



CABINET

Date of Meeting	Tuesday 23 rd July, 2024
Report Subject	Revenue Budget Monitoring Report 2023/24 (Final Outturn)
Cabinet Member	Cabinet Member for Finance and Social Value
Report Author	Corporate Finance Manager
Type of Report	Operational

EXECUTIVE SUMMARY

This report provides members with the revenue budget final outturn position for the Council Fund and Housing Revenue Account for the financial year 2023/24 (subject to audit).

The Accounts for 2023/24 are now effectively closed, and the formal Statement of Accounts and supporting notes were submitted to Audit Wales on 25th June which is within the timeframe set by Welsh Government.

As reported previously, a moratorium on non-contractually committed spend was put in place alongside a vacancy management process with the aim of reducing in-year expenditure to 'dampen' the projected overspend at that time. This work made a positive impact on the outturn position.

The final year end position is:

Council Fund

- An operating deficit of £1.466m which is a positive movement of (£0.979m) from the deficit figure of £2.445m reported at Month 10.
- A contingency reserve available balance as at 31 March 2024 of £2.972m (after taking account of previously approved allocations including those approved as part of the 2024/25 Budget).

The operating deficit (£1.466m) equates to 0.4% of the Approved Budget, which is below the target MTFs KPI for a variance against budget of 0.5%.

Housing Revenue Account

- Net in-year revenue expenditure (£0.315m) lower than budget which is a favourable movement of (£0.773m) from the figure reported at Month 10.

- The closing balance as at 31 March, 2024 is £3.512m

During the financial year, £2.144m of deferred and/or delayed expenditure has been identified and is analysed by service within Appendix 2. The robust challenge of budget lines and commitments will continue into the next financial year 2024/25, with updates provided in future reports.

RECOMMENDATIONS

1	To note the overall report and the Council Fund contingency sum available as at 31 March, 2024 (subject to audit)
2	To note the final level of balances on the Housing Revenue Account (HRA) (subject to audit)
3	Approve the carry forward requests as outlined in paragraph 1.13.

REPORT DETAILS

1.00	EXPLAINING THE REVENUE BUDGET MONITORING 2023/24
1.01	<p>The final year end position is as follows:</p> <p>Council Fund</p> <ul style="list-style-type: none"> • An operating deficit of £1.466m which is a positive movement of (£0.979m) from the deficit figure of £2.445m reported at Month 10. • A projected contingency reserve available balance as at 31 March 2024 of £2.972m (after taking account of previously approved allocations including those approved as part of the 2024/25 Budget). <p>Housing Revenue Account</p> <ul style="list-style-type: none"> • Net in-year revenue expenditure was (£0.315m) lower than budget which is a favourable movement of (£0.773m) from the position reported at Month 10. • The projected closing balance as at 31 March, 2024 is £3.512m <p>During the financial year, £2.144m of deferred and/or delayed expenditure was identified and is analysed by service within Appendix 2. The robust challenge of budget lines and commitments will continue into the next financial year 2024/25, with updates provided in future reports.</p>

1.02

Table 1. Final Outturn Position by Portfolio

The table below shows the final outturn position by portfolio:

Portfolio/Service Area	Approved Budget	Final Outturn	In-Year Over / (Under) spend
	£m	£m	£m
Social Services	89.306	90.061	0.755
Out of County Placements	17.285	18.570	1.285
Education and Youth (Non-Schools)	10.444	10.105	(0.339)
Schools	114.005	114.189	0.184
Streetscene and Transportation	42.227	43.477	1.250
Planning Env and Economy	7.557	6.775	(0.782)
People and Resources	4.672	4.488	(0.184)
Governance	11.943	11.567	(0.376)
Assets	11.095	10.740	(0.355)
Housing and Communities	15.990	18.547	2.557
Chief Executive	1.672	1.660	(0.012)
Central and Corporate Finance	25.924	23.407	(2.517)
Total	352.121	353.587	1.466

The changes made to the approved budget since Month 10 relate to:

- Transfer of £0.079m from Central and Corporate to Education & Youth to fund the shortfall in pay inflation for Soulbury staff.
- Transfer of £0.038m from Schools to Education and Youth - Secondary and Primary permanent exclusions and managed moves of £0.034m and £0.004m for Fresh Start Provision
- Transfer from Assets to Social Services for £0.001m devolved Repairs and Maintenance budget.

1.03

The reasons for the monthly movements over £0.025m are shown in Appendix 1 and overall projected variances over £0.050m are summarised within Appendix 2 together with a summary of minor variances for each portfolio.

Significant Movements from Month 10

1.04

Social Services £0.129m

The net adverse movement relates to:

Older People Services

	<ul style="list-style-type: none"> Localities £0.476m - increasing demand for residential care has resulted in additional costs of £0.551m. Homecare costs have reduced by £0.037m and demand seems to have become more manageable. Employee costs reduced by £0.034m due to vacancies. There were minor variances of £0.004m. Resources & Regulated Services (£0.029m) - In-house homecare costs reduced by £0.078m due to staffing numbers. Residential care costs increased by £0.084m due to increased agency cover. Extra Care costs reduced by £0.040m. <p>Adults of Working Age</p> <ul style="list-style-type: none"> Resources & Regulated Services £0.079m – due to net changes to care packages Professional and Administrative Support (£0.025m) – due to vacancy savings Supporting People (£0.060m) – additional Supporting People funding received in March. Residential Placements (£0.040m) – the net reduction to Mental Health care packages Substance Misuse (£0.026m) – due to vacancies within the team. <p>Children’s Services</p> <ul style="list-style-type: none"> Family Group Meetings (£0.046m) – due to eligible costs being reallocated to Grant funding. Family Placement £0.067m – resulting from a high-cost temporary placement. Legal & Third Party £0.038m – a further increase to legal fees and court costs. Professional Support (£0.267m) – due to eligible costs being reallocated to grant funding. The grant funding includes the Childrens Community Grant and Revenue Integration Fund. There has also been a decrease in Direct Payment costs. <p>Safeguarding and Commissioning</p> <ul style="list-style-type: none"> Commissioning (£0.043m) – due to some employee costs being capitalised. Management & Support £0.056m – due to an increase in legal costs for Adult Social Services and the central telephone recharge being higher than expected. <p>Minor variances across the Portfolio account for the remainder (£0.051m).</p>
1.05	<p>Out of County Placements (£0.306m)</p> <p>The favourable movement relates to:</p> <ul style="list-style-type: none"> Childrens Services (£0.145m) – Ended placements and additional income for Unaccompanied Asylum-Seeking children (UASCs) Education & Youth (£0.161m) – Due to ended placements.
1.06	<p>Schools (£0.080m)</p> <p>The favourable movement is as a result of flexible retirement exit costs absorbed by schools (£0.046m), actual Free School Meals up-take less than</p>

	anticipated (£0.029m) and minor variances within specific elements of non-delegated (£0.005m).
1.07	<p>Streetscene and Transportation (£0.061m)</p> <p>The favourable movement relates to:</p> <ul style="list-style-type: none"> • Service Delivery £0.044m – increase in traffic management costs. • Highways Network £0.104m – additional winter maintenance vehicle recharges. • Transportation (£0.196m) – Maximisation of the '20 MPH' Officer Time Grant offsetting Transport Strategy costs <p>Minor variances across the Portfolio account for the remainder (£0.013m).</p>
1.08	<p>Planning Environment and Economy (£0.084m)</p> <p>The favourable movement relates to:</p> <ul style="list-style-type: none"> • Business (£0.028m) - receipt of Supporting People of Grant Income £0.010m • Community £0.061m – carry forward of 3 and 5 year taxi licence fees received in advance and revised fee income levels within Licensing • Development £0.068m – carry forward of Planning Fee Income received in advance during March 2024. • Shared Service £0.034m – accommodation charge from Gwynedd County Council • Regeneration – (£0.172m) maximisation of Grant Income for budgeted staff costs • Management & Strategy – (£0.065m) reduced level of expenditure than previously forecast. <p>Minor movements across the Portfolio account for the remainder £0.018m.</p>
1.09	<p>People and Resources (£0.062m)</p> <p>The favourable movement follows the maximisation of grant income within Corporate Finance.</p> <p>Minor variances across the Portfolio account for the remainder (£0.001m).</p>
1.10	<p>Governance (£0.184m)</p> <p>The favourable movement relates to:</p> <ul style="list-style-type: none"> • Internal Audit (£0.034m) – actual postages costs lower than previously anticipated • ICT (£0.082m) – revised expenditure on software packages and staff savings from vacant posts • Customer Services (£0.054m) – backdated 3-year rent increase for Holywell Connects office, Registrar income higher than previously anticipated. <p>Minor movements across the Portfolio account for the remainder (£0.014m).</p>

1.11	<p>Central and Corporate Finance (£0.403m)</p> <p>A further review of the Central Loans and Investment Account includes a further improvement on the position due to continued lower levels of borrowing and additional investment income.</p> <p>This is mitigated in part by additional Coroners and Audit Wales costs.</p>
1.12	<p>Cumulative minor variances across the Council of £0.072m account for the remainder of the total monthly movement.</p>
1.13	<p>Carry Forward Requests</p> <p><u>Social Services £0.059m</u></p> <p>A carry forward of £0.059m is requested from additional income generated for services delivered to meet Welsh Government programmes including Flying Start childcare.</p> <p>As childcare is registered with Care Inspectorate Wales (CIW) there are certain requirements that must be adheres, keeping sufficient reserves/funding aside in relation to staffing and on-costs, redundancies and notice periods, day-to-day running costs, continuity of service provision and meeting unexpected costs.</p> <p>Welsh Government is yet to confirm their longer-term plans for Flying Start 2-year-old childcare and the funding will enable the Council to meet CIW requirements and to take forward an updated operating model for 12 months.</p> <p><u>Housing & Communities £0.025m</u></p> <p>A carry forward of £0.025m is requested for property condition surveys at various Industrial Units for works which were not able to be carried out to completion before the end of March 2024.</p>
1.14	<p>Tracking of In-Year Risks and Emerging Issues</p> <p>Members were made aware when setting the budget that there were a number of open risks that would need to be kept under close review. An update on these is provided below.</p>
1.15	<p>Council Tax Income</p> <p>In 2023/24, the Council collected 97.4% of Council Tax ‘in-year’ which is the same as the previous year.</p> <p>Recently published performance statistics across Wales show that we are ranked in 1st place across the North Wales sub-region and 2nd place nationally.</p>
1.16	<p>Pay Award (Teacher and Non-Teacher)</p> <p><u>NJC (Green Book)</u></p>

	<p>The actual impact of the pay offer for 2023/24 was an additional £2.702m which was met from the Contingency Reserve.</p>
1.17	<p>Pay Modelling</p> <p>A review of the Council's pay model which is needed to address the difficulties currently being experienced in recruitment and retention is continuing. It is due to be completed in the 2024/25 financial year so there was no impact on the 2023/24 budget.</p>
1.18	<p>Waste Recycling Infraction Charge</p> <p>The Council did not meet the statutory minimum target, (64%) in 2021/22, for the percentage of municipal waste which must be recycled, prepared for re-use and composted, as specified in Section 3 of the Waste (Wales) Measure 2010. Welsh Government can therefore take steps to impose a penalty on the Council by way of an infraction fine. A potential penalty of up to £0.663m has previously been confirmed.</p> <p>The statutory recycling targets were also not achieved in 2022/23 and 2023/24, which means that further infraction fines of £0.356m and £0.184m respectively could be levied. Therefore, the financial risk across all 3 financial years currently totals £1.203m.</p> <p>Further discussions will take place with Welsh Government on all of the above in July 2024.</p>
1.19	<p>Homelessness</p> <p>There continues to be a significant and growing demand within the Homelessness service. The Council has a statutory duty to provide suitable temporary accommodation for Homeless persons and families who meet the Welsh Government eligibility criteria which are less stringent than in England. The growth in demand commenced in the second half of 2022/23 and continued to accelerate markedly through 2023/24 resulting in a final overspend of £ 2.546m.</p> <p>The mitigations options approved by Cabinet and Community and Housing Overview and Scrutiny Committee are now being actively progressed by a Housing Options officer working group with a view to increasing the supply of accommodation for Homeless persons as alternatives to the more expensive emergency accommodation.</p> <p>The Council will also continue to lobby Welsh Government via the WLGA in conjunction with other Welsh LA's who are experiencing these pressures to seek additional financial support.</p>
1.20	<p>Storm Babet</p> <p>Storm Babet was an intense extratropical cyclone which affected many parts of the County from 19 October through to the end of 21 October 2023. This was followed rapidly by Storm Ciaran, which although saw less impact, still necessitated significant resources in response.</p>

The storm caused severe disruption to travel with many roads closed, railways flooded, schools closed, and properties being affected by flood water. Storm Ciaran also required a priority response and caused some additional costs.

The Council has been incurring the significant additional costs for the emergency response, assessing damage to infrastructure and arranging the necessary remedial works to be carried out in the aftermath. This is currently estimated at £1.527m which will be incurred over both 2023/24 and 2024/25 financial years, by the time final work is completed.

There is an Emergency Financial Assistance Fund (EFAS) that Welsh Government have in place. However, Authorities are expected to make reasonable provision in their budgets to deal with contingencies, so the authority affected is expected to meet all eligible expenditure up to the level of its threshold.

Thresholds are calculated at 0.2% of authority's annual budget requirement and apply to the whole financial year, not to each incident within the financial year and for Flintshire, this amounts to emergency funding being provided at 85% for costs over and above the threshold of £0.711m.

Welsh Government provided confirmation that the Scheme has been activated by the Minister and that our claim will be met in line with the terms and conditions of the scheme.

There is a Severe Weather Earmarked Reserve totalling £0.250m which will also assist in funding some of the costs, which will be drawn down in 2024/25 when full costs have been incurred.

The financial impact of Storms Babet and Ciaran is estimated as follows: -

Description	Costs to 31/03/2024 £m	Projected 2024/25 costs £m	Total Costs £m
Total Projected Costs	0.959	0.668	1.527
Severe Weather Reserve			-0.250
EFAS Funding @ 85%*			-0.671
Projected net cost of storms			0.606

*£1.5m original estimate less £0.711m threshold = £0.789m x 85% = £0.671m

1.21 **Out of County Placements**

The risk includes continued high demand for placements where children and young people cannot be supported within in-house provision, and market supply limitation factors and inflationary pressures leading to higher costs. An additional amount of £1m was approved in the 2023/24 budget to reflect this.

The final total of overspend for the current cohort of placements is reported as £1.285m. An additional amount of £1.5m has been included in the 2024/25 budget to reflect current demand.

	<p>The service areas within this pooled budget continue to do everything possible to manage these risks and additional investment has already been made to further develop in-house provision to help to mitigate against such financial pressures.</p>
1.22	<p>Streetscene and Transportation</p> <p><u>Fleet Contract Renewal</u> The fleet contract, which had been in operation for 7 years, was renewed for a temporary period of 7 months from October 2023. Unfortunately, the fleet contract provider went into administration in May 2024, and it was then necessary to purchase all the vehicles that were required to maintain service delivery at current market value. This means that the Fleet service will now be provided in-house, and all related costs monitored closely through 2024-25. A budget pressure has been allocated within the 2024/25 budget to allow for cost increases.</p> <p><u>Sustainable Waste Management Grant (SWMG)</u> The Minister for Climate Change has confirmed that the SWMG grant will be retained at the same level for this financial year. However, those local authorities that are not yet meeting the statutory recycling target of 70% will be required to use the grant to reach 70% and be required to demonstrate this. Confirmation from Welsh Government has recently been provided on the SWMG grant levels for 2024/25 at the current grant value of £0.742m per annum.</p> <p><u>Winter Maintenance</u> Due to the number of gritting callouts, the level of precautionary gritting required and increased demand on vehicles and workforce, there was an increased cost of Winter Maintenance in 2023/24 of £1.205m. It was, therefore, necessary to utilise the Winter Maintenance reserve of £0.250m in full, increasing the risk of an overspend going forward if another above average winter occurs in 2024/25 and beyond.</p>
1.23	<p>Education and Youth (Non-Schools)</p> <p><u>Inclusion and Progression</u> Prior to the pandemic the service had seen increasing numbers of children and young people presenting with an increased level of significant and complex needs, resulting in the council being dependent on non-Flintshire provision.</p> <p>Post pandemic the situation has worsened with increasing numbers of pre-school children needing support and challenging behaviour causing concern across both primary and secondary schools. In addition, there are increased rates of emotionally based school avoidance. As a result, levels of attendance have reduced, whilst all forms of exclusions have increased. All of which contributes to a requirement for more specialist and bespoke intervention.</p>

	<p>The service continues to take steps to actively manage demand, alongside reviewing provision, and seeking to develop and enhance in house provision.</p> <p>The pressures are being experienced across Wales, at a time when schools and central services are implementing the Additional Learning Need (ALN) reforms.</p> <p>Welsh Government have made additional grants available to support schools and councils. However, there are future risks over reliance on temporary grant funding and its ability to meet demand within existing budgets and available grants.</p>
1.24	<p>Harpur Trust vs Brazel Case</p> <p>The potential financial impacts are still being determined in response to the Employment Appeal Tribunal (EAT) decision in the case of Harpur Trust v Brazel. The Supreme Court upheld the EAT judgment in the Brazel case in July 2022 which impacts on the calculation of holiday pay entitlements for staff who work for part of the year (i.e., term time). An approved carry forward from 2022/23 for £0.254m has provided some funding towards these costs.</p>
1.25	<p>Achievement of Planned In-Year Efficiencies</p> <p>The 2023/24 budget contained £9.265m of specific efficiencies which were tracked and monitored throughout the year. The Council has achieved its aim of 99% rate in 2023/24 as reflected in the MTFS KPI's and fully achieved all efficiencies. Further details can be seen in Appendix 3.</p>
1.26	<p>Unearmarked Reserves</p> <p>The final level of Council Fund Contingency Reserve brought forward into 2023/24 was £9.508m as detailed in the 2022/23 outturn report (subject to Audit).</p> <p>The brought forward balance on the COVID-19 Hardship Reserve was £3.743m. Internal claims for the year 2023/24 totalled £0.527m for Holywell Leisure Centre, Cambrian Aquatics, Streetscene & Transportation and Free School Meals covering the Christmas holiday period were approved and the remaining balance of £3.216m will be added to our Base Level of Reserves in 2024/25 as approved by Council.</p> <p>After taking into account the outturn and previously approved allocations the final level of Council Fund Contingency Reserve available as at 31 March, 2024 is £2.972m including those approved as part of the 2024/25 budget, and is shown in Appendix 4.</p>

1.27 **Council Fund Earmarked Reserves 2023/24**

Reserve Type	Balance as at 01/04/23	Balance as at 31/03/24
Service Balances	6,184,486	3,326,381
Workforce Costs	843,190	843,190
Investment in Organisational Change	1,350,875	972,142
County Elections	74,777	374,693
Local Development Plan (LDP)	115,360	0
Warm Homes Admin Fee	315,985	294,835
Waste Disposal	48,771	0
Design Fees	250,000	238,684
Winter Maintenance	250,000	0
Severe Weather	250,000	250,000
Car Parking	88,059	88,059
Insurance Reserves	2,201,372	2,382,509
School HWB ICT Replacement	526,447	789,670
Free School Meals	30,398	0
Flintshire Trainees	562,948	321,614
Rent Income Shortfall	106,118	131,118
Plas Derwen Wave 4	3,560	5,339
Customer Service Strategy	22,468	7,468
Supervision Fees	48,798	48,798
IT COVID Enquiry	142,301	142,301
ICT Servers Reserve	170,000	0
IT Infrastructure HWB	312,442	139,442
Schools Intervention Reserve	705,836	51,251
Organisational Change/ADM	873,546	600,560
NWEAB	330,927	690,685
Solar Farms	62,416	180,192
20 MPH Scheme	111,186	0
Employment Claims	109,846	109,846
Community Benefit Fund NWRWTP	683,164	913,925
Total	10,590,790	9,576,321
Schools Balances	6,716,596	3,336,011
Grants & Contributions	7,066,214	6,768,523
TOTAL	30,558,085	23,007,236

As in previous years a review and challenge of all earmarked reserves will be undertaken over the summer to ensure that they are still relevant and required at the same level.

1.28	<p>Operating Surplus/(Deficit) and Contingency Reserve position</p> <p>The operating surplus and Contingency Reserve position over the last 5 financial years is as follows:</p> <table border="1" data-bbox="300 309 1342 629"> <thead> <tr> <th colspan="6">Final Outturn and Contingency Reserve</th> </tr> <tr> <th></th> <th>2023/24</th> <th>2022/23</th> <th>2021/22</th> <th>2020/21</th> <th>2019/20</th> </tr> <tr> <th></th> <th>£m</th> <th>£m</th> <th>£m</th> <th>£m</th> <th>£m</th> </tr> </thead> <tbody> <tr> <td>Revenue Outturn Surplus/ (Deficit)</td> <td>(1.466)</td> <td>3.013</td> <td>5.711</td> <td>2.185</td> <td>0.439</td> </tr> <tr> <td>Contingency Reserve</td> <td>2.972</td> <td>9.508</td> <td>7.098</td> <td>5.973</td> <td>2.370</td> </tr> </tbody> </table>	Final Outturn and Contingency Reserve							2023/24	2022/23	2021/22	2020/21	2019/20		£m	£m	£m	£m	£m	Revenue Outturn Surplus/ (Deficit)	(1.466)	3.013	5.711	2.185	0.439	Contingency Reserve	2.972	9.508	7.098	5.973	2.370
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1.29	<p>Housing Revenue Account</p> <p>The 2022/23 Outturn Report to Cabinet on 18th July 2023 showed an un-earmarked closing balance at the end of 2022/23 of £3.786m and a closing balance of earmarked reserves of £2.690m.</p>																														
1.30	<p>The 2023/24 budget for the HRA is £39.418m which includes a movement of (£0.589m) from reserves.</p>																														
1.31	<p>The final outturn for the HRA shows an in-year revenue expenditure (£0.315m) lower than budget with a closing un-earmarked balance as at 31st March, 2024 of £3.512m, which at 8.99% of total expenditure satisfies the prudent approach of ensuring a minimum level of 3% - see Appendix 5.</p>																														
1.32	<p>The favourable movement of (£0.773m) is as a result of:</p> <p>Income (£0.198m)</p> <ul style="list-style-type: none"> • a further reduction in the requirement to 'top up' the Bad Debt Provision <p>Capital Financing – Loan Charges (£0.161m)</p> <ul style="list-style-type: none"> • Reduction in interest charged to the HRA <p>Estate Management (£0.089m)</p> <ul style="list-style-type: none"> • Vacancy savings (£0.040m) • Additional allocation of the Housing Support Grant (£0.040m) and minor variances (£0.009m) account for the remainder. <p>Landlord Service Costs £0.077m</p> <ul style="list-style-type: none"> • Increase in expenditure on Utilities £0.060m • Minor variances £0.017m <p>Repairs and Maintenance (£0.296m)</p> <ul style="list-style-type: none"> • Offset of spend from Transitional Accommodation Capital Funding (TACP) <p>Management & Support Services (£0.141m)</p>																														

	<ul style="list-style-type: none"> • Staff savings (£0.046m) • Reduction in IT costs (£0.052m) and Minor Variances (£0.044m). <p>Minor variances £0.035m account for the remainder</p>
1.33	The budget contribution towards capital expenditure (CERA) is £12.712m.

2.00	RESOURCE IMPLICATIONS
2.01	As set out within the report.

3.00	IMPACT ASSESSMENT AND RISK MANAGEMENT
3.01	The financial impacts as set out in the report are a combination of actual costs and losses to date and estimates of costs and losses for the future. There is the possibility that the estimates will change over time. The budget will be monitored closely, and mitigation actions taken wherever possible.

4.00	CONSULTATIONS REQUIRED/CARRIED OUT
4.01	None specific.

5.00	APPENDICES
5.01	<p>Appendix 1: Council Fund – Movement in Variances from Month 10</p> <p>Appendix 2: Council Fund - Budget Variances</p> <p>Appendix 3: Council Fund – Programme of Efficiencies</p> <p>Appendix 4: Council Fund – Movement on Un-earmarked Reserves</p> <p>Appendix 5: Housing Revenue Account Variances</p>

6.00	LIST OF ACCESSIBLE BACKGROUND DOCUMENTS
6.01	Various budget records.

7.00	CONTACT OFFICER DETAILS
7.01	<p>Contact Officer: Dave Ledsham Strategic Finance Manager</p> <p>Telephone: 01352 704503</p> <p>E-mail: dave.ledsham@flintshire.gov.uk</p>

8.00	GLOSSARY OF TERMS
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8.01	<p>Budget: a statement expressing the Council's policies and service levels in financial terms for a particular financial year. In its broadest sense it includes both the revenue budget and capital programme and any authorised amendments to them.</p> <p>Council Fund: the fund to which all the Council's revenue expenditure is charged.</p> <p>Financial Year: the period of twelve months commencing on 1 April.</p> <p>Housing Revenue Account: the Housing Revenue Account (HRA) is a local authority account showing current income and expenditure on housing services related to its own housing stock. The account is separate from the Council Fund and trading accounts and is funded primarily from rents and government subsidy.</p> <p>Projected Outturn: projection of the expenditure to the end of the financial year, made on the basis of actual expenditure incurred to date.</p> <p>Regional Integration Fund (RIF): funding provided by Welsh Government to encourage integrated working between local authorities, health and housing.</p> <p>Reserves: these are balances in hand that have accumulated over previous years and are held for defined (earmarked reserves) and general (general reserves) purposes. Councils are required to regularly review the level and purpose of their reserves and to take account of the advice of the Chief Finance Officer.</p> <p>Revenue: a term used to describe the day-to-day costs of running Council services and income deriving from those services. It also includes charges for the repayment of debt, including interest, and may include direct financing of capital expenditure.</p> <p>Variance: difference between latest budget and actual income or expenditure. Can be to date if reflecting the current or most up to date position or projected, for example projected to the end of the month or financial year.</p> <p>Virement: the transfer of budget provision from one budget head to another. Virement decisions apply to both revenue and capital expenditure heads, and between expenditure and income, and may include transfers from contingency provisions. Virements may not however be approved between capital and revenue budget heads.</p>
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Budget Monitoring Report
Council Fund Variances

MONTH 12 - SUMMARY

Service	Movement between Periods (£m)	Narrative for Movement between Periods greater than £0.025m
Social Services		
Older People		
Localities	0.476	Increasing demand for residential care has resulted in an increase of £0.551m. Homecare costs have reduced by £0.037m and demand seems to have become more manageable. Employee costs reduced by £0.034m due to vacancies. There were minor variances of £0.004m.
Resources & Regulated Services	-0.029	In-house homecare reduced by £0.078m due to staffing numbers. Residential care has increased by £0.084m due to increased agency cover. Extra Care has reduced by £0.040m.
Minor Variances	0.013	
Adults of Working Age		
Resources & Regulated Services	0.079	This was from net changes to care packages
Professional and Administrative Support	-0.025	This was due to vacancy savings
Supporting People	-0.060	Additional Supporting People funding was received
Residential Placements	-0.040	This was the net reduction to Mental Health care packages
Substance Misuse	-0.026	Vacancies have meant there have been further cost reductions
Minor Variances	-0.048	
Children's Services		
Family Group Meetings	-0.046	Some eligible costs were reallocated to grant funding
Family Placement	0.067	The increase was due to a high cost, temporary placement
Legal & Third Party	0.038	There has been an increase to legal fees and court costs
Professional Support	-0.267	Eligible costs have been identified which were reallocated to grant funding. The grant funding includes the Childrens Community Grant and Revenue Integration Fund. There has also been a decrease in Direct Payment costs.
Minor Variances	0.009	
Safeguarding & Commissioning		
Commissioning	-0.043	Some employee costs have been capitalised
Management & Support	0.056	There has been an increase in legal costs for Adult Social Services. In addition the central telephone recharge at year end was higher than projections.
Minor Variances	-0.025	
Total Social Services (excl Out of County)	0.129	
Out of County Placements		
Children's Services	-0.145	Ended placements and additional income for Unaccompanied Asylum Seeking children (UASCs)
Education & Youth	-0.161	Due to ended placements
Total Out of County Placements	-0.306	
Education & Youth (Non-Schools)		
Integrated Youth Provision	0.061	Additional service contract costs and repairs and maintenance expenditure
School Improvement Systems	-0.064	£21k of movement relates to the School Improvement Service - minor variances across the Welsh In Education Service and Healthy Schools and an £11k movement relating to additional Shared Prosperity Fund income to offset existing manager time. £0.043m relates to additional underspend within Early Entitlement service due to NMS payments demand being lower and other elements of expenditure utilised against committed grants
Minor Variances	0.028	
Total Education & Youth (Non-Schools)	0.025	
Schools	-0.080	The favourable movement is as a result of flexible retirement exit costs absorbed by schools (£0.046m), actual Free School Meals up-take less than anticipated (£0.029m) and minor variances within specific elements of non-delegated (£0.005m).
Streetscene & Transportation		
Service Delivery	0.044	Traffic Management costs increased
Highways Network	0.104	Winter maintenance Year To Date Recharges Impact on Go Plant Contract Increased
Transportation	-0.196	20 MPH Officer Time Grant release into Transport Strategy
Other Minor Variances	-0.013	
Total Streetscene & Transportation	-0.061	
Planning, Environment & Economy		
Business	-0.028	Supporting People Grant £0.010m received; minor variances across the Service
Community	0.061	Carry forward of 3 and 5 year taxi licences; revised levels of fee income in Licensing
Development	0.068	Carry forward of March Fee income as Receipt in Advance; minor movements across the Service

MONTH 12 - SUMMARY

Service	Movement between Periods (£m)	Narrative for Movement between Periods greater than £0.025m
Shared Services	0.034	Commitment for accommodation with Gwynedd CC not previously committed for
Regeneration	-0.172	Maximisation of Grant Income against budgeted staff costs
Management & Strategy	-0.065	WaterCo expenditure lower than previously anticipated, various commitments revised and removed
Minor Variances	0.018	
Total Planning, Environment & Economy	-0.084	
People & Resources		
HR & OD	0.001	
Corporate Finance	-0.063	Maximisation of Grant Income for budgeted staff costs; minor variances across the Service
Total People & Resources	-0.062	
Governance		
Internal Audit	-0.034	Actual postage expenditure lower than previously anticipated
ICT	-0.082	Revised expenditure on some software packages, staff savings from vacant posts
Customer Services	-0.054	Backdated Rent Increase for Holywell Connects; Registrar Income higher than previously anticipated.
Minor Variances	-0.013	
Total Governance	-0.184	
Assets		
Centralised Costs	0.057	Higher than projected utility costs
Minor Variances	0.006	
Total Assets	0.063	
Housing and Communities		
Benefits	0.042	Previously understated costs re. Food Poverty
Housing Solutions	-0.097	Reduced cost of hotel payments
Minor Variances	0.015	
Total Housing and Communities	-0.040	
Chief Executive's	0.021	
Central & Corporate Finance	-0.375	Further improvement in the CLIA by (£0.280m) at Month 11 then (£0.170m) at final outturn, one off income from Education Reserve £0.068m and accounting for the Soft Loan Mitigation (£0.027m), mitigated by additional expenditure on Coroners Fees and Wales Audit Fees
Soft Loan Mitigation	-0.027	IFRS 9 requires that soft loans interest is accrued at the Effective Interest Rate (EIR)
Grand Total	-0.979	

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Council Fund Variances

MONTH 12 - SUMMARY

Service	Approved Budget (£m)	Projected Outturn (£m)	Annual Variance (£m)	Last Month Variance (£m)	In-year Moratorium (£m)	Cause of Major Variances greater than £0.050m	Action Required
Social Services							
Order People							
Localities	23.279	24.153	0.874	0.398	-0.146	Residential care costs for people over the age of 65 was overspent by £0.931m due to service demand. This amount is net of client income from property recharges and any expected reimbursements for deputyship and assets held in trust. Homecare is £0.183m overspent, and was due to meeting care demand. Locality workforce and professional support budgets were underspent by £0.207m and day care was underspent by £0.022m. The minor adaptations budget was £0.011m underspent.	
Resources & Regulated Services	10.265	9.971	-0.294	-0.265	0.000	In-house residential care overspent by £0.136m due to staff and running costs. Homecare was underspent by £0.363m due to recruitment challenges. The Extra Care budget was overspent by £0.039m from staff costs, day care was underspent by £0.105m.	
Minor Variances	1.360	1.342	-0.019	-0.032	0.000		
Adults of Working Age					0.000		
Resources & Regulated Services	33.762	33.912	0.150	0.071	0.000	The PDSI (physically disabled and sensory impaired) budget was £0.554m overspent due to net costs of care packages. The in-house supported living service was £0.229m overspent due to care hours and agency costs, a £0.400m contribution from reserves offset further costs. The care packages for independently provided care for learning disability services was £0.543m underspent. The learning disability day and work provision was £0.090m underspent.	
Children to Adult Transition Services	1.001	0.748	-0.254	-0.248	0.000	This is the overall cost of care packages for young adults transferring from Children's Services to Adult Social Care. Costs are initially based on estimates and precise costs not known until the service required is confirmed. This leads to variances from the initial estimate.	
Professional and Administrative Support	0.435	0.301	-0.134	-0.109	-0.016	This variance is due to in-year vacancies	
Transition & Disability Services Team	0.856	0.736	-0.120	-0.101	-0.050	Delays in recruiting to posts has resulted in the in-year underspend	
Supporting People	-0.386	-0.442	-0.056	0.004	0.000	Additional Supporting People funding was received	
Residential Placements	2.607	2.798	0.192	0.232	0.000	This is the overall cost of care packages for people with mental ill health. This can be a volatile service and additional needs can be identified throughout the year resulting in changes to costs of care packages	
Professional Support	0.859	0.809	-0.050	-0.055	-0.100	The underspend is due to in-year vacancies	
Substance Misuse	0.385	0.285	-0.099	-0.073	-0.097	During the year there were vacant posts which led to the underspend.	
Minor Variances	2.003	1.935	-0.068	-0.040	0.000		
Children's Services					0.000		
Family Placement	3.175	3.109	-0.066	-0.132	0.000	The underspend was due to annual fostering costs being lower than normal. Costs are dependent upon the number of foster care placements available.	
Legal & Third Party	0.262	0.743	0.481	0.443	0.000	Legal costs were overspent by £0.236m due to the number of cases going through the courts and some use of external professionals. Client support and Section 17 costs were overspent by £0.167m and Direct Payments were overspent by £0.078m due to demand.	

Budget Monitoring Report
Council Fund Variances

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Service	Approved Budget (£m)	Projected Outturn (£m)	Annual Variance (£m)	Last Month Variance (£m)	In-year Moratorium (£m)	Cause of Major Variances greater than £0.050m	Action Required
Residential Placements	1.669	1.368	-0.301	-0.324	0.000	The in-house residential care provision was in receipt of a significant Welsh Government grant which is offsetting costs.	
Professional Support	6.148	6.653	0.505	0.772	-0.227	To support adequate levels of child protection, the established staffing structure needs to be at a sufficient level to meet mandatory safeguarding standards. Vacancies are minimised where possible and additional temporary posts are sometimes required to be able to meet the challenges and demands of Childrens Services. Two managed agency teams were contracted to support the service, reserves were used to mitigate these costs as much as possible, but there was a projected overspend of £0.740m. The Leaving Care budget, which supports young people who are Looked After Children, was overspent by £0.316m due to increased numbers of care leavers which included unaccompanied asylum seeking children. The costs for some external service contracts were £0.096m overspent due to inflationary pressures. Costs of Direct Payments which provide support to children with disabilities were £0.034m overspent from service demand. Aggregate variances, mostly from vacancies, were £0.501m underspent.	
Minor Variances	1.092	1.233	0.140	0.200	0.000		
Safeguarding & Commissioning					0.000		
Business Systems & Financial Assessments	0.988	1.068	0.079	0.089	-0.032	A new social services IT system was implemented which required additional project management and development costs.	
Charging Policy income	-3.385	-3.560	-0.174	-0.158	0.000	This is income from service users who are charged a contribution towards the care received	
Business Support Service	1.304	1.233	-0.070	-0.055	0.000	The underspend was due to cumulative short term vacancy savings	
Commissioning	0.760	0.696	-0.063	-0.021	0.000	The capitalisation of some staff costs resulted in the budget underspending	
Management & Support	-1.645	-1.570	0.076	0.020	0.000	Social Services had to outsource some legal support during the year which resulted in the underspend.	
Minor Variances	2.513	2.539	0.026	0.009	-0.007		
Total Social Services (excl Out of County)	89.306	90.061	0.755	0.626	-0.700		
Out of County Placements							
Children's Services	12.281	13.597	1.316	1.460	0.000	The service faced continued pressures and high demand with 48 new placements made in the year and cost inflation on provider fee levels	
Education & Youth	5.004	4.973	-0.031	0.130	0.000		
Total Out of County Placements	17.285	18.570	1.285	1.591	0.000		
Education & Youth (Non-Schools)							
Inclusion & Progression	5.682	5.548	-0.135	-0.137	-0.110	Variance relates to in year savings within the Additional Learning Needs service and Traveller service - identified in Month 8. Previously committed expenditure was offset by Additional Learning Needs grant funding £0.050m and a budget c/fwd of £0.095m from 2022-23 - not being fully spent.	

Budget Monitoring Report
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Service	Approved Budget (£m)	Projected Outturn (£m)	Annual Variance (£m)	Last Month Variance (£m)	In-year Moratorium (£m)	Cause of Major Variances greater than £0.050m	Action Required
School Improvement Systems	1.878	1.630	-0.247	-0.183	0.000	Variance relates to unexpected income from several grants - ACL (Adult Community Learning) and the Shared Prosperity Fund to offset manager time. Also secondment work to Estyn for the School Improvement Service. Demand for the Early Entitlement service was less than anticipated due to demography, as well as offsetting core expenditure by utilising grant	
Archives	0.351	0.404	0.054	0.038	0.000	Mainly due to recharges from Denbighshire CC for joint service	
Minor Variances	2.533	2.523	-0.010	-0.083	0.000		
Total Education & Youth (Non-Schools)	10.444	10.105	-0.339	-0.364	-0.140		
Schools	114.005	114.189	0.184	0.264	0.000	The main influences on the overspend relate to the on-going redundancy pressures absorbed by the exit cost budget set-aside, as well as Newydd meal price increases from October 2023.	
Streetscene & Transportation							
Service Delivery	10.843	11.038	0.195	0.151	-0.077	Service Delivery implemented tight controls to the allocation of PPE, materials and receptacles through the in-house stores. Changes to the security provision in the Alltami Depot, Greenfield transfer station and HRC sites generated savings, following a review of the service needs. Cleaning costs were also reviewed and reduced. The service is subject to increasing inflationary pressures and demand for temporary repairs on the road network, largely due to the reduction in WG funding and reduced investment in the highway network and fluctuating costs of tar and traffic management for repairs. The overall overspend is partly offset by performance of the in-house construction team delivering work such as the 20mph scheme rather than contracting the work externally.	
Highways Network	8.594	10.008	1.414	1.311	0.000	The renewal of the fleet contract through contract extension from October 2023 has resulted in an overspend of £0.658m overall, with £0.532m impacting directly to the centralised Fleet budget. A variance of £0.170m is attributable to increases in costs for both fuel and streetlighting energy, increased insurance premiums, and defective highway network infrastructure repairs. Additional costs of £1.645m in relation to the clean up and reinstatement works required following Storms Babet and Ciaran. Emergency Financial Assistance Funding (EFAS) from WG was claimed alongside utilisation of the Severe Weather Reserve, bringing the net cost down to a projected £0.602m.	
Transportation	11.350	10.911	-0.439	-0.243	-0.225	Vacancies of £0.243m within Transport Strategy and moratorium on recruitment contributed to the overall underspend. Remaining underspend of £0.200m due to 20 MPH Officer time grant released into Transport Strategy.	
Regulatory Services	11.440	11.519	0.079	0.093	-0.120	The overspend variance is due to sustained high volumes of residual black waste collected, together with the reduction in income levels for both recyclable materials and a reducing return on electricity generation from gas and solar at the former landfill sites.	
Total Streetscene & Transportation	42.227	43.477	1.250	1.311	-0.422		
Planning, Environment & Economy							

Budget Monitoring Report
Council Fund Variances

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Service	Approved Budget (£m)	Projected Outturn (£m)	Annual Variance (£m)	Last Month Variance (£m)	In-year Moratorium (£m)	Cause of Major Variances greater than £0.050m	Action Required
Business	2.168	2.110	-0.058	-0.030	0.000	Staff savings from vacant post; expenditure on contaminated land lower than previously anticipated; minor variances across the Service	
Community	1.023	1.121	0.098	0.037	0.000	Shortfall of licence fee income together with the value of 3 and 5 year taxi licence fees paid in advance confirmed as carried forward into 2024 25	
Development	0.138	-0.138	-0.276	-0.343	-0.021	Over recovery of Planning Fee Income	
Access	1.618	1.731	0.113	0.095	-0.047	Ash Die Back costs and Tree works carried out at various Schools	
Climate Change	0.183	0.113	-0.070	-0.070	-0.007	Staff savings from vacant posts	
Shared Services	0.206	0.206	0.000	-0.034	0.000		
Regeneration	0.813	0.528	-0.286	-0.114	-0.040	Budget savings from Wales Rally GB, Economic Ambition Board and maximisation of Grant Income funding budgeted staff costs	
Management & Strategy	1.409	1.104	-0.305	-0.240	-0.081	Staff savings from vacant posts, reduced expenditure with WaterCo and Welsh Government Flood Risk Management Grant received at higher value than budgeted	
Minor Variances	0.206	0.206	0.000	-0.034	-0.082		
Total Planning, Environment & Economy	7.557	6.775	-0.782	-0.699	-0.278		
People & Resources							
HR & OD	2.419	2.401	-0.018	-0.019	-0.069		
Corporate Finance	2.252	2.087	-0.165	-0.103	-0.112	Staff savings from vacant posts, reduced expenditure on Feasibility Studies and maximisation of Grant Income and Recharges	
Total People & Resources	4.672	4.488	-0.184	-0.122	-0.181		
Governance							
Legal Services	0.992	1.177	0.185	0.193	0.000	Additional costs for locum services covering vacant posts	
Internal Audit	1.051	0.948	-0.104	-0.069	-0.053	Staff savings from vacant posts, deferred expenditure on Agency/Consultancy moratorium, postage costs lower than anticipated	
Procurement	0.320	0.271	-0.049	-0.049	-0.027	Contribution to Denbigshire C C for shared service	
ICT	5.328	5.205	-0.123	-0.041	0.000	Staff savings from vacancy posts, deferred expenditure moratorium, some software costs in year lower than previously anticipated	
Customer Services	1.129	1.064	-0.065	-0.011	0.000	Back dated rent increase for Holywell Connects building, Registrar income over recovery	
Revenues	0.655	0.401	-0.253	-0.244	0.000	Council Tax Surplus Fund final outturn	
Minor Variances	2.468	2.501	0.033	0.028	-0.212		
Total Governance	11.943	11.567	-0.376	-0.192	-0.292		
Assets							
Caretaking & Security	0.284	0.234	-0.050	-0.044	0.000	Due to vacancy savings	
CPM & Design Services	0.587	0.406	-0.181	-0.191	0.000	Due to increased fee income from Corporate Property maintenance and salary savings due to vacancies	
Industrial Units	-1.502	-1.556	-0.054	-0.059	0.000	Due to savings on Repair and Maintenance costs	
Centralised Costs	3.174	3.226	0.052	-0.004	0.000	Higher than projected utility costs	
Minor Variances	8.553	8.430	-0.123	-0.118	-0.049		
Total Assets	11.095	10.740	-0.355	-0.418	-0.049		
Housing and Communities							

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Service	Approved Budget (£m)	Projected Outturn (£m)	Annual Variance (£m)	Last Month Variance (£m)	In-year Moratorium (£m)	Cause of Major Variances greater than £0.050m	Action Required
Housing Solutions	2.334	4.881	2.546	2.643	0.000	The Housing Solutions service reflects a net overspend of £2.546m. This is mainly due to a projected overspend of £3.363m on temporary accommodation within Hotels and Bed and Breakfast provision, which is being offset by additional Housing Benefit income of (£0.477m). There are also other underspends and mitigation impacts within the wider Housing Solutions service amounting to a net figure of £0.340m, including additional internal allocation of HSG to fund salary costs, minor salary savings due to vacancies and use of WG grant income. The service are actively implementing a number of mitigation measures, some of which may have operational impacts on other parts of the wider Housing service, which will be incorporated within an action plan to reduce the current level of projected overspend within the Homelessness service.	
Minor Variances	13.656	13.666	0.010	-0.047	-0.072		
Total Housing and Communities	15.990	18.547	2.557	2.597	-0.072		
Chief Executive's	1.672	1.660	-0.012	-0.032	-0.010		
Central & Corporate Finance	25.924	23.433	-2.490	-2.115	0.000	The Central Loans and Investment Account (CLIA) reported an over recovery of income of (£2.575m) due to the Council having minimised any new short or long term borrowing and continuing to invest a significant amount of short term cash flow on a day to day basis, which increased gradually through the year. Other net minor variances totalled £0.085m due to additional bank charges and audit fees.	
Soft Loan Mitigation	0.000	-0.027	-0.027	0.000	0.000	IFRS 9 requires that soft loans interest is accrued at the Effective Interest Rate (EIR)	
Grand Total	352.121	353.587	1.466	2.445	-2.144		

2023/24 Efficiencies Outturn Tracker - Month 12

Efficiency Description	Accountable Officer	Efficiency Target	Projected Efficiency	(Under)/Over Achievement	Efficiency Open/Closed (O/C)	Reason for variation	Mitigating Action if Amber or Red
		2023/24 £m	2023/24 £m	2023/24 £m			
Portfolio							
Corporate							
Reduction In CLIA	Chris Taylor	0.364	0.364	0.000	C		
Actuarial Review	Gary Ferguson	1.874	1.874	(0.000)	C		
NI Reversal	Rachel Parry Jones	0.474	0.474	0.000	C		
Total Corporate Services		2.712	2.712	(0.000)			
Chief Executives / Assets							
Transport Savings	Neal Cockerton	0.010	0.010	0.000	C		
Vacancy Savings	Neal Cockerton	0.048	0.048	0.000	C		
3rd Sector Budget	Neal Cockerton	0.041	0.041	0.000			
Total Chief Executives		0.099	0.099	0.000			
People & Resources							
Modern Apprentices HR&OD	Sharon Carney	0.072	0.072	0.000	C		
Vacancy Savings Corporate Finance	Gary Ferguson	0.086	0.086	0.000	C		
Transport and Training Savings Corporate Finance	Gary Ferguson	0.016	0.016	0.000	C		
Total People & Resources		0.174	0.174	0.000			
Assets - ADMs							
Newydd	Rachael Corbelli	0.019	0.019	0.000	C		
Newydd NI	Rachael Corbelli	0.023	0.023	0.000	C		
Total Assets - ADMs		0.042	0.042	0.000			
Housing & Communities							
CTRS Reduction	Vicky Clark	0.147	0.147	0.000	C		
Total Housing & Communities		0.147	0.147	0.000			
Governance							
Members Support Budget	Gareth Owen	0.016	0.016	0.000	C		
Members Allowances	Gareth Owen	0.060	0.060	0.000	C		
Central Despatch	Gareth Owen	0.022	0.022	0.000	C		
Mold & Buckley Connects	Gareth Owen	0.060	0.060	0.000	C		
Total Governance		0.158	0.158	0.000			
Planning, Environment & Economy							
Vacancy Savings	Andrew Farrow	0.020	0.020	0.000	C		
Fee Income	Andrew Farrow	0.180	0.180	0.000	C		
Total Planning, Environment & Economy		0.200	0.200	0.000			
Streetscene & Transportation							
Enhanced Enforcement for Recycling	Katie Wilby	0.046	0.046	0.000	C	Side waste enforcement is already taking place with FPNs being issued, but the next steps for enforcing against those who do not habitually recycle will to take enforcement action if residents place recyclable waste in their black bin. To introduce this will first require a period of education and engagement. Additional x3 recycling officers are currently being recruited and, once appointed, the aim is for these officers to support with door-knocking campaigns and community events in advance of introducing enhanced enforcement	Likely introduction is January 2024.
Part night Street Lighting	Katie Wilby	0.018	0.000	(0.018)	C	Difficult to implement in year due to the consultation required, and the limited opportunity following previous roll-outs. This will also require investment to the equipment to allow the switch-offs	Discussions being held with an update to come how we can achieve this saving.
Review Provision of Public Conveniences	Katie Wilby	0.012	0.000	(0.012)	C	The efficiency is largely reliant on the review of sites following the implementation of the Local Toilet Strategy and capital investment in FY 24/25-26/27.	
Extend, Repair & Reuse Initiatives	Katie Wilby	0.010	0.000	(0.010)	C	When this was put forward, we stated that the initiative would be dependent on investment funding either from WG Circular Economy grant funding or capital programme. We are still awaiting the outcome of our bid to WG, which is now unlikely given the current economic climate. Without the grant funding the initiative cannot be introduced and the efficiency will not be met.	
Waste & Recycling Round Review	Katie Wilby	0.075	0.075	0.000	C		
In House Highways Service	Katie Wilby	0.025	0.025	0.000	C		
Review of Security Arrangements Alltami Depot	Katie Wilby	0.050	0.050	0.000	C		
Apprenticeship Trainee Scheme Reduction	Katie Wilby	0.035	0.035	0.000	C		

Efficiency Description	Accountable Officer	Efficiency Target	Projected Efficiency	(Under)/Over Achievement	Efficiency Open/Closed (O/C)	Reason for variation	Mitigating Action if Amber or Red
		2023/24 £m	2023/24 £m	2023/24 £m			
Portfolio							
Increase Car Parking Charges	Income Generation	Katie Wilby	0.187	0.187	0.000	C	Decision approved and new charges will come into effect from October 2023 (original date planned was July 2023). Additional initiatives e.g. Free after Three and extension to parking times will mean that the original efficiency will be difficult to achieve unless the utilisation levels increase beyond current levels. Delays in being implemented.
Introduce Car Parking Charges on all Council Owned Car Parks	Income Generation	Katie Wilby	0.035	0.000	(0.035)	C	
Fleet Workshop	Income Generation	Katie Wilby	0.010	0.010	0.000	C	
Training Facility	Income Generation	Katie Wilby	0.010	0.010	0.000	C	
Funeral Services	Income Generation	Katie Wilby	0.010	0.010	0.000	C	
Total Streetscene & Transportation			0.523	0.448	(0.075)		
Social Services							
Contribution to Regional Team	Reduction in Contribution	Neil Ayling	0.050	0.050	0.000	C	
Reduced Contribution to EDT	Contract Costs Reduced	Neil Ayling	0.011	0.011	0.000	C	
Retendering of HFT	Contract Costs Reduced	Neil Ayling	0.040	0.040	0.000	C	
Total Social Services			0.101	0.101	0.000		
Education & Youth							
Central Management Budget	Schools Buildings Insurance / Temp	Claire Homard	0.060	0.060	0.000	C	
ALN Advocacy	Offset costs from LAEG ALN Grant	Claire Homard	0.020	0.020	0.000	C	
ALN Legal	Offset costs from LAEG ALN Grant	Claire Homard	0.010	0.010	0.000	C	
ALN Resource Provisions	Offset costs from LAEG ALN Grant	Claire Homard	0.100	0.100	0.000	C	
Early Years Entitlement	Budget Reductions	Claire Homard	0.095	0.095	0.000	C	
Youth Club Buildings	Building Closure	Claire Homard	0.017	0.017	0.000	C	
Youth Services	Vacant Posts (1 FTE 1 PT)	Claire Homard	0.056	0.056	0.000	C	
Youth Justice	Offset costs from Grant	Claire Homard	0.016	0.016	0.000	C	
Total Education & Youth			0.374	0.374	0.000		
Schools							
3% Reduction in Delegated Funding		Claire Homard	3.103	3.103	0.000	C	
NI Reversal (Schools & Teachers)		Claire Homard	0.857	0.857	0.000	C	
Actuarial Review		Claire Homard	0.776	0.776	0.000	C	
Total Schools			4.736	4.736	0.000		
Total 2023/24 Budget Efficiencies			9.265	9.190	(0.075)		

	%	£
Total 2023/24 Budget Efficiencies	100	9.265
Total Projected 2023/24 Budget Efficiencies Underachieved	-1	(0.075)
Total Projected 2023/24 Budget Efficiencies Achieved	99	9.190
Total 2023/24 Budget Efficiencies (Less Previously agreed Decisions)	100	0.000
Total Projected 2023/24 Budget Efficiencies Underachieved	0	0.000
Total Projected 2023/24 Budget Efficiencies Achieved	0	0.000

Movements on Council Fund Unearmarked Reserves

	£m	£m
Total Reserves as at 1 April 2023	19.162	
Less - Base Level	(5.769)	
Total Reserves above base level available for delegation to Cabinet		13.393
Less - COVID-19 Hardship Funding Allocation		(3.743)
Less - Children's Services Legal Costs		(0.142)
Add - Transfer to Reserve Budget 2023/24		0.006
Less - Clwyd Theatr Cymru (Month 2)		(0.100)
Less - actual impact of the pay award		(2.702)
Add - Total Balances Released to Reserves (Month 5)		0.648
Add - Council Tax Balance Released to Reserves (Month 7)		0.250
Less - Month 12 projected outturn		(1.466)
Less - Approved "Budget Risk" Reserve 2024/25		(3.000)
Less - Approved Time Limited Pressures 2024/25		(0.172)
Total Contingency Reserve available for use		2.972

£0.527m used in 2023/24

Brought Forward 9.508

Budget Monitoring Report
Housing Revenue Account Variances

MONTH 12 - SUMMARY

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Last Month Variance (£m)	Cause of Major Variance	Action Required
Housing Revenue Account						
Income	(38.829)	(38.775)	0.054	0.252	There is a net pressure relating to void properties of £0.236m. This relates to costs such as void rent loss, council tax charges and service charges and is net of additional income relating to new build properties and voids moving to target rent. We are anticipating a variance of £0.026m on garage rents. Reduction in the requirement to top up the Bad Debt Provision of £(0.366)m. £0.158m reduction in Affordable Housing Grant as a result of delays to SHARP scheme.	
Capital Financing - Loan Charges	7.010	6.848	(0.161)		Reduction in interest to be recharged to the HRA (£0.161m).	
Estate Management	3.125	2.832	(0.293)	(0.204)	Favourable variance of (£0.293m). Vacancy savings of approximately (£0.342m) which is being offset by agency costs of £0.214m. Additional allocation of Housing Support Grant (£0.120m). Other minor variances of (£0.034m).	
Landlord Service Costs	1.617	1.563	(0.053)	(0.131)	Favourable variance of (£0.053m). Vacancy savings of approximately (£0.189m). Increased fleet costs of £0.047m and materials and hire of £0.071m. Reduction in subcontractor spend of (£0.030m). There has been an overspend on utility costs of £0.060m.	
Repairs & Maintenance	12.150	12.357	0.206	0.502	Overspend of £0.206m. Vacancy savings of approximately (£0.309m). Increased Fleet Contract renewal costs of £0.074m. Increased costs of Hire of equipment £0.071m. Void Sub Contractor spend £2.800 over budget, offset with TACP Grant funding of (£2.323m) and underspends of (£0.168m) in Responsive repairs. £0.062m Minor variances.	
Management & Support Services	2.678	2.570	(0.109)	0.032	Favourable variance of (£0.109m). Vacancy savings of approximately (£0.085m). Insurance Costs (£0.040m). Additional contribution to SARTH £0.021m.	
Capital Expenditure From Revenue (CERA)	12.712	12.752	0.041			
HRA Projects	0.126	0.126	0.000	0.005		
Contribution To / (From) Reserves	(0.589)	(0.589)	0.000		Reduced contribution to reserves to meet CERA requirements in 2024/25.	
Total Housing Revenue Account	(0.000)	(0.315)	(0.315)	0.458		

Service	Movement between Periods	Narrative for Movement between Periods greater than £25k
Housing Revenue Account		
Income	(0.198)	Reduction in the Bad Debt, Minor Variances (£0.014m)
Capital Financing - Loan Charges	(0.161)	Reduction in interest to be recharged to the HRA (£0.161m).
Estate Management	(0.089)	Reduction in Salaries (£0.040m), Additional Housing Support Grant (£0.040m), Minor Variances (£0.009m)
Landlord Service Costs	0.077	Increased utility costs £0.060m, Minor variances £0.017m
Repairs & Maintenance	(0.296)	TACP Funding utilised to offset spend
Management & Support Services	(0.141)	Reduction in Salaries (£0.046m), Reduction in IT costs (£0.052m), Minor variances (£0.043m)
Capital Expenditure From Revenue (CERA)	0.041	Revised CERA contribution
HRA Projects	(0.005)	
Total Housing Revenue Account	(0.773)	