

Minute

Policy and Resources Committee

Tuesday, 17 June 2025, 09:30.

Council Chamber, Council Offices, School Place, Kirkwall.



Present

Councillors Heather N Woodbridge, Alexander G Cowie, Graham A Bevan, Stephen G Clackson, David Dawson, P Lindsay Hall, Steven B Heddle, Rachael A King, Kristopher D Leask, W Leslie Manson, James R Moar, Janette A Park, Raymond S Peace, John A R Scott, Gwenda M Shearer, Gillian Skuse, Jean E Stevenson, Ivan A Taylor, Mellissa-Louise Thomson, Owen Tierney and Duncan A Tullock.

Clerk

- Hazel Flett, Service Manager (Governance).

In Attendance

- Oliver D Reid, Chief Executive.
- Hayley Green, Director of Infrastructure and Organisational Development.
- Gareth Waterson, Director of Enterprise and Resources.
- James Wylie, Director of Education, Communities and Housing.
- James Buck, Head of Marine Services, Transportation and Harbour Master (for Items 1 to 3).
- Sweyn Johnston, Head of Enterprise and Economic Growth (for Items 4 to 6).
- Erik Knight, Head of Finance.
- Gavin Mitchell, Head of Corporate Governance.
- Andrew Groundwater, Head of Human Resources and Organisational Development.
- Alex Rodwell, Head of Performance and Business Support (for Items 14 to 21).
- Frances Troup, Head of Community Learning, Leisure and Housing (for Items 10 to 18).
- Inga Burton, Service Manager (Sustainable Regeneration and Arctic) (for Items 5 and 6).
- Andrew Hamilton, Service Manager (Resources) (for Items 10 to 27).
- Shonagh Merriman, Service Manager (Corporate Finance) (for Items 1 to 3).
- William Moore, Service Manager (Improvement and Performance) (for Items 10 to 18).
- Jane Partridge, Service Manager (Secondary and Tertiary Education) (for Items 10 to 14).
- Pat Robinson, Service Manager (Accounting) (for Items 1 to 3).
- Seonaidh McDonald, Principal, UHI Orkney (for Items 10 to 14).
- Christine Scott, Finance Manager, UHI Orkney (for Items 10 to 14).

- Laura Baillie, Team Manager (Housing Strategy, Development and Data) (for Items 10 to 14).
- Paul Kesterton, Information Governance Officer (for Items 5 to 7).

In Attendance via remote link (Microsoft Teams)

- Stephen Brown, Chief Officer, Orkney Health and Social Care Partnership.
- Darren Morrow, Head of Children, Families and Justice Services and Chief Social Work Officer (for Items 6 to 27).

Observing

- Peter Diamond, Head of Education (for Items 6 to 27).
- Kenny MacPherson, Head of Property and Asset Management (for Items 12 to 18).
- Ross Cunningham, Service Manager (Communications and Policy) (for Items 1 to 14).
- Glen Thomson, Service Manager (Property and Capital Projects) (for Items 15 to 18).
- Kirsty Groundwater, Communications Team Leader (for Items 15 to 27).
- George Vickers, Community Planning Business Manager (for Items 3 and 4).
- Stevie Garriock, Improvement and Performance Trainee (for Items 10 to 18).

Declarations of Interest

- Councillor Steven B Heddle – Item 14.
- Councillor Gillian Skuse – Item 4.

Chair

- Councillor Heather N Woodbridge.

1. Detailed Revenue Budgets

After consideration of a report by the Head of Finance, copies of which had been circulated, and after hearing a report from the Service Manager (Accounting), the Committee:

Resolved to **recommend to the Council** that the final detailed revenue budgets for financial year 2025/26, attached as Appendix 1 to this Minute, be approved.

2. Medium Term Financial Strategy

After consideration of a joint report by the Director of Enterprise and Resources and the Head of Finance, together with an Equality Impact Assessment, copies of which had been circulated, the Committee:

Resolved to **recommend to the Council** that the updated Medium Term Financial Strategy, for the period 2025/26 to 2029/30, attached as Appendix 2 to this Minute, be approved.

Councillor Steven B Heddle joined the meeting during discussion of this item.

3. Miscellaneous Piers and Harbours – Minor Capital Improvement Programme

After consideration of a report by the Director of Enterprise and Resources, copies of which had been circulated, and after hearing a report from the Head of Transportation, Marine Services and Harbour Master, the Committee:

Resolved to **recommend to the Council** that the allocation within the Non-General Fund capital programme for 2025/26 in respect of minor capital improvement works within Miscellaneous Piers and Harbours be increased from £300,000 to £1,615,500.

4. Islands Cost Crisis Emergency Fund

Councillor Gillian Skuse declared an interest in this item, in that she was the Chief Executive Officer of Age Scotland Orkney, which had previously benefitted from the Islands Cost Crisis Emergency Fund and might benefit from a future allocation, and was not present during discussion thereof.

After consideration of a joint report by the Chief Officer, Orkney Health and Social Care Partnership, and the Director of Education, Communities and Housing, copies of which had been circulated, the Committee:

Resolved to **recommend to the Council**:

4.1. That the Orkney Community Planning Partnership's Cost of Living Task Force should be invited to make recommendations to the Council on the local distribution of Orkney's allocation of the Islands Cost Crisis Emergency Fund for 2025/26, and to action their recommendations once approved.

4.2. That powers be delegated to the Director of Enterprise and Resources to scrutinise and approve the recommendations made by the Cost of Living Task Force on the local distribution of Orkney's allocation of the Islands Cost Crisis Emergency Fund for 2025/26.

5. Orkney Islands Council Offshore Energy Development Strategy

After consideration of a report by the Director of Enterprise and Resources, together with an Equality Impact Assessment and an Island Communities Impact Assessment, copies of which had been circulated, and after hearing a report from the Head of Enterprise and Economic Growth, the Committee:

Resolved to **recommend to the Council**:

5.1. That the Orkney Islands Council Offshore Energy Development Strategy, attached as Appendix 3 to this Minute, should be approved.

5.2. That the Director of Enterprise and Resources should submit an update to the Policy and Resources Committee, in due course, on the Orkney Islands Council Offshore Energy Development Strategy, following expiration of the approved funding timeline in 2027.

6. International Engagement

After consideration of a report by the Director of Enterprise and Resources, copies of which had been circulated, and after hearing a report from the Service Manager (Sustainable Regeneration and Arctic), the Committee:

Resolved to **recommend to the Council**:

6.1. That development and enhancement of international relationships, with a specific focus on engagement across the North Atlantic and Arctic, in line with the Nordic Atlantic Cooperation Memorandum of Understanding and the Twinning agreement with Vestland, should continue to be supported.

6.2. That the International Engagement Plan, attached as Appendix 4 to this Minute, be approved, noting that international engagement would be included within any future updates of the Council's Political Engagement Strategy.

6.3. That a budget of up to a total of £50,000 be established, in order to support international engagement over a period of three years to March 2028, enabling attendance at the Arctic Circle Assembly in 2025, 2026 and 2027 and attendance at/hosting of international related events.

6.4. That a budget of up to a total of £20,000 to March 2027 be established, to enable continuation and development of the Council's Nordic Atlantic Fund aligned with the Memorandum of Understanding between the Council and the Nordic Atlantic Cooperation, extending the region to include Canada, a strategic partner of the Nordic Atlantic Cooperation.

6.5. That powers be delegated to the Director of Enterprise and Resources to identify a source for the budgets, referred to at paragraphs 6.3 and 6.4 above, from within existing resources over three financial years to March 2028.

7. Unacceptable Actions and Challenging Behaviour Policy

After consideration of a report by the Chief Executive, together with an Equality Impact Assessment and an Island Communities Impact Assessment, copies of which had been circulated, and after hearing a report from the Service Manager (Governance), the Committee:

Resolved to **recommend to the Council** that the revised Policy on Unacceptable Actions and Challenging Behaviour by Service Users and Complainants, attached as Appendix 5 to this Minute, be approved.

8. Alternative Models of Governance

After consideration of a report by the Chief Executive, copies of which had been circulated, and after hearing a report from the Head of Corporate Governance, the Committee:

Noted:

8.1. Progress made by officers to date in undertaking the scope of work set out in Stage 1 of the project to explore Alternative Models of Governance and that officers were continuing to explore opportunities to utilise the powers and duties contained within the Islands (Scotland) Act 2018 to maximise benefit to address island issues.

8.2. That none of the alternative models of governance, set out in Appendix 2 to the report by the Chief Executive, were currently available to Orkney or were in Orkney's gift.

The Committee resolved to **recommend to the Council**:

8.3. That the Council should focus on engagement with the Scottish Government, COSLA and NHS Orkney in advancing the Single Authority Model agenda as set out in the current Programme for Government and supported by specific grant funding as the most likely option to ultimately progress to Stage 2 of the project.

9. Exclusion of Public

On the motion of Councillor Heather N Woodbridge, seconded by Councillor Alexander G Cowie, the Committee resolved that the public be excluded from the meeting for consideration of Items 10 to 14, as the business to be considered involved the disclosure of exempt information of the classes described in the relevant paragraphs of Part 1 of Schedule 7A of the Local Government (Scotland) Act 1973 as amended.

Councillor Steven B Heddle left the meeting at this point.

10. Capital Investment Proposals

Under section 50A(4) of the Local Government (Scotland) Act 1973, the public had been excluded from the meeting for this item on the grounds that it involved the disclosure of exempt information as defined in paragraphs 6, 8 and 9 of Part 1 of Schedule 7A of the Act.

After consideration of a report by the Director of Enterprise and Resources, copies of which had been circulated, the Committee:

Resolved to **recommend to the Council** what action should be taken with regard to proposals for capital investment.

The above constitutes the summary of the Minute in terms of the Local Government (Scotland) Act 1973 section 50C(2) as amended by the Local Government (Access to Information) Act 1985.

Councillor Steven B Heddle rejoined the meeting during discussion of this item.

11. Proposed Housing Development

Under section 50A(4) of the Local Government (Scotland) Act 1973, the public had been excluded from the meeting for this item on the grounds that it involved the disclosure of exempt information as defined in paragraphs 8 and 9 of Part 1 of Schedule 7A of the Act.

After consideration of a report by the Director of Education, Communities and Housing, copies of which had been circulated, and after hearing a report from the Team Manager (Housing Strategy, Development and Data), the Committee:

Resolved to **recommend to the Council** what action should be taken with regard to a proposed housing development.

The above constitutes the summary of the Minute in terms of the Local Government (Scotland) Act 1973 section 50C(2) as amended by the Local Government (Access to Information) Act 1985.

12. Proposed Housing Development

Under section 50A(4) of the Local Government (Scotland) Act 1973, the public had been excluded from the meeting for this item on the grounds that it involved the disclosure of exempt information as defined in paragraphs 6, 8 and 9 of Part 1 of Schedule 7A of the Act.

After consideration of a report by the Director of Education, Communities and Housing, copies of which had been circulated, and after hearing a report from the Service Manager (Resources), the Committee:

Resolved to **recommend to the Council** what action should be taken with regard to a proposed housing development.

The above constitutes the summary of the Minute in terms of the Local Government (Scotland) Act 1973 section 50C(2) as amended by the Local Government (Access to Information) Act 1985.

13. Strategic Housing Investment Plan

The Committee noted that this item had been withdrawn.

14. UHI Orkney – Draft Budget

Councillor Steven B Heddle declared an interest in this item, in that his wife was employed by UHI Orkney, and was not present during discussion thereof.

Councillor Rachael A King stated for transparency reasons that she had a connection to this item, in that her husband was employed by UHI Orkney, but considered, having applied the objective test, that the connection did not amount to a declarable interest.

Under section 50A(4) of the Local Government (Scotland) Act 1973, the public had been excluded from the meeting for this item on the grounds that it involved the disclosure of exempt information as defined in paragraph 1 of Part 1 of Schedule 7A of the Act.

After consideration of a report by the Director of Education, Communities and Housing, copies of which had been circulated, and after hearing a report from the Service Manager (Secondary and Tertiary Education), the Committee:

Resolved to **recommend to the Council** what action should be taken with regard to the draft budget for UHI Orkney for 2025/26.

The above constitutes the summary of the Minute in terms of the Local Government (Scotland) Act 1973 section 50C(2) as amended by the Local Government (Access to Information) Act 1985.

15. Performance Monitoring – Strategy, Performance and Business Solutions

After consideration of a joint report by the Chief Executive, the Director of Education, Communities and Housing and the Director of Infrastructure and Organisational Development, copies of which had been circulated, and after hearing a report from the Head of Performance and Business Support, the Committee:

Noted:

15.1. The performance of Strategy, Performance and Business Solutions for the reporting period 1 October 2024 to 31 March 2025, in respect of directorate priorities and performance indicators, as set out in Annexes 1 and 2 respectively to the joint report by the Chief Executive, the Director of Education, Communities and Housing and the Director of Infrastructure and Organisational Development.

15.2. The complaints and compliments made to Strategy, Performance and Business Solutions in the six-month period 1 October 2024 to 31 March 2025, and for the two preceding six-month periods, as set out in section 4 of the joint report by the Chief Executive, the Director of Education, Communities and Housing and the Director of Infrastructure and Organisational Development.

The Committee resolved to **recommend to the Council:**

15.3. That the following actions, which had been progressed to completion, be removed from the Strategy, Performance and Business Solutions' Directorate Delivery Plan:

- 1a Process improvement – Human Resources and Organisational Development – review of internal processes to identify opportunities to improve their efficiency and effectiveness, eliminate unnecessary processes or steps, and integrate with other Council electronic systems where possible.
- 1b Process improvement – Legal and Governance – review of internal processes to identify opportunities to improve their efficiency and effectiveness, eliminate unnecessary processes or steps, and integrate with other Council electronic systems where possible.
- 1c Process improvement – Improvement and Performance – review of internal processes to identify opportunities to improve their efficiency and effectiveness, eliminate unnecessary processes or steps, and integrate with other Council electronic systems where possible.
- 7 Equality, fairness and inclusion – review and revise equality outcomes, creation of an equality outcomes delivery plan and implement equality outcomes.
- 11a External communication – develop Communications Strategy 2023-2028.
- 12a Internal communication – develop Communications Strategy 2023-2028.
- 13 Council publication scheme – expand Council's existing Publication Scheme to enable information commonly requested under Freedom of Information legislation to be publicly available.
- 14a Supporting local business through procurement – improve communication with suppliers and ensure that support to access procurement opportunities is publicised and promoted.
- 14c Supporting local business through procurement – encourage all tenderers to develop a commitment to net zero policies in parallel to the Council's policies when these are in place.
- 15b Programme of and approach to improvement – develop and implement plan to embed the Scottish Approach to Service Design.
- 16 Electronic Document and Records Management System – complete architecture and pathfinding phases and thereafter implement the Electronic Document and Records Management System across Council services.

- 17b The Orkney Partnership – develop dynamic delivery group plans in accordance with the three strategic priorities in the Orkney Community Plan (Local Outcomes Improvement Plan) for 2023-30.

15.4. That the following actions be amended as indicated and thereafter incorporated within the appropriate Directorate Delivery Plan:

- 3b Performance – review and update corporate performance framework – target date extended to 31 March 2026.
- 11b External communication – develop supporting external communications delivery plan – target date extended to 31 December 2025.
- 12b Internal communication – develop supporting internal communications delivery plan – target date extended to 31 December 2025.
- 12c Internal communication – convene multi-service working group – target date extended to 30 September 2025.
- 15a Programme of and approach to improvement – Corporate Leadership Team prioritised rolling programme of improvement priorities for “Improvement and Performance” and “Customer Services and Administration” prioritised and agreed – target date extended to 31 March 2026.

16. Performance Monitoring – Orkney Health and Care

After consideration of a report by the Chief Officer, Orkney Health and Social Care Partnership, copies of which had been circulated, the Committee:

Noted:

16.1. The performance of Orkney Health and Social Care Partnership services delivered by the Council, for the reporting period 1 October 2024 to 31 March 2025, attached as Appendix 1 to the report by the Chief Officer, Orkney Health and Social Care Partnership.

16.2. The complaints and compliments made to the Orkney Health and Social Care Partnership, in the six-month period 1 October 2024 to 31 March 2025, and for the two preceding six-month periods, as set out in section 4 of the report by the Chief Officer, Orkney Health and Social Care Partnership.

17. Performance Monitoring – Council Delivery Plan

After consideration of a report by the Director of Education, Communities and Housing, copies of which had been circulated, and after hearing a report from the Service Manager (Improvement and Performance), the Committee:

Noted progress made in respect of the Council’s priorities and performance measures detailed within the Council Plan and Delivery Plan 2023 to 2028, for the reporting period 1 October 2024 to 31 March 2025, as set out in Annex 1 to the report by the Director of Education, Communities and Housing.

Councillor Stephen G Clackson left the meeting at this point.

18. Performance Monitoring – Local Government Benchmarking Framework

After consideration of a report by the Director of Education, Communities and Housing, copies of which had been circulated, and after hearing a report from the Service Manager (Improvement and Performance), the Committee:

Noted:

18.1. The Local Government Benchmarking Framework's National Benchmarking Overview Report 2023-24, attached as Annex 1 to the report by the Director of Education, Communities and Housing, which set out all councils' performance at a national level.

18.2. The Council's performance against Local Government Benchmarking Framework indicators, as set out in Annexes 2 and 3 to the report by the Director of Education, Communities and Housing.

Councillor Stephen G Clackson rejoined the meeting during discussion of this item.

19. People Plan – Progress Update

After consideration of a report by the Director of Infrastructure and Organisational Development, copies of which had been circulated, and after hearing a report from the Head of Human Resources and Organisational Development, the Committee:

Noted:

19.1. Progress made against the Delivery Plan priorities of the People Plan 2022-26, as outlined in Appendix 1 to the report by the Director of Infrastructure and Organisational Development.

19.2. The update on progress with review of the People Plan, as set out in section 3 of the report by the Director of Infrastructure and Organisational Development.

20. Registered Services within Orkney Health and Care

After consideration of a report by the Chief Officer, Orkney Health and Social Care Partnership, copies of which had been circulated, and after hearing a report from the Head of Children, Families and Justice Services and Chief Social Work Officer, the Committee:

Noted the inspection activity for registered services within Orkney Health and Care, for the period 22 October 2024 to date, as detailed in section 3 of the report by the Chief Officer, Orkney Health and Social Care Partnership.

21. Children's Services Plan – Annual Report

After consideration of a joint report by the Director of Education, Communities and Housing and the Chief Officer, Orkney Health and Social Care Partnership, copies of which had been circulated, the Committee:

Suspended Standing Orders in order to continue the meeting beyond 17:00.

The Committee thereafter noted the Children's Services Plan Annual Report, attached as Appendix 1 to the joint report by the Director of Education, Communities and Housing and the Chief Officer, Orkney Health and Social Care Partnership, which provided an overview of the work completed by Children's Services during 2024/25, and the work of the Children's Services Strategic Group, insofar as it related to the remit of the Council.

22. Police and Fire Sub-committee

After consideration of the draft Minute of the Meeting of the Police and Fire Sub-committee held on 20 May 2025, copies of which had been circulated, the Committee:

Resolved, on the motion of Councillor David Dawson, seconded by Councillor Duncan A Tullock, to approve the Minute of the Meeting of the Police and Fire Sub-committee held on 20 May 2025, attached as Appendix 6 to this Minute, as a true record.

23. Pension Fund Sub-committee, together with Pension Board

After consideration of the draft Minute of the Meeting of the Pension Fund Sub-committee, together with the Pension Board, held on 21 May 2025, copies of which had been circulated, the Committee:

Resolved, on the motion of Councillor Kristopher D Leask, seconded by Councillor Rachael A King, to approve the Minute of the Meeting of the Pension Fund Sub-committee, together with the Pension Board, held on 21 May 2025, attached as Appendix 7 to this Minute, as a true record.

24. Investments Sub-committee

After consideration of the draft Minute of the Meeting of the Investments Sub-committee held on 22 May 2025, copies of which had been circulated, the Committee:

Resolved, on the motion of Councillor Alexander G Cowie, seconded by Councillor Kristopher D Leask, to approve the Minute of the Meeting of the Investments Sub-committee held on 22 May 2025, attached as Appendix 8 to this Minute, as a true record.

25. Asset Management Sub-committee

After consideration of the draft Minute of the Meeting of the Asset Management Sub-committee held on 27 May 2025, copies of which had been circulated, the Committee:

Resolved, on the motion of Councillor Alexander G Cowie, seconded by Councillor Kristopher D Leask, to approve the Minute of the Meeting of the Asset Management Sub-committee held on 27 May 2025, attached as Appendix 9 to this Minute, as a true record.

26. Human Resources Sub-committee

After consideration of the draft Minute of the Meeting of the Human Resources Sub-committee held on 27 May 2025, copies of which had been circulated, the Committee:

Resolved, on the motion of Councillor Alexander G Cowie, seconded by Councillor John A R Scott, to approve the Minute of the Meeting of the Human Resources Sub-committee held on 27 May 2025, attached as Appendix 10 to this Minute, as a true record.

27. Staff Appeals Sub-committee

After consideration of the draft Minute of the Meeting of the Staff Appeals Sub-committee held on 9 May 2025, copies of which had been circulated, the Committee:

Resolved, on the motion of Councillor Alexander G Cowie, seconded by Councillor Heather N Woodbridge, to approve the Minute of the Meeting of the Staff Appeals Sub-committee held on 9 May 2025, attached as Appendix 11 to this Minute, as a true record.

28. Conclusion of Meeting

At 17:04 the Chair declared the meeting concluded.

Signed:

Orkney Islands Council

Revenue Budgets 2025/26



REVENUE ESTIMATES

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GENERAL FUND

STRATEGY AND ASSUMPTIONS

STRATEGY AND ASSUMPTIONS

1 THE BUDGET STRATEGY

- 1.1 The Council agreed and set the Council Tax for 2025/26 based on the allocations in Finance Circular 10/2024 and subsequent updates. The Council's settlement from the Scottish Government was confirmed in Finance Circular No 1/2025 at £107.109m as set out in the table below.

	P&R Report	Finance Circular	
	Feb-25	1/2025	Difference
	£m	£m	£m
Ring-Fenced Grants	21.054	21.054	0.000
Non-Domestic Rates	11.759	11.759	0.000
General Revenue Funding	74.296	74.296	0.000
Total General Revenue Funding	107.109	107.109	0.000

- 1.2 Accordingly, the General Fund revenue budget for financial year 2025/26 has been set at £118.205m, a decrease of £1.000m from that reported in February 2025. The changes are as follows:-

	£m
P&R 25 February 2025 Report	119.205
Additional Council Tax Contributions	(0.569)
Alignment of Budgets	(0.431)
General Fund Revenue Budget 2025/26	118.205

- 1.3 Budget uprating assumptions, detailed below, were agreed during the 2025/26 budget setting process.

Budget Element	%
Staff Costs Non-Teaching	3.00%
Pension Costs Non-Teaching	0.00%
Staff Costs Teaching	3.00%
Pension Costs Teaching	0.00%
Property Costs (specifically energy costs)	2.00%
Supplies and Services	2.00%
Transport Costs	2.00%
Administration Costs	2.00%
Third Party Payments	2.00%
Transfer Payments	2.00%
Third Sector	2.00%
Other Costs	2.00%
Trading Organisations and Orkney Ferries	2.00%
Internal Transport	2.00%
Sales	10.00%
Fees and Charges	10.00%
Other Income	10.00%

STRATEGY AND ASSUMPTIONS

2 HEADLINE GRANT SETTLEMENT FIGURES

2.1 At Council level, the settlement has delivered an increase in the revenue grant that will be received of £10.748m, as illustrated below:

	£m
2025/26 (FC 1/2025)	107.109
2024/25 (FC 2/2024)	96.361
Estimated Grant Increase	10.748

Represented by:-

GAE plus SINA	9.851
Total 2007-08 Baselined Redeterminations	0.000
2008-25 Change	3.716
Loans and leasing charges	(1.985)
Total Former Ring-Fenced Grants	(0.021)
Baselined Redeterminations and in Year Funding	(5.444)
The Floor	0.702
New Money*	3.934
Other Minor Adjustments	(0.005)
	10.748

***New Money**

Early Learning and Childcare	0.099
Teachers Pay	0.208
Teachers Support	0.803
Teachers Pensions	0.510
School Meals	0.035
Casework and Related Admin: Children	0.097
CYP Community Mental Health	0.068
Nursing Care	0.021
Real Living Wage	0.577
Island Cost of Living	0.855
LA Pay	0.552
Additional Support Needs	0.109
	3.934

3 PROJECTED SPENDING PRESSURES

3.1 As part of the budget process for 2025/26 service pressure bids were invited for "known unavoidable service pressures". These fall into three general groupings:

- Contractual obligations, where, for example, contracts include terms which apply inflationary increases.
- Historical funding deficiencies, in recent years this has included funding nursery provision, Children's Residential and Out of Orkney Placements.
- Budgets becoming detached from actual performance, i.e. contracts/ Service Level Agreements higher than budget allocated.

3.2 The approved spending pressures, totalling £2.599m, can be found on page 6.

STRATEGY AND ASSUMPTIONS

4 RESERVES AND BALANCES

- 4.1 The General Fund Reserves Strategy report presented to the Policy and Resources Committee at its meeting of 25 February 2025 stated that it was anticipated that there will be no excess General Fund reserves to contribute to the 2025/26 budget setting.
- 4.2 The General Fund Reserves Strategy report recommended that General Fund non-earmarked balances for 2025/26 be set at at least 2% of the net revenue budget for 2024/25, with a minimum balance of approximately £2,385,000 as a contingency for in-year pressures.
- 4.3 In setting the revenue budget for 2025/26, a contribution of up to £20.0m from the Strategic Reserve Fund be budgeted as a means of cushioning efficiency targets/requirements, and maintain and protect spending and services which might otherwise have been reduced or removed when setting the budget.

5 COUNCIL TAX

- 5.3 The budget announcement by the Deputy First Minister on 4 December 2024, confirmed that the Scottish Government would not seek to impose a freeze to Council Tax for 2025/26. The budget report to Policy and Resources Committee on 25 February 2025 recommended a 11% increase.
- 5.4 An amendment was made which was to increase Council Tax to 15% and this was ratified at the General Meeting on 11 March 2025, increasing Band D liability to £1,574.60.

6 EFFICIENCY SAVINGS FOR 2025/26

- 6.1 As part of the budget setting process for 2025/26, Services were asked to present proposals for increasing charges, implementing efficiencies or for service redesign. A long list of proposals was received, however, on review it was evaluated that many of the proposals were operational changes which would aid in budgetary control, as opposed to freeing up corporate funds. This, together with other factors, like time to implement, has resulted in only £0.722m of efficiency savings being identified that can be applied to the 2024/25 budget.
- 6.2 The full list of savings is included on page 8.

7 TARGET SAVINGS AND FUTURE SAVINGS PROPOSALS

- 7.1 The current level of budgeted expenditure is more than can be sustained through the ongoing support from Scottish Government and locally raised revenue from Council Tax and fees and charges. There is also a high level of risk inherent in propping up the budget through contributions from reserves.
- 7.2 On 27 February 2024, the Policy and Resources Committee recommended indicative savings targets, calculated as a pro-rata basis against gross budgets for 2023/24 (less ring-fenced grant funding), as follows:

Directorate	2025/26 £m	2026/27 £m	2027/28 £m	Total £m
Enterprise and Sustainable Regeneration	0.126	0.189	0.252	0.567
Education, Leisure and Housing	0.768	1.152	1.535	3.455
Neighbourhood Services and Infrastructure	0.458	0.687	0.916	2.061
Strategy, Performance and Business Solutions	0.179	0.268	0.358	0.805
Orkney Health and Care	0.469	0.04	0.938	2.112
Totals	2.000	3.000	4.000	9.000

STRATEGY AND ASSUMPTIONS

7.4 Even with the actions and savings made this year, the overall pressures on the Council's finances have not diminished, and the requirement to seek further efficiencies, maximise revenues, minimise costs and welcome the transformation agenda remains acute. Directorates must act corporately, remove protectionism, and grasp collaboration. Likewise, Members will be asked to make tough decisions in order to get the Council on a more secure financial footing. The challenge is real, as for many of the services the Council provides there is no alternative available to the community either through the third sector or through the private sector – so removing Council provision means removing services for the whole community.

8 CHARGING FOR SERVICES

8.1 The February budget report recommended, subject to usual exceptions, that Corporate Directors should look to review and increase existing charges by a minimum of 10.0% as proposed by the Corporate Charging Working group meeting of 08 October 2024.

9 REVENUE BUDGET SUMMARY

9.1 A summary of the net budget movement between 2024/25 and 2025/26 is set out below.

	2025/26
	£m
Overall Budget Increase	
Movement 2024/25 to 2025/26	<u>5.902</u>
Represented By:	
Movement in Gross Revenue Grant	6.425
Non-Domestic Rates	(0.417)
Council Tax	1.446
Reduce draw on Strategic Reserve Fund	<u>(1.552)</u>
	<u>5.902</u>

APPROVED BUDGET CALCULATION 2025/26

	£000
Approved Budget 2024/25	112,303.0
Add: Baseline Movement	(894.4)
Add: Inflation	669.6
Add: One-Off Service Pressures	2,037.6
Add: Baseline Service Pressures	561.4
Less: Savings	(672.4)
Add: Settlement Adjustment	864.0
Less: Final Adjustment	3,336.2
Approved Budget 2025/26	<u>118,205.0</u>

COUNCIL TAX CALCULATION 2025/26

	£000
Approved Budget 2024/25	118,205.0
Less: Movement in Reserves	(18,918.0)
	<u>99,287.0</u>
Less: Finance Settlement	(86,055.0)
Less: Council Tax Empty Property Surcharge	(158.0)
Expenditure to be met by Council Tax	<u>13,074.0</u>
No. of Band D Properties Forecast	8,516
Assumed Collection rate	97.5%
No. of Band D Equivalent Tax Payers	8,303
Band D Council Tax 2024/25	<u>£ 1,574.60</u>

Band	Property Value (£)	Proportion	Tax (£)
A	up to 27,000	240/360	1,049.73
B	over 27,000-35,000	280/360	1,224.69
C	over 35,000-45,000	320/360	1,399.64
D	over 45,000-58,000	360/360	1,574.60
E	over 58,000-80,000	473/360	2,068.85
F	over 80,000-106,000	585/360	2,558.73
G	over 106,000-212,000	705/360	3,083.59
H	above 212,000	882/360	3,857.77

SUMMARY OF APPROVED SERVICE PRESSURES 2025/26

SUMMARY BY SERVICE AREA	Service Area Code	Approved Service Pressure £000
Education	ED	1,245.2
Leisure Services	LS	6.0
Orkney Health and Care	SC	958.0
Law & Order	LO	0.0
Roads	RD	0.0
Transportation	TR	69.5
Operational Environmental Services	OE	0.0
Environmental Health & Trading Standards	EH	50.0
Other Housing	OH	0.0
Economic Development	DV	0.0
Planning	PL	0.0
Other Services	OS	270.3
Totals		2,599.0

SUMMARY BY ITEM	Service Area Code	Approved Service Pressure £000
Budget Increase		
EH Technical Officer Port Health	EH	50.0
Annual Maintenance Costs IT systems	OS	195.6
External Audit Fees	OS	24.7
Requisition Fees	OS	50.0
Transportation Service Level Agreements	TR	69.5
School Transport	ED	174.8
Rates	LS	6.0
Estate Survey	ED	130.0
Nursery Provision	ED	257.2
Braeburn Childcare Provision	SC	473.0
Outwith Orkney Placements	SC	485.0
Outwith Orkney Placements	ED	683.2
Staffing		
Totals		2,599.0

SUMMARY OF SETTLEMENT ADJUSTMENTS 2025/26

SUMMARY BY SERVICE AREA	Service Area Code	Settlement Adjustment £000
Education	ED	143.0
Leisure Services	LS	0.0
Orkney Health and Care	SC	722.0
Law & Order	LO	0.0
Roads	RD	0.0
Transportation	TR	0.0
Operational Environmental Services	OE	0.0
Environmental Health & Trading Standards	EH	0.0
Other Housing	OH	(5.0)
Economic Development	DV	0.0
Planning	PL	0.0
Other Services	OS	4.0
Totals		864.0

SUMMARY BY ITEM	Service Area Code	Settlement Adjustment £000
Budget Increase		
Additional Support Needs	ED	109.0
Scottish Disability Assistance	ED	(5.0)
Increase in Whole Family Wellbeing	ED	22.0
Increase in School Meals	ED	17.0
Casework and Related Admin Children	SC	58.0
Children and Young People Community Mental Health	SC	49.0
Real Living Wage	SC	577.0
Free Personal/Nursing Care	SC	21.0
Social Work Capacity and Winter Planning	SC	17.0
Discretionary Housing Payments	OH	(5.0)
Barclay Funding	OS	4.0
Totals		864.0

SUMMARY OF EFFICIENCY SAVINGS 2025/26

SUMMARY BY SERVICE AREA	Service Area Code	Efficiency Savings £000
Education	ED	166.4
Leisure Services	LS	58.1
Orkney Health and Care	SC	170.0
Law, Order and Protective Services	LO	0.0
Roads	RD	10.0
Transportation	TR	0.0
Operational Environmental Services	OE	0.7
Environmental Health	EH	0.0
Other Housing	OH	19.8
Economic Development	DV	121.0
Planning	PL	0.0
Other Services	OS	126.4
Asset Management	AM	50.0
Total		722.4

Removal of Fruit Snack	ED	33.3
Removal of Hot Rolls	ED	2.4
Reduction in Staffing	ED	45.0
Reduction in Staffing	OH	19.8
Reduction in Management SLA	LS	37.1
Winter Closure Orkney Museum	LS	21.0
Primary Staffing Policy	ED	40.8
Reduction in Staffing	ED	8.2
Staffing Reduction Early Learning and Childcare	ED	36.7
Reduction in Enterprise and Economic Development		
Budgets	DV	51.0
Reduction in Rented Accommodation	DV	25.0
Reduction in Staffing	DV	45.0
Reduction in Cleaning	OS	6.0
Energy Efficiency Lighting Installations	AM	15.0
Printing and Copying Provision	AM	15.0
Corporate Switchboards	AM	20.0
Removal QMS Accreditation	RD	10.0
Event Clean Up Charging	OE	0.7
Charging Telecare and Day Care Services	SC	170.0
Reduction in Staffing	OS	117.3
Isles Home Based Registrars	OS	3.1
Total		722.4

SERVICE COMMITTEE BUDGETS

SERVICE COMMITTEE SUMMARY							
	2024/25		2025/26				
	Budget	Change	Inflation	Pressure	Savings	Change	Budget
	£000	£000	£000	£000	£000	£000	£000
By Committee (General Fund)							
Development and Infrastructure	18,902.0	31.2	423.0	119.5	(131.7)	(2,794.0)	16,550.0
Education, Leisure & Housing	53,752.4	(43.0)	135.5	1,069.6	(244.3)	3,020.9	57,691.1
Policy and Resources	39,648.6	(882.6)	111.1	1,409.9	(296.4)	3,973.3	43,963.9
Totals	112,303.0	(894.4)	669.6	2,599.0	(672.4)	4,200.2	118,205.0
By Committee (Non-General Fund)							
Harbour Authority Sub-committee	(1,921.0)	426.8	(268.9)	0.0	0.0	(805.6)	(2,568.7)
Education, Leisure & Housing	(560.0)	0.0	(92.6)	0.0	0.0	(267.4)	(920.0)
Asset Management Sub-committee	0.0	0.0	0.0	0.0	(50.0)	50.0	0.0
Investment Sub-committee	14,817.0	(20,636.0)	37.2	0.0	0.0	4,459.5	(1,322.3)
Pension Fund	(26,185.0)	0.0	268.5	0.0	0.0	(2,689.3)	(28,605.8)
Totals	(13,849.0)	(20,209.2)	(55.8)	0.0	(50.0)	747.2	(33,416.8)

NOTES:

For the purposes of the Service Committee Summary, the column headings have been simplified from the information shown within the detailed Service Area Summaries as follows:-

2024/25 Budget	Approved Budget 2024/25
2024/25 Change	Return One-Off Budget 2024/25 + Baseline Other
2025/26 Inflation	Inflation 2025/26
2025/26 Service Pressures	One-Off + Baseline 2025/26
2025/26 Efficiency Savings	Efficiency Savings 2025/26
2025/26 Change	Finance Settlement + Final Adjustments 2025/26
2025/26 Budget	Approved Budget 2025/26

DEVELOPMENT AND INFRASTRUCTURE							
	2024/25		2025/26				
	Budget	Change	Inflation	Pressure	Savings	Change	Budget
	£000	£000	£000	£000	£000	£000	£000
General Fund Services							
Roads	3,778.2	0.0	74.9	0.0	(10.0)	289.7	4,132.8
Transportation	7,463.6	0.0	416.2	69.5	0.0	(3,565.7)	4,383.6
Operational Environmental Services	3,186.1	0.0	(85.4)	0.0	(0.7)	231.1	3,331.1
E/Health and Trading Standards	1,122.6	0.0	(0.6)	50.0	0.0	58.1	1,230.1
Economic Development	1,950.7	0.0	14.4	0.0	(121.0)	61.5	1,905.6
Planning	1,400.8	31.2	3.5	0.0	0.0	131.3	1,566.8
	18,902.0	31.2	423.0	119.5	(131.7)	(2,794.0)	16,550.0
Roads							
Winter Maintenance and Response	1,070.0	0.0	21.4	0.0	0.0	114.6	1,206.0
Street Lighting	235.4	0.0	4.8	0.0	0.0	7.4	247.6
Car Parks	(55.5)	0.0	(0.5)	0.0	0.0	8.7	(47.3)
Other Works	122.7	0.0	2.3	0.0	0.0	4.6	129.6
Traffic Management	268.1	0.0	(4.1)	0.0	0.0	16.7	280.7
Structural Maintenance	1,532.7	0.0	30.6	0.0	0.0	73.1	1,636.4
Routine Maintenance	893.6	0.0	17.9	0.0	0.0	51.6	963.1
Quarries Holding Account	(500.0)	0.0	0.0	0.0	(5.0)	5.0	(500.0)
Roads Holding Account	0.0	0.0	0.0	0.0	(5.0)	5.0	0.0
Garage Holding Account	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Miscellaneous	123.2	0.0	0.7	0.0	0.0	3.0	126.9
Movement In Reserves	88.0	0.0	1.8	0.0	0.0	0.0	89.8
Net Expenditure	3,778.2	0.0	74.9	0.0	(10.0)	289.7	4,132.8
Transportation							
Administration	261.4	0.0	0.0	0.0	0.0	19.4	280.8
Co-ordination	84.0	0.0	(0.6)	0.0	0.0	0.8	84.2
Concessionary Fares	128.3	0.0	2.6	0.0	0.0	0.0	130.9
Support for Operators - Bus	1,441.7	0.0	28.8	0.0	0.0	0.0	1,470.5
Support for Operators - Air	1,635.8	0.0	32.7	69.5	0.0	0.0	1,738.0
Support for Operators - Ferries	3.2	0.0	0.1	0.0	0.0	0.0	3.3
Airfields	647.2	0.0	2.3	0.0	0.0	26.4	675.9
Orkney Ferries	3,262.0	0.0	350.3	0.0	0.0	(3,612.3)	0.0
Movement in Reserves	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Net Expenditure	7,463.6	0.0	416.2	69.5	0.0	(3,565.7)	4,383.6
Operational Environmental Services							
Burial Grounds	89.0	0.0	(17.2)	0.0	0.0	22.9	94.7
Refuse Collection	623.8	(60.0)	(68.3)	0.0	(0.7)	100.0	594.8
Waste Disposal	1,434.7	60.0	(11.0)	0.0	0.0	28.8	1,512.5
Recycling	585.8	0.0	3.9	0.0	0.0	48.5	638.2
Environmental Cleansing	452.8	0.0	7.2	0.0	0.0	30.9	490.9
Environmental Holding Account	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Net Expenditure	3,186.1	0.0	(85.4)	0.0	(0.7)	231.1	3,331.1
E/Health and Trading Standards							
Administration	699.8	0.0	(2.3)	50.0	0.0	34.2	781.7
Trading Standards	306.0	0.0	(0.5)	0.0	0.0	20.2	325.7
Public Toilets	116.8	0.0	2.2	0.0	0.0	3.7	122.7
Net Expenditure	1,122.6	0.0	(0.6)	50.0	0.0	58.1	1,230.1

DEVELOPMENT AND INFRASTRUCTURE (CONTINUED)							
	2024/25		2025/26				
	Budget	Change	Inflation	Pressure	Savings	Change	Budget
	£000	£000	£000	£000	£000	£000	£000
Economic Development							
Administration	1,005.3	0.0	1.0	0.0	(50.9)	96.8	1,052.2
Business Gateway	186.2	0.0	1.6	0.0	(19.1)	8.0	176.7
EEC Expenditure	106.1	0.0	0.0	0.0	0.0	(50.9)	55.2
LEADER Programme	68.0	0.0	0.0	0.0	0.0	7.6	75.6
Regeneration	17.0	0.0	0.4	0.0	(17.4)	0.0	0.0
Tourism	115.9	0.0	2.3	0.0	(2.3)	0.0	115.9
Economic Development Grants	300.4	0.0	6.0	0.0	0.0	0.0	306.4
Other Economic Dev. Grants	151.8	0.0	3.1	0.0	(31.3)	0.0	123.6
Net Expenditure	1,950.7	0.0	14.4	0.0	(121.0)	61.5	1,905.6
Planning							
Administration	402.1	0.0	0.6	0.0	0.0	31.4	434.1
Development Management	237.2	0.0	1.6	0.0	0.0	112.4	351.2
Development Planning	580.7	31.2	1.0	0.0	0.0	(51.5)	561.4
Building Standards	125.5	0.0	0.3	0.0	0.0	32.8	158.6
Archaeology	55.3	0.0	0.0	0.0	0.0	6.2	61.5
Net Expenditure	1,400.8	31.2	3.5	0.0	0.0	131.3	1,566.8

EDUCATION, LEISURE AND HOUSING							
	2024/25		2025/26				
	Budget	Change	Inflation	Pressure	Savings	Change	Budget
	£000	£000	£000	£000	£000	£000	£000
General Fund Services							
Education	46,463.5	(43.0)	155.5	1,047.0	(166.4)	2,774.0	50,230.6
Leisure Services	4,993.3	0.0	(33.4)	6.0	(58.1)	337.5	5,245.3
Other Housing	2,295.6	0.0	13.4	16.6	(19.8)	(90.6)	2,215.2
	53,752.4	(43.0)	135.5	1,069.6	(244.3)	3,020.9	57,691.1
Non-General Fund Services							
Housing Revenue Account	(560.0)	0.0	(92.6)	0.0	0.0	(267.4)	(920.0)
Orkney College	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	(560.0)	0.0	(92.6)	0.0	0.0	(267.4)	(920.0)
Education							
Senior Secondary Schools	12,388.8	309.8	51.5	0.0	(8.2)	448.4	13,190.3
Junior Secondary Schools	3,382.7	63.0	14.6	0.0	0.0	183.0	3,643.3
Primary Schools	12,459.9	301.4	47.5	0.0	(40.8)	281.5	13,049.5
Early Learning and Childcare	4,835.2	(255.0)	(61.3)	257.2	(36.7)	472.2	5,211.6
Additional Support Needs	3,811.1	(462.4)	7.3	485.0	0.0	292.9	4,133.9
Papdale Halls of Residence	956.0	0.0	1.8	0.0	(2.4)	67.3	1,022.7
Quality Development	69.9	0.2	3.0	0.0	0.0	2.8	75.9
Administration	1,374.5	0.0	4.2	130.0	0.0	744.3	2,253.0
Assistance For Students	242.2	0.0	(6.7)	0.0	0.0	0.0	235.5
Community Learning and Development	687.3	0.0	(5.6)	0.0	(45.0)	69.7	706.4
School Meals	2,026.5	0.0	16.0	0.0	(33.3)	206.4	2,215.6
School Transport	4,151.5	0.0	83.0	174.8	0.0	0.1	4,409.4
School Crossing Patrol	67.3	0.0	0.0	0.0	0.0	5.4	72.7
Parent Councils	10.6	0.0	0.2	0.0	0.0	0.0	10.8
Net Expenditure	46,463.5	(43.0)	155.5	1,047.0	(166.4)	2,774.0	50,230.6
Leisure Services							
Administration	449.0	0.0	0.2	0.0	0.0	2.7	451.9
Parks and Play Areas	442.2	0.0	6.8	6.0	0.0	3.8	458.8
Healthy Living Centres	91.1	0.0	(3.3)	0.0	0.0	2.4	90.2
Tourism - Caravan Sites	(14.0)	0.0	(6.3)	0.0	0.0	8.1	(12.2)
Tourism - Hostels	3.8	0.0	(5.7)	0.0	0.0	6.3	4.4
Sports Development	102.0	0.0	(1.6)	0.0	0.0	8.7	109.1
Sports Facilities	1,079.4	0.0	8.3	0.0	(37.1)	30.0	1,080.6
Swimming Pools	332.6	0.0	(10.2)	0.0	0.0	41.6	364.0
Active Schools	49.9	0.0	(0.4)	0.0	0.0	12.1	61.6
Community Facilities	369.6	0.0	(21.5)	0.0	0.0	66.3	414.4
Heritage	350.9	0.0	4.2	0.0	0.0	10.3	365.4
Museums	393.4	0.0	(9.6)	0.0	(21.0)	59.2	422.0
St Magnus Cathedral	273.3	0.0	2.1	0.0	0.0	26.0	301.4
Libraries	1,070.1	0.0	3.6	0.0	0.0	60.0	1,133.7
Net Expenditure	4,993.3	0.0	(33.4)	6.0	(58.1)	337.5	5,245.3

EDUCATION, LEISURE AND HOUSING (CONTINUED)							
	2024/25		2025/26				
	Budget	Change	Inflation	Pressure	Savings	Change	Budget
	£000	£000	£000	£000	£000	£000	£000
Other Housing							
Housing support	76.0	0.0	0.0	0.0	0.0	7.2	83.2
Homelessness	1,118.0	0.0	18.0	0.0	(19.8)	33.2	1,149.4
Housing Loans	12.6	0.0	(0.3)	0.0	0.0	0.6	12.9
Energy Initiatives	43.5	0.0	0.0	0.0	0.0	3.2	46.7
Garages	(103.1)	0.0	(12.1)	0.0	0.0	0.0	(115.2)
Miscellaneous	263.8	0.0	1.1	0.0	0.0	11.1	276.0
Housing Benefit	365.9	0.0	4.1	16.6	0.0	(162.3)	224.3
Landlord Registration	(26.3)	0.0	(2.7)	0.0	0.0	0.0	(29.0)
Care & Repair	395.0	0.0	7.9	0.0	0.0	0.0	402.9
Sheltered Housing	174.0	0.0	0.3	0.0	0.0	16.4	190.7
Student Accommodation	(23.8)	0.0	(2.9)	0.0	0.0	0.0	(26.7)
Net Expenditure	2,295.6	0.0	13.4	16.6	(19.8)	(90.6)	2,215.2
Housing Revenue Account							
Administration	1,250.3	0.0	9.8	0.0	0.0	33.3	1,293.4
Tenant Participation	27.7	0.0	0.1	0.0	0.0	2.3	30.1
Property Costs	2,103.0	0.0	61.0	0.0	0.0	3.5	2,167.5
Finance Charges	823.0	0.0	16.5	0.0	0.0	(204.5)	635.0
Rent Income	(4,499.0)	0.0	(180.0)	0.0	0.0	(102.0)	(4,781.0)
Other Income	(23.0)	0.0	0.0	0.0	0.0	0.0	(23.0)
Movement in Reserves	(242.0)	0.0	0.0	0.0	0.0	0.0	(242.0)
Net Expenditure	(560.0)	0.0	(92.6)	0.0	0.0	(267.4)	(920.0)
UHI Orkney							
Business Support	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Further and Higher Education	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Agronomy Institute	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Orkney Research Centre	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Centre for Nordic Studies	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Net Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0

POLICY AND RESOURCES							
	2024/25		Inflation	Pressure	2025/26		Budget
	Budget	Change			Savings	Change	
	£000	£000	£000	£000	£000	£000	£000
General Fund Services							
Central Administration	13.2	(48.9)	35.7	149.0	(77.1)	(58.7)	13.2
Law, Order & Protective Services	170.7	0.0	0.1	0.0	0.0	12.3	183.1
Orkney Health and Care	28,697.8	(971.2)	(4.3)	1,156.2	(170.0)	2,705.8	31,414.3
Other Services	10,766.9	137.5	79.6	104.7	(49.3)	1,313.9	12,353.3
	39,648.6	(882.6)	111.1	1,409.9	(296.4)	3,973.3	43,963.9
Sources of Funding	(112,303.0)	14,120.0	0.0	0.0	0.0	(20,022.0)	(118,205.0)
Central Administration							
Chief Executive's	0.0	0.0	0.0	2.4	(32.5)	30.1	0.0
Corporate Services	0.0	0.0	0.0	20.0	0.0	(20.0)	0.0
Finance	0.0	(48.9)	48.9	126.6	0.0	(126.6)	0.0
Development & Infrastructure	0.0	0.0	0.0	0.0	0.0	0.0	0.0
I.T and Facilities	0.0	0.0	(13.2)	0.0	0.0	13.2	0.0
Legal Services	0.0	0.0	0.0	0.0	(38.6)	38.6	0.0
Apportionment Control Account	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Cleaning Holding Account	0.0	0.0	0.0	0.0	(6.0)	6.0	0.0
Movement In Reserves	13.2	0.0	0.0	0.0	0.0	0.0	13.2
Net Expenditure	13.2	(48.9)	35.7	149.0	(77.1)	(58.7)	13.2
Law, Order and Protective Services							
Civil Contingencies	170.7	0.0	0.1	0.0	0.0	12.3	183.1
Net Expenditure	170.7	0.0	0.1	0.0	0.0	12.3	183.1
Orkney Health and Care							
Administration	2,541.9	0.0	15.4	0.0	0.0	107.3	2,664.6
Childcare	5,234.5	(971.2)	31.5	910.2	0.0	319.5	5,524.5
Elderly - Residential	6,430.0	0.0	(173.1)	0.0	(3.0)	921.5	7,175.4
Elderly - Independent Sector	305.2	0.0	6.7	246.0	0.0	145.0	702.9
Elderly - Day Centres	231.8	0.0	1.0	0.0	(53.0)	78.8	258.6
Disability	5,369.1	0.0	64.1	0.0	0.0	451.4	5,884.6
Mental Health	372.7	0.0	2.4	0.0	0.0	14.1	389.2
Other Community Care	1,543.7	0.0	2.4	0.0	(114.0)	198.7	1,630.8
Occupational Therapy	552.5	0.0	4.9	0.0	0.0	5.4	562.8
Home Care	5,101.4	0.0	23.1	0.0	0.0	440.2	5,564.7
Criminal Justice	182.0	0.0	1.3	0.0	0.0	60.8	244.1
Integrated Joint Boards	833.0	0.0	16.0	0.0	0.0	(36.9)	812.1
Net Expenditure	28,697.8	(971.2)	(4.3)	1,156.2	(170.0)	2,705.8	31,414.3

POLICY AND RESOURCES (CONTINTUED)							
	2024/25		2025/26				
	Budget	Change	Inflation	Pressure	Savings	Change	Budget
	£000	£000	£000	£000	£000	£000	£000
Other Services							
Corporate Management	4,046.5	0.0	6.5	24.7	0.0	142.4	4,220.1
Corporate Priorities	1,431.4	0.0	9.3	0.0	(46.2)	295.5	1,690.0
Area Support Team (CP)	18.9	0.0	0.0	0.0	0.0	1.8	20.7
Registration	64.2	0.0	(2.8)	0.0	(3.1)	5.5	63.8
Miscellaneous Property	248.2	0.0	(10.8)	0.0	0.0	10.2	247.6
Payments to Joint Boards	511.3	0.0	10.2	50.0	0.0	4.0	575.5
Elections	42.3	0.0	0.2	0.0	0.0	1.2	43.7
Licensing	15.4	0.0	(10.1)	0.0	0.0	0.4	5.7
Payments to Third Sector	201.5	0.0	3.8	0.0	0.0	0.0	205.3
Publicity	21.0	0.0	0.4	0.0	0.0	0.0	21.4
Twinning	33.0	(31.1)	0.3	0.0	0.0	(2.2)	(0.0)
Community Councils	465.7	0.0	3.8	0.0	0.0	53.8	523.3
Interest on Loans and Balances	(500.0)	0.0	0.0	0.0	0.0	0.0	(500.0)
Miscellaneous	(510.9)	615.9	2.1	0.0	0.0	229.8	336.9
Cost of Collection	592.9	0.0	(3.3)	30.0	0.0	16.3	635.9
Finance Charges	3,638.2	0.0	70.0	0.0	0.0	(208.2)	3,500.0
Movement In Reserves	447.3	(447.3)	0.0	0.0	0.0	763.4	763.4
	10,766.9	137.5	79.6	104.7	(49.3)	1,313.9	12,353.3
Sources of Funding							
Non Domestic Rates	(12,176.0)	0.0	0.0	0.0	0.0	417.0	(11,759.0)
Council Tax	(12,228.0)	0.0	0.0	0.0	0.0	(1,446.0)	(13,674.0)
Revenue Support Grant	(67,871.0)	0.0	0.0	0.0	0.0	(6,425.0)	(74,296.0)
Movement in Reserves	(20,028.0)	14,120.0	0.0	0.0	0.0	(12,568.0)	(18,476.0)
Total Income	(112,303.0)	14,120.0	0.0	0.0	0.0	(20,022.0)	(118,205.0)

HARBOUR AUTHORITY SUB-COMMITTEE							
	2024/25		2025/26				
	Budget	Change	Inflation	Pressure	Savings	Change	Budget
	£000	£000	£000	£000	£000	£000	£000
Non-General Fund Services							
Scapa Flow Oil Port	(1,238.5)	737.0	(120.7)	0.0	0.0	268.3	(353.9)
Miscellaneous Piers and Harbours	(682.5)	(310.2)	(148.2)	0.0	0.0	(1,073.9)	(2,214.8)
	(1,921.0)	426.8	(268.9)	0.0	0.0	(805.6)	(2,568.7)
Scapa Flow Oil Port							
Administration	672.6	345.5	12.1	0.0	0.0	(7.9)	1,022.3
Scapa Flow Development	248.5	0.0	4.5	0.0	0.0	0.9	253.9
Oil Pollution	144.4	0.0	(0.5)	0.0	0.0	9.1	153.0
Environmental Unit	165.1	0.0	1.3	0.0	0.0	(2.9)	163.5
Marine Officers & Pilots	542.7	0.0	0.4	0.0	0.0	238.8	781.9
Navigational Aids	101.9	0.0	1.9	0.0	0.0	0.0	103.8
Weather Forecasts	7.7	0.0	0.2	0.0	0.0	0.0	7.9
Harbour Launches	642.3	0.0	2.3	0.0	0.0	53.9	698.5
Towage Services	2,822.3	0.0	22.0	0.0	0.0	628.0	3,472.3
Harbour Dues	(8,173.0)	97.7	(202.5)	0.0	0.0	(429.2)	(8,707.0)
Finance Charges	1,587.0	293.8	37.6	0.0	0.0	(222.4)	1,696.0
Net Expenditure	(1,238.5)	737.0	(120.7)	0.0	0.0	268.3	(353.9)
Miscellaneous Piers and Harbours							
Miscellaneous Piers	(1,536.2)	(2,774.8)	(163.4)	0.0	0.0	261.9	(4,212.5)
Administration	573.1	0.0	1.8	0.0	0.0	25.1	600.0
Miscellaneous Piers Development	543.7	(250.0)	4.8	0.0	0.0	3.7	302.2
Environmental Unit	34.6	0.0	(1.1)	0.0	0.0	17.3	50.8
Marine Officers & Pilots	890.4	0.0	0.0	0.0	0.0	(184.5)	705.9
Navigational Aids	37.0	0.0	0.6	0.0	0.0	0.0	37.6
Weather Forecasts	7.6	0.0	0.2	0.0	0.0	0.0	7.8
Harbour Launches	878.4	0.0	4.4	0.0	0.0	54.1	936.9
Oil Pollution	115.2	0.0	(0.3)	0.0	0.0	8.7	123.6
Pilotage Income	(994.5)	0.0	(24.9)	0.0	0.0	194.4	(825.0)
Movement in Reserves	(2,774.8)	2,774.8	0.0	0.0	0.0	(2,738.6)	(2,738.6)
Finance Charges	1,543.0	(60.2)	29.7	0.0	0.0	1,284.0	2,796.5
Net Expenditure	(682.5)	(310.2)	(148.2)	0.0	0.0	(1,073.9)	(2,214.8)

ASSET MANAGEMENT SUB-COMMITTEE							
	2024/25		2025/26				
	Budget	Change	Inflation	Pressure	Savings	Change	Budget
	£000	£000	£000	£000	£000	£000	£000
Non-General Fund Services							
Corporate Holding Accounts	0.0	0.0	0.0	0.0	(50.0)	50.0	0.0
	0.0	0.0	0.0	0.0	(50.0)	50.0	0.0
Corporate Holding Accounts							
Repairs & Maintenance GF	1,822.0	0.0	27.8	0.0	0.0	16.7	1,866.5
Repairs & Maintenance HRA	1,955.5	0.0	51.1	0.0	0.0	8.2	2,014.8
Repairs & Maintenance Piers ALWC	2,765.0	(2,765.0)	0.0	0.0	0.0	2,738.6	2,738.6
Repairs & Maintenance Contributions	(7,040.5)	2,765.0	(87.7)	0.0	0.0	(2,765.7)	(7,128.9)
Ground Maintenance	498.0	0.0	8.8	0.0	0.0	2.2	509.0
Utilities Holding Account	0.0	0.0	0.0	0.0	(15.0)	15.0	0.0
Insurance Holding Account	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Telephones Holding Account	0.0	0.0	0.0	0.0	(20.0)	20.0	0.0
Photocopiers Holding Account	0.0	0.0	0.0	0.0	(15.0)	15.0	0.0
Postages Holding Account	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Net Expenditure	0.0	0.0	0.0	0.0	(50.0)	50.0	0.0

INVESTMENT SUB-COMMITTEE							
	2024/25		2025/26				
	Budget £000	Change £000	Inflation £000	Pressure £000	Savings £000	Change £000	Budget £000
Non-General Fund Services							
Strategic Reserve Fund	14,817.0	(20,636.0)	37.2	0.0	0.0	4,459.5	(1,322.3)
	14,817.0	(20,636.0)	37.2	0.0	0.0	4,459.5	(1,322.3)
Strategic Reserve Fund							
Investment Activities	(10,982.1)	0.0	0.0	0.0	0.0	(8,161.9)	(19,144.0)
Investment Properties	(841.0)	0.0	3.9	0.0	0.0	(96.5)	(933.6)
Development Grants W/O	35.1	0.0	0.7	0.0	0.0	(95.8)	(60.0)
County Fund	(2,402.5)	2,402.5	0.0	0.0	0.0	(2,000.0)	(2,000.0)
Conservation Fund	0.1	0.0	0.1	0.0	0.0	0.0	0.2
Travel Fund	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Talented Performers Fund	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Flotta Decommissioning Fund	0.0	0.0	31.8	0.0	0.0	921.2	953.0
Talented Young Persons Fund	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Orkney Memorial Fund	32.9	0.0	0.7	0.0	0.0	(33.6)	0.0
Renewable Energy Investment Fund	(276.0)	0.0	0.0	0.0	0.0	138.0	(138.0)
Movement In Reserves	29,177.5	(23,038.5)	0.0	0.0	0.0	13,794.1	19,933.1
Finance Charges	73.0	0.0	0.0	0.0	0.0	(6.0)	67.0
Net Expenditure	14,817.0	(20,636.0)	37.2	0.0	0.0	4,459.5	(1,322.3)

PENSION FUND							
	2024/25		2025/26				
	Budget £000	Change £000	Inflation £000	Pressure £000	Savings £000	Change £000	Budget £000
Non-General Fund Services							
Pension Fund	(26,185.0)	0.0	268.5	0.0	0.0	(2,689.3)	(28,605.8)
	(26,185.0)	0.0	268.5	0.0	0.0	(2,689.3)	(28,605.8)
Pension Fund							
PF Operations	(2,028.7)	0.0	206.6	0.0	0.0	506.0	(1,316.1)
PF Admitted Bodies	(626.2)	0.0	9.7	0.0	0.0	(19.2)	(635.7)
PF Administration	420.0	0.0	2.3	0.0	0.0	35.1	457.4
PF Investments	(23,950.1)	0.0	49.9	0.0	0.0	(3,211.2)	(27,111.4)
Net Expenditure	(26,185.0)	0.0	268.5	0.0	0.0	(2,689.3)	(28,605.8)

GENERAL FUND

SERVICE BUDGETS

GENERAL FUND SUMMARY		2024/25				2025/26					
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
BY SERVICE AREA											
Central Administration	13.2	(48.9)	0.0	(35.7)	35.7	9.2	139.8	(77.1)	0.0	(58.7)	13.2
Education	46,463.5	(730.0)	687.0	46,420.5	155.5	872.2	174.8	(166.4)	143.0	2,631.0	50,230.6
Leisure Services	4,993.3	0.0	0.0	4,993.3	(33.4)	0.0	6.0	(58.1)	0.0	337.5	5,245.3
Social Care	28,697.8	(976.8)	5.6	27,726.6	(4.3)	1,156.2	0.0	(170.0)	722.0	1,983.8	31,414.3
Law, Order and Protective Services	170.7	0.0	0.0	170.7	0.1	0.0	0.0	0.0	0.0	12.3	183.1
Roads	3,778.2	0.0	0.0	3,778.2	74.9	0.0	0.0	(10.0)	0.0	289.7	4,132.8
Transportation	7,463.6	0.0	0.0	7,463.6	416.2	0.0	69.5	0.0	0.0	(3,565.7)	4,383.6
Operational Environmental Services	3,186.1	0.0	0.0	3,186.1	(85.4)	0.0	0.0	(0.7)	0.0	231.1	3,331.1
Environmental Health & Trading Standards	1,122.6	0.0	0.0	1,122.6	(0.6)	0.0	50.0	0.0	0.0	58.1	1,230.1
Other Housing	2,295.6	0.0	0.0	2,295.6	13.4	0.0	16.6	(19.8)	(5.0)	(85.6)	2,215.2
Economic Development	1,950.7	0.0	0.0	1,950.7	14.4	0.0	0.0	(121.0)	0.0	61.5	1,905.6
Planning	1,400.8	31.2	0.0	1,432.0	3.5	0.0	0.0	0.0	0.0	131.3	1,566.8
Other Services	10,766.9	584.8	(447.3)	10,904.4	79.6	0.0	104.7	(49.3)	4.0	1,309.9	12,353.3
TOTALS	112,303.0	(1,139.7)	245.3	111,408.6	669.6	2,037.6	561.4	(672.4)	864.0	3,336.2	118,205.0

GENERAL FUND SUMMARY	2024/25				2025/26						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
BY SUBJECTIVE GROUP (Central Administration)											
Staff Costs	12,710.6	(94.6)	0.0	12,616.0	0.0	0.0	0.0	(77.1)	0.0	451.0	12,989.9
Property Costs	906.8	0.0	0.0	906.8	18.2	0.0	0.0	0.0	0.0	8.8	933.8
Supplies and Services	1,194.6	0.0	0.0	1,194.6	23.7	9.2	61.4	0.0	0.0	2.1	1,291.0
Transport Costs	71.5	0.0	0.0	71.5	1.1	0.0	0.0	0.0	0.0	7.0	79.6
Administration Costs	309.8	0.0	0.0	309.8	5.7	0.0	0.0	0.0	0.0	(4.6)	310.9
Apportioned Costs	82.2	0.0	0.0	82.2	0.0	0.0	0.0	0.0	0.0	0.0	82.2
Third Party Payments	89.4	0.0	0.0	89.4	1.7	0.0	78.4	0.0	0.0	0.0	169.5
Miscellaneous Expenditure	13.9	0.0	0.0	13.9	0.0	0.0	0.0	0.0	0.0	0.0	13.9
Total Expenditure	15,378.8	(94.6)	0.0	15,284.2	50.4	9.2	139.8	(77.1)	0.0	464.3	15,870.8
Other Grants & Reimbursements	(2,468.2)	45.7	0.0	(2,422.5)	(3.1)	0.0	0.0	0.0	0.0	(221.3)	(2,646.9)
Rents & Lettings	(8.7)	0.0	0.0	(8.7)	(0.9)	0.0	0.0	0.0	0.0	0.0	(9.6)
Sales	(0.2)	0.0	0.0	(0.2)	0.0	0.0	0.0	0.0	0.0	0.0	(0.2)
Fees & Charges	(168.6)	0.0	0.0	(168.6)	(16.8)	0.0	0.0	0.0	0.0	10.1	(175.3)
Apportioned Income	(12,719.8)	0.0	0.0	(12,719.8)	6.1	0.0	0.0	0.0	0.0	(311.8)	(13,025.5)
Miscellaneous Income	(0.1)	0.0	0.0	(0.1)	0.0	0.0	0.0	0.0	0.0	0.0	(0.1)
Total Income	(15,365.6)	45.7	0.0	(15,319.9)	(14.7)	0.0	0.0	0.0	0.0	(523.0)	(15,857.6)
Net Expenditure	13.2	(48.9)	0.0	(35.7)	35.7	9.2	139.8	(77.1)	0.0	(58.7)	13.2

GENERAL FUND SUMMARY	2024/25				2025/26						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
BY SUBJECTIVE GROUP (Remaining GF Services)											
Staff Costs	74,805.9	(431.8)	692.6	75,066.7	8.1	473.0	50.0	(262.7)	131.0	6,123.3	81,589.4
Property Costs	10,227.7	0.0	(6.4)	10,227.7	203.6	0.0	6.0	(19.1)	0.0	81.2	10,499.4
Supplies and Services	6,073.0	485.9	28.4	6,558.9	125.4	0.0	83.0	(79.2)	17.0	27.9	6,733.0
Transport Costs	8,297.8	(31.1)	127.0	8,266.7	163.9	0.0	116.5	(5.9)	0.0	50.5	8,591.7
Administration Costs	1,445.4	0.0	0.0	1,445.4	26.6	130.0	46.6	(12.9)	0.0	(53.9)	1,581.8
Apportioned Costs	9,337.6	0.0	0.0	9,337.6	0.0	0.0	0.0	0.0	(5.0)	392.2	9,724.8
Third Party Payments	30,837.6	(1,020.0)	140.0	29,817.6	595.5	1,168.2	119.5	(41.1)	5,531.0	(3,380.3)	33,810.4
Transfer Payments	7,761.3	0.0	0.0	7,761.3	96.2	0.0	0.0	(2.0)	165.0	(226.5)	7,794.0
Loan Charges	3,500.0	0.0	0.0	3,500.0	70.0	0.0	0.0	0.0	0.0	(270.0)	3,300.0
Miscellaneous Expenditure	7,699.6	0.0	(471.1)	7,252.3	144.7	0.0	0.0	0.0	0.0	1,229.4	8,626.4
Total Expenditure	159,985.9	(997.0)	510.5	159,234.2	1,434.0	1,771.2	421.6	(422.9)	5,839.0	3,973.8	172,250.9
Government Grants	(4,715.3)	31.2	0.0	(4,684.1)	(14.2)	0.0	0.0	0.0	0.0	526.2	(4,172.1)
Other Grants & Reimbursements	(32,396.5)	130.0	0.0	(32,266.5)	(67.8)	0.0	0.0	0.0	(4,975.0)	(1,261.0)	(38,570.3)
Rents & Lettings	(732.2)	0.0	0.0	(732.2)	(48.7)	0.0	0.0	0.0	0.0	0.0	(780.9)
Sales	(1,312.8)	0.0	0.0	(1,312.8)	(80.0)	0.0	0.0	0.0	0.0	(2.9)	(1,395.7)
Interest & Loans	(500.0)	0.0	0.0	(500.0)	0.0	0.0	0.0	0.0	0.0	0.0	(500.0)
Fees & Charges	(7,755.8)	(255.0)	(265.2)	(8,010.8)	(575.5)	257.2	0.0	(172.4)	0.0	158.8	(8,342.7)
Miscellaneous Income	(141.8)	0.0	0.0	(141.8)	(13.9)	0.0	0.0	0.0	0.0	0.0	(155.7)
Total Income	(47,696.1)	(93.8)	(265.2)	(47,789.9)	(800.1)	257.2	0.0	(172.4)	(4,975.0)	(578.9)	(54,059.1)
Net Expenditure	112,289.8	(1,090.8)	245.3	111,444.3	633.9	2,028.4	421.6	(595.3)	864.0	3,394.9	118,191.8

GENERAL FUND SUMMARY		2024/25				2025/26					
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
BY SUBJECTIVE GROUP (Total General Fund)											
Staff Costs	87,516.5	(526.4)	692.6	87,682.7	8.1	473.0	50.0	(339.8)	131.0	6,574.3	94,579.3
Property Costs	11,134.5	0.0	(6.4)	11,134.5	221.8	0.0	6.0	(19.1)	0.0	90.0	11,433.2
Supplies and Services	7,267.6	485.9	28.4	7,753.5	149.1	9.2	144.4	(79.2)	17.0	30.0	8,024.0
Transport Costs	8,369.3	(31.1)	127.0	8,338.2	165.0	0.0	116.5	(5.9)	0.0	57.5	8,671.3
Administration Costs	1,755.2	0.0	0.0	1,755.2	32.3	130.0	46.6	(12.9)	0.0	(58.5)	1,892.7
Apportioned Costs	9,419.8	0.0	0.0	9,419.8	0.0	0.0	0.0	0.0	(5.0)	392.2	9,807.0
Third Party Payments	30,927.0	(1,020.0)	140.0	29,907.0	597.2	1,168.2	197.9	(41.1)	5,531.0	(3,380.3)	33,979.9
Transfer Payments	7,761.3	0.0	0.0	7,761.3	96.2	0.0	0.0	(2.0)	165.0	(226.5)	7,794.0
Loan Charges	3,500.0	0.0	0.0	3,500.0	70.0	0.0	0.0	0.0	0.0	(270.0)	3,300.0
Miscellaneous Expenditure	7,713.5	0.0	(471.1)	7,266.2	144.7	0.0	0.0	0.0	0.0	1,229.4	8,640.3
Total Expenditure	175,364.7	(1,091.6)	510.5	174,518.4	1,484.4	1,780.4	561.4	(500.0)	5,839.0	4,438.1	188,121.7
Government Grants	(4,715.3)	31.2	0.0	(4,684.1)	(14.2)	0.0	0.0	0.0	0.0	526.2	(4,172.1)
Other Grants & Reimbursements	(34,864.7)	175.7	0.0	(34,689.0)	(70.9)	0.0	0.0	0.0	(4,975.0)	(1,482.3)	(41,217.2)
Rents & Lettings	(740.9)	0.0	0.0	(740.9)	(49.6)	0.0	0.0	0.0	0.0	0.0	(790.5)
Sales	(1,313.0)	0.0	0.0	(1,313.0)	(80.0)	0.0	0.0	0.0	0.0	(2.9)	(1,395.9)
Interest & Loans	(500.0)	0.0	0.0	(500.0)	0.0	0.0	0.0	0.0	0.0	0.0	(500.0)
Fees & Charges	(7,924.4)	(255.0)	(265.2)	(8,179.4)	(592.3)	257.2	0.0	(172.4)	0.0	168.9	(8,518.0)
Apportioned Income	(12,861.5)	0.0	0.0	(12,861.5)	6.1	0.0	0.0	0.0	0.0	(311.8)	(13,167.2)
Miscellaneous Income	(141.9)	0.0	0.0	(141.9)	(13.9)	0.0	0.0	0.0	0.0	0.0	(155.8)
Total Income	(63,061.7)	(48.1)	(265.2)	(63,109.8)	(814.8)	257.2	0.0	(172.4)	(4,975.0)	(1,101.9)	(69,916.7)
Net Expenditure	112,303.0	(1,139.7)	245.3	111,408.6	669.6	2,037.6	561.4	(672.4)	864.0	3,336.2	118,205.0
SOURCES OF FUNDING											
Non Domestic Rates	(12,176.0)	0.0	0.0	(12,176.0)	0.0	0.0	0.0	0.0	417.0	0.0	(11,759.0)
Council Tax	(12,228.0)	0.0	0.0	(12,228.0)	0.0	0.0	0.0	0.0	0.0	(1,446.0)	(13,674.0)
Revenue Support Grant	(67,871.0)	0.0	0.0	(67,871.0)	0.0	0.0	0.0	0.0	(6,425.0)	0.0	(74,296.0)
Movement in Reserves	(20,028.0)	14,120.0	0.0	(5,908.0)	0.0	0.0	0.0	0.0	0.0	(12,568.0)	(18,476.0)
Total Income	(112,303.0)	14,120.0	0.0	(98,183.0)	0.0	0.0	0.0	0.0	(6,008.0)	(14,014.0)	(118,205.0)

GENERAL FUND SUMMARY		2024/25				2025/26					
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
10 CENTRAL ADMINISTRATION											
10A Chief Executive's	0.0	0.0	0.0	0.0	0.0	0.0	2.4	(32.5)	0.0	30.1	0.0
10B Corporate Services	0.0	0.0	0.0	0.0	0.0	0.0	20.0	0.0	0.0	(20.0)	0.0
10C Finance	0.0	(48.9)	0.0	(48.9)	48.9	9.2	117.4	0.0	0.0	(126.6)	0.0
10D Development & Infrastructure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10F I.T and Facilities	0.0	0.0	0.0	0.0	(13.2)	0.0	0.0	0.0	0.0	13.2	0.0
10I Legal Services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(38.6)	0.0	38.6	0.0
10K Apportionment Control Account	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10O Cleaning Holding Account	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(6.0)	0.0	6.0	0.0
10U Movement in Reserves	13.2	0.0	0.0	13.2	0.0	0.0	0.0	0.0	0.0	0.0	13.2
Net Expenditure	13.2	(48.9)	0.0	(35.7)	35.7	9.2	139.8	(77.1)	0.0	(58.7)	13.2
11-16 EDUCATION											
11AC Senior Secondary Schools	12,388.8	0.0	309.8	12,698.6	51.5	0.0	0.0	(8.2)	0.0	448.4	13,190.3
12AF Junior Secondary Schools	3,382.7	0.0	63.0	3,445.7	14.6	0.0	0.0	0.0	0.0	183.0	3,643.3
13AW Primary Schools	12,459.9	0.0	301.4	12,761.3	47.5	0.0	0.0	(40.8)	0.0	281.5	13,049.5
14A Early Learning and Childcare	4,835.2	(255.0)	0.0	4,580.2	(61.3)	257.2	0.0	(36.7)	0.0	472.2	5,211.6
14FI Additional Support Needs	3,811.1	(475.0)	12.6	3,348.7	7.3	485.0	0.0	0.0	109.0	183.9	4,133.9
14J Papdale Halls of Residence	956.0	0.0	0.0	956.0	1.8	0.0	0.0	(2.4)	0.0	67.3	1,022.7
14N Quality Development	69.9	0.0	0.2	70.1	3.0	0.0	0.0	0.0	0.0	2.8	75.9
15A Administration	1,374.5	0.0	0.0	1,374.5	4.2	130.0	0.0	0.0	(5.0)	749.3	2,253.0
15B Assistance For Students	242.2	0.0	0.0	242.2	(6.7)	0.0	0.0	0.0	0.0	0.0	235.5
15C Community Learning and Development	687.3	0.0	0.0	687.3	(5.6)	0.0	0.0	(45.0)	22.0	47.7	706.4
15DE School Meals	2,026.5	0.0	0.0	2,026.5	16.0	0.0	0.0	(33.3)	17.0	189.4	2,215.6
15F School Transport	4,151.5	0.0	0.0	4,151.5	83.0	0.0	174.8	0.0	0.0	0.1	4,409.4
15G School Crossing Patrol	67.3	0.0	0.0	67.3	0.0	0.0	0.0	0.0	0.0	5.4	72.7
16A Parent Councils	10.6	0.0	0.0	10.6	0.2	0.0	0.0	0.0	0.0	0.0	10.8
Net Expenditure	46,463.5	(730.0)	687.0	46,420.5	155.5	872.2	174.8	(166.4)	143.0	2,631.0	50,230.6

GENERAL FUND SUMMARY		2024/25				2025/26					
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
17 LEISURE SERVICES											
17A Administration	449.0	0.0	0.0	449.0	0.2	0.0	0.0	0.0	0.0	2.7	451.9
17C Parks and Play Areas	442.2	0.0	0.0	442.2	6.8	0.0	6.0	0.0	0.0	3.8	458.8
17D Healthy Living Centres	91.1	0.0	0.0	91.1	(3.3)	0.0	0.0	0.0	0.0	2.4	90.2
17E Tourism - Caravan Sites	(14.0)	0.0	0.0	(14.0)	(6.3)	0.0	0.0	0.0	0.0	8.1	(12.2)
17F Tourism - Hostels	3.8	0.0	0.0	3.8	(5.7)	0.0	0.0	0.0	0.0	6.3	4.4
17G Sports Development	102.0	0.0	0.0	102.0	(1.6)	0.0	0.0	0.0	0.0	8.7	109.1
17J Sports Facilities	1,079.4	0.0	0.0	1,079.4	8.3	0.0	0.0	(37.1)	0.0	30.0	1,080.6
17K Swimming Pools	332.6	0.0	0.0	332.6	(10.2)	0.0	0.0	0.0	0.0	41.6	364.0
17N Active Schools	49.9	0.0	0.0	49.9	(0.4)	0.0	0.0	0.0	0.0	12.1	61.6
17P Community Facilities	369.6	0.0	0.0	369.6	(21.5)	0.0	0.0	0.0	0.0	66.3	414.4
17S Heritage	350.9	0.0	0.0	350.9	4.2	0.0	0.0	0.0	0.0	10.3	365.4
17T Museums	393.4	0.0	0.0	393.4	(9.6)	0.0	0.0	(21.0)	0.0	59.2	422.0
17U St Magnus Cathedral	273.3	0.0	0.0	273.3	2.1	0.0	0.0	0.0	0.0	26.0	301.4
17V Libraries	1,070.1	0.0	0.0	1,070.1	3.6	0.0	0.0	0.0	0.0	60.0	1,133.7
Net Expenditure	4,993.3	0.0	0.0	4,993.3	(33.4)	0.0	6.0	(58.1)	0.0	337.5	5,245.3
19 ORKNEY HEALTH AND CARE											
19A Administration	2,541.9	0.0	0.0	2,541.9	15.4	0.0	0.0	0.0	0.0	107.3	2,664.6
19C Childcare	5,234.5	(976.8)	5.6	4,263.3	31.5	910.2	0.0	0.0	126.0	193.5	5,524.5
19D Elderly - Residential	6,430.0	0.0	0.0	6,430.0	(173.1)	0.0	0.0	(3.0)	0.0	921.5	7,175.4
19E Elderly - Independent Sector	305.2	0.0	0.0	305.2	6.7	246.0	0.0	0.0	145.0	0.0	702.9
19F Elderly - Day Centres	231.8	0.0	0.0	231.8	1.0	0.0	0.0	(53.0)	0.0	78.8	258.6
19G Disability	5,369.1	0.0	0.0	5,369.1	64.1	0.0	0.0	0.0	288.0	163.4	5,884.6
19H Mental Health	372.7	0.0	0.0	372.7	2.4	0.0	0.0	0.0	(19.0)	33.1	389.2
19I Other Community Care	1,543.7	0.0	0.0	1,543.7	2.4	0.0	0.0	(114.0)	0.0	198.7	1,630.8
19J Occupational Therapy	552.5	0.0	0.0	552.5	4.9	0.0	0.0	0.0	0.0	5.4	562.8
19K Home Care	5,101.4	0.0	0.0	5,101.4	23.1	0.0	0.0	0.0	165.0	275.2	5,564.7
19L Criminal Justice	182.0	0.0	0.0	182.0	1.3	0.0	0.0	0.0	0.0	60.8	244.1
19N Integrated Joint Board	833.0	0.0	0.0	833.0	16.0	0.0	0.0	0.0	17.0	(53.9)	812.1
Net Expenditure	28,697.8	(976.8)	5.6	27,726.6	(4.3)	1,156.2	0.0	(170.0)	722.0	1,983.8	31,414.3

GENERAL FUND SUMMARY		2024/25				2025/26					
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
23 LAW, ORDER AND PROTECTIVE SERVICES											
23F Civil Contingencies	170.7	0.0	0.0	170.7	0.1	0.0	0.0	0.0	0.0	12.3	183.1
Net Expenditure	170.7	0.0	0.0	170.7	0.1	0.0	0.0	0.0	0.0	12.3	183.1
26 ROADS											
26A Winter Maintenance and Response	1,070.0	0.0	0.0	1,070.0	21.4	0.0	0.0	0.0	0.0	114.6	1,206.0
26C Street Lighting	235.4	0.0	0.0	235.4	4.8	0.0	0.0	0.0	0.0	7.4	247.6
26D Car Parks	(55.5)	0.0	0.0	(55.5)	(0.5)	0.0	0.0	0.0	0.0	8.7	(47.3)
26E Other Works	122.7	0.0	0.0	122.7	2.3	0.0	0.0	0.0	0.0	4.6	129.6
26F Traffic Management	268.1	0.0	0.0	268.1	(4.1)	0.0	0.0	0.0	0.0	16.7	280.7
26J Structural Maintenance	1,532.7	0.0	0.0	1,532.7	30.6	0.0	0.0	0.0	0.0	73.1	1,636.4
26K Routine Maintenance	893.6	0.0	0.0	893.6	17.9	0.0	0.0	0.0	0.0	51.6	963.1
26L Quarries Holding Account	(500.0)	0.0	0.0	(500.0)	0.0	0.0	0.0	(5.0)	0.0	5.0	(500.0)
26M Roads Holding Account	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(5.0)	0.0	5.0	0.0
26N Garage Holding Account	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
26Z Miscellaneous	123.2	0.0	0.0	123.2	0.7	0.0	0.0	0.0	0.0	3.0	126.9
26U Movement in Reserves	88.0	0.0	0.0	88.0	1.8	0.0	0.0	0.0	0.0	0.0	89.8
Net Expenditure	3,778.2	0.0	0.0	3,778.2	74.9	0.0	0.0	(10.0)	0.0	289.7	4,132.8
27 TRANSPORTATION											
27A Administration	261.4	0.0	0.0	261.4	0.0	0.0	0.0	0.0	0.0	19.4	280.8
27B Co-ordination	84.0	0.0	0.0	84.0	(0.6)	0.0	0.0	0.0	0.0	0.8	84.2
27C Concessionary Fares	128.3	0.0	0.0	128.3	2.6	0.0	0.0	0.0	0.0	0.0	130.9
27G Support for Operators - Bus	1,441.7	0.0	0.0	1,441.7	28.8	0.0	0.0	0.0	0.0	0.0	1,470.5
27I Support for Operators - Air	1,635.8	0.0	0.0	1,635.8	32.7	0.0	69.5	0.0	0.0	0.0	1,738.0
27J Support for Operators - Ferries	3.2	0.0	0.0	3.2	0.1	0.0	0.0	0.0	0.0	0.0	3.3
27K Airfields	647.2	0.0	0.0	647.2	2.3	0.0	0.0	0.0	0.0	26.4	675.9
27L Orkney Ferries	3,262.0	0.0	0.0	3,262.0	350.3	0.0	0.0	0.0	0.0	(3,612.3)	0.0
27U Movement in Reserves	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Net Expenditure	7,463.6	0.0	0.0	7,463.6	416.2	0.0	69.5	0.0	0.0	(3,565.7)	4,383.6

GENERAL FUND SUMMARY		2024/25				2025/26						
		Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
			One-Off £000	Other £000			One-Off £000	Baseline £000				
28	OPERATIONAL ENVIRONMENTAL SERVICES											
28B	Burial Grounds	89.0	0.0	0.0	89.0	(17.2)	0.0	0.0	0.0	0.0	22.9	94.7
28C	Refuse Collection	623.8	0.0	(60.0)	623.8	(68.3)	0.0	0.0	(0.7)	0.0	100.0	654.8
28E	Waste Disposal	1,434.7	0.0	60.0	1,434.7	(11.0)	0.0	0.0	0.0	0.0	28.8	1,452.5
28F	Recycling	585.8	0.0	0.0	585.8	3.9	0.0	0.0	0.0	0.0	48.5	638.2
28G	Environmental Cleansing	452.8	0.0	0.0	452.8	7.2	0.0	0.0	0.0	0.0	30.9	490.9
28K	Environmental Holding Account	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Net Expenditure	3,186.1	0.0	0.0	3,186.1	(85.4)	0.0	0.0	(0.7)	0.0	231.1	3,331.1
29	ENVIRONMENTAL HEALTH & T/STANDARDS											
29A	Administration	699.8	0.0	0.0	699.8	(2.3)	0.0	50.0	0.0	0.0	34.2	781.7
29B	Trading Standards	306.0	0.0	0.0	306.0	(0.5)	0.0	0.0	0.0	0.0	20.2	325.7
29D	Public Toilets	116.8	0.0	0.0	116.8	2.2	0.0	0.0	0.0	0.0	3.7	122.7
	Net Expenditure	1,122.6	0.0	0.0	1,122.6	(0.6)	0.0	50.0	0.0	0.0	58.1	1,230.1
30	OTHER HOUSING											
30A	Housing Support	76.0	0.0	0.0	76.0	0.0	0.0	0.0	0.0	0.0	7.2	83.2
30B	Homelessness	1,118.0	0.0	0.0	1,118.0	18.0	0.0	0.0	(19.8)	0.0	33.2	1,149.4
30C	Housing Loans	12.6	0.0	0.0	12.6	(0.3)	0.0	0.0	0.0	0.0	0.6	12.9
30E	Energy Initiatives	43.5	0.0	0.0	43.5	0.0	0.0	0.0	0.0	0.0	3.2	46.7
30F	Garages	(103.1)	0.0	0.0	(103.1)	(12.1)	0.0	0.0	0.0	0.0	0.0	(115.2)
30G	Miscellaneous	263.8	0.0	0.0	263.8	1.1	0.0	0.0	0.0	0.0	11.1	276.0
30H	Housing Benefit	365.9	0.0	0.0	365.9	4.1	0.0	16.6	0.0	(5.0)	(157.3)	224.3
30K	Landlord Registration	(26.3)	0.0	0.0	(26.3)	(2.7)	0.0	0.0	0.0	0.0	0.0	(29.0)
30L	Care & Repair	395.0	0.0	0.0	395.0	7.9	0.0	0.0	0.0	0.0	0.0	402.9
30M	Sheltered Housing	174.0	0.0	0.0	174.0	0.3	0.0	0.0	0.0	0.0	16.4	190.7
30N	Student Accommodation	(23.8)	0.0	0.0	(23.8)	(2.9)	0.0	0.0	0.0	0.0	0.0	(26.7)
	Net Expenditure	2,295.6	0.0	0.0	2,295.6	13.4	0.0	16.6	(19.8)	(5.0)	(85.6)	2,215.2

GENERAL FUND SUMMARY		2024/25				2025/26					
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
33 ECONOMIC DEVELOPMENT											
33A Administration	1,005.3	0.0	0.0	1,005.3	1.0	0.0	0.0	(50.9)	0.0	96.8	1,052.2
33B Business Gateway	186.2	0.0	0.0	186.2	1.6	0.0	0.0	(19.1)	0.0	8.0	176.7
33C EEC Expenditure	106.1	0.0	0.0	106.1	0.0	0.0	0.0	0.0	0.0	(50.9)	55.2
33D LEADER Programme	68.0	0.0	0.0	68.0	0.0	0.0	0.0	0.0	0.0	7.6	75.6
33E Regeneration	17.0	0.0	0.0	17.0	0.4	0.0	0.0	(17.4)	0.0	0.0	0.0
33I Tourism	115.9	0.0	0.0	115.9	2.3	0.0	0.0	(2.3)	0.0	0.0	115.9
33J Economic Development Grants	300.4	0.0	0.0	300.4	6.0	0.0	0.0	0.0	0.0	0.0	306.4
33K Other Economic Development Grants	151.8	0.0	0.0	151.8	3.1	0.0	0.0	(31.3)	0.0	0.0	123.6
Net Expenditure	1,950.7	0.0	0.0	1,950.7	14.4	0.0	0.0	(121.0)	0.0	61.5	1,905.6
34 PLANNING											
34A Administration	402.1	0.0	0.0	402.1	0.6	0.0	0.0	0.0	0.0	31.4	434.1
34B Development Management	237.2	0.0	0.0	237.2	1.6	0.0	0.0	0.0	0.0	112.4	351.2
34C Development Planning	580.7	31.2	0.0	611.9	1.0	0.0	0.0	0.0	0.0	(51.5)	561.4
34E Building Standards	125.5	0.0	0.0	125.5	0.3	0.0	0.0	0.0	0.0	32.8	158.6
34G Archaeology	55.3	0.0	0.0	55.3	0.0	0.0	0.0	0.0	0.0	6.2	61.5
Net Expenditure	1,400.8	31.2	0.0	1,432.0	3.5	0.0	0.0	0.0	0.0	131.3	1,566.8
10/39 OTHER SERVICES											
10G Corporate Management	4,046.5	0.0	0.0	4,046.5	6.5	0.0	24.7	0.0	0.0	142.4	4,220.1
10J Corporate Priorities	1,431.4	0.0	0.0	1,431.4	9.3	0.0	0.0	(46.2)	0.0	295.5	1,690.0
39A Area Support Team (CP)	18.9	0.0	0.0	18.9	0.0	0.0	0.0	0.0	0.0	1.8	20.7
39B Registration of Births, Deaths and Marriages	64.2	0.0	0.0	64.2	(2.8)	0.0	0.0	(3.1)	0.0	5.5	63.8
39C Miscellaneous Property	248.2	0.0	0.0	248.2	(10.8)	0.0	0.0	0.0	0.0	10.2	247.6
39D Payments to Joint Boards	511.3	0.0	0.0	511.3	10.2	0.0	50.0	0.0	4.0	0.0	575.5
39F Elections	42.3	0.0	0.0	42.3	0.2	0.0	0.0	0.0	0.0	1.2	43.7
39G Licensing	15.4	0.0	0.0	15.4	(10.1)	0.0	0.0	0.0	0.0	0.4	5.7
39H Payments to Third Sector	201.5	0.0	0.0	201.5	3.8	0.0	0.0	0.0	0.0	0.0	205.3
39K Publicity	21.0	0.0	0.0	21.0	0.4	0.0	0.0	0.0	0.0	0.0	21.4
39L Twinning	33.0	(31.1)	0.0	1.9	0.3	0.0	0.0	0.0	0.0	(2.2)	0.0
39M Community Councils	465.7	0.0	0.0	465.7	3.8	0.0	0.0	0.0	0.0	53.8	523.3
39S Interest on Loans and Balances	(500.0)	0.0	0.0	(500.0)	0.0	0.0	0.0	0.0	0.0	0.0	(500.0)
39T Miscellaneous	(510.9)	615.9	0.0	105.0	2.1	0.0	0.0	0.0	0.0	229.8	336.9
39X Cost of Collection	592.9	0.0	0.0	592.9	(3.3)	0.0	30.0	0.0	0.0	16.3	635.9
39Y Finance Charges	3,638.2	0.0	0.0	3,638.2	70.0	0.0	0.0	0.0	0.0	(208.2)	3,500.0
39U Movement in Reserves	447.3	0.0	(447.3)	0.0	0.0	0.0	0.0	0.0	0.0	763.4	763.4
	10,766.9	584.8	(447.3)	10,904.4	79.6	0.0	104.7	(49.3)	4.0	1,309.9	12,353.3

CENTRAL ADMINISTRATION		2024/25				2025/26					
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
10A CHIEF EXECUTIVE'S											
Staff Costs	1,989.3	(45.7)	0.0	1,943.6	0.0	0.0	0.0	(32.5)	0.0	98.6	2,009.7
Property Costs	896.6	0.0	0.0	896.6	18.0	0.0	0.0	0.0	0.0	8.8	923.4
Supplies and Services	73.2	0.0	0.0	73.2	1.3	0.0	2.4	0.0	0.0	(6.2)	70.7
Transport Costs	8.5	0.0	0.0	8.5	0.1	0.0	0.0	0.0	0.0	6.2	14.8
Administration Costs	36.3	0.0	0.0	36.3	0.7	0.0	0.0	0.0	0.0	(1.0)	36.0
Apportioned Costs	103.7	0.0	0.0	103.7	0.0	0.0	0.0	0.0	0.0	0.0	103.7
Third Party Payments	2.4	0.0	0.0	2.4	0.0	0.0	0.0	0.0	0.0	0.0	2.4
Total Expenditure	3,110.0	(45.7)	0.0	3,064.3	20.1	0.0	2.4	(32.5)	0.0	106.4	3,160.7
Rents & Lettings	(8.7)	0.0	0.0	(8.7)	(0.9)	0.0	0.0	0.0	0.0	0.0	(9.6)
Sales	(0.2)	0.0	0.0	(0.2)	0.0	0.0	0.0	0.0	0.0	0.0	(0.2)
Fees & Charges	(44.0)	0.0	0.0	(44.0)	(4.4)	0.0	0.0	0.0	0.0	0.0	(48.4)
Apportioned Income	(3,011.4)	0.0	0.0	(3,011.4)	(14.8)	0.0	0.0	0.0	0.0	(26.7)	(3,052.9)
Total Income	(3,110.0)	45.7	0.0	(3,064.3)	(20.1)	0.0	0.0	0.0	0.0	(76.3)	(3,160.7)
Net Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	2.4	(32.5)	0.0	30.1	0.0
10B CORPORATE SERVICES											
Staff Costs	1,520.1	0.0	0.0	1,520.1	0.0	0.0	0.0	0.0	0.0	(146.3)	1,373.8
Supplies and Services	45.2	0.0	0.0	45.2	0.9	0.0	20.0	0.0	0.0	(1.0)	65.1
Transport Costs	3.8	0.0	0.0	3.8	0.0	0.0	0.0	0.0	0.0	0.0	3.8
Administration Costs	27.7	0.0	0.0	27.7	0.4	0.0	0.0	0.0	0.0	(0.4)	27.7
Apportioned Costs	271.8	0.0	0.0	271.8	0.0	0.0	0.0	0.0	0.0	0.0	271.8
Third Party Payments	1.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0
Total Expenditure	1,869.6	0.0	0.0	1,869.6	1.3	0.0	20.0	0.0	0.0	(147.7)	1,743.2
Apportioned Income	(1,862.3)	0.0	0.0	(1,862.3)	(0.6)	0.0	0.0	0.0	0.0	126.7	(1,736.2)
Total Income	(1,869.6)	0.0	0.0	(1,869.6)	(1.3)	0.0	0.0	0.0	0.0	127.7	(1,743.2)
Net Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	20.0	0.0	0.0	(20.0)	0.0

CENTRAL ADMINISTRATION		2024/25			2025/26						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
10C FINANCE											
Staff Costs	2,184.4	(48.9)	0.0	2,135.5	0.0	0.0	0.0	0.0	0.0	192.9	2,328.4
Property Costs	0.1	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Supplies and Services	177.7	0.0	0.0	177.7	3.7	9.2	39.0	0.0	0.0	0.0	229.6
Transport Costs	8.1	0.0	0.0	8.1	0.1	0.0	0.0	0.0	0.0	0.0	8.2
Administration Costs	63.0	0.0	0.0	63.0	1.0	0.0	0.0	0.0	0.0	(0.9)	63.1
Apportioned Costs	179.2	0.0	0.0	179.2	0.0	0.0	0.0	0.0	0.0	0.0	179.2
Third Party Payments	8.3	0.0	0.0	8.3	0.2	0.0	78.4	0.0	0.0	0.0	86.9
Total Expenditure	2,620.8	(48.9)	0.0	2,571.9	5.0	9.2	117.4	0.0	0.0	192.0	2,895.5
Other Grants & Reimbursements	(60.0)	0.0	0.0	(60.0)	0.0	0.0	0.0	0.0	0.0	0.0	(60.0)
Fees & Charges	(7.9)	0.0	0.0	(7.9)	(0.8)	0.0	0.0	0.0	0.0	0.0	(8.7)
Apportioned Income	(2,552.9)	0.0	0.0	(2,552.9)	44.7	0.0	0.0	0.0	0.0	(318.6)	(2,826.8)
Total Income	(2,620.8)	0.0	0.0	(2,620.8)	43.9	0.0	0.0	0.0	0.0	(318.6)	(2,895.5)
Net Expenditure	0.0	(48.9)	0.0	(48.9)	48.9	9.2	117.4	0.0	0.0	(126.6)	0.0
10D DEVELOPMENT & INFRASTRUCTURE											
Staff Costs	2,713.7	0.0	0.0	2,713.7	0.0	0.0	0.0	0.0	0.0	33.5	2,747.2
Supplies and Services	74.8	0.0	0.0	74.8	1.4	0.0	0.0	0.0	0.0	0.0	76.2
Transport Costs	25.1	0.0	0.0	25.1	0.5	0.0	0.0	0.0	0.0	0.2	25.8
Administration Costs	114.9	0.0	0.0	114.9	2.3	0.0	0.0	0.0	0.0	(1.0)	116.2
Apportioned Costs	211.9	0.0	0.0	211.9	0.0	0.0	0.0	0.0	0.0	0.0	211.9
Third Party Payments	0.5	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.5
Miscellaneous Expenditure	0.7	0.0	0.0	0.7	0.0	0.0	0.0	0.0	0.0	0.0	0.7
Total Expenditure	3,142.2	0.0	0.0	3,142.2	4.2	0.0	0.0	0.0	0.0	32.7	3,179.1
Fees & Charges	(10.1)	0.0	0.0	(10.1)	(1.0)	0.0	0.0	0.0	0.0	0.0	(11.1)
Apportioned Income	(3,132.0)	0.0	0.0	(3,132.0)	(3.2)	0.0	0.0	0.0	0.0	(32.7)	(3,167.9)
Miscellaneous Income	(0.1)	0.0	0.0	(0.1)	0.0	0.0	0.0	0.0	0.0	0.0	(0.1)
Total Income	(3,142.2)	0.0	0.0	(3,142.2)	(4.2)	0.0	0.0	0.0	0.0	(32.7)	(3,179.1)
Net Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

CENTRAL ADMINISTRATION		2024/25				2025/26					
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
10F I.T AND FACILITIES											
Staff Costs	1,625.6	0.0	0.0	1,625.6	0.0	0.0	0.0	0.0	0.0	67.6	1,693.2
Property Costs	9.5	0.0	0.0	9.5	0.2	0.0	0.0	0.0	0.0	0.0	9.7
Supplies and Services	581.1	0.0	0.0	581.1	11.6	0.0	0.0	0.0	0.0	0.0	592.7
Transport Costs	6.4	0.0	0.0	6.4	0.0	0.0	0.0	0.0	0.0	0.0	6.4
Administration Costs	30.4	0.0	0.0	30.4	0.6	0.0	0.0	0.0	0.0	(0.9)	30.1
Apportioned Costs	285.2	0.0	0.0	285.2	0.0	0.0	0.0	0.0	0.0	0.0	285.2
Third Party Payments	37.9	0.0	0.0	37.9	0.7	0.0	0.0	0.0	0.0	0.0	38.6
Total Expenditure	2,576.1	0.0	0.0	2,576.1	13.1	0.0	0.0	0.0	0.0	66.7	2,655.9
Fees & Charges	(54.2)	0.0	0.0	(54.2)	(5.4)	0.0	0.0	0.0	0.0	0.0	(59.6)
Apportioned Income	(2,521.9)	0.0	0.0	(2,521.9)	(20.9)	0.0	0.0	0.0	0.0	(53.5)	(2,596.3)
Total Income	(2,576.1)	0.0	0.0	(2,576.1)	(26.3)	0.0	0.0	0.0	0.0	(53.5)	(2,655.9)
Net Expenditure	0.0	0.0	0.0	0.0	(13.2)	0.0	0.0	0.0	0.0	13.2	0.0
10I LEGAL SERVICES											
Staff Costs	667.9	0.0	0.0	667.9	0.0	0.0	0.0	(38.6)	0.0	45.8	675.1
Supplies and Services	27.0	0.0	0.0	27.0	0.5	0.0	0.0	0.0	0.0	0.0	27.5
Transport Costs	4.9	0.0	0.0	4.9	0.1	0.0	0.0	0.0	0.0	0.0	5.0
Administration Costs	14.8	0.0	0.0	14.8	0.3	0.0	0.0	0.0	0.0	(0.2)	14.9
Apportioned Costs	240.6	0.0	0.0	240.6	0.0	0.0	0.0	0.0	0.0	0.0	240.6
Third Party Payments	1.6	0.0	0.0	1.6	0.0	0.0	0.0	0.0	0.0	0.0	1.6
Total Expenditure	956.8	0.0	0.0	956.8	0.9	0.0	0.0	(38.6)	0.0	45.6	964.7
Fees & Charges	(17.7)	0.0	0.0	(17.7)	(1.8)	0.0	0.0	0.0	0.0	0.0	(19.5)
Apportioned Income	(939.1)	0.0	0.0	(939.1)	0.9	0.0	0.0	0.0	0.0	(7.0)	(945.2)
Total Income	(956.8)	0.0	0.0	(956.8)	(0.9)	0.0	0.0	0.0	0.0	(7.0)	(964.7)
Net Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(38.6)	0.0	38.6	0.0

CENTRAL ADMINISTRATION		2024/25				2025/26					
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
10K APPORTIONMENT CONTROL A/C											
Apportioned Costs	(1,299.8)	0.0	0.0	(1,299.8)	0.0	0.0	0.0	0.0	0.0	0.0	(1,299.8)
Total Expenditure	(1,299.8)	0.0	0.0	(1,299.8)	0.0	0.0	0.0	0.0	0.0	0.0	(1,299.8)
Apportioned Income	1,299.8	0.0	0.0	1,299.8	0.0	0.0	0.0	0.0	0.0	0.0	1,299.8
Total Income	1,299.8	0.0	0.0	1,299.8	0.0	0.0	0.0	0.0	0.0	0.0	1,299.8
Net Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
100 CLEANING HOLDING A/C											
Staff Costs	2,009.6	0.0	0.0	2,009.6	0.0	0.0	0.0	(6.0)	0.0	158.9	2,162.5
Supplies and Services	215.6	0.0	0.0	215.6	4.3	0.0	0.0	0.0	0.0	9.3	229.2
Transport Costs	14.7	0.0	0.0	14.7	0.3	0.0	0.0	0.0	0.0	0.6	15.6
Administration Costs	22.7	0.0	0.0	22.7	0.4	0.0	0.0	0.0	0.0	(0.2)	22.9
Apportioned Costs	89.6	0.0	0.0	89.6	0.0	0.0	0.0	0.0	0.0	0.0	89.6
Third Party Payments	37.7	0.0	0.0	37.7	0.8	0.0	0.0	0.0	0.0	0.0	38.5
Total Expenditure	2,389.9	0.0	0.0	2,389.9	5.8	0.0	0.0	(6.0)	0.0	168.6	2,558.3
Other Grants & Reimbursements	(2,362.5)	0.0	0.0	(2,362.5)	(3.1)	0.0	0.0	0.0	0.0	(171.7)	(2,537.3)
Fees & Charges	(27.4)	0.0	0.0	(27.4)	(2.7)	0.0	0.0	0.0	0.0	9.1	(21.0)
Total Income	(2,389.9)	0.0	0.0	(2,389.9)	(5.8)	0.0	0.0	0.0	0.0	(162.6)	(2,558.3)
Net Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(6.0)	0.0	6.0	0.0
10U MOVEMENT IN RESERVES											
Miscellaneous Expenditure	13.2	0.0	0.0	13.2	0.0	0.0	0.0	0.0	0.0	0.0	13.2
Total Expenditure	13.2	0.0	0.0	13.2	0.0	0.0	0.0	0.0	0.0	0.0	13.2
Net Expenditure	13.2	0.0	0.0	13.2	0.0	0.0	0.0	0.0	0.0	0.0	13.2

CENTRAL ADMINISTRATION	2024/25				2025/26						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
SERVICE AREA SUMMARY											
Staff Costs	12,710.6	(94.6)	0.0	12,616.0	0.0	0.0	0.0	(77.1)	0.0	451.0	12,989.9
Property Costs	906.8	0.0	0.0	906.8	18.2	0.0	0.0	0.0	0.0	8.8	933.8
Supplies and Services	1,194.6	0.0	0.0	1,194.6	23.7	9.2	61.4	0.0	0.0	2.1	1,291.0
Transport Costs	71.5	0.0	0.0	71.5	1.1	0.0	0.0	0.0	0.0	7.0	79.6
Administration Costs	309.8	0.0	0.0	309.8	5.7	0.0	0.0	0.0	0.0	(4.6)	310.9
Third Party Payments	89.4	0.0	0.0	89.4	1.7	0.0	78.4	0.0	0.0	0.0	169.5
Miscellaneous Expenditure	13.9	0.0	0.0	13.9	0.0	0.0	0.0	0.0	0.0	0.0	13.9
Total Expenditure	15,378.8	(94.6)	0.0	15,284.2	50.4	9.2	139.8	(77.1)	0.0	464.3	15,870.8
Other Grants & Reimbursements	(2,468.2)	45.7	0.0	(2,422.5)	(3.1)	0.0	0.0	0.0	0.0	(221.3)	(2,646.9)
Rents & Lettings	(8.7)	0.0	0.0	(8.7)	(0.9)	0.0	0.0	0.0	0.0	0.0	(9.6)
Sales	(0.2)	0.0	0.0	(0.2)	0.0	0.0	0.0	0.0	0.0	0.0	(0.2)
Fees & Charges	(168.6)	0.0	0.0	(168.6)	(16.8)	0.0	0.0	0.0	0.0	10.1	(175.3)
Apportioned Income	(12,719.8)	0.0	0.0	(12,719.8)	6.1	0.0	0.0	0.0	0.0	(311.8)	(13,025.5)
Miscellaneous Income	(0.1)	0.0	0.0	(0.1)	0.0	0.0	0.0	0.0	0.0	0.0	(0.1)
Total Income	(15,365.6)	45.7	0.0	(15,319.9)	(14.7)	0.0	0.0	0.0	0.0	(523.0)	(15,857.6)
Net Expenditure	13.2	(48.9)	0.0	(35.7)	35.7	9.2	139.8	(77.1)	0.0	(58.7)	13.2

EDUCATION		2024/25				2025/26					
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
11AC SENIOR SECONDARY SCHOOLS											
Staff Costs	9,661.3	0.0	309.8	9,971.1	0.0	0.0	0.0	(8.2)	0.0	425.9	10,388.8
Property Costs	2,400.5	0.0	0.0	2,400.5	48.0	0.0	0.0	0.0	0.0	28.2	2,476.7
Supplies and Services	81.3	0.0	0.0	81.3	0.7	0.0	0.0	0.0	0.0	0.0	82.0
Transport Costs	47.6	0.0	0.0	47.6	0.9	0.0	0.0	0.0	0.0	0.0	48.5
Administration Costs	69.2	0.0	0.0	69.2	1.5	0.0	0.0	0.0	0.0	(2.6)	68.1
Apportioned Costs	34.2	0.0	0.0	34.2	0.0	0.0	0.0	0.0	0.0	1.3	35.5
Third Party Payments	114.9	0.0	0.0	114.9	2.3	0.0	0.0	0.0	0.0	(4.4)	112.8
Total Expenditure	12,409.0	0.0	309.8	12,718.8	53.4	0.0	0.0	(8.2)	0.0	448.4	13,212.4
Rents & Lettings	(16.3)	0.0	0.0	(16.3)	(1.6)	0.0	0.0	0.0	0.0	0.0	(17.9)
Sales	(1.8)	0.0	0.0	(1.8)	(0.2)	0.0	0.0	0.0	0.0	0.0	(2.0)
Fees & Charges	(0.7)	0.0	0.0	(0.7)	0.0	0.0	0.0	0.0	0.0	0.0	(0.7)
Miscellaneous Income	(1.4)	0.0	0.0	(1.4)	(0.1)	0.0	0.0	0.0	0.0	0.0	(1.5)
Total Income	(20.2)	0.0	0.0	(20.2)	(1.9)	0.0	0.0	0.0	0.0	0.0	(22.1)
Net Expenditure	12,388.8	0.0	309.8	12,698.6	51.5	0.0	0.0	(8.2)	0.0	448.4	13,190.3
12AF JUNIOR SECONDARY SCHOOLS											
Staff Costs	2,541.7	0.0	63.0	2,604.7	0.0	0.0	0.0	0.0	0.0	182.5	2,787.2
Property Costs	662.1	0.0	0.0	662.1	13.5	0.0	0.0	0.0	0.0	4.9	680.5
Supplies and Services	55.5	0.0	0.0	55.5	0.3	0.0	0.0	0.0	0.0	(1.1)	54.7
Transport Costs	104.7	0.0	0.0	104.7	1.9	0.0	0.0	0.0	0.0	0.0	106.6
Administration Costs	27.3	0.0	0.0	27.3	0.2	0.0	0.0	0.0	0.0	(2.3)	25.2
Third Party Payments	3.6	0.0	0.0	3.6	0.0	0.0	0.0	0.0	0.0	(1.0)	2.6
Total Expenditure	3,394.9	0.0	63.0	3,457.9	15.9	0.0	0.0	0.0	0.0	183.0	3,656.8
Rents & Lettings	(11.4)	0.0	0.0	(11.4)	(1.2)	0.0	0.0	0.0	0.0	0.0	(12.6)
Sales	(0.8)	0.0	0.0	(0.8)	(0.1)	0.0	0.0	0.0	0.0	0.0	(0.9)
Total Income	(12.2)	0.0	0.0	(12.2)	(1.3)	0.0	0.0	0.0	0.0	0.0	(13.5)
Net Expenditure	3,382.7	0.0	63.0	3,445.7	14.6	0.0	0.0	0.0	0.0	183.0	3,643.3

EDUCATION		2024/25				2025/26					
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
13AW PRIMARY SCHOOLS											
Staff Costs	9,721.9	0.0	301.4	10,023.3	0.0	0.0	0.0	(40.8)	0.0	303.6	10,286.1
Property Costs	2,351.4	0.0	0.0	2,351.4	47.0	0.0	0.0	0.0	0.0	32.6	2,431.0
Supplies and Services	245.6	0.0	0.0	245.6	1.7	0.0	0.0	0.0	0.0	(14.3)	233.0
Transport Costs	56.0	0.0	0.0	56.0	0.7	0.0	0.0	0.0	0.0	(4.6)	52.1
Administration Costs	112.6	0.0	0.0	112.6	1.5	0.0	0.0	0.0	0.0	(16.0)	98.1
Apportioned Costs	7.5	0.0	0.0	7.5	0.0	0.0	0.0	0.0	0.0	0.2	7.7
Third Party Payments	1.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	(0.3)	0.7
Total Expenditure	12,496.0	0.0	301.4	12,797.4	50.9	0.0	0.0	(40.8)	0.0	301.2	13,108.7
Other Grants & Reimbursements	(2.2)	0.0	0.0	(2.2)	0.0	0.0	0.0	0.0	0.0	(19.7)	(21.9)
Rents & Lettings	(31.0)	0.0	0.0	(31.0)	(3.2)	0.0	0.0	0.0	0.0	0.0	(34.2)
Sales	(0.6)	0.0	0.0	(0.6)	0.0	0.0	0.0	0.0	0.0	0.0	(0.6)
Fees & Charges	(2.3)	0.0	0.0	(2.3)	(0.2)	0.0	0.0	0.0	0.0	0.0	(2.5)
Total Income	(36.1)	0.0	0.0	(36.1)	(3.4)	0.0	0.0	0.0	0.0	(19.7)	(59.2)
Net Expenditure	12,459.9	0.0	301.4	12,761.3	47.5	0.0	0.0	(40.8)	0.0	281.5	13,049.5
14A Early Learning and Childcare											
Staff Costs	4,961.4	0.0	0.0	4,961.4	0.0	0.0	0.0	(36.7)	0.0	229.8	5,154.5
Property Costs	41.4	0.0	0.0	41.4	0.9	0.0	0.0	0.0	0.0	1.4	43.7
Supplies and Services	70.0	0.0	0.0	70.0	1.2	0.0	0.0	0.0	0.0	17.0	88.2
Transport Costs	11.1	0.0	0.0	11.1	0.1	0.0	0.0	0.0	0.0	0.0	11.2
Administration Costs	40.9	0.0	0.0	40.9	0.7	0.0	0.0	0.0	0.0	(0.2)	41.4
Transfer Payments	121.6	0.0	0.0	121.6	2.5	0.0	0.0	0.0	0.0	0.0	124.1
Total Expenditure	5,246.4	0.0	0.0	5,246.4	5.4	0.0	0.0	(36.7)	0.0	248.0	5,463.1
Fees & Charges	(411.2)	(255.0)	0.0	(666.2)	(66.7)	257.2	0.0	0.0	0.0	224.6	(251.1)
Total Income	(411.2)	(255.0)	0.0	(666.2)	(66.7)	257.2	0.0	0.0	0.0	224.2	(251.5)
Net Expenditure	4,835.2	(255.0)	0.0	4,580.2	(61.3)	257.2	0.0	(36.7)	0.0	472.2	5,211.6

EDUCATION		2024/25				2025/26					
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
14FI ADDITIONAL SUPPORT NEEDS											
Staff Costs	2,972.6	0.0	12.6	2,985.2	0.0	0.0	0.0	0.0	109.0	184.1	3,278.3
Property Costs	0.4	0.0	0.0	0.4	0.0	0.0	0.0	0.0	0.0	0.0	0.4
Supplies and Services	7.3	0.0	0.0	7.3	0.1	0.0	0.0	0.0	0.0	0.0	7.4
Transport Costs	25.1	0.0	0.0	25.1	0.5	0.0	0.0	0.0	0.0	0.0	25.6
Administration Costs	66.2	0.0	0.0	66.2	1.3	0.0	0.0	0.0	0.0	(0.2)	67.3
Third Party Payments	739.5	(475.0)	0.0	264.5	5.4	485.0	0.0	0.0	0.0	0.0	754.9
Total Expenditure	3,811.1	(475.0)	12.6	3,348.7	7.3	485.0	0.0	0.0	109.0	183.9	4,133.9
Net Expenditure	3,811.1	(475.0)	12.6	3,348.7	7.3	485.0	0.0	0.0	109.0	183.9	4,133.9
14J PAPDALE HALLS OF RESIDENCE											
Staff Costs	705.5	0.0	0.0	705.5	0.0	0.0	0.0	0.0	0.0	68.1	773.6
Supplies and Services	41.8	0.0	0.0	41.8	0.8	0.0	0.0	0.0	0.0	0.0	42.6
Transport Costs	13.2	0.0	0.0	13.2	0.3	0.0	0.0	0.0	0.0	(0.7)	12.8
Administration Costs	13.9	0.0	0.0	13.9	0.3	0.0	0.0	0.0	0.0	(0.6)	13.6
Apportioned Costs	15.3	0.0	0.0	15.3	0.0	0.0	0.0	0.0	0.0	0.6	15.9
Miscellaneous Expenditure	0.5	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.5
Total Expenditure	992.5	0.0	0.0	992.5	5.4	0.0	0.0	0.0	0.0	67.3	1,065.2
Rents & Lettings	(0.1)	0.0	0.0	(0.1)	0.0	0.0	0.0	0.0	0.0	0.0	(0.1)
Sales	(0.1)	0.0	0.0	(0.1)	0.0	0.0	0.0	0.0	0.0	0.0	(0.1)
Fees & Charges	(36.3)	0.0	0.0	(36.3)	(3.6)	0.0	0.0	(2.4)	0.0	0.0	(42.3)
Total Income	(36.5)	0.0	0.0	(36.5)	(3.6)	0.0	0.0	(2.4)	0.0	0.0	(42.5)
Net Expenditure	956.0	0.0	0.0	956.0	1.8	0.0	0.0	(2.4)	0.0	67.3	1,022.7

EDUCATION		2024/25				2025/26					
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
14N QUALITY DEVELOPMENT											
Staff Costs	185.5	0.0	0.2	185.7	0.0	0.0	0.0	0.0	0.0	18.7	204.4
Supplies and Services	79.0	0.0	0.0	79.0	1.6	0.0	0.0	0.0	0.0	(14.7)	65.9
Transport Costs	7.1	0.0	0.0	7.1	0.1	0.0	0.0	0.0	0.0	(0.2)	7.0
Administration Costs	72.1	0.0	0.0	72.1	1.4	0.0	0.0	0.0	0.0	0.0	73.5
Transfer Payments	2.6	0.0	0.0	2.6	0.0	0.0	0.0	0.0	0.0	(1.0)	1.6
Total Expenditure	346.3	0.0	0.2	346.5	3.1	0.0	0.0	0.0	0.0	2.8	352.4
Government Grants	(98.7)	0.0	0.0	(98.7)	0.0	0.0	0.0	0.0	0.0	0.0	(98.7)
Other Grants & Reimbursements	(171.2)	0.0	0.0	(171.2)	0.0	0.0	0.0	0.0	0.0	0.0	(171.2)
Fees & Charges	(6.5)	0.0	0.0	(6.5)	(0.1)	0.0	0.0	0.0	0.0	0.0	(6.6)
Total Income	(276.4)	0.0	0.0	(276.4)	(0.1)	0.0	0.0	0.0	0.0	0.0	(276.5)
Net Expenditure	69.9	0.0	0.2	70.1	3.0	0.0	0.0	0.0	0.0	2.8	75.9
15A ADMINISTRATION											
Staff Costs	1,026.0	0.0	0.0	1,026.0	0.0	0.0	0.0	0.0	0.0	82.7	1,108.7
Property Costs	31.4	0.0	0.0	31.4	0.7	0.0	0.0	0.0	0.0	0.3	32.4
Supplies and Services	38.8	0.0	0.0	38.8	0.8	0.0	0.0	0.0	0.0	0.0	39.6
Transport Costs	3.6	0.0	0.0	3.6	0.1	0.0	0.0	0.0	0.0	0.1	3.8
Administration Costs	148.3	0.0	0.0	148.3	2.9	130.0	0.0	0.0	0.0	(11.1)	270.1
Apportioned Costs	1,004.3	0.0	0.0	1,004.3	0.0	0.0	0.0	0.0	(5.0)	43.3	1,042.6
Third Party Payments	15.5	0.0	0.0	15.5	0.3	0.0	0.0	0.0	0.0	0.0	15.8
Total Expenditure	2,267.9	0.0	0.0	2,267.9	4.8	130.0	0.0	0.0	(5.0)	115.3	2,513.0
Government Grants	(887.6)	0.0	0.0	(887.6)	0.0	0.0	0.0	0.0	0.0	634.0	(253.6)
Rents & Lettings	(1.2)	0.0	0.0	(1.2)	(0.1)	0.0	0.0	0.0	0.0	0.0	(1.3)
Fees & Charges	(4.6)	0.0	0.0	(4.6)	(0.5)	0.0	0.0	0.0	0.0	0.0	(5.1)
Total Income	(893.4)	0.0	0.0	(893.4)	(0.6)	0.0	0.0	0.0	0.0	634.0	(260.0)
Net Expenditure	1,374.5	0.0	0.0	1,374.5	4.2	130.0	0.0	0.0	(5.0)	749.3	2,253.0

EDUCATION		2024/25				2025/26					
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
15B ASSISTANCE FOR STUDENTS											
Staff Costs	24.4	0.0	0.0	24.4	0.0	0.0	0.0	0.0	0.0	3.4	27.8
Transport Costs	0.2	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.2
Administration Costs	1.3	0.0	0.0	1.3	0.0	0.0	0.0	0.0	0.0	0.0	1.3
Transfer Payments	364.4	0.0	0.0	364.4	7.4	0.0	0.0	0.0	0.0	(3.4)	368.4
Miscellaneous Expenditure	7.3	0.0	0.0	7.3	0.1	0.0	0.0	0.0	0.0	0.0	7.4
Total Expenditure	397.6	0.0	0.0	397.6	7.5	0.0	0.0	0.0	0.0	0.0	405.1
Government Grants	(155.4)	0.0	0.0	(155.4)	(14.2)	0.0	0.0	0.0	0.0	0.0	(169.6)
Total Income	(155.4)	0.0	0.0	(155.4)	(14.2)	0.0	0.0	0.0	0.0	0.0	(169.6)
Net Expenditure	242.2	0.0	0.0	242.2	(6.7)	0.0	0.0	0.0	0.0	0.0	235.5
15C COMMUNITY LEARNING AND DEVELOPMENT											
Staff Costs	694.9	0.0	0.0	694.9	0.0	0.0	0.0	(45.0)	22.0	47.7	719.6
Property Costs	6.4	0.0	0.0	6.4	0.1	0.0	0.0	0.0	0.0	0.0	6.5
Supplies and Services	5.5	0.0	0.0	5.5	0.0	0.0	0.0	0.0	0.0	0.0	5.5
Transport Costs	2.1	0.0	0.0	2.1	0.0	0.0	0.0	0.0	0.0	0.0	2.1
Administration Costs	8.1	0.0	0.0	8.1	0.1	0.0	0.0	0.0	0.0	0.0	8.2
Third Party Payments	33.4	0.0	0.0	33.4	0.5	0.0	0.0	0.0	0.0	0.0	33.9
Total Expenditure	750.4	0.0	0.0	750.4	0.7	0.0	0.0	(45.0)	22.0	47.7	775.8
Fees & Charges	(63.1)	0.0	0.0	(63.1)	(6.3)	0.0	0.0	0.0	0.0	0.0	(69.4)
Total Income	(63.1)	0.0	0.0	(63.1)	(6.3)	0.0	0.0	0.0	0.0	0.0	(69.4)
Net Expenditure	687.3	0.0	0.0	687.3	(5.6)	0.0	0.0	(45.0)	22.0	47.7	706.4

EDUCATION		2024/25				2025/26					
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
15DE SCHOOL MEALS											
Staff Costs	1,403.8	0.0	0.0	1,403.8	0.0	0.0	0.0	0.0	0.0	188.0	1,591.8
Property Costs	68.4	0.0	0.0	68.4	1.1	0.0	0.0	0.0	0.0	0.0	69.5
Supplies and Services	983.2	0.0	0.0	983.2	19.5	0.0	0.0	(33.3)	17.0	0.0	986.4
Transport Costs	11.0	0.0	0.0	11.0	0.1	0.0	0.0	0.0	0.0	0.0	11.1
Administration Costs	6.3	0.0	0.0	6.3	0.1	0.0	0.0	0.0	0.0	(0.2)	6.2
Apportioned Costs	42.3	0.0	0.0	42.3	0.0	0.0	0.0	0.0	0.0	1.6	43.9
Third Party Payments	42.4	0.0	0.0	42.4	0.8	0.0	0.0	0.0	0.0	0.0	43.2
Miscellaneous Expenditure	1.1	0.0	0.0	1.1	0.0	0.0	0.0	0.0	0.0	0.0	1.1
Total Expenditure	2,558.5	0.0	0.0	2,558.5	21.6	0.0	0.0	(33.3)	17.0	189.4	2,753.2
Sales	(473.7)	0.0	0.0	(473.7)	0.0	0.0	0.0	0.0	0.0	0.0	(473.7)
Miscellaneous Income	(58.3)	0.0	0.0	(58.3)	(5.6)	0.0	0.0	0.0	0.0	0.0	(63.9)
Total Income	(532.0)	0.0	0.0	(532.0)	(5.6)	0.0	0.0	0.0	0.0	0.0	(537.6)
Net Expenditure	2,026.5	0.0	0.0	2,026.5	16.0	0.0	0.0	(33.3)	17.0	189.4	2,215.6
15F SCHOOL TRANSPORT											
Staff Costs	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Supplies and Services	0.9	0.0	0.0	0.9	0.0	0.0	58.3	0.0	0.0	0.0	59.2
Transport Costs	4,150.6	0.0	0.0	4,150.6	83.0	0.0	116.5	0.0	0.0	0.1	4,350.2
Total Expenditure	4,151.5	0.0	0.0	4,151.5	83.0	0.0	174.8	0.0	0.0	0.1	4,409.4
Net Expenditure	4,151.5	0.0	0.0	4,151.5	83.0	0.0	174.8	0.0	0.0	0.1	4,409.4
15G SCHOOL CROSSING PATROL											
Staff Costs	65.1	0.0	0.0	65.1	0.0	0.0	0.0	0.0	0.0	5.4	70.5
Supplies and Services	1.1	0.0	0.0	1.1	0.0	0.0	0.0	0.0	0.0	0.0	1.1
Transport Costs	0.4	0.0	0.0	0.4	0.0	0.0	0.0	0.0	0.0	0.0	0.4
Administration Costs	0.7	0.0	0.0	0.7	0.0	0.0	0.0	0.0	0.0	0.0	0.7
Total Expenditure	67.3	0.0	0.0	67.3	0.0	0.0	0.0	0.0	0.0	5.4	72.7
Net Expenditure	67.3	0.0	0.0	67.3	0.0	0.0	0.0	0.0	0.0	5.4	72.7

EDUCATION		2024/25				2025/26					
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
16A PARENT COUNCILS											
Transport Costs	0.7	0.0	0.0	0.7	0.0	0.0	0.0	0.0	0.0	0.0	0.7
Administration Costs	3.9	0.0	0.0	3.9	0.1	0.0	0.0	0.0	0.0	0.0	4.0
Transfer Payments	6.0	0.0	0.0	6.0	0.1	0.0	0.0	0.0	0.0	0.0	6.1
Total Expenditure	10.6	0.0	0.0	10.6	0.2	0.0	0.0	0.0	0.0	0.0	10.8
Net Expenditure	10.6	0.0	0.0	10.6	0.2	0.0	0.0	0.0	0.0	0.0	10.8
SERVICE AREA SUMMARY											
Staff Costs	33,964.1	0.0	687.0	34,651.1	0.0	0.0	0.0	(130.7)	131.0	1,739.9	36,391.3
Property Costs	5,764.3	0.0	0.0	5,764.3	115.3	0.0	0.0	0.0	0.0	67.3	5,946.9
Supplies and Services	1,610.0	0.0	0.0	1,610.0	26.7	0.0	58.3	(33.3)	17.0	(13.1)	1,665.6
Transport Costs	4,433.4	0.0	0.0	4,433.4	87.7	0.0	116.5	0.0	0.0	(5.3)	4,632.3
Administration Costs	570.8	0.0	0.0	570.8	10.1	130.0	0.0	0.0	0.0	(33.2)	677.7
Apportioned Costs	1,103.6	0.0	0.0	1,103.6	0.0	0.0	0.0	0.0	(5.0)	47.0	1,145.6
Third Party Payments	950.3	(475.0)	0.0	475.3	9.3	485.0	0.0	0.0	0.0	(5.7)	963.9
Transfer Payments	494.6	0.0	0.0	494.6	10.0	0.0	0.0	0.0	0.0	(4.4)	500.2
Miscellaneous Expenditure	8.9	0.0	0.0	8.9	0.1	0.0	0.0	0.0	0.0	0.0	9.0
Total Expenditure	48,900.0	(475.0)	687.0	49,112.0	259.2	615.0	174.8	(164.0)	143.0	1,792.5	51,932.5
Government Grants	(1,141.7)	0.0	0.0	(1,141.7)	(14.2)	0.0	0.0	0.0	0.0	634.0	(521.9)
Other Grants & Reimbursements	(173.4)	0.0	0.0	(173.4)	0.0	0.0	0.0	0.0	0.0	(20.1)	(193.5)
Rents & Lettings	(60.0)	0.0	0.0	(60.0)	(6.1)	0.0	0.0	0.0	0.0	0.0	(66.1)
Sales	(477.0)	0.0	0.0	(477.0)	(0.3)	0.0	0.0	0.0	0.0	0.0	(477.3)
Fees & Charges	(524.7)	(255.0)	0.0	(779.7)	(77.4)	257.2	0.0	(2.4)	0.0	224.6	(377.7)
Miscellaneous Income	(59.7)	0.0	0.0	(59.7)	(5.7)	0.0	0.0	0.0	0.0	0.0	(65.4)
Total Income	(2,436.5)	(255.0)	0.0	(2,691.5)	(103.7)	257.2	0.0	(2.4)	0.0	838.5	(1,701.9)
Net Expenditure	46,463.5	(730.0)	687.0	46,420.5	155.5	872.2	174.8	(166.4)	143.0	2,631.0	50,230.6

LEISURE SERVICES		2024/25				2025/26					
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
17A ADMINISTRATION											
Staff Costs	303.2	0.0	0.0	303.2	0.0	0.0	0.0	0.0	0.0	50.7	353.9
Supplies and Services	1.8	0.0	0.0	1.8	0.0	0.0	0.0	0.0	0.0	0.0	1.8
Administration Costs	2.6	0.0	0.0	2.6	0.0	0.0	0.0	0.0	0.0	(0.1)	2.5
Apportioned Costs	238.6	0.0	0.0	238.6	0.0	0.0	0.0	0.0	0.0	9.2	247.8
Third Party Payments	1.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0
Transfer Payments	11.3	0.0	0.0	11.3	0.2	0.0	0.0	0.0	0.0	0.0	11.5
Miscellaneous Expenditure	0.5	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.5
Total Expenditure	559.0	0.0	0.0	559.0	0.2	0.0	0.0	0.0	0.0	59.8	619.0
Net Expenditure	449.0	0.0	0.0	449.0	0.2	0.0	0.0	0.0	0.0	2.7	451.9
17C PARKS AND PLAY AREAS											
Staff Costs	41.2	0.0	0.0	41.2	0.0	0.0	0.0	0.0	0.0	3.6	44.8
Property Costs	391.5	0.0	0.0	391.5	7.8	0.0	6.0	0.0	0.0	0.0	405.3
Supplies and Services	11.9	0.0	0.0	11.9	0.2	0.0	0.0	0.0	0.0	0.0	12.1
Transport Costs	4.7	0.0	0.0	4.7	0.1	0.0	0.0	0.0	0.0	0.0	4.8
Third Party Payments	6.8	0.0	0.0	6.8	0.1	0.0	0.0	0.0	0.0	0.2	7.1
Total Expenditure	456.1	0.0	0.0	456.1	8.2	0.0	6.0	0.0	0.0	3.8	474.1
Rents & Lettings	(1.1)	0.0	0.0	(1.1)	(0.1)	0.0	0.0	0.0	0.0	0.0	(1.2)
Fees & Charges	(12.8)	0.0	0.0	(12.8)	(1.3)	0.0	0.0	0.0	0.0	0.0	(14.1)
Total Income	(13.9)	0.0	0.0	(13.9)	(1.4)	0.0	0.0	0.0	0.0	0.0	(15.3)
Net Expenditure	442.2	0.0	0.0	442.2	6.8	0.0	6.0	0.0	0.0	3.8	458.8

LEISURE SERVICES		2024/25				2025/26					
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
17D HEALTHY LIVING CENTRES											
Staff Costs	102.7	0.0	0.0	102.7	0.0	0.0	0.0	0.0	0.0	2.1	104.8
Property Costs	9.2	0.0	0.0	9.2	0.0	0.0	0.0	0.0	0.0	0.3	9.5
Supplies and Services	6.7	0.0	0.0	6.7	0.0	0.0	0.0	0.0	0.0	0.1	6.8
Transport Costs	0.9	0.0	0.0	0.9	0.0	0.0	0.0	0.0	0.0	0.0	0.9
Administration Costs	3.2	0.0	0.0	3.2	0.0	0.0	0.0	0.0	0.0	(0.1)	3.1
Third Party Payments	0.2	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.2
Total Expenditure	122.9	0.0	0.0	122.9	0.0	0.0	0.0	0.0	0.0	2.4	125.3
Fees & Charges	(31.8)	0.0	0.0	(31.8)	(3.3)	0.0	0.0	0.0	0.0	0.0	(35.1)
Total Income	(31.8)	0.0	0.0	(31.8)	(3.3)	0.0	0.0	0.0	0.0	0.0	(35.1)
Net Expenditure	91.1	0.0	0.0	91.1	(3.3)	0.0	0.0	0.0	0.0	2.4	90.2
17E TOURISM - CARAVAN SITES											
Staff Costs	30.1	0.0	0.0	30.1	0.0	0.0	0.0	0.0	0.0	3.7	33.8
Property Costs	18.5	0.0	0.0	18.5	0.4	0.0	0.0	0.0	0.0	0.1	19.0
Supplies and Services	3.5	0.0	0.0	3.5	0.1	0.0	0.0	0.0	0.0	0.0	3.6
Administration Costs	0.9	0.0	0.0	0.9	0.0	0.0	0.0	0.0	0.0	0.0	0.9
Third Party Payments	0.1	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Total Expenditure	53.1	0.0	0.0	53.1	0.5	0.0	0.0	0.0	0.0	3.8	57.4
Fees & Charges	(67.1)	0.0	0.0	(67.1)	(6.8)	0.0	0.0	0.0	0.0	4.3	(69.6)
Total Income	(67.1)	0.0	0.0	(67.1)	(6.8)	0.0	0.0	0.0	0.0	4.3	(69.6)
Net Expenditure	(14.0)	0.0	0.0	(14.0)	(6.3)	0.0	0.0	0.0	0.0	8.1	(12.2)
17F TOURISM - HOSTELS											
Staff Costs	22.0	0.0	0.0	22.0	0.0	0.0	0.0	0.0	0.0	2.5	24.5
Property Costs	40.0	0.0	0.0	40.0	0.7	0.0	0.0	0.0	0.0	0.0	40.7
Supplies and Services	4.5	0.0	0.0	4.5	0.1	0.0	0.0	0.0	0.0	0.0	4.6
Administration Costs	1.7	0.0	0.0	1.7	0.0	0.0	0.0	0.0	0.0	(0.3)	1.4
Third Party Payments	1.2	0.0	0.0	1.2	0.0	0.0	0.0	0.0	0.0	0.0	1.2
Total Expenditure	69.4	0.0	0.0	69.4	0.8	0.0	0.0	0.0	0.0	2.2	72.4
Fees & Charges	(62.3)	0.0	0.0	(62.3)	(6.2)	0.0	0.0	0.0	0.0	4.1	(64.4)
Miscellaneous Income	(3.3)	0.0	0.0	(3.3)	(0.3)	0.0	0.0	0.0	0.0	0.0	(3.6)
Total Income	(65.6)	0.0	0.0	(65.6)	(6.5)	0.0	0.0	0.0	0.0	4.1	(68.0)
Net Expenditure	3.8	0.0	0.0	3.8	(5.7)	0.0	0.0	0.0	0.0	6.3	4.4

LEISURE SERVICES	2024/25				2025/26						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
17G SPORTS DEVELOPMENT											
Staff Costs	120.0	0.0	0.0	120.0	0.0	0.0	0.0	0.0	0.0	65.6	185.6
Supplies and Services	8.2	0.0	0.0	8.2	0.1	0.0	0.0	0.0	0.0	0.0	8.3
Transport Costs	5.3	0.0	0.0	5.3	0.0	0.0	0.0	0.0	0.0	0.2	5.5
Administration Costs	8.0	0.0	0.0	8.0	0.1	0.0	0.0	0.0	0.0	0.0	8.1
Third Party Payments	1.7	0.0	0.0	1.7	0.0	0.0	0.0	0.0	0.0	0.0	1.7
Total Expenditure	143.2	0.0	0.0	143.2	0.2	0.0	0.0	0.0	0.0	65.8	209.2
Rents & Lettings	(0.3)	0.0	0.0	(0.3)	0.0	0.0	0.0	0.0	0.0	0.0	(0.3)
Sales	(4.4)	0.0	0.0	(4.4)	(0.4)	0.0	0.0	0.0	0.0	0.0	(4.8)
Fees & Charges	(0.6)	0.0	0.0	(0.6)	(0.1)	0.0	0.0	0.0	0.0	0.0	(0.7)
Miscellaneous Income	(12.7)	0.0	0.0	(12.7)	(1.3)	0.0	0.0	0.0	0.0	0.0	(14.0)
Total Income	(41.2)	0.0	0.0	(41.2)	(1.8)	0.0	0.0	0.0	0.0	(57.1)	(100.1)
Net Expenditure	102.0	0.0	0.0	102.0	(1.6)	0.0	0.0	0.0	0.0	8.7	109.1
17J SPORTS FACILITIES											
Staff Costs	157.0	0.0	0.0	157.0	0.0	0.0	0.0	0.0	0.0	28.7	185.7
Property Costs	209.5	0.0	0.0	209.5	4.2	0.0	0.0	0.0	0.0	0.0	213.7
Supplies and Services	7.3	0.0	0.0	7.3	0.2	0.0	0.0	0.0	0.0	0.2	7.7
Transport Costs	0.3	0.0	0.0	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.3
Administration Costs	1.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	(0.1)	0.9
Apportioned Costs	29.8	0.0	0.0	29.8	0.0	0.0	0.0	0.0	0.0	1.2	31.0
Third Party Payments	793.0	0.0	0.0	793.0	15.8	0.0	0.0	(37.1)	0.0	0.0	771.7
Total Expenditure	1,197.9	0.0	0.0	1,197.9	20.2	0.0	0.0	(37.1)	0.0	30.0	1,211.0
Rents & Lettings	(66.7)	0.0	0.0	(66.7)	(6.7)	0.0	0.0	0.0	0.0	0.0	(73.4)
Sales	(12.2)	0.0	0.0	(12.2)	(1.2)	0.0	0.0	0.0	0.0	0.0	(13.4)
Fees & Charges	(36.4)	0.0	0.0	(36.4)	(3.6)	0.0	0.0	0.0	0.0	0.0	(40.0)
Miscellaneous Income	(3.2)	0.0	0.0	(3.2)	(0.4)	0.0	0.0	0.0	0.0	0.0	(3.6)
Total Income	(118.5)	0.0	0.0	(118.5)	(11.9)	0.0	0.0	0.0	0.0	0.0	(130.4)
Net Expenditure	1,079.4	0.0	0.0	1,079.4	8.3	0.0	0.0	(37.1)	0.0	30.0	1,080.6

LEISURE SERVICES		2024/25				2025/26					
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
17K SWIMMING POOLS											
Staff Costs	241.2	0.0	0.0	241.2	0.0	0.0	0.0	0.0	0.0	42.0	283.2
Property Costs	209.8	0.0	0.0	209.8	4.3	0.0	0.0	0.0	0.0	(0.2)	213.9
Supplies and Services	23.6	0.0	0.0	23.6	0.4	0.0	0.0	0.0	0.0	0.0	24.0
Transport Costs	0.4	0.0	0.0	0.4	0.0	0.0	0.0	0.0	0.0	0.0	0.4
Administration Costs	6.5	0.0	0.0	6.5	0.1	0.0	0.0	0.0	0.0	(0.2)	6.4
Third Party Payments	1.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0
Total Expenditure	482.5	0.0	0.0	482.5	4.8	0.0	0.0	0.0	0.0	41.6	528.9
Rents & Lettings	(9.0)	0.0	0.0	(9.0)	(0.9)	0.0	0.0	0.0	0.0	0.0	(9.9)
Sales	(16.9)	0.0	0.0	(16.9)	(1.7)	0.0	0.0	0.0	0.0	0.0	(18.6)
Fees & Charges	(124.0)	0.0	0.0	(124.0)	(12.4)	0.0	0.0	0.0	0.0	0.0	(136.4)
Total Income	(149.9)	0.0	0.0	(149.9)	(15.0)	0.0	0.0	0.0	0.0	0.0	(164.9)
Net Expenditure	332.6	0.0	0.0	332.6	(10.2)	0.0	0.0	0.0	0.0	41.6	364.0

LEISURE SERVICES		2024/25				2025/26					
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
17N ACTIVE SCHOOLS											
Staff Costs	161.5	0.0	0.0	161.5	0.0	0.0	0.0	0.0	0.0	11.5	173.0
Supplies and Services	2.1	0.0	0.0	2.1	0.0	0.0	0.0	0.0	0.0	0.0	2.1
Transport Costs	5.3	0.0	0.0	5.3	0.1	0.0	0.0	0.0	0.0	0.1	5.5
Administration Costs	1.5	0.0	0.0	1.5	0.0	0.0	0.0	0.0	0.0	0.0	1.5
Apportioned Costs	12.2	0.0	0.0	12.2	0.0	0.0	0.0	0.0	0.0	0.5	12.7
Third Party Payments	0.5	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.5
Total Expenditure	183.1	0.0	0.0	183.1	0.1	0.0	0.0	0.0	0.0	12.1	195.3
Other Grants & Reimbursements	(128.5)	0.0	0.0	(128.5)	0.0	0.0	0.0	0.0	0.0	0.0	(128.5)
Fees & Charges	(4.7)	0.0	0.0	(4.7)	(0.5)	0.0	0.0	0.0	0.0	0.0	(5.2)
Total Income	(133.2)	0.0	0.0	(133.2)	(0.5)	0.0	0.0	0.0	0.0	0.0	(133.7)
Net Expenditure	49.9	0.0	0.0	49.9	(0.4)	0.0	0.0	0.0	0.0	12.1	61.6
17P COMMUNITY FACILITIES											
Staff Costs	188.0	0.0	0.0	188.0	0.0	0.0	0.0	0.0	0.0	66.6	254.6
Property Costs	399.5	0.0	0.0	399.5	7.6	0.0	0.0	0.0	0.0	3.2	410.3
Supplies and Services	78.6	0.0	0.0	78.6	1.6	0.0	0.0	0.0	0.0	0.0	80.2
Administration Costs	10.7	0.0	0.0	10.7	0.2	0.0	0.0	0.0	0.0	(0.7)	10.2
Third Party Payments	2.0	0.0	0.0	2.0	0.0	0.0	0.0	0.0	0.0	0.1	2.1
Total Expenditure	678.8	0.0	0.0	678.8	9.4	0.0	0.0	0.0	0.0	69.2	757.4
Rents & Lettings	(47.6)	0.0	0.0	(47.6)	(4.7)	0.0	0.0	0.0	0.0	0.0	(52.3)
Sales	(236.3)	0.0	0.0	(236.3)	(23.6)	0.0	0.0	0.0	0.0	(2.9)	(262.8)
Fees & Charges	(25.3)	0.0	0.0	(25.3)	(2.6)	0.0	0.0	0.0	0.0	0.0	(27.9)
Total Income	(309.2)	0.0	0.0	(309.2)	(30.9)	0.0	0.0	0.0	0.0	(2.9)	(343.0)
Net Expenditure	369.6	0.0	0.0	369.6	(21.5)	0.0	0.0	0.0	0.0	66.3	414.4

LEISURE SERVICES		2024/25				2025/26					
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
17S HERITAGE DEVELOPMENT											
Staff Costs	134.5	0.0	0.0	134.5	0.0	0.0	0.0	0.0	0.0	42.0	176.5
Supplies and Services	2.5	0.0	0.0	2.5	0.0	0.0	0.0	0.0	0.0	0.0	2.5
Transport Costs	2.2	0.0	0.0	2.2	0.0	0.0	0.0	0.0	0.0	0.0	2.2
Administration Costs	11.7	0.0	0.0	11.7	0.3	0.0	0.0	0.0	0.0	0.0	12.0
Apportioned Costs	19.1	0.0	0.0	19.1	0.0	0.0	0.0	0.0	0.0	0.7	19.8
Third Party Payments	16.8	0.0	0.0	16.8	0.2	0.0	0.0	0.0	0.0	(0.5)	16.5
Transfer Payments	184.0	0.0	0.0	184.0	3.7	0.0	0.0	0.0	0.0	0.0	187.7
Total Expenditure	370.8	0.0	0.0	370.8	4.2	0.0	0.0	0.0	0.0	42.2	417.2
Government Grants	(11.2)	0.0	0.0	(11.2)	0.0	0.0	0.0	0.0	0.0	0.0	(11.2)
Other Grants & Reimbursements	(8.7)	0.0	0.0	(8.7)	0.0	0.0	0.0	0.0	0.0	(31.9)	(40.6)
Total Income	(19.9)	0.0	0.0	(19.9)	0.0	0.0	0.0	0.0	0.0	(31.9)	(51.8)
Net Expenditure	350.9	0.0	0.0	350.9	4.2	0.0	0.0	0.0	0.0	10.3	365.4
17T MUSEUMS											
Staff Costs	344.5	0.0	0.0	344.5	0.0	0.0	0.0	(21.0)	0.0	89.6	413.1
Property Costs	144.6	0.0	0.0	144.6	3.0	0.0	0.0	0.0	0.0	0.7	148.3
Supplies and Services	18.2	0.0	0.0	18.2	0.4	0.0	0.0	0.0	0.0	0.0	18.6
Transport Costs	2.0	0.0	0.0	2.0	0.0	0.0	0.0	0.0	0.0	0.0	2.0
Administration Costs	10.7	0.0	0.0	10.7	0.2	0.0	0.0	0.0	0.0	(1.2)	9.7
Third Party Payments	7.0	0.0	0.0	7.0	0.1	0.0	0.0	0.0	0.0	0.0	7.1
Miscellaneous Expenditure	0.4	0.0	0.0	0.4	0.0	0.0	0.0	0.0	0.0	0.0	0.4
Total Expenditure	527.4	0.0	0.0	527.4	3.7	0.0	0.0	(21.0)	0.0	89.1	599.2
Rents & Lettings	(3.0)	0.0	0.0	(3.0)	(0.3)	0.0	0.0	0.0	0.0	0.0	(3.3)
Sales	(108.7)	0.0	0.0	(108.7)	(10.8)	0.0	0.0	0.0	0.0	0.0	(119.5)
Fees & Charges	(8.0)	0.0	0.0	(8.0)	(0.8)	0.0	0.0	0.0	0.0	0.0	(8.8)
Miscellaneous Income	(14.3)	0.0	0.0	(14.3)	(1.4)	0.0	0.0	0.0	0.0	0.0	(15.7)
Total Income	(134.0)	0.0	0.0	(134.0)	(13.3)	0.0	0.0	0.0	0.0	(29.9)	(177.2)
Net Expenditure	393.4	0.0	0.0	393.4	(9.6)	0.0	0.0	(21.0)	0.0	59.2	422.0

LEISURE SERVICES		2024/25				2025/26					
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
17U ST MAGNUS CATHEDRAL											
Staff Costs	130.7	0.0	0.0	130.7	0.0	0.0	0.0	0.0	0.0	85.0	215.7
Property Costs	168.5	0.0	0.0	168.5	3.3	0.0	0.0	0.0	0.0	0.0	171.8
Supplies and Services	5.8	0.0	0.0	5.8	0.1	0.0	0.0	0.0	0.0	0.0	5.9
Transport Costs	2.1	0.0	0.0	2.1	0.0	0.0	0.0	0.0	0.0	0.0	2.1
Administration Costs	4.0	0.0	0.0	4.0	0.1	0.0	0.0	0.0	0.0	(2.5)	1.6
Apportioned Costs	4.4	0.0	0.0	4.4	0.0	0.0	0.0	0.0	0.0	0.2	4.6
Third Party Payments	0.3	0.0	0.0	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.3
Miscellaneous Expenditure	1.1	0.0	0.0	1.1	0.0	0.0	0.0	0.0	0.0	0.0	1.1
Total Expenditure	316.9	0.0	0.0	316.9	3.5	0.0	0.0	0.0	0.0	82.7	403.1
Other Grants & Reimbursements	(29.5)	0.0	0.0	(29.5)	0.0	0.0	0.0	0.0	0.0	(56.7)	(86.2)
Fees & Charges	(14.1)	0.0	0.0	(14.1)	(1.4)	0.0	0.0	0.0	0.0	0.0	(15.5)
Total Income	(43.6)	0.0	0.0	(43.6)	(1.4)	0.0	0.0	0.0	0.0	(56.7)	(101.7)
Net Expenditure	273.3	0.0	0.0	273.3	2.1	0.0	0.0	0.0	0.0	26.0	301.4
17V LIBRARIES											
Staff Costs	587.2	0.0	0.0	587.2	0.0	0.0	0.0	0.0	0.0	52.8	640.0
Property Costs	280.6	0.0	0.0	280.6	5.7	0.0	0.0	0.0	0.0	2.5	288.8
Supplies and Services	95.3	0.0	0.0	95.3	1.9	0.0	0.0	0.0	0.0	0.0	97.2
Transport Costs	2.9	0.0	0.0	2.9	0.0	0.0	0.0	0.0	0.0	8.8	11.7
Administration Costs	19.1	0.0	0.0	19.1	0.5	0.0	0.0	0.0	0.0	(9.1)	10.5
Apportioned Costs	129.1	0.0	0.0	129.1	0.0	0.0	0.0	0.0	0.0	5.0	134.1
Third Party Payments	0.2	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.2
Total Expenditure	1,114.4	0.0	0.0	1,114.4	8.1	0.0	0.0	0.0	0.0	60.0	1,182.5
Rents & Lettings	(9.5)	0.0	0.0	(9.5)	(1.0)	0.0	0.0	0.0	0.0	0.0	(10.5)
Sales	(17.0)	0.0	0.0	(17.0)	(1.8)	0.0	0.0	0.0	0.0	0.0	(18.8)
Fees & Charges	(14.5)	0.0	0.0	(14.5)	(1.4)	0.0	0.0	0.0	0.0	0.0	(15.9)
Miscellaneous Income	(3.3)	0.0	0.0	(3.3)	(0.3)	0.0	0.0	0.0	0.0	0.0	(3.6)
Total Income	(44.3)	0.0	0.0	(44.3)	(4.5)	0.0	0.0	0.0	0.0	0.0	(48.8)
Net Expenditure	1,070.1	0.0	0.0	1,070.1	3.6	0.0	0.0	0.0	0.0	60.0	1,133.7

LEISURE SERVICES	2024/25				2025/26						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
SERVICE AREA SUMMARY											
Staff Costs	2,563.8	0.0	0.0	2,563.8	0.0	0.0	0.0	(21.0)	0.0	546.4	3,089.2
Property Costs	1,871.7	0.0	0.0	1,871.7	37.0	0.0	6.0	0.0	0.0	6.6	1,921.3
Supplies and Services	270.0	0.0	0.0	270.0	5.1	0.0	0.0	0.0	0.0	0.3	275.4
Transport Costs	26.1	0.0	0.0	26.1	0.2	0.0	0.0	0.0	0.0	9.1	35.4
Administration Costs	81.6	0.0	0.0	81.6	1.5	0.0	0.0	0.0	0.0	(14.3)	68.8
Apportioned Costs	433.2	0.0	0.0	433.2	0.0	0.0	0.0	0.0	0.0	16.8	450.0
Third Party Payments	831.8	0.0	0.0	831.8	16.2	0.0	0.0	(37.1)	0.0	(0.2)	810.7
Transfer Payments	195.3	0.0	0.0	195.3	3.9	0.0	0.0	0.0	0.0	0.0	199.2
Miscellaneous Expenditure	2.0	0.0	0.0	2.0	0.0	0.0	0.0	0.0	0.0	0.0	2.0
Total Expenditure	6,275.5	0.0	0.0	6,275.5	63.9	0.0	6.0	(58.1)	0.0	564.7	6,852.0
Government Grants	(121.2)	0.0	0.0	(121.2)	0.0	0.0	0.0	0.0	0.0	(57.1)	(178.3)
Other Grants & Reimbursements	(189.9)	0.0	0.0	(189.9)	0.0	0.0	0.0	0.0	0.0	(175.6)	(365.5)
Rents & Lettings	(137.2)	0.0	0.0	(137.2)	(13.7)	0.0	0.0	0.0	0.0	0.0	(150.9)
Sales	(395.5)	0.0	0.0	(395.5)	(39.5)	0.0	0.0	0.0	0.0	(2.9)	(437.9)
Fees & Charges	(401.6)	0.0	0.0	(401.6)	(40.4)	0.0	0.0	0.0	0.0	8.4	(433.6)
Miscellaneous Income	(36.8)	0.0	0.0	(36.8)	(3.7)	0.0	0.0	0.0	0.0	0.0	(40.5)
Total Income	(1,282.2)	0.0	0.0	(1,282.2)	(97.3)	0.0	0.0	0.0	0.0	(227.2)	(1,606.7)
Net Expenditure	4,993.3	0.0	0.0	4,993.3	(33.4)	0.0	6.0	(58.1)	0.0	337.5	5,245.3

ORKNEY HEALTH AND CARE		2024/25				2025/26					
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
19A ADMINISTRATION											
Staff Costs	626.3	0.0	0.0	626.3	0.0	0.0	0.0	0.0	0.0	84.2	710.5
Property Costs	2.6	0.0	0.0	2.6	0.0	0.0	0.0	0.0	0.0	0.0	2.6
Supplies and Services	115.9	0.0	0.0	115.9	2.4	0.0	0.0	0.0	0.0	0.0	118.3
Transport Costs	18.8	0.0	0.0	18.8	0.4	0.0	0.0	0.0	0.0	0.0	19.2
Administration Costs	46.7	0.0	0.0	46.7	0.9	0.0	0.0	0.0	0.0	(0.1)	47.5
Apportioned Costs	1,342.8	0.0	0.0	1,342.8	0.0	0.0	0.0	0.0	0.0	51.8	1,394.6
Third Party Payments	114.4	0.0	0.0	114.4	2.2	0.0	0.0	0.0	0.0	(4.0)	112.6
Transfer Payments	474.8	0.0	0.0	474.8	9.5	0.0	0.0	0.0	0.0	0.0	484.3
Miscellaneous Expenditure	0.5	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.5
Total Expenditure	2,742.8	0.0	0.0	2,742.8	15.4	0.0	0.0	0.0	0.0	131.9	2,890.1
Government Grants	(16.0)	0.0	0.0	(16.0)	0.0	0.0	0.0	0.0	0.0	0.0	(16.0)
Other Grants & Reimbursements	(184.9)	0.0	0.0	(184.9)	0.0	0.0	0.0	0.0	0.0	(24.6)	(209.5)
Total Income	(200.9)	0.0	0.0	(200.9)	0.0	0.0	0.0	0.0	0.0	(24.6)	(225.5)
Net Expenditure	2,541.9	0.0	0.0	2,541.9	15.4	0.0	0.0	0.0	0.0	107.3	2,664.6
19C CHILDCARE											
Staff Costs	3,128.9	(431.8)	5.6	2,702.7	0.0	473.0	0.0	0.0	0.0	167.4	3,343.1
Property Costs	77.7	0.0	0.0	77.7	1.6	0.0	0.0	0.0	0.0	(0.1)	79.2
Supplies and Services	27.9	0.0	0.0	27.9	0.6	0.0	0.0	0.0	0.0	22.7	51.2
Transport Costs	63.3	0.0	0.0	63.3	1.3	0.0	0.0	0.0	0.0	0.6	65.2
Administration Costs	39.1	0.0	0.0	39.1	0.8	0.0	0.0	0.0	0.0	(1.0)	38.9
Apportioned Costs	1.2	0.0	0.0	1.2	0.0	0.0	0.0	0.0	0.0	0.0	1.2
Third Party Payments	1,632.9	(545.0)	0.0	1,087.9	21.8	437.2	0.0	0.0	126.0	0.0	1,672.9
Transfer Payments	362.1	0.0	0.0	362.1	7.2	0.0	0.0	0.0	0.0	0.0	369.3
Miscellaneous Expenditure	27.1	0.0	0.0	27.1	0.5	0.0	0.0	0.0	0.0	0.0	27.6
Total Expenditure	5,360.2	(976.8)	5.6	4,389.0	33.8	910.2	0.0	0.0	126.0	189.6	5,648.6
Other Grants & Reimbursements	(103.1)	0.0	0.0	(103.1)	0.0	0.0	0.0	0.0	0.0	3.9	(99.2)
Miscellaneous Income	(22.6)	0.0	0.0	(22.6)	(2.3)	0.0	0.0	0.0	0.0	0.0	(24.9)
Total Income	(125.7)	0.0	0.0	(125.7)	(2.3)	0.0	0.0	0.0	0.0	3.9	(124.1)
Net Expenditure	5,234.5	(976.8)	5.6	4,263.3	31.5	910.2	0.0	0.0	126.0	193.5	5,524.5

ORKNEY HEALTH AND CARE		2024/25				2025/26					
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
19D ELDERLY - RESIDENTIAL											
Staff Costs	8,418.3	0.0	0.0	8,418.3	0.0	0.0	0.0	0.0	0.0	984.3	9,402.6
Property Costs	618.2	0.0	0.0	618.2	12.4	0.0	0.0	0.0	0.0	2.0	632.6
Supplies and Services	388.1	0.0	0.0	388.1	7.8	0.0	0.0	0.0	0.0	0.0	395.9
Transport Costs	27.1	0.0	0.0	27.1	0.6	0.0	0.0	0.0	0.0	0.6	28.3
Administration Costs	57.1	0.0	0.0	57.1	1.1	0.0	0.0	0.0	0.0	(3.7)	54.5
Third Party Payments	25.1	0.0	0.0	25.1	0.5	0.0	0.0	0.0	0.0	0.0	25.6
Transfer Payments	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Miscellaneous Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Expenditure	9,533.9	0.0	0.0	9,533.9	22.4	0.0	0.0	0.0	0.0	983.2	10,539.5
Other Grants & Reimbursements	(814.3)	0.0	0.0	(814.3)	0.0	0.0	0.0	0.0	0.0	(61.7)	(876.0)
Sales	(104.4)	0.0	0.0	(104.4)	(6.6)	0.0	0.0	0.0	0.0	0.0	(111.0)
Fees & Charges	(2,185.2)	0.0	0.0	(2,185.2)	(188.9)	0.0	0.0	(3.0)	0.0	0.0	(2,377.1)
Total Income	(3,103.9)	0.0	0.0	(3,103.9)	(195.5)	0.0	0.0	(3.0)	0.0	(61.7)	(3,364.1)
Net Expenditure	6,430.0	0.0	0.0	6,430.0	(173.1)	0.0	0.0	(3.0)	0.0	921.5	7,175.4
19E ELDERLY - INDEPENDENT SECTOR											
Third Party Payments	335.7	0.0	0.0	335.7	6.7	246.0	0.0	0.0	145.0	0.0	733.4
Total Expenditure	335.7	0.0	0.0	335.7	6.7	246.0	0.0	0.0	145.0	0.0	733.4
Fees & Charges	(30.5)	0.0	0.0	(30.5)	0.0	0.0	0.0	0.0	0.0	0.0	(30.5)
Total Income	(30.5)	0.0	0.0	(30.5)	0.0	0.0	0.0	0.0	0.0	0.0	(30.5)
Net Expenditure	305.2	0.0	0.0	305.2	6.7	246.0	0.0	0.0	145.0	0.0	702.9

ORKNEY HEALTH AND CARE		2024/25				2025/26					
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
19F ELDERLY - DAY CENTRES											
Staff Costs	423.2	0.0	0.0	423.2	0.0	0.0	0.0	0.0	0.0	51.5	474.7
Property Costs	27.2	0.0	0.0	27.2	0.5	0.0	0.0	0.0	0.0	0.0	27.7
Supplies and Services	27.8	0.0	0.0	27.8	0.5	0.0	0.0	0.0	0.0	0.0	28.3
Transport Costs	21.4	0.0	0.0	21.4	0.4	0.0	0.0	0.0	0.0	0.7	22.5
Administration Costs	3.1	0.0	0.0	3.1	0.0	0.0	0.0	0.0	0.0	(0.1)	3.0
Third Party Payments	2.4	0.0	0.0	2.4	0.0	0.0	0.0	0.0	0.0	0.0	2.4
Transfer Payments	109.8	0.0	0.0	109.8	2.2	0.0	0.0	0.0	0.0	0.0	112.0
Total Expenditure	614.9	0.0	0.0	614.9	3.6	0.0	0.0	0.0	0.0	52.1	670.6
Other Grants & Reimbursements	(356.4)	0.0	0.0	(356.4)	0.0	0.0	0.0	0.0	0.0	26.7	(329.7)
Sales	(26.7)	0.0	0.0	(26.7)	(2.6)	0.0	0.0	0.0	0.0	0.0	(29.3)
Total Income	(383.1)	0.0	0.0	(383.1)	(2.6)	0.0	0.0	(53.0)	0.0	26.7	(412.0)
Net Expenditure	231.8	0.0	0.0	231.8	1.0	0.0	0.0	(53.0)	0.0	78.8	258.6
19G DISABILITY											
Staff Costs	3,718.6	0.0	0.0	3,718.6	0.0	0.0	0.0	0.0	0.0	231.5	3,950.1
Property Costs	156.4	0.0	0.0	156.4	3.0	0.0	0.0	0.0	0.0	1.3	160.7
Supplies and Services	71.3	0.0	0.0	71.3	1.4	0.0	0.0	0.0	0.0	0.0	72.7
Transport Costs	46.5	0.0	0.0	46.5	0.9	0.0	0.0	0.0	0.0	0.9	48.3
Administration Costs	30.5	0.0	0.0	30.5	0.6	0.0	0.0	0.0	0.0	(1.4)	29.7
Apportioned Costs	0.1	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Third Party Payments	2,896.3	0.0	0.0	2,896.3	57.8	0.0	0.0	0.0	288.0	0.0	3,242.1
Transfer Payments	755.2	0.0	0.0	755.2	15.1	0.0	0.0	0.0	0.0	(10.1)	760.2
Total Expenditure	7,674.9	0.0	0.0	7,674.9	78.8	0.0	0.0	0.0	288.0	222.2	8,263.9
Government Grants	(200.0)	0.0	0.0	(200.0)	0.0	0.0	0.0	0.0	0.0	0.0	(200.0)
Other Grants & Reimbursements	(1,960.2)	0.0	0.0	(1,960.2)	0.0	0.0	0.0	0.0	0.0	(58.8)	(2,019.0)
Sales	(49.6)	0.0	0.0	(49.6)	(5.0)	0.0	0.0	0.0	0.0	0.0	(54.6)
Fees & Charges	(96.0)	0.0	0.0	(96.0)	(9.7)	0.0	0.0	0.0	0.0	0.0	(105.7)
Miscellaneous Income	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Income	(2,305.8)	0.0	0.0	(2,305.8)	(14.7)	0.0	0.0	0.0	0.0	(58.8)	(2,379.3)
Net Expenditure	5,369.1	0.0	0.0	5,369.1	64.1	0.0	0.0	0.0	288.0	163.4	5,884.6

ORKNEY HEALTH AND CARE		2024/25				2025/26					
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
19H MENTAL HEALTH											
Staff Costs	354.2	0.0	0.0	354.2	0.0	0.0	0.0	0.0	0.0	33.1	387.3
Property Costs	2.2	0.0	0.0	2.2	0.0	0.0	0.0	0.0	0.0	0.0	2.2
Supplies and Services	1.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0
Transport Costs	9.0	0.0	0.0	9.0	0.2	0.0	0.0	0.0	0.0	0.0	9.2
Administration Costs	1.6	0.0	0.0	1.6	0.0	0.0	0.0	0.0	0.0	0.0	1.6
Third Party Payments	106.3	0.0	0.0	106.3	2.2	0.0	0.0	0.0	(19.0)	0.0	89.5
Total Expenditure	474.3	0.0	0.0	474.3	2.4	0.0	0.0	0.0	(19.0)	33.1	490.8
Other Grants & Reimbursements	(101.6)	0.0	0.0	(101.6)	0.0	0.0	0.0	0.0	0.0	0.0	(101.6)
Total Income	(101.6)	0.0	0.0	(101.6)	0.0	0.0	0.0	0.0	0.0	0.0	(101.6)
Net Expenditure	372.7	0.0	0.0	372.7	2.4	0.0	0.0	0.0	(19.0)	33.1	389.2
19I OTHER COMMUNITY CARE											
Staff Costs	1,668.0	0.0	0.0	1,668.0	0.0	0.0	0.0	0.0	0.0	258.3	1,926.3
Property Costs	16.9	0.0	0.0	16.9	0.3	0.0	0.0	0.0	0.0	0.0	17.2
Supplies and Services	37.1	0.0	0.0	37.1	0.7	0.0	0.0	0.0	0.0	0.0	37.8
Transport Costs	29.9	0.0	0.0	29.9	0.6	0.0	0.0	0.0	0.0	0.3	30.8
Administration Costs	9.0	0.0	0.0	9.0	0.1	0.0	0.0	0.0	0.0	(0.1)	9.0
Third Party Payments	32.5	0.0	0.0	32.5	0.7	0.0	0.0	0.0	0.0	0.0	33.2
Transfer Payments	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Miscellaneous Expenditure	0.5	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.5
Total Expenditure	1,793.9	0.0	0.0	1,793.9	2.4	0.0	0.0	0.0	0.0	258.5	2,054.8
Other Grants & Reimbursements	(250.2)	0.0	0.0	(250.2)	0.0	0.0	0.0	0.0	0.0	(59.8)	(310.0)
Total Income	(250.2)	0.0	0.0	(250.2)	0.0	0.0	0.0	(114.0)	0.0	(59.8)	(424.0)
Net Expenditure	1,543.7	0.0	0.0	1,543.7	2.4	0.0	0.0	(114.0)	0.0	198.7	1,630.8

ORKNEY HEALTH AND CARE		2024/25				2025/26					
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
19J OCCUPATION THERAPY											
Staff Costs	309.0	0.0	0.0	309.0	0.0	0.0	0.0	0.0	0.0	47.9	356.9
Property Costs	30.1	0.0	0.0	30.1	0.6	0.0	0.0	0.0	0.0	0.2	30.9
Supplies and Services	1.5	0.0	0.0	1.5	0.0	0.0	0.0	0.0	0.0	0.0	1.5
Transport Costs	82.4	0.0	0.0	82.4	1.6	0.0	0.0	0.0	0.0	0.0	84.0
Administration Costs	87.2	0.0	0.0	87.2	1.7	0.0	0.0	0.0	0.0	(0.1)	88.8
Third Party Payments	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Expenditure	561.3	0.0	0.0	561.3	4.9	0.0	0.0	0.0	0.0	48.0	614.2
Other Grants & Reimbursements	(8.8)	0.0	0.0	(8.8)	0.0	0.0	0.0	0.0	0.0	(42.6)	(51.4)
Total Income	(8.8)	0.0	0.0	(8.8)	0.0	0.0	0.0	0.0	0.0	(42.6)	(51.4)
Net Expenditure	552.5	0.0	0.0	552.5	4.9	0.0	0.0	0.0	0.0	5.4	562.8
19K HOME CARE											
Staff Costs	4,251.3	0.0	0.0	4,251.3	0.0	0.0	0.0	0.0	0.0	304.9	4,556.2
Property Costs	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Supplies and Services	40.1	0.0	0.0	40.1	0.8	0.0	0.0	0.0	0.0	0.0	40.9
Transport Costs	284.8	0.0	0.0	284.8	5.7	0.0	0.0	0.0	0.0	0.5	291.0
Administration Costs	37.8	0.0	0.0	37.8	0.8	0.0	0.0	0.0	0.0	(0.2)	38.4
Third Party Payments	10.4	0.0	0.0	10.4	0.2	0.0	0.0	0.0	0.0	0.0	10.6
Transfer Payments	1,208.6	0.0	0.0	1,208.6	24.2	0.0	0.0	0.0	165.0	0.0	1,397.8
Total Expenditure	5,833.0	0.0	0.0	5,833.0	31.7	0.0	0.0	0.0	165.0	305.2	6,334.9
Other Grants & Reimbursements	(645.7)	0.0	0.0	(645.7)	0.0	0.0	0.0	0.0	0.0	(30.0)	(675.7)
Fees & Charges	(85.9)	0.0	0.0	(85.9)	(8.6)	0.0	0.0	0.0	0.0	0.0	(94.5)
Total Income	(731.6)	0.0	0.0	(731.6)	(8.6)	0.0	0.0	0.0	0.0	(30.0)	(770.2)
Net Expenditure	5,101.4	0.0	0.0	5,101.4	23.1	0.0	0.0	0.0	165.0	275.2	5,564.7

ORKNEY HEALTH AND CARE		2024/25				2025/26					
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
19L CRIMINAL JUSTICE											
Staff Costs	373.2	0.0	0.0	373.2	0.0	0.0	0.0	0.0	0.0	114.6	487.8
Property Costs	12.0	0.0	0.0	12.0	0.2	0.0	0.0	0.0	0.0	0.0	12.2
Supplies and Services	13.9	0.0	0.0	13.9	0.3	0.0	0.0	0.0	0.0	18.5	32.7
Transport Costs	12.2	0.0	0.0	12.2	0.2	0.0	0.0	0.0	0.0	0.1	12.5
Administration Costs	7.4	0.0	0.0	7.4	0.1	0.0	0.0	0.0	0.0	0.0	7.5
Third Party Payments	26.6	0.0	0.0	26.6	0.5	0.0	0.0	0.0	0.0	53.3	80.4
Total Expenditure	445.3	0.0	0.0	445.3	1.3	0.0	0.0	0.0	0.0	186.5	633.1
Government Grants	(263.3)	0.0	0.0	(263.3)	0.0	0.0	0.0	0.0	0.0	(125.7)	(389.0)
Total Income	(263.3)	0.0	0.0	(263.3)	0.0	0.0	0.0	0.0	0.0	(125.7)	(389.0)
Net Expenditure	182.0	0.0	0.0	182.0	1.3	0.0	0.0	0.0	0.0	60.8	244.1
19N INTEGRATED JOINT BOARD											
Staff Costs	78.8	0.0	0.0	78.8	0.0	0.0	0.0	0.0	0.0	11.5	90.3
Supplies and Services	21.3	0.0	0.0	21.3	0.4	0.0	0.0	0.0	0.0	0.0	21.7
Transport Costs	2.9	0.0	0.0	2.9	0.1	0.0	0.0	0.0	0.0	0.0	3.0
Administration Costs	3.2	0.0	0.0	3.2	0.1	0.0	0.0	0.0	0.0	0.0	3.3
Third Party Payments	769.7	0.0	0.0	769.7	15.4	0.0	0.0	0.0	17.0	(65.4)	736.7
Total Expenditure	875.9	0.0	0.0	875.9	16.0	0.0	0.0	0.0	17.0	(53.9)	855.0
Other Grants & Reimbursements	(42.9)	0.0	0.0	(42.9)	0.0	0.0	0.0	0.0	0.0	0.0	(42.9)
Total Income	(42.9)	0.0	0.0	(42.9)	0.0	0.0	0.0	0.0	0.0	0.0	(42.9)
Net Expenditure	833.0	0.0	0.0	833.0	16.0	0.0	0.0	0.0	17.0	(53.9)	812.1

ORKNEY HEALTH AND CARE	2024/25				2025/26						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
SERVICE AREA SUMMARY											
Staff Costs	23,349.8	(431.8)	5.6	22,923.6	0.0	473.0	0.0	0.0	0.0	2,289.2	25,685.8
Property Costs	943.3	0.0	0.0	943.3	18.6	0.0	0.0	0.0	0.0	3.4	965.3
Supplies and Services	745.9	0.0	0.0	745.9	14.9	0.0	0.0	0.0	0.0	41.2	802.0
Transport Costs	598.3	0.0	0.0	598.3	12.0	0.0	0.0	0.0	0.0	3.7	614.0
Administration Costs	322.7	0.0	0.0	322.7	6.2	0.0	0.0	0.0	0.0	(6.7)	322.2
Apportioned Costs	1,344.1	0.0	0.0	1,344.1	0.0	0.0	0.0	0.0	0.0	51.8	1,395.9
Third Party Payments	5,952.3	(545.0)	0.0	5,407.3	108.0	683.2	0.0	0.0	557.0	(16.1)	6,739.4
Transfer Payments	2,961.6	0.0	0.0	2,961.6	59.2	0.0	0.0	0.0	165.0	(10.1)	3,175.7
Miscellaneous Expenditure	28.1	0.0	0.0	28.1	0.5	0.0	0.0	0.0	0.0	0.0	28.6
Total Expenditure	36,246.1	(976.8)	5.6	35,274.9	219.4	1,156.2	0.0	0.0	722.0	2,356.4	39,728.9
Government Grants	(479.3)	0.0	0.0	(479.3)	0.0	0.0	0.0	0.0	0.0	(125.7)	(605.0)
Other Grants & Reimbursements	(4,468.1)	0.0	0.0	(4,468.1)	0.0	0.0	0.0	0.0	0.0	(246.9)	(4,715.0)
Sales	(180.7)	0.0	0.0	(180.7)	(14.2)	0.0	0.0	0.0	0.0	0.0	(194.9)
Fees & Charges	(2,397.6)	0.0	0.0	(2,397.6)	(207.2)	0.0	0.0	(170.0)	0.0	0.0	(2,774.8)
Miscellaneous Income	(22.6)	0.0	0.0	(22.6)	(2.3)	0.0	0.0	0.0	0.0	0.0	(24.9)
Total Income	(7,548.3)	0.0	0.0	(7,548.3)	(223.7)	0.0	0.0	(170.0)	0.0	(372.6)	(8,314.6)
Net Expenditure	28,697.8	(976.8)	5.6	27,726.6	(4.3)	1,156.2	0.0	(170.0)	722.0	1,983.8	31,414.3

LAW, ORDER AND PROTECT SERV		2024/25				2025/26					
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
23F CIVIL CONTINGENCIES											
Staff Costs	119.9	0.0	0.0	119.9	0.0	0.0	0.0	0.0	0.0	10.8	130.7
Supplies and Services	2.9	0.0	0.0	2.9	0.0	0.0	0.0	0.0	0.0	0.0	2.9
Transport Costs	1.4	0.0	0.0	1.4	0.0	0.0	0.0	0.0	0.0	0.0	1.4
Administration Costs	4.4	0.0	0.0	4.4	0.1	0.0	0.0	0.0	0.0	(0.1)	4.4
Apportioned Costs	41.5	0.0	0.0	41.5	0.0	0.0	0.0	0.0	0.0	1.6	43.1
Third Party Payments	0.6	0.0	0.0	0.6	0.0	0.0	0.0	0.0	0.0	0.0	0.6
Total Expenditure	170.7	0.0	0.0	170.7	0.1	0.0	0.0	0.0	0.0	12.3	183.1
Net Expenditure	170.7	0.0	0.0	170.7	0.1	0.0	0.0	0.0	0.0	12.3	183.1
SERVICE AREA SUMMARY											
Staff Costs	119.9	0.0	0.0	119.9	0.0	0.0	0.0	0.0	0.0	10.8	130.7
Supplies and Services	2.9	0.0	0.0	2.9	0.0	0.0	0.0	0.0	0.0	0.0	2.9
Transport Costs	1.4	0.0	0.0	1.4	0.0	0.0	0.0	0.0	0.0	0.0	1.4
Administration Costs	4.4	0.0	0.0	4.4	0.1	0.0	0.0	0.0	0.0	(0.1)	4.4
Apportioned Costs	41.5	0.0	0.0	41.5	0.0	0.0	0.0	0.0	0.0	1.6	43.1
Third Party Payments	0.6	0.0	0.0	0.6	0.0	0.0	0.0	0.0	0.0	0.0	0.6
Total Expenditure	170.7	0.0	0.0	170.7	0.1	0.0	0.0	0.0	0.0	12.3	183.1
Net Expenditure	170.7	0.0	0.0	170.7	0.1	0.0	0.0	0.0	0.0	12.3	183.1

ROADS		2024/25				2025/26						
		Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
			One-Off £000	Other £000			One-Off £000	Baseline £000				
26A WINTER MAINTENANCE AND RESPONSE	Miscellaneous Expenditure	1,070.0	0.0	0.0	1,070.0	21.4	0.0	0.0	0.0	0.0	114.6	1,206.0
	Total Expenditure	1,070.0	0.0	0.0	1,070.0	21.4	0.0	0.0	0.0	0.0	114.6	1,206.0
	Net Expenditure	1,070.0	0.0	0.0	1,070.0	21.4	0.0	0.0	0.0	0.0	114.6	1,206.0
26C STREET LIGHTING	Supplies and Services	91.4	0.0	0.0	91.4	1.8	0.0	0.0	0.0	0.0	0.0	93.2
	Miscellaneous Expenditure	144.0	0.0	0.0	144.0	3.0	0.0	0.0	0.0	0.0	7.4	154.4
	Total Expenditure	235.4	0.0	0.0	235.4	4.8	0.0	0.0	0.0	0.0	7.4	247.6
	Net Expenditure	235.4	0.0	0.0	235.4	4.8	0.0	0.0	0.0	0.0	7.4	247.6
26D CAR PARKS	Staff Costs	88.9	0.0	0.0	88.9	0.0	0.0	0.0	0.0	0.0	8.8	97.7
	Property Costs	97.4	0.0	0.0	97.4	1.9	0.0	0.0	0.0	0.0	(0.8)	98.5
	Supplies and Services	2.2	0.0	0.0	2.2	0.0	0.0	0.0	0.0	0.0	0.0	2.2
	Administration Costs	3.7	0.0	0.0	3.7	0.1	0.0	0.0	0.0	0.0	(0.1)	3.7
	Apportioned Costs	13.8	0.0	0.0	13.8	0.0	0.0	0.0	0.0	0.0	0.5	14.3
	Third Party Payments	4.7	0.0	0.0	4.7	0.1	0.0	0.0	0.0	0.0	0.0	4.8
	Miscellaneous Expenditure	10.3	0.0	0.0	10.3	0.2	0.0	0.0	0.0	0.0	0.3	10.8
	Total Expenditure	221.0	0.0	0.0	221.0	2.3	0.0	0.0	0.0	0.0	8.7	232.0
	Fees & Charges	(276.5)	0.0	0.0	(276.5)	(2.8)	0.0	0.0	0.0	0.0	0.0	(279.3)
	Total Income	(276.5)	0.0	0.0	(276.5)	(2.8)	0.0	0.0	0.0	0.0	0.0	(279.3)
	Net Expenditure	(55.5)	0.0	0.0	(55.5)	(0.5)	0.0	0.0	0.0	0.0	8.7	(47.3)
26E OTHER WORKS	Property Costs	16.2	0.0	0.0	16.2	0.3	0.0	0.0	0.0	0.0	0.0	16.5
	Administration Costs	1.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0
	Apportioned Costs	0.1	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.1
	Third Party Payments	3.2	0.0	0.0	3.2	0.1	0.0	0.0	0.0	0.0	0.0	3.3
	Miscellaneous Expenditure	120.6	0.0	0.0	120.6	2.4	0.0	0.0	0.0	0.0	4.6	127.6
	Total Expenditure	141.1	0.0	0.0	141.1	2.8	0.0	0.0	0.0	0.0	4.6	148.5
	Other Grants & Reimbursements	(13.0)	0.0	0.0	(13.0)	0.0	0.0	0.0	0.0	0.0	0.0	(13.0)
	Fees & Charges	(5.4)	0.0	0.0	(5.4)	(0.5)	0.0	0.0	0.0	0.0	0.0	(5.9)
	Total Income	(18.4)	0.0	0.0	(18.4)	(0.5)	0.0	0.0	0.0	0.0	0.0	(18.9)
	Net Expenditure	122.7	0.0	0.0	122.7	2.3	0.0	0.0	0.0	0.0	4.6	129.6

ROADS	2024/25				2025/26						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
26F TRAFFIC MANAGEMENT											
Supplies and Services	4.3	0.0	0.0	4.3	0.0	0.0	0.0	0.0	0.0	0.0	4.3
Administration Costs	5.1	0.0	0.0	5.1	0.0	0.0	0.0	0.0	0.0	0.0	5.1
Third Party Payments	8.7	0.0	0.0	8.7	0.1	0.0	0.0	0.0	0.0	0.0	8.8
Miscellaneous Expenditure	363.4	0.0	0.0	363.4	7.2	0.0	0.0	0.0	0.0	16.7	387.3
Total Expenditure	381.5	0.0	0.0	381.5	7.3	0.0	0.0	0.0	0.0	16.7	405.5
Fees & Charges	(113.4)	0.0	0.0	(113.4)	(11.4)	0.0	0.0	0.0	0.0	0.0	(124.8)
Total Income	(113.4)	0.0	0.0	(113.4)	(11.4)	0.0	0.0	0.0	0.0	0.0	(124.8)
Net Expenditure	268.1	0.0	0.0	268.1	(4.1)	0.0	0.0	0.0	0.0	16.7	280.7
26J STRUCTURAL MAINTENANCE											
Supplies and Services	27.7	0.0	0.0	27.7	0.6	0.0	0.0	0.0	0.0	0.0	28.3
Third Party Payments	18.7	0.0	0.0	18.7	0.3	0.0	0.0	0.0	0.0	0.0	19.0
Miscellaneous Expenditure	1,486.3	0.0	0.0	1,486.3	29.7	0.0	0.0	0.0	0.0	73.1	1,589.1
Total Expenditure	1,532.7	0.0	0.0	1,532.7	30.6	0.0	0.0	0.0	0.0	73.1	1,636.4
Net Expenditure	1,532.7	0.0	0.0	1,532.7	30.6	0.0	0.0	0.0	0.0	73.1	1,636.4
26K ROUTINE MAINTENANCE											
Property Costs	30.2	0.0	0.0	30.2	0.6	0.0	0.0	0.0	0.0	0.0	30.8
Supplies and Services	1.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0
Third Party Payments	1.5	0.0	0.0	1.5	0.0	0.0	0.0	0.0	0.0	0.0	1.5
Miscellaneous Expenditure	860.9	0.0	0.0	860.9	17.3	0.0	0.0	0.0	0.0	51.6	929.8
Total Expenditure	893.6	0.0	0.0	893.6	17.9	0.0	0.0	0.0	0.0	51.6	963.1
Net Expenditure	893.6	0.0	0.0	893.6	17.9	0.0	0.0	0.0	0.0	51.6	963.1

ROADS		2024/25				2025/26					
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
26L QUARRIES HOLDING ACCOUNT											
Staff Costs	444.7	0.0	0.0	444.7	0.0	0.0	0.0	0.0	0.0	41.0	485.7
Property Costs	135.8	0.0	0.0	135.8	2.8	0.0	0.0	0.0	0.0	(0.7)	137.9
Supplies and Services	693.7	0.0	0.0	693.7	13.9	0.0	0.0	0.0	0.0	0.0	707.6
Transport Costs	417.5	0.0	0.0	417.5	8.3	0.0	0.0	0.0	0.0	0.2	426.0
Administration Costs	12.5	0.0	0.0	12.5	0.2	0.0	0.0	(5.0)	0.0	(0.3)	7.4
Apportioned Costs	69.1	0.0	0.0	69.1	0.0	0.0	0.0	0.0	0.0	0.0	69.1
Third Party Payments	7.2	0.0	0.0	7.2	0.1	0.0	0.0	0.0	0.0	0.0	7.3
Miscellaneous Expenditure	5.5	0.0	0.0	5.5	0.1	0.0	0.0	0.0	0.0	0.0	5.6
Total Expenditure	1,786.0	0.0	0.0	1,786.0	25.4	0.0	0.0	(5.0)	0.0	40.2	1,846.6
Other Grants & Reimbursements	(1,061.5)	0.0	0.0	(1,061.5)	0.0	0.0	0.0	0.0	0.0	0.0	(1,061.5)
Fees & Charges	(1,224.5)	0.0	0.0	(1,224.5)	(25.4)	0.0	0.0	0.0	0.0	(35.2)	(1,285.1)
Total Income	(2,286.0)	0.0	0.0	(2,286.0)	(25.4)	0.0	0.0	0.0	0.0	(35.2)	(2,346.6)
Net Expenditure	(500.0)	0.0	0.0	(500.0)	0.0	0.0	0.0	(5.0)	0.0	5.0	(500.0)
26M ROADS HOLDING ACCOUNT											
Staff Costs	2,820.9	0.0	0.0	2,820.9	0.0	0.0	0.0	0.0	0.0	269.0	3,089.9
Property Costs	120.2	0.0	0.0	120.2	2.4	0.0	0.0	0.0	0.0	0.7	123.3
Supplies and Services	1,821.7	0.0	0.0	1,821.7	36.6	0.0	0.0	0.0	0.0	0.0	1,858.3
Transport Costs	1,403.7	0.0	0.0	1,403.7	28.1	0.0	0.0	0.0	0.0	11.5	1,443.3
Administration Costs	96.2	0.0	0.0	96.2	1.9	0.0	0.0	(5.0)	0.0	(1.1)	92.0
Apportioned Costs	618.5	0.0	0.0	618.5	0.0	0.0	0.0	0.0	0.0	0.0	618.5
Third Party Payments	12.7	0.0	0.0	12.7	0.3	0.0	0.0	0.0	0.0	34.1	47.1
Miscellaneous Expenditure	305.4	0.0	0.0	305.4	6.0	0.0	0.0	0.0	0.0	0.0	311.4
Total Expenditure	7,199.3	0.0	0.0	7,199.3	75.3	0.0	0.0	(5.0)	0.0	314.2	7,583.8
Other Grants & Reimbursements	(7,039.4)	0.0	0.0	(7,039.4)	(59.2)	0.0	0.0	0.0	0.0	(309.2)	(7,407.8)
Sales	(18.6)	0.0	0.0	(18.6)	(1.9)	0.0	0.0	0.0	0.0	0.0	(20.5)
Fees & Charges	(130.6)	0.0	0.0	(130.6)	(13.1)	0.0	0.0	0.0	0.0	0.0	(143.7)
Miscellaneous Income	(10.7)	0.0	0.0	(10.7)	(1.1)	0.0	0.0	0.0	0.0	0.0	(11.8)
Total Income	(7,199.3)	0.0	0.0	(7,199.3)	(75.3)	0.0	0.0	0.0	0.0	(309.2)	(7,583.8)
Net Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(5.0)	0.0	5.0	0.0

ROADS		2024/25				2025/26						
		Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
			One-Off £000	Other £000			One-Off £000	Baseline £000				
26N GARAGE HOLDING ACCOUNT												
Staff Costs		526.1	0.0	0.0	526.1	0.0	0.0	0.0	0.0	0.0	25.2	551.3
Property Costs		49.3	0.0	0.0	49.3	1.0	0.0	0.0	0.0	0.0	0.3	50.6
Supplies and Services		334.0	0.0	0.0	334.0	6.7	0.0	0.0	0.0	0.0	(0.1)	340.6
Transport Costs		17.3	0.0	0.0	17.3	0.4	0.0	0.0	0.0	0.0	0.0	17.7
Administration Costs		10.1	0.0	0.0	10.1	0.1	0.0	0.0	0.0	0.0	(0.6)	9.6
Apportioned Costs		37.4	0.0	0.0	37.4	0.0	0.0	0.0	0.0	0.0	0.0	37.4
Total Expenditure		974.2	0.0	0.0	974.2	8.2	0.0	0.0	0.0	0.0	24.8	1,007.2
Other Grants & Reimbursements		(968.3)	0.0	0.0	(968.3)	(7.6)	0.0	0.0	0.0	0.0	(30.8)	(1,006.7)
Fees & Charges		(5.9)	0.0	0.0	(5.9)	(0.6)	0.0	0.0	0.0	0.0	6.0	(0.5)
Total Income		(974.2)	0.0	0.0	(974.2)	(8.2)	0.0	0.0	0.0	0.0	(24.8)	(1,007.2)
Net Expenditure		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
26Z MISCELLANEOUS												
Supplies and Services		1.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0
Administration Costs		1.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0
Apportioned Costs		77.8	0.0	0.0	77.8	0.0	0.0	0.0	0.0	0.0	3.0	80.8
Third Party Payments		23.0	0.0	0.0	23.0	0.5	0.0	0.0	0.0	0.0	0.0	23.5
Miscellaneous Expenditure		23.1	0.0	0.0	23.1	0.5	0.0	0.0	0.0	0.0	0.0	23.6
Total Expenditure		125.9	0.0	0.0	125.9	1.0	0.0	0.0	0.0	0.0	3.0	129.9
Rents & Lettings		(2.7)	0.0	0.0	(2.7)	(0.3)	0.0	0.0	0.0	0.0	0.0	(3.0)
Total Income		(2.7)	0.0	0.0	(2.7)	(0.3)	0.0	0.0	0.0	0.0	0.0	(3.0)
Net Expenditure		123.2	0.0	0.0	123.2	0.7	0.0	0.0	0.0	0.0	3.0	126.9
26U MOVEMENT IN RESERVES												
Miscellaneous Expenditure		88.0	0.0	0.0	88.0	1.8	0.0	0.0	0.0	0.0	0.0	89.8
Total Expenditure		88.0	0.0	0.0	88.0	1.8	0.0	0.0	0.0	0.0	0.0	89.8
Net Expenditure		88.0	0.0	0.0	88.0	1.8	0.0	0.0	0.0	0.0	0.0	89.8

ROADS	2024/25				2025/26						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
SERVICE AREA SUMMARY											
Staff Costs	3,880.6	0.0	0.0	3,880.6	0.0	0.0	0.0	0.0	0.0	344.0	4,224.6
Property Costs	449.1	0.0	0.0	449.1	9.0	0.0	0.0	0.0	0.0	(0.5)	457.6
Supplies and Services	2,977.0	0.0	0.0	2,977.0	59.6	0.0	0.0	0.0	0.0	(0.1)	3,036.5
Transport Costs	1,838.5	0.0	0.0	1,838.5	36.8	0.0	0.0	0.0	0.0	11.7	1,887.0
Administration Costs	129.6	0.0	0.0	129.6	2.3	0.0	0.0	(10.0)	0.0	(2.1)	119.8
Apportioned Costs	816.7	0.0	0.0	816.7	0.0	0.0	0.0	0.0	0.0	3.5	820.2
Third Party Payments	79.7	0.0	0.0	79.7	1.5	0.0	0.0	0.0	0.0	34.1	115.3
Miscellaneous Expenditure	4,477.5	0.0	0.0	4,477.5	89.6	0.0	0.0	0.0	0.0	268.3	4,835.4
Total Expenditure	14,648.7	0.0	0.0	14,648.7	198.8	0.0	0.0	(10.0)	0.0	658.9	15,496.4
Other Grants & Reimbursements	(9,082.2)	0.0	0.0	(9,082.2)	(66.8)	0.0	0.0	0.0	0.0	(340.0)	(9,489.0)
Rents & Lettings	(2.7)	0.0	0.0	(2.7)	(0.3)	0.0	0.0	0.0	0.0	0.0	(3.0)
Sales	(18.6)	0.0	0.0	(18.6)	(1.9)	0.0	0.0	0.0	0.0	0.0	(20.5)
Fees & Charges	(1,756.3)	0.0	0.0	(1,756.3)	(53.8)	0.0	0.0	0.0	0.0	(29.2)	(1,839.3)
Miscellaneous Income	(10.7)	0.0	0.0	(10.7)	(1.1)	0.0	0.0	0.0	0.0	0.0	(11.8)
Total Income	(10,870.5)	0.0	0.0	(10,870.5)	(123.9)	0.0	0.0	0.0	0.0	(369.2)	(11,363.6)
Net Expenditure	3,778.2	0.0	0.0	3,778.2	74.9	0.0	0.0	(10.0)	0.0	289.7	4,132.8

TRANSPORTATION	2024/25				2025/26						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
27A ADMINISTRATION											
Staff Costs	182.4	0.0	0.0	182.4	0.0	0.0	0.0	0.0	0.0	16.6	199.0
Supplies and Services	1.6	0.0	0.0	1.6	0.0	0.0	0.0	0.0	0.0	0.0	1.6
Transport Costs	1.2	0.0	0.0	1.2	0.0	0.0	0.0	0.0	0.0	0.0	1.2
Apportioned Costs	75.1	0.0	0.0	75.1	0.0	0.0	0.0	0.0	0.0	2.8	77.9
Third Party Payments	0.8	0.0	0.0	0.8	0.0	0.0	0.0	0.0	0.0	0.0	0.8
Miscellaneous Expenditure	0.3	0.0	0.0	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.3
Total Expenditure	261.4	0.0	0.0	261.4	0.0	0.0	0.0	0.0	0.0	19.4	280.8
Net Expenditure	261.4	0.0	0.0	261.4	0.0	0.0	0.0	0.0	0.0	19.4	280.8
27B CO-ORDINATION											
Property Costs	64.1	0.0	0.0	64.1	1.4	0.0	0.0	0.0	0.0	0.7	66.2
Supplies and Services	0.4	0.0	0.0	0.4	0.0	0.0	0.0	0.0	0.0	0.0	0.4
Transport Costs	0.1	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Administration Costs	9.8	0.0	0.0	9.8	0.2	0.0	0.0	0.0	0.0	(0.3)	9.7
Apportioned Costs	5.4	0.0	0.0	5.4	0.0	0.0	0.0	0.0	0.0	0.2	5.6
Third Party Payments	32.1	0.0	0.0	32.1	0.7	0.0	0.0	0.0	0.0	0.2	33.0
Miscellaneous Expenditure	2.8	0.0	0.0	2.8	0.1	0.0	0.0	0.0	0.0	0.0	2.9
Total Expenditure	114.7	0.0	0.0	114.7	2.4	0.0	0.0	0.0	0.0	0.8	117.9
Rents & Lettings	(21.5)	0.0	0.0	(21.5)	(2.1)	0.0	0.0	0.0	0.0	0.0	(23.6)
Miscellaneous Income	(9.2)	0.0	0.0	(9.2)	(0.9)	0.0	0.0	0.0	0.0	0.0	(10.1)
Total Income	(30.7)	0.0	0.0	(30.7)	(3.0)	0.0	0.0	0.0	0.0	0.0	(33.7)
Net Expenditure	84.0	0.0	0.0	84.0	(0.6)	0.0	0.0	0.0	0.0	0.8	84.2
27C CONCESSIONARY FARES											
Third Party Payments	128.3	0.0	0.0	128.3	2.6	0.0	0.0	0.0	0.0	0.0	130.9
Total Expenditure	128.3	0.0	0.0	128.3	2.6	0.0	0.0	0.0	0.0	0.0	130.9
Net Expenditure	128.3	0.0	0.0	128.3	2.6	0.0	0.0	0.0	0.0	0.0	130.9

TRANSPORTATION		2024/25				2025/26					
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
27G SUPPORT FOR OPERATORS - BUSES											
Third Party Payments	1,441.7	0.0	0.0	1,441.7	28.8	0.0	0.0	0.0	0.0	0.0	1,470.5
Total Expenditure	1,441.7	0.0	0.0	1,441.7	28.8	0.0	0.0	0.0	0.0	0.0	1,470.5
Net Expenditure	1,441.7	0.0	0.0	1,441.7	28.8	0.0	0.0	0.0	0.0	0.0	1,470.5
27I SUPPORT FOR OPERATORS - AIR											
Third Party Payments	1,635.8	0.0	0.0	1,635.8	32.7	0.0	69.5	0.0	0.0	0.0	1,738.0
Total Expenditure	1,635.8	0.0	0.0	1,635.8	32.7	0.0	69.5	0.0	0.0	0.0	1,738.0
Net Expenditure	1,635.8	0.0	0.0	1,635.8	32.7	0.0	69.5	0.0	0.0	0.0	1,738.0
27J SUPPORT FOR OPERATORS - FERRIES											
Third Party Payments	3.2	0.0	0.0	3.2	0.1	0.0	0.0	0.0	0.0	0.0	3.3
Total Expenditure	3.2	0.0	0.0	3.2	0.1	0.0	0.0	0.0	0.0	0.0	3.3
Net Expenditure	3.2	0.0	0.0	3.2	0.1	0.0	0.0	0.0	0.0	0.0	3.3
27K AIRFIELDS											
Staff Costs	449.3	0.0	0.0	449.3	0.0	0.0	0.0	0.0	0.0	24.6	473.9
Property Costs	22.4	0.0	0.0	22.4	0.4	0.0	0.0	0.0	0.0	0.1	22.9
Supplies and Services	17.5	0.0	0.0	17.5	0.4	0.0	0.0	0.0	0.0	0.0	17.9
Transport Costs	19.2	0.0	0.0	19.2	0.4	0.0	0.0	0.0	0.0	0.5	20.1
Administration Costs	42.6	0.0	0.0	42.6	0.9	0.0	0.0	0.0	0.0	(0.3)	43.2
Apportioned Costs	39.3	0.0	0.0	39.3	0.0	0.0	0.0	0.0	0.0	1.5	40.8
Third Party Payments	42.3	0.0	0.0	42.3	0.8	0.0	0.0	0.0	0.0	0.0	43.1
Miscellaneous Expenditure	25.8	0.0	0.0	25.8	0.5	0.0	0.0	0.0	0.0	0.0	26.3
Total Expenditure	658.4	0.0	0.0	658.4	3.4	0.0	0.0	0.0	0.0	26.4	688.2
Rents & Lettings	(1.1)	0.0	0.0	(1.1)	(0.1)	0.0	0.0	0.0	0.0	0.0	(1.2)
Fees & Charges	(10.1)	0.0	0.0	(10.1)	(1.0)	0.0	0.0	0.0	0.0	0.0	(11.1)
Total Income	(11.2)	0.0	0.0	(11.2)	(1.1)	0.0	0.0	0.0	0.0	0.0	(12.3)
Net Expenditure	647.2	0.0	0.0	647.2	2.3	0.0	0.0	0.0	0.0	26.4	675.9

TRANSPORTATION		2024/25				2025/26					
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
27L ORKNEY FERRIES											
Staff Costs	1,526.8	0.0	0.0	1,526.8	0.0	0.0	0.0	0.0	0.0	(41.3)	1,485.5
Property Costs	0.5	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	(0.5)	0.0
Supplies and Services	3.0	0.0	0.0	3.0	0.1	0.0	0.0	0.0	0.0	8.9	12.0
Transport Costs	5.8	0.0	0.0	5.8	0.1	0.0	0.0	0.0	0.0	(2.9)	3.0
Administration Costs	6.7	0.0	0.0	6.7	0.1	0.0	0.0	0.0	0.0	6.3	13.1
Apportioned Costs	43.4	0.0	0.0	43.4	0.0	0.0	0.0	0.0	0.0	9.6	53.0
Third Party Payments	17,504.8	0.0	0.0	17,504.8	350.0	0.0	0.0	0.0	4,975.0	(3,592.4)	19,237.4
Total Expenditure	19,091.0	0.0	0.0	19,091.0	350.3	0.0	0.0	0.0	4,975.0	(3,612.3)	20,804.0
Other Grants & Reimbursements	(15,829.0)	0.0	0.0	(15,829.0)	0.0	0.0	0.0	0.0	(4,975.0)	0.0	(20,804.0)
Total Income	(15,829.0)	0.0	0.0	(15,829.0)	0.0	0.0	0.0	0.0	(4,975.0)	0.0	(20,804.0)
Net Expenditure	3,262.0	0.0	0.0	3,262.0	350.3	0.0	0.0	0.0	0.0	(3,612.3)	0.0
27U MOVEMENT IN RESERVES											
Miscellaneous Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Income	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Net Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

TRANSPORTATION	2024/25				2025/26						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
SERVICE AREA SUMMARY											
Staff Costs	2,158.5	0.0	0.0	2,158.5	0.0	0.0	0.0	0.0	0.0	(0.1)	2,158.4
Property Costs	87.0	0.0	0.0	87.0	1.8	0.0	0.0	0.0	0.0	0.3	89.1
Supplies and Services	22.5	0.0	0.0	22.5	0.5	0.0	0.0	0.0	0.0	8.9	31.9
Transport Costs	26.3	0.0	0.0	26.3	0.5	0.0	0.0	0.0	0.0	(2.4)	24.4
Administration Costs	59.1	0.0	0.0	59.1	1.2	0.0	0.0	0.0	0.0	5.7	66.0
Apportioned Costs	163.2	0.0	0.0	163.2	0.0	0.0	0.0	0.0	0.0	14.1	177.3
Third Party Payments	20,789.0	0.0	0.0	20,789.0	415.7	0.0	69.5	0.0	4,975.0	(3,592.2)	22,657.0
Miscellaneous Expenditure	28.9	0.0	0.0	28.9	0.6	0.0	0.0	0.0	0.0	0.0	29.5
Total Expenditure	23,334.5	0.0	0.0	23,334.5	420.3	0.0	69.5	0.0	4,975.0	(3,565.7)	25,233.6
Other Grants & Reimbursements	(15,829.0)	0.0	0.0	(15,829.0)	0.0	0.0	0.0	0.0	(4,975.0)	0.0	(20,804.0)
Rents & Lettings	(22.6)	0.0	0.0	(22.6)	(2.2)	0.0	0.0	0.0	0.0	0.0	(24.8)
Fees & Charges	(10.1)	0.0	0.0	(10.1)	(1.0)	0.0	0.0	0.0	0.0	0.0	(11.1)
Miscellaneous Income	(9.2)	0.0	0.0	(9.2)	(0.9)	0.0	0.0	0.0	0.0	0.0	(10.1)
Total Income	(15,870.9)	0.0	0.0	(15,870.9)	(4.1)	0.0	0.0	0.0	(4,975.0)	0.0	(20,850.0)
Net Expenditure	7,463.6	0.0	0.0	7,463.6	416.2	0.0	69.5	0.0	0.0	(3,565.7)	4,383.6

OPERATIONAL ENVIRONMENTAL		2024/25				2025/26					
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
28B BURIAL GROUNDS											
Staff Costs	4.6	0.0	0.0	4.6	0.0	0.0	0.0	0.0	0.0	0.1	4.7
Property Costs	66.6	0.0	0.0	66.6	1.3	0.0	0.0	0.0	0.0	0.0	67.9
Supplies and Services	2.5	0.0	0.0	2.5	0.0	0.0	0.0	0.0	0.0	0.0	2.5
Transport Costs	24.9	0.0	0.0	24.9	0.6	0.0	0.0	0.0	0.0	0.7	26.2
Administration Costs	0.9	0.0	0.0	0.9	0.0	0.0	0.0	0.0	0.0	0.0	0.9
Apportioned Costs	8.2	0.0	0.0	8.2	0.0	0.0	0.0	0.0	0.0	0.3	8.5
Third Party Payments	13.1	0.0	0.0	13.1	0.3	0.0	0.0	0.0	0.0	0.0	13.4
Miscellaneous Expenditure	200.7	0.0	0.0	200.7	3.9	0.0	0.0	0.0	0.0	21.8	226.4
Total Expenditure	321.5	0.0	0.0	321.5	6.1	0.0	0.0	0.0	0.0	22.9	350.5
Sales	(100.7)	0.0	0.0	(100.7)	(10.1)	0.0	0.0	0.0	0.0	0.0	(110.8)
Fees & Charges	(131.8)	0.0	0.0	(131.8)	(13.2)	0.0	0.0	0.0	0.0	0.0	(145.0)
Total Income	(232.5)	0.0	0.0	(232.5)	(23.3)	0.0	0.0	0.0	0.0	0.0	(255.8)
Net Expenditure	89.0	0.0	0.0	89.0	(17.2)	0.0	0.0	0.0	0.0	22.9	94.7
28C REFUSE COLLECTION											
Property Costs	54.1	0.0	(6.4)	54.1	1.1	0.0	0.0	0.0	0.0	0.0	55.2
Supplies and Services	108.4	0.0	28.4	108.4	2.2	0.0	0.0	0.0	0.0	0.0	110.6
Transport Costs	320.6	0.0	127.0	320.6	6.4	0.0	0.0	0.0	0.0	20.2	347.2
Administration Costs	6.1	0.0	0.0	6.1	0.1	0.0	0.0	0.0	0.0	(0.2)	6.0
Apportioned Costs	1.1	0.0	0.0	1.1	0.0	0.0	0.0	0.0	0.0	0.0	1.1
Third Party Payments	121.1	0.0	20.0	121.1	2.4	0.0	0.0	(0.7)	0.0	0.0	122.8
Miscellaneous Expenditure	1,023.3	0.0	47.0	1,023.3	20.5	0.0	0.0	0.0	0.0	80.0	1,123.8
Total Expenditure	1,634.7	0.0	216.0	1,634.7	32.7	0.0	0.0	(0.7)	0.0	100.0	1,766.7
Fees & Charges	(1,010.9)	0.0	(276.0)	(1,010.9)	(101.0)	0.0	0.0	0.0	0.0	0.0	(1,111.9)
Total Income	(1,010.9)	0.0	(276.0)	(1,010.9)	(101.0)	0.0	0.0	0.0	0.0	0.0	(1,111.9)
Net Expenditure	623.8	0.0	(60.0)	623.8	(68.3)	0.0	0.0	(0.7)	0.0	100.0	654.8

OPERATIONAL ENVIRONMENTAL		2024/25				2025/26					
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
28E WASTE DISPOSAL											
Property Costs	92.6	0.0	0.0	92.6	1.8	0.0	0.0	0.0	0.0	0.1	94.5
Supplies and Services	21.2	0.0	0.0	21.2	0.4	0.0	0.0	0.0	0.0	0.0	21.6
Transport Costs	613.0	0.0	0.0	613.0	12.2	0.0	0.0	0.0	0.0	(1.0)	624.2
Administration Costs	2.9	0.0	0.0	2.9	0.0	0.0	0.0	0.0	0.0	(0.3)	2.6
Apportioned Costs	20.3	0.0	0.0	20.3	0.0	0.0	0.0	0.0	0.0	0.8	21.1
Third Party Payments	678.8	0.0	120.0	678.8	13.6	0.0	0.0	0.0	0.0	0.0	692.4
Miscellaneous Expenditure	493.9	0.0	(70.8)	493.9	9.8	0.0	0.0	0.0	0.0	29.2	532.9
Total Expenditure	1,922.7	0.0	49.2	1,922.7	37.8	0.0	0.0	0.0	0.0	28.8	1,989.3
Sales	(68.2)	0.0	0.0	(68.2)	(6.8)	0.0	0.0	0.0	0.0	0.0	(75.0)
Fees & Charges	(419.8)	0.0	10.8	(419.8)	(42.0)	0.0	0.0	0.0	0.0	0.0	(461.8)
Total Income	(488.0)	0.0	10.8	(488.0)	(48.8)	0.0	0.0	0.0	0.0	0.0	(536.8)
Net Expenditure	1,434.7	0.0	60.0	1,434.7	(11.0)	0.0	0.0	0.0	0.0	28.8	1,452.5
28F RECYCLING											
Property Costs	71.0	0.0	0.0	71.0	1.4	0.0	0.0	0.0	0.0	0.0	72.4
Supplies and Services	12.8	0.0	0.0	12.8	0.3	0.0	0.0	0.0	0.0	0.0	13.1
Transport Costs	157.3	0.0	0.0	157.3	3.2	0.0	0.0	0.0	0.0	5.0	165.5
Administration Costs	2.9	0.0	0.0	2.9	0.1	0.0	0.0	0.0	0.0	(0.1)	2.9
Third Party Payments	36.7	0.0	0.0	36.7	0.7	0.0	0.0	0.0	0.0	1.1	38.5
Miscellaneous Expenditure	404.4	0.0	0.0	404.4	8.1	0.0	0.0	0.0	0.0	42.5	455.0
Total Expenditure	685.1	0.0	0.0	685.1	13.8	0.0	0.0	0.0	0.0	48.5	747.4
Sales	(72.0)	0.0	0.0	(72.0)	(7.2)	0.0	0.0	0.0	0.0	0.0	(79.2)
Fees & Charges	(27.3)	0.0	0.0	(27.3)	(2.7)	0.0	0.0	0.0	0.0	0.0	(30.0)
Total Income	(99.3)	0.0	0.0	(99.3)	(9.9)	0.0	0.0	0.0	0.0	0.0	(109.2)
Net Expenditure	585.8	0.0	0.0	585.8	3.9	0.0	0.0	0.0	0.0	48.5	638.2

OPERATIONAL ENVIRONMENTAL		2024/25				2025/26					
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
28G ENVIRONMENTAL CLEANSING											
Property Costs	22.4	0.0	0.0	22.4	0.4	0.0	0.0	0.0	0.0	0.0	22.8
Supplies and Services	18.5	0.0	0.0	18.5	0.4	0.0	0.0	0.0	0.0	0.0	18.9
Transport Costs	95.1	0.0	0.0	95.1	1.9	0.0	0.0	0.0	0.0	5.6	102.6
Third Party Payments	5.4	0.0	0.0	5.4	0.1	0.0	0.0	0.0	0.0	0.0	5.5
Miscellaneous Expenditure	333.5	0.0	0.0	333.5	6.6	0.0	0.0	0.0	0.0	25.3	365.4
Total Expenditure	474.9	0.0	0.0	474.9	9.4	0.0	0.0	0.0	0.0	30.9	515.2
Fees & Charges	(22.1)	0.0	0.0	(22.1)	(2.2)	0.0	0.0	0.0	0.0	0.0	(24.3)
Total Income	(22.1)	0.0	0.0	(22.1)	(2.2)	0.0	0.0	0.0	0.0	0.0	(24.3)
Net Expenditure	452.8	0.0	0.0	452.8	7.2	0.0	0.0	0.0	0.0	30.9	490.9
28K ENVIRONMENTAL HOLDING ACCOUNT											
Staff Costs	2,153.9	0.0	0.0	2,153.9	0.0	0.0	0.0	0.0	0.0	204.3	2,358.2
Supplies and Services	16.0	0.0	0.0	16.0	0.3	0.0	0.0	0.0	0.0	0.0	16.3
Transport Costs	17.0	0.0	0.0	17.0	0.3	0.0	0.0	0.0	0.0	5.7	23.0
Administration Costs	22.1	0.0	0.0	22.1	0.4	0.0	0.0	0.0	0.0	(0.1)	22.4
Apportioned Costs	265.2	0.0	0.0	265.2	0.0	0.0	0.0	0.0	0.0	0.0	265.2
Total Expenditure	2,474.2	0.0	0.0	2,474.2	1.0	0.0	0.0	0.0	0.0	209.9	2,685.1
Other Grants & Reimbursements	(2,474.2)	0.0	0.0	(2,474.2)	(1.0)	0.0	0.0	0.0	0.0	(209.9)	(2,685.1)
Total Income	(2,474.2)	0.0	0.0	(2,474.2)	(1.0)	0.0	0.0	0.0	0.0	(209.9)	(2,685.1)
Net Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

OPERATIONAL ENVIRONMENTAL	2024/25				2025/26						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
SERVICE AREA SUMMARY											
Staff Costs	2,158.5	0.0	0.0	2,158.5	0.0	0.0	0.0	0.0	0.0	204.4	2,362.9
Property Costs	306.7	0.0	(6.4)	306.7	6.0	0.0	0.0	0.0	0.0	0.1	312.8
Supplies and Services	179.4	0.0	28.4	179.4	3.6	0.0	0.0	0.0	0.0	0.0	183.0
Transport Costs	1,227.9	0.0	127.0	1,227.9	24.6	0.0	0.0	0.0	0.0	36.2	1,288.7
Administration Costs	34.9	0.0	0.0	34.9	0.6	0.0	0.0	0.0	0.0	(0.7)	34.8
Apportioned Costs	294.8	0.0	0.0	294.8	0.0	0.0	0.0	0.0	0.0	1.1	295.9
Third Party Payments	855.1	0.0	140.0	855.1	17.1	0.0	0.0	(0.7)	0.0	1.1	872.6
Miscellaneous Expenditure	2,455.8	0.0	(23.8)	2,455.8	48.9	0.0	0.0	0.0	0.0	198.8	2,703.5
Total Expenditure	7,513.1	0.0	265.2	7,513.1	100.8	0.0	0.0	(0.7)	0.0	441.0	8,054.2
Other Grants & Reimbursements	(2,474.2)	0.0	0.0	(2,474.2)	(1.0)	0.0	0.0	0.0	0.0	(209.9)	(2,685.1)
Sales	(240.9)	0.0	0.0	(240.9)	(24.1)	0.0	0.0	0.0	0.0	0.0	(265.0)
Fees & Charges	(1,611.9)	0.0	(265.2)	(1,611.9)	(161.1)	0.0	0.0	0.0	0.0	0.0	(1,773.0)
Total Income	(4,327.0)	0.0	(265.2)	(4,327.0)	(186.2)	0.0	0.0	0.0	0.0	(209.9)	(4,723.1)
Net Expenditure	3,186.1	0.0	0.0	3,186.1	(85.4)	0.0	0.0	(0.7)	0.0	231.1	3,331.1

E/H & TRADING STANDARDS	2024/25				2025/26						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
29A ADMINISTRATION											
Staff Costs	518.9	0.0	0.0	518.9	0.0	0.0	50.0	0.0	0.0	28.7	597.6
Supplies and Services	39.0	0.0	0.0	39.0	0.8	0.0	0.0	0.0	0.0	0.0	39.8
Transport Costs	15.8	0.0	0.0	15.8	0.3	0.0	0.0	0.0	0.0	0.1	16.2
Administration Costs	10.1	0.0	0.0	10.1	0.2	0.0	0.0	0.0	0.0	(0.4)	9.9
Apportioned Costs	149.6	0.0	0.0	149.6	0.0	0.0	0.0	0.0	0.0	5.8	155.4
Third Party Payments	1.1	0.0	0.0	1.1	0.0	0.0	0.0	0.0	0.0	0.0	1.1
Miscellaneous Expenditure	1.2	0.0	0.0	1.2	0.0	0.0	0.0	0.0	0.0	0.0	1.2
Total Expenditure	735.7	0.0	0.0	735.7	1.3	0.0	50.0	0.0	0.0	34.2	821.2
Fees & Charges	(35.9)	0.0	0.0	(35.9)	(3.6)	0.0	0.0	0.0	0.0	0.0	(39.5)
Total Income	(35.9)	0.0	0.0	(35.9)	(3.6)	0.0	0.0	0.0	0.0	0.0	(39.5)
Net Expenditure	699.8	0.0	0.0	699.8	(2.3)	0.0	50.0	0.0	0.0	34.2	781.7
29B TRADING STANDARDS											
Staff Costs	256.6	0.0	0.0	256.6	0.0	0.0	0.0	0.0	0.0	18.5	275.1
Property Costs	0.3	0.0	0.0	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.3
Supplies and Services	4.1	0.0	0.0	4.1	0.1	0.0	0.0	0.0	0.0	0.0	4.2
Transport Costs	0.9	0.0	0.0	0.9	0.0	0.0	0.0	0.0	0.0	0.0	0.9
Administration Costs	4.3	0.0	0.0	4.3	0.1	0.0	0.0	0.0	0.0	(0.1)	4.3
Apportioned Costs	45.5	0.0	0.0	45.5	0.0	0.0	0.0	0.0	0.0	1.8	47.3
Third Party Payments	0.9	0.0	0.0	0.9	0.0	0.0	0.0	0.0	0.0	0.0	0.9
Miscellaneous Expenditure	0.8	0.0	0.0	0.8	0.0	0.0	0.0	0.0	0.0	0.0	0.8
Total Expenditure	313.4	0.0	0.0	313.4	0.2	0.0	0.0	0.0	0.0	20.2	333.8
Fees & Charges	(7.4)	0.0	0.0	(7.4)	(0.7)	0.0	0.0	0.0	0.0	0.0	(8.1)
Total Income	(7.4)	0.0	0.0	(7.4)	(0.7)	0.0	0.0	0.0	0.0	0.0	(8.1)
Net Expenditure	306.0	0.0	0.0	306.0	(0.5)	0.0	0.0	0.0	0.0	20.2	325.7

E/H & TRADING STANDARDS	2024/25				2025/26						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
29D PUBLIC TOILETS											
Property Costs	115.2	0.0	0.0	115.2	2.2	0.0	0.0	0.0	0.0	3.7	121.1
Supplies and Services	1.3	0.0	0.0	1.3	0.0	0.0	0.0	0.0	0.0	0.0	1.3
Third Party Payments	0.3	0.0	0.0	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.3
Total Expenditure	116.8	0.0	0.0	116.8	2.2	0.0	0.0	0.0	0.0	3.7	122.7
Net Expenditure	116.8	0.0	0.0	116.8	2.2	0.0	0.0	0.0	0.0	3.7	122.7
SERVICE AREA SUMMARY											
Staff Costs	775.5	0.0	0.0	775.5	0.0	0.0	50.0	0.0	0.0	47.2	872.7
Property Costs	115.5	0.0	0.0	115.5	2.2	0.0	0.0	0.0	0.0	3.7	121.4
Supplies and Services	44.4	0.0	0.0	44.4	0.9	0.0	0.0	0.0	0.0	0.0	45.3
Transport Costs	16.7	0.0	0.0	16.7	0.3	0.0	0.0	0.0	0.0	0.1	17.1
Administration Costs	14.4	0.0	0.0	14.4	0.3	0.0	0.0	0.0	0.0	(0.5)	14.2
Apportioned Costs	195.1	0.0	0.0	195.1	0.0	0.0	0.0	0.0	0.0	7.6	202.7
Third Party Payments	2.3	0.0	0.0	2.3	0.0	0.0	0.0	0.0	0.0	0.0	2.3
Miscellaneous Expenditure	2.0	0.0	0.0	2.0	0.0	0.0	0.0	0.0	0.0	0.0	2.0
Total Expenditure	1,165.9	0.0	0.0	1,165.9	3.7	0.0	50.0	0.0	0.0	58.1	1,277.7
Fees & Charges	(43.3)	0.0	0.0	(43.3)	(4.3)	0.0	0.0	0.0	0.0	0.0	(47.6)
Total Income	(43.3)	0.0	0.0	(43.3)	(4.3)	0.0	0.0	0.0	0.0	0.0	(47.6)
Net Expenditure	1,122.6	0.0	0.0	1,122.6	(0.6)	0.0	50.0	0.0	0.0	58.1	1,230.1

OTHER HOUSING		2024/25				2025/26					
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
30A HOUSING SUPPORT											
Staff Costs	74.7	0.0	0.0	74.7	0.0	0.0	0.0	0.0	0.0	7.2	81.9
Transport Costs	0.5	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.5
Administration Costs	0.8	0.0	0.0	0.8	0.0	0.0	0.0	0.0	0.0	0.0	0.8
Total Expenditure	76.0	0.0	0.0	76.0	0.0	0.0	0.0	0.0	0.0	7.2	83.2
Net Expenditure	76.0	0.0	0.0	76.0	0.0	0.0	0.0	0.0	0.0	7.2	83.2
30B HOMELESSNESS											
Staff Costs	432.1	0.0	0.0	432.1	0.0	0.0	0.0	(19.8)	0.0	15.7	428.0
Property Costs	516.4	0.0	0.0	516.4	10.3	0.0	0.0	0.0	0.0	0.1	526.8
Supplies and Services	3.3	0.0	0.0	3.3	0.0	0.0	0.0	0.0	0.0	0.0	3.3
Transport Costs	2.3	0.0	0.0	2.3	0.0	0.0	0.0	0.0	0.0	0.0	2.3
Administration Costs	8.1	0.0	0.0	8.1	0.2	0.0	0.0	0.0	0.0	0.0	8.3
Apportioned Costs	24.0	0.0	0.0	24.0	0.0	0.0	0.0	0.0	0.0	0.9	24.9
Third Party Payments	28.0	0.0	0.0	28.0	0.6	0.0	0.0	0.0	0.0	0.0	28.6
Transfer Payments	349.9	0.0	0.0	349.9	7.0	0.0	0.0	0.0	0.0	16.5	373.4
Miscellaneous Expenditure	0.5	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.5
Total Expenditure	1,364.6	0.0	0.0	1,364.6	18.1	0.0	0.0	(19.8)	0.0	33.2	1,396.1
Rents & Lettings	(246.0)	0.0	0.0	(246.0)	0.0	0.0	0.0	0.0	0.0	0.0	(246.0)
Fees & Charges	(0.6)	0.0	0.0	(0.6)	(0.1)	0.0	0.0	0.0	0.0	0.0	(0.7)
Total Income	(246.6)	0.0	0.0	(246.6)	(0.1)	0.0	0.0	0.0	0.0	0.0	(246.7)
Net Expenditure	1,118.0	0.0	0.0	1,118.0	18.0	0.0	0.0	(19.8)	0.0	33.2	1,149.4
30C HOUSING LOANS											
Supplies and Services	1.4	0.0	0.0	1.4	0.0	0.0	0.0	0.0	0.0	0.0	1.4
Apportioned Costs	14.3	0.0	0.0	14.3	0.0	0.0	0.0	0.0	0.0	0.6	14.9
Total Expenditure	15.7	0.0	0.0	15.7	0.0	0.0	0.0	0.0	0.0	0.6	16.3
Fees & Charges	(3.1)	0.0	0.0	(3.1)	(0.3)	0.0	0.0	0.0	0.0	0.0	(3.4)
Total Income	(3.1)	0.0	0.0	(3.1)	(0.3)	0.0	0.0	0.0	0.0	0.0	(3.4)
Net Expenditure	12.6	0.0	0.0	12.6	(0.3)	0.0	0.0	0.0	0.0	0.6	12.9

OTHER HOUSING		2024/25				2025/26					
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
30E ENERGY INITIATIVES											
Staff Costs	43.5	0.0	0.0	43.5	0.0	0.0	0.0	0.0	0.0	3.2	46.7
Total Expenditure	43.5	0.0	0.0	43.5	0.0	0.0	0.0	0.0	0.0	3.2	46.7
Net Expenditure	43.5	0.0	0.0	43.5	0.0	0.0	0.0	0.0	0.0	3.2	46.7
30F GARAGES											
Property Costs	22.2	0.0	0.0	22.2	0.5	0.0	0.0	0.0	0.0	0.0	22.7
Apportioned Costs	0.5	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.5
Total Expenditure	22.7	0.0	0.0	22.7	0.5	0.0	0.0	0.0	0.0	0.0	23.2
Rents & Lettings	(125.8)	0.0	0.0	(125.8)	(12.6)	0.0	0.0	0.0	0.0	0.0	(138.4)
Total Income	(125.8)	0.0	0.0	(125.8)	(12.6)	0.0	0.0	0.0	0.0	0.0	(138.4)
Net Expenditure	(103.1)	0.0	0.0	(103.1)	(12.1)	0.0	0.0	0.0	0.0	0.0	(115.2)
30G MISCELLANEOUS											
Staff Costs	41.8	0.0	0.0	41.8	0.0	0.0	0.0	0.0	0.0	4.9	46.7
Supplies and Services	55.7	0.0	0.0	55.7	1.1	0.0	0.0	0.0	0.0	0.0	56.8
Transport Costs	2.2	0.0	0.0	2.2	0.0	0.0	0.0	0.0	0.0	0.0	2.2
Administration Costs	1.9	0.0	0.0	1.9	0.0	0.0	0.0	0.0	0.0	0.0	1.9
Apportioned Costs	160.9	0.0	0.0	160.9	0.0	0.0	0.0	0.0	0.0	6.2	167.1
Third Party Payments	1.3	0.0	0.0	1.3	0.0	0.0	0.0	0.0	0.0	0.0	1.3
Total Expenditure	263.8	0.0	0.0	263.8	1.1	0.0	0.0	0.0	0.0	11.1	276.0
Net Expenditure	263.8	0.0	0.0	263.8	1.1	0.0	0.0	0.0	0.0	11.1	276.0
30H HOUSING BENEFIT											
Supplies and Services	9.5	0.0	0.0	9.5	0.1	0.0	0.0	0.0	0.0	0.0	9.6
Administration Costs	0.1	0.0	0.0	0.1	0.0	0.0	16.6	0.0	0.0	0.0	16.7
Apportioned Costs	99.0	0.0	0.0	99.0	0.0	0.0	0.0	0.0	0.0	4.4	103.4
Third Party Payments	199.5	0.0	0.0	199.5	4.0	0.0	0.0	0.0	(5.0)	(39.9)	158.6
Transfer Payments	2,931.5	0.0	0.0	2,931.5	0.0	0.0	0.0	0.0	0.0	(228.0)	2,703.5
Total Expenditure	3,239.6	0.0	0.0	3,239.6	4.1	0.0	16.6	0.0	(5.0)	(263.5)	2,991.8
Government Grants	(2,873.7)	0.0	0.0	(2,873.7)	0.0	0.0	0.0	0.0	0.0	106.2	(2,767.5)
Total Income	(2,873.7)	0.0	0.0	(2,873.7)	0.0	0.0	0.0	0.0	0.0	106.2	(2,767.5)
Net Expenditure	365.9	0.0	0.0	365.9	4.1	0.0	16.6	0.0	(5.0)	(157.3)	224.3

OTHER HOUSING		2024/25				2025/26					
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
30K LANDLORD REGISTRATION											
Apportioned Costs	1.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0
Total Expenditure	1.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0
Fees & Charges	(27.3)	0.0	0.0	(27.3)	(2.7)	0.0	0.0	0.0	0.0	0.0	(30.0)
Total Income	(27.3)	0.0	0.0	(27.3)	(2.7)	0.0	0.0	0.0	0.0	0.0	(30.0)
Net Expenditure	(26.3)	0.0	0.0	(26.3)	(2.7)	0.0	0.0	0.0	0.0	0.0	(29.0)
30L CARE & REPAIR											
Third Party Payments	343.9	0.0	0.0	343.9	6.9	0.0	0.0	0.0	0.0	0.0	350.8
Transfer Payments	51.1	0.0	0.0	51.1	1.0	0.0	0.0	0.0	0.0	0.0	52.1
Total Expenditure	395.0	0.0	0.0	395.0	7.9	0.0	0.0	0.0	0.0	0.0	402.9
Net Expenditure	395.0	0.0	0.0	395.0	7.9	0.0	0.0	0.0	0.0	0.0	402.9
30M SHELTERED HOUSING											
Staff Costs	155.1	0.0	0.0	155.1	0.0	0.0	0.0	0.0	0.0	16.5	171.6
Property Costs	16.4	0.0	0.0	16.4	0.3	0.0	0.0	0.0	0.0	0.0	16.7
Supplies and Services	0.6	0.0	0.0	0.6	0.0	0.0	0.0	0.0	0.0	0.0	0.6
Transport Costs	0.4	0.0	0.0	0.4	0.0	0.0	0.0	0.0	0.0	0.0	0.4
Administration Costs	1.5	0.0	0.0	1.5	0.0	0.0	0.0	0.0	0.0	(0.1)	1.4
Total Expenditure	174.0	0.0	0.0	174.0	0.3	0.0	0.0	0.0	0.0	16.4	190.7
Net Expenditure	174.0	0.0	0.0	174.0	0.3	0.0	0.0	0.0	0.0	16.4	190.7
30N STUDENT ACCOMMODATION											
Property Costs	2.1	0.0	0.0	2.1	0.0	0.0	0.0	0.0	0.0	0.0	2.1
Supplies and Services	4.5	0.0	0.0	4.5	0.1	0.0	0.0	0.0	0.0	0.0	4.6
Total Expenditure	6.6	0.0	0.0	6.6	0.1	0.0	0.0	0.0	0.0	0.0	6.7
Rents & Lettings	(30.4)	0.0	0.0	(30.4)	(3.0)	0.0	0.0	0.0	0.0	0.0	(33.4)
Total Income	(30.4)	0.0	0.0	(30.4)	(3.0)	0.0	0.0	0.0	0.0	0.0	(33.4)
Net Expenditure	(23.8)	0.0	0.0	(23.8)	(2.9)	0.0	0.0	0.0	0.0	0.0	(26.7)

OTHER HOUSING	2024/25				2025/26						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
SERVICE AREA SUMMARY											
Staff Costs	747.2	0.0	0.0	747.2	0.0	0.0	0.0	(19.8)	0.0	47.5	774.9
Property Costs	557.1	0.0	0.0	557.1	11.1	0.0	0.0	0.0	0.0	0.1	568.3
Supplies and Services	75.0	0.0	0.0	75.0	1.3	0.0	0.0	0.0	0.0	0.0	76.3
Transport Costs	5.4	0.0	0.0	5.4	0.0	0.0	0.0	0.0	0.0	0.0	5.4
Administration Costs	12.4	0.0	0.0	12.4	0.2	0.0	16.6	0.0	0.0	(0.1)	29.1
Apportioned Costs	299.7	0.0	0.0	299.7	0.0	0.0	0.0	0.0	0.0	12.1	311.8
Third Party Payments	572.7	0.0	0.0	572.7	11.5	0.0	0.0	0.0	(5.0)	(39.9)	539.3
Transfer Payments	3,332.5	0.0	0.0	3,332.5	8.0	0.0	0.0	0.0	0.0	(211.5)	3,129.0
Miscellaneous Expenditure	0.5	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.5
Total Expenditure	5,602.5	0.0	0.0	5,602.5	32.1	0.0	16.6	(19.8)	(5.0)	(191.8)	5,434.6
Government Grants	(2,873.7)	0.0	0.0	(2,873.7)	0.0	0.0	0.0	0.0	0.0	106.2	(2,767.5)
Rents & Lettings	(402.2)	0.0	0.0	(402.2)	(15.6)	0.0	0.0	0.0	0.0	0.0	(417.8)
Fees & Charges	(31.0)	0.0	0.0	(31.0)	(3.1)	0.0	0.0	0.0	0.0	0.0	(34.1)
Total Income	(3,306.9)	0.0	0.0	(3,306.9)	(18.7)	0.0	0.0	0.0	0.0	106.2	(3,219.4)
Net Expenditure	2,295.6	0.0	0.0	2,295.6	13.4	0.0	16.6	(19.8)	(5.0)	(85.6)	2,215.2

ECONOMIC DEVELOPMENT	2024/25				2025/26						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
33A ADMINISTRATION											
Staff Costs	760.0	0.0	0.0	760.0	0.0	0.0	0.0	(45.0)	0.0	129.6	844.6
Supplies and Services	28.7	0.0	0.0	28.7	0.6	0.0	0.0	(5.9)	0.0	0.0	23.4
Transport Costs	6.5	0.0	0.0	6.5	0.1	0.0	0.0	0.0	0.0	0.0	6.6
Administration Costs	11.4	0.0	0.0	11.4	0.2	0.0	0.0	0.0	0.0	(0.3)	11.3
Apportioned Costs	199.2	0.0	0.0	199.2	0.0	0.0	0.0	0.0	0.0	7.7	206.9
Third Party Payments	3.5	0.0	0.0	3.5	0.1	0.0	0.0	0.0	0.0	0.0	3.6
Transfer Payments	2.5	0.0	0.0	2.5	0.0	0.0	0.0	0.0	0.0	0.0	2.5
Total Expenditure	1,011.8	0.0	0.0	1,011.8	1.0	0.0	0.0	(50.9)	0.0	137.0	1,098.9
Other Grants & Reimbursements	(6.5)	0.0	0.0	(6.5)	0.0	0.0	0.0	0.0	0.0	(40.2)	(46.7)
Total Income	(6.5)	0.0	0.0	(6.5)	0.0	0.0	0.0	0.0	0.0	(40.2)	(46.7)
Net Expenditure	1,005.3	0.0	0.0	1,005.3	1.0	0.0	0.0	(50.9)	0.0	96.8	1,052.2
33B BUSINESS GATEWAY											
Staff Costs	105.9	0.0	0.0	105.9	0.0	0.0	0.0	0.0	0.0	8.0	113.9
Property Costs	19.1	0.0	0.0	19.1	0.4	0.0	0.0	(19.1)	0.0	0.0	0.4
Supplies and Services	50.7	0.0	0.0	50.7	1.0	0.0	0.0	0.0	0.0	0.0	51.7
Transport Costs	0.7	0.0	0.0	0.7	0.0	0.0	0.0	0.0	0.0	0.0	0.7
Administration Costs	9.8	0.0	0.0	9.8	0.2	0.0	0.0	0.0	0.0	0.0	10.0
Total Expenditure	186.2	0.0	0.0	186.2	1.6	0.0	0.0	(19.1)	0.0	8.0	176.7
Net Expenditure	186.2	0.0	0.0	186.2	1.6	0.0	0.0	(19.1)	0.0	8.0	176.7
33C EEC EXPENDITURE											
Supplies and Services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Transport Costs	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Administration Costs	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Third Party Payments	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Expenditure	106.1	0.0	0.0	106.1	0.0	0.0	0.0	0.0	0.0	4.3	110.4
Net Expenditure	106.1	0.0	0.0	106.1	0.0	0.0	0.0	0.0	0.0	(50.9)	55.2

ECONOMIC DEVELOPMENT	2024/25				2025/26						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
33D LEADER PROGRAMME											
Staff Costs	92.4	0.0	0.0	92.4	0.0	0.0	0.0	0.0	0.0	7.6	100.0
Total Expenditure	92.4	0.0	0.0	92.4	0.0	0.0	0.0	0.0	0.0	7.6	100.0
Government Grants	(24.4)	0.0	0.0	(24.4)	0.0	0.0	0.0	0.0	0.0	0.0	(24.4)
Total Income	(24.4)	0.0	0.0	(24.4)	0.0	0.0	0.0	0.0	0.0	0.0	(24.4)
Net Expenditure	68.0	0.0	0.0	68.0	0.0	0.0	0.0	0.0	0.0	7.6	75.6
33E REGENERATION											
Supplies and Services	7.4	0.0	0.0	7.4	0.2	0.0	0.0	(7.6)	0.0	0.0	0.0
Transport Costs	5.7	0.0	0.0	5.7	0.2	0.0	0.0	(5.9)	0.0	0.0	0.0
Administration Costs	2.9	0.0	0.0	2.9	0.0	0.0	0.0	(2.9)	0.0	0.0	0.0
Third Party Payments	1.0	0.0	0.0	1.0	0.0	0.0	0.0	(1.0)	0.0	0.0	0.0
Total Expenditure	17.0	0.0	0.0	17.0	0.4	0.0	0.0	(17.4)	0.0	78.3	78.3
Net Expenditure	17.0	0.0	0.0	17.0	0.4	0.0	0.0	(17.4)	0.0	0.0	0.0
33I TOURISM											
Third Party Payments	115.9	0.0	0.0	115.9	2.3	0.0	0.0	(2.3)	0.0	0.0	115.9
Total Expenditure	115.9	0.0	0.0	115.9	2.3	0.0	0.0	(2.3)	0.0	0.0	115.9
Net Expenditure	115.9	0.0	0.0	115.9	2.3	0.0	0.0	(2.3)	0.0	0.0	115.9
33J ECONOMIC DEVELOPMENT GRANTS											
Transfer Payments	300.4	0.0	0.0	300.4	6.0	0.0	0.0	0.0	0.0	0.0	306.4
Total Expenditure	300.4	0.0	0.0	300.4	6.0	0.0	0.0	0.0	0.0	0.0	306.4
Net Expenditure	300.4	0.0	0.0	300.4	6.0	0.0	0.0	0.0	0.0	0.0	306.4
33K OTHER ECONOMIC DEV. GRANTS											
Supplies and Services	53.6	0.0	0.0	53.6	1.1	0.0	0.0	(29.3)	0.0	0.0	25.4
Transfer Payments	98.2	0.0	0.0	98.2	2.0	0.0	0.0	(2.0)	0.0	0.0	98.2
Total Expenditure	151.8	0.0	0.0	151.8	3.1	0.0	0.0	(31.3)	0.0	0.0	123.6
Net Expenditure	151.8	0.0	0.0	151.8	3.1	0.0	0.0	(31.3)	0.0	0.0	123.6

ECONOMIC DEVELOPMENT	2024/25				2025/26						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
SERVICE AREA SUMMARY											
Staff Costs	1,064.4	0.0	0.0	1,064.4	0.0	0.0	0.0	(45.0)	0.0	227.8	1,247.2
Property Costs	19.1	0.0	0.0	19.1	0.4	0.0	0.0	(19.1)	0.0	0.0	0.4
Supplies and Services	140.4	0.0	0.0	140.4	2.9	0.0	0.0	(42.8)	0.0	0.0	100.5
Transport Costs	12.9	0.0	0.0	12.9	0.3	0.0	0.0	(5.9)	0.0	0.0	7.3
Administration Costs	24.1	0.0	0.0	24.1	0.4	0.0	0.0	(2.9)	0.0	(0.3)	21.3
Apportioned Costs	199.2	0.0	0.0	199.2	0.0	0.0	0.0	0.0	0.0	7.7	206.9
Third Party Payments	120.4	0.0	0.0	120.4	2.4	0.0	0.0	(3.3)	0.0	0.0	119.5
Transfer Payments	401.1	0.0	0.0	401.1	8.0	0.0	0.0	(2.0)	0.0	0.0	407.1
Total Expenditure	1,981.6	0.0	0.0	1,981.6	14.4	0.0	0.0	(121.0)	0.0	235.2	2,110.2
Government Grants	(24.4)	0.0	0.0	(24.4)	0.0	0.0	0.0	0.0	0.0	0.0	(24.4)
Other Grants & Reimbursements	(6.5)	0.0	0.0	(6.5)	0.0	0.0	0.0	0.0	0.0	(173.7)	(180.2)
Total Income	(30.9)	0.0	0.0	(30.9)	0.0	0.0	0.0	0.0	0.0	(173.7)	(204.6)
Net Expenditure	1,950.7	0.0	0.0	1,950.7	14.4	0.0	0.0	(121.0)	0.0	61.5	1,905.6

PLANNING	2024/25				2025/26						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
34A ADMINISTRATION											
Staff Costs	112.3	0.0	0.0	112.3	0.0	0.0	0.0	0.0	0.0	46.2	158.5
Supplies and Services	23.8	0.0	0.0	23.8	0.5	0.0	0.0	0.0	0.0	(24.3)	0.0
Transport Costs	0.5	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.5
Administration Costs	3.0	0.0	0.0	3.0	0.1	0.0	0.0	0.0	0.0	(0.6)	2.5
Apportioned Costs	262.5	0.0	0.0	262.5	0.0	0.0	0.0	0.0	0.0	10.1	272.6
Third Party Payments	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Expenditure	402.1	0.0	0.0	402.1	0.6	0.0	0.0	0.0	0.0	31.4	434.1
Net Expenditure	402.1	0.0	0.0	402.1	0.6	0.0	0.0	0.0	0.0	31.4	434.1
34B DEVELOPMENT MANAGEMENT											
Staff Costs	544.5	0.0	0.0	544.5	0.0	0.0	0.0	0.0	0.0	87.4	631.9
Supplies and Services	18.6	0.0	0.0	18.6	0.4	0.0	0.0	0.0	0.0	24.3	43.3
Transport Costs	5.5	0.0	0.0	5.5	0.1	0.0	0.0	0.0	0.0	0.0	5.6
Administration Costs	29.5	0.0	0.0	29.5	0.6	0.0	0.0	0.0	0.0	(0.1)	30.0
Apportioned Costs	19.9	0.0	0.0	19.9	0.0	0.0	0.0	0.0	0.0	0.8	20.7
Third Party Payments	23.1	0.0	0.0	23.1	0.5	0.0	0.0	0.0	0.0	0.0	23.6
Total Expenditure	641.1	0.0	0.0	641.1	1.6	0.0	0.0	0.0	0.0	112.4	755.1
Sales	(0.1)	0.0	0.0	(0.1)	0.0	0.0	0.0	0.0	0.0	0.0	(0.1)
Fees & Charges	(403.8)	0.0	0.0	(403.8)	0.0	0.0	0.0	0.0	0.0	0.0	(403.8)
Total Income	(403.9)	0.0	0.0	(403.9)	0.0	0.0	0.0	0.0	0.0	0.0	(403.9)
Net Expenditure	237.2	0.0	0.0	237.2	1.6	0.0	0.0	0.0	0.0	112.4	351.2
34C DEVELOPMENT PLANNING											
Staff Costs	598.3	0.0	0.0	598.3	0.0	0.0	0.0	0.0	0.0	(19.5)	578.8
Property Costs	3.0	0.0	0.0	3.0	0.1	0.0	0.0	0.0	0.0	0.2	3.3
Supplies and Services	144.7	(130.0)	0.0	14.7	0.3	0.0	0.0	0.0	0.0	0.0	15.0
Transport Costs	5.9	0.0	0.0	5.9	0.2	0.0	0.0	0.0	0.0	(2.6)	3.5
Administration Costs	5.3	0.0	0.0	5.3	0.1	0.0	0.0	0.0	0.0	(0.1)	5.3
Apportioned Costs	42.9	0.0	0.0	42.9	0.0	0.0	0.0	0.0	0.0	1.7	44.6
Third Party Payments	13.6	0.0	0.0	13.6	0.3	0.0	0.0	0.0	0.0	0.0	13.9
Total Expenditure	813.7	(130.0)	0.0	683.7	1.0	0.0	0.0	0.0	0.0	(20.3)	664.4
Other Grants & Reimbursements	(158.0)	130.0	0.0	(28.0)	0.0	0.0	0.0	0.0	0.0	0.0	(28.0)
Total Income	(233.0)	161.2	0.0	(71.8)	0.0	0.0	0.0	0.0	0.0	(31.2)	(103.0)
Net Expenditure	580.7	31.2	0.0	611.9	1.0	0.0	0.0	0.0	0.0	(51.5)	561.4

PLANNING	2024/25				2025/26						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
34E BUILDING STANDARDS											
Staff Costs	401.5	0.0	0.0	401.5	0.0	0.0	0.0	0.0	0.0	32.4	433.9
Supplies and Services	5.0	0.0	0.0	5.0	0.1	0.0	0.0	0.0	0.0	0.0	5.1
Transport Costs	7.1	0.0	0.0	7.1	0.1	0.0	0.0	0.0	0.0	0.1	7.3
Administration Costs	5.0	0.0	0.0	5.0	0.1	0.0	0.0	0.0	0.0	(0.1)	5.0
Apportioned Costs	11.6	0.0	0.0	11.6	0.0	0.0	0.0	0.0	0.0	0.4	12.0
Total Expenditure	430.2	0.0	0.0	430.2	0.3	0.0	0.0	0.0	0.0	32.8	463.3
Fees & Charges	(304.7)	0.0	0.0	(304.7)	0.0	0.0	0.0	0.0	0.0	0.0	(304.7)
Total Income	(304.7)	0.0	0.0	(304.7)	0.0	0.0	0.0	0.0	0.0	0.0	(304.7)
Net Expenditure	125.5	0.0	0.0	125.5	0.3	0.0	0.0	0.0	0.0	32.8	158.6
34G ARCHAEOLOGY											
Staff Costs	51.7	0.0	0.0	51.7	0.0	0.0	0.0	0.0	0.0	6.2	57.9
Property Costs	2.1	0.0	0.0	2.1	0.0	0.0	0.0	0.0	0.0	0.0	2.1
Supplies and Services	0.7	0.0	0.0	0.7	0.0	0.0	0.0	0.0	0.0	0.0	0.7
Transport Costs	0.3	0.0	0.0	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.3
Administration Costs	0.2	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.2
Third Party Payments	0.3	0.0	0.0	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.3
Total Expenditure	55.3	0.0	0.0	55.3	0.0	0.0	0.0	0.0	0.0	6.2	61.5
Net Expenditure	55.3	0.0	0.0	55.3	0.0	0.0	0.0	0.0	0.0	6.2	61.5
SERVICE AREA SUMMARY											
Staff Costs	1,708.3	0.0	0.0	1,708.3	0.0	0.0	0.0	0.0	0.0	152.7	1,861.0
Property Costs	5.1	0.0	0.0	5.1	0.1	0.0	0.0	0.0	0.0	0.2	5.4
Supplies and Services	192.8	(130.0)	0.0	62.8	1.3	0.0	0.0	0.0	0.0	0.0	64.1
Transport Costs	19.3	0.0	0.0	19.3	0.4	0.0	0.0	0.0	0.0	(2.5)	17.2
Administration Costs	43.0	0.0	0.0	43.0	0.9	0.0	0.0	0.0	0.0	(0.9)	43.0
Apportioned Costs	336.9	0.0	0.0	336.9	0.0	0.0	0.0	0.0	0.0	13.0	349.9
Third Party Payments	37.0	0.0	0.0	37.0	0.8	0.0	0.0	0.0	0.0	0.0	37.8
Total Expenditure	2,342.4	(130.0)	0.0	2,212.4	3.5	0.0	0.0	0.0	0.0	162.5	2,378.4
Other Grants & Reimbursements	(158.0)	130.0	0.0	(28.0)	0.0	0.0	0.0	0.0	0.0	0.0	(28.0)
Sales	(0.1)	0.0	0.0	(0.1)	0.0	0.0	0.0	0.0	0.0	0.0	(0.1)
Fees & Charges	(708.5)	0.0	0.0	(708.5)	0.0	0.0	0.0	0.0	0.0	0.0	(708.5)
Total Income	(941.6)	161.2	0.0	(780.4)	0.0	0.0	0.0	0.0	0.0	(31.2)	(811.6)
Net Expenditure	1,400.8	31.2	0.0	1,432.0	3.5	0.0	0.0	0.0	0.0	131.3	1,566.8

OTHER SERVICES	2024/25				2025/26						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
10G CORPORATE MANAGEMENT											
Staff Costs	711.4	0.0	0.0	711.4	0.0	0.0	0.0	0.0	0.0	121.6	833.0
Supplies and Services	230.5	0.0	0.0	230.5	4.6	0.0	24.7	0.0	0.0	0.0	259.8
Transport Costs	46.1	0.0	0.0	46.1	0.9	0.0	0.0	0.0	0.0	0.0	47.0
Administration Costs	11.1	0.0	0.0	11.1	0.2	0.0	0.0	0.0	0.0	(0.4)	10.9
Apportioned Costs	3,009.0	0.0	0.0	3,009.0	0.0	0.0	0.0	0.0	0.0	116.0	3,125.0
Third Party Payments	38.4	0.0	0.0	38.4	0.8	0.0	0.0	0.0	0.0	0.0	39.2
Total Expenditure	4,046.5	0.0	0.0	4,046.5	6.5	0.0	24.7	0.0	0.0	237.2	4,314.9
Net Expenditure	4,046.5	0.0	0.0	4,046.5	6.5	0.0	24.7	0.0	0.0	142.4	4,220.1
10J CORPORATE PRIORITIES											
Staff Costs	1,332.4	0.0	0.0	1,332.4	8.1	0.0	0.0	(46.2)	0.0	293.1	1,587.4
Property Costs	2.2	0.0	0.0	2.2	0.0	0.0	0.0	0.0	0.0	0.0	2.2
Supplies and Services	9.7	0.0	0.0	9.7	0.2	0.0	0.0	0.0	0.0	0.0	9.9
Transport Costs	6.4	0.0	0.0	6.4	0.1	0.0	0.0	0.0	0.0	0.0	6.5
Administration Costs	90.2	0.0	0.0	90.2	1.8	0.0	0.0	0.0	0.0	0.0	92.0
Apportioned Costs	63.2	0.0	0.0	63.2	0.0	0.0	0.0	0.0	0.0	2.4	65.6
Third Party Payments	2.8	0.0	0.0	2.8	0.1	0.0	0.0	0.0	0.0	0.0	2.9
Transfer Payments	95.5	0.0	0.0	95.5	1.9	0.0	0.0	0.0	0.0	0.0	97.4
Total Expenditure	1,602.4	0.0	0.0	1,602.4	12.2	0.0	0.0	(46.2)	0.0	295.5	1,863.9
Fees & Charges	(29.3)	0.0	0.0	(29.3)	(2.9)	0.0	0.0	0.0	0.0	0.0	(32.2)
Total Income	(171.0)	0.0	0.0	(171.0)	(2.9)	0.0	0.0	0.0	0.0	0.0	(173.9)
Net Expenditure	1,431.4	0.0	0.0	1,431.4	9.3	0.0	0.0	(46.2)	0.0	295.5	1,690.0
39A AREA SUPPORT TEAM (CP)											
Staff Costs	16.4	0.0	0.0	16.4	0.0	0.0	0.0	0.0	0.0	1.8	18.2
Supplies and Services	1.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0
Transport Costs	0.6	0.0	0.0	0.6	0.0	0.0	0.0	0.0	0.0	0.0	0.6
Administration Costs	0.9	0.0	0.0	0.9	0.0	0.0	0.0	0.0	0.0	0.0	0.9
Total Expenditure	18.9	0.0	0.0	18.9	0.0	0.0	0.0	0.0	0.0	1.8	20.7
Net Expenditure	18.9	0.0	0.0	18.9	0.0	0.0	0.0	0.0	0.0	1.8	20.7

OTHER SERVICES		2024/25				2025/26					
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
39B REGISTRATION											
Staff Costs	60.8	0.0	0.0	60.8	0.0	0.0	0.0	0.0	0.0	4.7	65.5
Supplies and Services	5.8	0.0	0.0	5.8	0.1	0.0	0.0	(3.1)	0.0	0.0	2.8
Transport Costs	0.4	0.0	0.0	0.4	0.0	0.0	0.0	0.0	0.0	0.0	0.4
Administration Costs	1.5	0.0	0.0	1.5	0.0	0.0	0.0	0.0	0.0	(0.1)	1.4
Apportioned Costs	23.9	0.0	0.0	23.9	0.0	0.0	0.0	0.0	0.0	0.9	24.8
Third Party Payments	0.5	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.5
Total Expenditure	92.9	0.0	0.0	92.9	0.1	0.0	0.0	(3.1)	0.0	5.5	95.4
Other Grants & Reimbursements	(0.2)	0.0	0.0	(0.2)	0.0	0.0	0.0	0.0	0.0	0.0	(0.2)
Fees & Charges	(28.5)	0.0	0.0	(28.5)	(2.9)	0.0	0.0	0.0	0.0	0.0	(31.4)
Total Income	(28.7)	0.0	0.0	(28.7)	(2.9)	0.0	0.0	0.0	0.0	0.0	(31.6)
Net Expenditure	64.2	0.0	0.0	64.2	(2.8)	0.0	0.0	(3.1)	0.0	5.5	63.8
39C MISCELLANEOUS PROPERTY											
Property Costs	105.6	0.0	0.0	105.6	2.1	0.0	0.0	0.0	0.0	0.0	107.7
Supplies and Services	6.8	0.0	0.0	6.8	0.1	0.0	0.0	0.0	0.0	0.0	6.9
Administration Costs	0.6	0.0	0.0	0.6	0.0	0.0	0.0	0.0	0.0	0.0	0.6
Apportioned Costs	264.9	0.0	0.0	264.9	0.0	0.0	0.0	0.0	0.0	10.2	275.1
Third Party Payments	0.5	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.5
Total Expenditure	378.4	0.0	0.0	378.4	2.2	0.0	0.0	0.0	0.0	10.2	390.8
Rents & Lettings	(107.5)	0.0	0.0	(107.5)	(10.8)	0.0	0.0	0.0	0.0	0.0	(118.3)
Fees & Charges	(21.3)	0.0	0.0	(21.3)	(2.1)	0.0	0.0	0.0	0.0	0.0	(23.4)
Miscellaneous Income	(1.4)	0.0	0.0	(1.4)	(0.1)	0.0	0.0	0.0	0.0	0.0	(1.5)
Total Income	(130.2)	0.0	0.0	(130.2)	(13.0)	0.0	0.0	0.0	0.0	0.0	(143.2)
Net Expenditure	248.2	0.0	0.0	248.2	(10.8)	0.0	0.0	0.0	0.0	10.2	247.6
39D PAYMENTS TO JOINT BOARDS											
Third Party Payments	511.3	0.0	0.0	511.3	10.2	0.0	50.0	0.0	4.0	0.0	575.5
Total Expenditure	511.3	0.0	0.0	511.3	10.2	0.0	50.0	0.0	4.0	0.0	575.5
Net Expenditure	511.3	0.0	0.0	511.3	10.2	0.0	50.0	0.0	4.0	0.0	575.5
39F ELECTIONS											
Apportioned Costs	30.9	0.0	0.0	30.9	0.0	0.0	0.0	0.0	0.0	1.2	32.1
Third Party Payments	11.4	0.0	0.0	11.4	0.2	0.0	0.0	0.0	0.0	0.0	11.6
Total Expenditure	42.3	0.0	0.0	42.3	0.2	0.0	0.0	0.0	0.0	1.2	43.7
Net Expenditure	42.3	0.0	0.0	42.3	0.2	0.0	0.0	0.0	0.0	1.2	43.7

OTHER SERVICES	2024/25				2025/26						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
39G LICENSING											
Staff Costs	81.9	0.0	0.0	81.9	0.0	0.0	0.0	0.0	0.0	44.3	126.2
Supplies and Services	1.2	0.0	0.0	1.2	0.0	0.0	0.0	0.0	0.0	0.0	1.2
Transport Costs	0.2	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.2
Administration Costs	4.3	0.0	0.0	4.3	0.1	0.0	0.0	0.0	0.0	0.0	4.4
Apportioned Costs	28.8	0.0	0.0	28.8	0.0	0.0	0.0	0.0	0.0	1.1	29.9
Total Expenditure	116.4	0.0	0.0	116.4	0.1	0.0	0.0	0.0	0.0	45.4	161.9
Fees & Charges	(101.0)	0.0	0.0	(101.0)	(10.2)	0.0	0.0	0.0	0.0	(45.0)	(156.2)
Total Income	(101.0)	0.0	0.0	(101.0)	(10.2)	0.0	0.0	0.0	0.0	(45.0)	(156.2)
Net Expenditure	15.4	0.0	0.0	15.4	(10.1)	0.0	0.0	0.0	0.0	0.4	5.7
39H PAYMENTS TO THIRD SECTOR											
Supplies and Services	12.7	0.0	0.0	12.7	0.3	0.0	0.0	0.0	0.0	0.0	13.0
Third Party Payments	75.8	0.0	0.0	75.8	1.6	0.0	0.0	0.0	0.0	0.0	77.4
Transfer Payments	113.0	0.0	0.0	113.0	1.9	0.0	0.0	0.0	0.0	0.0	114.9
Total Expenditure	201.5	0.0	0.0	201.5	3.8	0.0	0.0	0.0	0.0	0.0	205.3
Net Expenditure	201.5	0.0	0.0	201.5	3.8	0.0	0.0	0.0	0.0	0.0	205.3
39K PUBLICITY											
Supplies and Services	18.7	0.0	0.0	18.7	0.4	0.0	0.0	0.0	0.0	0.0	19.1
Administration Costs	1.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0
Third Party Payments	1.3	0.0	0.0	1.3	0.0	0.0	0.0	0.0	0.0	0.0	1.3
Total Expenditure	21.0	0.0	0.0	21.0	0.4	0.0	0.0	0.0	0.0	0.0	21.4
Net Expenditure	21.0	0.0	0.0	21.0	0.4	0.0	0.0	0.0	0.0	0.0	21.4

OTHER SERVICES		2024/25				2025/26					
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
39L TWINNING											
Supplies and Services	5.4	0.0	0.0	5.4	0.1	0.0	0.0	0.0	0.0	(0.5)	5.0
Transport Costs	35.6	(31.1)	0.0	4.5	0.1	0.0	0.0	0.0	0.0	(0.1)	4.5
Administration Costs	0.3	0.0	0.0	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.3
Third Party Payments	0.9	0.0	0.0	0.9	0.0	0.0	0.0	0.0	0.0	0.0	0.9
Transfer Payments	1.9	0.0	0.0	1.9	0.0	0.0	0.0	0.0	0.0	(0.5)	1.4
Miscellaneous Expenditure	3.9	0.0	0.0	3.9	0.1	0.0	0.0	0.0	0.0	(1.1)	2.9
Total Expenditure	48.0	(31.1)	0.0	16.9	0.3	0.0	0.0	0.0	0.0	(2.2)	15.0
Other Grants & Reimbursements	(15.0)	0.0	0.0	(15.0)	0.0	0.0	0.0	0.0	0.0	0.0	(15.0)
Total Income	(15.0)	0.0	0.0	(15.0)	0.0	0.0	0.0	0.0	0.0	0.0	(15.0)
Net Expenditure	33.0	(31.1)	0.0	1.9	0.3	0.0	0.0	0.0	0.0	(2.2)	0.0
39M COMMUNITY COUNCILS											
Staff Costs	112.4	0.0	0.0	112.4	0.0	0.0	0.0	0.0	0.0	48.0	160.4
Property Costs	1.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0
Supplies and Services	14.6	0.0	0.0	14.6	0.3	0.0	0.0	0.0	0.0	0.0	14.9
Transport Costs	1.8	0.0	0.0	1.8	0.0	0.0	0.0	0.0	0.0	0.0	1.8
Administration Costs	14.2	0.0	0.0	14.2	0.2	0.0	0.0	0.0	0.0	(0.2)	14.2
Apportioned Costs	155.9	0.0	0.0	155.9	0.0	0.0	0.0	0.0	0.0	6.0	161.9
Transfer Payments	165.8	0.0	0.0	165.8	3.3	0.0	0.0	0.0	0.0	0.0	169.1
Total Expenditure	465.7	0.0	0.0	465.7	3.8	0.0	0.0	0.0	0.0	53.8	523.3
Net Expenditure	465.7	0.0	0.0	465.7	3.8	0.0	0.0	0.0	0.0	53.8	523.3
39S INTEREST ON LOANS AND BALANCES											
Interest & Loans	(500.0)	0.0	0.0	(500.0)	0.0	0.0	0.0	0.0	0.0	0.0	(500.0)
Total Income	(500.0)	0.0	0.0	(500.0)	0.0	0.0	0.0	0.0	0.0	0.0	(500.0)
Net Expenditure	(500.0)	0.0	0.0	(500.0)	0.0	0.0	0.0	0.0	0.0	0.0	(500.0)
39T MISCELLANEOUS											
Supplies and Services	(512.5)	615.9	0.0	103.4	2.1	0.0	0.0	0.0	0.0	(8.8)	96.7
Third Party Payments	3.0	0.0	0.0	3.0	0.1	0.0	0.0	0.0	0.0	238.6	241.7
Total Expenditure	(509.5)	615.9	0.0	106.4	2.2	0.0	0.0	0.0	0.0	229.8	338.4
Miscellaneous Income	(1.4)	0.0	0.0	(1.4)	(0.1)	0.0	0.0	0.0	0.0	0.0	(1.5)
Total Income	(1.4)	0.0	0.0	(1.4)	(0.1)	0.0	0.0	0.0	0.0	0.0	(1.5)
Net Expenditure	(510.9)	615.9	0.0	105.0	2.1	0.0	0.0	0.0	0.0	229.8	336.9

OTHER SERVICES		2024/25				2025/26					
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
39X COST OF COLLECTION											
Supplies and Services	18.8	0.0	0.0	18.8	0.4	0.0	0.0	0.0	0.0	0.0	19.2
Transport Costs	0.5	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.5
Administration Costs	24.3	0.0	0.0	24.3	0.5	0.0	30.0	0.0	0.0	0.0	54.8
Apportioned Costs	394.8	0.0	0.0	394.8	0.0	0.0	0.0	0.0	0.0	16.3	411.1
Third Party Payments	0.5	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.5
Miscellaneous Expenditure	244.7	0.0	0.0	244.7	4.9	0.0	0.0	0.0	0.0	0.0	249.6
Total Expenditure	683.6	0.0	0.0	683.6	5.8	0.0	30.0	0.0	0.0	16.3	735.7
Fees & Charges	(90.7)	0.0	0.0	(90.7)	(9.1)	0.0	0.0	0.0	0.0	0.0	(99.8)
Total Income	(90.7)	0.0	0.0	(90.7)	(9.1)	0.0	0.0	0.0	0.0	0.0	(99.8)
Net Expenditure	592.9	0.0	0.0	592.9	(3.3)	0.0	30.0	0.0	0.0	16.3	635.9
39Y FINANCE CHARGES											
Apportioned Costs	138.2	0.0	0.0	138.2	0.0	0.0	0.0	0.0	0.0	61.8	200.0
Loan Charges	3,500.0	0.0	0.0	3,500.0	70.0	0.0	0.0	0.0	0.0	(270.0)	3,300.0
Total Expenditure	3,638.2	0.0	0.0	3,638.2	70.0	0.0	0.0	0.0	0.0	(208.2)	3,500.0
Net Expenditure	3,638.2	0.0	0.0	3,638.2	70.0	0.0	0.0	0.0	0.0	(208.2)	3,500.0
39U MOVEMENT IN RESERVES											
Miscellaneous Expenditure	447.3	0.0	(447.3)	0.0	0.0	0.0	0.0	0.0	0.0	763.4	763.4
Total Expenditure	447.3	0.0	(447.3)	0.0	0.0	0.0	0.0	0.0	0.0	763.4	763.4
Net Expenditure	447.3	0.0	(447.3)	0.0	0.0	0.0	0.0	0.0	0.0	763.4	763.4

OTHER SERVICES	2024/25				2025/26						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
SERVICE AREA SUMMARY											
Staff Costs	2,315.3	0.0	0.0	2,315.3	8.1	0.0	0.0	(46.2)	0.0	513.5	2,790.7
Property Costs	108.8	0.0	0.0	108.8	2.1	0.0	0.0	0.0	0.0	0.0	110.9
Supplies and Services	(187.3)	615.9	0.0	428.6	8.6	0.0	24.7	(3.1)	0.0	(9.3)	449.5
Transport Costs	91.6	(31.1)	0.0	60.5	1.1	0.0	0.0	0.0	0.0	(0.1)	61.5
Administration Costs	148.4	0.0	0.0	148.4	2.8	0.0	30.0	0.0	0.0	(0.7)	180.5
Apportioned Costs	4,109.6	0.0	0.0	4,109.6	0.0	0.0	0.0	0.0	0.0	215.9	4,325.5
Third Party Payments	646.4	0.0	0.0	646.4	13.0	0.0	50.0	0.0	4.0	238.6	952.0
Transfer Payments	376.2	0.0	0.0	376.2	7.1	0.0	0.0	0.0	0.0	(0.5)	382.8
Loan Charges	3,500.0	0.0	0.0	3,500.0	70.0	0.0	0.0	0.0	0.0	(270.0)	3,300.0
Miscellaneous Expenditure	695.9	0.0	(447.3)	248.6	5.0	0.0	0.0	0.0	0.0	762.3	1,015.9
Total Expenditure	11,804.9	584.8	(447.3)	11,942.4	117.8	0.0	104.7	(49.3)	4.0	1,449.7	13,569.3
Other Grants & Reimbursements	(15.2)	0.0	0.0	(15.2)	0.0	0.0	0.0	0.0	0.0	(94.8)	(110.0)
Rents & Lettings	(107.5)	0.0	0.0	(107.5)	(10.8)	0.0	0.0	0.0	0.0	0.0	(118.3)
Interest & Loans	(500.0)	0.0	0.0	(500.0)	0.0	0.0	0.0	0.0	0.0	0.0	(500.0)
Fees & Charges	(270.8)	0.0	0.0	(270.8)	(27.2)	0.0	0.0	0.0	0.0	(45.0)	(343.0)
Miscellaneous Income	(2.8)	0.0	0.0	(2.8)	(0.2)	0.0	0.0	0.0	0.0	0.0	(3.0)
Total Income	(1,038.0)	0.0	0.0	(1,038.0)	(38.2)	0.0	0.0	0.0	0.0	(139.8)	(1,216.0)
Net Expenditure	10,766.9	584.8	(447.3)	10,904.4	79.6	0.0	104.7	(49.3)	4.0	1,309.9	12,353.3

SOURCES OF FUNDING	2024/25				2025/26						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
37A NON-DOMESTIC RATES											
Government Grants	(12,176.0)	0.0	0.0	(12,176.0)	0.0	0.0	0.0	0.0	417.0	0.0	(11,759.0)
Total Income	(12,176.0)	0.0	0.0	(12,176.0)	0.0	0.0	0.0	0.0	417.0	0.0	(11,759.0)
Net Expenditure	(12,176.0)	0.0	0.0	(12,176.0)	0.0	0.0	0.0	0.0	417.0	0.0	(11,759.0)
37C COUNCIL TAX											
Fees & Charges	(12,228.0)	0.0	0.0	(12,228.0)	0.0	0.0	0.0	0.0	0.0	(1,446.0)	(13,674.0)
Total Income	(12,228.0)	0.0	0.0	(12,228.0)	0.0	0.0	0.0	0.0	0.0	(1,446.0)	(13,674.0)
Net Expenditure	(12,228.0)	0.0	0.0	(12,228.0)	0.0	0.0	0.0	0.0	0.0	(1,446.0)	(13,674.0)
37S REVENUE SUPPORT GRANT											
Government Grants	(67,871.0)	0.0	0.0	(67,871.0)	0.0	0.0	0.0	0.0	(6,425.0)	0.0	(74,296.0)
Total Income	(67,871.0)	0.0	0.0	(67,871.0)	0.0	0.0	0.0	0.0	(6,425.0)	0.0	(74,296.0)
Net Expenditure	(67,871.0)	0.0	0.0	(67,871.0)	0.0	0.0	0.0	0.0	(6,425.0)	0.0	(74,296.0)
37U MOVEMENT IN RESERVES											
Miscellaneous Expenditure	442.0	0.0	0.0	442.0	0.0	0.0	0.0	0.0	0.0	0.0	442.0
Total Expenditure	442.0	0.0	0.0	442.0	0.0	0.0	0.0	0.0	0.0	0.0	442.0
Other Grants & Reimbursements	(20,470.0)	14,120.0	0.0	(6,350.0)	0.0	0.0	0.0	0.0	0.0	(12,568.0)	(18,918.0)
Total Income	(20,470.0)	14,120.0	0.0	(6,350.0)	0.0	0.0	0.0	0.0	0.0	(12,568.0)	(18,918.0)
Net Expenditure	(20,028.0)	14,120.0	0.0	(5,908.0)	0.0	0.0	0.0	0.0	0.0	(12,568.0)	(18,476.0)
SERVICE AREA SUMMARY											
Miscellaneous Expenditure	442.0	0.0	0.0	442.0	0.0	0.0	0.0	0.0	0.0	0.0	442.0
Total Expenditure	442.0	0.0	0.0	442.0	0.0	0.0	0.0	0.0	0.0	0.0	442.0
Government Grants	(80,047.0)	0.0	0.0	(80,047.0)	0.0	0.0	0.0	0.0	(6,008.0)	0.0	(86,055.0)
Other Grants & Reimbursements	(20,470.0)	14,120.0	0.0	(6,350.0)	0.0	0.0	0.0	0.0	0.0	(12,568.0)	(18,918.0)
Fees & Charges	(12,228.0)	0.0	0.0	(12,228.0)	0.0	0.0	0.0	0.0	0.0	(1,446.0)	(13,674.0)
Total Income	(112,745.0)	14,120.0	0.0	(98,625.0)	0.0	0.0	0.0	0.0	(6,008.0)	(14,014.0)	(118,647.0)
Net Expenditure	(112,303.0)	14,120.0	0.0	(98,183.0)	0.0	0.0	0.0	0.0	(6,008.0)	(14,014.0)	(118,205.0)

HOUSING REVENUE ACCOUNT

HOUSING REVENUE ACCOUNT		2024/25				2025/26					
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
61A ADMINISTRATION											
Staff Costs	479.3	0.0	0.0	479.3	0.0	0.0	0.0	0.0	0.0	22.6	501.9
Property Costs	4.7	0.0	0.0	4.7	0.1	0.0	0.0	0.0	0.0	0.0	4.8
Supplies and Services	325.3	0.0	0.0	325.3	6.5	0.0	0.0	0.0	0.0	0.0	331.8
Transport Costs	18.5	0.0	0.0	18.5	0.4	0.0	0.0	0.0	0.0	0.0	18.9
Administration Costs	125.9	0.0	0.0	125.9	2.5	0.0	0.0	0.0	0.0	0.0	128.4
Apportioned Costs	277.3	0.0	0.0	277.3	0.0	0.0	0.0	0.0	0.0	10.7	288.0
Third Party Payments	12.1	0.0	0.0	12.1	0.2	0.0	0.0	0.0	0.0	0.0	12.3
Transfer Payments	7.2	0.0	0.0	7.2	0.1	0.0	0.0	0.0	0.0	0.0	7.3
Total Expenditure	1,250.3	0.0	0.0	1,250.3	9.8	0.0	0.0	0.0	0.0	33.3	1,293.4
Net Expenditure	1,250.3	0.0	0.0	1,250.3	9.8	0.0	0.0	0.0	0.0	33.3	1,293.4
61F TENANT PARTICIPATION											
Staff Costs	16.1	0.0	0.0	16.1	0.0	0.0	0.0	0.0	0.0	2.3	18.4
Property Costs	1.1	0.0	0.0	1.1	0.0	0.0	0.0	0.0	0.0	0.0	1.1
Supplies and Services	2.0	0.0	0.0	2.0	0.0	0.0	0.0	0.0	0.0	0.0	2.0
Administration Costs	5.4	0.0	0.0	5.4	0.1	0.0	0.0	0.0	0.0	0.0	5.5
Third Party Payments	1.6	0.0	0.0	1.6	0.0	0.0	0.0	0.0	0.0	0.0	1.6
Transfer Payments	1.5	0.0	0.0	1.5	0.0	0.0	0.0	0.0	0.0	0.0	1.5
Total Expenditure	27.7	0.0	0.0	27.7	0.1	0.0	0.0	0.0	0.0	2.3	30.1
Net Expenditure	27.7	0.0	0.0	27.7	0.1	0.0	0.0	0.0	0.0	2.3	30.1
61B PROPERTY COSTS											
Property Costs	2,035.7	0.0	0.0	2,035.7	61.0	0.0	0.0	0.0	0.0	1.4	2,098.1
Supplies and Services	6.0	0.0	0.0	6.0	0.1	0.0	0.0	0.0	0.0	0.0	6.1
Transport Costs	0.5	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.5
Administration Costs	1.5	0.0	0.0	1.5	0.0	0.0	0.0	0.0	0.0	0.0	1.5
Apportioned Costs	54.8	0.0	0.0	54.8	0.0	0.0	0.0	0.0	0.0	2.1	56.9
Third Party Payments	6.1	0.0	0.0	6.1	0.1	0.0	0.0	0.0	0.0	0.0	6.2
Miscellaneous Expenditure	0.1	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Total Expenditure	2,104.7	0.0	0.0	2,104.7	61.2	0.0	0.0	0.0	0.0	3.5	2,169.4
Fees & Charges	(1.7)	0.0	0.0	(1.7)	(0.2)	0.0	0.0	0.0	0.0	0.0	(1.9)
Total Income	(1.7)	0.0	0.0	(1.7)	(0.2)	0.0	0.0	0.0	0.0	0.0	(1.9)
Net Expenditure	2,103.0	0.0	0.0	2,103.0	61.0	0.0	0.0	0.0	0.0	3.5	2,167.5
61Y FINANCE CHARGES											
Loan Charges	823.0	0.0	0.0	823.0	16.5	0.0	0.0	0.0	0.0	(204.5)	635.0
Total Expenditure	823.0	0.0	0.0	823.0	16.5	0.0	0.0	0.0	0.0	(204.5)	635.0
Net Expenditure	823.0	0.0	0.0	823.0	16.5	0.0	0.0	0.0	0.0	(204.5)	635.0

HOUSING REVENUE ACCOUNT		2024/25				2025/26					
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
61E RENT INCOME											
Supplies and Services	0.5	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.5
Transport Costs	0.6	0.0	0.0	0.6	0.0	0.0	0.0	0.0	0.0	0.0	0.6
Third Party Payments	0.5	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.5
Total Expenditure	1.6	0.0	0.0	1.6	0.0	0.0	0.0	0.0	0.0	0.0	1.6
Rents & Lettings	(4,500.6)	0.0	0.0	(4,500.6)	(180.0)	0.0	0.0	0.0	0.0	(102.0)	(4,782.6)
Total Income	(4,500.6)	0.0	0.0	(4,500.6)	(180.0)	0.0	0.0	0.0	0.0	(102.0)	(4,782.6)
Net Expenditure	(4,499.0)	0.0	0.0	(4,499.0)	(180.0)	0.0	0.0	0.0	0.0	(102.0)	(4,781.0)
61I OTHER INCOME											
Fees & Charges	(23.0)	0.0	0.0	(23.0)	0.0	0.0	0.0	0.0	0.0	0.0	(23.0)
Total Income	(23.0)	0.0	0.0	(23.0)	0.0	0.0	0.0	0.0	0.0	0.0	(23.0)
Net Expenditure	(23.0)	0.0	0.0	(23.0)	0.0	0.0	0.0	0.0	0.0	0.0	(23.0)
61U MOVEMENT IN RESERVES											
Other Grants & Reimbursements	(242.0)	0.0	0.0	(242.0)	0.0	0.0	0.0	0.0	0.0	0.0	(242.0)
Total Income	(242.0)	0.0	0.0	(242.0)	0.0	0.0	0.0	0.0	0.0	0.0	(242.0)
SERVICE AREA SUMMARY											
Staff Costs	495.4	0.0	0.0	495.4	0.0	0.0	0.0	0.0	0.0	24.9	520.3
Property Costs	2,041.5	0.0	0.0	2,041.5	61.1	0.0	0.0	0.0	0.0	1.4	2,104.0
Supplies and Services	333.8	0.0	0.0	333.8	6.6	0.0	0.0	0.0	0.0	0.0	340.4
Transport Costs	19.6	0.0	0.0	19.6	0.4	0.0	0.0	0.0	0.0	0.0	20.0
Administration Costs	132.8	0.0	0.0	132.8	2.6	0.0	0.0	0.0	0.0	0.0	135.4
Apportioned Costs	332.1	0.0	0.0	332.1	0.0	0.0	0.0	0.0	0.0	12.8	344.9
Third Party Payments	20.3	0.0	0.0	20.3	0.3	0.0	0.0	0.0	0.0	0.0	20.6
Transfer Payments	8.7	0.0	0.0	8.7	0.1	0.0	0.0	0.0	0.0	0.0	8.8
Loan Charges	823.0	0.0	0.0	823.0	16.5	0.0	0.0	0.0	0.0	(204.5)	635.0
Miscellaneous Expenditure	0.1	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Total Expenditure	4,207.3	0.0	0.0	4,207.3	87.6	0.0	0.0	0.0	0.0	(165.4)	4,129.5
Other Grants & Reimbursements	(242.0)	0.0	0.0	(242.0)	0.0	0.0	0.0	0.0	0.0	0.0	(242.0)
Rents & Lettings	(4,500.6)	0.0	0.0	(4,500.6)	(180.0)	0.0	0.0	0.0	0.0	(102.0)	(4,782.6)
Fees & Charges	(24.7)	0.0	0.0	(24.7)	(0.2)	0.0	0.0	0.0	0.0	0.0	(24.9)
Total Income	(4,767.3)	0.0	0.0	(4,767.3)	(180.2)	0.0	0.0	0.0	0.0	(102.0)	(5,049.5)
Net Expenditure	(560.0)	0.0	0.0	(560.0)	(92.6)	0.0	0.0	0.0	0.0	(267.4)	(920.0)

HARBOUR ACCOUNTS

SCAPA FLOW OIL PORT		2024/25				2025/26					
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
52A ADMINISTRATION											
Staff Costs	273.2	0.0	0.0	273.2	0.0	0.0	0.0	0.0	0.0	21.3	294.5
Property Costs	177.7	345.5	0.0	523.2	10.5	0.0	0.0	0.0	0.0	(33.3)	500.4
Supplies and Services	23.7	0.0	0.0	23.7	0.5	0.0	0.0	0.0	0.0	0.0	24.2
Transport Costs	34.1	0.0	0.0	34.1	0.7	0.0	0.0	0.0	0.0	0.0	34.8
Administration Costs	18.0	0.0	0.0	18.0	0.4	0.0	0.0	0.0	0.0	0.0	18.4
Apportioned Costs	142.1	0.0	0.0	142.1	0.0	0.0	0.0	0.0	0.0	5.5	147.6
Third Party Payments	2.2	0.0	0.0	2.2	0.0	0.0	0.0	0.0	0.0	0.0	2.2
Miscellaneous Expenditure	0.9	0.0	0.0	0.9	0.0	0.0	0.0	0.0	0.0	0.1	1.0
Total Expenditure	676.6	345.5	0.0	1,022.1	12.2	0.0	0.0	0.0	0.0	(6.4)	1,027.9
Rents & Lettings	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Interest & Loans	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Fees & Charges	(4.0)	0.0	0.0	(4.0)	(0.1)	0.0	0.0	0.0	0.0	(1.5)	(5.6)
Total Income	(4.0)	0.0	0.0	(4.0)	(0.1)	0.0	0.0	0.0	0.0	(1.5)	(5.6)
Net Expenditure	672.6	345.5	0.0	1,018.1	12.1	0.0	0.0	0.0	0.0	(7.9)	1,022.3
52L SCAPA FLOW DEVELOPMENT											
Staff Costs	14.1	0.0	0.0	14.1	0.0	0.0	0.0	0.0	0.0	0.9	15.0
Supplies and Services	40.8	0.0	0.0	40.8	0.8	0.0	0.0	0.0	0.0	0.0	41.6
Transport Costs	12.1	0.0	0.0	12.1	0.2	0.0	0.0	0.0	0.0	0.0	12.3
Administration Costs	14.4	0.0	0.0	14.4	0.2	0.0	0.0	0.0	0.0	0.0	14.6
Third Party Payments	167.1	0.0	0.0	167.1	3.3	0.0	0.0	0.0	0.0	0.0	170.4
Total Expenditure	248.5	0.0	0.0	248.5	4.5	0.0	0.0	0.0	0.0	0.9	253.9
Net Expenditure	248.5	0.0	0.0	248.5	4.5	0.0	0.0	0.0	0.0	0.9	253.9
52M OIL POLLUTION											
Staff Costs	127.3	0.0	0.0	127.3	0.0	0.0	0.0	0.0	0.0	9.1	136.4
Property Costs	50.5	0.0	0.0	50.5	1.0	0.0	0.0	0.0	0.0	0.0	51.5
Supplies and Services	25.8	0.0	0.0	25.8	0.5	0.0	0.0	0.0	0.0	0.0	26.3
Transport Costs	33.7	0.0	0.0	33.7	0.6	0.0	0.0	0.0	0.0	0.0	34.3
Administration Costs	4.6	0.0	0.0	4.6	0.1	0.0	0.0	0.0	0.0	0.0	4.7
Third Party Payments	41.2	0.0	0.0	41.2	0.8	0.0	0.0	0.0	0.0	0.0	42.0
Total Expenditure	283.1	0.0	0.0	283.1	3.0	0.0	0.0	0.0	0.0	9.1	295.2
Fees & Charges	(138.7)	0.0	0.0	(138.7)	(3.5)	0.0	0.0	0.0	0.0	0.0	(142.2)
Total Income	(138.7)	0.0	0.0	(138.7)	(3.5)	0.0	0.0	0.0	0.0	0.0	(142.2)
Net Expenditure	144.4	0.0	0.0	144.4	(0.5)	0.0	0.0	0.0	0.0	9.1	153.0

SCAPA FLOW OIL PORT		2024/25				2025/26					
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
52B ENVIRONMENTAL UNIT											
Staff Costs	79.4	0.0	0.0	79.4	0.0	0.0	0.0	0.0	0.0	27.7	107.1
Supplies and Services	18.1	0.0	0.0	18.1	0.4	0.0	0.0	0.0	0.0	0.0	18.5
Transport Costs	6.6	0.0	0.0	6.6	0.1	0.0	0.0	0.0	0.0	0.0	6.7
Administration Costs	7.9	0.0	0.0	7.9	0.1	0.0	0.0	0.0	0.0	0.0	8.0
Apportioned Costs	13.9	0.0	0.0	13.9	0.0	0.0	0.0	0.0	0.0	0.5	14.4
Third Party Payments	50.0	0.0	0.0	50.0	1.0	0.0	0.0	0.0	0.0	0.0	51.0
Total Expenditure	175.9	0.0	0.0	175.9	1.6	0.0	0.0	0.0	0.0	28.2	205.7
Fees & Charges	(10.8)	0.0	0.0	(10.8)	(0.3)	0.0	0.0	0.0	0.0	(31.1)	(42.2)
Total Income	(10.8)	0.0	0.0	(10.8)	(0.3)	0.0	0.0	0.0	0.0	(31.1)	(42.2)
Net Expenditure	165.1	0.0	0.0	165.1	1.3	0.0	0.0	0.0	0.0	(2.9)	163.5
52C MARINE OFFICERS & PILOTS											
Staff Costs	482.1	0.0	0.0	482.1	0.0	0.0	0.0	0.0	0.0	281.6	763.7
Property Costs	2.4	0.0	0.0	2.4	0.0	0.0	0.0	0.0	0.0	0.0	2.4
Supplies and Services	8.8	0.0	0.0	8.8	0.2	0.0	0.0	0.0	0.0	0.0	9.0
Transport Costs	6.4	0.0	0.0	6.4	0.1	0.0	0.0	0.0	0.0	0.0	6.5
Administration Costs	8.1	0.0	0.0	8.1	0.1	0.0	0.0	0.0	0.0	0.0	8.2
Apportioned Costs	34.7	0.0	0.0	34.7	0.0	0.0	0.0	0.0	0.0	1.3	36.0
Miscellaneous Expenditure	0.2	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.2
Total Expenditure	542.7	0.0	0.0	542.7	0.4	0.0	0.0	0.0	0.0	282.9	826.0
Net Expenditure	542.7	0.0	0.0	542.7	0.4	0.0	0.0	0.0	0.0	238.8	781.9
52D NAVIGATIONAL AIDS											
Property Costs	2.2	0.0	0.0	2.2	0.0	0.0	0.0	0.0	0.0	0.0	2.2
Supplies and Services	65.0	0.0	0.0	65.0	1.2	0.0	0.0	0.0	0.0	0.0	66.2
Transport Costs	1.1	0.0	0.0	1.1	0.0	0.0	0.0	0.0	0.0	0.0	1.1
Administration Costs	5.0	0.0	0.0	5.0	0.1	0.0	0.0	0.0	0.0	0.0	5.1
Third Party Payments	28.6	0.0	0.0	28.6	0.6	0.0	0.0	0.0	0.0	0.0	29.2
Total Expenditure	101.9	0.0	0.0	101.9	1.9	0.0	0.0	0.0	0.0	0.0	103.8
Net Expenditure	101.9	0.0	0.0	101.9	1.9	0.0	0.0	0.0	0.0	0.0	103.8
52E WEATHER FORECASTS											
Third Party Payments	7.7	0.0	0.0	7.7	0.2	0.0	0.0	0.0	0.0	0.0	7.9
Total Expenditure	7.7	0.0	0.0	7.7	0.2	0.0	0.0	0.0	0.0	0.0	7.9
Net Expenditure	7.7	0.0	0.0	7.7	0.2	0.0	0.0	0.0	0.0	0.0	7.9

SCAPA FLOW OIL PORT		2024/25				2025/26					
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
52F HARBOUR LAUNCHES											
Staff Costs	518.8	0.0	0.0	518.8	0.0	0.0	0.0	0.0	0.0	53.6	572.4
Property Costs	1.2	0.0	0.0	1.2	0.0	0.0	0.0	0.0	0.0	0.1	1.3
Supplies and Services	8.2	0.0	0.0	8.2	0.1	0.0	0.0	0.0	0.0	0.0	8.3
Transport Costs	136.2	0.0	0.0	136.2	2.7	0.0	0.0	0.0	0.0	0.2	139.1
Administration Costs	5.7	0.0	0.0	5.7	0.2	0.0	0.0	0.0	0.0	0.0	5.9
Third Party Payments	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Miscellaneous Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Expenditure	670.1	0.0	0.0	670.1	3.0	0.0	0.0	0.0	0.0	53.9	727.0
Fees & Charges	(27.8)	0.0	0.0	(27.8)	(0.7)	0.0	0.0	0.0	0.0	0.0	(28.5)
Total Income	(27.8)	0.0	0.0	(27.8)	(0.7)	0.0	0.0	0.0	0.0	0.0	(28.5)
Net Expenditure	642.3	0.0	0.0	642.3	2.3	0.0	0.0	0.0	0.0	53.9	698.5
52G TOWAGE SERVICES											
Staff Costs	1,700.2	0.0	0.0	1,700.2	0.0	0.0	0.0	0.0	0.0	127.8	1,828.0
Property Costs	66.1	0.0	0.0	66.1	1.3	0.0	0.0	0.0	0.0	0.2	67.6
Supplies and Services	177.2	0.0	0.0	177.2	3.6	0.0	0.0	0.0	0.0	0.0	180.8
Transport Costs	914.0	0.0	0.0	914.0	18.2	0.0	0.0	0.0	0.0	0.0	932.2
Administration Costs	54.8	0.0	0.0	54.8	1.2	0.0	0.0	0.0	0.0	0.0	56.0
Third Party Payments	7.4	0.0	0.0	7.4	0.1	0.0	0.0	0.0	0.0	500.0	507.5
Total Expenditure	2,919.7	0.0	0.0	2,919.7	24.4	0.0	0.0	0.0	0.0	628.0	3,572.1
Miscellaneous Income	(97.4)	0.0	0.0	(97.4)	(2.4)	0.0	0.0	0.0	0.0	0.0	(99.8)
Total Income	(97.4)	0.0	0.0	(97.4)	(2.4)	0.0	0.0	0.0	0.0	0.0	(99.8)
Net Expenditure	2,822.3	0.0	0.0	2,822.3	22.0	0.0	0.0	0.0	0.0	628.0	3,472.3
52I HARBOUR DUES											
Third Party Payments	115.2	0.0	0.0	115.2	2.3	0.0	0.0	0.0	0.0	(25.0)	92.5
Total Expenditure	115.2	0.0	0.0	115.2	2.3	0.0	0.0	0.0	0.0	(25.0)	92.5
Fees & Charges	(8,288.2)	97.7	0.0	(8,190.5)	(204.8)	0.0	0.0	0.0	0.0	(404.2)	(8,799.5)
Total Income	(8,288.2)	97.7	0.0	(8,190.5)	(204.8)	0.0	0.0	0.0	0.0	(404.2)	(8,799.5)
Net Expenditure	(8,173.0)	97.7	0.0	(8,075.3)	(202.5)	0.0	0.0	0.0	0.0	(429.2)	(8,707.0)

SCAPA FLOW OIL PORT		2024/25				2025/26					
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
52Y FINANCE CHARGES											
Loan Charges	1,587.0	293.8	0.0	1,880.8	37.6	0.0	0.0	0.0	0.0	(222.4)	1,696.0
Total Expenditure	1,587.0	293.8	0.0	1,880.8	37.6	0.0	0.0	0.0	0.0	(222.4)	1,696.0
Net Expenditure	1,587.0	293.8	0.0	1,880.8	37.6	0.0	0.0	0.0	0.0	(222.4)	1,696.0
SERVICE AREA SUMMARY											
Staff Costs	3,195.1	0.0	0.0	3,195.1	0.0	0.0	0.0	0.0	0.0	522.0	3,717.1
Property Costs	300.1	345.5	0.0	645.6	12.8	0.0	0.0	0.0	0.0	(33.0)	625.4
Supplies and Services	367.6	0.0	0.0	367.6	7.3	0.0	0.0	0.0	0.0	0.0	374.9
Transport Costs	1,144.2	0.0	0.0	1,144.2	22.6	0.0	0.0	0.0	0.0	0.2	1,167.0
Administration Costs	118.5	0.0	0.0	118.5	2.4	0.0	0.0	0.0	0.0	0.0	120.9
Apportioned Costs	190.7	0.0	0.0	190.7	0.0	0.0	0.0	0.0	0.0	7.3	198.0
Third Party Payments	419.4	0.0	0.0	419.4	8.3	0.0	0.0	0.0	0.0	475.0	902.7
Transfer Payments	4.7	0.0	0.0	4.7	0.1	0.0	0.0	0.0	0.0	0.0	4.8
Loan Charges	1,587.0	293.8	0.0	1,880.8	37.6	0.0	0.0	0.0	0.0	(222.4)	1,696.0
Miscellaneous Expenditure	1.1	0.0	0.0	1.1	0.0	0.0	0.0	0.0	0.0	0.1	1.2
Total Expenditure	7,328.4	639.3	0.0	7,967.7	91.1	0.0	0.0	0.0	0.0	749.2	8,808.0
Rents & Lettings	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Interest & Loans	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Fees & Charges	(8,469.5)	97.7	0.0	(8,371.8)	(209.4)	0.0	0.0	0.0	0.0	(480.9)	(9,062.1)
Miscellaneous Income	(97.4)	0.0	0.0	(97.4)	(2.4)	0.0	0.0	0.0	0.0	0.0	(99.8)
Total Income	(8,566.9)	97.7	0.0	(8,469.2)	(211.8)	0.0	0.0	0.0	0.0	(480.9)	(9,161.9)
Net Expenditure	(1,238.5)	737.0	0.0	(501.5)	(120.7)	0.0	0.0	0.0	0.0	268.3	(353.9)

MISC PIERS AND HARBOURS		2024/25				2025/26					
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
53A MISCELLANEOUS PIERS											
Staff Costs	1,505.7	0.0	0.0	1,505.7	0.0	0.0	0.0	0.0	0.0	28.9	1,534.6
Property Costs	4,103.0	(2,774.8)	0.0	1,328.2	26.7	0.0	0.0	0.0	0.0	2,712.0	4,066.9
Supplies and Services	172.9	0.0	0.0	172.9	3.5	0.0	0.0	0.0	0.0	40.0	216.4
Transport Costs	672.1	0.0	0.0	672.1	13.1	0.0	0.0	0.0	0.0	11.9	697.1
Administration Costs	39.0	0.0	0.0	39.0	0.5	0.0	0.0	0.0	0.0	1.0	40.5
Apportioned Costs	106.5	0.0	0.0	106.5	0.0	0.0	0.0	0.0	0.0	4.1	110.6
Third Party Payments	779.9	0.0	0.0	779.9	15.5	0.0	0.0	0.0	0.0	1.9	797.3
Miscellaneous Expenditure	36.6	0.0	0.0	36.6	0.7	0.0	0.0	0.0	0.0	7.0	44.3
Total Expenditure	7,415.7	(2,774.8)	0.0	4,640.9	60.0	0.0	0.0	0.0	0.0	2,806.8	7,507.7
Rents & Lettings	(2,096.9)	0.0	0.0	(2,096.9)	(53.5)	0.0	0.0	0.0	0.0	257.4	(1,893.0)
Sales	(9.1)	0.0	0.0	(9.1)	(0.2)	0.0	0.0	0.0	0.0	0.0	(9.3)
Interest & Loans	(52.7)	0.0	0.0	(52.7)	0.0	0.0	0.0	0.0	0.0	0.0	(52.7)
Fees & Charges	(6,793.2)	0.0	0.0	(6,793.2)	(169.7)	0.0	0.0	0.0	0.0	(2,802.3)	(9,765.2)
Total Income	(8,951.9)	0.0	0.0	(8,951.9)	(223.4)	0.0	0.0	0.0	0.0	(2,544.9)	(11,720.2)
Net Expenditure	(1,536.2)	(2,774.8)	0.0	(4,311.0)	(163.4)	0.0	0.0	0.0	0.0	261.9	(4,212.5)
53J ADMINISTRATION											
Staff Costs	347.5	0.0	0.0	347.5	0.0	0.0	0.0	0.0	0.0	25.7	373.2
Property Costs	56.8	0.0	0.0	56.8	1.1	0.0	0.0	0.0	0.0	1.6	59.5
Supplies and Services	4.9	0.0	0.0	4.9	0.1	0.0	0.0	0.0	0.0	0.0	5.0
Transport Costs	33.0	0.0	0.0	33.0	0.7	0.0	0.0	0.0	0.0	0.0	33.7
Administration Costs	34.4	0.0	0.0	34.4	0.7	0.0	0.0	0.0	0.0	0.0	35.1
Apportioned Costs	100.1	0.0	0.0	100.1	0.0	0.0	0.0	0.0	0.0	3.9	104.0
Third Party Payments	4.1	0.0	0.0	4.1	0.1	0.0	0.0	0.0	0.0	0.0	4.2
Miscellaneous Expenditure	0.8	0.0	0.0	0.8	0.0	0.0	0.0	0.0	0.0	0.0	0.8
Total Expenditure	581.6	0.0	0.0	581.6	2.7	0.0	0.0	0.0	0.0	31.2	615.5
Net Expenditure	573.1	0.0	0.0	573.1	1.8	0.0	0.0	0.0	0.0	25.1	600.0

MISC PIERS AND HARBOURS		2024/25				2025/26					
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
53L MISCELLANEOUS PIERS DEVELOPMENT											
Staff Costs	56.2	0.0	0.0	56.2	0.0	0.0	0.0	0.0	0.0	3.7	59.9
Property Costs	0.1	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Supplies and Services	5.8	0.0	0.0	5.8	0.1	0.0	0.0	0.0	0.0	0.0	5.9
Transport Costs	7.5	0.0	0.0	7.5	0.2	0.0	0.0	0.0	0.0	0.0	7.7
Administration Costs	70.3	0.0	0.0	70.3	1.4	0.0	0.0	0.0	0.0	0.0	71.7
Third Party Payments	403.8	(250.0)	0.0	153.8	3.1	0.0	0.0	0.0	0.0	0.0	156.9
Total Expenditure	543.7	(250.0)	0.0	293.7	4.8	0.0	0.0	0.0	0.0	3.7	302.2
Net Expenditure	543.7	(250.0)	0.0	293.7	4.8	0.0	0.0	0.0	0.0	3.7	302.2
53B ENVIRONMENTAL UNIT											
Staff Costs	44.7	0.0	0.0	44.7	0.0	0.0	0.0	0.0	0.0	44.5	89.2
Transport Costs	0.4	0.0	0.0	0.4	0.0	0.0	0.0	0.0	0.0	0.0	0.4
Administration Costs	0.1	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	(7.8)	(7.7)
Total Expenditure	45.2	0.0	0.0	45.2	0.0	0.0	0.0	0.0	0.0	36.7	81.9
Net Expenditure	34.6	0.0	0.0	34.6	(1.1)	0.0	0.0	0.0	0.0	17.3	50.8
53C MARINE OFFICERS & PILOTS											
Staff Costs	885.4	0.0	0.0	885.4	0.0	0.0	0.0	0.0	0.0	(81.7)	803.7
Transport Costs	2.8	0.0	0.0	2.8	0.0	0.0	0.0	0.0	0.0	0.0	2.8
Administration Costs	2.2	0.0	0.0	2.2	0.0	0.0	0.0	0.0	0.0	0.0	2.2
Total Expenditure	890.4	0.0	0.0	890.4	0.0	0.0	0.0	0.0	0.0	(81.7)	808.7
Net Expenditure	890.4	0.0	0.0	890.4	0.0	0.0	0.0	0.0	0.0	(184.5)	705.9
53D NAVIGATIONAL AIDS											
Property Costs	1.4	0.0	0.0	1.4	0.0	0.0	0.0	0.0	0.0	0.0	1.4
Supplies and Services	13.2	0.0	0.0	13.2	0.2	0.0	0.0	0.0	0.0	0.0	13.4
Transport Costs	0.4	0.0	0.0	0.4	0.0	0.0	0.0	0.0	0.0	0.0	0.4
Administration Costs	1.5	0.0	0.0	1.5	0.0	0.0	0.0	0.0	0.0	0.0	1.5
Third Party Payments	20.5	0.0	0.0	20.5	0.4	0.0	0.0	0.0	0.0	0.0	20.9
Total Expenditure	37.0	0.0	0.0	37.0	0.6	0.0	0.0	0.0	0.0	0.0	37.6
Net Expenditure	37.0	0.0	0.0	37.0	0.6	0.0	0.0	0.0	0.0	0.0	37.6

MISC PIERS AND HARBOURS		2024/25				2025/26					
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
53E WEATHER FORECASTS											
Third Party Payments	7.6	0.0	0.0	7.6	0.2	0.0	0.0	0.0	0.0	0.0	7.8
Total Expenditure	7.6	0.0	0.0	7.6	0.2	0.0	0.0	0.0	0.0	0.0	7.8
Net Expenditure	7.6	0.0	0.0	7.6	0.2	0.0	0.0	0.0	0.0	0.0	7.8
53F HARBOUR LAUNCHES											
Staff Costs	653.6	0.0	0.0	653.6	0.0	0.0	0.0	0.0	0.0	54.1	707.7
Transport Costs	208.6	0.0	0.0	208.6	4.2	0.0	0.0	0.0	0.0	0.0	212.8
Administration Costs	6.2	0.0	0.0	6.2	0.1	0.0	0.0	0.0	0.0	0.0	6.3
Total Expenditure	878.4	0.0	0.0	878.4	4.4	0.0	0.0	0.0	0.0	54.1	936.9
Net Expenditure	878.4	0.0	0.0	878.4	4.4	0.0	0.0	0.0	0.0	54.1	936.9
53M OIL POLLUTION											
Staff Costs	114.8	0.0	0.0	114.8	0.0	0.0	0.0	0.0	0.0	8.7	123.5
Transport Costs	0.3	0.0	0.0	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.3
Administration Costs	0.2	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.2
Total Expenditure	120.5	0.0	0.0	120.5	0.2	0.0	0.0	0.0	0.0	8.7	129.4
Net Expenditure	115.2	0.0	0.0	115.2	(0.3)	0.0	0.0	0.0	0.0	8.7	123.6
53R PILOTAGE INCOME											
Transport Costs	0.5	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.5
Total Expenditure	0.5	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.5
Fees & Charges	(995.0)	0.0	0.0	(995.0)	(24.9)	0.0	0.0	0.0	0.0	194.4	(825.5)
Total Income	(995.0)	0.0	0.0	(995.0)	(24.9)	0.0	0.0	0.0	0.0	194.4	(825.5)
Net Expenditure	(994.5)	0.0	0.0	(994.5)	(24.9)	0.0	0.0	0.0	0.0	194.4	(825.0)
53U MOVEMENT IN RESERVES											
Other Grants & Reimbursements	(2,774.8)	2,774.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(2,738.6)	(2,738.6)
Total Income	(2,774.8)	2,774.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(2,738.6)	(2,738.6)
Net Expenditure	(2,774.8)	2,774.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(2,738.6)	(2,738.6)
53Y FINANCE CHARGES											
Loan Charges	1,543.0	(60.2)	0.0	1,482.8	29.7	0.0	0.0	0.0	0.0	1,284.0	2,796.5
Total Expenditure	1,543.0	(60.2)	0.0	1,482.8	29.7	0.0	0.0	0.0	0.0	4,500.9	6,013.4
Net Expenditure	1,543.0	(60.2)	0.0	1,482.8	29.7	0.0	0.0	0.0	0.0	1,284.0	2,796.5

MISC PIERS AND HARBOURS	2024/25				2025/26						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
SERVICE AREA SUMMARY											
Staff Costs	3,607.9	0.0	0.0	3,607.9	0.0	0.0	0.0	0.0	0.0	83.9	3,691.8
Property Costs	4,162.6	(2,774.8)	0.0	1,387.8	27.8	0.0	0.0	0.0	0.0	2,713.6	4,129.2
Supplies and Services	207.9	0.0	0.0	207.9	4.1	0.0	0.0	0.0	0.0	3,153.2	3,365.2
Transport Costs	925.6	0.0	0.0	925.6	18.2	0.0	0.0	0.0	0.0	11.9	955.7
Administration Costs	153.9	0.0	0.0	153.9	2.7	0.0	0.0	0.0	0.0	(6.8)	149.8
Apportioned Costs	206.6	0.0	0.0	206.6	0.0	0.0	0.0	0.0	0.0	111.7	318.3
Third Party Payments	1,218.6	(250.0)	0.0	968.6	19.4	0.0	0.0	0.0	0.0	1.9	989.9
Loan Charges	1,543.0	(60.2)	0.0	1,482.8	29.7	0.0	0.0	0.0	0.0	1,284.0	2,796.5
Miscellaneous Expenditure	37.5	0.0	0.0	37.5	0.7	0.0	0.0	0.0	0.0	7.0	45.2
Total Expenditure	12,063.6	(3,085.0)	0.0	8,978.6	102.6	0.0	0.0	0.0	0.0	7,360.4	16,441.6
Other Grants & Reimbursements	(2,774.8)	2,774.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(5,955.5)	(5,955.5)
Rents & Lettings	(2,096.9)	0.0	0.0	(2,096.9)	(53.5)	0.0	0.0	0.0	0.0	257.4	(1,893.0)
Sales	(9.1)	0.0	0.0	(9.1)	(0.2)	0.0	0.0	0.0	0.0	0.0	(9.3)
Interest & Loans	(52.7)	0.0	0.0	(52.7)	0.0	0.0	0.0	0.0	0.0	0.0	(52.7)
Fees & Charges	(7,812.6)	0.0	0.0	(7,812.6)	(197.1)	0.0	0.0	0.0	0.0	(2,736.2)	(10,745.9)
Total Income	(12,746.1)	2,774.8	0.0	(9,971.3)	(250.8)	0.0	0.0	0.0	0.0	(8,434.3)	(18,656.4)
Net Expenditure	(682.5)	(310.2)	0.0	(992.7)	(148.2)	0.0	0.0	0.0	0.0	(1,073.9)	(2,214.8)

UHI ORKNEY

UHI ORKNEY	2024/25				2025/26					
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000			
67A BUSINESS SUPPORT										
Staff Costs	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Property Costs	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Supplies and Services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Transport Costs	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Administration Costs	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Apportioned Costs	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Third Party Payments	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Transfer Payments	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Loan Charges	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Miscellaneous Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Government Grants	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Other Grants & Reimbursements	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Rents & Lettings	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Sales	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Fees & Charges	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Income	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Net Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
67B FURTHER AND HIGHER EDUCATION										
Staff Costs	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Property Costs	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Supplies and Services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Transport Costs	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Administration Costs	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Transfer Payments	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Government Grants	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Other Grants & Reimbursements	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Sales	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Fees & Charges	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Miscellaneous Income	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Income	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Net Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

UHI ORKNEY		2024/25				2025/26				
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000			
67C AGRONOMY INSTITUTE										
Staff Costs	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Property Costs	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Supplies and Services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Transport Costs	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Administration Costs	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Other Grants & Reimbursements	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Sales	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Fees & Charges	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Miscellaneous Income	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Income	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Net Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
67F ARCHAEOLOGY INSTITUTE										
Staff Costs	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Property Costs	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Supplies and Services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Transport Costs	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Administration Costs	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Transfer Payments	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Government Grants	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Other Grants & Reimbursements	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Fees & Charges	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Miscellaneous Income	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Income	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Net Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

UHI ORKNEY	2024/25				2025/26					
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000			
67G INSTITUTE FOR NORTHERN STUDIES										
Staff Costs	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Property Costs	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Supplies and Services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Transport Costs	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Administration Costs	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Transfer Payments	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Government Grants	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Other Grants & Reimbursements	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Rents & Lettings	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Fees & Charges	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Income	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Net Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SERVICE AREA SUMMARY										
Staff Costs	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Property Costs	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Supplies and Services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Transport Costs	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Administration Costs	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Apportioned Costs	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Third Party Payments	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Transfer Payments	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Loan Charges	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Miscellaneous Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Government Grants	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Other Grants & Reimbursements	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Rents & Lettings	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Sales	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Fees & Charges	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Miscellaneous Income	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Income	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Net Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

CORPORATE HOLDING ACCOUNTS

CORPORATE HOLDING ACCOUNTS		2024/25				2025/26				
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000			
41A REPAIRS & MAINTENANCE GF										
Property Costs	1,369.3	0.0	0.0	1,369.3	27.4	0.0	0.0	0.0	0.0	1,396.7
Supplies and Services	22.0	0.0	0.0	22.0	0.4	0.0	0.0	0.0	0.0	22.4
Apportioned Costs	430.7	0.0	0.0	430.7	0.0	0.0	0.0	0.0	16.7	447.4
Total Expenditure	1,822.0	0.0	0.0	1,822.0	27.8	0.0	0.0	0.0	16.7	1,866.5
Net Expenditure	1,822.0	0.0	0.0	1,822.0	27.8	0.0	0.0	0.0	16.7	1,866.5
41E REPAIRS & MAINTENANCE HRA										
Property Costs	1,703.4	0.0	0.0	1,703.4	51.1	0.0	0.0	0.0	(1.5)	1,753.0
Apportioned Costs	252.1	0.0	0.0	252.1	0.0	0.0	0.0	0.0	9.7	261.8
Total Expenditure	1,955.5	0.0	0.0	1,955.5	51.1	0.0	0.0	0.0	8.2	2,014.8
Net Expenditure	1,955.5	0.0	0.0	1,955.5	51.1	0.0	0.0	0.0	8.2	2,014.8
41F REPAIRS & MAINTENANCE PIERS ALWC										
Property Costs	2,765.0	(2,765.0)	0.0	0.0	0.0	0.0	0.0	0.0	2,738.6	2,738.6
Total Expenditure	2,765.0	(2,765.0)	0.0	0.0	0.0	0.0	0.0	0.0	2,738.6	2,738.6
Net Expenditure	2,765.0	(2,765.0)	0.0	0.0	0.0	0.0	0.0	0.0	2,738.6	2,738.6
41K REPAIRS & MAINTENANCE CONTRIBUTIONS										
Other Grants & Reimbursements	(7,040.5)	2,765.0	0.0	(4,275.5)	(87.7)	0.0	0.0	0.0	(2,765.7)	(7,128.9)
Total Income	(7,040.5)	2,765.0	0.0	(4,275.5)	(87.7)	0.0	0.0	0.0	(2,765.7)	(7,128.9)
Net Expenditure	(7,040.5)	2,765.0	0.0	(4,275.5)	(87.7)	0.0	0.0	0.0	(2,765.7)	(7,128.9)
41G GROUNDS MAINTENANCE										
Property Costs	441.9	0.0	0.0	441.9	8.8	0.0	0.0	0.0	0.0	450.7
Apportioned Costs	56.1	0.0	0.0	56.1	0.0	0.0	0.0	0.0	2.2	58.3
Total Expenditure	498.0	0.0	0.0	498.0	8.8	0.0	0.0	0.0	2.2	509.0
Net Expenditure	498.0	0.0	0.0	498.0	8.8	0.0	0.0	0.0	2.2	509.0

CORPORATE HOLDING ACCOUNTS		2024/25				2025/26				
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000			
45C UTILITIES HOLDING ACCOUNT										
Property Costs	4,346.7	0.0	0.0	4,346.7	86.9	0.0	0.0	(15.0)	0.0	4,418.6
Transport Costs	550.5	0.0	0.0	550.5	11.0	0.0	0.0	0.0	0.0	561.5
Apportioned Costs	101.7	0.0	0.0	101.7	0.0	0.0	0.0	0.0	3.9	105.6
Total Expenditure	4,998.9	0.0	0.0	4,998.9	97.9	0.0	0.0	(15.0)	3.9	5,085.7
Fees & Charges	(4,998.9)	0.0	0.0	(4,998.9)	(97.9)	0.0	0.0	0.0	11.1	(5,085.7)
Total Income	(4,998.9)	0.0	0.0	(4,998.9)	(97.9)	0.0	0.0	0.0	11.1	(5,085.7)
Net Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(15.0)	15.0	0.0
45E INSURANCE HOLDING ACCOUNT										
Supplies and Services	1,185.0	0.0	0.0	1,185.0	23.7	0.0	0.0	0.0	0.0	1,208.7
Apportioned Costs	39.2	0.0	0.0	39.2	0.0	0.0	0.0	0.0	0.0	39.2
Third Party Payments	2.6	0.0	0.0	2.6	0.1	0.0	0.0	0.0	0.0	2.7
Total Expenditure	1,226.8	0.0	0.0	1,226.8	23.8	0.0	0.0	0.0	0.0	1,250.6
Fees & Charges	(1,226.8)	0.0	0.0	(1,226.8)	(23.8)	0.0	0.0	0.0	0.0	(1,250.6)
Total Income	(1,226.8)	0.0	0.0	(1,226.8)	(23.8)	0.0	0.0	0.0	0.0	(1,250.6)
Net Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
45F TELEPHONES HOLDING ACCOUNT										
Supplies and Services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Administration Costs	55.6	0.0	0.0	55.6	1.1	0.0	0.0	(20.0)	0.0	36.7
Total Expenditure	55.6	0.0	0.0	55.6	1.1	0.0	0.0	(20.0)	0.0	36.7
Fees & Charges	(55.6)	0.0	0.0	(55.6)	(1.1)	0.0	0.0	0.0	20.0	(36.7)
Total Income	(55.6)	0.0	0.0	(55.6)	(1.1)	0.0	0.0	0.0	20.0	(36.7)
Net Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(20.0)	20.0	0.0
45G PHOTOCOPIERS HOLDING ACCOUNT										
Supplies and Services	5.0	0.0	0.0	5.0	0.1	0.0	0.0	0.0	0.0	5.1
Administration Costs	30.0	0.0	0.0	30.0	0.6	0.0	0.0	(15.0)	0.0	15.6
Total Expenditure	35.0	0.0	0.0	35.0	0.7	0.0	0.0	(15.0)	0.0	20.7
Sales	(35.0)	0.0	0.0	(35.0)	(3.5)	0.0	0.0	0.0	15.0	(23.5)
Fees & Charges	0.0	0.0	0.0	0.0	2.8	0.0	0.0	0.0	0.0	2.8
Total Income	(35.0)	0.0	0.0	(35.0)	(0.7)	0.0	0.0	0.0	15.0	(20.7)
Net Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(15.0)	15.0	0.0

CORPORATE HOLDING ACCOUNTS		2024/25				2025/26				
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000			
45H POSTAGES HOLDING ACCOUNT										
Supplies and Services	2.2	0.0	0.0	2.2	0.0	0.0	0.0	0.0	0.0	2.2
Administration Costs	59.8	0.0	0.0	59.8	1.2	0.0	0.0	0.0	0.0	61.0
Total Expenditure	62.0	0.0	0.0	62.0	1.2	0.0	0.0	0.0	0.0	63.2
Fees & Charges	(62.0)	0.0	0.0	(62.0)	(1.2)	0.0	0.0	0.0	0.0	(63.2)
Total Income	(62.0)	0.0	0.0	(62.0)	(1.2)	0.0	0.0	0.0	0.0	(63.2)
Net Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SERVICE AREA SUMMARY										
Property Costs	10,626.3	(2,765.0)	0.0	7,861.3	174.2	0.0	0.0	(15.0)	2,737.1	10,757.6
Supplies and Services	1,214.2	0.0	0.0	1,214.2	24.2	0.0	0.0	0.0	0.0	1,238.4
Transport Costs	550.5	0.0	0.0	550.5	11.0	0.0	0.0	0.0	0.0	561.5
Administration Costs	145.4	0.0	0.0	145.4	2.9	0.0	0.0	(35.0)	0.0	113.3
Apportioned Costs	879.8	0.0	0.0	879.8	0.0	0.0	0.0	0.0	32.5	912.3
Third Party Payments	2.6	0.0	0.0	2.6	0.1	0.0	0.0	0.0	0.0	2.7
Total Expenditure	13,418.8	(2,765.0)	0.0	10,653.8	212.4	0.0	0.0	(50.0)	2,769.6	13,585.8
Other Grants & Reimbursements	(7,040.5)	2,765.0	0.0	(4,275.5)	(87.7)	0.0	0.0	0.0	(2,765.7)	(7,128.9)
Sales	(35.0)	0.0	0.0	(35.0)	(3.5)	0.0	0.0	0.0	15.0	(23.5)
Fees & Charges	(6,343.3)	0.0	0.0	(6,343.3)	(121.2)	0.0	0.0	0.0	31.1	(6,433.4)
Total Income	(13,418.8)	2,765.0	0.0	(10,653.8)	(212.4)	0.0	0.0	0.0	(2,719.6)	(13,585.8)
Net Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(50.0)	50.0	0.0

STRATEGIC RESERVE FUND

STRATEGIC RESERVE FUND		2024/25				2025/26				
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000			
55C INVESTMENT ACTIVITIES										
Supplies and Services	276.1	0.0	0.0	276.1	0.0	0.0	0.0	0.0	793.9	1,070.0
Apportioned Costs	111.3	0.0	0.0	111.3	0.0	0.0	0.0	0.0	26.7	138.0
Loan Charges	789.0	0.0	0.0	789.0	0.0	0.0	0.0	0.0	(103.0)	686.0
Miscellaneous Expenditure	122.2	0.0	0.0	122.2	0.0	0.0	0.0	0.0	1,877.8	2,000.0
Total Expenditure	1,298.6	0.0	0.0	1,298.6	0.0	0.0	0.0	0.0	2,595.4	3,894.0
Interest & Loans	(12,280.7)	0.0	0.0	(12,280.7)	0.0	0.0	0.0	0.0	(10,757.3)	(23,038.0)
Total Income	(12,280.7)	0.0	0.0	(12,280.7)	0.0	0.0	0.0	0.0	(10,757.3)	(23,038.0)
Net Expenditure	(10,982.1)	0.0	0.0	(10,982.1)	0.0	0.0	0.0	0.0	(8,161.9)	(19,144.0)
55D INVESTMENT PROPERTIES										
Property Costs	231.7	0.0	0.0	231.7	4.4	0.0	0.0	0.0	0.7	236.8
Supplies and Services	14.0	0.0	0.0	14.0	0.3	0.0	0.0	0.0	0.0	14.3
Apportioned Costs	149.9	0.0	0.0	149.9	0.0	0.0	0.0	0.0	5.8	155.7
Third Party Payments	0.2	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.2
Miscellaneous Expenditure	17.1	0.0	0.0	17.1	0.3	0.0	0.0	0.0	0.0	17.4
Total Expenditure	412.9	0.0	0.0	412.9	5.0	0.0	0.0	0.0	6.5	424.4
Rents & Lettings	(1,226.2)	0.0	0.0	(1,226.2)	(1.1)	0.0	0.0	0.0	(103.0)	(1,330.3)
Sales	(3.0)	0.0	0.0	(3.0)	0.0	0.0	0.0	0.0	0.0	(3.0)
Fees & Charges	(24.7)	0.0	0.0	(24.7)	0.0	0.0	0.0	0.0	0.0	(24.7)
Total Income	(1,253.9)	0.0	0.0	(1,253.9)	(1.1)	0.0	0.0	0.0	(103.0)	(1,358.0)
Net Expenditure	(841.0)	0.0	0.0	(841.0)	3.9	0.0	0.0	0.0	(96.5)	(933.6)
55F LOCAL INVESTMENTS										
Miscellaneous Expenditure	35.1	0.0	0.0	35.1	0.7	0.0	0.0	0.0	(95.8)	(60.0)
Total Expenditure	35.1	0.0	0.0	35.1	0.7	0.0	0.0	0.0	112.6	148.4
Net Expenditure	35.1	0.0	0.0	35.1	0.7	0.0	0.0	0.0	(95.8)	(60.0)
55G COUNTY FUND										
Fees & Charges	(2,402.5)	2,402.5	0.0	0.0	0.0	0.0	0.0	0.0	(2,000.0)	(2,000.0)
Total Income	(2,402.5)	2,402.5	0.0	0.0	0.0	0.0	0.0	0.0	(2,000.0)	(2,000.0)
Net Expenditure	(2,402.5)	2,402.5	0.0	0.0	0.0	0.0	0.0	0.0	(2,000.0)	(2,000.0)

STRATEGIC RESERVE FUND		2024/25				2025/26				
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000			
55I CONSERVATION FUND										
Transfer Payments	3.1	0.0	0.0	3.1	0.1	0.0	0.0	0.0	0.0	3.2
Total Expenditure	3.1	0.0	0.0	3.1	0.1	0.0	0.0	0.0	0.0	3.2
Interest & Loans	(3.0)	0.0	0.0	(3.0)	0.0	0.0	0.0	0.0	0.0	(3.0)
Total Income	(3.0)	0.0	0.0	(3.0)	0.0	0.0	0.0	0.0	0.0	(3.0)
Net Expenditure	0.1	0.0	0.0	0.1	0.1	0.0	0.0	0.0	0.0	0.2
55J TRAVEL FUND										
Transfer Payments	1.5	0.0	0.0	1.5	0.0	0.0	0.0	0.0	0.0	1.5
Total Expenditure	1.5	0.0	0.0	1.5	0.0	0.0	0.0	0.0	0.0	1.5
Interest & Loans	(1.5)	0.0	0.0	(1.5)	0.0	0.0	0.0	0.0	0.0	(1.5)
Total Income	(1.5)	0.0	0.0	(1.5)	0.0	0.0	0.0	0.0	0.0	(1.5)
Net Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
55K TALENTED PERFORMERS FUND										
Transfer Payments	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Interest & Loans	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Income	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Net Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
55N FLOTTA DECOMMISSIONING FUND										
Miscellaneous Expenditure	1,591.0	0.0	0.0	1,591.0	31.8	0.0	0.0	0.0	(669.8)	953.0
Total Expenditure	1,591.0	0.0	0.0	1,591.0	31.8	0.0	0.0	0.0	(669.8)	953.0
Other Grants & Reimbursements	(1,591.0)	0.0	0.0	(1,591.0)	0.0	0.0	0.0	0.0	1,591.0	0.0
Total Income	(1,591.0)	0.0	0.0	(1,591.0)	0.0	0.0	0.0	0.0	1,591.0	0.0
Net Expenditure	0.0	0.0	0.0	0.0	31.8	0.0	0.0	0.0	921.2	953.0
55P TALENTED YOUNG PERSONS FUND										
Transfer Payments	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Interest & Loans	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Income	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Net Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

STRATEGIC RESERVE FUND		2024/25				2025/26				
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000			
55T ORKNEY MEMORIAL FUND										
Transfer Payments	36.9	0.0	0.0	36.9	0.7	0.0	0.0	0.0	(22.6)	15.0
Total Expenditure	36.9	0.0	0.0	36.9	0.7	0.0	0.0	0.0	(22.6)	15.0
Interest & Loans	(4.0)	0.0	0.0	(4.0)	0.0	0.0	0.0	0.0	(11.0)	(15.0)
Total Income	(4.0)	0.0	0.0	(4.0)	0.0	0.0	0.0	0.0	(11.0)	(15.0)
Net Expenditure	32.9	0.0	0.0	32.9	0.7	0.0	0.0	0.0	(33.6)	0.0
55V RENEWABLE ENERGY INVESTMENT FUND										
Interest & Loans	(276.0)	0.0	0.0	(276.0)	0.0	0.0	0.0	0.0	138.0	(138.0)
Total Income	(276.0)	0.0	0.0	(276.0)	0.0	0.0	0.0	0.0	138.0	(138.0)
Net Expenditure	(276.0)	0.0	0.0	(276.0)	0.0	0.0	0.0	0.0	138.0	(138.0)
55W MOVEMENT IN RESERVES										
Miscellaneous Expenditure	30,416.0	(24,066.0)	0.0	6,350.0	0.0	0.0	0.0	0.0	14,072.0	20,422.0
Total Expenditure	30,416.0	(24,066.0)	0.0	6,350.0	0.0	0.0	0.0	0.0	14,072.0	20,422.0
Other Grants & Reimbursements	(1,238.5)	1,027.5	0.0	(211.0)	0.0	0.0	0.0	0.0	(277.9)	(488.9)
Total Income	(1,238.5)	1,027.5	0.0	(211.0)	0.0	0.0	0.0	0.0	(277.9)	(488.9)
Net Expenditure	29,177.5	(23,038.5)	0.0	6,139.0	0.0	0.0	0.0	0.0	13,794.1	19,933.1
55Y FINANCE CHARGES										
Loan Charges	119.0	0.0	0.0	119.0	0.0	0.0	0.0	0.0	0.0	119.0
Total Expenditure	119.0	0.0	0.0	119.0	0.0	0.0	0.0	0.0	0.0	119.0
Interest & Loans	(46.0)	0.0	0.0	(46.0)	0.0	0.0	0.0	0.0	(6.0)	(52.0)
Total Income	(46.0)	0.0	0.0	(46.0)	0.0	0.0	0.0	0.0	(6.0)	(52.0)
Net Expenditure	73.0	0.0	0.0	73.0	0.0	0.0	0.0	0.0	(6.0)	67.0

STRATEGIC RESERVE FUND	2024/25				2025/26					
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000			
SERVICE AREA SUMMARY										
Staff Costs	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	208.4	208.4
Other Staff Costs	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Property Costs	231.7	0.0	0.0	231.7	4.4	0.0	0.0	0.0	0.7	236.8
Supplies and Services	290.1	0.0	0.0	290.1	0.3	0.0	0.0	0.0	793.9	1,084.3
Transport Costs	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Administration Costs	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Apportioned Costs	261.2	0.0	0.0	261.2	0.0	0.0	0.0	0.0	32.5	293.7
Third Party Payments	0.2	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.2
Transfer Payments	41.5	0.0	0.0	41.5	0.8	0.0	0.0	0.0	(22.6)	19.7
Loan Charges	908.0	0.0	0.0	908.0	0.0	0.0	0.0	0.0	(103.0)	805.0
Miscellaneous Expenditure	32,181.4	(24,066.0)	0.0	8,115.4	32.8	0.0	0.0	0.0	15,184.2	23,332.4
Total Expenditure	33,914.1	(24,066.0)	0.0	9,848.1	38.3	0.0	0.0	0.0	16,094.1	25,980.5
Government Grants	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Other Grants & Reimbursements	(2,829.5)	1,027.5	0.0	(1,802.0)	0.0	0.0	0.0	0.0	1,104.7	(697.3)
Rents & Lettings	(1,226.2)	0.0	0.0	(1,226.2)	(1.1)	0.0	0.0	0.0	(103.0)	(1,330.3)
Sales	(3.0)	0.0	0.0	(3.0)	0.0	0.0	0.0	0.0	0.0	(3.0)
Interest & Loans	(12,611.2)	0.0	0.0	(12,611.2)	0.0	0.0	0.0	0.0	(10,636.3)	(23,247.5)
Fees & Charges	(2,427.2)	2,402.5	0.0	(24.7)	0.0	0.0	0.0	0.0	(2,000.0)	(2,024.7)
Apportioned Income	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Miscellaneous Income	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Income	(19,097.1)	3,430.0	0.0	(15,667.1)	(1.1)	0.0	0.0	0.0	(11,634.6)	(27,302.8)
Net Expenditure	14,817.0	(20,636.0)	0.0	(5,819.0)	37.2	0.0	0.0	0.0	4,459.5	(1,322.3)

PENSION FUND

PENSION FUND		2024/25				2025/26				
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000			
81A PF OPERATIONS										
Staff Costs	9,674.9	0.0	0.0	9,674.9	164.5	0.0	0.0	0.0	441.3	10,280.7
Transport Costs	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Apportioned Costs	17.1	0.0	0.0	17.1	0.0	0.0	0.0	0.0	(8.9)	8.2
Transfer Payments	1,692.0	0.0	0.0	1,692.0	33.8	0.0	0.0	0.0	40.7	1,766.5
Loan Charges	5.0	0.0	0.0	5.0	0.1	0.0	0.0	0.0	(33.6)	(28.5)
Miscellaneous Expenditure	407.6	0.0	0.0	407.6	8.2	0.0	0.0	0.0	(1.6)	414.2
Total Expenditure	11,796.6	0.0	0.0	11,796.6	206.6	0.0	0.0	0.0	437.9	12,441.1
Superannuation & Pensions	(13,760.8)	0.0	0.0	(13,760.8)	0.0	0.0	0.0	0.0	84.9	(13,675.9)
Salaries & Wages Suspense	(64.5)	0.0	0.0	(64.5)	0.0	0.0	0.0	0.0	(8.8)	(73.3)
Total Income	(13,825.3)	0.0	0.0	(13,825.3)	0.0	0.0	0.0	0.0	68.1	(13,757.2)
Net Expenditure	(2,028.7)	0.0	0.0	(2,028.7)	206.6	0.0	0.0	0.0	506.0	(1,316.1)
81B PF ADMITTED BODIES										
Staff Costs	432.5	0.0	0.0	432.5	7.3	0.0	0.0	0.0	104.5	544.3
Transfer Payments	98.7	0.0	0.0	98.7	2.0	0.0	0.0	0.0	15.7	116.4
Miscellaneous Expenditure	20.8	0.0	0.0	20.8	0.4	0.0	0.0	0.0	(0.7)	20.5
Total Expenditure	552.0	0.0	0.0	552.0	9.7	0.0	0.0	0.0	119.5	681.2
Superannuation & Pensions	(1,178.1)	0.0	0.0	(1,178.1)	0.0	0.0	0.0	0.0	(138.7)	(1,316.8)
Salaries & Wages Suspense	(0.1)	0.0	0.0	(0.1)	0.0	0.0	0.0	0.0	0.0	(0.1)
Total Income	(1,178.2)	0.0	0.0	(1,178.2)	0.0	0.0	0.0	0.0	(138.7)	(1,316.9)
Net Expenditure	(626.2)	0.0	0.0	(626.2)	9.7	0.0	0.0	0.0	(19.2)	(635.7)
81C PF ADMINISTRATION										
Staff Costs	177.9	0.0	0.0	177.9	0.0	0.0	0.0	0.0	16.8	194.7
Supplies and Services	118.4	0.0	0.0	118.4	2.3	0.0	0.0	0.0	40.8	161.5
Transport Costs	1.6	0.0	0.0	1.6	0.0	0.0	0.0	0.0	(1.6)	0.0
Administration Costs	4.1	0.0	0.0	4.1	0.0	0.0	0.0	0.0	(1.1)	3.0
Apportioned Costs	117.7	0.0	0.0	117.7	0.0	0.0	0.0	0.0	(19.8)	97.9
Third Party Payments	0.3	0.0	0.0	0.3	0.0	0.0	0.0	0.0	0.0	0.3
Total Expenditure	420.0	0.0	0.0	420.0	2.3	0.0	0.0	0.0	35.1	457.4
Net Expenditure	420.0	0.0	0.0	420.0	2.3	0.0	0.0	0.0	35.1	457.4

PENSION FUND		2024/25				2025/26				
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000			
81D PF INVESTMENTS										
Supplies and Services	2,213.2	0.0	0.0	2,213.2	44.2	0.0	0.0	0.0	99.6	2,357.0
Apportioned Costs	49.3	0.0	0.0	49.3	0.0	0.0	0.0	0.0	(10.8)	38.5
Miscellaneous Expenditure	287.4	0.0	0.0	287.4	5.7	0.0	0.0	0.0	0.0	293.1
Total Expenditure	2,549.9	0.0	0.0	2,549.9	49.9	0.0	0.0	0.0	88.8	2,688.6
Interest & Loans	(26,500.0)	0.0	0.0	(26,500.0)	0.0	0.0	0.0	0.0	(3,300.0)	(29,800.0)
Total Income	(26,500.0)	0.0	0.0	(26,500.0)	0.0	0.0	0.0	0.0	(3,300.0)	(29,800.0)
Net Expenditure	(23,950.1)	0.0	0.0	(23,950.1)	49.9	0.0	0.0	0.0	(3,211.2)	(27,111.4)
SERVICE AREA SUMMARY										
Staff Costs	10,285.3	0.0	0.0	10,285.3	171.8	0.0	0.0	0.0	562.6	11,019.7
Supplies and Services	2,331.6	0.0	0.0	2,331.6	46.5	0.0	0.0	0.0	140.4	2,518.5
Transport Costs	1.6	0.0	0.0	1.6	0.0	0.0	0.0	0.0	(1.6)	0.0
Administration Costs	4.1	0.0	0.0	4.1	0.0	0.0	0.0	0.0	(1.1)	3.0
Apportioned Costs	184.1	0.0	0.0	184.1	0.0	0.0	0.0	0.0	(39.5)	144.6
Third Party Payments	0.3	0.0	0.0	0.3	0.0	0.0	0.0	0.0	0.0	0.3
Transfer Payments	1,790.7	0.0	0.0	1,790.7	35.8	0.0	0.0	0.0	56.4	1,882.9
Loan Charges	5.0	0.0	0.0	5.0	0.1	0.0	0.0	0.0	(33.6)	(28.5)
Miscellaneous Expenditure	715.8	0.0	0.0	715.8	14.3	0.0	0.0	0.0	(2.3)	727.8
Total Expenditure	15,318.5	0.0	0.0	15,318.5	268.5	0.0	0.0	0.0	681.3	16,268.3
Interest & Loans	(26,500.0)	0.0	0.0	(26,500.0)	0.0	0.0	0.0	0.0	(3,308.0)	(29,808.0)
Superannuation & Pensions	(14,938.9)	0.0	0.0	(14,938.9)	0.0	0.0	0.0	0.0	(53.8)	(14,992.7)
Salaries & Wages Suspense	(64.6)	0.0	0.0	(64.6)	0.0	0.0	0.0	0.0	(8.8)	(73.4)
Total Income	(41,503.5)	0.0	0.0	(41,503.5)	0.0	0.0	0.0	0.0	(3,370.6)	(44,874.1)
Net Expenditure	(26,185.0)	0.0	0.0	(26,185.0)	268.5	0.0	0.0	0.0	(2,689.3)	(28,605.8)

GLOSSARY OF TERMS

Approved Growth	Additional funding allocated to a service.
Band D Properties	No. of properties within Orkney which are charged Council Tax at the Band D level. Used as the basis for calculating all other Council Tax bands.
Budget	Statement of planned financial resources available to meet organisational objectives.
Council Tax	Established basis of local taxation. Eight separate charging bands, from A to H. All Councils determine their Council Tax level based on the number of Band D Properties.
Discretionary Service	A service which the Council is not legally obliged to carry out.
Efficiency Savings	Cut in spending, usually linked to service reduction.
Financial Ledger	Financial System for recording financial information.
Finance Settlement	The level of revenue and capital funding received from the Scottish Government to deliver local services.
General Fund	Collective terms given to the service activities for which all local authorities are responsible for.
Grant Aided Expenditure (GAE)	A systematic means of allocating grant funding totals amongst local authorities.
Grant Settlement	See Finance Settlement above.
Harbour Accounts	Collective term given to the financial statements of Scapa Flow Oil Port and Miscellaneous Piers and Harbours.
Housing Revenue Account	Ring-fenced financial statement relating to the management and maintenance of the Council housing stock.
Inflation	Term given to the general increase in prices.
Miscellaneous Piers and Harbours	Financial statement which provides details of services which relate to the Council's piers and harbours.
Movement in Reserves	Term given to the Strategic Reserve Fund contribution.

GLOSSARY OF TERMS

Non-Domestic Rates	Established basis of local taxation for businesses.
Non-General Fund	Collective term given to Council activities which do not fall within the General Fund and not funded by the government's financial settlement.
UHI Orkney	Financial statement which provides details of services which relate to the activities of UHI Orkney.
Revenue Expenditure	Day to day recurring costs of providing services.
Revenue Support Grant	The largest element of the Total Revenue Support and consists of a block grant paid weekly to finance the cost of all General Fund activities.
Ring-Fenced Grant	Grant awarded for a particular purpose. Within the context of this document, refers to the replacement term for <i>Specific Grants</i> .
Scapa Flow Oil Port	Financial statements which provide details of the activities surrounding the Scapa Flow Port operation.
Corporate Leadership Team	Executive Management team consisting of Chief Executive, Executive Directors, Head of Legal and Governance and Head of HR and Organisational Development
Single Outcome Agreement	Provides the framework through which the Scottish Government and Orkney Islands Council can achieve a set of mutually agreed high level national and local outcomes.
Spending Pressures	Term given to additional costs being incurred within a particular service area which were not budgeted for.
Spend to Save	Investment in service or project which will deliver permanent revenue savings year on year.
Statutory Service	A service which the Council is legally obliged to carry out.
Strategic Reserve Fund	Fund established through the income generated from the activities of the Scapa Flow Oil Port.

GLOSSARY OF TERMS

Total Government Funding	Term given to total revenue funding received from the Scottish Government through the finance settlement. Consists of 3 elements:- Ring-fenced grants, General Revenue Grant and Non Domestic Rates.
Uprating Assumptions	Alternative term for inflationary assumptions.
Approved Budget 2024/25	Approved budget to 31 March 2024. As approved by Council, 11 March 2024.
Baseline Movement 2024/25	Budget movements made in respect of permanent virements and return of one-off budgets 2024/25 to the Revised Budget in light of agreed service changes.
Revised Baseline 2024/25	Approved budget 2024/25 + Baseline movement 2024/25.
Inflation 2025/26	Increases at agreed rate of uplift following the application of the approved budget uplifts.
One-off Adjustments 2025/26	Changes made primarily to time-limited funding arrangements, therefore not part of the Baseline.
Service Pressures 2025/26	New and additional service spending pressures as proposed collectively by the Corporate Leadership Team and approved by Council.
Efficiency Savings 2025/26	Savings and efficiencies as proposed collectively by the Corporate Leadership Team and approved by Council.
Finance Settlement 2025/26	Additional funding from the Scottish Government through the finance settlement.
Final Adjustment 2025/26	Final budget changes have been made primarily in relation to known funding levels.
Approved Budget 2025/26	Approved budget to 31 March 2026. As approved by Council, 4 March 2025.

The following terms are used throughout the estimates with the undernoted definitions:

Service Area	Specific area within a Service Committee e.g. Social Care, Transportation, etc.
Service Function	Specific function within a Service Area e.g. Childcare, Elderly Residential, etc.
Subjective Group	Expenditure & Income Grouping e.g. Staff, Property, Fees & Charges etc.

More detailed descriptions of each element within each of the Subjective Groups now follow:

Subjective Group (Expenditure)

GLOSSARY OF TERMS


Staff Costs	Salaries, Wages, Pension Contributions, National Insurance.
Property Costs	Rent, Rates, Insurance, Heat, Light and Power, Repairs and Maintenance, Cleaning.
Supplies and Services	Purchases of Supplies, Materials, Equipment, Contract Services, Consultants, IT costs.
Transport Costs	Vehicle and Plant Costs, Transport, Fares, Staff Mileage.
Administration Costs	Office Stationery, Photocopying, Telephones, Postage, Printing, Subsistence, Training, non-Property Insurance.
Apportioned Costs	The cost of Central Support Services (Chief Executive, Administration, Legal, Finance & Technical Services) recharged to Service Areas.
Third Party Payments	Payments for the provision of services on an Agency basis, such as Other Local Authorities, Voluntary Organisations, and Private Contractors.
Transfer Payments	Payments to individuals for which no goods or services are received, such as Student Bursaries, Housing Benefits and other Grant Payments.
Loan Charges	Financing of the Capital Programme.
Miscellaneous Expenditure	Other Expenditure
Subjective Group (Income)	
Government Grants	Scottish Government Grants.
Other Grants & Reimbursements	Health Authority, Other Agencies and Voluntary Organisations.
Rents & Lettings	Hire of Equipment, Lettings and Rents.
Sales	Sale of equipment and materials, Canteen, Refectory and School Meals.
Interest & Loans	Interest on Revenue Balances and Loans.
Fees & Charges	Licenses, Admission Charges, Harbour Dues and Care Charges.
Apportioned Income	The recharge of Central Support Services (Chief

GLOSSARY OF TERMS

Executive, Administration, Legal, Finance & D&I
Support) recharged from Service Areas.

Miscellaneous Income

Other Income.



Medium Term Financial Strategy 2025/26 to 2029/30

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1. Background

- 1.1. The previous Medium-Term Financial Strategy (MTFS) was presented to the Policy and Resources Committee at its meeting of 30 June 2023, covering the period 2023/24 to 2027/28, aligning with the Council Plan, and the term of this Council. This Medium-Term Financial Strategy covers the period 2025/26 to 2029/30.
- 1.2. Medium-term financial planning is challenging within our complex fiscal landscape: global economic conditions, political priorities, and local needs must be evaluated, and certain assumptions made to project beyond the 'known' funding period. It serves as a planning document for the use of resources over the medium-term and is a useful tool for planning purposes rather than a definitive statement of resourcing over its term.

The role of the Medium-Term Financial Strategy is to provide a medium-term perspective on the Council finances, supporting a broad approach to budget evaluation and formation.

- 1.3. The Medium-Term Financial Strategy draws information from a variety of policies which have been developed to provide the financial framework within which the Council operates, for example:



- 1.4. In reality the limiting factor for the Medium-Term Financial Strategy is funding, and, as much as the Medium-Term Financial Strategy draws on Council policies and plans, ultimately the funding envelope restricts the ambition of these plans. Political objectives and service improvements generally must be delivered from within existing budgets.
- 1.5. However, taking a longer-term view of the Council's finances over a period of five years allows Members to understand the role that each annual budget setting exercise has in contributing to the Council achieving its corporate objectives and political aspirations whilst securing a financially sustainable Council.
- 1.6. Improved financial planning and financial management of the Council's revenue and capital resources means that services have a longer timescale to plan for future changes in budget levels, as they can see what may happen to budgets through to 2029/30.
- 1.7. Whilst the principal financial focus is on maintaining General Fund services and their associated revenue budgets, linkages are made in relation to the Council's Capital Programme and Non-General Fund Services, where appropriate.

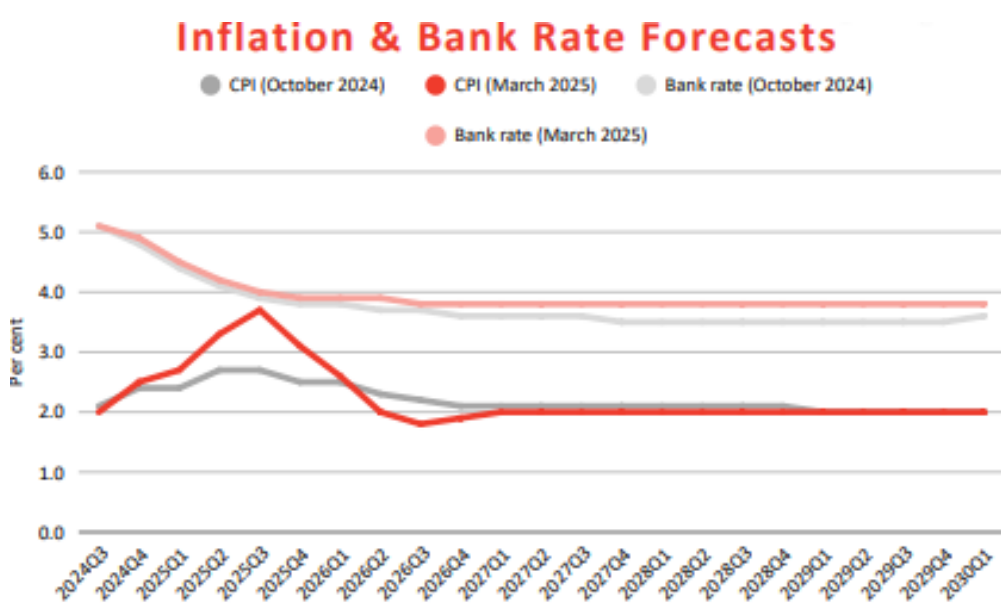
Principles of the Medium-Term Financial Strategy

- Resources will be redirected within the Council in accordance with a clear strategy based on risk, Council priorities, funding, and performance levels.
- Ongoing reassessment and reconfiguration will determine the sustainable level of expenditure that can be incurred on services over each of the next five years.
- Sustainable use of General Fund balances and strategic reserves to manage the timing of baseline savings.
- Sustainable use of General Fund balances and strategic reserves to invest in income generating opportunities which will help bridge the identified funding gap for each of the next five financial years.
- Phased introduction of identified Service redesign/transformation savings to help bridge the identified funding gap.
- A maximum level of capital expenditure that can be incurred each year, recognising that any expenditure over and above what can be funded from General Capital Grant, designated reserves or capital receipts will need to be financed through borrowing, which will in turn create an ongoing revenue cost pressure.

2. Current Situation

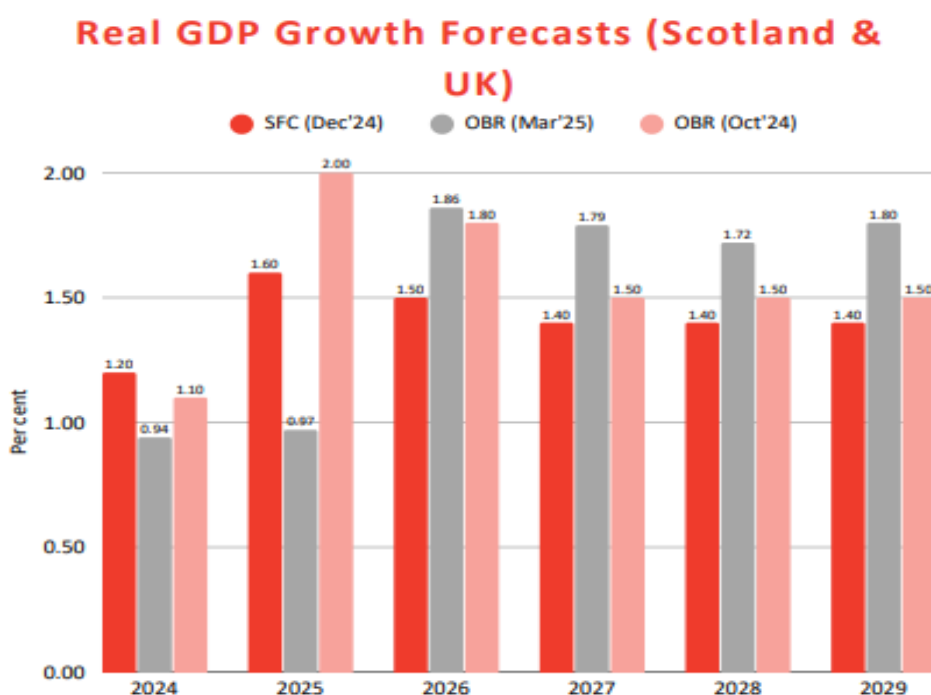
The economy

- 2.1. Over the next five years, global economic growth is expected to remain moderate but uncertain. The recent wave of tariffs in the United States of America (US) has significantly altered global growth projections. The International Monetary Fund (IMF) has downgraded their forecasts from 3.3% to 2.8% in 2025. This adjustment reflects the adverse effects of increased trade barriers, which are expected to dampen investment and household spending worldwide.
- 2.2. Overall, the global economy faces heightened risks. Inflation is expected to rise. The Bank of England is considering interest rate cuts to counteract the economic uncertainty. Meanwhile, stock markets have reacted negatively, with investors wary of a potential US recession.
- 2.3. The combination of this global trade environment and domestic policy measures will shape the UK's economic outlook for the next 5 years. As stated above, interest rates are expected to gradually decline, inflation is expected to return to the Bank of England's 2% target by mid-2026, pay pressures are forecast to ease as "rising labour costs and weak business sentiment have seen a weaker labour market" ([KMPG Economic outlook](#)). However, challenges persist, including, the already, elevated labour costs due to recent increases in the National Living Wage and Employers National Insurance Contributions, which may dampen business investment.
- 2.4. The Office of Budget Responsibilities (OBR) latest forecasts for the bank rate and Consumer Price Index (CPI) indicate a significant spike in inflation (inflation is forecasted to reach 3.7% in Q3) following increases to employer national insurance contributions, household energy bills and council tax; all of which took effect in April. The bank rate forecast indicates a modest rise from October.



Fraser of Allander Institute Economic Commentary, April 2025

- 2.5. “The near-term upward revisions [in inflation] feed into the sentiment that February’s unexpected drop merely represents the ‘calm before the storm’. While the longer term outlook remains optimistic, rising household costs and uncertainty surrounding President Trump’s tariffs cast a shadow of uncertainty for the months that lie ahead for the remainder of 2025 and the beginning of 2026.” ([Economic Commentary, April 2025](#))
- 2.6. In the UK Governments November 2024 budget, the government announced significant fiscal measures, including £40 billion in tax increases starting in 2025, aimed at funding public services and investment projects. While these measures are designed to support economic growth, their effectiveness will depend on global economic conditions and domestic policy implementation. The Chancellor faces a significant challenge to adhere to her fiscal rules while pursuing a growth agenda. The fiscal headroom remains tight with the risk of downgrade to the UK economic growth forecast high.
- 2.7. At a Scotland level, latest forecasts in April 2025 from the Fraser of Allander Institute show Gross Domestic Product (GDP) growth forecasts for “2025 and 2026 have been downgraded to reflect economic conditions in both the UK and the world economy. We expect growth in 2025 to now be similar to growth in 2024 at 0.9%, before increasing to 1.1% in 2026 and 2027.” ([Economic Commentary, April 2025](#))



Fraser of Allander Institute Economic Commentary, April 2025
(SFC - Scottish Fiscal Commission; OBR – Office of Budget Responsibility)

- 2.8. Financial challenges continue to intensify across the public sector. Local authorities in Scotland continue to face significant financial pressures primarily due to real-terms funding cuts, rising service demands, and inflationary pressures. Audit Scotland reported that local governments continue to face severe financial pressures, necessitating urgent transformation and collaboration to maintain essential services

([Local government in Scotland: Financial bulletin 2023/24](#)). The Convention of Scottish Local Authorities (COSLA) in response stated, “Councils are now being faced with a very difficult balancing act, where they must continue to deliver day-to-day services with increasingly higher demands, whilst at the same time transforming the way they deliver those services to adapt in a time of rapid change” ([COSLA Response](#)).

- 2.9. Workforce and demand pressures have deepened post-pandemic, and funding is projected to further decline in real terms, making radical change necessary. Audit Scotland, in their Local Government Budgets 2025/26 Briefing, noted that “at the time of setting their budgets, councils identified a difference of £647 million between anticipated expenditure and the funding and income they receive. If savings in 2025/26 are not delivered, or are made through non-recurring means, then there is potential that these gaps will widen further” ([Local government budgets 2024/25](#)). Local authorities are making cuts, hiking taxes, raising charges and drawing on reserves to cover the budget gap, the commission found.
- 2.10. The situation underscores the need for innovative solutions to ensure sustainable public service delivery in Scotland.
- 2.11. Audit Scotland emphasises the need for urgent transformation in local government services to ensure sustainability, highlighting that relying on reserves is not a long-term solution ([Local government in Scotland: Financial bulletin 2023/24](#)).

With political uncertainty and unpredictable international relations there is greater economic, and therefore financial uncertainty over the medium term.

- 2.12. The Scottish Fiscal Commission ([Scotland's Economic and Fiscal Forecasts](#)) predicts councils will need to adapt to real-term funding reductions while managing inflationary costs and workforce challenges. The latest fiscal reports indicate that local government budgets “will remain tight”, requiring councils to make difficult decisions on service provision and investment priorities.
- 2.13. By 2029, councils will likely need to implement structural reforms to maintain financial sustainability, with a focus on efficiency savings, digital transformation, and community engagement. The Scottish Government’s economic bulletins highlight ongoing fiscal challenges, including uncertainty in tax revenues and social security spending. Local authorities will need to collaborate with public and private sectors to develop innovative funding solutions and ensure essential services remain accessible. The next five years will be critical for shaping Scotland’s local government landscape, requiring strategic planning and financial resilience to navigate economic uncertainties.
- 2.14. The Accounts Commission “urged local authorities to be upfront about the “scale of financial challenge being faced”, empathising that “Councils must reform “at a pace and depth we've not yet seen” to avoid facing unsustainable losses” ([BBC News](#)).

Orkney context

- 2.15. “Orkney’s economy is relatively prosperous, with low unemployment and high household income levels” ([Orkney.com](https://orkney.com)). It is characterized by a blend of traditional industries and emerging sectors, underpinned by strategic investments aimed at sustainable growth.
- **Employment Rate:** 88.3% for individuals aged 16 to 64, surpassing the Scottish average of 74.7%.
 - **Unemployment Rate:** 1.7%, lower than the national average.
 - **Economic Inactivity:** 11.7%, significantly below Scotland's average of 22.5%. ([Office of National Statistics](#))
- 2.16. A comprehensive list of local indicators for Orkney can be found on the Office of National Statistics (ONS) website ([Local indicators](#)).
- 2.17. However, despite these positive indicators, Scottish, national and global socio-economic pressures continue to put a strain on the Council’s budgets, requiring careful financial management to sustain essential services despite recent funding increases.
- 2.18. Orkney Islands Council continues to receive significantly less per capita funding than its island counterparts. This financial disparity places considerable strain on the council's ability to deliver services and maintain fiscal stability. Lobbying of the Scottish Government has shown some success, for example: the Local Government Settlement ‘floor’ has reduced to relatively negligible levels; revenue funding for ferries and one-off ‘connectivity funding for 2025-26; and SINA (Special Islands Needs Allowance) is to be reviewed as part of the 2026-27 budget setting process.
- 2.19. On the other hand, Scottish Government policy continues to influence local spend through ring-fenced funding, the need to constantly report spending for national priorities, and significantly in 2024/25 the Council Tax freeze.

Scottish Government exerts control through budget settlements and policy agreements that condition certain funding on compliance with national objectives. These constraints reduce flexibility for councils to address local priorities or innovate in service delivery, even when overall funding appears to increase nominally. As a result, local authorities often face real-terms budget pressures despite headline funding rises.

Review against 2023-2028 strategy

- 2.20. The MTFS 2023/24 to 2027/28 highlighted significant funding shortfalls, forecast to rise to £27.1m by 2027/28. The following tables set out to assess the accuracy of the assumptions used, and the success of the actions taken to manage the funding gap.
- 2.21. The budget efficiencies achieved are significantly below the savings, service redesign and charging required by the MTFS. The 2023/24 to 2027/28 MTFS required a target, from all sources, of £18.2m for the three years shown in the table below.

Year	Efficiency Savings
2023 to 2024	£nil
2024 to 2025	£2,162,600
2025 to 2026	730,700
Total	£2,893,300

- 2.22. 2024/25 budgetary savings include reduction in employers pension contribution rate, the re-introduction of 1% reduction in staff budgets for anticipated staff turnover, and the introduction of Second Homes Council tax surcharges. 2025/26 budgetary savings reflect proposals brought forward by Service Directorates across a number of service areas, including the introduction of Telecare and Day Care charges.
- 2.23. The Budget and Council Tax setting process for 2024/25 outlined Directorate savings targets for 2025/26, 2026/27 and 2027/28. The proposals presented during the 2025/26 Budget and Council Tax setting process did not achieve the targets set for 2025/26, or the subsequent years.

	2025/2026	2026/2027	2027/2028	Total
Total savings	557,700	753,600	2,091,300	3,402,600
Total income	173,000	39,700	700,000	912,700
Total	730,700	793,300	2,791,300	4,315,300
Target	2,000,000	3,000,000	4,000,000	9,000,000
% of target	37%	26%	70%	48%
Difference	-£ 1,269,300	-£ 2,206,700	-£ 1,208,700	-£ 4,684,700

- 2.24. In addition to not achieving the savings targets, service pressures have continued to impact the baseline budget over the period to date.

Year	Service Pressures	One-offs	Total
2023 to 2024	£nil	£nil	£nil
2024 to 2025	£1,621,500	£1,706,800	£3,328,300
2025 to 2026	£561,400	£2,037,600	£2,719,800

- 2.25. The Scottish Government settlement has increased significantly against the MTFS assumption. The model included a 1% year on year increase, in reality far greater uplifts have been received, albeit to help fund high pay award for SJC and Teachers pays, and the Council Tax freeze in 2024/25.

Year	MTFS	Update
2023 to 2024*	£63.388m	£65.147m
2024 to 2025*	£64.833m	£72.194m
2025 to 2026***	£65.481m	£74.296m

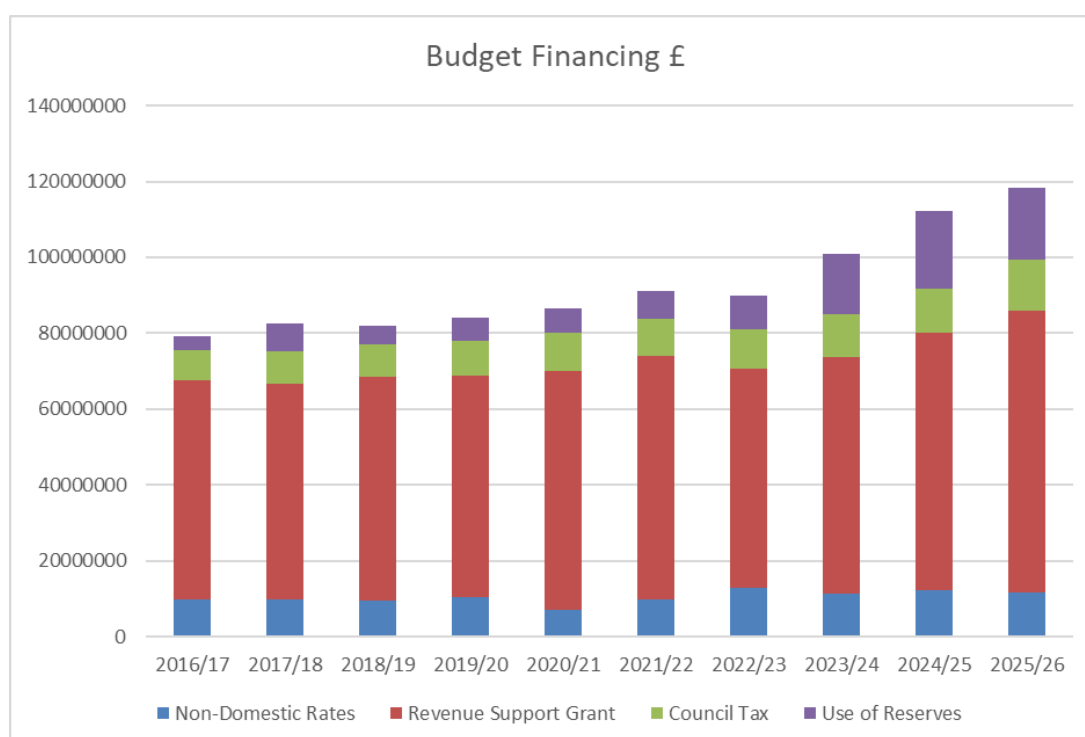
* Actual / ** Forecast / *** Budget

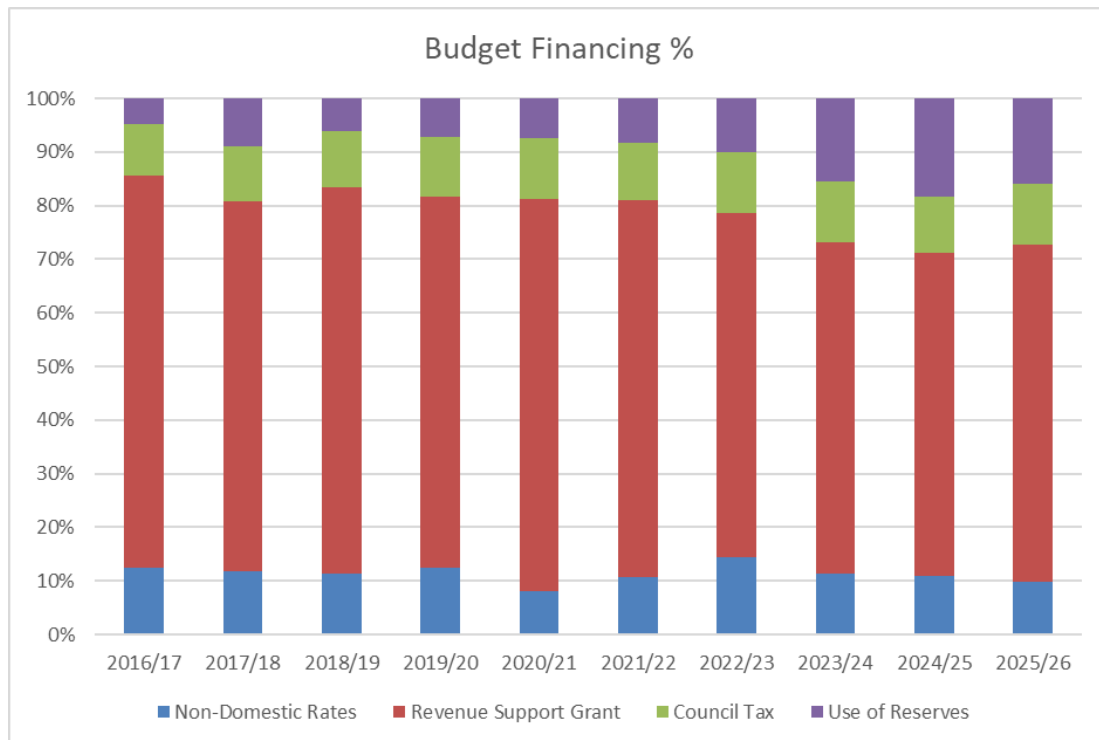
- 2.26. Use of reserves has made up the difference to balance the budget. The Budget and Council Tax setting process for 2024/25 also outlined indicative General Fund contributions from the Strategic Reserve of £20m, £18m, 15m, and £11m for 2024/25, 2025/26, 2026/27 and 2027/28 respectively. These were significantly higher than the figures included in the 2023/24 to 2027/28 MTFS. The following table shows the current, best estimate, for Strategic Reserve Fund contributions.

Year	MTFS	Update
2023 to 2024*	£6.350m	£6.662m
2024 to 2025**	£6.350m	£21.000m
2025 to 2026***	£6.350m	£18.431m

* Actual / ** Forecast / *** Budget

- 2.27. Finally, despite the 2024/25 Council Tax freeze Orkney Islands Council agreed a 15% Council Tax increase for 2025/26, meeting the members aim of achieving the Scottish average for Council Tax during the term of this Council.
- 2.28. The following graphs provide an illustration of how budgets have increased over the last 10 years, and how the financing split has changed.

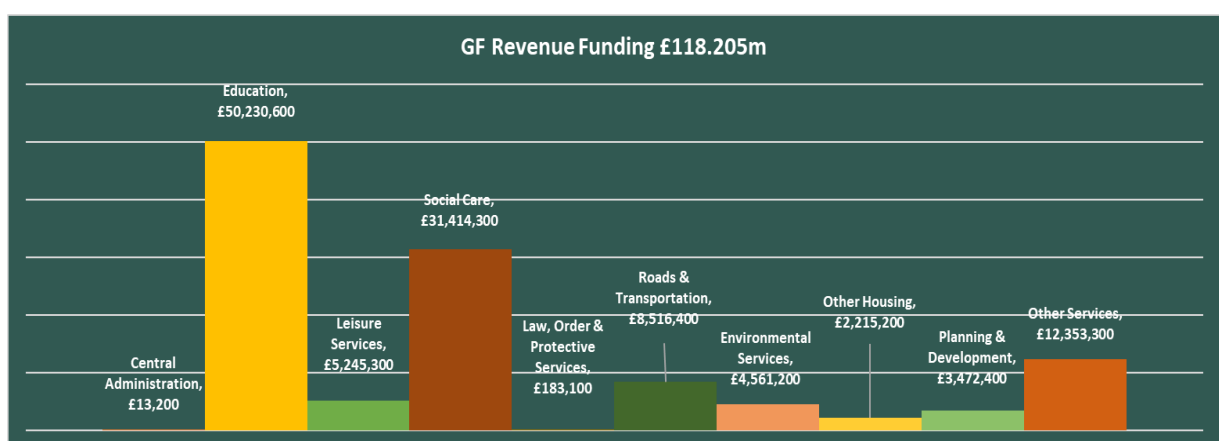




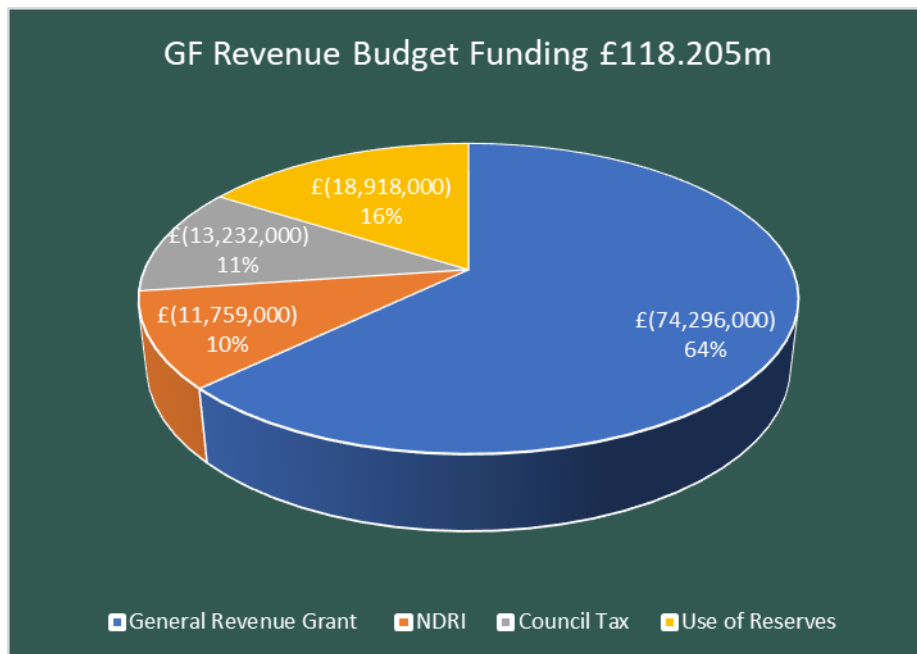
MTFS re-set

2.29. The annual budget process identifies increases in service demand over and above service budgets. There are also inflationary pressures which must be considered. The Council's annual budget uplifts in recent years have reflected a prudent approach, with minimal uplifts due to the constrained financial position. This approach has resulted in all Council services having to find additional efficiency savings within their approved budgets to cover the impact of price increases.

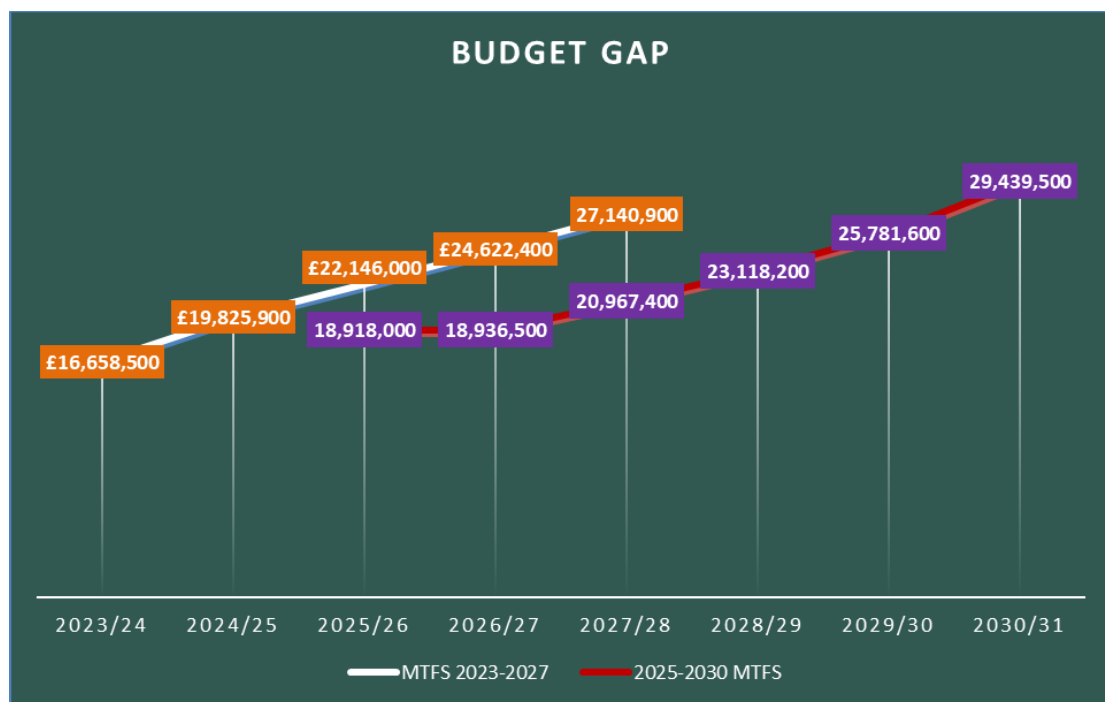
2.30. The 2025/26 General Fund budget of £118.205m is allocated across the following services:



Funded by:



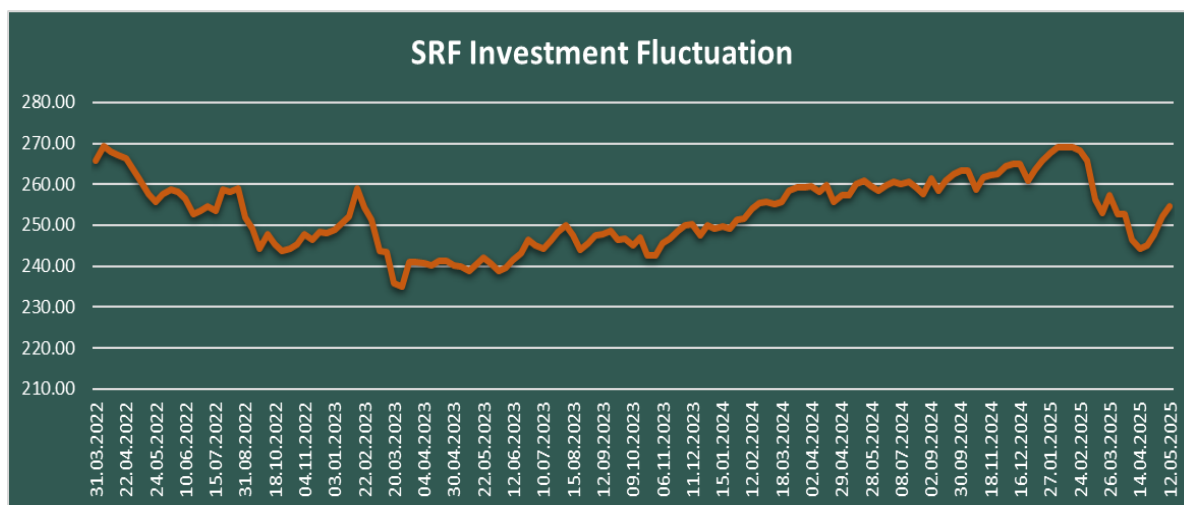
- 2.31. The 2023/24 MTFS identified significant funding shortfalls, as indicated in the graph below. Subsequent Budget and Council Tax setting papers have reinforced this projected position. This re-set MTFS indicates some positive movement in financial forecasts which have helped postpone the growth of the funding gap. However, the funding gap that the Council could face over the 5-year period of this strategy is still significant.



- 2.32. The general recognition that further spending reductions need to be considered in a strategic and transformative manner, in the context of potential future income streams being progressed by the Strategic Projects team over the medium-to-long term.
- 2.33. The results of the budget setting public engagement exercise carried out over December 2024 and January 2025, showed a general willingness to:
- Increase Council Tax to protect public services;
 - Increase service charges rather than see service cuts; and
 - Review, and reduction, of service levels to preserve service.
- 2.34. The budget survey, including several charging lines, received 1,077 responses, representing less than 5% of the electorate – although a significant improvement on previous budget consultations.
- 2.35. The Trade Union consultation, conducted at the same time, provided the following response:
- Their overall position is they do not wish to see a reduction or cuts to services; they are concerned about the impact of 'austerity' to public services over the past 15 years.
 - They believe that the focus should be on measures to increase revenue and welcome the work the Council has undertaken on this.
 - Additional revenue should be derived from those most able to pay with visitor levy/Cruise ship income/Council Tax increases supported.
- 2.36. The key financial risk areas facing the Council over the medium term are summarised below:
- Level and reduction in real terms of Scottish Government funding.
 - Pay awards.
 - General inflation.
 - Economies of scale.
 - Level of competition / choice.
 - Demographics, in particular ageing population.
 - Investment return volatility.
 - Housing shortages.
 - Recruitment and retention.
 - Increasing levels of demand.
 - Increased cost of borrowing.
- 2.37. A risk register against this strategy is included at Annex 1.

Investment returns

- 2.38. Over the past three years, financial markets have experienced significant volatility driven by global economic shifts, geopolitical tensions, and monetary policy changes. 2022 was marked by intense market volatility and widespread declines across equities and bonds. Global central banks, led by the US Federal Reserve, aggressively raised interest rates to combat soaring inflation caused by pandemic-related supply chain disruptions, labour shortages, and the Russian invasion of Ukraine. As equity and bond markets both struggled, consumer confidence and investment decisions were impacted.
- 2.39. 2023 and 2024 saw a mixed recovery. The bond market stabilised, although yields remained elevated. US tech stocks led global gains, but these were uneven and equity recovery remained weak. The FTSE 100 showed resilience, driven by strong performances in energy and financial sectors. However, political instability, including leadership changes and Brexit-related trade negotiations, continued to weigh on investor sentiment. The Chinese economy struggled, and political disruption in Europe added uncertainty to European markets. However, as inflation gradually cooled central banks were cautious of further fiscal tightening.
- 2.40. In 2024 and into early 2025, financial markets showed increased optimism, fuelled by expectations of rate cuts in major economies. The FTSE 100 reached new highs in early 2025. However, structural concerns including Brexit-related trade frictions, low productivity, and tight labour markets continued to cap UK investor enthusiasm compared to US or European markets. Further volatility in equities and bonds were caused by the introduction of US tariffs.
- 2.41. The past three years have been marked by economic recalibration, cautious monetary policy, and evolving investor strategies with markets remaining sensitive to policy shifts and macro-economic surprises.
- 2.42. The following graph shows the Strategic Reserve Fund investment portfolio balances from 1 April 2022 to 12 May 2025. Within this period £24m was withdrawn to meet spending commitments.



- 2.43. Over the next five years (2025–2030), financial markets are expected to experience a complex mix of slowing global growth, structural inflationary pressures, and technological transformation. Central banks, including the Bank of England, are likely to gradually normalise monetary policy, with interest rate cuts in the near term before stabilising at higher-than-pre-pandemic levels. Equity markets may deliver moderate returns, with market leadership moving away from a narrow group of tech giants toward sectors benefiting from artificial intelligence integration, energy transition, and infrastructure investment.
- 2.44. In the UK, markets will likely be influenced by ongoing fiscal pressures, political developments, and post-Brexit economic adjustments. Fixed income investments yields may become more attractive in a higher-for-longer rate environment, while geopolitical risks and climate-related events could introduce bouts of volatility. Investors will need to focus on adaptability, risk management, and strategic diversification to capitalise on opportunities in the evolving financial environment.

3. Strategy and Assumptions

- 3.1. A funding gap of £18.9m or 16.0% exists in the 2025/26 General Fund budget, funded by a draw on both General Fund and, predominately, Strategic Reserve Fund (SRF) reserves. The level of the funding gap versus the level of investment returns on Strategic Reserve Fund and falling General Fund balances makes this approach untenable in the medium term.
- 3.2. With savings proposals over the 3-year period, 2025-2028, of £4.3m were identified during the 2025/26 budget setting process against a target of £9.0m set in February 2024. It is recognised that the previous incremental approach to finding service savings is at an end.

Options available to bridge the funding gap are as follows:

- Increasing Council Tax.
- Fee income generation.
- Access external funding streams.
- Lobby for fairer settlement, in total and in focused areas.
- Efficiency measures and reduction in bureaucratic processes.
- Service redesign/transformation.
- Service reduction/removal.
- Capacity building within communities – working with NHS Orkney and 3rd sector.
- Recycle in year revenues, savings, other reserves, and balances, for example use of wind farm revenues or cruise liner passenger dues from Strategic Reserve Fund.

- 3.3. Financial projections set out in the graph at paragraph 2.31, above, contain assumptions which in turn bring risks and uncertainties. Changes in these assumptions can have a material effect on the outcome. The projections make assumptions in three broad categories:
 - Issues known about or which are reasonably foreseen which create upward cost pressure e.g., pay pressure; indexation; known policy change commitments; etc.
 - Issues which can be anticipated as areas of budget risk but where the extent of the risk is uncertain e.g., the cost of the ageing population; waste tonnages; etc.
 - Issues which could create cost pressures but are speculative at this stage e.g., national insurance; superannuation; energy prices etc.
- 3.4. With much political and economic uncertainty around both the scale and timing of any funding reductions, it is not possible to provide a definitive medium-term budget. The projections produced contain several assumptions which are considered most likely.

Price increase assumptions	2026/27	2027/28	2028/29	2029/30
Staff costs	3%	3%	2%	2%
Budget uplifts	2%	2%	2%	2%
CPI on charges	2%	2%	2%	2%
Council tax	2%	2%	2%	2%

Notes:

- Staff costs – The Scottish Government allowed for up to three pay rises of 3% in 2024-25, 2025-26 and 2026-27 depending on previous pay agreements. Given recent pay awards, this assumption has been included at a higher rate for 2026/27 and 2027/28 before falling fall back in line with projected inflation.
- Budget uplifts – acknowledging we cannot continue to restrict budgets, by ignoring inflation.
- CPI on charges – per CPI inflation forecast on graph at paragraph 2.4, above.

- 3.5. It is worth emphasising that assumptions reflecting the best case would produce a budget better than predicted, and assumptions reflecting the worst case would deliver a budget poorer than predicted. Multiple scenario assumptions are limited in their value and are not included in the Medium-Term Financial Strategy and it is expected that readers understand that this is a prediction, and the outcome could be better or worse as more “knowns” are identified. A basic illustration on scenario analysis is included at paragraph 5.9, below.

Council tax

- 3.6. Council Tax rates were frozen in 2024-25. In 2025/26, all Scottish councils implemented significant Council Tax increases ranging from 8% to 15.6%, with an average increase of 9.6%.
- 3.7. The Council Tax level for 2025/26 was recommended by the Policy and Resources Committee on 25 February 2025 and agreed by Council on 4 March 2025. This budget saw Council Tax increase by 15% and achieved the Council strategy to bring Council Tax up to the national average within the term of this Council.
- 3.8. The Scottish average Band D Council Tax for 2025/26 is £1,543.30 with Orkney equivalent at £1,574.60.
- 3.9. There is uncertainty over Council Tax increases, given the Scottish Parliament elections due to take place in 2026. The table above includes inflationary increases only in the MTFS assumption, however it is likely that to retain the Scottish average, achieved in 2025/26, the Scottish average increase for Band D Council tax would need to be applied.

Fee income generation

- 3.10. The Council has budgeted to achieve income of £10.7m from fees and charges, sales, rents and lettings to external customers in 2025/26. The Council needs to assess what we could be charging for but currently do not, or where our charges are significantly below national averages.

- 3.11. The Council has an approved Charging and Concessions Policy which provides a clear framework to monitor and review service charging. The policy describes several charging options that could increase fee income revenues.

Four ways to increase revenue:

- Increase the number of customers.
- Increase the average transaction size.
- Increase the frequency of transactions per customer.
- Raising prices.

- 3.12. Services need to assess the unit costs for each service delivery and seek to maximise the return to the Council. They also need to have a pricing strategy for the revenue streams which achieve the desired outcome for the service and ensure the sustainability of the Service provision, and ultimately Council finances.
- 3.13. The Corporate Charging Working Group was established to review the charging policy and consider changes to existing charges and where appropriate the introduction of new service charges. It has a key role to play as the Council looks to increase the level of income generated through charging to recover a greater proportion of the cost of providing certain services thereby reducing the need for service reductions elsewhere.

Access external funding streams

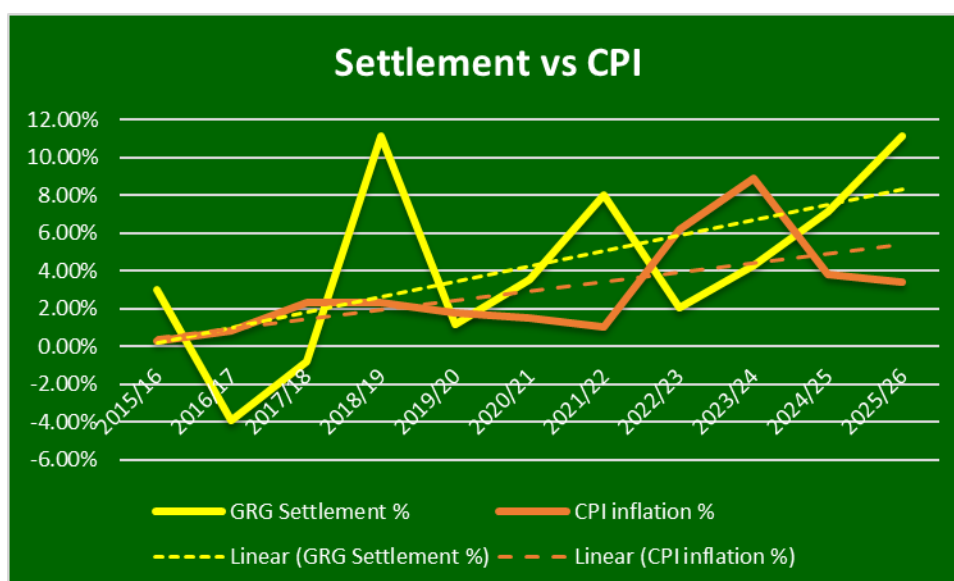
- 3.14. The Council will continue to make the case for additional external funding wherever possible to reduce the net cost of Council services. Applying for specific grant funding for revenue and capital spend needs to be maximised, to reduce the borrowing requirement on capital projects, and to protect Council budgets.
- 3.15. The Council now employs two dedicated grants officers to support service officers complete successful funding applications. The support offered by these grants officers needs to be harnessed to maximise the benefit to the Council.

Lobby for fairer settlement

- 3.16. As stated at 2.17, above, Lobbying of the Scottish Government has shown some success.
- 3.17. However, further dialogue with the Scottish Government is required to ensure a 'fairer' settlement for Orkney. Orkney Islands Council continues to receive significantly less per capita funding than its island counterparts.

Per Head Difference	Total Revenue Funding £'000	Ferries Grant £'000	Assumed Council Tax £'000	Net of Ferries & C. Tax Funding £'000	Population #	Per Head £
Orkney	105,994	20,804	8,462	76,728	22,000	3,488
Shetland	118,916	24,679	8,475	85,762	22,900	3,745
Eilean Siar	118,038	0	9,845	108,193	26,200	4,130

- 3.18. Removing this financial disparity will not balance the Council's general fund budget but would go a considerable distance to financial sustainability if, for example, Orkney were able to match the Western Isles per head funding – an additional £14.1m.
- 3.19. Lobbying of the Scottish Government should be done in a focused and in total to attempt to reduce the disparity.
- 3.20. A focused analysis of the settlement figures against existing service costs will identify specific areas where the Council, its location and/or demographics, result in disproportionate funding shortfalls. A strategic approach to lobbying the Scottish Government may be beneficial.



- 3.21. The above graph shows that the settlement has more or less ran alongside CPI historically. It should be noted that the peaks in 2018/19 and 2021/22 reflect the ring fencing of certain funding streams. Commitments made by the Scottish Government as part of the Verity House Agreement to reduce ring-fenced funding appear to be reflected in 2025/26 settlement. However, COSLA contend that the increase in GRG does not provide councils with greater autonomy or discretion when setting their own budgets. ([Local government budgets 2025/26](#))
- 3.22. The increases from 2023/24 reflect the growth in the ferry funding, funding for pay awards and increases to Real Living Wage and the Council Tax freeze in 2024/25.
- 3.23. Protectionism of some services further limits local solutions to the funding shortfall, for example Teacher numbers and Free School Meals.

- 3.24. The most recent Scottish Government Medium-Term Financial Strategy (MTFS) was published on 25 May 2023. This document outlined the government's fiscal outlook and strategic priorities for the period from 2023–24 to 2027–28. As of December 2024, the Finance Secretary indicated that the Scottish Government's MTFS would only be published after the conclusion of the UK Government's Spending Review in the Spring of 2025. However, the Scottish Budget for 2025/26, presented in December 2024, outlines funding expectations for both revenue (resource) and capital spending in the subsequent years.
- 3.25. The Scottish Government anticipates that day-to-day (resource) funding will experience modest growth in real terms over the medium term. Specifically, funding is projected to increase by approximately 0.5% to 1.4% per year in real terms between 2025/26 and 2028/29. This growth is contingent on the UK Government's fiscal policies and the performance of devolved tax revenues. However, the Institute for Fiscal Studies (IFS) suggests that actual growth might be closer to 0.5% annually, considering current assumptions. ([Fiscal Outlook](#))
- 3.26. Add to that the difficult trade-offs between spending in 2026/27 and beyond, given this relatively slow growth in funding. For example, if day-to-day spending on health and social care was increased by 3% a year in real terms and funding for councils via the main finance and local government portfolio increased by 1.5% a year in real terms, other areas could face cuts to spending of between 1.7% and 5.6% in real terms each year from 2026/27 to 2028/29. ([Fiscal Outlook](#))
- 3.27. The pressures are mixed for capital, where the Scottish Government provided a 7% real terms increase in overall capital spending for 2025/26, but the IFS projects that capital funding will decline by 4.1% in real terms in 2026/27, with subsequent years seeing flat or reduced levels, primarily due to a freeze in UK Government capital funding and a reduction in capital borrowing by the Scottish Government ([Medium-Term Outlook](#)). In addition, 2025/26 finance settlement saw a significant fall in loan charges support which puts additional pressure on revenue budgets.

In conclusion, it is unlikely that the Scottish Government settlement will match in real terms the funding pressures faced by the Council, but it is not unreasonable to assume a cash increase over the period of the Medium-Term Financial Strategy, this is estimated at 1.5% for 2026/27 and 2027/28, falling to 1.0% thereafter (i.e. 50% of wage increase assumption).

Efficiency measures

- 3.28. There will be a need for services to continue to find savings and efficiencies while maintaining or even improving public outcomes.

- When cost cutting in existing functions is appropriate, explore both radical approaches to restructuring and more traditional tactics.
- Don't overlook the substantial benefits that can come simply from identifying key activities and making them more effective.

3.29. Strategies the Council could explore include:

- Embrace digital transformation, for example, self-service portals, cloud based systems or use of AI (artificial intelligence)
- Shared services & collaboration, for example, joint procurement or sharing services or data with other councils,
- Process re-engineering, for example, rethink how services are delivered to improve speed and reduce duplication using methodologies like Lean Management or Kaizen
- Workforce optimisation, for example, cross training of staff to cover multiple functions or training staff in effective use of digital tools to enhance productivity.
- Energy and environmental efficiency, for example, savings in lighting, heating, and facilities management and fleet optimisation.
- Community engagement, for example, community led support programs, volunteering and partnerships with other public bodies, local businesses and third sector.
- Financial and asset management, for example, asset rationalisation, maximise alternative funding, preventative maintenance to reduce long-term costs and regular audits to manage budget issues.
- Data-Driven Decision Making, for example, performance dashboards or predictive analytics.

3.30. However, given the level of savings delivered through the Change Programme, and subsequent initiatives, since 2011 many of these strategies are in progress, or have been explored in the past. Not that that should prohibit revisiting some, or exploring others, going forward. However, it is anticipated that significant service redesign, or transformation, is required to continue to meet the needs of the people of Orkney within the funding available.

The key difference between efficiency strategies and transformation strategies in local government lies in their scope and long-term impact.

Efficiency strategies refine what already exists:

- Focus on optimising current operations: do more with fewer resources.
- Typically involve cost-cutting measures, process automation, and workforce productivity improvements.
- Aim to reduce waste and enhance service delivery without fundamentally changing how services are structured.

Transformation strategies seek to reshape local government for long-term sustainability.

- 3.31. Some governance arrangements add to the necessary controls of the Council to protect itself, and our staff. However, some processes have been built up over 50 years and need overhauled and brought up to date. Many require updating to align with technological advances and the enhanced capabilities of IT systems, or combat recruitment issues.
- 3.32. There is a requirement to review, update, replace or remove significant policies, procedures, and processes (including reviewing risk appetite), with deference to governance and scrutiny requirements, without being onerous, inefficient and expensive to administer.
- 3.33. Reducing the friction created through bureaucracy will speed up the Council dynamic. Officers want autonomy and trust. The Council needs a way to let officers move quickly and make decisions.

Service redesign or transformation

- 3.34. The Scottish Government and the Accounts Commission emphasise local government transformation as essential for delivering better outcomes, particularly in the face of rising demand, financial pressures, and changing public expectations. Based on their guidance and strategic reports, the key elements of transforming local government services are:
 - Person-Centred, Outcomes-Focused Services
 - Strong Leadership and Vision
 - Community Empowerment and Participation
 - Partnership and Collaboration
 - Digital Innovation and Data Use
 - Financial Sustainability and Efficiency
 - Workforce Transformation
 - Continuous Improvement and Innovation

Is the current operating model fit for purpose?

- An effective operating model is a key element to create value and deliver services in constantly changing environment.
 - Can we restructure services to take advantage of current and projected trends?
 - Do we understand which activities drive value?
- The operating model should be based on strategic direction not legacy.
- Top-down design; bottom-up validation.

Services should consider the service experience through the customer's eyes.

- 3.35. Ask ourselves “why does the OIC exist?” If we were redesigning services from the bottom-up what would the provision look like, and what would the Council add in over and above the minimum requirement for that service's delivery?

- 3.36. For example, there is an opportunity to redesign services in the post COVID era. Increased use of technology will give services the ability to focus the resources in the correct areas and take account of changes in the way stakeholders work, rest and play, for example, the impact of hybrid working, or the changing demographics of the community. This will include an integrated approach to software development which makes the performance of tasks more intuitive for both internal and external users.

Information systems	Systems which interact with each other	Reports generated from systems	Analysis tools	Manual systems
<ul style="list-style-type: none"> • Need to be up to date with technological developments 	<ul style="list-style-type: none"> • Need to share data with minimum intervention 	<ul style="list-style-type: none"> • Need to remove manual manipulation 	<ul style="list-style-type: none"> • Need to be able to run effectively from data exported 	<ul style="list-style-type: none"> • Need to be stripped down and build up again where/if required

- 3.37. Giving officers access to holistic and homogeneous systems will create efficiencies which, over time, should crystallise savings.
- 3.38. Effective data sharing with other local authorities, particularly other island authorities, may reveal service delivery methods which we can learn from.

Building capacity within communities

- 3.39. The significant demographic pressures which public bodies face are particularly acute in Orkney. Increased community, third sector and voluntary participation will be necessary to manage the expected increase in demand for services that will materialise. With significant synergy and overlap in service provision within Orkney by the Council, NHS Orkney and the third sector, there is room for more joined up working. This will require re-prioritisation of resources to provide more integrated and outcome-focussed services which will ensure that the reducing public resources available will deliver the value the Council seeks through its partnering arrangements.
- 3.40. The Community Empowerment (Scotland) Act 2015 introduces a range of opportunities for communities to become more engaged and involved in the delivery of local services. For example, communities can request property asset transfers to take direct responsibility for Council properties for community purposes. Communities can also make participation requests where it is felt that the voices of certain communities are not being heard.
- 3.41. Another example is Community Led Support (CLS). While originating in health and social care, the principles of CLS such as collaboration, local decision-making, strengths-based approaches, and community involvement can be applied across a wide range of sectors. These include housing, education, employment services, and community development. Any area that benefits from more person-centred, locally driven and relational ways of working could adopt the CLS model to improve outcomes, build trust, and make services more responsive to the needs and strengths of individuals and local communities.

Use of reserves and balances

- 3.42. The pressure to draw more from reserves to preserve services and jobs is recognised. With volatile Strategic Reserve Fund investment returns in recent years, it is not possible to ascertain what a “sustainable” draw on reserves might look like.
- 3.43. In 2012, the Council agreed a ‘floor’ value for the Strategic Reserve Fund investment portfolio, although arbitrary and historical, it did provide a method of assessing the future proofing of the fund.
- 3.44. An Investment Strategy review was carried out by Hymans Roberston in 2024. The modelling showed that the expected nominal return on investments is 7.7%, which is much higher than the previous projected return in 2021 (5.2%) and is driven by the risk-free rate of return on risk-free assets such as government bonds if held to maturity. However, it is noted that the volatility on the returns has also increased to +/-10% (2021 +/-7.7%) in any one year.
- 3.45. The Review reflected the indicative future drawdowns of £18m, £15m and £11m in financial years 2025/26, 2026/27 and 2027/28 respectively required from the Strategic Reserve Fund to support General Fund services.
- 3.46. These substantial draws from the Strategic Reserve Fund have further ceded ground against the Strategic Reserve Fund ‘floor’.
- 3.47. The conclusions provided by Hymans Robertson were:
 - Assuming the SRF reverted to a lower level of distribution (from the elevated short term funding plans) the current strategy would be expected to generate sufficient returns to rebuild and grow the value of the Fund.
 - If distributions were kept at higher levels of around £10m per annum. longer term then it will take the Fund longer to get back on target and any meaningful reduction in the expected levels of return would impact on the sustainability of the Fund value.
 - Simple stress tests carried out show that any short-term negative returns can have a significant impact on outcomes and therefore while the focus of the analysis was primarily on returns, also need to be mindful of the volatility of returns and the potential for them to impact on outcomes and the ability to meet desired cash funding plans.
- 3.48. The market may perform better or worse than forecast, therefore the Review recommended that the current expected return of 7.7% per annum can support the current short term spending plans and longer-term distributions of £6.35m per annum (from 2028/29 onwards).
- 3.49. In addition to investment returns, however, there has been a change in the treatment of passenger harbour dues, which provided surpluses are achieved, will contribute approximately £2m of resources to support corporate objectives. The Community Wind Farm project at Quanterness is also anticipated to contribute circa £2m from 2028/29.

Market volatility on investments, oil port surpluses, cruise liner activity and, most importantly Council decisions, will have a significant bearing on whether headroom is restored over the next five years.

- 3.50. The Council has General Fund reserves consisting of non-earmarked and earmarked reserves. As part of the annual budget setting process these reserves are reviewed to assess the appropriateness of maintaining each of these earmarked balances. As at 31 March 2024, the Council had non-earmarked reserves of £3.4m. The balance being slightly above the approved policy to hold 2% net revenue budget as contingency. However, given the level of annual overspending against budget in 2023/24 and 2024/25, a more prudent approach would be to restore the 4% non-earmarked reserves target.
- 3.51. Any residual General Fund balances identified through the review process in future years will be redirected before consideration of any additional contributions are made from the Strategic Reserve Fund. However, the level of budget overspending across the Council makes this difficult to imagine the circumstances where this may be possible during the term of this strategy.

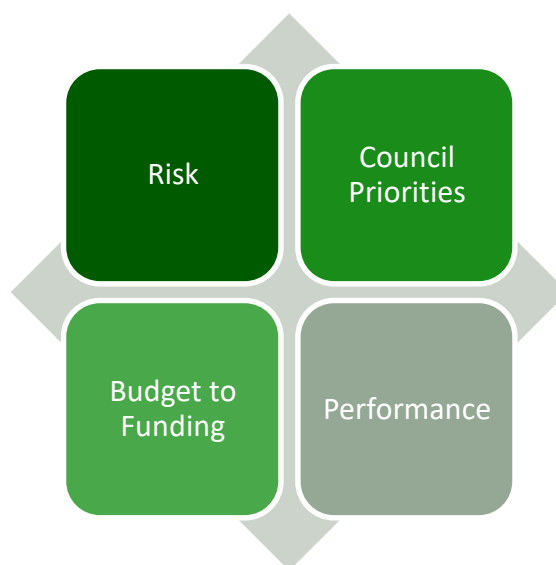
Service pressures and service growth

- 3.52. Service pressures and a desire to grow services is included in every strategy and plan generated. It is expected that throughout the period of this Medium-Term Financial Strategy any pressures or growth ambitions are achieved from within approved budgets, in addition to generating budget underspends which can be allocated corporately to ensure the delivery of all Council services.
- 3.53. Only in very exceptional circumstances should service pressures or growth be approved without being self-funded or able to secure ongoing external funding.
- 3.54. However, it is important to understand the full extent of services pressures, for example, the estimated annual cost to 'maintain' Orkney's roads, or the extent of the demand on the Council estate for improvements, repairs and maintenance, or the shortfall in IT and plant replacement and improvements. The top-sliced capital programmes were enhanced for the three year period 2025-2028, but the reducing General Capital Grant will require a review of the allocations at the end of that period, without elevating the pressures on the Council infrastructure.
- 3.55. The MTFs projections continue to reflect 'one-off' service pressures included in the 2025/26 budget setting process which have continued for several years, for example children's residential and out of Orkney placements.

Budget allocation

- 3.56. In order to deliver a fair and systematic approach to the allocation of financial resources across the Council, it is necessary to analyse key resource information to ensure that future service budgets better reflect the relative importance of such information.

- 3.57. Four key elements are used to assist in decision-making about the future allocation of resources:



- 3.58. **Risk** (including statutory, reputational, and political risk) is seen as a significant element. Some services must be delivered by law, however, significant discretion over the level of service exists, with some services having more scope than others to reduce current service levels before a critical level is reached in terms of capacity to deliver even a basic level of service or fail to meet their statutory obligations.
- 3.59. **Council Priorities** are very important in shaping local services to local needs. However, the flexibility to redirect resources away from other statutory requirements, ring-fenced funding and Scottish Government policies and priorities is limited.
- 3.60. **Budget to Funding** can be explained as the level of funding provided through the settlement which should be closely linked to how much is spent on a particular service area, however, factors such as demography, need and other funding pressures are also considered. For example, some benchmarking information might be readily available to show how the Council compares with other local authorities - number of child placements, cost of child placements, number and cost of independent living packages with two to one or more support, spend for km of road, cost per child for education, etc.
- 3.61. Councils have some discretion to reallocate funding based on their local priorities and this is reflected in the current allocation of budget within the Council which has evolved over many years through political choice during the budget setting processes.
- 3.62. **Performance** levels should be kept under review. The Council must continue to deliver the best possible services from within the resources made available to it and look for continuous improvement wherever possible. The ability to achieve high performance may reduce, however, as funding levels reduce.

With reduced funding levels and a mix of performance levels across Council services, there could be a need to redirect resources from areas of very high performance to areas where performance needs to improve. It is also important not to create a culture in which poor performance is considered the norm and is rewarded.

4. Non General Fund

- 4.1. The following section explains, subject to the general strategy and assumptions, outlined above, how other sections of the Council's finances are expected to perform.

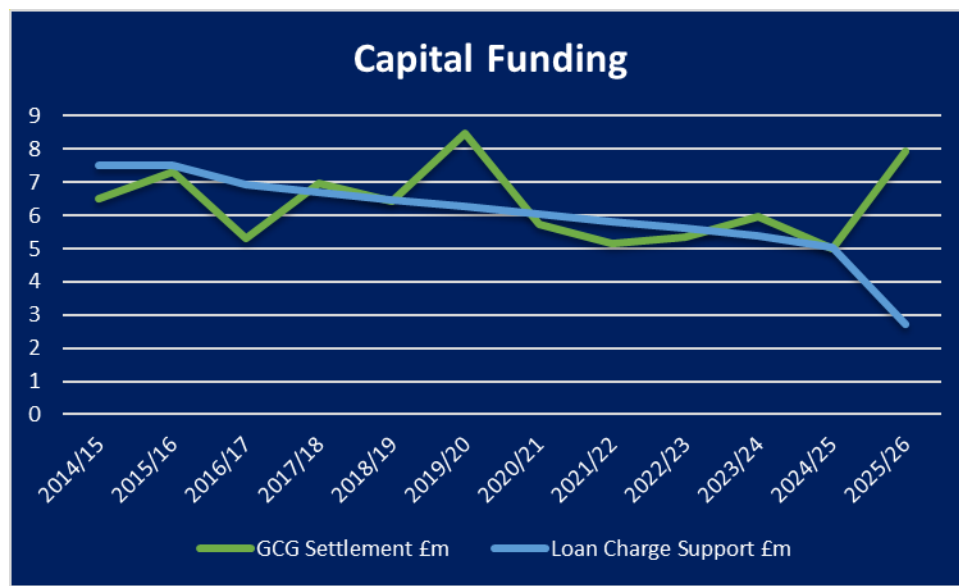
Treasury Management

- 4.2. The Council is required to operate a balanced budget, which broadly means that cash raised during the year will meet cash expenditure. Part of the treasury management operation is to ensure that this cash flow is adequately planned, with cash being available when it is needed. Surplus monies are invested in low-risk counterparties or instruments commensurate with the Council's low risk appetite, providing adequate liquidity initially before considering investment return.
- 4.3. The second main function of the treasury management service is the funding of the Council's capital plans. These capital plans provide a guide to the borrowing needs of the Council, essentially the longer-term cash flow planning to ensure that the Council can meet its capital spending obligations. This management of longer-term cash may involve arranging long or short-term loans or using longer term cash flow surpluses. On occasion any debt previously drawn may be restructured to meet Council risk or cost objectives.
- 4.4. The Council agrees a Treasury Management Strategy annually. It details who the Council can invest with and the maximum amount that can be invested. These limits are based on credit ratings supplied by independent credit rating agencies.
- 4.5. The Local Government Investment (Scotland) Regulations 2010 came into force with effect from 1 April 2010 and permits local authorities to make investments subject to them gaining the consent of Scottish Ministers. Finance circular 5/2010 subsequently set out the terms of that consent and requires local authorities to "have regard to" the 'Prudential Code for Capital Finance in Local Authorities' and the Treasury Management in the Public Services: Code of Practice and Cross-sectorial Guidance Notes' when managing their investments.

Capital Programme

- 4.6. Capital investment priorities are based upon Corporate Asset Management Planning principles. CIPFA's (Chartered Institute of Public Finance and Accountancy) Prudential Code for Capital Finance sets out a best practice approach for determining a capital investment strategy and aims to ensure that spending plans are affordable, prudent, and sustainable. The Code requires councils to take account of asset management and option appraisal factors to comply with Best Value. A long-term capital strategy will be developed to improve forward planning beyond the current timescale of the rolling 5-year capital programme.
- 4.7. When the Council takes on additional borrowing to fund capital expenditure it must be sure that it can afford to meet the principal and interest repayment costs. The following graph shows the decreasing support in General Capital Grant (GCG) and

Loan Charges support provided by the Scottish Government in the annual settlement.



- 4.8. Falling Loan Charges support means that, after the application of grant funding contributions, the cost of new investment in service infrastructure will require to be funded from efficiency savings and/or income generation going forward. Loan charges are not charged direct to individual services but managed as a corporate cost.
- 4.9. The Council's existing capital programme includes approved capital project expenditure of £45.749m over the 5-year period 2025 to 2030 which, after allowing for £35.467m in respect of use of reserves, capital receipts, capital grants and revenue contributions, leaves an identified capital financing borrowing requirement of £10.282m.
- 4.10. With reference to paragraph 3.54, above, the majority of the General Capital Grant is allocated to finance the Councils top-sliced capital programmes.

Revenue implications of the Capital Programme should be incorporated into future years' revenue budgets to fully integrate the revenue and capital budget processes. Preference should be given to those projects which deliver revenue savings and can be crystalised into revenue budgets.

- 4.11. The Council's net capital financing requirement is forecast to increase from £83.517m to £117.286m over the 3-year period from 2025 to 2028, being a net increase of £33.769m after allowing for the repayment of principal.
- 4.12. The Council's authorised limit for external debt is scheduled to increase from £95m to £135m over the 3-year period 2025 to 2028, to accommodate the Community Wind Farm project, and the operational boundary for external debt is also expected to increase from £90m to £125m across the same period. As a key prudential indicator, the authorised limit represents a control on the maximum level of borrowing and as a limit beyond which external debt is prohibited. This limit is set and revised

by the Council. As such, this represents a level of external debt that could be afforded in the short term but is not sustainable over the longer term. The graph above shows cash reductions in the General Capital Grant, and Loan Charges support, in addition to real term reductions.

Housing Revenue Account

- 4.13. The Housing Revenue Account expenditure budget for 2025/26 is set at £4.129m, a decrease of £0.078m or 1.8% over the previous year's figures. The Housing Revenue Account is financed almost entirely by rents and other charges paid by Council tenants and cannot be funded in any way from the General Fund and revenue raised through the Council Tax.

The Council is required to maintain a separate Housing Revenue Account covering income and expenditure in respect of specified houses, buildings, and land. There is a legal requirement for Housing Revenue Account income and expenditure to be in balance at the end of each financial year.

- 4.14. The Housing Revenue Account capital programme must be met from existing resources or funded through prudential borrowing. The Loan Charges budget in respect of repayment of debt has decreased by £0.188m to £0.635m for 2025/26.

Scapa Flow Oil Port

- 4.15. The Council maintains a separate trading account for Scapa Flow Oil Port in terms of Section 67 of the Orkney County Council Act 1974 which requires the Council to keep separate accounts in respect of the harbour undertaking to distinguish capital from revenue and income from expenditure.
- 4.16. The current Flotta Oil Terminal operator requires a 24-hour, seven day per week harbour operation to facilitate tanker movements. From the point of view of the Council, this means that there is a requirement to continue to resource this activity accordingly to maintain an appropriate level of service.
- 4.17. The income levels for the Scapa Flow Oil Port account are dependent on tanker throughput. The current terminal operator has provided estimates of tanker numbers, which indicate a decrease in the number of tankers from historic levels. The income projections for 2025/26 are based on tanker predictions of 12 tankers for the year, and 40 ship-to-ship transfers.

In general, Scapa Flow Oil Port is expected to trade profitably and deliver a return to the Strategic Reserve Fund. A net income budget of £0.354m was set for 2025/26.

Miscellaneous Piers and Harbours

- 4.18. The Council maintains a separate trading account for Miscellaneous Piers and Harbours to distinguish it from the General Fund services. This is to demonstrate to harbour users that the dues paid for using the Council's piers and harbours is ring-fenced for the provision of harbour services or applied to the maintenance of the

piers and harbours. A budget surplus of £2.215m is anticipated for the Miscellaneous Piers and Harbours Account for financial year 2025/26.

- 4.19. Income projections for the account are based on a similar level of trade to previous years with the application of increased charges in line with the budget strategy. In recent years, the level of cruise liner visits heavily influences the level of harbour operations the Harbour Authority can undertake. A forecast 232 liners are expected in Orkney in 2025.
- 4.20. Miscellaneous Piers and Harbours are required to operate within their budget provision and any surpluses built up over previous periods.
- 4.21. As stated in paragraph 3.49, above, there has been a change in the treatment of passenger harbour dues, which provided surpluses are achieved within the Miscellaneous Piers and Harbours, will mean a contribution of approximately £2m to the Strategic Reserve Fund to support wider Council services impacted by cruise liner activity.

UHI Orkney

- 4.22. Unlike most other colleges of further and higher education, UHI Orkney remains part of Orkney Islands Council.
- 4.23. UHI Orkney is an academic partner in the University of the Highlands and Islands although it is incorporated under the Council.
- 4.24. The Post 16 Education (Scotland) Act 2013 established Regional Strategic Bodies, which receive funding from the Scottish Funding Council. UHI, as a Regional Strategic Body, is the principal funder of UHI Orkney. In addition, UHI Orkney claims grants from various external bodies such as Highland and Islands Enterprise, Skills Development and the Student Awards Agency for Scotland.

UHI Orkney aims to realise a surplus each financial year or at the very least to achieve a break-even position.

Strategic Reserve Fund

- 4.25. The purpose of the Strategic Reserve Fund is to support projects which provide benefit to the Orkney community as a whole such as the development of industrial estates, harbour infrastructure and recreational projects, while supporting economic development activity in general across the Council area. The Strategic Reserve Fund is also required to support the long-term objective of managing the implications associated with declining oil related revenues on the economy of the islands and to contribute to the decommissioning costs of the Flotta terminal at the end of its life.
- 4.26. The Council considered the Strategic Reserve Fund revenue budget in February 2025. The approved contribution from the Strategic Reserve Fund for 2025/26 was set at £18m, together with indicative budgets for 2026/27 and 2027/28 of £15m and £11m respectively.

The contribution to the General Fund from the Strategic Reserve Fund is treated as a funding source and allows the Council to supplement the funding received from the Scottish Government and the taxes raised locally from Non-Domestic Rates and Council Tax.

- 4.27. The section on Use of Reserves, above, provides more information on Strategic Reserve Fund, including the findings of the 2024 Hymans Robertson Strategic Reserve Fund Investments Strategy Review.
- 4.28. In addition to the General Fund contribution there are several other budgeted commitments on the Strategic Reserve Fund that are also expected to be drawn down over the next three years, including:
- £0.392m towards the Island Games 2025.
 - £1.351m towards Strategic Projects.
 - £0.466m towards Islands Growth Deal projects.
 - £0.667m towards Community Development Fund projects.
- 4.29. This list of commitments/disbursements only reflect current decisions and exclude any potential additional requests. Future decisions identifying the Strategic Reserve as a funding source will further reducing the balance of useable reserves, and future earning power of the investment portfolio.

Orkney Islands Council Pension Fund

- 4.30. The Council is the administering authority for the Orkney Islands Council Pension Fund. As with all other service areas, a revenue budget has been prepared and approved.
- 4.31. The main expenditure items are staff costs, third party payments for the pension fund software system and professional advisers' costs.
- 4.32. An actuarial valuation of the assets and liabilities of the Pension Fund, required every third year by the Administration regulations, is currently being undertaken. The results of this valuation could result in higher/lower employer contributions required from the Council. The next valuation will take place in 2026/27.
- 4.33. A +/- 1% change in the employers' rate would equate to a additional cost /saving of approximately +/- £0.70m to the General Fund.

Reserves Strategy

- 4.34. In determining long term financial plans and preparing budgets, the Council needs to consider the establishment and maintenance of reserves in accordance with its statutory powers. Reserves can be held for three main purposes:
- Working balances to help cushion the impact of uneven cash flows and avoid unnecessary temporary borrowing – this forms part of General Reserves.
 - A contingency to cushion the impact of unexpected events or emergencies – this also forms part of General Reserves.

- A means of building up funds often referred to as Earmarked Reserves, to meet known or predicted liabilities.

4.35. The General Fund Reserves Strategy was reviewed by the Policy and Resources Committee in February 2025. As at 31 March 2024, the Council held reserves and balances totalling £24.491m.

Balancing the annual budget by drawing on general reserves may be viewed as a legitimate short-term option; however, it is not normally prudent for reserves to be deployed to finance recurrent expenditure. The Chartered Institute of Public Finance Accountants (CIPFA) has commented that local authorities should be particularly wary about using one-off reserves to deal with shortfalls in current funding.

4.36. There is no generally recommended target level of uncommitted General Fund Reserves although local authorities do tend to have a target range of between 2% to 4% of their net revenue expenditure. The review of the Reserves strategy agreed the non-earmarked General Fund balance be set at 2% of the 2025/26 net revenue budget as a contingency for in-year pressures.

5. Mind the gap

- 5.1. Taking the starting position as the 2025/26 final budget and applying the assumptions above, how will the Council achieve a balanced budget over the medium term?

Mind the gap	2025/26	2026/27	2027/28	2028/29	2029/30
Shortfall with base assumptions	£18,918,000	£18,936,500	£20,967,400	£23,118,200	£25,781,600
SRF Contribution	(16,431,000)	(13,000,000)	(9,000,000)	(7,000,000)	(7,000,000)
County Fund Contribution	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)
GF Reserves & Balances	(487,000)				
Sub-total	£0	£3,936,500	£9,967,400	£12,118,200	£14,781,600

- 5.2. The sub-total above, provides the 'gap' that as a Council we need to manage. The approach to managing these shortfalls is addressed as follows:

Mind the gap	2025/26	2026/27	2027/28	2028/29	2029/30
Sub-total	£0	£3,936,500	£9,967,400	£12,118,200	£14,781,600
Advance SRF re Wind Farm				(2,000,000)	(2,000,000)
New Charges, Efficiencies & Transformation		(3,936,500)	(9,967,400)	(12,118,200)	(14,781,600)
Sub-total	£0	£0	£0	£0	£0

- 5.3. New charges, efficiencies and transformation could include legislative changes, for example, visitor levies. Cruise liner visitor levies are currently being consulted on by the Scottish Government, and any legislation would likely fall into the period of this MTFS.
- 5.4. It includes any potential income from other Council Strategic Projects, for example other Community Wind sites, or possible Scapa Flow Deep Water Quay revenues applicable to the General Fund. It also includes service reviews of current charges, and ensuring the Council charges where it is can, or charges meet service costs if possible.
- 5.5. It also includes Council Tax increases above the assumed 2% increases included in the model.
- 5.6. The savings proposals presented during the 2025/26 Budget and Council Tax are also not reflected in the new charges, efficiencies and transformation line. These are summarised as follows:

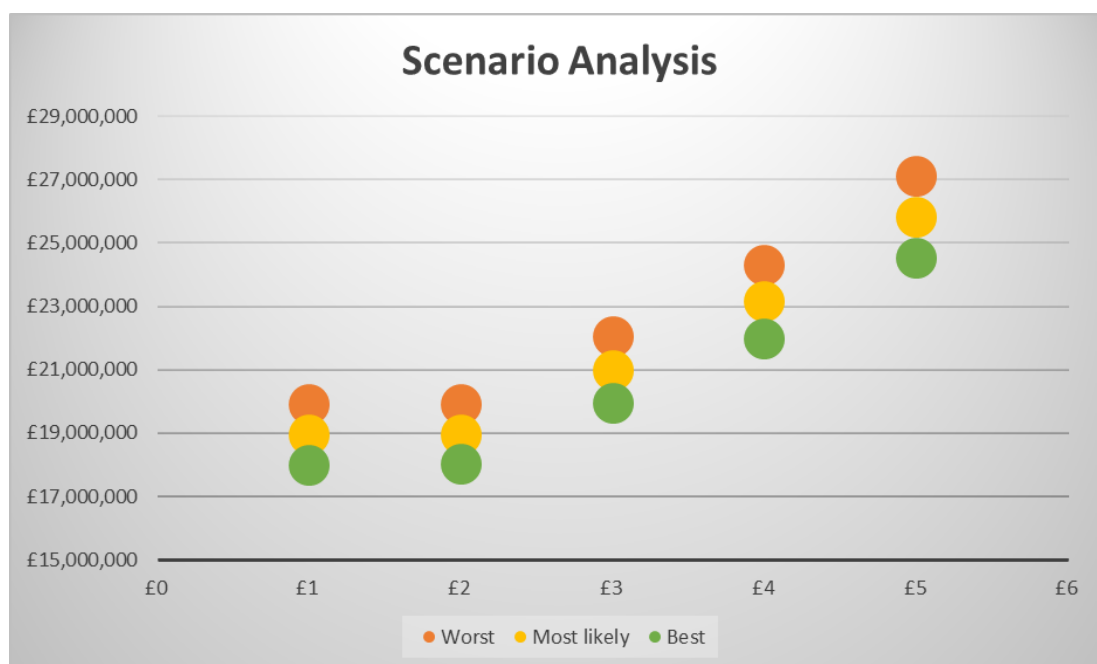
		2026/2027		2027/2028		Total
ELH	Savings	£	251,600	£	1,598,300	£ 1,849,900
	Income	£	1,700	£	-	£ 1,700
ESR	Savings	£	68,000	£	100,000	£ 168,000
	Income	£	-	£	700,000	£ 700,000
NSI	Savings	£	350,000	£	363,000	£ 713,000
	Income	£	38,000	£	-	£ 38,000
OHAC	Savings	£	-	£	-	£ -
	Income	£	-	£	-	£ -
SPBS	Savings	£	84,000	£	30,000	£ 114,000
	Income	£	-	£	-	£ -
Total savings		£	753,600	£	2,091,300	£ 2,844,900
Total income		£	39,700	£	700,000	£ 739,700
Total		£	793,300	£	2,791,300	£ 3,584,600

- 5.7. In order to balance the projected 2026/27 budget, based on the MTFS assumptions, the Council will have to identify additional funding, charges or efficiencies of £3,143,200. For 2027/28 £6,382,800 would have to be found.

Finding innovative solutions to reduce service costs and/or increase revenues is paramount.

- 5.8. Service redesign and efficiencies will require services to minimise spend over a number of years, deliver actual cash savings as well as improved operating processes which will ensure service provision is not significantly impacted, and reflecting the changing service user needs.
- 5.9. The risks associated with the assumptions in the Medium-Term Financial Strategy include forecast error, economic performance (including inflation assumptions), changes to Scottish Government spending, political pressure, and demand-led need. The following scenario analysis, very basically, illustrates the variation that could occur.

YEAR	2025/26	2026/27	2027/28	2028/29	2029/30
Worst	£19,863,900	£19,883,300	£22,015,800	£24,274,100	£27,070,700
Most likely	£18,918,000	£18,936,500	£20,967,400	£23,118,200	£25,781,600
Best	£17,972,100	£17,989,700	£19,919,000	£21,962,300	£24,492,500



- 5.10. To be successful this Strategy requires corporate acceptance across the Council, from elected members down, and from front line staff up.
- 5.11. Other local authorities are quite clear that they are looking at stopping services and consequent staffing reductions. For example,
- Dundee City Council planned to cut 400 jobs and close community facilities, including sports centres, community golf courses, swimming pools, and seven libraries, to address an £18 million budget shortfall.
 - Midlothian Council proposed closing three libraries and community centres, removing school crossing patrols, and reducing staff at Roslin and Dalkeith libraries to save £153,000.
 - Glasgow City Council reduced green bin collections from three-weekly to monthly, closed the Queens Glasshouse, removed kerbside glass collections, and reduced CCTV monitoring from 24/7 to 12 hours daily.
 - Aberdeenshire Council cut spending on playparks by over 80%.
 - North Ayrshire Council planned to cut 35 full-time teaching jobs to save £1.3 million following demographic changes.
- 5.12. Unlike other local authorities, Orkney is not proposing a list of closures and cuts, but, if funding is not forthcoming, ultimately savings generated through “efficiencies and service redesign” will incorporate some reduction or removal of service.
- 5.13. Failure to identify the required funding, or reduce costs, in 2026/27 and 2027/28 may well result in more extreme measures being required in the future. The Medium-Term Financial Strategy has to remain agile and reactive to changes in assumed data, this will be reflected annually in the budget setting process.

6. Summary

- 6.1. The Medium-Term Financial Strategy has been prepared against a background of significant challenges facing the Council finances. The growing contribution from reserves to meet in-year service costs is not sustainable, and baseline budgets need to return closer to funding levels.
- 6.2. The Medium-Term Financial Strategy covers a five-year period for which Government spending plans have yet to be finalised. Funding beyond 2025/26 is still uncertain although it is assumed that real term reductions in both General Revenue Grant and General Capital Grant will continue to add pressure to local authority finances. The Medium-Term Financial Strategy identifies a “likely” funding gap from 2025/26 to 2029/30.

The financial context is increasingly challenging, but the Council has a track record of identifying, delivering, and achieving budget out-turn within the approved budgets supported by a framework of effective financial planning. This approach will need to continue to ensure that a sustainable medium-term financial position can be maintained.

- 6.3. The Medium-Term Financial Strategy requires services to maximise income streams, minimise costs and redesign services which will feed into the budget setting process and help towards bridging the funding gap.
- 6.4. The Council will ensure that it maintains support to priority front-line services, and it will seek to prioritise those services that are most needed. The Council needs to be satisfied that reducing resources are used to maximum effect and allows the Council to continue to deliver services to users at acceptable performance levels. It will also allow the Council to develop new and better ways of working and improve the efficiency of services it provides.
- 6.5. The ongoing sustainability of the Strategic Reserve Fund is however fundamentally important to the future delivery of services in Orkney and therefore any contributions must have due regard to the long-term sustainability of the Strategic Reserve Fund.
- 6.6. This Medium-Term Financial Strategy’s obligations remain broadly similar to the 2023/24 to 2027/28 strategy, namely:
 - To maintain Council Tax at national average.
 - To maximise fee income generation.
 - To maximise external funding streams.
 - To continue lobbying for fairer a settlement from the Scottish Government.
 - To continue to search for efficiencies.
 - To continue to look at the way we deliver our services, including innovative service redesign.
 - To continue to build capacity through effective partnership working.
 - To continue to ensure that the draw on reserves is sustainable.

- To limit any service growth to cases where very exceptional circumstances arise.
- 6.7. The Corporate Leadership Team will review the strategy in conjunction with the annual revenue budget setting process. The strategy will be reviewed periodically to ensure that it continues to be aligned to overall Council objectives and priorities and that the Council continues to be able to set a balanced budget year on year.

Annex 1: Risk Register: MTFS 2025/26 – 2029/30

No	Risk Category	Risk	Potential Consequences	Potential Financial Risk	Assessment of Risk			Control in Place	Assessment of Residual Risk		
					Likelihood	Impact	Score		Likelihood	Impact	Score
1	Economy and Funding	Level and Reduction in real terms of Scottish Government funding.	Less funding from Government, reduction in ability to provide services, take on of other agencies' responsibilities.	1% variation of future General Revenue Grant in region of £750k	5	3	15	Estimate of reducing resources over the 5 year period built into the MTFS.	3	3	9
2	Economy and Funding	Inability to increase local funding because of Council Tax freeze.	Adverse effect on ability to raise income and therefore provide services.	1% variation of council tax in region of £120k	4	3	12	Verity House Agreement requires LA consultation, OIC 25/26 increase of 15% to Scottish Average	3	3	9
3	Economy and Funding	Volatility of investment returns	Returns fall below expectations, and impact ability of SRF to support GF in the future	As value of investments fall, the ability to return 'sustainable' amounts will also fall. Multi-million pound impact.	5	5	25	Investment Strategy seeks to reduce investment risk. Regular monitoring through Investment Sub-committee. Strategy to reduce draw over time.	4	3	12

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No	Risk Category	Risk	Potential Consequences	Potential Financial Risk	Assessment of Risk			Control in Place	Assessment of Residual Risk		
					Likelihood	Impact	Score		Likelihood	Impact	Score
4	Economy and Funding	Flotta Oil Terminal Decline	Draw on provision for site restoration	£40m reduction in balances would reduce returns, based on investment strategy 7.7% return by ~£3.0m per annum	5	5	25	Engagement with Repsol to plan for impact.	5	4	20
5	Economy and Funding	Inflationary pressures driving up costs, in turn wage pressures	Budget overspends, service reduction, or cuts	1% on pay for GF would cost ~£1m 1% on other costs ~£1.2m	5	4	20	MTFS includes assumptions on pay and inflation increases	5	3	15
6	Economy and Funding	Economies of scale, lack of competition, choice or financial stability for Council tendered contracts.	Increased cost to Council, delays in completion		5	3	15	Contract Standing Orders, Procurement and Financial Regulations	3	3	9
7	Economy and Funding	Downturn in harbour activity	SFOP and MPH fail to deliver budget surpluses	2025/26 budget includes £2.6m of surpluses, of which ~£2.3m are included in GF budget affordability	4	4	16	Budget monitoring, Harbour Master Plan, Communication with industry (Repsol / Cruise)	5	3	15
8	Budget Control	Failure to set a balanced budget by 11 March each year	Breach of statutory provision		3	3	9	Governance processes	1	3	3

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No	Risk Category	Risk	Potential Consequences	Potential Financial Risk	Assessment of Risk			Control in Place	Assessment of Residual Risk		
					Likelihood	Impact	Score		Likelihood	Impact	Score
9	Budget Control	Failure of budgetary control processes	Unexpected overspends in revenue and / or capital budgets. Additional draw on reserves	2024/25 service budget lines overspent by £3.5m to £4.0m	5	5	25	Budget monitoring, budget setting process	4	4	16
10	Budget Control	Future demographics - Social Work. Ageing population, more children with complex needs.	Additional revenue and capital costs	Out of Orkney Placements 'one-off' service pressure £500k included in MTFS	5	4	20	MTFS assumptions include inflationary increases to help mitigate demographic pressures; recurring 'one-off' costs included in MTFS	4	3	12
11	Budget Control	Risk of significant overspend due to demand pressures	Unexpected overspends in revenue and / or capital budgets. Additional draw on reserves	2024/25 service budget lines overspent by £3.5m to £4.0m	5	4	20	Budget monitoring, budget setting process	4	4	16
12	Budget Control	Unable to crystallise savings / charges / funding required to deliver a sustainable budget	Additional draw on reserves Council being put in special measures	2024/25 service budget lines overspent by £3.5m to £4.0m	5	4	20	Budget setting process	4	4	16
13	Budget Control	Increased risk of overspend given pressures arising from OHSCP integration	Additional draw on reserves	Agency cost premium for 2024/25 was in region of £3.2m alone	5	5	25	Budget monitoring, budget setting process	4	5	20

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No	Risk Category	Risk	Potential Consequences	Potential Financial Risk	Assessment of Risk			Control in Place	Assessment of Residual Risk		
					Likelihood	Impact	Score		Likelihood	Impact	Score
14	Budget Control	UHI Orkney failure to achieve break-even position	Additional draw on Council reserves, or pressure on GF	2025/26 draft budget showing £1.2m shortfall in funding	5	4	20	Budget monitoring process, budget setting process Officer task force initiated	5	3	15
15	Budget Control	Unable to restore 4% non-earmarked GF reserve contingency	Additional draw on SRF	2024/25 service budget lines overspent by £3.5m to £4.0m	3	5	15	Budget monitoring, financial management	3	4	12
16	Debt Management	Build up of debt in NDR, CT, Rent or sundry debt	Potential pressure on revenue budgets as greater amounts need to be written off.	Increase in debt levels / reduction in collection rates for Council tax £150k per annum off.	5	3	15	Robust policy framework in place to pursue debt. Debt recovery arrangements indicate this risk is being managed with significant improvement in recent years over debt management and recovery.	4	2	8
17	Environment	Extreme weather	Cost of winter maintenance or reparation in respect of high winds or flooding	2023/24 winter treatment budget was overspent by £1.1m; 2024/25 forecast ~£300k overspend	3	4	12	OIC Tactical Response processes, Service operational plans, Government funding (Bellwin)	3	3	9

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No	Risk Category	Risk	Potential Consequences	Potential Financial Risk	Assessment of Risk			Control in Place	Assessment of Residual Risk		
					Likelihood	Impact	Score		Likelihood	Impact	Score
18	Pension Fund	Local Government Pension Scheme - increase in employer contributions	Increased costs to the Council through increased employer contributions and impact on service budgets	1% change in contribution rate in region of £700k	3	3	9	Pension Fund Investment Strategy	2	3	6
19	Projects	Contract risks	Council could enter into partnerships without appropriate financial and legal arrangements in place.		3	5	15	Ensure projects have adequate governance in place, including use of specialists, where relevant	2	5	10
20	Projects	Development of major strategic projects requiring funding	Government support not forthcoming, costs to be met from Council funds		4	4	16	Ensure projects have adequate governance in place, including member approval at key points along project	2	4	8
21	Projects	Level and cost of borrowing.	Increased financial risk as level of borrowing increases, ability to meet interest and capital repayments		2	4	8	Treasury Management Policies, financial controls	2	3	6
22	Capital	Borrowing for capital projects will increase loan charges costs	Current 'contingency' removed from GF budget		4	3	12	CPA process, governance processes, budget monitoring	4	2	8

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ORKNEY
ISLANDS COUNCIL

Offshore Energy Development Strategy

June 2025



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Executive Summary

Orkney is facing significant challenges with regard to its economy and demographics, and at the same time is also presented with significant opportunity by the anticipated investment in offshore energy development activity. Orkney is well positioned, geographically and strategically, to reach for this opportunity to help address its challenges and to drive long term prosperity. This report looks at the case for change, and quantifies the opportunity available, setting out the following vision:

Vision for Offshore Energy Development in Orkney

Offshore Energy Development is supporting a just transition for future generations, driving prosperity in Orkney, complementing our traditional sectors, creating a vibrant economy in harmony with our natural environment, and rebalancing our demographic challenges.

Four key pillars which Orkney can build on in taking hold of the opportunity are set out alongside six support themes to inform a framework for action.

Development Pillars

- Renewable Energy Infrastructure
- Harbour infrastructure and Scapa Flow
- Innovation and technology leadership
- Supply chain and workforce

Support themes

- Maximise potential of existing harbour assets
- Secure investment in new infrastructure
- Support innovation activity
- Support the local supply chain
- Promotion and engagement activity
- Support skills development

The strategy looks specifically at the action Orkney Islands Council should consider taking in order to position Orkney for success and sets out a framework for how it might consider proposals to assign resource towards developing the sector. In doing so it also recognises that in many cases the actions required will not be the responsibility of the Council.

Offshore energy development is a nationally significant opportunity, and development of the sector is not something which the Council could or should undertake by itself. It must be done in partnership with local, regional and national stakeholders.

The Council's ability to work together with partners to grasp the opportunity presented could have a significant bearing on the future direction and prosperity of Orkney.

1. Introduction

At the General Meeting of the Council held on 10 December 2024 it was resolved, inter alia, that a draft Outline Strategic Offshore Energy Development Strategy for Orkney be endorsed for further development, in consultation with members of the Harbour Authority Sub-committee and relevant local stakeholders, with a final version to be submitted to the Policy and Resources Committee in early 2025.

Following consultation with relevant stakeholders, this Council-owned strategy has been developed to explore the potential and need for Orkney to grasp the opportunities presented by offshore energy developments.

The opportunity presented by offshore energy development is nationally significant, and many aspects of the response to the opportunity require to be driven at a national or regional level. This strategy is a Council strategy, which seeks to quantify the opportunity and identify areas where the Council should seek to work with and influence others, and it identifies areas where it might be appropriate for the Council to consider intervention or allocation of resources.

2. Case for Change

The economy in Orkney is generally considered to be relatively diverse and buoyant, with key sectors of agriculture, tourism, aquaculture, food and drink, creative, and energy all performing well. Alongside this our population is growing, unemployment has been amongst the lowest in the country for many years, and hourly wages are relatively high¹.

The most keenly felt challenge reported by local businesses is recognised as securing workforce, with a lack of suitable accommodation cited as a key issue in attracting skilled workers to Orkney.

Underlying these broad observations are some important considerations as set out in the following sections which evidence that, behind the broadly positive façade of Orkney's economy, there are significant areas of concern.

2.1. Cost of living

Whilst employment and wage statistics show Orkney's economy is performing well, there is a generally accepted understanding that 'underemployment' (both in terms of being able to find as much work as one would like year-round, and being able to find work well matched to one's skills and experience) is prevalent. The cost of living in Orkney is also higher than average, with the high cost of energy and transport reflected in the high fuel poverty statistics for Orkney. Higher average hourly wages therefore do not directly translate to more expendable income or a higher standard of living in Orkney.

2.2. Demographics

Media coverage on the back of publication of the initial release of data from the 2022 census highlighted that Orkney is the only Local Authority area outside of the central belt with a growing population. Closer analysis of more recently available detail on the figures however points to significant areas of concern.

This is reflected in two publications by Orkney's Community Planning Partnership – the Orkney Community Plan for 2025 to 2030², and a Population Growth and Decline in Orkney Briefing³.

1 Office for National Statistics (2024). Earnings and hours worked, place of work by local authority, 2023 data.

2 Orkney Community Planning Partnership (2025), Local Outcomes Improvement Plan 2025-2030

3 Orkney Community Planning Partnership (2025), Briefing: Population growth and decline in Orkney

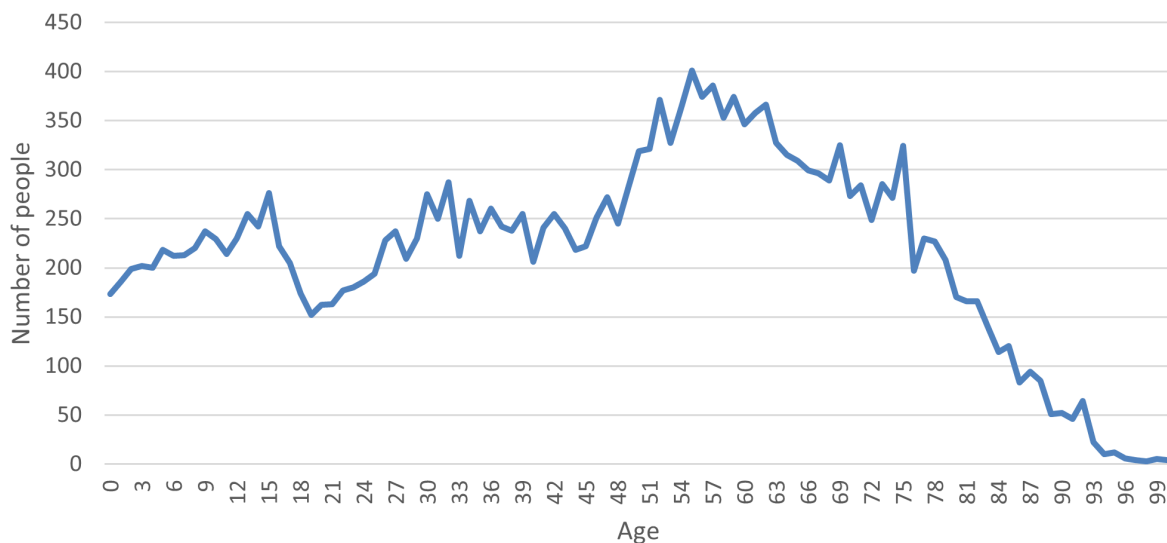
Some of the key findings of the population report were that:

- From 2001 to 2011, Orkney's population grew by 11%. Between 2011 to 2022, this growth slowed to 3%, and between 2022 and 2023, it appears to have stalled.
- The population of the ferry linked isles dropped by 5.2% between 2011 and the 2022 census results.
- 49% of Orkney's population is aged 50 or above compared to the national average figure of 42%. On the ferry-linked isles, 60% of residents fall into this category.
- Only 7% of Orkney's population is aged between 16 and 24 years, compared to 11% for Scotland as a whole.

Looking at age profile data for Orkney from the 2022 census (Figure 1) clearly illustrates that:

- The demographic is not well balanced, is skewed towards older people, and will likely become much more so in coming years.
- Birth rate is in decline
- There is a notable dip in young adult population, likely to be part related to our young people leaving Orkney to study.
- A large number of people will retire in the next 15 years and will not be replaced in the workforce.

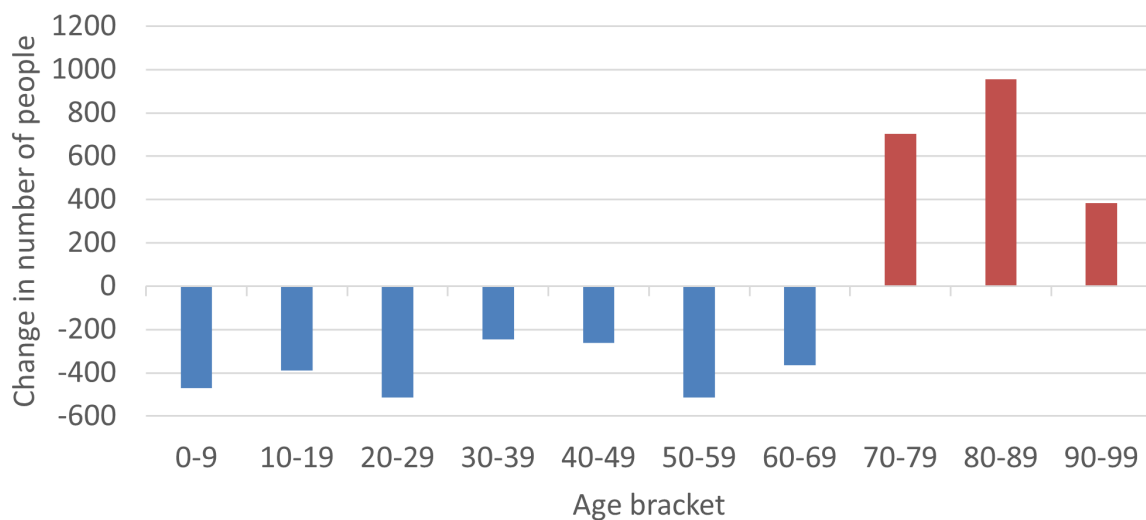
Figure 1 Age profile per 2022 census⁴



⁴ Scottish Government (2025), Scotland's Census 2022 data, available at www.scotlandscensus.gov.uk

These observations are supported and quantified in a Scotland's Rural Collage (SRUC) study⁵ using data from the National Records of Scotland⁶. It shows that for the period 2018-2028 natural population change (births minus deaths) in Orkney is predicted to be minus 3.5%, and is assessed that without significant inward migration, Orkney's population will decline by 2.7% by 2043. In this period the projected number of children (0-15) will decrease by 754 people, working-age people (16-64) will decrease by 1775 people, and the number of those aged 65-89 will grow by 1429 people, with 496 more people aged 90 and over. This is illustrated in Figure 2.

Figure 2 Expected change in population 2018 – 2043⁶



This data suggests that, just for Orkney's young and working age population to stay where it is, net inward migration would require to increase by more than 100 young and working age people every year. This wouldn't however redress the imbalance between working age and older people, and the fact that more people will need to be engaged in caring for the elderly.

5 SRUC (2024), Rural and Agricultural Development: Maximising the potential in the islands of Orkney, Shetland and Outer Hebrides

6 National Records of Scotland (2025), Subnational population projections of Scotland for Scottish Council areas from 2018 to 2043.

2.3. Gross Value Added

Gross value added (GVA) is a measure of the increase in the value of the economy due to the production of goods and services. Regional data for GVA is produced by the Office for National Statistics. For smaller regions such as Orkney, the quality of data is unreliable and outputs are susceptible to error and should be treated with caution. Nonetheless the data does provide a decent means for comparison and an indication of trends over time. The overall GVA for Orkney is presented in Figure 3 alongside that of Shetland and the Western Isles. The impacts of COVID and Brexit are visible in the data, which suggests that GVA growth appears to be on a downward trend for Orkney and Shetland. Notable is that Orkney appears to be performing relatively poorly compared to the UK and Scotland as a whole (Figure 4), with our economy essentially now back to where it was in the late 1990's, and no clear rationale as to why this is the case, other than noting that a decline in oil and gas activity may have played a role.

Figure 3 Regional gross value added (£ million in 2019 prices)⁷

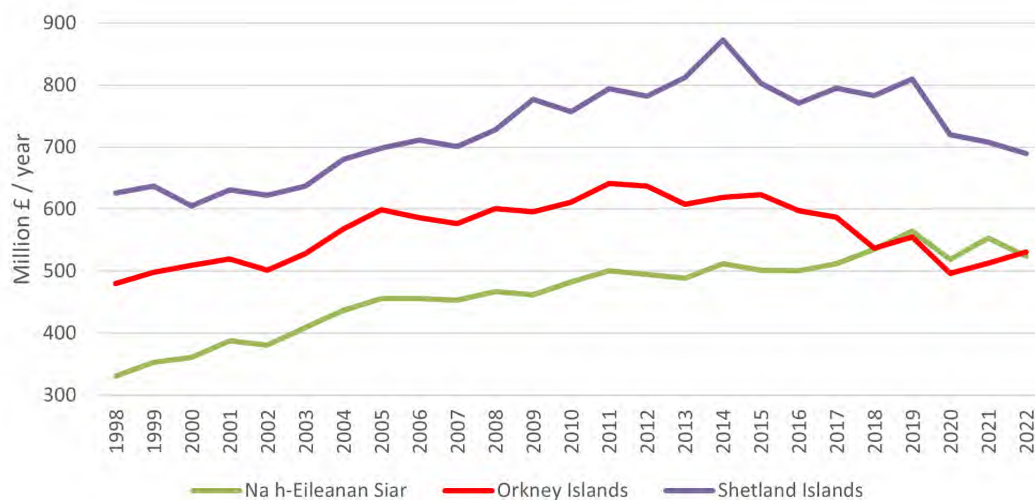
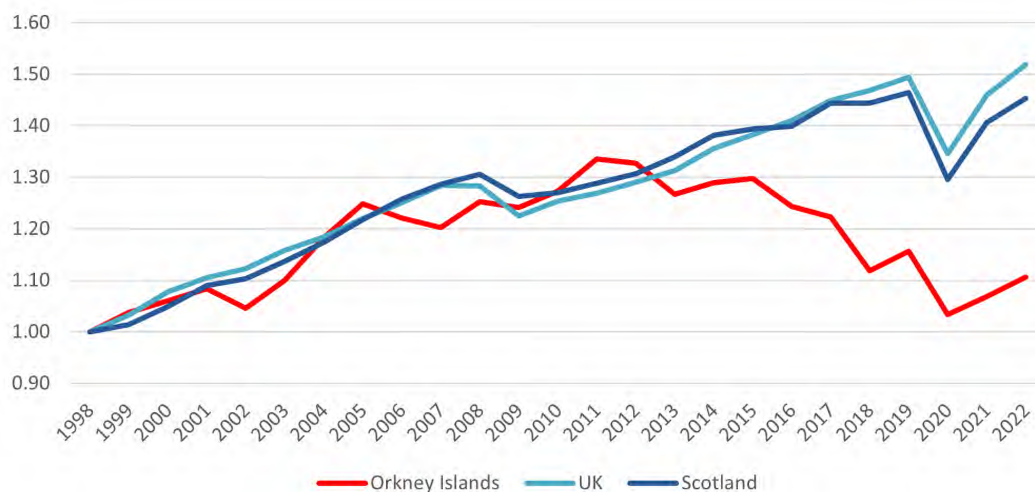


Figure 4 Regional gross value added (inflation adjusted and compared to 1998)⁷

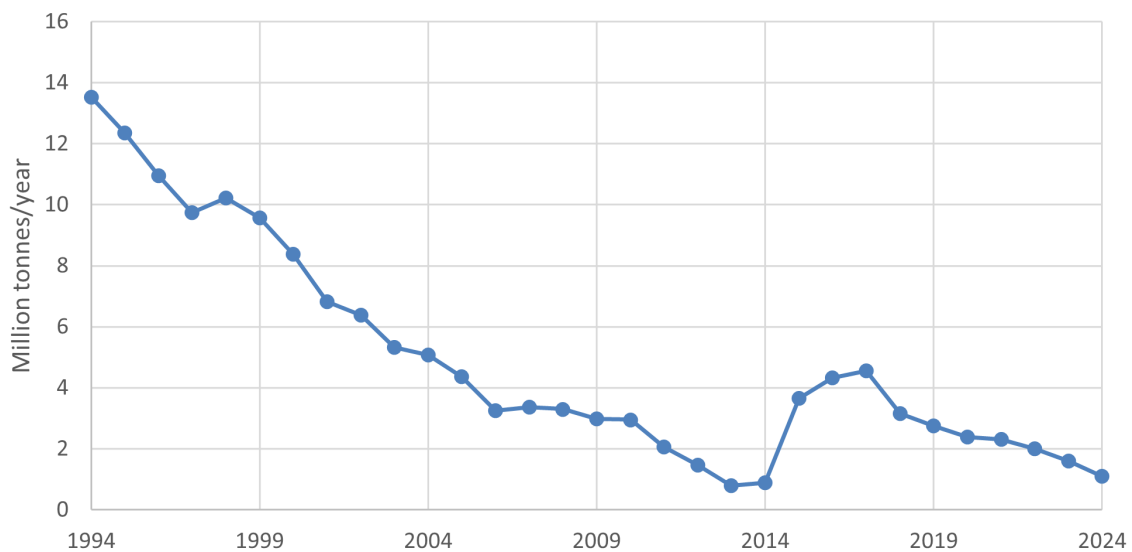


⁷ Office for National Statistics (2025). Dataset for Regional gross value added (balanced) by industry: all ITL regions

2.4. Decline in Flotta oil terminal

Built in 1976, Flotta Oil Terminal has been a key economic driver in Orkney for 50 years. However, the volume of crude oil shipped from Flotta has been on a steady decline over the last 30 years from circa 14 million tonnes/year in 1994 to just over 1 million in 2024 (Figure 5). In line with this the number of direct jobs at the terminal has reduced from around 500 in the 1990's, to around 160 in 2024, with a restructure in June 2025 seeing the workforce halved to around 80 through redundancies. Ownership of the facility, which has changed many times, is due to change again, with current owners Repsol Resources UK having announced an asset merge with a private equity firm, Neo Energy, to create a new UK entity, Neo Next, 55% owned by Neo, pending regulatory approval. The current base case for cease of production for Flotta is 2032. Decommissioning activity on site may extend beyond end of production, however it is clear that the economic benefits felt by hosting the Flotta Oil terminal have already significantly reduced and will disappear in the coming years. Repsol's own analysis would suggest that activity at the terminal is currently worth around £30 million GVA/year to the Orkney economy. There is a need to consider how Orkney can ensure a Just Transition⁸ as our economy transitions away from carbon intensive industries towards net zero.

Figure 5 Crude oil exports from Flotta over time



⁸ Scottish Government (2021), Just Transition- a fairer, greener Scotland

2.5. Summary

Taking key considerations from above together paints an overall picture for Orkney which is concerning;

- The high cost of living
- The scarcity of labour and accommodation challenges
- The long-term decline in GVA
- The end of life of Flotta Oil Terminal
- The deficit between births and deaths
- The expected significant further reduction in working age population
- The expected significant further increase in older population requiring care

This is reflected in the five-year Orkney Community Plan 2025-2030 which identifies that “if the isles are to continue to be sustainable, efforts need to be put in to encourage and support younger people to remain and move to the isles and attract people with the essential skills to provide services and develop the economy”. It identifies Sustainable Development, supporting economic growth that benefits local people and protects the environment, as a strategic priority.

There is clear need to create increased economic activity to drive opportunities for well paid jobs, to encourage our young people to stay and work in Orkney, and to encourage working age people and families to move to Orkney.

3. Opportunities for growth in Orkney

3.1. Existing sectors

Looking at a breakdown of the economy in 2022 (per Figure 6, where box size is relative to GVA contribution) shows that Orkney has a good diversity of activity, with notable importance of the public sector (including health and education) as well as primary industries such as agriculture, and tourism related sectors.

Figure 6 Relative size (GVA) of sectors of the Orkney economy 2022⁹



Whilst Orkney's economy is relatively diverse, there are limited opportunities for significant growth. This is set out in Table 1 which provides high level commentary on selected key sectors.

⁹ Office for National Statistics, Regional gross value added (balanced) by industry: all ITL regions

Table 1 Growth potential in selected existing key sectors

Sector	Growth limitation
Public Sector (including Health, public admin, and education)	Public sector budgets are in long-term decline, with no indication of a substantial change or potential for meaningful growth.
Agriculture	Agriculture requires land which is in limited supply. Land in Orkney is extensively farmed, and there is no prospect of significant growth in availability. The change from the European Common Agricultural policy towards the Agriculture (Scotland) bill has introduced uncertainty in the sector. Whilst Agriculture is expected to remain a mainstay of the economy, there is limited potential for significant growth.
Aquaculture	Aquaculture activity has grown significantly in Orkney. More easily accessible and consentable sites are now taken. The sector is looking at expansion of existing sites for growth, however whilst the overall farmgate value of the fish is high and may increase, the knock-on benefits to the local economy are unlikely to grow significantly.
Tourism	2024 saw circa 173,000 overnight visitors, and 214,000 cruise passenger arrivals in Orkney. Accommodation is widely reported to be at capacity for much of the summer season and cruise activity is plateauing. There is therefore considered to be limited capacity for further significant growth in the sector.
Arts, creative, food and drink, wholesale and retail	Orkney's economy benefits from activity in these sectors where output is already considered to be high in an island context. There may be room for further growth, but considering that the overall contribution of these sectors to the wider GVA figures is modest, even significant growth would only be expected to make a limited impact.
Construction	Construction should generally act as a knock on to a growing economy, insofar as a growing economy should drive increase in construction. Targeting construction as a growth sector is in that sense counterintuitive.

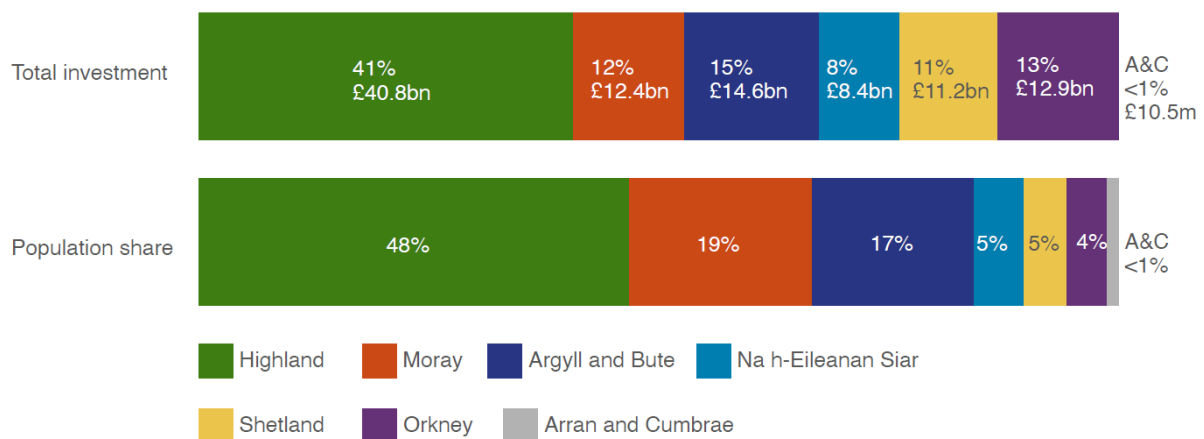
It is important to note that it is not suggested that these sectors cannot see growth. Rather it is simply recognised that there are practical limitations in growth of existing key sectors. Growth would be highly desirable and possible in many but, in looking for a driver for significant additional long term sustainable prosperity, the above do not provide extensive scope.

3.2. Sectors with potential for significant growth

Highlands and Islands Enterprise (HIE) in partnership with the Highlands and Islands Regional Economic Partnership (HIREP) has undertaken research to better understand the breadth of economic opportunities across the Highlands and Islands, focusing on those with the greatest potential to bring transformational change to the region over the period 2025-2040¹⁰. The study was focused on ‘Regional Transformational Opportunities’ (RTO’s) which will bring clear and substantial shifts and major cross-cutting impacts at scale, rather than more localised and incremental changes. It is recognised that there is also potential in the more traditional sectors of tourism, heritage, culture, food and drink and the primary industries, but these sat outside the parameters of the study. The report is intended to express the scale of opportunity, and as such, is not a forensic account of every potential investment across the region. It is appreciated that data is changing frequently and so the report can only be indicative. Notwithstanding the above limitations, the report provides a very useful analysis of the scale of opportunity available.

Outputs show a potential investment pipeline of over £100 billion for the region, and the scale of opportunity for Orkney is particularly high at 13% of the total for the region, compared to 4% population share, as set out in Figure 7.

Figure 7 Economic Potential by Local Authority (HIE, 2025)



Overall, the opportunity presented for the region is shown to be greater than that seen in previous waves of significant investment in the region related to hydro-electric between 1943 and 1965, and oil and gas between 1965 and 1980.

¹⁰ HIE (2025), Regional Transformational Opportunities in the Highlands and Islands report, May 2025.

The report notes a clear clustering of potential investment activity which for Orkney is around marine energy (wave and tidal stream) and offshore wind. It identifies 28 projects currently proposed in Orkney over the period 2025-2040 and offers the analysis set out in Table 2.

Table 2 Regional Transformational Opportunity analysis outputs for Orkney (HIE, 2025)

Scenario	Investment	GVA	Job years (development, construction, installation)	Operational jobs
Unadjusted	£12.89bn	£11.08bn	11,960	830
Adjusted	£9.45bn	£8.1bn	8,550	560

The unadjusted analysis assumes all projects identified in Orkney go ahead, and the adjusted figure makes allowance for project attrition. Jobs over the 15-year development, construction and installation period will not be evenly distributed, but would equate to an average of 530 jobs in the adjusted scenario, this, added to the operational jobs, shows that the proposed investments could yield over 1,000 direct jobs. The analysis doesn't take account of additional jobs in the economy, which would be expected in the local supply chain and support services.

The report notes key enablers will be in the areas of housing, skills development, service provision, transport infrastructure, grid connection, ports, planning process, and digital connectivity.

3.3. Summary

The analysis undertaken shows that Orkney's traditional sectors do not offer the growth required to address our challenges, and supports the assertion that offshore energy development (including offshore wind and marine energy) is the right focus for targeting growth for Orkney at a level which could have a meaningful impact on our economic and demographic challenges and help drive long term prosperity for Orkney.

4. Offshore energy development – market analysis

With marine energy and offshore wind activity identified as a ‘Regional Transformational Opportunities’ for Orkney, an overview of the market potential is set out in this section to better understand the areas of opportunity.

4.1. Offshore energy market context

Marine Energy

Orkney is home to some of the best wave and tidal energy resources in the world, part of the reason that the European Marine Energy Centre (EMEC) was established here in 2003.

The potential for further commercial rollout of wave and tidal stream technologies in Orkney is significant. A recent study estimates there could be a potential combined market for almost 9 GW of tidal stream and wave energy in Scotland by 2050, concentrated around Orkney, generating over £8 billion GVA¹¹. The report highlights the need for innovation, skills development, collaboration and infrastructure updated (grid and ports) to make this happen. The relative impact on GVA from wave and tidal energy at a local level is also notable, with an independent study highlighting that GVA per MW from wave and tidal is more than three times higher than for onshore wind¹².

The world’s largest tidal stream turbine developed by Orbital Marine Power (an Orcadian company) is currently deployed at the EMEC site producing up to 7% of Orkney’s electricity needs. EMEC is working with government to expand its tidal test site from 10 MW to 50 MW with 24.9 MW having already secured revenue support from the UK Government. Beyond this developers are exploring larger projects in local waters with Orbital recently scoping for a 170 MW project in the Westray Firth.

Test and demonstration of wave energy projects continue at EMEC’s wave test site at Billia Croo, with the potential to increase the capacity of the site in the 2030’s.

Offshore wind

Scotland is currently home to around 4 GW of operational offshore wind projects, with 11 GW due to be installed by 2030 and a total pipeline of 45 GW (Figure 8), comprising 21 GW fixed, and 25 GW floating¹³. The UK market is estimated at 82 GW by 2035, and 115 GW by 2050, whilst globally predictions are for 2,000 GW by 2050¹⁴. Fixed bottom offshore wind turbines have been installed at significant scale already (19 GW in the UK) and can be considered fully developed technology with low risk.

11 Edinburgh University (2025), Future Economic Potential of Tidal Stream and Wave Energy in Scotland, Edinburgh University Policy and Innovation Group, 2025

12 GHD (2021), A Transmission Link for Orkney: an impact analysis on the Orkney Economy, May 2021.

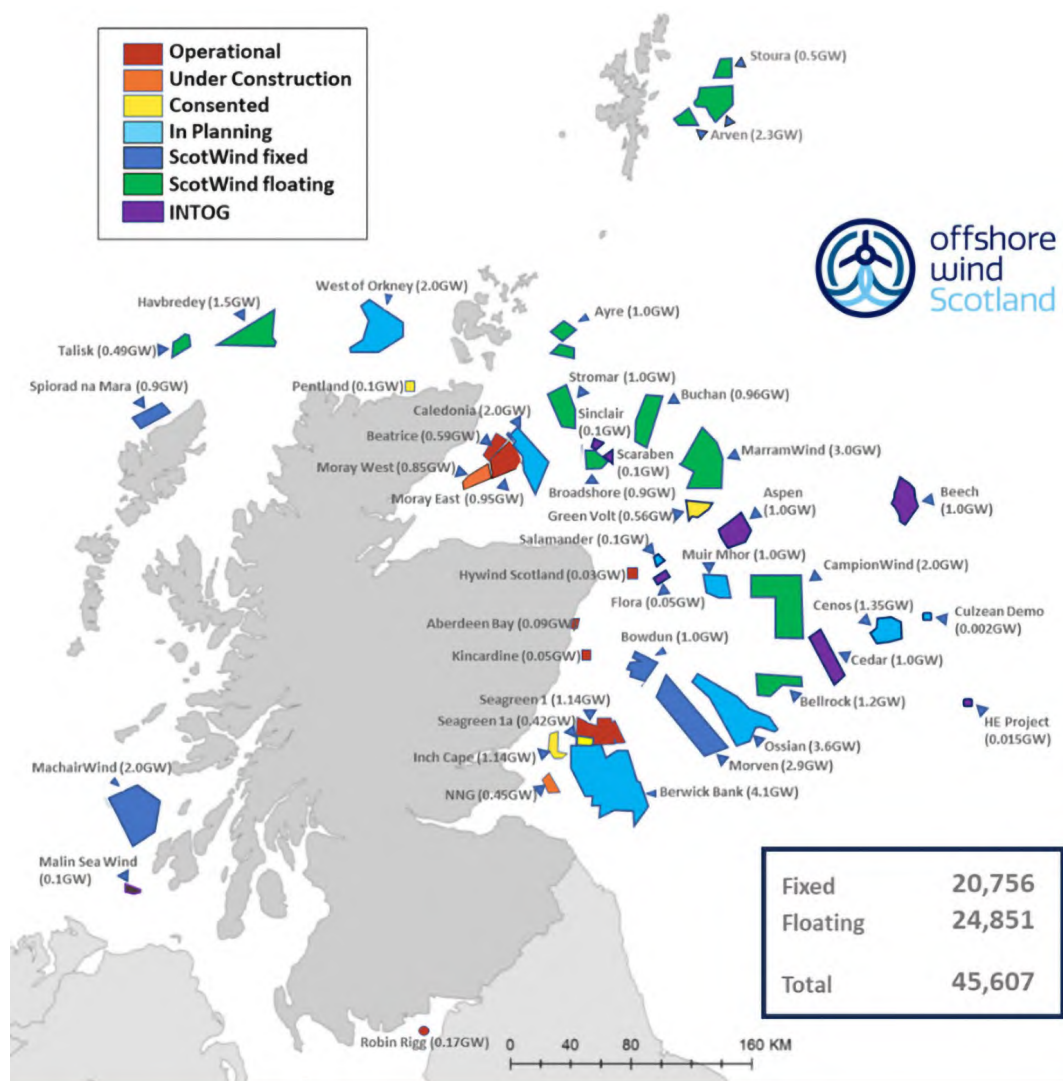
13 SOWEC (2025), Scotland’s offshore wind industry: Progress and potential, Scottish Offshore Wind Energy Council, 2025.

14 Renewable UK (2024), 2024 Offshore Wind Industrial Growth Plan: Expanding the Horizon of the UK’s Offshore Wind Supply Chain, 2024.

Floating turbines have been tested and installed in small arrays, but the market is largely accepted to be likely to follow behind fixed projects. For floating projects, technology risk is relatively low, as they represent an iteration of fixed turbine design, and technology regarding floating structures is well understood from other sectors. The challenge around floating technology development is therefore mostly related to cost reduction. Fixed projects are generally considered to be viable in water depths of less than around 60m, with floating projects targeting depths of more than 60m.

With more than a billion pounds of supply chain spend for every GW of offshore wind installed, the scale of opportunity is large. Indeed, it is estimated that around 30,000 new jobs will be added to the sector in Scotland between now and 2030¹⁵. Orkney is geographically well positioned around much of this development, and the safe deep waters of Scapa Flow offer a unique selling point which could drive activity towards Orkney.

Figure 8 Offshore wind projects in Scotland¹⁶



15 Skills Development Scotland (2025), Career opportunities in Scotland across offshore wind

16 HIE (2025), Figure produced by Highlands and Islands Enterprise for Offshore Wind Scotland. Used with permission.

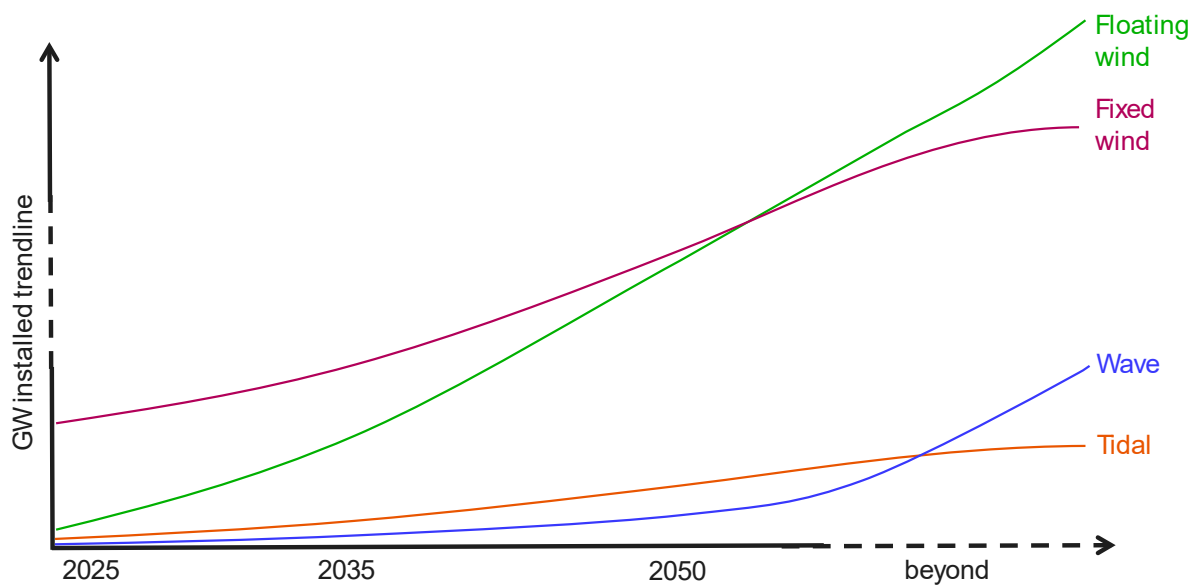
Development opportunities

Whilst there are clear overlaps in the opportunity presented by wave, tidal stream and offshore wind developments, it is also important to reflect on the differences and how that impacts on the opportunity as set out in Table 3 and Figure 9.

Table 3 Differences in wave, tidal and offshore wind opportunity in Scottish Waters

	Wave	Tidal Stream	Offshore wind fixed	Offshore wind floating
Scale of opportunity	Single unit tests to 2030. 4-5GW by 2050	Less than 100 MW by 2030 4-5GW by 2050	11GW by 2030 (mostly fixed) c. 50GW by 2050 (mostly floating)	
Technology readiness	Early	Approaching commercial with significant revenue support	Fully commercial and optimised	Advanced, with some development on floating structures
Location of resource	All west coast of UK, but greater in the north	Very specific channels, mostly concentrated around Orkney	All around UK, in water depths of less than c. 60m	All around UK in water depths of over c. 60m

Figure 9 Differences in wave, tidal and offshore wind opportunity



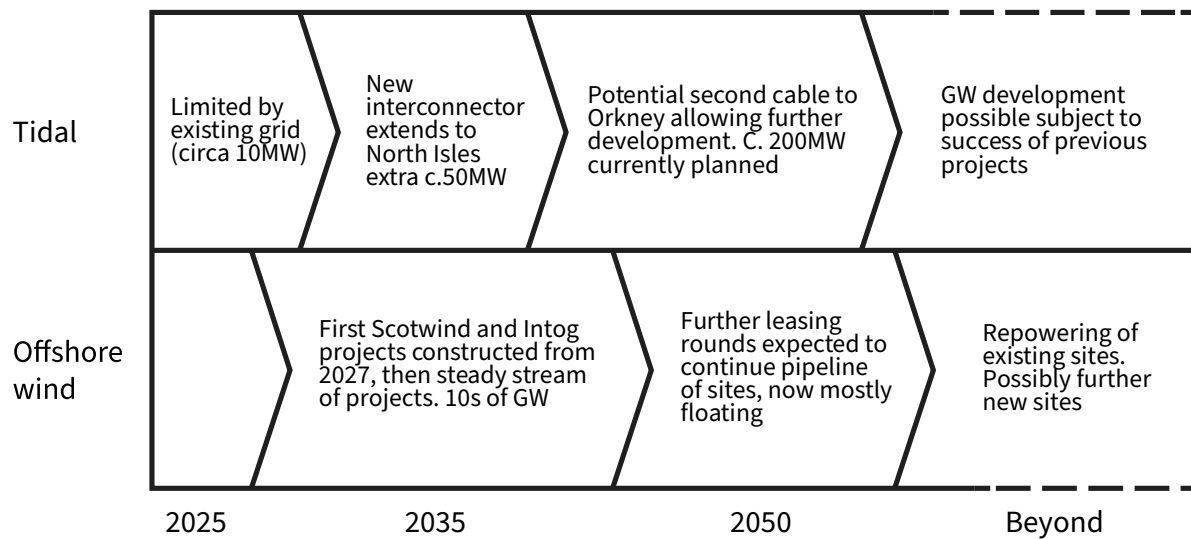
All sectors could be developed at GW scale in future. Comparing wave and tidal, tidal is at a more advanced stage of development, with a viable medium-term pathway to significant levels of installation, although long term the overall market size is constrained by limitations in the number of channels of water with suitable conditions (generally considered to be streams with at least 2.5m/s peak flows. For wave the overall market potential is greater than for tidal due to widespread access to good wave conditions on exposed westerly coastlines, but technology development is at an early stage, with no clear timeframe for installation at scale.

For offshore wind the overall market is much greater than for wave and tidal. Fixed offshore wind is already installed at GW level in Scotland, and will continue to ramp up steadily. Long term there is expected to be a plateau as suitable shallow sites (below around 60m water depth) become utilised. Floating offshore wind installation is some way behind fixed offshore wind, but the overall sea area available for floating is much greater, meaning that long-term it has ability to grow beyond fixed installs. Critical to note is that the resource for tidal is highly concentrated in and around Orkney, so if tidal developments are to take place, they must happen near Orkney. Offshore wind on the other hand is a much bigger opportunity in terms of pipeline, but relatively few projects have consent, and there is a degree of uncertainty around which projects will go ahead and where, as well as choice as to onshore base location etc. Waters around Orkney that are suitable for offshore wind development are generally over 60m in depth, so most potential will come from floating wind. The notable exception to this is the West of Orkney Wind project, which is a fixed offshore wind farm under development, located on a relatively shallow bank.

In terms of timescales for development of projects in proximity to Orkney there is a degree of uncertainty, with grid connection dates provided by the network operator being the key driver for installation dates, and significant proposals around electricity market reform currently under consideration by the regulator. It is however clear that the network operator will be unable to connect all projects in a short space of time due to the level of new infrastructure required, and so there is likely to be a natural smoothing of project development timelines based on available grid connection dates. Construction periods will work backwards from grid connection dates, probably over two or more years. West of Orkney Wind is generally considered to be the most advanced Scotwind project, and it is currently hoping to receive consent in 2025, begin offshore construction in 2027, and generate first power in 2029. It is expected that other offshore wind projects will follow thereafter.

The situation with tidal development is closely tied to available grid in Orkney (particularly the onward delivery of a Transmission connection to Eday), although as proposed projects get larger, they may be able to justify project specific grid connections. The general timeline of tidal and offshore wind developments in proximity to Orkney are set out in Figure 10 below, recognising of course that there is a degree of uncertainty.

Figure 10 Tidal energy and offshore wind in proximity to Orkney - build out timescales



4.2. Community benefits

As well as providing economic opportunity to local enterprises, offshore energy development could also contribute to Orkney through other mechanisms.

It has become standard practice for developers of renewable energy projects to voluntarily commit to making funds available to local communities. This presents an opportunity for Orkney to benefit from Community Benefit Payments. The Scottish Government is currently considering consultation responses on ‘Best Practice Guidelines for Community Benefits from Net Zero Energy Developments’, with guidelines expected to be produced by the end of 2025. It is hoped that these guidelines will set a clear methodology for determining ‘community’ from offshore projects, and a clear expectation in terms of quantum of payment to be made available from each development linked to the scale of the development. In the absence of clarity from Scottish Government Guidelines, the Council has an established policy on Community Benefit from Offshore Energy Developments¹⁷ which sets out that it will seek to maximise community benefits from new offshore renewable energy generation developments, and to help direct these benefits fairly and equitably into supporting the communities of Orkney. Community benefit funds are also expected to be made available from electricity network operators linked to grid infrastructure developments.

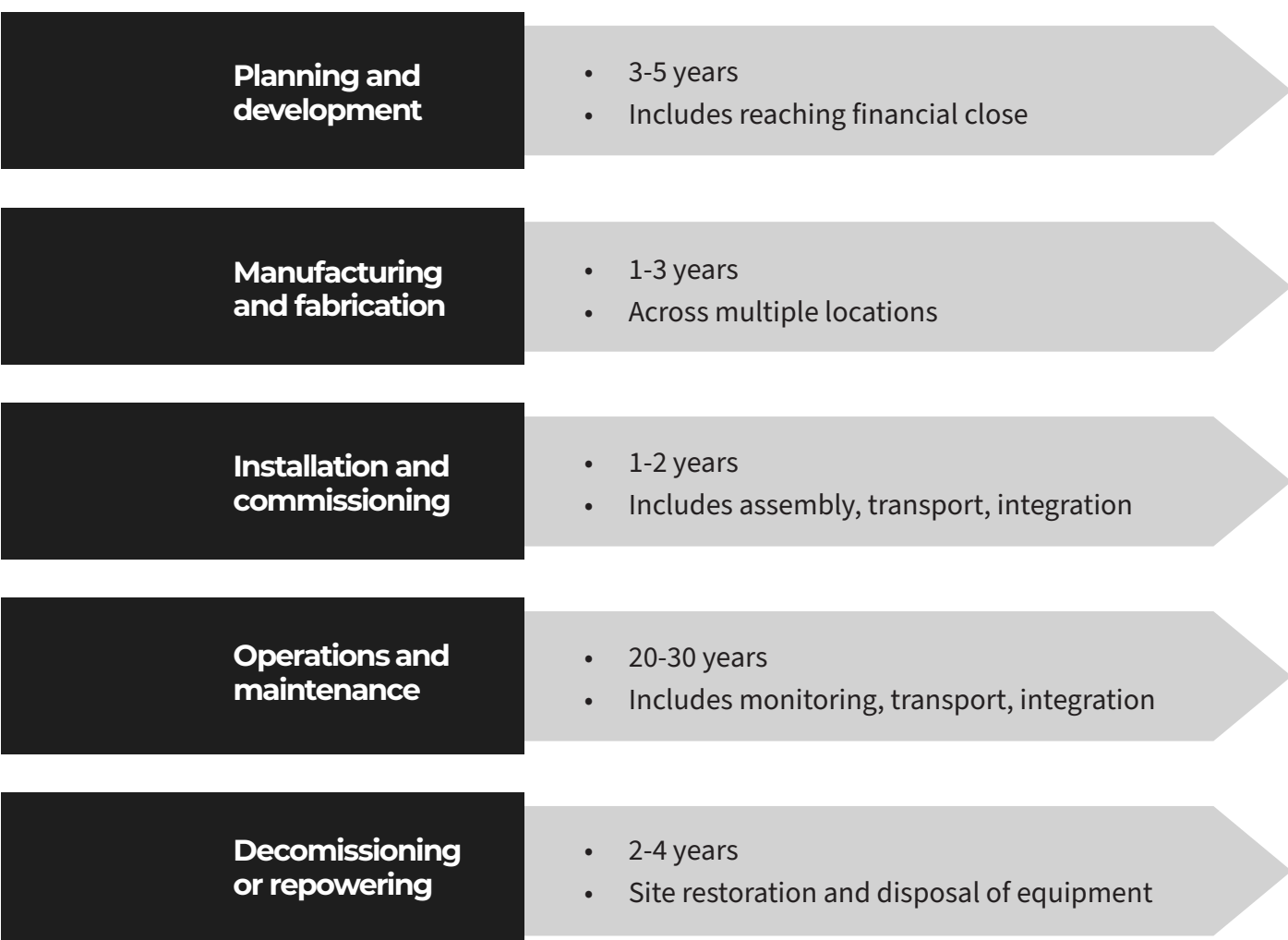
Orkney should also benefit from an increase in Crown Estate Scotland Net Revenue Payments to Local Authorities related to revenue generated from Scottish Crown Estate marine assets out to 12 nautical miles. Crown Estate Scotland income is passed to Scottish Government who, since 2019, have committed to passing these funds back to coastal communities via Local Authorities. The agreement should include income related to offshore energy developments within 12 nautical miles of shore, which could lead to a significant increase in these funds. Scottish Government has however taken the stance, since announcement of Scotwind Leases, that contrary to its previous commitment, it will retain new income related to offshore wind. This is an issue of contention going forward.

¹⁷ Policy and Resources Committee, 23 November 2021, Community Benefit from Offshore Renewable Developments

4.3. Market needs

Existing fixed and floating offshore wind sector developments have utilised the current available port infrastructure in the UK, but it is recognised that the required port infrastructure to unlock the future industrialised scale of floating offshore wind does not yet exist. Renewable UK has produced a report detailing the expected requirements for port infrastructure to cover all stages of floating offshore wind¹⁸. Within the detail in this report there is a wealth of knowledge of what ports could look like to support the full range of offshore wind requirements. It has highlighted the need for two to five integration ports in Scottish Waters, those being facilities in the vicinity of the wind farm used to install the wind turbine on the substructure prior to deployment offshore. The report found that, at present, there are no port facilities in the UK which fulfil integration port requirements.

The pathway to a final developed offshore wind project can be broken down into the following value chain:



18 Renewable UK (2023), Floating Offshore Wind Taskforce: Industry Roadmap 2040, Building UK Port infrastructure to unlock the floating wind opportunity, March 2023

Port infrastructure and supply chain support will be required throughout all these stages and a multi-port solution will be needed as close as possible to development sites to facilitate the production value chain.

It is unlikely that Orkney will be seen as a suitable location for large scale manufacturing and fabrication of equipment, however it could play a role in the assembly, integration, storage and deployment of offshore wind structures. These activities will require large laydown areas with deep water quay access, storage areas (both marine and terrestrial) for items such as mooring and piles, large areas of sheltered water for wet storage of devices delivered direct from manufacture ready for assembly and integration, and dedicated operations and maintenance berths.

For wave and tidal developments the stages of development are the same, albeit on a smaller scale, and there is still a requirement for specialist port infrastructure that will allow deployment, maintenance and storage of equipment coming to and from site. For these technologies, whilst it is possible that some limited manufacturing activity could be undertaken locally the main activity will be around installation and operation.

4.4. Overall findings

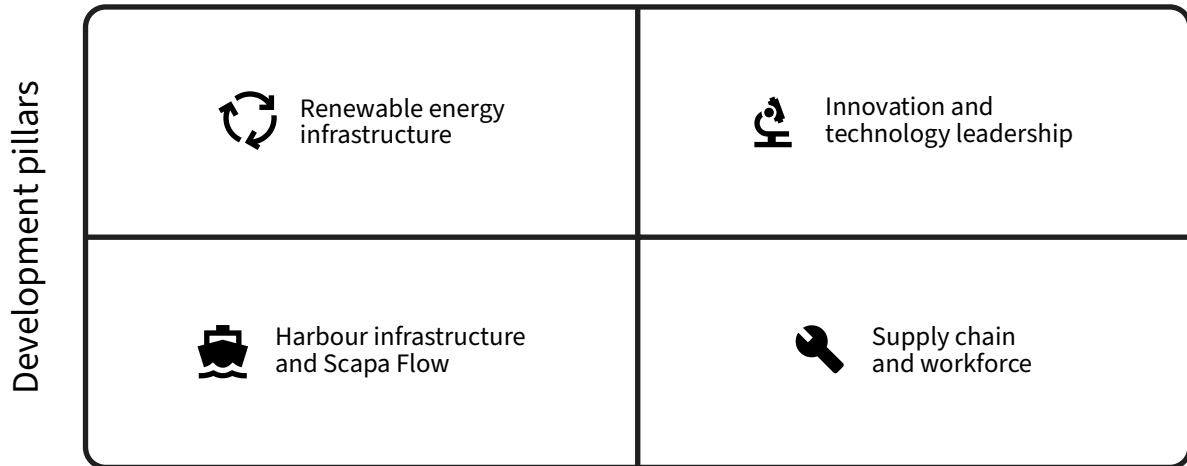
Considering market context, projects in development, industry needs, and industry contacts with OIC to date:

It is clear that in general the main near-term to medium-term opportunities for Orkney are in tidal energy, more so than wave, and with the exception of the West of Orkney wind farm development, largely in floating rather than fixed offshore wind.

In addition, Orkney is unlikely to feature significant levels of manufacturing, but is expected to be able to play a significant role in construction, and operations and maintenance activity. The local supply chain is also well positioned to pick up work in development activities.

5. Offshore Energy Development pillars for Orkney

In identifying offshore energy development as a key area for potential growth, and understanding the scale of opportunity, it is important to consider what assets Orkney can utilise, build on, and develop to take hold of the opportunity presented. These assets have been summarised under four pillars;



Each of these pillars is considered in turn by looking at the existing situation, and at development opportunities.

5.1. Renewable energy infrastructure

Existing

Orkney has since 2013 been a net exporter of renewable electricity, producing more than it needs locally from a combination of wind, solar, and tidal generation of around 80 MW installed capacity with a 50 MW link to mainland Scotland. The installation of renewable generation technology has been a driver for growth, however the grid has been operating at full capacity since 2012 when the grid operator announced a ban on new grid connections, effectively pausing further expansion of the sector. The approval of a new 220 MW interconnector for Orkney in 2022, currently under construction and due for completion in 2028, will open up further growth, but it is known that there are already more projects looking for a connection than will be able to fit on the new cable.

The European Marine Energy Centre (EMEC) testing facilities for wave and tidal energy devices are also key pieces of infrastructure in Orkney with capacity to test multiple grid connected devices simultaneously on both sites. To date Orkney has hosted testing of 34 devices from 23 developers of wave and tidal stream energy devices at EMEC.

Development opportunity

For onshore wind there is a limit to the number of realistic sites of sufficient scale and in proximity to a cost-effective grid connection in Orkney to be viable. Thus whilst growth in onshore renewables is expected over the coming decade, it will be limited by availability of suitable sites. The technologies which offer most potential for growth are therefore in our seas; offshore wind, wave and tidal.

EMEC is currently in the process of seeking to expand the capacity on its tidal energy test site at the Falls of Warness to allow for installation of up to 50MW. Technology developers are lined up to utilise the facility, having secured a generous level of revenue support through the Contracts for Difference mechanism and with the backing of around £70 million of Horizon Europe funding. The key dependency is ability to secure a cost-effective connection to the new interconnector, which will require a further Grid Supply Point proposed for Eday to go ahead. SSEN is understood to be currently seeking approvals to proceed with the link. This is considered likely to require progression of a wind energy project in the North Isles, alongside the EMEC expansion, to justify the link.

Further to this, Orbital Marine Power has submitted a request for scoping opinion for a 170 MW project in the Westray Firth. Whilst in the early stages of the planning process, to be successfully developed, this project is highly likely to require a further grid connection for Orkney beyond the interconnector currently under construction. The decision makers with regard to grid connection will be SSEN as system operator and Ofgem as regulator.

The newly established National Energy System Operator (NESO) also has a role to play as it has been given responsibility by government to develop Regional Energy Strategic Plans (RESPs) which will “help ensure that local areas get the energy infrastructure they need to meet local net zero and growth ambitions”. If RESPs are to be used to drive decision making in grid infrastructure investments, it will be important to ensure that Orkney’s unique potential is reflected in the plans.

The default option for generation of most offshore wind will be to export directly to the UK mainland transmission network. It is conceivable that a ‘private wire’ from offshore wind projects could transmit significant volumes of electricity to Orkney, provided a suitable ‘use’ could be found locally, such as in powering energy intensive industries like data centres, or in producing low carbon fuels.

Of note is the potential for significant production of green hydrogen through electrolysis of renewable energy. Repsol proposed such a project at the Flotta Oil Terminal in 2021, looking to divert GW scale offshore wind into Flotta to produce large volumes of green hydrogen. This presents a strong opportunity to transition industrial activity on Flotta away from oil and gas, and towards low carbon fuels. Having undertaken feasibility work on the project, and in a challenging operating environment, it is understood that progression of these proposals was paused in 2024, largely due to uncertainty over offtake for hydrogen produced. Separate to this Hammers Hill Energy has also proposed production of hydrogen derivative fuels from new wind generation in Evie.

Whilst there is clear interest in further developing hydrogen infrastructure, the shape that this will take in future is hard to predict at present. Large scale hydrogen, or hydrogen derivative fuel, production is therefore viewed as having significant potential, but as a longer-term opportunity. The Flotta Oil Terminal remains a strong candidate for contributing towards a Just Transition by moving away from carbon intensive industry, towards production of low carbon fuels.

5.2. Harbour infrastructure and Scapa Flow

Existing

The Orkney County Council Act of 1974 authorised the Council to exercise jurisdiction as a statutory Harbour Authority and defined the areas in which the new authority was empowered. These were Scapa Flow and its approaches, Wide Firth and Shapinsay Sound to include Stromness, Kirkwall and the Flotta Oil Terminal. The Harbour Authority became responsible for safe operation of 29 piers and harbours in Orkney and, in order to provide support services for the new terminal, developed a towage fleet, VTS vessel monitoring, pilotage, counter pollution procedures, and an in-house marine environmental unit.

Since the busy heyday of the terminal at Flotta there has been a steady decline in the number of vessels calling and a decline in the income generated for the OIC reserves. The nearly 50-year-old facility is now taking on average one vessel per month and this decline puts pressure on the Harbour Authority to find other business to justify upkeep and to fund investment in wider harbour infrastructure.

The marine assets owned and operated by the Council are substantial and the recent investment in a fleet of three new 78 tonne bollard pull tugs is a statement that the Council sees activity in Scapa Flow as an integral part of the marine sector and driver for income generation for the future. There is an important requirement to offset the declining income from Flotta with alternative activity, to ensure that there is not a subsidising of the assets and to provide continued income to maintain harbour infrastructure and provide income to the Council general fund.

In terms of harbour facilities, between 2011 and 2014 Council secured £22 million of investment in upgrading Lyness and Hatston and developing Copland's Dock as part of its 'three ports strategy', the business cases for which were strongly influenced by the scale of opportunity in the marine renewable energy sector.

Outside of the pier infrastructure, Scapa Flow is a nationally significant strategic asset, as demonstrated by its role in the world wars, and provides the deep, sheltered waters that have proven to be desirable for activity related to ship-to-ship transfers, and for the wet storage of offshore structures such as oil rigs and FPSO's.

Development opportunity

In 2020 Council adopted a Harbours Masterplan Phase 1 with the fundamental purpose to provide a structured framework for the physical development and transformation of Orkney's harbours over a 20-year period.



The Harbours Masterplan has been developed to enable the Harbour Authority to make informed decisions to meet changing markets, grow new markets, and safeguard Orkney's harbours as essential economic drivers and community assets for future generations. It identifies drivers that make a case for change:

- Cessation of activity at the Flotta Oil Terminal leading to a significant drop in Harbour income
- Lack of appropriate infrastructure constraining current operational and economic activity
- The need to invest in harbour infrastructure to attract substantial new business opportunity

It also recognises the need to deliver against commercial, financial, socio-economic and environmental considerations and proposes development at six harbour locations;

- New development of a deep water quay in Scapa Flow.
- Major extension of the Hatston Pier site.
- Expansion of Kirkwall Harbour and redevelopment of waterfront.
- Expansion of Copland's Dock in Stromness.
- Expansion of Scapa Pier.
- Extension of hard standing and storage at Lyness

Further to adoption of the Harbour Masterplan, initial investigations have shown that environmental restrictions at Scapa Pier mean that it is unlikely to be able to be expanded. Further development at Lyness was initially not progressed due to an issue with oil contamination but the decision to remediate this, and conclusion of that project, has brought forward the possibility of upgrading the land at Lyness.

Significant development work has however progressed with regard to Scapa Deep Water Quay (SDWQ), and expansion of Hatston. These projects are both recognised as ‘National Developments’ in the Scottish Government’s national spatial strategy (National Planning Framework 4). Design and environmental work has been undertaken and consents are being sought for both projects. In addition a pre-construction services agreement has been entered into with a preferred bidder for construction of SDWQ.

Separate to the above there have been proposals for alternative harbour developments in Scapa flow, both traditional and floating. Repsol Resources UK, operators of the Flotta Oil Terminal, submitted a request for scoping opinion for an ultra deep water quay (UDWQ) on Flotta in February 2024, although it is understood that the project is not being actively pursued further at present. In addition locally based companies Aquatera and Orcades Marine have been developing a Scapa Flow Mega-hub proposal targeted at the offshore wind market.

In April 2024, the Strategic Investment Model (SIM) Working Group, comprised of offshore wind developers, the Scottish Government, enterprise agencies and Crown Estate Scotland assessed 45 proposals for offshore wind infrastructure investment. It selected 10 ‘priority’ projects of high relevance and interest to developers, and 19 ‘progress’ projects of good or medium interest and relevance to developers. SDWQ was identified as ‘Priority’, with Flotta UDWQ and Scapa Flow Mega-hub identified as ‘Progress’. The SIM process has facilitated opportunities for all proposals involved to pitch to developers and investors.

The prevalence of project proposals in Scapa Flow speaks to the clear strategic value in Scapa Flow as a large body of safe and deep sheltered water in proximity to offshore wind developments. Particular interest has been shown by offshore wind developers, and the wider industry, in the role that Scapa Flow could have as a strategically advantageous location for final assembly of turbines, storage of components on-shore, and wet storage of foundations and assembled turbines. Work to define what form a wet storage area for offshore wind in Scapa Flow should take is being actively developed under three strands: regulatory, environmental and engineering. Council is also involved in working with government departments to standardise how wet storage locations will be licensed and consented through SOWEC, Scottish renewables and the Scottish Offshore Wind Ports Association.



The Scapa Deep Water Quay is being progressed as a renewables hub to support offshore wind farm developments in Scotland. It has been designed recognising the needs of developers and features:

- A cut-and-fill design
- 600m quayside
- 15-20m water depth at quayside
- 20 hectares of laydown area
- Heavy loading capacity (25t/m²)

A decision on consents for the project is expected in late 2025 with a build cost expected to be around £250 million. In order to develop a viable business case for consideration by Council it is considered necessary to attract significant government financial support, and third party investors, into the project. The project has already attracted £5 million of support from the Scottish Government via HIE towards pre-construction service agreement works, and has been placed on the funding reserve list for the UK Government Floating Offshore Wind Manufacturing Investment Scheme (FLOWMIS).

An independent report on SDWQ proposals found that the project, if developed, would meet developer needs, attract around 200 long term jobs in the operational phase, and would drive activity of the right order of magnitude for sustainable influx of working age people to help offset the effects of an aging population and support higher level of service provision across the islands¹⁹.

¹⁹ Hall Aitken (2024), Scapa Deep Water Quay: Business case review summary

5.3. Innovation and technology leadership

Existing

Orkney has a long history of research and innovation, particularly in the energy and marine sectors. Selected significant milestones include:

- Hosting the first grid connected wind turbine in the UK in the 1950s
- Hosting the largest wind turbine in the world at Bugar Hill in the 1980's
- Establishment of Heriot watt University campus in Stromness in 1989
- Establishment of EMEC in 2003 and subsequent testing of wave and tidal devices
- Becoming a hub for community owned renewable generation through the 2000s
- Participation in numerous EU and government backed hydrogen and smart energy projects such as BIGHIT, ReFlex, ICNZ, SATE etc.
- Establishing the Orkney Research and Innovation Campus (ORIC) in 2018.
- The Council becoming an onshore wind farm developer to successfully secure approval for a new interconnector for Orkney in 2022.



The development of EMEC – the world's first and leading test centre for marine energy – has had a significant impact in Orkney as well as across the UK economy in terms of employment, supply chain development and encouraging public and private investment to service the sector.

Economic analysis undertaken in 2023, celebrating 20 years of EMEC, showed that EMEC had to that point generated over £130 million GVA for Orkney, supporting an average of 112 FTE jobs.

To date £42 million has been invested in the centre by public sector organisations including Orkney Islands Council (c. £1 million), Highlands and Islands Enterprise, and the Scottish and UK Governments. Thus over £8 has been accrued for every £1 spent by the public purse. The centre has been self-sufficient since 2011.

Over time EMEC's activities have expanded from wave and tidal testing, to hydrogen, local energy systems, and alternative fuels, stimulating over £500 million investment in R&D projects. EMEC's international reputation continues to attract political and business interest in Orkney.

Liked to the above activity, over several decades Orkney has hosted countless visitors and delegations from across the globe, interested in hearing about the developments and activities taking place in the energy sector in Orkney, and local stakeholders have also promoted Orkney globally, taking on opportunities that have arisen to apply knowledge and experience gained in Orkney across the world. Orkney now enjoys a strong reputation and recognition as a good place to collaborate and to test innovative ideas. A key driver and influencer for much of the above has been EMEC.

Development opportunity

Whilst it has taken decades to build up local expertise and a global reputation for excellence in innovation in the renewables and marine sectors in Orkney, the space is fast moving and maintaining this expertise and reputation will require investment in infrastructure, hosting of new innovative projects, and proactive business development.

Energy innovation development in the Islands, including for renewable energy generation, renewable hydrogen production, infrastructure and shipping, and associated opportunities in the supply chain are recognised as ‘National Developments’ in the Scottish Government’s national special strategy (National Planning Framework 4), highlighting the potential role that Orkney could have.

Orkney’s natural resources, supply chain and reputation as a good place to test technologies also lends itself to diversification into other related sectors, such as subsea robotics, component testing, and innovative operational mechanisms including artificial intelligence and use of ‘digital twins’. Local organisations are actively investigating such opportunities and recently launched an International Blue Economy Robotarium in the islands.

EMEC also has plans to create a new 60-120 MW Floating Offshore Wind Test Centre (Figure 11), with a site to the west of Orkney identified as the preferred area for development²⁰. The business case produced for the project suggests it could deliver £690 million GVA to the UK. The UK Government, in its Offshore Wind Industrial Growth Plan 2024 identified EMEC and Orkney as a potential area for investment for enabling technology development²¹.

20 EMEC (2023), White Paper: The need for a National Floating Wind Test Centre, November 2023.

21 Renewable UK (2024), 2024 Offshore Wind Industrial Growth Plan: Expanding the Horizon of the UK’s Offshore Wind Supply Chain, 2024.

Figure 11 EMEC Floating Offshore Wind Test Centre visualisation²²



The Council has actively participated as a project partner in a number of innovative energy projects in Orkney, with inclusion of local government partners often a prerequisite for funding bids to support such projects. Continuation of such activity presents a strong development opportunity.

Due to the breadth and depth of innovation activity taking place in Orkney, and high level of renewable generation, Orkney is an ideal location to be considered as a microcosm and model for the UK and world to learn from. Challenges and blockers identified in demonstrating technologies here today are providing learning for the rest of the world for tomorrow. Recognising this role, and reflecting on the challenges discovered here as projects have pushed the boundary of innovation, it has been proposed that Orkney should seek special recognition from Government as an 'innovation zone'. Council has promoted this concept to UK Government as it considered establishment of 'green freeports' and 'investment zones'. Continuing to promote such a concept as opportunities arise could lead to significant benefit as such a designation could create a preferential environment for further innovation activity in Orkney.

²² EMEC (2025). EMEC Floating Offshore Wind Test Site visualisation. Used with permission.

5.4. Supply chain and workforce

Existing

Interlinked with Orkney's long history of innovation and the gradual build-up of marine assets, Orkney has developed a vibrant and diverse supply chain with experience in the renewables sector across; consultancy, academia, facilities, transportation, logistics, agents, construction, engineering, fabrication, electrical, and vessel operations. Within these companies an estimated 300-400 FTE staff are employed in the renewables sector in Orkney.

An important hub of activity locally has been at the Orkney Research and Innovation Campus (ORIC) in Stromness. The campus, owned and operated by Highlands and Islands Enterprise, hosts a number of organisations active in the space, creating a cluster of expertise and activity.

Additionally, local companies have built up a fleet of assets, including various vessel types, engineering equipment, marine equipment, and subsea technologies, which over time has increased the scope of work which can be undertaken locally, but has also allowed locally based companies to win work throughout the UK and globally.

An example of this is local marine operations companies, where experience gained locally has led to work being won elsewhere, which has driven growth. Separately investment has also been seen in locally grown companies being taken over, and by companies expanding into Orkney.

A survey of 18 local companies in 2024, undertaken by X-Academy, highlighted the importance of renewables related business to the companies, making up more than half of revenue for more than half of the respondents. Analysis of the survey results identified four main challenges;

- Attracting new talent
- Retirement of experienced workforce
- Business understanding and readiness
- Housing availability

In addition, Orkney is notable in the prevalence of academic institutions, hosting three Universities in UHI Orkney, Herriot Watt University, and Robert Gordon University. UHI Orkney plays a key role in provision of skills development opportunities locally, not least with the Maritime Studies department who provide critical training and certification for local mariners. Herriot Watt, at its International Centre for Island technology, undertakes a range of marine research and runs postgraduate courses related to renewable energy and the marine environment, attracting students from across the globe. Graduates through these courses have been the mainstay of supplying new talent into local companies.

Development Opportunity

Local companies have already achieved growth through the renewable sector, and the increase in activity expected in coming years will offer significant opportunity to continue this. As has already been seen, this growth opportunity is also likely to attract new entrants, and changes in ownership of companies.

X-Academy analysis and survey results in 2024 (unpublished) identified renewables as the main driver for predicted growth businesses surveyed and estimated around 1000 FTE jobs in Orkney from proposed developments over the coming decade, with potential to add and hold 100s of jobs annually. This is supported by the more recent Regional Transformational Opportunity research undertaken by HIE.

A 2023 survey by Giraffe Consulting, commissioned by HIE and OIC, of 25 businesses in the renewables space in Orkney, identified that more than 70% of businesses expected substantial business growth in the next five years. It investigated the potential role that a supply chain trade body could have in helping to coordinate the sector. A recent Scotland-wide renewable energy supply chain survey showed that although pipeline uncertainty (which projects will be built and when) and regulatory uncertainty are viewed as key challenges, 64% of businesses are actively investing in skills, capabilities and facilities²³.

It is clear that greater information sharing, upskilling and coordination of the supply chain to help it to adapt and grow would be beneficial. HIE, learning from and building on activity it has undertaken in Shetland under the ‘empowering Shetland’ banner, is actively considering implementation a new programme of activity within Orkney which could include supply chain coordination and integration activity.

In terms of investment in skills and workforce development, UHI Orkney has potential and ambition to deliver more, but requires investment. This is challenging at a time when further education institutes across the country find themselves in a tough financial position. A good example is the Maritime Studies Department, who provide critical training and certification for local mariners. Currently there are limitations on what marine training courses can be undertaken locally, which means local mariners often have to travel to mainland Scotland to obtain the required certification. There is an opportunity to drive more of this activity locally but it requires investment in the equipment and facilities needed to run the courses.

Heriot Watt also has significant potential to grow student numbers in Orkney, noting that it has been facing challenges in providing funding support to attract Masters students. Given its demonstrable role in attracting young people to move to Orkney over many years, and thereafter find work in local companies, it could play a key role in supplying talent to local companies as they grow.

23 Scottish Renewables (2025), Scotland’s Renewable Energy Industry: supply chain impact statement

Alongside the above, offshore wind developers have made commitments to invest in skills development as part of their bids to secure seabed leases, and in some cases are already supporting activity. The TalEntEd project, part of the Islands Growth deal, also has a focus on fast-tracking the decarbonisation of the islands through opportunities in education, skills and entrepreneurship, to support an increase of sustainable employment. Staff are being recruited locally under this project which should add resources to help drive forward the skills agenda. Plans to develop ORIC, also part of the Islands Growth Deal, creating significant new rentable office accommodation, could also be a key enabler for growth of local businesses and further development of a renewables 'cluster'.

6. Route map

Drawing on analysis in previous sections of this report it is clear that Orkney is facing significant challenges with regard to its demographics and economy, and offshore energy development has been shown to be the sector with most promise in driving change to address these issues. The relationship between these two elements has driven production of a vision statement for offshore energy development in Orkney:

Vision for Offshore Energy Development in Orkney

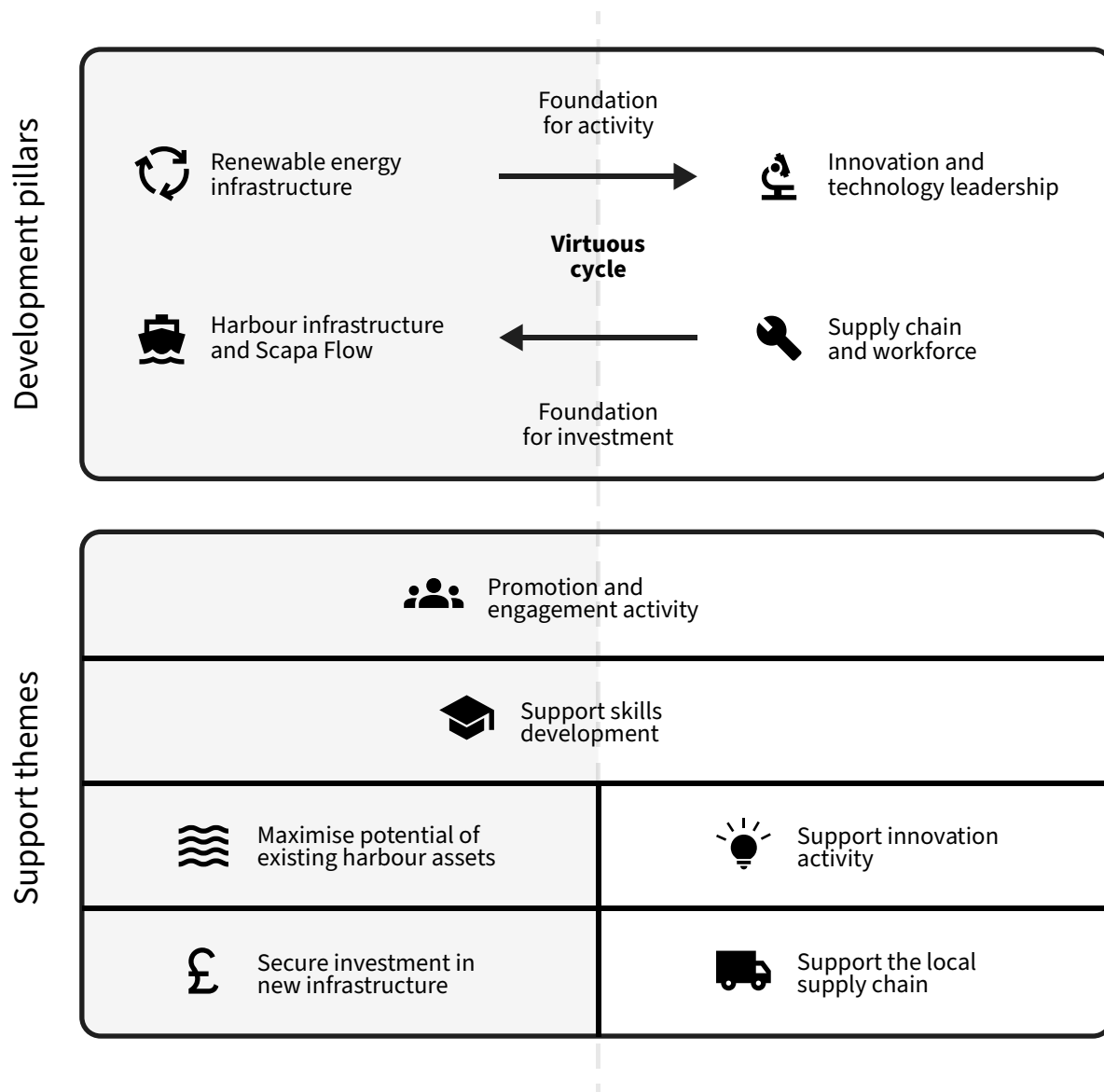
Offshore Energy Development is supporting a just transition for future generations, driving prosperity in Orkney, complementing our traditional sectors, creating a vibrant economy in harmony with our natural environment, and rebalancing our demographic challenges.

Analysis in section 5 identified four pillars of development and explored existing assets and development opportunities for each. Doing so as shown the interlinked nature of these pillars in supporting future offshore energy development activity. Developing our renewable energy infrastructure and harbour infrastructure, including Scapa Flow, provides the foundation for activity on which innovation and supply chain capacity are built. In turn, these pillars drive business activity providing the foundation for investment to support further infrastructure development.

The above is true both at an internal Council level, and a wider Orkney community perspective. For the Council there is clear benefit to attracting increased marine activity to Orkney to diversify harbour activity, offset a continued decline in oil and gas activity, and help maintain the critical mass of assets under OIC control, thereby supporting income generation to be used for the benefit of our communities, and supporting activity in the sector and driving opportunity for the local supply chain.

This creates two halves of a virtuous cycle which can act together to help address the demographic and economic challenges identified. Council can support each half in different ways, and undertake actions which support across all areas. Figure 12 sets out the interlinked nature of the pillars, and sets out support themes under which Council activity can be considered appropriate in supporting further development of the pillars.

Figure 12 - Development pillars and themes for action



The above support themes provide the basis for development of a framework for action for offshore energy development. In doing so it is important to reflect on the interconnection between this strategy, and other existing strategies, to identify synergies, but avoid overlap and duplication. Key areas of overlap include:

- Housing
- Workforce
- Transport
- Grid
- Social value
- The planning system
- Marine Planning

An inexhaustive list of relevant strategies related to the above statement is provided in Appendix 1.

In addition, it must be recognised that offshore energy developments are a nationally significant growth opportunity and that the Council is not resourced to deliver on the opportunity on its own. It will rely on and interact with a large number of national, regional and local partners. In determining its own areas of activity, Council should not unduly provide resource to areas which are the responsibility of government or other government agencies. It is critical to focus on items which the Council has a clear role, or in which there is an identifiable gap in delivery. An inexhaustive list of partner agencies, related to the above statement is provided in Appendix 1. Council must also be mindful of potential interactions with existing sectors of the economy, and the need to balance development opportunity, with the protection and enhancement of the environment.

7. Framework for action

A framework for action has been mapped against the support themes identified in Section 6, namely;

1. Maximise potential of existing harbour assets
2. Secure investment in new infrastructure
3. Support innovation activity
4. Support the local supply chain
5. Promotion and engagement activity
6. Support skills development

The framework is set out in Table 4.

Table 4 Framework for action

Ref.	Detail
1. Maximise utilisation of existing harbour assets	
1.1	Undertake an assessment of the potential future development of existing assets, harbours and vessels, and seek to submit applications for external funding towards harbour upgrades where appropriate.
1.2	Produce an updated Harbours business plan to inform decision making with regards to development of existing assets, in line with the Harbours Masterplan.
1.3	Consider resourcing within the business development team in Marine Services to support increased business development activity.
2. Secure investment in new infrastructure	
2.1	Consider strategic approach to attracting investment into harbour developments, including governance issues, in order to present viable business plans for consideration.
2.2	Work with partners such as HIE and ORIC to develop onshore facility infrastructure proposals for consideration.
2.3	Support HIE/HIREP in lobbying activity on Regional Transformational Opportunities and the requirement for a national response to address the challenges.
2.4	Work with governments and government backed funding initiatives to help pull investment towards Orkney.
2.5.	Continue to lobby for improved grid connection for Orkney and on energy policy of relevance to Orkney's interests, including working with the National Energy System Operator to ensure that its strategic plans reflect the scale of opportunity in Orkney.
3. Support innovation activity	
3.1	Support for proposals to expand on the range of testing infrastructure available in Orkney.
3.2	Support feasibility studies exploring innovation opportunities.

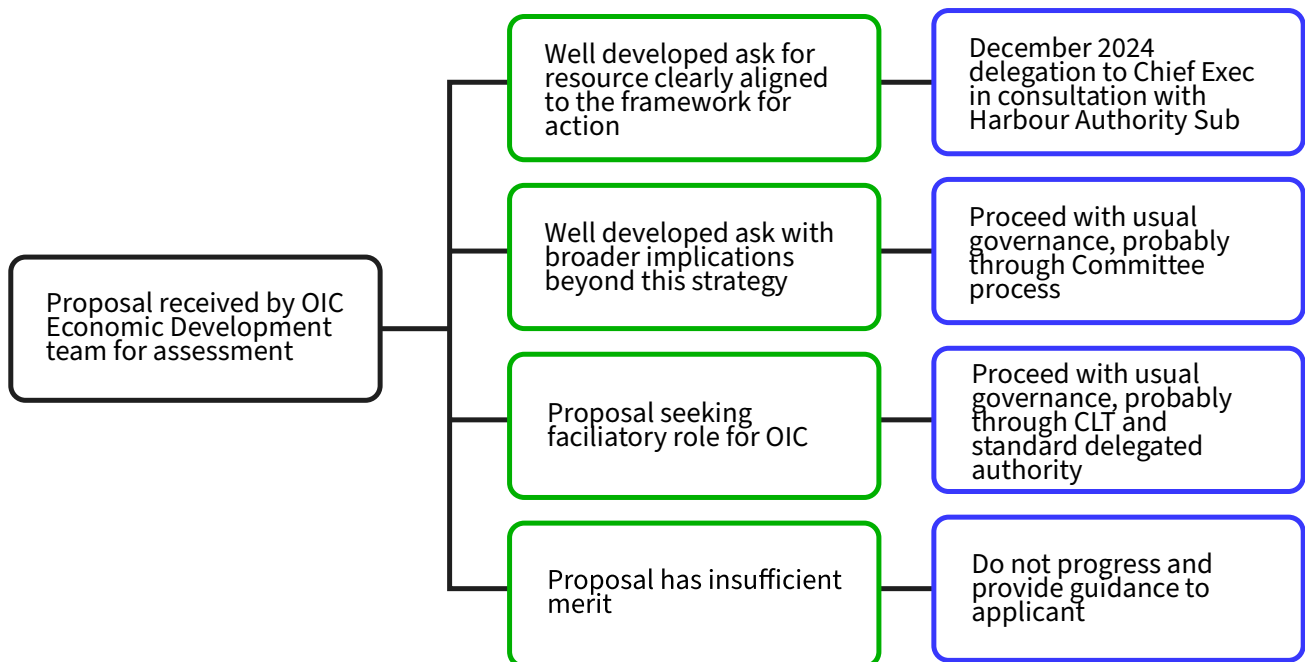
3.3	Consider participation in collaborative funding bids focussed on innovation in the offshore energy development sector.
3.4	Explore opportunities for green hydrogen, clean fuel production, and future maritime fuel use as they become apparent.
3.5	Support promotion of Orkney as an 'innovation zone' with special regulatory and financial incentives in place to drive activity.
4. Support the local supply chain	
4.1	Support HIE in its activity to facilitate coordination of offshore energy development activity locally.
4.2	Consider supplementing and adjusting OIC business development grants available to the local supply chain.
4.3	Continue to facilitate opportunities for local companies to meet with developers and contractors and to learn about the sector, including initiatives such as 'offshore wind business breakfasts'.
4.4	Support coordination of local businesses at industry events, with a coordinated 'Orkney' presence where possible.
4.5	Support establishment of a supply chain trade body in partnership with HIE.
5. Promotion and engagement activity	
5.1	Establish a formal internal information sharing protocol to ensure coordination of visiting developers, investors or persons of influence.
5.2	Support Elected Member participation in national conferences of relevance to the sector.
5.3	Continue to provide elected member seminars with visiting developers etc.
5.4	Consider supporting an Offshore Energy Development conference or event in Orkney to promote our assets.
5.5	Continue to lobby on areas of activity such as securing community benefit payments from developers, receiving full Crown Estate net revenue payments from Scottish Government, and other issues in Orkney's interests.
5.6	Consider support to enhance promotion of Orkney energy activity, opportunity, and reputation through social and other media.
6. Support skills development	
6.1	Support lobbying activity, project developer activity, and the Islands Growth Deal Projects, where they can increase investment in the local skills and education agenda.
6.2	Consider provision of financial assistance to support the sustainability of relevant locally run courses.
6.3	Consider support for capital investment in Orkney College, in partnership with other funders, particularly in provision of maritime studies, construction and engineering related courses.

8. Delivery

The Framework for Action set out in Section 7 is intended to direct and inform activities and interventions, but not to be overly specific or prescriptive. As such it is anticipated that proposals will be developed by Council departments and external parties which can be considered for support against the Framework for Action. It should be recognised that, whilst the Framework for Action has attempted to elicit the main areas in which action is likely to be appropriate, it is entirely possible that proposals could come forward which don't sit neatly within proposed actions, but which are nonetheless meaningful and worthy of further consideration for support.

Proposals will be triaged by the Council Economic Development team and taken forward through one of the four routes set out in Figure 13.

Figure 13 Offshore Energy Development Strategy proposal consideration routes



As can be seen actions and proposals with clear merit emanating from this strategy requiring a decision on funding will be considered by the Chief Executive in consultation with the Corporate Director for Enterprise and Resources and the Harbour Authority Sub Committee per December 2024 decision of the Council, whilst proposals with wider implications may require to be considered through the usual Committee process. Similarly, proposals supported but with minor implications may be able to be taken forward under standard delegation to officers.

It should be noted that, depending on the body making a request, subsidy control implications may influence the Council's ability to provide support. Budget utilisation will be reported as part of standard reporting of Marine Services budgets. The strategy will be reviewed on expiration of the agreed funding timescale of May 2027.

Appendix 1 – Existing strategies and delivery partners

Selected existing strategies and national and regional delivery partners of relevance to the Council Offshore Energy Development Strategy are set out in Tables 5 and 6 below.

Table 5 Selected existing Strategies of relevance

Strategy	Overview
OIC Council plan	Identifies ‘Growing our Infrastructure’, ‘Strengthening our Communities’, and ‘Developing our infrastructure’ as key aims. A target outcome is that vital projects identified within the Harbours Masterplan have been delivered.
OIC Harbours Masterplan, 2020	Identifies issues, constraints, drivers and opportunities, resulting in proposals to further develop harbour infrastructure. The document has been adopted as planning policy advice.
Orkney Local Development Plan	Sets out a vision and spatial strategy for the development of land in Orkney over the next ten to twenty years. The plan contains the land-use planning policies which Orkney Islands Council will use for determining applications.
Orkney Islands Regional Marine Plan	Contains policies to guide public authority decision making on sustainable development and activities within, or that affect, the Orkney Islands marine region. This plan is scheduled to be adopted in Winter 2025/26.
OIC Local Housing Strategy 2024-2029	A Housing Needs and Demand Assessment (HNDA) and draft Local Housing Strategy were developed through the Orkney Housing Market Partnership which encompasses a range of stakeholders. Following this the Orkney Local Housing Strategy was approved alongside a Delivery Action Plan in June 2024. The strategy identified housing demand over a 20-year period from three scenarios. The action plan includes more than 70 actions including annual development of a Strategic Housing Investment Plan (SHIP).
Orkney Community Plan for 2025 to 2030	Describes what the members of the Orkney Community Planning Partnership aim to achieve by working together
Orkney Sustainable Energy Strategy 2017-2025 and 2022 draft action plan	A community strategy and action plan which identified 52 actions. An Orkney Energy Strategy Stakeholder Group (OESSG) is established, along with an Energy and Enterprise Specialist Task Group, established to help prioritise the draft energy action plan.
Orkney Community Wealth Building action plan	In production and expected to be synergistic to the Offshore Energy Development Strategy
Orkney vision for a climate resilient and Net Zero future	A vision, principles and priorities for a climate resilient and NetZero future for Orkney.

Highlands and Islands Regional Economic Partnership Strategy, 2025-2030	<p>Sets out a collaborative approach to delivering improved;</p> <ul style="list-style-type: none"> • Profile and investment • Housing • Transport and digital connectivity • Innovation and entrepreneurship • Response to skills and labour requirements
The National Plan for Scotland's Islands	Provides a framework for action in order to meaningfully improve outcomes for island communities.
Scottish Government Sectoral Marine Plan for Offshore Wind Energy 2020	The plan identified options for the future development of commercial-scale offshore wind energy in Scotland which informed the Scotwind leasing process, and is due to be updated through 2025.
HIE strategy 2023-2028	Strategy for the Scottish Governments economic development agency for the Highlands and Islands.
National Strategy for Economic Transformation	Set's out priorities for Scotland's economy as well as the actions needed to maximise the opportunities of the next decade to achieve a wellbeing economy.
Skills Development Scotland Strategic Plan	National Skills Agency strategy
National Planning Framework 4	The National Planning Framework 4 is a long-term plan for Scotland that sets out where development and infrastructure is needed.
A Blue Economy Vision for Scotland	Sets out the long-term ambition for Scotland's blue economy to 2045.

Table 6 Selected national and regional delivery partners

Organisation	Role
Skills development Scotland	The national skills development agency for Scotland
Energy Skills Partnership	Energy Skills Partnership for Scottish colleges
Scottish Renewables	Membership body covering all renewable energy technologies
Scottish Offshore Wind Energy Council (SOWEC)	The body which guides offshore development in Scotland. Its mission is to coordinate and grow the sector.
Marine Energy Council	Represents the tidal stream and wave energy sector. Aim to enable investment for the UK to be a world-leader in harnessing the power of its ocean's tides and waves
Scottish Offshore Wind Ports Alliance	Forum of leading port associations targeting offshore wind. Orkney Harbour Authority is a member.
The Clean Energy Cluster	The national voice of Scotland's offshore wind supply chain launched in January 2025
Highlands and Islands Enterprise	The Scottish Government's Economic Development Agency for the region
Highlands and Islands regional Economic Partnership	A partnership of public, private and academic organisations in the Highlands and Islands
The Scottish Government	Has committed £500 million over 5 years to support offshore wind infrastructure
The UK Government	Has committed to support offshore wind infrastructure
GB Energy	May have a role in investing in marine renewables projects
UKRI	Funds research and development activity
Ofgem	The energy market regulator
National Energy System Operator (NESO)	Responsible for setting out future needs for energy infrastructure
SSEN	The electricity network operator for the north of Scotland
Low Carbon Contracts Company and UK Government Department for Energy Security and Net Zero	Operate and manage the Contracts for Difference revenue support mechanism for renewable energy technologies

International Engagement Plan

Introduction

As the last port of call for ships heading north Orkney has a strong heritage of exploration and international trade that is evident through our culture and heritage as seen through our street names, buildings and museums. International engagement is as important today as we look to create new opportunities for people to work, study and live in Orkney.

We have established unique connections and trusted relationships with representatives across the northern hemisphere. There is a desire to work together to find solutions to shared challenges and opportunities that can create benefits for the wider community and other national and international stakeholders.

An international network is key to support funding applications, particularly larger scale growth projects involving and attracting partners/funders across the community including business, academia, third and public sector.

The following are recognised as key priorities:

Promote Orkney

- Host and encourage Arctic related events to be held in Orkney
- Continue to attend the Arctic Circle Assembly for the next three years 2025-2027 participating in sessions and other key events where appropriate.
- Encourage and support other organisations to represent Orkney internationally

Create benefits, attract funding and investment

- Collaborate internationally where it can create benefit, has the potential to/will attract funding and investment that will help with the delivery and improvement of projects and services i.e. growth deal/ infrastructure projects, and/or support businesses and the wider community
- Integrate and align opportunities with existing activities and commitments
- Engage with universities to maximise their ability to attract funding and create impact that will benefit Orkney, working with others across the Arctic/engaged in Arctic activities, for example through collaboration, exchanges and research projects in/for Orkney working with the community
- Identify and progress strategic opportunities that could create benefit/are aligned with national policy
- Seek external funding to support international engagement activities where possible

Collaborate and communicate

- Prioritise Orkney's Twinning Agreement with Vestland and the MoU with NORA
- Create opportunities for knowledge exchange involving for example the Council(s), universities, businesses and the wider community
- Update officials and members regularly on international engagement
- Work collaboratively with the UK and Scottish Government
- Communicate outcomes



Policy on Unacceptable Actions and Challenging Behaviour by Service Users and Complainants.

All our written information can be made available, on request, in a range of different formats and languages. If you would like this document in any other language or format, please contact the Chief Executive's Service on 01856873535 extension 2101 or email: chief.executive@orkney.gov.uk.

Document Control Sheet

Review / Approval History

Date.	Name.	Position.	Version Approved.
1 March 2016.	General Meeting of the Council.	n/a.	Version 1.0.
28 November 2019	Gillian Morrison, Gavin Mitchell and George Vickers.	ED of Corporate Services, Head of Legal Services and IGO.	Version 1.2
18 December 2024	Corporate Administration Group and Information Governance Officer.	n/a.	Version 1.3

Change Record Table

Date.	Author.	Version.	Status.	Reason.
20.06.18.	Alan Tait.	1.0.	Considered by CMT.	New Appendix 1.
12.07.18.	Alan Tait.	1.1.	Consider comments from Gavin Mitchell.	Update Appendix 1.
28.11.19.	George Vickers.	1.2.	Final – agreed by CMT 18.12.19.	Introduce a review after 12 months where contact has been restricted or service user flagged. Clarify that Appendix 1 refers to instances of violent or unacceptable behaviour not challenging behaviour.
23.01.25	Paul Kesterton	1.3.		Updated reporting procedures and information added around social media posts.

Status Description

Final.

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1. Introduction

1.1. The Council has a duty of care to staff and we take this seriously. As a frontline provider of services, we have clear expectations and standards for our staff around how they engage with customers. In turn, it is important that the Council also sets expectations around how service users and complainants behave when they engage with Council staff, who are entitled to dignity at work and to work in a safe environment without fear of aggression or abuse.

1.2. This policy sets out the approach of Orkney Islands Council (the Council) to the relatively few service users and complainants whose actions or behaviour the Council considers challenging or unacceptable. The term 'complainant' includes anyone acting on behalf of a complainant or anyone who contacts the Council in connection with a complaint.

1.3. This policy applies to all Council employees. It should be read in conjunction with the range of service-specific frameworks and procedures within the Council services which support people on a day-to-day basis who can present behaviours for various reasons which services may find challenging.

2. Policy Aims

2.1. To make it clear to all service users, both at initial contact and throughout their dealings with the Council, what the Council can or cannot do in relation to any issue that they raise, including complaints. In doing so, the Council aims to be open and not raise hopes or expectations that it cannot meet.

2.2. To deal fairly, honestly, consistently and appropriately with all service users, including those whose actions or behaviour the Council considers challenging or unacceptable. The Council believes that all service users have the right to be heard, understood and respected. It also considers that Council employees have the same rights.

2.3. To provide a service that is accessible to all service users. However, the Council retains the right, where it considers service user actions to be unacceptable, to restrict or change access to its service. The Council will not discriminate on grounds of sex, pregnancy and maternity, marriage and civil partnership, race, religion or belief, disability, sexual orientation, gender identity or age. Where challenging or unacceptable behaviour may be because of a person's disability, the Council will make every effort to ensure that services remain accessible to service users while ensuring that staff are safe.

2.4. To ensure that other service users and Council employees do not suffer any disadvantage from service users who act in an unacceptable manner.

2.5. Early intervention at the appropriate time can help to reduce misunderstandings, frustration and time for both the service user/complainant and members of staff involved. Situations that are allowed to continue and where the policy is not implemented at the appropriate time may have the opposite impact.

3. Defining Unacceptable Actions by Service Users and Complainants

3.1. People may act out of character in times of trouble or distress. There may have been upsetting or distressing circumstances leading up to a service user contacting the Council or raising a complaint. The Council does not view behaviour as unacceptable just because a claimant is forceful or determined. In fact, the Council accepts that being persistent can be a positive advantage when pursuing an issue or making a complaint. However, the actions of service users who are angry, demanding or persistent may result in unreasonable demands on the Council or unacceptable behaviour towards Council employees. It is these actions that the Council considers unacceptable and aims to manage under this policy. The Council has grouped these actions under two broad headings:

Aggressive or Abusive Behaviour

A. Violence is not restricted to acts of aggression that may result in physical harm. It also includes behaviour or language (whether oral or written) that may cause employees to feel afraid, threatened or abused.

B. Examples of behaviours grouped under this heading include threats, physical violence, personal verbal abuse, derogatory remarks and rudeness. The Council also considers that inflammatory statements and unsubstantiated allegations can be abusive behaviour.

C. The Council expects its employees to be treated courteously and with respect. Violence or abuse towards employees is unacceptable. Council employees understand the difference between aggression and anger. For example, anger felt by many service users often involves the subject matter of a complaint. However, it is not acceptable when anger escalates into aggression directed towards Council employees.

D. 'Challenging Behaviour Procedure – Customer Services Area' is an internal staff procedure note which provides advice to staff on how to avoid the risk of employees being subject to violence from aggressive service users.

E. Service users may make what the Council considers unreasonable demands through the amount of information they seek, the nature and scale of service they expect or the number of approaches they make. What amounts to unreasonable demands will always depend on the circumstances surrounding the behaviour and the seriousness of the issues raised by the service user.

F. Examples of actions grouped under this heading include demanding responses within an unreasonable timescale, insisting on seeing or speaking to a particular employee, continual phone calls or letters, repeatedly changing the substance of a complaint or raising unrelated concerns.

G. The Council considers these demands as unacceptable and unreasonable if they start to impact substantially on the work of the Council, such as taking up an excessive amount of employee time to the disadvantage of other service users or functions.

Unreasonable Persistence and Vexatious Complaints and Requests

A. The Council recognises that some service users will not or cannot accept that the Council is unable to assist them further or provide a level of service other than that provided already. Service users may persist in disagreeing with the action or decision taken in relation to their complaint or contact the Council persistently about the same issue.

B. Examples of actions grouped under this heading include persistent refusal to accept a decision made by the Council, including in relation to a complaint, persistent refusal to accept explanations relating to what the Council can or cannot do and continuing to pursue the Council regarding a decision that has been made without presenting any new information. The way in which these service users approach the Council may, if treated in isolation, appear to be entirely reasonable, but it is their persistent behaviour in continuing to do so that is not.

C. The Council considers the actions of persistent service users to be unacceptable when they take up what the Council regards as being a disproportionate amount of time and resources.

4. Managing Challenging Behaviour

4.1. Some behaviour by service users may be considered challenging and not unacceptable. This behaviour can often be for the reasons set out in paragraph 3.1. The following points are useful to consider when a member of staff is confronted by a service user with challenging behaviour, whether face-to-face or on the telephone. Following this advice can often help prevent challenging behaviour escalating into unacceptable behaviour on the part of the service user and can calm the situation down.

4.2. When a challenging behaviour situation occurs, it is always helpful for staff to try and understand the reasons for the person's apparent frustration. Recognising the person's feelings may help staff to soothe their anger thus preventing the situation from escalating. Careful attention should be paid to the person's reactions, for example, their looks and gestures which may indicate aggression. Particularly telling are clenched fists and poking fingers, banging on the table, staring, changes in the tone of the voice, offensive language and personal insults.

4.3. Staff should try to remain calm by controlling their own feelings in order that they may think clearly and make good decisions. This may be achieved by taking deep breaths, making a concerted effort to relax any parts of the body which have become tense and by speaking slowly and clearly.

4.4. Staff should try to maintain a confident stance since research has shown that confident people are less likely to be attacked. Staff should try, however, not to be overbearing.

4.5. Communication is vital and every effort should be made in order that it is maintained throughout. Staff should be mindful not to rush the person, encouraging them to communicate their point. Audiences should be avoided since many people do not like losing face in front of other people and may become aggressive or violent as a result.

4.6. After the person has become calm, every effort should be made to keep control of the situation with understanding and reassurance being given. The content of the person's argument can then be considered, if they remain calm and reasonable. Staff should never give the message that being abusive or threatening brings with it success.

4.7. Where it is helpful, mediation can be considered as an option.

4.8. In those circumstances where it is not possible to meet the person's demands, every effort should be made to offer alternatives rather than respond with a blank no. In those circumstances where a no is the only possible response, an explanation should be given and recorded. Staff should avoid the temptation to make promises which, although likely to resolve the immediate situation, are unlikely to be fulfilled. Finally, the discussion should not be prolonged, nor should the person be dismissed out of hand.

5. Managing Unacceptable Actions by Service Users

5.1. There are relatively few service users whose actions the Council considers unacceptable. How the Council aims to manage these actions depends on their nature and extent. If it adversely affects the Council's ability to do its work and provide a service to others, it may need to restrict service user contact to manage the unacceptable action. The Council aims to do this in a way, wherever possible, that allows a service user to communicate with the Council to get the services they require or to allow a complaint to progress to completion through its Complaints Handling Procedure. The Council may restrict contact in person, by telephone, fax, letter or electronically or by any combination of these. The Council tries to maintain at least one form of contact. In extreme situations, the Council tells the service user in writing that their name is on a 'no personal contact' list. This means that they must restrict contact with the Council to either written communication or through a third party.

5.2. The threat or use of physical violence, verbal abuse or harassment towards Council employees is likely to result in the ending of all direct contact with the service user. Incidents may be reported to the Police (see below). Where staff are in a workplace, a manager can be consulted about the decision whether to contact the Police. However, many staff work in situations and locations where they do not have the direct support of line managers. Such staff will need to and are authorised to make the decision whether to contact the Police.

5.3. The Council does not deal with correspondence (letter, fax or electronic) that is abusive to employees or contains allegations that lack substantive evidence. When this happens, the Council tells the service user that it considers their language offensive, unnecessary and unhelpful. The Council will ask them to stop using such language and states that it will not respond to their correspondence if they do not stop. The Council may require future contact to be through a third party.

5.4. Council employees will end face-to-face conversations and telephone calls if the service user's behaviour is considered aggressive, abusive or offensive. The employee has the right to make this decision, tell the caller that the behaviour is unacceptable and end the call if the behaviour does not stop.

5.5. Where a service user repeatedly phones, visits the office, sends irrelevant documents or raises the same issues, the Council may decide to:

- Only take telephone calls from the service user at set times on set days or put an arrangement in place for only one employee to deal with calls or correspondence from the service user in the future.
- Require the service user to make an appointment to see a named employee before visiting the office or that the service user contacts the office in writing only.
- Return any documents to the service user or, in extreme cases, advise the service user that further irrelevant documents will be destroyed without opening.
- Take other action that the Council considers appropriate. The Council will, however, always tell the service user what action it is taking and why. The Council will keep a record of the action taken.

5.6. Where a service user continues to correspond on a wide range of issues, and this action is considered excessive, then the service user is told that only a certain number of issues will be considered in a given period and asked to limit or focus their requests accordingly.

5.7. With complaints, service user action may be considered unreasonably persistent if all internal review mechanisms have been exhausted and the service user continues to dispute the Council decision relating to their complaint. The service user is told that no future phone calls will be accepted, or interviews granted concerning this complaint. Any future contact by the service user on this issue must be in writing. Future correspondence is read and filed but only acknowledged or responded to if the service user provides significant new information relating to the complaint.

5.8. Where members of the public act in a way that leads a member of staff to believe that they hold extreme views then staff should consider whether this needs reporting in line with [Orkney Islands Council's PREVENT duty](#).

5.9. Appropriate training is provided to customer facing staff and is refreshed on an ongoing basis. New staff are trained on the Complaints Handling Procedure during their induction.

6. After an Aggressive Incident

6.1. Following any incident of aggression or violence, consideration must be given as to whether the incident was sufficiently serious as to merit the involvement of the Police. Where it is considered likely that a criminal offence has occurred, the Police must in all circumstances be contacted immediately and their advice sought. Care should be taken not to disturb any physical evidence or to initiate detailed investigations since this may hamper any future Police enquiry. Staff should wait until the Police arrive and assist them as necessary with their investigation.

6.2. Following the initial visit by the Police, or where the incident is not considered to be sufficiently serious as to warrant involvement by the Police, the incident must be reported by the staff member to their manager / supervisor as soon as is practicable and filling out an Adverse Event Report form available from CivilContingencies@orkney.gov.uk.

6.3. The manager / supervisor must carry out a de-brief with all staff who were involved on the same day which the incident occurred, where practicable.

6.4. The de-brief should take place in a quiet area which is free from interruption and should be conducted in a supportive and blame free environment. A detailed account of the incident should be provided by those who were involved. Attempts should be made to identify those factors, both environmental and interpersonal, which may have contributed towards the incident. The response to the incident should be considered in detail and should identify those elements of the response considered not to need improvement; and those elements of the response which could be improved upon. Finally, staff should be enabled to discuss any feelings which they may have as a result of the incident.

6.5. It is essential that the de-brief is accurately recorded by the manager / supervisor and filed appropriately for future reference.

6.6. In addition to the de-brief, staff must be provided with ongoing support from their manager about challenging behaviour at any time. It should also be recognised that being subjected to an aggressive incident may have an impact on the mental or physical well-being of the individual staff member. In such circumstances, specialist counselling may be needed, and advice should be sought from Human Resources.

6.7. Following any aggressive incident, the office / team / unit manager will ensure that the current Council and Service accident / incident reporting and investigation procedure is carried out and take whatever remedial action as may be necessary to avoid a repeat of the incident. The relevant line managers, Head of Service and Corporate Director should be briefed.

6.8. The Council has a procedure to 'Flag' users who are either violent or display unacceptable behaviour to staff members. Information on these users will be passed to all Services in order to protect staff who may come into contact with them in the course of their duties. Details of the flagging system can be found in Appendix 1.

6.9. It is important to state that the flag is not a mechanism for attributing blame; it is a process for alerting staff to the possibility of violence, whether such actions are deliberate or take place as a result of a medical condition or as a response to treatment or medication.

6.10. The flag and associated additional information should be available to all Council staff who may have face-to-face contact with a particular individual and may be subject to an increased risk of violence. This is the responsibility of the relevant manager who placed the flag and the information should make clear to appropriate staff what the restrictions are. Information-sharing with staff is permissible where the risk justifies it. This is in line with current health and safety guidance.

7. Deciding to Restrict Service User Contact

7.1. Council employees who directly experience aggressive or abusive behaviour from a service user have the authority to deal immediately with that behaviour in a manner they consider appropriate to the situation and in line with this policy.

7.2. With the exception of such immediate decisions taken at the time of an incident, decisions to restrict contact with the Council are only taken after careful consideration of the situation by a more senior officer. Wherever possible, the Council gives a service user the opportunity to modify their behaviour or action before a decision is taken. Service users are told in writing why a decision has been made to restrict future contact, the restricted contact arrangements and, if relevant, the length of time that these restrictions will be in place.

8. Appealing a Decision to Restrict Contact

8.1. A service user or complainant can appeal a decision to restrict contact. A senior officer who was not involved in the original decision considers the appeal. They will advise the service user/complainant in writing that either the restricted contact arrangements still apply, or a different course of action has been agreed.

9. Recording and Reviewing a Decision to Restrict Contact

9.1. The Council records all incidents of unacceptable actions by service users. Where it is decided to restrict service user contact, an entry noting this is made in the relevant file and on appropriate computer records.

9.2. All incidents of unacceptable actions by service users must be reported immediately to the Safety and Resilience team to enable the details to be logged on their database.

9.3. A decision to restrict service user contact may be reconsidered if the service user demonstrates a more acceptable approach. A senior officer reviews the status of all service users with restricted contact arrangements on a regular basis, which will normally be monthly.

9.4. Should the decision be made to continue restricted contact for twelve months or more, the decision should also be reviewed by a senior member of staff at Head of Service level or above.

9.5. The Communications team reserve the right to remove any contributions or block people commenting on our social media posts if the Council's social media guidelines are breached. The Council will also block any user who continues to post comments that breach the guidelines, uses offensive images as their profile picture, for example, sexually explicit images or has an offensive username. Users should also make themselves aware of the various social media channels' own terms and conditions.

10. Policy Availability and Review

10.1. Copies of this policy are available on the Council website, on request and free of charge from the Council Offices, School Place, Kirkwall, Orkney. The Council reviews this policy on a biennial basis to make sure that the aims of the policy are being achieved.

Appendix 1: Use of Violence / Unacceptable Behaviour Flags

Employees of the Council should be able to carry out their duties without experiencing fear or threats of violence or unacceptable behaviour from Service users. The Council also has a duty to provide services to individuals, some of whom behave inappropriately, or have a condition which may induce involuntary behaviour of this nature.

Therefore, serious or repeat instances of physical, verbal abuse or other unacceptable behaviour may result in a risk flag being placed against an individual's record in order that such information may be appropriately shared among employees who could come into contact with that individual. However, no flag will be placed if a service user's behaviour is merely challenging but not threatening or otherwise unacceptable.

The aim of the risk flag is to protect staff and, when possible, continue to provide a service to these individuals. The flag should achieve this by:

- Serving as an early warning of a particular individual or situation that represents a risk to them, their colleagues or other Service users enabling Services to review and update risk assessments.
- Providing security warnings and handling advice to Council staff to avoid or minimise the risk.
- Where appropriate, enabling Council staff to seek professional advice on what action should be taken.
- Helping the Council meet its obligations under the Health and Safety at Work etc. Act 1974 and Management of Health and Safety at Work Regulations 1999.
- Help reduce the number of violent incidents at a local level.
- Assisting in creating a safe and secure environment for staff, Service users and visitors to Orkney Islands Council.
- Enabling the Council to safely provide services to individuals.
- Identifying when members of the public are otherwise behaving in an unacceptable manner so that the Council can develop an appropriate plan to manage that behaviour, including restricting access to the Council and its staff.

Limited information on relevant markers should be passed on to Contractors who are carrying out works on behalf of the Council in property where relevant Service users may be. Only the minimum amount of information to ensure the safety of contractor staff will be shared with the contractor. For example, 'visit in pairs' or 'no out of hours visits'.

Contractors will be told that the information is confidential and should not be shared with anyone else unless it is to protect the health or safety of individuals. Contractors will be reminded of their legal duty of confidentiality set out in the agreements they have with the Council to provide services.

Process for approving a flag

A risk flag will only be placed on an individual's records where an agreement has been given by the Line Manager and Head of Service. This will serve as a safeguard to ensure that the decision-making process is objective, transparent and fair.

The following risk factors should be considered when determining whether a recommendation should be made that a record should be marked:

- Nature of the incident (i.e. physical or non-physical, use of abusive / insulting language).
- Degree of violence used or threatened by the individual.
- Injuries sustained by the victim.
- The level of risk of violence that the individual poses.
- Whether an urgent response is required to alert staff.
- Impact on staff and others who were victims of or witnessed the incident.
- Impact on the provision of services.
- Likelihood that the incident will be repeated.
- Any time delay since the incident occurred.
- Staff are due to visit a location where the individual may be present in the near future.
- The incident, while not serious itself, is part of an escalating pattern of behaviour.
- The impact of unacceptable behaviour on staff and on the Council's ability to provide services to members of the public.

The recommendation to use a flag should be based on a specific incident(s) and behaviour, not based on personal opinion or hearsay.

If the service user in question already has been flagged by a separate Service it is still important to follow the flagging procedure as flags from multiple Services may trigger a Flag Management Team.

If the police are called to an incident, the Service should liaise with the investigating officer to ascertain what action they are taking. Waiting to receive relevant information from the police should not delay the decision-making process for a flag. If a recommendation is made to flag a record, this should not prevent or replace any legal action being taken against the individual.

Notification to the individual

In the majority of instances, the individual should be informed in writing as soon as possible following a decision to flag their records.

The Head of Service is responsible for sending a notification letter (see Appendix 2 for template letters) to the individual outlining the reasons for the flag. The letter should clearly explain:

- The nature of the incident.
- That their records will show a flag.
- The reasons why the flag is being placed on their records.
- Who the information may be shared with and for what purpose.
- When the flag will be reviewed for removal.
- The process for complaints.

There may be exceptional cases when it is decided that notifying the individual may increase the risk that they pose to staff and that notification is not appropriate. This may include situations where informing the individual may provoke a violent reaction and put staff at further risk. A detailed record of any decision not to notify an individual and the reasons for this course of action must be kept by the Head of Service.

Reviewing flags

Best practice requires that flags are periodically reviewed, to ensure they are up to date and remain relevant. Any updates in relation to risks and handling advice should be included as necessary. Records should not be flagged for longer than necessary and flags should be removed when there is no longer a risk. It is for the Line Managers and Heads of Service who placed the flag to review it.

In some cases, there will already be an agreed review period in place and this process should be followed. Where there is not, this review should normally be carried out monthly and a record of the review should be retained.

When a flag is placed by Customer Services on their spreadsheet, it will contain the following information:

- Name of individual.
- Address of Individual.
- Date of Incident or behaviour.
- Incident Type or behaviour.
- Name of Line Manager that placed Flag.
- Review Date.

All flagged records should be considered 'Official Sensitive' and with the appropriate security measures in place as set out in the Council's Protective Marking Scheme.

As part of the decision-making process, those reviewing the flag should consider the original decision on which the flag was based. If the decision is made to retain the flag on the record, a further date for review should be set. This review date should be no more than six months from the original decision. After twelve months of a flag being in place, this should be reviewed by another senior member of staff, usually at Head of Service level or above.

When a decision is taken that the individual's behaviour gives no further cause for concern and the flag should be removed, the Service is responsible for ensuring that this is completed. Any contractors to whom information on a flag has been passed shall be informed of the removal of the flag.

In accordance with the provisions of the Council's Retention of Records Policy, records relating to any flag that has been placed on an individual's record shall be retained for a period of 12 months after date of removal of the flag.

Checking for warning flags

A list of flagged names and addresses will be produced by Customer Services who should ensure that this list is carefully passed on to the other Services / Units in line with data protection requirements so that they can update their own data management systems. This should be done regularly so that those who are out visiting addresses can check for flags prior to making a visit.

If the address / service user being visited is flagged it is the responsibility of the employee to contact the Line Manager for the Service who placed the flag for further information. The Line Manager for the Service will provide the employee with more detailed information such as the control measures detailed in the flag and risk assessment held against the case. A risk assessment must be completed prior to the visit occurring so the employee must ensure that they discuss these details with their own Line Manager before any visit is conducted. Copies of this risk assessment should be retained.

Multiple flags

Where an individual has flags placed on them from multiple services then a Flag Management Team (FMT) will be convened. The FMT will be chaired by the Head of Service that put the original flag on. It is recommended that at least the following should attend:

- Administration staff to keep a minute of the meeting.
- Line Managers who have placed flags on the Service User in question.
- Representative of Legal Services.
- A member of the Safety and Resilience Team.
- Head of Property Asset Management and Facilities
- Head of Improvement and Performance
- Head of Planning and Community Protection.
- Police Scotland, if applicable.

The FMT will discuss how the Service User will be dealt with in future, what legal action is open to the Council and how this will be conveyed to the Service User.

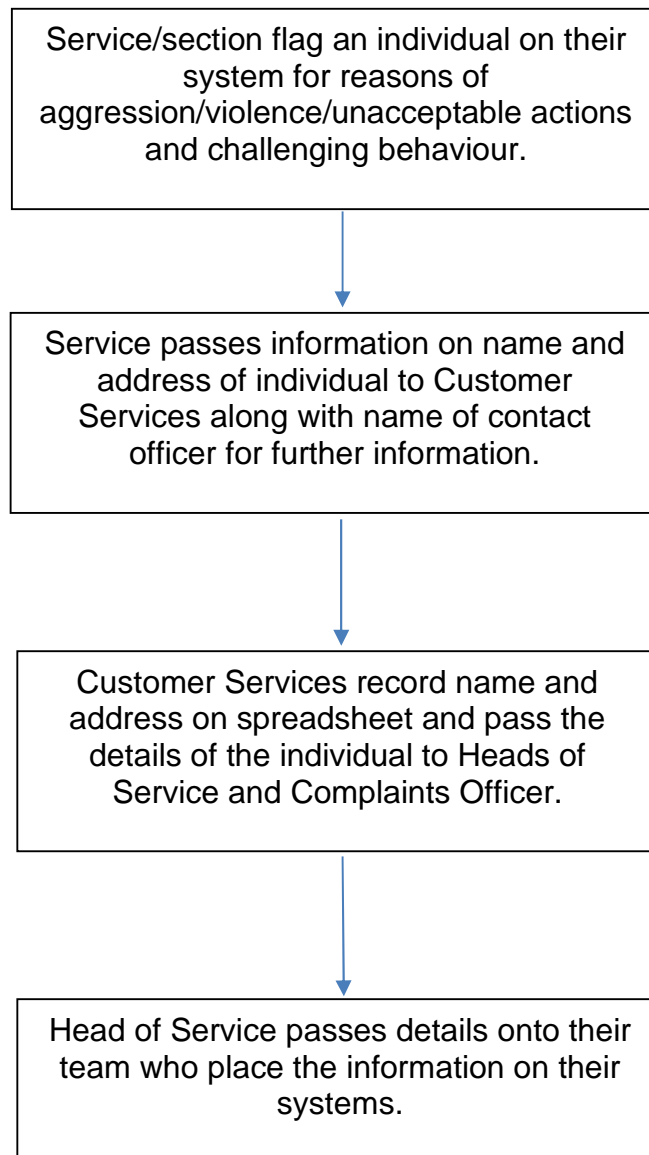
Monitoring and review

Services should monitor the frequency and type of violent and / or aggressive incidents and ensure that appropriate control measures are being implemented.

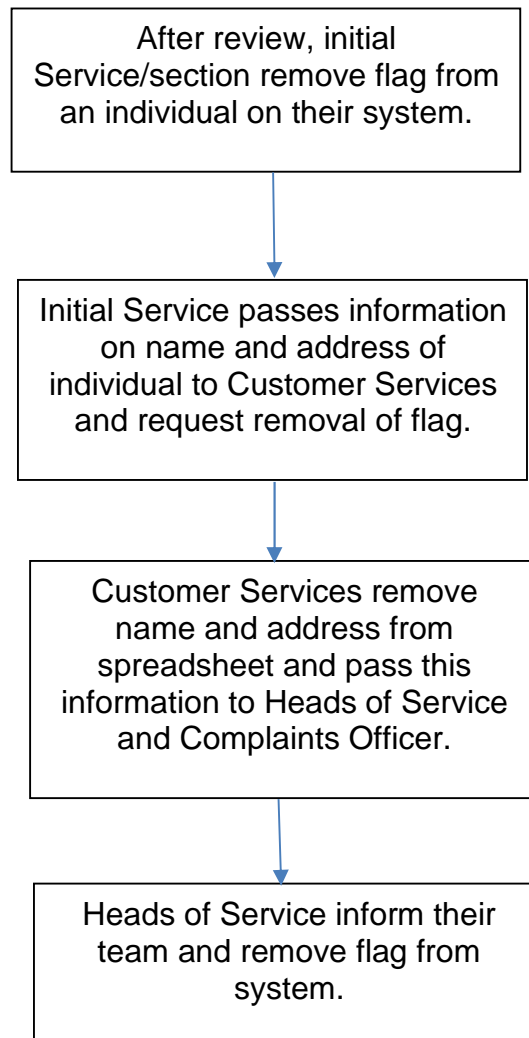
This policy will be monitored by the Safety and Resilience Team to ensure that Services are meeting the requirements so that a consistent, corporate approach is being followed.

This policy and guidance will be reviewed on a biennial basis to ensure continuing compliance with legislation and best practice.

Flowchart on passing information on 'flagged people'



Flowchart on Removal of Flags



Appendix 2: Example Notification Letters for Service Users

Notification of Risk Flag Letter

Dear <<Customer name>>

Notification of Risk Flag being placed on the Orkney Islands Council's System

I am writing to you as Head of << Service Details>>. Part of my role is to protect Council staff from abusive and violent behaviour and I am writing to you in connection with the incident below:

Incident Details

Date of Incident: <<Date of Incident>>

Time of Incident: <<Time of Incident>>

Type of Incident: <<Type of Incident>>

Location of Incident: <<Location of Incident>>

Police Contacted: <<Police Contacted>>

Behaviour such as this is unacceptable and will not be tolerated. Orkney Islands Council is firmly of the view that all those who work in or provide services to the Council have the right to do so without fear of violence, threats or abuse.

All employers have a legal obligation to inform staff of any potential risks to their health and safety. One of the ways this is done is by marking the records of individuals who have in the past behaved in a violent, threatening or abusive manner and therefore may pose a risk of similar behaviour in the future.

A copy of the Council policy on placing risk flags is enclosed/can be obtained from [insert details]

I have carefully considered the reports of the behaviour referred to above and have decided that a risk flag will be placed on your records. This information will be shared with other Council Services and possibly other organisations with whom we jointly provide services (e.g. NHS Highland) for the purpose of their health and safety.

This decision will be reviewed in 6 months' time (insert date if known) and if your behaviour gives no further cause for concern this risk flag will be removed from your records. Any other provider we have shared this information with will be advised of our decision.

If you do not agree with the decision to place a flag on your record, and wish to submit a complaint in relation to this matter you can do so using our online form available at <http://www.orkney.gov.uk/council/c/complaints-procedure.htm>

Yours faithfully

Head of <<Service>>

Retention of Flag Letter

Dear <<Customer Name>>

Notification of risk flag being retained on the Orkney Islands Council System

Further to my letter of (Insert date of letter) informing you that a risk flag had been placed against your record I would like to inform you that the records have been reviewed and the decision has been taken to retain the risk flag. This decision has been taken as a result of:

(Insert reason flag is being retained from Case Update notes)

Behaviour such as this is unacceptable and will not be tolerated. Orkney Islands Council is firmly of the view that all those who work in or provide services to the Council have the right to do so without fear of violence, threats or abuse.

All employers have a legal obligation to inform staff of any potential risks to their health and safety. One of the ways this is done is by flagging the records of individuals who have in the past behaved in a violent, threatening or abusive manner and therefore may pose a risk of similar behaviour in the future. Such a flag may also be placed to warn of risks from those associated with service users (e.g. relatives, friends, animals, etc).

A copy of the Council policy on placing risk flags is enclosed/can be obtained from [insert details]

This decision will be reviewed in 6 months' time (insert date if known) and if your behaviour gives no further cause for concern this risk flag will be removed from your records. Any other provider we have shared this information with will be advised of our decision.

If you do not agree with the decision to place a flag on your record, and wish to submit a complaint in relation to this matter you can do so using our online form available at <http://www.orkney.gov.uk/council/c/complaints-procedure.htm>

Yours (sincerely/faithfully)

Head of <Service >

Removal of Flag Letter

Dear <Customer Name>

Notification of risk flag being removed from the Orkney Islands Council system

Further to my letter of (Inset date of letter) informing you that a risk flag had been placed against your record, I would like to inform you that the records have been reviewed and the flag has now been removed.

Yours (sincerely/faithfully)

Head of <Service>

Minute

Police and Fire Sub-committee

Tuesday, 20 May 2025, 14:00.

Council Chamber, Council Offices, School Place, Kirkwall.



Present

Councillors David Dawson, Duncan A Tullock, Raymond S Peace and Jean E Stevenson.

Present via remote link (Microsoft Teams)

Councillors Graham A Bevan and Mellissa-Louise Thomson.

Clerk

- Sandra Craigie, Committees Officer.

In Attendance

- Hayley Green, Director of Infrastructure and Organisational Development.
- Kenny MacPherson, Head of Property and Asset Management.
- Kelechi Eze, Solicitor.

Scottish Fire and Rescue Service:

- David McGroarty, Group Commander.

Police Scotland:

- Chief Inspector Scott Robertson.

Apology

- Councillor Alexander G Cowie.

Declarations of Interest

- No declarations of interest were intimated.

Chair

- Councillor David Dawson.

1. Tribute

The Chair paid tribute to two firefighters, Martyn Sadler and Jennie Logan, and one member of the public, Dave Chester, who had lost their lives in a fire at a business park in Oxfordshire, following which the Sub-committee observed a minute's silence.

2. Governance

The Sub-committee noted that, going forward, Police Scotland had indicated they would be submitting biannual performance reports, rather than quarterly performance reports, to the Police and Fire Sub-committee.

3. Performance Against Orkney Fire and Rescue Plan

After consideration of a report by Scott Gibson, Local Senior Officer, copies of which had been circulated, and after hearing a report from David McGroarty, Group Commander, the Sub-committee:

Scrutinised the statistical performance of the Scottish Fire and Rescue Services, Orkney Islands area, for the period 1 January to 31 March 2025, detailed in the Quarterly Performance Report, attached as Appendix 1 to the report by the Local Senior Officer, and obtained assurance that progress was being made against the objectives.

4. Conclusion of Meeting

At 14:41 the Chair declared the meeting concluded.

Signed: David Dawson.

Minute

Pension Fund Sub-committee, together with Pension Board

Wednesday, 21 May 2025, 15:15.

Council Chamber, Council Offices, School Place, Kirkwall.



Present

Pension Fund Sub-committee:

Councillors P Lindsay Hall, Steven B Heddle, Rachael A King, Kristopher D Leask and Mellissa-Louise Thomson.

Pension Board:

Employer Representatives:

Councillors David Dawson and Owen Tierney, Orkney Islands Council.
Karen Ritch, Orkney Ferries Limited.

Trade Union Representatives:

Karen Kent (Unison) and Eileen Swanney (Unison).

Present via remote link (Microsoft Teams)

Pension Board:

Employer Representative:

Councillor Graham A Bevan.

Clerk

- Sandra Craigie, Committees Officer.

In Attendance

- Erik Knight, Head of Finance.
- Shonagh Merriman, Service Manager (Corporate Finance).
- Katie Gibson, Team Manager (Corporate Finance).
- Katrina Tait, Team Manager (Pensions).
- Paul Maxton, Solicitor.

Hymans Robertson:

- David Walker, Partner.

In Attendance via remote link (Microsoft Teams)

- Kunal Malhotra, Audit Manager, KPMG (for Items 1 to 3).

Apologies

Pension Sub-committee:

- Councillor Alexander G Cowie.
- Councillor Heather N Woodbridge.

Trade Union Representative:

- Eoin Miller (Unite).

Not Present

Trade Union Representative:

- Mark Vincent (GMB).

Declarations of Interest

- No declarations of interest were intimated.

Chair

- Sandra Craigie, Committees Officer (for Item 1).
- Councillor Kristopher D Leask (for Item 2 to 7).

1. Appointment of Chair

As both the Leader and the Depute Leader had intimated their apologies for this meeting, the Clerk called for nominations for Chair, and the Sub-committee:

Resolved that Councillor Kristopher D Leask be appointed Chair for this meeting.

Councillor Kristopher D Leask took the Chair for the remainder of the meeting.

2. Pension Administration – Performance

After consideration of a report by the Head of Finance, copies of which had been circulated, the Sub-committee:

Scrutinised the Pension Fund administration activities, together with performance against key service standards, for the period 1 April 2024 to 31 March 2025, as detailed in sections 3 to 8 of the report by the Head of Finance and obtained assurance.

3. Orkney Islands Council Pension Fund – External Audit Plan

After consideration of a report by the Head of Finance, copies of which had been circulated, and after hearing a report from the Audit Manager, KPMG, the Sub-committee:

Noted the external audit plan for 2024/25 in respect of the Council's Pension Fund, prepared by KPMG, attached as Appendix 1 to the report by the Head of Finance.

4. Exclusion of Public

On the motion of Councillor Kristopher D Leask, seconded by Councillor Rachael A King, the Sub-committee resolved that the public be excluded for the remainder of the meeting, as the business to be considered involved the disclosure of exempt information of the classes described in the relevant paragraphs of Part 1 of Schedule 7A of the Local Government (Scotland) Act 1973 as amended.

5. Orkney Islands Council Pension Fund – Private Debt Review

Under section 50A(4) of the Local Government (Scotland) Act 1973, the public had been excluded from the meeting for this item on the grounds that it involved the disclosure of exempt information as defined in paragraphs 6 and 9 of Part 1 of Schedule 7A of the Act.

After consideration of a report by the Head of Finance, copies of which had been circulated, the Sub-committee:

Resolved, in terms of delegated powers, what action should be taken with regard to the Pension Fund's commitment to private debt.

The above constitutes the summary of the Minute in terms of the Local Government (Scotland) Act 1973 section 50C(2) as amended by the Local Government (Access to Information) Act 1985.

6. Statement of Managed Funds

Under section 50A(4) of the Local Government (Scotland) Act 1973, the public had been excluded from the meeting for this item on the grounds that it involved the disclosure of exempt information as defined in paragraph 6 of Part 1 of Schedule 7A of the Act.

After consideration of a report by the Head of Finance, copies of which had been circulated, and after hearing a report from the Service Manager (Corporate Finance), the Sub-committee:

Scrutinised:

6.1. The investment monitoring report for the Pension Fund produced by Hymans Robertson, the Council's appointed investment advisor, attached as Appendix 1 to the report by the Head of Finance, relating to the performance of managed funds for the quarter to 31 March 2025.

6.2. The Legal and General Quarterly Engagement report for the quarter ending 31 December 2024, attached as Appendix 2 to the report by the Head of Finance.

6.3. The Baillie Gifford report for the quarter ending 31 March 2025, attached as Appendix 3 to the report by the Head of Finance.

Karen Kent left the meeting during discussion of this item.

7. Conclusion of Meeting

At 15:52 the Chair declared the meeting concluded.

Signed: Kristopher D Leask.

Minute

Investment Sub-committee

Thursday, 22 May 2025, 11:00.

Council Chamber, Council Offices, School Place, Kirkwall.



Present

Councillors Alexander G Cowie, P Lindsay Hall, Steven B Heddle, Rachael A King, Kristopher D Leask and Mellissa-Louise Thomson.

Clerk

- Sandra Craigie, Committees Officer.

In Attendance

- Erik Knight, Head of Finance.
- Shonagh Merriman, Service Manager (Corporate Finance).
- Katie Gibson, Team Manager (Corporate Finance).
- Michael Scott, Solicitor.

Hymans Robertson:

- David Walker, Partner.

Apology

- Councillor Heather N Woodbridge.

Declarations of Interest

- No declarations of interest were intimated.

Chair

- Councillor Alexander G Cowie.

1. Exclusion of Public

On the motion of Councillor Alexander G Cowie, seconded by Councillor Mellissa-Louise Thomson, the Sub-committee resolved that the public be excluded from the meeting, as the business to be considered involved the disclosure of exempt information of the classes described in the relevant paragraphs of Part 1 of Schedule 7A of the Local Government (Scotland) Act 1973 as amended.

2. Strategic Reserve Fund – Listed Equity Review

Under section 50A(4) of the Local Government (Scotland) Act 1973, the public had been excluded from the meeting for this item on the grounds that it involved the disclosure of exempt information as defined in paragraphs 6 and 9 of Part 1 of Schedule 7A of the Act.

After consideration of a report by the Head of Finance, copies of which had been circulated, the Sub-committee:

Resolved, in terms of delegated powers, what action should be taken with regard to the Strategic Reserve Fund equity allocation.

The above constitutes the summary of the Minute in terms of the Local Government (Scotland) Act 1973 section 50C(2) as amended by the Local Government (Access to Information) Act 1985.

3. Strategic Reserve Fund – Private Debt Review

Under section 50A(4) of the Local Government (Scotland) Act 1973, the public had been excluded from the meeting for this item on the grounds that it involved the disclosure of exempt information as defined in paragraphs 6 and 9 of Part 1 of Schedule 7A of the Act.

After consideration of a report by the Head of Finance, copies of which had been circulated, the Sub-committee:

Resolved, in terms of delegated powers, what action should be taken with regard to the Strategic Reserve Fund's commitment to private debt.

The above constitutes the summary of the Minute in terms of the Local Government (Scotland) Act 1973 section 50C(2) as amended by the Local Government (Access to Information) Act 1985.

4. Statement of Managed Funds

Under section 50A(4) of the Local Government (Scotland) Act 1973, the public had been excluded from the meeting for this item on the grounds that it involved the disclosure of exempt information as defined in paragraph 6 of Part 1 of Schedule 7A of the Act.

After consideration of a report by the Head of Finance, copies of which had been circulated, and after hearing a report from Service Manager (Corporate Finance), the Sub-committee:

Noted:

4.1. The investment monitoring report for the Strategic Reserve Fund produced by Hymans Robertson, the Council's appointed investment advisor, attached as Appendix 1 to the report by the Head of Finance, relating to the performance of managed funds for the quarter to 31 March 2025.

4.2. The Barings Global High Yield Credit Strategies Fund ESG report for the quarter ending 31 March 2025, attached as Appendix 2 to the report by the Head of Finance.

4.3. The BlackRock Strategic Alternative Income Fund report for the quarter ending 31 December 2024, attached as Appendix 3 to the report by the Head of Finance.

5. Conclusion of Meeting

At 11:57 the Chair declared the meeting concluded.

Signed: Alexander G Cowie.

Minute

Asset Management Sub-committee

Tuesday, 27 May 2025, 09:30.

Council Chamber, Council Offices, School Place, Kirkwall.



Present

Councillors Alexander G Cowie, Steven B Heddle, Kristopher D Leask, Janette A Park, Ivan A Taylor, Mellissa-Louise Thomson and Heather N Woodbridge.

Clerk

- Sandra Craigie, Committees Officer.

In Attendance

- Gareth Waterson, Director of Enterprise and Resources.
- Kenny MacPherson, Head of Property and Asset Management.
- Graeme Christie, Service Manager (Estates).
- Shonagh Merriman, Service Manager (Corporate Finance).
- Michael Scott, Solicitor.

In Attendance via remote link (Microsoft Teams)

- Hayley Green, Director of Infrastructure and Organisational Development.

Declarations of Interest

- Councillor Mellissa-Louise Thomson – Item 3.
- Councillor Heather N Woodbridge – Item 3.

Chair

- Councillor Alexander G Cowie.

1. Exclusion of Public

On the motion of Councillor Alexander G Cowie, seconded by Councillor Kristopher D Leask, the Sub-committee resolved that the public be excluded from the meeting, as the business to be considered involved the disclosure of exempt information of the classes described in the relevant paragraphs of Part 1 of Schedule 7A of the Local Government (Scotland) Act 1973 as amended.

2. Proposed Lease Arrangements

Under section 50A(4) of the Local Government (Scotland) Act 1973, the public had been excluded from the meeting for this item on the grounds that it involved the disclosure of exempt information as defined in paragraphs 2, 4 and 9 of Part 1 of Schedule 7A of the Act.

After consideration of a report by the Director of Infrastructure and Organisational Development, copies of which had been circulated, and after hearing a report from the Service Manager (Estates), the Sub-committee:

Resolved, in terms of delegated powers, what action should be taken with regard to the proposed lease of property.

The above constitutes the summary of the Minute in terms of the Local Government (Scotland) Act 1973 section 50C(2) as amended by the Local Government (Access to Information) Act 1985.

3. Leases on Terms Below Market Value

Councillor Mellissa-Louise Thomson declared an interest in this item, and was not present during discussion thereof.

Councillor Heather N Woodbridge declared an interest in this item, and was not present during discussion thereof.

Under section 50A(4) of the Local Government (Scotland) Act 1973, the public had been excluded from the meeting for this item on the grounds that it involved the disclosure of exempt information as defined in paragraphs 2, 4 and 9 of Part 1 of Schedule 7A of the Act.

After consideration of a report by the Director of Infrastructure and Organisational Development, copies of which had been circulated, and after hearing a report from the Service Manager (Estates), the Sub-committee:

Noted current leasing arrangements on terms below market value, as detailed in Appendix 1 to the report by the Director of Infrastructure and Organisational Development.

The above constitutes the summary of the Minute in terms of the Local Government (Scotland) Act 1973 section 50C(2) as amended by the Local Government (Access to Information) Act 1985.

4. Conclusion of Meeting

At 10:09 the Chair declared the meeting concluded.

Signed: Alexander G Cowie.

Minute

Human Resources Sub-committee

Tuesday, 27 May 2025, 14:00.

Council Chamber, Council Offices, School Place, Kirkwall.



Present

Councillors Alexander G Cowie, James R Moar, Janette A Park, John A R Scott, Duncan A Tullock and Heather N Woodbridge.

Clerk

- Sandra Craigie, Committees Officer.

In Attendance

- Hayley Green, Director of Infrastructure and Organisational Development.
- Andrew Groundwater, Head of Human Resources and Organisational Development.
- Karen Bevilacqua, Service Manager (Legal Services).
- Craig Walker, Service Manager (Human Resources Operations).

Apologies

- Councillor Gwenda M Shearer.
- Councillor Ivan A Taylor.

Declarations of Interest

- No declarations of interest were intimated.

Chair

- Councillor Alexander G Cowie.

1. Human Resources – Annual Overview

After consideration of a report by the Director of Infrastructure and Organisational Development, copies of which had been circulated, and after hearing a report from the Head of Human Resources and Organisational Development, the Sub-committee:

Noted human resources statistics and employee data for 2024/25, attached as Appendices 1 and 2 respectively to the report by the Director of Infrastructure and Organisational Development.

Councillor James R Moar joined the meeting during discussion of this item.

2. Conclusion of Meeting

At 14:22 the Chair declared the meeting concluded.

Signed: Alexander G Cowie.

Minute

Staffing Appeals Sub-committee

Friday, 9 May 2025, 09:30.

Committee Room 1, Council Offices, School Place, Kirkwall.



Present

Councillors Alexander G Cowie, James R Moar, John A R Scott, Gwenda M Shearer, Ivan A Taylor and Duncan A Tullock.

Present via remote link (Microsoft Teams)

Councillor Heather N Woodbridge.

Clerk

- Gavin Mitchell, Head of Corporate Governance.

In Attendance

- Andrew Groundwater, Head of Human Resources and Organisational Development.
- Hazel Flett, Service Manager (Governance).
- Management representative.
- Appellant.
- Appellant's union representative.

Apology

- Councillor Janette A Park.

Declarations of Interest

- No declarations of interest were intimated.

Chair

- Councillor Alexander G Cowie.

1. Exclusion of Public

On the motion of Councillor Alexander G Cowie, seconded by Councillor Gwenda M Shearer, the Sub-committee resolved that the public be excluded from the meeting, as the business to be considered involved the disclosure of exempt information of the class described in the relevant paragraph of Part 1 of Schedule 7A of the Local Government (Scotland) Act 1973 as amended.

2. Briefing from Clerk on Procedure

Under section 50A(4) of the Local Government (Scotland) Act 1973, the public had been excluded from the meeting for this item on the grounds that it involved the disclosure of exempt information as defined in paragraph 1 of Part 1 of Schedule 7A of the Act.

After hearing a briefing from the Clerk regarding procedure, the Sub-committee:

Noted that the meeting had been convened to consider an appeal against dismissal.

The above constitutes the summary of the Minute in terms of the Local Government (Scotland) Act 1973 section 50C(2) as amended by the Local Government (Access to Information) Act 1985.

3. Appeal Against Dismissal

Under section 50A(4) of the Local Government (Scotland) Act 1973, the public had been excluded from the meeting for this item on the grounds that it involved the disclosure of exempt information as defined in paragraph 1 of Part 1 of Schedule 7A of the Act.

Following conclusion of its deliberations, the Sub-committee:

Resolved, in terms of delegated powers, what action should be taken with regard to an appeal against dismissal.

The above constitutes the summary of the Minute in terms of the Local Government (Scotland) Act 1973 section 50C(2) as amended by the Local Government (Access to Information) Act 1985.

4. Conclusion of Meeting

At 12:37 the Chair declared the meeting concluded.

Signed: Alexander Cowie.