

<b>2025/26 REVENUE BUDGET - FINAL ACCOUNTS</b>						
<b>Adults, Health and Well-being Department</b>	2025/26 Budget	2025/26 Position	<b>Gross Over / (Under) Spend 2025/26</b>	Use of Other Sources or Other Adjustments Recommended	<b>Adjusted Over / (Under) Spend 2025/26</b>	Projected Over / (Under) Spend- November 2025/26 Review
<b>Area:-</b>	£'000	£'000	£'000	£'000	£'000	£'000
<b><u>Adults Services</u></b>						
Management	597	480	(117)		(117)	(35)
Learning Disabilities Services	31,080	30,666	(414)		(414)	199
Mental Health Services	6,071	6,629	558		558	607
Older People's Services						
Residential and Nursing - Homes	24,516	24,940	424		424	940
Domiciliary Care	11,700	12,539	839		839	1,274
Physical Disabilities Services	3,652	2,699	(953)		(953)	(1,070)
Direct Payments	2,194	1,978	(216)		(216)	(72)
Others	3,048	3,278	230		230	209
	45,110	45,434	324	0	324	1,281
<b><u>Adults Services Total</u></b>	<b>82,858</b>	<b>83,209</b>	<b>351</b>	<b>0</b>	<b>351</b>	<b>2,052</b>
<b><u>Provider Services (shows net budget)</u></b>						
Residential Care	(297)	524	821		821	911
Community Care	1,126	1,337	211		211	93
Others	(5)	(7)	(2)		(2)	6
<b><u>Provider Services Total</u></b>	<b>824</b>	<b>1,854</b>	<b>1,030</b>	<b>0</b>	<b>1,030</b>	<b>1,010</b>
Closure of 2025/26 Accounts Adaption				(1,281)	(1,281)	0
<b><u>Adults, Health and Well-being Total</u></b>	<b>83,682</b>	<b>85,063</b>	<b>1,381</b>	<b>(1,281)</b>	<b>100</b>	<b>3,062</b>

## **Adults, Health and Well-being**

Over £3.1 million in additional permanent funding was allocated to the Department for the 2025/26 budget onwards. An improvement was seen in the financial situation compared with the projections, with a £1.38 million budgetary deficit at the end of the financial year.

**The Department's Management** - staff turnover and underspend on the legal budget, as well as a grant receipt and additional income by the end of the year.

**Learning Disability** - the service received an additional budget allocation of £400k in 2025/26. Pressures continue on day services, support plans and on the residential service in the Council's homes. Grants were received and thus less pressure on supported accommodation, direct payments and independent residential homes during the year with the work of reviewing care packages continuing and coming into fruition.

**Mental Health** - £177k of additional funding was allocated to this field for 2025/26, a budget deficit of £650k was seen for the residential and nursing element following an unexpected and unusual increase in the numbers, with 11 new cases during the financial year. The support plans and supported accommodation are underspending and therefore reduce the overspend reported. The mental health field is the subject of a £1.2 million bid for 2026/27.

**Older People** - £1.5 million in additional permanent funding was allocated to the Department for 2025/26, with £1.2 million of it allocated to Domiciliary Care. The budget deficit dropped to £324k by the end of the year, with additional grants and work to ensure the efficiency of direct payments assisting with the picture. In residential and nursing, there was a gradual increase in the use of in-house homes and fewer private homes, as well as an increase in client contributions, thus reducing the pressure. An improvement was also seen in domiciliary care, with a reduction in the costs to £839k above the budget on the efforts to provide care in areas where services are not readily available; nevertheless, the waiting lists continue to be high for domiciliary care. In the physical disabilities field, the reduced demand for domiciliary care continues. In 'Others', increasing pressures and savings schemes are yet to be realised.

**Provider Services** - staff overspend in residential care including £510k on the use of agency staff. An additional budget of £1 million has been permanently invested in domiciliary care in 2025/26; nevertheless, staff costs remain above the budget, with high levels of sickness and rates of non-contact hours. A permanent bid of £464k has been allocated to in-house residential care for 2026/27.

**Savings** - in terms of the situation with realising the department's savings, although progress has been seen in realising savings during the year, savings to the value of £1.5 million are yet to be realised and therefore contribute to the financial situation.

**It is recommended** that the Adults, Health and Well-being Department receives one-off financial support of £1.281 million to limit the level of overspend to be carried forward by the Department to £100k, to assist in moving on and facing the challenges of 2026/27.

<b>2025/26 REVENUE BUDGET - FINAL ACCOUNTS</b>						
<b>Children and Families Department</b>	2025/26 Budget	2025/26 Position	<b>Gross Over / (Under) Spend 2025/26</b>	Use of Other Sources or Other Adjustments Recommended	<b>Adjusted Over / (Under) Spend 2025/26</b>	Projected Over / (Under) Spend- November 2025/26 Review
<b>Area:-</b>	£'000	£'000	£'000	£'000	£'000	£'000
Management	705	705	0		0	89
Operational	3,070	3,548	478		478	351
Placements						
Out-of-County Placements	7,050	9,061	2,011		2,011	683
Small Group Homes	76	156	80		80	29
Fostering through an Agency	1,755	1,617	(138)		(138)	(271)
Fostering - Internal	3,120	3,215	95		95	125
Support Services and Others	2,178	2,419	241		241	191
	14,179	16,468	2,289	0	2,289	757
Post-16	1,778	2,215	437		437	204
Derwen Service	3,655	4,098	443		443	533
Youth Justice	262	251	(11)		(11)	(5)
Early Years	147	(39)	(186)		(186)	(174)
Workforce Development Unit	308	308	0		0	0
Others	2,513	2,459	(54)		(54)	101
Closure of 2025/26 Accounts Adaption			0	(3,296)	(3,296)	0
<b>Children and Families Total</b>	<b>26,617</b>	<b>30,013</b>	<b>3,396</b>	<b>(3,296)</b>	<b>100</b>	<b>1,856</b>

## **Children and Families**

£2.175 million of additional permanent funding was allocated to the Department for the 2025/26 budget. At the end of the year, a £3.4 million budget deficit is reported by the department.

**Management** - one-off additional staffing costs but which are counterbalanced by the use of grants towards establishing an information system.

**Operational** - although a permanent additional resource to the value of £365k has been allocated to the field for 2025/26 onwards, the overspend trend continues as a result of substantial pressure on support plans support as well as staffing above the field workers budget. The field of support plans has received a bid worth £200k in 2026/27 to address the pressure.

**Placements** - we saw 11 new out-of-county placements since the last review, including exceptional cases and non-registered placements, which are much more expensive. As a result, a further increase was seen in the average number of out-of-county placements again this year to 37 (34.3 in 2024/25, 32.5 in 2023/24, 25.7 for 2022/23), with the average cost of the placements now £253k.

Six new cases were seen since the last review in Agency Fostering, but a reduction was seen in the In-house Fostering numbers. A reduction was seen in the income from the Home Office for unaccompanied asylum seekers who are receiving a service. In the support service and others, there is increasing pressure on the support workers budget and on the North Wales Adoption Service.

**Small Group Homes** - the homes are currently being established in Gwynedd with two homes now operational, and the third becoming operational during 2026/27. This in-house provision means that children can be placed in-house instead of with out-of-county external providers. The Council received grants to establish the homes as well as a contribution towards the costs of running the homes this year.

**Post-16** - additional pressure on the service after two exceptional cases were transferred from the out-of-county service during the year. Pressure also on the over 18-year-old asylum seekers element, as the Home Office contribution is not enough to meet the costs. Staffing above the social workers budget also contributes to the overspending.

**Derwen** - to respond to the overspending trend, Derwen received an additional permanent resource allocation of £1 million for the 2025/26 budget. The pressure continues with an overspend of £443k at the end of the year on support plan workers, specialist support and on the Short Breaks Unit. A further bid of £175k has been allocated to the field for 2026/27.

**Early Years** - staff turnover and increasing grants available to fund the core spending has led to an underspend.

**Others** - underspending at the end of the year after an additional funding receipt from the Business and Care Commissioning Service, but including the overspend on specialist services fees and on the out-of-hours service.

**It is recommended** that the Children and Families Department receives one-off financial support of £3.296 million to limit the level of overspend to be carried forward by the Department to £100k, to support them to proceed to face the challenge of 2026/27.

<b>2025/26 REVENUE BUDGET - FINAL ACCOUNTS</b>						
<b>Business and Care Commissioning Service</b>	2025/26 Budget	2025/26 Position	<b>Gross Over / (Under) Spend 2025/26</b>	Use of Other Sources or Other Adjustments Recommended	<b>Adjusted Over / (Under) Spend 2025/26</b>	Projected Over / (Under) Spend- November 2025/26 Review
<b>Area:-</b>	£'000	£'000	£'000	£'000	£'000	£'000
Support and Commissioning	1,068	1,046	(22)		(22)	(82)
Income and Finance	1,479	1,422	(57)		(57)	(38)
Preventative Services	279	259	(20)		(20)	(24)
<b><u>Business and Care Commissioning Service Total</u></b>	<b>2,826</b>	<b>2,727</b>	<b>(99)</b>	<b>0</b>	<b>(99)</b>	<b>(144)</b>

### **Business and Care Commissioning Service**

**Support and Commissioning** - saving as a result of a joint decision on a north Wales level to reduce the contribution level to the Regional Partnership Board. In addition, the use of various grants against costs contributes to the underspend reported.

**Income and Finance** - a combination of underspend on staff costs in preparation for restructuring, as well as a grant receipt towards the time of staff involved with the work to implement care cases software across north Wales. For a period, two care information systems will run concurrently.

**Preventative Service** - receipt of an additional grant for preventive services which means there is an underspend at the end of the financial year.

Following the favourable situation on all Business and Care Commissioning Service headings, which is mainly as a result of a grant receipt, a virement of £67k and the redirection of a bid worth £90k at the end of the financial year to the Children's Department supported by the service, helps with their financial situation this year.

<b>2025/26 REVENUE BUDGET - FINAL ACCOUNTS</b>						
<b>Education Department</b>	2025/26 Budget	2025/26 Position	<b>Gross Over / (Under) Spend 2025/26</b>	Use of Other Sources or Other Adjustments Recommended	<b>Adjusted Over / (Under) Spend 2025/26</b>	Projected Over / (Under) Spend- November 2025/26 Review
<b>Area:-</b>	£'000	£'000	£'000	£'000	£'000	£'000
Leadership and Management	2,378	2,431	53		53	54
Devolved Schools	104,767	104,767	0		0	0
Schools Quality Service	(2,696)	(2,751)	(55)		(55)	(46)
Infrastructure and Support Services						
Transportation	8,186	8,186	0		0	0
Ancillary Services	915	662	(253)		(253)	(73)
Others	727	836	109		109	68
	9,828	9,684	(144)	0	(144)	(5)
Additional Learning Needs and Inclusion	5,514	5,636	122		122	(16)
Youth Service	880	880	0		0	(2)
<b><u>Education Total</u></b>	<b>120,671</b>	<b>120,647</b>	<b>(24)</b>	<b>0</b>	<b>(24)</b>	<b>(15)</b>

## Education

**Leadership and Management** - one-off spend on implementing a new information management system for schools and consultant fees.

**Schools Quality Service** - a transitional period for the new service with vacant posts, income receipts and additional grants, but there is substantial pressure on the immersion system budget.

**Transport** - following substantial overspending in the field over the past years, a budget of £896k was allocated on a permanent basis and a further £939k for one year only to address the pressures in the field of school buses and taxis. We managed to reduce the one-off contribution to £384k by the end of the year, because of a reduction in costs and additional grant receipts; therefore, we report a balanced financial situation.

The transport field continues to be the subject of a strategic review to try to control the increase in the expenditure, so that it is possible to reduce overspending and take advantage of opportunities for efficiencies.

**Infrastructure and Support Services - Ancillary Service** - a higher grant income receipt by the end of year for free school meals for primary schools. However, an overspend on staff costs due to sickness are issues in school cleaning and caretaking. The care element of the breakfast clubs is also overspending by £71k as a result of higher staff costs and a lack of income.

**Infrastructure and Support Services - Others** - an increase in one-off costs reduced by the use of grant money and underspending on other budgets.

**Additional Learning Needs and Inclusion service** - an increase in one-off costs by the end of the year as well as circumstances relating to one specific centre, which has now ended, but is responsible for an overspend of £53k. Staff turnover and a grant receipt reduces the overspend reported.

<b>2025/26 REVENUE BUDGET - FINAL ACCOUNTS</b>						
<b>Economy and Community Department</b>	2025/26 Budget	2025/26 Position	<b>Gross Over / (Under) Spend 2025/26</b>	Use of Other Sources or Other Adjustments Recommended	<b>Adjusted Over / (Under) Spend 2025/26</b>	Projected Over / (Under) Spend- November 2025/26 Review
<b>Area:-</b>	£'000	£'000	£'000	£'000	£'000	£'000
Management	403	392	(11)		(11)	(3)
Community Regeneration and Support Programmes	674	671	(3)		(3)	(2)
Maritime and Country Parks	(389)	(288)	101		101	35
Byw'n Iach and Other Leisure Contracts	1,741	2,044	303	(269)	34	91
Economic Development Programmes	(307)	(311)	(4)		(4)	0
Marketing and Events	280	280	0		0	0
Gwynedd Libraries	1,673	1,644	(29)		(29)	(35)
Gwynedd Museums, Arts and Archives	1,033	1,042	9		9	14
Use of the Department's Underspend Fund	49	0	(49)		(49)	(49)
Use of the Department's Other Fund	48	0	(48)		(48)	(49)
<b><u>Economy and Community Total</u></b>	<b>5,205</b>	<b>5,474</b>	<b>269</b>	<b>(269)</b>	<b>0</b>	<b>2</b>

## Economy and Community

**Management** - a grant receipt and higher income have led to an underspend on the core budget.

**Maritime and Country Parks** - a deterioration in the financial situation by the end of the year with the spending above the budget increasing to £71k in Doc Fictoria, Caernarfon, and an increase in spending by the Harbours and beaches. It was seen that income shortages were issues in Beaches totalling £84k as well as Rural Parks of £27k. Contrary to this trend, the net income is better in Hafan, Pwllheli and underspending (£80k).

**Byw'n Iach and Other Leisure Contracts** - the leisure provision was transferred to the Byw'n Iach Company in April 2019, but responsibility for the running costs of properties remained with the Council. Over the past few years, the company has received annual financial support from the Council which was £550k in 2022/23 and £308k in 2023/24, and £281k in 2024/25, which was above the contractual payment in the delivery contract, to enable them to maintain their services. The financial support continues this year, and the required sum is £269k by the end of the year.

Furthermore, an overspend of £34k on the budget to run the leisure buildings by the Economy and Community Department.

**Gwynedd Libraries** - following a transitional period of restructuring the service, every post has now been filled. Income receipts are higher as banks make regular use of space in Caernarfon Library.

**Museums, Arts and Gwynedd Archives** - overspending mainly because staffing costs exceed the budget in Storiol £16k and Lloyd George Museum £15k whilst other costs are higher in Neuadd Dwyfor £15k. A reduction was seen in spending by the Archives and Arts Service, which means that the overspend reported is lower.

To reduce the overspend reported, the department is using £97k from the departmental reserves.

**It is recommended** that the Cabinet approves financial support to the value of £296k to Byw'n Iach.

<b>2025/26 REVENUE BUDGET - FINAL ACCOUNTS</b>						
<b>Highways, Engineering and YGC Department (including Trunk roads)</b>	2025/26 Budget	2025/26 Position	<b>Gross Over / (Under) Spend 2025/26</b>	Use of Other Sources or Other Adjustments Recommended	<b>Adjusted Over / (Under) Spend 2025/26</b>	Projected Over / (Under) Spend- November 2025/26 Review
<b>Area:-</b>	£'000	£'000	£'000	£'000	£'000	£'000
<b><u>Services:</u></b>						
Highways (including Trunk roads)	11,618	11,936	318		318	220
Engineering	487	411	(76)		(76)	(28)
Municipal	5,827	6,007	180		180	381
Gwynedd Consultancy	132	117	(15)		(15)	(81)
Closure of 2025/26 Accounts Adaption			0	(307)	(307)	0
<b><u>Highways, Engineering and YGC Total</u></b>	<b>18,064</b>	<b>18,471</b>	<b>407</b>	<b>(307)</b>	<b>100</b>	<b>492</b>

**Highways, Engineering and YGC (including Trunk roads)**

**Highways Services** - although an increase was seen in realising savings in this area, savings to the value of £120k remain to be achieved in the County Roads field. Higher expenditure by the end of the year on the construction programme and on staff and other costs in County Roads. Furthermore, a reduction in the income from external agencies on various contracts.

**Engineering Services** - discussions with Network Rail relating to Barmouth Bridge ended recently, leading to a saving. In addition, an underspend on various headings as well as a higher income receipt.

**Municipal Services** - a mixed picture which is a combination of factors, including the need to realise savings to the value of £117k. Despite the continuing pressure on public toilet cleaning staff budgets, there was a reduction by the end of the year. Following recent work in the Crematorium, a reduction was seen in the associated income projections, but also in the costs. Income losses remain as issues for land maintenance and public toilets. Further underspend on Street Enforcement and on Tidy Teams, which reduces the overspend reported. A permanent bid worth £180k has been allocated to Open Lands for 2026/27 onwards.

**Gwynedd Consultancy** - despite exceeding the income from external organisations such as other councils and the Welsh Government in the field of roads and engineering, it is not as much as what was projected during the year. Underspend on vacant posts and staff turnover in the Building Service.

**Savings** - the value of the departmental savings not realised is £317k and so contributes to the overspend position reported at the end of the year. Despite the slippage on the delivery, the department will implement definitive steps over the coming months in order to deliver a proportion of the savings.

**It is recommended** that the Highways, Engineering and YGC Department receives one-off financial support of £307k to limit the level of overspend to be carried forward by the Department to £100k, to assist them to move on to face the challenges of 2026/27.

<b>2025/26 REVENUE BUDGET - FINAL ACCOUNTS</b>						
<b>Environment Department</b>	2025/26 Budget	2025/26 Position	<b>Gross Over / (Under) Spend 2025/26</b>	Use of Other Sources or Other Adjustments Recommended	<b>Adjusted Over / (Under) Spend 2025/26</b>	Projected Over / (Under) Spend- November 2025/26 Review
<b>Area:-</b>	£'000	£'000	£'000	£'000	£'000	£'000
Management	776	948	172		172	158
Planning and Building Control Service	743	518	(225)		(225)	(1)
Street Care and Transport Services						
Network Management (Transportation)	363	(82)	(445)		(445)	(362)
Parking and Parking Enforcement	(3,008)	(2,534)	474		474	213
Integrated Transport	2,294	2,544	250		250	88
	(351)	(72)	279	0	279	(61)
Markets	8	13	5		5	0
Countryside and Access	777	795	18		18	8
Public Protection	2,048	1,921	(127)		(127)	(36)
Waste	14,000	15,256	1,256		1,256	617
<b>Environment Total</b>	<b>18,001</b>	<b>19,379</b>	<b>1,378</b>	<b>0</b>	<b>1,378</b>	<b>685</b>
Use of Parc Adfer Refinance Gain Share Reserve				(786)	(786)	
Use of Extended Producer Responsibility for packaging Reserve				(470)	(470)	
Closure of 2025/26 Accounts Adaption				(22)	(22)	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,278)</b>	<b>100</b>	

## Environment

**The Department's Management** - a delay in realising savings schemes to the value of £150k as well as an overspend on vehicle costs.

**Planning and Building Control Service** - a mixed picture, including income on major applications at the end of the financial year from the National Grid, meaning that Planning over-achieved its income by £222k, whilst income shortage continues to be an issue for Land Charges and Development Control. Staff turnover and vacant posts further assist the financial situation.

**Network Management (Transportation)** - exceeding the streetworks fees income, as well as vacant posts and further underspend on many of the budget's headings.

**Parking and Parking Enforcement** - after parking fees were increased in April 2025, there was an expectation that parking income would improve this year, compared to the £826k deficit reported in 2024/25. An improvement has been seen, with an income deficit of £464k, but lower than the projections. Vacant posts assist to improve the situation reported.

**Integrated Transport** - a significant increase was seen in contract costs, therefore the grants received do not cover all the associated costs. Underspend on staff costs and on other budgets reduces the reported overspend.

**Public Protection** - vacant posts and less expenditure on a number of the budget headings, including on vehicle costs. In general, the income situation is better than the projections, with trading standards income exceeding the target but income is down for the taxi licensing field.

**Waste** - an additional budget of £400k was allocated for 2025/26 onwards, but several factors are responsible for the overspend, which has increased to £1.26 million by the end of the year. The work of restructuring and introducing changes to the field continues, with several stages associated with the process, with some of the stages slipping to 2026/27 and therefore several savings schemes are slipping as a result of the restructuring challenges. An increasing overspend by the end of the year on waste collection and recycling, commercial waste, treatment and waste transfer sites and on running the recycling centres. Relevant savings schemes worth £830k in waste have not delivered by the end of the year.

**Reclaiming the Shared Returns of Parc Adfer** - one-off saving to all councils from the returns of re-funding Parc Adfer. The money available, namely £786k, is to be used in full to fund the overspend in the waste field.

**Extended Producer Responsibility for packaging material** - new income receipt for councils which comes from a levy on packaging for producers and retailers, to promote recycling. £407k is to be used in 2025/26 to meet the deficit in the waste service, with the remainder being prioritised for the waste field.

**Savings** - savings to the value of £1.27 million are not being realised by the department and are therefore contributing to the overspend position.

**It is recommended** that the overspend of £1.256 million in waste services is funded by using £786k from the Parc Adfer Contributory Earnings Recovery Fund and £470k from the Extended Producer Responsibility Fund for packaging materials. Furthermore, that the Environment Department receives one-off financial support of £22k to limit the level of overspend to be carried forward by the Department to £100k, to assist them to proceed to face the challenges of 2026/27.

<b>2025/26 REVENUE BUDGET - FINAL ACCOUNTS</b>						
<b>Housing and Property Department</b>	2025/26 Budget	2025/26 Position	<b>Gross Over / (Under) Spend 2025/26</b>	Use of Other Sources or Other Adjustments Recommended	<b>Adjusted Over / (Under) Spend 2025/26</b>	Projected Over / (Under) Spend- November 2025/26 Review
<b>Area:-</b>	£'000	£'000	£'000	£'000	£'000	£'000
Management	799	583	(216)		(216)	(192)
Housing Services						
Homelessness	6,184	6,464	280		280	531
Private Sector Housing	469	486	17		17	(30)
Others	423	299	(124)		(124)	(97)
	7,076	7,249	173	0	173	404
Property Services						
Property	2,728	2,750	22		22	11
Caretaking, Catering and Cleaning	9	10	1		1	25
	2,737	2,760	23	0	23	36
<b><u>Housing and Property Total</u></b>	<b>10,612</b>	<b>10,592</b>	<b>(20)</b>	<b>0</b>	<b>(20)</b>	<b>248</b>
Closure of 2025/26 Accounts Adaption - one-off bid allocation to Emergency Accommodation 2026/27				(800)		

Corporate Maintenance - slippage	(1,087)
Transfer to Maintenance Fund at the end of the year	1,087
<b><u>Net Corporate Maintenance</u></b>	<b>0</b>

## Housing and Property

**Management** - underspend on staffing costs as restructuring is in the pipeline, as well as an underspend on services and supplies.

**Homelessness** - the trend of significant pressure on the emergency accommodation service continues, with expenditure in this area at £6.1 million this year, which is consistent with the spending in 2024/25. An additional budget of £4.2 million was allocated from the council tax premium to emergency accommodation as well as an additional one-off budget of £859k allocated as part of the bids system for 2025/26. Higher costs were seen in moving and storing the personal property of households receiving emergency accommodation. A combination of the reduction in numbers in emergency accommodation and also the price per night of some providers being negotiated lower, means that there has been a reduction in pressure compared with the projections. In addition to this, an increase was seen during the year in the costs of private housing leasing.

**2026/27 Homelessness** - following a review of the spending at the end of the year, it is suggested that a one-off bid should be allocated, up to £800k, to assist with the pressure on emergency accommodation in 2026/27.

**Private Sector Housing** - contrary to the projections during the year, a shortage in fees for housing with multiple residents and in the disabled facilities grant income. Higher costs were also seen associated with extending the National Empty Homes Scheme, but staff turnover is assisting the financial situation.

**Housing Services, Others** - underspend on staff costs and on a number of budget headings as well as further use of a grant to fund the expenditure.

**Property Services** - increasing pressure on the services and supplies budget by the end of the year, which is reduced by staff turnover.

**Caretaking, Catering and Cleaning** - the cleaning goods costs overspend is now counterbalanced by an increase in income on cleaning and caretaking.

**Corporate Maintenance** - Education received a maintenance grant from the Government of £2.4 million during the year, which means that there is a £1.1 million slippage on the core maintenance budget, which has been transferred to a reserve at the end of the year for maintenance purposes.

**It is recommended** that the Housing and Property Department receive a one-off financial allocation of up to £800k to finance the pressure on the emergency accommodation service in 2026/27.

<b>2025/26 REVENUE BUDGET - FINAL ACCOUNTS</b>						
<b>Central Departments</b>	2025/26 Budget	2025/26 Position	<b>Gross Over / (Under) Spend 2025/26</b>	Use of Other Sources or Other Adjustments Recommended	<b>Adjusted Over / (Under) Spend 2025/26</b>	Projected Over / (Under) Spend- November 2025/26 Review
<b>Area:-</b>	£'000	£'000	£'000	£'000	£'000	£'000
Corporate Management Team and Legal	3,194	3,155	(39)		(39)	(14)
Finance (and Information Technology)	9,166	9,128	(38)		(38)	(13)
Corporate Services	8,631	8,611	(20)		(20)	(6)
<b>Central Departments Total</b>	<b>20,991</b>	<b>20,894</b>	<b>(97)</b>	<b>0</b>	<b>(97)</b>	<b>(33)</b>

### **Central Departments**

**Corporate Management Team and Legal** - underspend on staff and exceeding the income in various fields, it was possible to fund various one-off costs within the financial situation by the end of the year.

**Finance (and Information Technology)** - a combination of vacant posts and attracting income and additional grants at the end of the year but pressures remain on various systems and on the department's software costs, including the income processing system by the customers and residents of Gwynedd.

**Corporate Services** - staff turnover, a reduction in spending and additional income in the final months of the year. A balanced situation was seen in the Print-room, which is an improvement of the projections during the year.

<b>2025/26 REVENUE BUDGET - FINAL ACCOUNTS</b>						
<b>Corporate (Reflects variances only)</b>	2025/26 Budget	2025/26 Position	<b>Gross Over / (Under) Spend 2025/26</b>	Use of Other Sources or Other Adjustments Recommended	<b>Adjusted Over / (Under) Spend 2025/26</b>	Projected Over / (Under) Spend- November 2025/26 Review
<b>Area:-</b>	£'000	£'000	£'000	£'000	£'000	£'000
Council Tax Premium	*	*	(914)	914	0	(871)
Council Tax Reductions	*	*	14	(14)	0	0
Net Interest Received	*	*	125	(125)	0	0
Savings Provision	*	*	(1,153)	1,153	0	0
Budgets / Bids Returned	*	*	(404)	404	0	0
Reimbursement of the Pension Fund relevant to GwE	*	*	(908)	908	0	0
Others	*	*	(475)	475	0	0
<b><u>Corporate Total</u></b>	*	*	<b>(3,715)</b>	<b>3,715</b>	<b>0</b>	<b>(871)</b>

## Corporate

**Council Tax** - during 2025/26, additional council tax returns of £1.583 million were seen as a result of prudent projections when setting the budget. Within this picture, 618 properties were seen to transfer from non-domestic rates to council tax during the year (692 in 2024/25, 381 in 2023/24). However, contrary to this picture, the Valuer's Office allowed 283 properties to transfer from council tax to non-domestic rates (189 in 2024/25, 193 in 2023/24, 452 in 2022/23). This money was placed in the financial strategy fund during the August Review, and therefore, it can be removed from the fund to assist with the departments' financial situation in 2025/26.

**Council Tax Premium** - during the year, there was a reduction of 74 in the number of premium second homes, which is contrary to the increase of 387 seen last year. In 2025/26, £7.7 million in council tax premium was earmarked for the Housing Strategy, and a further £4.2 million for the Homelessness field and £738k from other commitments. Following a review of the Council Tax Premium allocation at the end of the financial year, there was £914k of council tax premium above the budget, with its use to be considered by the Cabinet.

**Council Tax Reductions** - following a campaign to target different groups to increase the number of applications, an increase was seen in the number who claim the discount in Gwynedd over the year, compared with the trend in previous years, therefore the spending is above the budget.

**Net Interest Receipts** - a reduction in interest rates has led to interest below the expected target this year.

**Savings Provision** - following the inability of some departments to realise savings in certain areas, corporate provision has been made so that it is available to eliminate problematic savings and bridge savings delivery.

**Budgets / Bids Returned** - bids by the departments where they had not been used in full this year, were returned.

**Reimbursement of the Pension Fund relevant to GwE** - after the GwE Regional Schools Effectiveness and Improvement Service came to an end at the end of May 2025, the six north Wales authorities received a reimbursement relating to a surplus deriving from pension contributions relevant to GwE.

**Others** - the demand on the provision was not as high as what was projected when setting the budget.

**It is recommended** that the Departments that are overspending in 2025/26 should be assisted, provide additional support to Byw'n Iach for 2025/26 and fund a bid to the emergency accommodation field for 2026/27, to be funded from the following sources:

- that the overspend of £1.256 million in waste services is funded by using £786k from the Parc Adfer Contributory Earnings Recovery Fund and £470k from the Producer Extended Responsibility Fund for packaging materials
  - use (£2.8 million) of the underspend on Corporate budgets
- (£3.174 million) being funded from the Council's Financial Strategy Support Fund
  
- the underspend of (£914k) on Council Tax Premium to be transferred to the Council Tax Premium fund with its use to be decided by the Cabinet

Following a review of funds exercise detailed in **Appendix 3**, that the following two virements worth £8.1 million are made from the Council's Financial Strategy Support Fund, namely:

- £6.6 million being moved to the Council's general balances
- £1.5 million being moved to the Buildings Safeguarding Fund.