

Portfolio Number and Description	Cashlimit Number and Description	Current Budget £000	Actuals to date 31/12/2025	Forecast £000	Change from previous Quarter Forecast Variance Over / (Under) £000	Outturn Variance Over / (Under) £000	Forecast 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)	(182)	(1,000)	0	0 No variance reported. Not applicable
P04	<b>Leader of Council</b>			(1,000)	(182)	(1,000)	0	0
<b>Detailed Analysis of Budgets for Sustainable Bath and North East Somerset</b>								
P39	Sustainable Bath and North East Somerset	1127	Environmental Monitoring (Air Pollution)	228	106	171	(6)	(57) 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	917	701	0	0 No variance reported. Not applicable
P39	Sustainable Bath and North East Somerset	1147	Parks & Open Spaces	2,510	2,006	2,545	(45)	36 Income pressures within the service, are being mitigated through vacancy management and a reduction in expenditure across the service. Any opportunities for vacancy management or stopping discretionary spend will be actioned where possible.
<b>P27</b>	<b>Sustainable Bath and North East Somerset Total</b>			<b>3,439</b>	<b>3,028</b>	<b>3,418</b>	<b>(51)</b>	<b>(21)</b>
<b>Detailed Analysis of Budgets for Resources - Services</b>								
P19	Resources	1032	Information Technology	8,743	8,331	8,749	(194)	6 No material variance reported All upcoming contract renewals are being scrutinised to reduce where possible.
P19	Resources	1040	Finance	3,374	3,368	3,434	(0)	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	2,433	3,385	2,427	(118)	(6) No material variance reported Not applicable
P19	Resources	1042	Risk & Assurance Services	1,792	1,264	1,792	0	0 No variance reported. Not applicable
P19	Resources	1047	Human Resources & Organisational Development	3,079	2,770	3,007	28	(72) Staffing underspends across the service. Not applicable
P19	Resources	1053	Council Solicitor & Democratic Services	3,454	2,990	3,542	(40)	88 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	593	784	379	379 As of week 38, our department has experienced a significant increase of 53% in housing benefit claims for residents in temporary accommodation compared to the same period in 2024/25. One of the main factors contributing to this surge is the upcoming implementation of the Renter Rights Bill on 1st May 2026, which is leading to a rise in non-fault evictions before the new law takes effect. Additionally, there's some good news on the funding front. Due to an increase in council-owned temporary accommodation, we have received 7% more funding, which attracts 100% compared to the same period last year. Not applicable
P19	Resources	1081	Commercial Estate	(12,025)	(9,828)	(11,636)	(500)	390 The review and streamlining of working practices and processes has resulted in the increase in the income forecast but the overall rental income shortfall is still 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. Two additional posts in the maintenance team are being funded to provide the required resource to expedite 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 there is an ongoing income stream from the property for future years.
P19	Resources	1101	Neighbourhoods & Environment - Waste & Fleet Services	18,909	14,875	19,061	(16)	152 Operational services are continuing to see pressures on staffing costs, due to covering sickness, leave and vacancies with temporary staff to avoid service failure. This is an unbudgeted cost, although there is an 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. 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	1,127	324	37	(82) Vacancies within the service are creating an underspend on staffing costs. Not applicable
P19	Resources	1132	Business Change	780	754	780	0	0 No variance reported. Not applicable
P19	Resources	1143	Corporate Office	1,817	1,126	1,677	(56)	(139) Underspends on staffing and contract budgets. Not applicable
P19	Resources	1145	Capital Programme and Project Delivery	(260)	94	(124)	136	136 Current analysis of staff time against projects is projecting a shortfall in recovery of costs over the year. Work will be ongoing to encourage the team to ensure accurate recharges to projects to mitigate this adverse position.
<b>P19</b>	<b>Resources - Services Total</b>			<b>32,907</b>	<b>30,849</b>	<b>33,818</b>	<b>(345)</b>	<b>911</b>

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<b>Detailed Analysis of Budgets for Resources - Corporate</b>								
P19	Resources	N/A	Being Our Best Programme - Savings	(2,479)	0	0	2,479	Slippage in delivery of programme savings for 2025/26
P19	Resources	N/A	Being Our Best Programme - Pay and Grading Review	(1,721)	0	0	233	1,721 Increase in staffing budgets as a result of pay and grading review and role profile mapping
P19	Resources	N/A	Corporate Contingency	9,830	0	0	(9,830)	Release of corporate contingency to offset organisational budget pressures
P19	Resources	1055	Capital Financing / Interest	5,476	(794)	3,939	(700)	(1,537) The forecast under budget position is due to a combination of £1,100k 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.
P19	Resources	1056	Unfunded Pensions	1,388	1,030	1,388	0	0 No variance reported.
P19	Resources	1057	Corporate Budgets including Capital, Audit and Bank Charges	(8,232)	(7,909)	(9,327)	(285)	(1,095) Lower corporately supported borrowing (CSB) costs of £1.2m associated with capital schemes with spend to be reprofiled into future years in line with current delivery forecasts. The Apprenticeship Levy charge is forecast to be £55k over budget, based on the latest Payroll. There is also a £50k over budget position due to the under-recovery of Pension Deficit costs from services.
P19	Resources	1058	Magistrates	12	0	12	0	0 No variance reported.
P19	Resources	1059	Coroners	575	284	575	0	0 No variance reported.
P19	Resources	1060	Environment Agency	268	268	268	0	0 No variance reported.
P19	Resources	1061	West of England Combined Authority Levy	5,309	5,309	5,309	0	0 No variance reported.
<b>P19 Resources - Corporate Total</b>				<b>10,427</b>	<b>(1,812)</b>	<b>2,164</b>	<b>(752)</b>	<b>(8,263)</b>
<b>Detailed Analysis of Budgets for Economic And Cultural Sustainable Development</b>								
P33	Economic And Cultural Sustainable Development	1018	Heritage Services	(14,192)	(11,484)	(12,020)	(170)	2,172 The revised forecast is based on an extrapolation of trends observed between September and December. This reduction in visitors would have resulted in a £272k shortfall had the Service not implemented mitigating actions
P33	Economic And Cultural Sustainable Development	1038	Corporate Estate Including R&M	4,964	3,579	5,469	(187)	506 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. We have increased the mitigation 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. Overall, the forecast overspend has been reduced to £505k
P33	Economic And Cultural Sustainable Development	1052	Regeneration	(518)	928	(37)	40	481 Unlet floor space at No.1 Bath Quays South is resulting in a shortfall against the budgeted income target.
P33	Economic And Cultural Sustainable Development	1109	World Heritage	128	88	129	0	1 No material variance reported
P33	Economic And Cultural Sustainable Development	1128	Business & Skills	415	553	391	(10)	(24) Income generation opportunities relating to staff recharges have produced this favourable variance.
P33	<b>Economic And Cultural Sustainable Development Total</b>			<b>(9,203)</b>	<b>(6,336)</b>	<b>(6,068)</b>	<b>(327)</b>	<b>3,136</b>

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<b>Detailed Analysis of Budgets for Adult Services</b>								
P20	Adult Services	1019	Leisure	302	992	314	12	12 One off legal costs linked to deed of variation on leisure contract is higher than budget. The new contract arrangements will help to deliver savings in 2026-27 and future years.
P20	Adult Services	1036	Adults Substance Misuse (DAT)	82	(1,620)	82	0	0 No variance reported.
P20	Adult Services	1073	Adults & Older People-Mental Health Commissioning	8,395	6,355	7,904	(267)	(491) Forecast continues to be under budget and includes all known current demand. All reviews/requests for funding remain scrutinised at the joint forums with Health.
P20	Adult Services	1086	Adult Care Commissioning	6,052	4,161	5,973	(67)	(79) Restructure of Adult and Children commissioning have delivered a mix of one off in year and recurrent savings. Forecast saving includes achievement of savings of £75K.
P20	Adult Services	1088	Older People & Physically Disabled Purchasing	14,307	12,446	15,617	(59)	1,310 Demand has risen for all older people services during 2025-26. The Acute and Community Hospitals have been in critical incident throughout December. Demand for both residential and home care support is more than 10% higher in December 2025 than in December 2024. 20% of people who require Adult Social Care funding had previously been funding their own care.
P20	Adult Services	1091	Learning Disabilities Commissioning	19,614	14,839	20,593	(196)	979 Continued Demand for services, the level of need and the number of young people transitioning into adult services is resulting in an over budget forecast.
P20	Adult Services	1093	Physical Disability, Hearing & Vision	3,957	2,576	3,912	305	(45) Forecast continues to be under budget and includes known transitions of young people to adult services. All reviews/requests for funding remain scrutinised at the joint forums with Health.
P20	Adult Services	1094	Public Health	0	(2,640)	0	0	0 No variance reported.
P20	Adult Services	1110	Better Care Fund	(9,259)	(11,055)	(9,259)	0	0 No variance reported.
P20	Adult Services	1113	CCG B&NES CHC and FNC Payments	0	822	0	0	0 No variance reported.
P20	Adult Services	1114	Community Equipment	244	512	253	9	9 Demand pressures are being met from funding earmarked to support hospital discharge and maintaining independence within the Better Care Fund (BCF).
P20	Adult Services	1123	Safeguarding Adults	(1,912)	(2,305)	(1,908)	16	4 One off agency costs necessary to cover essential safeguarding posts.
P20	Adult Services	1124	Community Resource Centres & Extra Care Income	8,792	6,238	8,340	(58)	(451) Action has been taken in 2025 to improve occupancy and enable self-funders to stay in Council run facilities where appropriate. As a result, fee income is forecast to exceed budget by £360k. The balance of £91k is a mix of one-off savings on non-staff budgets and slippage in finding an alternative to care planning system for extra care.
P20	Adult Services	1141	Social Care	9,703	7,060	9,285	(109)	(418) Staffing restructure came into effect from 1.10.25. Under budget position is due to vacancies, these are now all in progress to be recruited to. Agency staff have been used on an interim basis to cover some of the posts.
P20	Adult Services	1146	Provider Services	3,880	2,604	3,602	(26)	(278) Salary savings due to staff turnover.
<b>P20 Adult Services Total</b>		<b>64,157</b>	<b>40,984</b>	<b>64,708</b>	<b>(440)</b>	<b>551</b>		

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## Detailed Analysis of Budgets for Children's Services

P21	Children's Services	1076	Children, Young People & Families	22,265	22,849	29,354	1,363	7,089	The main driver of pressure is £6m Demand Budgets, with Residential placements being the main area of overspend at £5.4m. Additional placements and step across placements from other areas of support have been required to safeguard young people, these additional placements have often been at increased cost due to the increasing complexity of need that young people are presenting with, and the continued lack of sufficiency in the placement sector. The other main 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. 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	3,304	2,184	3,203	(20)	(100)	Improved savings position is a result of a staff vacancy which will not be filled this financial year and additional one-off income from desk rentals that was not anticipated.	Not applicable
P21	Children's Services	1078	Education Transformation	5,577	3,248	5,966	73	389	£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 £0.3m but has been significantly 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)	2,208	(1,506)	0	0	Although no variance reported there is an underlying overspend of the Dedicated School Grant (DSG) this year forecast of circa £13.8m. This is £2m 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 plan in conjunction with the Department for Education (DfE) over a 6 year period. The DfE's anticipated White Paper is expected to set out changes to the funding of High Needs and establish the framework for future years budgeting. It is hoped that the paper will also set out clarity over funding of the cumulative deficit.
P21	Children's Services	1116	Integrated Commissioning CYP	1,580	848	1,602	2	22	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.
<b>P21 Children's Services Total</b>			<b>31,219</b>	<b>31,338</b>	<b>38,619</b>	<b>1,418</b>	<b>7,400</b>			

## Detailed Analysis of Budgets for Communications and Community

P36	Communications and Community	1089	Community Safety	402	539	408	18	6	No material variance reported	Not applicable
P36	Communications and Community	1044	Communications and Marketing	320	209	319	0	(1)	No material variance reported	Not applicable
P36	Communications and Community	1115	Registrars Service	(73)	(228)	(118)	(45)	(45)	Over-achievement of income target has generated a favourable forecast position	Not applicable
P36	Communications and Community	1119	Emergency Planning	770	528	742	(2)	(27)	An underspend on contract expenditure due to being in the early stages of the CCTV maintenance contract are more than offsetting pressures on staffing.	Not applicable
P36	Communications and Community	1121	Events and Active Lifestyles	432	(174)	428	(11)	(4)	No material variance reported	Not applicable
P36	Communications and Community	1122	Customer Services (Including Libraries)	3,144	2,316	3,302	(63)	158	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	1,389	1,203	1,612	9	223	Pressures on licensing income is the main contributor to the adverse forecast variance, along with smaller income pressures in other areas, pressures on staffing and water monitoring costs. These pressures have been reduced by vacancy management and expenditure 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.
P36	Communications and Community	1144	Park and Ride	(546)	1,895	(546)	0	0	No variance reported.	Not applicable
P36	Communications and Community	1148	Bereavement Services	(629)	(347)	(534)	(30)	95	Pressures on cremation income at Haycombe Crematorium, have reduced slightly. These pressures have also been offset by some small savings in expenditure.	Any opportunities for vacancy management or stopping discretionary spend will be actioned where possible.
<b>P34 Communications and Community Total</b>			<b>5,210</b>	<b>5,941</b>	<b>5,614</b>	<b>(124)</b>	<b>403</b>			

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<b>Detailed Analysis of Budgets for Sustainable Transport Strategy</b>								
<b>P37 Sustainable Transport Strategy</b>								
P37	Sustainable Transport Strategy	1103	Transport & Parking Services - Parking	(9,099)	(7,908)	(9,606)	(0)	(506)
P37	Sustainable Transport Strategy	1129	Clean Air Zone	0	(512)	0	0	0
P37	Sustainable Transport Strategy	1135	Transport Strategy	319	1,552	416	(36)	98
<b>P05 Sustainable Transport Strategy Total</b>		(8,781)	(6,868)	(9,189)	(36)	(408)		
<b>Detailed Analysis of Budgets for Sustainable Transport Delivery</b>								
<b>P38 Sustainable Transport Delivery</b>								
P38	Sustainable Transport Delivery	1133	Network & Traffic Management	1,055	650	815	(65)	(240)
P38	Sustainable Transport Delivery	1134	Highway Maintenance	7,157	4,353	7,192	5	34
P21	Children's Services	1142	Home to School Transport	11,435	7,672	11,709	253	274
<b>P05 Sustainable Transport Delivery Total</b>		19,647	12,676	19,715	194	68		
<b>Detailed Analysis of Budgets for Built Environment and Sustainable Development</b>								
<b>P35 Built Environment and Sustainable Development</b>								
P35	Built Environment and Sustainable Development	1029	Housing	2,453	722	2,349	(83)	(104)
P35	Built Environment and Sustainable Development	1106	Development Management	1,542	1,201	1,292	34	(251)
P35	Built Environment and Sustainable Development	1138	Building Control	84	(78)	42	(19)	(42)
<b>P35 Built Environment and Sustainable Development Total</b>		4,079	1,846	3,683	(68)	(396)		
<b>Council Total</b>			152,101	111,466	155,481	(531)	3,380	
Use of Job Evaluation and Pay Structure Reserve			0	0	(1,721)	(233)	(1,721)	Recommended use of reserve to mitigate costs of implementing new organisational pay and grading structure.
<b>Revised Council Total</b>			152,101	111,466	153,760	(764)	1,659	Not applicable