General Fund Revenue Budget</b>		<b>25,553</b>	<b>27,201</b>	<b>27,076</b>	<b>26,870</b>	<b>0</b>	<b>0</b>
Core Funding :							
	Revenue Support Grant	(433)	(460)	(460)	(460)		
	Additional New Homes Bonus	0	0	0	0		
	Supplementary Government Grants	0	0	0	0		
	Prior Year Council Tax Surplus	141	(280)	(280)	(280)		
	Net Business Rates Income	(14,384)	(14,911)	(14,911)	(15,283)		
<b>Council Tax Requirement</b>		<b>10,877</b>	<b>11,550</b>	<b>11,425</b>	<b>10,847</b>	<b>0</b>	<b>0</b>

**Notes:**

- Income is expressed as a negative figure in brackets
- Expenditure is expressed as a positive figure
- Projected Variances are expressed as negative ( ) for adverse and positive + for favourable

# APPENDIX I

## Aged Debt Summary by Service (as at 01 October 2025)

Debtor Sections	Under 28 Days		28 to 59 days		60 to 91 days		92 to 183 days		184 to 364 days		Over 365 days		Credit/Income not applied		Total Debts	
	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value
Environment & Place	119	£159,184	131	£44,925	73	£28,811	552	£400,329	36	£25,000	243	£334,127	70	(£10,873)	1,224	£981,503
Governance	0	£0	4	£37,606	0	£0	3	£1,328	9	£23,697	48	£217,958	1	(£612)	65	£279,977
Housing & Property	0	£0	2	£10,289	1	£600	1	£3,400	1	£2,260	16	£29,584	0	£0	21	£46,133
Planning & Climate Change	95	£152,831	17	£158,106	11	£72,727	41	£201,073	51	£251,101	124	£689,753	8	(£864)	347	£1,524,727
Resources	79	£33,253	16	£4,245	38	£10,479	148	£76,017	290	£126,387	939	£622,264	43	(£9,934)	1,553	£862,711
Sustainable Growth	39	£24,376	15	£18,878	14	£49,060	93	£130,376	41	£26,023	40	£33,195	4	(£1,008)	246	£280,900
Total Per Period	332	£369,644	185	£274,049	137	£161,676	838	£812,523	428	£454,468	1,410	£1,926,881	126	(£23,290)	3,456	£3,975,951

Total Debts

3,456

£3,975,951