

ISLE OF ANGLESEY COUNTY COUNCIL

Report to:	EXECUTIVE COMMITTEE
Date:	26 NOVEMBER 2024
Subject:	REVENUE BUDGET MONITORING, QUARTER 2 2024/25
Portfolio Holder(s):	ROBIN WILLIAMS – DEPUTY LEADER & PORTFOLIO HOLDER – FINANCE
Head of Service / Director:	MARC JONES – DIRECTOR OF FUNCTION (RESOURCES) / SECTION 151 OFFICER
Report Author:	BETHAN H OWEN – ACCOUNTANCY SERVICES MANAGER
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Local Members:	n/a

A –Recommendation/s and reason/s

Recommendations

- (i) To note the position set out in Appendices A, B and C in respect of the Authority’s financial performance to date and expected outturn for 2024/25;
- (ii) To note the summary of Contingency budgets for 2024/25, detailed in Appendix CH;
- (iii) To note the monitoring of agency and consultancy costs for 2024/25 in Appendices D and DD;
- (iv) To agree to the implementation of new, and amendments to, Fees and Charges for 2024/25, detailed in Appendix E.

Reason

The overall forecasted position at the end of the second quarter indicates that the final position will result in an overspend on the revenue budget of £504k (0.28%).

This report sets out the financial performance of the Council’s services at the end of quarter 2, 30 September 2024. The projected position for the year as a whole is also summarised. It should be noted that predicting the final year-end position at the end of quarter 2 is difficult, and the position can change considerably as we move through the remainder of the financial year. There are key areas that are difficult to predict and forecast so far ahead, the key areas being:-

1. A change in the requests for demand led services, mainly the placement of children in care, demand for adult services, homelessness, school transport and out of county education.
2. Additional grant funding received during the year that was not known.
3. Unforeseen one-off expenditure.
4. Recruitment and retention difficulties leading to a higher than anticipated level of vacant posts.
5. Pay awards and the funding of increased pension contribution costs.

The forecasted position and other changes will result in the Council ending the financial year with a general balance of £10.577m (5.88% of the 2024/25 net revenue budget), which is £1.59m above the minimum figure recommended to the Council.

Given that the forecasted financial position is for an overspend at the end of the financial year, and that the level of general balances is expected to exceed the minimum recommended level, the Executive is not required to approve any remedial action.

B – What other options did you consider and why did you reject them and/or opt for this option?

Not Applicable – Monitoring Report with no options which require consideration.

C – Why is this a decision for the Executive?

Monitoring of the Council’s budget is a function that has been delegated to the Executive.

CH – Is this decision consistent with policy approved by the full Council?		
Yes.		
D – Is this decision within the budget approved by the Council?		
Yes, but any change from the approved budget is noted in the report.		
Dd – Assessing the potential impact (if relevant):		
1	How does this decision impact on our long term needs as an Island?	The report is for monitoring purposes only and is used, along with other reports, to set the medium term financial strategy and annual budget. In setting the annual budget, the impact on the long term needs of the Island will be assessed.
2	Is this a decision which it is envisaged will prevent future costs / dependencies on the Authority? If so, how?	Not applicable
3	Have we been working collaboratively with other organisations to come to this decision? If so, please advise whom.	Not applicable
4	Have Anglesey citizens played a part in drafting this way forward, including those directly affected by the decision? Please explain how.	The citizens of Anglesey were consulted as part of the 2024/25 budget setting process and will be consulted on future budgets.
5	Note any potential impact that this decision would have on the groups protected under the Equality Act 2010.	Not applicable
6	If this is a strategic decision, note any potential impact that the decision would have on those experiencing socio-economic disadvantage.	Not applicable
7	Note any potential impact that this decision would have on opportunities for people to use the Welsh language and on treating the Welsh language no less favourably than the English language.	Not applicable
E - Who did you consult?		What did they say?
1	Chief Executive / Leadership Team (LT) (mandatory)	Any comments made by the Chief Executive have been considered and the draft report amended where appropriate.
2	Finance / Section 151 (mandatory)	N/A – this is the Section 151 Officer's report.
3	Legal / Monitoring Officer (mandatory)	The Monitoring Officer has been updated on the financial position and no further comments were received.
4	Human Resources (HR)	N/A
5	Property	N/A
6	Information Communication Technology (ICT)	N/A

7	Scrutiny	The financial position at the end of quarter 2 was reviewed by the Finance Scrutiny Panel at its meeting on 5 November 2024.
8	Local Members	N/A
9	Any external bodies / other/s	N/A

F - Appendices:

- Appendix A - Provisional Revenue Outturn Report for 2024/25
- Appendix B - Table of Provisional Outturn 2024/25
- Appendix C - Analysis of the Forecasted Variance by Service and Reason
- Appendix CH - Summary of Contingency Budgets position for 2024/25
- Appendix D - Information regarding monitoring of Agency Staff 2024/25
- Appendix DD - Information regarding monitoring of consultants 2024/25
- Appendix E – Fees and Charges – Amendments to 2024/25 Booklet

FF - Background papers (please contact the author of the Report for any further information):

2024/25 Revenue Budget (as recommended by this Committee on 29 February 2024 and adopted by the County Council on 7 March 2024).

REVENUE BUDGET MONITORING REPORT – QUARTER 2 2024/25

1. APPROVED REVENUE BUDGET 2024/25

1.1 The Council approved a net revenue budget for 2024/25 as follows:-

Table 1
Approved Budget and Funding for 2024/25

	£'000	£'000
Total Approved Revenue Expenditure	184,164	
Amendments to Budget Since Approval		
Use of Council reserves	(4,425)	
Current Approved Budget for 2024/25 (Net of Reserves)		179,739
Funded By		
Aggregate External Finance	127,586	
Standard Council Tax Debit Raised	48,387	
Premium Council tax on Second and Empty Homes	3,766	
Total Funding 2024/25		179,739

2. FORECAST BUDGET POSITION AS AT END OF QUARTER 2 2024/25

2.1 The estimated forecast position at the end of quarter 2 is shown in Table 2, below:-

Table 2
Summary Forecast Financial Position at End of Quarter 2

	2024/25 Budget	Q2 Forecast (Under) / Over	% Variance	Q1 Forecast	Movement
	£'000	£'000	%	(Under) / Over £'000	£'000
Service Budgets	165,733	2,369	1	1,333	1,036
Corporate Budgets	9,581	(1,156)	(8.25)	(652)	(504)
General Reserves	(4,425)	0	0	0	
Net Revenue Expenditure	179,739	1,213	1	681	532
Aggregate External Finance	-127,586	0		0	0
Standard Council Tax	-48,387	(157)	0	(68)	(89)
Council Tax Premium	-3,766	(552)	15	(523)	(29)
Funding	-179,739	(709)	0	(591)	(118)
Net Forecast (Under) / Over	0	504	0.26	90	414

2.2 The estimated position for the Council's General Balances is shown in Table 3, below:-

Table 3
Estimated Council General Balances as at 31 March 2025

Executive Meeting	Amount £'m	Purpose
Opening Balance	(15,606)	Unaudited general reserve at 31 March 2024
Used for Budget 2024/25	4,425	
Revised Council Fund General Balance	(11,181)	

- 2.3 During 2024/25, a sum of £100k has been released from General Balances to meet the cost of dealing with an animal health issue which has arisen, and this sum is still sufficient to fund the costs incurred to date. An application has been made to Welsh Government (WG) for additional funding to cover all or part of the costs relating to this matter. If funding is received, it will be credited back to the Council's general balances but, as at the end of quarter 2 of 2024/25, the available funding totalled £11.081m.
- 2.4 Additional funding in respect of the increase in teachers' pension employer contributions may be received during this financial year, which would add to the level of general balances. This is discussed further in paragraph 8.2 (iii) below.

3. FINANCIAL PERFORMANCE BY SERVICE

- 3.1 The overall combined position for the Council's services shows a forecasted overspend position at the end of the financial year of £2,369k. The analysis by Service is shown in Table 4, below:-

Table 4
Analysis of the Forecasted Budget Position By Service

	(Under) / Overspend £'000	%
Adult Services	1,025	2.66
Childrens' Services	2,051	14.21
Council Business	109	5.13
Economic Development	(504)	-16.41
ICT	(457)	-9.71
Unbudgeted Costs (Insurance, Capital Pension Costs & Bad Debt Provision)	500	
Other Services (Variances under £100k)	(355)	5.54
Total Service Variances	2,369	1.42

- 3.2 The main reasons for the variances are summarised in Table 5, below, with a more detailed analysis by Service and Sub-Service provided in Appendix C:-

**Table 5
Analysis of the Forecasted Variance by Reason**

	Forecasted Variance £'000
Cost variances arising from changing demand for services	4,422
Variances in staffing costs arising from vacancies, net of the cost of additional temporary staff and the use of agency staff	(1,077)
Changes to contract prices not allowed for in the approved budget	189
Changes to grant funding which increase or reduce the requirement for funding from the core budget	(16)
Income from fees and charges (above) / below the income target	(1,304)
Cost variances relating to buildings	(198)
Cost variances relating to the employment of external consultants	71
Transfer of funding to / (from) earmarked reserves and general balances	(204)
Clearly identified errors in the budget setting process	4
Miscellaneous reasons	482
TOTAL FORECASTED VARIANCE	2,369

- 3.3 The table above highlights that the main budget pressure that the Council is still experiencing is as a result of an increased demand for services, with £4,422m of budget pressure resulting. The main area of concern is within Children's Services, with an increase in both the number of children having to be placed with out of county providers and the cost of each placement.
- 3.4 The position in respect of Adult Services has substantially changed, with the budget currently insufficient to meet the level of demand. A budget review was undertaken during the first quarter, where £700k was identified as no longer being required. This was removed from the service budget and placed into contingencies. It is expected that this will need to be returned to the service budget in response to the numbers of cases increasing, as well as increasing costs within the sector. The movement in the forecast from the last quarter is as a result of increasing client numbers, increasing placement costs and a failure to calculate the potential financial commitment in respect of clients correctly. The forecasting methodology and processes have been reviewed to ensure the accuracy of the forecast moving forward.
- 3.5 The demand for school transport is also lower, but this can change during quarter 3 as the new academic year commences and the needs of individual pupils are reviewed.
- 3.6 The financial position is improved due to staff vacancies, where pay costs, net of any additional costs incurred in employing temporary staff and agency staff, is forecast to underspend by £1.051m, although recruitment issues in the Council's residential homes and within Legal Services has resulted in agency costs being higher than the staffing budget available in these services. Further information on agency costs is provided in paragraph 7 and Appendix D. ICT is also experiencing recruitment issues, which has led to a forecasted underspend on staffing to the sum of £457k at the end of quarter 2.
- 3.7 The commencement of a new utilities contract during the year is showing benefits across all services, with a more noticeable budget saving within Leisure Services, which is the heaviest energy user within the Council. This, along with improving income levels, has increased the forecasted underspend for Leisure Services, as at quarter 2, to £416k.
- 3.8 Forecasting income generated through fees and charges is always difficult, however, the indications are that overall income will exceed the budget £1.366m, with income levels in Leisure and Highways being significantly higher than the income target.

4. FINANCIAL PERFORMANCE OF CORPORATE BUDGETS

4.1 The forecasted financial position at the end of the financial year for Corporate Budgets is shown in Table 6, below:-

Table 6
Corporate Budgets Forecasted Financial Position 2024/25

	2024/25 Budget	Q2 Forecast (Under) / Over	% Variance	Reason for Variance
	£'000	£'000	%	
Levies	4,931	0	0	-
Discretionary Rate Relief	105	23	21.93	-
Capital Financing	5,753	(328)	(5.70)	Lower borrowing and higher investment returns
Benefits Granted	7,392	(544)	(7.36)	Lower than anticipated case load.
Support Services Contribution by HRA	(800)	0	0	-
Budget Savings to be achieved	(694)	422	0	Work still ongoing to achieve the saving
General & Other Contingencies	1,744	(728)	(41.75)	
Use of General Reserves	(4,425)	0	0	
TOTAL	14,006	(1,156)	(8.25)	

5. COLLECTION OF COUNCIL TAX

5.1 The Council Tax Fund budget is determined using the estimated collectable debt for the current year only, based on the tax base figure set in November 2023. It does not provide for arrears collected from previous years, adjustments to liabilities arising from previous years (exemptions, single person discounts, transfers to business rates etc.), changes to the current year's tax-base or the provision for bad and doubtful debts. These changes cannot be estimated when the budget is set and, invariably, lead to a difference between the final balance on the Council Tax Collection Fund and the original budget. Historically, the forecasted levels of Council Tax fall during the year as recovery action is undertaken and taxpayers come forward to claim exemptions and discounts that they are entitled to. The current core Council Tax income is forecasted to be £157k above the budget.

5.2 The Council Tax premium is designed to encourage owners of empty properties and second homes to return the property to general use and, as such, there is a risk that the number of properties paying the premium can reduce significantly during the year. In order to mitigate this risk, the tax base for premium properties is set at 80% and, if the numbers of properties paying the premium does not fall significantly, then the budget will generate a surplus. The change in the eligibility rules for business rates on self catering accommodation has resulted in a number of properties being transferred back from business rates to Council Tax, which has increased properties subject to the second home premium, and this has offset the reduction in properties resulting from the increase in the premium from 75% to 100%. As a result, the Council Tax premium budget is forecasting a surplus of £552k at the end of the financial year.

6. BUDGET SAVINGS 2024/25

6.1 As part of the budget, a target of £1m was set for savings in staff costs. The savings would be generated by assessing the need for posts as they become vacant. To date, £590k of savings have been identified in 2024/25, with a further £349k identified in 2025/26. A further £61k will need to be identified, work is ongoing to identify these and any further savings as posts become vacant.

6.2 The budget also included a package of budget savings amounting to £1.165m, which included the deletion of unused budgets, additional income generation, reduction of grants to outside bodies and the reduction of some services. The budget monitoring review has not identified any issues in delivering the savings proposals made.

7. AGENCY AND CONSULTANCY COSTS

7.1 During the year to date, £619k was spent on Agency staff. These were, in the main, part-funded from staffing budgets as they related to staff vacancies, while £405k related to staff cover for vacant posts. The Waste Service spent £184k for site agents at the recycling centres. The full details can be seen at Appendix D.

7.2 A total of £655k was spent on Consultancy during the period April to September 2024, with £299k funded through grant or external sources. A full summary of expenditure per service, and additional details of the expenditure, can be seen at Appendix DD.

8. FEES AND CHARGES

8.1 The Public Health (Wales) Act 2017 received Royal Assent on 3 July 2017. Part 4 of the Act set out the requirements for a mandatory licensing scheme for practitioners carrying out 'special procedures' in Wales. The intention of the licensing scheme is to improve and sustain standards of infection prevention and control in the special procedures industry and assure the safety and health of clients and practitioners alike. The four special procedures are specified and are:-

- acupuncture (including dry needling);
- body piercing;
- electrolysis;
- tattooing (including semi-permanent make-up).

8.2 Section 76 of Part 4 of the Public Health (Wales) Act 2017 allows local authorities that have issued a Special Procedures Licence or an Approved Premises Certificate to charge a fee. The amount of fee to be charged by a local authority is to be determined having had regard to the costs incurred, or expected to be incurred, by the authority. The national fees for new application and renewal fees were endorsed by Public Protection Wales (PPW) in November 2023 and are based on the principles of Hemmings case law; the variation and other fees were endorsed by PPW in August 2024. As required by regulations, these fees will collectively be reviewed after one year from implementation, and at the end of each subsequent three-year period.

Total fees for practitioners and premises are divided into application fee and compliance fee which is payable once the application has been granted. The application fee covers the cost of processing the application, inspection and issuing documentation. The compliance fee is a reasonable contribution to the running of the licensing scheme, advising licence holders, following up complaints, additional inspections and ongoing support.

Each local authority is required to approve fees, which can be seen in Appendix E. Given that the endorsement of PPW came after the Executive approved the fees and charges for 2024/25, a decision is now required from the Executive to amend the fees listed in Appendix E.

9. CONCLUSIONS

9.1 The initial projection at the end of the second quarter is that the budget will be overspent by £0.504m for the year ending 31 March 2025. Forecasting accurately the financial position is always difficult, and it is likely that the position will change as services deal with issues and service demands during the year. There are also a few matters which have yet to be resolved which will also impact on the final financial position.

9.2 The main areas that have yet to be finalised relate to:-

- i. The pay award for non-teaching staff (from April 2024) was agreed in October 2024, at a rate of £1,290 per scale point up to point 43, all points above 43 are to receive an increase of 2.5%. Due to the timing of the report and date the Authority received notification of the acceptance of the Pay Offer, it was not possible to reflect the increase into the figures. It is expected that the increase in pay from that budgeted to be in the region of £350k. A provision was made when setting the budget should the budget not have been sufficient to meet the employers' pay offer. In order to bridge the gap, the Council would use the earmarked reserve of £1.7m to cover inflationary pressures. This will be fully reflected in the third quarter report.

- ii. Teachers' pay is set by WG. It was recently announced that teachers in England would receive a 5.5% pay rise, and it may be the case that WG is considering a similar rise in Wales. This was higher than the 2% that was allowed for in the 2024/25 budget. The total additional cost of the pay award to cover the period September 2024 to March 2025 is estimated at £700k. Previously, any pay award for teachers that had been higher than allowed for in the local government settlement, had been funded by WG. WG has confirmed that they allowed for 3.7% in the settlement and will meet the cost of the 5.5% pay award compared to 3.7%. This will result in the Council receiving around £350k to £400k in additional funding, with the remainder again being funded from the earmarked reserve.
- iii. The employers' contribution towards teachers' pension costs rose from 23.68% to 28.68%. The additional cost of £1.3m was included in the delegated school budget, but no additional funding was included in the local government settlement. Discussions between the WG and H.M.Treasury are ongoing, but it is likely that additional funding will be received by WG and this should be passed on to local authorities. The exact figure has not been announced but it should cover the full cost. When the additional funding is received, this will be a windfall and could be used to offset any additional unfunded pay costs and / or added to the Council's general balances.

9.3 The position in respect of Social Care is of particular concern, with a forecast overspend of £2.055m for Children's Services and £1.025m on Adult Services. The forecast is based on the current level of demand, but demand **fluctuates** during the year and can change significantly, e.g. one placement for a high dependency client with specialised care needs can amount to between £250k and £500k. Any increase in the demand for services will only worsen the position.

As we move through the remainder of the financial year, the impacts of the above will be factored into future monitoring reports as things become clearer.

9.4 The financial position in 2024/25 will also influence the Council's financial strategy for 2025/26 and beyond, as it will highlight the need to realign budgets to reflect the increases in costs seen in 2024/25 and to reflect the changing demand for services. Any significant overspending will also result in an erosion of the Council's earmarked reserves and general balances, and this will reduce the ability to use reserves and balances to help to balance the revenue budget in 2025/26. Management will review the financial position closely during the remainder of the financial year and may need to implement cost saving measures in 2024/25 in order to maintain the current level of earmarked reserves and general balances.

Gwasanaeth/Swyddogaeth Service/Function	2024/25 Cyllideb Blynyddol Annual Budget	2024/25 Ch2 Cyllideb hyd yma Q2 Budget Year to Date	2024/25 Ch2 Gwir Wariant ac Ymrwymadau Q2 Actual & Committed spend	2024/25 Ch2 Amrywiad Q2 Variance	2024/25 Ch1 Gwir Wariant ac Ymrwymadau Q1 Actual & Committed Spend	Ch2 : Q2 Amcangyfrif Gwariant i 31 Mawrth 2025 Estimated Expenditure to 31 March 2025	Ch2 : Q2 Amcangyfrif o Alldro 31 Mawrth 2025 gor/(tan) wariant Estimated Outturn 31 March 2025 over/(under)	2024/25 Gor/(tan) wariant a ragwelir fel % o'r Gyllideb Gyfan Projected Over /(Under) spend as a % of Total Budget	Ch1 : Q1 Amcangyfrif o Alldro 31 Mawrth 2025 gor/(tan) wariant Estimated Outturn 31 March 2025 over/(under)
<u>Priffyrdd, Eiddo a Gwastraff Highways, Property & Waste</u>									
Priffyrdd Highways	8,242	4,677	4,613	(64)	-1.37%	8,,151	(91)	-1.10%	(139)
Eiddo Property	1,993	501	551	49	9.87%	1,960	(33)	-1.66%	(17)
Gwastraff Waste	10,108	4,524	4,346	(177)	-3.92%	10,028	(80)	-0.79%	(95)
<u>Rheoleiddio a Datblygu Economaidd Regulation & Economic Development</u>									
Datblygu Economaidd Economic Development	3,071	1,698	1,389	(309)	-18.19%	2,567	(504)	-16.41%	(135)
Cynllunio a Gwarchod y Cyhoedd Planning and Public Protection	2,916	1,857	1,723	(134)	-7.21%	2,950	34	1.17%	(6)
<u>Trawsnewid Transformation</u>									
Adnoddau Dynol Human Resources	1,721	954	938	(16)	-1.70%	1,727	6	0.35%	11
TGCh ICT	4,705	2,777	2,579	(198)	-7.13%	4,248	(457)	-9.71%	(51)
Trawsnewid Corfforaethol Corporate Transformation	1,245	543	495	(47)	-8.74%	1,212	(33)	-2.65%	(33)
<u>Adnoddau Resources</u>	4,050	2,209	2,146	(63)	-2.86.%	3,979	(71)	-1.75%	(105)

Gwasanaeth/Swyddogaeth <i>Service/Function</i>	2024/25 Cyllideb Blynyddol Annual Budget	2024/25 Ch2 Cyllideb hyd yma Q2 Budget Year to Date	2024/25 Ch2 Gwir Wariant ac Ymrwymadau Q2 Actual & Committed spend	2024/25 Ch2 Amrywiad Q2 Variance	2024/25 Ch1 Gwir Wariant ac Ymrwymadau Q1 Actual & Committed Spend	Ch2 : Q2 Amcangyfrif Gwariant i 31 Mawrth 2025 Estimated Expenditure to 31 March 2025	Ch2 : Q2 Amcangyfrif o Alldro 31 Mawrth 2025 gor/(tan) wariant Estimated Outturn 31 March 2025 over/(under)	2024/25 Gor/(tan) wariant a ragwelir fel % o'r Gyllideb Gyfan Projected Over /(Under) spend as a % of Total Budget	Ch1 : Q1 Amcangyfrif o Alldro 31 Mawrth 2025 gor/(tan) wariant Estimated Outturn 31 March 2025 over/(under)
<u>Busnes y Cynqor</u> <u>Council Business</u>	2,125	1,055	1,263	207	19.64%	2,234	109	5.13%	70
<u>Costau Corfforaethol a</u> <u>Democrataidd</u> <u>Corporate & Democratic costs</u>	2,129	1,391	1,397	6	0.42%	2,103	(26)	-1.22%	(17)
<u>Rheolaeth Corfforaethol</u> <u>Corporate Management</u>	815	414	414	0	-0.02%	834	19	2.33%	24
Costau heb gyllideb, ac na ellir eu rheoli: yswiriant, costau pensiwn a dileu drwg ddyledion / lwfansau amhariad ar incwm gwasanaethau <i>Unbudgeted, uncontrollable costs: insurances, pension costs and bad debt write offs / impairment allowances on services' income</i>						500	500	0.00%	500
Cyfanswm Cyllidebau Gwasanaethau Total Service Budgets	165,733	78,618	78,649	32	0.04%	168,102	2,369	1.43%	1,333
Ardollau <i>Levies</i>	4,931	4,589	4,931	341	7.44%	4,931	0	0.00%	0
Rhyddhad Trethi Dewisol <i>Discretionary Rate Relief</i>	105	0	0	0	0.00%	128	23	21.93%	26
Cyllido Cyfalaf <i>Capital Financing</i>	5,753	1,037	1,356	319	0.00%	5,425	(328)	(5.70%)	(604)

Gwasanaeth/Swyddogaeth Service/Function	2024/25 Cyllideb Blynyddol Annual Budget	2024/25 Ch2 Cyllideb hyd yma Q2 Budget Year to Date	2024/25 Ch2 Gwir Wariant ac Ymrwymadau Q2 Actual & Committed spend	2024/25 Ch2 Amrywiad Q2 Variance	2024/25 Ch1 Gwir Wariant ac Ymrwymadau Q1 Actual & Committed Spend	Ch2 : Q2 Amcangyfrif Gwariant i 31 Mawrth 2025 Estimated Expenditure to 31 March 2025	Ch2 : Q2 Amcangyfrif o Alldro 31 Mawrth 2025 gor/(tan) wariant Estimated Outturn 31 March 2025 over/(under)	2024/25 Gor/(tan) wariant a ragwelir fel % o'r Gyllideb Gyfan Projected Over /(Under) spend as a % of Total Budget	Ch1 : Q1 Amcangyfrif o Alldro 31 Mawrth 2025 gor/(tan) wariant Estimated Outturn 31 March 2025 over/(under)
Cronfeydd wrth Gefn Cyffredinol ac Eraill <i>General & Other Contingencies</i>	1,744	1,744	1,695	(49)	(2.81%)	1,016	(728)	(41.75%)	(28)
Arbedion Cyllideb i'w Gyflawni Budget Savings to be Achieved	(694)	0	0	0	0.00%	(273)	422	0.00%	452
Cronfeydd wrth Gefn Cyffredinol y Cyngor Council's General Reserves	(4,425)	0	0	0	0.00%	(4,425)	0	0.00%	0
Cyfraniad CRT y Gwasanaethau Cefnogol <i>Support Services contribution HRA</i>	(800)	0	0	0	0.00%	(800)	0	0.00%	0
Budd-daliadau a Roddwyd <i>Benefits Granted</i>	7,392	723	5,958	5,235	723.93%	6,894	(544)	(7.36%)	(498)
Na ellir ei reoli <i>Uncontrollable</i>									
Cyfanswm Cyllid Corfforaethol Total Corporate Finance	14,006	8,094	13,941	5,846	72.22%	12,850	(1,156)	(8.25%)	(652)
Cyfanswm 2024/25 Total 2024/25	179,739	86,712	92,590	5,846	6.78%	180,952	1,213	0.65%	681
<u>Cyllido Funding</u>									
Trethi Annomestig NDR	(25,341)	(12,289)	(13,645)	(1,356)	11.03%	(25,341)	0	0.00%	0
Y Dreth Gyngor Council Tax	(48,387)	0	0	0	0.00%	(48,544)	(157)	0.32%	(68)

Gwasanaeth/Swyddogaeth Service/Function	2024/25 Cyllideb Blynyddol Annual Budget	2024/25 Ch2 Cyllideb hyd yma Q2 Budget Year to Date	2024/25 Ch2 Gwir Wariant ac Ymrwymadau Q2 Actual & Committed spend	2024/25 Ch2 Amrywiad Q2 Variance	2024/25 Ch1 Gwir Wariant ac Ymrwymadau Q1 Actual & Committed Spend	Ch2 : Q2 Amcangyfrif Gwariant i 31 Mawrth 2025 Estimated Expenditure to 31 March 2025	Ch2 : Q2 Amcangyfrif o Alldro 31 Mawrth 2025 gor/(tan) wariant Estimated Outturn 31 March 2025 over/(under)	2024/25 Gor/(tan) wariant a ragwelir fel % o'r Gyllideb Gyfan Projected Over /(Under) spend as a % of Total Budget	Ch1 : Q1 Amcangyfrif o Alldro 31 Mawrth 2025 gor/(tan) wariant Estimated Outturn 31 March 2025 over/(under)
Premiwm y Dreth Gyngor Council Tax Premium	(3,766)	0	0	0	0.00%	(4,318)	(552)	14.66%	(523)
Grant Cynnal Refeniw Revenue Support Grant	(102,245)	(55,001)	(55,055)	(54)	0.10%	(102,245)	0	0.00%	0
Cyfanswm Cyllid 2024/25 Total Funding 2024/25	(179,739)	(67,290)	(68,700)	0	0	(180,448)	(709)	0.39%	(591)
Cyfanswm yr alldro, yn cynnwys effaith y cyllido Total outturn, including impact of funding	0	19,422	23,890	4,468	23.00%	504	504	0.27%	90

ANALYSIS OF THE FORECASTED VARIANCE BY SERVICE AND REASON

Service	Sub Service	Variance	Reason for Variance									
			Change in Service Demand	Staff / Agency Variances	Contract or Price Changes	Changes to Grant Funding	Income Variances	Building Costs	Consultancy	Transfer To / (From) Reserves	Budget Over / Under Provision	Misc
		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Central Education	School Transport	(213)	(154)		33							(92)
	School Meals	53		39	14							
	ALN Strategy	44		56		(12)						
	School Exceptions	(24)						(24)				
	Language Centre	85				85						
	Early Years Provision	(44)	(40)	(4)								
	Clwb Gofal Plant	55					55					
	Further Education	(3)										(3)
	Central Education	(21)				(21)						
	Out of County Placements	(11)	(11)									
	Millbank	14							14			
	Others	17										17
	TOTAL	(48)	(205)	91	47	64	43	(10)	-	-	-	(78)
Culture	Museums & Galleries	25		(70)			25	30				40
	Libraries	(70)		(70)		(15)	15					
	Archives	25		16				9				
	TOTAL	(20)	-	(124)	-	(15)	40	39	-	-	-	40
Adult Services	Elderly - Residential	103	415				(312)					
	Elderly – Nursing	569	908				(339)					
	Elderly – Homecare	138	121				17					

Service	Sub Service	Variance	Reason for Variance									
			Change in Service Demand	Staff / Agency Variances	Contract or Price Changes	Changes to Grant Funding	Income Variances	Building Costs	Consultancy	Transfer To / (From) Reserves	Budget Over / Under Provision	Misc
		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
	Elderly – Other	(33)	9	(42)								
	Physical Disability - Residential	286	386				(100)					
	Physical Disability - Nursing											
	Physical Disability - Homecare	75	75									
	Physical Disability - Other	(53)	(9)	(44)								
	Learning Disability – Residential	(51)	(115)				64					
	Learning Disability - Homecare	53	53									
	Learning Disability – Day Care	18	18									
	Learning Disability – Supp Accommodation	82	82									
	Learning Disability - Other	32	24	8								
	Mental Health – Residential	107	80				27					
	Mental Health – Homecare	(21)	(21)									
	Mental Health – Supported Accommodation	147	147									
	Mental Health - Other	(167)	(59)	(108)								
	Provider Unit – Residential	351	(20)	564			(193)					

Service	Sub Service	Variance £'000	Reason for Variance									
			Change in Service Demand £'000	Staff / Agency Variances £'000	Contract or Price Changes £'000	Changes to Grant Funding £'000	Income Variances £'000	Building Costs £'000	Consultancy £'000	Transfer To / (From) Reserves £'000	Budget Over / Under Provision £'000	Misc £'000
	Legal Services	133		124			5				4	
	TOTAL	109	-	103	-	-	5	-	-	-	4	(3)
Corporate Management	Corporate Management	19		19								
	TOTAL	19	-	19	-	-	-	-	-	-	-	-
Corporate & Democratic	Risk & Insurance	(10)										(10)
	Pension Contributions	(11)		(11)								
	Audit Fees	22			22							
	Coroners	(20)	(17)									(3)
	Apprenticeship Levy	7		7								
	Members' Expenses & Support	(14)										(14)
	Civic Expenditure	5										5
	Corporate Other	(5)										(5)
	TOTAL	(26)	(17)	(4)	22	-	-	-	-	-	-	(27)
Other	Unbudgeted Costs Provision	500										500
	TOTAL	500	-	-	-	-	-	-	-	-	-	500
	SERVICE TOTAL	2,369	4,422	(1,077)	189	(16)	(1,304)	(198)	71	(204)	4	482

SUMMARY OF QUARTER 2 POSITION ON CONTINGENCY BUDGETS

	Budget	Virements to Service Lines	Amended Budget YTD	Committed YTD	Currently Uncommitted Budgets	Budget Forecast
	£	£	£	£	£	£
General Contingency	382,282	(25,588)	356,694	38,360	318,334	-
Salary and Grading	300,000	(105,130)	194,870	10,607	184,263	-
Other Earmarked	150,000	700,000	850,000	-	850,000	(700,000)
Pay Inflation	49,209	-	49,209	-	49,209	-
Regional Growth – Economic Ambition Board	86,250	(57,880)	28,370	-	28,370	(28,370)
Trainee Scheme	340,000	(124,718)	215,282	-	215,282	-
Climate Change	50,000	-	50,000	-	50,000	-
Total General and other Contingencies	1,357,741	386,684	1,744,425	48,967	1,695,458	(728,370)

AGENCY COSTS APRIL TO SEPTEMBER 2024

Service	Amount £	Source of Funding (Specific Core Budget / Un-utilised staffing budget / Grant / External Contribution)	Permanent / Temporary	Reason for Cover
Economic Development	30,865	Unutilised Staffing Budget	Temporary	Unsuccessful recruitment process
	30,865			
Schools	54,559	Core Budget	Temporary	Supply teachers in specialist field
	54,559			
Waste	139,617	Specific Core Budget	Temporary	Specific Tasks on Site
	44,402	Specific Core Budget / External Contribution	Temporary	Specific Tasks on Site
	184,018			
Children's Services	48,072	Core Budget	Temporary	To cover vacant posts
	48,072			
Adult Services	271,489	Core Budget	Temporary	To cover vacant posts
	271,489			
Resources	29,304	Un-utilised staffing budget	Temporary	Subsidy work
	1,110	Un-utilised staffing budget	Temporary	Volume of work
	30,414			
Total	619,418			

APPENDIX DD

SUMMARY OF CONSULTANCY EXPENDITURE TO END QUARTER 2 2024/25

Summary Consultancy Expenditure per Service			
Service	Quarter 1 £	Quarter 2 £	Total 2024/25 £
Central Education	7,097	6,684	13,781
Culture	13,613	11,000	24,613
Economic & Regeneration	119,484	213,469	332,953
Property			
Highways	53,753	18,597	72,350
Schools		473	473
Waste	19,093	13,868	32,961
HRA		3,490	3,490
Housing			
Corporate & Democratic			
Adult Services			
Children's Services	3,209	21,378	24,586
Corporate			
Transformation	3,713	2,919	6,632
Council Business	18,168	63,100	81,267
Resources	9,970	51,844	61,814
Total	248,097	406,822	654,919
Funded by:			
Core Budget	72,552	210,618	283,170
Grant	129,111	135,036	264,147
External Contribution	29,411	5,816	35,227
Reserves / Provisions	17,023	55,352	72,375
Total	248,097	406,822	654,919

APPENDIX E

FEES AND CHAGES ADDITIONS AND AMENDMENTS TO BOOKLET 2024/25

New Fees to be incorporated into 2024/25 Booklet		
Licence Type	New	Renewal
Special Procedures Licence (3yr licence)	£203	£189
	(£159 Application £44 Compliance)	(£148 Application £41 Compliance)
Approved Premises Certificate (3yr licence)	£385	£345
	(£244 Application £141 Compliance)	(£204 Application £141 Compliance)
Special Procedure Licence Variation (Add Procedure)		£131
Special Procedure Licence Variation (Change of Detail)		£26
Replacement Licence		£13
Temporary Special Procedure licence		£92
Special Procedure approved premises variation (Add Procedure)		£189
Approved Premises Variation (Structural Change		£189
Approved Premises - Change of Detail		£26
Replacement Licence		£13
Approved Premises Temporary Approval (Ancillary Event)		£385
Approved Premises Temporary Approval (Convention / Main Purpose)		£680

Current Fees to be amended within 2024/25 Booklet		
Fee	New	Renewal
Re-rating Score (Eating Establishment)	£180	£255

Figure 1