

WRS - Profit & Loss Report 2026/27
Total WRS June 26 / Period 3 - 26/27

	Revised Full Year Budget 26-27	Revised Budget - Apr - June 26	Committed Expenditure Apr - June 26	Variance	Qtr 1 Projected outturn	Qtr 1 Projected Outturn Variance	Comments
	£'000	£'000	£'000	£'000	£'000	£'000	
Direct Expenditure							
Employees							
Salary	4,587	1,147	995	-151	4,587	0	Employee costs are below the Q1 budget due to delays in recruiting to vacant posts, resulting in salary savings during the period. The service also includes Ukrainian employee costs, which are offset by corresponding income contributions. The favourable staffing variance is partially offset by higher agency costs incurred to maintain service delivery while recruitment remains ongoing.
Agency Staff	0	0	80	80	0	0	The costs are offset by salary savings & income generation work, including work for other local authorities
Employee Insurance	22	5	9	4	22	0	
Sub-Total - Employees	4,608	1,152	1,084	-68	4,608	0	
Premises							
Rent / Hire of Premise	85	21	19	-3	85	0	
Cleaning	1	0	-0	-0	1	0	
Utilities	0	0	0	0	0	0	
Sub-Total - Premises	86	21	18	-3	86	0	
Transport							
Vehicle Hire	13	3	1	-2	13	0	
Vehicle Fuel	8	2	1	-1	8	0	
Road Fund Tax	1	0	0	-0	1	0	
Vehicle Insurance	5	1	0	-1	5	0	
Vehicle Maintenance	3	1	0	-0	3	0	
Car Allowances	55	14	12	-2	55	0	
Sub-Total - Transport	84	21	14	-7	84	0	
Supplies and Services							
Furniture & Equipment	49	12	1	-11	49	0	The underspend mainly reflects a timing difference with the cost expected to be recognised within the year
Clothes, uniforms and laundry	2	0	-1	-1	2	0	
Printing & Photocopying	17	4	-1	-5	17	0	
Postage	11	3	3	1	11	0	The variance is predominantly due to the Idox software licence charge (£40.8k) being prepaid for the full year, resulting in a timing difference at Q1.
ICT	114	28	67	39	114	0	
Telephones	36	9	-0	-9	36	0	
Training & Seminars	34	9	3	-6	34	0	
Insurance	17	4	0	-4	17	0	
Third Party Payments	217	54	33	-21	217	0	The underspend mainly reflects a timing difference on Hosting Charges (BDC), with the cost expected to be recognised in Q2
Sub-Total - Supplies & Service	496	124	105	-19	496	0	
Contractors							
Dog Warden	121	30	58	27	121	0	Higher-than-budgeted kennelling costs, primarily due to timing differences
Pest Control	67	17	34	17	67	0	This is overspend within pest control, funded by the contributions from partners
Taxi / Alcohol / & Other Licensing	28	7	2	-5	28	0	
Other contractors/consultants	3	1	5	4	3	0	
Water Safety	5	1	1	-0	5	0	
Food Safety	0	0	-0	-0	0	0	
Environmental Protection	22	6	14	9	22	0	Bereavement costs : expected to be fully offset by income received from partner contributions.
Grants / Subscriptions	13	3	3	-0	13	0	
Advertising, Publicity and Promotion	6	1	0	-1	6	0	
Sub-Total	264	66	116	50	264	0	
Income							
Training Courses / Bereavement / Works in Default / Sewer Baiting etc	-1,014	-254	-279	-26	-1,014	0	See append 2
Sub-Total	-1,014	-254	-279	-26	-1,014	0	
Overall Total	4,524	1,131	1,059	-72	4,524	0	The £72k underspend against the Q1 budget is mainly driven by a combination of temporary timing differences and one-off variances. The most significant variance relates to staff vacancies, which have generated salary savings of £142k, partially offset by £80k of additional agency costs incurred to maintain service delivery during recruitment. There have also been favourable one-off income movements, including the Air Quality Grant and Ukraine Homes Support funding. A number of the remaining variances are timing-related, including ICT costs, third-party payments, supplies and services expenditure, and income collection. These are expected to reverse as expenditure is incurred and income levels normalise during the remainder of the year. As a result, despite the favourable Q1 position, the revised full-year forecast remains broadly in line with the approved budget.
	0	0	0	0	0	0	

Notes:-