



<b>Title of Report:</b>	<b>Corporate Services Management Accounts – Period 10</b>		
<b>Committee Report Submitted To:</b>	<b>Corporate Policy and Resources</b>		
<b>Date of Meeting:</b>	<b>24 March 2026</b>		
<b>For Decision or For Information</b>	<b>For Decision</b>		
<b>To be discussed In Committee</b>	<b>No</b>		
<b>Linkage to Council Strategy (2021-25)</b>			
Strategic Theme	Leader and Champion		
Outcome	Provide Civic Leadership		
Lead Officer	Director of Corporate Services		
<b>Estimated Timescale for Completion</b>			
Date to be Completed	N/A – Monthly update		
<b>Budgetary Considerations</b>			
Cost of Proposal	N/A		
Included in Current Year Estimates	<b>YES/NO</b>		
Capital/Revenue	Revenue		
Code			
Staffing Costs			

<b>Legal Considerations</b>	
Input of Legal Services Required	<b>YES/NO</b>
Legal Opinion Obtained	<b>YES/NO</b>

<b>Screening Requirements</b>	Required for new or revised Policies, Plans, Strategies or Service Delivery Proposals.		
Section 75 Screening	Screening Completed:	Yes/No	Date:
	EQIA Required and Completed:	Yes/No	Date:
Rural Needs Assessment (RNA)	Screening Completed	Yes/No	Date:
	RNA Required and Completed:	Yes/No	Date:
Data Protection Impact Assessment (DPIA)	Screening Completed:	Yes/No	Date:

## 1.0 Purpose of Report

The purpose of this report to provide Members with information on the current financial position of Corporate Services Directorate at the end of Period 10.

## 2.0 Background

Council has approved the annual budget for Corporate Services and delegated authority to officers to utilise this budget in the provision of services to the rate payers. Corporate Services budget for 2025/26 is **£7,167,859** and the Planning Budget is **£1,956,420**.

## 3.0 Detailed Analysis

The Corporate Services position at Month 10 shows a **£737,542** positive variance, as a result of **£714k** under budget in expenditure and **£23k** over budget in income.

**Table 1 Analysis of Expenditure – Corporate Services Months 1 – 10**

Head of Service Description	Actual Net Spend 2026	2026 Budget YTD	2026 Budget Variance	Sum of Annual Budget 2026	% Budget Variance
Democratic Services	1,341,115.56	1,765,840.29	424,724.73	2,137,608.07	31.67
Land and Property	228,182.26	269,889.75	41,707.49	318,729.08	18.28
Human Resources	1,095,036.67	1,210,641.02	115,604.35	1,528,177.20	10.56
ICT and Business Continuity	1,552,321.04	1,509,706.43	(42,614.61)	1,889,199.05	-2.75
Contributions to Other Bodies	119,157.67	140,080.33	20,922.66	170,703.00	17.56
Internal Audit	104,510.56	209,940.08	105,429.52	290,399.68	100.88
Centrally Managed	170,490.50	228,718.80	58,228.30	282,028.84	34.15
Policy & Community Planning	445,499.02	459,038.80	13,539.78	551,014.44	3.04
	<u>5,056,313.28</u>	<u>5,793,855.50</u>	<u>737,542.22</u>	<u>7,167,859.36</u>	<u>14.59</u>
Planning	1,164,134.31	1,606,720.66	442,586.35	1,956,420.48	38.02

### 3.1 Democratic Services (DS)

£424k favourable due to various elements of expenditure being less than budget in Period 10 including the following: Members allowances £183k, PR Salaries £38k, PR Printing £25k, Corporate & Democratic salary Costs £73k, and Registration services £42k.

### 3.2 Land and Property

£42k favourable at Period 10, £32k favourable on salary costs, £6k favourable on Valuation costs and £3k adverse on Legal Costs.

### **3.3 Human Resources**

£116k favourable in Period 10.

£9k favourable in salary costs, £45k favourable on staff training, £14k favourable on employee relations and £9k favourable on Occupational Health.

### **3.4 ICT**

£43k adverse overall in Period 10 due to adverse variances in Telephones £123k, Security £36k, Photocopying Leases £23k and offset by favourable variances in Computer Licences £35k and Consultancy £15k.

### **3.5 Contributions to other bodies**

£21k favourable at period 10, as budget has been released in period 10 and there have been no further costs to date.

### **3.6 Internal Audit.**

£105k favourable as at Period 10, £70k favourable on salary Costs, £28k favourable on Internal Audit services, £10k favourable on other Professional; costs and £5k adverse on Legal Costs.

### **3.7 Centrally Managed**

Overall, £58K favourable position at the end of Period 10, due to underspends in Telephones £26k and £17k on other costs.

### **3.8 Policy & Community Planning**

Overall, £14k favourable variance at the end of Period 10, due to overspend on salary costs of £9k, and other Professional Costs £7k and underspends in Programme Management Costs of £34k.

### **3.9 Planning**

£443k favourable at end of Period 10, largely due to improvement in income from planning applications and property certificates, £345k favourable and maintaining staff costs and wages within budget, £8k favourable. Other favourable variances include Programme Management Costs £23k, Development Plan £22k, Other professional costs £12k and advertising £12k.

#### **4.0 Recommendation**

It is recommended that the Management Accounts for Period 10 - Corporate Services and Planning - and the associated narrative contained within the report are accepted.