



Revenue Monitoring

The forecast outcome at Month 8 shows a positive variance of £16.12M before the use of Exceptional Financial Support (EFS). This is made up of favourable Directorate variances of £5.93M plus £10.14M for centrally held budgets and £0.05M in centrally held funding. This is a £1.87M improvement on the Month 7 position which forecast a £14.25M favourable variance. A further £1.85M of sustained 2024/25 savings were transferred to centrally held budgets in Month 8, bringing the total transferred to £10.14M for the year to date.

The main favourable variances are in the following areas:

- Children & Learning (£1.78M favourable) with the main positive variance being in children looked after (CLA) of £1.09M, together with favourable variances for care leavers (£0.16M), agency staffing (£0.15M) and legal costs (£0.15M). This is after £1.56M of sustained savings have been transferred to central contingency.
- Community Wellbeing (£1.89M favourable) with the main positive variances being for non-recurrent staffing savings from the Phase 2A restructure (£0.82M), lower respite service redesign costs, additional income and use of grants in the ICU (£0.84M) and lower levels of activity compared to budget in Living & Ageing Well – Cost of Care (£0.15M). This is after £4.68M of sustained savings have been taken centrally.
- Enabling Services (£1.11M favourable) from staffing vacancies (£0.90M), additional income (£0.13M) and savings linked to AVCs (£0.09M). This is after £0.14M of sustained savings have been taken centrally.
- Growth and Prosperity (£1.25M favourable) mainly relating to further School Travel Service transformation savings (£0.83M), Property Services staffing savings (£0.61M) and lower geothermal costs (£0.20M). There are adverse variances for investment property income (£0.31M) and Cultural Services (£0.11M). This is after £2.56M of sustained savings have been taken centrally.
- Strategy & Performance (£0.36M favourable), due to salary underspends and additional income.
- Centrally held budgets (£10.14M favourable) relating to sustained savings transferred from directorate budgets (£9.20M) and Capital Asset Management (£0.94M).

Resident Services is forecasting a £0.46M adverse variance, mainly due to adverse variances for emergency accommodation (£0.68M) and District Operations (£0.17M). These are reduced by favourable variances for Environmental Health and Trading Standards (£0.25M) and Port Health (£0.18M). This is after £0.27M of sustained savings for the directorate have been taken centrally.

The overall favourable variance of £16.12M reported this month include forecast savings attributed to Transformation activity of £8.73M and these are detailed later in the report.

Exceptional Financial Support (EFS)

All services should continue to aim to under-spend in 2024/25 to minimise the reliance on Exceptional Financial Support (EFS). The annual revenue cost of using borrowing to fund the original 2024/25 budget shortfall of £39.28M (via the EFS facility) would have been £3.2M. This is after the removal of the EFS borrowing premium which government has confirmed. If the favourable forecast variance of £16.12M is sustained, the borrowing costs will be £1.3M per annum lower at £1.9M.

Budget Adjustments

As set out in the Business Planning and Budgeting Framework sustained favourable budget variances will be transferred from service budgets to contingency. £1.85M of sustained Directorate favourable variances reported at Month 7 were transferred to contingency in Month 8. This is in addition to the £8.29M previously transferred, bringing the total to £10.14M. £0.17M of new sustainable savings have been identified in Month 8 and are recommended to be transferred.

Savings Delivery

The savings targets built into 2024/25 budgets is £24.64M. £22.71M of the savings are reported as "delivered", up by £1.45M from the previous month, and a further £0.90M are "expected to be delivered". £0.84M of low-risk savings are being closely monitored. £0.20M of at risk savings within City Services are being covered by mitigations within the Resident Services Deficit Recovery Plans. This savings delivery is in addition to the in-year forecast transformation savings (£8.73M)

Deficit Recovery Plans

New deficit recovery plans are required for adverse variances for City Services and Waste based on material forecast over-spends in these areas.

Dedicated Schools Grant (DSG) and School Balances

The DSG deficit reduced by £3.99M to £7.11M in 2023/24 and a further reduction of £1.20M is currently forecast for 2024/25. Schools budget data for 2024/25 indicates there are 13 schools with a deficit balance and where necessary deficit recovery plans are being prepared.

Reserves

The General Fund reserve is forecast to be £12.00M at year end 2024/25, and Earmarked Reserves (excluding schools' balances) at £36.22M.

Housing Revenue Account (HRA)

The HRA is forecasting a balanced position at Month 8, with a reduction in depreciation being balanced by an increase in direct revenue financing of the capital programme. Additional insurance premium costs are covered by increased service charges to leaseholders and other adverse variances are covered by favourable variances on staffing. The Landlord Controlled Heating Account carried a £2.35M deficit into 2024/25, and this is now expected to reduce to £1.74M by year end.

Capital Programme

The General Fund capital programme is reporting a forecast underspend of £15.09M. The major project variances are:

- Underspends reported in Care Director (£0.68M) and Belgrave Industrial Estate Roof (£0.27M)
- Slippage reported in Outdoor Sports Centre (£1.50M), Corporate Assets Decarbonisation Scheme (CADS) (£1.39M) and Bargate North Walls (£0.45M)

The HRA capital programme is reporting a forecast underspend of £8.49M. The major project variances are:

- Underspends are reported in Roofing (£0.20M), Millbank House EWI Refurbishment (£2.50M), Albion Towers Heating (£1.00M), Major Works – reactive (£1.75M), Fire Safety (£2.01M)
- Overspends are reported in Lift refurbishments (£0.41M), Sprinkler works (£0.25M), Wyndham Court Refurbishment (£0.60M) and Structural Inspections (£0.60M)
- Slippage reported in Renew Warden Alarm (£2.10M), Holyrood Estate (£2.02M), Fire Safety (£1.74M) and Telecare Upgrades (£0.20M)



General Fund Position Month 8



	Working Budget 2024/25 £M	Forecast Outturn Month 8 £M	Forecast Variance Month 8 £M	
Directorates:				
Children & Learning	51.08	49.30	(1.78)	F
Community Wellbeing	79.18	77.29	(1.89)	F
Enabling Services	26.13	25.01	(1.11)	F
Growth & Prosperity	36.02	34.77	(1.25)	F
Resident Services	25.98	26.44	0.46	A
Strategy & Performance	5.71	5.35	(0.36)	F
Total Directorates	224.09	218.16	(5.93)	F
Levies & Contributions	0.10	0.10	0.00	
Contribution to General Fund Balance	1.93	1.93	0.00	
Capital Asset Management	11.92	11.92	0.00	
Other Expenditure & Income	16.25	6.11	(10.14)	F
Net Council Expenditure before EFS	254.29	238.22	(16.07)	F
Financed by:				
Council Tax	(120.44)	(120.44)	0.00	
Business Rates	(54.45)	(54.45)	0.00	
Non-Specific Government Grants & Other Funding	(40.13)	(40.18)	(0.05)	F
Total Funding	(215.02)	(215.07)	(0.05)	F
Net Over/(Underspend) before EFS	39.28	23.15	(16.12)	F
Exceptional Financial Support (EFS)	(39.28)	(23.15)		
Net Over/(Underspend)	0.00	0.00		

General Fund Month 8 Commentary

Overall forecast position is £16.12M underspent, a favourable movement of £1.87M from Month 7

Children & Learning: a forecast underspend of £1.78M.

The overall £1.78M favourable variance is mainly due to favourable variances of £1.09M for Children Looked After for care package costs, £0.16M for lower Care Leavers client numbers, £0.15M for agency staffing reductions, £0.15M for Legal costs and £0.23M of other favourable variances elsewhere. The directorate is forecasting £1.71M of transformation savings, of which £1.06M have been taken centrally.

Community Wellbeing: a forecast underspend of £1.89M.

The overall £1.89M favourable variance is largely due to a favourable variance of £0.82M for non-recurrent staffing savings achieved as a result of the Phase 2A restructure, £0.84M within the ICU from the Respite Service redesign, additional income and use of grants, and £0.15M favourable variance on Living & Ageing Well - Cost of Care attributable to transformation due to lower levels of activity compared to budget. In terms of transformation, savings of £2.9M are forecast, of which £2.35M have been taken centrally.

Enabling Services: a forecast underspend of £1.11M.

The £1.11M favourable variance is mainly due to £0.90M for staffing vacancies; £0.13M of additional income for Supplier Management and Finance and £0.09M of savings linked to AVCs take up. £0.14M of Data & Digital transformation savings have been taken centrally.

Growth & Prosperity: a forecast underspend of £1.25M.

The favourable variance of £1.25M is mainly due to £0.83M of further transformation savings for the School Travel Service, £0.81M of favourable variances within Property Services for staffing (£0.61M) and geothermal costs (£0.20M) and a £0.07M favourable variance in Transportation. There are adverse variances of £0.31M on investment property based on projected income and £0.11 for Cultural Services. The directorate is forecasting £3.39M of transformation savings, of which £2.56M have been taken centrally.

Resident Services: a forecast overspend of £0.46M.

The £0.46M adverse variance is mainly due to an adverse position on emergency accommodation of £0.68M and District Operations of £0.17M. This is reduced by favourable variances for Environmental Health and Trading Standards of £0.25M and Port Health of £0.18M. There are £0.30M of in-year transformation savings within the directorate, of which, £0.27M have been taken centrally.

Strategy & Performance: a forecast underspend of £0.36M.

The £0.36M favourable variance is mainly due to staffing vacancies (£0.25M) and additional income (£0.11M). £0.05M of transformation savings are included in the forecast.

NB The working budgets for Children & Learning and Community Wellbeing have been reduced by the virement of £24.30M Social Care Grant income budget from Centrally Held Funding



Month 7 Adjusted Variance Vs Month 8



	Forecast Variance Month 7 £M		Sustainable Savings Removed £M	Adjusted Variance Month 7 £M		Forecast Variance Month 8 £M		Movement Adjusted Month 7 to Month 8 £M	
Directorates:									
Children & Learning	(1.59)	F	0.00	(1.59)	F	(1.78)	F	(0.19)	F ↑
Community Wellbeing	(1.91)	F	0.35	(1.56)	F	(1.89)	F	(0.33)	F ↑
Enabling Services	(0.44)	F	0.00	(0.44)	F	(1.11)	F	(0.67)	F ↑
Growth & Prosperity	(1.41)	F	1.50	0.09	A	(1.25)	F	(1.34)	F ↑
Resident Services	(0.21)	F	0.00	(0.21)	F	0.46	A	0.67	A ↓
Strategy & Performance	(0.36)	F	0.00	(0.36)	F	(0.36)	F	0.00	
Total Directorates	(5.91)	F	1.85	(4.06)	F	(5.93)	F	(1.87)	F ↑
Levies & Contributions	0.00		0.00	0.00		0.00		0.00	
Contribution to General Fund Balance	0.00		0.00	0.00		0.00		0.00	
Capital Asset Management	0.00		0.00	0.00		0.00		0.00	
Other Expenditure & Income	(8.29)	F	(1.85)	(10.14)	F	(10.14)	F	0.00	
Net Council Expenditure before EFS	(14.20)	F	0.00	(14.20)	F	(16.07)	F	(1.87)	F ↑
Financed by:									
Council Tax	0.00		0.00	0.00		0.00		0.00	
Business Rates	0.00		0.00	0.00		0.00		0.00	
Non-Specific Government Grants & Other Funding	(0.05)	F	0.00	(0.05)	F	(0.05)	F	0.00	
Total Funding	(0.05)	F	0.00	(0.05)	F	(0.05)	F	0.00	
Net Over/(Underspend) before EFS	(14.25)	F	0.00	(14.25)	F	(16.12)	F	(1.87)	F ↑

NB: The Month 6 forecast variance has been adjusted to reflect the transfer of £2.16M of sustainable savings to contingency.

Children & Learning:

There is favourable movement of £0.19M from Month 7, of which £0.15M is due to a reduction in client numbers for Unaccompanied Asylum Seeking Children within Children Looked After and a £0.04M favourable movement in the Quality Assurance Business Unit.

Community & Wellbeing:

£0.35M of sustainable savings have been taken centrally in Month 8 and there are a further £0.33M of favourable movements from Month 7, mainly for care cost budgets within Living & Ageing Well - Cost of Care (£0.15M) and contract savings and respite redesign savings within the ICU (£0.20M).

Enabling Services:

There is a favourable movement of £0.67M from Month 7 mainly related to a review of salary budgets for the Digital Team.

Growth & Prosperity:

£1.50M of sustainable savings have been taken centrally in Month 8 and there are a further £1.34M of favourable movements relating to the School Travel Service (£0.83M), deletion of vacant posts in the Corporate Estates & Assets team (£0.46M) and £0.05M of other movements.

Resident Services:

There is an adverse movement of £0.67M from Month 7, £0.68M of which relates to an update of emergency accommodation costs, together with adverse movements for District Operations employee costs (£0.17M), Bereavement income (£0.05M) and Waste staffing (£0.10M) and favourable movements for Port Health income (£0.18M) and Environmental Health (£0.09M).

Strategy & Performance:

There is no movement in the forecast since Month 7.



Executive Director	Description of saving	Savings £M
Enabling Services	Contracting & Procurement - Over achievement of TOM saving in year	0.08
Strategy & Performance	Communications - Additional income	0.04
Strategy & Performance	Transformation savings - Advertising Income	0.05
Total		0.17

£1.85M of sustainable savings previously reported have been transferred to centrally held contingency in Month 8, bringing the total transferred to £10.14M. £0.17M of new sustainable savings have been identified in Month 8 and are recommended to be transferred to contingency, of which £0.05M relate to transformation.



Transformation Savings



Executive Director	Month 8 Variance	Sustainable Savings Removed	Total Directorate Variance	Transformation Savings	Other Directorate Variances
	£M	£M	£M	£M	£M
Children & Learning	(1.78)	(1.56)	(3.34)	(1.71)	(1.63)
Community Wellbeing	(1.89)	(4.68)	(6.57)	(2.90)	(3.67)
Enabling Services	(1.11)	(0.14)	(1.25)	(0.14)	(1.11)
Growth & Prosperity	(1.25)	(2.56)	(3.81)	(3.39)	(0.42)
Resident Services	0.46	(0.27)	0.19	(0.30)	0.49
Strategy & Performance	(0.36)	0.00	(0.36)	(0.05)	(0.31)
Capital Asset Management	0.00	(0.94)	(0.94)	(0.25)	(0.69)
GF Capital	0.00			0.00	
HRA Capital	0.00			0.00	
Total	(5.93)	(10.14)	(16.07)	(8.73)	(7.34)

Executive Director	Description of transformation saving	Savings £M
Children & Learning	Managing Demand	(0.15)
Children & Learning	Right Child / Right Home	(1.56)
Community Wellbeing	Commissioning	(0.50)
Community Wellbeing	Living & Ageing Well	(1.50)
Community Wellbeing	Phase 2A restructure	(0.40)
Community Wellbeing	Whole Life Pathways - LD	(0.50)
Enabling Services	Data & Digital - System Rationalisation	(0.14)
Growth & Prosperity	Parking and Traffic Management	(0.33)
Growth & Prosperity	School Travel Service	(2.31)
Growth & Prosperity	Service Redesign	(0.75)
Resident Services	Service Centre	(0.30)
Strategy & Performance	Strategic Core - Advertising	(0.05)
Capital Asset Management	Treasury Management (Reshaping Financial Management)	(0.25)
Total		(8.73)

Children & Lear...

Community Wel...

Enabling Services

Growth & Prosp...

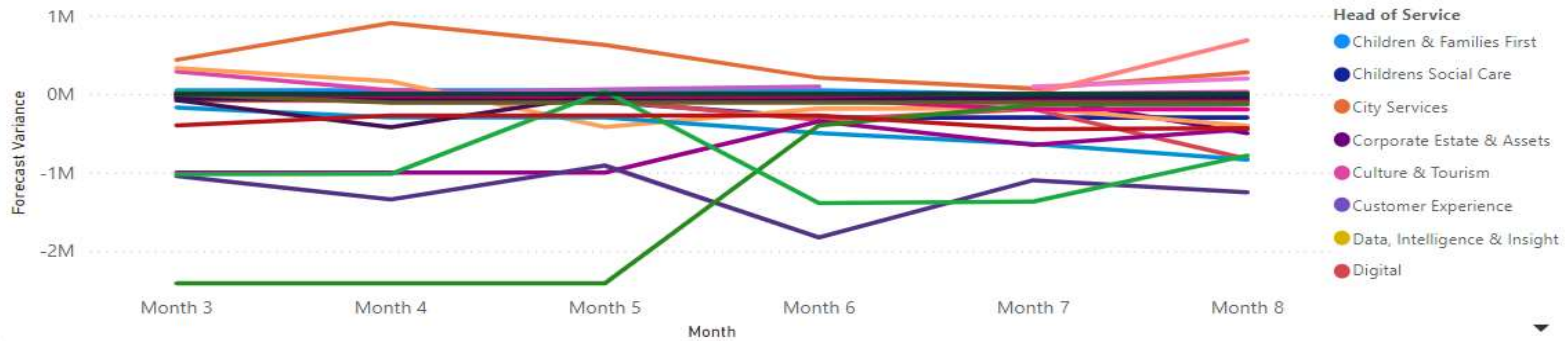
Resident Services

Strategy & Perf...

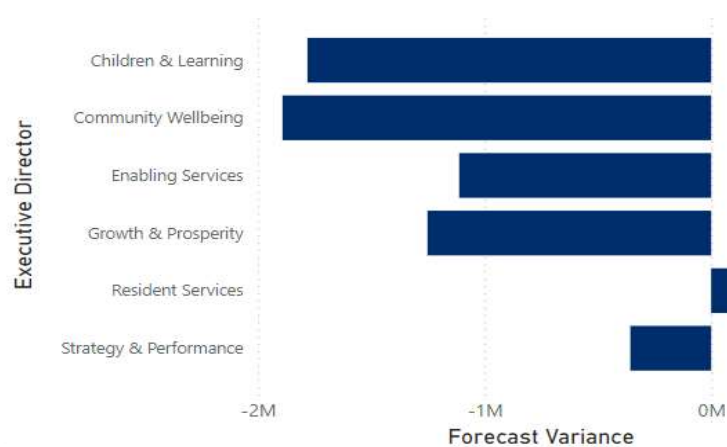
GF Capital

HRA Capital

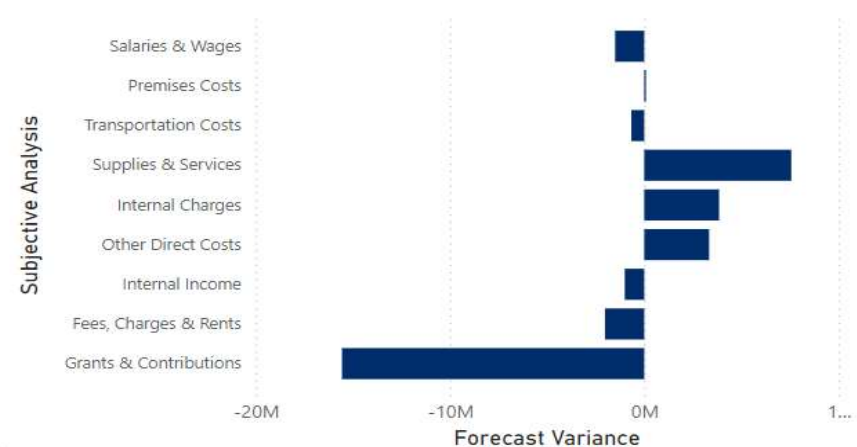
Variance Trend -



Variance to Budget -



Variance by Subjective Analysis -



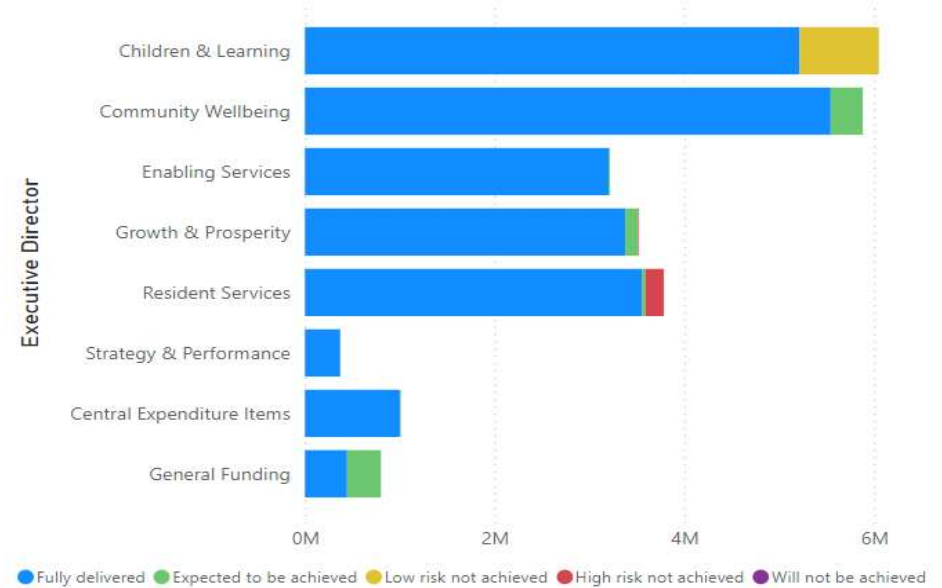


Savings Targets 2024/25 RAG Rated



● Fully delivered
 ● Expected to be achieved
 ● Low risk not achieved
 ● High risk not achieved
 ● Will not be achieved

Savings Targets per Directorate



Please select a Directorate to drillthrough

Key Issues

The current rate of non-achievement of savings is 1% or £0.20M forecast not to be achieved (Red & Purple) and this month £1.45M has moved from expected to be achieved (Green) to delivered (Blue).



Summary of variations to Budget (£M)

Executive Director	Client Packages and Placement costs	Coroner costs	Employee and Agency Costs	Energy	Fuel	Income	Legal costs	Non Achievement of savings	Other	Property Investment	Service Review of ICU	Transformation Savings held in directorate	Total
Children & Learning	(0.61)	0.00	(0.33)	0.00	0.00	(0.09)	0.00	0.00	(0.10)	0.00	0.00	(0.65)	(1.78)
Community Wellbeing	0.17	0.00	(0.86)	0.00	0.00	0.00	0.00	0.00	(0.53)	0.00	(0.12)	(0.55)	(1.89)
Enabling Services	0.00	0.00	(0.90)	0.00	0.00	(0.14)	0.00	0.00	(0.07)	0.00	0.00	0.00	(1.11)
Growth & Prosperity	0.00	0.00	(0.66)	(0.20)	0.00	0.19	0.01	0.01	(0.08)	0.31	0.00	(0.83)	(1.25)
Resident Services	0.00	0.28	0.95	0.00	0.07	(1.23)	0.00	0.20	0.23	0.00	0.00	(0.03)	0.46
Strategy & Performance	0.00	0.00	(0.25)	0.00	0.00	(0.06)	0.00	0.00	0.00	0.00	0.00	(0.05)	(0.36)
Total	(0.44)	0.28	(2.05)	(0.20)	0.07	(1.33)	0.01	0.21	(0.55)	0.31	(0.12)	(2.11)	(5.93)

Within directorates there are favourable variances of £2.11M for Transformation Savings (excluding those transferred to contingency), £2.05M for staffing and agency costs, £1.33M for increased income, £0.44M for client packages and placements and £0.87M for other factors. The main adverse variances are for property investment income shortfalls £0.31M and Coroner costs £0.28M, with £0.29M for other factors. The £5.93M net favourable variance for directorates is after £9.20M of sustainable savings have been taken centrally, of which £6.37M relates to Transformation Savings.



	Working Budget 2024/25 £M	Forecast Outturn Month 8 £M	Forecast Variance Month 8 £M		Movement Month 7 to Month 8 £M	
Children & Families First	3.66	3.66	0.00		0.00	
Children & Families First	3.66	3.66	0.00		0.00	
Childrens Social Care	(6.63)	(6.93)	(0.30)	F	0.00	
Divisional Management	(7.55)	(7.70)	(0.15)	F	0.00	
ICU - Children's Services	0.38	0.38	0.00		0.00	
Legal (Children's)	0.54	0.39	(0.15)	F	0.00	
Education	4.18	4.15	(0.04)	F	0.00	
DSG Central School Services Block	(0.06)	(0.06)	0.00		0.00	
DSG Early Years Block	0.00	0.00	0.00		0.00	
DSG High Needs Block Education	2.60	2.60	0.00		0.00	
DSG Schools Block	0.00	0.00	0.00		0.00	
Education - Asset Management	0.84	0.84	0.00		0.00	
Education & Learning	0.81	0.77	(0.04)	F	0.00	
Quality Assurance	2.65	2.57	(0.08)	F	(0.04)	F ↑
Quality Assurance Business Unit	2.65	2.57	(0.08)	F	(0.04)	F ↑
SEND	(1.55)	(1.60)	(0.05)	F	0.00	
DSG High Needs Block SEND	(2.60)	(2.60)	0.00		0.00	
Education - High Needs	1.04	0.99	(0.05)	F	0.00	
Pathways Through Care	33.74	32.49	(1.25)	F	(0.15)	F ↑
Care Leavers	1.07	0.91	(0.16)	F	0.00	
Children Looked After	32.67	31.58	(1.09)	F	(0.15)	F ↑
Resources	11.78	11.73	(0.06)	F	0.00	
Jigsaw	5.45	5.46	0.00		0.00	
Safeguarding	6.33	6.27	(0.06)	F	0.00	
Young Peoples Service	3.24	3.24	0.00		0.00	
Young Peoples Service	2.33	2.33	0.00		0.00	
Youth Offending	0.91	0.91	0.00		0.00	
Total Children & Learning	51.08	49.30	(1.78)	F	(0.19)	F ↑

Children & Learning: a forecast underspend of £1.78M.

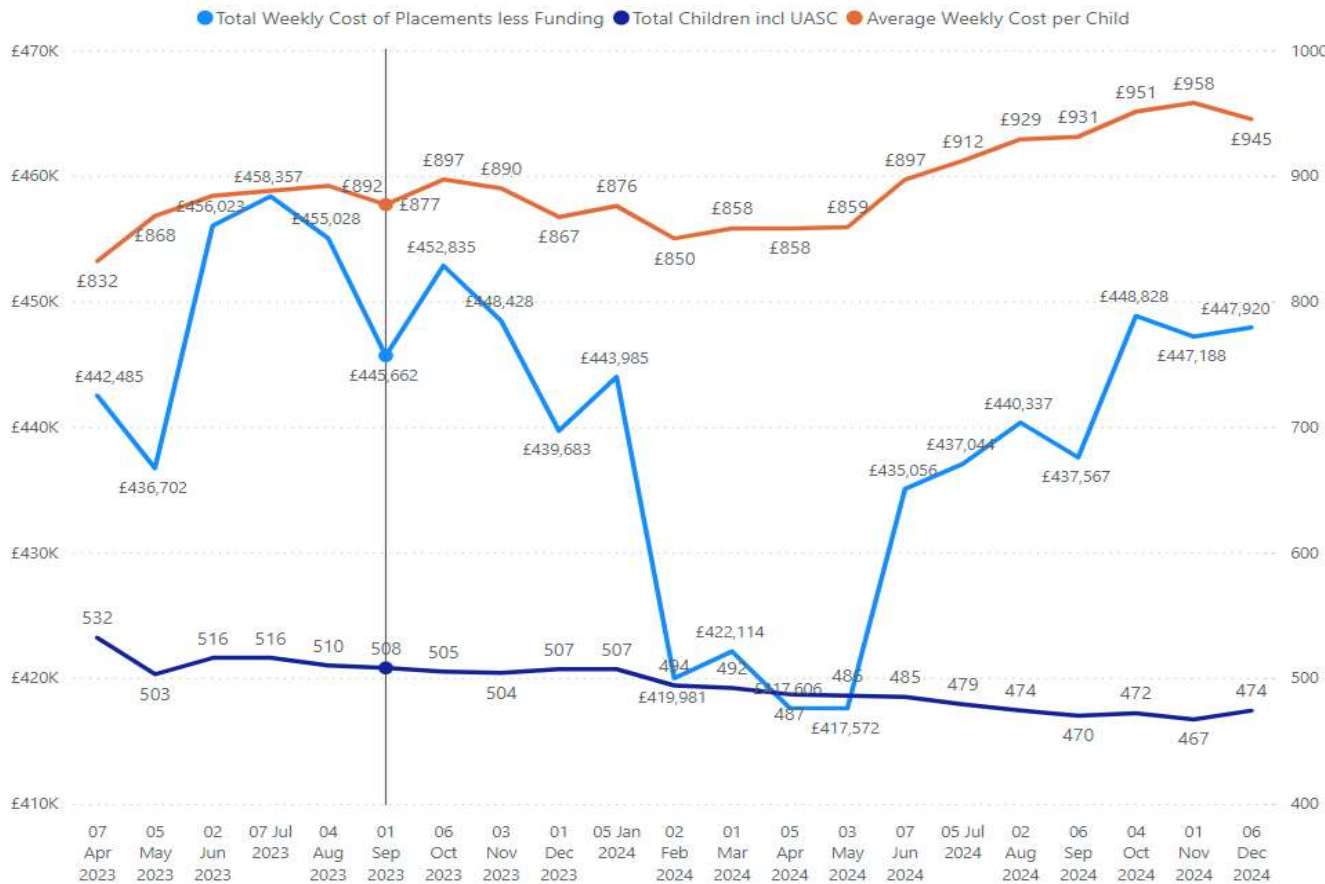
There is a £0.19M favourable movement from Month 7. This is due to a £0.15M favourable movement in Children Looked After, mainly due to a reduction in client numbers for Unaccompanied Asylum Seeking Children, and a smaller £0.04M favourable movement in the Quality Assurance Business Unit.

The favourable variance of £1.78M at Month 8 is due primarily to a favourable variance of £1.09M for Children Looked After as package costs remain less than budgeted, together with favourable variances of £0.16M for Care Leavers as client numbers are less than budgeted, £0.15M for Divisional Management due to agency staffing projections, £0.06M in Safeguarding due to a forecast reduction in supplies and services spend, £0.15M for Legal costs being less than budgeted, and £0.08M for Quality Assurance relating to staffing and smaller variances. There is also a £0.05M favourable variance in Education High Needs due to the net impact of staffing vacancies and pay award pressures and £0.04M favourable variances elsewhere. The directorate is still forecasting transformation savings of £1.71M.

In recent months the numbers of clients and average cost has plateaued and in some areas has begun to increase. This is being looked at closely by the service as it represents a financial risk.



Children Looked After Numbers



Total weekly cost of placements less funding

Over the past 18 months the weekly cost reduced up to the end of May by around 6%, but has subsequently increased and started to plateau. Some of this relates to cost uplifts, however some of this relates to a recent increase in high needs/cost clients.

The graph shows a temporary increase in the latest week's figures which is mainly due to a short-term high cost client.

Numbers of Children

Over the past 18 months the numbers of children in care have reduced by over 10%.

Average cost per child

The average cost per child did reduce in the final quarter of the last financial year, but as per the total weekly costs this has started to increase and is linked to the same reasons as the total weekly costs.

The increase in this figure is again due to a short-term high cost client.



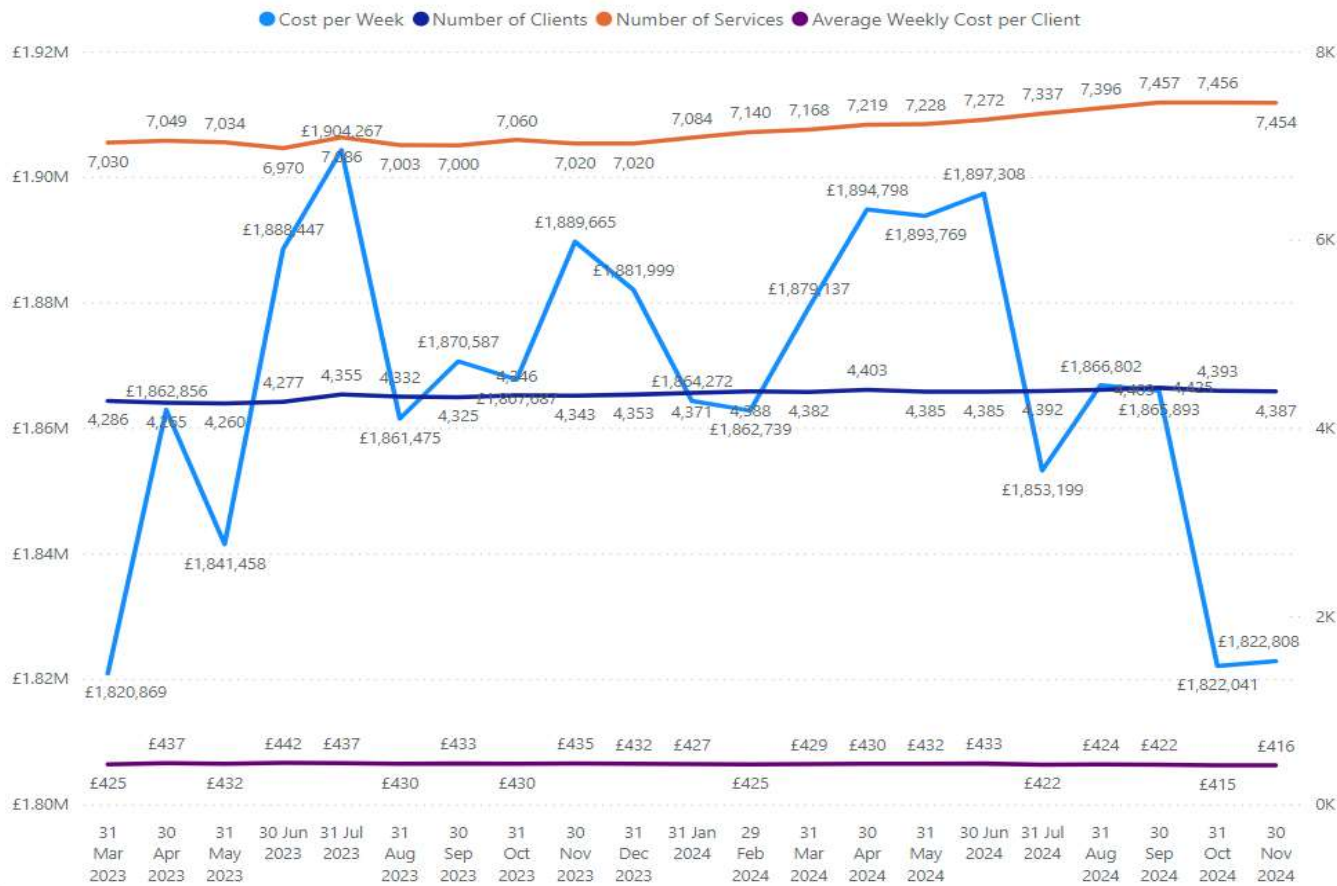
	Working Budget 2024/25 £M	Forecast Outturn Month 8 £M	Forecast Variance Month 8 £M		Movement Month 7 to Month 8 £M	
Integration	18.13	17.29	(0.84)	F ●	(0.20)	F ↑
ICU - Provider Relationships	15.86	15.53	(0.33)	F ●	(0.10)	F ↑
ICU - System Redesign	2.27	1.76	(0.51)	F ●	(0.10)	F ↑
Living & Ageing Well	38.40	37.96	(0.45)	F ●	0.20	A ↓
ASC - Living & Ageing Well - Cost of care	28.24	28.09	(0.15)	F ●	0.20	A ↓
ASC - Living & Ageing Well - Resourcing	10.16	9.87	(0.30)	F ●	0.00	
Public Health	0.00	0.00	0.00	●	0.00	
Public Health - Health Improvement	1.89	1.89	0.00	●	0.00	
Public Health - Health Protection and Surveillance	10.21	10.21	0.00	●	0.00	
Public Health - Management & Overheads	(16.11)	(16.11)	0.00	●	0.00	
Public Health - Non-ringfenced	0.00	0.00	0.00	●	0.00	
Public Health - Population Healthcare	4.01	4.01	0.00	●	0.00	
Quality, Governance & Professional Development	(23.27)	(23.40)	(0.13)	F ●	0.01	A ↓
ASC - Quality, Assurance & Professional Development	(23.27)	(23.40)	(0.13)	F ●	0.01	A ↓
Stronger Communities	1.60	1.55	(0.04)	F ●	0.00	
Community Safety, Alcohol Related Crime, CCTV	0.31	0.31	0.00	●	0.00	
Domestic Violence	0.37	0.37	0.00	●	0.00	
Grants to Voluntary Organisations	0.49	0.45	(0.04)	F ●	0.00	
Stronger Communities	0.43	0.43	0.00	●	0.00	
Whole Life Pathways	44.32	43.88	(0.44)	F ●	0.01	A ↓
ASC - Whole Life Pathways - Directly Delivered Services	2.40	2.35	(0.04)	F ●	0.01	A ↓
ASC - Whole Life Pathways - LD Cost of care	26.29	26.29	0.00	●	0.00	
ASC - Whole Life Pathways - MH Cost of care	11.53	11.53	0.00	●	0.00	
ASC - Whole Life Pathways - Other Cost of care	0.16	0.16	0.00	●	0.00	
ASC - Whole Life Pathways - Resourcing	3.94	3.55	(0.39)	F ●	0.00	
Total Community Wellbeing	79.18	77.29	(1.89)	F ●	0.02	A ↓

Community Wellbeing: a forecast underspend of £1.89M.

There is an adverse movement of £0.02M from Month 7 to Month 8. This is after £0.35M of sustainable savings have been taken centrally in Month 8. The movement is the net impact of the £0.35M savings being taken centrally, which has broadly been offset by further favourable variances of £0.15M being identified against care cost budgets within Living & Ageing Well - Cost of Care, plus £0.2M of favourable movement across ICU budgets arising from contract savings and further savings against the respite redesign. The overall £1.89M favourable variance is largely due to a favourable variance of £0.82M across Quality, Assurance & Professional Development, Whole Life Pathways Resourcing and Living & Ageing Well Resourcing arising from non-recurrent staffing savings achieved as a result of the Phase 2A restructure. Additionally, there is a £0.15M favourable variance on Living & Ageing Well - Cost of Care attributable to transformation due to lower levels of activity compared to budget. There are other favourable variances in the ICU totalling £0.84M with the Respite Service redesign costing less than budgeted and starting later than anticipated in addition to improved income forecasts and savings from offsetting costs with grant funding. There are also some small favourable variances on Whole Life Pathways - Directly Delivered Services and Grants to Voluntary Organisations. In terms of transformation, savings of £2.9M are forecast.



Adult Client Package Numbers



Number of Clients

The total number of Adults placements has increased by around 100 placements since the end of the 2022-23 financial year, an increase of around 2.25%. However, numbers have been relatively stable since January 2024, holding at around 4,350 clients with current authorised services.

Average Weekly Cost per Client

Average weekly costs per client have generally been between £425 per week and £450 per week for that time period, but we have seen a general downward trend in the total weekly cost for current authorised services since July 2023. This is due to ongoing work undertaken by the service, including resolution of legacy issues arising from the Discharge to Assess process.

N.B.

Figures are subject to change once the position has been finalised



Enabling Services Month 8



	Working Budget 2024/25 £M	Forecast Outturn Month 8 £M	Forecast Variance Month 8 £M		Movement Month 7 to Month 8 £M	
Digital	11.16	10.33	(0.83)	F	(0.64)	F ↑
Digital Services	11.16	10.33	(0.83)	F	(0.64)	F ↑
Enabling Services	1.28	1.27	(0.01)	F	(0.01)	F ↑
Corporate Management	1.03	1.02	(0.01)	F	(0.01)	F ↑
Internal Audit	0.24	0.24	0.00		0.00	
Finance - Corporate & Strategic	(2.88)	(2.68)	0.20	A	0.10	A ↓
Centrally Apportionable Overheads	(7.67)	(7.67)	0.00		0.00	
Corporate Finance	2.45	2.61	0.16	A	0.10	A ↓
Net Housing Benefit Payments	0.00	0.00	0.00		0.00	
Pension & Redundancy Costs	2.34	2.38	0.04	A	0.00	
Finance - Operational	6.03	5.84	(0.20)	F	(0.10)	F ↑
Accounts Payable	0.70	0.77	0.07	A	(0.01)	F ↑
Accounts Receivable	2.50	2.34	(0.15)	F	(0.11)	F ↑
Local Taxation & Benefits Services	2.84	2.72	(0.12)	F	0.02	A ↓
Human Resources & Organisational Development	3.33	3.20	(0.13)	F	(0.03)	F ↑
HR Services	3.33	3.20	(0.13)	F	(0.03)	F ↑
Legal & Governance	4.31	4.31	0.00		0.00	
Democratic Representation & Managemen	2.30	2.26	(0.05)	F	0.00	
Registration of Electors and Elections Costs	0.53	0.57	0.04	A	0.00	
Risk Management	1.48	1.48	0.00		0.00	
Legal Partnership	1.45	1.42	(0.03)	F	0.00	
Land Charges	(0.14)	(0.14)	0.00		0.00	
Legal Services & Customer Relations	1.59	1.56	(0.03)	F	0.00	
Supplier Management	1.44	1.33	(0.11)	F	0.00	
Supplier Management Services	1.44	1.33	(0.11)	F	0.00	
Total Enabling Services	26.13	25.01	(1.11)	F	(0.67)	F ↑

Enabling Services: a forecast underspend of £1.11M.

There is an favourable movement of £0.67M from Month 7. The movement is mainly related to a review of salary budgets for the Digital Team and surpluses being identified and declared.

The overall variance comprises of underspends of £0.90M due to vacancies; £0.13M of additional income for Supplier Management and Finance; £0.09M of savings linked to AVCs and there are other minor adverse variances. £0.14M of Data & Digital transformation savings within the directorate have been taken centrally.



	Working Budget 2024/25 £M	Forecast Outturn Month 8 £M	Forecast Variance Month 8 £M			Movement Month 7 to Month 8 £M		
Corporate Estate & Assets	5.15	4.65	(0.50)	F	●	(0.46)	F	↑
Central Repairs & Maintenance	3.01	3.01	0.00		●	0.00		
Energy Team	0.13	0.13	0.00		●	0.00		
Property Portfolio Management	(6.97)	(6.66)	0.31	A	●	0.00		
Property Services	8.11	7.30	(0.81)	F	●	(0.46)	F	↑
Facilities	0.87	0.87	0.00		●	0.00		
Culture & Tourism	3.75	3.78	0.03	A	●	0.03	A	↓
Cultural Services	1.71	1.77	0.06	A	●	0.03	A	↓
Libraries	2.04	2.01	(0.03)	F	●	0.00		
Economic Development & Regeneration	1.30	1.30	0.00		●	0.00		
City Development	0.71	0.71	0.00		●	0.00		
Economic Development	0.20	0.20	0.00		●	0.00		
Skills & Employment Support	0.39	0.39	0.00		●	0.00		
Growth & Prosperity	0.04	0.04	0.01	A	●	0.00		
Directorate Management	0.04	0.04	0.01	A	●	0.00		
Transport & Planning	25.78	25.00	(0.78)	F	●	0.59	A	↓
Flood Risk Management	0.15	0.15	0.00		●	0.00		
Highways Contracts	9.28	9.29	0.01	A	●	0.78	A	↓
Home To School Transport	10.01	9.18	(0.83)	F	●	(0.10)	F	↑
Planning	0.77	0.88	0.11	A	●	0.01	A	↓
Transportation	5.57	5.50	(0.07)	F	●	(0.10)	F	↑
Total Growth & Prosperity	36.02	34.77	(1.25)	F	●	0.16	A	↓

Growth & Prosperity: a forecast underspend of £1.25M.

There is an adverse movement of £0.16M from Month 7 to Month 8. This is after £1.50M of sustainable savings have been taken centrally in Month 8. The remaining favourable movement is due to £0.83M for the School Travel Service and £0.46M following the deletion of vacant posts in Corporate Estates & Assets team and £0.05M of other movements.

The overall favourable variance of £1.25M in Month 8 is attributable to a favourable variance of £0.83M from the School Travel Service as a result of further route optimisation and introduction of a dynamic purchasing system. A £0.81M favourable variance from Property savings, driven by £0.20M in geothermal cost savings and £0.61M in reduced staffing costs following a review and deletion of vacant positions. Transportation is also forecasting a £0.07M favourable variance due to a £0.09M profit share from Voi e-scooters. However, Cultural Services faces a £0.06M adverse variance due to increased material costs and a potential £0.05M write-off of events income. Highways Contracts show a minor adverse variance of £0.01M, attributed to the transfer of £0.77M of sustainable savings centrally in Month 8. Property Portfolio Management has a £0.31M adverse variance due to post-COVID recovery targets likely being unachievable. In terms of transformation, savings of £3.39M are forecast.



Resident Services Month 8



	Working Budget 2024/25 £M	Forecast Outturn Month 8 £M	Forecast Variance Month 8 £M		Movement Month 7 to Month 8 £M	
City Services	22.03	22.30	0.27	A	0.20	A ↓
City Services - Commercial Services	0.87	0.86	(0.02)	F	(0.06)	F
City Services - District Operating Areas	5.10	5.26	0.17	A	0.16	A
City Services - Management & Compliance	0.54	0.53	(0.02)	F	0.00	
City Services - Waste Operations	16.23	16.29	0.05	A	0.10	A
Fleet Trading Area	(0.93)	(0.86)	0.08	A	0.00	
Landscape Trading Area	0.22	0.22	0.01	A	0.00	
Customer Experience	0.49	0.47	(0.02)	F	0.00	
Customer Experience	0.49	0.47	(0.02)	F	0.00	
Emergency Preparedness, Planning & Response	0.13	0.13	0.00		0.00	
Emergency Planning	0.13	0.13	0.00		0.00	
Environment	(7.87)	(8.27)	(0.40)	F	(0.22)	F ↑
CPRES - Bereavement Services	0.59	0.64	0.05	A	0.05	A
CPRES - Environmental Health & Scientific Services	1.64	1.39	(0.25)	F	(0.09)	F
CPRES - Licensing	(0.06)	(0.05)	0.01	A	0.00	
CPRES - Parking & Itchen Bridge	(10.38)	(10.38)	0.00		0.00	
CPRES - Port Health	(0.78)	(0.96)	(0.18)	F	(0.18)	F
CPRES - Private Sector Housing	0.41	0.42	0.01	A	0.00	
CPRES - Registration Services	(0.19)	(0.19)	0.00		0.00	
Green Cities	0.63	0.58	(0.05)	F	0.00	
Health & Safety	0.29	0.29	0.00		0.00	
Housing	4.97	5.65	0.68	A	0.68	A ↓
DFG Support	(0.01)	(0.01)	0.00		0.00	
Housing Needs	4.83	5.52	0.68	A	0.68	A
Social Fund & Property	0.18	0.18	0.00		0.00	
Travellers Sites	(0.04)	(0.04)	0.00		0.00	
Resident Services	2.80	2.80	0.00		0.00	
Leisure Contracts	2.69	2.69	0.00		0.00	
Leisure Strategy	0.11	0.11	0.00		0.00	
Service Centre	3.43	3.36	(0.08)	F	0.00	
Customer Services	3.43	3.36	(0.08)	F	0.00	
Total Resident Services	25.98	26.44	0.46	A	0.67	A ↓

Resident Services: a forecast overspend of £0.46M.

There is an adverse movement of £0.67M from Month 7. This is due to an updated forecast on emergency accommodation costs of £0.68M adverse following a review in month. There are also movements on services previously included in the deficit recovery plan. There is a adverse movement for District Operations of £0.17M on employee costs along with a reduced income forecast in Bereavement of £0.05M and an additional favourable movement on Port Health income of £0.18M. Along with this, there was an adverse movement on Waste of £0.10M and a favourable movement in Environmental Health of £0.09M both predominately to do with staffing.

The overall adverse forecast of £0.46M is mainly due to the adverse position on emergency accommodation of £0.68M along with the adverse on District Operations of £0.17M. This is reduced by favourable positions on Environmental Health and Trading Standards of £0.25M and Port Health of £0.18M. There is a net adverse position of £0.04M across various other services.

There are £0.30M of in-year transformation savings within the directorate, of which, £0.27M has been moved centrally.



	Working Budget 2024/25 £M	Forecast Outturn Month 8 £M	Forecast Variance Month 8 £M		Movement Month 7 to Month 8 £M
Data, Intelligence & Insight	1.21	1.12	(0.08)	F	0.00
Data & Intelligence	1.21	1.12	(0.08)	F	0.00
Marketing & Communications	0.91	0.71	(0.20)	F	0.00
Corporate Communications	0.91	0.71	(0.20)	F	0.00
Projects & Change	1.49	1.49	0.00		0.00
Projects, Policy & Performance	0.00	0.00	0.00		0.00
Strategy & Performance	2.11	2.03	(0.08)	F	0.00
Strategic Management of the Council	2.11	2.03	(0.08)	F	0.00
Total Strategy & Performance	5.71	5.35	(0.36)	F	0.00

Strategy & Performance: a forecast underspend of £0.36M.

There has been no change since Month 7. The overall favourable variance comprises of £0.25M linked to salary underspends due to vacancies in the Data team, Chief Executive's team and Communications. Plus £0.11M of additional income in Communications and Data & Digital. £0.05M of transformation savings are included within the forecast.



General Fund Capital Month 8



	Adjusted 2024-25 Budget £M	Forecast Outturn Month 8 £M	Forecast Variance Month 8 £M	Explained By:	(Slippage)/ Rephasing Month 8 £M	(Surplus)/ Deficit Month 8 £M
Directorates:						
Children & Learning	14.62	14.14	(0.48)	F	0.00	(0.48)
Community Wellbeing	4.25	4.25	0.00		0.00	0.00
Enabling Services	4.15	3.47	(0.68)	F	0.00	(0.68)
Growth & Prosperity	46.99	45.11	(1.86)	F	(1.65)	(0.21)
Resident Services	17.88	5.81	(12.06)	F	(12.11)	0.04
Strategy & Performance	8.13	8.13	0.00		0.00	0.00
Total General Fund	96.01	80.90	(15.09)	F	(13.76)	(1.33)
Financed by:						
Council Resources - Borrowing	11.49	9.21	(2.28)	F	(1.39)	(0.89)
Council Resources - Capital Receipts	8.48	8.48	0.00		0.00	0.00
Contributions	8.07	5.63	(2.44)	F	(2.46)	0.02
Grants	66.26	55.88	(10.37)	F	(9.91)	(0.46)
Council Resources - DRF	1.71	1.71	0.00		0.00	0.00
Minimum Revenue Account	0.00	0.00	0.00		0.00	0.00
Total Financing	96.01	80.90	(15.09)	F	(13.76)	(1.33)

Major Variances

Directorate	Project	Variance type	Variance Month 8 £M
Growth & Prosperity	Belgrave Industrial Estate Roof	Surplus	(0.27)
Growth & Prosperity	Safer Streets	Slippage	(0.30)
Children & Learning	Valentine School	Surplus	(0.39)
Resident Services	Solar Powered Compactor Bins	Slippage	(0.42)
Growth & Prosperity	Bargate North Walls	Slippage	(0.45)
Enabling Services	CareDirector	Surplus	(0.68)
Other minor			(12.59)

The General Fund capital programme is reporting an overall forecast underspend of £15.09M. This is made up of £13.76M net slippage and rephasing, along with £1.33M of net budget surpluses. Of the £13.76M, £13.96M is slippage, which is reduced by £0.20M of rephasing. The net surplus of £1.33M is made up of £1.83M of surpluses, reduced by £0.50M of deficits.



General Fund Earmarked Reserves (excluding Schools Balances)



	Balance As At 01/04/2024 £M	Forecast Balance As At 31/03/2025 £M	Movement 2024/25 £M			Forecast Balance As At 31/03/2026 £M	Movement 2025/26 £M		
Medium Term Financial Risk Reserve	9.72	9.25	(0.47)	A	↓	10.47	1.22	F	↑
Organisational Redesign Reserve	2.50	2.91	0.41	F	↑	2.91	0.00		
Transformation & Improvement Reserve	4.66	6.05	1.39	F	↑	5.96	(0.10)	A	↓
Revenue Contributions to Capital	1.00	0.92	(0.08)	A	↓	0.92	0.00		
Social Care Demand Risk Reserve	2.00	2.20	0.20	F	↑	2.20	0.00		
Revenue Grants Reserve	4.21	0.00	(4.21)	A	↓	0.00	0.00		
Investment Risk Reserve	0.80	1.20	0.40	F	↑	1.60	0.40	F	↑
Directorate Carry Forwards	0.00	0.00	0.00			0.00	0.00		
PFI Sinking Fund	4.35	4.11	(0.24)	A	↓	3.67	(0.43)	A	↓
Insurance Reserve	2.20	2.20	0.00			2.20	0.00		
On Street Parking	2.48	0.54	(1.94)	A	↓	0.02	(0.52)	A	↓
DSG Reserve	3.99	5.19	1.20	F	↑	6.44	1.25	F	↑
Other Reserves	2.69	1.65	(1.03)	A	↓	1.48	(0.17)	A	↓
Total Earmarked Reserves	40.58	36.22	(4.36)	A	↓	37.86	1.64	F	↑
General Fund Balance	10.07	12.00	1.93	F	↑	12.00	0.00		
Total GF Reserves (excl. Schools)	50.65	48.22	(2.43)	A	↓	49.86	1.64	F	↑

There is a forecast balance of £9.25M on the Medium Term Financial Risk (MTFR) Reserve at the end of 2024/25, assuming the forecast in-year surplus is used to reduce the Exceptional Financial Support requirement and not added to the reserve. An increase in the General Fund Balance to £12.0M was included in the 2024/25 budget.



Collection Fund



Collection Fund Balance

	Council Tax £M	Business Rates £M	Total £M
Distribution of previous year's estimated surplus/(contribution towards estimated deficit)	(1.18)	6.61	5.43
Net income and expenditure for 2024/25	0.45	0.23	0.68
(Surplus)/Deficit for the year	(0.73)	6.84	6.11
(Surplus)/Deficit brought forward from 2023/24	1.24	(8.42)	(7.19)
Overall (Surplus)/Deficit Carried Forward	0.50	(1.58)	(1.08)
SCC Share of (Surplus)/Deficit	0.42	(0.78)	(0.35)

For the Collection Fund as a whole there is a forecast cumulative surplus of £1.08M to be carried forward into 2025/26, from an improvement of £1.76M in the 2023/24 outturn position and a £0.68M forecast net deficit for 2024/25. The £0.68M forecast net deficit for 2024/25 comprises a deficit of £0.45M for council tax and a deficit of £0.23M for business rates. The forecast deficit for council tax relates to an increase in the estimate for non-collection, offset by a reduction in local council tax support costs. The business rates deficit is due to an increase in the provision for appeals and interest on overpayments, offset by a reduction in the estimate for non collection. SCC's share of the forecast cumulative surplus is £0.35M. In addition to this there is a £1.81M adverse variance on estimated government grant income for business rates reliefs, due to a large reduction in funded reliefs, which sits outside of the Collection Fund.

Collection Rates

Over or underachievement of collection rates has a positive or negative impact on the Collection Fund Balance.

Council Tax

	April	May	June	July	August	September	October	November
Expected Collection - Projected (93.03%) avg collection	9.82%	8.80%	8.66%	8.61%	8.57%	8.67%	8.75%	8.78%
In month Expected Collection £	14,494,929	12,978,087	12,768,068	12,737,128	12,706,600	12,870,634	13,014,047	13,032,463
Expected Collection - Difference (in month) £	↓ (154,666)	↑ 14,474	↓ (176,580)	↑ 288,357	↓ (2,128)	↓ (103,882)	↓ (59,126)	↓ (125,610)
Expected Collection - Difference year to date £	↓ (154,666)	↓ (125,302)	↓ (312,240)	↓ (132,927)	↓ (262,455)	↓ (476,493)	↓ (649,774)	↓ (598,155)

Council Tax Collection

In-year - As of 30th November 2024 net collectable debt is £148.45M (down £0.29M from last month and up £8.6M on last year). The collection rate is 70.25%. This is down £0.60M to where we expect to be.

A project has started looking at a single view of the customer in conjunction with the Debt Management Centre. Additional recovery resources have been made available to increase collection.

It has been confirmed that the HMRC data sharing pilot will start in December which will help increase collection. HMRC will provide employment information to the council tax department which will increase the number of Attachment to Earnings.

Business Rates Collection

In-year - As of 30th November 2024, net collectable debt is £112.07M of which we have collected £86.62M. The collection rate is 0.06% down on where we expect to be.

NB Due to a change in methodology the previous months figures for the year to date difference have been restated.

Business Rates

	April	May	June	July	August	September	October	November
Expected Collection - Projected (97.05%) avg collection	16.10%	8.75%	8.75%	8.75%	8.75%	8.75%	8.75%	8.75%
In month Expected Collection £	17,970,500	9,766,040	9,683,981	9,808,680	9,823,847	9,846,472	9,850,107	9,806,533
Expected Collection - Difference (in month) £	↓ (1,508,405)	↑ 2,336,509	↑ 1,228,332	↑ 2,181,699	↓ (1,312,954)	↓ (1,174,746)	↓ (988,049)	↓ (699,212)
Expected Collection - Difference year to date £	↓ (1,508,405)	↑ 829,089	↑ 2,290,470	↑ 3,993,326	↑ 2,606,964	↑ 1,300,085	↑ 287,172	↓ (70,415)



Housing Revenue Account Month 8



Housing Revenue Account	Working Budget 2024/25 £M	Forecast Outturn Month 8 £M	Forecast Variance Month 8 £M		Movement Month 7 to Month 8 £M
Income					
Dwelling Rents	(80.29)	(80.22)	0.07	A	0.00
Other Rents	(1.21)	(1.21)	0.00		0.00
Service Charge Income	(2.53)	(2.53)	0.00		0.00
Leaseholder Service Charges	(1.14)	(1.54)	(0.40)	F	(0.15) F ↑
Interest Received	(0.11)	(0.15)	(0.04)	F	0.00
Total Income	(85.27)	(85.64)	(0.37)	F	(0.15) F ↑
Operational Expenditure					
Responsive Repairs	18.10	17.05	(1.05)	F	0.01 A ↓
Cyclical Maintenance	6.99	6.79	(0.21)	F	0.00
Rents Payable	0.45	0.65	0.20	A	0.00
Debt Management	0.09	0.09	0.00		0.00
Supervision & Management	29.80	30.13	0.34	A	0.15 A ↓
Total Operational Expenditure	55.43	54.71	(0.72)	F	0.15 A ↓
Capital Asset Management					
Interest & Principal Repayments	6.46	6.15	(0.31)	F	0.00
Depreciation	22.35	18.12	(4.23)	F	0.00
Direct Revenue Financing of Capital	0.54	6.17	5.63	A	0.00
Total Capital Asset Management	29.35	30.44	1.09	A	0.00
(Surplus)/deficit for year	(0.50)	(0.50)	0.00		0.00
Working Balance B/Fwd	(2.59)	(2.59)			
Working Balance C/Fwd	(3.09)	(3.09)			

Landlord Controlled Heating	2023/24 Outturn £M	Month 8 Forecast £M
Expenditure		
Costs incurred in year	7.39	8.00
Contribution to bad debt provision	0.20	(0.20)
Prior year adjustment	(0.78)	0.00
Gross Expenditure	6.81	7.80
Income		
Rent collected in year	(7.57)	(7.90)
Leaseholder contribution	(0.47)	(0.51)
Total Income	(8.03)	(8.41)
(Surplus)/deficit for year	(1.23)	(0.61)
Balance B/fwd	3.58	2.35
Balance C/fwd	2.35	1.74

HRA POSITION: a balanced position is forecast.

The overall forecast is in line with the business plan position. There is a favourable position forecast on depreciation based on the reduced asset values recognised in the 2023/24 accounts. There is an off-setting increase in direct revenue financing to ensure the capital programme is not underfunded as a result. Additional insurance premium costs and energy costs of £0.40M are covered by increased service charges to leaseholders. Adverse forecast on rents payable, Estate Regeneration and bad debt are covered by favourable forecasts on staffing. The forecast movements in Month 8 is based on movements on energy costs in tower block and leaseholder income. The landlord-controlled heating account deficit brought forward from 2023/24 is £2.35M, and, based on anticipated cost for 2024/25 and additional income from charge increases, is expected to reduce to £1.74M. Modelling will take place to assess the impact on planned future price setting.



Housing Revenue Account Capital Month 8



	Adjusted 2024-25 Budget £M	Forecast Outturn Month 8 £M	Forecast Variance Month 8 £M	Explained By:	(Slippage)/ Rephasing Month 8 £M	(Surplus)/ Deficit Month 8 £M
Scheme Classification:						
Improving Quality of Homes	13.85	12.51	(1.34)	F	(0.72)	(0.62)
Making Homes Energy Efficient	19.57	14.67	(4.90)	F	(1.30)	(3.60)
Making Homes Safe	13.66	13.65	(0.01)	F	1.50	(1.51)
New Homes & Regeneration	4.06	4.06	0.00		0.00	0.00
Supporting Communities	1.95	2.00	0.05	A	0.00	0.05
Supporting Independent Living	5.38	3.08	(2.30)	F	(2.30)	0.00
Total HRA	58.46	49.97	(8.49)	F	(2.81)	(5.68)
Financed by:						
Council Resources - Borrowing	28.36	18.31	(10.05)	F	(4.24)	(5.81)
Council Resources - Capital Receipts	3.46	3.46	0.00		0.00	0.00
Contributions	0.00	0.00	0.00		0.00	0.00
Grants	1.85	1.85	0.00		0.00	0.00
Council Resources - DRF	0.54	0.54	0.00		0.00	0.00
Minimum Revenue Account	24.26	25.81	1.55	A	1.42	0.13
Total Financing	58.46	49.97	(8.49)	F	(2.81)	(5.68)

The HRA capital programme is reporting an overall forecast underspend of £8.49M. This is made up of £2.81M net slippage and rephasing, along with £5.68M of net budget surpluses. Of the £2.81M, £6.06M is slippage, which is reduced by £3.24M of rephasing. The net surplus of £5.68M is made up of underspends of £7.96M, reduced by deficits of £2.28M.

Major Variances

Scheme	Project	Variance type	Variance Month 8 £M
Making Homes Safe	Sprinkler Work	Rephase	2.64
Improving Quality of Homes	Wyndham Court Refurbishment	Deficit	0.60
Making Homes Safe	Block Modernisation Programme	Rephase	0.60
Improving Quality of Homes	Lift Refurbishment - Shirley Towers	Deficit	0.41
Improving Quality of Homes	Structural Inspections to High Rise Blocks	Deficit	0.30
Making Homes Safe	Structural Works	Deficit	0.30
Making Homes Safe	HFRS Fire Safety / Sprinkler Project	Deficit	0.25
Making Homes Energy Efficient	Network Heating & District Heating meters (HIU Units)	Deficit	0.20
Making Homes Safe	Fire Detection Upgrades to LD2 - domestic dwellings	Deficit	0.10
Making Homes Safe	Fire Safety - Wyndham Court Upgrade	Deficit	0.05
Supporting Communities	Container Homes	Deficit	0.05
Improving Quality of Homes	Housing Health and Safety Rating System and Disrepair	Deficit	0.02
Improving Quality of Homes	Roofing Lot 2 East	Surplus	(0.20)
Making Homes Safe	Fire Safety - Castle Housing Compartmentation (flat front replacements)	Slippage	(0.20)
Making Homes Safe	Remedial Works Following Compliance Inspections	Surplus	(0.20)
Supporting Independent Living	Telecare Upgrades	Slippage	(0.20)
Making Homes Safe	Fire Safety - Fire Door Remedials	Surplus	(0.25)
Making Homes Energy Efficient	Insulation Upgrades	Surplus	(0.30)
Making Homes Safe	Fire Safety - Additional Asbestos Removal - Walkway Ceilings	Slippage	(0.40)
Making Homes Safe	Fire Safety - Wyndham Court Commercial and car part sprinklers project	Slippage	(0.54)
Making Homes Safe	Fire Safety - Cladding Assessment (A1 & A2 support grant application)	Slippage	(0.60)
Improving Quality of Homes	Holyrood Estate Heating Upgrade	Slippage	(0.72)
Making Homes Energy Efficient	Albion Towers Heating	Surplus	(1.00)
Making Homes Energy Efficient	Holyrood Estate - Underground Aipework Replacement	Slippage	(1.30)
Improving Quality of Homes	Major Works - reactive	Surplus	(1.75)
Making Homes Safe	Fire Safety - High Rise Ventilation Upgrades	Surplus	(1.76)
Supporting Independent Living	Renew Warden Alarm	Slippage	(2.10)
Making Homes Energy Efficient	Millbank House EWI Refurbishment	Surplus	(2.50)



Dedicated Schools Grant Month 8



	Working Budget 2024/25 £M	Forecast Outturn Month 8 £M	Forecast Variance Month 8 £M		Movement Month 7 to Month 8 £M
DSG Block					
Schools	109.62	109.62	0.00		0.00
High Needs	40.36	39.15	(1.20) F	●	0.00
Early Years	28.16	28.16	0.00	●	0.00
Central Services	1.61	1.61	0.00	●	0.00
Net Expenditure	179.75	178.54	(1.20) F	●	0.00
Funded By:					
Schools Funding	(109.62)	(109.62)	0.00	●	0.00
High Needs Funding	(40.36)	(40.36)	0.00	●	0.00
Early Years Funding	(28.16)	(28.16)	0.00	●	0.00
Central Services Funding	(1.61)	(1.61)	0.00	●	0.00
Total Funding	(179.75)	(179.75)	0.00	●	0.00
(Surplus)/Deficit for Year	0.00	(1.20)	(1.20) F	●	0.00
Balances:					
	BFwd	CFwd	Movement		
DSG Usable Reserve	(3.99)	(5.19)	(1.20) F	●	0.00
DSG Adjustment Reserve	11.09	11.09	0.00	●	0.00
Total DSG (Surplus)/Deficit	7.11	5.90	(1.20) F	●	0.00

Schools Balances	Budget 2024/25 Deficit	Budget 2024/25 Surplus	Budget 2024/25 Total
Primary			
Net Budget	£2.91M	(£2.06M)	£0.85M
No. of Schools	11	20	31
% of Schools	35%	65%	100%
Secondary			
Net Budget	£0.00M	(£4.86M)	(£4.86M)
No. of Schools	0	6	6
% of Schools	0%	100%	100%
Special			
Net Budget	£1.43M	(£0.27M)	£1.16M
No. of Schools	2	3	5
% of Schools	40%	60%	100%
Total			
Net Budget	£4.34M	(£7.20M)	(£2.85M)
No. of Schools	13	29	42
% of Schools	31%	69%	100%

The DSG deficit reduced by £3.99M to £7.11M in 2023/24 and a further reduction of £1.20M is currently forecast for 2024/25. Schools budget data for 2024/25 indicates there are 13 schools with a deficit balance and where necessary deficit recovery plans are being prepared.

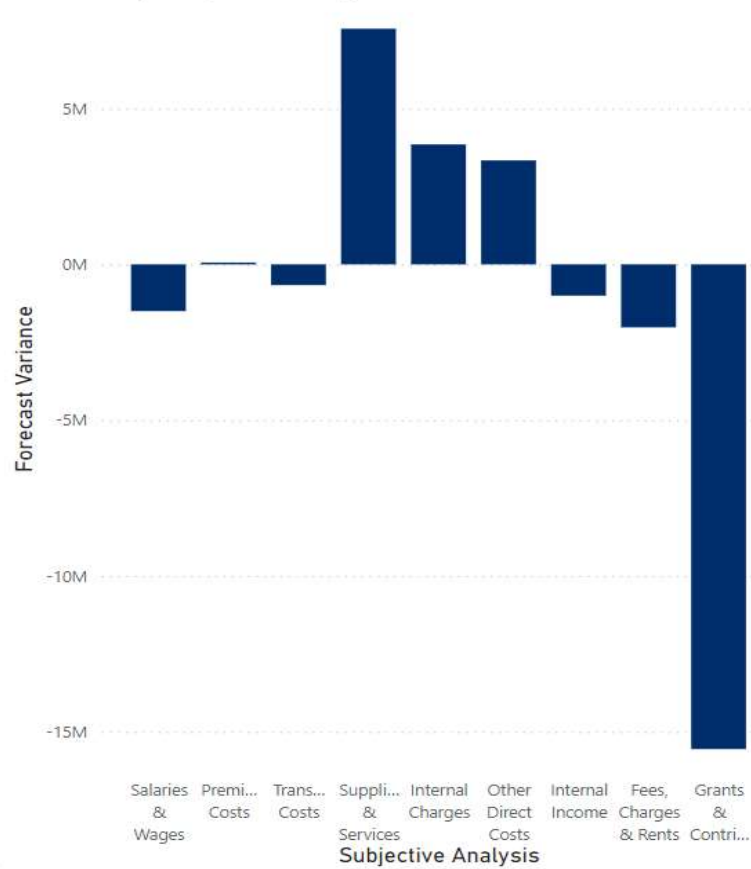


Clear Filters

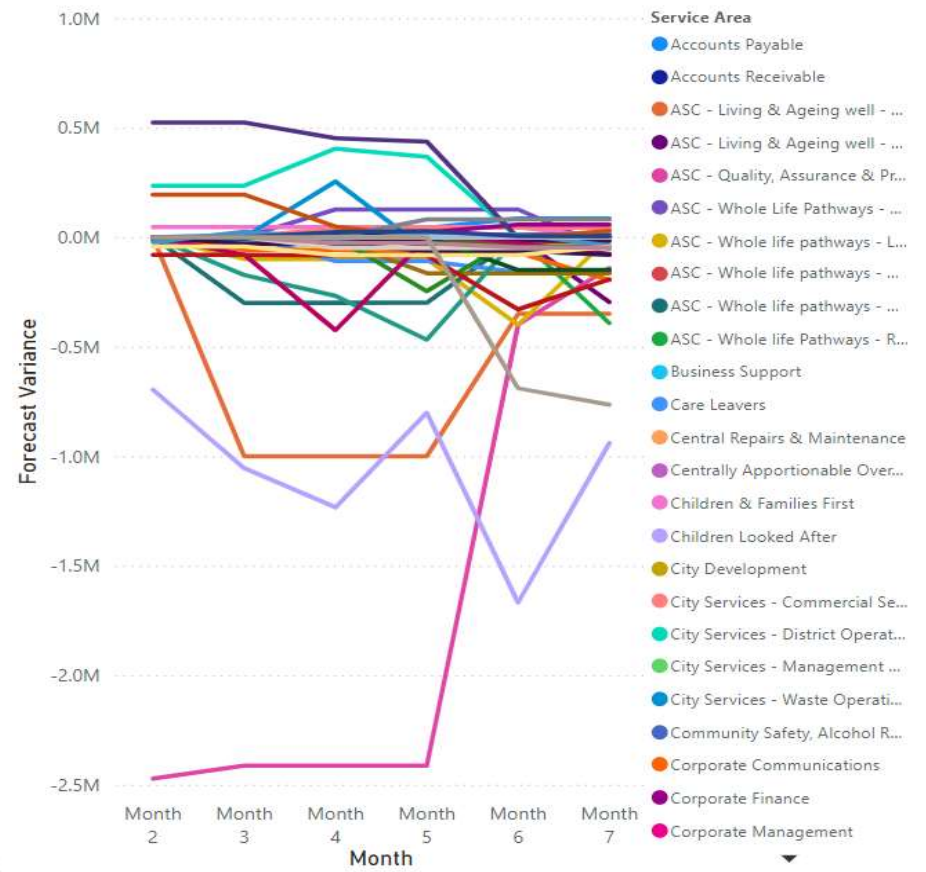


- Adults & Hea...
- Children & Learning
- Compliance & Leisure
- Communities & Safer City
- Economic Development
- Environment & Transport

Variance by Subjective Analysis -



Variance Trend -





Clear Filters

Portfolio Position Month 8



Adults & Hea...

Children & Learning

Compliance & Leisure

Communities & Safer City

Economic Development

Environment & Transport

Portfolio	Working Budget 2024/25 £'000	Forecast Outturn Month 7 £'000	Forecast Variance Month 7 £'000	Movement Month 6 to Month 7 £'000
▲				
▣ Adults & Health	77,582	75,734	(1,848)	22
▣ Children & Learning	60,180	57,569	(2,611)	(297)
▣ Compliance & Leisure	4,425	4,061	(364)	(213)
▣ Communities & Safer City	2,682	2,640	(42)	0
▣ Economic Development	7,262	6,874	(388)	(447)
▣ Environment & Transport	21,550	21,596	46	718
▣ Finance & Corporate Services	32,736	31,450	(1,286)	(672)
▣ Green City & Net Zero	5,722	5,841	119	163
▣ Housing Operations	5,191	5,882	691	681
▣ Leader	6,765	6,519	(246)	28
▣ Central Expenditure Items	30,199	20,057	(10,142)	(1,853)
▣ General Funding	(215,016)	(215,068)	(52)	0
▣ Exceptional Financial Support (EFS)	(39,276)	(23,153)	16,123	1,870
Total	1	1	0	0

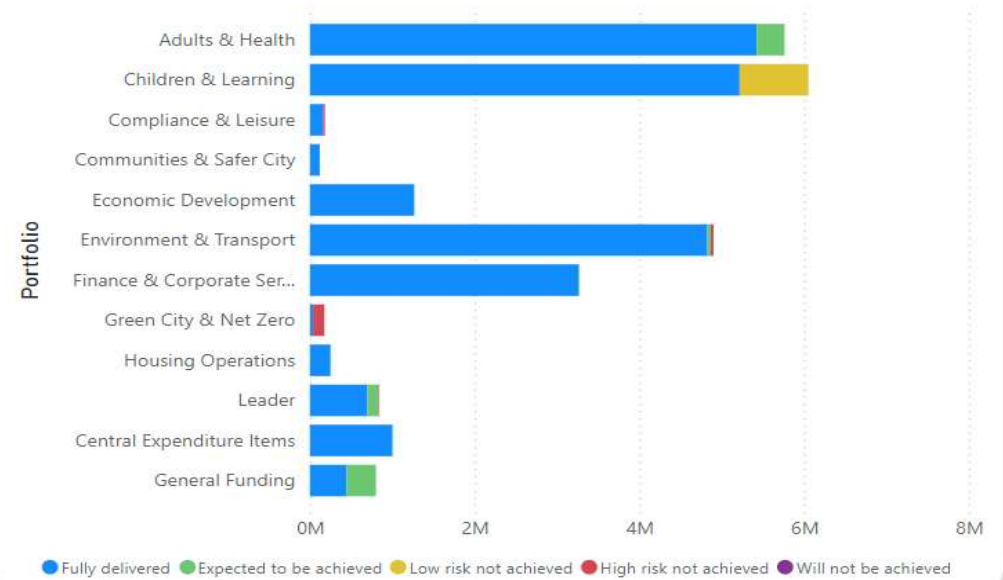


Savings Targets 2024/25 RAG Rated



● Fully delivered ● Expected to be achieved ● Low risk not achieved ● High risk not achieved ● Will not be achieved

Savings Targets per Portfolio



● Fully delivered ● Expected to be achieved ● Low risk not achieved ● High risk not achieved ● Will not be achieved

Please select a Portfolio to drillthrough

Key Issues

The current rate of non-achievement of savings is 1% or £0.20M forecast not to be achieved (Red & Purple) and this month £1.45M has moved from expected to be achieved (Green) to delivered (Blue).