

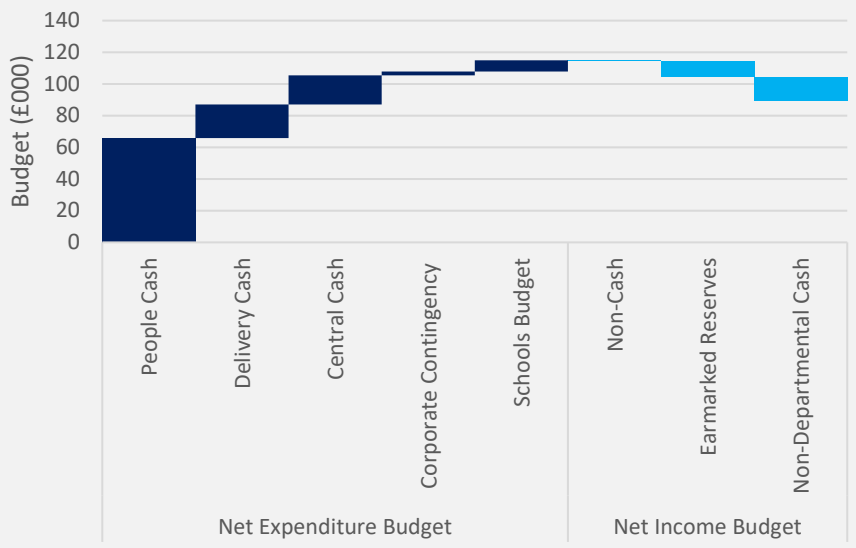
Budget Monitoring
2023/24 End of Year Projections
From July 2023 Actuals

It is recommended that CMT:

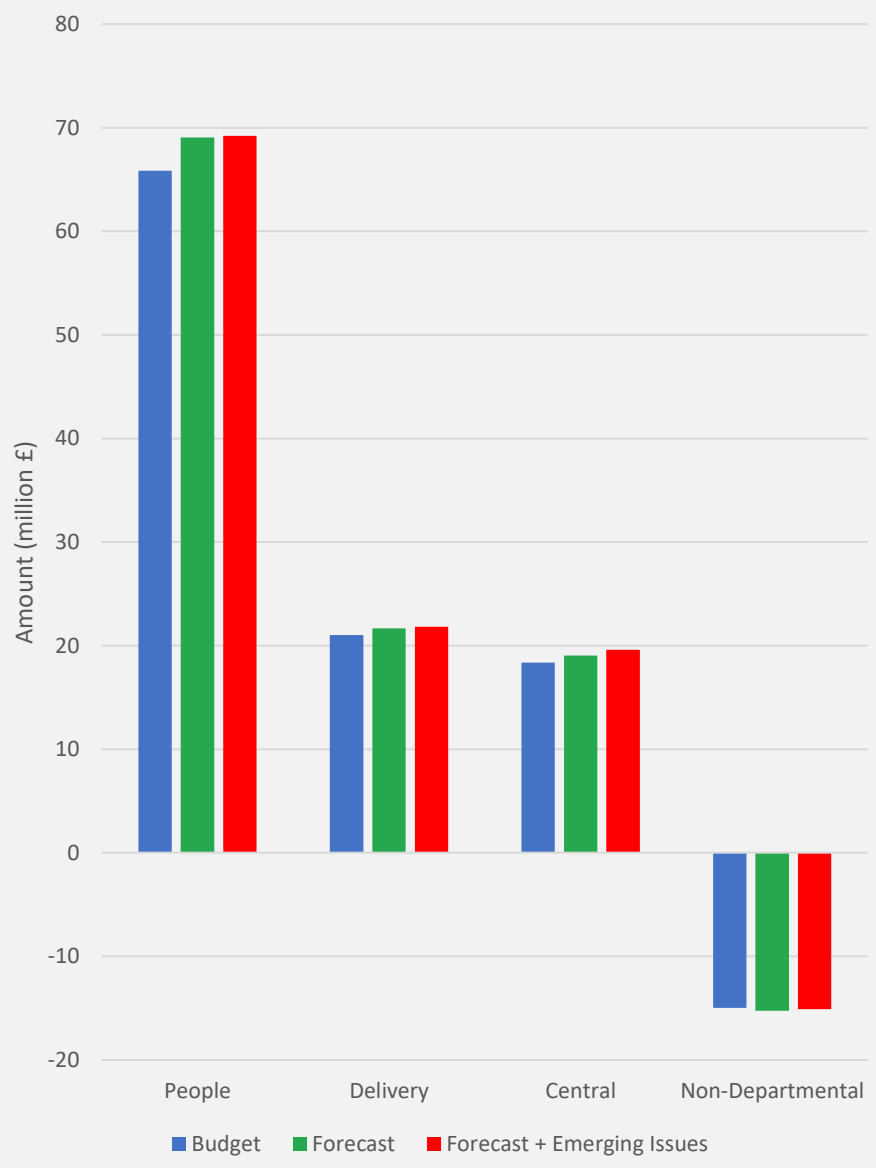
- 1 Note that the variances reported by directorates indicate expenditure above the approved budget (£2.015m), after taking into account the balance on the Corporate Contingency (£2.261m). Once Emerging Issues are included the overspend increases to a potential £3.025m. This is an improvement of £0.259m on reported variances and £1.144m including Emerging Issues since last month;
- 2 Review measures currently put in place to a) limit non-essential expenditure and b) to implement in year savings for both the Council and Schools Budgets;
- 3 Note the virements being proposed by directorates;
- 4 Note the balances remaining on major earmarked reserves;
- 5 Note that work is on-going to validate data underpinning variances on the High Needs Block of the Schools Budget. At this stage the variance reported is a £7.166m overspend anticipated in the original budget and a £0.150m indicative overspend at College Hall Pupil Referral Unit, mainly for additional management support;
- 6 Note the projected outturn for the Business Rates Scheme and Council Tax.

Overall Summary

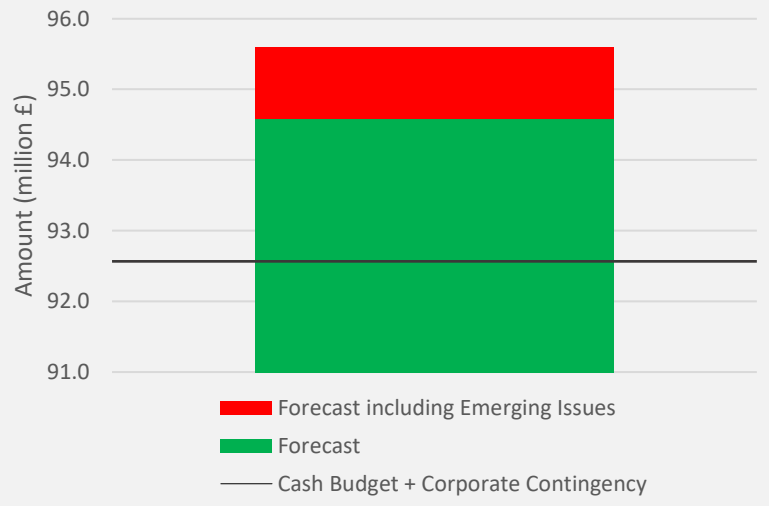
Budget Breakdown



Cash Budgets and Forecasts



Council Forecast Outturn and Budget



Virements

DESCRIPTION	Central (£'000)	Delivery (£'000)	People (£'000)	Non-Departmental (£'000)	Corporate Contingency (£'000)	Contribution to/(from) Earmarked Reserves (£'000)
Previously Reported	1,314	520	510	-450	-429	-1,465
Section 106 SPA funding to support the delivery of the Parks & Countryside service. £278K previously drawn down rather than £228k in error.	-50					50
Binfield Health & Community Centre - rental income covers MRP and Interest charges		-191		191		
TOTAL	1,264	329	510	-259	-429	-1,415

Summary – Assistant Director Level

	Original Cash Budget (£'000)	Virements & Budget C/Fwds (£'000)	Current Approved Cash Budget (£'000)	Variance (£'000)		Variance + Emerging issues (£'000)	
				Last Month	This Month	Last Month	This Month
Director: Place, Planning & Regeneration	8,626	1,105	9,731	647	657	1,107	1,183
Director: Resources	6,515	71	6,586	182	52	182	52
Chief Executive's Office	1,952	88	2,040	-15	-15	-15	-9
CENTRAL	17,093	1,264	18,357	814	694	1,274	1,226
Executive Director of Delivery	230	-4	226	0	0	0	0
Assistant Director: Customer Services & ICT	12,308	-211	12,097	56	-68	56	-68
Assistant Director: Property Services	-4,774	184	-4,590	185	185	195	195
Borough Solicitor	699	8	707	50	50	100	100
Head of Democratic & Registration Services	1,976	94	2,070	0	0	0	0
Assistant Director: Contract Services	10,245	258	10,503	578	485	749	585
DELIVERY	20,684	329	21,013	869	652	1,100	812
Executive Director of People	1,681	11	1,692	12	83	12	83
Education and Learning	2,542	369	2,911	463	467	463	467
Children's Social Care	19,927	86	20,013	816	832	816	832
Contribution to Costs from Schools Budget	-468	0	-468	-7	-7	-7	-7
Commissioning	2,957	-16	2,941	-142	-90	-142	-90
Adult Social Care	20,818	63	20,881	996	1,216	2,190	1,374
Mental Health & Out of Hours	13,097	109	13,206	120	345	120	345
Early Help & Communities	4,783	-112	4,671	668	369	668	369
PEOPLE	65,337	510	65,847	2,926	3,215	4,120	3,373

Summary – Assistant Director Level

	Original Cash Budget (£'000)	Virements & Budget C/Fwds (£'000)	Current Approved Cash Budget (£'000)	Variance (£'000)		Variance + Emerging issues (£'000)	
				Last Month	This Month	Last Month	This Month
Interest and Investment Income	1,804	130	1,934	0	-150	-150	-150
Minimum & Voluntary Revenue Provisions	2,465	61	2,526	-179	-240	-179	-240
Council Wide Items	70	-450	-380	105	105	265	265
New Homes Bonus Grant	-786	0	-786	0	0	0	0
Services Grant	-681	0	-681	0	0	0	0
Business Rates Income Growth & Grants	-10,561	0	-10,561	0	0	0	0
Transfers (to)/from DSG Adjustment Account	-7,166	0	-7,166	0	0	0	0
Other	140	0	140	0	0	0	0
NON-DEPARTMENTAL	-14,715	-259	-14,974	-74	-285	-64	-125
TOTAL	88,399	1,844	90,243	4,535	4,276	6,430	5,286

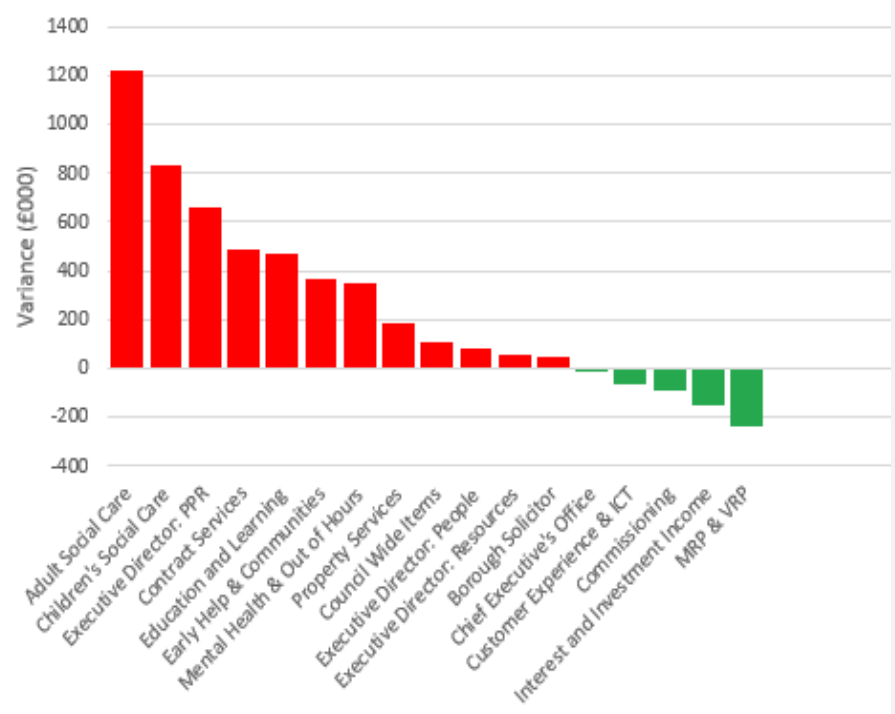
CORPORATE CONTINGENCY	2,750	-429	2,321	-2,261	-2,261	-2,261	-2,261
TOTAL	91,149	1,415	92,564	2,274	2,015	4,169	3,025

EARMARKED RESERVES	-8,482	-1,415	-9,897	0	0	0	0
OVERALL TOTAL	82,667	0	82,667	2,274	2,015	4,169	3,025

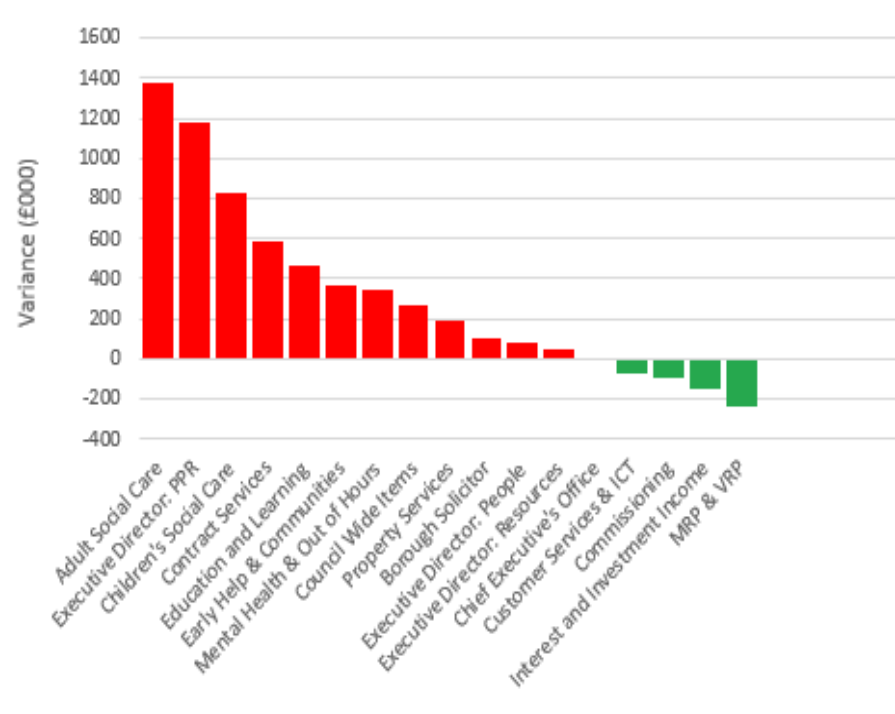
NON-CASH BUDGETS	-546	0	-546	0	0	0	0
SCHOOL BUDGET	7,166	0	7,166				
OVERALL TOTAL	89,287	0	89,287				

Cash Budget Summary

Variances



Variances including Emerging Issues



Cash Budget Summary – New Variances and Emerging Issues

The variances reported by directorates indicate expenditure above the approved budget (£2015m), after taking into account the balance on the Corporate Contingency (£2.261m). Once Emerging Issues are included the potential overspend increases to £3.025m. This is an improvement of £0.259m on reported variances and £1.144m including Emerging Issues since last month.

CENTRAL

Significant Variances

Place, Planning and Regeneration

- Within Reactive Maintenance, the previously reported additional drawdown from reserves to support budgets of £0.140m upon review has been revised downwards to £0.085m, which will leave a pressure on road markings (£0.055m). In addition, consultants are being used to manage the SUDS workload due to staff vacancies at a cost of £0.010m and the previously reported pressure on contract costs has increased by £0.015m to £0.115m.
- A budget of £0.100m was provided to support Town Centre Events during the year. An amount of £0.020m was set aside for the Coronation, however this event was managed by Delivery and contingency funding was provided to support costs. In addition an amount of £0.010m was requested for a contribution towards Xmas lights but this can be met from the services base budget (-£0.030m).
- Based on figures for the first quarter, the income position at the Look Out has improved (-£0.030m).

Resources

- The previously reported under-recovery of income, from Council Tax and Business Rates recovered through court judgements, will now be met from a one-off contribution from reserves (-£0.100m).
- In response to Departmental budget pressures, in-year savings have been identified on the OD training budget by limiting non-essential training (-£0.030m).

Significant Emerging Issues

Place, Planning and Regeneration

- Parks and Countryside - Surrey Heath purchase SANG capacity from Bracknell Forest for the completion of dwellings. It is unclear at present if there will be sufficient housing development in Surrey Heath to meet the income target for this financial year (£0.060m).

DELIVERY

Significant Variances

- The Valuation Office has applied a 20% reduction in Rateable Value to the Borough libraries for the 2017 Business Rates list. This was agreed on 9th July 23 and the refund has been backdated to 1st April 2017 (-£0.124m).
- Waste Collection/Recycling - due to additional bin collections, new properties/flats requiring additional bins and collections, and an increase in special collection income, there is an underspend to be reported (-£0.093m).

Cash Budget Summary – New Variances and Emerging Issues

The variances reported by directorates indicate expenditure above the approved budget (£2015m), after taking into account the balance on the Corporate Contingency (£2.261m). Once Emerging Issues are included the potential overspend increases to £3.025m. This is an improvement of £0.259m on reported variances and £1.144m including Emerging Issues since last month.

DELIVERY continued

Significant Emerging issues

- West Berkshire Council have indicated that the previously reported pressure for the Public Protection Partnership budget can be reduced by £0.071m to £0.100m. They will continue to look at ways of making efficiencies in year and update us accordingly.

PEOPLE

Significant Variances

- Additional costs associated with support for the Education and Learning AD in respect of SEND and the recruitment of a new AD (£0.071m).
- Adult Social Care - within the Community Team for People with Learning Disabilities a further adverse movement of £0.149m due to increased costs in supported living (£0.192m), direct payments (£0.024m) and short-term Support (£0.064m) partly offset by a favourable variance from increased income in supported accommodation (-£0.130m). Plus, an increase in the adverse variance on ASC Client Costs (£0.077m).
- Mental Health - within CMHTOA client costs an increase in the adverse variance (£0.336m) primarily relating to Nursing over 65s (£0.188m), Homecare (£0.100m), direct payments (£0.043m) and other short-term support (£0.068m) partly offset by a decrease in Residential (£0.075m). There are favourable movements on CMHT Client Costs (-£0.035m), and Care management (-£0.056m), with the latter primarily due to a Better Care Fund allocation of £0.073m.
- Within Housing options, a reduction in the adverse variance relating to emergency accommodation (£0.345m), due to a decrease in B&B nightly lets (-£0.056m) and the assumption that a significant number of people/families will have moved to Amber House and Silva homes by the end of September (-£0.284m). Partly offset by additional repairs and maintenance costs within Housing Management and Property (£0.042m).

Cash Budget Summary – New Variances and Emerging Issues

The variances reported by directorates indicate expenditure above the approved budget (£2015m), after taking into account the balance on the Corporate Contingency (£2.261m). Once Emerging Issues are included the potential overspend increases to £3.025m. This is an improvement of £0.259m on reported variances and £1.144m including Emerging Issues since last month.

PEOPLE continued

Significant Emerging issues

- There are several potential sources of funding being explored and at this stage it has been assumed that two thirds of the potential funding will be available to meet pressures (-£1.036m):
 - Last year £0.500m was provided from the Better Care Fund to help meet the additional costs of early discharges but a case has still to be made for this year;
 - Based on the three areas of priority / conditions, it is believed that the additional Market Sustainability & Improvement – Workforce Fund grant received this year (-£0.550m) can be applied against key budgets in adults and older adults to offset existing overspends, rather than specific new schemes;
 - As the increase in cost appearing in budgets relates to both increase in demand, complexity / need and increase in unit lost by some providers, it is legitimate to apply some of the remaining inflation uplift funding (-£0.500m) to increases in provider costs in packages of care which relate to increased unit cost.

NON DEPARTMENTAL

Significant Variances

- There will be increased income from investments due to higher interest rates (-£0.150m). This was previously reported as an Emerging Issue.
- Minimum Revenue Provision - additional budget allocation relating to capital expenditure at Binfield Health & Community Centre following the signing of the rental agreement. This will not be required until next year and therefore increases the underspend (-£0.061m).

Significant Emerging Issues

- The increased income from investments has now been moved to the reported variances section (£0.150m).

CONTINGENCY

Significant Variances

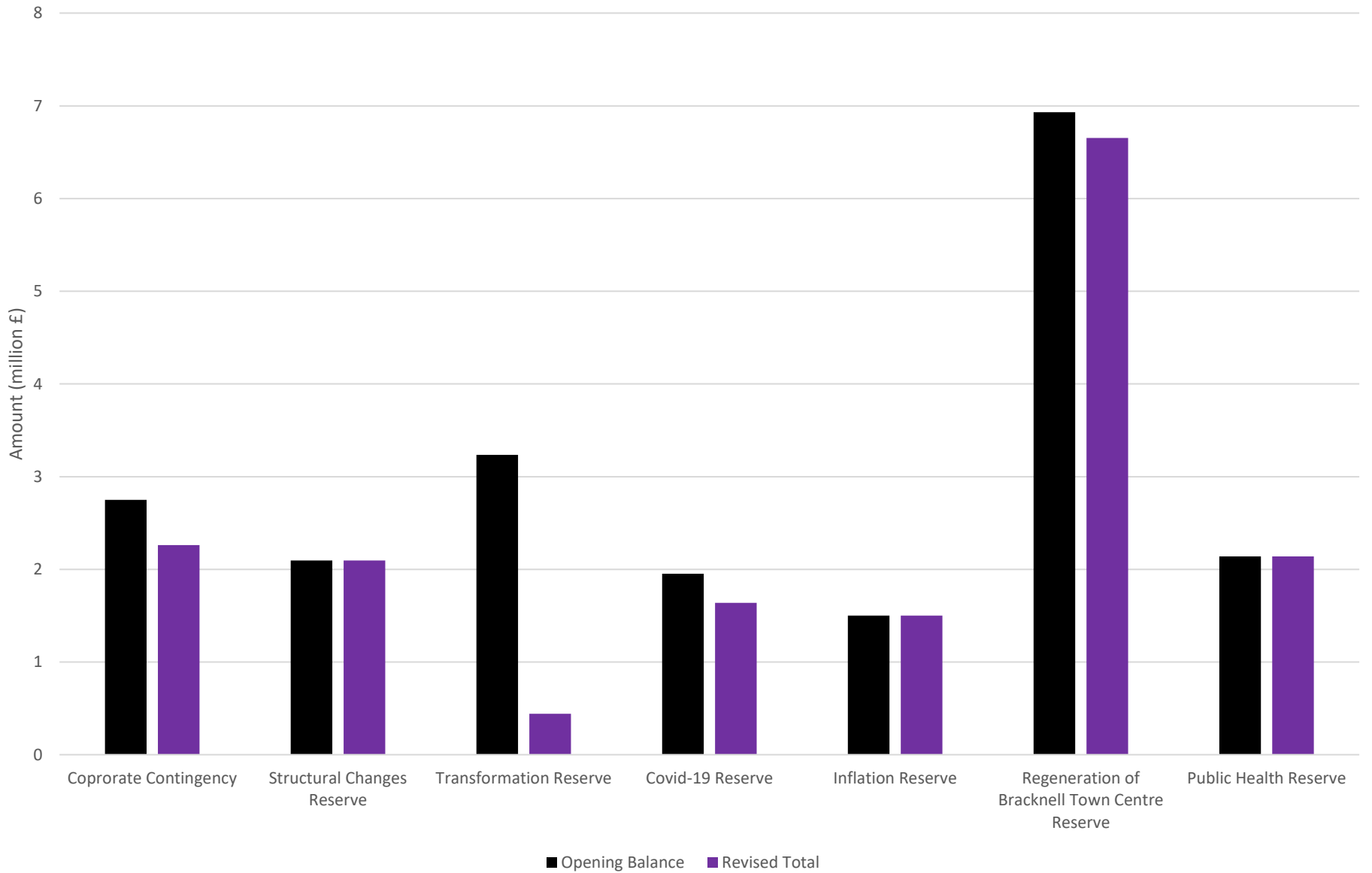
- No new variances to report.

Earmarked Reserves

DESCRIPTION	Corporate Contingency (£'000)	Structural Changes Reserve (£'000)	Transformation Reserve (£'000)	Covid-19 Reserve (£'000)	Inflation Reserve (£'000)	Regeneration of Bracknell Town Centre Reserve (£'000)	Public Health Reserve (£'000)
OPENING BALANCE	2,750	2,096	3,234	1,952	1,500	6,931	2,139
Budgeted Increase / (Decrease)				-313		-100	
Projects to be funded from the Public Health Reserve							Figure TBC
Business Change Team			-669				
CSC - SEN Improvement Plan			-85				
Childrens Social Care - Market Development			-60				
Adult Social Care - Finance Reform			-54				
Chief Executive - Assistant Director: Strategic Projects Post (£125K 2024/25)			-245				
Development of Leisure Strategy			-50				
Initial works related to the replacement of Bracknell Leisure Centre			-50				
Arts & Culture Strategy Development			-40				
Property - Asset Review (£22k 2024/25)			-85				
Joint Venture Business Partner						-78	
Restructure of ICT team			-200				
ICT - Technology to support hybrid meetings			-60				
Social Care - Customer Journey and Social Care Business Systems			-526				
Adult Social Care - Embedding Strength Based Practice			-89				
Co-production Framework and Toolkit Development			-29				
Dedicated Counter Fraud Resources			-40				
Climate Change - Business Analyst			-63				
Business Change Programme Development			-10				
Buckler's Park Community Hub			-75				
Strategic Procurement Plan (IDOX Replacement)			-195				
Two interim business analyst roles (for six months) to support Children's and Adults system reconfiguration work			-62				
To secure car parking infrastructure						-100	
Programme management support relating to the Berkshire Deal - contribution from each Unitary	-27						
To support grant writing services provided by Involve	-5						
A new post within Democratic & Registration Services to support the Opposition Groups	-17						
Town Centre events for the Coronation of King Charles III	-30						
Support for SEND services	-350						
New member training	-60						
Blue Badge Digital System			-4				
Safety Valve Consultant- from September for one year			-100				
REVISED TOTAL	2,261	2,096	443	1,639	1,500	6,653	2,139

Earmarked Reserves

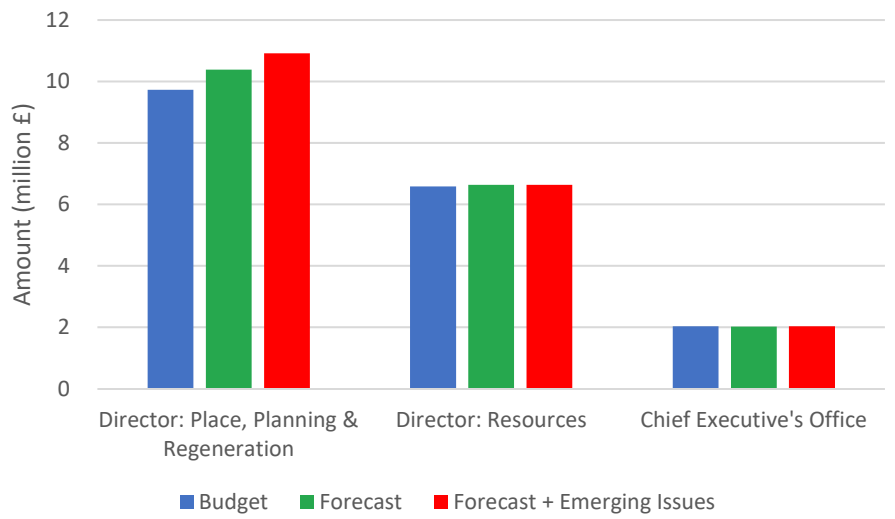
Movement of Major Reserves



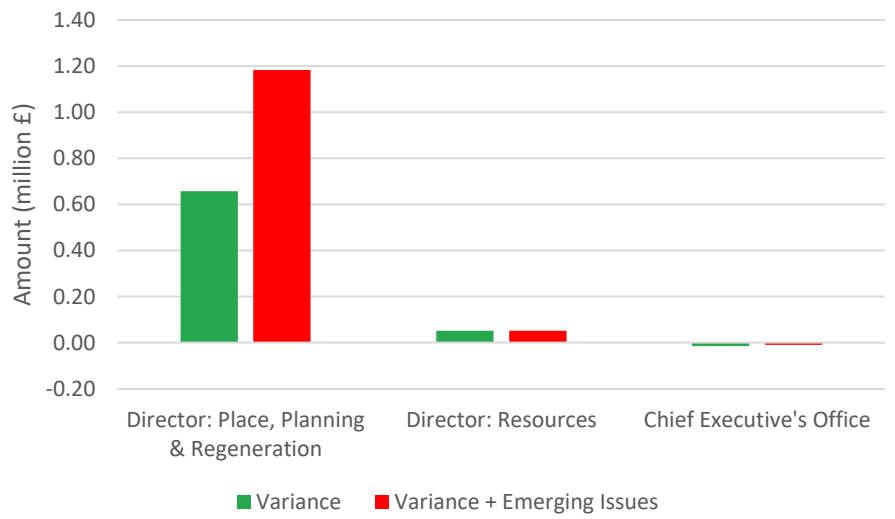
Central Directorates

Central Directorate Summary

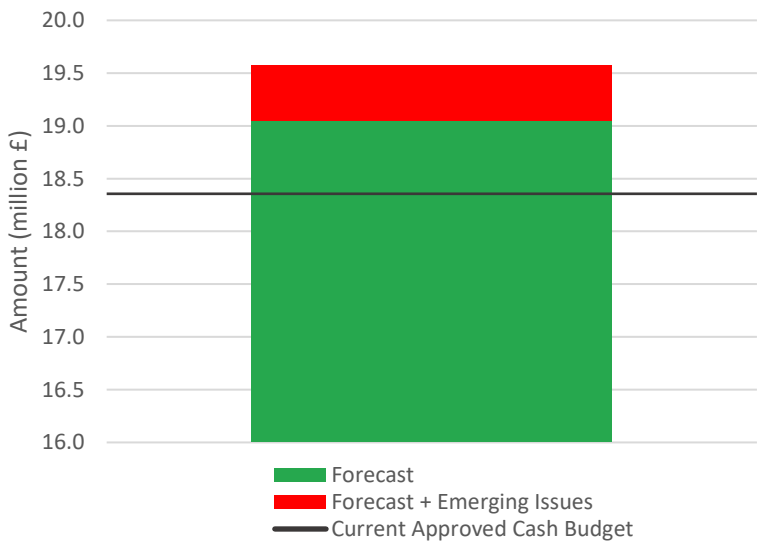
Central Directorate Budgets and Forecasts



Central Directorate Variances



Central Directorate Forecast Outturn and Budget



Summary and Significant Cumulative Variances

A forecast variance of £0.694m rising to £1.226m including Emerging Issues. This is an improvement of £0.120m / £0.048m including Emerging Issues compared to last month.

The most significant cumulative variances are:

- An ongoing shortfall in Development Management Income (£0.250m) which could increase to £0.710m once Emerging Issues are considered. Overspends are also occurring on Supplies and Services budgets (£0.080m).
- The Building Regulations service will not generate sufficient income to meet costs (£0.150m).
- Income targets at the Look Out will not be achieved (£0.135m).
- An underspend on Concessionary Fares (-£0.075m).
- An overspend on patching road markings, minor works and other contract costs within Reactive Maintenance (£0.100m).
- A shortfall in income from Monitoring Street Works (£0.102m) partly offset by additional income from Rechargeable Street Works (-£0.070m)

Central Directorate Significant Movements this Month

Department	Description	£'000
CENTRAL	Variances Previously Reported	814
PPR: Reactive Maintenance	The previously reported additional drawdown from reserves to support budgets of £0.140m has been revised downwards to the agreed £0.085m, which will leave a pressure of £0.055m on road markings. In addition consultants are being used to manage the SUDS workload due to staff vacancies at a cost of £0.010m and the previously reported pressure on contract costs has increased by £0.015m to £0.115m.	80
PPR: Regeneration and Economic Development	A budget of £0.100m was provided to support Town Centre Events during the year. An amount of £0.020m was set aside for the Coronation, however this event was managed by Delivery and contingency funding was provided to support costs. In addition an amount of £0.010m was requested for a contribution towards Xmas lights, however this budget forms part of the services base budget and is therefore not required.	-30
PPR: The Look Out	Based on the income received Apr-Jul, there has been an improving position on admissions for the Discovery Centre. The overall variance of £0.135m now reflects the Catering function.	-40
RESOURCES Revenue Services	As previously reported income from Council Tax and Business Rates recovered through court judgements remains significantly below pre-Covid levels. Should income targets not be achieved reserves are held that could be used to support the budget as a one-off in 2023-24. The pressure has therefore been removed. The final figure forms part of year end Collection Fund calculations so will not be known until the end of financial year.	-100
RESOURCES Organisational Development	In response to Departmental budget pressures, in-year savings have been identified on the OD training budget by limiting non-essential training.	-30
CENTRAL	Final Variances	694
CENTRAL	Emerging Issues Previously Reported	460
PPR: Parks and Countryside	Surrey Heath purchase SANG capacity from Bracknell Forest for the completion of dwellings. It is unclear at present if there will be sufficient housing development in Surrey Heath to allow a drawdown from reserves to meet the income target for this financial year.	66
ChEx OFFICE Policy and Performance	One-off In-Phase development costs have exceeded the budget but we are still awaiting confirmation of final costs and timings	6
CENTRAL	Final Emerging Issues	532
CENTRAL	Variances + Emerging Issues	1,226

Central Directorate Savings RAG ratings

CENTRAL - CHIEF EXECUTIVE'S OFFICE

Description Impact	2023/24 £'000	Delivered On Track Not Delivered	Notes
Communications and Marketing Reduction in various supplies & services budgets	-5		
CENTRAL - CHIEF EXECUTIVE'S OFFICE TOTAL	-5		0

CENTRAL – RESOURCES

Description Impact	2023/24 £'000	Delivered On Track Not Delivered	Notes
Finance Reduction in various supplies & services budgets	-5		
Organisational Development Reduction in overall training budget through a review of essential and mandatory training offered	-25		
Insurance & Risk Management Reduction in budgeted resources for cyber security costs following the receipt of Government funding and a re-assessment of how the identified support will be procured.	-50		
CENTRAL – RESOURCES TOTAL	-80		

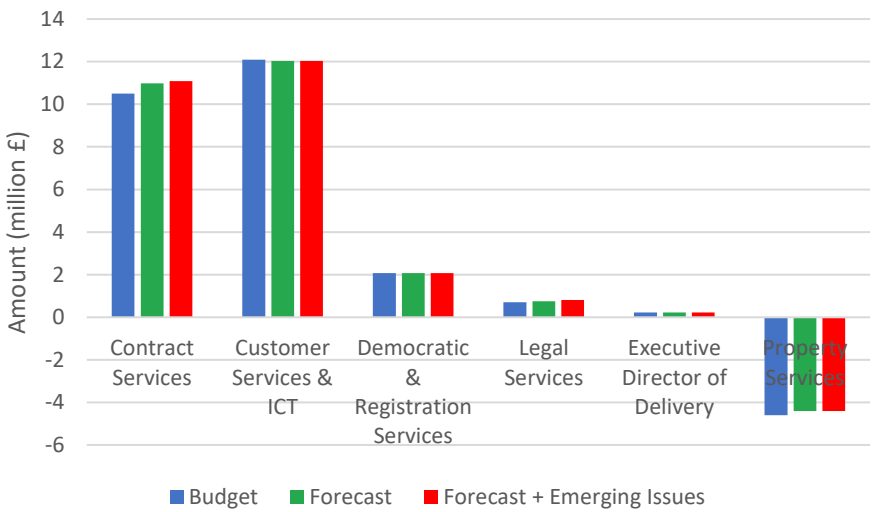
CENTRAL – PLACE, PLANNING & REGENERATION

Description Impact	2023/24 £'000	Delivered On Track Not Delivered	Notes
Director PPR Reduction in various supplies & services budgets	-10		
Planning Increase in Community Infrastructure Levy Administration income	-50		
Transport Strategy Reduction in road safety expenditure in line with the level of expenditure in prior years	-30		
Highway Engineering Administration fees generated from the construction of vehicle access crossings	-20		
Traffic Reduction in winter maintenance contract to reflect milder winters in recent years	-20		
Traffic Increase in income from Street Works	-20		
Parks & Countryside Increase in income from Surrey Heath Suitable Alternative Non-Green Spaces (SANGS)	-50		
Parks & Countryside Increased use of commuted sums for open space maintenance	-25		
Regeneration & Economic Development Reduction in various supplies & services budgets	-10		
Traffic Reduction in software budget to reflect prior year's expenditure	-10		
Commuted Sums/S278/S38 Increase in draw down from reserves - with development growth continuing balances should be maintained.	-100		
Planning Increase amount dawn from SANGS to support the budget	-50		
Travel Planning Income from developers buying into a Travel Plan service offered by the Council, rather than the individual occupiers/site developers having to run their bespoke travel plan.	-25		
CENTRAL – PLACE, PLANNING & REGENERATION TOTAL	-420		

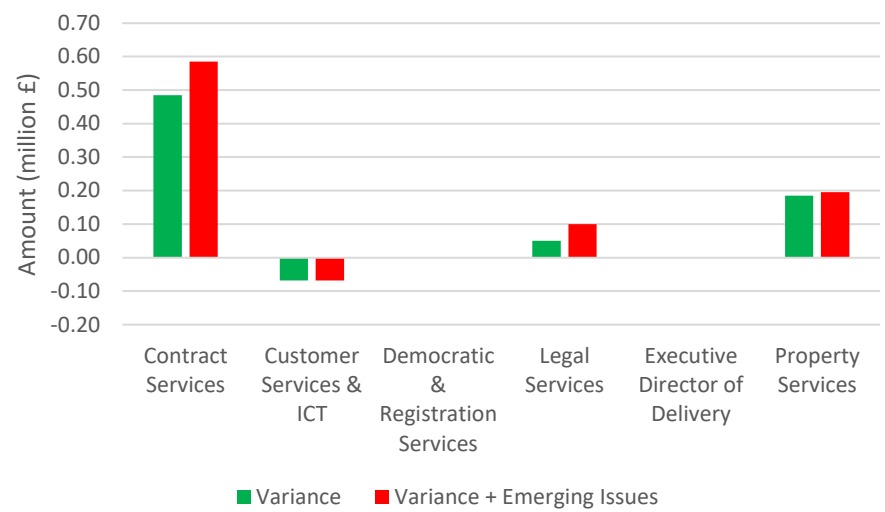
Delivery Directorate

Delivery Directorate Summary

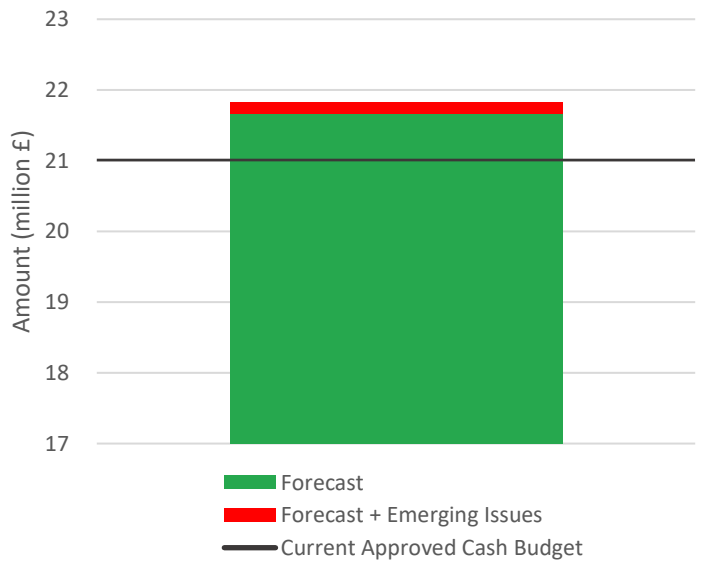
Delivery Directorate Budgets and Forecasts



Delivery Directorate Variances



Delivery Directorate Forecast Outturn and Budget



Summary and Significant Cumulative Variances

A forecast variance of £0.652m rising to £0.812m once Emerging Issues are taken into account. This is an improvement of £0.217m / £0.288m including Emerging Issues compared to last month.

- The most significant cumulative variances are:
- The purchase of a piece of land at Easthampstead Park school to be funded from Property Services as a Revenue Contribution to Capital (£0.085m).
 - The £0.100m saving relating to the letting out of Time Square will not be achieved as the NHS will no longer be renting any of the space.
 - The Waste PFI contract is expected to overspend by £0.613m. This reflects the latest tonnages, the haulage contract renewal and the removal of charging for DIY waste
 - A budget pressure within Legal Services relating to the cost of supporting the SEN Service (£0.050m) which due to uncertainty around the expected end date could potentially rise to £0.100m.
 - West Berkshire Council have indicated that there is a pressure on the Public Protection Partnership budget (£0.100m). Further efficiencies are being examined so the variance remains an Emerging Issue.

Delivery Directorate Significant Movements

Department	Description	£'000
DELIVERY	Variances Previously Reported	869
DIGITAL, CUSTOMER FOCUS & ICT Libraries	The Valuation Office has applied a 20% reduction in Rateable Value to the Borough libraries for the 2017 Business Rates list. This was agreed on 9th July 23 and the refund has been backdated to 1st April 2017, as such we have received a credit of £0.124m.	-124
CONTRACT SERVICES Waste Management	Waste Collection/Recycling - due to additional bin collections, new properties/flats requiring additional bins and collections, and an increase in special collection income, there is an underspend of £0.093m to be reported.	-93
DELIVERY	Final Variances	652
DELIVERY	Emerging Issues Previously Reported	231
CONTRACT SERVICES Regulatory Services	West Berkshire Council have indicated that the previously reported emerging issue for the Public Protection Partnership budget can be reduced by £0.071m. They will continue to look at ways of making efficiencies in year and update us accordingly.	-71
DELIVERY	Final Emerging Issues	160
DELIVERY	Final Variances + Emerging Issues	812

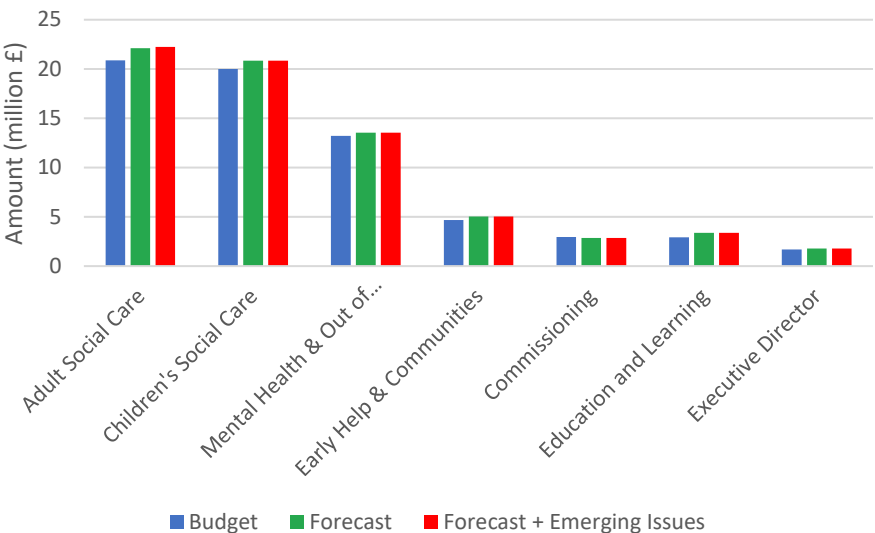
Delivery Directorate Savings RAG ratings

Description Impact	2023/24 £'000	Delivered On Track Not Delivered	Notes
On / Off Street Parking Procurement of a new contracted services provider resulted in a budget saving.	(130)		
On / Off Street Parking Procurement of a new banking charges contract resulted in a budget saving.	(50)		
On / Off Street Parking Selling overnight/weekend space at Time Square & High Street.	(20)		Position regarding High Street has moved on since this saving was agreed. Saving will not be achieved.
Cemetery & Crematorium Additional income based on previous overachievement of income target.	(50)		Too early in the year to determine if this will be achieved. GJ to monitor.
Contract Services – Departmental Management Ongoing underspends on printing and other smaller supplies and services.	(7)		
Waste Disposal Anticipated contract efficiencies and lower tonnages.	(350)		Too early in the year to determine if this will be achieved. To be monitored closely with Reading.
Democratic & Registration Services Ongoing underspends on small supplies and services.	(9)		
Community Hub/Facilities Coffee charge increase per cup and PAT testing being brought in-house.	(5)		Time needed to see the impact of the price increase on usage.
Legal Ongoing underspend on seminar costs.	(1)		
Print Room Closure of the print room resulted in a redundancy, therefore a saving within the DSB.	(38)		
Grounds Maintenance General budget reduction.	(15)		
Leisure Additional Management Fee income from EA for the new Splash pad.	(10)		
Office Accommodation Letting out space in TS.	(50)		Bracknell Primary Care and the Clinical Education team are no longer in discussions to take on this lease.
DELIVERY TOTAL	(735)		

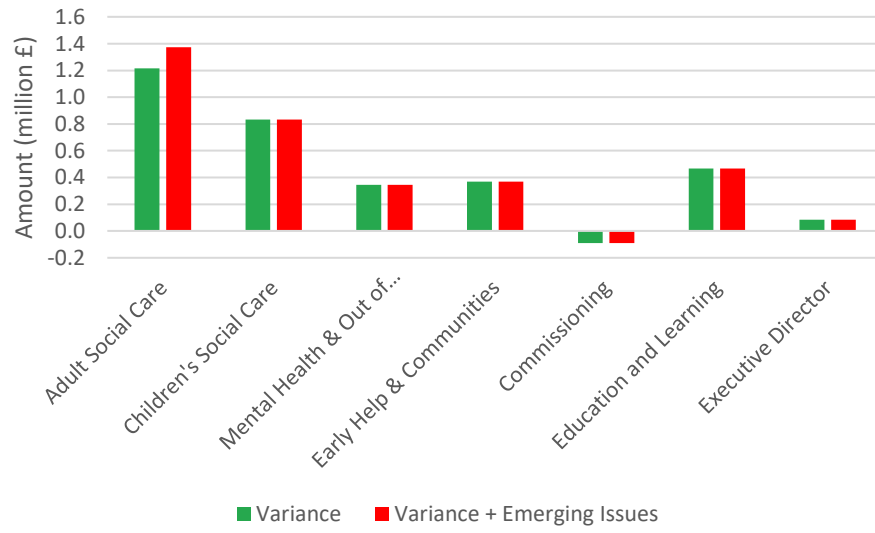
People Directorate

People Directorate Summary

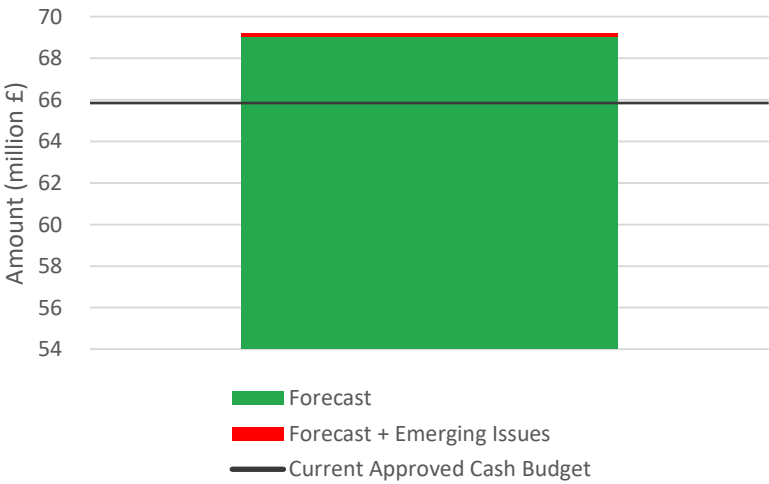
People Directorate Budgets and Forecasts



People Directorate Variances



People Directorate Forecast Outturn and Budget



Summary and Significant Cumulative Variances

A forecast variance £3.215m rising to £3.373m once Emerging Issues are taken into account. This is a deterioration of £0.289m / improvement of £0.747m including Emerging Issues compared to last month.

The most significant cumulative variances are:

- Education and Learning (£0.467m) - Pressures on the Devolved Staffing Budget in particular the SEN Team (£0.316m), SEN pupil transport costs (£0.060m) and loss of income from the Education Psychology Service (£0.040m).
- Children's Social Care (£0.832m) – an overspend on residential placements (£0.598m) and an increase in spend to support CLA aimed at preventing higher, long-term costs (£0.585m), partly offset by underspends on support to Unaccompanied Asylum Seeker Children (-£0.142m), Childcare Solicitors (-£0.090m) and the DSB (-£0.141m).
- Adult Social Care (£1.216m/£1.374m) –An overspend on care costs (£1.554m) partly offset by underspends on care management costs (-£0.109m), Intermediate Care (-£0.085m) and Assistant Director budgets (-£0.065m). Emerging issues primarily relate to loss of Health income relating to s117 discharges and Continuing Health Care (£1.194m) partly offset by potential additional income from the BCF, Market Sustainability & Improvement – Workforce Fund and unallocated inflation funding (-£1.036m).
- Early Help and Communities (£0.369m) – Overspends on Housing options (£0.057m), relating to emergency accommodation, Welfare and Benefits (£0.218m) and Housing Management (£0.119m).

People Directorate Significant Movements

Department	Description	£'000
PEOPLE	Variations Previously Reported	2,926
EXECUTIVE DIRECTOR	Additional costs associated with support for the Education and Learning AD in respect of SEND and transition to recruitment of a new AD.	71
EDUCATION & LEARNING	No significant changes in variances to report	4
CHILDREN'S SOCIAL CARE	The forecast over spending on CLA placement costs (excluding care leavers and asylum seekers) is forecast to increase by £0.057m to £0.598m with no significant changes from last month. There are a number of relatively small forecast cost reductions across a range of budgets including Childcare Solicitors, Special Guardianship Orders and the recharge from the Emergency Duty Team.	16
CONTRIBUTION TO COSTS FROM SCHOOLS BUDGET	No significant changes in variances to report	0
COMMISSIONING	The adverse movement primarily relates to the vacancy factor not being achieved an additional agency costs within Quality Assurance.	52
ADULT SOCIAL CARE	Within the Community Team for People with Learning Disabilities a further adverse movement of £0.149m due to increased costs in supported living (£0.192m), direct payments (£0.024m) and short term Support (£0.064m) partly offset by a favourable variance of increased income in supported accommodation (-£0.130m). Plus an increase in the adverse variance on ASC Client Costs (£0.077m).	220
MENTAL HEALTH & OUT OF HOURS	Within CMHTOA client costs an increase in the adverse variance of £0.336m primarily relating to Nursing over 65 (£0.188m), Homecare (£0.100m), direct payments (£0.043m) and other short term support (£0.068m) partly offset by a decrease in Residential (£0.075m). There are favourable movements on CMHT Client Costs (-£0.035m), and Care management (-£0.056m), primarily due to a BCF allocation of £0.073m.	225
EARLY HELP & COMMUNITIES	Within Housing options a reduction in the adverse variance relating to emergency accommodation (£0.345m), due to a decrease in B&B nightly lets (-£0.056m) and the assumption that a significant number of people/families will have moved to Amber House and Silva homes by the end of September (-£0.284m). Partly offset by additional repairs and maintenance costs within Housing Management and Property (£0.042m).	-299
PEOPLE	Final Variations	3,215
PEOPLE	Emerging Issues Previously Reported	1194
ADULT SOCIAL CARE	There are several potential sources of funding being explored and at this stage it has been assumed that two thirds of the potential funding will be available to meet pressures: <ul style="list-style-type: none"> • Last year £0.500m was provided from the Better Care Fund to help meet the additional costs of early discharges but a case has still to be made for this year. • Based on the three areas of priority / conditions, it is believed that the additional Market Sustainability & Improvement – Workforce Fund grant received this year (-£0.550m) can be applied against key budgets in adults and older adults to offset existing overspends, rather than specific new schemes. • As the increase in cost appearing in budgets relates to both increase in demand, complexity / need and increase in unit lost by some providers, it is legitimate to apply some of the remaining inflation uplift funding (-£0.500m) to increases in provider costs in packages of care which relate to increased unit cost. 	-1,036
PEOPLE	Final Emerging Issues	158
PEOPLE	Variations + Emerging Issues	3,373

People Directorate Savings RAG Ratings

Description Impact	2023/24 £'000	Delivered On Track At risk	AD Comment
Adult Social Care Outcome focussed reviews for all client groups- CTPLD and Act	-200		First cohort achieved savings second cohort has yielded some savings so far. Still 2 months on the project. £111K saved so far
Outcome focussed reviews for all client groups- CMHT	-250		£96K achieved so far with some clients still to review
Early Help and Communities Service efficiency and historic underspending:			
<ul style="list-style-type: none"> End of lease on a property 	-27		Budget removed and no costs incurred
<ul style="list-style-type: none"> Underspend on Early Help grants budget 	-28		We underspend 28k of the grant in prior years. We are still underspending on the budget. 28k on track
<ul style="list-style-type: none"> Review of all Budget headings and historic underspends 	-24		Budget removed and <u>spend</u> on target in these headings
Welfare Benefits – Review of all Budget headings and historic underspends	-76		Budget removed but this service is showing an overspend
Grant funding is received in respect of the Supporting Families Programme that duplicates activities funded by the council. Greater use of grant will be used to deliver the programme	-100		This saving originated from the SF spend plan. This covers the FSA shortfall income from schools (as we can no longer charge schools), CAF co-ordinator can no longer be funded from <u>schools</u> grant, and community safety post no longer grant funded. Again, to keep the post we had to find alternative funding.

Description Impact	2023/24 £'000	Delivered On Track At risk	AD Comment
Education and Learning: Service efficiencies and historic overspendings:			
<ul style="list-style-type: none"> Underspend on commissioned service relating to support for young people Not in Education, Employment or Training 	-25		Budget reduced and <u>spend</u> on target
<ul style="list-style-type: none"> Underspend on former <u>teachers</u> pension 	-50		Budget reduced, underspend anticipated.
Children's Social Care The Asylum Seekers National Transfer Scheme provides grant funding at a daily rate which has exceeded local care costs by £0.100m in each of the last 2 years. As numbers transferred increase, additional staffing is required to manage caseloads and a net saving of £0.050m is proposed	-50		Budget reduced, underspend anticipated
Anticipated Underspend in Leaving Care	-109		Budget reduced; current forecast is for a £0.023m overspending.
Practice continues to see the number of Children Looked After reducing. Average for the last 2 years has reduced to 118 placements compared to 127 over the last 4 years. Current data – which is high cost, volatile and subject to change at short notice – projects a net saving against accommodation and care provision, plus a range of related support services.	-1,589		Budget reduced; current forecast is for a £0.598m overspending. Forecast placement numbers remain in line with those anticipated in the budget, although more higher cost care packages have been required resulting in a 9% increase in average costs after allowing for 2023-24 price uplifts.
Delete Early Help Development Worker as more use made of online portal for referrals	-22		Post deleted. No spend
PEOPLE TOTAL	2,550		

People Directorate – Care Information

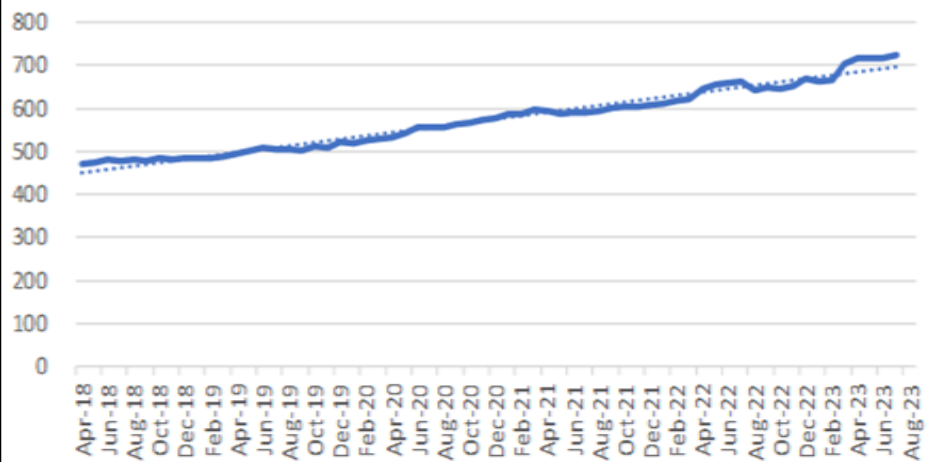
Adult Social Care

All Clients

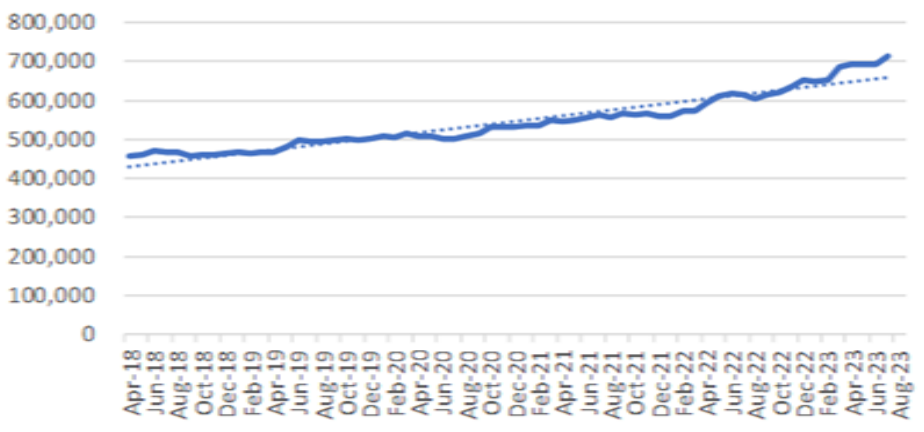
No. of clients



Average weekly cost (i.e. unit cost - £)

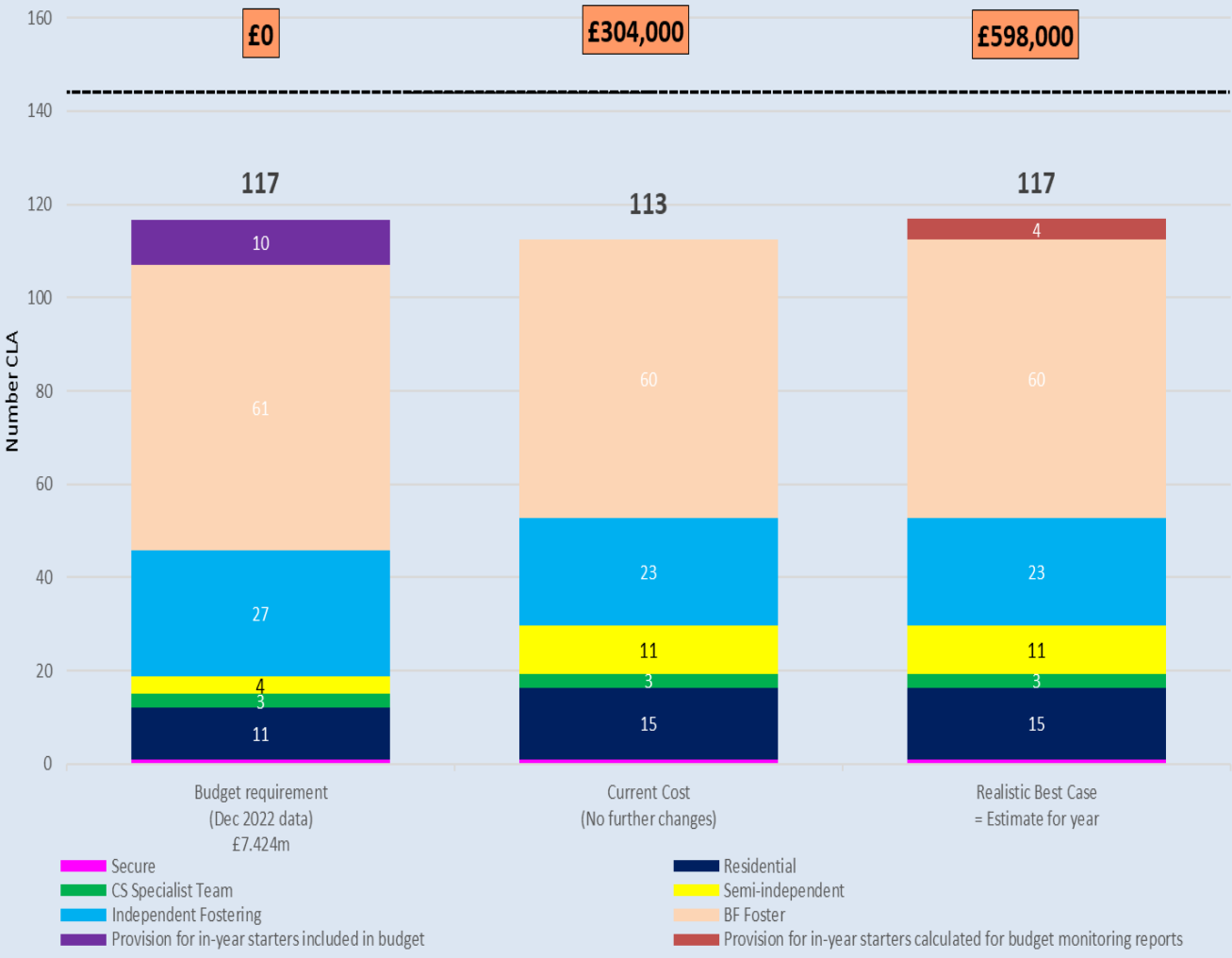


Total Net Weekly cost (£)



Children's Social Care

End of month CLA Numbers (expected average FTE for year - NOT current headcount) and forecast budget variances (EXCLUDES Care Leavers and Asylum Seekers)



COMMENTS

- Original budget requirement of 117 FTE placements set at 31 December 2022 commitments, with expected 2023-24 leavers removed, plus estimate for new starters based on recent 2-year average
- 31 July actual predicts average 112 FTE for year (was 109 Last month), excluding any further new starters with £0.304m forecast overspend
- Realistic forecast adds the 2-year average new starter numbers for year-end estimate of 117 FTE (was 114 FTE) with £0.598m forecast overspend
- Main explanation for variances are:
 - Increase in residential placements of 3.6 FTE to 15.4 FTE (+40%)
 - Average cost of placement after allowing for 7.5% inflation provision is +8.8%, most significantly as a result of +22% increase in average cost of residential placement to £0.241m per annum
 - Income from Health has increased by £0.380m to reflect the changing profile

Schools Budget

SCHOOLS BUDGET	Budget	Variance (£'000)		Variance + Emerging Issues (£'000)	
		Last Month	This Month	Last Month	This Month
		Schools Block	91,840	-90	-90
High Needs Block	30,906	7,316	7,316	7,316	7,316
Early Years Block	8,690	0	0	0	0
Contribution from BFC	0	0	0	0	0
Dedicated Schools Grant	-124,270	0	0	0	0
DSG Reserve - New Schools (to be applied)	0	0	0	0	0
TOTAL	7,166	7,226	7,226	7,226	7,226

Schools Budget

THE SCHOOLS BUDGET

The Schools Budget is a ring fenced account, fully funded by external grants, the most significant of which is the Dedicated Schools Grant (DSG). There are financial concerns regarding the size of the deficit forecast for the High Needs Block and the available options. This is a national issue, recognised by the DfE through the introduction of legislation confirming any accrued debt rests with the DfE and not LAs. From 1 April 2026, liability is expected to revert back to LAs at which point the £42.6m forecast deficit will present a significant financial challenge.

Current forecast:

- Pressures on the High Needs Block (HNB) element of the Schools Budget continue. There is insufficient data at this stage of the year to present forecast variances in the budget monitoring report, although work has commenced, additional staff recruited and progress is being made on a substantial data cleansing exercise which is expected to significantly improve data quality. There has been no material update from SEN Team to produce revised forecasts from last month although progress has been made on reconciling actual payments made to forecasts from pupil lists. The following provides a high level position summary:
 - Kenel Lane Special School:** Good level of information provided. Indicates £0.021m budget under allocation. Can expect further allocations during the year with no significant budget variance anticipated at this stage, with a small under spending considered the most likely outcome.
 - Mainstream – BF schools including SRPs.** Good level of information provided on mainstream schools. £3.424m funds allocated to schools, up £0.120m from last month. Leaves £0.603m budget to allocate. Average monthly allocation is £0.082m which indicates no significant variance at this stage. A number of long standing queries remain outstanding (see table below right) and could impact on the forecast. SRP forecasts remain volatile and subject to outcomes of on-going conversations with schools, in particular additional places at KGA and Owlsmoor, and core top up payments to Meadow Vale and the Pines.
 - Mainstream schools – other LAs.** Limited information update e.g. only notified of 1 September 2023 starter which indicates data is incomplete.
 - NMSS and FE.** Pre-16 data for current placements considered reliable and includes 4 new starters at September 2023. Summer term actual payments made generally reconcile to pupil listing from SEN Team. FE placements generally dependent on providers supplying information.
 - College Hall PRU - +£0.150m forecast over spending.** Agency headteacher recruited to cover substantive headteacher who remains on long term sickness absence at an estimated cost of £0.093m has resigned and new arrangements will need to be put into place, most likely to a higher figure. In addition, existing interim head to be retained for a day a week. Current budget is over allocated by £0.082m.
 - Other AP placements.** Data seems incomplete e.g. only 3 new starters this financial year.
 - Budgeted deficit anticipated when setting the 2023-24 HNB budget.** There was an estimated over spending of £7.166m at the time of approving the budget.
- Budget variance forecasts for the Schools Block and Early Years Block will be reported as key data emerges e.g. school and EY census data, during the course of the year to inform updates. At this stage, only the £0.090m planned under spend on the Schools Budget is being reported.

Progress against resolving historic school funding queries::

Budget monitoring forecasts will also be impacted as a number of the historic school funding queries remain unresolved.

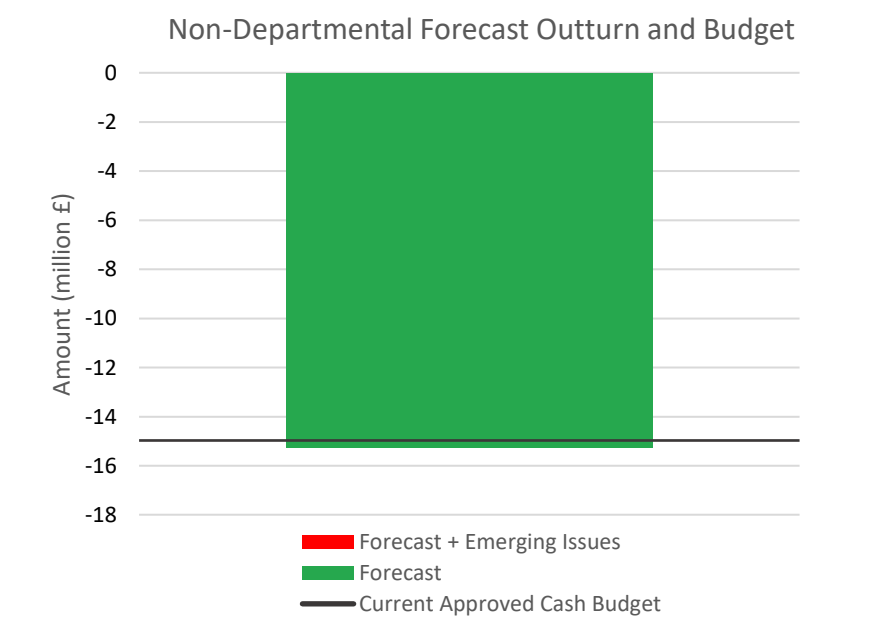
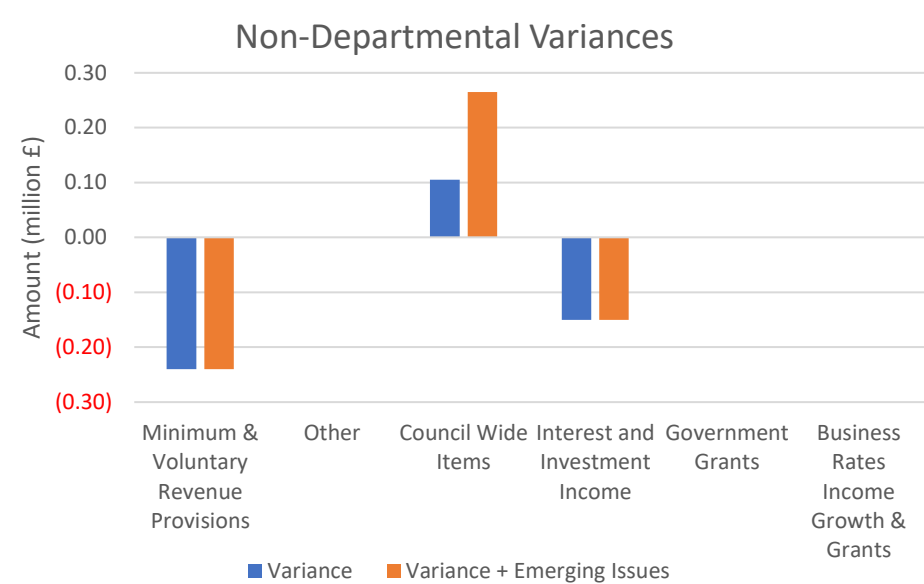
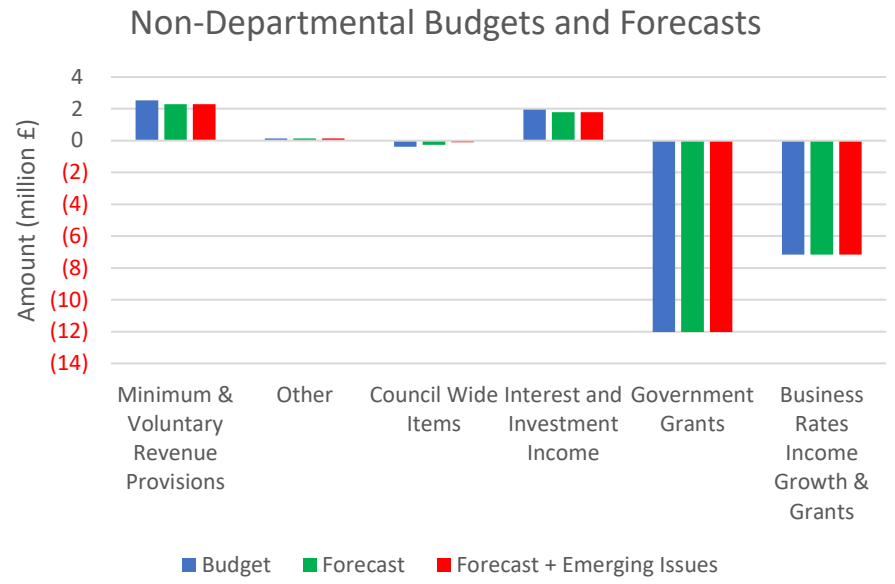
The adjacent table sets out monthly progress with a target for completion deadline of 31 August.

There remains a risk that the target will not be met.

School Funding queries from February / March 2023	Capita ONE changes				
	March	April	May	June	July
	Agresso report updated				
	March / Apr	May	June	July	August
No. school funding queries	239	239	239	239	239
No. registered COMPLETE	107	125	129	133	139
No. resolved in month	107	18	4	4	6
Outstanding queries	132	114	110	106	100
% complete cumulative	45%	52%	54%	56%	58%

Non-Departmental

Non-Departmental Summary



Summary and Significant Cumulative Variances

The Collection Fund shows the transactions of the Council in relation to Business Rates and Council Tax.

- Any Collection Fund variances will impact on the 2024/25 budget.
- Current projections suggest that the Local Council Tax Benefit Support Scheme could underspend (-£0.310m). This excludes the additional relief provided to Council Taxpayers on low incomes or experiencing financial hardship (£0.340m) which will be transferred to the General Fund at the year-end and where a budget of £0.399m is available to meet the additional costs.
- At this early stage Business Rates income appears to be materially lower than budgeted. Further work is being carried out.

On General Fund budgets there is a variance of -£0.285m reducing to -£0.125m when Emerging Issues are included. An improvement of £0.211/£0.061m including Emerging Issues compared to last month. The most significant cumulative variances are:

- An underspend on the Minimum Revenue Provision primarily due to significant capital carry forwards into 2023/24 (-£0.240m).
- A pressure on Employers pension deficit contributions due to the impact of academisations (£0.105m).
- Additional investment income resulting from higher interest rates (-£0.150m).
- An Emerging Issue relating to a delay in closing Downshire Homes Ltd which reduces the level of savings achievable (£0.140m).

Non-Departmental Variances

Department	Description	(£'000)
NON-DEPARTMENTAL	Variances Previously Reported	-74
INTEREST & INVESTMENT INCOME	Increased income from investments due to higher interest rates - previously reported under Emerging Issues	-150
MINIMUM REVENUE PROVISION	Additional budget allocation relating to capital expenditure at Binfield Health & Community Centre following the signing of the rental agreement. This will not be required until next year and therefore increases the underspend.	-61
NON-DEPARTMENTAL	Final Variances	-285
NON-DEPARTMENTAL	Emerging Issues Previously Reported	10
INTEREST & INVESTMENT INCOME	Increased income from investments has now been moved to the reported variances section	150
NON-DEPARTMENTAL	Final Emerging Issues	160
NON-DEPARTMENTAL	Final Variances + Emerging Issues	-125