Appendix A: 2026/27 Revenue Outturn Quarter 1 (June 2026)

2025/26 Revenue Outturn at Quarter 1 (July 2026)			
	2026/27 Approved Revenue Budget	Q1 Outturn	Q1 Outturn Variance
	£m	£m	£m
Community Wellbeing	89.2	94.1	4.9
Children & Young People	58.6	58.6	-
Economy & Environment	38.3	42.2	3.9
Corporate Services	22.5	24.6	2.1
Directorate Total	**208.6**	**219.5**	**10.9**
Central	25.5	26.2	0.7
Sub-Total	**234.1**	**245.7**	**11.6**

Community Wellbeing	2026/27 Approved Revenue Budget £'000	Q1 Outturn £'000	Q1 Outturn Variance £'000
Director and Community Services	(13,419)	(13,281)	138
Adult Social Care and Housing	85,026	88,896	3,870
All Ages Commissioning	16,938	17,616	678
Public Health	656	840	184
Directorate Total	**89,201**	**94,071**	**4,870**

Key variances from budget (> £250k) at Q1:

£4.2m overspend - 2026/27 Saving Plans considered 'at risk' of delivery
£0.7m overspend - Agency/Interim costs
£0.3m overspend - General fund housing

Application of £0.3m un-budgeted earmarked reserves to fund eligible expenditure

Children & Young People	2026/27 Approved Revenue Budget £'000	Q1 Outturn £'000	Q1 Outturn Variance £'000
Central Children Directorate Costs	2,774	2,676	(98)
Education Skills & Learning	4,484	4,617	133
Corporate Parenting	40,404	41,479	1,075
Safeguarding and Family Support	10,923	9,813	(1,110)
Sub Total	**58,585**	**58,585**	**0**

Key variances from budget (> £250k) at Q1:
£1.9m overspend - Residential Placements

Application of £0.6m un-budgeted earmarked reserves to fund eligible expenditure
£0.4m underspend - Unaccompanied asylum-seeking children (UASC)
£0.4m underspend - Families first prevention grant
£0.3m underspend - Supported accommodation
£0.2m underspend - Independent fostering agencies (IFA)

Economy & Environment	2026/27 Approved Revenue Budget £'000	Q1 Outturn £'000	Q1 Outturn Variance £'000
Director Management	624	547	(77)
Resident Services - Environment, Highways and Waste	19,253	19,063	(190)
Resident Services - Regulatory and Technical	121	375	254
Commercial Services	2,662	3,271	609
Economy and Growth	1,592	1,918	326
Sub-Total	**24,252**	**25,174**	**922**
Residential Services - SEN & Home to School Transport	14,109	17,134	3,025
Directorate Total	**38,361**	**42,308**	**3,947**

Key variances from budget (> £250k) at Q1:
£2.1m overspend - 2026/27 Saving Plans considered 'at risk' of delivery
£1.8m overspend - SEN and Home to School Transport
£0.3m overspend - Maylords
£0.3m overspend - Reduced staff capitalisation

Application of £0.5m un-budgeted earmarked reserves to fund eligible expenditure
£0.8m underspend - deferral of waste collection of soft plastics

Corporate Services	2026/27 Approved Revenue Budget £'000	Q1 Outturn £'000	Q1 Outturn Variance £'000
Chief Executive Office	(747)	690	1,437
Strategic Finance and Performance	5,623	5,856	233
Governance & Legal	6,221	6,234	13
ICT	2,561	2,651	90
HR & Organisational Development	1,209	1,375	166
Transformation	26	8	(18)
Communications	445	602	157
Sub-Total	**15,338**	**17,416**	**2,078**
Hoople SLA	6,562	6,589	27
Flexible Capital Receipts	(600)	(600)	0
Directorate Total	**21,300**	**23,405**	**2,105**

Key variances from budget (> £250k) at Q1:
£1.5m overspend - 2024/25 c/fwd outstanding Saving Plans considered 'at risk' of delivery
£0.2m overspend - 2026/27 Saving Plans considered 'at risk' of delivery
£0.3m overspend - ICT applications

Application of £0.2m un-budgeted earmarked reserves to fund eligible expenditure

Central	2026/27 Approved Revenue Budget £'000	Q1 Outturn £'000	Q1 Outturn Variance £'000
Central Total	**25,473**	**26,191**	**718**

Key variances from budget (> £250k) at Q1:
£1.0m net overspend - Billing fund administration budgets, pension transactions and HB Subsidy spend above reclaimable limits on temporary leased accommodation
£0.8m overspend - Increase in interest payable linked to timing of cashflow and treasury management factors

Application of £0.9m Treasury Management reserve to mitigate interest payable/financing costs