

WRS - Profit & Loss Report 2025/26

Total WRS Sept 25 / Period 6 - 25/26

|                                                                       | Revised Full Year<br>Budget 25-26 | Revised Budget<br>Apr - Sept 25 | Committed<br>Expenditure Apr -<br>Sept 25 | Variance    | Qtr 2 Projected<br>outturn | Qtr 2 Projected<br>Outturn<br>Variance | Comments                                                                                         |
|-----------------------------------------------------------------------|-----------------------------------|---------------------------------|-------------------------------------------|-------------|----------------------------|----------------------------------------|--------------------------------------------------------------------------------------------------|
|                                                                       | £                                 | £                               | £                                         | £           | £                          | £                                      |                                                                                                  |
| <b>Direct Expenditure</b>                                             |                                   |                                 |                                           |             |                            |                                        |                                                                                                  |
| Employees                                                             |                                   |                                 |                                           |             |                            |                                        |                                                                                                  |
| Salary                                                                | 4,440                             | 2,220                           | 1,985                                     | -234        | 4,056                      | -384                                   | Includes Ukrainian employees, offset in income £155k                                             |
| Agency Staff                                                          | 0                                 | 0                               | 299                                       | 299         | 531                        | 531                                    | Covered by salary savings & income generation work, including work for other local authorities   |
| Employee Insurance                                                    | 21                                | 11                              | 11                                        | 0           | 21                         | 0                                      |                                                                                                  |
| <b>Sub-Total - Employees</b>                                          | <b>4,461</b>                      | <b>2,230</b>                    | <b>2,296</b>                              | <b>65</b>   | <b>4,608</b>               | <b>147</b>                             |                                                                                                  |
| <b>Premises</b>                                                       |                                   |                                 |                                           |             |                            |                                        |                                                                                                  |
| Rent / Hire of Premise                                                | 82                                | 41                              | 39                                        | -2          | 81                         | -1                                     |                                                                                                  |
| Cleaning                                                              | 1                                 | 0                               | 0                                         | -0          | 1                          | -0                                     |                                                                                                  |
| Utilities                                                             | 0                                 | 0                               | 0                                         | 0           | 0                          | 0                                      |                                                                                                  |
| <b>Sub-Total - Premises</b>                                           | <b>82</b>                         | <b>41</b>                       | <b>40</b>                                 | <b>-2</b>   | <b>82</b>                  | <b>-1</b>                              |                                                                                                  |
| <b>Transport</b>                                                      |                                   |                                 |                                           |             |                            |                                        |                                                                                                  |
| Vehicle Hire                                                          | 13                                | 6                               | 2                                         | -4          | 5                          | -8                                     |                                                                                                  |
| Vehicle Fuel                                                          | 8                                 | 4                               | 5                                         | 1           | 9                          | 1                                      |                                                                                                  |
| Road Fund Tax                                                         | 1                                 | 0                               | 0                                         | -0          | 1                          | 0                                      |                                                                                                  |
| Vehicle Insurance                                                     | 5                                 | 2                               | 3                                         | 0           | 5                          | 1                                      |                                                                                                  |
| Vehicle Maintenance                                                   | 3                                 | 2                               | 1                                         | -1          | 3                          | -1                                     |                                                                                                  |
| Car Allowances                                                        | 53                                | 27                              | 23                                        | -3          | 48                         | -5                                     |                                                                                                  |
| <b>Sub-Total - Transport</b>                                          | <b>83</b>                         | <b>41</b>                       | <b>34</b>                                 | <b>-7</b>   | <b>70</b>                  | <b>-13</b>                             |                                                                                                  |
| <b>Supplies and Services</b>                                          |                                   |                                 |                                           |             |                            |                                        |                                                                                                  |
| Furniture & Equipment                                                 | 46                                | 23                              | 17                                        | -6          | 48                         | 2                                      |                                                                                                  |
| Clothes, uniforms and laundry                                         | 2                                 | 1                               | 0                                         | -1          | 2                          | -0                                     |                                                                                                  |
| Printing & Photocopying                                               | 17                                | 9                               | 8                                         | -1          | 13                         | -4                                     |                                                                                                  |
| Postage                                                               | 11                                | 6                               | 7                                         | 2           | 12                         | 1                                      |                                                                                                  |
| ICT                                                                   | 99                                | 50                              | 65                                        | 15          | 129                        | 30                                     | Includes £4k for special equipment & £10k for new, enhanced WFDC Cyber Security system           |
| Telephones                                                            | 40                                | 20                              | 12                                        | -8          | 30                         | -10                                    |                                                                                                  |
| Training & Seminars                                                   | 33                                | 17                              | 5                                         | -12         | 31                         | -3                                     |                                                                                                  |
| Insurance                                                             | 16                                | 8                               | 8                                         | 0           | 16                         | 0                                      |                                                                                                  |
| Third Party Payments                                                  | 209                               | 105                             | 104                                       | -0          | 209                        | -1                                     |                                                                                                  |
| <b>Sub-Total - Supplies &amp; Service</b>                             | <b>474</b>                        | <b>237</b>                      | <b>226</b>                                | <b>-11</b>  | <b>489</b>                 | <b>15</b>                              |                                                                                                  |
| <b>Contractors</b>                                                    |                                   |                                 |                                           |             |                            |                                        |                                                                                                  |
| Dog Warden                                                            | 121                               | 61                              | 218                                       | 158         | 389                        | 267                                    | Due to increase in sucessful contracts, additional costs are offset in full and shown in income. |
| Pest Control                                                          | 78                                | 39                              | 52                                        | 13          | 94                         | 15                                     | Recovered in income                                                                              |
| Taxi / Alcohol / & Other Licensing                                    | 52                                | 26                              | 12                                        | -14         | 24                         | -28                                    | Reduction in Vet-led Inspections £24k, now doing in-house, this will reflect in reduced income   |
| Other contractors/consultants                                         | 3                                 | 1                               | 5                                         | 4           | 11                         | 8                                      |                                                                                                  |
| Water Safety                                                          | 5                                 | 3                               | 4                                         | 1           | 6                          | 1                                      |                                                                                                  |
| Food Safety                                                           | 0                                 | 0                               | 27                                        | 27          | 28                         | 28                                     | Works in Default £27k, recovered from partner council & shown in income                          |
| Environmental Protection                                              | 18                                | 9                               | 31                                        | 22          | 37                         | 19                                     | Bereavements recovered in income                                                                 |
| Grants / Subscriptions                                                | 13                                | 6                               | 7                                         | 1           | 15                         | 2                                      |                                                                                                  |
| Advertising, Publicity and Promotion                                  | 6                                 | 3                               | 3                                         | 1           | 7                          | 2                                      |                                                                                                  |
| <b>Sub-Total</b>                                                      | <b>295</b>                        | <b>148</b>                      | <b>360</b>                                | <b>212</b>  | <b>610</b>                 | <b>315</b>                             |                                                                                                  |
| <b>Income</b>                                                         |                                   |                                 |                                           |             |                            |                                        |                                                                                                  |
| Training Courses / Bereavement / Works in Default / Sewer Baiting etc | -1,102                            | -551                            | -855                                      | -304        | -1,569                     | -467                                   | See append 2                                                                                     |
| <b>Sub-Total</b>                                                      | <b>-1,102</b>                     | <b>-551</b>                     | <b>-855</b>                               | <b>-304</b> | <b>-1,569</b>              | <b>-467</b>                            |                                                                                                  |
| <b>Overall Total</b>                                                  | <b>4,293</b>                      | <b>2,146</b>                    | <b>2,100</b>                              | <b>-47</b>  | <b>4,290</b>               | <b>-3</b>                              |                                                                                                  |