

South Ayrshire Council

**Report by Chief Financial Officer
to Cabinet
of 16 June 2026**

**Subject: Budget Management – Revenue Budgetary Control
2025/26 – Out-turn Statement at 31 March 2026**

1. Purpose

- 1.1 The purpose of this report is to present Members with a financial overview of the General Services revenue account, Housing Revenue Account and Common Good Accounts for 2025/26 as at 31 March 2026.

2. Recommendation

2.1 It is recommended that the Council:

- 2.1.1 notes the out-turn position for each Directorate/ service for 2025/26 detailed in Appendix 1;
- 2.1.2 notes the overall General Services in-year underspend of £10.664m at 4.1.1 (before earmarking) which includes the underspend of £3.928m for the planned contribution to reserves;
- 2.1.3 notes the accumulated uncommitted reserves position of £8.901m, as outlined at 4.1.10;
- 2.1.4 approves the revisions to previous earmarking and new earmarking of funds, to be carried forward for utilisation in 2026/27, as outlined in Appendix 2 and included in table 1 at 4.1.1;
- 2.1.5 notes the £2.217m HSCP 2025/26 in-year underspend and accumulated reserves position of £11.214m available to the Partnership for 2026/27, as outlined in 4.1.7 to 4.1.8;
- 2.1.6 notes the Housing Revenue Account financial position outlined in 4.2 and approves the newly requested £1.500m earmarking of funds as detailed in Appendix 1f);
- 2,1.7 notes the Common Good Fund’s financial position outlined in 4.3; and
- 2.1.8 notes that the General Fund uncommitted reserve balance of 3.28% sits within the desired range of between 2% and 4% of expenditure at 31 March 2026.

3. Background

- 3.1 The budget management report contains overview information for General Service Revenue, Housing Revenue and the Common Good Funds. The associated Directorate Appendices 1a to 1g show all financial variance analysis and other relevant financial information.
- 3.2 As detailed in the Budget Management – Revenue Budgetary Control 2025/26 – Position Statement at 31 January 2025, presented to the Cabinet of 17 March 2026, revisions to the 2025/26 revenue budget have been made in terms of corporate allocations and other transfers actioned in line with Financial Regulations rules on budget transfers.
- 3.3 Since March 2026, further notifications of additional general revenue grant funding due have been notified from the Scottish Government. Service expenditure plans have been reviewed in light of this and expenditure/income budgets have been revised in line with the additional allocated funding.

4. Proposals

4.1 Overview of General Services Financial Position at 31 March 2026

- 4.1.1 Detailed explanations for Directorate/ service variances are provided in the revenue out-turn reports (Appendix 1) to this report. Appendix 2 provides details of final earmarking requests for sums to be carried forward for use in 2026/27. The final Directorate/Service position is summarised in Table 1 below:

	<i>Out-turn Fav/ (Adv) £m</i>	<i>Earmarking previously approved £m</i>	<i>New Earmarking requested £m</i>	<i>Revised Year End Out-turn Fav/ (Adv) £m</i>
1) Service Expenditure				
Chief Executive's	1.873	(0.665)	(0.268)	0.940
Education	0.181	(0.155)	(0.120)	(0.094)
Housing, Operations & Development	2.866	(1.012)	(1.084)	0.770
Communities & Transformation	1.826	(0.085)	(0.292)	1.449
Miscellaneous Services	(0.822)	-	-	(0.822)
Planned contribution to Reserves	3.928	-	-	3.928
Service out-turn sub total	9.852	(1.917)	(1.764)	6.171
2) Funding				
Council tax income	0.395	-	-	0.375
NDR income	0.417	-	-	0.417
Total underspend/(Overspend)	10.664	(1.917)	(1.764)	6.963

- 4.1.2 Table 1 above shows a net combined underspend of £10.664m for the year. Earmarking of £3.618m (Appendix 2) results in a net overall underspend of £6.963m for the year.

- 4.1.3 It should be noted that the underspend of £10.664m, shown in table 1, includes the planned contribution to reserves of £3.928m agreed by Council in March 2025. If this element of the underspend is excluded, the net Service underspend for the year would have been £6.736m prior to any earmarking.
- 4.1.4 **Earmarking** - Appendix 2 provides detail of the movement on the previously approved earmarked funds of £1.917m and the newly requested earmarked funds of £1.764m included with the service analysis in Appendix 1.
- 4.1.5 **Council Tax income** – Table 1 above indicates an over recovery of income of £0.395m recorded in 2025/26. As reported in previous Budget Management Reports to Cabinet, actual in year collections were slightly above target for the year. This is primarily due to an increase in the number of chargeable properties than originally estimated, which resulted in an overall net over recovery being shown for 2025/26.
- 4.1.6 **Non-Domestic Rate income** – Table 1 indicates an over recovery of income of £0.417m. This relates to additional income linked to the national Business Rates Incentivisation Scheme, whereby if a Council over achieve the nationally set income target they are entitled to retain the income each year until the next revaluation takes place. The income retained in 2025/26 relates to two financial years 2023/24 (£0.043m) and 2024/25 (£0.374m).
- 4.1.7 **Health and Social Care Partnership** – details of the out-turn information can be found within the Financial Monitoring report presented to the Integration Joint Board (IJB) meeting of 10 June 2026. Appendix 1c summarises this information and indicates an in-year underspend of £2.217m.
- 4.1.8 At the IJB meeting on 10 June 2025, the Board considered the End of Year position across both Council and NHS services with an overall accumulated reserve position of £11.214m. The IJB agreed to the Earmarking of £8.660m into 2026/27 and beyond. This results in a remaining uncommitted reserve of £2.554m.
- 4.1.9 **Bad Debt Provisions and Other Provisions held** – In order to take a prudent approach in light of the current financial environment an increase in the Council's general bad debt provision has been applied. This is offset by reductions in other provisions, resulting in a net overall reduction in provisions of £0.411m for the year. This ensures that all provisions held remain at an appropriate level. The net impact on revenue is contained within Miscellaneous Services.
- 4.1.10 **Overall Accumulated Reserve position:** Table 2 below highlights the £30.340m Council's overall General Services accumulated reserve position, outlining commitments of £21.432m and uncommitted funds at 31 March 2026 of £8.901m, which represents approximately 3.28% of 2025/26 spend, excluding HSCP expenditure, as the partnership holds its own reserves.

Table 2

	£m	£m
Accumulated General Reserves brought forward from 2024/25	23.270	
Net Contribution to/(from) accumulated reserves to fund 2025/26 revenue expenditure	(3.601)	
Service underspend for the year (per Table 1, para 4.1.1)	9.852	
Council Tax income (per Table 1 and para 4.1.5)	0.395	
Non-Domestic Rates – BRIS income (par Table 1 and para 4.1.6)	0.417	
Accumulated general reserves 2025/26		30.333
Less commitments:		
Previously approved (per Appendix 3)	(16.386)	
Budget contribution 2026/27 (Per Appendix 3)	(1.365)	
Previously approved Service earmarking (Per Appendix 2)	(1.917)	
Updated and new Service earmarking requests (Per Appendix 2)	(1.764)	(21.432)
Uncommitted Reserves at 31 March 2026		8.901

4.1.9 Council policy is to aim to maintain an uncommitted reserve balance of between 2% and 4% of expenditure. As stated in 4.1.8 above, uncommitted reserves are sitting within this range.

4.1.10 Appendix 3 provides an analysis of the revised committed funds as at 31 March..

4.2 **Overview of Housing Revenue Account Financial Position at 31 March 2026**

4.2.1 The HRA shows a net contribution to reserves of £1.632m, the reasons for which are outlined in Appendix 1f. The accumulated surplus on the HRA revenue account at 31 March 2026 is £6.096m, of which £2.000m is held as a minimum working balance and £1.563m has previously been earmarked. A further £1.500m is now requested to be earmarked to fund expenditure in future years. This leaves an uncommitted balance of £1.033m.

4.2.2 The appropriate uncommitted balance will be considered as part of the annual Housing Business plan update and will form part of the HRA 2026/27 budget setting process.

4.3 **Overview of Common Good Financial Position at 31 March 2026**

4.3.1 The accumulated revenue surplus/deficit for each individual fund is outlined in Appendix 1g. At 31 March 2026, the Common good fund shows a combined accumulated revenue surplus of £0.457m together with a combined capital reserve of £0.337m.

5. **Legal and Procurement Implications**

5.1 There are no legal implications arising from this report.

5.2 There are no procurement implications arising from this report.

6. **Financial Implications**

6.1 At 31 March 2026, General Services shows an accumulated reserve of £30.333m. After adjustment for the factors outlined in this report, the Council has uncommitted funds of £8.901m as at 31 March 2025. which represents approximately 3.28% of 2025/26 final budgeted spend, excluding the HSCP, which holds its own uncommitted reserves.

6.2 At 31 March 2026, the Housing Revenue Account shows an accumulated reserve of £6.096m. After adjustment for the factors outlined in this report, the HRA has uncommitted funds of £1.033m as at 31 March 2025.

7. **Human Resources Implications**

7.1 There are no specific human resource implications arising directly from this report. Any indirect implications are being managed on an operational basis by the Service Directorates.

8. **Risk**

8.1 ***Risk Implications of Adopting the Recommendations***

8.1.1 There are no risks associated with adopting the recommendations.

8.2 ***Risk Implications of Rejecting the Recommendations***

8.2.1 There are no risks associated with rejecting the recommendations.

9. **Integrated Impact Assessment (incorporating Equalities)**

9.1 The proposals in this report do not require to be assessed through an Integrated Impact Assessment.

10. **Sustainable Development Implications**

10.1 ***Considering Strategic Environmental Assessment (SEA)*** - This report does not propose or seek approval for a plan, policy, programme or strategy or document otherwise described which could be considered to constitute a plan, programme, policy or strategy.

11. Options Appraisal

11.1 An options appraisal has not been carried out in relation to the subject matter of this report.

12. Link to Council Plan

12.1 The matters referred to in this report contribute to Priority1 of the Council Plan: Efficient and effective enabling services.

13. Link to Shaping Our Future Council Yes No

13.1 Not applicable.

14. Results of Consultation

14.1 There has been no public consultation on the contents of this report.

14.2 Consultation has taken place with Councillor Ian Davis, Portfolio Holder for Finance, Human Resources and ICT, and the contents of this report reflect any feedback provided.

15. Next Steps for Decision Tracking Purposes

15.1 If the recommendations above are approved by Members, the Chief Financial Officer will ensure that all necessary steps are taken to ensure full implementation of the decision within the following timescales, with the completion status reported to the Cabinet in the 'Council and Cabinet Decision Log' at each of its meetings until such time as the decision is fully implemented:

<i>Implementation</i>	<i>Due date</i>	<i>Managed by</i>
Incorporate financial information in the unaudited 2025/26 Annual Accounts to be submitted to external audit	30 June 2026	Chief Financial Officer

Background Papers [Report to Cabinet of 17 March 2026– Budget Management – Revenue Budgetary Control – 2025/26 – Position at 31 January 2026](#)

Person to Contact Tim Baulk, Chief Financial Officer
County Buildings, Wellington Square, Ayr, KA7 1DR
Phone 01292 612620
E-mail tim.baulk@south-ayrshire.gov.uk

Date: 8 June 2026

Budget Management Report to 31 March 2026 (Period 12)

Appendix 1

Ref.	Directorate/ Account	Pages
1a	Chief Executive's Strategic Office	1 to 5
1b	Health & Social Care	6
1c	Education	7 to 10
1d	Housing, Operations and Development	11 to 15
1e	Communities & Transformation	16 to 19
1f	Miscellaneous Services Account	20 to 22
1g	Housing Revenue Account	23 to 25
1h	Common Good Funds	26 to 27

This appendix outlines the **key financial issues** for each directorate or account (Tables 1 to 3), together with **other financial information** (Tables 4 to 8).

Chief Executive's

Table 1 - Objective Analysis

Period 10 Projected Variance Fav / (Adv) £'000	Service	Full Year Budget 2025/26 £'000	Actual expenditure to 31 March £'000	Year End Variance favourable /(adverse) £'000
(116)	Chief Executive & Support	588	624	(36)
401	Corporate Strategy , Policy & Performance	3,492	2,949	543
	Finance and Procurement Services:			
0	Chief Financial Officer	202	202	0
81	Corporate Finance and Accounting	2,273	2,113	160
0	Revenues and Benefits	5,975	5,584	391
95	Procurement	931	858	73
176	Total Finance and Procurement Services	9,381	8,757	624
	Regulatory Services			
0	Chief Governance Officer	176	176	0
10	Civil Contingencies & Business Continuity	37	37	0
81	Democratic Governance Services	2,817	2,752	65
123	Insurance, Risk & Safety Management	622	481	141
42	Legal & Licensing Services	1,006	910	96
50	Trading Standards & Environmental Health	1,876	1,827	49
306	Total Regulatory Services	6,534	6,183	351
277	Human Resources	3,029	2,670	359
25	Internal Audit	358	326	32
1,069	Total Chief Executive's Office	23,382	21,509	1,873

Table 2 - Subjective Analysis

Period 10 Projected Variance Fav / (Adv) £'000	Account	Full Year Budget 2025/26 £'000	Actual expenditure to 31 March £'000	Year End Variance favourable /(adverse) £'000
620	Employee costs	18,457	17,451	1,006
34	Property costs	331	109	222
(50)	Supplies and services costs	913	890	23
22	Transport costs	103	75	28
61	Administrative costs	919	826	93
448	Third party payments	5,764	4,921	843
7	Transfer payments	26,713	19,544	7,169
0	Financing costs	117	119	(2)
1,142	Gross expenditure	53,317	43,935	9,382
(73)	Gross income	(29,935)	(22,426)	(7,509)
1,069	Net expenditure	23,382	21,509	1,873

Table 3 - Analysis of Significant Variances

Year End Variance Fav / (Adv) £'000	Chief Executive & Support
(36)	Chief Executive & Support - overspend of £0.036m as a result of ; Employee Costs - underspend of £0.086m due to the current level of vacancies. Supplies & Services Costs - overspend of £0.084m on legal fees and consultancy costs. Administrative Costs - overspend of £0.038m related to Solace costs incurred as part of the advertisement and recruitment for chief officer posts.
(36)	Total variance

Projected FY Variance favourable /(adverse) £'000	Corporate Strategy, Policy & Performance
543	<p>Corporate Strategy, Policy & Performance - underspend of £0.543m as a result of ;</p> <p>Employee Costs - underspend of £0.186m as a result of current vacancies</p> <p>Property Costs - underspend of £0.205m. This is mainly due to an underspend of £0.197m where the contract has ended for Private Sector Leasing properties (PSL) and voids charges resulting in reversal of prior year charges which is offset with the corresponding under-recovery in rental income for those properties (see income below).</p> <p>Supplies & Services - underspend of £0.009m in furniture costs relating to PSL Bulk Leasing contract ending.</p> <p>Transport Costs - overspend of £0.011m in vehicles fuel and mileage.</p> <p>Administrative Costs - overspend of £0.007m across small budget lines.</p> <p>Third Party Payments - underspend of £0.605m. This mainly due to an underspend within the Public Sector Reform budget (£0.263m), as well underspends in the Housing 1st and Rapid Rehousing Transition plans totalling £0.102m and an underspend in the Nature Restoration Fund grant of £0.048m. Additionally there is an underspend of £0.153m in PSL Bulk Leasing payments where the contract has ended, and this is offset with the corresponding under-recovery (see income below) and homeless accommodation underspend of £0.039m.</p> <p>Income - under-recovery of £0.444m which is mainly related to an under-recovery of £0.390m in PSL rental income where the contract has ended. This is offset with the corresponding underspends in Property Costs and Third Party Payments noted above. There is also an under-recovery of £0.050m in rental income where there has been a reduction in Private Leased Accommodation.</p> <p>Scottish Government grant funding of £0.020m was received in late February as an uplift to Housing 1st/Rapid Rehousing Transition funding, and Members are requested to approve earmarking of this funding for use in 2026/27 in agreement with the grant terms and conditions. Members are also requested to approve £0.020m from the overall underspend to fund the creation of a temporary level 7 post for 6 months to assist with the homelessness prevention workload. (see Table 5 below)</p>
543	Total variance

Year End Variance Fav / (Adv) £'000	Finance and Procurement Services
0	Chief Financial Officer - online
160	<p>Corporate Finance - underspend of £0.158m as a result of:</p> <p>Employee Costs - underspend of £0.130m due to current vacancies.</p> <p>Supplies & Services - underspend of £0.043m in software maintenance contracts.</p> <p>Income - under recovery of £0.015m in staff recharges due to vacancies.</p>
391	<p>Revenues & Benefits - underspend of £0.391m as a result of;</p> <p>Employee Costs - underspend of £0.006m due to the current level of vacancies.</p> <p>Supplies & Services Costs - underspend of £0.005m in software maintenance contracts.</p> <p>Administrative Costs - overspend of £0.053m, due to increased postage costs.</p> <p>Third Party Payments - underspend of £0.138m in the Scottish Welfare Fund budget. Due to the timing of these payments, Members are requested to approve earmarking of £0.135m of this underspend for use in 2026/27 (Table 5 below).</p> <p>Transfer Payments - underspend of £7.170m. £6.776m relates to underspends in public and private rent rebates issued, and is offset by the corresponding under-recovery in grant income received to fund these noted below. There is also an underspend of £0.376m in Non Domestic Rates relief. In addition, there is an underspend of £0.018m in Discretionary Housing Payments, and with Scottish Government confirming this funding has to be used in 2026/27, Members are requested to approve earmarking of this funding (Table 5 below).</p> <p>Income - under-recovery of income of £6.875m mainly due to the grant received to fund public and private rent rebate costs as a result of lower rent rebate expenditure noted above. Members are asked to approve a permanent budget transfer to re-align the public and private rent rebates income and expenditure (see Table 4 below).</p>

73	<p>Strategic Procurement - underspend of £0.073m as a result of;</p> <p>Employee Costs - underspend of £0.034m due to current vacancies.</p> <p>Supplies & Services Costs - underspend of £0.048m, in relation to the Scotland Excel Savings Programme.</p> <p>Administrative Costs - underspend of £0.012m mainly related to reduced printing costs.</p> <p>Income - under-recovery of income of £0.021m due to lower contract rebates and early payment discounts received than expected.</p>
624	Total variance

Year End Variance Fav / (Adv) £'000	Regulatory Services
0	Chief Governance Officer - online
0	Civil Contingencies - online
65	<p>Democratic & Governance Services - underspend of £0.065m as a result of;</p> <p>Employee Costs - underspend of £0.127m due to current vacancies.</p> <p>Property Costs - underspend of £0.010m across various small budget lines.</p> <p>Supplies & Services Costs - underspend of £0.029m mainly due to reduced Safeguarders fees.</p> <p>Transport Costs - underspend of £0.016m due to less vehicle hire, fuel and mileage.</p> <p>Administrative Costs - overspend of £0.016m due to costs associated with the Ward 3 North Ayr By-Election.</p> <p>Third Party Payments - overspend of £0.008m due to increased records management contract costs increase.</p> <p>Income - under-recovery of income of £0.093m, mainly due to marriage and registration fee income target levels being higher than achievable.</p>
141	<p>Insurance, Risk & Safety Management - underspend of £0.141m mainly as a result of;</p> <p>Employee Costs - underspend of £0.129m due to the current level of vacancies.</p> <p>Administrative Costs - underspend of £0.012m on risk reduction initiatives.</p>
96	<p>Legal Services - underspend of £0.096m as a result of;</p> <p>Employee Costs - underspend of £0.148m due to the current level of vacancies</p> <p>Supplies & Services Costs - overspend of £0.027m on external legal fees.</p> <p>Administrative Costs - overspend of £0.005m on membership fees and subscriptions.</p> <p>Income - under-recovery of income of £0.020m, due to Licencing fee income target levels being higher than currently achievable.</p> <p>Members are requested to approve earmarking of £0.038m from the service underspend to fund the essential replacement of a new legal case management software system which due to a delay in the procurement process the costs will now be incurred in 2026/27 (see Table 5 below).</p>
49	<p>Trading Standards & Environmental Health - underspend of £0.049m;</p> <p>Employee Costs - underspend of £0.012m due to the current level of vacancies.</p> <p>Property Costs - underspend of £0.007m due to small underspends across various budget lines.</p> <p>Supplies & Services Costs - underspend of £0.013m across various test purchases and equipment budget lines.</p> <p>Transport Costs - underspend of £0.017m due to less vehicle, fuel and mileage costs.</p> <p>Administrative Costs - overspend of £0.019m mainly related to Public Health Act funerals which the Council is required to pay for.</p> <p>Income - over-recovery of £0.019m due to additional income from Food Standards Scotland.</p>
351	Total variance

Year End Variance Fav / (Adv) £'000	Human Resources
359	Human Resources & Payroll - underspend of £0.359m; Employee Costs - underspend of £0.079m due to the current level of vacancies. Supplies & Services Costs - overspend of £0.013m in relation to legacy costs for the previous flexi system. Administrative Costs - underspend of £0.192m in the workforce development and succession plan budget. Third Party Payments - underspend of £0.108m mainly due to savings resulting from the new Occupational Health provider contract. Income - under-recovery of £0.007m due to lower trade union commission fees than expected.
359	Total variance

Year End Variance Fav / (Adv) £'000	Internal Audit
32	Performance, Appraisal & Audit - underspend of £0.032m mainly due to current vacancies.
32	Total variance

Table 4 - Budget Transfer Requests

Budget Transfer Requests:		DR £'000	CR £'000
Total		0	0

Table 5 - Earmarking Requests

Earmarking requests:	Objective/ Subjective	Amount £'000
Previously approved requests:		
To fund 2 temporary posts as a result of maternity leave	Risk & Safety/Employee Costs	80
Housing First Team Leader post	Corporate Strategy/Employee Costs	42
ensure services have a pipeline of future talent in line with the Corporate Workforce Plan	Human Resources/Administrative costs	190
Public Sector Reform - ongoing project	Corporate Strategy/Third party payments	278
Nature Restoration Fund - ongoing project	Corporate Strategy/Third party payments	26
Scotland Excel Savings Programme - year 2 costs	Procurement/Supplies & Services Costs	49
Total approved		665
Amended requests :		
Nature Restoration Fund - ongoing project	Corporate Strategy/Third party payments	22
Housing First Team Leader post	Corporate Strategy/Employee Costs	15
Total amended requests		37
New requests :		
Legal Case Management System - new software	Legal Services/Supplies & Services	38
Discretionary Housing Payments 26/27 funding	Revenues & Benefits/Transfer Payments	18
Scottish Welfare Fund	Revenues & Benefits/Third Party Payments	135
Housing 1st/Rapid Rehousing Uplift	Corporate Strategy/Employee Costs	20
Temp level 7 post to support homeless prevention initiatives	Corporate Strategy/Employee Costs	20
Total New requests		231
Total		933
Comments:		

Table 6 - Efficiency Savings

Efficiency savings:	Targeted £'000	Shortfall £'000
Corporate Accounting - recover fees from externally funded projects	25	0
Corporate Procurement - increase contract rebate income target	40	0
Corporate Procurement - introduce supplier early payment discount scheme	15	0
Corporate Procurement - reduce various Supplies & services costs budget	3	0
Employee Services – Increase employee benefits income target	35	0
Revenues & Benefits – Increase Scottish Water contribution grant income target to reflect increased grant	53	0
Trading Standards & Environmental Health – review and increase fees by 5%	5	0
Corporate Strategy, Policy & Performance – Structure review	86	0
Total	262	0
Comments:		

Table 7 - Payroll Management

Payroll Management:	Targeted £'000	Achieved £'000
Payroll Management - Corporate target	637	637
Total	637	637
Comments:		

Table 8 - Grant Income

New Grants Received:		
Amount £'000	Grant name/ body	Grant purpose
20	Scottish Government	Housing 1st/RRTP uplift
20		

Social Care

Table 1 - Objective Analysis

Period 10 Projected Variance Fav/(Adv) £'000	Service	Full Year Budget 2025/26 £'000	Full Year Actual to 31 March 2026 £'000	Full Year Variance Fav/(Adv) £'000
	Community Care Services :			
(616)	Older People	63,503	63,479	24
(66)	Physical Disabilities	5,471	5,354	117
(682)	Total Community Care Services	68,974	68,833	141
2,019	Children's Services	24,978	22,327	2,651
0	Justice Services	80	71	9
2,019	Total Children and Justice Services	25,058	22,398	2,660
(1,498)	Learning Disabilities	28,035	29,431	(1,396)
(356)	Mental Health	5,205	5,455	(250)
1	Addiction	2,085	1,730	355
(1,853)	Total Mental Health Services	35,325	36,616	(1,291)
407	Directorate Services	6,080	5,459	621
2	Other Services	3	1	2
(405)	Vacancy management	(2,523)	(2,587)	64
4	Total Support Services	3,561	2,873	688
3	Integrated Care Fund/Delayed Discharges	531	511	20
0	Interagency payments with Health	(20,220)	(20,220)	0
(509)	HSCP Sub-total	113,229	111,011	2,218
0	Scheme of Assistance/Aids and Adaptations etc	698	699	(1)
(509)	Final HSCP total	113,927	111,710	2,217

IJB Reserves	£'000
Balance brought forward	11,062
Transfers out	(8,398)
Transfers in	8,550
Balance carried forward	11,214
Commitments	(8,660)
Uncommitted Reserves	2,554

Health & Social Care Partnership: the above table provides an overview statement of the budget and out-turn position for the Council's element of the Integration Joint Board (IJB) for 2025/26 as at 31 March 2026, which records an in-year underspend of £2.217m for the Council element following various draws from reserves during the year. When combined with the balance of reserves brought forward plus the various transfers in and out of reserves during the year, a closing reserve balance of £11.214m is held by the IJB. Of this balance, £8.660m is committed leaving an uncommitted balance of £2.554m.

Education Directorate

Table 1 - Objective Analysis

Period 10 Projected Variance Fav/(Adv) £'000	Service	Full Year Budget 2025/26 £'000	Actual Expenditure to 31 March £'000	Year end Variance Fav/(Adv) £'000
(1,581)	Directorate	214	451	(237)
0	Education - Early Years	19,796	19,800	(4)
(145)	Education - Learning and Teaching Schools	111,341	111,352	(11)
309	Education - Learning and Teaching Additional Support	18,408	18,122	286
218	Education Support Services	7,030	6,883	147
(1,199)	Total Education Directorate	156,789	156,608	181

Table 2 - Subjective Analysis

Period 10 Projected Variance Fav/(Adv) £'000	Account	Full Year Budget 2025/26 £'000	Actual Expenditure to 31 March £'000	Year end Variance Fav/(Adv) £'000
(1,241)	Employee costs	122,143	122,313	(170)
58	Property costs	16,107	16,135	(28)
50	Supplies and services costs	2,531	2,397	134
(291)	Transport costs	5,258	5,524	(266)
0	Administrative costs	2,346	2,321	25
0	Third party payments	6,386	6,178	208
0	Transfer payments	405	375	30
0	Financing costs	13,130	13,130	0
(1,424)	Gross expenditure	168,306	168,373	(67)
225	Gross income	(11,517)	(11,765)	248
(1,199)	Net expenditure	156,789	156,608	181

Table 3 - Analysis of Significant Variances

Year end Variance Fav/(Adv) £'000	Directorate
(237)	Payroll Management Target - under-recovered by £0.237m, primarily due to:- - the budget agreement between Local Government and Scottish Government (Dec 2024), to restore teacher numbers to 2023 levels (refer to Education - Schools Teaching Staff below for further details).
(237)	Total variance

Year end Variance Fav/(Adv) £'000	Education - Early Years
(54)	Property Costs - overspends within uplift of litter charges £0.014 water and sewerage charges £0.040m.
35	Income - over-recovered due to £0.035m additional income in relation to wrap-around childcare.
15	Various small underspends.
(4)	Total variance

Year end Variance Fav /(Adv) £'000	Education - Schools
	<p>Teaching Staff - As noted in the Directorate section above, the Payroll management target is underachieved by £0.238m and is recorded centrally within the Directorate area. This underachievement is in relation to the agreement between Local Government and SG to restore teacher numbers to 2023 levels (1172). However, after discussions between SAC and SG, teacher numbers for 2025/26 have been agreed at 1150, being the 1172, reduced by the agreed exceptional circumstances of:-</p> <ul style="list-style-type: none"> - surplus unallocated probationers at the SG's request in 2023 (19fte) - a temporary increase in teaching capacity in place in 2023 in order to address a short-term issue, for example Ukrainian refugee support (2.9fte).
113	<p>Pupil Equity Funding - underspent by £0.113m underspent. PEF is provided on a financial year basis but used across an academic year by schools (August 2025 - August 2026) and has permissible carry forward (refer to Table 5 below). SG reviewed 2023/24 funding in order to utilise £0.900m of the carry forward funding to manage pay pressures in 2023/24 and have committed that there will be an additional payment in 2026/27 when the programme ends. This should ensure that funding continues to be available at currently planned levels going forward with no detriment to schools.</p>
107	<p>Devolved School Management (DSM) - underspent by £0.107m underspent. Members are requested to earmark this underspend as follows:</p> <ul style="list-style-type: none"> - £0.057m to offset various DSM purchase orders which were unfulfilled by the 31st March, including ICT equipment, furniture and playground equipment (refer to Table 5 below). - £0.050m to fulfil health and safety outdoor protective clothing requests for early years and primary schools, which has been agreed with trade unions (refer to Table 5 below).
30	<p>Footwear and Clothing Grants - underspent by £0.030m due to a reduction in the number of qualifying applications.</p>
(257)	<p>Mainstream Pupil Transport - Strathclyde Passenger Transport costs overspent by £0.257m.</p>
180	<p>ASN Framework Pupil Transport - underspent by £0.180m within this area and partially offsets the overspend in ASN transport within Additional Support for Learning (refer to below).</p>
(186)	<p>Property Costs - overspends within uplift of litter £0.144m and water and sewerage charges £0.042m.</p>
(13)	Total variance

Year end Variance Fav /(Adv) £'000	Education - Additional Support for Learning
113	<p>Whole Family Wellbeing Fund - underspent by £0.130m in relation to WFWF to support the development of holistic whole family support services. This is primarily due to a delay in filling posts. Members previously approved earmarking of £0.055m of this underspend to fund both internal and external contracts during 2026/27 (refer to Table 5 below).</p>
(203)	<p>ASN Framework Pupil Transport - 25/26 academic year contracts and rechargeable income from other local authorities overspent by £0.203m, which is partially offset by the underspend in ASN transport within primary/secondary schools (noted above).</p>
156	<p>Additional Support for Learning - Scottish Government allocated additional funding of £28m for ASfL, of which our allocation was £0.552m. These funds are underspent by £0.156m, primarily due to the delay in posts being filled.</p>
(22)	<p>Property Costs - overspends within uplift of litter £0.008m and water and sewerage charges £0.014m.</p>
229	<p>Other local authority income - in relation to specialist provision and pupil support recharges are over-recovered by £0.229m.</p>
13	Various small underspends.
286	Total variance

Year end Variance Fav /(Adv) £'000	Education - Support Services
217	PPP - underspent by £0.217m, due to the net impact of:- - overspend of £0.077m in relation to the budgeted RPI (391.8) being lower than the actual RPI (394 Feb 2025) - £0.294m underspend in relation to credit invoice received in relation to Joint Insurance Cost from E4A (2022-2024).
(80)	Free School Meals (holiday payments) - are overspent by £0.080m, due to the number qualifying for free school meals during school holidays.
10	Various small underspends.
147	Total variance

Table 4 - Budget Transfer Requests

Budget Transfer Requests:	DR £'000	CR £'000
None at Period 12		
Total	0	0

Table 5 - Earmarking Requests

	Previously Approved £'000	New Requests £'000	Total Earmarking £'000
Whole Family Wellbeing Funding (WFWF)	55	0	55
Pupil Equity Fund	100	13	113
Devolved School Management	0	57	57
Outdoor Protective Clothing - Early Years & Primary Schools	0	50	50
Total	155	120	275
Comments: Detail included above.			

Table 6 - Efficiency Savings

Efficiency savings:	Target £'000	Shortfall £'000
Redesign of Early Years Provision (Full year impact £300k)	185	0
Review Early Learning Team (Full year impact 25-26)	154	0
Total	339	0
Comments: No shortfalls.		

Table 7 - Payroll Management

Payroll Management:	Targeted £'000	Achieved £'000
Payroll Management	3,778	2,541
Total	3,778	2,541
Comments: Under-recovered by £0.237m.		

Table 8 - Grant Income

New Grants Received:		
Amount £'000	Grant name/ body	Grant purpose
2,614	Scottish Government	Pupil Equity Fund
2,850	Scottish Government	Unitary Charge
108	Scottish Government	Care Experienced Children & Young People
62	Scottish Government	Child Poverty Practice Action Plan
868	Scottish Government	Strategic Equity Fund
10	Education Scotland	Cyber First Teachers
32	Creative Scotland	Youth Music Initiative
39	Ayrshire Chamber of Commerce	Developing Young Workforce
6,583		
Comments:		
Additional amounts notified during the financial year, not included in original budget.		

Housing Operations & Development

Table 1 - Objective Analysis

Projected Variance P10 favourable /(adverse) £'000	Service	Full Year Budget 2025/26 £'000	Actual to 31 March £'000	Variance favourable /(adverse) £'000
(182)	Directorate	13,409	13,111	298
10	Directorate	796	495	301
(192)	Ayrshire Roads Alliance/SPT	12,613	12,616	(3)
(65)	Planning & Development	8,991	9,140	(149)
(387)	Asset Management and Community Asset Transfer	8,126	8,572	(446)
264	Planning and Building Standards	1,277	1,127	150
58	Professional Design Services	(514)	(673)	159
0	Special Property Projects	102	114	(12)
1,524	Housing & Operations	36,024	33,307	2,717
744	Facilities Management	13,908	13,115	793
297	Housing Services	1,702	1,180	522
538	Neighbourhood Services	20,139	18,682	1,457
(55)	Property Maintenance	275	330	(55)
1,277	Total Housing Operations & Development	58,424	55,558	2,866

Projected Variance P10 favourable /(adverse) £'000	Account	Full Year Budget 2025/26 £'000	Actual to 31 March £'000	Variance favourable /(adverse) £'000
1,558	Employee costs	41,905	40,075	1,830
(259)	Property costs	7,713	8,450	(737)
175	Supplies and services costs	13,251	13,283	(32)
143	Transport costs	7,197	6,650	547
(45)	Administrative costs	1,078	1,228	(150)
(545)	Third party payments	17,676	17,505	171
0	Transfer payments	0	0	0
0	Financing costs	8,834	8,834	0
(253)	Gross expenditure	97,654	96,025	1,629
250	Gross income	(39,230)	(40,467)	1,237
(3)	Net expenditure	58,424	55,558	2,866

Table 3 - Analysis of Significant Variances

Projected Variance favourable /(adverse) £'000	Directorate
301	Directorate - underspend of £0.301m due to the over-recovery of payroll turnover as a result of effective management of vacancies across the Directorate
301	Total variance

Projected Variance favourable /(adverse) £'000	Ayrshire Roads Alliance/SPT
(3)	<p>Ayrshire Roads Alliance/SPT - net overspend of £0.003m, - overspend of £0.039m in ARA as a result of reduced income levels (£0.300m capital and £0.061m ad hoc) offset by an underspend of £0.325m in relation to Girvan harbour dredging offset by - £0.036m underspend in utilities and repairs costs in relation to SAC controlled car parks</p> <p>Members approved earmarking of Girvan harbour dredging underspend of £0.325m on 17 March 2026 for carry forward to 2026/27 to allow this work to be carried out. In addition, ARA request approval by Members to earmark £0.065m of the Directorate underspend to deal with a significant backlog of road marking works in 2026/27 (Table 5 below)</p>
(3)	Total variance

Projected Variance favourable /(adverse) £'000	Asset Management & Community Asset Transfer
(446)	<p>Asset Management - overspend of £0.444m ;</p> <p>Property costs - overspend of £0.441m. This is mainly due to the delay in delivering the proposed office rationalisation saving (£0.200m), CRA costs (£0.108m), an overspend of £0.023m in utilities costs incurred at the Arran Mall, County Buildings repairs and maintenance costs of £0.097m, and an overspend of £0.073m in service and repair costs of Public Conveniences. These overspends are partly offset by underspends in reduced repair and maintenance costs in Industrial Units (£0.042m), Health & Social Care occupied buildings (£0.014m), as well as an underspend of £0.192m in rent, rates and utilities for McCalls Avenue, as these costs are now shared with other Council services. There are also other various smaller underspends totalling £0.037m. In addition, Members considered and approved proposed changes to the management of Common Good Funds at the Council meeting of 14 May 2025, with the resultant changes implemented from 1 October 2025. The impact of these changes resulted in additional costs for Asset Management of £0.160m for the six-month period to 1 April 2026 in respect of NDR, Utilities and Repairs & Maintenance cost relating to the newly introduced Full Repairing and Insurance lease arrangements</p> <p>Supplies & Services costs - underspend of £0.013m across various small budget lines.</p> <p>Transport costs - overspend of £0.003m due to increased vehicle costs.</p> <p>Administrative Costs - overspend of £0.046m related to CCTV fibre line rental costs within CRA (£0.032m) and issuance costs (£0.017m) .</p> <p>Third Party Payments - overspend of £0.007m on CCTV maintenance within CRA.</p> <p>Income - over recovery of £0.040m in rental income from Industrial units and other general properties based on current demand.</p>
(446)	Total variance

Projected Variance favourable /(adverse) £'000	Planning & Building Standards
150	<p>Planning & Building Standards - underspend of £0.150m due to;</p> <p>Employee costs - underspend of £0.308m as a result of current vacancies waiting to be filled pending a planned staff structure redesign</p> <p>Supplies & Services costs - overspend of £0.189m in consultancy costs. This relates to legal and specialist experts costs in relation to judicial reviews and other advice</p> <p>Income - over-recovery of £0.031m due to an increase in the number of applications linked to some economic recovery in the second half of the year</p> <p>Members approved earmarking on 20 January 2026 of £0.040m of the service underspend to fund the ongoing transport assessment costs as part of LDP2 in 2026/27 (Table 5 below)</p>
150	Total variance

Projected Variance favourable /(adverse) £'000	Professional Design Services
159	<p>Professional Design Services - underspend of £0.159m mainly as a result of;</p> <p>Employee Costs - underspend of £0.053m due to current vacancies.</p> <p>Administrative Costs - overspend of £0.006m mainly due to increased cost of membership fees and subscriptions.</p> <p>Income - over recovery of £0.112m on fees recharged to the Capital programme due to increased level of work carried out on Capital projects.</p>
159	Total variance

Projected Variance favourable /(adverse) £'000	Special Property Projects
(12)	No material variance to report.
(12)	Total variance

Projected Variance favourable /(adverse) £'000	Facilities Management
793	<p>Facilities Management - underspend of £0.793m due to ;</p> <p>Employee costs - underspend of £0.709m as a result of effective management of staff sickness and reduced staffing costs in relation to commercial catering (see income below)</p> <p>Property costs - underspend of £0.092m due to lower levels of spend on cleaning & domestic supplies (£0.062m) and a reduction in external contract cleaning (0.030m)</p> <p>Transport costs - underspend of £0.080m due to reduced vehicle hire costs (£0.068m) along with a reduction in taxi contracts for the delivery of school meals (£0.012m)</p> <p>Income - under-recovery of £0.088m due to a decrease in special catering for events (£0.078m) and also in the level of staff meals uptake (£0.010m)</p> <p>Members approved earmarking on 17 March 2026 of £0.089m (Table 5 below) to fund identified kitchen upgrades due in early 2026/27 as Scottish Government capital funding for the roll out of universal free meals has now been fully utilised. Members are requested to approve further earmarking of £0.100m of the service underspend to carry forward to 2026/27 to fund the significant increase in food prices as a result of external factors which are already impacting the service budgets in quarter 1</p>
793	Total variance

Projected Variance favourable /(adverse) £'000	Housing Services
522	<p>Housing Services - underspend of £0.522m mainly as a result of;</p> <p>Employee Costs - underspend of £0.177m due to current vacancies.</p> <p>Supplies & Services Costs - underspend of £0.011m, mainly due to reduced furniture costs.</p> <p>Administrative Costs - overspend of £0.089m, mainly due to the bad debt provision required to cover the increased level of homeless rent arrears.</p> <p>Third Party Payments - underspend of £0.271m. This relates to the DWP benefits subsidy grant received for homelessness (£0.162m). The DWP funding is expected to be used to fund homelessness services and initiatives as well as approved temporary staffing costs of £0.044m in 2026/27 to deliver these initiatives. The DWP benefits subsidy transferred from Revenue & Benefits Service is higher than anticipated therefore Members are requested to approve earmarking of £0.122m in addition to the previously approved £0.040m approved at Period 10 (Table 5 below). There is also an underspend of £0.102m on works carried out to mixed tenure properties. Engagement with private owners is currently underway and Members are requested to approve earmarking of this underspend to be used to fund costs in 2026/27 (see Table 5 below).</p> <p>Income - over recovery of £0.153m as a result of the current demand for temporary accommodation units being utilised from the HRA stock.</p>
522	Total variance

Projected Variance favourable /(adverse) £'000	Neighbourhood Services
1,457	<p>Neighbourhood Services - underspend of £1.457m mainly as a result of;</p> <p>Employee costs - underspend of £0.138m due to current vacancies along with reduced levels of sickness</p> <p>Property Costs - underspend of £0.077m as a result of lower levels of spend on general equipment repairs and maintenance within grounds management and bereavement</p> <p>Supplies & Services Costs - underspend of £0.496m mainly due to reduced planned spend on general equipment (£0.188m) a reduction in street cleaning subcontractors costs (£0.145m), lower spend on horticultural supplies (£0.098m), along with a reduction in software maintenance contract costs (£0.065m)</p> <p>Transport costs - underspend of £0.318m as a result of delays in lead times for replacement vehicles</p> <p>Administration costs - underspend of £0.024m across various small budget lines</p> <p>Third Party payments - underspend of £0.026m across various budget lines</p> <p>Income - over-recovery of £0.378m as a result of increased Garden Waste permit income (£0.515m), an increase in recharge of works (£0.332m) offset by reduced DEFRA funding for the EPR for Packaging scheme (£0.317m) and an under-recovery in commercial waste income (£0.210m). In addition, Members considered and approved proposed changes to the management of Common Good Funds at Council of 14 May 2025. The impact of these changes result in additional income related to increased grounds maintenance charges to the Common Good of £0.058m for the six month period to 31 March 2026</p> <p>Members are requested to note that Cabinet of 17 February 2026 approved earmarking of £0.220m of the service underspend for carry forward to 2026/27 to fund the ongoing costs in relation to ash dieback and Cabinet of 17 March 2026 approved earmarking for bereavement software of £0.048m and waste compactors at Girvan WRC of £0.096m. Members are requested to approve further earmarking of the service underspend to fund the following in 2026/27 (Table 5 below) ;</p> <ul style="list-style-type: none"> - ongoing fuel price increases as a result of external factors £0.200m - Walker Road external lighting upgrade costs £0.075m - increase in costs of replacement garden maintenance machinery £0.040m - increased cost of washed dune sand £0.040m - one-off restoration costs at ex-landfill site at Helenton Mains £0.090m
1,457	Total variance
Projected Variance favourable /(adverse) £'000	Property Maintenance
(55)	Property Maintenance Service - £0.055m under recovery as a result of the delay in implementing the Transformation project in relation to delivering a factoring service to private property owners
(55)	Total variance

Table 4 - Budget Transfer Requests

	DR £'000	CR £'000
Total	0	0

Table 5 - Earmarking Requests

	Objective/ Subjective	Amount £'000
Previously approved:		
Required to fully complete the road traffic assessment required as part of LDP2	Planning & Building Standards/Third party payments	40
Ash Dieback - approved at Cabinet 17 February 2026	Neighbourhood Services/Third party	220
Girvan harbour dredging	ARA/Third party payments	325
Bereavement service software (Plotbox) - 2nd stage payment due 26/27	Neighbourhood Services/Third party	48
Waste compactors at Girvan WRC	Neighbourhood Services/Supplies & Services	96
Viewfield Gate boiler replacement and lift works	Housing Services/Property costs	154
Continue support for Tenant Hardship Fund and homelessness initiatives in 26/27	Housing Services/Third Party Payments	40
	Facilities Management/Supplies & Services	89
School kitchen equipment upgrades		
Total approved requests		1,012
Amend previously approved requests ;		
Continue support for Tenant Hardship Fund and homelessness initiatives	Housing Services/Third Party Payments	122
Total amended requests		122
New requests :		
Significant short-term fuel price increases	Neighbourhood Services/Transport costs	200
Walker Road depot external lighting upgrade - health & safety	Neighbourhood Services/Property costs	75
Significant increased costs for replacement garden maintenance scheme machinery	Neighbourhood Services/Supplies & services	40
Increased costs of washed dune sand essential for pitch maintenance	Neighbourhood Services/Supplies & services	40
One-off restoration costs at Helenton Mains ex Landfill site in 26/27	Neighbourhood Services/Third Party payments	90
Central Repairs Account ongoing significant budget pressure	Asset Management/Property Costs	150
Significant increased Automated Public Convenience contract costs	Asset Management/Property Costs	100
Mixed Tenure property repair works	Housing Services/Third Party Payments	102
Significant backlog of road marking works - match EAC spend	ARA/Third Party Payments	65
Significant increase in food prices for school meal delivery	Facilities Management/Supplies & services	100
Total new requests		962
Total earmarking requests		2,096

Table 6 - Efficiency Savings

	Targeted £'000	Shortfall £'000
ARA Motorhome parking scheme	19	0
ARA Move from HVO back to diesel fuel for all ARA fleet	25	0
ARA Increase charges for permits/notices by 5%	6	0
ARA Increase harbour dues by 5%	3	0
ARA Apply charges to additional car parks	110	0
Asset Mgt Asset Management and Community asset Transfer - Income generation delivered from licence fees from pop up sites	2	0
NS Increase charges for allotments by 30% for 2025-26; 15% for 2026-27 and 15% in 2027-28	2	0
NS Increase Bereavement prices by 3% each year	21	0
NS Increase commercial waste collection charges on certain waste streams	62	0
NS Establish income target for sale of recyclate	50	0
PM Property Maintenance - Private property maintenance and factoring Income	55	55
PBS Introduce charge for forestry consultations (£200 per consultation)	4	0
PBS Introduce charge to developer for Street naming & numbering process £1000 per site	5	0
PBS Introduce charge for individual house naming (£250 each)	2	0
PBS Increase Pre application consultation fees in Planning to £3,000 for	10	0
PBS Increase all non-statutory fees by 3%	1	0
Total	377	55
Comments:		

Table 7 - Payroll Management

	Targeted £'000	Achieved £'000
Payroll Management - Corporate target	1,099	1,099
Total	1,099	1,099



Table 8 - Grant Income

Amount £'000	Grant name/ body	Grant purpose
28	Keep Britain Tidy	Chewing Gum removal
20	Scottish Government	School milk
95	Scottish Government	Ukraine & others resettlement
143		
Comments:		

Communities & Transformation

Table 1 - Objective Analysis

Period 10 Projected Variance Fav/(Adv) £'000	Service	Full Year Budget 2025/26 £'000	Actual Expenditure to 31 March £'000	Year end Variance Fav/(Adv) £'000
600	Directorate	1,191	443	748
	Communities			
150	Thriving Communities	6,621	6,414	207
105	Sport, Leisure and Golf	10,377	9,977	400
132	Destination South Ayrshire	6,548	6,230	318
387	Total Communities	23,546	22,621	925
	Transformation			
200	ICT Strategy & Delivery	10,226	9,976	250
61	Customer Services & Public Affairs	2,644	2,542	102
(200)	Transformation	453	652	(199)
61	Total Transformation	13,323	13,170	153
1,048	Total Communities & Transformation	38,060	36,234	1,826

Table 2 - Subjective Analysis

Period 10 Projected Variance Fav/(Adv) £'000	Account	Full Year Budget 2025/26 £'000	Actual Expenditure to 31 March £'000	Year end Variance Fav/(Adv) £'000
891	Employee costs	25,358	24,153	1,205
107	Property costs	3,922	3,941	(19)
200	Supplies and services costs	5,105	4,977	128
0	Transport costs	936	1,061	(125)
55	Administrative costs	812	904	(92)
(200)	Third party payments	2,720	2,347	373
0	Transfer payments	10	8	2
(125)	Financing costs	12,703	12,703	0
928	Gross expenditure	51,566	50,094	1,472
120	Gross income	(13,506)	(13,860)	354
1,048	Net expenditure	38,060	36,234	1,826

Table 3 - Analysis of Significant Variances

Year end Variance Fav /(Adv) £'000	Directorate
748	Payroll Management - over-recovery in payroll management target of £0.748m, due to delays in filling vacancies, vacancy freeze and utilisation of external funding.
748	Total variance

Year end Variance Fav /(Adv) £'000	Communities
207	<p>Thriving Communities - underspent by £0.207m within the following areas:-</p> <ul style="list-style-type: none"> - Employability & Skills - £0.150m, which relates to core funding set aside to enhance external funding including NOLB & UKSPF, which was not required during 2025/26. - Health & Wellbeing - £0.017m over-recovery in income relating to health & wellbeing classes. - Halls - £0.036m underspend created from the removal of old expired purchase orders. - Financial Inclusion Projects 25/26 Allocation - underspent within Child Poverty Action Plan - developments £0.002m and Funding to Assist Care Experienced Free Travel Scheme £0.005m. Members are requested to earmark these underspends to continue with these two projects in 2026/27 (refer to Table 5 below). - Small overspends across other areas £0.003m.
196	<p>Sport, Leisure & Golf (Sport and Leisure) - net underspend of £0.196m, despite the challenges of closures at both Prestwick and Troon facilities, for upgrades/refurbishments. This underspend to relates to the following:</p> <ul style="list-style-type: none"> - £0.035m underspend in employee costs - Members considering and approving proposed changes to the management of Common Good Funds at the Council meeting of 14 May 2025, with the resultant changes implemented from 1 October 2025. The impact of these changes result in reduced costs for Sports, Leisure & Golf related to property rental charges levied by the Common Good on the Council of £0.015m for the six-month period to 1 April 2026. - £0.137m over-recovery in income, across Learn2swim, pools, health classes and Riverside. - £0.071m over-recovery in lets and pitches income. - under-recovery across activities centres of £0.077m - various small underspends £0.015m. <p>Members are requested to earmark £0.100m of this net underspend to support expenditure on new health and fitness equipment as part of the planned refurbishment works at both the Citadel Leisure Centre and Troon Leisure Club, ensuring the facilities meet modern service standards and customer expectations (refer to Table 5 below).</p>
204	<p>Sport, Leisure & Golf (Golf) - £0.204m net underspent, relating to</p> <ul style="list-style-type: none"> - £0.094m underspend in employee costs - £0.050m overspend in transport costs, due to repairs and maintenance costs to equipment. - £0.131m over-recovery in income within food/bar sales (£0.059m), memberships (£0.036m), casual green fees (£0.046m), rent (£0.025m) and other sales (£0.007m). <p>Members are requested to earmark £0.120m of this net underspend, to fund increased equipment repairs and maintenance costs and to replace smaller equipment items, where it is not advantageous to lease (refer to Table 5 below).</p>

318	<p>Destination South Ayrshire (DSA) - £0.318m underspent in relation to:</p> <ul style="list-style-type: none"> - a remaining balance of £0.089m of Local Authority Covid Economic Recovery (LACER) funding allocated in 2022/23 that was being utilised to extend existing contracts, which are now vacant. Members should note that the remaining balance of funds will be returned to Council reserves at the end of the financial year. - funding set aside to cover 3 years subscription fees (£0.037m). Members have already approved earmarking of £0.035m of this underspend to be utilised in the next two financial years and are now requested to increase this earmarking to £0.037m (refer to Table 5 below). - Members considered and approved proposed changes to the management of Common Good Funds at the Council meeting of 14 May 2025, with the resultant changes implemented from 1 October 2025. The impact of these changes result in reduced costs for Destination South Ayrshire related to property rental charges levied by the Common Good on the Council of £0.008m for the six-month period to 1 April 2026. - Culture - underspent by £0.043m within equipment and books and various administration costs £0.026m - Events - underspent by £0.011m in advertising and also £0.029m due to the order status maintenance exercise to clear-out old purchase orders. - Tourism & Venues - over-recovered in Town Halls income by £0.030m and underspend by £0.037m as a result of the order status maintenance work carried out. - £0.08m due to various small underspends across DSA. <p>Members are requested to earmark £0.055m of DSA underspend to carry out necessary external paintwork to Rozelle to bring the gallery in line with the work that has taken place in Rozelle House and enable the Service Level Agreement negotiations with McLauren Trust to continue (refer to Table 5 below).</p> <p>International Ayr Show - Festival of Flight 2025 - Members approved (June 2025) access to funding from uncommitted reserves of a maximum sum of £590,000 for the International Ayr Show in 2025. A drawdown from reserves will not be required in relation to 2025 Ayrshow as all expenditure has been met from additional income and existing budgets within DSA.</p>
925	Total variance

Year end Variance Fav /(Adv) £'000	Transformation
250	ICT - £0.250m underspent primarily in relation to ICT software maintenance contracts.
102	Customer Services & Public Affairs - £0.102m underspent, due to: <ul style="list-style-type: none"> - IAAH (COVID Recovery Project) - underspent by £0.058m. ELT have previously approved to utilise £0.050m of this underspend to extend 1fte temp level 8 Senior Advisor Post for 23 months from March 2024 and 1fte 23 month level 5 advisor post with immediate effect, however due to the challenge in filling short term contracts (12 month), these contracts will now continue into 2026/27. Members previously approved the earmarking of this underspend, to fund these contracts in 2026/27 and are now requested to increase this earmarking to £0.058m (refer to Table 5 below). - Public Affairs supplies and services underspent by £0.022m.
(199)	Transformation - overspent by £0.199m due to short term unachievable savings target of £0.200m from 2023/24. This target relates to the overall Council Transformation programme and not specifically the Transformation team itself. The target will be considered for allocation as part of the overall Council transformation programme as projects are approved and savings identified.
153	Total variance

Table 4 - Budget Transfer Requests

Budget Transfer Requests:		DR £'000	CR £'000
	None at Period 12		
Total		0	0

Table 5 - Earmarking Requests

	Previously Approved £'000	New Requests £'000	Total Earmarking £'000
ELT 546 (04/03/24) - IAAH extend contracts	50	8	58
Miconex annual subscription	35	2	37
Financial Inclusion Projects	0	7	7
Golf - repairs and maintenance & replacement of small equipment	0	120	120
Sport and Leisure - equipment Citadel & Troon Leisure Centres	0	100	100
Rozelle - external paintwork	0	55	55
Total	85	292	377
Comments: Detail included above.			

Table 6 - Efficiency Savings

Efficiency savings:	Target £'000	Shortfall £'000
Sport, Leisure & Golf - increase golf season ticket price by £5 per annum	35	0
Sport, Leisure & Golf - increase golf adult green fees by £2 per round	15	0
Sport, Leisure & Golf - increase monthly Learn2 membership by £1 per month	35	0
Sport, Leisure & Golf - targeted price increase for the usage of 3G pitches - £2/hr	6	0
Thriving Communities - reduce employability supplies & services budget	5	0
Thriving Communities - reduce 'School as Hub' budget	10	0
Economy & Regeneration - reduce transport and administration budgets	3	0
Transformation - restructure transformation PMO (delete vacant posts)	45	0
ICT Operations - reduction in ICT contracts	20	0
ICT Operations - reduce leased line rentals	12	0
Total	186	0
Comments: All shortfalls in approved efficiencies have been included in the outturns above.		

Table 7 - Payroll Management

Payroll Management:	Targeted £'000	Achieved £'000
Payroll Management - Corporate target	579	579
Total	579	579
Comments: £0.628m over-recovered.		

Table 8 - Grant Income

New Grants Received:		
Amount £'000	Grant name/ body	Grant purpose
165	Scottish Government	CCLD - ARIA
280	Scottish Government	Opportunities for All
236	Scottish Government	NOLB (Child Poverty)
5	Scottish Government	Paths for All
1	Museums Galleries Scotland	Future Art Centres
5	Lintel Trust	Holiday Hunger
5	Sport Scotland	Connecting Scotland Digital Inclusion
51	Sport Scotland	Active Schools / comm sports hub
8	Sport Scotland	Active Schools / comm sports hub - Inspire
14	Sport Scotland	Active Communities
5	Sport Scotland	Closing the Gap
4	Macmillan Cancer Support	Cancer Support
16	Modern Apprentice Grant	Scottish Enterprise
98		
Comments: Additional amounts notified during the financial year, not included in original budget.		

Miscellaneous Services

Table 1 - Objective Analysis

Period 10 Projected Variance Fav/(Adv) £'000	Service	Full Year Budget 2025/26 £'000	Full Year Actual to 31 March 2024 £'000	Full Year Variance Fav/(Adv) £'000
6,247	Miscellaneous Services	(5,451)	(8,557)	3,106
6,247	Total Miscellaneous Services	(5,451)	(8,557)	3,106

Table 2 - Subjective Analysis

Period 10 Projected Variance Fav/(Adv) £'000	Account	Full Year Budget 2025/26 £'000	Full Year Actual to 31 March 2024 £'000	Full Year Variance Fav/(Adv) £'000
(543)	Debt management charges	20,133	21,935	(1,802)
(187)	Investment income	(1,970)	(1,912)	(58)
0	Recharges to other services	(1,886)	(1,881)	(5)
13	Requisitions and other initiatives	969	955	14
0	Contributions to/ from Funds	40	40	0
2,309	Employee provision	825	763	62
(63)	Fees and subscriptions	489	549	(60)
1,248	Other payments	4,770	3,100	1,670
(26)	Covid-19 costs	0	24	(24)
100	Salary sacrifice schemes	834	636	198
(340)	Storm Eowyn costs	0	289	(289)
3,928	Contribution to General Reserves	3,928	0	3,928
	<u>Year-end accounting adjustments:</u>			
0	Depreciation/ impairment reversal	(34,277)	(34,277)	0
0	Short-term employee benefit adjustment	(767)	(767)	0
0	Capital grant/ expenditure written out	2,028	2,028	0
0	PPP unitary charge	10,902	10,902	0
0	PPP flexibility adjustment	(1,994)	(1,994)	0
0	PPP IFRS16 adjustment	(1,865)	(834)	(1,031)
(696)	Pension Fund contribution - net revenue charge	(7,589)	(7,589)	0
5,743	Gross expenditure	(5,430)	(8,033)	2,603
504	Gross income	(21)	(524)	503
6,247	Net expenditure	(5,451)	(8,557)	3,106

Table 3 - Analysis of Significant Variances

Full Year Variance Fav/(Adv) £'000	Miscellaneous Services
(1,802)	Debt management charges: the budget comprised £6.408m for loan principal, £13.552m for interest costs and £0.173m for loans fund expenses. During 2025/26, despite the adoption of a pragmatic approach when considering borrowing requirements to fund capital expenditure, an overspend of £1.802m was recorded on interest and expenses, which included unanticipated interest payments on the return of developers' contributions in line with planning regulations.
(58)	Investment income: the budget was based on an estimate of the average revenue balances held during the year at an assumed interest rate return of 4.00% on those balances. Investment income for the year was £1.881m, a shortfall of £0.058m due to lower than anticipated revenue balances held by General Services.
62	Employee provision: the underspend related to General Revenue Grant Redeterminations to help fund nationally agreed pay awards, received from Scottish Government.
(60)	Fees and subscriptions: the full year overspend relates primarily to increased national CoSLA subscriptions (£0.050m).
1,670	Other payments: a net underspend of £1.670m comprised the following significant elements: <ul style="list-style-type: none"> - £0.882m underspend on energy costs across all Council services but reported corporately within Miscellaneous Services, in what continues to be a fluctuating energy price market; - £0.290m underspend on insurance costs (net of third party claims); - £0.140m underspend on unfunded pension cost payments to Strathclyde Pension Fund; - £0.176m over-recovery of efficiencies relating to employee purchased additional leave; and - £0.411m related to the release of provisions created in previous years for expected costs and other commitments that have not materialised. Partly offsetting those underspends was an overspend of £0.200m, of which: <ul style="list-style-type: none"> - £0.135m related to increases in Non-Domestic Rates charges with the balance relating to a overspends in administrative costs and general supplies & services.
198	Salary sacrifice schemes: the underspend comprised both car leasing and employee benefit schemes and was based on orders received less the cost of administering the schemes, and also included a £0.185m savings target recorded within Human Resources.
(289)	Storm Eowyn costs: this comprised non-employee expenditure incurred during 2025/26 in the aftermath of Storm Eowyn in January 2025, including remedial work on Council properties including schools, work on which was scheduled during the summer 2025 school holiday, and other work relating to tree maintenance and recovery which was delayed due to the high level of demand for such services in the immediate aftermath of the storm.
3,928	Contribution to reserves: As part of the 2025/26 budget Council agreed to set aside £3.928m of funds as a contribution to reserves to ensure uncommitted reserves were reinstated to a level in line with the council policy of maintaining uncommitted reserves of between 2 and 4% of planned expenditure. The inclusion of this budget ensured the creation of the underspend required to increase the reserves as planned.

(1,031)	PPP flexibility/ IFRS 16 adjustments: following initial implementation of new accounting standard <i>IFRS 16 Leases</i> in 2024/25, the associated revenue budget implications were remeasured in 2025/26, based on revised and updated information per the requirements of the standard, which resulted in an under-recovery of £1.031m.
503	Income: the over-recovery primarily related to non-recurring income returned from West of Scotland Loans Fund/ ERDF schemes.
3,106	Total Full Year Variance

Table 4 - Budget Transfer Requests

Description	DR £'000	CR £'000
N/a		
Total	0	0

Table 5 - Earmarking Requests

Description	Objective/ Subjective	Amount £'000
	Service/ Account	
Total		0
Comments: No earmarking requests identified for Miscellaneous Services.		

Table 6 - Efficiency Savings

Efficiency savings:	Targeted £'000	Over achieved £'000
Purchase of additional leave: target to be allocated across services	200	176
Additional AVCs: on-cost savings	48	0
Total	248	176
Comments: Savings targets were fully achieved during the year, with an over-recovery on additional leave.		

Table 7 - Payroll Management

Payroll Management:	Targeted £'000	Achieved £'000
	0	0
Total	0	0
Comments: No payroll management target allocated to Miscellaneous Services.		

Table 8 - Grant Income

New Grants Received:		
Amount £'000	Grant Name/ Body	Grant Purpose
0		
Comments: No new grant income received within Miscellaneous Services.		

Housing Revenue Account

Table 1 - Objective Analysis

Projected Variance P10 favourable /(adverse) £'000	Service	Full Year Budget 2025/26 £'000	Actual to 31 March £'000	Variance favourable /(adverse) £'000
2,053	Housing Revenue Account	0	(1,632)	1,632
1,065		0	(1,632)	1,632

Projected Variance P10 favourable /(adverse) £'000	Service	Full Year Budget 2025/26 £'000	Actual to 31 March £'000	Variance favourable /(adverse) £'000
0	Employee costs	5,414	5,575	(161)
1,427	Property costs	16,990	14,597	2,393
71	Supplies and services costs	338	253	85
(10)	Transport costs	73	66	7
513	Administrative costs	2,306	1,372	934
0	Support services costs	1,899	1,832	67
13	Third party payments	595	611	(16)
(50)	Transfer payments	119	166	(47)
(52)	Financing costs	11,003	11,501	(498)
0	CFCR	3,225	4,525	(1,300)
1,912	Gross expenditure	41,962	40,498	1,464
141	Income	(41,962)	(42,130)	168
2,053	Net expenditure	0	(1,632)	1,632

Table 3 - Financial Variance Analysis

Projected Variance favourable /(adverse) £'000	Housing Revenue Account
(161)	Employee costs - overspend of £0.161m due to a higher pay award than originally budgeted.
2,393	Property Costs - underspend of £2.393m. This is mainly due to an underspend of £2.268m in the cost of repairs and maintenance to council houses, where management action undertaken has reduced the use of sub contractors by increasing efficiency to keep an increased level of work "in house". In addition, there are underspend of £0.068m in electricity costs, Unlets (£0.045m), and Asbestos works (£0.057m). These underspends are partially offset with an increase Decants (£0.032m), and various small underspends across other budget lines totalling £0.012m. Members are requested to approve use of this underspend to fund the support of environmental improvement work in 2026/27 of £0.500m and increased costs in relation to voids and external maintenance of £1.000m which are anticipated in 2026/27 (Table 4 below)
85	Supplies & Services - underspend of £0.085m mainly due to reduction in legal fees (£0.033m) and removal & storage costs (£0.029m), with small underspends across various other budget lines totalling £0.023m.
7	Transport Costs - underspend of £0.007m due to less use of vehicles, and lower fuel and mileage costs.
934	Administrative costs - underspend of £0.934m. This is due to underspends on insurance premium costs (£0.177m), telecomms charges (£0.049m), subscriptions (£0.019m), training (£0.027m) and printing, postages and stationery (£0.067m). There is also a underspend of £0.579m in bad debts as a result of effective management of arrears of council house rental income.
67	Support service costs - underspend of £0.067m, due to less staff and other overheads being charged from other services.

(63)	Third Party Payments and Transfer Payments - overspend of £0.063m. This is due to an overspend of £0.047m on redecoration allowances, and £0.016m of charges for external grounds maintenance costs.
(498)	Financing costs - net overspend of £0.498m comprising: - Principal, Interest payments and expenses - overspend of £0.577m on principal, interest and expenses, which relates to the timing of loan payments and interest rates of temporary loan debt. - Interest income on revenue balances - over recovery of £0.079m as a result of the Loans Fund achieving better than originally estimated rate of interest on investments.
(1,300)	CFCR - overspend of £1.300m due to increased costs of capital works required to void properties in order to meet the letting standard.
168	Income - over recovery of £0.168m in rental income. This is the impact of new build and buy back properties coming into stock and available for renting
1,632	Total projected variance
Comments:	

Table 4 - Accumulated Surplus

Accumulated Surplus	£'000	Amount £'000
HRA accumulated surplus as at 1 April 2025	4,464	
Current year projected surplus	1,632	
Surplus for the year ended 31 March 2026		6,096
Minimum working balance		(2,000)
Surplus available for future spend		4,096
Current commitments:		
Capital:		
Environmental improvement works (new request)		(500)
Revenue:		
Transformation within Housing - support costs. Also to fund and support a project team to progress the implementation of a Housing Asset Management System which is an audit requirement. Implementation period is expected to be 18 -24 months.		(344)
Costs associated with Home Loss Payments at Riverside High Flats and provision for Disturbance Allowance approved by Leadership Panel 26 November 2019		(169)
Fund anticipated insurance policy excess costs (uninsured excess level has increased from £1,000 to £50,000 per claim under the new policy conditions).		(500)
Rain Water Harvesting Systems - Funding for initial inspection, service and any remedial works following commission of the RWH system, before cyclical maintenance regime is established.		(50)
Fund external maintenance and repairs and maintenance budgets to support service delivery and allow more planned and preventative work		(500)
Fund increased cost in property repairs and voids works (new request)		(1,000)
Total current commitments		(3,063)
Uncommitted surplus as at 31 March 2026		1,033

Table 5 - Rent Arrears

	As at 31 March 2025	As at 31 March 2026	Movement
Rent Arrears			
Current Tenants – Mainstream	658	583	-11%
Former Tenants – Mainstream	582	518	-11%
Total	1,240	1,101	-11%
Comments:			

Historically, the Council has performed well in the areas of rent arrears management and the collection of rental income. From the published 2024/25 benchmarking information, the Council was the second best performing local authority in terms of overall arrears at 3.92% of the rent due for the 2024/25 reporting year. SAC is the top performing Council for current tenants arrears levels. Rent arrears is an area of focused activity with a dedicated team managing rent accounts and progressing necessary recovery actions, while supporting tenants in arrears. Officers are continuing to make contact and engage with tenants to provide ongoing advice and support to those households who are experiencing hardship. As an alternative to using legal action for recovery, every effort is being made to secure repayment arrangements and actively apply for Alternative Payment Arrangements (APA's) for housing costs to be paid direct to the Council from the Department of Works and Pensions for households in receipt of Universal Credit. The current reduction in rent arrears has been factored into the Bad Debt Provision out-turn figure noted above in Table 3.

Common Good Funds

Table 1 - Objective Analysis

Period 10 Projected Variance Fav/(Adv) £'000	Common Good Fund	Full Year Budget 2025/26 £'000	Full Year Actual to 31 March 2026 £'000	Full Year Variance Fav/(Adv) £'000
8	Ayr Common Good Fund	0	(7)	7
(6)	Prestwick Common Good Fund	0	(12)	12
1	Troon Common Good Fund	(0)	(2)	2
0	Maybole Common Good Fund	(0)	(0)	0
0	Girvan Common Good Fund	0	0	0
3		(0)	(21)	21

Table 2 - Financial Variance Analysis

Full Year Variance favourable /(adverse) £'000	Common Good Fund
7	<u>Ayr Common Good Fund:</u> A net underspend of £0.007m was recorded, comprising an underspend of £0.098m on property costs attributable to repairs and maintenance, utilities, insurance and energy costs, following the approved changes to management arrangements between the Common Good Funds and the Council from 1 October 2025, partly offset by increased grounds maintenance charges (£0.050m) as part of the same arrangement. That net underspend is further reduced by a £0.005m overspend on administrative costs and a £0.036m under-recovery in income, comprising £0.022m for rental income - again as a consequence of the new management arrangements - and a £0.014m under-recovery on interest on balances held by the Council, due to lower than anticipated balances held.
12	<u>Prestwick Common Good Fund:</u> An over-recovery of £0.018m on interest on balances held by the Council due to higher than anticipated interest rates was partly offset by an anticipated £0.007m overspend on grounds maintenance, following the revision of charges from the Council during the second half of the financial year as part of the approved changes to management arrangements between the Common Good Funds and the Council. Overall, a net over-recovery of £0.011m was recorded.
2	<u>Troon Common Good Fund:</u> An over-recovery of £0.002m was mainly due to additional interest income on balances held by the Council, as a result of higher than anticipated interest rates.
21	Total variance

Table 3 - Accumulated Revenue Reserves

Common Good Fund	Reserves as at 31 March 2025 £'000	Reserves as at 31 March 2026 £'000
Ayr Common Good Fund	135	142
Prestwick Common Good Fund	251	263
Troon Common Good Fund	39	41
Maybole Common Good Fund	2	2
Girvan Common Good Fund	9	9
Total	436	457
Comments:		

Following significant pressure in recent years on Common Good Funds property budgets, at the Council meeting in May 2025 Members approved changes to the management arrangements for Common Good Funds, including the nature of property lease agreements between the Council and the Common Good Funds. These changes took effect from 1 October 2025 and are reflected in the improved revenue reserves position for Ayr Common Good Fund at the end of the financial year.

Table 4 - Accumulated Capital Reserves

Common Good Fund	Reserves as at 31 March 2025 £'000	Reserves as at 31 March 2026 £'000
Ayr Common Good Fund	147	302
Prestwick Common Good Fund	35	35
Total	182	337
Comments:		
Reinstatement work on fire-damaged property in Ayr High Street was completed before the year-end; Ayr Common Good Fund's capital reserve reflects final contributions received from the Council to help fund the work.		

South Ayrshire Council
Requests for Carry Forward of Resources to 2026/27

	<i>Previously Approved £m</i>	<i>New request £m</i>	<i>Total £m</i>
Chief Executive			
Corporate Strategy – Housing First employee costs	0.042	0.015	
Corporate Strategy – Public Sector Reform project	0.278	-	
Corporate Strategy – Nature Restoration Fund project	0.026	0.022	
Procurement – Scotland Excel project	0.049	-	
Risk & Safety – Employee costs	0.080	-	
Human Resources – Corporate workforce development	0.190	-	
Legal Services - Case Management System - new software	-	0.038	
Revenues & Benefits - Discretionary Housing Payments 26/27 funding	-	0.018	
Revenues & Benefits - Scottish Welfare Fund	-	0.135	
Corporate Strategy - Housing 1st/Rapid Rehousing Uplift	-	0.020	
Corporate Strategy - Temp level 7 post to support homeless prevention initiatives	-	0.020	
	0.665	0.268	0.933
Communities and Transformation			
Thriving Communities – IAAH contract extensions	0.050	0.008	
Destination South Ayrshire – Year 2 & 3 contract subscription	0.035	0.002	
Financial Inclusion Projects	-	0.007	
Golf - repairs and maintenance & replacement of small equipment	-	0.120	
Sport and Leisure - equipment Citadel & Troon Leisure Centres	-	0.100	
Rozelle - external paintwork	-	0.055	
	0.085	0.292	0.377
Education			
Whole Family Wellbeing Fund	0.055	-	
Pupil Equity Funds	0.100	0.013	
Devolved School Management	-	0.057	

	<i>Previously Approved £m</i>	<i>New request £m</i>	<i>Total £m</i>
Outdoor Protective Clothing - Early Years & Primary Schools	-	0.050	
	0.155	0.120	0.275
Housing, Operations and Development			
Planning & Building Standards – LDP2 transport assessment	0.040	-	
Ayrshire Roads Alliance – Girvan Harbour dredging	0.325	-	
Ayrshire Roads Alliance – Road markings backlog	-	0.065	
Housing Services – Viewfield Gate works	0.154	-	
Housing Services - Tenant Hardship Fund	0.040	0.122	
Housing Services – Mixed tenure property repairs	-	0.102	
Facilities Management – School kitchen upgrades	0.089	-	
Facilities Management – Food price increases	-	0.100	
Neighbourhood Services – Ash Tree Dieback	0.220	-	
Neighbourhood Services – Software stage 2 payment	0.048	-	
Neighbourhood Services – Girvan HWRC waste compactors	0.096	-	
Neighbourhood Services – Fuel cost increase	-	0.200	
Neighbourhood Services – Walker Road external lighting	-	0.075	
Neighbourhood Services – Washed dune sand for pitch maintenance	-	0.040	
Neighbourhood Services – Helenton Mains ex landfill site works	-	0.040	
Neighbourhood Services – Girvan HWRC waste compactors	-	0.090	
Asset Management – CRA budget pressures	-	0.150	
Asset Management – Public convenience contract costs	-	0.100	
	1.012	1.084	2.096
Total Carry-Forward	1.917	1.674	3.681

South Ayrshire Council
Analysis of Committed Reserves

	<i>Committed £m</i>	<i>Drawn down £m</i>	<i>Contribution to £m</i>	<i>Closing balance £m</i>
Specific purposes				
General Services earmarking b/f from 2024/25	2.559	(2.559)	-	-
PPP Reserve commitment to budget	2.000	-	-	2.000
Workforce Change fund	5.449	(0.200)	-	5.249
Affordable Homes	1.723	(0.038)	0.942	2.627
Transformation Fund	5.135	(0.325)	-	4.810
Community Halls fund	0.500	-	-	0.500
Ayrshire Growth Deal (PMO)	0.039	(0.039)	-	-
Civil Contingency (3 Ayrshires reserve)	0.124	-	0.052	0.176
Ash Tree Dieback	0.233	-	-	0.233
Financial Inclusion	0.704	(0.342)	-	0.362
Airshow Income reserve	-	-	0.429	0.429
Subtotal of current commitments required:				16.386
New commitment:				
Budget contribution 2026/27 (Per council of 5 th March 2026)				1.365
General Service earmarking 2025/26 (see appendix 2)				3.681
Total revised commitments as at 31 March 2026				21.432