

**2025/26 Revenue Virements for APPROVAL**

Appendix 3 (i)

| <u>REF NO</u>   | <u>REASON /<br/>EXPLANATION</u>                  | <u>CABINET<br/>PORTFOLIO</u>                | <u>TRANSFER FROM</u>           | <u>Income</u> | <u>Expenditure</u> | <u>CABINET<br/>MEMBER</u>                            | <u>TRANSFER TO</u> | <u>Income</u> | <u>Expenditure</u> | <u>DESCRIPTION</u>  | <u>ONGOING EFFECTS</u>      |
|---|--|---|--------------------------------|---------------|--------------------|--|--------------------|---------------|--------------------|---|-----------------------------|
|   |  |   | <u>CASHLIM</u>                 | <u>(£'s)</u>  | <u>(£'s)</u>       |  | <u>CASHLIM</u>     | <u>(£'s)</u>  | <u>(£'s)</u>       |   |                             |
| The following virements are reported for approval under the Budget Management Scheme rules. |  |   |                                |               |                    |  |                    |               |                    |   |                             |
| LOG 25#01   | Capital & Housing Delivery Savings Target        | Economic & Cultural Sustainable Development | Regeneration                   | 73,949        |                    | Built Environment, Housing & Sustainable Development | Housing            | 73,949        |                    | Distribution of Capital & Housing Delivery income savings target across Portfolios.   | Budget virement is ongoing. |
| LOG 25#02   | Corporate Estate / Commercial Estate Realignment | Economic & Cultural Sustainable Development | Corporate Estate Including R&M |               | 672,586            | Resources  | Commercial Estate  |               | 672,586            | Realignment of departmental budgets for Commercial Estate management between Cash Limits & Portfolios, following management changes in structure. | Budget virement is ongoing. |
| <b>OVERALL TOTALS</b>   |  |   |                                | <b>73,949</b> | <b>672,586</b>     |  |                    | <b>73,949</b> | <b>672,586</b>     |   |                             |
|   |  |   |                                |               | <b>746,535</b>     |  |                    |               | <b>746,535</b>     |   |                             |

**2025/26 Revenue Virements for INFORMATION**

Appendix 3 (i)

| REF NO   | REASON /<br>EXPLANATION                                  | CABINET<br>PORTFOLIO                                 | TRANSFER FROM   | Income | Expenditure | CABINET<br>MEMBER                                    | TRANSFER TO                       | Income | Expenditure | DESCRIPTION   | ONGOING EFFECTS                 |
|--|--|--|---|--------|-------------|--|-----------------------------------|--------|-------------|---|---------------------------------|
|  |  |  | CASHLIM   | (£'s)  | (£'s)       |  | CASHLIM                           | (£'s)  | (£'s)       |   |                                 |
| The following virements have either been previously approved, are technical in nature or are below limits within BMS that require approval, and therefore are reported for information only. |  |  |   |        |             |  |                                   |        |             |   |                                 |
| INFO<br>25#01  | Revenue Grants<br>Unapplied Reserve                      | Resources  | Balances (Earmarked<br>Reserve)                             |        | 187,545     | Children's Services                                  | Education<br>Transformation       |        | 53,637      | Technical accounting adjustment<br>to fully recognise unconditional<br>revenue grants in year of receipt,<br>which were transferred into the<br>Unapplied Revenue Grant reserve<br>at 2024/25 year-end. | Budget virement is one-<br>off. |
|  |  |  |   |        |             |  | Inclusion &<br>Prevention         |        | 117,658     |   |                                 |
|  |  |  |   |        |             | Resources  | Corporate Office                  |        | 16,250      |   |                                 |
| INFO<br>25#02  | Pixash Site Landscape<br>Bio-Diversity Net Gain<br>(BNG) | Resources  | Corporate Budgets<br>incl. Capital, Audit &<br>Bank Charges |        | 7,000       | Sustainable Bath &<br>North East<br>Somerset         | Parks & Open Spaces               |        | 7,000       | Allocation to parks to maintain<br>BNG landscaping around Pixash<br>site, in line with planning<br>conditions.  | Budget virement is<br>ongoing.  |
| INFO<br>25#03  | Soulbury Pay Award                                       | Resources  | Corporate Budgets<br>incl. Capital, Audit &<br>Bank Charges |        | 29,975      | Children's Services                                  | Education<br>Transformation       |        | 29,975      | Allocation from corporately held<br>pay inflation budget to fund<br>national pay award for Soulbury<br>officers within Children's Services<br>(full year effect).                                       | Budget virement is<br>ongoing.  |
| INFO<br>25#04  | Capital & Housing<br>Delivery Savings<br>Target          | Economic &<br>Cultural<br>Sustainable<br>Development | Regeneration  | 96,051 |             | Economic &<br>Cultural<br>Sustainable<br>Development | Corporate Estate<br>Including R&M | 96,051 |             | Distribution of Capital & Housing<br>Delivery income savings target, as<br>approved by Executive Director -<br>Sustainable Communities.   | Budget virement is<br>ongoing.  |
| INFO<br>25#05  | DSG Early Years<br>Support Funding                       | Children's Services                                  | Schools' Budgets  |        | 292,000     | Children's Services                                  | Education<br>Transformation       |        | 292,000     | Allocation of additional Early Years<br>Support Funding from Dedicated<br>Schools' Grant.   | Budget virement is<br>ongoing.  |
| INFO<br>25#06  | Early Help Savings<br>Target                             | Children's Services                                  | Children, Young<br>People & Families                        |        | 75,329      | Children's Services                                  | Inclusion &<br>Prevention         |        | 75,329      | Realignment of savings target for<br>Early Help across Children's<br>Services Cash Limits, as approved<br>by Director.  | Budget virement is<br>ongoing.  |

| <u>REF NO</u>         | <u>REASON /<br/>EXPLANATION</u>         | <u>CABINET<br/>PORTFOLIO</u> | <u>TRANSFER FROM</u>              | <u>Income</u> | <u>Expenditure</u> | <u>CABINET<br/>MEMBER</u> | <u>TRANSFER TO</u>        | <u>Income</u> | <u>Expenditure</u> | <u>DESCRIPTION</u>  | <u>ONGOING EFFECTS</u>         |
|-----------------------|---|------------------------------|-----------------------------------|---------------|--------------------|---------------------------|---------------------------|---------------|--------------------|---|--------------------------------|
|                       |   |                              | <u>CASHLIM</u>                    | <u>(£'s)</u>  | <u>(£'s)</u>       |                           | <u>CASHLIM</u>            | <u>(£'s)</u>  | <u>(£'s)</u>       |   |                                |
| INFO<br>25#07         | Benefits Officer - Free<br>School Meals | Children's Services          | Education<br>Transformation       |               | 38,555             | Resources                 | Revenues & Benefits       |               | 38,555             | Transfer of management for<br>budget for Free School Meals<br>Benefits Officer from Schools<br>Strategic Team to Local Welfare<br>Support Scheme, to align to the<br>income budget that the post<br>generates from administering the<br>Free School Meals service for<br>schools. | Budget virement is<br>ongoing. |
| INFO<br>25#08         | Bath West Children's<br>Centre          | Children's Services          | Integrated<br>Commissioning - CYP |               | 314,340            | Children's Services       | Inclusion &<br>Prevention |               | 314,340            | Transfer of budget for the provision<br>of Bath West Children's Centre<br>service, following the insourcing of<br>the contract for the previously<br>commissioned service.  | Budget virement is<br>ongoing. |
| <b>OVERALL TOTALS</b> |   |                              |                                   | <b>96,051</b> | <b>944,744</b>     |                           |                           | <b>96,051</b> | <b>944,744</b>     |   |                                |
|                       |   |                              |                                   |               | <b>1,040,795</b>   |                           |                           |               | <b>1,040,795</b>   |   |                                |