

17 September 2024

Subject: Financial Year 2024/25 - Quarter One Revenue Budget Monitoring

Cabinet Member: Cllr Nick Botterill – Cabinet Member for Finance, Development Management and Strategic Planning

Key Decision: Non-Key

Executive Summary

This report informs members of the first quarterly revenue budget monitoring forecast position for the financial year 2024/25 based on the position at the end of June 2024, updated for any known significant changes in July 2024. It also provides an update on the known pressures that are likely to impact the future years budgets and MTFS as well as an early assessment of changes to assumption that affect the 2025/26 budget and the budget gap in future years.

Quarter One Revenue Budget Monitoring

Quarter one budget monitoring forecasts are based on information known as at 30 June 2024. These are early forecasts and will be subject to movement during the year as more certainty arises and less estimation is required, particularly on areas such as income, service demand and inflationary pressures.

The Net Budget set by Full Council for 2024/25 was £490.298m. This budget ensures that vital services to the residents, businesses and communities of Wiltshire continue to be provided and the council deliver on the commitments set out in the Business Plan. The budget includes almost £20m of savings that need to be delivered in 2024/25.

This quarter one position forecasts a net overspend for the year of £8.284m. As we are early in the year and the forecast is expected to change it is proposed at this stage that the variance be managed within the financial year. Cost control measures will be taken, and action implemented to address this position and no proposal is made to fund the position from reserves. If this current forecast crystallises at year end there would be a need to fund this from the General Fund Reserve or reassign other Earmarked Reserves to fund it. This is not an acceptable position, and Directors are therefore currently charged with assessing and implementing mitigating action to bring the position back into balance to limit any draw from the council's reserves.

This position will need to be carefully monitored to ensure mitigating action delivers the required result and there are a number of risks that the council is exposed to that need continuing oversight, including the 2024/25 pay award, increased demand and higher package costs in People Services, and an underachievement of income in some Place services.

MTFS Update

This report also includes a high-level update and outlines to members the latest forecast position in respect to the Budget 2025/26 and the MTFS following the setting of the 2024/25 budget in February 2024.

It sets out the changes since the budget was set, including an assessment of the ongoing impact of variances identified in the final year end position for 2023/24 and pressures presenting and identified as part of the quarter one budget monitoring process for 2024/25. At this stage the position does not include plans and actions to mitigate and contain the pressures and these will be assessed over the Autumn.

The Council set a balanced MTFS for 2024/25 and 2025/26, with a budget gap remaining in year 3 of the MTFS (2026/27) of £13.3m. The pressures presenting in this first budget monitoring report have been assessed to ascertain which are on-going however an assessment of the underspends and additional income has not been completed. With the current position on government funding approaches unclear full modelling of the financial position will be carried out over the coming months as these approaches become more certain, along with updated assessments of demand and inflation those originally included.

If pressures are left unmitigated savings will be required over the next 2 years, however as stated in the quarter one position cost control measures will be implemented in year and cost mitigations will be proposed to manage the pressures on a permanent basis.

Further updates will be presented as risks and forecasts become more certain, and work will be required to identify mitigating action to manage demand and other pressures and to identify savings required to balance the budget in 2025/26 and across the 2 subsequent years.

The report also sets out the high-level timescales and key dates that will be required to set a balanced budget for the 2025/26 financial year.

Proposal(s)

Cabinet is asked to approve:

- a) The transfer of £2.237m to a new High Needs Sustainability Activity reserve.

Cabinet is asked to note:

- b) the current revenue budget is forecast to overspend by £8.284m by the end of the financial year.
- c) the current forecast savings delivery performance for the year.
- d) the forecast overspend on the HRA of £1.042m and the impact on the HRA reserve.
- e) The forecast overspend against Dedicated Schools Grant (DSG)

budgets of £9.893m and the impact on the cumulative DSG deficit.

- f) The transfer from earmarked reserves;
 - i. £0.079m from the Adults Programmes reserve to fund temporary roles and LD budget pressures.
 - ii. £0.018m from the leisure reserve to fund virtual studios
 - iii. £0.026m from leisure reserve to fund pool pods
 - iv. £0.007m for Enforcement Activity from the Business Plan Priority reserve
 - v. £0.051m drawdown to fund flexible pastoral support for care experienced young people in Families and Children's
 - vi. £0.086m drawdown from the Supporting Families reserve to fund planned Families and Children expenditure
 - vii. £1.328m drawdown to fund flexible pastoral support in schools in Education & Skills
 - viii. £0.123m drawdown from the School Improvement reserve to offset savings in Education and Skills
 - ix. £0.231m drawdown from the Health & Safety reserve to fund investment in personal safety and other Health and Safety requirements in Assets
 - x. £0.204m from the iBCF reserve to fund schemes in 2024/25 in line with the approved plan

Reason for Proposals

To inform effective decision making and ensure sound financial management as part of the Councils overall control environment.

To inform Cabinet on the forecast revenue financial position of the Council for the financial year 2024/25 as at quarter one (30 June 2024), including delivery of approved savings for the year.

Lucy Townsend
Chief Executive

Andy Brown
Deputy Chief Executive and Corporate Director of Resources

Lizzie Watkin
Director of Finance and Procurement (S151 Officer)

Wiltshire Council

Cabinet

17 September 2024

Subject: Financial Year - Quarter One Revenue Budget Monitoring

Cabinet Member: Cllr Nick Botterill – Cabinet Member for Finance, Development Management and Strategic Planning

Key Decision: Non-Key

Purpose of Report

1. To advise Members of the Revenue Budget Monitoring position 2024/25 Quarter One (30 June 2024) for the financial year 2024/25 with suggested actions as appropriate.

Relevance to the Council's Business Plan

2. Budget monitoring and reporting supports effective decision making and the alignment of resources and financial performance to the Council's priorities and objectives as laid down in the Business Plan.
3. Providing updates on the medium term financial strategy and budget for future years supports effective decision making and the alignment of resources to the Council's priorities and objectives as laid down in the Business Plan.

Background

Revenue Budget Monitoring 2024/25 – Quarter One

4. The Council approved a net budget for 2023/24 of £490.298m at its meeting on 20 February 2024. This is the first report for the financial year.
5. The following paragraphs focus on forecast outturn variances against the approved budget based on information as at 30 June 2024. They also set out the pressures currently estimated within the service areas and mitigating action being taken to manage these.
6. The forecasts at this stage of the year are early and subject to movement during the year as more certainty arises and less estimation is required. They are however forecasts for known items and commitments and estimates for the remainder of the financial year.

Main Considerations for the Council

Revenue Budget

7. The following elements of this report reflect the management responsibility in line with the current management structure. The breakdown of the projected year end position is set out in table 1 below.

Table 1 – Summary forecast for Quarter One 2024/25

	<i>Original Budget</i>	<i>Revised Budget</i>	<i>Forecast</i>	<i>Variance</i>
	A	B	C	D (C-B)
	<i>£m</i>	<i>£m</i>	<i>£m</i>	<i>£m</i>
Corporate Director People				
Adult Services	179.437	179.437	187.367	7.930
Public Health	-	-	-	-
Education & Skills	38.901	38.844	38.067	(0.777)
Family & Children Services	70.852	70.852	71.448	0.596
Commissioning	4.306	4.306	4.306	-
TOTAL PEOPLE	293.496	293.439	301.188	7.749
Corporate Director Resources				
Finance	7.622	7.622	7.622	-
Pensions	-	-	-	-
Assets	18.197	18.427	18.427	-
HR&OD	4.293	4.063	3.987	(0.076)
Transformation	-	-	-	-
Information Services	12.383	12.383	12.483	0.100
TOTAL RESOURCES	42.495	42.495	42.519	0.024
Corporate Director Place				
Highways & Transport	43.063	43.667	43.126	(0.541)
Economy & Regeneration	2.525	2.526	2.508	(0.018)
Planning	2.808	2.808	3.261	0.453
Environment	49.635	49.635	49.062	(0.573)
Leisure Culture & Communities	5.932	5.329	4.504	(0.825)
TOTAL PLACE	103.963	103.965	102.461	(1.504)
Chief Executive Directorates				
Legal & Governance	10.380	10.436	10.754	0.318
Corporate Directors & Members	3.292	3.292	3.817	0.525
TOTAL CEX DIRECTORATES	13.672	13.728	14.571	0.843
Corporate				
Movement on Reserves	3.910	3.910	3.910	-
Finance & Investment Income & Expense	25.786	25.786	26.958	1.172
Corporate Costs	3.411	3.411	3.411	-
Corporate Levies	3.564	3.564	3.564	-
TOTAL CORPORATE	36.671	36.671	37.843	1.172
TOTAL GENERAL FUND	490.298	490.298	498.582	8.284
Funding				
General Government Grants	(84.265)	(84.265)	(84.265)	-
Council Tax	(351.076)	(351.076)	(351.076)	-
Collection Fund (Surplus) / Deficit	1.503	1.503	1.503	-
Business Rates Retention Scheme	(56.460)	(56.460)	(56.460)	-
TOTAL FUNDING	(490.298)	(490.298)	(490.298)	-
TOTAL VARIANCE	-	-	8.284	8.284

Overview of Quarter One Monitoring

8. Overall, the quarter one report forecasts a net overspend of £8.284m. This is the first report of the year 2024/25 and details of the significant variances within service areas are included below.
9. Risk remains in the value of the Pay Award for 2024/25. The council has budgeted for an average increase of 4.5%. The National Employers have made a full and final offer of £1,290 to all NJC pay points to the Staff Sides of the four negotiating groups. There is sufficient in the budget to meet the National Employers offer however this has been rejected by the unions.
10. If the pay award is agreed above the amount in the budget, proposals will be required to meet the pressure on an on-going basis. Where proposals are not able to be delivered to meet any arising pressure in this financial year other compensating management action will be required, such as delaying recruitment to ensure the financial position is managed. The future year's pay award assumptions, which are currently set at 2.5% are under review and any changes that are deemed necessary to that assumption will be included in future MTFS updates.
11. Inflation over the past couple of years has caused significant pressure and has not reduced in line with the Bank of England forecasts. This pressure has been built into the budget for 2024/25 and currently services are not reporting any undue concern and are, on the whole managing any pressures within the budget increases that have been included.
12. The Council continues to see increasing demand and package costs in People Services largely from complex cases, pressure in SEND Transport and an underachievement of income for fees and charges in Planning.
13. Cost control measures will be taken, and action implemented to address this position and no proposal is made to fund the position from reserves. These will include the active management of vacancies to manage the cost of staffing, challenging and halting non-essential and discretionary spend wherever possible, challenging orders and commitments or delaying spend. If this current forecast crystallises at year end there would be a need to fund this from the General Fund Reserve or reassign other Earmarked Reserves to fund it. This is not an acceptable position, and Directors are therefore charged with assessing and implementing mitigating action to bring the position back into balance to limit any draw from the council's reserves.
14. This current forecast will be closely reviewed and action monitored to ensure that the scale of impact is sufficient and both the financial and operational impact will be reported in future monitoring reports.

Corporate Director – People

Table 2 – Forecast as at Quarter One 2024/25 Corporate Director People Position

		<i>Original Budget</i>	<i>Revised Budget</i>	<i>Forecast</i>	<i>Variance</i>
		A	B	C	D (C-B)
		<i>£m</i>	<i>£m</i>	<i>£m</i>	<i>£m</i>
Corporate Director People					
Adult Services	Expenditure	267.207	267.207	279.744	12.537
	Income	(87.770)	(87.770)	(92.377)	(4.607)
	Net Exp	179.437	179.437	187.367	7.930
Public Health	Expenditure	23.454	23.454	26.547	3.093
	Income	(23.454)	(23.454)	(26.547)	(3.093)
	Net Exp	-	-	-	-
Education & Skills	Expenditure	161.527	207.027	206.426	(0.601)
	Income	(122.626)	(168.183)	(168.359)	(0.176)
	Net Exp	38.901	38.844	38.067	(0.777)
Families & Children Services	Expenditure	78.587	78.587	79.183	0.596
	Income	(7.735)	(7.735)	(7.735)	-
	Net Exp	70.852	70.852	71.448	0.596
Commissioning	Expenditure	7.504	8.780	8.780	-
	Income	(3.198)	(4.474)	(4.474)	-
	Net Exp	4.306	4.306	4.306	-
TOTAL PEOPLE	Expenditure	538.279	585.055	600.680	15.625
	Income	(244.783)	(291.616)	(299.492)	(7.876)
	Net Exp	293.496	293.439	301.188	7.749

Total People: Budget £293.439m, overspend £7.749m

Adult Services: Budget £179.437m, £7.930m overspend

15. The Adult Services forecast overspend of £7.930m includes £1.170m of unachievable savings. £0.500m Market Intervention into Home Care, £0.400m Transformation of Community Support, £0.150m Help to Live at Home Alliance and £0.120m Day Services Utility. These savings are being reviewed and mitigations are being worked through to make these savings in another way where possible.
16. The majority of the overspend is due to the increased demand and costs of packages of care above that budgeted. There are a number of reasons for this including increased costs to sustain the market, a number of extremely high-cost packages coming through for existing and new service users. The customers that are being referred to the Whole Life Pathway services are increasing in complexity with a notable increase in the people who have autism and mental health needs.
17. Transforming Adult Social Care (TASC) continues to work through a number of priorities. The Self-Directed Support (SDS) project is focusing on improving people's access to Direct Payments, Individual Service Funds, Personal Health budgets and community catalyst. TASC has a focus on prevention, and this is evident in the Technology Enabled Care (TEC), Practice development and quality assurance, and prevention and community projects. Practice development guidance is in place which

ensures all staff within the department are using a strength based, preventative approach which will benefit people who use adult social care whilst at the same time delivering savings. TASC workstreams are focused on identifying further opportunities to prevent and delay need.

Public Health: Budget £0.000m, nil variance

18. In 2024/25 the Public Health Grant is £19.011m. The grant being spent on activities such as the Public Health Nursing service, Drug and Alcohol Substance Use services, Sexual Health services, Domestic Abuse services for Wiltshire and a wide range of health improvement services such as health improvement coaches. In addition, an estimated draw of £0.702m from the public health reserve is forecast to be required to fund these activities as well an estimated draw of £0.180m from the Domestic Abuse reserve.

Education & Skills (School Effectiveness, SEND & Inclusion): Budget £38.841m, £0.777m underspend

19. The services in this area fulfil numerous statutory duties with a mixture of local authority and Dedicated Schools Grant (DSG) funding. The majority of the local authority funded services are forecast to largely be aligned with budget. The largest exceptions are outlined below.

20. Where eligible, 5–16-year-old school children with an Education, Health and Care Plan (EHCP) can take up free school transport. A revised approach to SEND transport spend has been adopted with much greater collaboration with colleagues across the organisation. There are monthly strategic meetings held to review savings proposals and ensure key strategic issues affecting transport are identified and growth considered. For this year there are £0.350m of procurement savings which have been identified from the April 2024 retendered contracts and a greater understanding of spend will be achieved for quarter 2 once all 2024/25 academic year allocations have been realised. A forecast of £0.500m is therefore reported for quarter 1 based on this and further anticipated savings being realised.

21. Premature retirement costs for schools are forecast to overspend by £0.191m where restructure costs are funded for schools in deficit. This forecast is based on current information from schools. Education and Skills and accountancy work collaboratively with schools in financial challenging situations and so this position may improve.

22. Recruitment difficulties that services continue to face this year lead to projected underspends for both School Effectiveness, Targeted and SEND and Inclusion service areas resulting in a £0.300m underspend the recruitment of education psychologists is particularly challenging both nationally and locally - Recruitment is ongoing.

23. The income in the education welfare service is forecast to be £0.176m higher than planned. This is in relation to grant income, penalty notice income and traded income.

24. MTFs savings in this service total £0.687m. The majority of these are fully achieved, on track or have alternative funding arrangements in place for 2024/25 however, due to the change in the DfE directive for all maintained schools to academise by 2030, the number of maintained schools is not expected to reduce at the level anticipated and the savings of £0.123m in Schools Effectiveness are unable to be achieved. A

drawdown from the School Effectiveness reserve will mitigate against this in 2024/25 financial year.

25. The Social Care (Revenue) Grant was funding allocated by the DfE in April 2024 to assist with meeting adult and childrens social care needs. Wiltshire has allocated this in full to the SEND and Early Help transformation plans. The implementation plan for the whole £3.8m is phased across 3 financial years in order to facilitate programmes longer than one year and therefore it is requested that £2.237m is transferred to a new earmarked reserve and is approved to facilitate this.
26. An earmarked reserve was created using COMF monies to fund Flexible Pastoral Support schemes to support schools, ending in 2024/25 financial year. It is therefore requested that £1.328m is drawdown from this ear marked reserve to be to facilitate the final 2024/25 expenditure plans

Families & Children Services: Budget £70.852m, £0.596m overspend

27. This service protects, cares for and supports vulnerable children and families with the greatest needs, including children in care, disabled children, and those at risk of harm in a demand driven service area, offset by successful prevention.
28. The budgeted number of children in care for 2024/25 financial year is 464. The actual number of children in care is 467 (June 2024) which is within the service set target range of 407-469. The proportion of children and young people in external residential placements is 9% and remains within the target range of 9-11%. All placement types remain consistent and broadly within expected ranges with the following exceptions:
29. The main factor causing budget pressure and overspend is the cost of individual residential placements, in the context of a national placement sufficiency crisis. Whilst Wiltshire has been able to keep the number of children in care stable due to its successful prevention work, other neighbouring Local Authorities have not; meaning an overall increased demand for placements in a market that cannot meet the demand. This results in significant competition for placements and has led to the market increasing prices. The government's strategy Stable Homes, Built on Love recognises the challenge is a national one, locally we are progressing plans to reduce pressure and associated costs, as set out. The main strategy is to reduce residential placement costs is the new contract that will deliver residential placements in Wiltshire, as previously approved by Cabinet. This provider was originally expected to commence delivery in October 2023 however, delays including Ofsted registration mean the first of four homes is still yet to open, and this has subsequently had a negative impact on 2023/24 savings not achieved and therefore forecast expenditure in external residential placements. Dialogue with Ofsted is on-going about timely registration and the first home is expected to open in September 2024, the second by the end of this year, and subsequent by the Summer of 2025. A further capital programme bid, and tender process has been agreed, to provide 4 further specialist children's home placements in 2024.
30. There are a number of over 18 young people who are supported as care experienced adults leavers and the length of time these young people remain supported and the price of their packages of care are also leading to a significant cost pressure, as many of them are resident outside Wiltshire. As a result, the budget was increased for 2024/25 until savings can be achieved via the longer term strategy - a capital budget

to facilitate the purchase of supported accommodation and accommodation for care experienced young people. A tendering process is underway and will be completed in November 2024, and the savings target for 2024/25 based on local provision specifically commissioned at a reduced cost. The accommodation is anticipated to open in Q1 of 2025.

31. In addition, the national social work recruitment and retention challenge continues. A specific workforce strategy is in place and remains a priority. As part of this campaign, Wiltshire is committed to “growing its own” social workers so a greater number of staff on the ASYE (Assessed and Supported Year in Employment) (Assessed and Supported Year in Employment) for newly qualified social workers are employed. The result of this approach is that these staff are at the beginning of their careers and there are reduced salary costs. Despite forecast agency spend of £0.758m, there is a net forecast underspend across all teams of £1.507m. This reflects the challenge in recruiting high calibre agency staff to manage the permanent vacancies, rather than a lack of desire to recruit. Creative approaches, such as recruiting non-social work qualified staff to support work temporarily are adopted. There is a clear plan to reduce agency costs in the coming months.
32. Placement saving plans are on-going but are offset by significant market price increase pressures which, despite steady numbers of children in care lead to a forecast overspend of £1.858m for social care, SEN placements and special guardian permanence arrangements. The pressure remains largely for external residential placements and, support and accommodation costs of 16 to 25-year-old young people. These base budget pressures include a forecast underspend of £0.624m for foster care placements. 55% of our children are placed with in house foster carers or connected carers and are the lowest cost placements, when including those children placed in independent fostering agencies this increases to 78%. The recruitment of foster carers remains a challenge, despite best efforts. This is due to a national sufficiency crisis in the placement market. This challenge applies to independent fostering agencies also, meaning that more children are being placed in residential care which have significantly increased in unit cost post pandemic. A placement sufficiency strategy action plan is in place, led and reviewed monthly by the Director to ensure tight grip on the progress and spend in this area.
33. There is also a piece of work underway to review funding arrangements for placements across Bath and North East Somerset, Swindon and Wiltshire Integrated Care Board (ICB).
34. The Southwest Fostering Recruitment and Retention Hub funded by the DfE was launched at the end of May. This programme runs until March 2025 and is expected to support the increase of in house foster carers, reducing the budget pressures and need to use residential placements. The on-going government funding for this programme is still unknown and may provide an additional cost to the Council should we continue it, based on evidence from the pilot.
35. Young people can be supported as Care Experienced young people until 25 years, and we are seeing higher numbers of young people choosing to be supported for longer periods due to the current challenging economic climate, which is resulting in additional support costs, leading to a forecast overspend of £0.422m however the support and placement cost is forecasting an underspend of £0.878m included in the

overall placement pressure above. Work is on-going to ensure consistent support and for all young people. These additional burdens are not funded by central government and despite additional MTFS growth in this area, the length of time young people is supported continues to grow and push costs up. An in depth review of staff travel and client spend will be undertaken in Q2 in order to reduce spend. Increased controls will be put into place with immediate effect to impact on client spend.

36. The council provides placements for unaccompanied asylum-seeking children (UASC) and current numbers of these young people under 18 years of age are 43. In addition to this we have 98 unaccompanied asylum-seeking young people who are care experienced. Based on our quota of 0.1% of Wiltshire's population we should be taking 106 UASC who are under 18 years of age from the National Transfer Scheme (NTS) scheme so we can expect a further 58, although the timing of this is unclear at this point. Regional arrangements may change in this and the next few financial years. This is in addition to any spontaneous arrivals. Grant funding is available for under 18s is a daily rate which on average, covers support and accommodation costs. Grant funding for over 18s is a weekly rate which does not cover costs adequately. There is pressure on Wiltshire support and accommodation marketplace due to lack of available independent housing options for these young people to move onto once they have right to remain – this work is part of the overall placement strategy programme.
37. Total savings approved for 2024/25 are £1.264m for this service, and due to factors described above, delivery of these is challenging. Robust delivery plans are in place and savings relating to the placement strategy, risk rated as red were unmet in 2023/24 and this subsequently impacts 2024/25 estimated at £0.400m and included in the placement forecast above.
38. Part of the forecast overspend relates to planned spend against Supporting Families and Flexible Pastoral Care earmarked reserves. It is therefore requested that £0.086m is drawdown from the Supporting Families and £0.051m is drawdown from the Flexible Pastoral Support earmarked reserves to be used for its purpose; to facilitate 2024/25 expenditure plans and thus remove this element of the forecast overspend for quarter 2 reporting.
39. A number of small other variances comprise the balance of the forecast overspend.

Commissioning: Budget £4.306m, nil variance

40. Commissioning is reporting a balanced position for Quarter 1. This early balanced forecast represents both overspends and underspends in the service on staffing and contracts. Income sources are mainly derived from Government grants e.g. Improved Better Care Fund.
41. This position will be regularly reviewed, and any potential net overspends will be offset with vacancies being held where possible. A priority is to maintain capacity to deliver a functional commissioning service to support People Services.

Corporate Director - Resources

Table 6 - Forecast as at Quarter One 2024/25 Corporate Director Resources Position

		<i>Original Budget</i>	<i>Revised Budget</i>	<i>Forecast</i>	<i>Variance</i>
		<u>A</u> £m	<u>B</u> £m	<u>C</u> £m	D (C-B) £m
Corporate Director Resources					
Finance	Expenditure	78.030	78.082	78.082	-
	Income	(70.408)	(70.460)	(70.460)	-
	Net Exp	7.622	7.622	7.622	-
Pensions	Expenditure	2.057	2.057	2.057	-
	Income	(2.057)	(2.057)	(2.057)	-
	Net Exp	-	-	-	-
Assets	Expenditure	25.163	25.204	25.482	0.278
	Income	(6.966)	(6.777)	(7.055)	(0.278)
	Net Exp	18.197	18.427	18.427	-
HR&OD	Expenditure	6.835	6.575	6.838	0.263
	Income	(2.542)	(2.511)	(2.851)	(0.340)
	Net Exp	4.293	4.063	3.987	(0.076)
Information Services	Expenditure	15.231	15.231	15.331	0.100
	Income	(2.848)	(2.848)	(2.848)	-
	Net Exp	12.383	12.383	12.483	0.100
Transformation	Expenditure	2.229	2.229	2.229	-
	Income	(2.229)	(2.229)	(2.229)	-
	Net Exp	-	-	-	-
TOTAL RESOURCES	Expenditure	129.545	129.378	130.019	0.641
	Income	(87.050)	(86.882)	(87.500)	(0.618)
	Net Exp	42.495	42.495	42.519	0.024

Total Resources: Budget £42.495m, overspend £0.024m

Finance: Budget £7.622m, nil variance

42. Finance is reporting a balanced position for Quarter 1. This early balanced forecast represents both overspends and underspends against staffing across various teams that off-set, with vacancies being held where possible to manage the risk in Housing Benefit subsidy.
43. Officers will be monitoring the position for Housing Benefit Subsidy throughout the year; however, this budget continues to see increased pressure from an increase in the use of temporary accommodation (when people are housed in hotels) and supported accommodation (which is not provided by a registered charity or Registered Social Landlord) which results in a loss of subsidy. These housing approaches are more cost effective for the Council and mitigate increased pressure in Housing and Adults Services. Furthermore, as the number of claimants for Housing Benefit decreases due to the transition to Universal credit, it is expected to impact on the amount of Benefit Administration Subsidy grant the Council receives and the service will mitigate this where possible with holding vacancies and re-shaping the service.

Assets: Budget £18.427m, nil variance

44. Assets is reporting a balanced position at quarter 1. This projection includes an overspend of £0.380m, comprising budget adjustments following an MTFS review of inflation and other pressures and forecast additional required spend on maintenance. This pressure is being mitigated by surpluses that have been built up on the utility contracts. The service has generated an annual income stream through the installation of PV solar panels across the estate. It has also benefited from energy hedging which has protected the Council from increases in utility costs. The service has also implemented a Property Carbon Reduction (PCRP) programme which has lowered the council's carbon emissions and generated utility cost savings.
45. The service is projecting increased spend on health and safety due to planned investment in service improvements including personal safety devices and updated software. This pressure will be offset by the health and safety reserve – it is therefore requested that £0.231m is drawn down at quarter 1 to cover this cost pressure.

Information Services: Budget £12.383m, £0.100m overspend

46. Although Information Services are managing pressures of over £0.700m at quarter one, mitigations and active management around contracts will reduce this to a forecast overspend of £0.100m.
47. There is an identified need for continued support on the new Oracle system once the hypercare support arrangement ends and until the workforce has become proficient in the support & maintenance of Oracle Fusion. Equally new controls around accessing support will need to be implemented to control costs. Commercial negotiations continue, but this support is expected to be required for a period of three years, with an estimated annual cost of £0.200m. The remaining pressures primarily relates to expenditure estimates for ongoing SAP license & maintenance costs for this calendar year and the cost of maintaining SAP beyond this point until its data is no longer required as well as dual running of increased Oracle Fusion licence costs. In year mitigations around savings on contracts and applications are planned to minimise these pressures, and bring the forecast overspend down to £0.100m.

Human Resources & Organisational Development: Budget £4.063m, £0.076m underspend

48. An underspend of £0.076m has been forecast, largely due to the new training provision resulting in reduced unit cost of delivery.

Transformation

49. This service brings together the systems thinking and programme office to create a transformation and business change service that is at the heart of supporting the delivery of the Council's business plan priorities. No variance is forecast however where cost pressures are greater than budgeted, these are absorbed and mitigated via savings against other budget lines or through use of the reserve.

Housing Revenue Account: £1.042m adverse variance

50. The Housing Revenue Account forecast overspend of £1.042m at quarter 1 means that projected transfer to HRA reserves is £1.071m against the budgeted figure of £2.113m.

51. The overspend is caused by a forecast £1.237m pressure on the Responsive Repairs maintenance budget, mitigated by underspend relating to vacancies in the service. All other lines have been forecast as on budget at quarter 1.
52. The budget has been reprofiled and additional budget added to the budget line for property maintenance in Responsive Repairs for the current year. This follows an increase in spend against this area as seen towards the latter part of the 2023/24 financial year and in the first quarter of 2024/25.
53. The service has been signalling for some time the risk of inflationary pressure on construction related costs, and it appears that some of the increased costs are inflation related and are now having a significant impact on the business. In addition, the service is seeking to undertake more activity for example in relation to landlord compliance as we respond to the increasing requirements of the social housing regulatory agenda.
54. Responsive repairs are demand driven and must be undertaken as such cost containment is challenging, works volumes have also substantially increasing over recent years. Lastly, works on empty properties (voids) will expediate new tenancies and income, the service is working hard to address the historic backlog arising from multiple contract failure, in addition we are generally seeing more works required when properties are handed back, increasing cost and time.
55. Repairs and maintenance cost pressures and volume increases are being seen across the wider social housing sector. A full review of maintenance spend is underway, mitigating measures being considered to control spend and officers will continue to monitor this area closely going forwards. Along with a review of the business plan to determine the treasury and borrowing implications of our changed reserve expectation.

Corporate Director – Place

Table 7 - Forecast as at Quarter One 2024/25 Corporate Director Place Position

		<i>Original Budget</i>	<i>Revised Budget</i>	<i>Forecast</i>	<i>Variance</i>
		A	B	C	D (C-B)
		£m	£m	£m	£m
Corporate Director Place					
Highways & Transport	Expenditure	61.336	62.085	65.751	3.666
	Income	(18.273)	(18.418)	(22.625)	(4.207)
	Net Exp	43.063	43.667	43.126	(0.541)
Economy & Regeneration	Expenditure	4.191	4.677	4.544	(0.133)
	Income	(1.666)	(2.151)	(2.036)	0.115
	Net Exp	2.525	2.526	2.508	(0.018)
Planning	Expenditure	10.557	10.557	10.220	(0.337)
	Income	(7.749)	(7.749)	(6.959)	0.790
	Net Exp	2.808	2.808	3.261	0.453
Environment	Expenditure	61.147	61.147	60.794	(0.353)
	Income	(11.512)	(11.512)	(11.732)	(0.220)
	Net Exp	49.635	49.635	49.062	(0.573)
Leisure Culture & Communities	Expenditure	22.568	22.215	23.733	1.518
	Income	(16.636)	(16.886)	(19.229)	(2.343)
	Net Exp	5.932	5.329	4.504	(0.825)
TOTAL PLACE	Expenditure	159.799	160.681	165.042	4.361
	Income	(55.836)	(56.716)	(62.581)	(5.865)
	Net Exp	103.963	103.965	102.461	(1.504)

Total Place: Budget £103.965m, underspend £1.504m

56. As shown above £56.716m of the Place Directorates revised budget is derived from income, the table below breaks this down further by department.

Table 8 – Place Income Budgets by Department

	Service	Fees & Charges, Other Income £'m			Grants, Contributions, Recharges £'m			Total Income Budgets £'m		
		Budget	Forecast Outturn	Forecast Variance	Budget	Forecast Outturn	Forecast Variance	Budget	Forecast Outturn	Forecast Variance
Highways & Transport	Highways	4.952	6.473	1.521	2.394	2.383	(0.011)	7.346	8.856	1.510
	Car Parking	8.409	8.397	(0.012)	-	-	-	8.409	8.397	(0.012)
	Passenger Transport	0.456	0.445	(0.011)	2.207	4.927	2.720	2.663	5.372	2.709
		13.817	15.315	1.498	4.601	7.310	2.709	18.418	22.625	4.207
Economy & Regeneration	Enterprise Network	1.730	1.649	(0.081)	-	-	-	1.730	1.649	(0.081)
	Major Projects	-	-	-	0.207	0.207	-	0.207	0.207	-
	Economic Regeneration	-	-	-	0.214	0.180	(0.034)	0.214	0.180	(0.034)
		1.730	1.649	(0.081)	0.421	0.387	(0.034)	2.151	2.036	(0.115)
Planning	Building Control	1.156	1.037	(0.119)	(0.005)	(0.005)	-	1.151	1.032	(0.119)
	Development Management	5.818	4.801	(1.017)	(0.004)	(0.007)	(0.003)	5.814	4.794	(1.020)
	Local Land Charges	0.734	0.882	0.148	-	-	-	0.734	0.882	0.148
	Spatial Planning	-	-	-	0.050	0.050	-	0.050	0.050	-
		7.708	6.720	(0.988)	0.041	0.038	(0.003)	7.749	6.758	(0.991)
Environment	Public Protection	0.847	0.837	(0.010)	0.018	0.091	0.073	0.865	0.928	0.063
	Natural & Historic Environment	0.063	0.034	(0.029)	0.027	0.535	0.508	0.090	0.569	0.479
	Climate Programme	-	0.003	0.003	-	-	-	-	0.003	0.003
	Waste	10.554	10.152	(0.402)	0.002	0.080	0.078	10.556	10.232	(0.324)
	11.464	11.026	(0.438)	0.047	0.706	0.659	11.511	11.732	0.221	
Leisure Culture & Communities	Leisure	15.955	17.070	1.115	0.338	1.537	1.199	16.293	18.607	2.314
	Libraries & Heritage	0.361	0.119	(0.242)	0.232	0.503	0.271	0.593	0.622	0.029
		16.316	17.189	0.873	0.570	2.040	1.470	16.886	19.229	2.343
TOTAL PLACE INCOME		51.035	51.899	0.864	5.680	10.481	4.801	56.715	62.380	5.665

57. Fees & Charges income is more difficult to forecast as it is influenced by many different factors outside of the council's control and can fluctuate. For quarter one, Street Works and Leisure Centres are forecast to exceed budget. These are offsetting other pressures across the directorate explained in the paragraphs below and the underachievement of income for Planning and Waste.

Highways & Transport: Budget £43.667m, £0.541m underspend

58. The Highways and Transport service is reporting a forecast net £0.540m underspend at quarter one. This is largely due to additional income from Street Works.

59. Highways contracts and staff costs are currently forecasting no significant variances. Local Highways have been allocated an additional £1.000m of funding for Highways and Flooding prevention, this additional investment is being used for enhanced gully cleansing operations and additional pressure jetting units for reactive drainage works. Highways Operations have additional funding of £0.603m for Rural Play Areas and are in the process of allocating this. Focus also continues on the Business Plan Priorities as detailed further below.

60. Car Parking income is being closely monitored and is currently forecast to achieve budget. New parking machines have now been installed across the County, this is currently creating some pressure on the processing fees which is being kept under review.

61. The Council has been awarded a Bus Service Improvement Plan plus (BSIP plus) grant of £2.100m per year for both 2023/24 and 2024/25. This funding is to improve, enhance and support bus services and assist contractors facing commercial failure to ensure services are maintained. The Passenger Transport service were able to manage contract pressures within the service for 2023/24 and so have been able to roll forward the full 2023/24 allocation for use in 2024/25 and 2025/26.

62. A key condition of the grant is that the Council cannot reduce Public Transport budgets in this period, and the delivery of the savings proposals relating to the review,

restructuring and reduction of less well used bus services, out of area services and the removal of Saturdays from the supported services timetable for 2023/24 and 2024/25 totalling £0.590m have been delayed until 2025/26. The council is currently reviewing its Public Transport policy to ensure a sustainable and financially viable network from 2025/26 but there is a possibility these savings will need to be pushed back further. The pressure from delaying the savings will be covered from the BSIP Plus grant funds.

63. In September 2023 the Capital Investment Programme Board approved a feasibility funding request of £0.068m for the Passenger Transport service to assess the bus infrastructure and service improvements required to deliver the preferred priority Super Bus route. Approval was given as part of the quarter 3 budget monitoring to fund this from the corporate Feasibility Studies reserve and the work is now underway and the funds will be drawn down to cover this.

Economy & Regeneration: Budget £2.526m, £0.018m underspend

64. From 1 April 2024 Local Enterprise Partnership (LEP) functions have been transferred back to local authority responsibility, revenue grant funding has been provided for 2024/25 to support the delivery of their functions but funding beyond 2024/25 is subject to future Spending Review decisions and yet to be confirmed.

65. The Enterprise Network (TEN) Centres are facing increasing pressure on their budgets from premises maintenance and running costs, this is currently being managed by the service who are working on a review of the TEN model that will help to resolve this going forward.

Planning: Budget £2.808m, £0.453m overspend

66. Government set planning application fees increased from December 2023 and in line with this the Development Management income budget was increased by £1.176m for 2024/25. The growth in income is taking time to come through and based on income received to date an underachievement of £1.017m could be possible, however the expectation is that with the new government, a changing national policy picture and the Local Plan reaching a more advanced stage that this position will improve during the year and an underachievement of £0.817m is currently forecast to reflect this.

67. This pressure is being offset by a forecast £0.445m underspend on staffing. A full-service restructure was undertaken in 2023/24 and the service have been partly successful with recent recruitment reducing the reliance on agency staff.

68. Building Control are currently forecasting an underachievement against income of £0.119m but this is being offset by an overachievement against Local Land Charges income of £0.148m due to expected reductions in income as a result of HMLR digitalisation not yet coming to fruition.

Environment: Budget £49.635m, £0.573m underspend

69. The net underspend forecast of £0.573m is largely due to Waste. Waste Services typically face pressures arising from the known volatility of prices paid for materials collected for recycling, and from changes in tonnages of collected materials which can be influenced by the economy and seasonal factors. As in previous years, the level of income generated remains difficult to predict, but quarter 1 does show a modest recovery of material prices compared with the previous year. The forecast is based on the actuals received for April to June 2024 and an average for the remainder of the year (also accounting for historic waste flows) and shows that income arising from kerbside collected material is expected to underachieve by £0.100m, despite this modest recovery in material values. The council's ongoing "Recycling – Let's Sort It!" campaign aims to educate residents on the importance of sorting their recyclables so that the best prices for sold materials are achieved, and less unrecyclable waste is handled which has to be rejected by the sorting process after collection.
70. Income generated by the Chargeable Garden Waste collection service has been particularly strong for quarter 1, with forecasts showing that the revised income target of £5.860m should be achieved in-year, and which will allow for much of the cost associated with the delivery of this optional service to be offset by subscription receipts, and support the service's other MTFs commitments where implementation delays may result in modest shortfalls.
71. Further pressures include an overspend on the Lakeside Energy from Waste contract due to higher inflation than forecast and some additional costs from a new bulky waste shredding initiative. The MBT contract is forecasting an overspend of £200k (1.8%) partly due to the application of new environmental taxes by the German and Dutch authorities. The Waste Collection contract is forecasting an overspend of £157k (0.9% of the collection budget) to cover the possible requirement for additional garden waste resource to be reviewed at Q2 once garden waste subscriptions stabilise.
72. The above pressures are being mitigated by a forecast underspend on landfill tax of £921k as landfill tonnage is expected to significantly reduce due to the purchase of a new waste shredder which will make more of our bulky residual household waste from HRCs suitable for the councils Lakeside and MBT contracts. Forecast underspends on fuel and third-party haulage costs on the HRC contract are also contributing to the overall position.

Table 9 – Waste Contracts

		2024/25 BUDGET								
		Tonnes				£/Tonne *				
Budget:	Service:	Budget setting F'cast (T)	Current Yr End F'cast (T)	Var (T)	Var (%)	£/Tonne (Budget Setting)	£/Tonne (Forecast)	Var (£)	Var (%)	Contract Budget Forecast Variance (£m)
Lot1	Provision and operation of Waste Transfer Stations (WTS), a Materials Recovery Facility (MRF) and two Household Recycling Centres (HRCs)	75,200	75,184	-16	0.0%	£84.40	£80.36	-\$4.05	-4.8%	-0.160
Lot2	Management and operation of 8 council-owned HRCs									
Lot 3	Composting services (0-25,000 tonnes pa)	40,300	41,350	1,050	2.6%	£48.39	£ 49.41	£1.02	2.1%	-0.088
	Composting services (>25,000 tonnes pa)					£29.50	£ 28.14	-\$1.36	-4.6%	
Lot 4	Residual waste - Non-haz waste to LF	12,542	6,046	-6,496	-51.8%	£25.62	£23.65	-\$1.97	-7.7%	-0.148
	Residual waste - Haz waste - to LF	100	84	-16	-16.4%	£96.76	£97.33	£0.57	0.6%	
	Residual waste - Street sweepings	300	225	-75	-25.0%	£100.39	£85.58	-\$14.81	-14.8%	
	Residual waste - Shredding to EFW	0	7,514	7,514	0.0%	£0.00	£ -	£0.00	0.0%	
	Residual waste - POPs waste	1,700	1,773	73	4.3%	£269.00	£291.89	£22.89	8.5%	
Lot 5	Waste and recycling collections									
	Waste and recycling income									
Landfill Tax	Tax payable on all waste sent to landfill	31,342	23,149	-8,193	-26.1%	£106.18	£103.70	-\$2.48	-2.3%	-0.921
Lakeside	Energy from waste landfill diversion contract.	50,000	50,000	-0	0.0%	£153.73	£168.12	£14.39	9.4%	0.719
MBT	Mechanical biological treatment (MBT) Landfill diversion contract (exc LFT)	56,037	54,444	-1,592	-2.8%	£199.33	£208.85	£9.52	4.8%	0.196
* £/T excludes income										-0.403

Leisure Culture & Communities: Budget £5.329m, £0.825m underspend

73. The net underspend of £0.825m in Leisure Culture & Communities is largely due to Leisure Operations which is currently forecasting an overachievement against income of £0.733m as a result of continued growth in fitness memberships in certain areas and an underspend on salaries. This position assumes the drawdown of Leisure funding from reserves for Virtual Studios and Pool Pods.
74. The Library Service is currently forecasting an overspend of £0.079m on staffing due to the use of relief staff to ensure the libraries remain open. The service has been through a peer challenge and is working through the actions resulting from this.

Chief Executive Directorates

Table 10 - Forecast as at Quarter One 2024/25 Chief Executive Directorates Position

		Original Budget	Revised Budget	Forecast	Variance
		A	B	C	D (C-B)
		£m	£m	£m	£m
Chief Executive Directorates					
Legal & Governance	Expenditure	13.231	13.287	15.679	2.393
	Income	(2.851)	(2.851)	(4.925)	(2.074)
	Net Exp	10.380	10.436	10.754	0.318
Corporate Directors & Members	Expenditure	3.306	3.306	3.831	0.525
	Income	(0.014)	(0.014)	(0.014)	-
	Net Exp	3.292	3.292	3.817	0.525
TOTAL CEX DIRECTORATES					
	Expenditure	16.537	16.593	19.510	2.918
	Income	(2.865)	(2.865)	(4.939)	(2.074)
	Net Exp	13.672	13.728	14.571	0.843

Total Chief Executives: Budget £13.728m, overspend £0.843m

Legal & Governance: £10.436m, £0.318m overspend

75. The projected overspend is a result of the use of agency staff in legal services due to recruitment issues, staffing overspends and income forecasts lower than budgeted in registration, these are offset in part by income being higher than anticipated in other areas across the service and underspends in staffing budgets. Work will be done to mitigate these budget pressures over the coming months to improve the forecast position.

Corporate Directors & Members: Budget £3.292m, £0.525m overspend

76. The overspend in Corporate Directors & Members is a result of historic cost pressures. This has been built into the MTFS as part of the quarter 1 review.

Corporate Expenditure

Table 11 - Forecast as at Quarter One 2024/25 Corporate Position

		<i>Original Budget</i>	<i>Revised Budget</i>	<i>Forecast</i>	<i>Variance</i>
		<u>A</u>	<u>B</u>	<u>C</u>	<u>D (C-B)</u>
		<i>£m</i>	<i>£m</i>		<i>£m</i>
Corporate					
Movement on Reserves	Expenditure	3.910	3.910	3.910	-
	Income	-	-	-	-
	Net Exp	3.910	3.910	3.910	-
Finance & Investment Income & Expense	Expenditure	30.231	30.231	33.815	3.584
	Income	(4.445)	(4.445)	(6.857)	(2.412)
	Net Exp	25.786	25.786	26.958	1.172
Corporate Costs	Expenditure	6.082	6.082	6.082	-
	Income	(2.671)	(2.671)	(2.671)	-
	Net Exp	3.411	3.411	3.411	-
Corporate Levies	Expenditure	7.221	7.221	7.221	-
	Income	(3.657)	(3.657)	(3.657)	-
	Net Exp	3.564	3.564	3.564	-
TOTAL CORPORATE	Expenditure	47.444	47.444	51.028	3.584
	Income	(10.773)	(10.773)	(13.185)	(2.412)
	Net Exp	36.671	36.671	37.843	1.172

Total Corporate: Budget £36.671m, overspend £1.172m

77. At this stage the majority of budgets in this area are reporting a nil variance, however this position could improve throughout the year as forecasts in relation to the redundancy budget become clearer. The forecast is dependent on the timing of restructures and any redundancy decisions. In addition, areas such as the income for Renewable Energy Business Rates will continue to be reviewed and included as the year progresses.

Finance & Investment, Income & Expenditure: Budget £25.786m, £1.172m overspend

78. The final value of capital spend funded by borrowing figure for 2023/24 sets the Minimum Revenue Provision (MRP) charge for year 2024/25. As a result of the increased spend in the 2023/24 capital programme funded by borrowing, the MRP is £2.038m higher than budgeted. As reported in the Quarter 3 Capital report we were expecting the MRP to be higher. We reported a provisional charge of £22.634m for 2024/25, however the final charge will be £20.332m.

79. This is offset by a net impact of interest payable and receivable. An overachievement of interest receivable income of £2.412m offset by £1.546m additional cost on interest payable. This results in a net £0.866m which offsets the MRP pressure detailed in the paragraph above.

Dedicated Schools Grant – Total Grant £494.619m, planned transfer from reserves plus forecast variance £38.147m

80. The overall in year forecast for dedicated schools grant (DSG) is an overspend of £9.983m after the transfer of £28.254m from the deficit reserve, agreed at budget setting and in line with the Safety Valve agreement. A projected overspend of £14.658m against the high needs block is partially offset by underspends against the other DSG blocks.

Table 12 – DSG Block Summary

	DSG Allocation from the £m	Wiltshire Transfers £m	Current Annual Budget £m	Forecast Outturn £m	Forecast Outturn Variance £m	% Variance
Early Years Block	54.043	0.180	54.223	49.736	(4.487)	-8%
Schools Block	364.468	(2.000)	362.468	362.372	(0.096)	0%
High Needs block	73.465	1.984	103.702	118.360	14.658	14%
Central Block	2.644	(0.164)	2.480	2.298	(0.182)	-7%
Overall	494.619	0.000	522.873	532.766	9.893	2%
Planned drawdown from DSG reserve (overspend)					28.254	
Net in year forecast movement to the DSG reserve					38.147	

81. The projected underspend against the early years block reduces the overall deficit however there is risk that this could be clawed back, in part or total, by the Department for Education (DfE) if the early years census in January shows that uptake of places is below their estimate. This financial year is the introduction of the rollout of both the 9 months to 2 years and universal 2 year old funding and therefore parental take up of the offer is largely unknown.

82. The reason for the overall spend above grant continues to be driven by demand for statutory support for vulnerable children with SEND, reflected in increased numbers of education health and care plans (EHCPs.) The number of EHCPs at the end of quarter one in 2024/25 is 5,867; an increase of 706 plans on the same quarter last year.

83. The Council has a Safety Valve agreement in place and performance against that agreement is monitored on a quarterly basis by the DfE. Additional actions will need to be put into place in order to ensure that the Council can still deliver on the agreement to achieve in year balance against its high needs budgets by April 2029.

84. The impact of the quarter 1 forecast on the overall DSG deficit, and therefore on the performance against the Safety Valve agreement, is summarised as follows:

Table 13 – Impact on the Dedicated schools Grant Deficit Reserve

	Safety Valve Agreement £m	Total 2024/25 FY £m
Balance Brought Forward from 23/24	29.447	28.706
Early Years Adjustment (prior year)	0.000	1.030
Planned drawdown from reserve 24/25	28.280	28.254
Actual Variance 24/25	0.000	9.893
In year Safety Valve payments	(6.700)	(6.700)
Balance CFWD 2024/25	51.027	61.184

85. The forecast cumulative deficit includes an assumption that the full safety valve contribution of £6.7m will be received from the Department of Education (DfE) in this financial year. This may be at risk if the DfE considers that the Council is off track against delivery of the agreement. Payments of £2.233m have so far been received this year following the submission of the first monitoring report.

86. A statutory override for DSG deficits is currently in place until the end of the 2025/26 financial year. The statutory override, whilst in place, protects the council from having to make good any DSG deficit from its own reserves. As it currently stands, local authorities will need to demonstrate their ability to cover DSG deficits from their available reserves from 2026/27 onwards unless the override is extended. This continues to present a significant financial risk to the Council.

Savings Delivery 2023/24 as at Quarter One

87. For 2024/25 savings were required to deliver a balanced revenue budget totalling £19.673m (with £14.151m approved for 2025/26 and £1.5m approved for 2026/27 leaving a budget gap of £13.340m). The 2024/25 savings are already reflected in the revenue budget aligned to services and must be met in full or they will result in an overspent position by the year end and will have a direct impact on the scale of savings to be delivered in future years. As such, a significant risk remains should there be a shortfall in the saving achieved, not only for the current financial year but also for future years. It is therefore critical to continue robust monitoring of the revenue budget and reporting the achievement of the savings required.

88. Following detailed monitoring by each manager responsible for a revenue budget saving, it is possible to quantify the amount and status of savings and the inherent risks associated with them. The assessment on the deliverability of the savings at the end of quarter one 2024/25 is shown in the tables below, and these assessments are included in the General Fund figures set out in this report.

89. For 2024/25 of the £19.673m savings targets £5.030m (25.57%) is assessed as having been fully delivered as at the end of June. £10.016 (50.91%) is forecast to be achieved by the end of the year. £2.888m (14.68%) is considered to have some deliverability risk, being that they may be achieved this year. This leaves £1.739m (8.84%) which are currently forecast to not be achieved by the end of the year showing significant risk. These are included as overspends within the service forecasts reported in the above paragraphs. A table showing saving achievement at service

level is shown in Appendix A and a table providing further detail on the proposals categorised as significant risk is shown in Appendix B.

90. The delivery of savings remains a focus for the Council and the status of the undelivered savings is considered as part of the future year financial planning processes to ensure the budget remains robust and deliverable and any undelivered saving adversely affects any budget gap in future years if not addressed or mitigated on an on-going basis. Savings delivery will continue to be reviewed as part of the MTFs process and reprofiling or non delivery of savings will be factored in to the 2025/26 to 2027/28 budget.

Table 14 - Savings delivery BRAG rating by year 2024/25 – 2026/27 as at Quarter One

Directorate	2024/25 Budgeted Savings Target £m	Blue £m	Green £m	Amber £m	Red £m
		<i>Fully Achieved</i>	<i>On Track</i>	<i>Some issues</i>	<i>Significant issues</i>
People	11.733	1.928	7.099	1.013	1.693
Resources	2.208	1.085	1.077	0.000	0.046
Place	3.712	0.283	1.621	1.808	0.000
Chief Executive	0.592	0.306	0.219	0.067	0.000
Corporate	1.428	1.428	0.000	0.000	0.000
Total £'m	19.673	5.030	10.016	2.888	1.739
% of total Budget		25.57%	50.91%	14.68%	8.84%

Directorate	2025/26 Budgeted Savings Target £m	Blue £m	Green £m	Amber £m	Red £m
		<i>Fully Achieved</i>	<i>On Track</i>	<i>Some issues</i>	<i>Significant issues</i>
People	10.308	0.000	8.401	1.907	0.000
Resources	1.072	0.000	0.822	0.000	0.250
Place	3.421	0.114	1.695	1.612	0.000
Chief Executive	0.750	0.000	0.000	0.490	0.260
Corporate	-1.400	-1.400	0.000	0.000	0.000
Total £'m	14.151	-1.286	10.918	4.009	0.510
% of total Budget		-9.09%	77.15%	28.33%	3.60%

Directorate	2026/27 Budgeted Savings Target £m	Blue £m	Green £m	Amber £m	Red £m
		<i>Fully Achieved</i>	<i>On Track</i>	<i>Some issues</i>	<i>Significant issues</i>
People	1.102	0.000	0.724	0.378	0.000
Resources	0.054	0.000	0.054	0.000	0.000
Place	0.344	0.000	0.140	0.204	0.000
Chief Executive	0.000	0.000	0.000	0.000	0.000
Corporate	0.000	0.000	0.000	0.000	0.000
Total £'m	1.500	0.000	0.918	0.582	0.000
% of total Budget		0.00%	61.20%	38.80%	0.00%

Capital Receipts Flexibilities 2024/25

91. The government allows Local Authorities to fund transformational activity that is designed to deliver ongoing revenue savings and/or transform service delivery to reduce costs or reduce demand for services in the future. This is known as Capital

Receipts flexibilities. It is important that any Local Authority using this flexibility is transparent in reporting its plans and the individual projects that are to be funded or part funded and report the previous years' activity and whether the planned savings and/or service transformation have been or are being delivered as planned.

92. As part of budget setting the council planned to use £1m of Capital Receipts to fund transformational activity across the council in areas of priority such as Adults Transformation, Family and Children's Transformation and Customer Experience. For this financial year this funding solution will be used to fund elements of the Transformation and Business Change team costs, supporting the transformation programmes across the council.

Collection Fund 2024/25

93. The Collection Fund is the ring-fenced fund which comprises all income and expenditure for both the Council Tax and Business Rates. Over the past few years, the Collection Fund has seen significant changes due to the changing economic backdrop including the impact of COVID-19 and the cost of living crisis and impacts of high levels of inflation on the economy and households. Due to the mechanism and regulations significant volatility has been seen in business rates, with s31 grant funding received to compensate councils where significant deficits arise. More recently the level of overdue debts is increasing and if this trajectory continues it will have a detrimental impact on the overall income received.
94. The approach the council has taken as a result of these uncertainties has been one of prudence. Further modelling of the income to be received in this financial year will be assessed over the early Autumn and this will be reported in the quarter two budget monitoring report alongside updating the impact on the future years budgets position in the MTFS.

Reserves Position and Forecast

Table 15 - Reserves Summary

Reserve	Opening Balance 2024/25 £'m	Projected Closing Balance 2024/25 £'m	Projected Closing Balance 2025/26 £'m	Projected Closing Balance 2026/27 £'m	Projected Closing Balance 2027/28 £'m
General Fund	34.056	34.056	34.056	34.056	34.056
Latent Demand	2.570	0.123	-	-	-
Collection Fund Volatility	0.220	0.575	-	-	-
Public Health	6.328	5.626	5.052	4.466	4.466
Homes for Ukraine	10.284	5.004	5.004	5.004	5.004
Transformation	10.945	7.004	3.991	2.829	2.829
Business Plan Priority	2.446	0.771	-	-	-
Highways Improvements Works	5.705	-	-	-	-
Pay Award	0.700	0.700	0.700	0.700	0.700
PFIs	5.080	4.346	3.613	2.847	2.847
Insurance	9.042	8.016	7.516	7.016	7.016
Accommodation Needs	9.672	2.895	0.895	-	-
High Needs	11.238	18.209	18.209	18.209	18.209
Other Earmarked	21.305	16.909	14.648	13.557	13.557
Total Earmarked	95.536	70.179	59.628	54.628	54.628
Schools Balances	13.185	10.185	7.185	4.185	4.185
DSG	(28.706)	(61.184)	(95.764)	(117.643)	(118.371)
TOTAL	114.070	53.236	5.105	(24.774)	(25.503)

95. Reserves are an important element of the Council's finances, and a sufficient level of balances should be held, to mitigate risks within the budget and operations of the Council.
96. The level of general fund reserves and earmarked reserves (excluding DSG) held by the Council have seen increases as part of the approach of increasing the council's financial resilience. Contributions to the General Fund Reserve has brought the level of this reserve up to the value that was set out in risk assessed level of reserves required to support the council's budget for 2024/25 and included in the budget report in February 2024. This provides resilience to support the financial position in 2024/25, supports the financial risks within the budget and continues to allow lead in time for transformation and to reshape services to deliver on-going financial resilience and sustainability in future years.
97. The residual balances held in the Latent Demand reserve is committed and the reserve is fully used by the end of 2025/26 financial year. The residual balance of the Pay Award reserve and need for this balance will be assessed when the final pay award for 2024/25 is agreed as part of the national negotiations. Any amount not required to support the position for this financial year will be reviewed as part of the budget setting process for 2025/26 and proposals for any reallocations will come forward for approval.

98. The Transformation reserve provides funding for transformational activity across the council. The use of this reserve is overseen by the Transformation Executive Board, who agree the prioritisation of the activity and agree the funding.
99. The Business Plan Priority Reserve was created to set aside funding to specific address the delivery of outcomes set out in the Business Plan where budget was not sufficient funding to deliver within the desired timescale. The funding has been allocated to specific activities and the table below sets out the opening balance, and spend profile for 2024/25 and 2025/26. As part of the budget setting proposals £0.250m was allocated for each of the next two financial years to increase the capacity of the planning enforcement team and address complex and contentious cases and ensuring the Council increases its presence and activity in this area. £0.821m of other elements of enforcement activity have been identified and will be delivered over the course of the next 2 years to ensure the safety of our communities remains priority.

Business Plan Priority Reserve	2024/25	2025/26	Total
	£m	£m	£m
Opening Balance	2.446	0.771	2.080
Gully Emptying	(0.335)	-	(1.000)
Fly Tipping	(0.150)	-	(0.443)
Litter - Cameras & Picking	-	-	-
Parish Stewards	(0.233)	-	(0.578)
Road Markings and Lining	-	-	-
Road Signage	-	-	(0.434)
Litter Enforcement	(0.105)	-	(0.105)
Fly Posting	(0.049)	-	(0.056)
Litter Picking + Communications Plan	(0.231)	-	(0.494)
Approved additional funding	-	-	2.401
Planning Enforcement	(0.250)	(0.250)	(0.500)
Council Wide Enforcement Activity Commitment	(0.300)	(0.521)	(0.821)
Armed Forces Covenant	(0.022)	-	(0.050)
Closing Balance	0.771	0.000	0.000

Medium Term Financial Strategy (MTFS) and Budget 2025/26 Update

100. The budget set by Full Council in February 2024 balanced the current 2024/25 financial year successfully with a Net Budget of £490.298m and the Medium MTFS set out funding assumptions and savings proposals to balance the budget for 2025/26 and a gap remained for 2026/27. The final year end financial position for 2023/24 was an underspend of £14.371m.
101. This has put the Council in a strong position for 2025/26 budget setting but it is important to formally review the assumptions within the estimates and it is important to do this early, considering the financial position and risks highlighted in the budget monitoring position reported in the above paragraphs. These mainly relate to increased demand, cost of care packages and a suggested change in approach for funding resources that support the delivery of transformation across the council.

102. The table below provides the MTFS position that was reported to Council in February 2024 when the budget was approved. It shows the balanced budget across the MTFS period.

Table 16 - MTFS February 2024

MTFS Model	2024/25	2025/26	2026/27
	£m	£m	£m
Net Service Spend	490.298	500.984	528.898
Council Tax Requirement	(12.201)	(10.566)	(10.886)
Social Care Levy	(6.687)	(3.546)	(3.688)
Rates Retention	(7.016)	(1.496)	-
Collection Fund (surplus) / deficit	8.353	(1.503)	-
Specific Grants	(3.718)	6.426	-
Total Funding	(490.298)	(500.984)	(515.558)
GAP	-	-	13.340

103. To balance the budget a number of savings proposals were agreed by Council and have been included in the MTFS, the table below set outs the total of savings in each.

Table 17 - MTFS Model Savings February 2024

MTFS Model	2024/25	2025/26	2026/27
	£m	£m	£m
Savings Total	19.673	14.151	1.500

104. As part of the quarterly budget monitoring process a review of the pressures presenting in 2024/25 has been carried out to assess the impact on future years budget. If these on-going pressures are not managed there will be a budget gap for the next financial year (2025/26) and savings would need to be found so that a balance budget is set. The below paragraphs set out the pressures presenting along with detail of further risks that are not able to be quantified at this stage with confidence but may come forward.
105. An initial assessment has been carried out which shows that generally inflation is not presenting a pressure in the current financial year at this stage which is a significantly different position in comparison to previous years, however the pay award has not been agreed at this stage, so this remains a risk for the council.
106. During the budget setting process the national pay award assumption was an increase of 4.5% for the current year's budget and 2.5% for both 2025/26 and 2026/27. The employers full and final offer for 2024/25 of £1,290 per spinal column point and 2.5% for HAY grades has been assessed. Unions have rejected this offer and negotiations continue and the prudent approach for budgeting purposes is to leave assumptions at 4.5% for the current year. There is a risk that the financial assumptions of future pay awards remaining at 2.5% will be inadequate and this will continue to be reviewed as the budget setting progresses.
107. At quarter one we are seeing increased costs in the Adults budget. There are a number of reasons for this including increased costs to support and sustain the market, a number of extremely high-cost packages coming through for existing and new service users. The customers that are being referred to the Whole Life Pathway services are increasing in complexity with a notable increase in the people who have

autism and mental health needs. It is likely that additional demand and price increase pressures will be required to be built into the budget to allow for this impact.

108. At quarter one additional demand is presenting in support for children in care and care leavers placements. If mitigating action is not able to address these increase a pressure will be required to be added into the base budget.
109. Following an increase in budget for SEND school transport in the current MTFs, a reduction in requirement is estimated based on April 2024 re-tendering savings. Schools in financial difficulty are reviewed and some supported by the council with the costs of restructure. As schools' finances become more challenging, the cost of this support is increasing. Additional income in education welfare will be used to offset increased cost of latent demand, the S19 response and the cost of making the Working Together guidance statutory (wef August 2024.) Traded services will be reviewed in light of schools' ability to purchase support and services.
110. Changes proposed by the Department for Work & Pensions results in an overall pressure in the Revenues & Benefits service within Finance & Procurement. With more legacy benefits transferring to Universal Credit the service will see less administration subsidy income. As previously reported the council is not able to recover the costs of Supported Living where providers are not registered. These placements result in better outcomes for clients and mitigate increased placement costs in Adults Services however the increasing number of these arrangements present a pressure in lost housing benefit subsidy income. The service is also seeing an increase in Local Welfare Provision payments that support financially vulnerable households and the current one-off nature of funding this from a reserve means that the reserve funding is forecast to be fully used in this financial year and the most practicable approach for this service is to provide a base budget for this cost.
111. Additional investment in assets is required; on-going pressures include an increase in the repairs and maintenance budget, additional costs associated with the re-opening of the sauna room at Five Rivers, which will be off-set by income in leisure services. The service has recently taken responsibility for health and safety and following a consultant review, investment is required across the MTFs period in order to provide staff with personal safety SOS devices and software to manage health and safety.
112. On-going system support costs are resulting in a pressure in the ICT service. A review of these is underway and mitigations will be implemented to reduce the overall pressure wherever possible, however it is likely that there will be a need to increase the base budget to cover these increased support costs.
113. Over the previous financial years the team that support the various transformation programmes across the council have been funded by using non-revenue base budget, including using Capital Receipts Flexibilities and reserves, which are all one-off in nature. To ensure the resources are available in the medium term, an approach to fund the central team by reinstating a base budget is being proposed. There is a choice on the pace of the reinstating of this budget.
114. An on-going pressure has been identified in the budget for Members Allowances. Annual increases are applied to Members Allowances and these increases have not been adequately allowed for. Historically additional governance meetings where committee members attract additional allowance payments have been implemented and the costs of these will need to be included as a pressure in the base budget.

115. As part of the quarter one review all savings proposals have been reviewed and risk rated. Savings in Family & Children’s for 2024/25 totalling £0.400m need to be reprofiled for delivery into 2025/26 to reflect the delays linked to the purchase of accommodation and tendering, and Ofsted registration. Changes to the DfE’s academisation agenda mean that the £0.123m saving in School Effectiveness is now not possible as the numbers of schools converting is not happening at pace as previously anticipated due to the government’s scrapping of the 2030 academisation target originally made in the white paper in December 2022. Original plans to sublet council hub buildings have been removed in order to allow staff to benefit from returning to the workplace post pandemic; savings of £0.271m will therefore not be achieved.
116. The above paragraphs set out the impact of the quarter one budget review position on the budget gap over the MTFs period, and assumptions will continue to be updated as we progress through the budget setting process. A more comprehensive update will be provided in the quarter two budget monitoring report. This will include an update on assumptions on government grant funding, which for 2025/26 does not currently include the additional £4.5m of grant that the council received in the final local government finance settlement in 2024/25.
117. The key date above all else is the Council Meeting on 25 February 2025, and prior to that the Cabinet meeting currently planned for 4 February 2025 which will set out the Cabinet’s final budget proposals in order to set a balanced budget. Papers will be made available early to allow consultations and scrutiny to take place during January.

Budget 2025/26 Key Timescales:

Activity / Meeting	Date
Cabinet – Draft Budget Proposals published	Early January 2025
Overview & Scrutiny Management Committee	28 January 2025
Statutory consultation with Businesses	January 2025
Cabinet – Final Budget Proposals	4 February 2025
Overview & Scrutiny Management Committee	13 February 2025
Full Council Budget & Council Tax setting	25 February 2025

Overview and Scrutiny Engagement

118. Regular reports are taken to Overview & Scrutiny relating to the Council’s financial position. This report is being considered at the meeting of Overview and Scrutiny Management Committee on 12 September 2024 and Financial Planning Task Group on 13 September 2024.

Safeguarding Implications

119. None have been identified as arising directly from this report.

Public Health Implications

120. None have been identified as arising directly from this report.

Procurement Implications

121. None have been identified as arising directly from this report.

Equalities Impact of the Proposal

122. None have been identified as arising directly from this report. As the MTFs process progresses any savings and mitigations identified to address any budget gap will be supported by relevant equalities impact assessments.

Environmental and Climate Change Considerations

123. None have been identified as arising directly from this report.

Risks that may arise if the proposed decision and related work is not taken

124. If the Council fails to take actions to address forecast shortfalls, overspends or increases in its costs it will need to draw on reserves. The level of reserves is limited and a one-off resource that cannot be used as a long-term sustainable strategy for financial stability.

Risks that may arise if the proposed decision is taken and actions that will be taken to manage these risks

125. Ongoing budget monitoring and management, of which this report forms part of the control environment, is a mitigating process to ensure early identification and action is taken. Risks associated with service delivery and the level of reserves will be raised as and when proposals are brought forward as part of the budget setting process.

Financial Implications – Section 151 Officer Commentary

126. This report is the first report for the 2024/25 financial year and the forecast as at quarter one indicates a significant pressure in excess of £8m that at this stage is not mitigated. The main area of pressure is in Adults Services where additional demand and price of care packages is not able to be contained. The overall financial position is not tolerable and a draw from General Fund Reserve to fund this must not be accepted and managers and senior leaders should not be complacent. The Extended Leadership team will therefore be taking action to implement cost control measures, such as managing vacancies and reducing, delaying or stopping non-essential spend so that the position is brought back into balance.

127. Risk remains within this position, not only on whether the impact of cost control measures have the scale of impact needed but also some of the unknown areas of forecasting. The pay award for 2024/25 has yet to be agreed, and although the negotiations continue, the employers offer is lower than has been provided for in the budget by approximately £1m. Agreement has yet to be reached and this could fall higher than that included in the budget. Capacity exists currently to manage the result of the pay award should it be agreed above the employers offer and a small residual amount (£0.7m) remains in the Pay Award reserve should the budget prove to be insufficient. If the budget is insufficient there will be a pressure in the base budget that will require off-setting permanent savings to manage, through staff saving mechanisms such as restructures and the deletion of vacant posts. If agreement is reached and the

funding set aside in the reserve insufficient other funding will be required, either from in-year mitigations, which may prove difficult whilst the forecast overspend is being managed or reserve funding which will result in the need to re-prioritise some existing reserve funding.

128. As stated in the narrative of the report the levels of inflation have reduced from the high levels in the previous year and are more in line with levels forecast by the Bank of England and the assumptions included when the budget was set. This is positive for the council's financial position following a period of significant inflationary pressure.
129. The MTFS has been updated in light of the pressure presenting in the first quarter of this year and left unmitigated reflects a potential financial gap the Council will have to close in order to balance its budget in future years. This is in the context that significant levels of savings have already been identified for delivery in 2025/26 of £14m, and the Council yet again is demonstrating a strong delivery in savings of these with only 4% being assessed as having significant delivery issues at this stage. Time allows for plans for alternative savings to replace those at risk and close monitoring and transparent reporting provides the focus on delivery.
130. There is a significant level of uncertainty and risk contained within the forecast for this financial year. Whilst officers have worked hard to ensure the significant savings programme of approximately £20m in this financial year is achieved, with in excess of 76% with high confidence of delivery, there is the possibility that further savings not yet delivered fail to be delivered either at all or by their original time frame.
131. Although there are no specific management actions proposed at this time the council's Extended Leadership Team will be implementing cost control mechanisms and ensuring close scrutiny and challenge of the forecasts and ongoing mitigating actions to ensure the Council comes back into a balanced position over the coming months. It is also critical that permanent solutions are found to ensure the council remains
132. The deficit on the DSG continues to present a significant risk to the Council's financial future resilience given the uncertainty over the Government's current override, which will end in March 2026. At that point the council will not have sufficient reserves to fund the predicted cumulative deficit, and the council is not alone in this. Nationally this is one of the most pressing funding issues for councils and it is imperative that government announce an extension to the override prior to the budget being set for 2025/26.
133. The council entered into a Safety Valve agreement with the DfE in March 2024, that includes a commitment from the DfE to contribute £67m towards the cumulative deficit over the 5 year plan period, however the significant increase in the forecast deficit in 2024/25 is above the value included in the agreement and puts risk to the continuation of the agreement. At this stage the advisors appointed by the DfE have confirmed that they are advising that the DfE remain committed to the agreement, as the council does in bringing the DSG into a financially balanced annual position by the end of the agreement period. It is critical that the council fully understand the reasons for this increase and implement further actions or accelerate the actions included in the plan to have effect more quickly or with greater impact to address the increase. Any residual deficit must be funded by the council and it must be made clear that additional spend increases the residual deficit and will have to be made good by other reserves or covered by other general fund savings to the same value.

Legal Implications

134. None have been identified as arising directly from this report.

Workforce Implications

135. If the Council fails to take actions to address in-year forecast shortfalls, overspends or increases in its costs it may need to implement further spend controls, or if the position is deemed critical unplanned service rationalisation may be required. This could impact on the workforce and may include changes to roles or redundancies. Ongoing budget monitoring and management, of which this report forms part of the control environment, is a mitigating process to ensure early identification and action is taken.

Options Considered

136. Budget monitoring forms part of the financial control environment and it is important to provide reporting on all aspects of financial management and performance to Cabinet and the public, including delivery to plans, variances and risks and impacts.

Conclusions

137. The report supports effective decision making, ensures a sound financial control environment and ensures members are updated on the latest position for the budget for 2024/25.

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Appendices

Appendix A: Savings Delivery Targets by Service

Appendix B: Savings Delivery Targets 2024/25 with Significant Risk

Background Papers

The following documents have been relied on in the preparation of this report:

Budget 2024/25 and Medium-Term Financial Strategy 2024/25 to 2026/27
[\(Public Pack\)Agenda Document for Council, 20/02/2024 10:30 \(wiltshire.gov.uk\)](#)

Appendix A – Savings Delivery Targets 2024/25 by Service

Directorate	Service	2024/25 Budgeted Savings Target £'m	Savings Delivered £m	Green £'m <i>On Track</i>	Amber £'m <i>Some issues</i>	Savings not Delivered £m
Corporate Director People	Adult Services	9.721	0.997	6.792	0.762	1.170
	Public Health	0.000	0.000	0.000	0.000	0.000
	Education & Skills	0.688	0.213	0.151	0.201	0.123
	Families & Children Services	1.264	0.658	0.156	0.050	0.400
	Commissioning	0.060	0.060	0.000	0.000	0.000
TOTAL		11.733	1.928	7.099	1.013	1.693
Corporate Director Resources	Finance	0.049	0.000	0.049	0.000	0.000
	Assets	0.457	0.045	0.366	0.000	0.046
	HR&OD	0.167	0.000	0.167	0.000	0.000
	Transformation	1.040	1.040	0.000	0.000	0.000
	Information Services	0.495	0.000	0.495	0.000	0.000
TOTAL		2.208	1.085	1.077	0.000	0.046
Corporate Director Place	Highways & Transport	0.238	-0.030	0.268	0.000	0.000
	Economy & Regeneration	0.209	0.150	0.000	0.059	0.000
	Planning	1.347	0.126	0.045	1.176	0.000
	Environment	1.125	0.000	0.602	0.523	0.000
	Leisure Culture & Communities	0.793	0.037	0.706	0.050	0.000
TOTAL		3.712	0.283	1.621	1.808	0.000
Chief Executive Directorates	Legal & Governance	0.592	0.306	0.219	0.067	0.000
TOTAL		0.592	0.306	0.219	0.067	0.000
Corporate	Corporate Costs	1.428	1.428	0.000	0.000	0.000
TOTAL		1.428	1.428	0.000	0.000	0.000
GRAND TOTAL		19.673	5.030	10.016	2.888	1.739
% of total Budget			25.57%	50.91%	14.68%	8.84%

Appendix B – Savings Delivery Targets 2024/25 with Significant Risk

Directorate	Service	Head of Service (MTFS Summary Line)	Saving	2024/25 Budget £m	Significant issues £m
People	Adult Services	Living & Ageing Well	Market Intervention into Home Care	0.500	0.500
People	Adult Services	Living & Ageing Well	Transformation of Community Support	0.400	0.400
People	Adult Services	Living & Ageing Well	Help to Live at Home (homecare) Alliance	0.150	0.150
People	Adult Services	Living & Ageing Well	Day Services Utility	0.120	0.120
People	Education & Skills	School Effectiveness	Review of School Effectiveness Service	0.123	0.123
People	Families & Children Services	Children in Care & Young People	Residential Step Forward Project	0.100	0.100
People	Families & Children Services	Children in Care & Young People	Childrens home Block Contract	0.150	0.150
People	Families & Children Services	Children in Care & Young People	Fostering Excellence	0.150	0.150
Resources	Assets	Strategic Asset & Facilities Management	Steamroom and sauna closures - multiple leisure sites	0.070	0.025
Resources	Assets	Estates & Development	SAM&FM County Hall Income Opportunities	0.050	0.021
				People TOTAL	1.693
				Resources TOTAL	0.046
				Place TOTAL	-
				Chief Executive TOTAL	-
				Corporate TOTAL	-
				TOTAL SIGNIFICANT ISSUES	1.739