

Appendix 1 - Revenue Monitoring Commentary Quarter 3 2024/25

Portfolio Number and Description	Cashlimit Number and Description	Current Budget £000	Quarter 3 Published Forecast £000	Change from previous Quarter Forecast Variance Over / (Under) £000	Forecast Outturn Variance Over / (Under) £000	Outturn Variance Analysis	Outturn Recovery Plan		
<b>Detailed Analysis of Budgets for Leader of Council</b>									
P04	Leader of Council	1112	Housing Delivery Vehicle	(1,000)	(1,080)	(80)	(80)	An increase in the dividend payable to the shareholder (Council) has materialised this year.	Not applicable
P04	Leader of Council	1119	Emergency Planning	725	657	(30)	(69)	An underspend on contract expenditure due to slippage on the new CCTV maintenance contract.	Not applicable
P04	Leader of Council	1136	External Affairs & Partnerships	0	0	0	0	No variance reported	Not applicable
<b>P04</b>	<b>Leader of Council</b>			<b>(275)</b>	<b>(423)</b>	<b>(110)</b>	<b>(149)</b>		
<b>Detailed Analysis of Budgets for Climate Emergency and Sustainable Travel</b>									
P27	Climate Emergency and Sustainable Travel	1127	Environmental Monitoring (Air Pollution)	208	124	(43)	(84)	An underspend on staffing due to vacancies and recovery of staff time charged to projects	Not applicable
P27	Climate Emergency and Sustainable Travel	1135	Transport Planning, Policy and Sustainable Transport	466	566	32	100	Income to fund the cost of the 94 bus service has not materialised, which is partly mitigated via the recharge of staff time which has been reflected within service areas.	Mitigation plans are to use grants to their full extent, and prioritise staff on income generating work (recharging to projects) as far as possible
P27	Climate Emergency and Sustainable Travel	1137	Green Transformation	690	640	45	(50)	Staffing vacancies across the service have led to the favourable variance	Not applicable
<b>P27</b>	<b>Climate Emergency and Sustainable Travel Total</b>			<b>1,364</b>	<b>1,330</b>	<b>34</b>	<b>(34)</b>		
<b>Detailed Analysis of Budgets for Council Priorities and Delivery</b>									
P32	Council Priorities and Delivery	1047	Human Resources & Organisational Development	990	866	(79)	(124)	Staff underspends across the service.	Not applicable
P32	Council Priorities and Delivery	1132	Business Change	789	761	(27)	(27)	Small staffing underspend within the service.	Not applicable
P32	Council Priorities and Delivery	1143	Corporate Office	2,142	2,107	(37)	(35)	Small staffing underspend within the service.	Not applicable
<b>P32</b>	<b>Council Priorities and Delivery Total</b>			<b>3,921</b>	<b>3,735</b>	<b>(142)</b>	<b>(186)</b>		
<b>Detailed Analysis of Budgets for Resources - Services</b>									
P19	Resources	1032	Information Technology	7,660	7,660	(0)	(0)	No variance reported	Not applicable
P19	Resources	1040	Finance	2,652	2,673	31	21	A small staffing pressure within the service.	Any opportunities for vacancy management or stopping discretionary spend will be actioned where possible.
P19	Resources	1041	Revenues & Benefits	2,163	2,169	(65)	6	A small staffing pressure within the service.	Reduction in reliance on agency staff by recruiting staff to permanent positions. Review of staffing structure to ensure posts are relevant to workload, alongside the introduction of new technologies.
P19	Resources	1042	Risk & Assurance Services	1,605	1,605	(7)	0	No variance reported	Not applicable
P19	Resources	1053	Council Solicitor & Democratic Services	3,069	3,028	(136)	(40)	Small underspends on legal staffing and election canvassing costs are contributing to a favourable variance.	Not applicable
P19	Resources	1054	Hsg / Council Tax Benefits Subsidy	405	405	0	0	No variance reported	Not applicable
P19	Resources	1081	Commercial Estate	(12,646)	(12,569)	(202)	77	Lower rental income than budgeted, some due to slower void refurbishment	Increased focus on returning void properties to market to both mitigate in-year pressures and ensure rental income shortfalls are not on-going.
P19	Resources	1118	Procurement & Commissioning	338	227	6	(111)	An underspend on staffing costs is forecast as a result of unfilled vacancies	Not applicable
<b>P19</b>	<b>Resources - Services Total</b>			<b>5,246</b>	<b>5,199</b>	<b>(374)</b>	<b>(47)</b>		
<b>Detailed Analysis of Budgets for Resources - Corporate</b>									
P19	Resources	1055	Capital Financing / Interest	4,906	3,856	0	(1,050)	There is an £800k underspend against the budget for MRP (Minimum Revenue Provision), following the final calculation of the 2024/25 charge. In addition, income from investment interest is currently forecast to be £250k greater than budgeted levels. This is mainly due to the Bank of England continuing to maintain the higher Base Rate for longer than was anticipated at the time the budget was set, resulting in the achievement of higher rates of return on investments.	Not applicable
P19	Resources	1056	Unfunded Pensions	1,388	1,418	30	30	Small overspend due to backdated claims of Pension inflation.	Unavoidable cost.
P19	Resources	1057	Corporate Budgets including Capital, Audit and Bank Charges	(5,371)	(9,187)	(2,922)	(3,816)	Release of £1m Revenue Contingency and £1m Inflationary Risk budgets. Corporately Supported Borrowing costs associated with provisional capital schemes that have not progressed to fully approved in year are estimated to come in £800k under budget. A further £300k underspend due to slippage in the approved programme has also materialised. Unbudgeted income of £295k relating to business rates grants, along with £435k from the City Deal has been received in-year.	Not applicable
P19	Resources	1058	Magistrates	12	12	0	0	No variance reported	Not applicable
P19	Resources	1059	Coroners	550	550	0	0	No variance reported	Not applicable
P19	Resources	1060	Environment Agency	262	262	0	0	No variance reported	Not applicable
P19	Resources	1061	West of England Combined Authority Levy	5,194	5,194	0	0	No variance reported	Not applicable
<b>P19</b>	<b>Resources - Corporate Total</b>			<b>6,940</b>	<b>2,104</b>	<b>(2,892)</b>	<b>(4,836)</b>		

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<b>Detailed Analysis of Budgets for Economic And Cultural Sustainable Development</b>									
P33	Economic And Cultural Sustainable Development	1018	Heritage Services	(12,227)	(12,051)	175	175	There is a reduced income forecast, reflecting the lower level of visitors. This has been offset by some key income mitigations and reductions in pay spend (as a result of vacancies) and non-pay spend through some reduction in planned activity and some significant energy savings.	Having already had to find significant savings throughout the year, we cannot fully contain the impact. There is also a £75k saving relating to Visit West (cashlimit 1126) which partially mitigates this position.
P33	Economic And Cultural Sustainable Development	1037	Property Services	0	0	0	0	No variance reported	Not applicable
P33	Economic And Cultural Sustainable Development	1038	Corporate Estate Including R&M	5,464	6,038	61	575	Savings around the Corporate Landlord Model / rationalisation of estate have not materialised yet but have been partially offset by staff savings and improved cost recharge to projects.	Additional resource is now in place to maintain pace in the implementation of a Corporate Landlord Model, which will allow for quicker and targeted decision making on where expenditure can be stopped or reduced, both in the short and longer term, as well as speed up rationalising the estate.
P33	Economic And Cultural Sustainable Development	1039	Traded Services	0	0	0	0	No variance reported	Not applicable
P33	Economic And Cultural Sustainable Development	1052	Regeneration	(508)	437	42	945	The adverse position primarily relates to the variance between the original forecast income position and where the occupational market terms and enquiries are at No.1 Bath Quays (now 75% let).	The income shortfall will not be mitigated in year, however staff time is being targeted at project work to increase the amount of cost that can be recovered and ease the pressure on the staffing budgets.
P33	Economic And Cultural Sustainable Development	1109	World Heritage	123	119	(2)	(4)	No material variance reported	Not applicable
P33	Economic And Cultural Sustainable Development	1121	Events and Active Lifestyles	392	482	(18)	90	Pressures on income largely due to schedule changes for a couple of large scale events this year (£80k). In addition there is a small pressure due to the delayed delivery of savings, and pressures on staff recharges.	The Events team are working hard to achieve additional income. Limited scope to find savings within the service. Expenditure being closely monitored and any savings opportunities will be realised.
P33	Economic And Cultural Sustainable Development	1126	Visit Bath	76	0	(76)	(76)	Destination Management contract is now funded by WECA, resulting in B&NES contribution is no longer required.	Not applicable
P33	Economic And Cultural Sustainable Development	1128	Business & Skills	400	350	(34)	(49)	Predicted reduction in project spend and favourable income generating opportunities relating to staff recharges	Not applicable
<b>P33</b>	<b>Economic And Cultural Sustainable Development Total</b>			<b>(6,280)</b>	<b>(4,625)</b>	<b>149</b>	<b>1,655</b>		
<b>Detailed Analysis of Budgets for Adult Services</b>									
P20	Adult Services	1019	Leisure	293	331	9	38	Slippage in timetable on introduction of new contracts with Excel Tennis (RVP site) and GLL (Leisure centres) has reduced income forecast for 24-25.	The Excel Tennis contract has now been completed and work is progressing on securing GLL contact variation before end of the year. The new contracts will deliver savings in 25-26 and future years. Product development works at Bath Leisure complex will be complete by early 2025 and this should help to improve footfall and income.
P20	Adult Services	1036	Adults Substance Misuse (DAT)	73	73	0	0	No variance reported	Not applicable
P20	Adult Services	1073	Adults & Older People-Mental Health Commissioning	8,469	8,060	(381)	(409)	Favourable variance resulting from various package movements and continued good practice from operations teams ensuring best outcomes and good value.	Not applicable
P20	Adult Services	1086	Adult Care Commissioning	1,794	1,767	44	(28)	Contract restructuring and one off savings resulting from staff vacancies.	Not applicable
P20	Adult Services	1088	Older People & Physically Disabled Purchasing	12,910	13,904	281	995	Demand pressures in supporting hospital discharge and independence in community. The number of care home placements and home care hours commissioned to support independence is significantly higher in Dec 24 than in Dec 23.	Social work forums are now in place to carefully review care and ensure it represents best outcomes for a user needs in an affordable way. Commissioners and brokers are also engaging with market and community partners to ensure best prices and value for money are achieved.
P20	Adult Services	1091	Learning Disabilities Commissioning	17,024	17,771	746	746	Pressure on the Learning disability and Autism budget continues due to demand for care and complexity of need.	Social Care Practice Forum review also helps ensure people with complex care and support needs access their entitlement to Continuing Health Care funding or joint funding via the Integrated Care Board.
P20	Adult Services	1093	Physical Disability, Hearing & Vision	3,661	3,639	(23)	(23)	Small favourable balance resulting from various package movements and continued good practice from operations teams to ensure best outcomes and good value.	Not applicable
P20	Adult Services	1094	Public Health	0	0	0	0	No variance reported	Not applicable
P20	Adult Services	1110	Better Care Fund	(2,740)	(2,740)	0	0	No variance reported	Not applicable
P20	Adult Services	1113	CCG B&NES CHC and FNC Payments	0	0	0	0	No variance reported	Not applicable
P20	Adult Services	1114	Community Equipment	244	244	0	0	No variance reported	Not applicable
P20	Adult Services	1123	Safeguarding Adults	(555)	(555)	21	0	No variance reported	Not applicable
P20	Adult Services	1124	Community Resource Centres & Extra Care Income	8,388	7,286	(508)	(1,102)	Robust management controls on backfilling vacancies and use of agency staff, along with strong fee income has resulted in a favourable forecast budget variance. There is a targeted recruitment campaign for permanent staff at Cleeve Court (CRC) with the aim to return safely to full bed utilisation once permanent staffing in place. A review of extra care provision is being undertaken to ensure the service is effectively meeting needs of the local community.	Not applicable
P20	Adult Services	1141	Social Care	11,731	11,551	(180)	(180)	A combination of recruitment challenges and vacancy management has resulted in staffing underspend across the service area. Key posts to deliver statutory functions have been managed through agency staff in the short-term.	Not applicable
<b>P20</b>	<b>Adult Services Total</b>			<b>61,293</b>	<b>61,331</b>	<b>9</b>	<b>38</b>		

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**Detailed Analysis of Budgets for Children's Services**

P21	Children's Services	1076	Children, Young People & Families	19,193	23,341	800	4,148	£3.5m pressure across all demand led budget areas. This pressure occurs as follows: Residential Care £2.9m, Disabled Children Care (DCC) £1.1m, spend to support those not in care £0.3m, Unaccompanied Asylum Seeker Children Care (UASC) £0.1m, Parent & Baby Care £0.1m. These overspends are offset by under budget positions from In House Foster Care and reduced spend versus our contingent budget for costs of the Joint Agency Pool (JAP) (total of both areas underspend £1.0m). 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 £0.6m staffing pressures as a result of the need to cover vacancies with more expensive agency workers. These pressures are net of £0.88m in-year mitigations, and include the full delivery of £0.96m budgeted transformation savings across the demand led budget areas. £2.6m demand led budget pressures continued from 23/24, due to ongoing increased demand and complexity of supporting our children and young people.	Continued monitoring and scrutiny of high risk areas, predominantly demand led budgets, savings targets and agency spend. £0.6m in-year recovery forecast from Quarter 1, plus further in-year recovery forecast from Quarter 2 £0.28m in addition to £0.96m base budgeted transformation savings.
P21	Children's Services	1077	Inclusion & Prevention	2,596	2,393	(194)	(203)	Targeted one-off reduction in spend across multiple teams.	Not applicable
P21	Children's Services	1078	Education Transformation	4,647	4,841	(10)	194	£0.14m pressure from Teachers Pensions continuing from 23/24. Balance of pressure relates to staffing, where agency usage is needed to cover vacancies and respond to demand.	Staffing costs will continue to be closely monitored and any savings opportunities will be realised.
P21	Children's Services	1079	Schools Budgets	(1,547)	(1,547)	0	0	The forecast for the DSG is currently predicted to be overspent by £11.927m. The significant element of this position is the High Needs Block which supports pupils with SEND which is forecast to be overspend by £12.3m. The council resubmitted its Safety Valve plan to the DFE during September which predicted a year end position of £12.28m	The DFE have yet to comment on our resubmission but it is hoped that this will allow the DFE to reinstate the Safety Valve payments. The anticipated safety valve payment is £1.65m
P21	Children's Services	1116	Integrated Commissioning - CYP	1,967	1,966	(0)	(1)	No material variance reported	Not applicable
P21	Children's Services	1117	Safeguarding - CYP	91	91	0	0	No variance reported	Not applicable
P21	Children's Services	1142	Home to School Transport	9,403	10,810	(562)	1,407	Significant cost pressures relating to both demand and market price are still creating a significant financial pressure in delivering the statutory home to school transport service. However, the increase in demand and cost for the 2024/25 school year has not been as high as expected when producing the Quarter 2 forecast. The Quarter 3 forecast has been calculated based on actual demand and invoices received, whereas Quarter 2 was forecasted based on historic data. Some new routes have been delivered in-house to make cost savings, while reduced depot costs, and a small underspend on staffing have also contributed to reducing the forecast overspend by £0.56m since Quarter 2.	Home to school transport processes are being reviewed end to end to ensure the most efficient and effective delivery of our statutory responsibility in a challenging market place
<b>P21</b>	<b>Children's Services Total</b>			<b>36,350</b>	<b>41,895</b>	<b>33</b>	<b>5,545</b>		

**Detailed Analysis of Budgets for Highways**

P34	Highways	1103	Transport & Parking Services - Parking	(8,765)	(9,441)	(114)	(676)	Income has remained above budgeted levels, but we are seeing some pressures in some off street locations. The additional income budgeted for the HGV charging scheme will not materialise due to the scheme not going ahead, but the financial impact is reduced by savings on staffing and expenditure.	Not applicable
P34	Highways	1129	Clean Air Zone	0	0	0	0	Income levels continue to show 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.	Not applicable
P34	Highways	1133	Network & Traffic Management	742	712	(50)	(29)	Pressures on signals maintenance and staff recharges, which has been more than offset by vacancy management and increased income.	Not applicable
P34	Highways	1134	Highway Maintenance	6,911	6,777	(20)	(134)	Operational pressures due to increased service supported borrowing charges, however this is more than offset by staff vacancy management and reduced energy costs for Street lighting.	Not applicable
P34	Highways	1144	Park and Ride	(473)	(473)	0	0	No variance reported	Not applicable
<b>P34</b>	<b>Highways Total</b>			<b>(1,586)</b>	<b>(2,424)</b>	<b>(185)</b>	<b>(839)</b>		

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<b>Detailed Analysis of Budgets for Neighbourhood Services</b>									
P05	Neighbourhood Services	1089	Community Safety	216	205	(10)	(11)	Small staffing underspend within the service.	Not applicable
P05	Neighbourhood Services	1101	Neighbourhoods & Environment - Waste & Fleet Services	20,454	20,733	(153)	279	Pressures on staffing costs and retaining depots has created an adverse position, this has been reduced due to increased recycles and trade waste income and a reduction in some maintenance costs. This combined with introducing a range of mitigations and holding vacancies to reduce the pressures on budgets across the service.	Regularly reviewing opportunities to reduce pressures within the service, costs will be closely monitored and any savings opportunities will be realised.
P05	Neighbourhood Services	1102	Neighbourhoods & Environment - Parks & Bereavement Services	2,075	2,268	7	193	Parks have a small pressure from the delayed delivery of savings, however this has been mitigated by reducing expenditure across the service. Bereavement services have a pressure of £165k due to the closure of the valley chapel for remedial works from previous capital project, and a slow down in the death rate since the early part of 2024 has caused a further pressure on income.	Staffing costs will be closely monitored and any savings opportunities will be realised.
P05	Neighbourhood Services	1115	Registrars Service	(96)	(110)	(37)	(14)	A small forecast staffing pressure within the service	Not applicable
P05	Neighbourhood Services	1122	Customer Services (Including Libraries)	2,819	2,948	13	129	A £100k savings target to reduce costs of customer services across the organisation through digitalisation is forecast as only partially achieved at this stage in the year. Staffing pressures make up the remainder of the forecast overspend.	Initiatives are underway to assess the potential for digitalisation and process redesign across the organisation which will drive out further savings opportunities.
P05	Neighbourhood Services	1139	Public Protection	1,263	1,406	(44)	143	Pressures on licensing (£123k) and pest control income (£45k) this has been partly reduced due to increased trading standards income and the implementation of savings across the service	Limited scope to find savings within the service to offset income shortfall. Expenditure being closely monitored and any savings opportunities will be realised.
<b>P05</b>	<b>Neighbourhood Services Total</b>			<b>26,731</b>	<b>27,450</b>	<b>(223)</b>	<b>719</b>		
<b>Detailed Analysis of Budgets for Built Environment and Sustainable Development</b>									
P35	Built Environment and Sustainable Development	1029	Housing	1,541	1,295	(29)	(246)	A favourable variance due to the delayed implementation of new structure and favourable income generating opportunities.	Not applicable
P35	Built Environment and Sustainable Development	1106	Development Management	1,403	1,372	(80)	(31)	Higher income generation than anticipated and further favourable staffing movements are contributing to the favourable position	Not applicable
P35	Built Environment and Sustainable Development	1138	Building Control	(90)	92	42	182	Lack of income generating opportunities due to market conditions, partially offset by favourable staffing movements	Limited scope to find savings within the service to offset income shortfall. Expenditure being closely monitored and any savings opportunities will be realised.
<b>P35</b>	<b>Built Environment and Sustainable Development Total</b>			<b>2,854</b>	<b>2,759</b>	<b>(67)</b>	<b>(95)</b>		
<b>Council Total</b>				<b>136,561</b>	<b>138,332</b>	<b>(3,769)</b>	<b>1,772</b>		
Partial release of dilapidations provision				0	(800)	(800)	(800)	Anticipated release of dilapidations provision held on the balance sheet based on latest available information	Not applicable
<b>Revised Council Total</b>				<b>136,561</b>	<b>137,532</b>	<b>(4,569)</b>	<b>972</b>		