

APPENDIX A

2025/26 SUMMARY OUTTURN POSITION

<<<<<< Analysis of Variation >>>>>>

Service Area	Final Net Revenue Budget	Outturn	Variation	Capital & Pensions Technical Entries	Public Health	Service
	£	£	£	£	£	£
Finance, People & IDT	18,737,535	18,167,473	(570,062)	(687,253)	0	117,191
Policy & Governance	1,239,448	992,230	(247,218)	(314,187)	0	66,969
Adult Social Care	81,976,435	87,521,914	5,545,479	(1,236,560)	0	6,782,039
Housing, Commercial & Customer Services	5,957,456	4,641,234	(1,316,222)	(998,410)	0	(317,812)
Children's Safeguarding & Family Support	49,359,561	50,916,526	1,556,965	(1,248,580)	0	2,805,545
Education & Skills	13,961,752	26,040,839	12,079,087	10,502,657	0	1,576,430
Health & Wellbeing	458,569	294,056	(164,513)	(144,090)	0	(20,423)
Neighbourhood & Enforcement Services	32,062,075	31,454,194	(607,881)	(493,055)	0	(114,826)
Prosperity & Investment	(7,546,294)	(771,883)	6,774,411	6,185,696	0	588,715
Council Wide	(28,566,857)	(51,749,944)	(23,183,087)	(11,566,218)	0	(11,616,869)
Total	167,639,680	167,506,639	(133,041)	0	0	(133,041)

Note, there are further technical entries in relation to Capital Charges and IFRS 16 Leases which will be made as part of finalising the Comprehensive Income & Expenditure Account (which forms part of the formal Statement of Accounts). These will not impact on the Service position or the Council's General Fund position shown in Appendices A and B.

2025/26 Revenue Budget Variations over £50,000									
Description		Budget	Outturn	Variation	Analysis of Variation				Comments
					Capital Charges	IAS19	Public Health	Service	
		£	£	£	£	£	£	£	
Finance, People and IDT									
IDT	Treasury	16,317,120	16,587,068	269,948				269,948	Impact of higher interest rates than forecast within the budget
	Staffing	4,646,778	4,588,841	(57,937)				(57,937)	Temporary vacancies in structure
	Premises	71,000	152,159	81,159				81,159	Annual charges associated with data centre/PFI
	Supplies & Services	3,082,588	3,493,658	411,070				411,070	One off overspend re VOIP/WAN contract due to new contract arrangements with Capita and overlaps between start and end dates. Internal computer system software costs.
	Income	(12,568,037)	(12,644,615)	(76,578)				(76,578)	Income to offset the above
Finance	Staffing	2,950,396	2,774,925	(175,471)				(175,471)	Temporary vacancies in structure
Revenues	Staffing	2,894,706	2,773,016	(121,690)				(121,690)	Temporary vacancies in structure
	Income	(1,161,340)	(1,293,668)	(132,328)				(132,328)	Council tax income
Human Resources	Income	(1,118,405)	(1,211,413)	(93,008)				(93,008)	Increase in traded fee income
Variations under £50k		3,622,729	2,947,502	(675,227)	27	(687,280)		12,026	
Total Finance, People & IDT		18,737,535	18,167,473	(570,062)	27	(687,280)	0	117,191	
Policy & Governance									
Electoral Registration	Supplies & Services	97,810	188,795	90,985				90,985	Overspend re postage, licence fees & printing
Licensing	Income	(250,170)	(304,636)	(54,466)				(54,466)	Additional licensing income received
Legal Services	Land Charges	(220,982)	(156,187)	64,795				64,795	Shortfall of land charges income due to reduced demand reflective of current market position
Scrutiny	Staffing	190,360	106,612	(83,748)				(83,748)	Vacancy savings
Procurement	Staffing	213,437	149,016	(64,421)				(64,421)	Vacancy savings
Variations under £50k		1,208,993	1,008,630	(200,363)	73	(314,260)		113,824	
Total Policy & Governance		1,239,448	992,230	(247,218)	73	(314,260)	0	66,969	

2025/26 Revenue Budget Variations over £50,000									
Description		Budget	Outturn	Variation	Analysis of Variation				Comments
					Capital Charges	IAS19	Public Health	Service	
		£	£	£	£	£	£	£	
Adult Social Care									
All long term care purchasing-Spot & block for all ages plus enablement	Spot & block purchasing	110,348,431	119,471,751	9,123,320				9,123,320	The long term care budget has been under significant pressure this year from growth in care costs due to increasing demand and unit rates. However, interventions (see final paragraph) to mitigate have impacted and the trajectory of growth has slowed significantly in the second half of the year, compared to that seen in the earlier months. The demand for care support remains high from new older people with complex needs needing long-term care and short-term enablement; residential care; new clients in the 18-64 age group from carer breakdown etc and continued but recently stayed increases in fee rates. The position continues to be monitored closely, as demand for the service has historically been volatile. The pressures have been mitigated by the delivery of >£12m of savings and cost avoidance in the year. This made certain that from the previous forecast of around £14m total service oversend increasing net expenditure was managed and produced an overall reduction to a position before virements of over £11m, and with further in year Council savings to around £6.7m. Further measures are being implemented across the service to continue to reduce budget pressures with a focus on a home first approach and delivering care which maximises prevention and independence wherever possible.
Health funding contributions-all ages and care types	Joint Funding	(7,486,218)	(5,863,659)	1,622,559				1,622,559	The team are continuing to focus on maximising health funding contributions, and there is a dedicated team responsible for progressing and negotiating current and historical funding claims. The income received is dependant on the number and complexity of care where a health intervention is required and is variable year on year. In 25/26 the level of income was lower than the initial estimates.
Income	Client Contributions	(14,195,690)	(16,701,792)	(2,506,102)				(2,506,102)	Over achievement on income from client contributions which is linked to the continuing increased level of care expenditure in year
Income	Direct Payment Clawbacks	(710,000)	(1,168,678)	(458,678)				(458,678)	Direct payments are paid to a person in order for them to commission and pay for their own care. Payments include estimated amounts and enough to cover risks. The level of payments are reviewed and surpluses are refunded to the Council.
	My Options-Adults & Children's services	178,819	444,414	265,595				265,595	The variance reflects the costs of My Options services and offset mainly by internally generated income, and is the latest forecast cost pressure from trading activity. This position has improved significantly over the year
Sevice Wide	Staffing & Operational expenditure	10,481,773	9,226,184	(1,255,589)				(1,255,589)	Variations arising from mainly staff vacancies or part time working. The remainder being from other operating costs or income generation
Variations under £50k	Variations under £50k	(16,640,680)	(17,886,306)	(1,245,626)	(210)	(1,236,350)		(9,066)	
Total Adult Social Care		81,976,435	87,521,914	5,545,479	(210)	(1,236,350)	0	6,782,039	

2025/26 Revenue Budget Variations over £50,000									
Description		Budget	Outturn	Variation	Analysis of Variation				Comments
					Capital Charges	IAS19	Public Health	Service	
		£	£	£	£	£	£	£	
Housing, Commercial and Customer Services									
Service Wide	Employees	(278,940)	2,148	281,088				281,088	Includes vacancy factor saving, the underspends materialise within each service area. Historical saving target of £132k part delivered, with the remaining pressure shared on HCC and NES equally.
Arts & Culture: Telford Theatre	Net Position	790,390	714,743	(75,647)				(75,647)	Underspend within the BIT team as a result of premises cost savings.
	Supplies & Services	0	123,300	123,300				123,300	Contribution to reserves to fund future pressures
Customer Relationships & Welfare Services: Housing Benefits Subsidy	Net Position	310,000	169,567	(140,433)				(140,433)	(£200k) underspend due to an increased level of recovery of overpayments plus £112k pressure adjustment to reflect impact of bad debt provision relating to the housing benefit overpayments. A net (£53k) underspend from housing benefit expenditure/subsidy variation including B & B spend (£33k) whereby no subsidy can be claimed back and supported accommodation where only 60% subsidy can be claimed.
Housing Benefit/Council Tax Support Team	Employees	696,590	632,718	(63,872)				(63,872)	One off vacancy management.
Community Services: Community Engagement Solar Farm	Employees	293,648	234,987	(58,661)				(58,661)	One off vacancy Management.
	Supplies & Services	70,000	932,890	862,890				862,890	Additional cost associated with break in plus transfer to reserves of the compensation payment received towards rectification works
Strategic Housing & Regeneration: Housing Strategy Affordable Housing	Employees	393,650	90,572	(303,078)				(303,078)	Utilisation of HPG Funding.
	Income	(268,140)	0	268,140				268,140	HIF income target shortfall; target is £268k and will be delivered when Housing Schemes become operational
Private Sector Housing	Employees	311,970	117,996	(193,974)				(193,974)	One off vacancy Management & grant funding for staffing.
Leisure Services: Telford Ice Rink	Net Position	466,106	380,669	(85,437)				(85,437)	Overachievement of income and reduced leasing costs.
Oakengates Aspirations	Income	(377,930)	(500,656)	(122,726)				(122,726)	Overachievement of income.
Oakengates Swimming Lessons	Income	(149,200)	(214,689)	(65,489)				(65,489)	Overachievement of income.
Horsehay Golf Course	Income	(436,830)	(630,552)	(193,722)				(193,722)	Overachievement of income.
Ice Rink Cafe	Net Position	(13,350)	48,428	61,778				61,778	Impact of mid year closure of café which has been outsourced just before peak periods.
Town Park	Supplies & Services	104,730	299,193	194,463				194,463	Subcontractor costs for various works.
	Third Party Payments	283,220	338,084	54,864				54,864	Subcontractor costs linked with R&M at outside pools across the Borough.
Housing Solutions: Homelessness & Prevention Housing	Net Position	428,590	(193,925)	(622,515)				(622,515)	Maximisation of Grant use.
	Employees	65,610	520	(65,090)				(65,090)	Grant funding for staffing.
Variations under £50k		3,231,602	2,015,791	(1,215,811)		(1,042,120)		(173,691)	
Variations under £50k	Asset Rentals	35,740	79,450	43,710	43,710			0	
Total Housing, Commercial & Customer Services		5,957,456	4,641,234	(1,316,222)	43,710	(1,042,120)	0	(317,812)	

2025/26 Revenue Budget Variations over £50,000									
Description		Budget	Outturn	Variation	Analysis of Variation				Comments
					Capital Charges	IAS19	Public Health	Service	
Children's Safeguarding & Family Support									
Children in Care, Leaving Care Team & Speciality Services, Family Solutions	CIC Placements, Post 18 Staying Put & Leaving Care Support	29,910,512	34,336,775	4,426,263	(54)			4,426,317	The number of Children in Care increased from 362 in April 2025 to 386 at the end of March 2026, peaking at 395 at the end of November 2025. 2025/26 costs, including inflationary increases, were £3.5m (11.4%) higher than 2024/25, as increased placement numbers and inflation outweigh savings from the work with Impower and ongoing work on prevention, early intervention and review of all placement costs.
	Health funding	(6,437,780)	(8,326,569)	(1,888,789)				(1,888,789)	Over achievement against budgeted health income, directly linked to increase in placement numbers (particularly residential placements) and increased costs (demand and inflationary)
	Children with Disabilities	2,086,020	2,221,873	135,853				135,853	Shortbreaks – we are seeing rising complexity of need for CWD supported through shortbreaks provision with an increase in requests for 2:1 support for CYP, increased day time support and increased overnight respite. Whilst resulting in increased costs, it is support CYP to remain within the care of their family thus preventing entry to care and increased residential care costs.
	Income	(914,080)	(1,270,812)	(356,732)				(356,732)	Difference between budgeted grant income and actual grant received plus use of specific reserve to offset placement costs
	Staffing expenditure	20,755,468	20,549,946	(205,522)				(205,522)	Includes vacancy factor saving of £299,000 and historic pressure of out of hours team, offset by savings from vacancies across service.
	Assessment	468,160	812,808	344,648				344,648	Includes expenditure of £469k relating to 6 Mother & Baby Assessment placements.
	Legal	284,210	688,953	404,743				404,743	Increase in demand on both internal and external legal support due to increased number of children in care leading to increase in number of care orders, supervision orders, interim care orders and emergency protection orders.
	NRPF & Homelessness	110,500	662,259	551,759				551,759	Accommodation (housing) costs of NRPF and Intentionally homeless families
	Operational expenditure	3,135,816	3,044,532	(91,284)				(91,284)	Small variations against operational expenditure budget lines across service area
	Income	(6,473,103)	(6,897,449)	(424,346)				(424,346)	Use of one-off reserves
Service Wide	Staffing expenditure	817,230	877,774	60,544				60,544	Use of one agency staff to cover sickness
Independent Review									
Variations under £50k		5,616,608	4,216,436	(1,400,172)	(2,116)	(1,246,410)		(151,646)	
Total Children's Safeguarding & Family Support		49,359,561	50,916,526	1,556,965	(2,170)	(1,246,410)	0	2,805,545	

2025/26 Revenue Budget Variations over £50,000									
Description		Budget	Outturn	Variation	Analysis of Variation				Comments
					Capital Charges	IAS19	Public Health	Service	
		£	£	£	£	£	£	£	
Education & Skills									
School & Post 16 Transport		4,031,468	4,726,704	695,236				695,236	£598,742.49 transport related expenditure previously funded by DSG
Specialist Services		818,917	763,837	(55,080)				(55,080)	
									The pressure from the Educational Psychology Service due to demand in statutory assessments has been mitigated through the impact of ITS funding enabling a stronger structure from September that is reducing use of agency. Flexible use of grant funding has also assisted the position. Further work is planned to increase traded income following recruitment into key posts.
Employee Costs		1,121,024	1,416,725	295,701				295,701	This policy ceased some years ago however, the local authority remains responsible for any historic pension costs and additional costs are due to inflationary pressures.
Skills		869,698	1,292,602	422,904				422,904	Historic, income target of £255k linked to Learn Telford plus shortfall in budgeted income for Supported Internship, UK Shared Prosperity Fund and Connect to Work. Continued uncertainty over funding resulted in movement to previously reported position (included in variations under £50k)
Insurance		25,806	76,849	51,043				51,043	The conversion of maintained schools to academies has led to a reduction in insurance contributions from schools.
Arthog		246,713	337,852	91,139	8			91,131	Current projections are that the budgeted income at the outdoor education centre and the Skyreach facility are not going to be achieved. An external review has been commissioned in order to identify ways to ensure the financial sustainability of the facilities going forward.
Asset Rentals		5,968,320	19,267,579	13,299,259	13,299,259				
Variations Under £50,000		879,806	(1,841,308)	(2,721,114)		(2,796,610)		75,496	
Total Education & Skills		13,961,752	26,040,839	12,079,087	13,299,267	(2,796,610)	0	1,576,430	
Health & Wellbeing									
Public Health Grant	Variations under £50k	(5,371,312)	(5,447,977)	(76,665)			(76,665)	0	
Public Health Grant-Sexual Health Services	Supplies & Services	1,456,821	1,401,153	(55,668)			(55,668)	0	Underspend on provision for NHS pay award
Public Health Grant-Healthy Child Programme	Supplies & Services	3,365,817	3,306,498	(59,319)			(59,319)	0	Underspend on provision for NHS pay award
Public Health Grant-Supervised toothbrushing	Supplies & Services	50,984	29	(50,955)			(50,955)	0	Grant income - contract commencing 2026/27
Public Health Grant-Stop smoking service	Staffing	144,270	66,378	(77,892)			(77,892)	0	Vacancies due to secondment of staff to other funded projects
Public Health Grant-Healthy lifestyles	Staffing	353,420	283,561	(69,859)			(69,859)	0	Vacancies due to secondment of staff to other funded projects
Public Health Grant	Underspend to Reserve		390,358	390,358			390,358	0	Ring-fenced Public Health grant transferred to/(from) Public Health reserve
Variations under £50k		458,569	294,056	(164,513)		(144,090)		(20,423)	
Total Health & Wellbeing		458,569	294,056	(164,513)	0	(144,090)	0	(20,423)	

2025/26 Revenue Budget Variations over £50,000									
Description		Budget	Outturn	Variation	Analysis of Variation				Comments
					Capital Charges	IAS19	Public Health	Service	
Neighbourhood & Enforcement Services									
Severe Weather & Winter Maintenance	Various	446,970	764,782	317,812				317,812	Unexpected costs due to bad weather
Special Fund Areas - Street Lighting	Premises-Related Expenditure	813,751	724,065	(89,686)				(89,686)	Reduction in Maintenance and Energy costs on special fund street lighting
Waste & Neighbourhood Services	Various	11,573,680	11,490,458	(83,222)				(83,222)	Overall reduction in waste collection tonnages
NRSWA – New Roads & Streetworks Act	Income	(1,252,600)	(1,359,442)	(106,842)				(106,842)	Overachievement of income
Enforcement Control	Income	(70,000)	(6,570)	63,430				63,430	Shortfall against budgeted income
On Street Car Parking	Income	(60,000)	0	60,000				60,000	Shortfall against budgeted income
Off Street Car Parking	Income	(326,080)	(219,063)	107,017				107,017	Shortfall against budgeted income
Variations under £50k		20,936,354	20,059,964	(876,390)	42,795	(535,850)		(383,335)	
Total Neighbourhood & Enforcement Services		32,062,075	31,454,194	(607,881)	42,795	(535,850)	0	(114,826)	
Prosperity & Investment									
BIT:-									
BiTs - Architecture & Building Hold Ac	Net Position	(1,922,450)	(1,697,547)	224,903				224,903	Fee pressure due to slippage of capital schemes, offset with one off vacancy management, although an improved position to 24/25 Outturn.
FM - Building Support Services	Income	(469,630)	(668,217)	(198,587)				(198,587)	Over achievement of income due to various one off Housing schemes and testing works.
Admin Buildings	Admin Buildings - Premises & Third Party payments	2,161,280	1,695,140	(466,140)				(466,140)	Planned underspends on R&M at Darby House giving rise to the contribution to reserve on line below. Underspends on utilities, given up as saving in 26/27 along with one off NNDR rebates received.
	Supplies & Services - Contributions to reserves	0	331,510	331,510				331,510	Planned one off contribution to reserve to fund Darby House Refurb works in 26/27.
Operational Buildings	Premises - Related Expenditure	5,045,537	4,334,150	(711,387)				(711,387)	One off underspends due to closures from developments at Leisure sites and The Place. One off NNDR rebates in addition to underspends on utility costs to be given up as saving in 26/27.
	Income	(175,940)	(255,460)	(79,520)				(79,520)	Unbudgeted rental income from Wellington Civic Offices, budgets realigned in 26/27 across this wider site.
Travellers & Gypsy sites	Premises-Related Expenditure	242,570	336,205	93,635				93,635	Ongoing R&M works at these sites.
Regeneration & Investment:- PIP	Wellington Market	(385,420)	(212,202)	173,218				173,218	Development at Wellington Market resulting in reduced rents charged to tenants.
	Net Position	(10,695,350)	(10,164,226)	531,124				531,124	Income pressure due to phasing of Growth fund capital spend, there is a benefit in relation to lower borrowing costs. Includes approved one off use of reserves.
Service charges	Net Position	(551,320)	(734,183)	(182,863)				(182,863)	Improved occupancy levels resulting in a positive void position with an underspend against budgeted voids.
HCA Land deal	Income - Contributions from reserves	(1,011,000)	0	1,011,000				1,011,000	Budgeted contribution from Reserve not utilised
Inward Investment:- Management	Employees	111,730	178,757	67,027				67,027	Vacancy management target held here with savings actually being delivered across the wider team.
LEP Growth Hub	Income	0	(52,637)	(52,637)				(52,637)	Grant Receipt off set on Expenditure lines above.
SDM Management Account	Income - Contributions from reserves	0	(82,761)	(82,761)				(82,761)	Approved one off use of reserves to support overall financial position.
Development Management:-									

2025/26 Revenue Budget Variations over £50,000									
Description		Budget £	Outturn £	Variation £	Analysis of Variation				Comments
					Capital Charges £	IAS19 £	Public Health £	Service £	
Planning	Net Position	1,133,260	1,178,028	44,768				44,768	Downturn in year to date trends compared to a more buoyant year in 2024/25 with an income shortfall of £105k, this is offset from one off salary underspends from vacancy management of (£135k) net of consultancy for conservation advice. Anticipating an improved position in 26/27 with the Local Plan approved.
Variations under £50k		(4,214,511)	(4,786,786)	(572,275)		(457,700)		(114,575)	
	Asset Rentals	3,184,950	9,828,346	6,643,396	6,643,396			0	
Total Prosperity & Investment		(7,546,294)	(771,883)	6,774,411	6,643,396	(457,700)	0	588,715	
Council Wide									
Depreciation & Revaluations	Depreciation Impairments / Revaluations	(21,175,450)	(24,040,764) (17,161,574)	(2,865,314) (17,161,574)	(2,865,314) (17,161,574)			0 0	Released to support pressures in ASC and Safeguarding. Includes contract and pay inflation contingency, release of other contingencies and use of unbudgeted general reserves. Additional WMS Dividend & WME Rebates Received Prepayment option not taken in 25/26 to benefit from cash flows
Budgeted Contingency		7,200,000	0	(7,200,000)				(7,200,000)	
Other Council Wide		(18,733,337)	(25,635,539)	(6,902,202)				(6,902,202)	
	Purchase Rebates - Income	(430,000)	(799,174)	(369,174)		8,460,670		(369,174)	
	Pensions - including FRS17 adjustments	(345,000)	8,443,300	8,788,300				327,630	
	Transfers to Reserves		2,802,700	2,802,700				2,802,700	
Variations under £50k		4,916,930	4,828,584	(88,346)				(88,346)	
Total Council Wide Items		(28,566,857)	(51,562,467)	(22,995,610)	(20,026,888)	8,460,670	0	(11,429,392)	
		167,639,680	167,694,116	54,436	0	0	0	54,436	
Corporate Funding									
Funding	Revenue Support Grant Business Rates (inc. Section 31 Grant and Top Up Grant)	(12,689,130) (58,442,850)	(12,688,915) (58,630,976)	215 (188,126)				215 (188,126)	Additional Top Up Grant and Section 31 Grant for Green Plant & Machinery
	Council Tax	(93,858,630)	(93,858,556)	74				74	
	Collection Fund Surplus	(2,649,070)	(2,648,710)	360				360	
Variations under £50k		0	0	0				0	
Total Corp Items Funding		(167,639,680)	(167,827,157)	(187,477)	0	0	0	(187,477)	
TOTAL		(0)	(133,041)	(133,041)	0	0	0	(133,041)	

APPENDIX C

2025/26 Revenue Virements for Approval

<u>Virements To:</u>	<u>£</u>	<u>Virements From:</u>	<u>£</u>
Finance, People & IDT			
Treasury Management	269,948	IDT - Employees	(57,937)
IDT Premises	81,159	IDT income	(76,578)
IDT Supplies & Services	411,070	Finance - employees	(175,471)
Variations under £50k	12,026	Revenues - employees	(121,690)
		Revenues - income	(132,328)
		Human Resources - income	(93,008)
		Capital Charges	27
	774,203		(656,985)
Policy & Governance			
Electoral Registration - supplies & services	90,985	Licensing - income	(54,466)
Legal Services - land charges	64,795	Scrutiny - employees	(83,748)
Variations under £50k	113,824	Procurement - employees	(64,421)
		Capital Charges	73
	269,604		(202,562)
Adult Social Care			
Long term care purchasing	9,123,320	Client Contributions	(2,506,102)
Health Funding Contribution	1,622,559	Direct Payments clawbacks	(458,678)
My Options services	265,595	Service wide - employees	(1,255,589)
		Capital Charges	(210)
		Variations under £50k	(9,066)
	11,011,474		(4,229,645)

2025/26 Revenue Virements for Approval

<u>Virements To:</u>	<u>£</u>	<u>Virements From:</u>	<u>£</u>
Housing, Commercial and Customer Services			
Place - employees	281,088	Housing Benefit Subsidy	(140,433)
Telford Theatre	47,653	Customer Relationships & Welfare Services - employees	(63,872)
Solar Farm	#REF!	Community Services - employees	(58,661)
Affordable Housing - income	268,140	Strategic Housing & Regeneration - employees	(303,078)
Ice Rink Café	61,778	Private Sector Housing - employees	(193,974)
Town Park - supplies & services	194,463	Telford Ice Rink	(85,437)
Town Park - third party payments	54,864	Oakengates Aspitations	(122,726)
Capital Charges	43,710	Oakengates swimming lessons	(65,489)
		Horsehay Golf Course	(193,722)
		Homelessness & Prevention	(622,515)
		Housing Solutions - employees	(65,090)
		Variations under £50k	(173,691)
	#REF!		(2,088,688)
Children's Safeguarding & Family Support			
Placements - CIC Placements, Post 18 Staying Put & Leaving Care Support	4,426,317	Placements - Funding	(1,888,789)
Children with Disabilities	135,853	Service wide - Operational expenditure	(91,284)
Service wide - assessments	344,648	Service wide - employees	(205,522)
Service wide - legal costs	404,743	Service wide - income	(781,078)
Service wide - NRPF & Homelessness	551,759	Capital Charges	(2,170)
Independent Review - employees	60,544	Variations under £50k	(151,646)
	5,923,864		(3,120,489)

2025/26 Revenue Virements for Approval

<u>Virements To:</u>		£	<u>Virements From:</u>		£
Education & Skills					
School and Post 16 Transport		695,236	Specialist Services		(55,080)
Service wide - employees		295,701			
Skills		422,904			
Insurance		51,043			
Arthog		91,131			
Capital Charges		13,299,267			
Variations under £50k		75,496			
		14,930,778			(55,080)
Health & Wellbeing					
			Variations under £50k		(20,423)
		0			(20,423)
Neighbourhood & Enforcement					
Severe weather & winter maintenance		317,812	Street lighting (Special Fund areas)		(89,686)
Enforcement control - income		63,430	Waste & Neighbourhood Services		(83,222)
On Street car parking		60,000	New Roads & Streets Act - income		(106,842)
Off Street Car Parking		107,017	Variations under £50k		(383,335)
Capital Charges		42,795			
		591,054			(663,085)

2025/26 Revenue Virements for Approval

<u>Virements To:</u>	<u>£</u>	<u>Virements From:</u>	<u>£</u>
Prosperity & Investment			
BIT - Architure & Buildings	224,903	Facilities Management - income	(198,587)
Administration Buildings - supllies & services	331,510	Administration Buildings - premises and third party payments	(466,140)
Travellers & Gypsy Sites - premises	93,635	Operational Buildings - premises	(711,387)
Wellington Market	173,218	Operational Buildings - income	(79,520)
Property Investment Portfolio	531,124	Service Charges	(182,863)
HCA Land Deal - income	1,011,000	Inward Investment LEP Growth Hub - income	(52,637)
Inward Investment Management - employees	67,027	Inward Investment - income	(82,761)
Development Management Planning	44,768	Variations under £50k	(114,575)
Capital Charges	6,643,396		
	9,120,581		(1,888,470)
Corporate			
Pension Adjustments	327,630	Budget Contingency	(7,200,000)
Contingency reserve transfers	2,802,700	Other Contingencies	(6,902,202)
		Purchase Rebate - income	(369,174)
		Funding	(187,477)
		Capital Charges	(20,026,888)
		Variations under £50k	(88,346)
	3,130,330		(34,774,087)

APPENDIX D

Capital Approvals - by Service Area**New Allocations**

Scheme	Service Area	Funding Source	2025/26 £	2026/27 £	2027/28 £	2028/29 £
All Other School Schemes	Education & Skills	Grant	79,398	6,007,625		
All Other School Schemes	Education & Skills	External	7,523,962			
ICT Investment Programme	Finance, People & IDT	Revenue	5,275			
ICT Investment Programme	Finance, People & IDT	External	24,150			
ICT Investment Programme	Finance, People & IDT	Prudential	37,077			
Housing	Housing Commercial & Customer Services	Grant	294,945	3,587,588		
Housing	Housing Commercial & Customer Services	Capital Receipt	28,915			
Housing	Housing Commercial & Customer Services	Prudential	76,225			
Leisure Capital Schemes	Housing Commercial & Customer Services	Revenue	10,180			
Affordable Housing Programme	Housing Commercial & Customer Services	Grant	(180,000)			
Culture	Housing Commercial & Customer Services	Prudential		55,000		
Service & Financial Approved Schemes	Neighbourhood & Enforcement Services	Grant	10,000			
Integrated Transport	Neighbourhood & Enforcement Services	External	386,864			
Integrated Transport	Neighbourhood & Enforcement Services	Revenue	3,700			
Highways & Bridges Capital Maintenance	Neighbourhood & Enforcement Services	External	311,066			
Flood Defence Grant in Aid	Neighbourhood & Enforcement Services	Grant	14,796	(9,204)		
Flooding Repair and Renewal Grants	Neighbourhood & Enforcement Services	Grant	40,533			
St Georges Regeneration	Prosperity & Investment	Capital Receipt	306,222			
St Georges Regeneration	Prosperity & Investment	Prudential	3,834			
Local Regeneration Fund	Prosperity & Investment	Capital Receipt	20,000			
Local Regeneration Fund	Prosperity & Investment	Prudential	62,728		4,500,000	4,500,000
Property Investment Portfolio	Prosperity & Investment	Capital Receipt	1,607,000			
Property Investment Portfolio	Prosperity & Investment	Prudential	152,030			
Asset Management Plan - General Works & Surveys	Prosperity & Investment	Revenue	28,175			
Asset Management Plan - General Works & Surveys	Prosperity & Investment	Revenue		303,335		
Rights of Way	Prosperity & Investment	External	22,940			
Rights of Way	Prosperity & Investment	External	7,500			
Housing Company - Housing	Prosperity & Investment	Capital Receipt		17,000,000	10,000,000	
Pride In Place	Prosperity & Investment	Prudential		1,000,000	3,300,000	
Playing Pitch Investment	Prosperity & Investment	Prudential		1,000,000	2,500,000	
Cemeteries	Policy & Governance	Revenue	2,187			
Efficiency Schemes Capitalisation	Corporate items	Capital Receipt		(900,000)		
			10,879,703	28,044,344	20,300,000	4,500,000

Slippage

Scheme	Service Area	Funding Source	2025/26 £	2026/27 £	2027/28 £	2028/29 £
Family Hubs & Start for Life	Childrens Services	Grant	(40,208)	40,208		
ICT Investment Programme	Finance, People & IDT	Prudential	(823,426)	823,426		
Housing	Housing Commercial & Customer Services	Capital receipt	(217,436)	217,436		

Housing	Housing Commercial & Customer Services Prudential	(314,857)	314,857		
Housing	Housing Commercial & Customer Services Grant	(687,499)	687,499		
Affordable Housing Programme	Housing Commercial & Customer Services Prudential	650,000	(650,000)		
Affordable Housing Programme	Housing Commercial & Customer Services Prudential	171,709	(171,709)		
Swimming Pool in the Dawley Area	Housing Commercial & Customer Services Capital receipt	(10,620)	10,620		
Swimming Pool in the Dawley Area	Housing Commercial & Customer Services Prudential	(475,866)	475,866		
Leisure Capital Schemes	Housing Commercial & Customer Services Prudential	(24,827)	24,827		
Highways & Bridges Capital Maintenance	Neighbourhood & Enforcement Services Grant	(553,266)	553,266		
Highways & Bridges Capital Maintenance	Neighbourhood & Enforcement Services Prudential	(20,172)	20,172		
Environmental Improvements/ Enhancements	Neighbourhood & Enforcement Services Prudential	(46,973)	46,973		
Integrated Transport	Neighbourhood & Enforcement Services Grant	(794)	794		
Integrated Transport	Neighbourhood & Enforcement Services Prudential	68,538	(68,538)		
Pride in our Play Areas	Neighbourhood & Enforcement Services Prudential	(6,844)	6,844		
Local Electric Vehicle Infrastructure	Neighbourhood & Enforcement Services Grant	(677,676)	677,676		
Flood Defence Grant in Aid	Neighbourhood & Enforcement Services Grant	(568,389)	568,389		
Service & Financial Approved Schemes	Neighbourhood & Enforcement Services Prudential	(335,685)	335,685		
Active Travel Grant	Neighbourhood & Enforcement Services Grant	(526,914)	526,914		
Legal Fees	Policy And Governance Prudential	42,482	(42,482)		
Stronger Communities	Prosperity & Investment Prudential	(84,081)	84,081		
St Georges Regeneration	Prosperity & Investment Prudential	16,279	(16,279)		
Stalled Sites	Prosperity & Investment Capital receipt	(24,380)	24,380		
Local Regeneration Fund	Prosperity & Investment Grant	353,182	(353,182)		
Local Regeneration Fund	Prosperity & Investment Prudential	(1,107,731)	1,107,731		
Local Regeneration Fund	Prosperity & Investment External	(127,628)	127,628		
Local Regeneration Fund	Prosperity & Investment Capital receipt	72,926	(72,926)		
Housing Company - Housing	Prosperity & Investment Prudential	712,956	(712,956)		
Property Investment Portfolio	Prosperity & Investment Prudential	(2,421,328)	2,421,328		
Property Investment Portfolio	Prosperity & Investment Capital receipt	(1,606,948)	1,606,948		
Property Investment Portfolio	Prosperity & Investment External	(124,000)	124,000		
Capital Receipts Site Preparation	Prosperity & Investment Capital receipt	(379,302)	379,302		
HE Land Deal	Prosperity & Investment External	(154,870)	154,870		
HE Liability Sites	Prosperity & Investment Prudential	(28,052)	28,052		
Playing Pitch Investment	Prosperity & Investment Prudential	(216,395)	216,395		
Playing Pitch Investment	Prosperity & Investment External	(28,778)	28,778		
Pride in Your High Street	Prosperity & Investment Prudential	(63,533)	63,533		
Pride in Your High Street	Prosperity & Investment Revenue	(55,000)	55,000		
Rights of Way	Prosperity & Investment Prudential	(10,974)	10,974		
Asset Management Plan - General Works & Surveys	Prosperity & Investment Prudential	76,348	(76,348)		
Condition Works - Leisure	Prosperity & Investment Prudential	(31,507)	31,507		
All Other School Schemes	Education & Skills Capital receipt	71		(71)	
All Other School Schemes	Education & Skills Grant	(11,343,716)	11,343,716		
Efficiency Schemes Capitalisation	Corporate items Capital receipt	(949,719)	1,849,719		(900,000)
Managing the Funding of the Capital Programme	Corporate items Capital Receipt	1,344,288	(2,244,288)		900,000
Managing the Funding of the Capital Programme	Corporate items Prudential	(1,344,288)	2,244,288		(900,000)
Integrated Community Schemes	Adult Social Care Prudential	(20,000)	20,000		
		(21,944,902)	22,844,973	(71)	(900,000)

TRANSFERS TO RESERVES - YEAR END 2025/26

Description	Amount £
Invest to Save / Capacity Fund - to support the delivery of future ongoing savings	746,000
SEND/DSG	600,000
Community Flooding	500,000
Contribution to fund DSG deficit	460,000
EPC upgrade works	396,566
Accommodation works	331,510
Community Initiatives	314,000
Solar Farm	265,000
Pot Hole Resources	260,000
Lingen Davies	250,000
Adult Social Care Client Contribution adjustments on full assessment	231,000
Housing Solutions	127,810
Theatre Developments	123,300
Amphitheatre redevelopment	100,000
Aged Debt project	70,000
Safeguarding Partnership - prevention	62,955
Leisure e-gym	50,000
Community Services - Cllrs Pride Fund	37,722
Supports work opportunities for ALD Clients	32,000
Utility meter updates	31,758
Specialised Housing	31,650
Leisure App	30,000
Armed Forces Hub events	30,000
Support nursery sustainability	26,891
Self Insurance Fund	26,455
Groundworks Neal Court	10,700
Contribution to Capital Schemes within Leisure Services	10,180
FF&E Replacement costs	3,460
Other transfers below £1k	903
	5,159,860
Grant Income - various grant funding received, including Public Health Grant, to be carried forward to new year	4,263,165
Third Party/External Funds	481,791
	9,904,817