

Portfolio Number and Description	Cashlimit Number and Description	Current Budget £000	Actuals to date £000	2023/24 Outturn Variance Over / (Under) £000	Outturn Variance Analysis
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Detailed Analysis of Budgets for Leader of Council

P04	Leader of Council	1112	Housing Delivery Vehicle	(1,000)	(1,077)	(77)	Income received via the dividend payment of £848k and interest income payments of £229k, exceeded budget.
P04	Leader of Council	1119	Emergency Planning	698	706	8	No material variance
P04	Leader of Council	1136	External Affairs & Partnerships	88	108	20	Key external subscriptions for Sustainable Communities and the Council (Key Cities and Western Gateway) over budget.
P04	Leader of Council			(214)	(263)	(49)	

Detailed Analysis of Budgets for Climate Emergency and Sustainable Travel

P27	Climate Emergency and Sustainable Travel	1127	Environmental Monitoring (Air Pollution)	201	69	(131)	Favourable staffing variance due to vacancies and recovery of staff time charged to projects
P27	Climate Emergency and Sustainable Travel	1135	Transport Planning, Policy and Sustainable Transport	415	505	90	The majority of the overspend relates to unachieved income, and an increase in consultant costs to cover statutory work, due to vacancies within the Transport Policy & Development Team. This is partially offset with project recharges.
P27	Climate Emergency and Sustainable Travel	1137	Green Transformation	866	779	(87)	Delayed discretionary spend along with staffing underspends from late recruitment.
P27	Climate Emergency and Sustainable Travel Total			1,481	1,354	(128)	

Detailed Analysis of Budgets for Council Priorities and Delivery

P32	Council Priorities and Delivery	1047	Human Resources & Organisational Development	2,588	2,534	(54)	Favourable variance resulting primarily from the Health and Safety department for staff vacancies, and for managing the training budget robustly.
P32	Council Priorities and Delivery	1130	Corporate Governance	2,017	1,964	(53)	GIS income over and above budget, and staff vacancies in the Executive Support team are the two main contributors to the favourable outturn position.
P32	Council Priorities and Delivery	1131	Corporate Strategy and Communications	1,940	1,738	(202)	The underspend position includes a request to carry forward £162k unspent funding from the Ward Empowerment Scheme into 2024/25 (year 2 of 2 of the scheme). There are also underspends due to staff vacancies and overachievement of income / staff funded by the Homes for Ukraine grant funding.
P32	Council Priorities and Delivery	1132	Business Change	1,367	1,367	0	No variance reported
P32	Council Priorities and Delivery Total			7,912	7,604	(309)	

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Detailed Analysis of Budgets for Resources							
P19	Resources	1032	Information Technology	5,923	5,574	(350)	The favourable variance is derived from staff vacancies and contract efficiencies following the agreement of cost recovery plans to mitigate the Council's over budget position.
P19	Resources	1040	Finance	2,787	2,786	(0)	No material variance.
P19	Resources	1041	Revenues & Benefits	2,063	1,672	(392)	The favourable variance is a result of Council tax recovery activities, holding vacancies and where appropriate charging staffing resource to government grants.
P19	Resources	1042	Risk & Assurance Services	1,441	1,406	(35)	Favourable position is driven by increased levels of external client work and income.
P19	Resources	1053	Council Solicitor & Democratic Services	3,134	3,211	77	B&NES Council elections cost more than budgeted, while service wide efficiency savings have not been fully realised.
P19	Resources	1054	Hsg / Council Tax Benefits Subsidy	(195)	767	962	On-going budget pressure due to temporary accommodation being provided at a cost higher than the claimable subsidy.
P19	Resources	1055	Capital Financing / Interest	3,350	(47)	(3,397)	There was £1,870k underbudget spend on borrowing costs, mainly due to reprofiling of borrowing requirements throughout the year, along with a one-off release from the Balance Sheet in relation to the valuation of the £10m LOBO that was repaid during the year. In addition, there was a £980k underspend against the budget for MRP (Minimum Revenue Provision), following the final calculation of the 2023/24 charge. Income from investment interest was £560k in excess of budgeted levels mainly due to the increases in interest rates since the budget was set. There was also a small under budget position on the Ex-Avon Debt repayments.
P19	Resources	1056	Unfunded Pensions	1,388	1,448	60	Corporately funded element of backdated pension increase.
P19	Resources	1057	Corporate Budgets including Capital, Audit and Bank Charges	(7,748)	(9,494)	(1,746)	From the Revenue Contingency budget, £500k remained unused at year-end, along with £420k from other earmarked contingency & inflation budgets. There was additional income of £150k from the Bath Spa profit share, along with £285k from a Business Rates Tariff Adjustment. Two unbudgeted grants totalling £388k were also received at the end of the year. There were other small variances including higher than budgeted E-Payment and Apprenticeship Levy expenditure. These were off-set by lower than budgeted spend on audit fees, along with one-off income received from a settlement.
P19	Resources	1058	Magistrates	12	7	(5)	No material variance
P19	Resources	1059	Coroners	475	516	41	The over budget position is a result of inflationary pressures and increased costs in deceased transportation.
P19	Resources	1060	Environment Agency	258	258	0	No variance reported
P19	Resources	1061	West of England Combined Authority Levy	5,194	5,194	0	No material variance
P19	Resources	1081	Commercial Estate	(12,411)	(11,846)	565	The key reasons for the adverse variance was an increase in service supported borrowing costs, unrecoverable staff recharges to capital projects mainly due to lack of disposals, an increase in bad debt provision together with an unbudgeted VAT pressure.
P19	Resources	1118	Procurement & Commissioning	351	294	(57)	The service has vacancies within the team which has generated an underspend for the year.
P19	Resources Total			6,023	1,745	(4,278)	

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Portfolio Number and Description		Cashlimit Number and Description		Current Budget £000	Actuals to date £000	2023/24 Outturn Variance Over / (Under) £000	Outturn Variance Analysis
Detailed Analysis of Budgets for Economic And Cultural Sustainable Development							
P33	Economic And Cultural Sustainable Development	1018	Heritage Services	(8,233)	(11,112)	(2,879)	Outturn reflects above budgeted visitor numbers at the Roman Baths, which translated into strong income delivery. There was an overspend on employee costs, due to the higher than budgeted pay award. Retail cost of sales were above budget, due to the additional income. There was an underspend in maintenance and investment. The outturn was within 5% of the Quarter 3 forecast.
P33	Economic And Cultural Sustainable Development	1037	Property Services	646	667	21	Small overspend on project delivery running costs.
P33	Economic And Cultural Sustainable Development	1038	Corporate Estate Including R&M	4,865	5,070	204	On-going surplus and un-occupied buildings meant estate running costs remained high, resulting in the target to reduce corporate estate operating costs of £500k through rationalising and reducing assets not being achieved. Cleaning and security services costs also contributed to the adverse financial position. The overspend has been partially mitigated by income from solar panel installations across the corporate office buildings, and prioritising urgent reactive maintenance only.
P33	Economic And Cultural Sustainable Development	1039	Traded Services	0	4	4	No material variance.
P33	Economic And Cultural Sustainable Development	1052	Regeneration	53	423	370	The adverse position primarily relates to holding/running costs for the Old Post Office building in advance of the property generating an income, which has partially been offset by a favourable net income position on No.1 Bath Quays South.
P33	Economic And Cultural Sustainable Development	1109	World Heritage	127	107	(20)	Minor underspend on project expenditure / fees.
P33	Economic And Cultural Sustainable Development	1121	Events and Active Lifestyles	472	508	36	Adverse position on Film Office due to an unbudgeted VAT charge.
P33	Economic And Cultural Sustainable Development	1126	Visit Bath	81	81	0	No variance reported.
P33	Economic And Cultural Sustainable Development	1128	Business & Skills	404	331	(74)	Favourable staffing variance, higher income than budgeted relating to staff recharges and historical projects, partially offset by closure costs for Wansdyke Business Centre.
P33	Economic And Cultural Sustainable Development Total			(1,584)	(3,921)	(2,337)	
Detailed Analysis of Budgets for Adult Services							
P20	Adult Services	1019	Leisure	259	260	1	No material variance.
P20	Adult Services	1036	Adults Substance Misuse (DAT)	69	71	2	No material variance.
P20	Adult Services	1073	Adults & Older People-Mental Health Commissioning	9,076	8,562	(514)	The favourable variance is derived from staff vacancies and increased income contributions.
P20	Adult Services	1086	Adult Care Commissioning	1,165	1,087	(79)	One-off in-year savings linked to staff vacancies and impact of non essential spending freeze.
P20	Adult Services	1088	Older People & Physically Disabled Purchasing	12,004	13,084	1,080	Demand for services rose by over 25% during the last year, much of this linked to supporting hospital discharge.
P20	Adult Services	1091	Learning Disabilities Commissioning	15,851	18,639	2,788	Continuation of significant cost increases have been experienced in Supported Living and Residential services resulting in an underlying adverse variance of £2.8m. The joint review of the funding sources within the Pooled arrangements had not delivered the expected outcome and the forecast adverse variance of £2.8m recognises this. The budget has benefited from additional income from the Better Care Fund and MSIF (Market Sustainability and Improvement Fund) totalling £1.5m.
P20	Adult Services	1093	Physical Disability, Hearing & Vision	3,499	3,207	(292)	Robust contract management has resulted in a one off cost savings and a positive change in contracting arrangements

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P20 Adult Services	1094 Public Health	162	162	0	No variance reported
P20 Adult Services	1110 Better Care Fund	12,773	12,081	(691)	Underspends in various schemes funded through the Better Care Fund Pool. All schemes have been reviewed for 2024-25.
P20 Adult Services	1113 CCG B&NES CHC and FNC Payments	0	0	0	No variance reported
P20 Adult Services	1114 Community Equipment	254	254	0	Demand pressures linked to supporting independence and hospital discharge have been met from discharge grant provided by DHSC.
P20 Adult Services	1123 Safeguarding Adults	2,594	2,534	(60)	Small favourable balance resulting from various package movements
P20 Adult Services	1124 Community Resource Centres & Extra Care Income	9,162	8,321	(841)	The repurposing of Charlton House has allowed the service to fill vacancies and reduce spend on agency staff. In addition a strong focus on securing fee income has helped to create savings against budget.
P20 Adult Services Total		66,869	68,262	1,393	

Detailed Analysis of Budgets for Children's Services

P21 Children's Services	1076 Children, Young People & Families	17,618	20,983	3,365	£3.2m pressure across all demand led budget areas. This pressure occurs as follows; Residential Care £1.2m, Disabled Children Care (DCC) £1m, spend to support those not in care £0.8m, Unaccompanied Asylum Seeker Children Care (UASC) £0.5m, Independent Foster Care £0.4m, and Parent & Baby Care £0.1m. These overspends are reduced by £0.9m lower spend versus our contingent budget for costs of the Joint Agency Pool (JAP). It should be noted that the reduced spend in JAP has a strong correlation with increased spend in DCC, as this is where support and care for our most complex children will be funded from, if not in JAP. There is also £0.2m staffing pressures as a result of the need to cover vacancies with more expensive agency workers. These pressures are net of £0.8m in-year mitigations, and include the delivery of £1.2m budgeted transformation savings across the demand led budget areas. £1.9m demand led budget pressures continued from 22/23, due to ongoing increased demand and complexity of supporting our children and young people.
P21 Children's Services	1077 Inclusion & Prevention	2,669	2,425	(244)	Underspend across the service area due to one off vacancies and delayed expenditure.
P21 Children's Services	1078 Education Transformation	11,262	13,093	1,831	Main pressure £1.42m from Home to School Transport (HTST) costs; primarily due to inflationary increases. £0.16m pressure relating to Teacher's Pensions. Balance of pressure driven by agency use in the Quality Assurance and Safeguarding Team and SEN Team, which has been needed to cover vacancies and respond to demand.
P21 Children's Services	1079 Schools Budgets	6,753	6,753	0	Although Dedicated School Grant (DSG) shows a balanced position, the deficit carried into this year on the balance sheet was £13.45m. This historical deficit and in year overspends are being address via the Safety Value Agreement in conjunction with the Department for Education (DFE) over a 6 year period. In 2022/23 the first payment from the DFE of £7.68m was received and further payment in 2023/24 of £0.55m has been received. The DFE have requested a revised plan before any further payments are made as targets have not been achieved in line with the original plan. The new plan is being negotiated with the DFE at present and will be agreed during the next few months. The overspend on the DSG for 23/24 is £8.81m which leaves an overall cumulative deficit balance of £22.26m held on the councils balance sheet in accordance with Government guidance on the treatment of DSG balances.
P21 Children's Services	1116 Integrated Commissioning - CYP	2,698	2,801	104	Increased contract costs to ensure statutory services are provided.
P21 Children's Services	1117 Safeguarding - CYP	90	89	(1)	Underspend in budgeted training spend.
P21 Children's Services Total		41,090	46,144	5,054	

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Detailed Analysis of Budgets for Highways							
P34	Highways	1103	Transport & Parking Services - Parking	(8,454)	(9,374)	(920)	Income levels for on street and off street parking have exceeded budget across the majority of locations, reduced due to pressures on Bus Lane income and Penalty Charge Notice income. This is partly mitigated by staff savings, due to vacancy management. Overall this favourable position has been reduced due to the repayment of borrowing costs and an under recovery of Financial Assistance Scheme Framework Income.
P34	Highways	1104	Public & Passenger Transport	764	455	(309)	Vacancy Management saving within passenger transport, and a small saving on rental costs and other expenditure across the service.
P34	Highways	1129	Clean Air Zone	0	0	0	Income levels are now showing indications of anticipated downturn due to improvements in vehicle compliance as expected with the scheme, however still just exceeding budget levels due to continuing higher levels of penalty charge income and debt recovery. As the scheme moves into the final stage of the original project timeline without a confirmed replacement scheme, the levels of income will continue to fall removing any surplus and increasing the call on the reserve. Service resources overall will reduce to match the workload.
P34	Highways	1133	Network & Traffic Management	829	275	(554)	Continuation of increased income across Streetworks and Traffic Management, and savings due to vacancy management.
P34	Highways	1134	Highway Maintenance	6,488	6,581	93	An adverse position due to increased costs of winter reactive maintenance, partially reduced by vacancy management.
P34 Highways Total				(374)	(2,062)	(1,689)	
Detailed Analysis of Budgets for Neighbourhood Services							
P05	Neighbourhood Services	1089	Community Safety	198	169	(29)	The favourable outturn position is a result of holding income for the Violence Reduction Unit work between the 4 Unitary Authorities (B&NES, Bristol, South Glos and North Somerset). This income requires carrying forward to 2024/25 and as such is included in the carry forward requests listed in the Cabinet report.
P05	Neighbourhood Services	1101	Neighbourhoods & Environment - Waste & Fleet Services	19,565	21,115	1,550	The adverse outturn position is due to increased absence levels across the service, resulting in increased staffing costs in order to maintain service levels. Further pressures materialised after Quarter 3 as a result of the move to Pixash, this included a reduction in income, unbudgeted costs for equipment, increased staffing and vehicle costs during transfer to new site. Further cost pressures include the dilapidations costs for the old recycling depot.
P05	Neighbourhood Services	1102	Neighbourhoods & Environment - Parks & Bereavement Services	2,104	2,313	209	Adverse year-end position for income in bereavement services due to a reduction in the death rate. This has been slightly reduced through vacancy management and in year savings. Minor movements across other areas.
P05	Neighbourhood Services	1115	Registrars Service	(58)	(174)	(115)	The favourable year-end variance is a direct result of overachievement of budgeted income targets.
P05	Neighbourhood Services	1122	Customer Services (Including Libraries)	2,978	2,945	(33)	Staff vacancies and underspends on discretionary service spend in the Mailroom, Hybrid Mail, and Telephony teams, were partially offset by higher than budget utilities costs in Bath Central Library, and reduced external contributions supporting the One Stop Shops. The latter issue has been resolved in the 2024/25 budget.
P05	Neighbourhood Services	1139	Public Protection	1,168	1,282	114	The adverse position on Public Protection is due to the underachievement of Pest Control, Dog Warden and Licensing income.
P05 Neighbourhood Services Total				25,955	27,651	1,696	

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Detailed Analysis of Budgets for Built Environment and Sustainable Development							
P35	Built Environment and Sustainable Development	1029	Housing	1,355	1,331	(24)	Utilisation of grant income to cover costs resulted in a small favourable variance for the service area.
P35	Built Environment and Sustainable Development	1106	Development Management	1,431	1,664	233	The adverse outturn position is largely due to the underachievement of Planning income. This reflects the national picture of relatively low numbers of applications caused by challenging economic conditions. Overspend partly offset by savings generated by vacancy freeze.
P35	Built Environment and Sustainable Development	1138	Building Control	53	283	231	Pressures on Building Control and Land charges income due to current market conditions, slightly reduced due to reduction in expenditure.
P35	Built Environment and Sustainable Development Total			2,838	3,278	440	
Council Total (before carry forward requests)				149,996	149,791	(205)	
Carry Forward Requests						336	
Council Total (after carry forward requests)						131	