



**Committee and Date**

Finance and Improvement Overview and Scrutiny Committee  
8<sup>th</sup> June 2026

Cabinet  
10<sup>th</sup> June 2026

Audit & Governance Committee  
15<sup>th</sup> July 2026

Council  
16<sup>th</sup> July 2026

Item

Public

## Financial Outturn 2025/26

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<b>Cabinet Member (Portfolio Holder):</b>	Roger Evans, Finance		

### 1. Synopsis

The report provides a detailed review of Shropshire Council's financial outturn results for 2025/26. These results show a significant adverse variation from the General Fund budget. This was directly and for a major part a consequence of a budget having been set that included ambitious savings targets and the failure to recognise embedded demand pressures across social care which proved to be unachievable. These targets were set within the approved Council Budget in February 2025.

Given the depletion of council reserves and balances and in the context of the declared financial emergency by the Council in September 2025, it became necessary to seek further Exceptional Financial Support (EFS) from the government. This was required in order to retain a minimum level of reserves, to fill the structural deficit created by the inability to meet demand pressure and unachievable savings targets and to write back to the General Fund the capital costs of the aborted North West Relief Road project that had become unaffordable.

The financial outturn position considered within this report has also needed to withstand the continuing increase in demand and cost to the Council for social care services and reduction in government funding in real terms.

## 2. Executive Summary

- 2.1. This report sets out a detailed review of Shropshire Council's 2025/26 financial results for revenue, capital and reserves and balances. This includes those ring-fenced accounts such as the Housing Revenue Account and Dedicated Schools Grant.
- 2.2. For the General Fund, the net adverse variation to the budget for the year amounted to £49.428m. Table 1 in the body of the report sets out the detail across Council services and an analysis of how spending has been funded. This is represented by net spending of £338.014m against a budget of £288.586m.
- 2.3. The outturn position represented £54k change from P11. While there were a number of variations making up this change, the position does act to confirm some level of stabilisation of the financial position over the final quarter of the year and improvement in the quality of budget monitoring.
- 2.4. Although the total variation from P11 showed little change, the number of variations through period 12 to outturn have reinforced the need to continue the improvement journey and build on the good progress made to date including adjusted timescales to the closing period each month to allow better analysis of the figures, better analysis and sign off by Service Directors.
- 2.5. The key factors affecting the overall year end position were the adverse variations impacting on Care and Well Being and Children and Young People; net variations for the year of £26.3m and £12.2m respectively.
- 2.6. In addition, Corporate Budgets had net adverse variations of £19.8m which included £33.379m of unachieved savings targets. This variation has been reported consistently through to Cabinet during 2025/26.
- 2.7. The impact of these variations were offset by a number of positive variations across other services. Further details are set out in Table 1 and Appendix 1 of this report.
- 2.8. Cabinet received regular reports on budget variations throughout the year before and following the declaration by the Council of a financial emergency in September 2025. Despite spend controls, and management actions across all services, the scale of budget gaps that had been created largely by previously underfunded services, savings targets that were undeliverable and sustained increases in service demand, it was not possible to fill the structural deficits had therefore been created.
- 2.9. To contain the adverse variations for 2025/26, it was necessary for the Council to make an application to the Government for EFS to ensure that sufficient resources were available to balance the financial position in 2025/26. EFS is the government's preferred route for supporting Councils in financial difficulty and this year submissions were made by approximately 50 other Councils across England.

- 2.10. In making this application, it was recognised that EFS will be required for multiple years until such time that net spending can be reduced to a level that matches resources available. It is recognised, but unfortunate, that EFS represents a 'permission' to borrow and that the consequential borrowing incurs the cost of financing that debt which needs to be provided for within revenue budget. It is however the only available option to the Council to avoid inflicting substantial short term reductions in service provision.
- 2.11. For 2025/26, an application for £71.4m was made, the details are set out in the report. The final requirement for EFS in year has now been calculated at £61.791m, a £9.609m reduction in the level of EFS that had been originally requested and approved in principle by the Government.
- 2.12. Moving forward, the MTFP for 2026/27 and beyond reported to Cabinet and Council in February 2026 removes a significant part of unachieved savings in 2026/27 and will relieve this specific budget pressure in future years. It is replaced by a more modest but achievable savings target of at least £5m, which has already been earmarked.
- 2.13. Some provision has also been made in the EFS application for further demand growth, pay and inflation; these will need careful monitoring and will be subject to ongoing challenge through monthly monitoring and quarterly reporting to Cabinet. An updated MTFP and financial sustainability plan will be submitted to Cabinet in July 2026 to include testing the assumptions made in February and reference to evidence of spending and income patterns for the first quarter of the year.

### 3. Recommendations

- 3.1. It is recommended that Transformation and Finance Overview and Scrutiny Committee:
- a) Consider this report and the recommendations made to Cabinet below and comment as appropriate.
- 3.2. It is recommended that Cabinet Members:

**In respect of the revenue budget:**

- a) Note that the outturn variance in the year is £49.428m above budget.
- b) Note that £19.637m has been funded by EFS, leaving £29.278m to be funded from the General Fund reserves and balances.
- c) Note the consequent level of the General Fund Balance is £5.000m.
- d) Note the increase of £5.658m in Earmarked Reserves & Provisions and the resulting level of earmarked reserves of £29.812m (£25.113m is the balances held by schools are excluded).
- e) Note the £17.722m level of savings delivery achieved over the year.
- f) Note that the current combination of earmarked and un-earmarked (General) reserves of £34.069m is at a level that is below that would normally be seen as appropriate for a Council of this size.

- g) Note that the MTFP sets out an agreed plan to restore these balances to more appropriate levels over time, including further requests for Exceptional Financial Support in 2026/27 and beyond.
- h) Note that £61.8m of EFS has been applied in 2025/26, some £9.6m less than what was requested originally and approved by MHCLG.

**Related to ringfenced funding:**

- i) Note the performance of the Housing Revenue Account (HRA) this is an account associated with shropshire Councils housing stock - £1.372m (5.75%) surplus outturn for 2025/26 on £23.861m turnover, and the resulting level of the HRA reserve of £13.489m.
- j) Note the £28.029m overspend for the DSG and the consequent level of the DSG reserve of £45.655m in deficit.
- k) Note that the level of school balances has decreased by £1.994m, from £6.693m in 2024/25 to £4.699m, in the financial year.

**In respect of the capital programme:**

- l) Note the net budget variations of £26.932m to the 2025/26 capital programme (in Appendix 7) and the re-profiled 2025/26 capital budget of £77.375m.
- m) Note the re-profiled capital budgets of £145.380m for 2026/27, including slippage of £15.258m from 2025/26, £129.536m for 2027/28 and £89.113m for 2028/29 as detailed in Appendix 11.
- n) Accept the outturn expenditure set out in Appendices 8, 9 and 13 of £68.698m representing 88.79% of the revised capital budget for 2025/26.
- o) Approve retaining a balance of capital receipts set aside of £22.309m as at 31<sup>st</sup> March 2026 to generate a one-off Minimum Revenue Provision saving of £0.363m in 2026/27.

**General**

- p) Note that these outturn results will now be incorporated in financial statements for external audit and oversight by the Audit and Governance Committee
- q) Note that the Finance risk register is subject to review and will be incorporated in the July Cabinet report that will provide an updated MTFP?.

## Report

### 4. 2025/26 Outturn Position

4.1. Table 1 below summarises the position by service area setting out an outturn variation from budget of £49.428m :

**Table 1: 2025/26 Budget Variations by Service Area (£'000)**

Service Area	Budget (£'000)	Outturn (£'000)	Net Variation (£'000)	(Under)/Overspend (%)
Care & Wellbeing	138,454	164,851	26,397	19%
Children & Young People	90,963	103,192	12,230	13%
Commissioning	43,369	39,743	(3,625)	(8%)

Communities & Customer	16,822	13,243	(3,578)	(21%)
Enabling	7,021	7,589	567	8%
Executive Management Team	2,592	2,745	154	6%
Infrastructure	43,847	43,558	(289)	0%
Legal, Governance & Planning	6,045	3,553	(2,492)	(41%)
Pensions	246	333	87	35%
Strategy	489	658	169	34%
<b>Service Delivery Budgets</b>	<b>349,848</b>	<b>379,467</b>	<b>29,619</b>	
Corporate	(61,262)	(41,453)	19,809	(32%)
<b>Net Expenditure</b>	<b>288,586</b>	<b>338,014</b>	<b>49,428</b>	
<b>Funding:</b>				
Council Tax	(219,283)	(219,283)	0	
Business Rates	(46,683)	(46,683)	0	
Top Up Grant	(11,025)	(11,025)	0	
Revenue Support Grant	(8,668)	(8,668)	0	
Collection Fund (Surplus)/Deficit	(2,927)	(2,927)	0	
<b>Total Funding</b>	<b>(288,586)</b>	<b>(288,586)</b>	<b>0</b>	
<b>Total</b>	<b>0</b>	<b>49,428</b>	<b>49,428</b>	

- 4.2. There were three key factors affecting the year end position for overall service delivery.

Care & Wellbeing – within Adult Social Care Operations there has been a budget pressure of £21.899m on purchasing. £16.140m of this variance is on spot purchasing mainly due to a continued increase in the number of capital reductions coming through on residential care, an increase in nursing due to complexity and cases transferred from health to the local authority. £13.327m of the variance is on block purchasing which is mainly due to pressure on supported living and supported living individual service funds and an increase in complexity impacting on cost of care.

- 4.3. Children & Young People – despite an overall 7.5% reduction of the number of children looked after from 721 on 1<sup>st</sup> April 2025 to 667 on 31<sup>st</sup> March 2026, a combination of known, but unbudgeted pressures, aligned with demand led pressures within Children’s placements leading to a £14.908m spend over budget on external residential placements. This is mainly an increase in external spot / framework placements but also an increase in the disabled children team residential costs due to an increase in numbers.
- 4.4. Savings and Corporate Budgets – the net favourable variance to the corporate budget is £19.809m. However, this includes £33.379m of unachieved savings targets; only 29.6% of the 2025/26 savings required have been delivered, amounting to £17.722m. The savings outturn in 2025/26 is presented in Appendix 2; variations were reported to Cabinet throughout the year. The MTFP for 2026/27 and beyond sets out the removal of most of the 70.4% of unachieved savings. New savings plans are being progressed for the next financial year to ensure that efficiencies can be delivered on an ongoing basis to reduce future calls on EFS.
- 4.5. In order to finance the adverse variation (overspend) there has been a need to make use of reserves and general fund balances. In total, £29.278m has been

drawn down from Reserves Balances leaving just £5m in the General Fund Balance. A breakdown of transactions impacting on the General Fund in 2025/26 are detailed in Appendix 4.

- 4.6. The MTFP for 2026/27 approved in February 2026 includes provision to increase these balances to more appropriate levels over time and these assumptions will be reviewed as part of the updated MTFP to be received by Cabinet in July.
- 4.7. Mindful of the need for resources to supplement contributions from reserves, The Council made the decision to make an application to the Government for £71.4m EFS to manage the 2025/26 financial position. The application for £71.4m has been approved by government of which £21.5m was planned to be used towards the overspend. EFS enables the Council to borrow funds which will be repaid through increasing the capital financing revenue budget.
- 4.8. Approximately £39m of the 2025/26 EFS was scheduled to be used the financial consequences of the decision to abort the North-West Relief Road project owing to affordability issues. The remaining £10m was scheduled to be used to support the costs of transformation as required to enable the Council to undertake projects to transform services and reduce costs and support the Council to move towards a financially sustainable position.
- 4.9. The final use of EFS has now been calculated at £61.791m, a £9.609m reduction to the level of EFS that had been approved in principle by the Government. A breakdown of the utilisation of EFS is set out in the table below:

Exceptional Financial Support (EFS) Areas	EFS approved in principle £m	EFS utilised in 2025/26 £m	Reason for variance
North West Relief Road	39.900	32.154	Original application included the costs of the NWRR and Oxon Link Road (OLR). The OLR has remained as a capital programme and so the Council has been able to reduce the amount borrowed.
Transformation	10.000	10.000	As per application
Revenue Outturn	21.500	19.637	Reduction in projected overspend in final quarter resulted in less borrowing required.
<b>Total EFS</b>	<b>71.400</b>	<b>61.791</b>	

## 5. Risk Assessment and Opportunities Appraisal

- 5.1. The financial results for 2025/26 confirm the need for a fundamental review of key risks and mitigations for budget preparation, monitoring and control of Council finances.
- 5.2. These are subject to fundamental review and the primary elements include capacity and capability across finance and the wider organisation, the management of demand growth, unfunded burdens, the national and global economy (including inflation and interest rates), and market behaviour and stability for our largest contracts.
- 5.3. In particular, it should be noted that work is underway to make improvements to the Council's financial monitoring and budget setting arrangements, learning from lessons of the past. Important improvements in both of these areas have been made since the financial emergency was declared and these changes will continue to embed and evolve through 2026/27.
- 5.4. These risks and mitigations are currently subject to review by the Interim s151 Officer and will be reported to Cabinet in July as part of the MTFP update and again at Cabinet in September when the Q1 monitoring report will be considered.

## 6. Housing Revenue Account

- 6.1. The Housing Revenue Account (HRA) outturn for 2025/26 shows a surplus of £1.372m against a budgeted deficit of £3.733m, giving a £5.104m variance against the approved budget. This was mainly due to a change in approach to the financing of the capital programme, with additional capital costs being met from the Major Repairs Allowance instead of revenue contributions to capital. As at 31 March 2026 the HRA reserve stood at £13.489m. A breakdown of the HRA is provided at Appendix 6.

## 7. Dedicated Schools Grant

- 7.1. The overall 2025-26 outturn against centrally retained DSG is a £28.029m deficit.
- 7.2. It should be noted that this figure is the in-year deficit and needs to be added to the £17.566m revised deficit carried forward from 2024-25 in order to give an overall cumulative DSG deficit position of £45.655m. This figure is currently managed through a Statutory Override agreed nationally by government for DSG deficits through to March 2028 and the Council will receive a "High Needs Stability Grant" in Autumn 2026 to write off 90% of the High Needs Block DSG deficit accrued up to the end of 2025/26, providing our Local Area SEND Reform Plan submission is approved by the Department for Education (DfE).
- 7.3. In 2025/26, Shropshire continued to face many of the same budget pressures as other Councils, with sustained high numbers of new requests for EHCPs combined with the ongoing duties for children and young people with existing EHCPs. This is compounded by **Shropshire being the 18 lowest funded Council** per pupil for High Needs out of 151 Councils nationally. There are three main areas of spend over budget, namely an increase in "top-up" funding to mainstream schools

(£6.979m), increases to state-funded special school funding through a recent review of top-up funding banding levels (£7.008m), and further growth in children and young people placed with Independent Providers (£11.390m).

- 7.4. With the increased funding levels to mainstream schools and state-funded special schools, the Council is striving to minimise the increase in demand in the independent sector by building capacity in our mainstream settings through investing in SEND Hubs attached to mainstream schools and increasing top-up funding to our state-funded Special Schools; Severndale School, Woodlands School and Keystones School. This strategy is showing encouraging impact, with the number of children and young people with an EHCP educated in mainstream being above the national average and some steadying in the rate of placement in the independent special school sector, compared with sustained high levels of demand for EHCPs above the national average.

## 8. Reserves and Provisions

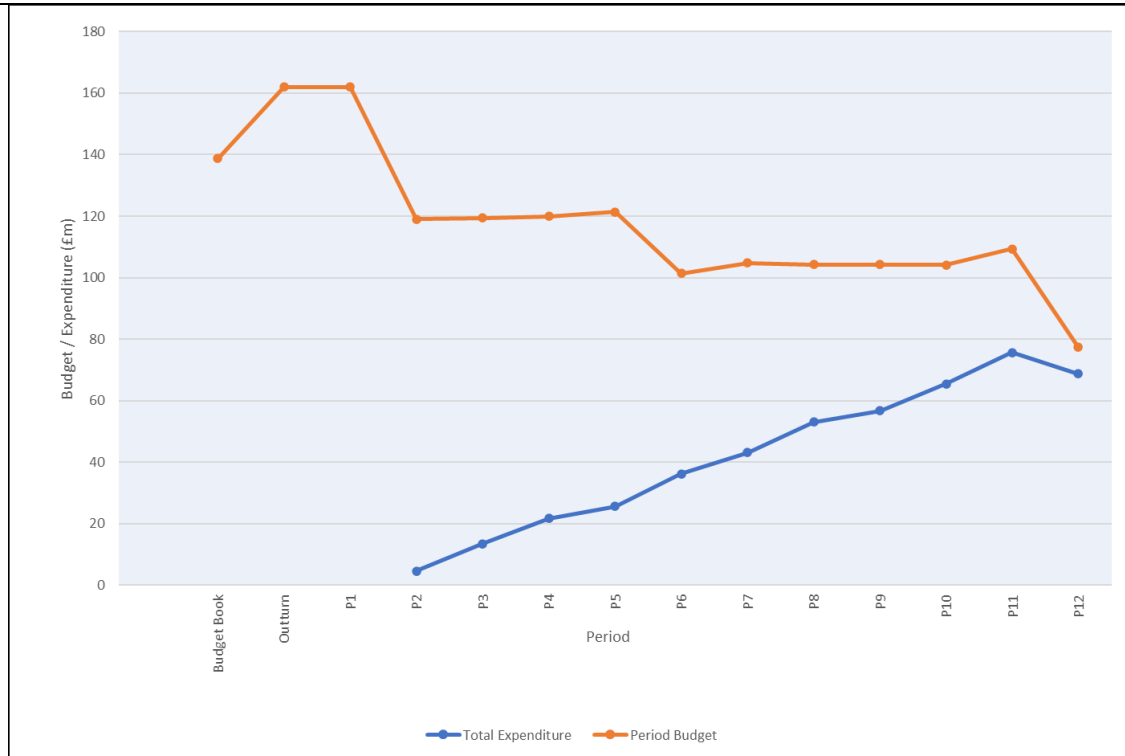
- 8.1. While the overall position for reserves and provisions is set out in the Statement of Accounts 2025/26, a detailed breakdown of the balances is contained at Appendix 6.

## 9. Original & Final Capital Programme for 2025/26

- 9.1. The capital budget for 2025/26 was subject to a review of all projects at Quarter 3 and re-profiling where required into future years with no further re-profiling into future years being anticipated during Quarter 4. Additionally, during Quarter 4 there has been a net budget decrease of £26.932m compared to the position reported at Quarter 3 2025/26. The bulk of this movement relates to the removal of the NWRR capital scheme from the budget following Council's decision to cancel the scheme on 26<sup>th</sup> February 2026. Appendix 8 summarises the overall movement, between that already approved and changes for Quarter 4 that require approval.

## 10. Original & Final Capital Programme for 2025/26

- 10.1. During the course of the year a thorough review was undertaken of the Capital Programme and many non-essential projects placed on pause in order to relieve the cost of borrowing. Outturn projections are incorporated into the capital monitor to enhance the monitoring information provided and allow the early identification where schemes are deviating from budget. Appendix 8 summarises the outturn position for 2025/26.
- 10.2. Total capital expenditure for 2025/26 was £68.698m, which equated to 88.8% of the re-profiled capital programme of £77.375m. The graph below shows actual expenditure by period and tracks the period-on-period changes to the budget.



10.3. There was a total variance of £8.677m between the revised Outturn Budget and the Outturn Expenditure. This underspend will be slipped to future years to facilitate completion of projects in delivery during in 2026-27 and beyond as required following a review of expected profiles. A summary of significant variances by directorate and service area are provided In Appendix 9.

10.4. Appendix 10 summarises the financing of the 2025/26 capital programme, changes made to Quarter 3 and to be approved to Quarter 4.

10.5. Within the financing of the Capital Programme £0.927m of actual expenditure has been funded from revenue contributions. The major areas of revenue contributions to capital are HRA house repurchases (£0.167m), essential repairs in relation to the Corporate Landlord estate (£0.079m), Highways schemes (£0.075m), Community Led Affordable Housing (0.351m), LUF 2 Project match funding (£0.150m) and Schools revenue contributions to various capital schemes (0.057m).

## 11. Projected Future Capital Programme

11.1. The updated capital programme and the financing of the programme is summarised by year in Appendix 11.

11.2. The Corporate Resources financing line is the element of internal resources through capital receipts and corporately financed prudential borrowing required to finance the programme. The Council continues to consider proposals for new schemes to invest in, with an emphasis on invest to save schemes and schemes that generate revenue savings as a result of either the generation of revenue income or the delivery of revenue savings.

## 12. Capital Receipts Position

12.1. Appendix 12 summarises the current allocated and projected capital receipt position across 2024-25 to 2027-28.

### List of Background Papers (This MUST be completed for all reports, but does not include items containing exempt or confidential information)

Financial Strategy 2025/26 – 2029/30, Council – 26 February 2026

Financial Rules

Financial Monitoring Report – Quarter 1 2025/26, Cabinet – 10 September 2025

Financial Monitoring Report – Quarter 2 2025/26, Cabinet – 19 November 2025

Financial Monitoring Report – Quarter 3 2025/26, Cabinet – 11 February 2026

**Local Member:** All

### Appendices

Appendix 1 – 2025/26 Budget Variations by Service

Appendix 2 – Update on Delivery of 2025/26 Savings Proposals

Appendix 3 – Amendments to Original Budget

Appendix 4 – General Fund Balance

Appendix 5 – Housing Revenue Account

Appendix 6 – Reserves and Provision 2025/26

Appendix 7 – Revised Capital Programme

Appendix 8 – Capital Programme Outturn Position by Directorate 2025/26

Appendix 9 – Summary of Significant Variances Between Revised Capital Budget & Outturn Expenditure by Service Area For 2025-26

Appendix 10 – Revised Capital Programme Financing 2025/26

Appendix 11 – Capital Programme 2026/27 To 2028/29

Appendix 12 – Projected Capital Receipts Position

Appendix 13 – Capital Programme Summary Outturn 2025/26

## APPENDIX 1

### 2025/26 BUDGET VARIATIONS BY SERVICE

#### 1.1 Summary

Revenue variances are reported on an exception basis depending on the total variance from budget.

Service Area	Full year		
	Budget £'000	Outturn £'000	(Under)/ Overspend £'000
Care & Wellbeing	138,454	164,851	26,397
Children & Young People	90,963	103,192	12,230
Commissioning	43,369	39,743	(3,625)
Communities & Customer	16,822	13,243	(3,578)
Enabling	7,021	7,589	567
Executive Management Team	2,592	2,745	154
Infrastructure	43,847	43,558	(289)
Legal, Governance & Planning	6,045	3,553	(2,492)
Pensions	246	333	87
Strategy	489	658	169
<b>Service Delivery Budgets</b>	<b>349,848</b>	<b>379,467</b>	<b>29,619</b>
Corporate Budgets	(61,262)	(41,453)	19,809
<b>Total</b>	<b>288,586</b>	<b>338,014</b>	<b>49,428</b>

## 1.2 Summary

### Service Area Summary

Service Area		Budget	Outturn	Variance	RAGY	
<b>CARE &amp; WELLBEING</b>		<b>138,454,160</b>	<b>164,851,170</b>	<b>26,397,010</b>	<b>R</b>	
Care & Wellbeing	Portfolio Holder	Budget	Outturn	Variance	RAGY	OUTTURN NARRATIVE - VARIANCE TO BUDGET
Adult Social Care Management	Social Care	1,058,170	695,822	(362,348)	Y	• (£0.335m) capitalisation of posts
Adult Social Care Provider Services	Social Care	6,083,780	5,077,494	(1,006,286)	Y	<ul style="list-style-type: none"> <li>• £0.192m Glenview costs previously purchasing expenditure</li> <li>• (£0.610m) spend below budget on salaries due to vacant posts in START team and Day Services</li> <li>• (£0.331m) additional income Four Rivers Nursing Home</li> <li>• (£0.180m) spend below budget on External Provider Services</li> </ul>
Adult Social Care Operations	Social Care	128,127,160	155,085,838	26,958,678	R	<ul style="list-style-type: none"> <li>• £21.899m pressure budget purchasing made up of: <ul style="list-style-type: none"> <li>- £16.140m SPOT Gross purchasing - £9.004m Residential care demographic demand increases to budget set £6.061m increase in nursing due to complexity and cases transferred from health to local authority, £3.859m pressure on Individual Service Funds, £211 km pressure in college placement and short breaks, (£1.698m) additional contribution from income over budget from Direct Payment and Individual Service Fund clawbacks,</li> <li>- 13.327m BLOCK Gross purchasing pressure on supported living and supported living Individual Service Funds due to an increase in complexity of care and a £ associated costs provider market challenges around capacity and uplifts</li> <li>- (£0.210m) reablement and updated allocation of Better Care Fund</li> <li>- (£0.254m) reduction in Deferred Payment Agreement accrual</li> <li>- (£7.512m) increase income from client contributions including Deferred Payment Agreement contributions and joint funded packages and includes historic contributions</li> </ul> </li> <li>• £4.491m reduction in Continuing Health Care funding arrangements reduction in recharges from 2022/23,</li> </ul>

						2023/24 and 2024/25 • £1.463m previous year 2024/25 expenditure not forecast • £0.933m unpaid invoice being 50% of additional hospital discharge expenditure from 2023/24 • £0.342m reduction in forecasted income against telecare charging project • (£2.198m) spend below budget on salaries due to vacant posts
Professional Development Unit	Social Care	254,100	262,249	8,149	G	• Minor variance to Budget as at Outturn
Care & Wellbeing Projects	Social Care	108,980	315,152	206,172	R	• £0.198m Care Tech Programme
Enable	Social Care	704,450	761,860	57,410	A	• Minor Variance to Budget as at Outturn
Service Director Care & Wellbeing	Social Care	2,117,520	2,652,755	535,235	R	• £0.492m provision for bad debt across Care & Wellbeing

Service Area		Budget	Outturn	Variance	RAGY	
<b>CHILDREN &amp; YOUNG PEOPLE</b>		<b>90,962,860</b>	<b>103,192,395</b>	<b>12,229,535</b>	<b>R</b>	
Children & Young People	Portfolio Holder	Budget	Outturn	Variance	RAGY	OUTTURN NARRATIVE - VARIANCE TO BUDGET
Shire Services	Finance	2,707,810	2,508,121	(199,689)	Y	• (£0.119m) relating to Schools Budget Support Grant and National Insurance Contributions (NICs) Grant funding for centrally employed Schools Support staff • (£0.081m) remaining spend under budget related to traded surplus on Shire Catering
Learning and Skills	Children & Education	10,066,360	11,061,662	995,302	R	• £0.950m spend over budget relates to the EHCP Team where the service have recently appointed significant additional capacity (permanent and temporary) to manage increasing statutory demand. • £0.540m spend over budget relates to the Educational Psychology Service where the service have appointed additional capacity locum Educational Psychologists to undertake statutory assessments as a result of increasing demand, whilst permanent recruitment is completed. • £0.073m spend over budget relates to the fully-traded Schools Library Service that will cease operations during quarter 2 2026/27. • £0.071m spend over budget relates to the SEND & AP Change Programme whereby income received in

						<p>2024/25 in relation to the programme should have been carried forward but was not so the spend in 2025/26 exceeded the external funding available</p> <ul style="list-style-type: none"> <li>• (£0.021m) spend under budget relates to the NEETs data tracking team</li> <li>• (£0.036m) spend under budget relates to ongoing pension compensation payments relating to former teaching staff that are above the level of the Central Schools Services Block (CSSB) grant awarded to cover these costs.</li> <li>• (£0.041m) spend under budget relates to the fully-traded Schools Finance Team</li> <li>• (£0.052m) relates to Academy conversion income from schools exceeding expenditure</li> <li>• (£0.063m) relating to the capitalisation of a post as a one-off working on transformational projects within Learning &amp; Skills Business Support</li> <li>• (£0.074m) relating to the maximisation of various external funding streams in Education Improvement Service</li> <li>• (£0.112m) spend under budget relates to elements of the Education Welfare Service</li> <li>• (£0.239m) one-off efficiencies across both staffing and non-staffing budgets within Learning &amp; Skills Business Support.</li> </ul>
Director Children's Services	Children & Education	399,130	413,062	13,932	G	• Minor Variance to Budget as at Outturn
Service Director Children's & Young People - CSC	Children & Education	148,310	138,265	(10,045)	Y	• Minor Variance to Budget as at Outturn
Children's Social Care and Safeguarding	Social Care	24,466,600	26,811,565	2,344,965	R	<ul style="list-style-type: none"> <li>• £1.974m spend over budget on staffing budgets across the service relating to Agency Social Workers covering vacancies and additional staffing following the Ofsted Staff Improvement plan approved in December 2023.</li> <li>• £0.634m spend over budget in Disabled Children's budget area with £0.809m relating to Disabled Children's Team (DCT) prevention and Support payments offset by £0.031m spend under budget on DCT Short Breaks Contracts. £0.144m spend under budget relates to Disabled Children's Direct Payments.</li> <li>• £0.379m spend over budget relates to Adoption Services. £0.467m spend over budget on Adoption</li> </ul>

						<p>Allowances. The remaining (£0.088m) variance relates to the Together4Children (T4C) permanency hub where there was a £0.081m underspend on Intra-Adoption Adoption placements expenditure to other Local Authorities or Voluntary Adoption Agencies</p> <ul style="list-style-type: none"> <li>• £0.165m spend over budget on Social Worker Retention payments across the service</li> <li>• £0.059m spend over budget relates to taxi costs or other transport related costs across the Social Work teams.</li> <li>• (£0.301m) spend under budget relates Public Law Outline Support packages which includes legal fees, and other court ordered expenditure such as medical assessments</li> <li>• (£0.533m) more Home Office grant funding applied against 16-18 year old Unaccompanied Asylum Seeking Children (UASC) expenditure than anticipated</li> </ul>
Children's Placements	Social Care	50,215,360	59,902,283	9,686,923	R	<ul style="list-style-type: none"> <li>• £14.908m spend over budget on External Residential Placements. £1.485m shortfall in anticipated savings from "Stepping Stones Project". £9.372m increase in External Residential Spot/Framework placements. £3.074m Disabled Children's Team residential expenditure - increase in numbers. The remaining £0.977m shortfall in anticipated contributions from other partners towards joint funded social care led residential placements.</li> <li>• (£0.033m) spend under budget on Placements Staffing</li> <li>• (£0.246m) spend under budget against Internal Residential Children's Homes due to Devonian being temporarily closed until late 2025.</li> <li>• (£1.958m) spend under budget relating to Stepping Stones Project which relates to a combination of one-off capitalisation of posts and also use of new Children's and Families grant to fund existing Family Group Conferencing posts within the team</li> <li>• (£2.984m) spend under budget on Fostering placements and Supported Accommodation placements. External fostering placements were anticipated to increase in 2025/26 hence growth was built into the budget, however instead numbers have decreased.</li> </ul>

Children's Early Help	Health	2,214,680	1,841,512	(373,168)	Y	<ul style="list-style-type: none"> <li>• (£0.200m) additional Public Health grant contribution towards the Council's Early Help Community and Family hubs</li> <li>• (£0.173m) through fully utilising various external grants including the Children's, Families and Grant, Children's Social Care Prevention Grant and the Best Start in Life Family Hubs Grant</li> </ul>
Youth Support Services	Deputy Leader & Communities	744,610	515,925	(228,685)	Y	<ul style="list-style-type: none"> <li>• (£0.229m) spend under budget Youth Support Team temporary vacancy management and maximisation of Local Youth Transformation pilot external funding</li> </ul>

Service Area		Budget	Outturn	Variance	RAGY	
<b>COMMISSIONING</b>		<b>43,368,790</b>	<b>39,743,369</b>	<b>(3,625,421)</b>	<b>Y</b>	
<b>Commissioning</b>	<b>Portfolio Holder</b>	<b>Budget</b>	<b>Outturn</b>	<b>Variance</b>	<b>RAGY</b>	<b>OUTTURN NARRATIVE - VARIANCE TO BUDGET</b>
Adult Social Care Business Support	Social Care	4,891,340	4,541,113	(350,227)	Y	<ul style="list-style-type: none"> <li>• (£0.217m) Spend under budget on staff salaries</li> <li>• (£0.133m) Spend under budget on Payments to contractors</li> </ul>
Bereavement Services	Health	(241,320)	(271,455)	(30,135)	Y	<ul style="list-style-type: none"> <li>• Minor Variance to Budget as at Outturn</li> </ul>
Leisure	Housing & Leisure	2,451,260	3,267,594	816,334	R	<ul style="list-style-type: none"> <li>• £0.520m Unachieved savings targets</li> <li>• £0.183m Spend above budget on minor works across Leisure Facilities</li> <li>• £0.129m Spend above budget on Contract Tender Support</li> <li>• £0.108m Spend above budget at Meole Brace Golf Course</li> <li>• £0.156m Shortfall on income resulting from the temporary closure of Market Drayton Pool</li> <li>• (£0.280m) Spend below budget on utility costs across the Leisure Estate</li> </ul>
Waste Management	Highways & Environment	34,828,900	30,498,111	(4,330,789)	Y	<ul style="list-style-type: none"> <li>• £0.451m shortfall on Green Waste Income due to no price increase in 25-26</li> <li>• £0.196m shortfall on PFI Grant income</li> <li>• (£2.705m) Contract Savings as a result of lower than budgeted inflationary increases</li> <li>• (£1.300m) Additional Energy Share &amp; Royalty Payments through Annual Reconciliation</li> <li>• (£0.975m) Additional Extended Producer Responsibility Payments</li> </ul>

Insurance	Finance	27,240	127,648	100,408	R	• £0.100m less charges for insurance overheads over Premiums, remainder over funds
Commissioning Development and Procurement	Finance	134,610	321,039	186,429	R	• £0.300m reduction in Income from Purchasing Rebates • (£0.114m) Spend under budget on staff salaries
Housing Development and HRA	Housing & Leisure	35,550	35,851	300	G	• Minor Variance to Budget as at Outturn
Armed Forces Support	Housing & Leisure	8,990	631	(8,359)	Y	• Minor Variance to Budget as at Outturn
Community Services	Social Care	465,420	454,027	(11,393)	Y	• Minor Variance to Budget as at Outturn
Quality Assurance & Independent Review Unit	Social Care	474,900	455,635	(19,265)	Y	• Minor Variance to Budget as at Outturn
Child Placement Service	Social Care	192,100	149,908	(42,192)	Y	• Minor Variance to Budget as at Outturn
Service Director Commissioning	Finance	99,800	163,268	63,468	A	• Minor Variance to Budget as at Outturn

Service Area		Budget	Outturn	Variance	RAGY	
<b>COMMUNITIES &amp; CUSTOMER</b>		<b>16,821,640</b>	<b>13,243,346</b>	<b>(3,578,294)</b>	<b>Y</b>	
<b>Communities &amp; Customer</b>	<b>Portfolio Holder</b>	<b>Budget</b>	<b>Outturn</b>	<b>Variance</b>	<b>RAGY</b>	<b>OUTTURN NARRATIVE - VARIANCE TO BUDGET</b>
Housing Services	Housing & Leisure	4,408,040	3,749,547	(658,493)	Y	<ul style="list-style-type: none"> <li>• (£0.482m) spend under budget in relation to vacancy management and additional grant funding (£0.349m)</li> <li>• (£0.148m) additional resettlement income received</li> <li>• (£0.114m) spend under budget for contractors due to bringing some services in house</li> <li>• (£0.078m) additional grant income applied</li> <li>• £0.086m spend greater than budget for Housing Compliance as this work was a new in year pressure for 2025-26</li> <li>• £0.081m spend greater than budget for Temporary Accommodation, (a significant reduction from £0.442m at 2024-25 year end, achieved by the opening of new schemes and reducing the use of B&amp;B)</li> </ul>
Regulatory Services	Health	2,096,940	1,927,306	(169,634)	Y	<ul style="list-style-type: none"> <li>• (£0.060m) spend under budget in relation to vacancy management</li> <li>• (£0.059m) savings through management charges regarding grant funded activity</li> <li>• (£0.039m) various savings against budgeted spend</li> <li>• (£0.020m) additional Household Support Fund income received</li> </ul>

Business and Consumer Protection	Health	2,549,440	1,780,088	(769,352)	Y	<ul style="list-style-type: none"> <li>• (£0.551m) payroll spend under budget through the Voluntary Redundancy programme and vacancy management</li> <li>• (£0.129m) additional income achieved against projection for licensing and penalty charge notices</li> <li>• (£0.053m) spend under budget against other non-pay expenditure</li> </ul>
Ring Fenced Public Health Services	Health	1,438,300	1,439,314	1,014	G	• Minor Variance to Budget as at Outturn
Culture, Leisure & Tourism Development	Housing & Leisure	66,090	15,890	(50,200)	Y	• Minor Variance to Budget as at Outturn
Libraries	Housing & Leisure	3,537,610	3,351,508	(186,102)	Y	• (£0.200m) Additional Public Health Substitution
Museums and Archives	Housing & Leisure	1,268,170	1,137,072	(131,098)	Y	• (£0.120m) allocation of Museum Renewal Fund
Theatre Services	Housing & Leisure	503,890	(373,779)	(877,669)	Y	• (£0.877m) increased income generation across Theatre Services against budget
Head of Culture, Leisure & Tourism	Housing & Leisure	280,400	162,479	(117,921)	Y	• (£0.078m) spend under budget for salaries
Customer Services	Deputy Leader & Communities	610,100	(17,766)	(627,866)	Y	<ul style="list-style-type: none"> <li>• (£0.487m) Net forecast spend under budget relating to Vacancy Management across Customer Services</li> <li>• (£0.106m) Transformation funding for Digital Skills engagement</li> <li>• (£0.035m) spend under budget against other non-pay expenditure</li> </ul>
Service Director Communities & Customer	Housing & Leisure	62,660	71,687	9,027	G	• Minor Variance to Budget as at Outturn

Service Area		Budget	Outturn	Variance	RAGY	
<b>Corporate Budgets</b>		<b>(61,262,350)</b>	<b>(41,452,991)</b>	<b>19,809,359</b>	<b>R</b>	
<b>Corporate Budgets</b>	<b>Portfolio Holder</b>	<b>Budget</b>	<b>Outturn</b>	<b>Variance</b>	<b>RAGY</b>	<b>OUTTURN NARRATIVE - VARIANCE TO BUDGET</b>
Corporate Budgets	Finance	(61,262,350)	(41,452,991)	19,809,359	R	<ul style="list-style-type: none"> <li>• £33.379m unachieved savings, remainder of savings that were unallocated to service areas</li> <li>• £2.736m net pressure against interest payable and receivable, mostly in relation to borrowing costs</li> <li>• (£0.264m) net spend under budget across QICS PFI unitary charges which includes the draw down of PFI grants</li> <li>• (£0.299m) Development Fund base budget not required, reserves met expenditure requirements in-year</li> </ul>

						<ul style="list-style-type: none"> <li>• (£0.560m) increased income from profit share WME</li> <li>• (£2.400m) release of gain share from contract relating to Broadband project</li> <li>• (£2.178m) release of funds held to cover pay award on review of estimated costs</li> <li>• (£3.029m) contribution from financial strategy reserve</li> <li>• (£2.000m) contribution from capital reserve</li> <li>• (£2.539m) release of funds held for minimum revenue provision in relation to financing of capital investments</li> <li>• (£2.831m) additional Section 31 grants following closure of business rates position</li> <li>• (£0.200m) uncommitted corporate expenditure budgets</li> </ul>
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Service Area		Budget	Outturn	Variance	RAGY	
<b>ENABLING</b>		<b>7,021,140</b>	<b>7,588,537</b>	<b>567,397</b>	<b>R</b>	
Enabling	Portfolio Holder	Budget	Outturn	Variance	RAGY	OUTTURN NARRATIVE - VARIANCE TO BUDGET
Corporate Landlord, Property and Development	Finance	902,340	2,166,337	1,263,997	R	<ul style="list-style-type: none"> <li>• Spend over budget reflects unachieved savings against a £3.000m savings target including a £1.096m of unbudgeted expenditure relating to Shirehall, pressures were partially mitigated by in-year management actions</li> </ul>
Technology	Finance	414,130	(1,276,703)	(1,690,833)	Y	<ul style="list-style-type: none"> <li>•£0.651m relating to savings target showing against management (being met across wider IT teams)</li> <li>•(£0.102m) spend under budget relating to rental costs.</li> <li>•(£0.400m) spend under budget on Hardware &amp; Licences.</li> <li>•(£0.844m) capitalisation of staff working on transformation activity</li> <li>•(£1.037m) spend under budget relating to the IT restructure which is currently being implemented as a part of rightsizing.</li> </ul>
Human Resources and Organisational Development	Finance	(5,090)	(158,125)	(153,035)	Y	<ul style="list-style-type: none"> <li>•£0.166m income under budget relating to Service Level Agreement income.</li> <li>•£0.052m income under budget relating to legacy staff recharges.</li> <li>•(£0.015m) spend under budget relating to Occupational health private contractor consultations.</li> <li>•(£0.350m) net vacancy efficiencies across the service.</li> </ul>
Health & Safety	Finance	21,530	(117,831)	(139,361)	Y	<ul style="list-style-type: none"> <li>•(£0.139m) spend under budget relating to Voluntary Redundancy programme and vacancy efficiencies.</li> </ul>

Finance	Finance	2,286,310	1,406,708	(879,602)	Y	<ul style="list-style-type: none"> <li>• (£0.060m) Additional income from Employee Recharges</li> <li>• (£0.815m) spend under budget relating to Voluntary Redundancy programme and vacancy efficiencies.</li> <li>• £2.059m unachieved savings. Savings target from previous financial year of £1m achieving £0.449m relating to cost reductions arising from improvement of in-house Temporary Accommodation provision, additional savings target in current financial year unachievable</li> <li>• £0.734m relating to income not achieved against overpayments recovery of Housing Benefits, income budget has been amended for 26/27.</li> <li>• £0.129m relating to spend over budget on Legal costs, postage and management fees relating to rateable value calculations work undertaken to identify additional Business Rates funding.</li> <li>• £0.097m Relating to Bad Debt provision.</li> <li>• (£0.050m) additional grant income from Household support fund to assist with the Discretionary Housing Payments</li> <li>• (£0.066m) spend under budget against systems costs for maintenance and support.</li> <li>• (£0.288m) Net spend under budget relating to DWP housing benefit allowances and rebates transactions.</li> <li>• (£0.636m) relating to spend under budget against vacancy management and Voluntary Redundancy programme.</li> </ul>
Revenues and Benefits	Finance	2,761,250	4,702,079	1,940,829	R	
Personal Assistants	Finance	44,180	24,516	(19,664)	Y	<ul style="list-style-type: none"> <li>• Minor variance to budget as at Outturn</li> </ul>
Service Director Enabling	Finance	596,490	841,556	245,066	R	<ul style="list-style-type: none"> <li>• £0.215m Provision for Bad Debt across Enabling Services</li> </ul>

Service Area		Budget	Outturn	Variance	RAGY	
<b>EXECUTIVE MANAGEMENT TEAM</b>		<b>2,591,600</b>	<b>2,745,260</b>	<b>153,660</b>	<b>R</b>	
<b>Executive Management Team</b>	<b>Portfolio Holder</b>	<b>Budget</b>	<b>Outturn</b>	<b>Variance</b>	<b>RAGY</b>	<b>OUTTURN NARRATIVE - VARIANCE TO BUDGET</b>
Executive Management Team	Leader	2,591,600	2,745,260	153,660	R	<ul style="list-style-type: none"> <li>• Salary payments in relation to exiting members of senior staff and recruitment expenses in relation to replacements.</li> </ul>

Service Area		Budget	Outturn	Variance	RAGY	
<b>INFRASTRUCTURE</b>		<b>43,847,270</b>	<b>43,558,166</b>	<b>(289,104)</b>	<b>Y</b>	
Infrastructure	Portfolio Holder	Budget	Outturn	Variance	RAGY	OUTTURN NARRATIVE - VARIANCE TO BUDGET
Partnerships & Economic Development	Transport & Economic Growth	1,720,450	1,493,769	(226,681)	Y	<ul style="list-style-type: none"> <li>• Additional Grant funding offsetting Core costs across a range of Projects; UKSPF, Connect to Work, Growth Hub, Careers Hub, LEP Legacy &amp; Get Britain Working</li> </ul>
Highways & Transport	Highways & Environment	12,651,230	11,541,658	(1,109,572)	Y	<ul style="list-style-type: none"> <li>• £1.260m Parking savings targets not fully achieved (mid-year roll out)</li> <li>• £0.846m Staff recharge to capital not at budget level</li> <li>• (£0.115m) Additional income (recover from third parties)</li> <li>• (£0.125m) Spend under budget on Winter Maintenance resulting from less adverse weather in the winter period.</li> <li>• (£0.465m) Spend under budget on Streetlighting due to non-delivery of works by sub-contractor and spend under budget on Energy costs resulting from roll out of LED lighting.</li> <li>• (£0.536m) Staffing costs under budget due to vacancies, some of which are covered by Agency</li> <li>• (£0.712m) Street Scene service efficiencies delivered in 2025/26, preparation costs for devolution will now fall into 2026/27</li> <li>• (£1.240m) Streetworks additional net income</li> </ul>
Shropshire Hills National Landscape	Housing & Leisure	116,700	97,500	(19,200)	Y	<ul style="list-style-type: none"> <li>• Minor Variance to Budget as at Outturn</li> </ul>
Outdoor Partnerships	Housing & Leisure	1,134,340	1,159,425	25,085	G	<ul style="list-style-type: none"> <li>• Minor Variance to Budget as at Outturn</li> </ul>
Highway Policy & Strategic Infrastructure	Highways & Environment	1,794,640	1,687,850	(106,790)	Y	<ul style="list-style-type: none"> <li>• Spend below budget on staffing due to vacancies, some of which are currently covered by Agency Staff</li> </ul>
Public Transport	Highways & Environment	7,350,850	6,038,774	(1,312,076)	Y	<ul style="list-style-type: none"> <li>• (£0.397m) Additional Department For Transport (DfT) grant draw down</li> <li>• (£0.321m) Spend below budget on Concessionary Travel costs</li> <li>• (£0.314m) Administrative Costs recharged across Transport</li> <li>• (£0.127m) Spend below budget on Fleet Transport Costs</li> <li>• (£0.123m) Additional Income from third parties</li> <li>• (£0.030m) Other Minor Variances</li> </ul>
Care & Wellbeing Transport	Social Care	1,422,420	1,538,177	115,757	R	<ul style="list-style-type: none"> <li>• Recharge of transport administrative costs</li> </ul>

Home to School Transport	Children & Education	18,139,660	19,491,421	1,351,761	R	<ul style="list-style-type: none"> <li>• £1.652m additional SEND transport costs</li> <li>• (£0.300m) Savings on primary &amp; secondary travel</li> </ul>
Service Director Infrastructure	Highways & Environment	(483,020)	509,594	992,614	R	<ul style="list-style-type: none"> <li>• £1.000m unachieved savings target. Savings reflected elsewhere in Service</li> </ul>

Service Area		Budget	Outturn	Variance	RAGY	
<b>LEGAL &amp; GOVERNANCE</b>		<b>6,044,930</b>	<b>3,553,345</b>	<b>(2,491,585)</b>	<b>Y</b>	
<b>Legal &amp; Governance</b>	<b>Portfolio Holder</b>	<b>Budget</b>	<b>Outturn</b>	<b>Variance</b>	<b>RAGY</b>	<b>OUTTURN NARRATIVE - VARIANCE TO BUDGET</b>
Registrars and Coroners	Health	737,000	573,658	(163,342)	Y	<ul style="list-style-type: none"> <li>• £0.155m Spend above budget on Coroner staffing</li> <li>• £0.100m relating to unachieved savings target</li> <li>• £0.055m Spend above budget on various Coroner Supplies and Services.</li> <li>• (£0.055m) Spend under budget against registrars overtime as a result of removing Sunday working hours and streamlining of tasks</li> <li>• (£0.415m) Additional income from Registrars mainly Venue fee, Certificate Fees &amp; Ceremonies as a result of implementing a public self service portal.</li> </ul>
Planning Services	Planning	906,700	(539,284)	(1,445,984)	Y	<ul style="list-style-type: none"> <li>• £0.170m Net spend above budget relating to Highways Development Control due to Highways Design Contract</li> <li>• £0.119m Spend above budget on consultancy marketing, legal and expected provisions as a result of increased planning income</li> <li>• (£0.258m) Additional income relating to Land Charges and a review of fees and charges on Building Regulations &amp; Street Naming</li> <li>• (£0.299m) Net vacancy efficiencies across the service</li> <li>• (£1.223m) Additional income relating to Planning applications and a review of fees and charges.</li> </ul>
Policy and Environment	Planning	2,182,020	1,953,203	(228,817)	Y	<ul style="list-style-type: none"> <li>• (£0.204m) Spend under budget in relation to vacancy management</li> <li>• (£0.027m) Capitalisation of staff costs</li> </ul>
Democratic Services	Leader	11,920	1,001	(10,919)	Y	<ul style="list-style-type: none"> <li>• Minor variance to budget as at Outturn</li> </ul>
Elections	Leader	1,326,050	1,129,793	(196,257)	Y	<ul style="list-style-type: none"> <li>• (£0.196m) spend lower than budgeted across Council Elections from the current financial year</li> </ul>
Legal Services	Finance	129,250	(64,701)	(193,951)	Y	<ul style="list-style-type: none"> <li>• (£0.120m) Spend under budget on Legal fees for Child care</li> <li>• (£0.060m) Spend under budget on Agency staff</li> </ul>
Policy and Governance	Finance	66,530	(89,889)	(156,419)	Y	<ul style="list-style-type: none"> <li>• (£0.159m) spend under budget relating to vacancy Management</li> </ul>

Overview & Scrutiny	Leader	276,190	326,745	50,555	A	• Minor variance to budget as at Outturn
Feedback and Insights	Leader	11,490	(22,263)	(33,753)	Y	• Minor variance to budget as at Outturn
Service Director Legal & Governance (MO)	Finance	397,780	285,083	(112,697)	Y	• (£0.116m) Provision for Bad Debt across Legal & Governance

Service Area		Budget	Outturn	Variance	RAGY	
<b>PENSIONS</b>		<b>246,260</b>	<b>333,341</b>	<b>87,081</b>	<b>A</b>	
<b>Pensions</b>	<b>Portfolio Holder</b>	<b>Budget</b>	<b>Outturn</b>	<b>Variance</b>	<b>RAGY</b>	<b>OUTTURN NARRATIVE - VARIANCE TO BUDGET</b>
Pensions	Finance	246,260	333,341	87,081	A	• Minor variance to budget as at Outturn - correction on non-controllable insurance account code is movement between controllable and non-controllable variances.

Service Area		Budget	Outturn	Variance	RAGY	
<b>STRATEGY</b>		<b>489,400</b>	<b>658,140</b>	<b>168,740</b>	<b>R</b>	
<b>Strategy</b>	<b>Portfolio Holder</b>	<b>Budget</b>	<b>Outturn</b>	<b>Variance</b>	<b>RAGY</b>	<b>OUTTURN NARRATIVE - VARIANCE TO BUDGET</b>
Ring Fenced Public Health Services	Health	(1,080,990)	(1,079,802)	1,188	G	• Minor variance to budget as at Outturn
Adult Social Care Training	Social Care	435,180	332,491	(102,689)	Y	• Additional transformation funding applied £0.091m
Children & Young People Learning & Development	Children & Education	353,160	285,023	(68,137)	Y	• Minor variance to budget as at Outturn
Partnerships & Economic Development	Transport & Economic Growth	12,600	58,108	45,508	G	• Minor variance to budget as at Outturn
Emergency Planning	Leader	45,710	78,573	32,863	G	• Minor variance to budget as at Outturn
Broadband	Transport & Economic Growth	119,660	126,101	6,441	G	• Minor variance to budget as at Outturn
Domestic Abuse	Health	36,130	38,539	2,409	G	• Minor variance to budget as at Outturn
Communications	Deputy Leader & Communities	278,400	9,065	(269,335)	Y	• (£0.236m) Vacancy Management efficiencies achieved • (£0.033m) Additional Public Health Grant contributions
Business Improvement: Data, Analysis and Intelligence	Leader	55,210	95,261	40,051	G	• Minor variance to budget as at Outturn
Risk Management	Finance	(13,960)	94,409	108,369	R	• Risk team no longer included in insurance recharges
Commercial Services Business Development	Finance	(57,360)	(15,162)	42,198	G	• Minor variance to budget as at Outturn
Climate Change	Transport & Economic Growth	(168,940)	188,274	357,214	R	• £0.295m shortfall on Pyrolysis and solar farm Income • £0.062m additional legal costs
Programme Management	Deputy Leader & Communities	308,190	420,938	112,748	R	• Transfer of service director's budgets from here to Service Director Strategy and Change

Service Director Strategy and Change	Deputy Leader & Communities	166,410	26,322	(140,088)	Y	• Transfer of service director's budgets from Programme Management to here
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## APPENDIX 2

### UPDATE IN DELIVERY OF 2025/26 SAVINGS PROPOSALS

#### Summary

The savings delivered for 2025/26 are summarised in the table below:

Savings Target	Delivered	Projected Delivery	Indicative Plans	Delivery to be Confirmed
<b>£59,876,040</b>	<b>£17,722,405</b>	<b>£17,722,405</b>	<b>£0</b>	<b>£42,153,635</b>
	% Delivered	% Projected Delivery	% Indicative Plans	% Delivery to be Confirmed
	<b>29.60%</b>	<b>29.60%</b>	<b>0.00%</b>	<b>70.40%</b>

29.60% of total savings have been delivered during the year. The MTFP for future years sets out removal of some of the 70.4% of unachieved savings with new financial year savings plans to be progressed to ensure that savings proposals can be delivered on an ongoing basis in order to eliminate any future savings pressures.

Details by individual savings are below:

Individual Savings List 25/26										
Savings Name	Savings Target	Delivered to Date (One-off)	Delivered to Date (Ongoing)	Delivered to Date Total	Projected Delivery (One-off)	Projected Delivery (Ongoing)	Projected Delivery Total	Indicative Plans in Place	Delivery to be Confirmed	
EFF45 - Charge staffing costs to capital budgets where possible and appropriate (capital project support or transformation of revenue services).	£1,790,350	£1,790,350	£0	£1,790,350	£1,790,350	£0	£1,790,350	£0	£0	
EFF81 - New Operating Model - Charge staffing costs delivering transformation to capital budgets where possible and appropriate (Workforce and Improvement).	£645,220	£468,760	£176,460	£645,220	£468,760	£176,460	£645,220	£0	£0	
EFF83 - New Operating Model - Charge staffing costs to capital budgets where possible and appropriate (Legal and Democratic).	£57,330	£57,330	£0	£57,330	£57,330	£0	£57,330	£0	£0	
EFF84 - New Operating Model - Charge staffing costs to capital budgets where possible and appropriate (Finance and IT).	£20,740	£20,740	£0	£20,740	£20,740	£0	£20,740	£0	£0	
MD001 - Further increase funding of public health reserves to support preventative initiatives at the children's, adults and customer front-door (earliest point of contact). Was included in the 2024/25 budget for one year only and is shown here as being removed.	£200,000	£0	£200,000	£200,000	£0	£200,000	£200,000	£0	£0	
MD012 - Supported living - Reduce the need for 24 hour provision and increase independence through alternative resources such as technology	£873,190	£0	£345,794	£345,794	£0	£345,794	£345,794	£0	£527,396	
MD016 - ASC - nighttime care and support service enabling people to stay at home	£520,000	£0	£250,000	£250,000	£250,000	£0	£250,000	£0	£270,000	
MD019 - The council would need to encourage more people to foster across the county	£1,375,000	£0	£1,410,018	£1,410,018	£0	£1,410,018	£1,410,018	£0	£35,018	
MD020 - Stepping Stones	£3,758,000	£0	£2,273,473	£2,273,473	£0	£2,273,473	£2,273,473	£0	£1,484,527	
MD021 - Increase in income from care contributions	£1,000,000	£0	£1,000,000	£1,000,000	£0	£1,000,000	£1,000,000	£0	£0	
MD022 - Increase in in-house provider charges	£60,000	£0	£60,000	£60,000	£0	£60,000	£60,000	£0	£0	
MD023 - Partnership working CHC and 117	£650,000	£0	£650,000	£650,000	£0	£650,000	£650,000	£0	£0	
MD026 - Shared lives cost avoidance delivered through increase in capacity	£300,000	£0	£111,090	£111,090	£0	£111,090	£111,090	£0	£188,910	
MD027 - Supporting independence through Reviews (including LDSL/DPs and Tech etc)	£1,610,000	£0	£1,610,000	£1,610,000	£0	£1,610,000	£1,610,000	£0	£0	
MD028 - Fee uplift review	£1,500,000	£0	£0	£0	£0	£0	£0	£0	£1,500,000	
MD029 - ASC contracts and performance management	£600,000	£0	£600,000	£600,000	£0	£600,000	£600,000	£0	£0	
MD030 - Home to school transport - academic days	£178,900	£0	£178,900	£178,900	£0	£178,900	£178,900	£0	£0	
NI003 - ASC Telecare	£500,000	£0	£400,000	£400,000	£400,000	£0	£400,000	£0	£100,000	
NI004 - Expand the Handy Person service to a wider range of customers, including fee payers, supporting independent living	£10,000	£0	£10,000	£10,000	£0	£10,000	£10,000	£0	£0	
NI006 - Increase income from Museums and Archives services	£100,000	£81,440	£18,560	£100,000	£81,440	£18,560	£100,000	£0	£0	
NI007 - Increase income from an enhanced memorial and ceremony offer at Council sites	£10,000	£0	£10,000	£10,000	£0	£10,000	£10,000	£0	£0	
NI008 - Increase income from an improved range of wedding and partnership ceremony packages	£2,000	£0	£2,000	£2,000	£0	£2,000	£2,000	£0	£0	
PPR0 - Rightsizing	£11,723,400	£0	£0	£0	£0	£0	£0	£0	£11,723,400	

Finance and Improvement Overview and Scrutiny Committee 8<sup>th</sup> June 2026; Cabinet 10<sup>th</sup> June; Audit & Governance 15<sup>th</sup> July & Council 16<sup>th</sup> July 2026 – Financial Outturn 2025/26

PRF&C0 - Income	£3,848,740	£0	£0	£0	£0	£0	£0	£0	£3,848,740
PRR1 - Legal & Governance Resizing	£100,000	£0	£34,680	£34,680	£0	£34,680	£34,680	£0	£65,320
PRR2 - Enabling Resizing	£1,256,000	£0	£0	£0	£0	£0	£0	£0	£1,256,000
PRR4 - Children's Rightsizing	£2,000,000	£0	£0	£0	£0	£0	£0	£0	£2,000,000
PRR5 - Infrastructure Resizing	£850,000	£0	£0	£0	£0	£0	£0	£0	£850,000
PRR6 - Care & Wellbeing Rightsizing	£1,300,000	£0	£0	£0	£0	£0	£0	£0	£1,300,000
PRTP50 - Third Party	£12,991,240	£0	£1,785,449	£1,785,449	£0	£1,785,449	£1,785,449	£0	£11,205,791
RC003 - Further increase allocation of the public health grant to support preventative initiatives at the children's, adults and customer front-door.	£70,000	£0	£70,000	£70,000	£0	£70,000	£70,000	£0	£0
RC004 - Capitalisation of reserves as one off for staff and projects relating to transformation work to further increase funding of public health reserves to support preventative initiatives. This is for 2024/25, in addition to 1,000,000 in 23/24. This is being removed in 2025/26.	£-1,000,000	£0	£-1,000,000	£-1,000,000	£0	£-1,000,000	£-1,000,000	£0	£0
RC011/19 - Review and right size business support function	£312,500	£0	£312,500	£312,500	£0	£312,500	£312,500	£0	£0
RC016 - Agency Staff - reducing use of agency staff, promote permanent staffing.	£85,000	£0	£0	£0	£0	£0	£0	£0	£85,000
RC025 - Review and resize the Housing Services team	£64,000	£64,000	£0	£64,000	£64,000	£0	£64,000	£0	£0
RC026 - Review and potential reduction of some leisure provision to achieve cost reductions.	£100,000	£0	£70,000	£70,000	£0	£70,000	£70,000	£0	£30,000
RC029 - Review staffing and resize the Rights of Way team	£6,460	£0	£6,460	£6,460	£0	£6,460	£6,460	£0	£-0
RC030 - Review staffing and resize the Outdoor Partnerships team	£13,840	£0	£13,840	£13,840	£0	£13,840	£13,840	£0	£-0
RC032 - Review Library Services to ensure maximum efficiencies including funding reviews and reshaping/reductions of services	£220,540	£49,340	£151,200	£200,540	£49,340	£151,200	£200,540	£0	£20,000
RC040 - Dispose of Shirehall quicker and relocate services	£1,300,000	£0	£1,005,540	£1,005,540	£0	£1,005,540	£1,005,540	£0	£294,460
RC074 - Anticipated cost reductions in Revenues & Benefits arising from improvement of in-house Temporary Accommodation provision.	£1,000,000	£0	£449,891	£449,891	£0	£449,891	£449,891	£0	£550,109
RC078 - New model for future delivery of the Council's Out of Hours calls triage and Shrewsbury Town Centre CCTV monitoring	£47,310	£17,310	£30,000	£47,310	£17,310	£30,000	£47,310	£0	£0
RC083 - Review and secure cost reductions in the pooled training budget	£17,270	£0	£17,270	£17,270	£0	£17,270	£17,270	£0	£0
RC087 - DSG funding of SEND pressures	£500,000	£0	£500,000	£500,000	£0	£500,000	£500,000	£0	£-0
RC088 - Increased charges for car parking in Shrewsbury and Ludlow but retaining Park and Ride Services.	£250,000	£0	£250,000	£250,000	£0	£250,000	£250,000	£0	£-0
RC089 - Increased charges for car parking across the County.	£500,000	£0	£0	£0	£0	£0	£0	£0	£500,000
RC090 - Residents' only parking will be enforced for an annual residents fee.	£100,000	£0	£0	£0	£0	£0	£0	£0	£100,000
RC091 - More fixed penalties issued for dog fouling, littering and illegal parking.	£300,000	£0	£0	£0	£0	£0	£0	£0	£300,000
RC092 - Large scale switch off of street lights to reduce energy costs and carbon emissions.	£150,000	£0	£226,000	£226,000	£0	£226,000	£226,000	£0	£-76,000
RC094 - Waste contract efficiencies across the waste service including review of garden waste collection costs and HRC opening times to be delivered through negotiated changes to the contract.	£987,000	£0	£387,000	£387,000	£0	£387,000	£387,000	£0	£600,000
RC096 - Asking other organisations (commercial companies) to manage our leisure centres for us.	£200,000	£0	£0	£0	£0	£0	£0	£0	£200,000
RC097 - Management of green spaces and areas of outstanding natural beauty will be passed to town or parish councils, where they choose to take that on.	£200,000	£0	£200,000	£200,000	£0	£200,000	£200,000	£0	£0
SC002 - Review education transport arrangements - changes to policy and delivery models (mainstream and SEND)	£400,000	£0	£400,000	£400,000	£0	£400,000	£400,000	£0	£0
SC008 - Review staffing and resize the Empty Homes service	£47,010	£0	£47,010	£47,010	£0	£47,010	£47,010	£0	£0
SC013 - Rationalise property and buildings to secure revenue savings (e.g. utilities, security, repairs and maintenance etc). Use reductions to secure additional capital receipts.	£3,000,000	£0	£500,000	£500,000	£0	£500,000	£500,000	£0	£2,500,000
TO001 - Explore shared emergency planning resource and resilience with partners.	£15,000	£0	£0	£0	£0	£0	£0	£0	£15,000
TO002 - Review the use of the UK Shared Prosperity Fund (UKSPF) to maximise grant funding	£60,000	£0	£60,000	£60,000	£0	£60,000	£60,000	£0	£0
TO004 - Review funding arrangements and contributions from external sources to higher cost placements	£500,000	£0	£500,000	£500,000	£0	£500,000	£500,000	£0	£-0
TO009 - Review service synergies to secure cost reductions across Highways, Maintenance, and Outdoors services.	£1,000,000	£0	£250,000	£250,000	£0	£250,000	£250,000	£0	£750,000
<b>Total</b>	<b>£59,876,040</b>	<b>£2,549,270</b>	<b>£15,173,135</b>	<b>£17,722,405</b>	<b>£3,199,270</b>	<b>£14,523,135</b>	<b>£17,722,405</b>	<b>£0</b>	<b>£42,153,635</b>

## APPENDIX 3

### AMENDMENTS TO ORIGINAL BUDGET 2025/26

	Total	Care & Wellbeing	Children & Young People	Commissioning	Communities & Customer	Corporate	Enabling	Executive Management Team	Infrastructure	Legal, Governance & Planning	Pensions	Strategy
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
<b>Quarter 2 Revised Budget (as a result of wholesale Council restructure implemented July 2025)</b>	<b>288,586</b>	<b>136,184</b>	<b>90,785</b>	<b>42,646</b>	<b>16,678</b>	<b>(59,544)</b>	<b>6,580</b>	<b>5,160</b>	<b>43,737</b>	<b>5,847</b>	<b>228</b>	<b>285</b>
<b>Quarter 3 Virement</b>	<b>0</b>	<b>144</b>	<b>179</b>	<b>690</b>	<b>110</b>	<b>(1,684)</b>	<b>367</b>	<b>0</b>	<b>65</b>	<b>78</b>	<b>11</b>	<b>40</b>
<b>Quarter 3 Structure Changes</b>	<b>0</b>	<b>2,100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(2,100)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Quarter 4 Virements:</b>												
Realign Apprenticeship Levy to new restructure of Service Director Cost centres	0	100	159	25	35	(50)	74	(470)	45	53	7	22
Correct pay award virement back to Public Health – ringfenced	0					16						(16)
Removal of historic Invest to Save funding	0		(159)									159
Redistribute Unison recharges to Executive Management Team cost centres	0	(75)		75	(3)			3				
Staffing virement in relation to Workforce Board Approval	0				1			(1)				
<b>Quarter 4 Structure Changes:</b>												
<b>Final Revised Budget 2025/26</b>	<b>288,586</b>	<b>138,453</b>	<b>90,964</b>	<b>43,436</b>	<b>16,821</b>	<b>(61,262)</b>	<b>7,021</b>	<b>2,592</b>	<b>43,847</b>	<b>5,978</b>	<b>246</b>	<b>490</b>

## APPENDIX 4

### GENERAL FUND BALANCE

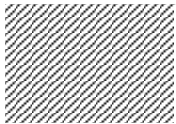
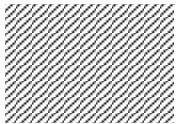
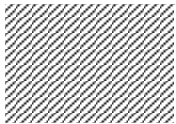
- 4.1 The General Fund reserve at 31st March 2025 stood at £4.825m, below the target level which is £15m-£30m as a minimum. The 2025/26 budget strategy included a contribution of £29.455m to the General Fund balance which would then reach £34.280m.
- 4.2 It is essential that the Council retains the General Fund Balance to be able to mitigate any unforeseen shocks (such as ongoing inflationary increases, climate events such as flooding and drought, or rapid reductions in available resources due to changed national policy). Independent advice is that General Fund un-earmarked reserves should equate to 5%- 15% of net spending.
- 4.3 The outturn of £29.788m, following the application of Exceptional Financial Support, has been identified during the year as a cost pressure against the General Fund.
- 4.4 In 2019/20 – 2024/25, the General Fund was used to offset Shire Services’ deficit outturn position, as the Shire Services’ earmarked reserve had been fully utilised in 2019/20. This use of the General Fund effectively represents a loan to Shire Services which must be repaid. Shire Services have delivered a surplus in 2025/26 of £0.201m, which can now be used to repay an element of the General Fund contribution. Therefore, the total loan now stands at £1.043m, and it is still intended that this will be repaid within a reasonable time frame.

General Fund	£'000
Balance Brought Forward 1 April 2025	4,825
Budgeted Contribution 2025/26	29,455
<b>Budgeted General Fund Balance as at 31<sup>st</sup> March</b>	<b>34,280</b>
Non controllable insurance underspend	507
Controllable Overspend*	(29,787)
<b>Balance as at 31 March 2026</b>	<b>5,000</b>

\* The surplus generated for 2025/26 Shire Services referred to in para. 5.4 is included within the controllable overspend of £29.787m.

## APPENDIX 5

### HOUSING REVENUE ACCOUNT 2025/26

As at 31st March 2026	Budget £ (as reported May 2025)	Outturn £	Variance Adverse/ (Favourable) £
<u>Income</u>			
Dwellings Rent	(22,669,082)	(22,185,445)	483,637
Garage Rent	(102,700)	(98,007)	4,693
Other Rent	(33,182)	(7,824)	25,358
Charges for Services	(1,174,578)	(1,569,361)	(394,783)
<b>Total Income</b>	<b>(23,979,542)</b>	<b>(23,860,637.1)</b>	<b>118,905</b>
<u>Expenditure</u>			
ALMO Management Fee	10,863,882	10,807,039	(56,843)
Supplies and Services	1,272,420	2,321,013	1,048,593
Capital Charges - Dwelling Depreciation	4,910,332	4,573,910	(336,422)
Capital Charges - Depreciation Other	287,338	372,100	84,762
Interest Paid	3,254,302	3,988,739	734,437
Repairs charged to revenue	730,752	1,095,312	364,560
New Development Feasibility	190,179	48,789	(141,390)
Increase in Bad Debt Provision	108,826	93,952	(14,874)
Corporate & Democratic Core	551,214	368,547	(182,667)
<b>Total Expenditure</b>	<b>22,169,245</b>	<b>23,669,400</b>	<b>1,500,155</b>
<b>Net Cost of Services</b>	<b>(1,810,297)</b>	<b>(191,237)</b>	<b>1,619,060</b>
Revenue Financing Capital Expenditure	5,790,417	0	(5,790,417)
Loan repayments	0	0	0
<b>(Surplus)/deficit for the year</b>	<b>3,980,120</b>	<b>(191,237)</b>	<b>(4,171,357)</b>
Interest Received	(247,552)	(1,180,322)	(932,770)
<b>Net Cost of Service/(Surplus) for Year</b>	<b>3,732,568</b>	<b>(1,371,559)</b>	<b>(5,104,127)</b>
<u>HRA Reserve</u>			
B/fwd 1 April	(9,505,000)	(14,860,594)	
Surplus/(Deficit) for year	3,732,568	1,371,559	
Carried Forward 31 March	(6,788,000)	(13,489,035)	

## APPENDIX 6

### EARMARKED RESERVES

6.1 The change in revenue reserves and provisions are detailed on the table below and shows a reduction in the overall reserves and provisions held.

#### Movement in Reserves and Provisions 2025/26

	Reserves £'000	Provisions £'000	Bad Debt Provisions £'000	Total Reserves and Provisions £'000
As at 31 March 2025	25,455	11,225	20,753	57,433
As at 31 March 2026	29,811	10,687	22,593	63,091
<b>Increase/(Decrease)</b>	<b>4,356</b>	<b>(539)</b>	<b>1,840</b>	<b>5,658</b>
Delegated School Balances Movement	(1,994)	0	0	(1,994)
<b>Increase/(Decrease) (excluding Delegated Schools Balances)</b>	<b>6,351</b>	<b>(539)</b>	<b>1,840</b>	<b>7,652</b>

#### Schedule of Earmarked Reserves and Provisions:

Reserves	Purpose of Balance	Balance Brought Forward	Movement Out 2025/26	Movement In 2025/26	Balance Carried Forward
		(£'000)	(£'000)	(£'000)	(£'000)
<b>Corporate Reserves</b>					
Redundancy	Required to meet one-off costs arising from approved staffing reductions, allowing the full approved savings in salaries or wages to reach the revenue account.	0	0	0	0
Development Reserve	Required to fund development projects or training that will deliver efficiency savings.	1,204	-2,285	6,000	4,919
Invest to save Reserve	Required to fund invest to save projects in order to deliver the service transformation programme.	491	-88	164	567
External Fund Reserve	Reserves held where the Council is the administering body for trust funds or partnership working.	1,723	-230	962	2,455
		<b>3,417</b>	<b>-2,602</b>	<b>7,126</b>	<b>7,941</b>
<b>Reserves retained for service departmental use</b>					
Building Control	Required to manage the position regarding building control charges.	274	-2	0	272
Care Act & IBCF Reserve	Required to fund the costs of implementing the Care Act requirements within the Council. This will be committed to the costs of one off posts required to implement the changes and training costs for staff within Adult Services. Plus unspent IBCF monies required to fund the IBCF programme in future years.	79	-6	198	271
Debt Recovery Reserve	Established to provide resources for improving the recovery of debts across the Council and Collection Fund.	221	34	-2	253

Reserves	Purpose of Balance	Balance Brought Forward	Movement Out 2025/26	Movement In 2025/26	Balance Carried Forward
		(£'000)	(£'000)	(£'000)	(£'000)
Economic Development Workshops Major Maintenance	Established to meet the costs of major maintenance of Economic Development Workshops.	163	0	0	163
Education Welfare Reserve	Established from the traded Education Welfare Service for reinvestment in the service.	0	110	0	110
Highways Development & Innovation Fund	Set aside funds for pump priming the Development and Innovation programme.	100	0	0	100
Housing Reserve	To fund known housing developments that will support the General Fund.	647	-551	3	99
Improvement Plan Reserve	Established from external funds received towards the Improvement Plan	0	0	115	115
Planning Reserve	Set aside to fund developments within the Local Plan and any planning inquiry costs.	0	79	0	79
Public Health Reserve	This reserve includes balances committed to specific public health projects.	3,118	-493	764	3,389
Repairs & Maintenance Reserve	Set aside for known repairs and maintenance required to Council owned properties.	214	0	0	214
Revenue Commitments from Unringfenced Revenue Grants	Established from unapplied unringfenced Grant balances. Commitments have been made against these balances in 2024/25	3,911	-1,403	2,112	4,620
Schools Building Maintenance Insurance	The schools building maintenance insurance scheme is a service provided by Property Services for schools. In return for an annual sum all structural repairs and maintenance responsibilities previously identified as the "authority's responsibility" are carried out at no additional charge to the school.	1,564	-37	0	1,527
Severe Weather	Required to meet unbudgeted costs arising from the damage caused by severe weather. The policy of the Council is to budget for an average year's expenditure in the revenue accounts and transfer any underspend to the reserve or fund any overspend from the reserve.	0	0	0	0
Shire Catering and Cleaning Efficiency	Built up from trading surpluses to invest in new initiatives, to meet exceptional unbudgeted costs or cover any trading deficits.	0	-2	2	0
Streetworks Reserve	Established from additional income generated within the service to be reinvested in the service	358	0	82	439
TMO Vehicle Replacement	Set up to meet the costs of replacement vehicles by the Integrated Transport Unit.	37	0	0	37
		<b>10,685</b>	<b>-2,270</b>	<b>3,273</b>	<b>11,688</b>
<b>Capital Investment Reserves</b>					
Revenue Commitments for Future Capital Expenditure	Comprises of underspends against budgeted revenue contributions available for capital schemes. The underspends have arisen due to slippage in capital schemes or because other funding streams were utilised during the year so as to maximise time limited grants.	3,210	-2,370	900	1,740
		<b>3,210</b>	<b>-2,370</b>	<b>900</b>	<b>1,740</b>
<b>Insurance Reserves</b>					
Fire Liability	Required to meet the cost of excesses on all council properties.	838	-476	163	526
Motor Insurance	An internally operated self-insurance reserve to meet costs not covered by the Council's Motor Insurance Policy.	611	-141	100	570
		<b>1,450</b>	<b>-617</b>	<b>263</b>	<b>1,096</b>

Reserves	Purpose of Balance	Balance Brought Forward	Movement Out 2025/26	Movement In 2025/26	Balance Carried Forward
		(£'000)	(£'000)	(£'000)	(£'000)
<b>Financial Risks</b>					
Financial Strategy Reserve	Established specifically to provide one off funding for savings proposals in the Financial Strategy	0	5,677	-4,629	1,049
Financial Risk - Adult Social Care	Established to address the financial risk of additional unforeseen Adult Social Care Demand	0	700	0	700
Financial Risk - Children's Social Care	Established to address the financial risk of additional unforeseen Children's Social Care Demand	0	400	0	400
Financial Risk - Economic Risk	Established to address the financial risk arising from changing economic conditions that may impact on the Council	0	500	0	500
		<b>0</b>	<b>7,277</b>	<b>-4,629</b>	<b>2,649</b>
<b>School Balances</b>					
Balances held by schools under a scheme of delegation	Schools' balances have to be ringfenced for use by schools and schools have the right to spend those balances at their discretion.	6,693	-6,716	4,721	4,699
		<b>6,693</b>	<b>-6,716</b>	<b>4,721</b>	<b>4,699</b>
<b>Total Reserves</b>		<b>25,455</b>	<b>-7,297</b>	<b>11,654</b>	<b>29,812</b>
<b>Provisions</b>					
<b>Provisions - Short Term</b>					
Accumulated Absences Account	Provision to cover potential future payments of employee benefits not taken as at the end of the year. This is required under IFRS accounting regulations.	3,213	-3,213	2,878	2,878
Other Provisions - Short Term	Includes a number of small provisions including Environmental Maintenance contract commitments and Shopping Centre rental payments	1,897	-1,721	172	348
<b>Provisions - Long Term</b>					
Other Provisions - Long Term	Includes a number of small provisions including S106 Accrued Interest, profit share agreements and Shopping Centre rental payments.	0	0	0	0
Tenancy Deposit Clawbacks	This represents deposits held for the economic development workshops that may be repaid at some point in the future.	244	-9	53	288
Liability Insurance	Provision to meet the estimated actuarial valuation of claims for public liability and employers' liability	3,968	-625	813	4,156
NDR Appeals	Represents the Council's share of the provision held for successful appeals against business rates.	1,904	-1,417	2,529	3,017
Council Tax Bad Debt	Held for potential write offs of Council tax debtor balances.	12,669	-208	2,156	14,617
NNDR Bad Debt	Held for potential write offs of NNDR debtor balances.	2,610	3	91	2,704
General Fund Bad Debts	Held for potential write offs of debtor balances for General Fund Services including Housing Benefits.	5,135	-1,075	789	4,848
HRA Bad Debts	Held for potential write offs of debtor balances for Housing Revenue Account rents and other debtor balances.	339	-10	94	423
<b>Total Provisions</b>		<b>31,978</b>	<b>-8,275</b>	<b>9,576</b>	<b>33,280</b>
<b>Total Reserves &amp; Provisions</b>		<b>57,433</b>	<b>-15,572</b>	<b>21,230</b>	<b>63,091</b>

## Delegated School Balances

6.2 The movement in delegated schools balances are detailed in the table below.

Movement in delegated school balances 2025/26

	2024/25 £'000	2025/26 £'000	Increase/ (Decrease) £'000
Schools:			
- Revenue Balances	4,703	2,256	(2,447)
- Invested Balances	1,211	1,289	78
- Extended Schools Activities Balance	780	1,154	374
<b>Total Delegated Schools Balances</b>	<b>6,694</b>	<b>4,699</b>	<b>(1,995)</b>

6.3 Schools' balances have to be ringfenced for use by schools and schools have the right to spend those balances at their discretion. Of the 77 schools with balances, 7 have deficit balances.

6.4 The Extended Schools activities allocations for schools have increased marginally during 2025/26. These balances are ringfenced to each individual school within School Balances.

6.5 In 2020, new reporting requirements were introduced to establish a new reserve for Dedicated Schools Grant (DSG) balances. For those local authorities with a DSG balance surplus, the requirement is that the surplus is held in an earmarked useable reserve, and any deficit is held in an unusable reserve named the DSG Adjustment Account. In 2024/25 the Council held a DSG deficit of £17.651m, and this has increased further to £45.655m.

## APPENDIX 7

### REVISED CAPITAL PROGRAMME

Detail	Agreed Capital Programme - Council 27/02/25	Slippage & Budget Changes Approved To Quarter 3 2025/26	Quarter 4 Budget Changes to be Approved	Revised 2025/26 Capital Programme Quarter 4
	£	£	£	£
<b>General Fund</b>				
Care & Wellbeing	0.414	0.010	(0.000)	0.425
Children & Young People	12.461	(4.695)	0.025	7.792
Commissioning	1.522	1.492	0.000	3.013
Communities & Customer	5.808	1.571	0.322	7.701
Enabling	22.063	(13.659)	(0.722)	7.682
Infrastructure	88.916	(41.178)	(30.989)	16.748
Legal, Governance & Planning	0.636	0.612	0.003	1.250
Strategy	9.553	(3.422)	0.011	6.141
<b>Total General Fund</b>	<b>141.373</b>	<b>(59.269)</b>	<b>(31.350)</b>	<b>50.753</b>
<b>Housing Revenue Account</b>	<b>20.687</b>	<b>1.52</b>	<b>4.42</b>	<b>26.622</b>
<b>Total Approved Budget</b>	<b>162.059</b>	<b>(57.752)</b>	<b>(26.932)</b>	<b>77.375</b>

## APPENDIX 8

### CAPITAL PROGRAMME OUTTURN POSITION BY SERVICE AREA 2025/26

	Revised Capital Programme - Outturn 2025/26 £	Actual Expenditure 31/03/2026 £	Variance £	Spend To Budget %
<b>General Fund</b>				
Care & Wellbeing	0.425	0.256	0.169	60.2%
Children & Young People	7.792	5.123	2.669	65.7%
Commissioning	3.013	2.880	0.134	95.6%
Communities & Customer	7.701	12.997	(5.296)	168.8%
Enabling	7.682	10.524	(2.842)	137.0%
Infrastructure	16.748	7.985	8.763	47.7%
Legal, Governance & Planning	1.250	0.994	0.257	79.5%
Strategy	6.141	6.462	(0.321)	105.2%
<b>Total General Fund</b>	<b>50.753</b>	<b>47.220</b>	<b>3.533</b>	<b>93.0%</b>
<b>Housing Revenue Account</b>	<b>26.622</b>	<b>21.479</b>	<b>5.143</b>	<b>80.7%</b>
<b>Total Approved Budget</b>	<b>77.375</b>	<b>68.698</b>	<b>8.677</b>	<b>88.8%</b>

## APPENDIX 9

### SUMMARY OF SIGNIFICANT VARIANCES BETWEEN REVISED OUTTURN BUDGET AND OUTTURN EXPENDITURE BY SERVICE AREAS FOR 2025/26

The overall capital programme, both General Fund and HRA, outturned at £68.698m expenditure against a budget profile of £77.375m for the 2025/26 financial year, a £8.677m underspend against expected profile or 88.8% expenditure against budget.

**Care & Wellbeing** – Total underspend against Care & Wellbeing was £0.169m which mainly related to a £0.122m underspend on Supported Living adaptations.

#### **Children & Young People :**

**Devolved Formula Capital/Energy Efficiency Grant** - spend of £0.783m against budget £0.998m. Expenditure from this programme is controlled by schools. In general schools use this funding for a variety of small and medium projects and procuring IT equipment. As with other programmes funded through standards fund grant, the expenditure is not immediately reflected in capital accounts, and unspent balances can be carried forward to subsequent financial years. Underspend £0.215m rephased to 2026/27 programme

**Condition Funding** – spend of £1.460m against a budget of £2.555m. This fund is used to maintain school buildings through a prioritised planned delivery programme. Most works have to be scheduled during school closure periods and natural rephasing of schemes occurs in order to enable this. Underspend of £1.1m rephased to 2026/27 programme.

Special Educational Needs – spend of £2.242m against a budget of £3.347m. This capital funding is used to develop the provision of special educational needs within primary and secondary schools.

**Commissioning** – Underspend of £0.153m in relation to Leisure capital schemes with a budget of £3.013m.

**Communities & Customer** – Housing service have had expenditure of £9.708m compared to a budget of £4.910m. Whilst this represents a significant overspend, this is in relation to the Integrated Community Equipment Loan Service and Disabled Facilities Grant and it was agreed that additional contributions would be received from partner organisations and the Better Care Fund to fully fund this expenditure.

#### **Enabling**

**Corporate Landlord** – Spend of £6.733m compared to a budget of £4.575m. The main underspend within the Corporate Landlord budget related to the Shrewsbury Town Centre Riverside Redevelopment, which was fully funded through the Levelling Up Fund.

Legal, Governance & Planning –

#### **Infrastructure**

**Highways Maintenance** - Spend on highways infrastructure amounted to £33.3m for this programme of work which includes Highways, Structures, Lighting and Drainage. This has

been funded from Government Grants of £12.149m Road Maintenance Fund, £18.218m from the Government Pot Hole Fund and £2.289m Incentive Fund.

This service area outturned at £1.421m underspend. This was predominantly as a result of delays in structural maintenance of bridges. This underspend will be carried forward to 2026/27.

**North-West Relief Road** – The North West Relief road scheme has been cancelled during 2025/26, and so the budget and all expenditure incurred on the scheme over previous years, has been reversed out of the capital programme in 2025/26.

**Flood Defence and Water Management** - Outturn position overall £1.440m underspend against budget. Shropshire Council is acting as project lead on a number of Environment Agency funded Demonstrator Flood Prevention Projects and mitigations, including the Rea Brook project, and further innovation and technological intervention projects. This is grant funding that will be rephased into the 2026/27 programme for delivery.

**Integrated Transport Grant** - Outturn Position overall £1.994m underspend against budget. This is due to timing delivery of smaller schemes required to improve road safety and improvements across the County that have been delayed until the 2026/27 financial year.

**Strategy** - A small overspend of £0.321m against a budget of £6.141m which was due to additional costs for the Pyrolysis project which has been funded through borrowing which will be repaid through the income generated through the project.

## APPENDIX 10

### REVISED CAPITAL PROGRAMME FINANCING 2025/26

Detail	Agreed Capital Programme - Council 27/02/25 £	Slippage & Budget Changes Approved To Quarter 3 2025/26 £	Quarter 4 Budget Changes to be Approved £	Revised 2025/26 Capital Programme Quarter 4 £
<b>Financing</b>				
Self Financed Prudential Borrowing *	27.374	(8.271)	(0.002)	19.102
Government Grants	101.189	(36.823)	(19.695)	44.671
Other Grants	0.489	0.003	0.000	0.492
Other Contributions	10.236	(5.857)	(4.638)	(0.259)
Revenue Contributions to Capital	1.277	0.237	0.080	1.593
Major Repairs Allowance	5.322	1.589	0.000	6.911
Corporate Resources (expectation - Capital Receipts only)	16.173	(8.630)	(2.677)	4.866
<b>Total Confirmed Funding</b>	<b>162.059</b>	<b>(57.752)</b>	<b>(26.932)</b>	<b>77.375</b>

## APPENDIX 11

### CAPITAL PROGRAMME 2026/27 to 2028/29

Detail	2026/27	2027/28	2028/29
	£	£	£
<b>General Fund</b>			
Care & Wellbeing	-	-	-
Children & Young People	16,273,086	26,941,500	2,500,000
Commissioning	2,050,000	1,075,000	-
Communities & Customer	7,784,483	7,154,651	4,500,000
Enabling	23,602,310	7,980,000	3,110,000
Infrastructure	62,888,491	57,684,300	56,303,400
Legal, Governance & Planning	315,613	200,346	-
Strategy	5,300,000	4,000,000	-
<b>Total General Fund</b>	<b>118,213,983</b>	<b>105,035,797</b>	<b>66,413,400</b>
<b>Housing Revenue Account</b>	<b>27,166,079</b>	<b>24,500,001</b>	<b>22,700,001</b>
<b>Total Approved Budget</b>	<b>145,380,062</b>	<b>129,535,798</b>	<b>89,113,401</b>
<b>Financing</b>			
Self Financed Prudential Borrowing *	23,917,871	11,432,553	7,932,553
Government Grants	90,946,736	77,564,858	66,070,848
Other Grants	11,748	-	-
Other Contributions	3,467,524	14,400,253	-
Revenue Contributions to Capital	7,097,023	4,100,000	3,000,000
Major Repairs Allowance	5,000,000	5,000,000	5,000,000
Corporate Resources (expectation - Capital Receipts only)	14,939,160	17,038,134	7,110,000
<b>Total Confirmed Funding</b>	<b>145,380,062</b>	<b>129,535,798</b>	<b>89,113,401</b>

## APPENDIX 12

### PROJECTED CAPITAL RECEIPTS POSITION

12.1 The current capital programme relies on the Council generating capital receipts to finance part of the capital programme. There is a high level of risk in these projections as they are subject to changes in property and land values, the actions of potential buyers and being granted planning permission on sites. The table below summarises the current allocated and projected capital receipt position across 2025/26 to 2028/29. A RAG analysis has been included for capital receipts projected, based on the current likelihood of generating them by the end of each financial year. Disposals rated marked “Green” are highly likely to be completed by the end of the financial year, those rated “Amber” are achievable but challenging and thus there is a risk of slippage, and those rated “Red” are highly unlikely to complete in year and thus there is a high risk of slippage. However, no receipts are guaranteed to complete in any financial year as there may be delays between exchanging contracts and completing.

12.2 The Council’s requirement for capital receipts of £31.843m reported at Quarter 3 included funding the Council’s transformational activities: the Voluntary Redundancy Programme, compulsory redundancies, specific transformation projects and the Council’s Strategic Transformation Partner. In December 2025 the Council applied to the Government for Exceptional Financial Support, which has been approved in principle and creates the ability for the Council to borrow to fund its’ transformational activities in 2025-26 and so protect capital receipts. An amount of £10.000m was approved for this purpose and this has been fully utilised in 2025/26. This successful submission, along with the reprofiling of the HRA capital scheme funded via capital receipts, has significantly improved the Council’s capital receipts position as shown in the table below.

	2025/26	2026/27	2027/28	2028/29	2029/30
Corporate Resources Allocated in Capital Programme	7,518,022.05	14,939,160	17,038,134	7,110,000	4,326,000
Capital Programme Ring-fenced receipt requirements	-	18,301,066	9,054,000	6,181,991	-
Transformation activities	14,791,756	-	-	-	-
Transformation activities funded with EFS Approval	- 10,000,000				
<b>Total Commitments</b>	<b>12,309,778</b>	<b>33,240,226</b>	<b>26,092,134</b>	<b>13,291,991</b>	<b>4,326,000</b>
<b>Capital Receipts in hand/projected:</b>					
Brought Forward in hand	24,432,326	22,308,833	3,701,548	22,325,586	35,617,577
Generated 2025/26 YTD	10,186,286	-	-	-	-
Projected - 'Green'	-	14,632,941	65,000	-	-
<b>Total in hand/projected</b>	<b>34,618,611</b>	<b>36,941,774</b>	<b>3,766,548</b>	<b>22,325,586</b>	<b>35,617,577</b>
<b>Shortfall to be financed from Prudential Borrowing / (Surplus) to carry forward</b>	<b>- 22,308,833</b>	<b>- 3,701,548</b>	<b>22,325,586</b>	<b>35,617,577</b>	<b>39,943,577</b>
Further Assets Being Considered for Disposal (Amber/Red)	-	25,012,122	12,931,170	-	-

12.3 Capital receipts of £10.186m were realised in year, resulting in an in-year capital receipts deficit of £2.123m and a cumulative capital receipts surplus of £22.309m in hand as at 31/03/2026. These receipts will be set-aside, enabling the Council to achieve an additional MRP saving of £0.363m in 2026/27. These capital receipts are required to finance schemes they are allocated to in the future years’ capital programme.

12.4 Based on the current approved position, across the life of the programme there are significant shortfalls in capital receipt projections of £22.326m and £35.618m in 2026/27 and 2027/28 respectively based on receipts rated green in the RAG analysis to fund the required budget in the capital programme. There is, therefore, the

requirement to progress the disposals currently rated amber and red to ensure they are realised, together with realising the revenue running cost savings from some of the properties. Considerable work is required to realise these receipts, with generally a lead in in time of at least 12 to 18 months on larger disposals. In addition to the current expenditure commitments, the programme will also grow as new schemes are approved. Officers are continuing to explore the potential to accelerate the realisation of capital receipts and to identify additional opportunities to achieve further capital receipts.

- 12.5 It is important that work progresses, to avoid funding shortfalls in 2027/28 and 2028/29 and minimise any shortfall in future years. Failure to generate the required level of capital receipts will result in the need to further reduce or re-profile the capital programme, some of which will occur naturally as part of the review of the delivery of schemes; or undertake prudential borrowing, which will incur future year's revenue costs that are not budgeted in the revenue financial strategy.
- 12.6 The projected shortfall in capital receipts is purely based on the currently approved capital programme for the period 2026-27 to 2028-29.

## APPENDIX 13

### **Shropshire Council – Capital Programme 2025/26 – 2028/29** **Capital Programme Summary Outturn 2025/26**

Service Area	Revised Budget Quarter 3 2025/26 £	Budget Virements Quarter 4 2025/26 £	Revised Budget Quarter 4 2025/26 £	Actual Spend £	Spend to Budget Variance £	% Budget Spend	2026/27 Revised Budget £	2027/28 Revised Budget £	2028/29 Revised Budget £
<b>General Fund</b>									
Care & Wellbeing Capital	424,762	0	424,762	255,599	169,163	60.17%	0	0	0
Children & Young People & Children's Social Care (CSC)	7,766,727	24,853	7,791,580	5,122,702	2,668,878	65.75%	16,073,086	26,291,500	2,500,000
Commissioning Capital	3,013,393	0	3,013,393	2,879,649	133,744	95.56%	2,050,000	1,075,000	0
Communities & Customer Capital	7,379,122	322,192	7,701,314	12,997,002	-5,295,688	168.76%	3,284,483	2,654,651	0
Enabling Capital	8,404,088	-721,720	7,682,368	10,524,302	-2,841,934	136.99%	23,602,310	7,980,000	3,110,000
Infrastructure Capital	47,737,216	-30,988,894	16,748,322	7,985,153	8,763,169	47.68%	62,888,491	57,684,300	56,303,400
Legal & Governance Capital	1,247,556	2,698	1,250,254	993,566	256,688	79.47%	315,613	200,346	0
Strategy Capital	6,130,565	10,678	6,141,243	6,461,890	-320,647	105.22%	5,300,000	4,000,000	0
<b>Total General Fund</b>	<b>82,103,429</b>	<b>-31,350,193</b>	<b>50,753,236</b>	<b>47,219,863</b>	<b>3,533,373</b>	<b>93.04%</b>	<b>113,513,983</b>	<b>99,885,797</b>	<b>61,913,400</b>
<b>Housing Revenue Account</b>	22,203,922	4,417,905	26,621,827	21,478,601	5,143,226	80.68%	27,166,079	24,500,001	22,700,001
<b>Total Approved Budget</b>	<b>104,307,351</b>	<b>-26,932,288</b>	<b>77,375,063</b>	<b>68,698,464</b>	<b>8,676,599</b>	<b>88.79%</b>	<b>140,680,062</b>	<b>124,385,798</b>	<b>84,613,401</b>

Service Area Detail	Revised Budget Quarter 3 2025/26 £	Budget Virements Quarter 4 2025/26 £	Revised Budget Quarter 4 2025/26 £	Actual Spend £	Spend to Budget Variance £	% Budget Spend	2026/27 Revised Budget £	2027/28 Revised Budget £	2028/29 Revised Budget £
<b>General Fund</b>									
<b>Care &amp; Wellbeing</b>	<b>424,762</b>	<b>0</b>	<b>424,762</b>	<b>255,599</b>	<b>169,163</b>	<b>60.17%</b>	<b>0</b>	<b>0</b>	<b>0</b>
Adult Social Care Operations Capital	424,762	0	424,762	255,599	169,163	60.17%	0	0	0
<b>Children &amp; Young People &amp; Children's Social Care (CSC)</b>	<b>7,766,727</b>	<b>24,853</b>	<b>7,791,580</b>	<b>5,122,702</b>	<b>2,668,878</b>	<b>65.75%</b>	<b>16,073,086</b>	<b>26,291,500</b>	<b>2,500,000</b>
Children's Residential Care Capital	45,240	0	45,240	2,417	42,823	5.34%	0	0	0
Non Maintained Schools Capital	3,185,666	-68,875	3,116,791	2,321,688	795,103	74.49%	6,225,050	18,615,000	2,500,000
Primary School Capital	3,375,641	-84,731	3,290,910	2,192,053	1,098,857	66.61%	1,579,027	5,450,000	0
Primary School Managed Capital	1,202,460	-15,187	1,187,273	512,551	674,722	43.17%	130,000	0	0
Secondary School Capital	782	0	782	0	782	0.00%	0	0	0
Secondary School Managed Capital	58,236	0	58,236	0	58,236	0.00%	0	0	0
Shropshire Music Service Capital	105,727	0	105,727	66,032	39,695	62.45%	11,748	0	0
Special Schools Capital	23,281	-728	22,553	21,051	1,502	93.34%	4,972	0	0
Special Schools Managed Capital	8,354	0	8,354	6,911	1,443	82.73%	0	0	0
Unallocated School Capital	-238,660	194,374	-44,286	0	-44,286	0.00%	8,122,289	2,226,500	0
<b>Commissioning</b>	<b>3,013,393</b>	<b>0</b>	<b>3,013,393</b>	<b>2,879,649</b>	<b>133,744</b>	<b>95.56%</b>	<b>2,050,000</b>	<b>1,075,000</b>	<b>0</b>
Leisure Capital	3,013,393	0	3,013,393	2,879,649	133,744	95.56%	2,050,000	750,000	0
Waste Capital	0	0	0	0	0	0.00%	0	325,000	0
<b>Communities &amp; Customer</b>	<b>7,379,122</b>	<b>322,192</b>	<b>7,701,314</b>	<b>12,997,002</b>	<b>-5,295,688</b>	<b>168.76%</b>	<b>3,284,483</b>	<b>2,654,651</b>	<b>0</b>
Community Hubs & Libraries Capital	279,189	0	279,189	261,347	17,842	93.61%	0	0	0
Housing Services Capital	7,090,237	317,752	7,407,989	12,580,739	-5,172,750	169.83%	2,709,483	2,654,651	0
Museums & Archives Capital	9,696	4,440	14,136	13,478	659	95.34%	0	0	0
Theatre Services Capital	0	0	0	141,438	-141,438	0.00%	575,000	0	0
<b>Enabling</b>	<b>8,404,088</b>	<b>-721,720</b>	<b>7,682,368</b>	<b>10,524,302</b>	<b>-2,841,934</b>	<b>136.99%</b>	<b>23,602,310</b>	<b>7,980,000</b>	<b>3,110,000</b>
ICT Infrastructure Capital	0	0	0	0	0	#DIV/0!	2,846,000	2,480,000	1,610,000
Property & Asset Capital	8,404,088	-721,720	7,682,368	10,524,302	-2,841,934	136.99%	20,756,310	5,500,000	1,500,000

Service Area Detail	Revised Budget Quarter 3 2025/26 £	Budget Virements Quarter 4 2025/26 £	Revised Budget Quarter 4 2025/26 £	Actual Spend £	Spend to Budget Variance £	% Budget Spend	2026/27 Revised Budget £	2027/28 Revised Budget £	2028/29 Revised Budget £
<b>Infrastructure</b>	<b>47,737,216</b>	<b>-30,988,894</b>	<b>16,748,322</b>	<b>7,985,153</b>	<b>8,763,169</b>	<b>47.68%</b>	<b>62,888,491</b>	<b>57,684,300</b>	<b>56,303,400</b>
Broadband Capital	1,610,626	348,000	1,958,626	1,482,734	475,892	75.70%	1,100,000	500,000	0
Environment and Transport (Public Transport) Capital	665,324	0	665,324	316,850	348,474	47.62%	2,424,800	1,453,400	1,482,100
Highways - Central Area Division Capital	265,000	-20,000	245,000	56,424	188,576	23.03%	270,000	0	0
Highways - Flood Defence & Water Management Capital	3,461,908	154,392	3,616,300	2,176,280	1,440,020	60.18%	1,904,413	0	0
Highways - Integrated Transport Capital	5,106,353	363,400	5,469,753	1,948,503	3,521,250	35.62%	20,348,130	10,217,900	11,329,300
Highways - North West Relief Road (NWRR)	269,477	-31,900,000	-31,630,523	-31,630,523	0	100.00%	0	0	0
Highways - Northern Area Division Capital	265,000	0	265,000	50,097	214,903	18.90%	270,000	0	0
Highways - Oxon Relief Road (OLR)	0	0	0	-717,884	717,884	0.00%	1,127,973	5,000,000	0
Highways - Southern Area Division Capital	365,000	0	365,000	253,726	111,274	69.51%	270,000	0	0
Highways - Street Lighting Capital	1,130,000	0	1,130,000	1,076,621	53,379	95.28%	1,100,000	0	0
Highways - Structural Maintenance of Bridges Capital	2,673,985	34,370	2,708,355	1,586,031	1,122,324	58.56%	2,500,000	0	0
Highways - Structural Maintenance of Roads Capital	29,997,935	40,242	30,038,177	30,287,675	-249,498	100.83%	31,276,297	40,504,000	43,492,000
National Landscapes and Outdoor Partnerships Capital	1,926,608	-9,298	1,917,310	1,098,620	818,690	57.30%	296,878	9,000	0
<b>Legal &amp; Governance</b>	<b>1,247,556</b>	<b>2,698</b>	<b>1,250,254</b>	<b>993,566</b>	<b>256,688</b>	<b>79.47%</b>	<b>315,613</b>	<b>200,346</b>	<b>0</b>
Development Management Capital	148,847	2,698	151,545	114,857	36,688	75.79%	0	0	0
Planning Policy Capital	1,098,709	0	1,098,709	878,709	220,000	79.98%	315,613	200,346	0
<b>Strategy</b>	<b>6,130,565</b>	<b>10,678</b>	<b>6,141,243</b>	<b>6,461,890</b>	<b>-320,647</b>	<b>105.22%</b>	<b>5,300,000</b>	<b>4,000,000</b>	<b>0</b>
Climate Change Capital	1,697,865	0	1,697,865	2,433,745	-735,880	143.34%	1,300,000	0	0
Communications and Engagement Capital	76,029	0	76,029	76,029	0	100.00%	0	0	0
Growth & Development Capital	4,356,671	10,678	4,367,349	3,952,116	415,233	90.49%	4,000,000	4,000,000	0
Transformation Capital	0	0	0	0	0	0.00%	0	0	0
<b>Total General Fund</b>	<b>82,103,429</b>	<b>-31,350,193</b>	<b>50,753,236</b>	<b>47,219,863</b>	<b>3,533,373</b>	<b>93.04%</b>	<b>113,513,983</b>	<b>99,885,797</b>	<b>61,913,400</b>
<b>Housing Revenue Account</b>	<b>22,203,922</b>	<b>4,417,905</b>	<b>26,621,827</b>	<b>21,478,601</b>	<b>5,143,226</b>	<b>80.68%</b>	<b>27,166,079</b>	<b>24,500,001</b>	<b>22,700,001</b>
HRA Dwellings Capital	22,203,922	4,417,905	26,621,827	21,478,601	5,143,226	80.68%	27,166,079	24,500,001	22,700,001
<b>Total Approved Budget</b>	<b>104,307,351</b>	<b>-26,932,288</b>	<b>77,375,063</b>	<b>68,698,464</b>	<b>8,676,599</b>	<b>88.79%</b>	<b>140,680,062</b>	<b>124,385,798</b>	<b>84,613,401</b>