

Appendix 1 - Revenue Monitoring Commentary

Portfolio Number and Description	Cashlimit Number and Description		Current Budget £000	Outturn £000	Change from previous Quarter Forecast Variance Over / (Under) £000	Outturn Variance Over / (Under) £000	Outturn Variance Analysis
Detailed Analysis of Budgets for Leader of Council							
P04 Leader of Council	1112	Housing Delivery Vehicle	(1,000)	(1,090)	(10)	(90)	An increase in the dividend payable to the shareholder (Council) has materialised this year.
P04 Leader of Council	1119	Emergency Planning	725	653	(3)	(72)	An underspend on contract expenditure due to slippage on the new CCTV maintenance contract.
P04 Leader of Council	1136	External Affairs & Partnerships	0	0	0	0	No variance reported
P04 Leader of Council			(275)	(437)	(14)	(163)	
Detailed Analysis of Budgets for Climate Emergency and Sustainable Travel							
P27 Climate Emergency and Sustainable Travel	1127	Environmental Monitoring (Air Pollution)	208	114	(10)	(95)	An underspend on staffing due to vacancies and recovery of staff time charged to projects
P27 Climate Emergency and Sustainable Travel	1135	Transport Planning, Policy and Sustainable Transport	488	580	(8)	92	Income to fund the cost of the 94 bus service has not materialised, which is partly mitigated via other sources.
P27 Climate Emergency and Sustainable Travel	1137	Green Transformation	828	763	(15)	(65)	Staffing vacancies across the service have led to the favourable variance
P27 Climate Emergency and Sustainable Travel Total			1,524	1,457	(34)	(68)	
Detailed Analysis of Budgets for Council Priorities and Delivery							
P32 Council Priorities and Delivery	1047	Human Resources & Organisational Development	3,128	3,010	6	(118)	Staff underspends across the service.
P32 Council Priorities and Delivery	1132	Business Change	913	926	41	13	No material variance reported
P32 Council Priorities and Delivery	1143	Corporate Office	2,243	2,007	(201)	(236)	Staff recharges to Capital Projects and Ward Councillors Empowerment fund underspend alongside in-year savings from staffing vacancies
P32 Council Priorities and Delivery Total			6,283	5,943	(154)	(340)	
Detailed Analysis of Budgets for Resources - Services							
P19 Resources	1032	Information Technology	7,968	7,851	(117)	(117)	Software licence and staffing underspends contributed to the favourable outturn position.
P19 Resources	1040	Finance	3,455	3,459	(18)	3	No material variance reported
P19 Resources	1041	Revenues & Benefits	2,244	2,207	(43)	(37)	Additional income generated from Council Tax and Non-Domestic Rates debt recovery
P19 Resources	1042	Risk & Assurance Services	1,523	1,441	(82)	(82)	Staffing underspends through the service, alongside additional external income generated
P19 Resources	1053	Council Solicitor & Democratic Services	3,069	2,971	(57)	(98)	Staffing underspend and reduced election canvassing costs contributed to a favourable variance.
P19 Resources	1054	Hsg / Council Tax Benefits Subsidy	405	77	(328)	(328)	Housing Benefit Subsidy is a demand led area and as such is difficult to predict with certainty. A reduction in temporary accommodation costs due to cheaper accommodation being sourced and using our own provision has resulted in this favourable position.
P19 Resources	1081	Commercial Estate	(12,646)	(12,441)	128	205	The adverse position at year end is due to unbudgeted pressures from legal and service supported borrowing costs
P19 Resources	1118	Procurement & Commissioning	338	159	(68)	(179)	Staffing vacancies along with contract management rebates generated a favourable outturn position.
P19 Resources - Services Total			6,356	5,724	(586)	(633)	

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**Detailed Analysis of Budgets for Resources - Corporate**

P19	Resources	1055	Capital Financing / Interest	3,826	2,755	(21)	(1,071)	There was an underspend of £805k against the budget for MRP (Minimum Revenue Provision), following the final calculation of the 2024/25 charge.
P19	Resources	1056	Unfunded Pensions	1,388	1,451	33	63	In addition, income from investment interest was £473k greater than budgeted levels, offsetting borrowing costs of £200k higher than budgeted. This is a result 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 both the achievement of higher rates of return on investments but also higher rates for borrowing.
P19	Resources	1057	Corporate Budgets including Capital, Audit and Bank Charges	(8,039)	(12,308)	(453)	(4,269)	Small overspend due to backdated claims of pension inflation.
P19	Resources	1058	Magistrates	12	6	(6)	(6)	There were unused amounts totalling £2.3m remaining in corporately held risk & contingency budget allocations, including the Revenue Contingency & Inflationary Risk budgets.
P19	Resources	1059	Coroners	550	547	(3)	(3)	Corporately Supported Borrowing costs associated with provisional capital schemes that were not progressed to fully approved in year, along with Capital Programme slippage, resulted in a £1.4m under budget position.
P19	Resources	1060	Environment Agency	262	262	0	0	Unbudgeted income of £295k relating to business rates grants, along with £430k from the City Deal, was also received in-year.
P19	Resources	1061	West of England Combined Authority Levy	5,194	5,194	0	0	No material variance reported
P19	Resources - Corporate Total			3,193	(2,093)	(449)	(5,285)	No material variance reported

**Detailed Analysis of Budgets for Economic And Cultural Sustainable Development**

P33	Economic And Cultural Sustainable Development	1018	Heritage Services	(12,227)	(11,648)	404	579	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
P33	Economic And Cultural Sustainable Development	1037	Property Services	0	0	0	0	No variance reported
P33	Economic And Cultural Sustainable Development	1038	Corporate Estate Including R&M	5,824	6,340	(59)	516	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.
P33	Economic And Cultural Sustainable Development	1039	Traded Services	0	0	0	0	No variance reported
P33	Economic And Cultural Sustainable Development	1052	Regeneration	(500)	556	111	1,056	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).
P33	Economic And Cultural Sustainable Development	1109	World Heritage	123	127	8	4	No material variance reported
P33	Economic And Cultural Sustainable Development	1121	Events and Active Lifestyles	437	470	(57)	33	Pressures on income largely due to schedule changes for a couple of large scale events earlier in the financial year, which has improved slightly in Q4. In addition there is a small pressure due to the delayed delivery of savings, this has been offset by the recovery of staff time charged to projects.
P33	Economic And Cultural Sustainable Development	1126	Visit Bath	76	0	0	(76)	Destination Management contract is now funded by WECA, resulting in B&NES contribution is no longer required.
P33	Economic And Cultural Sustainable Development	1128	Business & Skills	400	(303)	(653)	(703)	The favourable position is primarily due to a one off unanticipated income of £653k being received late in the year. This related to an investment fund share agreement from a historic programme of works relating to broadband provision titled 'Connecting Devon and Somerset'.
P33	Economic And Cultural Sustainable Development	1145	Capital Programme and Project Delivery	0	(9)	(9)	(9)	No material variance reported
P33	Economic And Cultural Sustainable Development Total			(5,867)	(4,466)	(254)	1,401	

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<b>Detailed Analysis of Budgets for Adult Services</b>						
P20 Adult Services	1019 Leisure	283	352	31	69	Slippage in timetable on introduction of new contracts with Excel Tennis (RVP site) and GLL (Leisure centres) has reduced income for the year.
P20 Adult Services	1036 Adults Substance Misuse (DAT)	54	54	0	0	No variance reported
P20 Adult Services	1073 Adults & Older People- Mental Health Commissioning	8,469	8,144	84	(325)	The favourable variance reflects reduced activity in Nursing and Supported Living placements.
P20 Adult Services	1086 Adult Care Commissioning	1,523	1,460	(35)	(63)	One-off savings resulting from vacancies in the newly designed Commissioning team .
P20 Adult Services	1088 Older People & Physically Disabled Purchasing	12,963	13,958	0	995	Demand pressures in supporting hospital discharge and independence in community.
P20 Adult Services	1091 Learning Disabilities Commissioning	18,488	19,073	(162)	585	The Pooled Budget adverse variance reflects continued pressure in Residential and Supported living services. A full review with BSW ICB has now concluded and on going work with them will continue.
P20 Adult Services	1093 Physical Disability, Hearing & Vision	3,678	3,678	23	0	No variance reported
P20 Adult Services	1094 Public Health	165	165	0	0	No variance reported
P20 Adult Services	1110 Better Care Fund	(2,678)	(2,678)	0	0	No variance reported
P20 Adult Services	1113 CCG B&NES CHC and FNC Payments	0	0	0	0	No variance reported
P20 Adult Services	1114 Community Equipment	244	244	(0)	0	No variance reported
P20 Adult Services	1123 Safeguarding Adults	(425)	(425)	(0)	0	No variance reported
P20 Adult Services	1124 Community Resource Centres & Extra Care Income	8,388	7,299	13	(1,090)	Robust management controls on backfilling vacancies and use of agency staff, along with strong fee income has resulted in a favourable budget variance. There has been 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 following a phased approach which has been monitored. A review of extra care provision is being undertaken to ensure the service is effectively meeting the changing needs of the local community that use this service.
P20 Adult Services	1141 Social Care	11,731	11,629	78	(102)	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.
<b>P20 Adult Services Total</b>		<b>62,883</b>	<b>62,952</b>	<b>31</b>	<b>69</b>	

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

P21	Children's Services	1076	Children, Young People & Families	19,388	23,645	109	4,257	£4.1m pressure across all demand led budget areas. This pressure occurs as follows: Residential Care £3.4m, Disabled Children Care (DCC) £1.3m, spend to support those not in care £0.1m, Unaccompanied Asylum Seeker Children Care (UASC) £0.4m, 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 £1.2m). 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 £0.1m 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.
P21	Children's Services	1077	Inclusion & Prevention	2,478	2,384	109	(94)	After £0.06m carry forward adjustment for pooled budgets with partners in the Youth Justice area there is a £0.04m under budget position. This is from targeted one-off reduction in spend. This position includes full delivery of Early Help savings of £0.15m.
P21	Children's Services	1078	Education Transformation	4,779	5,313	340	534	£0.2m pressure from Teacher Pension costs. £0.3m staffing pressures as a result of agency use across the Special Education Needs and Psychology Teams due to service demands.
P21	Children's Services	1079	Schools Budgets	8,301	8,301	0	0	Although showing on budget, the Dedicated School Grant (DSG) has a final overspend of £10.532m in 24/25. The High Needs Block which supports pupils with SEND is the primary driver for the overspend. The council has recently resubmitted its Safety Valve plan to the Department for Education, incorporating this position as the base point of the plan. The position has improved compared to our September 24 plan which predicted a year end position of £12.28m. The improvement was mainly due to additional funding allocated to the LA in the DSG.
P21	Children's Services	1116	Integrated Commissioning - CYP	1,967	2,045	79	78	Over budget position is as a result of spend on Children's and Young People's equipment.
P21	Children's Services	1117	Safeguarding - CYP	91	91	(0)	0	No variance reported.
P21	Children's Services	1142	Home to School Transport	9,403	10,807	(3)	1,404	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 earlier in the year. 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.
<b>P21</b>	<b>Children's Services Total</b>			<b>46,407</b>	<b>52,586</b>	<b>634</b>	<b>6,179</b>	

**Detailed Analysis of Budgets for Highways**

P34	Highways	1103	Transport & Parking Services - Parking	(8,765)	(9,774)	(333)	(1,009)	Income has continued to remain above budgeted levels during 24/25, although budgeted income for the HGV charging scheme will not materialise due to the scheme not going ahead. Savings have also been made on staffing and expenditure.
P34	Highways	1129	Clean Air Zone	0	0	0	0	Due to behaviour change through both increased compliance and fleet vehicle upgrades income levels continue to show anticipated downturn in line with expectations. Income continues to exceed budget levels and are monitored accordingly. In-year balances and projections always show as net zero because any surplus income generated is ring-fenced and at this stage earmarked to cover the remainder of the scheme.
P34	Highways	1133	Network & Traffic Management	766	564	(173)	(202)	Savings from holding vacancies, increased income and increased staff time charged to projects, has led to the favourable variance
P34	Highways	1134	Highway Maintenance	6,911	6,872	95	(39)	Operational pressures due to increased service supported borrowing charges, and increased winter maintenance costs. This has been more than offset by staff vacancy management and reduced energy costs for street lighting.
P34	Highways	1144	Park and Ride	135	135	0	0	No material variance reported
<b>P34</b>	<b>Highways Total</b>			<b>(954)</b>	<b>(2,203)</b>	<b>(411)</b>	<b>(1,249)</b>	

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Detailed Analysis of Budgets for Neighbourhood Services								
P05	Neighbourhood Services	1089	Community Safety	216	205	(0)	(11)	Small staffing underspend within the service.
P05	Neighbourhood Services	1101	Neighbourhoods & Environment - Waste & Fleet Services	20,602	21,578	697	976	Pressures on staffing costs increased in the last quarter due to high levels of sickness and holiday cover. Unbudgeted pressures from retaining depots and some unforeseen fleet costs has created an adverse position. This has been partially reduced through increased recycles and trade waste income and a reduction in some maintenance costs.
P05	Neighbourhood Services	1102	Neighbourhoods & Environment - Parks & Bereavement Services	2,250	2,397	(47)	146	Parks have a small favourable variance, whereas Bereavement Services have a pressure of £165k due to the closure of the valley chapel for remedial works in the earlier part of the year. This, combined with a slow down in the death rate in the early part of 2024 caused a further pressure on income, however income has increased during the last quarter.
P05	Neighbourhood Services	1115	Registrars Service	(96)	(200)	(90)	(104)	Favourable income position, combined with staffing underspends
P05	Neighbourhood Services	1122	Customer Services (Including Libraries)	2,866	2,983	(12)	117	A £100k savings target to reduce costs of customer services across the organisation through digitalisation only partially achieved this year. Staffing pressures make up the remainder of the overspend.
P05	Neighbourhood Services	1139	Public Protection	1,251	1,336	(58)	85	Pressures on licensing and pest control income have been partly reduced due to increased trading standards income and the implementation of savings across the service
P05 Neighbourhood Services Total			27,088	28,298	491	1,210		
Detailed Analysis of Budgets for Built Environment and Sustainable Development								
P35	Built Environment and Sustainable Development	1029	Housing	1,555	1,305	(4)	(250)	A favourable variance due to the delayed implementation of new structure and lower than budgeted costs for the Council Housing Delivery programme.
P35	Built Environment and Sustainable Development	1106	Development Management	1,455	1,338	(86)	(117)	Higher income generation than anticipated along with staffing underspends make up the favourable outturn position.
P35	Built Environment and Sustainable Development	1138	Building Control	(90)	143	51	233	The net adverse position is due to the lack of income generating opportunities as a result of difficult market conditions.
P35 Built Environment and Sustainable Development Total			2,920	2,786	(39)	(134)		
Council Total			149,560	150,547	(785)	987		
Partial release of dilapidations provision			0	(987)	(187)	(987)		Release of dilapidations provision held on the balance sheet based on latest available information
Revised Council Total			149,560	149,560	(972)	0		