

COUNCIL MEETING 24TH FEBRUARY 2026

QUESTIONS AND ANSWERS - COUNCILLORS

M	01	Question from:	Cllr Joanna Wright
<p>The main Budget report https://democracy.bathnes.gov.uk/documents/s90214/E3662%20-%20Budget%20and%20Council%20Tax%202026-27%20and%20Financial%20Outlook.pdf at 5.1.3. states that only £7.22m of the Corporate Contingency has been released (and £2.62 is held in the 26/27 Budget). Yet the 25/26 Revenue Monitoring Report Q3 https://democracy.bathnes.gov.uk/documents/s90200/E3652%20-%20Revenue%20and%20Capital%20Budget%20Monitoring%20Cash%20Limits%20and%20Virements%20-%20April%20to%20December%202025.pdf (Appendix 1 to Agenda item 16) report shows, https://democracy.bathnes.gov.uk/documents/s90201/E3652%20-%20Appendix%201%20-%20Revenue%20Monitoring%20Commentary.pdf third row down on page 2, that all £9.830m has been released.</p> <p>Please can this be explained?</p>			
Answer from:		Cllr Mark Elliott	
<p>The two reports are reporting on two different things. The budget report sets out the plan for how we intend to spend our money next year (2026/27). The monitoring report sets out how we are doing against the planned budget for the current financial year (2025/26).</p> <p>In 2025/26 we set aside £9.83m as contingency – i.e. money held at the corporate centre rather than in individual departmental budgets, that we could release when, as we expected they might, departmental budgets came under financial pressure during the year. This was a very high level of contingency because we believed there was a great deal of risk and uncertainty that departments would not be able to stay within budget. The monitoring report shows that is exactly what has happened, and we have released all of that contingency during 2025/26 to help alleviate pressure on departmental budgets. (Primarily Children’s Services and to a lesser extent Heritage Services).</p>			

The budget report presents figures as adjustments to the previous year's budget. So, if nothing changed, we would again have a £9.83m contingency in 2026/27. We are more confident in the ability of the departments to be able to operate within their set budgets in 2026/27, so we are reducing the contingency in next year's budget to £2.62m. This is much more in line with historically usual levels of contingency set in B&NES council's budget. So, the negative £7.22m shown in the budget report is not about this year's contingency, which is fully drawn down. It is showing that the contingency for next year is going to be £7.22m lower than the contingency this year.

If any more clarity is required, I am happy to provide it.

M	02	Question from:	Cllr Joanna Wright
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There seem to be some discrepancies across the various papers. One example is the sub total line for Communications and Community: The 25/26 Revenue Monitoring Report Q3 (bottom of page 4 of 5) shows this section is forecast to be £403k overspent with a forecast total spend of £5.614m. However, this forecast overspend is not shown in the Comms and Comms portfolio sub total for 26/27 Budget (Annex 1 Portfolio Cash Limits p2) which has a base budget of £5.183m. There is a second problem, that budget line also shows savings of £339k and a total 26/27 budget of £5.201 (RHS column). But the 26/27 savings in the Budget Savings report, Annex 2(i), are shown as £39k not £339k. These two discrepancies are £403k and £300k totalling £703k.

Please can this be explained?

Answer from:	Cllr Mark Elliott
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As with question M1, there is some confusion in the question between the monitoring report, which reports on actual spending in *this* financial year, and the budget report for 2026/27 which sets out the budget (i.e. what we are expecting to spend) for the *next* financial year. So yes, the monitoring report shows that the Communities and Communications Portfolio is likely to be overspent by £403k by the end of *this* financial year (against a budget of £5.21m for this financial year.) The budget report shows that we have set an overall budget of £5.18m the Communities and Communications Portfolio for *next* financial year. (It should be noted that comparing portfolios year on year is not *necessarily* comparing like-for-like, as individual services might move between portfolios from one financial year to the next. As with Home to School Transport in question M1.)

The second point – the discrepancy between the £339k saving in annex 1 and the £39k saving in annex 2i against the Communities and Communications portfolio – is because annex 2i incorrectly shows the £300k saving from “transforming customer services” as being in the

Resources portfolio, when it should be reported in the Communities and Communications portfolio. This obviously has no difference on the overall budget for savings, or on the nature of the proposed saving, it just moves that £300k saving from one portfolio to another. This has been corrected in the final reports for council.