

Appendix 1 - Revenue Monitoring Commentary

Portfolio Number and Description	Cashlimit Number and Description	Current Budget £000	Actuals to date 31/09/2025	Forecast £000	Outturn Variance Over / (Under) £000	Forecast Outturn Variance Analysis	Outturn Recovery Plan
Detailed Analysis of Budgets for Leader of Council							
P04 Leader of Council	1112 Housing Delivery Vehicle	(1,000)	0	(1,000)	0	No variance reported.	Not applicable
P04 Leader of Council		(1,000)	0	(1,000)	0		
Detailed Analysis of Budgets for Sustainable Bath and North East Somerset							
P39 Sustainable Bath and North East Somerset	1127 Environmental Monitoring (Air Pollution)	222	57	171	(51)	Over recovery of staff time against projects is the key reason for the favourable variance	Not applicable
P39 Sustainable Bath and North East Somerset	1137 Green Transformation	701	633	701	0	No variance reported.	Not applicable
P39 Sustainable Bath and North East Somerset	1147 Parks & Open Spaces	2,510	1,417	2,591	81	Staffing pressures within the service, along with a £25k pressure due to dilapidations at Combe Down allotments.	Any opportunities for vacancy management or stopping discretionary spend will be actioned where possible.
P27 Sustainable Bath and North East Somerset Total		3,433	2,107	3,463	30		
Detailed Analysis of Budgets for Resources - Services							
P19 Resources	1032 Information Technology	8,562	6,201	8,762	200	Delays in realising intended cost savings from reducing servers as result in the move to cloud based provision is causing a pressure across the service.	All upcoming contract renewals are being scrutinised to reduce where possible.
P19 Resources	1040 Finance	3,366	2,097	3,426	60	Staffing pressures across financial systems and financial services teams.	Vacancy management in conjunction with optimising staffing resources charged to projects will be prioritised.
P19 Resources	1041 Revenues & Benefits	2,340	2,686	2,453	113	A combinations of uncertainty around grant income and staffing pressures are generating the forecast adverse position.	Prioritising court fee income recovery will help offset some of the existing expenditure pressures.
P19 Resources	1042 Risk & Assurance Services	1,754	640	1,754	0	No variance reported.	Not applicable
P19 Resources	1047 Human Resources & Organisational Development	3,118	1,708	3,018	(100)	Staffing underspends across the service.	Not applicable
P19 Resources	1053 Council Solicitor & Democratic Services	3,446	2,026	3,574	128	Under recovery of staff time to projects and cost pressures associated with recent by-elections are generating a forecast pressure.	Prioritising staff recharges to projects to ensure cost recovery where possible.
P19 Resources	1054 Hsg / Council Tax Benefits Subsidy	405	1,409	405	0	No variance reported.	Not applicable
P19 Resources	1081 Commercial Estate	(12,111)	(6,271)	(11,221)	890	Rental income shortfall is the key area of pressure, although increased service supported borrowing costs, the cost of legal representation and external charges are also forecast to be contributing to the reported adverse position. The rental income budget was increased by £0.2m for 2025/26 to reflect works to void units that would be completed during the early part of the year, allowing an increase in assets that could be let. Working to make properties available to market and let have been delayed due to insufficient resources in the maintenance team.	We are funding 2 posts in the maintenance team to provide the required resource to expediate works to buildings to enable us to offer the letting to the open market. This may not result in a full years rental income in this financial year (due to possible rent free periods) but it will ensure we have an ongoing income stream from the property for future years.
P19 Resources	1101 Neighbourhoods & Environment - Waste & Fleet Services	18,909	10,675	19,077	168	The service are continuing to see pressures on staffing costs, due to covering sickness and vacancies with temporary staff to avoid service failure. This is an unbudgeted cost, although there is a significant improvement on sickness costs from last year. This has been offset by increased income, including trade waste, garden waste, reuse shop and additional third party income from Pixash. Small savings on maintenance at Pixash depot and waste treatment and disposal costs also help mitigate the staffing pressures.	Any opportunities to increase income or stopping discretionary spend will be actioned where possible.
P19 Resources	1118 Procurement & Commissioning	406	677	286	(119)	Vacancies within the service are creating an underspend on staffing costs.	Not applicable
P19 Resources	1132 Business Change	775	503	775	0	No variance reported.	Not applicable
P19 Resources	1143 Corporate Office	1,744	790	1,660	(84)	Underspends on staffing and contract budgets.	Not applicable
P19 Resources	1145 Capital Programme and Project Delivery	(260)	374	(260)	0	No variance reported.	Not applicable
P19 Resources - Services Total		32,453	23,513	33,709	1,256		

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Detailed Analysis of Budgets for Resources - Corporate									
P19	Resources	N/A	Being Our Best Programme - Savings	(2,509)	0	(30)	2,479	Slippage in delivery of programme savings for 2025/26	Directors and Heads of Service have been tasked with increasing the pace of delivery to ensure the financial pressure is minimised where possible.
P19	Resources	N/A	Being Our Best Programme - Pay and Grading Review	(1,488)	0	0	1,488	Increase in staffing budgets as a result of pay and grading review and role profile mapping	Use of reserves to cover the increased costs are recommended and will be considered at year-end.
P19	Resources	N/A	Corporate Contingency	9,830	0	0	(9,830)	Release of corporate contingency to offset organisational budget pressures	Not applicable
P19	Resources	1055	Capital Financing / Interest	5,476	(3,075)	4,639	(837)	The forecast under budget position is due to a combination of £400k from lower rates achieved on new borrowing when compared to budgeted rates, £250k from higher rates earned on investments than budgeted, and a £187k lower Minimum Revenue Provision (MRP) charge, reflecting the rephasing of capital projects reported in the 2024/25 capital outturn report.	Not applicable
P19	Resources	1056	Unfunded Pensions	1,388	690	1,388	0	No variance reported.	Not applicable
P19	Resources	1057	Corporate Budgets including Capital, Audit and Bank Charges	(7,877)	725	(8,687)	(810)	Lower corporately supported borrowing (CSB) costs of £800k associated with capital schemes with spend to be reprofiled into future years in line with current delivery forecasts.	Not applicable
P19	Resources	1058	Magistrates	12	0	12	0	No variance reported.	Not applicable
P19	Resources	1059	Coroners	575	(114)	575	0	No variance reported.	Not applicable
P19	Resources	1060	Environment Agency	268	201	268	0	No variance reported.	Not applicable
P19	Resources	1061	West of England Combined Authority Levy	5,309	3,716	5,309	0	No variance reported.	Not applicable
P19 Resources - Corporate Total			10,984	2,145	3,474	(7,510)			
Detailed Analysis of Budgets for Economic And Cultural Sustainable Development									
P33	Economic And Cultural Sustainable Development	1018	Heritage Services	(14,192)	(8,778)	(11,850)	2,342	The forecast assumes a continued reduction in group visitors of 6%, in line with industry performance to date and in line with September performance at the Roman Baths. It assumes growth of 1% in individual visitors through to the end of the year. This is again based on the level growth seen during September. It is an improvement on the performance through the summer, but a lower rate of growth than initially projected. We are forecasting 985,266 visitors at the Roman Baths in 2025/26. This new forecast in visitors results in a further reduction to admission income of £1.02 million on our Quarter 1 estimate. There is a further income pressure on retail sales and catering concession as a result of lower visitor numbers translating into fewer customers in the shop and diners in the Pump Room. These have added a further pressure of £339k.	The Service has mitigated the reduction in admission income by £350k through decisions we've recently taken to extend the £2 surcharge for on the day ticket purchases and increase the ticket price between Christmas and New Year when we are normally very busy. There are further mitigations of £377k that the service has identified, in addition to the £550k which was built in to the Quarter 1 estimate.
P33	Economic And Cultural Sustainable Development	1038	Corporate Estate Including R&M	4,942	3,701	5,635	693	Budgeted savings have not yet been achieved due to slippage in rationalising the estate through disposal or redeployment, and the delay in the adoption of the Corporate Landlord model. Property costs are high due to assets being held void. Some mitigations are available through recharging staff time to projects and holding posts vacant whilst smarter structures are implemented. There is also a balance to be struck in managing this year's financial position and further impacting future years' costs.	Ongoing prioritisation of revenue spend across the estate, recharging of time to projects, alongside vacancy savings from mid-year recruitment are being adopted to mitigate the estimated overspend.
P33	Economic And Cultural Sustainable Development	1052	Regeneration	(508)	984	(67)	441	Unlet floor space at No.1 Bath Quays South is resulting in a shortfall against the budgeted income target.	Market sentiment and demand continues to be challenging given wider national and global macro-economic pressures. No.1 Bath Quays is now the only quality Grade A, EPC A, accommodation in the City and the remaining vacant accommodation sits well within general occupational needs, meaning the accommodation is well suited to tenant requirements as the market improves.
P33	Economic And Cultural Sustainable Development	1109	World Heritage	128	71	129	1	No material variance reported	Not applicable
P33	Economic And Cultural Sustainable Development	1128	Business & Skills	415	507	402	(13)	No material variance reported.	Not applicable
P33 Economic And Cultural Sustainable Development Total			(9,215)	(3,516)	(5,752)	3,463			

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Detailed Analysis of Budgets for Adult Services									
P20	Adult Services	1019	Leisure	302	1,363	302	0	The deed of variance on leisure contract has now been signed and is effective from start of October 2025. This is in line with budget plan for 2026-27. The tax advantages the deed of variance provides will produce a growth in income in 2026-27.	Not applicable
P20	Adult Services	1036	Adults Substance Misuse (DAT)	82	(331)	82	0	No variance reported.	Not applicable
P20	Adult Services	1073	Adults & Older People-Mental Health Commissioning	8,552	4,315	8,329	(223)	Forecast continues to be under budget. However some known hospital discharges are likely to lead to increased demand/increased costs. All reviews/requests for funding remain scrutinised at the joint forums with Health.	Not applicable
P20	Adult Services	1086	Adult Care Commissioning	4,625	2,384	4,613	(12)	The forecast includes delivery of the £325k savings target.	Not applicable
P20	Adult Services	1088	Older People & Physically Disabled Purchasing	14,307	7,840	15,676	1,369	We have seen a significant rise in demand for our services linked to supporting people to live independent lives in their own homes, keeping people safe and supporting hospital discharge and preventing readmission. We are seeing people living longer with care needs and also a rise in needs relating to Mental Health concerns.	We are continuing our scrutiny of care packages working with the Occupational Therapy service to maximise independence and with the partners in the community wellbeing hub.
P20	Adult Services	1091	Learning Disabilities Commissioning	19,614	8,853	20,789	1,175	Continued Demand for services is resulting in an over budget forecast , particularly with the needs of young people transitioning into adult services.	Continued scrutiny of packages of care, working with BSW ICB Health colleagues, to ensure the appropriate reflection of health contributions.
P20	Adult Services	1093	Physical Disability, Hearing & Vision	3,957	1,602	3,607	(350)	Forecast continues to be under budget, however there are known transitions of young people to adult services which remain under scrutiny and review as to the need for longer term on going services.	Not applicable
P20	Adult Services	1094	Public Health	0	(3,740)	0	0	No variance reported.	Not applicable
P20	Adult Services	1110	Better Care Fund	(7,999)	(7,153)	(7,999)	0	No variance reported.	Not applicable
P20	Adult Services	1113	CCG B&NES CHC and FNC Payments	0	614	0	0	No variance reported.	Not applicable
P20	Adult Services	1114	Community Equipment	253	346	253	0	Demand pressures are being met from funding earmarked to support hospital discharge and maintaining independence within the Better Care Fund (BCF).	Not applicable
P20	Adult Services	1123	Safeguarding Adults	(1,992)	(2,263)	(2,004)	(12)	One off savings linked to staff turnover	Not applicable
P20	Adult Services	1124	Community Resource Centres & Extra Care Income	8,792	4,072	8,398	(394)	Fee income has risen as a result of improved occupancy , in particular, the improved occupancy at Cleeve Court Community Resource Centre achieved through a phased approach over the last 6 months has contributed to this. Agency use has risen in first half of the year across the services, but actions have been taken to bring this down. The service has also reviewed and increased our fee rates in line with local providers which has supported increase in fee income position and forecast.	Not applicable
P20	Adult Services	1141	Social Care	9,703	4,568	9,394	(310)	Vacancy savings in lieu of a staffing restructure which comes into effect from 1.10.25. Agency staff have been used on an interim basis to cover some of the posts.	Not applicable
P20	Adult Services	1146	Provider Services	3,880	1,954	3,628	(253)	Salary savings due to staff turnover.	Not applicable
P20 Adult Services Total				64,077	24,423	65,068	991		

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Detailed Analysis of Budgets for Children's Services									
P21	Children's Services	1076	Children, Young People & Families	22,209	14,732	27,936	5,726	The main driver of pressure is Residential placements overspend at £4.1m. Additional placements that have been required in order to safeguard young people in conjunction with the increasing costs of these placements due to the increasing complexity of need that young people are presenting with, and the continued lack of sufficiency in the placement sector. The next largest pressure is salary at £1m which is due to agency staffing usage to both cover vacancies that are difficult to recruit to and to respond to the demand within the service. The remainder of the pressure is due to increased spend to support our families with disabled children in their home. This area has a pressure of £0.6m. This position includes full delivery of the budgeted £2.3m savings targets for 25/26.	In addition to the established review panels for new and existing placements and packages of care, a detailed review of all placements and packages of care is near completion, allowing for detailed service actions plans and responsive financial modelling. Agency usage reduction will be targeted where possible with urgency. A service redesign is underway to align with the Government's Families First initiative and is part of transformation activity overseen by the Children's Transformation Board. Other workstreams target placement sufficiency and market structure. Transformational outcomes will be delivered over the medium term.
P21	Children's Services	1077	Inclusion & Prevention	3,296	1,580	3,215	(80)	Under budget position due to one-off staffing savings, primarily within the Children Centres service.	Not applicable
P21	Children's Services	1078	Education Transformation	5,628	127	5,944	316	£0.15m pressure from Teacher Pension costs. £0.1m pressure due to historical income pressures. Balance of overspend due to staffing pressures as a result of agency use in the Education Psychology Team due to service demands. This pressure was £0.17m but has been largely mitigated by holding vacancies elsewhere.	Plan to hold vacancies where possible until the new financial year, and stop any discretionary spend that is possible.
P21	Children's Services	1079	Schools Budgets	(1,506)	1,005	(1,506)	0	Although no variance reported there is an underlying overspend of the Dedicated School Grant (DSG) this year forecast of circa £12m. This is £0.28m higher than the planned overspend position held within the Safety Valve plan. The Safety Valve plan seeks to address the built-up deficit of overspend of the DSG and bring spend in line with the grant allocation by the end of the Safety Valve term in 2030-31.	The historical deficit and in year overspends are being addressed via the Safety Valve project in conjunction with the Department for Education (DfE) over a 6 year period.
P21	Children's Services	1116	Integrated Commissioning - CYP	1,580	349	1,600	20	Over budget position is as a result of spend on Children's and Young People's equipment.	This spend is primarily contracted, however any opportunity for spend reduction in non contracted areas will be pursued.
P21	Children's Services	1117	Safeguarding - CYP	102	(98)	102	0	No variance reported.	Not applicable
P21	Children's Services	1142	Home to School Transport	11,435	4,297	11,455	20	As expected the service are seeing significant increases in cost relating to both demand and market price which is creating a financial pressure in delivering the statutory home to school transport service. However, the savings implemented by the service have reduced this position significantly. The forecast is based on quarter 1 data but modelled on the increase in demand that the service are currently seeing.	Any opportunities for vacancy management or implementing further route savings will be actioned where possible.
P21 Children's Services Total				42,744	21,992	48,747	6,002		
Detailed Analysis of Budgets for Communications and Community									
P36	Communications and Community	1089	Community Safety	402	361	390	(12)	No material variance reported	Not applicable
P36	Communications and Community	1044	Communications and Marketing	316	148	315	(1)	No material variance reported	Not applicable
P36	Communications and Community	1115	Registrars Service	(73)	(275)	(73)	(0)	No material variance reported	Not applicable
P36	Communications and Community	1119	Emergency Planning	758	344	732	(26)	An underspend on contract expenditure due to being in the early stages of the CCTV maintenance contract are more than offsetting pressures on staffing due to sickness backfill requirements.	Not applicable
P36	Communications and Community	1121	Events and Active Lifestyles	453	(414)	460	7	No material variance reported	Not applicable
P36	Communications and Community	1122	Customer Services (Including Libraries)	3,113	1,479	3,333	220	A 2024/25 savings target around reducing customer related costs across the organisation is still unachieved. Staffing and materials pressures are also contributing to the projected overspend.	Investment in digital solutions across customer interactions and postage costs will bring down the costs of running the service in the medium term.
P36	Communications and Community	1139	Public Protection	1,406	876	1,619	213	Pressures on licensing income is the main contributor to the adverse forecast variance. The service has also seen a reduction in pest control income, a staffing pressure and increased water monitoring costs.	Limited scope to find savings within the service to offset income shortfall. Expenditure being closely monitored and any savings opportunities will be realised.
P36	Communications and Community	1144	Park and Ride	(546)	1,907	(546)	0	No variance reported.	Not applicable
P36	Communications and Community	1148	Bereavement Services	(629)	(186)	(504)	125	A small staffing pressure within the service. Bereavement services are also seeing a pressure on cremation income at Haycombe Crematorium.	Any opportunities for vacancy management or stopping discretionary spend will be actioned where possible.
P34 Communications and Community Total				5,200	4,240	5,728	527		

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Detailed Analysis of Budgets for Sustainable Transport Strategy									
P37	Sustainable Transport Strategy	1103	Transport & Parking Services - Parking	(9,150)	(4,786)	(9,656)	(506)	Parking income is continuing to remain above budgeted levels, but we are seeing some pressures on permit income. The overall position has been reduced by £210k due repayment of borrowing for a resident parking zone (RPZ) implementation.	Not applicable
P37	Sustainable Transport Strategy	1129	Clean Air Zone	0	(735)	0	0	No variance reported.	Not applicable
P37	Sustainable Transport Strategy	1135	Transport Strategy	419	2,329	552	133	A shortfall in staff time recharged to projects has resulted in this forecast adverse position.	Opportunities are being explored for recharges to new projects along with a review of future spend to help mitigate the adverse position.
P05 Sustainable Transport Strategy Total				(8,732)	(3,192)	(9,104)	(372)		
Detailed Analysis of Budgets for Sustainable Transport Delivery									
P38	Sustainable Transport Delivery	1133	Network & Traffic Management	1,005	166	829	(176)	Staffing underspends and income generation over and above budget across the service is generating the favourable variance.	Not applicable
P38	Sustainable Transport Delivery	1134	Highway Maintenance	7,157	2,336	7,186	29	Pressure on gulley emptying due to an increase in costs since the introduction of the third tanker for Clean & Green initiatives. Pressures on the staffing due to recruitment issues in the structures team and team manager post. This overspend is reduced due to a reduction in our annual electricity price for street lighting.	Any opportunities for vacancy management or stopping discretionary spend will be actioned where possible.
P05 Sustainable Transport Delivery Total				8,162	2,501	8,016	(147)		
Detailed Analysis of Budgets for Built Environment and Sustainable Development									
P35	Built Environment and Sustainable Development	1029	Housing	2,378	(586)	2,357	(21)	Domestic abuse service expenditure has been maintained within the grant allocation and therefore hasn't relied on budgeted contingency, whilst there are small staffing underspends across the service, which combined are more than mitigating a shortfall in income on Homesearch implementation fees.	Not applicable
P35	Built Environment and Sustainable Development	1106	Development Management	1,531	242	1,247	(285)	Planning income over and above budgeted levels, combined with staffing underspends are generating the favourable variance.	Not applicable
P35	Built Environment and Sustainable Development	1138	Building Control	84	(73)	61	(23)	A combination of increased income staffing underspends has generated a favourable variance.	Not applicable
P35 Built Environment and Sustainable Development Total				3,993	(417)	3,664	(329)		
Council Total				152,101	73,797	156,012	3,911		
	Use of Job Evaluation and Pay Structure Reserve			0	0	(1,488)	(1,488)	Recommended use of reserve to mitigate costs of implementing new organisational pay and grading structure.	Not applicable
Revised Council Total				152,101	73,797	154,524	2,423		