

Appendix 1 - Revenue Monitoring Commentary Quarter 4 2020/21

Portfolio Number and Description		Cashlimit Number and Description		Current Budget £000	Actuals to date £000	2020/21 Outturn Variance Over / (Under) £000	Outturn Narrative
<b>Detailed Analysis of Budgets for the Leader</b>							
P04	Leader	1112	Housing Delivery Vehicle	(1,000)	(886)	114	Lower than budgeted income returns from the Council's Housing Company
P04	Leader	1126	Visit Bath	367	878	511	Liabilities incurred from the closure of Visit Bath Ltd.
<b>P04</b>	<b>Leader Total</b>			<b>(633)</b>	<b>(8)</b>	<b>625</b>	
<b>Detailed Analysis of Budgets for Resources and Deputy Leader</b>							
P19	Resources and Deputy Leader	1032	Information Technology	4,928	5,395	466	Information Technology expenditure pressures due to additional demands on the service, which were a result of large sections of the organisation working remotely.
P19	Resources and Deputy Leader	1037	Property Services	667	574	(93)	A vacancy and staff savings from the Business Support team make up the majority of the underspend, along with departmental supplies and services budgets.
P19	Resources and Deputy Leader	1038	Corporate Estate Including R&M	3,494	3,433	(60)	An unachievable portion of the accommodation savings target of £350k is offset with Financial Recovery Plan savings, which included less spend on repairs and maintenance and office premises costs. £150k of income has been realised from Lewis House, but the service experienced excess costs of maintaining the BCA site of £110k. Loss of income from the Guildhall of £45k, mailroom pressures of £35k, and a cleaning surplus of £14k are other variances within the overall net favourable position.
P19	Resources and Deputy Leader	1039	Traded Services	24	4	(20)	A budget surplus has been realised after residual costs for Linear Way, unrecoverable debt write offs and costs for Larkhall. This budget will cease in 21/22 as part of savings plan. The whole Linear Way site has now been let, however Larkhall Kitchen is still subject to a Community Asset Transfer request/review.
P19	Resources and Deputy Leader	1040	Finance	3,069	2,916	(153)	The finance establishment operated with vacancies during 2020/21 to contribute to the financial recovery plan to help mitigate wider budget pressures.
P19	Resources and Deputy Leader	1041	Revenues & Benefits	797	738	(59)	Covid pressures on the Council were absorbed by the service resulting in a under budget position from additional grant income, this helped mitigate wider Council pressures.
P19	Resources and Deputy Leader	1042	Risk & Assurance Services	1,094	1,094	0	On budget.
P19	Resources and Deputy Leader	1045	Strategy & Performance	2,043	3,495	1,451	Procurement savings of £388k, and £750k Digital savings were not achievable due to focus and reprioritisation of Covid-19 recovery work. Costs associated with the financial recovery and planning for the future also contribute to outturn overspend.

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P19	Resources and Deputy Leader	1047	Human Resources	1,565	1,469	(97)	A £150k organisation wide travel savings target currently sits in HR and shows as unachieved. However, a significant reduction in travel costs were realised within council services and the budgeted savings target will be re-allocated across the organisation in 2021/22 to reflect the reduced costs. In the meantime, the service's in year savings more than cover this, resulting in a small service underspend.
P19	Resources and Deputy Leader	1053	Council Solicitor & Democratic Services	2,571	2,516	(55)	Existing saving target around a shared legal service and members support are both unachievable and undesirable and are therefore being replaced with alternatives in the 2021/22 budget. These have been mitigated this financial year by savings in member allowances and vacancy management
P19	Resources and Deputy Leader	1054	Hsg / Council Tax Benefits Subsidy	(195)	340	535	1.£260k due to reduced subsidy i.e. where we cannot reclaim 100% subsidy i.e. B&B Temp accommodation & overpayments 2.£275k income shortfall due to non recoveries due to Covid impacts
P19	Resources and Deputy Leader	1055	Capital Financing / Interest	5,920	3,597	(2,323)	The overall underspend mainly relates to the reprofiling of capital spend to future years following the 2020/21 capital review resulting in rephasing of forecast borrowing, leading to lower than forecast
P19	Resources and Deputy Leader	1056	Unfunded Pensions	1,588	1,513	(75)	Lower than budgeted costs in respect of historic pension liabilities.
P19	Resources and Deputy Leader	1057	Corporate Budgets including Capital, Audit and Bank Charges	(9,370)	(23,662)	(14,293)	The total under budget position of £14.3m includes £12.4m as a result of the receipt of COVID-19 Support & Outbreak Management grants from MHCLG which are held corporately. These grants have funded the Covid pressures incurred across Council services as set out in this Appendix. In addition there were benefits from a £1.0m underspend in Corporate Supported Borrowing costs due to review & rephasing of Capital Programme and the £0.9m contingency budget for SEN (Special Education Needs) not being used. The main over budget item relates to the £616k shortfall of income from Bath Spa Profit Share due to the Covid-19 closure.
P19	Resources and Deputy Leader	1058	Magistrates	12	11	(1)	On budget.
P19	Resources and Deputy Leader	1059	Coroners	335	457	122	Additional spend resulting from Covid-19.
P19	Resources and Deputy Leader	1060	Environment Agency	244	244	0	On budget.
P19	Resources and Deputy Leader	1061	West of England Combined Authority Levy	5,048	4,821	(227)	The underspend relates to a rebate due from the West of England Combined Authority for the levy, following the underspend on concessionary fares in 2019/20.
P19	Resources and Deputy Leader	1081	Commercial Estate	(15,217)	(7,111)	8,106	The Council's Commercial Estate has been adversely impacted by Covid which has resulted in difficulties in letting units and also achieving pre-pandemic market rent levels. Debt recovery will be a priority for the service in 2021/22 to prevent further adverse impacts on the Council.
P19	Resources and Deputy Leader	1118	Procurement & Commissioning	228	190	(38)	Minor underspend.

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P19	Resources and Deputy Leader	1125	Improving The Way we work	(210)	0	210	Corporate savings (Business Intelligence and Comms consolidation) have now been recognised as not achievable in current climate with refocus on recovery plans.
<b>P19</b>	<b>Resources and Deputy Leader Total</b>			<b>8,635</b>	<b>2,033</b>	<b>(6,602)</b>	
<b>Detailed Analysis of Budgets for Adult Care Health and Wellbeing</b>							
P20	Adult Services	1036	Adults Substance Misuse (DAT)	450	365	(85)	The underspend reflects planned savings.
P20	Adult Services	1073	Adults & Older People- Mental Health Commissioning	9,943	8,743	(1,199)	The underspend at outturn is due to lower activity levels during 2020-21 with hospital discharges being funded by the NHS, this resulted in lower numbers of placements. A number of further actions have taken place to drive change and achieve savings in line with recovery plans. This included targeted reviews and introduction of panels to examine all new requests for support ensuring that the care approved is the right care and funding.
P20	Adult Services	1086	Adult Care Commissioning	1,600	613	(987)	The underspend reflects vacancies held during the year and provisions that are no longer required being released for future use.
P20	Adult Services	1088	Older People & Physically Disabled Purchasing	12,047	11,010	(1,037)	Hospital discharges have been funded by an NHS funded pathway which has resulted in lower activity levels in year. The pandemic has also prevented people accessing community based day and respite services., resulting in lower activity levels. A number of actions have taken place to drive change and achieve savings in line with recovery plans, including the introduction of panels for all new requests for support to ensure that the care approved is the right care.
P20	Adult Services	1091	Learning Disabilities Commissioning	18,069	17,426	(643)	Reduction in 20/21 spend is due to a decreased demand for services due to the Covid-19 pandemic, day service closures, and reduced social care activity. The lockdown periods also prevented clients accessing respite support services.
P20	Adult Services	1093	Physical Disability, Hearing & Vision	4,074	3,250	(825)	Reduction in 20/21 spend is due to a decreased demand for services due to the Covid-19 pandemic, day service closures, and reduced social care activity. The lockdown periods also prevented clients accessing respite support services.
P20	Adult Services	1094	Public Health	(797)	(547)	250	The outturn spend position is in line with the value of the grant funding for Public Health and reflects a balanced position against this. The variance reflects the value of PH spend in other areas of the council. The budget has been amended in 2021-22 to reflect this.
P20	Adult Services	1110	Better Care Fund	5,867	6,471	605	This reflects the value of support to providers during the Covid period, by additional payment and payment for visits cancelled due to the impact of the Covid-19 pandemic.
P20	Adult Services	1113	CCG B&NES CHC and FNC Payments	0	0	0	On budget.

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P20	Adult Services	1114	Community Equipment	203	203	0	On budget.
P20	Adult Services	1123	Safeguarding Adults	1,883	1,502	(381)	Vacancies held throughout the year and reduced fee activity seen due to the impact of the covid-19 pandemic.
P20	Adult Services	1124	Community Resource Centres & Extra Care Income	1,608	1,235	(373)	This resource became an in house service from October 2020 and was partially used as part of the NHS funded pathway for hospital discharges thus short term occupancy levels were higher than previously seen resulting in a positive impact on the cost of delivery.
<b>P20</b>	<b>Adult Services Total</b>			<b>54,946</b>	<b>50,270</b>	<b>(4,675)</b>	

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

P21	Children's Services	1076	Children, Young People & Families	15,899	17,938	2,039	Outturn includes £1.3m covid expenditure. Adjusting for this the Outturn is £734k over budget. The Outturn includes delivery of in-year Financial Recovery Savings of £437k, these have been mainly one-off savings delivered through service reviews, efficiency savings and one-off alternative funding. Excluding covid costs JAP (Joint Agency Panel) costs are £1.3m over budget and are £1.7m increased from last year. JAP costs have increased due to an exceptionally complex placement that is not typical of historical costs during 20/21, and annualisation costs of a significant number of placements that started towards the end of 19/20. Excluding covid costs Residential placement costs are £473k over budget and are £408k increased from last year. This is primarily due to an increase in the number of placements needed in this area, combined with costs associated with the complexity of provision needed for these most vulnerable of young people. JAP and Residential costs have been partially offset by £581k under budget positions across Foster Carer and Parent and Baby placements (excluding Covid costs). Foster Carer spend was reduced versus budget due to Covid affecting the recruitment of new Foster Carers. Parent and Baby spend was lower than budget due to the ongoing development and implementation of the Practice Framework.
P21	Children's Services	1077	Learning & Inclusion	3,274	3,123	(151)	The underspend is a result of the pandemic affecting the ability to delivery services as normal across Children's Centres, and across the Early Years area. This is a one-off saving for 20/21.

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P21	Children's Services	1078	Health, Commissioning & Planning	6,796	6,800	4	Covid Costs of £257k are included within this cash limit. Excluding these, the cash limit Outturn position is £253k under budget. The Outturn includes delivery of £110k Financial Recovery Saving achieved, these are one-off savings. Home to School Transport was £379k under budget in 20/21 due to reduced spend whilst the majority of school children were not able to attend school during the pandemic, this is therefore a one-off saving. Offsetting these savings were over budget positions across various areas, the main areas of these being Childcare Vouchers income (£56k income reduction) due to reduced demand for these during the Pandemic and Service Supported Borrowing (£53k above budget).
P21	Children's Services	1079	Schools Budgets	2,353	2,353	(0)	This cash limit is has an Outturn on budget as SEN overspends are carried forward in the DSG reserve as part of the DSG accounting procedures. In 20/21 the DSG overspend was £4.2m, this added to the overspend from prior years, means the DSG total overspend carried forward is now £5.4m.
P21	Children's Services	1116	Integrated Commissioning - CYP	2,626	2,614	(11)	Delivery of in-year Financial Recovery Savings of £65k, reduced by £54k cost pressures across multiple commissions.
P21	Children's Services	1117	Safeguarding - CYP	10	7	(3)	Reduced expenditure to provide external training due to Covid.
<b>P21</b>	<b>Children's Services Total</b>			<b>30,957</b>	<b>32,835</b>	<b>1,878</b>	

**Detailed Analysis of Budgets for Climate Emergency & Neighbourhood Services**

P22	Climate Emergency & Neighbourhood Services	1101	Neighbourhoods & Environment - Waste & Fleet Services	16,282	16,445	164	There were three main drivers for the service overspend. Increased costs for additional staff required in the Collections and Recycling services for Lockdown 1 and 3. A loss of income in our trade waste service, and a fall in the worldwide market values for recycle. A significant increase in tonnages across all services during 20/21 and as a result we have seen an increase in operational costs and gate fees as a result.
P22	Climate Emergency & Neighbourhood Services	1120	Sustainability	511	212	(299)	Underspend as a result of delays to setting up the new team due to Covid, but is now in progress.
P22	Climate Emergency & Neighbourhood Services	1127	Air Pollution	210	183	(27)	Staffing underspends.
<b>P22</b>	<b>Climate Emergency &amp; Neighbourhood Services Total</b>			<b>17,003</b>	<b>16,840</b>	<b>(163)</b>	

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<b>Detailed Analysis of Budgets for Transport Services</b>							
P25	Transport Services	1006	Highways & Traffic Management	7,613	6,847	(766)	Highways have seen a reduction in permit income, which is being reimbursed from the government's Sales, Fees and Charges Scheme. All Recovery Plan savings have been achieved totalling £275k. The financial position improved further in the second half of the year as a result of vacancies and increased income.
P25	Transport Services	1103	Transport & Parking Services - Parking	(7,738)	(6,905)	833	Income has been reduced by as much as 80% through each lockdown. Income has improved slowly following an increase in visitors to the City Centre of Bath after each lockdown. £5.8m parking income has been lost with £3.9m being reimbursed from the government's Sales, Fees and Charges Compensation Scheme. Reduced expenditure and staff vacancy savings have contributed towards off setting the income losses. All Recovery Plan Savings have been realised.
P25	Transport Services	1104	Transport & Parking Services - Public & Passenger Transport	(670)	(970)	(300)	A reduction in advertising and concessionary fares income has created a slight pressure for Public Transport. Staff vacancy savings, a reduction in expenditure and furlough income all contributed to a favourable outturn position within Passenger Transport.
P25	Transport Services	1119	Emergency Planning	433	966	533	Overspend includes PPE costs and work on Temporary Resting Place at Haycombe Crematorium incurred as part of the council wide response to Covid-19.
P25	Transport Services	1129	Clean Air Zone	0	0	0	Clean Air Zone infrastructure complete. Implementation date 15th March 2021.
<b>P25</b>	<b>Transport Services Total</b>			<b>(361)</b>	<b>(62)</b>	<b>300</b>	
<b>Detailed Analysis of Budgets for Housing, Planning &amp; Economic Development</b>							
P23	Housing, Planning & Economic Development	1029	Housing	1,674	1,157	(517)	The favourable variance has been caused by a number of factors, though primarily relates to around £353k of increased income generation. This has been created by: a successful MHCLG NSAP bid releasing committed funding; the transference of the Domestic Abuse Service funding to housing; and increased enabling fees & grant recovery. The remaining variance relates to project slippage, in part related to capacity and Covid issues.
P23	Housing, Planning & Economic Development	1052	Regeneration	301	89	(212)	£97k staff savings (includes £41k for the vacant director post), £39k additional project income, £41k unspent residual arts budget, £15k unspent training budget. Plus various smaller non material variances totalling £13.5k
P23	Housing, Planning & Economic Development	1106	Development Management	1,543	1,204	(339)	Unprecedented impact of Covid-19 restrictions has adversely affected all planning fee income streams. This has been partially mitigated by the MHCLG Fees and Charges Grant. Salary savings, advertising and consultants fees not spent plus various small favourable movements across the Planning service lead to a £262k favourable outturn position. £77k has been requested as a carry forward into 21/22 .

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P23	Housing, Planning & Economic Development	1128	Business & Skills	482	378	(104)	£30k underspend on project budget with regard to COVID delays plus small underspends relating to Wansdyke Business Centre. £68k has been requested as a carry forward into 21/22 .
<b>P23</b>	<b>Housing, Planning &amp; Economic Development Total</b>			<b>4,001</b>	<b>2,829</b>	<b>(1,172)</b>	
<b>Detailed Analysis of Budgets for Community Services</b>							
P24	Community Services	1005	Building Control & Land Charges	875	852	(23)	Income levels in Building Control, Land Charges and Licensing were reduced dramatically due to reduced economic activity in the early part of the year and reduced income received from the casino operator. This has been partially mitigated by the Sales, Fees and Charges (SFC) Compensation Scheme. Mitigating the loss of income and contributing to a final favourable outturn position are savings on staff costs (for various reasons) and an underspend in maintenance costs.
P24	Community Services	1018	Heritage	(9,682)	(6,141)	3,541	The Roman Baths was only open for 148 out of a planned 363 days, due to COVID lockdowns, and restrictions when open limited income generation. The service implemented savings plans and the government SFC and furlough schemes have also helped to mitigate the financial impact. The shortfall of £19.7m in external income translates to a profit shortfall of £3.5m against budget.
P24	Community Services	1019	Public Protection & Health Improvement - Leisure	1,476	2,263	786	Financial Support has been provided to leisure operator GLL for the period March 2020-March 2021 due to impacts of Covid-19 on the sector.
P24	Community Services	1089	Community Safety	193	186	(7)	No material variance. Full funding allowance has been committed
P24	Community Services	1102	Neighbourhoods & Environment - Parks & Bereavement Services	1,274	1,117	(157)	The underspend is due to achieving planned Recovery Plan savings as well as further savings as a result of vacancy management. These were partially offset by a loss of income at Parade Gardens from entrance fees.
P24	Community Services	1109	World Heritage	154	99	(55)	Savings on supplies and services identified as part of Council recovery plan
P24	Community Services	1115	Registrars Service	(75)	39	114	Lost ceremony income and certificates due to Covid-19.
P24	Community Services	1121	Events & Active Lifestyles	164	211	48	Loss of income for Events and Weddings for 20/21, partially reduced following a reimbursement from the government's Sales, Fees and Charges Compensation Scheme. Also pressure for two staff members transferring from Visit Bath
P24	Community Services	1122	Customer Services (Including Libraries)	2,262	2,098	(164)	Library closures during pandemic has resulted in some reduction of spend. General vacancy management has also contributed to the favourable position.
<b>P24</b>	<b>Community Services Total</b>			<b>(3,359)</b>	<b>724</b>	<b>4,083</b>	
<b>Council Total</b>				<b>111,188</b>	<b>105,462</b>	<b>(5,727)</b>	