

Special Shetland Islands Council – 25 February 2026
[Shetland Islands Council Committee Information - Meetings](#)

Item	Subject	Decision
1	SIC Overall Management Accounts 2025/26 Projected Outturn at Quarter 3	<p>The Council RESOLVED to:</p> <p>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;</p> <p>APPROVE budget virements in line with the variance analysis set out in Appendices 1-3 to cover over/underspends identified; and</p> <p>APPROVE the adjustments to the 2025/26 budget to reflect the additional funding offered to the Council, as set out in Appendix 7.</p>
2	Directorate Plans 2026-2029:	
2a	Children's Services	The Council RESOLVED to APPROVE the Children's Services Directorate Plan 2026-29, subject to any necessary amendments as a result of decisions on the SIC Budget Book 2026-27.
2b	Infrastructure Services	The Council RESOLVED to APPROVE the Infrastructure Directorate Plan – 2026-29, subject to any necessary amendments as a result of decisions on the SIC Budget Book 2026/27.
2c	Development Services	The Council RESOLVED to APPROVE the Development Services Directorate Plan 2026-29 (Appendix A), subject to any necessary amendments as a result of decisions on the SIC Budget Book 2026/27.
2d	Corporate Services	The Council RESOLVES to APPROVE the Corporate Services Directorate Plan 2026-2029, subject to any necessary amendments as a result of decisions on the SIC Budget Book 2026/27.

2e	Community Health and Social Care	The Council RESOLVED to APPROVE the Community Health and Social Care (CHSC) Directorate Plan 2026-29, subject to any necessary amendments as a result of the Directions from the Shetland Integration Joint Board (IJB).
3	World Cup Bank Holiday	<p>The Council:</p> <p>NOTED that the Scottish Government has confirmed the introduction of a Bank Holiday to mark Scotland's participation in the men's football World Cup finals.</p> <p>RESOLVED to APPROVE Option 1, as outlined in paragraph 4.8.1 of the report, and not grant an additional bank holiday due to the additional staffing costs and the detrimental impact on island communities due to the reduction in ferry services on public holidays.</p>
4	Shetland Islands Council Budget Book 2026/27	<p>The Council RESOLVED to:</p> <p>APPROVE the revenue and capital budgets contained in the 2026/27 Budget Book (Appendix 1) including the 2026/27 vehicle and plant purchase commitment budget to allow the service to commit to spending £2.5m on vehicles and plant for receipt in 2027/28;</p> <p>NOTE the contents of subsequent years of the five-year Asset Investment Plan (Appendix 2);</p> <p>APPROVE the Schedule of Charges for 2026/27 (Appendix 4), noting that the rate for "Room Hire Charges for Islesburgh Complex – Voluntary Organisations Health and Fitness Group Charge meetings and activities – extra hours after 11pm" is also to be increased by 5.6% to £26.40.</p> <p>APPROVE an increase to the Band D Council Tax for 2026/27 by 7.3% increasing income by £921k (Appendix 1);</p> <p>ADOPT the formal resolution confirming the Band D Council Tax for the year beginning 1 April 2026 as £1,487.90 (Appendix 6); and</p>

		<p>APPROVE the continuation of the Non-Domestic Rates Empty Property Relief Policy on an ongoing and open-ended basis or until funding or other factors require a review, as set out in Appendix 1.</p> <p>APPROVE the commencement of work on the Savings Proposals (Appendix 7), with the exception of options 1.10, 2.15, 3.7 and 3.9, which are to be excluded from the proposals.</p>
--	--	--

END