Appendix A: 2024/25 Revenue Outturn Quarter 3 December 2024

2024/25 Forecast Revenue Outturn at Quarter 3 (December 2024)			
	2024/25 Revenue Budget	Q3 Outturn	Q3 Outturn Variance
	£m	£m	£m
Community Wellbeing	76.3	82.0	5.7
Children & Young People	59.7	57.7	(2.0)
Economy & Environment	36.3	39.5	3.2
Corporate Services	21.8	23.1	1.3
Directorate Total	**194.1**	**202.3**	**8.2**
Central	16.4	17.5	1.1
Sub-Total	**210.5**	**219.8**	**9.3**
C&YP Budget Amendment	2.3	-	(2.3)
Total	**212.8**	**219.8**	**7.0**

Community Wellbeing	2024/25 Approved Revenue Budget £'000	Q3 Outturn £'000	Q3 Outturn Variance £'000
Director and Community Services	(14,634)	(11,515)	3,119
Adult Social Care and Housing	72,824	75,751	2,927
All Ages Commissioning	16,961	16,658	(303)
Public Health	1,082	1,107	25
Directorate Total	**76,233**	**82,001**	**5,768**

The Directorate is forecasting cost pressures as a result of increased demand and market conditions within adult social care and housing. There has been a continued increase in demographic demand which is reflected in the number of new clients eligible for adult social care provision. In addition, there has been an increase in the complexity and intensity of care support to meet eligible demand, as well as increased average weekly costs. The forecast also includes 2024/25 and b/fwd 2023/24 Savings Targets assessed as 'at risk' of delivery by 31 March 2025.

Key variances from budget (> £250k) at Q3:
£2.6m overspend - Increase in demand for adult social care - Residential and Homecare
£2.4m overspend - 2024/25 and b/fwd 2023/24 Savings Plans considered 'at risk' of delivery
£0.9m overspend - General Fund Housing - Temporary Accommodation
£0.2m overspend - Discharge to Access Pressures

£0.6m net utilisation of Social Care Resilience Reserve

Children & Young People	2024/25 Approved Revenue Budget £'000	Q3 Outturn £'000	Q3 Outturn Variance £'000
Central Children Directorate Costs	924	654	(270)
Education Skills & Learning	3,721	3,564	(157)
Performance Quality, Assurance & Safeguarding	8,133	7,315	(818)
Safeguarding and Family Support	46,915	46,149	(766)
Sub Total	**59,693**	**57,682**	**(2,011)**
Supplementary Budget Approval	2,303	0	(2,303)
Directorate Total	**61,996**	**57,682**	**(4,314)**

The forecast includes the decrease in staffing costs driven by a continued reduction in agency staff and the vacancy management of hard to recruit Social Workers posts. This alongside the reduced forecasted costs of Foster Care Fees and Supported Accommodation, mitigate the growth in costs of Unaccompanied Asylum Seeking Children.

Key variances from budget (> £250k) at Q3:
£0.5m overspend - Looked After Children - Unaccompanied Asylum Seeking Children
£3.5m underspend - Net forecast for reduced headcount of Staff and Agency/Interims
£0.6m underspend - Looked After Children - Agency and In-house Foster Care
£0.6m underspend - Looked After Children - Supported Accommodation

£2.3m Supplementary Budget Approval - Delivery of 3 Year Plan

Economy & Environment	2024/25 Approved Revenue Budget £'000	Q3 Outturn £'000	Q3 Outturn Variance £'000
Director Management	55	649	594
Environment, Highways and Waste	22,653	21,340	(1,313)
Strategic Assets	3,335	3,297	(38)
Economy and Growth	944	2,277	1,333
Sub-Total	**26,987**	**27,563**	**576**
SEN & Home to School Transport	9,348	12,024	2,676
Directorate Total	**36,335**	**39,587**	**3,252**

The Development Planning Control Income is forecast at £1.4 million less than budgeted in 2024/25, this cost pressure is mitigated in part by reduced forecasts in staffing, energy and waste services expenditure. The forecasted overspend for both SEND and HTST transportation is based on the growth in terms of the number of children requiring transport since the start of the new academic year and transport contracts inflation.

Key variances from budget (> £250k) at Q3:
£1.9m overspend - SEND Transport
£0.7m overspend - Home to School Transport (HTST)
£1.4m overspend - Development Planning Control Income
£0.5m overspend - 2024/25 and b/fwd 2023/24 Savings Plans considered 'at risk' of delivery
£0.7m underspend - Reduced Waste Disposal contract costs
£0.3m underspend - Reduced Energy costs
£0.3m underspend - Net forecast for reduced headcount of Staff and Agency/Interims

Corporate Services	2024/25 Approved Revenue Budget £'000	Q3 Outturn £'000	Q3 Outturn Variance £'000
Transformation and Strategy Services	7,071	8,312	1,241
Governance & Legal	5,652	5,392	(260)
HR & Organisational Development	1,866	1,946	80
Strategic Assets	0	0	0
Strategic Finance	7,186	7,379	193
Directorate Total	**21,775**	**23,029**	**1,254**

The Directorate is forecasting a cost pressures associated with the 2024/25 and b/fwd 2023/24 Saving Targets forecast 'at risk', where delivery plans to evidence activity and confirm recurrent savings are still under review. The forecast also includes an estimate of the increase in external audit fees for 2024/25 as determined by the PSAA.

Key variances from budget (> £250k) at Q2:
£1.9m overspend - 2024/25 and b/fwd 2023/24 Saving Plans considered 'at risk' of delivery
£0.3m overspend - External Audit Fees
£0.6m underspend - Application of capital receipts to fund transformation work
£0.3m underspend - Review of income due to the council and employee budgets

Central	2024/25 Approved Revenue Budget £'000	Q3 Outturn £'000	Q3 Outturn Variance £'000
Central Total	**16,425**	**17,500**	**1,075**

The Directorate is forecasting a cost pressure associated with the 2024/25 Saving Targets forecast 'at risk', where delivery plans to evidence activity to deliver recurrent savings are still under review. The forecast also includes additional interest earned from the Authority's finance and investments and additional income.

Key variances from budget (> £250k) at Q3:
£5.7m overspend - 2024/25 Saving Plans considered 'at risk' of delivery
£4.6m underspend - Additional interest and income