



Revenue Monitoring

The forecast outturn at Month 9 shows a positive variance of £18.40M before the use of Exceptional Financial Support (EFS). This is made up of favourable Directorate variances of £8.21M plus £10.14M for centrally held budgets and £0.05M in centrally held funding. This is a £2.28M improvement on the Month 8 position which forecast a £16.12M favourable variance. A further £0.17M of sustained 2024/25 savings were identified in Month 8 to be transferred to centrally held budgets, however will not be actioned until Month 10 due to the timing of the Cabinet meeting. This brings the total transferred or approved for transfer to £10.31M for the year to date.

The main favourable variances are in the following areas:

- Children & Learning (£2.59M favourable) with the main positive variance being in children looked after (CLA) of £1.27M, together with favourable variances for care leavers (£0.21M), agency staffing (£0.30M) and legal costs (£0.23M), together with other favourable variances totalling £0.58M. This is after £1.56M of sustained savings have been transferred to central contingency.
- Community Wellbeing (£2.67M favourable) with the main positive variances being for non-recurrent staffing savings from the Phase 2A restructure (£0.94M), lower respite service redesign costs, additional income and use of grants in the ICU (£0.99M) and lower levels of activity and inflation compared to budget in Living & Ageing Well – Cost of Care (£0.65M). This is after £4.68M of sustained savings have been taken centrally.
- Enabling Services (£1.23M favourable) from staffing vacancies (£0.92M), 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 (£1.31M favourable) mainly relating to further School Travel Service transformation savings (£0.75M), reduced staffing and energy costs within Property Services (£0.81M) and favourable staffing variances in Transportation (£0.23M). There are adverse variances for Planning mainly from reduced income (£0.37M) and investment property income (£0.31M). This is after £2.56M of sustained savings have been taken centrally.
- Strategy & Performance (£0.66M 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 £0.25M adverse variance, mainly due to adverse variances for emergency accommodation (£0.68M), District Operations (£0.17M) and Bereavement (£0.09M). These are reduced by favourable variances for Environmental Health & Trading Standards (£0.27M) and Port Health (£0.45M). This is after £0.27M of sustained savings for the directorate have been taken centrally. It is proposed to meet the adverse variance for emergency accommodation from centrally held contingency. The overall favourable variance of £18.40M reported this month include forecast savings attributed to Transformation activity of £9.43M 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 (with the EFS premium no longer applying). If the favourable forecast variance of £18.40M is sustained, the borrowing costs will be £1.5M per annum lower at £1.7M.

Budget Adjustments

As set out in the Business Planning and Budgeting Framework sustained favourable budget variances will be transferred from service budgets to contingency. £0.17M of sustained Directorate favourable variances reported at Month 8 were approved for transfer to contingency on 7 January 2025 and will be actioned in Month 10. This is in addition to the £10.14M previously transferred, bringing the total to £10.31M. £3.51M of new sustainable savings have been identified in Month 9 and are recommended to be transferred.

Savings Delivery

The savings targets built into 2024/25 budgets is £24.64M. £23.07M of the savings are reported as "delivered", up by £0.36M from the previous month, and a further £0.54M 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 (£9.43M).

Deficit Recovery Plans

Deficit recovery plans are required to address adverse variances for Planning, City Services (including Waste) and Bereavement Services based on forecast overspends in these areas.

Dedicated Schools Grant (DSG) and School Balances

The DSG deficit is projected to reduce by £1.50M by the end of 2024/25, a £0.3M favourable movement since Month 8. Schools budget data shows 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 £37.41M.

Housing Revenue Account (HRA)

The HRA is forecasting a balanced position at Month 9, with a reduction in depreciation being balanced by an increase in direct revenue financing of the capital programme. Additional insurance premium costs and energy 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 £21.15M. 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 (£11.50M), Corporate Assets Decarbonisation Scheme (CADS) (£1.39M), Client Case Management System (£1.00M), Heritage Asser repair Programme (£0.96M) and Great Oaks Vermont Site (£0.94M)

The HRA capital programme is reporting a forecast underspend of £2.10M. The major project variances are:

- Underspends are reported in Fire Safety (£1.27M), Albion Towers Heating (£1.00M) and Insulation Upgrades (£0.30M)
- Overspends are reported in Block Modernisation Programme (£2.46M)
- Slippage reported in Renew Warden Alarm (£2.10M), Fire Safety (£1.74M) and Holyrood Estate (£2.02M)
- Projects being rephased into 2024/25 are Block Modernisation Programme (£0.60M) and Sprinkler Work (£3.24M)



General Fund Position Month 9



	Working Budget 2024/25 £M	Forecast Outturn Month 9 £M	Forecast Variance Month 9 £M	
Directorates:				
Children & Learning	51.08	48.49	(2.59)	F
Community Wellbeing	79.18	76.51	(2.67)	F
Enabling Services	26.13	24.89	(1.23)	F
Growth & Prosperity	36.65	35.34	(1.31)	F
Resident Services	25.32	25.57	0.25	A
Strategy & Performance	5.74	5.08	(0.66)	F
Total Directorates	224.09	215.89	(8.21)	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	235.94	(18.35)	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	20.88	(18.40)	F
Exceptional Financial Support (EFS)	(39.28)	(20.88)		
Net Over/(Underspend)	0.00	0.00		

General Fund Month 9 Commentary

Overall forecast position is £18.40M underspent, a favourable movement of £2.28M from Month 8

Children & Learning: a forecast underspend of £2.59M.

The overall £2.59M favourable variance is mainly due to favourable variances of £1.27M for Children Looked After for care package costs, £0.21M for lower Care Leavers client numbers, £0.30M for agency staffing reductions, £0.23M for Legal costs, £0.16M for Quality Assurance staffing and other variances, £0.15M reduction in supplies and services spend for Safeguarding, £0.13M additional Supporting Families grant and £0.14M of other favourable variances elsewhere. The directorate is forecasting £2.39M of transformation savings, of which £1.56M have been taken centrally.

Community Wellbeing: a forecast underspend of £2.67M.

The overall £2.67M favourable variance is largely due to favourable variances of £0.94M for non-recurrent staffing savings achieved as a result of the Phase 2A restructure, £0.99M within the ICU from the Respite Service redesign, additional income and use of grants, and £0.65M favourable variance on Living & Ageing Well - Cost of Care due to lower levels of activity and inflationary pressures 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 £1.23M.

The £1.23M favourable variance is mainly due to £0.92M 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 £1.31M.

The favourable variance of £1.31M is mainly due to £0.75M of further transformation savings for the School Travel Service, £0.81M of favourable variances within Property Services for reduced staffing and energy costs, and a £0.23M favourable variance in Transportation relating to staffing. There are adverse variances of £0.37M in Planning mostly relating to reduced income and £0.31M for investment property based on projected income. The directorate is forecasting £3.41M of transformation savings, of which £2.56M have been taken centrally.

Resident Services: a forecast overspend of £0.25M.

The £0.25M adverse variance is mainly due to adverse positions for emergency accommodation (£0.68M), District Operations (£0.17M) and Bereavement (£0.09M), reduced by favourable variances for Environmental Health & Trading Standards (£0.27M) and Port Health (£0.45M). There are £0.30M of in-year transformation savings within the directorate, of which, £0.27M have been taken centrally. It is proposed to meet the adverse variance for emergency accommodation from centrally held contingency.

Strategy & Performance: a forecast underspend of £0.66M.

The £0.66M favourable variance is mainly due to staffing vacancies (£0.50M) and additional income (£0.11M). £0.05M of transformation savings are included in the forecast.



Month 8 Adjusted Variance Vs Month 9



	Forecast Variance Month 8 £M		Sustainable Savings Removed £M	Adjusted Variance Month 8 £M		Forecast Variance Month 9 £M		Movement Adjusted Month 8 to Month 9 £M	
Directorates:									
Children & Learning	(1.78) F		0.00	(1.78) F		(2.59) F		(0.81) F	↑
Community Wellbeing	(1.89) F		0.00	(1.89) F		(2.67) F		(0.77) F	↑
Enabling Services	(1.11) F		0.00	(1.11) F		(1.23) F		(0.12) F	↑
Growth & Prosperity	(1.30) F		0.00	(1.30) F		(1.31) F		(0.01) F	↑
Resident Services	0.51 A		0.00	0.51 A		0.25 A		(0.26) F	↑
Strategy & Performance	(0.36) F		0.00	(0.36) F		(0.66) F		(0.30) F	↑
Total Directorates	(5.93) F		0.00	(5.93) F		(8.21) F		(2.28) 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	(10.14) F		0.00	(10.14) F		(10.14) F		0.00	
Net Council Expenditure before EFS	(16.07) F		0.00	(16.07) F		(18.35) F		(2.28) 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	(16.12) F		0.00	(16.12) F		(18.40) F		(2.28) F	↑

Children & Learning:

There is favourable movement of £0.81M from Month 8, mainly due to a review of staffing and agency budgets and the progress of posts being filled following the restructure, confirmation of additional Supporting Families grant and a review of supplies and services spending profiles.

Community & Wellbeing:

There is a £0.77M favourable movement from Month 8, mainly for Living & Ageing Well care costs (£0.5M) and favourable variances on staffing costs due to team restructures across ASC - Whole Life Pathways - Resourcing and ICU Provider Relationships.

Enabling Services:

There is a favourable movement of £0.12M from Month 8, due to an insurance rebate and revised salary forecasts.

Growth & Prosperity:

There is a £0.01M favourable movement from Month 8, mainly from favourable variances on staffing costs across the directorate (£0.31M) reduced by adverse movements on planning income (£0.26M).

Resident Services:

There is a favourable movement of £0.26M from Month 8, mainly relating to a forecast improvement in Port Health income (£0.27M).

Strategy & Performance:

There is a favourable movement of £0.30M from Month 8, mainly due to revised salary forecasts.



Executive Director	Description of saving	Savings £M
Children & Learning	Agency staff savings	0.30
Children & Learning	Care Leavers placements	0.10
Children & Learning	Legal savings	0.23
Children & Learning	Residential - non use of in house residential pressure in year	0.40
Children & Learning	Residential and Independent Foster Carer placements (transformation)	0.60
Community Wellbeing	Care package costs, including lower demand	0.65
Community Wellbeing	ICU contracts savings	0.05
Community Wellbeing	Improved income forecasts on BUPA beds due to higher occupancy	0.10
Community Wellbeing	In-year favourable variance on staffing budgets arising from team restructure	0.15
Community Wellbeing	Planned Respite reprovision	0.35
Enabling Services	Digital Services - salary surpluses	0.48
Growth & Prosperity	ADDP - energy cost savings	0.10
Total		3.51

The total of sustainable savings that have been transferred to centrally held contingency remains at £10.14M, with a further £0.17M identified at Month 8 to be transferred following Cabinet approval. £3.51M of new sustainable savings have been identified in Month 9 and are recommended to be transferred to contingency, of which £1.08M relate to transformation.



Transformation Savings



Executive Director	Month 9 Variance	Sustainable Savings Removed	Total Directorate Variance	Transformation Savings	Other Directorate Variances
	£M	£M	£M	£M	£M
Children & Learning	(2.59)	(1.56)	(4.15)	(2.39)	(1.76)
Community Wellbeing	(2.67)	(4.68)	(7.35)	(2.90)	(4.45)
Enabling Services	(1.23)	(0.14)	(1.37)	(0.14)	(1.23)
Growth & Prosperity	(1.31)	(2.56)	(3.86)	(3.41)	(0.46)
Resident Services	0.25	(0.27)	(0.02)	(0.30)	0.27
Strategy & Performance	(0.66)	0.00	(0.66)	(0.05)	(0.61)
Capital Asset Management	0.00	(0.94)	(0.94)	(0.25)	(0.69)
Total	(8.21)	(10.14)	(18.35)	(9.43)	(8.92)

Executive Director	Description of transformation saving	Savings £M
Children & Learning	Managing Demand	(0.23)
Children & Learning	Right Child / Right Home	(2.16)
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	ADDP - energy cost savings	(0.10)
Growth & Prosperity	Parking and Traffic Management	(0.33)
Growth & Prosperity	School Travel Service	(2.23)
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		(9.43)

Children & Lear...

Community Wel...

Enabling Services

Growth & Prosp...

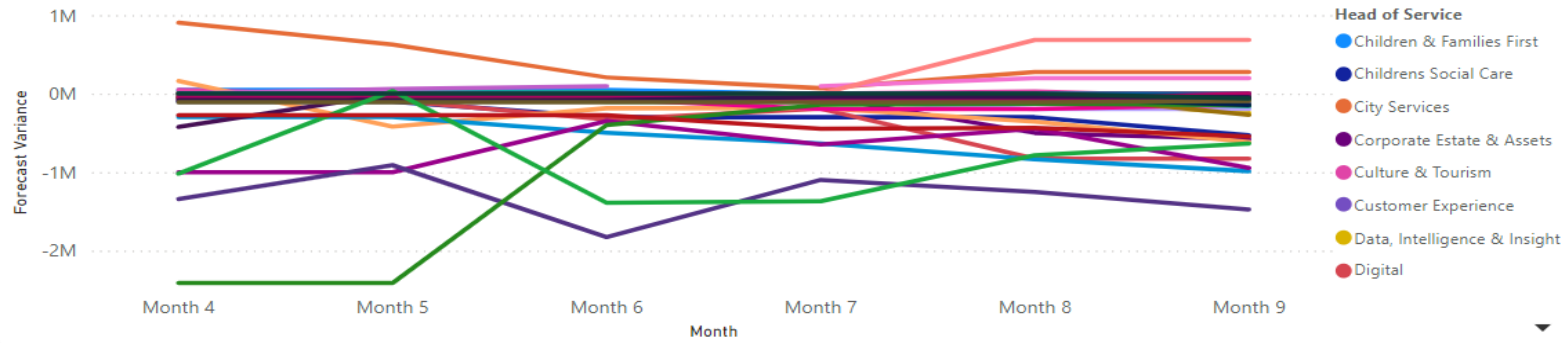
Resident Services

Strategy & Perf...

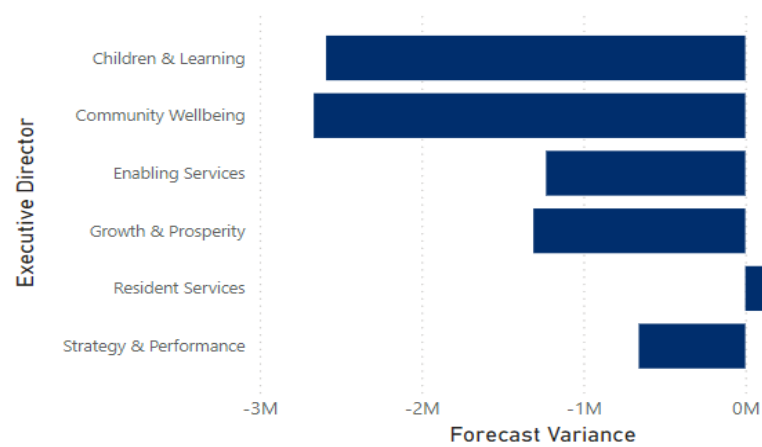
GF Capital

HRA Capital

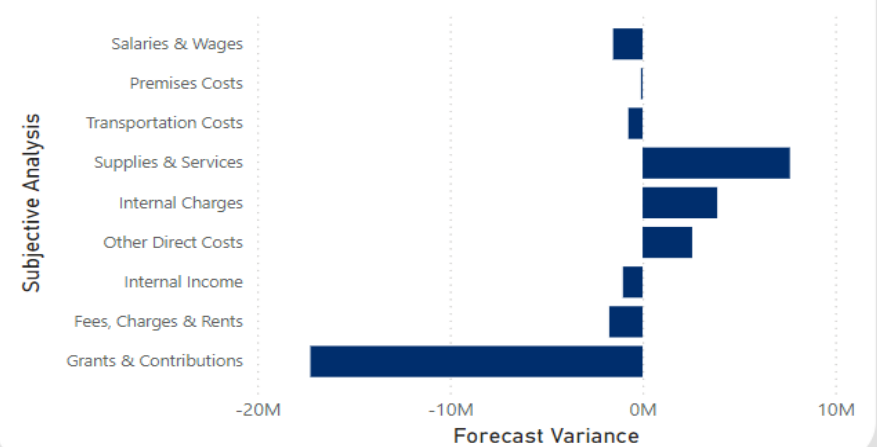
Variance Trend -



Variance to Budget -

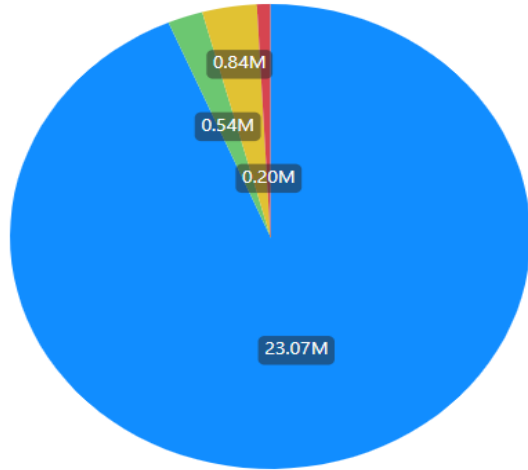


Variance by Subjective Analysis -



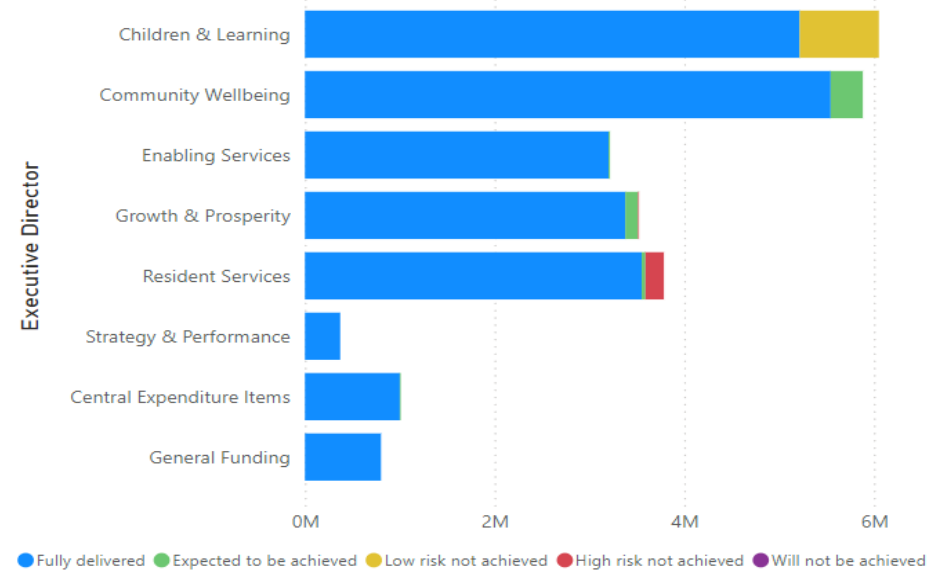


Savings Targets 2024/25 RAG Rated



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 £0.36M 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	(0.84)	0.00	0.00	(0.22)	0.00	0.00	(0.09)	0.00	0.00	(0.83)	(2.59)
Community Wellbeing	(0.33)	0.00	(1.13)	0.00	0.00	0.00	0.00	0.00	(0.54)	0.00	(0.12)	(0.55)	(2.67)
Enabling Services	0.00	0.00	(0.92)	0.00	0.00	(0.14)	0.00	0.00	(0.17)	0.00	0.00	0.00	(1.23)
Growth & Prosperity	0.00	0.00	(0.68)	(0.20)	0.00	0.22	0.01	0.01	(0.13)	0.31	0.00	(0.85)	(1.31)
Resident Services	0.00	0.32	0.93	0.00	0.07	(1.50)	0.00	0.20	0.26	0.00	0.00	(0.03)	0.24
Strategy & Performance	0.00	0.00	(0.50)	0.00	0.00	(0.10)	0.00	0.00	(0.01)	0.00	0.00	(0.05)	(0.66)
Total	(0.94)	0.32	(3.14)	(0.20)	0.07	(1.74)	0.01	0.21	(0.68)	0.31	(0.12)	(2.31)	(8.21)

Within directorates there are favourable variances of £2.31M for Transformation Savings (excluding those transferred to contingency), £3.14M for staffing and agency costs, £1.74M for increased income, £0.94M for client packages and placements and £1.00M for other factors. The main adverse variances are for property investment income shortfalls £0.31M and Coroner costs £0.32M, with £0.29M for other factors. The £8.21M net favourable variance for directorates is after £9.20M of sustainable savings have been taken centrally, of which £6.87M relates to Transformation Savings.



	Working Budget 2024/25 £M	Forecast Outturn Month 9 £M	Forecast Variance Month 9 £M		Movement Month 8 to Month 9 £M	
Children & Families First	3.66	3.53	(0.13)	F	(0.13)	F ↑
Children & Families First	4.71	4.58	(0.13)	F	(0.13)	F ↑
Childrens Social Care	(6.63)	(7.16)	(0.53)	F	(0.23)	F ↑
Divisional Management	(7.63)	(7.93)	(0.30)	F	(0.15)	F ↑
ICU - Children's Services	0.38	0.38	0.00		0.00	
Legal (Children's)	0.62	0.39	(0.23)	F	(0.08)	F ↑
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	2.49	(0.16)	F	(0.08)	F ↑
Quality Assurance Business Unit	2.65	2.49	(0.16)	F	(0.08)	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	32.27	(1.48)	F	(0.22)	F ↑
Care Leavers	1.07	0.87	(0.21)	F	(0.05)	F ↑
Children Looked After	32.67	31.40	(1.27)	F	(0.18)	F ↑
Resources	11.78	11.64	(0.14)	F	(0.09)	F ↑
Jigsaw	5.45	5.46	0.00		0.00	
Safeguarding	5.28	5.13	(0.15)	F	(0.09)	F ↑
Young Peoples Service	3.24	3.18	(0.06)	F	(0.06)	F ↑
Young Peoples Service	2.33	2.33	0.00		0.00	
Youth Offending	0.91	0.85	(0.06)	F	(0.06)	F ↑
Total Children & Learning	51.08	48.49	(2.59)	F	(0.81)	F ↑

Children & Learning: a forecast underspend of £2.59M.

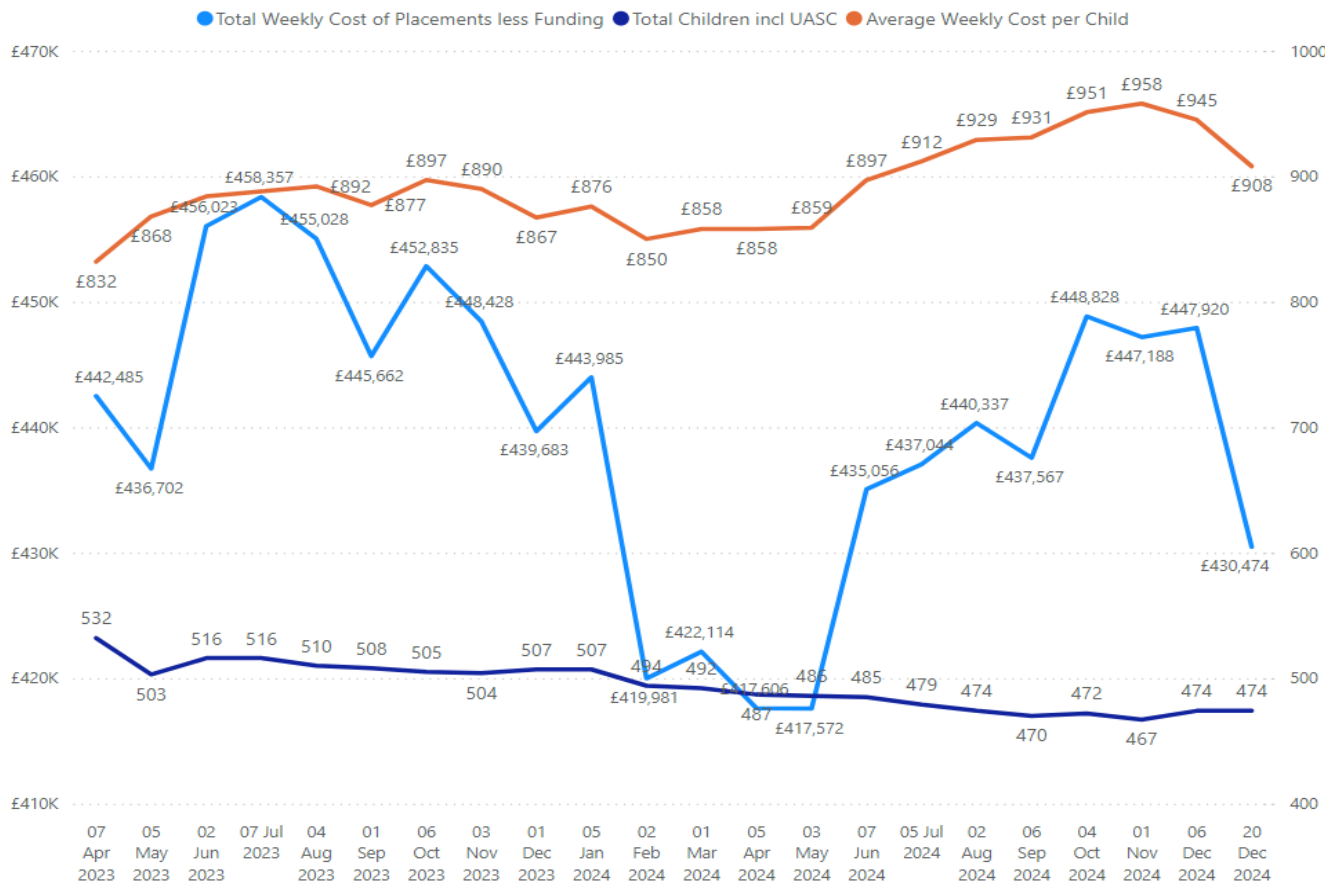
There is a £0.81M favourable movement from Month 8. This mainly due to a review of staffing and agency budgets and the progress of posts being filled post restructure, confirmation of additional Supporting Families grant and a review of supplies and services spending profiles.

The favourable variance of £2.59M at Month 9 is due primarily to a favourable variance of £1.27M for Children Looked After as package costs remain less than budgeted, together with favourable variances of £0.21M for Care Leavers as client numbers are less than budgeted, £0.30M for Divisional Management due to agency staffing projections, £0.15M in Safeguarding due to a forecast reduction in supplies and services spend, £0.23M for Legal costs being less than budgeted, £0.16M for Quality Assurance relating to staffing and smaller variances, £0.13M for Children & Families First due to additional Supporting Families grant funding, and £0.05M for Youth Offending due to a review of staffing vacancies and related staffing projections. 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 forecasting transformation savings of £2.39M, including a further £0.60M identified at Month 9 that is proposed to be taken in Month 10.

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 for further savings delivery.



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.



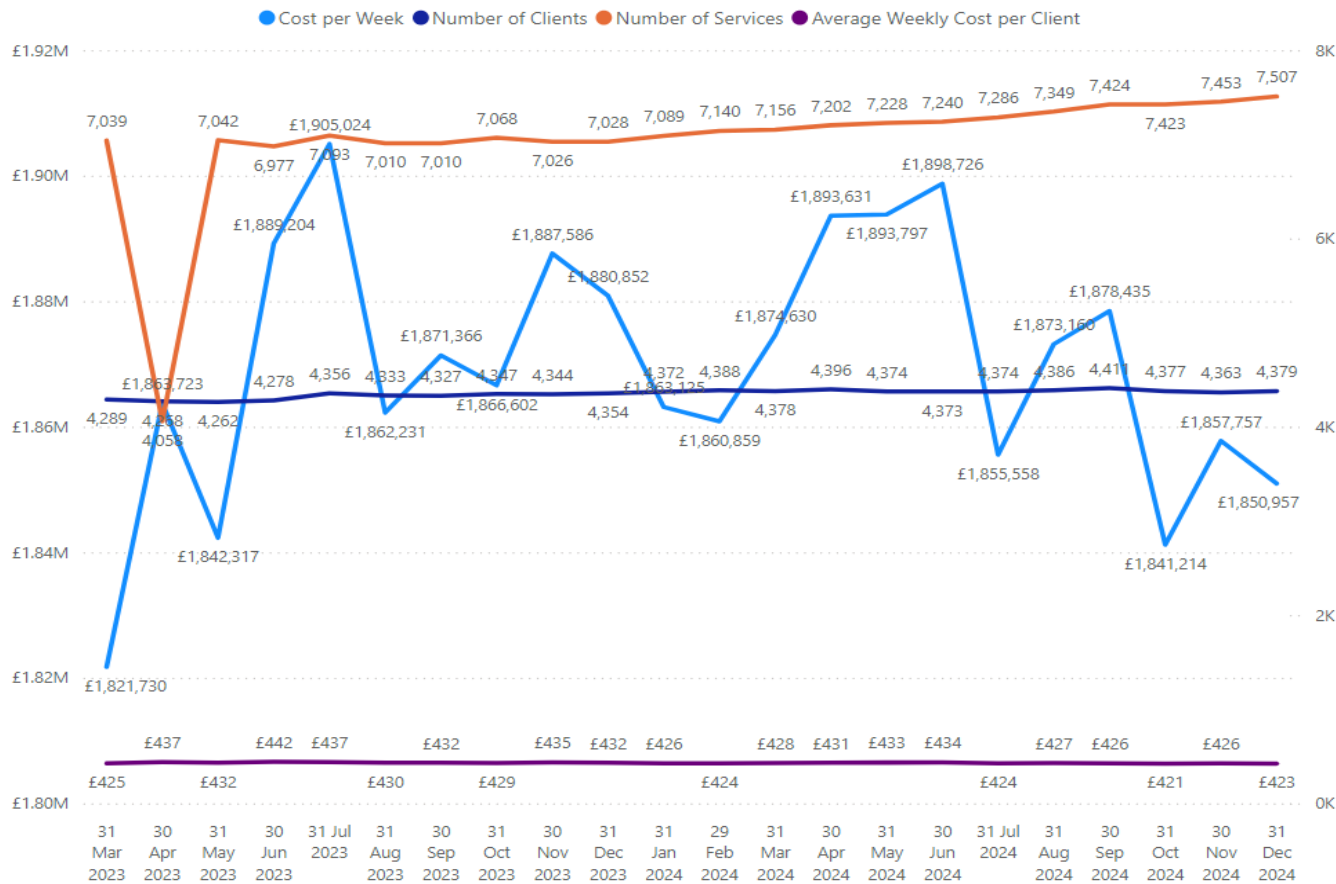
	Working Budget 2024/25 £M	Forecast Outturn Month 9 £M	Forecast Variance Month 9 £M		Movement Month 8 to Month 9 £M	
Integration	18.13	17.14	(0.99)	F	(0.15)	F ↑
ICU - Provider Relationships	15.86	15.38	(0.48)	F	(0.15)	F ↑
ICU - System Redesign	2.27	1.76	(0.51)	F	0.00	
Living & Ageing Well	38.40	37.46	(0.95)	F	(0.50)	F ↑
ASC - Living & Ageing Well - Cost of care	28.24	27.59	(0.65)	F	(0.50)	F ↑
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	(23.46)	(23.61)	(0.14)	F	(0.01)	F ↑
ASC - Quality, Assurance & Professional Development	(23.46)	(23.61)	(0.14)	F	(0.01)	F ↑
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	44.51	43.97	(0.55)	F	(0.11)	F ↑
ASC - Whole Life Pathways - Directly Delivered Services	2.40	2.35	(0.04)	F	0.00	
ASC - Whole Life Pathways - LD Cost of care	26.49	26.49	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	3.44	(0.50)	F	(0.11)	F ↑
Total Community Wellbeing	79.18	76.51	(2.67)	F	(0.77)	F ↑

Community Wellbeing: a forecast underspend of £2.67M.

There is a favourable movement of £0.77M from Month 8 to Month 9. The movement is mainly attributable to a favourable variance of £0.5M on Living & Age Well care costs and favourable variances on staffing costs due to team restructures across ASC - Whole Life Pathways - Resourcing and ICU Provider relationships. The overall £2.67M favourable variance is largely due to favourable variances in the ICU, favourable variances on staffing budgets and improvements in the forecast on Living & Ageing Well - Cost of Care. There are favourable variances in the ICU totalling £0.99M as the proposed Respite Service redesign started later than initially planned with estimated costs being less than budgeted. There are also favourable variances on ICU staffing costs with vacancies being held pending restructure, improved income forecasts, reduced contract costs and improved forecasts from offsetting costs with grant funding. There is a favourable variance of £0.94M 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 £0.65M favourable variance on Living & Ageing Well - Cost of Care due to lower levels of activity and inflationary pressure compared to budget, which will be in part due to the ongoing transformation work in the service. 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 9



	Working Budget 2024/25 £M	Forecast Outturn Month 9 £M	Forecast Variance Month 9 £M		Movement Month 8 to Month 9 £M	
Digital	11.16	10.33	(0.83)	F	0.00	
Digital Services	11.16	10.33	(0.83)	F	0.00	
Enabling Services	1.78	1.77	(0.01)	F	0.00	
Corporate Management	1.54	1.53	(0.01)	F	0.00	
Internal Audit	0.24	0.24	0.00		0.00	
Finance - Corporate & Strategic	(2.88)	(2.68)	0.20	A	0.00	
Centrally Apportionable Overheads	(7.67)	(7.67)	0.00		0.00	
Corporate Finance	2.45	2.61	0.16	A	0.00	
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	0.00	
Accounts Payable	0.70	0.77	0.07	A	0.00	
Accounts Receivable	2.25	2.09	(0.15)	F	0.00	
Local Taxation & Benefits Services	3.09	2.97	(0.12)	F	0.00	
Human Resources & Organisational Development	2.83	2.70	(0.13)	F	0.00	
HR Services	2.83	2.70	(0.13)	F	0.00	
Legal & Governance	4.31	4.17	(0.14)	F	(0.14)	F ↑
Democratic Representation & Managemen	2.30	2.23	(0.07)	F	(0.03)	F ↑
Registration of Electors and Elections Costs	0.53	0.52	(0.01)	F	(0.05)	F ↑
Risk Management	1.48	1.42	(0.06)	F	(0.06)	F ↑
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	1.35	(0.09)	F	0.02	A ↓
Supplier Management Services	1.44	1.35	(0.09)	F	0.02	A ↓
Total Enabling Services	26.13	24.89	(1.23)	F	(0.12)	F ↑

Enabling Services: a forecast underspend of £1.23M.

There is a favourable movement of £0.12M from Month 8. The movement is mainly related to a low claims insurance rebate and a revision of salary forecasts in Elections and Democratic Services.

The overall variance comprises of underspends of £0.92M due to vacancies; £0.13M of additional income for Supplier Management and Finance; £0.09M of savings linked to AVCs, £0.06M for the low claims insurance rebate and there are other minor adverse variances.

£0.14M of Data & Digital transformation savings within the directorate have been taken centrally. And further £0.48M of sustained underspend has been declared this month and will also be taken centrally.



	Working Budget 2024/25 £M	Forecast Outturn Month 9 £M	Forecast Variance Month 9 £M		Movement Month 8 to Month 9 £M	
Corporate Estate & Assets	5.13	4.55	(0.58)	F	(0.08)	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	8.09	7.20	(0.89)	F	(0.08)	F ↑
Facilities	0.87	0.87	0.00		0.00	
Culture & Tourism	3.75	3.70	(0.05)	F	(0.08)	F ↑
Cultural Services	1.71	1.69	(0.02)	F	(0.08)	F ↑
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	0.66	0.62	(0.04)	F	0.00	
Directorate Management	0.04	0.04	0.01	A	0.00	
Transport & Planning	25.80	25.17	(0.64)	F	0.15	A ↓
Flood Risk Management	0.16	0.12	(0.04)	F	(0.04)	F ↑
Highways Contracts	9.28	9.29	0.01	A	0.00	
Home To School Transport	9.95	9.20	(0.75)	F	0.08	A ↓
Planning	0.79	1.16	0.37	A	0.26	A ↓
Transportation	5.63	5.41	(0.23)	F	(0.15)	F ↑
Total Growth & Prosperity	36.65	35.34	(1.31)	F	(0.01)	F ↑

Growth & Prosperity: a forecast underspend of £1.31M.

There is a favourable movement of £0.01M from Month 8 to Month 9. This is after £2.56M of sustainable savings have been taken centrally to date. The movement is largely attributed to a £0.08M reduction in employee costs in Culture & Tourism due to maternity leave, role appointments and unfilled positions, £0.15M in Transportation and £0.08M from Property Services. An adverse variance of £0.26M in planning - development management and £0.08M from the School Travel Service.

The overall favourable variance of £1.31M is attributable to a favourable variance of £0.75M 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 Services from reduced energy costs and £0.59M in reduced staffing costs following a review and deletion of vacant posts. Transportation is also forecasting a £0.23M favourable variance due to adjustments made to staffing costs following a establishment list review. However, there is adverse variance of £0.37M in Planning - development management which is largely driven by reduced forecasted income of £0.26M in planning applications, £0.03M in admin charges, and £0.04M in section 106 fees. This was diminished by a £0.07M increase in pre-application income and £0.02M in other minor adjustments in pay awards and street naming income. Property Portfolio Management has a £0.31M adverse variance due to post-COVID recovery targets likely being unachievable. In terms of transformation, savings of £3.41M are forecast.



Resident Services Month 9



	Working Budget 2024/25 £M	Forecast Outturn Month 9 £M	Forecast Variance Month 9 £M		Movement Month 8 to Month 9 £M	
City Services	21.99	22.27	0.27	A	0.00	
City Services - Commercial Services	0.87	0.86	(0.02)	F	0.00	
City Services - District Operating Areas	5.10	5.26	0.17	A	0.00	
City Services - Management & Compliance	0.54	0.53	(0.02)	F	0.00	
City Services - Waste Operations	16.20	16.25	0.05	A	0.00	
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	F	0.00	
Emergency Planning	0.13	0.13	0.00	F	0.00	
Environment	(8.49)	(9.11)	(0.62)	F	(0.26)	F ↑
CPRES - Bereavement Services	0.59	0.68	0.09	A	0.04	A ↓
CPRES - Environmental Health & Scientific Services	1.64	1.37	(0.27)	F	(0.02)	F ↑
CPRES - Licensing	(0.06)	(0.05)	0.01	A	(0.01)	F ↑
CPRES - Parking & Itchen Bridge	(10.38)	(10.38)	0.00	F	0.00	
CPRES - Port Health	(0.78)	(1.22)	(0.45)	F	(0.27)	F ↑
CPRES - Private Sector Housing	0.41	0.41	0.01	A	0.00	
CPRES - Registration Services	(0.19)	(0.20)	(0.01)	F	(0.01)	F ↑
Green Cities	0.00	0.00	0.00	F	0.00	
Health & Safety	0.29	0.30	0.01	A	0.00	
Housing	4.97	5.65	0.68	A	0.00	
DFG Support	(0.01)	(0.01)	0.00	F	0.00	
Housing Needs	4.83	5.52	0.68	A	0.00	
Social Fund & Property	0.18	0.18	0.00	F	0.00	
Travellers Sites	(0.04)	(0.04)	0.00	F	0.00	
Resident Services	2.80	2.80	0.00	F	0.00	
Leisure Contracts	2.69	2.69	0.00	F	0.00	
Leisure Strategy	0.11	0.11	0.00	F	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	25.32	25.57	0.25	A	(0.26)	F ↑

Resident Services: a forecast overspend of £0.25M.

There is a favourable movement of £0.26M from Month 8. This is mainly due to an updated forecast on Port Health income of £0.27M favourable following a review in month. There were also minor favorable movements totalling £0.03M favourable in Environmental Health, Registration and Licensing predominately to do with staffing. There is an adverse movement in Bereavement of £0.04M for the Coroners Services following an updated estimated recharge from Hampshire in the month.

The overall adverse variance of £0.25M is mainly due to adverse positions for emergency accommodation of £0.68M, District Operations of £0.17M and £0.09M on Bereavement, along with a net adverse position of £0.02M across various other services. This is reduced by favourable positions on Port Health of £0.45M and Environmental Health and Trading Standards of £0.27M. It is proposed to meet the adverse variance for emergency accommodation from centrally held contingency.

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 9 £M	Forecast Variance Month 9 £M		Movement Month 8 to Month 9 £M	
Data, Intelligence & Insight	1.21	0.96	(0.24)	F	(0.16)	↑ F
Data & Intelligence	1.21	0.96	(0.24)	F	(0.16)	↑ F
Marketing & Communications	0.94	0.80	(0.14)	F	0.05	↓ A
Corporate Communications	0.94	0.80	(0.14)	F	0.05	↓ A
Projects & Change	1.49	1.22	(0.27)	F	(0.27)	↑ F
Projects, Policy & Performance	0.00	0.00	0.00		0.00	
Strategy & Performance	2.11	2.11	0.00		0.08	↓ A
Strategic Management of the Council	2.11	2.11	0.00		0.08	↓ A
Total Strategy & Performance	5.74	5.08	(0.66)	F	(0.30)	↑ F

Strategy & Performance: a forecast underspend of £0.66M.

There has been a favourable movement of £0.30M since Month 8. The movement is mainly due to revised salary forecasts. The overall favourable variance comprises of £0.50M linked to salary underspends due to vacancies in the Data team, Policy team and Communications. Plus £0.11M of additional income in Communications and Data & Digital.

There are £0.05M of in-year transformation savings within the directorate, and £0.04M of sustained in year savings which will be moved to contingency.



General Fund Capital Month 9



	Adjusted 2024-25 Budget £M	Forecast Outturn Month 9 £M	Forecast Variance Month 9 £M	Explained By:	(Slippage)/ Rephasing Month 9 £M	(Surplus)/ Deficit Month 9 £M
Directorates:						
Children & Learning	14.62	10.75	(3.87)	F	(3.39)	(0.48)
Community Wellbeing	4.25	4.25	0.00		0.00	0.00
Enabling Services	4.15	2.12	(2.03)	F	(1.35)	(0.68)
Growth & Prosperity	47.21	44.07	(3.14)	F	(2.91)	(0.23)
Resident Services	17.88	5.77	(12.11)	F	(12.11)	0.00
Strategy & Performance	8.13	8.13	0.00		0.00	0.00
Total General Fund	96.23	75.08	(21.15)	F	(19.75)	(1.39)
Financed by:						
Council Resources - Borrowing	7.73	7.73	0.00		0.00	0.00
Council Resources - Capital Receipts	8.43	8.43	0.00		0.00	0.00
Contributions	6.14	5.05	(1.08)	F	(1.06)	(0.03)
Grants	52.47	48.64	(3.84)	F	(3.38)	(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	96.23	75.08	(21.15)	F	(19.75)	(1.39)

The General Fund capital programme is reporting an overall forecast underspend of £21.15M. This is made up of £19.75M slippage, along with £1.39M of net budget surpluses. The net surplus of £1.39M is made up of £1.85M of surpluses, reduced by £0.46M of deficits.

Major Variances

Directorate	Project	Variance type	Variance Month 9 £M
Children & Learning	Bassett Green Primary School West block part of South block roof	Slippage	(0.27)
Children & Learning	Fairisle Jr School Flat roof New roof coverings and insulation	Slippage	(0.10)
Children & Learning	Fairisle Nursery/Infants Heating	Slippage	(0.39)
Children & Learning	Foundry Lane Primary School Main Block roof coverings	Slippage	(0.27)
Children & Learning	Great Oaks Vermont Site	Slippage	(0.94)
Children & Learning	Moorlands Primary School Flat roof, new roof covering and insulation	Slippage	(0.16)
Children & Learning	Newtown Early Years	Slippage	(0.14)
Children & Learning	Redbridge Primary School Screed	Slippage	(0.12)
Children & Learning	School Condition Allocation	Slippage	(0.43)
Children & Learning	St Georges Expansion	Slippage	(0.24)
Children & Learning	Townhill Junior	Slippage	(0.17)
Children & Learning	Valentine School	Underspend	(0.39)
Enabling Services	CareDirector	Surplus	(0.68)
Enabling Services	Client Case Management System	Slippage	(1.00)
Enabling Services	IT Equipment and Software Refresh	Slippage	(0.30)
Growth & Prosperity	Bargate North Walls	Slippage	(0.45)
Growth & Prosperity	Belgrave Industrial Estate Roof	Surplus	(0.27)
Growth & Prosperity	Corporate Assets Decarbonisation Scheme (CADS)	Slippage	(1.39)
Growth & Prosperity	Heritage Asset Repair Programme (HARP)	Slippage	(0.96)
Other minor			(0.57)
Resident Services	Outdoor Sports Centre	Slippage	(11.50)
Resident Services	Solar Powered Compactor Bins	Slippage	(0.42)

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	9.75	0.03	F	↑	10.97	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	1.50	0.50	F	↑	0.92	(0.57)	A	↓
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	3.93	(0.42)	A	↓	3.49	(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	5.49	1.50	F	↑	6.74	1.25	F	↑
Other Reserves	2.69	1.65	(1.03)	A	↓	1.48	(0.17)	A	↓
Total Earmarked Reserves	40.58	37.41	(3.17)	A	↓	38.48	1.07	F	↑
General Fund Balance	10.07	12.00	1.93	F	↑	12.00	0.00		
Total GF Reserves (excl. Schools)	50.65	49.41	(1.24)	A	↓	50.48	1.07	F	↑

There is a forecast balance of £9.75M 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
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Distribution of previous year's estimated surplus/(contribution towards estimated deficit)	(1.18)	6.61	5.43
Net income and expenditure for 2024/25	0.49	(0.59)	(0.10)
(Surplus)/Deficit for the year	(0.69)	6.02	5.33
(Surplus)/Deficit brought forward from 2023/24	1.24	(8.42)	(7.19)
Overall (Surplus)/Deficit Carried Forward	0.55	(2.40)	(1.86)
SCC Share of (Surplus)/Deficit	0.46	(1.18)	(0.72)

For the Collection Fund as a whole there is a forecast cumulative surplus of £1.86M to be carried forward into 2025/26, from an improvement of £1.76M in the 2023/24 outturn position and a £0.10M forecast net surplus for 2024/25.

The £0.10M forecast net surplus for 2024/25 comprises a deficit of £0.49M for council tax and a surplus of £0.59M 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 surplus is due to a decrease in the provision for appeals and a reduction in the estimate for non collection, offset by interest on refunds.

SCC's share of the forecast cumulative surplus is £0.72M. In addition to this there is a £1.71M adverse variance on estimated government grant income for business rates reliefs, due to a large reduction in funded reliefs. This is a General Fund budget which sits

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	December
Expected Collection - Projected (93.03%) avg collection	9.82%	8.80%	8.66%	8.61%	8.57%	8.67%	8.75%	8.78%	8.55%
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	12,670,116
Expected Collection - Difference (in month) £	↓ (154,666)	↑ 14,474	↓ (176,580)	↑ 288,357	↓ (2,128)	↓ (103,882)	↓ (59,126)	↓ (125,610)	↑ 333,244
Expected Collection - Difference year to date £	↓ (154,666)	↓ (125,302)	↓ (312,240)	↓ (132,927)	↓ (262,455)	↓ (476,493)	↓ (649,774)	↓ (598,155)	↓ (135,545)

Council Tax Collection

In-year - As of 31st December 2024 net collectable debt is £148.27M. The collection rate is 79.10%. This is down £0.60M to where we expect to be.

The gap has narrowed from last month by 0.31%. We are on target to collect what we expected to collect at the end of the financial year = 93.03%.

Business Rates Collection

In-year - As of 31st December 2024, net collectable debt is £112.07M. Performance dropped due to a large single invoice raised for the port of Southampton (£7M) which should be paid before the end of the financial year.

Arrears collection remains well ahead of target.

Business Rates	April	May	June	July	August	September	October	November	December
Expected Collection - Projected (97.05%) avg collection	16.10%	8.75%	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	9,806,049
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)	↓ (1,171,507)
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)	↓ (1,237,642)



Housing Revenue Account Month 9



Housing Revenue Account	Working Budget 2024/25 £M	Forecast Outturn Month 9 £M	Forecast Variance Month 9 £M		Movement Month 8 to Month 9 £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	0.00
Interest Received	(0.11)	(0.15)	(0.04)	F	0.00
Total Income	(85.27)	(85.64)	(0.37)	F	0.00
Operational Expenditure					
Responsive Repairs	18.10	17.05	(1.05)	F	0.00
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	0.00
Total Operational Expenditure	55.43	54.71	(0.72)	F	0.00
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 9 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 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.



	Adjusted 2024-25 Budget £M	Forecast Outturn Month 9 £M	Forecast Variance Month 9 £M	Explained By:	(Slippage)/ Rephasing Month 9 £M	(Surplus)/ Deficit Month 9 £M
Scheme Classification:						
Improving Quality of Homes	14.35	13.71	0.64	F	(0.72)	0.08
Making Homes Energy Efficient	19.08	16.47	2.60	F	(1.30)	(1.30)
Making Homes Safe	13.66	17.05	3.39	A	2.10	1.29
New Homes Regeneration	9.06	9.06	0.00		0.00	0.00
Supporting Communities (HRA)	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	63.46	61.37	2.10	F	(2.21)	0.11
Financed By:						
Council Resources - Borrowing	27.83	20.63	7.20	F	(4.24)	(2.97)
Council Resources - Capital Receipts	8.46	8.46	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
Major Repairs Reserve	24.79	29.89	5.10	A	2.03	3.08
Total Financing	63.46	61.37	2.10	F	(2.21)	0.11

The HRA capital programme is reporting an overall forecast underspend of £2.10M. This is made up of £2.21M net slippage and rephasing, along with £0.11M of net budget overspends. Of the £2.21M, £6.06M is slippage, which is reduced by £3.84M of rephasing. The net overspend of £0.11M is made up of underspends of £3.51M, reduced by overspends of £3.62M.

Major Variances

Scheme	Project	Variance type	Variance Month 9 £M
Improving Quality of Homes	Holyrood estate Works	Slippage	(2.02)
Improving Quality of Homes	Major Works - reactive	Surplus	(1.75)
Improving Quality of Homes	Other Minor projects		0.28
Making Homes Energy Efficient	Albion Towers	Surplus	(1.00)
Making Homes Energy Efficient	Insulation Upgrades	Surplus	(0.30)
Making Homes Energy Efficient	Millbank House EWI Refurbishment	Surplus	(2.50)
Making Homes Safe	Block Modernisation Programme	Deficit	3.06
Making Homes Safe	Fire Safety	Surplus/ Slippage	(4.01)
Making Homes Safe	Sprinkler Works	Rephase	3.24
Supporting Independent Living	Renew Warden Alarm	Slippage	(2.10)



Dedicated Schools Grant Month 9



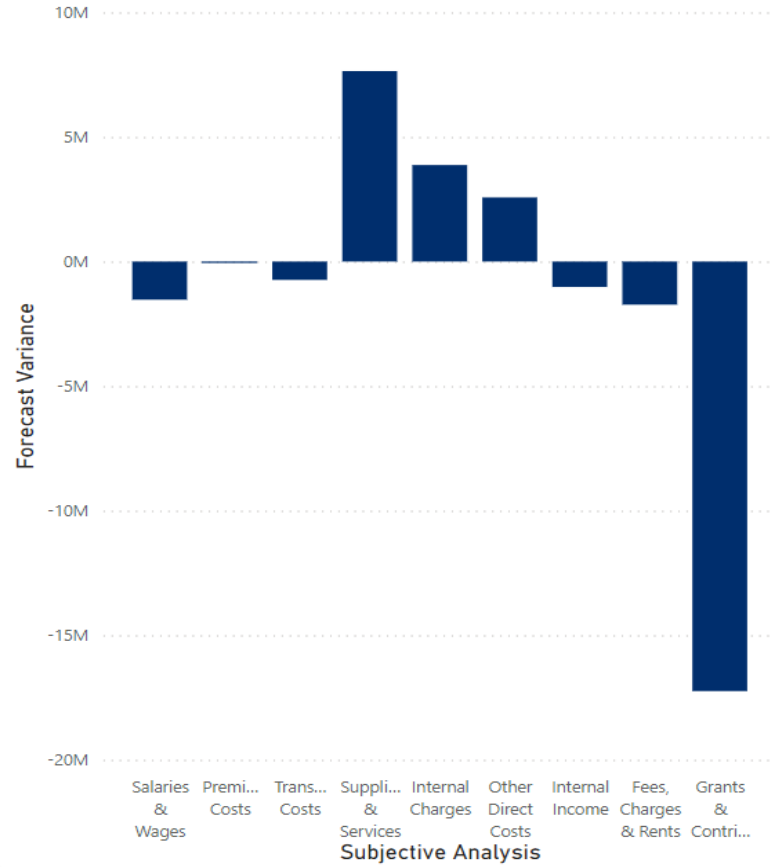
	Working Budget 2024/25 £M	Forecast Outturn Month 9 £M	Forecast Variance Month 9 £M		Movement Month 8 to Month 9 £M
DSG Block					
Schools	109.62	109.62	0.00		0.00
High Needs	40.36	38.85	(1.50) F	●	(0.30) F ↑
Early Years	28.16	28.16	0.00	●	0.00
Central Services	1.61	1.61	0.00	●	0.00
Net Expenditure	179.75	178.24	(1.50) F	●	(0.30) F ↑
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	(1.50)	(1.50) F	●	(0.30) F ↑
Balances:					
	BFwd	CFwd	Movement		
DSG Usable Reserve	(3.99)	(5.49)	(1.50) F	●	(0.30) F ↑
DSG Adjustment Reserve	11.09	11.09	0.00	●	0.00
Total DSG (Surplus)/Deficit	7.11	5.60	(1.50) F	●	(0.30) F ↑

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%

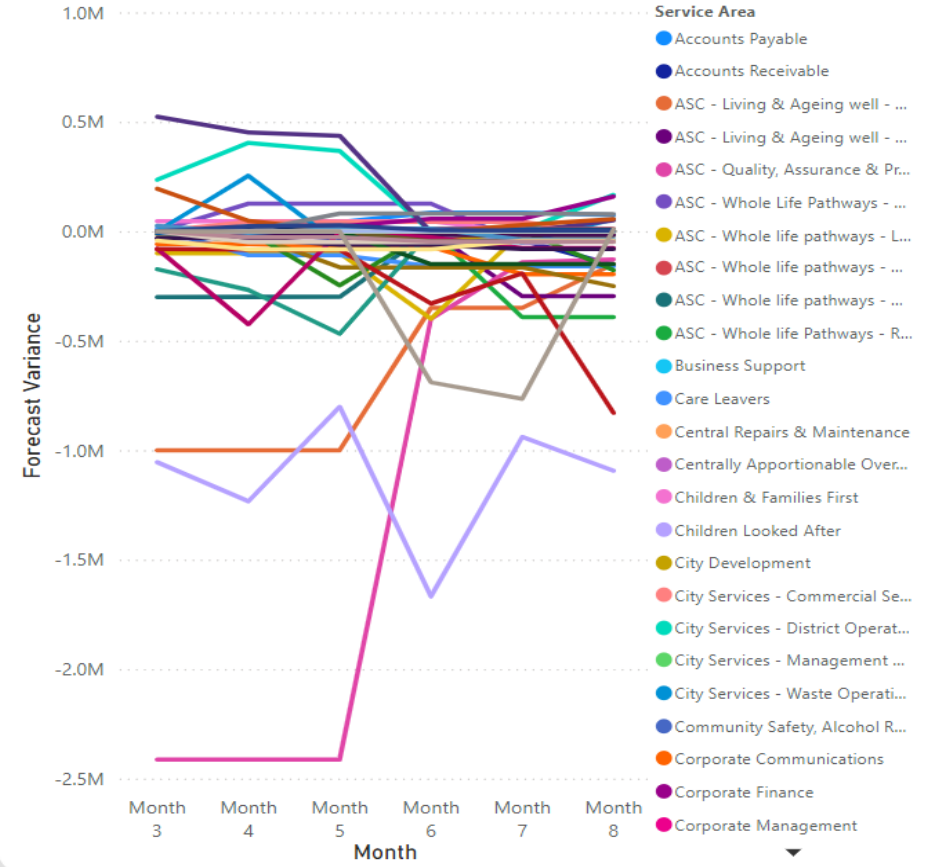
The DSG deficit reduced by £3.99M to £7.11M in 2023/24 and a further reduction of £1.50M is currently forecast for 2024/25. Schools budget data for 2024/25 indicates there are 13 schools with a deficit balance and where necessary deficit recovery plans are being prepared.

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

Variance by Subjective Analysis -



Variance Trend -





Clear Filters

Portfolio Position Month 9



Adults & Hea...

Children & Learning

Compliance & Leisure

Communities & Safer City

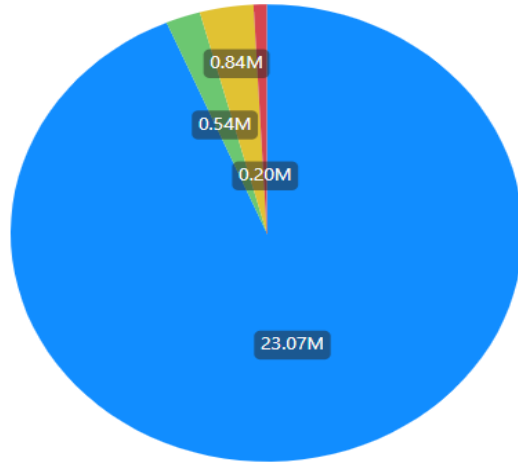
Economic Development

Environment & Transport

Portfolio	Working Budget 2024/25 £'000	Forecast Outturn Month 9 £'000	Forecast Variance Month 9 £'000	Movement Month 8 to Month 9 £'000
▲				
▣ Adults & Health	77,582	74,959	(2,623)	(775)
▣ Children & Learning	60,120	56,838	(3,281)	(670)
▣ Compliance & Leisure	4,425	3,801	(623)	(259)
▣ Communities & Safer City	2,682	2,579	(103)	(61)
▣ Economic Development	7,257	7,051	(206)	182
▣ Environment & Transport	21,582	21,435	(147)	(193)
▣ Finance & Corporate Services	32,736	30,896	(1,840)	(554)
▣ Green City & Net Zero	5,722	5,841	119	0
▣ Housing Operations	5,191	5,880	690	(1)
▣ Leader	6,798	6,606	(192)	54
▣ Central Expenditure Items	30,199	20,057	(10,142)	0
▣ General Funding	(215,016)	(215,068)	(52)	0
▣ Exceptional Financial Support (EFS)	(39,276)	(20,876)	18,400	2,277
Total	1	1	0	0

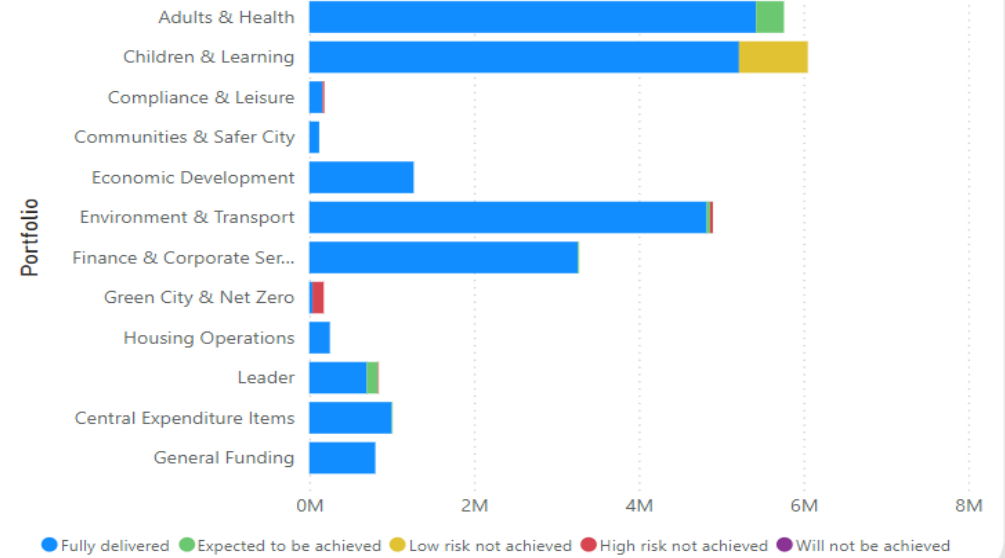


Savings Targets 2024/25 RAG Rated



● 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 £0.36M has moved from expected to be achieved (Green) to delivered (Blue).