

## Introduction

1. This annex sets out the first financial monitoring information for the 2024/25 financial year and is based on information to the end of May 2024. Key issues, as well as risks relating to inflation, demand and other factors, plus areas of emerging pressure are explained below.

The following additional information is provided to support the information in this Annex:

Annex B – 1 (a) to (e)	Detailed directorate positions
Annex B – 2a	Virements to approve
Annex B – 2b	Virements to note
Annex B – 3	Earmarked reserves
Annex B – 4	Government grants
Annex B – 5	General Balances

## Overall Financial Position

2. As shown below there is a forecast Directorate overspend of £2.9m. After taking account of additional interest receivable on balances held by the council, the overall forecast position is balanced to the net operating budget.

	Latest Budget May-24 £m	Forecast Spend May-24 £m	Forecast Variance May-24 £m	Forecast Variance May-24 %
Adult Services	249.8	249.8	0.0	0.0%
Childrens' Services	194.1	194.1	0.0	0.0%
Environment & Place	73.4	75.0	1.6	2.2%
Public Health	4.8	4.8	0.0	0.0%
Community Safety	27.9	28.5	0.6	2.3%
Resources	69.8	70.4	0.6	0.9%
<b>Directorate Total</b>	<b>619.8</b>	<b>622.7</b>	<b>2.9</b>	<b>0.5%</b>
<b>Budgets Held Centrally</b>				
Capital Financing	30.2	30.2	0.0	0.0%
Interest on Balances	-20.2	-21.6	-1.4	6.7%
Contingency	7.3	5.8	-1.5	-20.5%
Pay Inflation	15.4	15.4	0.0	0.0%
Un-ringfenced Specific Grants	-51.7	-51.7	0.0	0.0%
Insurance	1.7	1.7	0.0	0.0%
Contribution from COVID-19 reserve	-3.8	-3.8	0.0	0.0%
Contribution from Budget Priority Reserve	-1.4	-1.4	0.0	0.0%
Contributions to reserves	13.9	13.9	0.0	0.0%
Contribution to/from balances	0.0	0.0	0.0	0.0%
<b>Total Budgets Held Centrally</b>	<b>-8.6</b>	<b>-11.5</b>	<b>-2.9</b>	<b>33.1%</b>
<b>Net Operating Budget</b>	<b>611.2</b>	<b>611.2</b>	<b>0.0</b>	<b>0.0%</b>
Business Rates & Council Tax funding	-611.2	-611.2	0.0	0.0%
<b>Forecast Year End Position</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0%</b>

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3. The budget for 2024/25 agreed in February 2024 includes £30.2m new funding for inflation as well as £28.8m for demand and other pressures. New budget reductions of £12.8m were also agreed and built into budgets for 2024/25.
4. The forecast for Adult Services remains balanced to the budget. Risks within the council elements of the pooled budgets are being managed by the service.
5. The forecast for Childrens' Services is breakeven, however the underlying pressures in Childrens' Services highlighted in the Outturn report to Cabinet in June 2024 remain a significant challenge in 2024/25.
6. Community Safety are forecasting an overspend of £0.6m due to risks in the forecast delivery of savings.
7. Environment & Place is forecasting an overspend of £1.6m due to delays in the approval of the council's application by the Department for Transport (DfT) resulting in an underachievement of lane rental income.
8. There is a forecast overspend of £0.6m for Resources as a result of high locum costs in the Legal service.
9. £7.3m on-going budget was agreed to be held as contingency for risks as part of the 2024/25 budget. The use of £1.5m contingency has been included in the forecast position to offset the directorate pressures. As the year progresses, and there is more certainty over the forecast position, more of the contingency will be factored into the forecast along with any change in the forecast interest on balances.
10. The 2024/25 budget includes planned directorate savings of £30.1m. 34% of these savings are assessed as delivered and 66% are forecast to be delivered.
11. The risk assessed level of balances in 2024/25 is £30.2m. A further one-off balance of £2.3m was agreed to be added to balances as part of the Provisional Outturn Report 2023/24 to Cabinet in June 2024. After taking account of the use of contingency and additional interest on balances, balances are currently £2.3m above the risk assessed level.
12. The forecast 2024/25 deficit compared to Dedicated Schools Grant (DSG) funding for High Needs is £21.3m in line with the budget approved by Council in February 2024. The CIPFA code of practice requires negative High Needs DSG balances to be held in an unusable reserve. The forecast deficit would increase the cumulative negative High Needs DSG balance held in this reserve from £55.8m as at 31 March 2024 to £77.1m at 31 March 2025.

## Directorate Forecasts

### Adult Services

13. Adult Services is forecasting a breakeven position against a budget of £249.8m.

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Service Area	Latest Budget May-24 £m	Forecast Spend May-24 £m	Forecast Variance May-24 £m
Adult Social Care	25.2	25.2	0.0
Health, Education & Social Care Commissioning	5.5	5.5	0.0
Housing & Social Care Commissioning	1.4	1.4	0.0
Business Support Service	1.1	1.1	0.0
Pooled Budgets	216.6	216.6	0.0
<b>Total Adult Services</b>	<b>249.8</b>	<b>249.8</b>	<b>0.0</b>

14. The forecast reflects an agreement on the sharing of costs for adults with Section 117 aftercare support under the Mental Health Act with the Buckinghamshire, Oxfordshire and Berkshire West Integrated Care Board, bringing the health and social care system funding more in line with other local authorities and care boards.

### Pooled Budgets

#### Age Well Pooled Budget

15. The Age Well pool combines health and social care expenditure on care homes, activity relating to hospital avoidance and prevention and early support activities for older people.
16. Budgets within the pool are managed on an aligned basis with the Integrated Care Board (ICB) for Buckinghamshire, Oxfordshire, and Berkshire West (BOB) so each partner is responsible for the variation against their element of the funding.
17. The council elements of the Age Well pool are forecast to breakeven in 2024/25, on the assumption that savings are delivered. Further detail is provided in the savings section of the report.
18. The council's share of the Better Care Fund (BCF) being utilised within the pool is £31.1m in 2024/25, an increase of 5.7% from 2023/24.
19. There are significant risks and assumptions within the forecast where certainty is not possible at this stage, these include:
- Growth in placements, particularly residential, through the year. Although there is a seasonal trend, it is difficult to predict accurately how activity will move.
  - The ICB are yet to formally agree to their share of the costs for adults with Section 117 aftercare support under the Mental Health Act for service users over the age of 65.

#### Live Well Pooled Budget

20. The Live Well pool supports a combination of health and social care needs for adults of working age with learning disabilities, acquired brain injury or mental health needs and adults with physical disabilities.

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21. Budgets within the pool are managed on an aligned basis with the Integrated Care Board (ICB) for Buckinghamshire, Oxfordshire, and Berkshire West (BOB).
22. The council elements of the Live Well pool are forecast to spend to budgets.
23. Risks or uncertainties in both service groups relate to:
  - Growth in care packages, particularly for supported living and home support, through the year. Although there is a seasonal trend it is difficult to predict accurately how activity will move throughout the remaining four months of the year.
  - The ICB are yet to formally agree to their share of the costs for adults with Section 117 aftercare support under the Mental Health Act for service users with a physical disability.

#### **Non-Pool Services**

24. A breakeven position is forecast across all other services.

#### **Reserves**

25. £1.0m held in the Budget Priorities reserve for Adult Social Care at 1 April 2024 will be used to fund known pressures in 2024/25.
26. £0.6m is held in reserves because of additional contributions made by the ICB in previous years, this will be allocated in 2024/25 and 2025/26 as agreed with the Joint Commissioning Executive.
27. As the Supervisory Body the council has a statutory obligation to assess and authorise Deprivation of Liberty Safeguarding (DoLS) requests. The number of requests the council receives has increased so £0.4m has been held in the Budget Priorities reserve to help meet its statutory obligation. This funding will be utilised in 2024/25.
28. £0.1m held in the Government Initiative Reserve relates to ongoing costs associated with charging reforms prior to implementation which is now scheduled for autumn 2025.
29. £0.3m of Apprenticeship funding is held within the grants and contributions reserve, funding was awarded to the council late in Feb 2024 to increase social work capacity within adult social care, the funding will be used before March 2025.
30. £0.2m Accelerated Reform Fund funding awarded in Jan 2024 will be used to address barriers to adopting innovative practices and build capacity and capability within adult social care.

#### **Ringfenced Grants**

31. As set out in Annex 4, ring-fenced government grants expected to be received by Adult Services in 2024/25 total £22.2m.

32. The Improved Better Care Fund Grant is £10.7m, with no change since 2023/24. The conditions attached to the grant funding require it to be used for the purposes of meeting adult social care needs, including contributing to the stabilisation of local care markets and supporting the NHS in addressing pressures such as delayed discharges.
33. The Market Sustainability and Improvement Fund is £10.0m and is being used to support the provider fee uplift in 2024/25 in line with the terms of the grant, to enhance the uplift, and to maintain uplifts from 2023/24 funded through the Market Sustainability and Fair Cost of Care grant which now forms part of this grant.
34. The Adult Social Care Discharge Fund is £1.5m. This will be used to provide interventions that improve discharge of patients from hospital to the most appropriate location for their ongoing care.

#### **Virements**

35. Virements to note reflect budget movements within the pools linked to inflationary uplifts and the recoding of existing savings within Adult Social Care, plus a budget tidy within the community support service.

#### **Savings**

36. The 2024/25 budget includes planned savings of £4.6m. 93% of savings are expected to be delivered and 7% are currently unconfirmed and have an element of risk in the delivery.
37. The unconfirmed savings relate to Delivering the Future Together. A further update will be provided in future reports.
38. There are also £0.3m of savings brought forward from 2023/24 to be delivered in 2024/25. 100% of this is expected to be delivered.

#### **Investments**

39. Planned investment of £1.4m were agreed as part of the 2024/25 budget. These are being implemented as follows:
  - £0.6m investment in Digital innovation to assist customer pathways and user experience in information finding and advice.
  - £0.1m investment in improving data and systems to drive efficiencies.
  - £0.1m investment in transport to increase independent travel.
  - £0.1m investment to encourage more people to become shared lives carers.
  - £0.1m to establish a Care Co-op Employment Hub with dedicated resource to support self-employed care workers to set up care co-operatives.
40. Further work is being carried out to utilise the remaining investment. £0.2m of the investment linked to the Oxfordshire Way is being managed by the Partnership Delivery Service.

## Children's Services

41. Children's services is forecasting a breakeven position against a budget of £194.1m.

Service Area	Latest Budget May-24 £m	Forecast Spend May-24 £m	Forecast Variance May-24 £m
Education & Learning	48.4	48.4	0.0
Schools <sup>1</sup>	0.2	0.2	0.0
<b>Subtotal Education</b>	<b>48.6</b>	<b>48.6</b>	<b>0.0</b>
Early Help, Front Door & Social Care	87.2	87.2	0.0
Provider Services & Safeguarding	49.6	49.6	0.0
<b>Subtotal Childrens' Social Care</b>	<b>136.8</b>	<b>136.8</b>	<b>0.0</b>
Childrens' Services Central Costs	8.7	8.7	0.0
<b>Total Childrens' Services</b>	<b>194.1</b>	<b>194.1</b>	<b>0.0</b>
<b>Overspend on High Needs DSG that will be transferred to the unusable reserve</b>	<b>88.4</b>	<b>109.7</b>	<b>21.3</b>

### Education

42. Within Education & Learning, Home to School Transport continues to be high risk. At this point in the year expenditure is forecast to be within the budget, however until transport arrangements for the new academic year from September are confirmed there remains a risk of overspends within this area.
43. The underlying pressures in Children's Services highlighted in the Outturn overspend reported to Cabinet in June 2024 remain a significant challenge in 2024/25.

### Children's Social Care

44. A balanced position for Children's Social Care is forecast, however there are continued risks within this position.
45. In relation to staffing, several initiatives are planned to support the reduction of agency social workers. For 2024/25 this is currently expected to be managed within the budgets, however there could be risks in future financial years should the number and cost of agency social workers not reduce in line with expectations.
46. The latest activity for Childrens' Social Care is as below:

	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Apr	May
	2022/23	2022/23	2022/23	2023/24	2023/24	2023/24	2023/24	2024/25	2024/25
Oxfordshire born children	778	755	735	709	677	651	624	616	627

<sup>1</sup> \*Maintained Schools are funded by Dedicated Schools Grant

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	Q2 2022/23	Q3 2022/23	Q4 2022/23	Q1 2023/24	Q2 2023/24	Q3 2023/24	Q4 2023/24	Apr 2024/25	May 2024/25
Disabled Children	61	62	58	56	51	50	49	50	48
<b>Subtotal</b>	<b>839</b>	<b>817</b>	<b>793</b>	<b>765</b>	<b>728</b>	<b>701</b>	<b>673</b>	<b>666</b>	<b>675</b>
Unaccompanied	69	73	108	100	94	108	95	99	99
<b>Total</b>	<b>908</b>	<b>890</b>	<b>901</b>	<b>865</b>	<b>822</b>	<b>809</b>	<b>768</b>	<b>765</b>	<b>774</b>

47. The downward trend in the number of children we care for during 2023/24 has in recent months broadly stabilised and is in line with the numbers forecast for the budget at this point in the year.

#### Childrens' Services Central Costs

48. The Central costs are forecast to be breakeven.

#### Dedicated Schools Grant (DSG)

49. The forecast overspend against High Needs DSG funding is a deficit of £21.3m and is in line with the budget approved by Council in February 2024.

Summary of DSG funding	2024/25 Budget £m	2024/25 Projected Outturn £m	Variance £m
Schools block	129.1	129.1	0.0
Central Services Schools block	5.2	5.2	0.0
High Needs block	88.4	109.7	21.3
Early Years block	74.8	74.8	0.0
<b>Total</b>	<b>297.5</b>	<b>318.8</b>	<b>21.3</b>

50. The CIPFA code of practice requires negative High Needs DSG balances to be held in an unusable reserve. The forecast deficit would increase the cumulative negative DSG balance held in this reserve from £45.6m as at 31 March 2024 to £66.9m at 31 March 2025.

#### Virements

51. Cabinet is requested to approve virements relating to correcting the budget allocations for Home to School Transport recharges and for the creation of budgets for new Children's Homes.

#### Savings

52. The 2024/25 budget includes planned savings of £12.8m. Although some of the savings have already been secured or are expected to be delivered, there remains £6.1m of savings to deliver through activities during the year to manage demand and cost of care which includes agency costs.

#### Investments

53. All of the planned investments of £6.7m agreed as part of the 2024/25 budget are forecast to be delivered.

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These include:

- £1.5m investment for additional capacity in the SEND service.
- £1.0m investment to extend the Family Safeguarding model to reduce demand.
- £1.0m investment on Recruitment & Retention Strategy.
- £0.8m investment on Home to School Transport to improve data and systems and increase independent travel.
- £0.5m investment in Digital innovation to assist customer pathways and user experience in information finding and advice.
- £0.7m to develop the Oxfordshire Way approach.

#### **Environment & Place**

54. Environment & Place is forecasting an overspend of £1.6m against a budget of £73.4m.

Service Area	Latest Budget May-24 £m	Forecast Spend May-24 £m	Forecast Variance May-24 £m
Transport & Infrastructure	13.1	13.1	0.0
Planning, Environment & Climate Change	39.5	39.5	0.0
Highways & Operations	19.1	20.7	1.6
Directorate Support	1.7	1.7	0.0
<b>Total Environment &amp; Place</b>	<b>73.4</b>	<b>75.0</b>	<b>1.6</b>

#### **Transport and Infrastructure**

55. Transport and Infrastructure comprises Transport Policy, Place Making and Infrastructure Delivery. This service area is forecasting a breakeven position.
56. The Infrastructure Delivery service area is forecasting a breakeven position. There are currently minor pressures, but the service is confident that this will be managed through capitalisation of staff time throughout the year. The service has reported that there may be a potential underspend around Homes England overhead capitalisation that has been historically funded through Homes England, but this position has not been confirmed and will be closely monitored and any change reported in future monitoring reports.
57. Transport Policy are forecasting a breakeven position. There are minor underspends through vacancies in the service, but services are exploring to see if these can support an overall in year delaying savings.
58. Placemaking services are forecasting a breakeven position.

#### **Planning, Environment & Climate change**

59. The Planning, Environment & Climate change service area is made up of Strategic Planning, Climate Change and Environment & Circular economy. The service area is forecasting a breakeven position.



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60. The Strategic Planning, Climate Change and Environment & Circular Economy service areas are all forecasting a breakeven position.
61. Waste Management are forecasting a breakeven position. However, this is based on April tonnages as May waste data is not yet available.
62. The table below summarises budgeted and actual waste activity.

**	Budget				Outturn Forecast*			
Waste Stream	Annual	Tonnage		Price/Tonne	Annual	Tonnage		Price/Tonne
	£m	KTonnes	%	£	£m	KTonnes	%	£
Recycling/Composting	8.362	175	60%	47.86	8.289	162	55%	51.04
ERF	16.167	105	36%	154.41	18.862	126	43%	148.93
Landfill	1.624	11	4%	149.30	1.120	7	2%	164.37
<b>Total</b>	<b>26.153</b>	<b>291</b>	<b>100%</b>	<b>90.09</b>	<b>28.271</b>	<b>295</b>	<b>100%</b>	<b>94.61</b>
*April with some assumptions figures presented as the latest dataset.								
** Please note that budget, outturn & variance figures are rounded to the nearest 1000								

63. Other services within Environment & Circular economy are also forecasting a break-even position.

### **Highways & Operations**

64. Highways & Operations are forecasting an overspend of £1.6m due to the underachievement of lane rental income through delays on approval by the Department of Transport (DfT).
65. The Highway Maintenance service is forecasting a breakeven position.
66. Current level of defects remains high, however in May, there was a reduction compared to the same period in 2023/24.

Month	Defects 2022/23	Defects 2023/24	Defects 2024/25	% Increase
April	3,320	4,143	4,314	4.12%
May	2,927	4,944	3,770	-23.74%
June	2212	4,695		
July	1979	4,134		
August	1888	2,553		

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Month	Defects 2022/23	Defects 2023/24	Defects 2024/25	% Increase
September	1715	2,363		
October	1650	2,927		
November	1980	3,088		
December	1840	2,837		
January	3057	3,574		
February	3023	3,881		
March	3839	4,290		

67. Network Management currently forecasting an overspend of £1.6m. This is due to a delay in DfT approving the council's application to implement charging for Lane Rental, in part due to the election period (see paragraph 70). Although the full level of income will not be achieved options and risks are being assessed to mitigate the impact, such as delays in other planned expenditure, income trends and additional drawdown of the parking account.

68. Supported transport is forecasting a breakeven position.

### Directorate Support

69. The Directorate Support service area is forecasting a breakeven position.

### Grants

70. There has been no new grant income at this stage of the report, all reported grants are consistent with the agreed budget.

### Virements

71. There are number of virement that have been raised predominantly to realign and correct internal budgets as detailed in Annex 2b and Annex 2c. Cabinet is asked to approve these virements.

### Savings

72. The 2024/25 budget includes planned savings of £9.0m. 55% are forecast to be delivered. The savings at risk of delivery includes:

- Lane rental an introduction of charges for all works on the business roads at the busiest times to minimise disruption: the service anticipates that the full £2.2m income expectation is unlikely to be achieved with projected delivery at 25%. This is due to delay at DfT of approving the application with a view it is now we will not get a decision until autumn. The service reported a corelating overspend in respect of this income of £1.6m.
- Income of £0.2m from introduction of a new Controlled Parking Zones: Service reports that income realisation is likely to be between December and March through a mix of permit fees and fines. The position of CPZ income will be reported later monitoring cycle.
- Income from Improved collection of fees, charges, and revenues of £0.2m: the service is currently looking to recruit additional staff by August 2024, there is a slight risk that recruitment will not be successful or delayed. Services are therefore currently forecasting a pessimistic 75% achievement of proposed income.

### Investments

73. The 2024/25 budget includes planned investments of £2.8m. 98% are on track to be delivered and include:
- £0.2m to improve the collection of fees, charges, and penalties.
  - £0.5m for Gully and ditch clearing and repairs in areas recently flooded.
  - £0.5m to reclaim footpaths and cycleways, and manage vegetation.
  - £0.1m investment in improved enforcement of Controlled Parking Zones.
74. The investments at risk of being delivered include:
- £0.2m to introduce new Controlled Parking Zones: Network and coordination service is currently working on CPZ programme prioritisation to identify, design and consult four new schemes. New CPZs could go live by December 2024 at the earliest depending on the complexity/consultation response.
  - £0.2m investment in Automatic Number Plate Recognition to improve enforcement of moving traffic offences. Additional sites are being identified with an expectation that they will be live from October 2024.

### Review of Charges

75. Charges for the Home to School Transport Spare Seat Scheme were increased by 5% in February 2024 pending a further review ahead of the 2024/25 school year.
76. To align the council's charges for the scheme to keep up with the rising costs of transport contracts and with amounts charged by other external providers in the local market it is recommended to increase the charges by a further 20%. This is expected to better align the charges with the cost of the transport and contribute to meeting the cost of providing the transport. An instalment payment plan is available to help spread the cost of the transport over the year.
77. The table below sets out the existing agreed and proposed charges.

Charge	Unit	Existing Charge exc VAT 2024/25 £	Existing Charge inc VAT 2024/25 £	Proposed Charge exc VAT 2024/25 £	Proposed Charge inc VAT 2024/25 £	Change %	Proposed date effective from	Discretionary or Statutory	VAT Class
Contributions To School Transport (Spare Seat Scheme) (Per annum)	Over 3 Miles Pre and Post-16 Students	846.60	846.60	1015.92	1015.92	20%	01/09/2024	Discretionary	ZR

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Charge	Unit	Existing Charge exc VAT 2024/25 £	Existing Charge inc VAT 2024/25 £	Proposed Charge exc VAT 2024/25 £	Proposed Charge inc VAT 2024/25 £	Change %	Proposed date effective from	Discretionary or Statutory	VAT Class
	Under 3 Miles Pre and Post-16 Students	455.00	455.00	546.00	546.00	20%	01/09/2024	Discretionary	ZR

## **Public Health and Community Safety**

78. Public Health and Community Safety are forecasting a £0.6m overspend position against a budget of £32.7m.

Service Area	Latest Budget May-24 £m	Forecast Spend May-24 £m	Forecast Variance May-24 £m
Public Health Functions	40.0	39.9	-0.1
Public Health Recharges	0.6	0.6	0.0
Other Income	-1.4	-1.4	0.0
Grant Income	-34.4	-34.4	0.0
Transfer to Public Health Reserve	0.0	0.1	0.1
<b>Total Public Health</b>	<b>4.8</b>	<b>4.8</b>	<b>0.0</b>
<b>Total Community Safety</b>	<b>27.9</b>	<b>28.5</b>	<b>0.6</b>
<b>Total Public Health &amp; Community Safety</b>	<b>32.7</b>	<b>33.4</b>	<b>0.6</b>

### **Public Health**

79. A break-even position is forecast for services funded by the Public Health grant after transferring a £0.1m underspend to the Public Health reserve at year end.
80. Sexual health services are reporting a £0.1m underspend linked to quarter 4 2023/24 activity levels being lower than anticipated.

### **Community Safety**

81. Community Safety are forecasting an overspend of £0.6m.
82. There are £0.9m of savings to be achieved in 2024/25, plans are in place to deliver £0.3m leaving £0.6m of savings at risk, an update on the latest position with regards to savings will be provided in the next report.

### **Ringfenced Government Grants**

83. The ringfenced Public Health grant totals £34.4m in 2024/25.

### **Use of Un-ringfenced Government Grant Funding**

84. Un-ringfenced grants held centrally and agreed to be used to support expenditure budgets within Public Health and Community Safety include:

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- £1.2m Domestic Abuse Duty Grant supporting the provision of accommodation-based support to victims of domestic abuse and their children.
- £0.6m Substance Misuse Treatment & Recovery Housing Grant being used to deliver the Government's aim that by 2024/25 there will be more people recovering from addiction in stable and secure housing.
- £1.1m Supplementary Substance Misuse Treatment and Recovery grant. This is the second year of a three-year scheme where the Office for Health Improvement and Disparities (OHID) is working alongside other government departments to support a process of investment in a whole system approach to tackling illicit drug use, including enforcement, diversion and treatment and recovery interventions.
- £0.2m Employment Individual Placement Support in community drug and alcohol treatment grant, to improve quality of life for people with alcohol and 'other drug' dependence.
- £1.2m Rough Sleeping Drug and Alcohol Grant is being used to provide specialist support for rough sleepers and those at risk.
- £1.0m Firefighter's Pension Fund Grant to mitigate against the impact of increased employer pensions contributions, the original Fire Pensions Grant now forms part of the Revenue Support Grant.
- £0.1m Firelink Grant - The council has been notified of a 20% reduction in this grant from the previous year and that this grant will continue to reduce by 20% in each of the next two years.

#### **Reserves**

85. Public Health earmarked reserves are £4.5m at 1 April 2024. £2.0m is earmarked to be spent in 2024/25, £1.1m in 2025/26, £0.6m in 2026/27 and £0.4m in 2027/28, leaving a balance of £0.4m. The reserve is continuously being reviewed, there will be further commitments against this funding agreed throughout 2024/25.
86. £0.1m is being held to expand the Making Every Contact Count work programme in Oxfordshire; this will be spent in 2024/25.
87. £3.2m is held in reserves for the renewal of fire and rescue vehicles and breathing apparatus equipment. A fleet replacement strategy has been developed and several vehicles have been ordered and expected to be received in 2024/25, the reserve will be fully utilised by 25/26.
88. The Fire Uplift Grant reserve is £0.5m at 1 April 2024. This is being held to fund employee costs expected to be incurred over the next three to five years.
89. £0.9m is being held to cover the cost of the replacement of Airwave for Oxfordshire Fire and Rescue Service and the implementation of the new national Emergency Service Mobile Communications Programme.

### Virements

90. There is one virement to note realigning the residential treatment costs center reflecting the adult social care contribution to the service.

### Savings

91. The Community Safety 2024/25 budget includes planned savings of £0.7m. 63% are forecast to be achieved due to uncertainty about the delivery of full savings early in the financial year. All the Public Health savings are forecast to be delivered.

### Resources

92. The services within Resources are forecasting an overspend of £0.6m against a budget of £69.8m.

Service Area	Latest Budget May-24 £m	Forecast Spend May-24 £m	Forecast Variance May-24 £m
Corporate Services	1.4	1.4	0.0
Human Resources & Organisational Development	4.8	4.8	0.0
Communications, Strategy & Insight	3.8	3.8	0.0
IT, Innovation & Digital	10.2	10.2	0.0
Culture & Customer Experience	12.3	12.3	0.0
Finance & Procurement	9.5	9.5	0.0
Property, Investment & Facilities Management	19.1	19.1	0.0
Law & Governance	7.7	8.3	0.6
Delivery & Partnership	1.0	1.0	0.0
<b>Total Resources</b>	<b>69.8</b>	<b>69.8</b>	<b>0.6</b>

93. **Corporate Services** are forecasting a breakeven position.
94. **Human Resources & Organisational Development (HR&OD)** are forecasting a breakeven position. All savings are expected to be fully delivered.
95. **Communications, Strategy & Insight** are forecasting a breakeven position. All savings and investments are expected to be fully delivered.
96. **IT, Innovation & Digital** are forecasting a breakeven position, £0.5m savings are expected to be delivered, the corporate savings of £0.9m transferred into 2024/25 from 2023/24 is at risk of delivery and would need to be considered as part of the ITID reorganisation.
97. **Culture and Customer Experience** are forecasting a breakeven position, the Music Service is reporting an overspend of £0.2m but this is mitigated by underspends in other areas. The service is undergoing a restructure which will be completed in January 2025 to bring the service back to cost neutral. 78% of savings are expected to be delivered.

98. **Finance and Procurement** are forecasting a breakeven position, however there are risks to the delivery of some of the savings agreed in the budgets:
- Staffing savings will be achieved as a post that was originally planned as part of the budget increase from 24/25 will no longer be pursued.
  - Additional IBC contract savings are anticipated from quarter 3 with the offboarding of the Recruitment Service, but this has not yet been quantified.
99. **Property Services** are forecasting a breakeven position, however the budget excludes any impact of the Corporate Landlord scoping which is yet to be completed.
100. There is a forecast overspend of £0.6m for **Law and Governance** as a result of high locum costs in the Legal service.
101. **Delivery & Partnership** are forecasting a breakeven position. £0.4m investments are expected to be fully delivered and include £0.3m investment to restore the cost-of-living funding to support local advice centres.

### **Medium Term Financial Strategy Investments and Savings**

102. The 2024/25 budget includes planned directorate savings of £30.1m. 35% of these savings are assessed as delivered and a further 71% is forecast to be delivered. Work is continuing to ensure that these savings are achieved.

Directorates	2024/25 Planned Savings	Actual Delivery to Date	Actual Delivery to Date	Forecast delivery	Forecast delivery
	£m	£m	%	£m	%
Adult Services	-4.6	-1.5	34%	-4.3	93%
Childrens Services	-12.8	-4.5	36%	-8.8	69%
Environment & Place	-9.0	-2.3	26%	-4.9	55%
Public Health	-0.2	-0.2	100%	-0.2	100%
Community Safety	-0.7	-0.3	40%	-0.4	63%
Resources	-2.9	-1.6	54%	-2.7	93%
<b>TOTAL</b>	<b>-30.1</b>	<b>-10.4</b>	<b>35%</b>	<b>-21.3</b>	<b>71%</b>

103. The 2024/25 budget includes planned directorate investments of £11.6m, 2% are assessed as delivered, 97% is forecast to be delivered. Childrens, Environment & Place and Resources directorates are expecting to fully deliver on their investments.

Directorates	2024/25 Planned Investments	Actual Delivery to Date	Actual Delivery to Date	Forecast delivery	Forecast delivery
	£m	£m	%	£m	%
Adult Services	1.4	0.0	0%	1.2	81%
Childrens Services	6.7	0.1	2%	6.7	100%

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Business Management and Monitoring Report May 2024

Directorates	2024/25 Planned Investments	Actual Delivery to Date	Actual Delivery to Date	Forecast delivery	Forecast delivery
Environment & Place	2.8	0.1	3%	2.8	98%
Resources	0.6	0.0	1%	0.6	100%
<b>TOTAL</b>	<b>11.6</b>	<b>0.2</b>	<b>2%</b>	<b>11.3</b>	<b>97%</b>

Adult Services

104. The 2024/25 budget includes planned savings of £4.6m. 93% are forecast to be delivered. There are risks to delivery of the planned investments of £1.4m.

Childrens' Services

105. The 2024/25 budget includes planned savings of £12.8m. 69% of these savings are forecast to be delivered. All of the planned investments of £6.7m are forecast to be delivered.

Environment & Place

106. The 2024/25 budget includes planned savings of £9.0m. 45% are forecast to be delivered. 98% of planned investments of £2.8m are on track to be delivered.

Public Health & Community Safety

107. The 2024/25 budget includes planned savings of £0.8m. 23% are expected to be achieved.

Resources and Cross Directorate

108. The 2024/25 budget includes planned savings of £2.9m. 54% of these savings have been delivered and 93% are forecast to be delivered. 100% of planned investments of £0.6m are expected to be achieved.

**Debt Management**

**Corporate Debtors**

109. The combined collection rate, based on invoice volumes, for April and May 2024 was 97%, 2% above the 95% target. The collection rate based on the value of invoices for the same period was 97%.

110. Debt requiring impairment is currently £0.5m, £0.2m above the year-end target of £0.3m. The top five debt cases account for 42% of all bad debt. The highest debt relates to a dispute Joint Use Agreement, 14% of the total. The remaining four cases are being tracked and progressed by the corporate income recovery team.

**Adult Social Care Debtors**

111. The combined 120-day invoice collection rate for April and May 2024 was 91.5%, compared to the target collection rate of 92%. Financial Services continue to support Adult Services with activity to improve collection.

112. The 2023/24 year-end adults care contribution impairment for bad debt was £4.5m. Projected bad debt as at the end of May is £4.8m, £0.3m higher than the current impairment balance. This has increased by £0.3m since the last report.



## Annex B

### Business Management and Monitoring Report May 2024

As reported previously the on-going impacts of COVID-19 and wider economic factors had a significant effect on means tested social care contribution bad debt levels. The Adults service have concluded a debt recovery project working on historic bad debt and continue to work on improvements to business processes impacting debt levels.

### **Budgets Held Centrally**

113. After taking account of the use of contingency and additional interest on balances to support the forecast directorate overspend, there is a combined underspend of £2.9m against budgets held centrally.

#### Capital Financing Costs

114. The borrowing costs and minimum revenue provision (MRP) for capital projects funded by Prudential Borrowing are either recharged to directorates where savings arising from the scheme are expected to meet them or met corporately from the budget for capital financing costs. It is anticipated that after taking account of recharges to directorates the actual costs of the capital financing will be broadly aligned with the budget in 2024/25.

#### Interest on Balances

115. The current forecast outturn position for in house interest receivable is £16.8m, which is £1.4m above budget as a result of interest rates forecast to remain higher for longer than assumed in the budget.
116. The forecast outturn position for external fund returns is £3.8m, which is in line with budget.
117. Interest payable is currently forecast to be £12.4m. It is anticipated that there may be an underspend against the budget so an update will be provided in future reports.
118. Cash balances for the year are forecast to be £77.1m lower than they would otherwise have been as a result of negative DSG balances (see paragraph 133). The impact of this is an estimated opportunity cost of £3.2m in unearned interest during 2024/25.

#### Pay Inflation and Contingency

119. Ongoing funding for pay inflation in 2024/25 total £15.4m and the contingency budget for 2024/25 totals £7.3m.
120. The pay inflation budget includes funding for an estimated pay award equivalent to 5.0% for all green book staff. An increase to the existing offer equivalent to 1% overall would be estimated to cost around £3.0m on-going and would need to be met from contingency.
121. The claim lodged by UNISON, GMB and Unite on 29 February 2024 included a request to increase pay by at least £3,000 or 10% (whichever is greater) on all spinal pay points. On 16 May 2024, national employers responded with the following offer:

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- With effect from 1 April 2024, an increase of £1,290 (pro rata for part-time employees) to be paid as a consolidated, permanent addition on all NJC pay points 2 to 43 inclusive.
- With effect from 1 April 2024, an increase of 2.50 per cent on all pay points above the maximum of the pay spine but graded below deputy chief officer (in accordance with Green Book Part 2 Para 5.41)
- With effect from 1 April 2024 an increase of 2.50 per cent on all allowances (as listed in the 2023 NJC pay agreement circular dated 1 November 2023)

122. The National Joint Council for Local Authority and Fire Rescue Services (NJC) has agreed a pay increase of 4.0% to be paid to all Grey book staff effective from 1<sup>st</sup> July 2024, plus an improved occupational maternity pay provision (26 weeks at full pay, inclusive of all allowances and CPD, followed by 13 weeks at SMP).
123. The estimated financial impact of the pay increases will be provided in future reports to Cabinet.

### **Reserves**

124. As set out in Annex B - 3 Earmarked Reserves are forecast to be £194.6m at 31 March 2025.

### **COVID-19 Reserve**

125. The balance held in the reserve as at 31 March 2024 was £7.9m. As set out in the 2024/25 budget and Medium-Term Financial Strategy £6.1m of that total is planned to be used to fund COVID-19 related pressures in 2024/25 and future years.

### **Transformation Reserve**

126. The Transformation Reserve has been used to support the costs of the implementation of the council's transformation programme, Delivering the Future Together.
127. Through Delivering the Future Together, a successful and sustainable Oxfordshire County Council of the future will be smaller and more focused on delivering key priorities to the best of our ability. To enable the priorities for the next phase of transformation to be delivered and to create a sustainable council for the future (including funding for Artificial Intelligence/technology) funding of £8.5m has been transferred from the Business Rates Reserve into the Transformation Reserve in 2024/25 as part of the budget agreed in February 2024. A further one – off revenue contribution of £1.5m was funded by additional interest on balances held by the council.
128. £5.0m of the funding available in the reserve after these contributions will be used to support transformation projects. All of the funding in the reserve is anticipated to be spent by the end of 2025/26.

### **Collection Fund Reserve**

129. A combined collection fund reserve was agreed to be created as part of the 2024/25 budget to fund future volatility in the collection fund position alongside

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### Business Management and Monitoring Report May 2024

the potential impact of a business rates reset. The budgeted balance of £4.0m has been increased to £6.2m as a result of additional business rates income received late in 2023/24.

#### **IFRS9 Reserve**

130. This reserve was created a new reserve to manage estimated risk pending confirmation about the statutory override. An initial contribution of £2.2m was funded by additional interest on balances held by the council in 2023/24. A further £2.8m contribution was approved by Cabinet to be added to this reserve in 2024/25 to provide sufficient cover for likely risks around changes in the value of pooled funds if those needed to be incorporated into the revenue budget when the statutory over-ride ends in April 2025.

#### **Budget Priorities Reserve**

131. This reserve is to fund the priorities of the Council. As at 1 April 2024 £10.7m was held in the reserve.

132. The Provisional Outturn report to Cabinet in May 2024 recommended that a contribution of £1.0m be made to the Budget Priorities Reserve to be used to complete or extend schemes already agreed as part of the Cabinet's priorities including Rail Studies and an extension of the funding for efficiency loans to schools.

133. £3.8m has been moved to the Redundancy Reserve in 2024/25 as agreed by council in February 2024.

134. As part of the 2024/25 budget £1.3m was agreed to be used to fund a one – off investment in Improvements to highways, cycle-paths and pavements in 2024/25 and a further £0.1m to support other investments.

135. The remaining £0.4m of £0.5m one - off funding for Community Hubs agreed as part of the 2023/24 budget is expected to be used in 2024/25.

136. £0.7m of the remaining funding for the Councillor Priority Fund agreed as part of the 2023/24 budget is expected to be spent in 2024/25.

137. £1.8m was transferred to the Capital Reserve during 2023/24 to support the capital element of the £2.6m funding for tree replacement. £0.8m to meet the revenue costs of the Tree Aftercare & Planting Service continues to be held in the reserve. The remaining £0.4m of the £3.0m investment agreed as part of the 2023/24 budget was agreed to be released in 2024/25 to support other budget priorities as part of the budget agreed in February 2024.

138. £1.0m will be used in 2024/25 to support the following priorities which were agreed in 2023/24:

- a. Vision Zero £0.3m
- b. Food Strategy £0.3m
- c. Low Traffic Neighborhoods £0.4m

#### **Dedicated Schools Grant (DSG) Unusable Reserve**

139. An unusable reserve was created in 2020/21 to hold **negative High Needs DSG balances** in line with a change to the CIPFA code of practice on DSG High Needs deficits. The net deficit of £21.3m for 2024/25 will increase the total High Needs deficit held in the reserve to £77.1m as at 31 March 2025. The regulations which require the negative balance to be held in an unusable reserve will come to an end

## Annex B

### Business Management and Monitoring Report May 2024

on 31 March 2026. The impact of the unusable reserve on the council's ability to set a balanced budget over the medium term will need to be considered through the Budget & Business Planning Process for 2025/26.

### Grants

140. As set out in Annex B - 4 government grants totalling £502.5m are expected to be received by the Council during 2024/25. This includes £14.8m in schools' grants for additional mainstream funding, early years funding and pupil premium, plus Adult Social Care Market Sustainability and Improvement Fund (£10.0m).

### Homes for Ukraine

141. At the end of 2023/24 £11.7m unspent grant funding for the Homes for Ukraine scheme and £0.4m unspent funding for education costs relating to the scheme was held in the Grants & Contributions Reserve.
142. Funding was initially provided as a one-off payment of £10,500 per guest and then reduced to £5,900 for arrivals from 1 January 2023 onwards. For eligible minors the tariff remains at £10,500.
143. Based on the position as at the end of March 2024, £28.4m of the grant funding received to date has now been allocated and £1.5m remains unallocated. A further £1.0m funding is expected to be received following the quarter 4 claim and a further claim for Q1 of 2024/25 will be submitted shortly.

### **Oxfordshire Local Enterprise Partnership (OxLEP)**

144. From 31 March 2024, Local Enterprise Partnerships (LEPs) ceased to have official recognition and existing LEP functions were transferred to upper-tier local authorities or combined authorities, where they exist. From 1 April 2024 the County Council has a controlling interest in OxLEP Ltd and is the sole member. Group accounts for 2024/25 will be prepared on that basis.
145. The OxLEP 2023/24 outturn was an underspend of £0.3m against the full year budget from lower in year spending and increased levels of grant income and bank interests.
146. The lower in-year spending were as a result of timing delays and rescheduling of activity associated with the LEP transition process and consequential service delivery specific factors. Where these timing delays have impacted operational delivery and therefore spend, the OxLEP Board, following full scrutiny are recommending the carry forward of these budgets into 2024/25 to allow these planned activities to be completed.
147. Based on these outturn figures, OxLEP are proposing that £0.1m of the £0.3m underspend is allocated to the support of delayed operational activity, and £0.03m contingency sum is approved to cover potential unplanned costs that may arise during the alignment phase of the LEP Transition in 2024/25. This change will see an overall improved net position of £0.2m against OxLEP's approved 3-year budget.
148. The OxLEP Finance and Audit Committee and OxLEP Board have agreed the recommendation to approve the OxLEP carry forward of funding and are making this recommendation to Cabinet following the revision of the OxLEP Ltd Company Articles on 1 April 2024.

## Annex B

### Business Management and Monitoring Report May 2024

149. There is a further recommendation to transfer £0.2m held in the Council's Partnership reserves to OxLEP Ltd due to the completion of the ERDF programme in July 2023 and sign-off provided by DLUHC.

### **General Balances**

150. As set out in the Provisional Outturn Report to Cabinet in June 2024, General Balances were £42.0m as at 31 March 2023. £9.5m of this has been used to fund contributions to reserves in 2024/25, and a one-off balance of £2.3m has been agreed to be held in balances pending a decision about future use.
151. The risk assessed level of balances for 2024/25 is therefore £30.2m.
152. After taking account of the use of contingency and additional interest on balances, balances are currently £2.3m higher than the risk assessed level of £30.2m.

**Business Management & Monitoring Report**  
**Position to the end of May 2024**  
**Budget Monitoring**

Directorate	Net Budget (Latest Estimate)	Projected Full Year Spend	Projected Year End Variance	Projected Year End Variance	Variance Last Month	Change in Variance	Projected Year End Traffic Light
	£000	£000	underspend- overspend+	£000	%	Reporting Month £000	Red > 1.5% Amber >1.1% <1.5% Green on track
Adult Services	249,847	249,847	0	0.00%	0	0	G
Childrens' Services	194,093	194,093	0	0.00%	0	0	G
Environment and Place	73,378	74,978	1,600	2.18%	0	1,600	R
Public Health	4,804	4,804	0	0.00%	0.0	0	G
Community Safety	27,899	28,549	650	2.33%	0.0	650	R
Resources	69,823	70,423	600	0.86%	0	600	G
<b>Directorate Total Net</b>	<b>619,844</b>	<b>622,694</b>	<b>2,850</b>	<b>0.46%</b>	<b>0</b>	<b>2,850</b>	<b>R</b>

**Business Management & Monitoring Report**  
**Position to the end of May 2024**  
**Budget Monitoring**

Directorate	Net Budget (Latest Estimate)	Projected Full Year Spend	Projected Year End Variance	Projected Year End Variance	Variance Last Month	Change in Variance	Projected End Traffic Light
	£000	£000	underspend- overspend+	£000	%	Reporting Month £000	Red > 1.5% Amber >1.1% <1.5% Green on track
<b>Budget held Centrally</b>							
Capital Financing	30,249	30,249	0	0.00%	0	0	
Interest on Balances	-20,195	-21,555	-1,360	6.73%	0	-1,360	
Contingency and Inflation	7,262	5,772	-1,490	-20.52%	0	-1,490	
Pay Inflation held corporately	15,370	15,370	0	0.00%	0	0	
Unringfenced Specific Government Grants	-51,749	-51,749	0	0.00%	0	0	
Insurance	1,737	1,737	0	0.00%	0	0	
Contribution from COVID-19 Reserve	-3,756	-3,756	0	0.00%	0	0	
Contribution from Budget Priorities Reserve	-1,396	-1,396	0	0.00%	0	0	
Contributions to (+)/from (-)reserves	13,871	13,871	0	0.00%	0	0	
Contribution to (+)/from(-) balances	0	0	0	#DIV/0!	0	0	
<b>Total Budget held Centrally</b>	<b>-8,608</b>	<b>-11,458</b>	<b>-2,850</b>	<b>33.11%</b>	<b>0</b>	<b>-2,850</b>	
<b>Net Operating Budget</b>	<b>611,236</b>	<b>611,236</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0</b>	
Business Rates & Council Tax Funding	-611,236	-611,236	0	0.00%	0	0	
<b>Forecast Year End Position</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0</b>	

**Business Management & Monitoring Report**  
**Position to the end of May 2024**  
**Budget Monitoring**

Directorate	Net Budget (Latest Estimate)	Projected Full Year Spend	Projected Year End Variance	Projected Year End Variance	Variance Last Month	Change in Variance	Projected End Traffic Light
	£000	£000	underspend- overspend+	£000	%	Reporting Month £000	Red > 1.5% Amber >1.1% <1.5% Green on track

<b>Funded by</b>	
Business Rates Top-Up	- 42,128
Revenue Support Grant	- 1,394
Business Rate Local Share	- 37,452
Business Rates collection Fund Surplus	-
Council Tax Requirement	- 498,633
Council Tax Surpluses	- 11,684
Section 31 grant	- 19,945
<b>Total</b>	<b>-611,236</b>



**Business Management and Monitoring Report: Adult Services**  
**Position to the end of May 2024**  
**Revenue Budget Monitoring**

		Net Budget (Latest Estimate)	Projected Full Year Spend	Projected Year End Variance	Variance Last Cabinet Reporting Month	Change in Variance
		£000	£000	underspend-overspend+ £000	£000	£000
SCS1	Adult Social Care	25,235	25,235	0	0	0
SCS2	Other Adult Social Care Services	5,518	5,518	0	0	0
SCS3	Housing & Social Care Commissioning	1,378	1,378	0	0	0
SCS4	Business Support Service	1,141	1,141	0	0	0
SCS5	Pooled Budget Contributions	216,575	216,575	0	0	0
<b>Total Adult Services</b>		<b>249,847</b>	<b>249,847</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Business Management & Monitoring Report: Children's Services**  
**Forecast Position at the end of May 2024**  
**Revenue Budget Monitoring**

		Net Budget (Latest Estimate)	Projected Full Year Spend	Projected Year End Variance	Variance Last Cabinet Reporting Month	Change in Variance
		£000	£000	underspend- overspend+	£000	£000
<b>CEF1</b>	<b><u>Education &amp; Learning</u></b>					
CEF1-1	Management & Central Costs	1,630	1,630	0	0	0
CEF1-2	SEND	7,122	7,122	0	0	0
CEF1-3	Learning & School Improvement	1,743	1,743	0	0	0
CEF1-4	Access to Learning	37,562	37,562	0	0	0
CEF1-5	Learner Engagement Service	337	337	0	0	0
	<b>Total Education &amp; Learning</b>	<b>48,394</b>	<b>48,394</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CEF2</b>	<b><u>Early Help, Front Door + Social Care</u></b>					
CEF2-1	Family Help	10,610	10,610	0	0	0
CEF2-2	Front Door	5,351	5,351	0	0	0
CEF2-3	Childrens Social Care - NEW	69,796	69,796	0	0	0
CEF2-9	Change - NEW	1,477	1,477	0	0	0
	<b>Total Early Help, Front Door + Social Care</b>	<b>87,234</b>	<b>87,234</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Business Management & Monitoring Report: Children's Services**  
**Forecast Position at the end of May 2024**  
**Revenue Budget Monitoring**

	Net Budget (Latest Estimate)	Projected Full Year Spend	Projected Year End Variance	Variance Last Cabinet Reporting Month	Change in Variance
	£000	£000	underspend- overspend+	£000	£000
<b>CEF3</b>	<b><u>Provider Services &amp; Safeguarding</u></b>				
CEF3-1	45,643	45,643	0	0	0
CEF3-2	3,960	3,960	0	0	0
	<b>49,603</b>	<b>49,603</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CEF4</b>	<b><u>Schools</u></b>				
CEF4-1	0	0	0	0	0
CEF4-2	0	0	0	0	0
CEF4-3	216	216	0	0	0
CEF4-4	0	0	0	0	0
CEF4-5	0	0	0	0	0
	<b>216</b>	<b>216</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Business Management & Monitoring Report: Children's Services**  
**Forecast Position at the end of May 2024**  
**Revenue Budget Monitoring**

	Net Budget (Latest Estimate)	Projected Full Year Spend	Projected Year End Variance	Variance Last Cabinet Reporting Month	Change in Variance
	£000	£000	underspend- overspend+	£000	£000
<b>CEF5</b>	<b><u>Children's Services Central Costs</u></b>				
CEF5-1	5,435	5,435	0	0	0
CEF5-2	3,211	3,211	0	0	0
CEF5-3	0	0	0	0	0
<b>Total Children's Services Central Costs</b>	<b>8,646</b>	<b>8,646</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Children's Services</b>	<b>194,093</b>	<b>194,093</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>MEMORANDUM: DEDICATED SCHOOLS GRANT - DSG Funded Expenditure (Gross)</b>					
Schools DSG	129,099	129,099	0	0	0
High Needs DSG	88,440	109,702	21,262	0	21,262
Early Years DSG	74,767	74,767	0	0	0
Central DSG	5,154	5,154	0	0	0
<b>Total DSG Funded Expenditure</b>	<b>297,460</b>	<b>318,722</b>	<b>21,262</b>	<b>0</b>	<b>21,262</b>

**Business Management & Monitoring Report: Environment and Place**  
**Position to the end of May 2024**  
**Revenue Budget Monitoring**

		Net Budget (Latest Estimate)	Projected Full Year Spend	Projected Year End Variance	Variance Last Cabinet Reporting Month	Change in Variance
		£000	£000	underspend- overspend+	£000	£000
EP1	Transport & Infrastructure	13,107	13,107	0	0	0
EP2	Planning, Environment & Climate Change	39,509	39,509	0	0	0
EP3	Highways & Operations	19,058	20,658	1,600	0	1,600
EP4	Directorate Support	1,704	1,704	0	0	0
<b>TOTAL ENVIRONMENT AND PLACE</b>		<b>73,378</b>	<b>74,978</b>	<b>1,600</b>	<b>0</b>	<b>1,600</b>

Business Management & Monitoring Report : Public Health & Community Safety  
 Position to the end of May 2024  
 Revenue Budget Monitoring

	Net Budget (latest Estimate)	Projected Full Year Spend	Projected Year End Variance	Variance Last Cabinet Reporting Month	Change in Variance
	£000	£000	underspend- overspend+	£000	£000
<b>PH 1 &amp; 2 Public Health Functions</b>					
PH1-1 Sexual Health	6,290	6,190	-100	0	-100
PH1-2 NHS Health Check Programme	645	645	0	0	0
PH1-3 Health Protection	0	0	0	0	0
PH1-4 National Child Measurement Programme	0	0	0	0	0
PH1-5 Public Health Advice	150	150	0	0	0
PH1-6 0 - 5 year olds	12,385	12,385	0	0	0
PH2-1 Obesity	1,424	1,424	0	0	0
PH2-2 Physical Activity	120	120	0	0	0
PH2-3 Public Health General	2,572	2,572	0	0	0
PH2-4 Smoking and Tobacco Control	552	552	0	0	0
PH2-5 Children's 5-19 Public Health Programmes	0	0	0	0	0
PH2-6 Other Public Health Services	2,101	2,101	0	0	0
PH2-7 Drugs and Alcohol	10,941	10,941	0	0	0
PH2-8 Domestic Violence	1,448	1,448	0	0	0
<b>Total Public Health Functions</b>	<b>38,628</b>	<b>38,528</b>	<b>-100</b>	<b>0</b>	<b>-100</b>
PH3 Public Health Recharges	577	577	0	0	0
PH4 Grant Income	-34,401	-34,401	0	0	0
Transfer to Public Health Reserve	0	100	100	0	100
<b>Total Public Health</b>	<b>4,804</b>	<b>4,804</b>	<b>0</b>	<b>0</b>	<b>0</b>
CDA3 Community Safety	27,899	28,549	650	0	650
<b>Total Community Safety</b>	<b>27,899</b>	<b>28,549</b>	<b>650</b>	<b>0</b>	<b>650</b>

**Business Management & Monitoring Report: Resources**  
**Position to the end of May 2024**  
**Revenue Budget Monitoring**

		Net Budget (Latest Estimate)	Projected Full Year Spend	Projected Year End Variance	Variance Last Cabinet Reporting Month	Change in Variance
		£000	£000	underspend- overspend+	£000	£000
COD1	Corporate Services	1,407	1,407	0	0	0
COD2	Human Resources & Organisational Development	4,782	4,782	0	0	0
COD3	Communications, Strategy & Insight	3,820	3,820	0	0	0
COD4	ICT & Digital	10,190	10,190	0	0	0
COD5	Culture & Customer Experience	12,303	12,303	0	0	0

**Business Management & Monitoring Report: Resources**  
**Position to the end of May 2024**  
**Revenue Budget Monitoring**

		Net Budget (Latest Estimate)	Projected Full Year Spend	Projected Year End Variance	Variance Last Cabinet Reporting Month	Change in Variance
		£000	£000	underspend- overspend+	£000	£000
COD6	Finance	9,530	9,530	0	0	0
COD7	Property, Investment & FM	19,064	19,064	0	0	0
COD8	Law & Governance	7,726	8,326	600	0	600
COD9	Delivery & Partnership	1,001	1,001	0	0	0
<b>Total Resources</b>		<b>69,823</b>	<b>70,423</b>	<b>600</b>	<b>0</b>	<b>600</b>



**Business Management Report**  
**Position to the end of May 2024**

**CABINET IS RECOMMENDED TO APPROVE THE VIREMENTS AS DETAILED BELOW:**

Directorate (CD = Cross Directorate)	Month of Cabinet meeting	Month of Directorate MMR	Narration	Budget BookLine	Service Area	Permanent/ Temporary	Expenditure + increase / - decrease £000	Income - increase / + decrease £000
CD	July	May	Correction of Home to School Transport budgets to reflect full recharge to Children's Services	CEF1-4	Access to Learning	P	2,035	0
				EP3-3	Supported Transport	P	-500	-1,535
CS	July	May	Set up expenditure budgets 2024/25 for the new homes via Invest to save	CEF2-3	Childrens Social Care	T	1,529	0
				CEF3-1	Provider Services	T	-1,529	0
			Set up expenditure budgets 2024/25 for the new homes via Invest to save	CEF2-3	Childrens Social Care	P	-1,558	0
				CEF3-1	Provider Services	P	1,558	0
<b>Grand Total</b>							<b>1,535</b>	<b>-1,535</b>

**Business Management Report  
Position to the end of May 2024**

**NEW VIREMENTS THAT HAVE BEEN ACTIONED FOR CABINET TO NOTE**

Directorate (CD = Cross Directorate)	Month of Cabinet Meeting	Month of Directorate MMR	Narration	Budget Book Line	Service Area	Permanent / Temporary	Expenditure + increase / - decrease £000	Income - increase / + decrease £000	
CS	June	May	Adjust de-delegation budget 24-25 after 1st April	CEF1-3	Learning & School Improvement	P	-13	13	
		May	DSG 24-25 after 1st April 2024 conversions	CEF4-1	Delegated Budgets	P	-3,064	3,064	
			Holiday Activities & Food ringfenced grant 2024/25	CEF2-1	Early Help	T	1,547	-1,547	
			Early Years DSG Budget Allocation Update	CEF1-4	Access to Learning	P	21,157	-21,157	
				CEF4-2	Early Years Funding Formula	P	-21,157	21,157	
			MASH establishment - business support post (MASH Funding and Growth paper)	CEF2-2	Front Door	P	-37	0	
				CEF5-1	Management & Admin	P	37	0	
			Reallocate budgets agreed as part of 2024/25 Budget Setting for SEN Savings	CEF1-2	SEND Service	P	-343	0	
				CEF5-1	Management & Admin	P	343	0	
			Early Years DSG Budget Allocation Update - Part 2	CEF1-4	Access to Learning	P	1,544	-1,544	
				CEF4-2	Early Years Funding Formula	P	2	-2	
			High Needs DSG Budget Update	CEF1-2	SEND Service	P	-641	641	
				CEF4-1	Delegated Budgets	P	-360	360	
			Reallocate budgets agreed as part of 2024/25 Budget Setting for Childrens Social Care budget realignment (clear holding codes)	CEF2-1	Early Help	P	-100	0	
				CEF2-3	Childrens Social Care	P	6,252	0	
				CEF3-1	Provider Services	P	2,563	143	
				CEF5-1	Management & Admin	P	-8,858	0	
			Reallocate budgets agreed as part of 2024/25 Budget Setting for Childrens Social Care Placements budget realignment (clear holding codes)	CEF2-3	Childrens Social Care	P	5,626	-554	
				CEF3-1	Provider Services	P	3,918	-4,275	
				CEF5-1	Management & Admin	P	-7,614	2,900	
			Budget tidy up for ATV Permanence support to align with planned activity 2024/25	CEFATV	Adopt Thames Valley	P	45	-45	
			Budget tidy up for ATV Adoption to align with planned activity 2024/25	CEFATV	Adopt Thames Valley	P	73	-73	
		July	May	Reallocate budgets agreed as part of 2024/25 Budget Setting for Investments in SEND services	CEF1-1	Management & Central Costs	P	1,500	0
					CEF1-2	SEND Service	P	-500	0
					CEF3-2	QA Safeguarding + Recruit + Retention	P	-1,000	0

**Business Management Report  
Position to the end of May 2024**

**NEW VIREMENTS THAT HAVE BEEN ACTIONED FOR CABINET TO NOTE**

Directorate (CD = Cross Directorate)	Month of Cabinet Meeting	Month of Directorate MMR	Narration	Budget Book Line	Service Area	Permanent / Temporary	Expenditure + increase / - decrease £000	Income - increase / + decrease £000
AS	June	May	2024/25 Reallocation of centrally held ASC inflation for Age Well	BCFPOOL	Age Well Pool	P	3,745	-3,745
				SCS5	Pooled Budget Contributions	P	0	0
			2024/25 Reallocation of centrally held ASC inflation for Live Well	ACSNPOOL	Live Well Pool	P	3,797	-3,797
				SCS5	Pooled Budget Contributions	P	0	0
			Age Well pooled budget amendment	BCFPOOL	Age Well Pool	P	0	2,485
				SCS5	Pooled Budget Contributions	P	-2,485	0
			Reallocate budgets agreed as part of 2024/25 Budget Setting from Live Well to Age Well	ACSNPOOL	Live Well Pool	P	3,000	-3,000
				BCFPOOL	Age Well Pool	P	-4,400	4,400
				SCS5	Pooled Budget Contributions	P	-900	900
			PD U65 Budget move to Age Well +65	ACSNPOOL	Live Well Pool	P	-869	869
				BCFPOOL	Age Well Pool	P	869	-869
				SCS5	Pooled Budget Contributions	P	0	0
			2024/25 Reallocation of centrally held ASC inflation for Age Well May 2024 updates	ACSNPOOL	Live Well Pool	P	433	-433
				BCFPOOL	Age Well Pool	P	295	-295
				SCS5	Pooled Budget Contributions	P	0	0
Community Support Centre payawards 2022/23 & 2023/24 budget tidy	ACSNPOOL	Live Well Pool	P	0	0			
	SCS1-5	Provider Services	P	-411	-209			
	SCS5	Pooled Budget Contributions	P	620	0			
RES	June	May	Budget tidy to balance Cost Centre prior to closure	COD5	Culture & Customer Experience	P	-8	8
		May	Estates Virements for 2024/25	COD7	Property, Investment & FM	P	-155	155
			Reallocation within Joint Use Agreement to reflect expected levels per site	COD7	Property, Investment & FM	P	109	-109
			Reallocation of budget from 7530 to 2010	COD1	Corporate Services	P	-337	337
EP	June	May	Temporary budget tidy to reflect Capability Fund Project grant	EP1-1	Transport Policy	T	1,226	-1,226
			Transport policy budget realignment 2024	EP1-1	Transport Policy	P	440	-440
			Virement of funding to the Public Rights of Way team	EP2-3	Environment & Circular Economy	P	25	0
		EP3-1		Highway Maintenance	P	-25	0	
		Apr	Parking Budget Realignment 2024/25	EP3-2	Network Management	P	-564	564
			Post transformation tidy of the savings coded to Circular Economy	EP2-3	Environment & Circular Economy	P	795	-795
CD	June	May	Education Brokerage Funding	CEF1-2	SEND Service	P	-177	0
				SCS2	Health Ed. & Social Care Commissioning	P	177	0
			Central DSG Budget Allocation Update	CEF1-4	Access to Learning	P	34	-34

**Business Management Report  
Position to the end of May 2024**

**NEW VIREMENTS THAT HAVE BEEN ACTIONED FOR CABINET TO NOTE**

Directorate (CD = Cross Directorate)	Month of Cabinet Meeting	Month of Directorate MMR	Narration	Budget Book Line	Service Area	Permanent / Temporary	Expenditure + increase / - decrease £000	Income - increase / + decrease £000
				CEF4-3	Non-Delegated Schools Costs	P	-109	109
				CEF4-4	Schools Support Service Recharges	P	76	-76
				COD3	Communications, Strategy & Insight	P	6	-6
				COD6	Finance & Procurement	P	70	-70
			Pay award 2023/24 - adjustment for Education Grant Funded posts	CEF1-2	SEND Service	P	-54	0
				CEF1-3	Learning & School Improvement	P	-18	-27
				CEF1-4	Access to Learning	P	-36	0
				CEF1-5	Learner Engagement	P	-1	-8
				VSMGMT	Strategic Measures	P	145	0
			Moving Staff Budgets into Strategic Leadership Team within Corporate Services	CEF3-1	Provider Services	P	-3	0
				COD1	Corporate Services	P	53	0
				COD3	Communications, Strategy & Insight	P	-3	0
				COD4	IT, Innovation & Digital	P	-18	0
				COD5	Culture & Customer Experience	P	-5	0
				COD8	Law & Governance	P	-13	0
				COD9	Delivery & Partnership	P	-12	0
PH&CS	June	May	PH Budget realign PH0241 update	PH1 & 2	Public Health Functions	P	-72	72
Grand Total							6,159	-6,159

**Business Management & Monitoring Report**  
**Position to the end of May 2024**  
**Earmarked Reserves**

	2024/25			Description
	Balance at 1 April 2024	Forecast Movement	Forecast Balance at 31 March 2025	
	£m	£m	£m	
<b>Revenue Grants Unapplied</b>				
Grants and Contributions Reserve	33.7	-12.1	21.6	This reserve holds unspent ring-fenced grants and contributions committed to be spent in future years. This includes £4.5m Public Health ringfenced grant, £11.7m funding for the on-going cost of the Homes for Ukraine Scheme and £6.0m relating to the BT Openreach Broadband Gainshare.
Covid-19 Reserve	7.9	-3.8	4.1	This reserve was created to meet ongoing and emerging pressures and longer term service demands arising from the COVID-19 Pandemic. The use of £6.1m funding from the reserve is built into the council's Medium Term Financial Plan agreed in February 2024. After taking account of the planned use of the reserve in 2024/25, £1.4m is available to meet future pressures.
Government Initiatives Reserve	3.2	-0.5	2.7	This reserve is used to hold underspends on budgets funded by unringfenced grants held that relate to specific agreed outcomes or the implementation of Government initiatives.
<b>Subtotal Revenue Grants Unapplied</b>	<b>44.7</b>	<b>-16.3</b>	<b>28.4</b>	
<b>Corporate Priorities</b>				
Budget Priorities Reserve	10.7	-10.4	0.4	This reserve is being used to support the implementation of the Council's priorities and the Medium Term Financial Strategy. £3.8m released from the 20 MPH Speed Limit Programme in 2023/24 will be moved to the Redundancy Reserve in 2024/25 as agreed by Council in February 2024. A further £1.6m will be used in 2024/25 to support a one-off investment in improvements to highways, cycle-paths and pavements.
Transformation Reserve	1.8	3.2	5.0	This reserve is needed to fund the implementation costs of the Council's Transformation programme.
Zero Emissions Zone	1.2	0.0	1.2	This reserve holds surpluses generated by Network Coordination for the development and expansion of the ZEZ in the future years.
<b>Subtotal Corporate Priorities</b>	<b>13.8</b>	<b>-7.2</b>	<b>6.6</b>	

**Business Management & Monitoring Report**  
**Position to the end of May 2024**  
**Earmarked Reserves**

	2024/25			Description
	Balance at 1 April 2024	Forecast Movement	Forecast Balance at 31 March 2025	
	£m	£m	£m	
<b>Funding for Risk</b>				
Insurance Reserve	10.3	0.0	10.3	This reserve covers the County Council for insurance claims that, based on the previous experience of the County Council, are likely to be received, as well as a number of insurance related issues.
Demographic Risk Reserve	17.0	4.0	21.0	In light of the significant pressures relating to High Needs DSG and other budgets with demographic volatility. The expectation is that this reserve will help to manage future demographic risk.
Council Elections	0.6	0.2	0.8	This will be used to fund future County Council elections. In years where no County Elections take place any underspend on the Council Elections budget will be transferred to this reserve.
Redundancy Reserve	2.4	1.3	3.7	This reserve is available to fund redundancy costs arising from Transformational Change.
Trading Accounts	0.1	-0.1	0.0	This reserve holds funds relating to traded activities to help manage volatility year to year or future investments.
Council Tax Collection Fund Reserve	3.0	-3.0	0.0	This reserve holds any surplus/ deficit as a result of income from council tax being more or less than originally estimated.
Business Rates Reserve	11.7	-11.7	0.0	This reserve has been held to smooth volatility in Business Rates income and to mitigate risk around future changes to Business Rates. £8.5m will be transferred to the Transformation Reserve in 2024/25 as part of the budget agreed in February 2024. £0.7m will be used to support the 2024/25 budget as set out in the Financial Monitoring Report to Cabinet in May 2024.
Collection Fund Risk Reserve	0.0	6.2	6.2	This reserve has been created from the merger of the Business Rates and Council Tax Collection Fund Reserve
IFRS 9 (Changes in the Value of Treasury Management)	0.0	2.2	2.2	New reserve to smooth the potential impact of IFRS9 (changes in the value of Treasury Management Pooled Funds at year end) which may impact on the revenue account in 25/26 if the statutory override which removes changes in their value from the accounts ends on 1 April 2025.
<b>Subtotal Risk</b>	<b>45.0</b>	<b>-0.9</b>	<b>44.1</b>	

**Business Management & Monitoring Report**  
**Position to the end of May 2024**  
**Earmarked Reserves**

	2024/25			Description
	Balance at 1 April 2024	Forecast Movement	Forecast Balance at 31 March 2025	
	£m	£m	£m	
<b>Capital &amp; Equipment</b>				
Capital Reserves	80.8	13.2	94.0	This reserve has been established for the purpose of financing capital expenditure in future years.
Vehicle and Equipment Reserve	4.1	-1.7	2.4	This reserve is to fund future replacements of vehicles and equipment.
Investment Pump Priming Reserve	0.1	0.0	0.1	Funding held to meet the costs of self-financing schemes which require pump priming until the funds are returned. Agreed to be used to support the following schemes as part of the 2023/24 budget: Low Carbon Business Travel Project (grey fleet) £0.8m, Energy Efficiency Recycling Fund for OCC Maintained Schools £0.8m, Initial funding to develop plans for the workplace charging levy £0.2m.
<b>Subtotal Capital &amp; Equipment</b>	<b>85.1</b>	<b>11.4</b>	<b>96.5</b>	
<b>Other Reserves</b>				
Schools' Reserves	13.0	0.0	13.0	In accordance with the Education Reform Act 1988, the scheme of Local Management of Schools provides for the carry forward of individual schools surpluses and deficits. These reserves are committed to be spent on schools. Other School Reserves cover a number of miscellaneous education activities, including amounts loaned to individual schools against school reserves, and School Partnership Accounts which are operated in respect of inter-school activities.
Partnership Reserves	2.1	-0.3	1.7	This relates to funding for the Growth Deal
On Street Car Parking Reserve	6.5	-2.2	4.3	This surplus has arisen under the operation of the Road Traffic Regulation Act 1984 (section 55). The purposes for which these monies can be used are defined by statute.
<b>Subtotal Other Reserves</b>	<b>21.6</b>	<b>-2.5</b>	<b>19.0</b>	
<b>Total Earmarked Reserves</b>	<b>210.1</b>	<b>-15.5</b>	<b>194.6</b>	

**Business Management & Monitoring Report**  
**Position to the end of May 2024**  
**Earmarked Reserves**

	2024/25		
	Balance at 1 April 2024	Forecast Movement	Forecast Balance at 31 March 2025
	£m	£m	£m
DSG Unusable Reserve *	-45.6	-21.3	-66.9
<b>DSG High Needs deficit within Unusable Reserve *</b>	<b>-55.8</b>	<b>-21.3</b>	<b>-77.1</b>
<b>Total Earmarked Reserves after DSG Unusable Reserve</b>	<b>164.5</b>	<b>-36.8</b>	<b>127.7</b>

## Description

\* total excluding positive balances (e.g. new schools set up fund offset by High Needs Deficit)



**Business Management Report**  
**Position to the end of May 2024**  
**Government Grants 2024/25**

Ringfenced	Directorate	Issued By	Estimate 2024/25 £000	In year Adjustments/ New Allocations previously reported £000	In year Adjustments/ New Allocations reported this time £000	Latest Allocation £000
	<b>Adult Services</b>					
R	Improved Better Care Fund	DHSC	10,705	0	0	10,705
R	Adult Social Care Market Sustainability and Improvement Fund	DHSC	10,026	0	0	10,026
R	Adult Social Care Discharge Fund	DHSC	1,501	0	0	1,501
R	Adult Social Care Market Sustainability and Improvement Fund - Workforce Fund	DHSC	0	0	0	0
R	CQC Review and Assessment Grant	DHSC	0	0	0	0
	<b>TOTAL ADULT SERVICES</b>		<b>22,232</b>	<b>0</b>	<b>0</b>	<b>22,232</b>
	<b>Children's Services</b>					
	<b>Dedicated School Grants</b>					
R	Dedicated Schools Grant (DSG) - Schools Block	DfE	132,163	0	-3,064	129,099
R	Dedicated Schools Grant (DSG) - Central Block	DfE	5,153	0	1	5,154
R	Dedicated Schools Grant (DSG) - Early Years Block	DfE	73,221	0	1,546	74,767
R	Dedicated Schools Grant (DSG) - High Needs Block	DfE	89,405	0	-965	88,440
	<b>Subtotal DSG Grants</b>		<b>299,942</b>	<b>0</b>	<b>-2,482</b>	<b>297,460</b>
	<b>School Grants</b>					
R	Pupil Premium	DfE	8,194	0	0	8,194
R	Education Funding Agency - Sixth Form Funding and Threshold	DfE	321	0	0	321
R	PE and Sport Grant	DfE	2,217	0	0	2,217
R	Universal Infant Free School Meals	DfE	4,047	0	0	4,047
R	Teacher's Pay Grant	DfE	0	0	0	0
R	Teacher's Pension Grant	DfE	10	0	0	10
R	National Professional Qualification Grant	DfE	0	0	0	0

**Business Management Report**  
**Position to the end of May 2024**  
**Government Grants 2024/25**

Ringfenced	Directorate	Issued By	Estimate	In year	In year	Latest
			2024/25	Adjustments/ New Allocations previously reported	Adjustments/ New Allocations reported this time	Allocation
			£000	£000	£000	£000
R	Early Career Framework - Off Timetable	DfE	0	0	0	0
R	Early Career Framework - Mentor	DfE	0	0	0	0
R	Teacher's Pay Additional Grant	DfE	0	0	0	0
R	Early Year Supplement Grant	DfE	0	0	0	0
<b>Subtotal School Grants</b>			<b>14,789</b>	<b>0</b>	<b>0</b>	<b>14,789</b>
<b>Other Children's Services Grants</b>						
R	Youth Justice Grant	YJB	704	0	0	704
R	Asylum (UASC and Post 18)	HO	4,636	0	1,335	5,971
R	Extended Personal Adviser Duty Grant - Care Leavers Staffing	DfE	112	0	0	112
R	Staying Put Implementation Grant - Fostering Main	DfE	288	0	0	288
R	Remand Framework	YJB	37	0	0	37
R	Implementation of Supported Accommodation Reforms	DfE	299	0	691	990
R	Role of Virtual School Heads to children with a social worker	DfE	0	0	0	0
R	Role of Virtual School Heads to Certain Previously Looked after Children	DfE	0	0	0	0
R	Pupil Premium Plus post 16 pilot	DfE	0	0	0	0
R	Leaving Care Allowance Uplift	DfE	0	0	136	136
R	Reducing Parental Conflict Workforce Development Grant	DWP	0	0	60	60
R	Supported Internships for YP with SEND	NDTi	0	0	0	0
R	Matching project - Adoption Grant	DfE			114	114
R	Holiday Activities and Food Programme	DfE	0	0	1,547	1,547
R	Adoption Support Fund	DfE	0	0	0	0
R	Intervention Delivering Better Value in SEND - Grant for Data Analysis	DfE	0	0	0	0

**Business Management Report**  
**Position to the end of May 2024**  
**Government Grants 2024/25**

Ringfenced	Directorate	Issued By	Estimate 2024/25 £000	In year Adjustments/ New Allocations previously reported £000	In year Adjustments/ New Allocations reported this time £000	Latest Allocation £000
R	Family Group Conferences	DfE	0	0	178	178
R	Multiply	DfE	0	0	0	0
R	Turnaround Programme	YJB	0	0	150	150
R	Child Decision Making Pilots (NRM)	HO	0	0	60	60
R	Fostering Recruitment Support Hub Mobilisation	DfE	0	0	42	42
	Subtotal Other Children's Services Grants		<b>6,076</b>	<b>0</b>	<b>4,313</b>	<b>10,389</b>
	<b>TOTAL CHILDREN'S SERVICES</b>		<b>320,807</b>	<b>0</b>	<b>1,831</b>	<b>322,638</b>
	<b>Environment &amp; Place</b>					
R	Bus Service Operators Grant	DfT	309	0	0	309
R	Natural England	DEFRA	227	0	0	227
R	PMO	DEFRA	70	0	0	70
	<b>TOTAL ENVIRONMENT &amp; PLACE</b>		<b>606</b>	<b>0</b>	<b>0</b>	<b>606</b>
	<b>Public Health</b>					
R	Public Health Grant	DHSC	34,401	0	0	34,401
R	Local Stop Smoking Grant	DHSC	790	0	0	790
	<b>TOTAL PUBLIC HEALTH</b>		<b>35,191</b>	<b>0</b>	<b>0</b>	<b>35,191</b>
	<b>Community Safety</b>					
R	Fire Fighter's Pension Fund Grant	DLUHC	1,061	0	0	1,061
R	Fire Fighter's Pension Fund Admin Grant	DLUHC	75	0	0	75
R	Fire Protection Uplift Grant	DLUHC	303	0	-51	252
R	Fire Fighter's New Dimensions Grant	DLUHC	40	0	0	40
	<b>TOTAL COMMUNITY SAFETY</b>		<b>1,479</b>	<b>0</b>	<b>-51</b>	<b>1,428</b>

**Business Management Report**  
**Position to the end of May 2024**  
**Government Grants 2024/25**

Ringfenced	Directorate	Issued By	Estimate 2024/25 £000	In year Adjustments/ New Allocations previously reported £000	In year Adjustments/ New Allocations reported this time £000	Latest Allocation £000
	<b>Resources</b>					
R	Homes for Ukraine	DLUHC		1473	0	1,473
R	Music Service	AC	844	0	0	844
	<b>TOTAL RESOURCES</b>		<b>844</b>	<b>0</b>	<b>0</b>	<b>2,317</b>
	<b>Strategic Measures</b>					
U	Lead Local Flood Authority	DEFRA	45			45
U	Extended Rights to Free Travel	DfE	278		707	985
U	Firelink	DLUHC	213		-126	87
U	Supporting Families - previously Troubled Families	DLUHC	1,048			1,048
U	New Homes Bonus	DLUHC	1,700			1,700
U	Local Reform & Community Voices Grant	DfE	328			328
U	Social Care in Prisons Grant	DfE	183			183
U	War Pensions Disregard Grant	DfE	4			4
U	Social Care Support Grant (including Independent Living Fund)	DLUHC	42,443			42,443
U	Services Grant	DfE	444			444
U	Supplementary Substance Misuse Treatment & Recovery Grant	OHID	635		501	1,136
U	Supplementary Substance Misuse Treatment & Recovery Housing Grant	OHID	622			622
U	Supplementary Substance Misuse Inpatient Detox & Rehabilitation	OHID	80			80
U	Domestic Abuse Duty Grant	DLUHC	1,151		38	1,189
U	Rough Sleeping Drugs & Alcohol Grant	DLUHC	1,140			1,140

**Business Management Report**  
**Position to the end of May 2024**  
**Government Grants 2024/25**

Ringfenced		Issued By	Estimate 2024/25  £000	In year Adjustments/ New Allocations previously reported  £000	In year Adjustments/ New Allocations reported this time  £000	Latest Allocation  £000
U	Individual Placement and Support in community drug and alcohol treatment	OHID	228			228
	<b>Subtotal Strategic Measures</b>		<b>50,541</b>	<b>0</b>	<b>1,120</b>	<b>51,661</b>
	<b>Business Rates</b>					
U	Section 31 Grant for Business Rate Compensation	DLUHC	19,945			19,945
U	Business Rates S31 Grant Top-Up	DLUHC	42,128			42,128
U	Revenue Support Grant	DLUHC	1,394			1,394
	<b>Subtotal Business Rates</b>		<b>63,467</b>	<b>0</b>	<b>0</b>	<b>63,467</b>
	<b>Grants held on behalf of Local Enterprise Partnership</b>					
R	Dept for Business & Trade funding	BEIS	261			261
R	DfE Skills Bootcamp funding	DLUHC	2,696			2,696
	<b>Subtotal Grants held on behalf of Local Enterprise Partnership</b>		<b>2,957</b>	<b>0</b>	<b>0</b>	<b>2,957</b>
	<b>TOTAL STRATEGIC MEASURES</b>		<b>116,965</b>	<b>0</b>	<b>1,120</b>	<b>118,085</b>
	<b>Total All Grants</b>		<b>498,124</b>	<b>0</b>	<b>2,900</b>	<b>502,497</b>

R Ringfenced grant

U Un-ringfenced grant

Issued by

HO Home Office

DHSC Department of Health & Social Care

DfT Department for Transport

DfE Department for Education

DLUHC Department for Levelling Up, Housing and Communities

BEIS Department for Business, Energy & Industrial Strategy

OHID Office for Health Improvement and Disparities

DEFRA Department for Environment, Food and Rural Affairs

AC Arts Council

YJB Youth Justice Board

NDTI National Development team for Inclusion

**Business Management & Monitoring Report**  
**Position to the end of May 2024**  
**General Revenue Balances**

	<b>Forecast 2024/25</b>	
	£m	£m
General Balances: Outturn 2023/24	42.026	
County Fund Balance		<b>42.026</b>
Planned Contribution from Balances (February 2024)		-3.700
Planned Contribution from Balances (June 2024)		-5.800
<b>Original forecast outturn position 2023/24</b>		<b>32.526</b>
<b>Additions</b>		
<b>Calls on balances deducted</b>		
		0.000
<b>Automatic calls on/returns to balances</b>		0.000
<b>Additional Strategic Measures</b>		0.000
<b>Net General Balances</b>		<b>32.526</b>
<b>Calls on / returns to balances requested in this report</b>		0.000
<b>Forecast Variation at Year End</b>		0.000
Less forecast overspend (as set out in Annex 1)		0.000
<b>Forecast Outturn position</b>		<b>32.526</b>
<b>Risk Assessed Level of Balances for 2024/25</b>		<b>30.200</b>
<b>Surplus/(deficit) balances compared to risk assessed level</b>		<b>2.326</b>