

Special Policy and Resources Committee – 19 February 2026

[Shetland Islands Council Committee Information - Meetings](#)

| Item | Subject | Decision |
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| 1 | SIC Overall Management Accounts 2025/26 Projected Outturn at Quarter 3 | <p>The Committee RECOMMENDED that the Council:</p> <ul style="list-style-type: none"> • NOTE the Management Accounts showing the overall projected outturn position at Quarter 3 as set out in Appendices 1-7 which shows a reduction of £8.8m in the use of reserves from the original budget to the projected draw, from £49m to £40.2m; • APPROVE budget virements in line with the variance analysis set out in Appendices 1-3 to cover over/underspends identified; and • APPROVE the adjustments to the 2025/26 budget to reflect the additional funding offered to the Council, as set out in Appendix 7. |
| 2 | Council Investment Review for Quarter to 31 December 2025 | The Committee NOTED the outcome of the quarterly review. |
| 3 | Chief Executive’s Department – Quarter 3 Performance Report 2025-26 | The Committee NOTED the report and COMMENTED on any aspect of the department’s performance being highlighted. |
| 4 | Corporate Services – Quarter 3 Performance Report 2025-2026 | The Committee NOTED the Q3 Performance Report and COMMENTED on the work of Corporate Services during Quarter 3 of 2025-2026 and priorities for the future. |
| 5 | Corporate Services Directorate Plan 2026-2029 | The Committee RECOMMENDED that Shetland Islands Council APPROVE the Corporate Services Directorate Plan – 2026-29. |
| 6 | 2026/27 Budget & Charging Proposals – Chief Executive and Corporate Services | The Committee RECOMMENDED that the Shetland Islands Council APPROVE the budget for 2026/27 included in this report and set out in detail in the Budget |

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| | | Proposals by Activity (Appendix 2), the Schedule of Charges (Appendix 3) and the Savings Proposals/Service Reviews (Appendix 4) to be included in the overall Shetland Islands Council Budget Book. |
| 7 | Community Health and Social Care Directorate Plan 2026-2029 | The Committee RECOMMENDED that Shetland Islands Council APPROVES the Community Health and Social Care Directorate Plan 2026-2029. |
| 8 | 2026/27 Budget and Charging Proposals – Community Health and Social Care Directorate | <p>The Committee RECOMMENDED that the Council APPROVE:</p> <ul style="list-style-type: none"> the budget for 2026/27 included in this report and set out in detail in the Budget Proposals by Activity (Appendix 2), the Schedule of Charges (Appendix 3) and the Savings Proposals/Service Reviews (Appendix 4) to be included in the overall Shetland Islands Council Budget Book. a payment for 2026/27 to the Shetland Islands Health and Social Care Partnership Integration Joint Board (IJB) of £43.957m. |
| 9 | Shetland Islands Council Budget Book 2026/27 | <p>The Committee:</p> <ul style="list-style-type: none"> NOTED the proposed revenue and capital budgets for 2026/27 as contained in the Budget Book (Appendix 1). CONSIDERED feedback provided by the Chairs of Service Committees/Boards in relation to recommendations for 2026/27 budget proposals made by the respective Committee, including any proposed amendments to the Budget Book (Appendix 1); and, RECOMMENDED that the Shetland Islands Council APPROVE the revenue and capital budgets contained in the Budget Book for 2026/27. RECOMMENDED that the Shetland Islands Council APPROVE the continuation of the Non-Domestic Rates Empty Property Relief Policy per Appendix 1. |

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| | | <ul style="list-style-type: none">• RECOMMENDED that the Shetland Islands Council APPROVE the commencement of work on the Savings Summary per Appendix 7. |
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