

Meeting of:	<b>Cabinet</b>
Date of Meeting:	<b>Thursday, 03 July 2025</b>
Relevant Scrutiny Committee:	Corporate Performance and Resources
Report Title:	Closure of Accounts 2024/25
Purpose of Report:	The accounts are complete and this report is to inform Cabinet of the provisional financial position of the Council for the 2024/25 financial year.
Report Owner:	Executive Leader and Cabinet Member Performance and Resources
Responsible Officer:	Head of Finance/Section 151 Officer
Elected Member and Officer Consultation:	This report is to be referred to Resources Scrutiny Committee. This report does not require Ward Member consultation
Policy Framework:	This is a matter for Executive decision by Cabinet.
<p>Executive Summary:</p> <ul style="list-style-type: none"> <li>• The Council has continued to experience significant demand pressures for supporting Children’s Services, Adult Services due to the aging demographic and increasing complexity of need, Homelessness and pupils with Additional Learning Needs including School Transport. There was some lag on delivery of savings which impacted outturns in year particularly in Neighbourhood and Social Services. There were also pressures across front line Neighbourhood Services such as in respect of Road Maintenance, Waste, Grounds Maintenance and Street Cleansing.</li> <li>• Schools forecast significant deficits in 2024/25 and whilst a number of schools were able to recover the deficit position in year the Council ended the year with 28 schools in deficit with a net deficit of £4.138m, this has needed to be offset by a specific reserve of £4.1m.</li> <li>• Additional grant was received by Welsh Government of £1.854m which has been utilised to reduce the net over spend to the Council. Across services revenue grants received in year totalled over £104m and included over 115 different grant schemes.</li> <li>• The year end revenue position was a breakeven position after net transfers from reserves of £12.282m, made up of £44k transferred to Council Fund, £360k transferred to the Housing Revenue Account, £3.259m transferred into specific reserves from revenue and £13.046m transferred from specific reserves to provide one off funding for overspends</li> </ul>	

and £2.669m drawdown from reserves to fund the capital programme and for displacement required by capital grants.

Table 1 - Outturn Summary

	Amended Revenue Budget	Actual	Variance +Favourable ( ) Adverse	Net Transfer to /(From) Reserve
	£'000	£'000	£'000	£'000
Learning & Skills (Schools)	119,566	126,012	6,446	231
Learning and Skill (Central)	13,922	14,679	756	-531
Social Services	96,326	102,376	6,050	-266
Environment and Housing	32,705	35,521	2,816	-532
Place	3,281	2,284	-997	161
Corporate Resources	16,396	16,386	-10	656
General Policy	18,190	14,220	-3,970	-1,471
Council Tax Reduction Scheme and Arrears	10,835	11,938	1,103	-
Council Tax Surplus	0	-2,830	-2,830	-
Use of Reserves (Budget)	-2,360	-1,937	423	1,937
Use Of Reserves Schools	0	-6,446	-6,446	6,446
Total Provisional Outturn (Excl Unplanned Reserves)	308,861	312,203	3,342	6,631
Unplanned Use of Reserves Other	0	-6,600	-6,600	6,600
Total Provisional Outturn	308,861	305,603	-3,258	13,231
Allocation of Surplus				
Education - ALN Reshaping and Youth	0	275	275	- 275
Place - Community Place Making and Country Car Parks	0	486	486	-486
Corporate Policy - Reshaping Assets	0	353	353	- 353
Corporate Policy - Additional Provision for School Deficits	0	2,100	2,100	- 2,100
Total	308,861	308,817	-44	10,017
Movement on General Fund				- 44
Capital Programme Funded from Reserves				2,669
Movement on Housing Revenue Account				-360
Total Movement on Council Fund and Specific Reserves				12,282

**Table 2 – Council Fund and Reserves**

Council Fund and Specific Reserves	Opening £000's	Movement £000's	Closing £000's
Council Fund	11,107	1,895	13,002
Earmarked Reserves	60,875	- 14,537	46,338
Housing Revenue Account	3,525	360	3,885
<b>Total</b>	<b>75,507</b>	<b>-12,282</b>	<b>63,225</b>

- Challenging savings and efficiency targets were set for 2024/25. The progress against these savings targets is reflected in the Appendix, and whilst services have mitigated some savings not achieved in year with other temporary income or savings in 2024/25 these savings will be kept under review in 2025/26 as services move to identify these on a more sustainable basis over the medium term.
- After taking account of Directorate movements to and from reserves the revenue outturn showed a surplus of £3.259m which it is proposed is transferred to reserves to be utilised as follows.
- £2.1m Further reserve provision to offset School Deficits at year end on a provisional basis whilst the Council works with schools on establishing a coordinated approach to tackling school deficits.
- Education - ALN Reshaping and Youth £275k
- Place - Community Place Making and Country Car Parks £486k
- The balance of £353k has been transferred into the Reshaping Assets Reserve.
- £45k overall surplus transferred to the Council Fund
- The Housing Revenue Account has made a slightly lower than projected contribution to reserve with the reserve standing at £3.885m at year end. This is thought to be reasonable in the context of the pressures in the service area and scale of the Capital Programme in 2025/26.
- The level of Useable Reserves reduced in year although by less that has been projected but some of these commitments have been slipped into 2025/26 in accordance with Capital Expenditure slippage. The Council undertook a further reserve reallocation exercise in year as outlined in the 2025/26 budget proposals, this has been further reviewed at Outturn and this is reflected in the year end position below.

**Table 3 – Reserves**

As at	Balance March 2024	Capital	Budget Revenue	Revenue Mvmt on Reserves	Unplanned Transfer In	Surplus Transfer	Realloc of Reserve s	Prov Balance March 2025
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000

General Fund	11,107	0				45	1,850	13,002
Insurance	4,878	0		76			-	4,954
Service Reserves	16,589	-161		105	- 5,855	761	- 849	10,590
Risk and Smoothing Reserves	23,906	-792	- 2,344	-323	-1,000	353	424	20,224
Capital	10,445	-1,716		2,222	-245		-1,425	9,281
Schools	5,057	0		578	-6,446	2,100	-	1,289
Housing Revenue Account	3,525	0	360				-	3,885
<b>Total</b>	<b>75,507</b>	<b>-2,669</b>	<b>-1,984</b>	<b>2,658</b>	<b>-13,546</b>	<b>3,259</b>	<b>-</b>	<b>63,225</b>

## **Recommendations**

1. That the report and the financial measures taken and proposed be approved.
2. That the allocation of overall Council surplus as set out below be approved.
  - £2.1m transfer to reserve to offset school deficits on a provisional basis at year end.
  - £353k to Reshaping Assets Reserve to offset general pressures.
  - Education - ALN Reshaping and Youth £275k
  - Place - Community Place Making and Country Car Parks £486k
  - Overall Surplus of £45k transferred to the Council Fund.
3. That the report is referred to Resources Scrutiny Committee for consideration and for any recommendations to be referred back to Cabinet for consideration.

## **Reasons for Recommendations**

1. To approve the report and the financial measures taken and proposed.
2. To approve the allocation of the 2024/25 surplus to support the delivery of schemes supporting key priorities identified by the Council.
3. To enable the Scrutiny Committee responsible for finance to review the year end position.

## **1. Background**

- 1.1 Following the end of the financial year, Cabinet is provided with provisional outturn figures for the Council. It is anticipated that the Statement of Accounts will be approved by Council in October 2025, which will follow the external audit by Audit Wales.
- 1.2 This report is to be referred to Resources Scrutiny Committee.

## **2. Key Issues for Consideration**

### **2.1 Council Fund**

- 2.2 Council on 6th March 2024 approved the revenue budget for 2024/25 (Minute no. 891) and earlier in the year Council on 15th, January 2024 approved the Housing Revenue Account budget for 2024/25 Minute no. 695). There was an approved drawdown from Energy, Cost of Living, Reshaping and Housing Reserves of £2.744m to smooth pressures within the budget. Provision for non delivery or delays in the delivery of savings was also provided via £1m Budget Risk reserve.

**2.3** This represented budgeted net expenditure for the Authority of £308.861m.

- £2.1m Further reserve provision to offset School Deficits at year end on a provisional basis whilst the Council works with schools on establishing a coordinated approach to tackling school deficits.
- Education - ALN Reshaping and Youth £275k
- Place - Community Place Making and Country Car Parks £486k
- The balance of £353k has been transferred into the Reshaping Assets Reserve.
- £45k overall surplus transferred to the Council Fund.

Total expenditure was to be financed by Revenue Support Grant (£161.928m), National Non-Domestic Rates contribution (£47.853m) and Council Taxpayers (£99.080m).

**2.4** The directorate revenue budgets have been amended and approved by Cabinet during the financial year. Some further virements are requested as part of this report as detailed below and are further detailed in the service specific appendices.

**Table 4 - Virements Requested**

	Revised Budget 2024/25	Virement Requested	Revised Amended Budget 2024/25
	£000's	£000's	£000's
Learning & Skills	133,488	0	133,488
Social Services	96,326	0	96,326
Environment and Housing	32,705	0	32,705
Place	3,163	118	3,281
Corporate Resources	16,396	0	16,396
General Policy	29,143	-118	29,025
Use of Reserves	-2,360	0	-2,360
<b>Total</b>	<b>308,861</b>	<b>0</b>	<b>308,861</b>

**2.5** At year end after some unplanned drawdown from reserves there was a £3.259m variance which the Council considers it is prudent to transfer into reserves and has been allocated as follows.

**2.6** Total transfers from reserves of £12.282m were made up of a £45k contribution to the Council Fund £3.214m transferred into reserves and £13.232m transferred from specific reserves to support the revenue budget, a £360k transfer into the Housing Revenue Account Reserve and £2.669m drawdown from reserves to

fund the capital programme and displacement arrangements. As part of the preparation for the 2025/26 budget a review of reserves has been undertaken and has been further considered at outturn this reallocation of reserves is reported including these adjustments.

- 2.7** The following table compares the amended budget and the actual expenditure, including transfers to and from reserves, for the Council. The final column shows the net transfers to specific reserves for each directorate which has been included within the actual expenditure figures.

**Table 5 – Summary Outturn**

	<b>Amended Revenue Budget</b>	<b>Actual</b>	<b>Variance +Favourable ( ) Adverse</b>	<b>Net Transfer to /(From) Reserve</b>
	£'000	£'000	£'000	£'000
Learning & Skills (Schools)	119,566	126,012	6,446	231
Learning and Skill (Central)	13,922	14,679	756	- 531
Social Services	96,326	102,376	6,050	- 266
Environment and Housing	32,705	35,521	2,816	- 532
Corporate Resources	16,396	16,386	-10	656
Place	3,281	2,284	-997	161
General Policy	18,190	14,220	-3,970	- 1,471
Council Tax Reduction Scheme and Arrears	10,835	11,938	1,103	-
Council Tax Surplus	0	-2,830	-2,830	-
Use of Reserves (Budget)	-2360	-1,937	423	1,937
Use Of Reserves Schools	0	-6,446	-6,446	6,446
<b>Total Provisional Outturn (Excl Unplanned Reserves)</b>	<b>308,861</b>	<b>312,203</b>	<b>3,342</b>	<b>6,631</b>
Unplanned Use of Reserves Other	0	-6,600	-6,600	6,600
<b>Total Provisional Outturn</b>	<b>308,861</b>	<b>305,603</b>	<b>-3,258</b>	<b>13,231</b>
Allocation of Surplus				
Education - ALN Reshaping and Youth	0	275	275	-275
Place - Community Place Making and Country Car Parks	0	486	486	-486
Corporate Policy - Reshaping Assets	0	353	353	-353
Corporate Policy - Additional Provision for School Deficits	0	2,100	2,100	-2,100
<b>Total</b>	<b>308,861</b>	<b>308,817</b>	<b>-44</b>	<b>10,018</b>

Movement on General Fund				-45
Capital Programme Funded from Reserves				2,669
Movement on Housing Revenue Account				-360
Total Movement on Council Fund and Specific Reserves				12,282

- 2.8** A detailed analysis of the outturn is provided at Appendix 1.
- 2.9** A number of the Council’s budgets continue to be under considerable pressure, a summary of the key headline pressures in year is set out below.
- 2.10** Schools outturned with a slightly more favourable position than had been reported during the year which was in part due to additional grant income from Welsh Government, the net drawdown from reserves across the delegated schools budget was £6.446m. Some schools made progress towards a balanced budget in year (approximately 25 schools) and schools ended with remaining net deficit (around 28 schools). Overall reserve balances at year end stood at £4.138m which is underwritten by provision for school deficits of £4.1m. However, this masks some significant variances across individual schools with some schools with significant deficits and some schools with significant balances.
- 2.11** In Central Learning and Skills, a key ongoing pressure is the School Transport budget. Local Education Authorities have a statutory duty to provide free school transport for pupils of statutory school age who reside beyond a certain distance to their nearest appropriate school, those who have an unavailable walking route to school and those who have Additional Learning Needs (ALN) who require access to specialist provision. The volume of pupils attending Ysgol y Deri increased again during 2024/25 and along with frequent displays of challenging behaviour cost of this transport have risen. The number of requests for pupils to travel alone to accommodate their needs has greatly increased. Y Deri is currently split into 3 different drop off areas, along with some satellite sites which has meant an increase in costs, including paying a premium for those vehicles having to wait longer periods of time to collect pupils. Mainstream transport continues to run for pupils who are not able to get into their catchment school as they are full, lack of spaces within catchment schools continues, the number of pupils being transported to schools outside the catchment are increasing, resulting in pressure on the budget. In addition Passenger Transport providers are continuing to request additional funding in order to meet their rising costs. This is often seen in the tender prices that are being submitted. The Vale of Glamorgan Council is not alone in this with nearly all other Local Authorities in Wales reporting substantial overspends on school transport.
- 2.12** Significant pressures have continued to develop in Social Services in 2024/25 and reflect the ageing demographic, an increasing complexity of need and an increase of Children and Young People Looked after with an increasing

complexity of need. This position reflects pressures seen across local government nationally.

- 2.13** Children's Services has reported a significant adverse variance relating to increased external placement costs given the complexities of the care proceedings, care requirements of children and young people currently being supported and the high-cost placements some of these children require to meet their needs. Additional costs have also been encountered in respect of legal costs and increased staffing resources associated with the service. Again, this position reflects pressures seen across local government nationally.
- 2.14** An overspend was also reported in Adult Services in respect of Domiciliary Care and Residential and Nursing Home Payments of approximately £3.78m. An increase in spend across nursing home and residential care, particularly for older people is reflective of the rising cost of care in this area. Complex cases did not come to light until late on in the year, affecting a revised year end position. The overspend position reflects the cost pressures awarded for 2025/26 to meet the increase in demand for services, in addition to the spend on placements.
- 2.15** There was also a £104k variance associated with Council run care homes in 2024/25, however this was offset by staff vacancies within the service area in year.
- 2.16** In Environment and Housing, key pressures for the service included £628k associated with the enhanced pay award and market forces uplift for waste drivers and £937k on additional pothole and patching works. There was also a significant pressure associated with the lag on delivery of savings for which budget reductions have also been made including car parking and asset savings.
- 2.17** Housing received additional income supporting people and refugee resettlement schemes which will be carried forward in the Housing and Homelessness reserve some of which will be used towards the costs of the Rapid Housing Response programme and Resettlement demands in the medium term.
- 2.18** The capital charges budget underspent as the Council is currently able to borrow internally due to the level of Council reserves saving the interest costs associated with external borrowing, however, going forward the ability to utilise internal borrowing will depend on the level of reserves and these are expected to reduce in the near future. The Council also benefitted from increased interest returns on its reserve balances during 2024/25 and the Council tax team made significant progress on arrears and generated a Council tax surplus £2.83m.
- 2.19** Across services the Council continued to receive a significant number of revenue grants totalling in excess of £104m in 2024-25 and this included funding across a significant number of grant bodies as set out below.

**Table 6 – Revenue Grants**

<b>Revenue Grants</b>	<b>2024/25 £000's</b>
Arts Council	132
HM Treasury	26
Department for Works and Pensions	25,571
National Centre for Learning Welsh	376
Department for Levelling Up Housing and Communities	6,218
Cardiff and Vale University Health Board	3,373
Police & Crime Commissioner	240
Ministry of Defence	148
Public Health Wales	244
Foster Wales	74
Sports Wales/Disability Sports Wales	318
Rural Payments Agency	141
Welsh Government	53,064
Welsh Local Government Association	213
Medr	8,723
Youth Justice Board	185
Home Office	1,420
Ministry of Justice	49
Other	586
Social Care Wales	417
Cardiff Capital Region	10
Grants via RCT	22
National Adoption Service Via VVC	49
Monmouthshire CC - Bus Services Support Grant	2,564
<b>Total Specific Revenue Grants</b>	<b>104,163</b>

**Directorate Summaries**

**2.20** The main reasons for the variances are set out in the supporting appendices to this report with the summary positions provided below.

**Learning and Skills**

**2.21** Table 7 below provides detail of the outturn for the Learning & Skills Directorate. The outturn was an adverse variance of £1.031m after the transfer into the budget of £275k from reserves, this relates to a school transport overspend of £1.093m. A detailed analysis of the outturn for Learning and Skills can be found in Appendix 2.

**Table 7 – Learning & Skills Outturn**

	Amended Budget 2024/25	Projected Outturn 2024/25	Variance	Use of Reserves/ (Transfer to Reserves)
	£000's	£000's	£000's	£000's
Schools	119,866	126,312	- 6,446	-
Unplanned Use of Reserves (Schools)	-	- 6,446	6,446	6,377
Planned Use of Reserves (Schools)	- 300	- 300	-	300
Strategy, Culture, Community Learning & Resources	6,213	6,169	44	- 514
Directors Office	258	247	11	-
Additional Learning Needs & Wellbeing	4,646	4,736	- 90	- 117
Standards and Provision	2,806	2,434	372	100
School Transport Overspend	-	1,093	- 1,093	-
<b>Total Learning and Skills (incl. Schools)</b>	<b>133,488</b>	<b>134,245</b>	<b>- 756</b>	<b>6,146</b>
<b>Transfer into Reserves</b>	<b>0</b>	<b>275</b>	<b>-275</b>	<b>-275</b>
<b>Total Learning and Skills (incl. Schools)</b>	<b>133,488</b>	<b>134,520</b>	<b>-1,031</b>	<b>5,871</b>

**2.22** The Overall Schools position is also further noted in Appendices 2 and 3 and summarised in the table below. The net deficit reserve position of £4.138m is offset by a specific reserve of £4.1m within the Council's balance consideration regarding whether further provision will be required will need to be considered as part of the 2025/26 monitoring position.

**Table 8 School Balances**

Sector	Schools outturn surplus	Total surplus estimate	Schools outturn deficit	Total deficit estimate	Net balance estimate	net balance as % of budget share
	%	£'000	%	£'000	£'000	%
Primary Schools	20 (45%)	-1,913	24 (55%)	6,682	4,769	-8.9%
3-19 schools	1 (50%)	-81	1 (50%)	380	299	-2.0%
Secondary Schools	3 (50%)	-1,332	3 (50%)	1,091	-241	0.6%
Special schools	1 (100%)	-689	0 (0%)	0	-689	3.8%
<b>TOTAL</b>	<b>25 (47%)</b>	<b>-4,015</b>	<b>28 (53%)</b>	<b>8,153</b>	<b>4,138</b>	<b>-7.8%</b>

## Social Services

**Table 9 – Social Services Outturn**

	Amended Budget 2024/25	Projected Outturn 2024/25	Variance	Use of Reserves/ (Transfer to Reserves)
	£000's	£000's	£000's	£000's
<u>Social Services</u>				
Children and Young Peoples Services	21,882	26,828	- 4,947	115
Adult Services	65,072	66,654	-1,582	-381
Resource Management and Safeguarding	8,642	8,332	310	-
Youth Offending Service	731	562	169	-
Total Social Services	96,326	102,376	- 6,050	- 266
Unplanned Use of Reserves	0	- 5,500	5,500	5,500
Total Social Services	96,326	98,876	-550	5,234

**2.23** Table 9 above provides detail of the outturn for the Social Services Directorate. The outturn was an adverse variance of £550k after the transfer from reserves of £5.5m, this adverse variance will be met by the Policy underspend. The outturn is further detailed in Appendix 4.

## Environment and Housing

**Table 10– Environment and Housing Outturn**

	Amended Budget 2024/25	Projected Outturn 2024/25	Variance	Use of Reserves/ (Transfer to Reserves)
	£000's	£000's	£000's	£000's
Neighbourhood Services and Transport	27,022	29,893	- 2,871	308
Building Services	655	655	-	-
Regulatory Services	1,638	1,583	55	-
General Fund Housing	3,390	3,390	-	- 840
Total Neighbourhood Services and Housing	<b>32,705</b>	<b>35,521</b>	<b>- 2,816</b>	<b>-532</b>
Unplanned Use of Reserves	<b>0</b>	<b>- 1,100</b>	<b>1,100</b>	<b>1,100</b>
Total Neighbourhood Services and Housing	<b>0</b>	<b>34,421</b>	<b>1,716</b>	<b>568</b>

**2.24** The Environment and Housing budget outturn was an adverse variance of £1.716m after a net transfer from reserves of £568k. The remaining adverse

variance relating to this service area is being offset by an underspend within the Policy budget.

**2.25** A detailed analysis of the outturn is attached at Appendix 5

## Corporate Resources

**Table 11 – Corporate Resources Outturn**

	Amended Budget 2024/25	Projected Outturn 2023/24	Variance	Use of Reserves/ (Transfer to Reserves)
	£000's	£000's	£000's	£000's
Corporate Resources				
Resources	16,827	16,794	33	656
Housing Benefit	- 431	-408	- 23	-
Total Corporate Resources	16,396	16,386	10	656

**2.26** The Corporate Resources budget outturn was a favourable variance of £10k after a net transfer from reserve of £656k. A detailed analysis of the outturn is attached at Appendix 6.

**Table 12 – Place Outturn**

-	Amended Budget 2024/25	Projected Outturn 2024/25	Variance	Use of Reserves/ (Transfer to Reserves)
-	£000's	£000's	£000's	£000's
<u>Place</u>				
Regeneration	1,623	735	888	- 7
Sustainable Development	1,559	1,380	179	168
Private Housing	183	169	14	-
Planned Use of Reserves	- 84	-	- 84	-
Total Place	3,281	2,284	997	161
Transfer into Reserves	0	486	- 486	-486
Total Place	3,281	2,770	511	325

**2.27** The Place budget outturn was a favourable variance of £511k after a net transfer to reserves of £325k. A detailed analysis of the outturn is attached at Appendix 7.

## General Policy

**Table 13– General Policy Outturn**

Outturn Summary	Amended Budget 2024/25	Projected Outturn 2024/25	Variance	Allocation of Surplus to Reserves
	£000's	£000's	£000's	£000's
Policy				
Members and Democratic	1,629	1,625	4	-
General Policy	524	546	- 21	- 1,471
SPF Surplus		- 353	353	
WG Additional Grant	-	- 1,854	1,854	
Borrowing and Investments	7,622	5,811	1,811	-
Levies and Precepts	8,415	8,445	- 30	-
Council Tax Reduction Scheme and Arrears	10,835	11,938	- 1,102	-
Council Tax Surplus	-	- 2,830	2,830	
Total Policy	<b>29,025</b>	<b>23,328</b>	<b>5,699</b>	<b>1,471</b>
SPF Surplus to Reshaping Assets Reserves	-	353	- 353	- 353
Transfer into School Deficit Reserve	-	2,100	- 2,100	- 2,100
Use of Reserves	- 2,360	- 1,937	- 423	1,937
Total	26,665	23,844	2,823	1,987

**2.28** The General Policy outturn was a £2.823m favourable variance after a net transfer to reserves of £1.987m. A detailed analysis of the outturn is attached at Appendix 8.

**2.29** Council Tax Surplus – Favourable Variance £2.83m

**2.30** The Council Tax team have made significant progress in collecting old year arrears during 2024/25, alongside a prudent allowance for empty home premiums and continued development in the County, a significant surplus has been generated in year and the reduction in the provision for bad debts reported last year has been maintained.

## Housing Revenue Account

**2.31** Council on 15th January, 2024 (Minute no. C196) agreed the Authority's 2024/25 Housing Revenue Account (HRA) budget.

**2.32** The 2024/25 Housing Revenue Account (HRA) resulted in a surplus of £360k compared to the amended budget surplus of £667k. A breakdown is shown in

Appendix 9. The HRA reserve balance opened at £3.525m and closed at £3.885m. This level is slightly lower than the figure projected in the current Housing Business Plan. The level of this balance will be reviewed as part of the production of the next Housing Business Plan. A detailed analysis of the outturn is attached at Appendix 9.

## Insurance Fund

**2.33** The total Insurance Fund comprises of both a provision and a reserve. The provision represents potential liabilities on known claims and the reserve relates to claims not yet made. There was a deficit on insurance transactions of £58k in year after an adjustment to the provision has been made. Following analysis of outstanding claims the provision was reduced by £134k, and this was transferred into the reserve. A breakdown is shown in the following table.

**Table 14 – Insurance Fund**

	Provision	Reserve	Total
	£000	£000	£000
Opening Balance	1,914	4,879	6,793
Additional Provision Made	0	0	0
Surplus/(Deficit) on Insurance Transactions	0	-58	-58
Transfers In/(Out)	-134	134	0
<b>Closing Balance</b>	<b>1,780</b>	<b>4,955</b>	<b>6,735</b>

## Building Control

**2.34** The year-end position on the Building Control Trading Account was a transfer of £20,838 into the Trading Account. The final balance on the Trading Account is now £81,095.

**Table 15 – Building Control Account**

	Chargeable to Trading Account	Non-Chargeable	Total
	£000	£000	£000
Employee Costs	258	95	353
Transport	10	4	14
Supplies & Services	17	6	23
Support Services	76	46	122
<b>Total Expenditure</b>	<b>361</b>	<b>151</b>	<b>512</b>
Building Regulations fees	-382	0	-382
<b>Total Income</b>	<b>-382</b>	<b>0</b>	<b>-382</b>
	<b>-21</b>	<b>151</b>	<b>130</b>

## Trading Operations

**2.35** The Trading Organisations referred to in this section are made up of Building Maintenance, Caretaking & Security and Building Cleaning and Courier.

**2.36** The provisional figures for the Trading Services are shown below:

**Table 16 – Trading Operations**

Outturn Summary	Amended Budget 2024/25	Projected Outturn 2024/25	Variance	Unplanned Transfer to Reserves	Residual Variance 2024/25	Use of Reserves 2024/25
	£000's	£000's	£000's	£000's	£000's	£000's
Building Maintenance Trading Account	0	(9)	9	0	9	0
Building Cleaning Trading Account	0	335	(335)	0	(335)	0
Caretaking and Security Trading Account	0	(250)	250	0	250	0
Building Maintenance Twin Hat Underspend	0	(181)	181	0	181	0
Courier Account	0	(22)	22	0	22	0
<b>Total</b>	<b>0</b>	<b>(127)</b>	<b>127</b>	<b>0</b>	<b>127</b>	<b>0</b>

**2.37** Explanations of the variances are shown in Appendix 5.

## Efficiency Targets

**2.38** As part of the Final Revenue Budget Proposals for 2024/25, an efficiency target of £7.676M was set for the Council, which is a very challenging savings target and the highest that as ever been set for Corporate Services.

**2.39** The current position in respect of the 2024/25 (77% achieved by 31st March 2025) and 2023/24 savings (74% of the combined 2023/24 and 2024/25 savings) is detailed in the Table 17 below.

**Table 17 – Outturn Position 2024/25 Savings**

Directorate	2023/24 Savings outstanding	2024/25 Savings Target	Projected Amount Achieved 2024/25	Projected Amount Achieved of 2023/24 Outstanding	% Achieved 24/25	% Achieved Total Outstanding
Learning and Skills	65	371	328	65	88%	90%

Social Services	0	1,755	1,356	0	77%	77%
Neighbourhood Services and Housing	92	1,898	1,165	0	61%	59%
Place	20	286	210	20	73%	75%
Corporate Resources	250	1,308	882	0	67%	57%
Policy	0	2,008	1,968	0	98%	98%
Corporate	0	50	0	0	0%	0%
<b>Total</b>	<b>427</b>	<b>7,676</b>	<b>5,909</b>	<b>85</b>	<b>77%</b>	<b>74%</b>

- 2.40** The shortfall against Neighbourhood Services requires work in respect of car parking provision and transfer of assets to continue in 2025/26.
- 2.41** The shortfall in Learning and Skills relates to savings in respect of the Arts and Adult and Community Learning services, however this has been mitigated by other savings in year.
- 2.42** Whilst Social Services have not achieved the savings target in full during 2024/25 this is due to the need to handle any placement moves very carefully and the savings are expected to be achieved for 2025/26.
- 2.43** The shortfall in Place relates to issues around the implementation of the ANPR solution for Country parks which is as a result of additional time taken to ensure the most appropriate solution is invested in however this has been mitigated by other savings in year.
- 2.44** The shortfall against Corporate Resources relates to the delay in the realisation of asset savings predominantly relating to the Docks Offices however, this has been mitigated by other savings in year.
- 2.45** Attached at Appendix 10 is a statement detailing all savings targets for 2024/25 and the current progress against them.

## Reserves

- 2.46** A reserve is an appropriation from a revenue account and does not constitute a cost of service until the expenditure is eventually incurred. A reserve does not cover a present obligation or liability and is a voluntary means of setting aside monies for future requirements either capital or revenue.
- 2.47** As part of the preparation for the 2025/26 budget a full review of the Council's reserves has been undertaken some consolidation has been undertaken and some reallocation to ensure that the reserves are more appropriately matched the Council's key budgetary risks the table below reflects the reallocation of reserves that has taken place, this includes an additional allocation of £1.861m to General Fund, £892k to Social Services reserves taking the revised balance to £2m and the reestablishment of a £2m budget risk reserve.

**2.48** The reallocation exercise for reserves is set out in the table below.

**Table 18 Reallocation of Reserves**

As at	Reallocation of Reserves
	£'000
General Fund	1,850
Learning and Skills	- 573
Social Services	670
Corporate Resources	- 56
Place	- 213
Other Service Reserves	- 578
Other Corporate	- 101
Homelessness and Housing Reserve	- 1,145
Energy Pressures	- 477
Legal	276
Project Zero	- 230
Corporate Landlord	2
Budget Risk	2,000
Capital	- 925
Independent Living Reserve	- 500
<b>Total Reserves</b>	<b>0</b>

**2.49** Table 19 below sets out the use of reserves for a variety of purposes including planned usage to fund Capital Expenditure, planned revenue usage in accordance with the earmarked purpose of the reserve, unplanned usage to fund emerging overspends during 2024/25 and planned transfers to reserves to set aside fund for specific purposes. The use of reserves to support the Capital programme has reduced to £2.669m and reflects slippage on the delivery of schemes in 2024/25. Where schemes have been reprofiled into 2025/26 this drawdown from reserves will now take place in 2025/26 to match expenditure.

**2.50** Use of reserves includes an allocation of £5.5m to offset pressures in Social Services, £1.1m to offset overspends in Neighbourhood Services and £6.446m use of Reserves to support pressures in schools, the net deficit reserves for Schools. Transfers into reserves include the corporate surplus of £3.259m which include £2.1m into a reserve to offset school deficits and £353k transferred into the Reshaping Assets Reserve.

**Table 19 – Reserves**

As at	Balance 31/03/24	Capital	Budget Revenue	Revenue Mvmt on Reserves	Unplan Transfer from Reserves	Surplus Transfer into Reserves	Realloc of Reserves	Provisional Balance 31/03/25
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
General Fund	11,107	0	0	0	0	45	1,850	13,002
Insurance	4,878	0	0	76	0	0	0	4,954
Learning and Skills	2,340	-12		-121		275	-573	1,909
Social Services	5,818	0		268	-4,754		670	2,002
Neighbourhood Services	3,066	-18		-207	-600		0	2,241
Corporate Resources	528	0		28			-56	500
Place	2,274	-105		8		472	-213	2,436
Other Service Reserves	1,865	-26		-37			-578	1,224
Other Corporate	698	0		-71			-101	526
Homelessness and Housing Reserve	5,449	0	-1,036	839			-1145	4,107
Cost of Living	371	0	-200	-47			0	124
Pay Pressures	3,869	0		-105			0	3,764
Energy Pressures	1,485	-8	-1,000	0			-477	-
Legal	1,090	0		-366			276	1,000
Project Zero	1,708	-184		-254			-230	1,040
Investment and Growth Fund	0	0		0			0	-
Reshaping Risk and Investment	2,574	0		-277			0	2,297
Corporate Landlord	4,948	-1,126		0			2	3,824
Reshaping Assets	0	198		1		353	0	552
Digital Reshaping	1,412	-46		-98			0	1,268
Budget Risk	1,000	0		0	-1,000		2000	2,000
Capital Reserves								
Capital	8,487	-1,918		1,835	-246		-925	7,233

Independent Living Reserve	500	0		0		14	-500	14
Capital Regeneration and Levelling Up	1,458	576		0			0	2,034
<b>Sub Total</b>	<b>66,925</b>	<b>-2,669</b>	<b>-2,236</b>	<b>1,472</b>	<b>-6,600</b>	<b>1,159</b>	<b>0</b>	<b>58,051</b>
Schools	2,309	0		-6,446			0	-4,137
Other Ringfenced Schools Reserves	748	0		578			0	1,326
School Deficit Reserve	2,000	0		0		2,100	0	4,100
Housing Revenue Account	3,525	0		360			0	3,885
<b>Total Reserves</b>	<b>75,507</b>	<b>-2,669</b>	<b>-2,236</b>	<b>-4,036</b>	<b>-6,600</b>	<b>3,259</b>	<b>0</b>	<b>63,226</b>

### **3. How do proposals evidence the Five Ways of Working and contribute to our Well-being Objectives?**

- 3.1** The Council's revenue budget and therefore its expenditure is incurred in order to achieve its corporate priorities as set out in the Corporate Plan 2020-2025 through the four well-being outcomes.

### **4. Climate Change and Nature Implications**

- 4.1** At 31st March, 2025 the Council holds reserves specifically earmarked to support the Council's response to the Climate and Nature Emergency totalling £1.040m with further reserves earmarked within the Capital reserves shown.

### **5. Resources and Legal Considerations**

#### **Financial**

- 5.1** As detailed in the body of the report.

#### **Employment**

- 5.2** There are no employment implications contained in this report.

#### **Legal (Including Equalities)**

- 5.3** The provisional outturn figures for the Council have been used in the preparation of the Statements of Accounts. Regulation 10(1) of the Accounts and Audit (Wales) Regulations 2014 (as amended) requires the Responsible Financial

Officer to sign and date the Statement of Accounts and certify that they present a true and fair view of the financial position at the end of the year. This means that for 2024/25 the Statement of Accounts should be certified by the Section 151 Officer by 31st May, 2025.

- 5.4** If it is not possible to meet this deadline the Council has to advertise that this has not happened and the reason why. Due to the continued impact of resource pressures in the team it was not possible to produce the Statement of Accounts by 31st May, 2025 and the appropriate advert was placed. The Statement of Accounts was however signed by the S151 Officer on 30th June, 2025.

## **6. Background Papers**

None.



Appendix 1 Closure of Accounts Outturn Summary

Directorate/Service	Revised Budget 2024/25 £'000	Outturn 2024/25 £'000	Variance 2024/25 £'000	Use of Reserves 2024/25 £'000
<b>Learning and Skills</b>				
Schools	119,866	126,312	- 6,446	-
Unplanned Use of Reserves (Schools)	-	6,446	6,446	6,377
Planned Use of Reserves (Schools)	- 300	- 300	-	300
Strategy, Culture, Community Learning & Resources	6,213	6,169	44	- 514
Directors Office	258	247	11	-
Additional Learning Needs & Wellbeing	4,646	4,736	- 90	117
Standards and Provision	2,806	2,434	372	100
School Transport Overspend	-	1,093	- 1,093	-
<b>Total Learning and Skills (incl. Schools)</b>	<b>133,488</b>	<b>134,245</b>	<b>- 756</b>	<b>6,146</b>
<b>Transfer to Reserves</b>		<b>275</b>	<b>- 275</b>	<b>- 275</b>
<b>Social Services</b>				
Children and Young People	21,882	26,828	- 4,947	115
Adult Services	65,072	66,654	- 1,582	381
Resource Management & Safeguarding	8,642	8,332	310	-
Youth Offending Service	731	562	169	-
Unplanned Use of Reserves	-	-	-	-
<b>Total Social Services</b>	<b>96,326</b>	<b>102,376</b>	<b>- 6,050</b>	<b>266</b>
<b>Unplanned Use of Reserves</b>	<b>-</b>	<b>- 5,500</b>	<b>5,500</b>	<b>5,500</b>
<b>Environment and Housing</b>				
Neighbourhood Services & Transport	27,022	29,893	- 2,871	308
Building/Cleaning Services	655	655	-	-
Regulatory Services	1,638	1,583	55	-
Council Fund Housing	3,390	3,390	-	840
Public Sector Housing (HRA)	- 667	- 360	- 307	-
Use of Reserves HRA	667	360	307	- 360
<b>Total Environment and Housing</b>	<b>32,705</b>	<b>35,521</b>	<b>- 2,816</b>	<b>892</b>
<b>Unplanned Use of Reserves</b>	<b>-</b>	<b>- 1,100</b>	<b>1,100</b>	<b>1,100</b>
<b>Corporate Resources</b>				
Resources	16,827	16,794	33	656
Housing Benefit	- 431	- 408	- 23	-
Unplanned Use of Reserves	-	-	-	-
<b>Total Corporate Resources</b>	<b>16,396</b>	<b>16,386</b>	<b>10</b>	<b>656</b>
<b>Place</b>				
Regeneration	1,623	735	888	- 7
Sustainable Development	1,559	1,380	179	168
Private Housing	183	169	14	-
Budgeted Use of Reserves	- 84	-	- 84	-
<b>Total Place</b>	<b>3,281</b>	<b>2,284</b>	<b>997</b>	<b>161</b>
<b>Transfer into Reserves</b>	<b>-</b>	<b>486</b>	<b>- 486</b>	<b>486</b>
<b>Policy</b>				
Members and Democratic	1,629	1,625	4	-
General Policy	524	546	- 21	1,470
SPF Surplus	-	353	353	-
WG Additional Grant	-	1,854	1,854	-
Borrowing and Investments	7,622	5,811	1,811	-
Levies and Precepts	8,415	8,445	- 30	-
Council Tax Reduction Scheme and Arrears	10,835	11,938	- 1,102	-
Council Tax Surplus	-	2,830	2,830	-
<b>Total Policy</b>	<b>29,025</b>	<b>23,328</b>	<b>5,699</b>	<b>1,470</b>
<b>SPF Surplus to Reshaping Assets Reserves</b>	<b>-</b>	<b>353</b>	<b>- 353</b>	<b>353</b>
<b>Transfer into School Deficit Reserve</b>	<b>-</b>	<b>2,100</b>	<b>- 2,100</b>	<b>2,100</b>
<b>Use of Reserves</b>	<b>- 2,360</b>	<b>- 1,937</b>	<b>- 423</b>	<b>1,938</b>
<b>Grand Total</b>	<b>308,861</b>	<b>308,816</b>	<b>45</b>	<b>9,658</b>
<b>Movement on Council General Fund</b>		<b>- 45</b>		
		<b>Movement in Reserves</b>		
<b>Funding</b>		Unplanned Use of Reserves	-	6,600
Revenue Support Grant	- 161,928	Use of Reserves Schools	-	6,446
NDR Contribution from Pool	- 47,853	Transfer into Reserves	-	3,214
Council Tax	- 99,080	Planned Use of Reserves	-	186
<b>Total Funding</b>	<b>- 308,861</b>	HRA	-	360
		Total	-	9,658
		Capital Movement	-	2,669
		General Fund Movement	-	45
		Total	-	12,282



<b>Appendix 2</b>	<b>Closure of Accounts Report</b>
<b>Directorate</b>	<b>Learning and Skills</b>

### Learning and Skills Summary

	Amended Budget 2024/25	Projected Outturn 2024/25	Variance	Use of Reserves/ (Transfer to Reserves)
	£000's	£000's	£000's	£000's
Schools	119,866	126,312	- 6,446	-
Unplanned Use of Reserves (Schools)	-	- 6,446	6,446	6,377
Planned Use of Reserves (Schools)	- 300	- 300	-	300
Strategy, Culture, Community Learning & Resources	6,213	6,169	44	- 514
Directors Office	258	247	11	-
Additional Learning Needs & Wellbeing	4,646	4,736	- 90	- 117
Standards and Provision	2,806	2,434	372	100
School Transport Overspend	-	1,093	- 1,093	-
<b>Total Learning and Skills (incl. Schools)</b>	<b>133,488</b>	<b>134,245</b>	<b>- 756</b>	<b>6,146</b>
<b>Transfer into Reserves</b>	<b>0</b>	<b>275</b>	<b>-275</b>	<b>-275</b>
<b>Total Learning and Skills (incl. Schools)</b>	<b>133,488</b>	<b>134,520</b>	<b>-1,031</b>	<b>5,871</b>

### Delegated Schools

	Amended Budget 2024/25	Projected Outturn 2024/25	Variance	Use of Reserves/ (Transfer to Reserves)
	£000's	£000's	£000's	£000's
Schools	119,866	126,312	- 6,446	-
Planned Use of Reserves (Schools)	- 300	- 300	-	300
<b>Total</b>	<b>119,566</b>	<b>126,012</b>	<b>-6,446</b>	<b>300</b>
Unplanned Use of Reserves (Schools)	-	- 6,446	6,446	6,377
<b>Total</b>	<b>119,566</b>	<b>119,566</b>	<b>0</b>	<b>6,677</b>

### Closure of Accounts Headlines for schools

Schools required to draw down £6.45m from reserves in order to outturn at the 2024/25 budget. The opening position on school balances was £2.3m and as a result schools balances carried forward to 2025/26 are now in an overall deficit position of £4.1m. This overall deficit position has improved dramatically from the Quarter 2 estimate of a £9.8m deficit due Welsh Government grant funding awarded to schools over the latter months of the year.

In addition to the transfer of £6.45m from school reserves, schools were funded with a further reserve transfer of £300k with regards to pressures around free school meals and energy. £100k was taken from the misc. building repairs reserve and £200k from the welfare reform reserve.

The closing position identifies that 28 schools (53% of all schools) were in a deficit position at 31<sup>st</sup> March 2025, and that total deficit balances amounted to £8.15m. Whilst 25 schools (47% of all schools) were in a

surplus position at 31<sup>st</sup> March with total surplus balances amounting to £4.02m. The overall net deficit of £4.138m amounts to just under 8% of the school's budget share.

Any school with a deficit balance at 31<sup>st</sup> March 2025 has been asked to prepare a 3-to-5-year recovery plan eradicating the deficit over a 3-to-5-year period, which is due prior to the statutory deadline of 31<sup>st</sup> May 2025.

### **Directors Office**

	Amended Budget 2024/25	Projected Outturn 2024/25	Variance	Use of Reserves/ (Transfer to Reserves)
	£000's	£000's	£000's	£000's
Directors Office	258	247	11	-
<b>Total Directors Office</b>	<b>258</b>	<b>247</b>	<b>11</b>	<b>0</b>

### **Closure of Accounts Headlines**

The Directors office budget has underspent by £11k due to use of one-off grant funding to offset eligible staff costs.

### **Strategy Community Learning and Resources**

<b>Outturn Summary</b>	Amended Budget 2024/25	Projected Outturn 2024/25	Variance	Use of Reserves/ (Transfer to Reserves)
	£000's	£000's	£000's	£000's
Strategy and Resources	4,183	4,225	-42	-514
Community and Culture	2,030	1,944	86	
Transport overspend	-	1,093	-1,093	
<b>Total Strategy Community Learning and Resources</b>	<b>6,213</b>	<b>7,262</b>	<b>-1,049</b>	<b>-514</b>

### **Closure of Accounts Headlines – Strategy, Community Learning and Resources**

The Strategy, Community Learning and Resources service outturned at an adverse variance of £799k which is mainly attributable to the overspend on education transport of £1.093m.

Pressures from within the service, include software costs for schools, unmet efficiency savings, reducing grant income and school repairs; have been met via flexible use of one-off grant funding and savings on school rates budgets due to the final year of rates relief.

There were underspends on specific school schemes including the insurance schemes for maternity and long-term absence (sickness) in schools, in addition to the schools' early retirement and voluntary redundancy scheme. Underspends on these schemes have been put into reserves to underwrite them in future years.

### **Transfers to and From Reserves – Strategy and Resources**

Planned transfers into reserves of £894k were offset by planned transfers out of reserves of £380k resulting in a net overall transfer to reserves of £514k.

#### **Transfers into reserves are identified below**

- **Schools Long Term Absence Reserve £185k** – A transfer to this reserve in respect of the underspend on the schools' long-term absence and maternity internal insurance schemes.
- **Early Retirement Fund £57k** – A transfer to this reserve in respect of the underspend on the schools' early retirement and voluntary redundancy scheme, which was offset by one backdated pension enrolment cost.
- **Ysgol Bro Morgannwg 3G pitch renewal reserve £25k** – A transfer to this reserve from the school's revenue budget.
- **ICT HWB End User Device Fund £320k** – A budgeted transfer to this reserve in respect of the fund established to comply with the HWB grant sustainability terms and conditions so that all laptops and end user devices in schools can be replaced at the end of their useful life.
- **Energy Management Fund £36k** – A transfer to this reserve in respect of salix loan schemes for schools.
- **Schools Investment Strategy Reserve (SIS) £271k** – A planned transfer to this reserve from the underspend resulting from the capital loan repayment budget.

#### **Transfers out of reserves are identified below**

- **Catering Equipment Reserve £212k** – A transfer from this reserve to fund the cost of catering equipment in schools over the financial year. The reserve is topped up annually from lease payments for equipment from the Big Fresh catering Company.
- **Schools Investment Strategy (SIS) Reserve £169k** – A transfer from this reserve in respect of the rent of temporary demountable buildings at Ysgol Y Deri.

### **Favourable variances – Strategy and Resources**

The following favourable variances were utilised to offset adverse variances within the service.

- **Libraries service £65k** – This favourable variance has arisen largely as a result of staffing vacancies, in addition to underspends on purchase of supplies and services including books. Total favourable variances amounted to £96k which were offset by unmet income targets for income generation.
- **Adult Community Learning, Get Back on track provision £48k** – This service has underspent by £48k which is largely due to one off grant income from the Communities for Work Grant. This underspend was used to offset other ACL pressures identified in the next section.
- **School rates relief £102k** – a saving arising from the final year of rates relief applied to schools following the recent revaluations of all schools.
- **Staff savings within Strategy and resources teams £287k** - These savings are a result of vacant posts and one-off grant income of £188k which has offset staffing costs.
- **Welsh Education and immersion £58k** – This underspend has arisen by use of one-off grant income and match-funding to offset core budgeted costs.

- **Arts service £12k** – Due to a one-off grant of £64k from the Arts Council of Wales, the Arts service outturned in an overall favourable position of £12k.
- **Penarth Pavilion and The Kymin £30k** – Due to a one-off grant of £47k from the Arts Council of Wales, the service outturned in an overall favourable position of £30k.

### Key Pressures – Strategy, community Learning and Resources

The favourable variances listed above were used to offset the following 2024/25 adverse variances.

- **School Software £359k** – As a result of the required move to a new management information system for schools, expenditure on schools’ software and licence fees amounted to £533k against a budget of £194k.
- **School repairs £90k** – One off urgent repairs in schools required due to health and safety reasons amounted to £90k. There is no longer a central budget for school repairs after this was cut from the budget to meet previous efficiency savings.
- **Legal fees for schools £70k** – The directorate met £70k of legal related fees in relation to Bary Co-Ed schools.
- **Welsh for Adults £40k** – The Welsh for Adults grant has remained static for a number of years and has not grown with inflationary pay increases and changes to national Insurance. Consequentially the total of the grant funding and fees charged to learners is not sufficient to cover the cost of running the Welsh for Adults service.
- **Adult Community Learning (ACL) Efficiency Savings £170k** – Although the ACL service out-turned at budget for the 2024/25 financial year, the savings were generated by flexible use of non-recurrent grant income, rather than an ongoing increase in income generation. This remains an area of pressure for 2025/26.
- **Arts service efficiency saving £65k** – in 2023/24 the Arts service budget was reduced to nil, requiring a review of the service. This saving has been met for 2024/25 through one off grant income, but an ongoing solution to fund the provision has not been identified and hence this remains a pressure for 2025/26.
- **Education Transport Overspend - £1.09M** – Whilst the Education transport budget is not within the budget of the Learning and Skills Directorate, the adverse variance is charged to the Education budget at year end. The Learning and skills Directorate have been advised by the transport accountant that the overspend is driven by an increase in contract prices in addition to an increase in students requiring transport support, in particular within ALN. The transport budget and variance per sector is identified in the table below.

Outturn Summary	Revised Budget 2024/25	Outturn 2024/25	Variance
	£000's	£000's	£000's
Primary	906	988	-81
Secondary	2,016	2,422	-406
Further Education	162	207	-45
ALN	2,676	3,329	-653
Post 16	183	92	91
<b>TOTAL</b>	<b>5,944</b>	<b>7,037</b>	<b>-1,093</b>

## Savings – Strategy Community Learning and Resources

Progress against savings is identified in the table below.

Savings	Risk	£000's Target	£000's Value Achieved/ Projected
Energy Saving in Schools ICT switch Off - This will be transferred to the schools delegated budget in 2025/26	Amber	15	0
Payments to Non-Maintained Nursery Providers Continuation	Green	14	14
Move to full cost recovery position for ACL - Risk identified as amber as the income has come from flexible use of one-off grant funding and vacant posts within the service.	Amber	130	130
Old Hall - Aimed for a 20% reduction in old hall costs by increasing rent income and take up of courses. £12k has been achieved though reduction in staffing hours, the plan is to generate more income from rental and fees. This has been delayed through the refurbishment project	Amber	40	12
2023/24 saving - Review arts provision - this pressure has been met through the identification of one- off grant funding for 2024/25 but remains as a pressure for 2025/26 and hence has been identified as a red risk rating.	Red	65	65
<b>Total</b>		<b>300</b>	<b>257</b>

## Additional Learning Needs (ALN) and Wellbeing

	Amended Budget 2024/25	Projected Outturn 2024/25	Variance	Use of Reserves/ (Transfer to Reserves)
	£000's	£000's	£000's	£000's
Complex Needs and Recoupment	1,781	2,494	-713	117
Additional Learning Needs	2,475	1,888	587	
Prevention and Partnership	389	354	35	
<b>Total Additional Learning Needs</b>	<b>4,645</b>	<b>4,736</b>	<b>-91</b>	<b>117</b>

## Closure of Accounts Headlines – ALN and Wellbeing

Although there are significant pressures within ALN and Wellbeing, the service was able to make use of grant funding to offset existing pressures to reduce the overall overspend. The adverse variance on ALN and Wellbeing in 2024/25 was £91k.

The directorate was permitted to transfer £250k into the ALN reserve to contribute to the capital works required to expand Y Deri in the new financial year.

The WG ALN provision grant of £857k was used to fund core ALN provision including resource base staffing, central ALN staffing and pupil placements either out of county or in independent provision. Whilst this grant, which has been vital for funding core ALN provision throughout the year, has been allocated

again for 2025/26, it should be noted that the service would be under pressure should WG withdraw this grant funding in the future and a risk exists where core provision is being funded by one of grant which is not guaranteed from one year to the next.

### **Transfers to and From Reserves – ALN and Wellbeing**

The following transfers to reserves were actioned in the 2024/25 financial year. There were no transfers out of reserves

- **Schools Investment Strategy (SIS) Reserve £68k** - A transfer to the SIS strategy reserve in respect of capital payments from other Local authorities for pupils at Ysgol Y Deri from Out of County.
- **Additional Needs Fund (ANF) Reserve £49k** - A transfer to the ANF fund in respect of the underspend on the £175k ANF contingency budget for support in schools. This will be used to fund future pressures in this area.
- **ALN Reserve £250k** - A transfer to the ALN reserve to contribute to the 2025/26 capital works required to expand Ysgol Y Deri onto another site.

### **Favourable variances – ALN and Wellbeing**

The following favourable variances were used to offset adverse variances within the service.

- **Children and Young Peoples Partnership £35k** - an underspend resulting from flexible use of grant funding against eligible core expenditure.
- **ALN and Complex Needs staffing teams and leadership £207k** - an underspend across ALN teams, educational psychology, casework management and senior leadership arising from vacant posts and use of grant funding to offset core staffing costs.
- **Non-Delegated Resource bases £217k** - an underspend driven by vacant posts and the delay of opening new resource bases at Holton and Gwaun Y Nant. Many staffing vacant posts have now been cut to achieve 2025/26 efficiency savings targets.

### **Key Pressures – ALN and Wellbeing**

The favourable variances listed above were used to offset the following 2024/25 adverse variances.

- **Pupil Placements £496k** - Expenditure on pupil placements either out of county in other local authorities, or in independent provision has overspent by £496k after the offsetting of £396k from the ALN provision grant. The full adverse variance prior to the use of grant was £893k. This is inclusive of £291k which was paid to social services in respect of the overspend on the pooled LAC budget.
- **Placement Income for Out of County pupils in Vale provision £106k.** The budget for generation of OOC income was £1.02M for 2024/25. Whilst all LAs were invoiced for pupils in Ysgol Y Deri and other VoG provision, the number of pupils from out of county continues to decrease as VoG provision is filled with VoG pupils. Total income invoiced was £915k, leaving an adverse variance of £106k.

## Standards and Provision

Monitoring Summary	Revised Budget 2024/25	Projected Outturn 2024/25	Variance	Use of Reserves 2024/25
	£000's	£000's	£000's	£000's
School Improvement	922	895	27	100
Inclusion and Youth Services	1,806	1,462	344	0
Learning Link's/Vulnerable groups	77	77	0	0
<b>Total Standards and Provision</b>	<b>2,805</b>	<b>2,434</b>	<b>371</b>	<b>100</b>

### Closure of Accounts Headlines – Standards and Provision

The Standards and Provision service outturn for 2024/25 is surplus position of £371k due to additional grant funding in inclusion, Youth and School Improvement services which has been used flexibly to offset eligible existing expenditure, in addition to vacant posts within the Youth service.

Pressures remain within the Youth service where savings allocated are being achieved through use of one-off grant funding and core services are being funded from grant which is not guaranteed from one year to the next.

From the surplus the service has requested a transfer of £25k to the Education pressures reserve to be ringfenced for the Youth Service to relieve pressure in 2025/26 caused by the £100k reduction in the SPF grant.

### Transfers to and From Reserves – Standards and Provision

The following transfers to reserves were actioned in the 2024/25 financial year. There were no transfers out of reserves.

- **Education Pressures Reserve £50k** - A transfer to this reserve from an underspend generated from the late awarded WG grant for schools causing concern. This funding will be used to assist schools causing concern in the 2025/26 financial year.

### Favourable variances – Standards and Provision

The following favourable variances were utilised to offset adverse variances within the Directorate.

- **School Improvement £27k** - total underspend as a result of a reduction in the contribution to the central South Consortium (14k) and grant funding used to offset core eligible staffing costs.
- **Inclusion services £137k** - Favourable variance generated by use of additional grant funding awarded from the LAEG grant which has offset existing eligible expenditure.
- **Youth Service £127k** - Underspend as a result of savings from vacant post and additional one-off grant funding awarded to the service.

### Key Pressures – Standards and Provision

- **Youth service efficiency savings totalling £292k** - An efficiency saving of £102k was applied to the Youth service budget for 2024/25, which is in addition to the 2023/24 saving applied of £190k. Whilst

this £292k pressure has been met for 2024/25 from the Shared Prosperity Fund Grant, a significant risk remains where core youth services are being funded from grant funding which is not guaranteed from one year to the next. The timing of the award notification of such grants puts a significant amount of pressure and ambiguity on the service with regards to extending temporary contracts.

### Savings – Standards and Provision

Progress against savings is identified in the table below.

Savings	Risk	£000's Target	£000's Value Achieved/ Projected
Reduced Contribution to the Central South Consortium	Green	34	34
This saving has been met for the 2024/25 financial year through use of Shared Prosperity grant funding. The saving has been identified as amber as there is not a sustainable ongoing solution as future grant funding is not secured. This £102k saving introduced in 2024/25 is in addition to a £190k of savings cut from the youth service in 2023/24 and hence there is an ongoing pressure within the youth budget to identify £292k of savings annually through use of grant funding.	Amber	102	102
<b>Total</b>		<b>136</b>	<b>136</b>

### Learning and Skills Summary

The Learning and Skills centrally retained budget (excluding schools) outturned at an adverse variance of £1.03M which was driven by the £1.09M overspend on education transport.

Whilst the directorate outturn (excluding transport) has overall been within budget, this has been achieved through funding core and statutory provision through substantial use of grant funding for which there is no future certainty.

Schools by legislation carry forward balances from one financial year to the next. School balances are now in an overall deficit position of £4.1M, despite substantial additional grant income received in the latter half of the year. Schools will be faced with balancing 25/26 budgets, including this deficit balance carried forward, and a further £1.2M of efficiency savings introduced in April 2025. Schools have been asked to submit balanced budgets or recovery plans by the statutory deadline of 31<sup>st</sup> May 2025.

Deficits are highlighted in yellow

	Schools Balances as at 31st March	Balance 31.03.19	Balance 31.03.20	Balance 31.03.21	Balance 31.03.22	Balance 31.03.23	Balance 31.03.24	Balance 31.03.25	move. on last FY	move. on last FY
<b>Nursery Schools</b>	Bute Cottage Nursery	£16,626	£25,080	£64,096	£73,411	£0	£0	£0	£0	0%
	Cogan Nursery	£27,041	£23,370	£78,664	£102,609	£0	£0	£0	£0	0%
	<b>Total Nursery</b>	<b>£43,667</b>	<b>£48,450</b>	<b>£142,760</b>	<b>£176,020</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>0%</b>
<b>Primary Schools</b>	Albert Primary	£97,269	£46,720	£112,591	£164,844	£57,129	£16,653	-£19,016	-£35,669	-214%
	All Saints Primary	£86,424	£58,021	£78,258	£152,724	£9,613	-£114,796	-£269,429	-£154,633	135%
	Barry Island Primary	£42,247	£2,976	£51,837	£113,260	£13,461	-£89,270	-£108,814	-£19,544	22%
	Cadoxton Primary	£71,851	£55,250	£170,253	£210,108	£33,190	-£87,229	-£452,999	-£365,770	419%
	Cogan Primary (incl. nursery from 22/23)	£57,837	£39,913	£92,481	£135,142	£193,524	£183,078	£159,467	-£23,611	-13%
	Colcot Primary	£34,257	-£13,997	£54,834	£79,832	-£39,887	-£154,505	-£443,624	-£289,119	187%
	Dinas Powys Primary	£38,252	-£18,872	£130,199	£165,811	£111,995	£92,863	£127,395	£34,532	37%
	Evenlode Primary (incl. bute nursery from 22/23)	£14,511	£8,180	£108,453	£232,976	£256,770	£248,896	£335,707	£86,811	35%
	Fairfield Primary	£39,718	-£29,219	£20,824	£76,441	-£38,817	-£24,633	-£125,712	-£101,079	410%
	Gladstone Primary	£43,676	-£83,577	-£66,769	£82,054	-£114,235	-£556,758	-£1,099,917	-£543,159	98%
	Gwenfo Primary	£87,011	£15,738	£72,859	£128,976	£14,339	-£163,665	-£384,262	-£220,597	135%
	High Street Primary	£28,090	£19,051	£104,394	£189,596	£132,673	£112,260	£15,844	-£96,416	-86%
	Holton Primary	£4,277	-£39,992	£123,000	£155,636	£42,907	-£54,745	-£166,335	-£111,590	204%
	Jenner Park Primary	£66,611	£36,562	£133,525	£235,529	£116,353	£124,870	-£925	-£125,795	-101%
	South Point Primary	£97,961	£97,519	£79,628	£51,722	£35,905	-£6,027	-£13,239	-£7,212	120%
	Llandough Primary	£72,049	£35,997	£45,683	£80,195	£26,168	-£44,065	-£167,535	-£123,470	280%
	Llanfair Primary	£23,359	£8,901	£59,013	£96,287	£85,534	£86,952	£76,847	-£10,105	-12%
	Llangan Primary	£50,840	£35,195	£36,232	£13,744	£14,327	£22,866	-£11,975	-£34,841	-152%
	Llansannor Primary	£58,978	£10,726	£94,031	£150,957	£56,176	-£6,094	-£45,711	-£39,617	650%
	Oakfield Primary	£44,240	£28,365	£52,978	£153,479	£58,326	£11,706	-£235,519	-£247,225	-2112%
	Palmerston Primary	£62,527	£2,395	£13,114	£44,240	-£6,031	-£101,600	-£380,782	-£279,182	275%
	Pendoylan Primary	-£23,465	-£15,161	£37,680	£66,521	£19,588	-£6,122	£3,524	£9,646	-158%
	Peterston Super Ely Primary	£29,239	£27,107	£49,754	£86,720	£39,100	£28,252	£44,482	£16,230	57%
	Rhws Primary	£32,886	-£44,486	£23,726	£76,923	-£37,569	-£393,506	-£632,760	-£239,254	61%
	Romilly Primary	£15,679	£5,775	-£12,999	£222	-£243,629	-£570,598	-£978,497	-£407,899	71%
	St Andrews Major Primary	£39,942	£48,305	£108,755	£175,666	£79,398	£30,615	£671	-£29,944	-98%
	St Athan Primary	£60,116	£44,007	£94,918	£148,588	£95,205	£15,230	£48,477	£33,247	218%
	St Brides Major Primary	£55,747	£13,648	£73,516	£173,615	£72,358	£41,882	£38,042	-£3,840	-9%
	St David's Primary	£0	-£10,671	£25,683	£9,287	-£108,560	-£189,279	-£317,656	-£128,377	68%
	St Helen's Primary	£25,902	£20,244	£102,140	£174,382	£77,404	£2,409	-£92,415	-£94,824	-3937%
	St Illtyd Primary	£69,872	£29,785	£20,085	£146,979	£67,437	£33,014	£55,178	£22,164	67%
	St Joseph's Primary	£39,743	£25,611	£87,327	£119,008	£51,240	£5,927	-£144,167	-£150,094	-2532%
	St Nicholas CIW Primary	£73,061	£56,676	£88,316	£115,353	£152,599	£108,558	£74,554	-£34,004	-31%
	Sully Primary	£77,263	£58,819	£168,509	£187,990	£156,707	£112,709	£78,653	-£34,056	-30%
	Victoria Primary	£79,456	£34,759	£117,275	£257,582	£62,466	-£47,123	-£264,473	-£217,350	461%
	Wick & Marcross Primary	£86,718	£60,818	£141,179	£238,623	£275,597	£293,391	£352,597	£59,206	20%
	Y Bont faen Primary	£55,340	£66,162	£134,721	£148,391	£89,640	£108,026	£106,192	-£1,834	-2%
	Ysgol Dewi Sant	£38,984	£39,778	£134,085	£134,085	£92,903	£78,404	£76,106	-£2,298	-3%
	Ysgol Gymraeg Gwaun Y Nant	£28,282	£16,041	£109,023	£207,619	£204,939	£70,178	£48,123	-£22,055	-31%
	Ysgol Gymraeg Pen Y Garth	£23,662	£0	£21,273	£108,006	-£15,641	-£115,939	-£168,582	-£52,643	45%
	Ysgol Gymraeg Sant Baruc	£46,421	£29,928	£133,011	£216,332	£186,580	£103,040	£85,848	-£17,192	-17%
	Ysgol Iolo Morganwg	£35,645	£21,931	£74,876	£99,082	£3,699	-£50,243	-£157,347	-£107,104	213%
	Ysgol Sant Curig	£2,673	-£55,697	£96,494	£231,691	£207,546	£137,259	£128,423	-£8,836	-6%
	Ysgol Y Ddraig	£58,011	£14,475	£336,678	£388,872	£87,700	£25,907	£56,775	£30,868	119%
	<b>Total Primary</b>	<b>£2,055,162</b>	<b>£803,707</b>	<b>£3,707,604</b>	<b>£6,225,090</b>	<b>£2,676,127</b>	<b>-£681,252</b>	<b>-£4,768,786</b>	<b>-£4,087,534</b>	<b>600%</b>
<b>Age 3-19 school</b>	Cowbridge Comprehensive	£72,883	-£9,054	£475,555	£973,071	£650,931	£361,095	£81,296	-£279,799	-77%
	Ysgol Bro Morgannwg	-£23,075	-£112,535	£204,895	£619,913	£465,864	-£95,479	-£380,024	-£284,545	298%
	<b>Total All-through</b>	<b>£49,808</b>	<b>-£121,589</b>	<b>£680,450</b>	<b>£1,592,984</b>	<b>£1,116,795</b>	<b>£265,616</b>	<b>-£298,728</b>	<b>-£564,344</b>	<b>-212%</b>
<b>Secondary Schools</b>	Whitmore High	£15,706	£7,317	£256,827	£799,563	£920,539	£1,014,442	£730,954	-£283,488	-28%
	Pencoedre High	£2,449	-£160,884	£189,226	£891,150	£763,622	£422,586	-£301,131	-£723,717	-171%
	Llantwit Major Comprehensive	£99,723	£63,547	£331,122	£748,439	£609,559	£681,608	£227,762	-£453,846	-67%
	St Cyres Comprehensive	£32,039	-£2,208	£217,668	£563,493	£310,787	-£166,278	-£649,711	-£483,433	291%
	St Richard Gwyn Comprehensive	£132,459	£117,137	£276,328	£460,678	£292,805	£130,559	-£140,442	-£271,001	-208%
	Stanwell Comprehensive	£260,696	£1,563	£218,148	£534,797	-£588,165	-£111,696	£373,862	£485,558	-435%
	<b>Total Secondary</b>	<b>£543,072</b>	<b>£26,472</b>	<b>£1,489,319</b>	<b>£3,998,119</b>	<b>£2,309,146</b>	<b>£1,971,221</b>	<b>£241,294</b>	<b>-£1,729,927</b>	<b>-88%</b>
<b>Special School</b>	Ysgol Y Deri	-£11,807	£82,010	£291,026	£779,017	£575,414	£753,255	£689,163	-£64,092	-9%
	<b>Total Special</b>	<b>-£11,807</b>	<b>£82,010</b>	<b>£291,026</b>	<b>£779,017</b>	<b>£575,414</b>	<b>£753,255</b>	<b>£689,163</b>	<b>-£64,092</b>	<b>-9%</b>
	<b>GRAND TOTAL</b>	<b>£2,679,902</b>	<b>£839,050</b>	<b>£6,311,159</b>	<b>£12,771,230</b>	<b>£6,677,483</b>	<b>£2,308,841</b>	<b>-£4,137,057</b>	<b>-£6,445,898</b>	<b>-279%</b>
	<b>Change on previous Year</b>	<b>£57,169</b>	<b>-£1,840,852</b>	<b>£5,472,109</b>	<b>£6,460,071</b>	<b>-£6,093,747</b>	<b>-£4,368,642</b>	<b>-£6,445,898</b>		
	<b>Change on previous Year %</b>	<b>2.2%</b>	<b>-68.7%</b>	<b>652.2%</b>	<b>102.4%</b>	<b>-47.7%</b>	<b>-65.4%</b>	<b>-279.2%</b>		

	balance
Formula	% of
2024/25	formula
£1,657,085	-1%
£956,443	-28%
£1,059,446	-10%
£1,908,680	-24%
£1,116,507	14%
£1,309,743	-34%
£1,959,414	7%
£1,868,031	18%
£1,091,346	-12%
£1,745,728	-63%
£1,026,316	-37%
£1,259,409	1%
£1,633,555	-10%
£1,439,284	0%
£740,162	-2%
£921,582	-18%
£763,592	10%
£672,337	-2%
£955,319	-5%
£1,023,010	-23%
£1,071,734	-36%
£900,557	0%
£752,114	6%
£1,428,668	-44%
£2,523,774	-39%
£947,531	0%
£953,862	5%
£980,175	4%
£889,715	-36%
£1,406,880	-7%
£1,346,270	4%
£910,123	-16%
£730,034	10%
£1,458,804	5%
£1,818,880	-15%
£735,710	48%
£1,000,221	11%
£983,005	8%
£1,014,264	5%
£1,314,599	-13%
£1,383,638	6%
£883,682	-18%
£1,679,563	8%
£1,193,401	5%
<b>£53,414,193</b>	<b>-9%</b>
£7,891,950	1%
£7,391,877	-5%
<b>£15,283,827</b>	<b>-2%</b>
£6,825,103	11%
£6,638,136	-5%
£5,643,312	4%
£7,003,920	-9%
£4,267,191	-3%
£10,107,776	4%
<b>£40,485,438</b>	<b>1%</b>
£18,080,559	4%
<b>£18,080,559</b>	<b>4%</b>
<b>£127,264,017</b>	<b>-3%</b>

Please note that Cowbridge 3-19 school data also includes secondary school data prior to the 2023/24 financial year



Appendix 4 Closure of Accounts Report	
Directorate	<b>Social Services</b>

Children and Young People's Services					
Monitoring Summary	Revised Budget 2024/25	Outturn 2024/25	Variance	Residual Variance 2024/25	Use of Reserves 2024/25
	£000's	£000's	£000's	£000's	£000's
Children and Young People	21,882	26,828	- 4,947	-4,947	115
Youth Offending Service	731	562	169	169	-
Total Children and Young People Services	22,613	27,390	- 4,778	- 4,778	115
Unplanned Use of Reserves	-	- 4,305	4,305	4,305	4,305
Adjusted Total Outturn	22,613	23,085	- 473	- 473	4,420

### Closure of Accounts Headlines

The outturn position for the Children and Young People Services budget for 2024/25 is an adverse variance of £4.94m, which is offset by a small surplus against the Youth Justice and Early Support Service. The following information provides an explanation of the key pressures associated with this adverse variance. It is a priority for Children and Young People Services to support children to remain at home where it is safe to do so and to prevent escalation to higher cost arrangements wherever possible. In this context, there are budgetary pressures associated with providing packages of domiciliary care to children with disabilities that prevent escalation to higher cost arrangements. The overspend on domiciliary care increased from 182k in 2023/24 to £231k in 2024/25, against a small budget of £27k, reflecting an increasing complexity of need.

In a similar vein, there are budgetary pressures associated with childcare costs which support children to remain at home, as well as placement stability for those who do become looked after. This overspend has slightly reduced from £182k in 2023/24 to £169k in 2024/25 but remains a significant pressure. There is no budget for this within the service.

Where the Council is providing accommodation to children, there are pressures against the external placement budget, overspent at £3.28m in the context of increased placement demand and costs, accommodation for unaccompanied asylum seeking children where there was a £175k shortfall in the income we received from the Home Office, and accommodation for young people supported by the 14 Plus Team, which created a overspend of £130k.

The remaining key pressure relates to the Emergency Duty Team which provides an out of hours Social Services response, against which there is an overspend of £90k. This budget has consistently overspent year on year and there has been no budget uplift.

### Savings Tracker Update

The current position in relation to Adult Services savings target for 2023/24 and 2024/25 is as follows:-

Savings	Risk	£000's Target	£000's Value Achieved/ Projected
Closer to Home Residential Care (C&YPs)	Red	100	0
UASC Supported Accommodation	Red	75	0
Pop up Accommodation	Red	75	0
Total		250	0

%

Proportion of Savings Achieved and Mitigated	0%
Savings not achieved in year	100%

#### Use of Reserves

Reserve Name	2024/25 Reserve Movements	2024/25
	Brief Description of purpose of drawdown	£000's
Legal Reserve	High legal costs due to increased case numbers and case complexity	115
Budget Risk	Unplanned use of reserves to offset savings not found	400
Social Services	Unplanned use of reserves to offset overspend	3,905
Total Use of Reserves		4,420

#### Adult Services

Monitoring Summary	Revised Budget 2024/25	Projected Outturn 2024/25	Variance	Residual Variance 2024/25	Use of Reserves 2024/25
	£000's	£000's	£000's	£000's	£000's
Adult Services	65,072	66,655	-1,583	-1,583	- 381
Total Adult Services	65,072	66,655	- 1,583	- 1,583	- 381
Unplanned Use of Reserves	-	- 1,194	1,194	1,194	1,194
Adjusted Total Outturn	65,072	65,461	- 389	389	813

#### Closure of Accounts Headlines

The outturn for the Adult Services budget for 2024/25 is an adverse variance of £1.583m. The adverse variance is attributable to the following.

The Community Care budget is overspent by £3.78m. This includes all external residential care, home care, direct payments, respite and supported accommodation payments. This is offset during the year by deferred income receipts, as past costs are recouped from house sales. The deferred income budget outturn was £710k over target. A Winter Grant was announced in the latter part of 2024/25 to the value of £375k, which also contributed to reducing the overspend.

The overspend was further offset by team underspends, mostly relating to staffing and RIF funding receipts.

### Key Pressures

The Community Care Budget is the key pressure, with an overspend of £3.78m. An increase in spend across nursing home and residential care, particularly for older people is reflective of the rising cost of care in this area. Complex cases did not come to light until late on in the year, affecting a revised year end position. The overspend position reflects the cost pressures awarded for 25/26 to meet the increase in demand for services in addition to the spend on placements.

### Savings Tracker Update

The current position in relation to Adult Services savings target for 2023/24 and 2024/25 is as follows:-

Savings	Risk	£000's Target	£000's Value Achieved/ Projected
Closer to Home Supported Living (LD)	Red	100	0
Day services remodelling & full cost recovery	Green	180	180
Fee review & full cost recovery	Green	5	5
Telecare Expansion & fee review	Amber	20	20
Adult Transport Review	Amber	5	5
Releasing time to care	Green	300	300
Continuing Health Care	Amber	250	250
Hen Goleg	Red	50	0
<b>Total</b>		<b>910</b>	<b>760</b>

%

Proportion of Savings Achieved and Mitigated	84%
Savings not achieved in year	16%

### Use of Reserves

Reserve Name	Planned 2024/25 Drawdown	Planned 2024/25 Drawdown
	Brief Description of purpose of drawdown	£000's
Telecare		- 112
St Michaels Gardens		- 220
Budget Risk Reserves	Unplanned use of reserves to offset overspend	100
Social Services	Unplanned use of reserves to offset overspend	1,194
Social Services	Other Movement	-49
<b>Total Use of Reserves</b>		<b>913</b>

Resource Management and Safeguarding					
Monitoring Summary	Revised Budget 2024/25	Projected Outturn 2024/25	Variance	Residual Variance 2024/25	Use of Reserves 2024/25
	£000's	£000's	£000's	£000's	£000's
Resource Management & Safeguarding	8,642	8,332	310	310	0
Total Resource Management & Safeguarding	8,642	8,332	310	310	0

### Closure of Accounts Headlines

The outturn for the Resource Management and Safeguarding budget for 2024/25 is a variance of £310k. The variance is attributable to the connecting care grant received of £268k, in addition to an increase in the income received for Charges for Services under Residential Homes. Despite the underspend, there were some pressures Resource Management and Safeguarding faced, including the following: Safeguarding and Service Outputs service due to the use of agency staff in the children's safeguarding service, with an overspend of £329k. However permanent staff have now been recruited and therefore this pressure will be rectified for the 2025/26 budget. Water, electricity and gas costs have increased and no longer align with the assigned budget under Residential Homes, as well as staff cost issues due to agency staff covering permanent staff that are off due to sickness.

#### Key Pressures

- Residential Homes key pressures are staff costs due to difficulties recruiting permanent staff and some staff going on long term sick residential homes then required to rely on agency staff (which is more expensive due to short notice).
- Food costs in Residential Homes are also a source of pressure. The water rates, electric and gas costs alongside other general premises costs have also risen this year.
- Pressures are also reported in the Safeguarding and Service Outputs service area this is due to the use of agency staff in the children's safeguarding service however permanent staff have now been recruited and therefore this pressure will be rectified for the 2025/26 budget.

## Savings Tracker Update

The current position in relation to Resource Management and Safeguarding savings target for 2024/25 is as follows:-

Savings	Risk	£000's Target	£000's Value Achieved/ Projected
Provider fees (cost avoidance – review of rate)	Green	243	243
Deferred Income	Green	300	300
Debt Recovery	Green	30	30
Direct Payment Review	Green	10	10
Deferred Payment Arrangement fee (income)	Amber	13	13
<b>Total</b>		<b>596</b>	<b>596</b>

%

Proportion of Savings Achieved and Mitigated	100%
Savings not achieved in year	0%

## Use of Reserves

Reserve Name	Planned 2024/25 Drawdown	Planned 2024/25 Drawdown
	Brief Description of purpose of drawdown	£000's
No Use of Reserves		
<b>Total Use of Reserves</b>		<b>-</b>



Appendix 5 Closure of Accounts Report	
Directorate	<b>Neighbourhood Services and Housing</b>

Monitoring Summary	Revised Budget 2024/25	Outturn 2024/25	Variance	Use of Reserves 2024/25
	£000's	£000's	£000's	£000's
Support and Emergency Planning	710	336	374	-
Engineering, Structures and Highways Development	1,475	1,942	- 467	208
Car Parks	-752	- 578	- 174	-
Waste, Parks and Highways Operational	18,185	20,793	- 2,608	100
Transportation and Enforcement	7,000	6,953	46	
Leisure and Community Centres	404	447	- 43	
<b>Total Neighbourhood and Transport</b>	<b>27,022</b>	<b>29,893</b>	<b>-2,871</b>	<b>308</b>
Unplanned Use of Reserves	0	-1,100	1,100	1,100
<b>Total Neighbourhood and Transport</b>	<b>27,022</b>	<b>28,793</b>	<b>-1,771</b>	<b>1,408</b>

### Closure of Accounts Headlines

The outturn for the Neighbourhood and Transport budget for 2024/25 is an adverse variance of £2.871m which has been offset by other underspends within the Directorate and an unplanned use of reserves of £1.1m.

The adverse variance is attributable the following factors.

A challenging savings target set for 2024/25 and unidentified savings from 2023/24 and prior to this relating to single use sports facilities.

A number of historical pressures that have not been offset by cost pressure awards such as highway maintenance costs and market forces payments for HGV drivers however as services cannot currently be delivered without these additional pressures these additional costs continue to be incurred by the services.

This has been offset in year by additional income for Waste including for the sale of recycling and holding vacant posts and stopping spend on other budgets to offset these areas of high priority and statutory spend.

### Key Pressures

- Savings for 2024/25 and previous years that have not been implemented that have been either carried as savings to be found or are subject to a Cabinet report to implement this will be offset by a contribution from the Budget Risk reserve
- Pressures in respect of Highway Maintenance £947k and Street Lighting £200k.
- Car Parking shortfall due to costs associated with Court Road Mult Storey £68k and the delay on implementation of a saving associated with On Street Parking £100k. This was not offset by additional car parking income in year as had been hoped and this is in part associated with significant rain during the school holiday periods in 2024/25.

- Costs across the waste Service of £730k this includes the Market Forces payment associated with HGV drivers which is estimated to be in the region of £650k in 2024/25, additional costs were also incurred associated with collection of food waste, Household Waste Recycling Centre and generally inflation across contracts. This was offset by additional income generated from the sale of recycling materials in year.
- Overspends across Grounds Maintenance and Street Cleansing total £807k and include costs for disposal of Waste associated with Street Cleansing of £287k and Staff Costs including additional costs for staffing resorts of £137k.
- There was also some shortfall on historic engineering construction schemes of around £326k.
- This has been offset by some underspends across enforcement and Business Support and Senior Management.

### Savings Tracker Update

The current position in relation to Neighbourhood Services savings targets is as follows:

Savings	Risk	£000's Target	£000's Value Achieved
Increase in fees and charges	Green	10	10
Parking Charging Review	Red	100	0
Expand Construction and Design Team	Amber	150	150
Rationalisation of Public Conveniences	Amber	100	20
Review Planting in Parks consider use of shrubs/drought resistant planting and sponsorship	Amber	40	40
Review Street Lighting Contract and Energy Costs	Amber	25	25
Jenner Park alternative model	Red	65	14
Reassess Tracking Information to rationalise fleet	Amber	10	5
Garage Generation of additional income	Amber	10	2
Charging for public use of Electric vehicle chargers	Amber	7	1
Parkwood VAT relief	Red	70	0
School Crossing Patrols	Amber	100	82
Increase income charges for highway development	Amber	50	50
Additional concessions	Amber	20	5
Holm View	Amber	55	55
Various Vacant Posts to be deleted	Amber	200	100
Limit black bags at Barry and Llandow Civic Amenity Sites	Amber	10	10
New Model for Community Centres to include full maintain of buildings	Amber	20	0
Rationalise Winter Maintenance Gritting Routes	Amber	15	15
Waste Maintenance collections at Flats and Apartments	Amber	150	100
School Grass Cutting full cost recovery	Amber	50	50
Remove Green Flag Park status from all 8 Council parks	Red	140	140
Alleygates in Barry and Penarth Service Review	Amber	25	25

Directorate Business Support, Performance, Commercial Opportunities and Finance Review	Amber	25	25
Decommission of foam stream equipment	Amber	14	14
Expansion of Commercial Recycling Collections	Amber	50	35
Review of Street Cleansing Service	Amber	191	96
Deploy an additional Enforcement car	Amber	10	10
Asset Transfers Single use Facilities	Red	100	0
<b>Total</b>		<b>1,812</b>	<b>1,079</b>

%

Proportion of Savings Achieved and Mitigated	60%
Savings not achieved in year	40%

### Use of Reserves

Reserve Name	2024/25 Drawdown and Transfers	2024/25
	Brief Description of purpose of drawdown	£000's
Neighbourhood Services Reserve	Use of Reserve to fund unplanned overspend	397
Bad Weather	Use of Reserve to fund Winter Maintenance Overspend	208
Civil Parking Enforcement	Use of Reserve to fund unplanned overspend	3
Waste Management Contingency	Use of Reserve to fund unplanned overspend	200
Ash Die Back	Ash Die Back schemes primarily for Highways Trees	100
Budget Risk Reserve	Use of Reserve to fund unplanned overspend	500
<b>Total Use of Reserves</b>		<b>1,408</b>

Building Services	Amended Budget 2024/25	Projected Outturn 2024/25	Variance	Use of Reserves/ (Transfer to Reserves)
	£000's	£000's	£000's	£000's
Building Services	655	655	-	-
<b>Total Building Services</b>	<b>655</b>	<b>655</b>	<b>-</b>	<b>-</b>

### Closure of Accounts Headlines

The estimated outturn for the Building Services budget for 2024/25 is a favourable variance of £127k. The favourable variance is attributable to the projected trading surplus in year which will be transferred to the Director of Environment & Housing Services.

## Key Pressures

Costs for Consultancy associated with the implementation of the NEC system to manage Housing and Building Repairs.

## Use of Reserves

Reserve Name	2024/25 Drawdown and Transfers	2024/25
	Brief Description of purpose of drawdown	£000's
Building Services	No transfers to or from reserves in 2024/25	0
Total Use of Reserves		0

Monitoring Summary	Revised Budget 2024/25	Outturn 2024/25	Variance	Use of Reserves 2024/25
	£000's	£000's	£000's	£000's
Regulatory Services	1,638	1,583	55	0
Total Regulatory	1,638	1,651	55	-

## Closure of Accounts Headlines

The projected outturn for the Regulatory budget for 2024/25 is a small surplus of £55k, this is due to historic budgetary provision for recharges that will be corrected during 2025/26.

## Key Pressures

This surplus has mitigated the costs associated with the invest to save scheme associated with Pest Control that were incurred in 2024/25.

## Savings Tracker Update

The current position in relation to Regulatory savings target for 2023/24 and 2024/25 is as follows:

Savings	Risk	£000's Target	£000's Value Achieved/Projected
Invest to Save Pest Control (Shared Regulatory Services)	Amber	50	50
Total		50	50

	%
Proportion of Savings Achieved and Mitigated	100%
Savings not achieved in year	0%

Monitoring Summary	Amended Budget 2024/25	Projected Outturn 2024/25	Variance	Use of Reserves/ (Transfer to Reserves)
	£000's	£000's	£000's	£000's
General Fund Housing	3,390	3,390	-	- 840
General Fund Housing	3,390	3,390	-	- 840

### Closure of Accounts Headlines

The projected outturn for the Council Fund Housing budget for 2024/25 is an outturn on budget after a transfer into reserves of £840k. In year there is a favourable variance of £423k that has been accounted for as a reduced drawdown from reserves. This is due to additional No One Left Out Grant Funding which was awarded late in the financial year which will reduce the budgeted drawdown from reserves required in 2024/25.

The service area is also reporting reduced expenditure against budgets as a result of vacant posts due to secondments to grant funded schemes and a late award of PCC grant funding.

### Key Pressures

Accommodation to meet the needs of homeless people and families based in hotel accommodation.

### Savings Tracker Update

The current position in relation to Council Fund Housing savings target for 2024/25 is as follows:

Savings	Risk	£000's Target	£000's Value Achieved
Budget Adjustment Pre Tenancy Adviser and Voluntary Assisted Tenancies budget	Green	28	28
Miscellaneous	Green	8	8
Total		36	36

Proportion of Savings Achieved and Mitigated	100%
Savings not achieved in year	0%

### Use of Reserves

Reserve Name	2024/25 Drawdown and Transfers	2024/25
	Brief Description of purpose of drawdown	£000's
Homelessness & Housing Policy agreement Reserve	Transfer into Reserve	-840
Total Use of Reserves		-840



Appendix 6 Closure of Accounts Report	
Directorate	<b>Corporate Resources</b>

Monitoring Summary	Revised Budget 2024/25	Outturn 2024/25	Variance	Use of Reserves 2024/25
	£000's	£000's	£000's	£000's
Finance	4,378	4,222	-157	41
Corporate ICT	5,224	4,965	-260	233
Property Services	401	601	200	0
Facilities	1,282	1,566	284	3
Legal & Democratic Services	3,273	3,389	116	79
Policy & Business Transformation	584	368	-216	301
Human Resources (inc. SCWWDP)	1,685	1,685	-	-1
<b>Total Corporate Resources</b>	<b>16,827</b>	<b>16,794</b>	<b>-33</b>	<b>656</b>

### Closure of Accounts Headlines

The provisional outturn for the Corporate Resources budget for 2024/25 is a favourable variance of £33k.

- Corporate ICT overspend is £85k. This relates to the annual cost of Microsoft Licensing and corporate printing. A small saving has been achieved in respect of the Council's telephony service during the year which has improved the final outturn position, and there is an expectation of delayed benefits into the financial year 2025/26.
- Unrealised savings assigned to Facilities in relation to the Docks Offices, security and cleaning costs have contributed to the outturn overspend position of £284k.
- Legal & Democratic Services outturn overspend is £116k. This relates to the cost of consultancy payments, agency costs, postage costs, and Legal Services income targets
- Property Services were overspent by £200k due to the change in method of recharging technical salaries in line with CIPFA guidelines.
- The adverse variance of £685k above is offset by favourable variances in Finance, Policy & Business Transformation and ICT (non-corporate) of £157k, £216k, and £345k respectively.

### Key Pressures

- Annual Microsoft Licencing out turned at £81k over budget. This was planned to be offset to an extent by corporate telephony savings but, due to on-going issues with BT billing, only £10k of these savings were realised in the financial year. A cost pressure of £100k has been awarded for licencing costs for 2025/26 to reflect ongoing price increases, and further telephony savings are expected to be realised in the next financial year.
- Managed Print Services out turned at £27k over budget. This, in part, was due to a high savings target of £80k allocated to the service in 2024/25.

- C1V office accommodation was allocated a £51k saving on premise costs following relocation from Barry Leisure Centre to the Civic Offices. The Council was responsible for the associated costs of the premises up to the date that Parkwood entered the lease. These costs i.e. Non-Domestic Empty Property Rates, cleaning, and utilities, totalled £31k, so only a £20k saving was realised.
- Corporate postages were centralised ahead of 24/25 and allocated to Legal & Democratic Services. Postage costs were £130k overspent but are expected to reduce in 2025/26 with the on-going rollout of hybrid mail.
- Legal & Democratic Services experienced a shortfall in target income. Land Charges were £32k under-recovered and is expected to be an ongoing trend. Legal Services are not expected to recover any of the £70k target for services provided to Cardiff CC & Town Councils in 25/26. The target was only achieved in 2024/25 due to an invoice to Cardiff CC for services backdated for the previous nine years.
- The delayed disposal of the Docks Offices meant that the £300k savings target was not achieved in year.
- A change to CIPFA guidelines on recharging technical salaries caused a £200k shortfall in the recharge target.

### Savings Tracker Update

The current position in relation to Resources' savings target RAG rated as Red or Amber for 2023/24 and 2024/25 is as follows:

Savings	Risk	£000's Target	£000's Value Achieved
Review Docks Office Site – Ongoing and part of wider review of office space. Target saving for 2024/25 is £100k. This is in addition to the 2023/24 savings target of £200k. At present this is contributing towards the service overspend.	Red	100	0
Court Road Depot - Achieved	Green	206	206
Financial Services (Civic Offices NDR Revaluation). Saving of £25k achieved following a revaluation of the Civic Offices.	Green	25	25
Financial Services - Review Security Arrangements. Negotiations to review security arrangements across Council sites are on-going.	Red	95	0
Town Hall Income. Increased income of £8k received from the lease and service charge associated with the Town Hall.	Green	8	8
Financial Service - Reduction in Repairs & Maintenance budget. Budget has been reduced. There is some risk if urgent need arises.	Green	50	50
Directorate Fees & Charges. Annual inflationary increases on fees and charges.	Green	35	35
HR & OD. Manual Handling has relocated from BSC2 to the Civic Offices.	Green	12	12
Welsh Church Acts Recharge. Recharge Council officer time for professional services provided. This is yet to be implemented.	Green	10	5

Property Fees & Charges. Increased income from capital schemes. Under review and is dependent on the mix and volume of schemes in the capital programme.	Red	50	0
Recharge to HRA for Central Services. The additional recharge of £165k was agreed at budget setting.	Green	165	165
Legal & Democratic Services (Licence Work income). Increased income from the provision of professional services to other departments in processing licences.	Green	5	5
HR & OD - Shared Cost AVC – implemented from August 2023. Target saving for 2024/25 is £10k.	Green	10	10
Communications, Participation & Equalities Group. Media Monitoring. Saving has been deferred to 2025/26.	Red	13	0
Digital Service (Managed Print Service). Savings target of £80k appears to be set too high. Council will be entering into a new contract later this year.	Red	80	0
Digital Service (Security Software). Saving of £15k has been achieved, removal of software is complete.	Green	15	15
Financial Services (Open Banking & Payments). Review of the systems used to process the Council’s income, including banking and payment management. Payment strategy is underway but unlikely to realise savings target of £10k during 2024/25.	Amber	10	0
Legal & Democratic Services - Scanning Bureau. Reduction in costs of accessing the scanning bureau by Electoral Registration. Service now delivered in-house. Saving is £12k.	Green	12	12
Directorate budget reductions – savings from reducing supplies & services budgets across the Directorate, including postages, subscriptions and miscellaneous budgets.	Green	8	8
Legal & Democratic Services – Mayors Office budget reduction. Reduction in Mayoral expenses including the cost of the Mayor’s official car. Saving of £44k has been achieved but the position will be monitored during the year.	Green	44	44
Directorate – Reduction in Headcount. Saving to be delivered by deleting vacant posts, headcount reduction and team restructuring. Some of the savings target has been achieved from the removal of vacant posts and the retirement and phased retirement of two members of staff.	Amber	339	266
Total		1,292	866

Proportion of Savings Achieved and Mitigated	67%
Savings not achieved in year	33%

Use of Reserves

Reserve Name	2024/25 Drawdown and Transfers in	2024/25
	Brief Description of purpose of drawdown	£000's
Trainee Appointments	Trainee Accountant x 1, Communications Intern x 2, Strategy Intern x 1	114
Corporate Resources	Temporary Staff Engagements (Communications & Improvement & Development)	-29
Pay Pressures	To fund Early Retirement and Redundancy Costs in the Service	145
Legal Reserve	Trainee Lawyer & Senior Lawyer – Legal	98
Cost of Living	Community Projects	17
Electoral Registration	Re-grading of post & Community Review	0
Reshaping Risk and Investment	Temporary Engagements (BI Team)	116
Reshaping Risk and Investment	Transformation Team	100
Reshaping Risk and Investment	Revenues Assistant	0
Digital Reshaping	Project Manager, Consultancy and Software Costs, Web Development Person, AR Fusion module	98
Reshaping Risk and Investment	Overseas Post and Temporary Admin Post	20
IASS Reserve	Regional Internal Audit Service	-3
Child Burial		-23
Energy Management Fund	Carbon Management Recharges (Alps Building)	3
<b>Total Use of Reserves</b>		<b>656</b>

	Amended Budget 2024/25	Projected Outturn 2023/24	Variance	Use of Reserves/ (Transfer to Reserves)
	£000's	£000's	£000's	£000's
Housing Benefit	- 431	-408	- 23	-
Total Housing Benefit	- 431	-408	- 23	-

### Closure of Accounts Headlines

The outturn for the Housing Benefit budget for 2024/25 is an adverse variance of £23k.

The budget reflects net income to the Council which relates to Housing Benefit Subsidy Grant and grant funding received from DWP in respect of administration of the service.

### Key Pressures

- Migration of benefit claims to Universal Credit that will impact on the subsidy the Council receives on its overpayments.
- The collection of overpaid Housing Benefit.
- Reduced administration subsidy.

### Savings Tracker Update

The current position in relation to Housing Benefits savings target for 2023/24 and 2024/25 is as follows

Savings	Risk	£000's Target	£000's Value Achieved/Projected
Housing Benefits (DWP Income). Recognising actual level of grant received. Grant Income target of £16k introduced.	Green	16	16
Total		16	16

%

Proportion of Savings Achieved and Mitigated 100%

### Use of Reserves

Reserve Name	2024/25 Drawdown and Transfers in	2024/25
	Brief Description of purpose of drawdown	£000's
	No use of Reserves in 2024/25	



Appendix 7 Closure of Accounts Report	
Directorate	Place

	Amended Budget 2024/25	Projected Outturn 2024/25	Variance	Use of Reserves/ (Transfer to Reserves)
	£000's	£000's	£000's	£000's
<u>Place</u>				
Regeneration	1,505	720	888	- 7
Sustainable Development	1,559	1,395	179	168
Private Housing	183	169	14	-
Planned Use of Reserves	- 84	-	- 84	-
Total Place	3,163	2,284	997	161
Transfer into Reserves	0	486	- 486	- 486
Total Place	3,163	2,770	511	325

### Closure of Accounts Headlines

The overall outturn for Place in 2024/25 is a favourable position of £997k of this sum £486k has been transferred into Place Directorate Reserves including £244k for Porthkerry and Cosmeston.

Following a budget virement of £118k, Regeneration outturned with a favourable variance of £888k. This was mainly due to management and administration fees and interest payments on Shared Prosperity Funding (SPF) and Place For Neighbourhoods funding. Of this figure, £222k long term grant funding received in 2024/25 was transferred to the Place reserve for future committed spending. In addition, some £7k was transferred into the Place reserve for the 2024/25 surplus on the 198 Holton Road property rental, ringfenced for future regeneration projects, as agreed by Welsh Government.

The Countryside budget was under budget by £179k following a transfer to reserves of £244k for car parking. £27k was drawn down from reserves for ash die back works during the year and £18k was drawn down from the Pay Pressures reserve. Planning fees did not recover sufficiently to achieve a balanced budget by year-end so the Planning budget was £72k over budget at year end. As such, the Sustainable Development budget was £71k over budget at year-end.

Under the Private Housing budget, fee income improved well since the introduction of the Discretionary Adaptations Grants and the service outturned with a favourable variance of £14k, which has been carried forward into an Adaptations reserve within Social Services' remit as the service has transferred to Social Services from 2025/26.

The appointment of a new Head of Service post for the Project Management Unit that was to be partly funded from reserves in 2024/25 has been delayed and, as such, there was no drawdown needed in 2024/25. This has been reflected in the table above.

### Key Service Pressures

- Planning Fee Income – a fee increase is due to be directed during 2025/26 which should improve the situation.

- Building Regulations Fee Income – To ensure that fee income is maintained and to support the important role of delivering the building regulations function Council Projects will be encouraged to utilise the service where possible.

### Savings Tracker Update

The closing position in relation to Place's savings target for 2023/24 and 2024/25 is as follows:-

Savings	Risk	£000's Target	£000's Value Achieved
Review of facilities contracts	Green	23	23
Review of visitor attractions in country parks	Green	22	22
Review planning and additional fee income (e.g. PPAs)	Green	20	0
Regeneration - General Budget Cutting	Green	21	21
Tourism marketing budget reduction - achieved	Green	15	15
Facilities admin role	Green	15	15
Planning - General Budget Cutting - achieved	Green	11	11
Business Support Post Deletion (recently vacated post)	Green	33	33
Countryside - Increased contribution from Dunraven Estate	Green	40	20
Close Cosmeston Reception	Green	36	30
Additional Income on Building Control Fees - fees increased	Amber	10	0
Countryside Income - re-explore opportunities for income in the country parks, including expanding parking area, concessions, lease renewals and other opportunities.	Green	20	20
ANPR Income Country Parks - includes possible overnight parking	Amber	20	0
<b>Total</b>		<b>286</b>	<b>210</b>

%

Proportion of Savings Achieved and Mitigated	73%
Savings not achieved in year	27%

### Use of Reserves

Reserve Name	Transfers (To) and From Reserves 2024/25	2024/25
	Description	£000's
Pay Pressure Reserve	Redundancy & Early Retirement costs (planned)	18
Ash die back reserve	Ash die back works at Country Parks (planned)	27
198 Holton Road reserve	Surplus on 198 Holton Road tenancy, ringfenced by WG (planned)	-7
Building Control Trading Account	Transfer 24/25 trading surplus to the Trading Account reserve	-21
Place reserve	Roll forward Local Development Fund revenue funding into reserve towards future LDP costs	-6
Place Donation		-9
Legal Reserve	Contribution to Biomass settlement	153

Porthkerry Car Park reserve	Surplus on car park takings 24/25	-66
Cosmeston Car Park reserve	Surplus on car park takings 24/25	-178
Adaptations reserve	Surplus on Disabled Facility Grants Team budget 24/25	-14
Place reserve	Grant funding received in 24/25 carried forward for future spend	-222
Net transfer to Reserves		-325



Appendix 8 Closure of Accounts Report	
Directorate	<b>Policy</b>

Outturn Summary	Amended Budget 2024/25	Projected Outturn 2024/25	Variance	Allocation of Surplus to Reserves
	£000's	£000's	£000's	£000's
Policy				
Members and Democratic	1,629	1,625	4	-
General Policy	524	546	- 21	- 1,471
SPF Surplus	-	- 353	353	-
WG Additional Grant	-	- 1,854	1,854	-
Borrowing and Investments	7,622	5,811	1,811	-
Levies and Precepts	8,415	8,445	- 30	-
Council Tax Reduction Scheme and Arrears	10,835	11,938	- 1,102	-
Council Tax Surplus	-	- 2,830	2,830	
<b>Total Policy</b>	<b>29,025</b>	<b>23,328</b>	<b>5,699</b>	<b>- 1,471</b>
SPF Surplus to Reshaping Assets Reserves	-	353	- 353	- 353
Transfer into School Deficit Reserve	-	2,100	- 2,100	- 2,100
Use of Reserves	- 2,360	- 1,937	- 423	1,937
<b>Total</b>	<b>26,665</b>	<b>23,844</b>	<b>2,823</b>	<b>1,987</b>

### Closure of Accounts Headlines

The provisional outturn for the Policy budget for 2024/25 is a favourable variance of £2.8m after transfers to reserves for Reshaping Assets and to offset School Deficits in 2024/25.

Reduced borrowing costs as Internal Borrowing position was maintained for much of the financial year which generated savings of £2.284m.

Some corporate costs have been coded to Policy in year such as central costs associated with staff such as the Counselling and vaccination costs for staff and some surplus property costs.

Significant surplus on Council Tax in year associated with progress on collection of Council Tax arrears in year.

### Savings Tracker Update

The current position in relation to Policy savings target for 2023/24 and 2024/25 is as follows:-

Savings	Risk	£000's Target	£000's Value Achieved/ Projected
Mayor's hospitality budget and twinning savings	Green	36	36
Additional Investment Income (Temporary)	Green	500	500
Temporary Capital Financing Headroom	Green	0	0
MRP Policy Change	Green	600	600
Strong Communities Temp	Green	132	132
Translation Budget Reduction	Green	40	40
Insurance	Amber	200	160
Council Tax Arrears	Green	500	500
<b>Total</b>		<b>2,008</b>	<b>1,968</b>

%

Proportion of Savings Achieved and Mitigated	98%
Savings not achieved in year	2%

#### Use of Reserves

Reserve Name	2024/25 Drawdown and Transfers in	2024/25
	Brief Description of purpose of drawdown	£000's
Cost of Living	Additional Funding Citizens Advice Bureau	30
Election Expenses	Transfer to Reserves Local Election	-42
Vehicles Repair and Renewals	Transfer Vehicle Replacement Reserve	-1,308
Electoral Registration	Elections Reserve	0
Strong Communities	Funding for Strong Communities Grants	88
Catering Equipment	Income From BFCC ringfenced for replacement	-190
Reshaping Risk and Investment	Invest to Save SRS	42
Energy Management Fund		-15
Insurance		-76
<b>Total Use of Reserves</b>		<b>-1,471</b>

Appendix 9 Closure of Accounts Report	
Service Area	<b>Housing Revenue Account</b>

Outturn Summary	Amended Budget 2024/25	Actual Outturn 2024/25	Variance Fav and Adv ( )	Percentage Variance
	£000's	£000's	£000's	%
Expenditure				
Supervision & Management				%
– General	4,744	5,109	(365)	(8)
– Special	1,937	1,443	494	25
Housing Repairs	5,894	6,582	(688)	(12)
Capital Financing Costs	5,196	5,355	(159)	(3)
Rent, Rates, Taxes and Other Charges	254	261	(7)	(3)
Increase in Provision for Bad & Doubtful Debts	154	307	(153)	(99)
Capital Expenditure from Revenue Account (CERA)	7,156	7,420	(264)	(4)
Total Expenditure	25,335	26,477	(1,142)	(5)
Income				
Dwelling Rents	(24,676)	(25,284)	608	(2)
Non Dwelling Rents	(185)	(188)	3	(1)
Interest	(189)	(179)	(10)	6
Charges for Services and Facilities	(673)	(843)	170	(25)
Contribution towards Expenditure	(74)	(94)	20	(28)
Grant Income	(205)	(249)	44	(21)
Total Income	(26,002)	(26,837)	835	(3)
(Surplus)/Deficit for the year	(667)	(360)	(307)	

#### Closure of Accounts Headlines

The 2024/25 Housing Revenue Account (HRA) resulted in a surplus of £360k compared to the amended budget surplus of £667k. The HRA reserve balance opened at £3.525m and closed at £3.885m. This level is lower than the figure projected in the current Housing Business Plan which will be reviewed as part of the production of the next Housing Business Plan.

#### Key Variances

The adverse HRA budget variance of £307k is identified over the following areas:

Supervision & Management General - Adverse variance £365k

There were favourable variances of £159k, £14k Environmental Improvements, £39k write offs, £6k Legal costs, £7k Bank charges, £7k Education & Training, £11k Special events, £10k Residents Boards, £12k Occupational Health, £49k Central support and other small variances totalling £4k.

There were adverse variances of £524k, £77k on staffing, £13k on premises, £298k on consultant fees, Capital projects, £54k on software, £15k survey costs, £34k Compensation, £10k postage and £23k Other professional Fees.

Supervision & Management Special – Favourable variance £494k

This budget is split into three areas, Ty lolo Homeless hostel, Vale temporary accommodation and Vale Special Services. The term 'Special Services' relates to communal costs for all housing services throughout the Vale of Glamorgan, including Sheltered Accommodation, such as grass cutting, rubbish removal, communal lighting, security, warden salaries and environmental Improvements.

There were adverse variances on Special services of £3k on repairs.

There were Favourable variances of £497k, £71k on staffing, £368k on premises mainly due to Grounds maintenance and utilities, £58k on Supplies & Services mainly due to environmental improvements

Housing Repairs – Adverse variance £688k

There were adverse variances on Voids and responsive maintenance as a consequence of WHQS23 and The Rented Homes Wales Act. During the Voids process, floor coverings are now mandatory which have increased costs significantly. Legal requirements relating to damp & mould and smoke detection have been seen an increase in reported cases along with increased the number of disrepair cases being received.

Capital Financing Costs – Adverse variance £159k

Minimum Revenue Provision (MRP) and interest charges were higher than originally budgeted due to final 2425 calculations.

Rents, Rates, Taxes and Other charges – Adverse variance £7k

This is mainly due to rates and consultant fees.

Increase in the Provision for Bad and Doubtful Debt – Adverse variance £153k

This is due to actual council tenant arrears being higher than forecasted.

Capital Expenditure from Revenue Account – Adverse variance £264k

This has led to a decreased balance on the HRA reserve.

Dwelling rents – Favourable variance £608k

Dwelling rents collected were higher than budgeted due to new builds and acquisitions in year.

Non Dwelling rents – Favourable variance £3k

Rents collected on garages were slightly higher than budgeted.

Interest Received - Adverse variance £10k

The HRA reserve balance ended lower than expected and therefore reduced income.

Charges for Services and Facilities – Favourable variance £170k

This is mainly due to additional income of £140k being received from Housing recharges.

Other favourable variances were £30k; £8k on Grounds Maintenance, £12k on Lighting, £2k on Heating, £3k on Door entry and £5k on Warden Management.

Contribution towards Expenditure – Favourable variance £20k

This favourable variance is due to sale of small land, commission on collections, insurances and donations totalling £20k.

Other Income – Favourable variance £44k

This favourable variance is due to additional grants from Public Health Wales and WLGA.

Use of Reserves
-----------------

Reserve Name	2024/25 Reserve Movements	2024/25
	Brief Description of purpose of drawdown	£000's
HRA Reserve	Transfer Surplus into reserve	360



Appendix 10 Savings Tracker Closure of Accounts

Directorate	Description of Saving Proposal	Saving	£'000		£'000		%		Overall RAG Status	Comments/Narrative
			Category	2023/24	2023/24	2024/25	Value	Percentage		
				Status	2023/24	2024/25	Achieved/Expected to be			
Learning and skills	Review Arts Provision	Tactical	Service Review	65	2023/24 NO		65	100%	Review Ongoing	Work ongoing regarding income programme
Learning and skills	Energy Saving in Schools ICT switch Off	Transformational	Digital innovation		2024/25	15	0	100%	Review Ongoing	In Progress
Learning and Skills	Payments to Non Maintained Nursery Providers Continuation of 23-24 Saving	Tactical	Service Review		2024/25	14	14	100%	Green	Provision at St Donat's has ended
Learning and Skills	Payments to Non Maintained Nursery Providers Additional Saving	Tactical	Service Review		2024/25	36	36	100%	Green	Final remaining non maintained nursery - notice has been served and saving will be achieved
Learning and skills	Move to full cost recovery position for ACL	Tactical	Generating Income		2024/25	130	130	100%	Amber	ACL full cost recovery programme was expanded.
Learning and Skills	Old Hall - 20% loss overall in Cowbridge consider alternative funding	Transformational	Target Operating Model		2024/25	40	12	30%	Amber	Working to increase rental of annexes Annexe 1 due to complete January 2025 ready for hiring out. Annexe 3 is currently under some refurbishment additional courses from early September – this will increase income to Old Hall.
Learning and Skills	Reduced Contribution School Improvement	Tactical	Service Review		2024/25	34	34	100%	Green	CSC Contribution Budget Adjustment
Learning and Skills	Off set costs through targeted use of new grant funding	Tactical	Service Review		2024/25	102	102	100%	Green	The Youth Service budget has been cut - SPF have agreed £160,000 towards the purchase of an e-vehicle and renovations with additional staffing costs. The funding has been agreed for August 24 to March 25.
<b>Subtotal Directorate Learning and Skills</b>				<b>65</b>		<b>371</b>	<b>393</b>	<b>90%</b>		
Social Services	Closer to Home Residential Care (C&YPs)	Transformational	Target Operating Model		2024/25	100		0%	Red	Savings not yet achieved but should be when scheme goes live achieved in 2025/26
Social Services	Reduced building rental	Tactical	Corporate Asset Strategy		2024/25	50		0%	Red	Will need to be mitigated from within the service in 2024/25.
Social Services	Closer to Home Supported Living (LD)	Transformational	Target Operating Model		2024/25	100	0	0%	Amber	Further smart houses planned, additional work required to review potential for savings.
Social Services	Day services remodelling & full cost recovery	Transformational	Service Transformation		2024/25	180	180	100%	Amber	UHB have been invoiced at new rate
Social Services	Fee review & full cost recovery	Tactical	Generating Income		2024/25	5	5	100%	Green	Complete
Social Services	Telecare Expansion & fee review	Transformational	Service Transformation		2024/25	20	20	100%	Amber	Fee review complete. No loss in users as yet
Social Services	Adult Transport Review	Tactical	Service Review		2024/25	5	5	100%	Red	Draft policy considered at SSMT and will be reviewed as potential cross directorate. Will require Cabinet report and Equality Impact Assessment
Social Services	Releasing time to care	Tactical	Service Review		2024/25	300	300	33%	Green	SLT agreed business case. Will be part of VCRS team.
Social Services	Continuing Health Care	Tactical	Service Review		2024/25	250	250	100%	Amber	Case in escalation and legal involved. Business case not required and could use existing resources. A number of cases have transferred. Spreadsheet to be shared with SS finance collages and corporate finance

Social Services	Provider fees (cost avoidance – review of rate)	Tactical	Service Review		2024/25	243	243	100%	Amber	Fees have been set. Holding firm with escalation requests.	
Social Services	Debt Recovery	Tactical	Generating Income		2024/25	30	30	100%	Green	Target has already been exceeded	
Social Services	Direct Payment Review	Tactical	Generating Income		2024/25	10	10	100%	Green	Project group and workstreams continue to meet on target to achieve savings target	
Social Services	Deferred Payment Arrangement fee (income)	Transformational	Target Operating Model		2024/25	13	13	100%	Amber	Implementation has taken place saving should be achieved	
Social Services	Residential Accommodation for children	Transformational	Target Operating Model		2025/26	0	0	0%	Red	Currently waiting for registration and opening. It is likely that a financial benefit will be realised in year however it is difficult to quantify a saving at this stage and this may be cost avoidance.	
Social Services	UASC Supported Accommodation	Transformational	Target Operating Model		2024/25	75		0%	Red	Activity underway on both the identification of properties and preparing to tender for the support element. .	
Social Services	Pop up Accommodation	Transformational	Target Operating Model		2024/25	75		0%	Red	Renovations almost complete. Plans to furnish and equip underway. It is likely that a financial benefit will be realised in year however it is difficult to quantify a saving at this stage and this may be cost avoidance.	
Social Services	Additional Income	Tactical	Generating Income		2024/25	300	300	100%	Green	Budget Adjustment but dependent on Property Sales	
<b>Subtotal Directorate Social Services</b>						<b>0</b>	<b>0</b>	<b>1,755</b>	<b>1,356</b>	<b>77%</b>	
Neighbourhood and Housing	Review Car Park Provision	Tactical	Corporate Asset Strategy	50	2023/24 NO		-	-	Progress in 24/25	Parking Cabinet Report due in November/December additional Transformation resources to support this project	
Neighbourhood and Housing	Double Shift Mechanical sweepers (2 vehicles plus one spare)	Tactical	Service Review	40	2023/24 NO			0%	Identify Mitigation	Saving to be mitigated within the service	
Neighbourhood and Housing	Charging for public use of Electric vehicle chargers	Tactical	Generating Income	2	2023/24 NO			0%	Review Ongoing	This policy has now been developed and can be implemented	
Neighbourhood and Housing	Increase in fees and charges	Tactical	Generating Income		2024/25	10	10	100%	Green	New fees are now in place and will be monitored during the year	
Neighbourhood and Housing	Parking Charging Review	Tactical	Generating Income		2024/25	100	-	0%	Red	Pending Cabinet Review	
Neighbourhood and Housing	Expand Construction and Design Team	Tactical	Generating Income		2024/25	150	150	100%	Amber	Budget Adjustment but dependent on capital projects in year	
Neighbourhood and Housing	Rationalisation of Public Conveniences	Tactical	Corporate Asset Strategy		2024/25	100	20	20%	Amber	Some elements of this saving not achievable, toilets closed and transferred.	
Neighbourhood and Housing	Review Planting in Parks consider use of shrubs/drought resistant planting and	Tactical	Service Review		2024/25	40	40	100%	Amber	No bedding purchased and sponsorship of bedding is under review	
Neighbourhood and Housing	Review Street Lighting Contract and Energy Costs	Tactical	Service Review		2024/25	25	25	100%	Amber	There is further work to be explored but the savings will be met this FY	
Neighbourhood and Housing	Jenner Park alternative model	Transformational	Service Transformation		2024/25	65	14	22%	Red	Initial discussions undertaken with Club further options appraisal required	
Neighbourhood and Housing	Reassess Tracking Information to rationalise fleet	Transformational	Service Transformation		2024/25	10	5	50%	Amber	Fleet review report awaited from Energy Services Wales	
Neighbourhood and Housing	Various Vacant Posts to be deleted	Tactical	Service Review		2024/25	200	100	50%	Amber	A number of posts have been held vacant across the service and combined Business Support team development to support across the Directorate	
Neighbourhood and Housing	Limit black bags at Barry and Llandow Civic Amenity	Tactical	Service Review		2024/25	10	10	100%	Amber	Approach implemented June 2024	

Neighbourhood and House	New Model for Community Centres to include full maintain of buildings	Transformational	Service Transformation		2024/25	20	0	0%	Amber	Repurpose community centres to enhance the sense of place to become hubs etc. Opportunities for greater external investment. Update: Discussions commenced with Colwinston and Murch. T
Neighbourhood and House	Rationalise Winter Maintenance Gritting Routes	Tactical	Service Review		2024/25	15	15	100%	Amber	Saving achieved through reduction of gritter.
Neighbourhood and House	Waste Maintenance collections at Flats and Apartments	Tactical	Service Review		2024/25	150	100	67%	Amber	Work with landlords ongoing and the anticipated value will increase within time.
Neighbourhood and House	School Grass Cutting full cost recovery	Tactical	Service Review		2024/25	50	50	100%	Amber	The service has restructured its responsive team and schools have been provided with revised prices. This saving will be achieved this FY.
Neighbourhood and House	Remove Green Flag Park status from all 8 Council parks	Tactical	Service Review		2024/25	140	140	100%	Red	All activities to achieve this value have been identified and revised models of working progressing. This will be achieved this FY.
Neighbourhood and House	Alleygates in Barry and Penarth Service Review	Tactical	Service Review		2024/25	25	25	100%	Amber	Review provision of alleygates in areas of Barry and Penarth. Including alternative funding available. Update: this work is progressing but the saving
Neighbourhood and House	Directorate Business Support, Performance, Commercial Opportunities and Finance Review	Transformational	Service Transformation		2024/25	25	25	100%	Amber	Revised Housing and Neighbourhood Services Business Support Unit to ensure support fits businesses. Saving will be made.
Neighbourhood and House	Decommission of foam stream equipment	Tactical	Service Review		2024/25	14	14	100%	Amber	This equipment has been decommissioned
Neighbourhood and House	Expansion of Commercial Recycling Collections	Transformational	Target Operating Model		2024/25	50	35	70%	Amber	The service is currently expanding and marketing a new source separated recycling commercial service. This work is ongoing.
Neighbourhood and House	Review of Street Cleansing Service	Tactical	Service Review		2024/25	191	96	50%	Amber	This work is ongoing but the savings target is expected and on target to be achieved.
Neighbourhood and House	Deploy an additional Enforcement car	Tactical	Service Review		2024/25	10	10	100%	Amber	options for undertaking further enforcement functions currently being explored.
Neighbourhood and House	Garage Generation of additional income	Transformational	Service Transformation		2024/25	10	2	20%	Amber	MOTs increased and promoted via Staffnet
Neighbourhood and House	Charging for public use of Electric vehicle chargers	Transformational	Service Transformation		2024/25	7	1	14%	Amber	Work with energy team to progress. Move corporately.
Neighbourhood and House	Invest to Save Pest Control (Shared Regulatory Services)	Transformational	Service Transformation		2024/25	50	50	100%	Amber	Invest to save proposal for Authority Specific Pest Control progressing no saving in year one but should be realisable in future years
Neighbourhood and House	Parkwood VAT relief	Tactical	Service Review		2024/25	70	-	0%	Red	Cabinet Report due to be brought shortly
Neighbourhood and House	School Crossing Patrols	Tactical	Service Review		2024/25	100	82	82%	Amber	Utilise existing underspend and do not progress further saving in this area
Neighbourhood and House	Increase income charges for highway development	Tactical	Generating Income		2024/25	50	50	100%	Amber	Linked to commuted sums
Neighbourhood and House	Additional concessions	Transformational	Service Transformation		2024/25	20	5	25%	Amber	Commercial Opportunities for additional concessions. Update: Work yet to commence on this. Resource required.
Neighbourhood and House	Holm View	Transformational	Service Transformation		2024/25	55	55	100%	Amber	Utilities decommissioned. Potential alternative use subject to a Cabinet Report.
Neighbourhood and House	Asset Transfers Single use Facilities	Transformational	Target Operating Model		2024/25	100	-	0%	Amber	Asset Transfers to include Maslin Park, Wick, Windmill Lane, Penarth Athletic Club, Old Penarthians, St Brides. Penarth Athletic Club and Windmill Lane reduce the maintenance/agency costs.
Neighbourhood and House	Budget Adjustment Pre Tenancy Adviser and Voluntary Assisted Tenancies budget	Tactical	Service Review		2024/25	28	28	100%	Green	Budget Adjustment - achieved
Neighbourhood and House	Miscellaneous	Tactical	Service Review		2024/25	8	8	100%	Green	Miscellaneous Budget Adjustments - achieved

<b>Subtotal Directorate Neighbourhood and Housing</b>						<b>92</b>	<b>0</b>	<b>1,898</b>	<b>1,165</b>	<b>59%</b>		
Place	Increased DFG provision (removal of means testing)	Tactical	Generating Income	20	2023/24 NO				20	100%	2023/24 achieved	The recent introduction of Discretionary Adaptations Grants has increased the fee income potential for the team
Place	Review of facilities contracts	Tactical	Corporate Asset Strategy		2024/25		23		23	100%	Green	The lease at VEC has now been terminated
Place	Review of visitor attractions in country parks	Tactical	Service Review		2024/25		22		22	100%	Green	Cosmeston Medieval village will remain open to the public but associated support has been removed.
Place	Review planning and additional fee income (e.g. PPAs)	Tactical	Generating Income		2024/25		20		0	0%	Achieved Budget Adjustment	Income will be achieved from a combination of fee increases for pre-applications and submissions and planning performance agreements, as well as raising the fee target for planning applications
Place	Regeneration - General Budget Cutting	Tactical	Service Review		2024/25		21		21	100%	Achieved Budget Adjustment	Reducing budgets to a base minimum to function. In some cases teams are left with several hundred pounds remaining on their budgets.
Place	Tourism marketing budget reduction	Tactical	Service Review		2024/25		15		15	100%	Achieved Budget Adjustment	Leaves only £10k publicity budget for the Vale
Place	Facilities admin role	Tactical	Service Review		2024/25		15		15	100%	Green	Facilities administration will be picked up as required by the remaining team.
Place	Planning - General Budget Cutting	Tactical	Service Review		2024/25		11		11	100%	Achieved Budget Adjustment	
Place	Business Support Post Deletion recently vacated Post	Tactical	Service Review		2024/25		33		33	100%	Green	
Place	Countryside -Increased contribution Dunraven	Transformational	Target Operating Model		2024/25		40		20	50%	Green	Transformation project - working with Dunraven estate to fund the Heritage Coast facilities at Dunraven beach. Progress being made with an agreement of a £20k contribution in 2024/25 rising to £40k in later years
Place	Close reception at Cosmeston	Tactical	Service Review		2024/25		36		30	83%	Green	Reception closure now concluded. Delays have meant the saving cannot be fully achieved this year but the building will be made available for vending offer, including drinks and food.
Place	Building Control	Tactical	Generating Income		2024/25		10		0	0%	Amber	Additional Income on Building Control Fees
Place	Country Parks income	Transformational	Service Transformation		2024/25		20		20	100%	Green	Re-exploring opportunities for income in the parks, including expanding parking area, concessions, lease renewals and other opportunities.
Place	ANPR Income Country Parks	Tactical	Generating Income		2024/25		20		0	0%	Amber	Dependent on installation of ANPR and includes possible overnight parking
<b>Subtotal Directorate Place</b>						<b>20</b>	<b>0</b>	<b>286</b>	<b>230</b>	<b>75%</b>		
Resources	Review Docks Office Site	Tactical	Corporate Asset Strategy	200	2023/24 NO				0	4%	Amber Review ongoing	Full saving will not be achieved in year, however, some minimal savings from premises expenses have been achieved. This project is contingent on the LUF bid progressing, with final sign off expected imminently. Some preparatory works have commenced to identify via commission the future uses for the Docks Office so the project can progress once a decision on funding has been made.
Resources	Review C1V Office Accommodation	Tactical	Corporate Asset Strategy	50	2023/24 NO				0	0%	Amber Review ongoing	The building was vacated during April 2024, with C1V relocated to the Civic Offices. A replacement occupier is currently being sought. NNDR savings achieved for three months and other minimal savings from premises expenses achieved. Work underway to deliver full saving.

Resources	Financial Services: Review Docks Office Site Reduced cost to the Council as a result of a new approach to operating the Docks Office rather than corporate office accommodation.	Transformational	Target Operating Model	2024/25	100	0	0%	Red	Full saving will not be achieved in year, however, some minimal savings from premises expenses have been achieved. This project is contingent on the LUF bid progressing, with final sign off expected imminently. Some preparatory works have commenced to identify via commission the future uses for the Docks Office so the project can progress once a decision on funding has been made.
Resources	Financial Services: Court Road Budget Deletion of the corporately held budget that previously supported the running of the Court Road site when operating as a depot. Costs of operating the new site are within the new school's budgets.	Tactical	Service Review	2024/25	206	206	100%	Green	Delivered. Site was demolished and funding for the school included in the Schools's budget.
Resources	Financial Services: Civic Offices NNDR Revaluation Saving resulting in a revaluation of the Civic	Tactical	Service Review	2024/25	25	25	100%	Green	Delivered.
Resources	Financial Services: Corporate Office Accommodation Facilities Management Reduction in security and portorage cover within corporate office buildings and removal of the courier service.	Tactical	Service Review	2024/25	95	0	0%	Amber	This saving relates to changes in the security and cleaning arrangements at the Civic Offices. Analysis of potential changes is underway, with a meeting in September scheduled to agree changes to service provision and estimate the saving that will be achieved in year, with the residual in 2025/26.
Resources	Financial Services: Town Hall Income Increase in income received from the lease and service charge associated with the Town Hall.	Tactical	Generating Income	2024/25	8	8	100%	Green	Recognising actual level of income received.
Resources	Financial Services: Reduction in Repairs & Maintenance Budget for Corporate Facilities Saving as a result of reducing repairs and	Tactical	Service Review	2024/25	50	50	100%	Amber	Budget reduced but some risk if urgent need arises.
Resources	HR & Organisational Development: Manual Handling Rental Saving as a result of relocating the Manual	Tactical	Service Review	2024/25	12	12	100%	Green	Manual Handling team moved out of BSC2 during January/February 2024.
Resources	Directorate: Fees & Charges Inflationary and other increases on a range of directorate fees and charges, including Registrars.	Tactical	Generating Income	2024/25	35	35	100%	Green	Most of this saving will be achieved from the annual inflationary increases (included in the fees & charges report). The target figure also includes an additional increase of £10k for Registrars.
Resources	Directorate: Welsh Church Acts Recharge Recharging Council officer time from Directorate departments to the Welsh Church Acts Committee for professional services	Tactical	Generating Income	2024/25	10	5	0%	Amber	Discussed with the Welsh Church Acts Committee and a report to the Committee will be presented in due course for consideration.
Resources	Financial Services: Property Fees & Charges Additional professional fees income to the property department for capital schemes.	Tactical	Service Review	2024/25	50	0	0%	Red	Under review and dependent on the mix and volume of schemes in the programme
Resources	Directorate: Recharge to HRA for Central Services Recovering central services costs from the Housing Revenue Account.	Tactical	Generating Income	2024/25	165	165	100%	Green	Agreed at budget setting.
Resources	Financial Services: DWP Income Increased income from the DWP for benefit work processes.	Tactical	Service Review	2024/25	16	16	100%	Green	Recognising actual level of grant received, subsidy notification for 2024/25 has now been received.
Resources	Legal & Democratic Services: Licence Work Income Increased income to the Legal Services department as a result of professional services provided to other departments in processing licences.	Tactical	Service Review	2024/25	5	5	100%	Green	Hourly rates of Legal Services staff increased.

Resources	HR & Organisational Development: Shared Cost AVCs Reduced employer national insurance contributions associated with an increase in the number of employees taking advantage of shared cost additional voluntary contributions.	Tactical	Service Review	2024/25	10	10	100%	Amber	2023/24 level of take up achieved and future uptake is expected to meet target. Based on current take-up levels the total annual saving is a little over £30k. Overall annual target is £35k.	
Resources	Communications, Participation & Equalities Group: Media Monitoring System Reduction in the costs associated with the use of media monitoring system which provides intelligence on the Council's coverage in the media.	Tactical	Service Review	2024/25	13	0	100%	Red	This saving will now be realised in 2025/26 due to the timing of the licence revocation. This is being mitigated in year via income and vacancy savings within the Group.	
Resources	Digital Service: Managed Print Service Saving as a result of rationalising the existing printing devices in corporate office buildings and retendering the contract within the year.	Tactical	Contract Review/Procurement	2024/25	80	0	0%	Red	Analysis of the saving to be realised will be possible when contract tender prices are received in August 2024. Part of the saving is contingent on reducing our printing volume and this will require a cultural shift across the organisation.	
Resources	Digital Service: Security Software Saving associated with discontinuing use of security software, with functionality replicated within existing systems.	Tactical	Digital Strategy	2024/25	15	15	100%	Green	Achieved, removal of software complete	
Resources	Financial Services: Open Banking & Payments Review of the systems used to process the Council's income, including banking and payment management.	Tactical	Digital Strategy	2024/25	10	0	0%	Red	Payment Strategy under way, unlikely to realise savings in 2024/25. Resource issues are affecting progress.	
Resources	Legal & Democratic Services: Scanning Bureau Reduction in costs of accessing the scanning bureau by Legal Services.	Tactical	Service Review	2024/25	12	12	100%	Green	Delivered, contractual arrangement. Now delivered in house.	
Resources	Directorate: Budget Reductions Savings from reducing supplies & services budgets across the Directorate, including through postage subscriptions and	Tactical	Service Review	2024/25	8	8	100%	Amber	Reductions applied and being monitored as some will be subject to increased volume this year in support of other initiatives (e.g. e. postages as the historical debt recovery is stepped up).	
Resources	Legal & Democratic Services: Mayors Office Budget Reduction Reduction in miscellaneous expenses for the Mayor and removal of the Mayor's official car and budget, to be replaced with the use of an electric pool car for official business. The official car would be sold at auction and proceeds from the sale added to the Mayor's Fund for community grants.	Tactical	Service Review	2024/25	44	44	100%	Amber	Mayor's budget adjusted - removal of budget for the car and other supplies and services. A virement from Policy is required to achieve most of the saving. Saving has been achieved which includes £37k from Policy. Position will be monitored during 24/25.	
Resources	Directorate: Reduction in Headcount This saving will be delivered by deleting a number of vacant posts, restructuring within teams resulting in changes to roles and reduction in headcount in areas across the	Tactical	Service Review	2024/25	339	266	78%	Amber	Action underway to achieve this saving which is related to reducing staff across the directorate. Vacant positions deleted and saving realised. Redundancy and retirements are in progress/completed and monitoring of the realisation of savings is ongoing.	
<b>Subtotal Directorate Corporate Resources</b>					<b>250</b>	<b>0</b>	<b>1,308</b>	<b>882</b>	<b>57%</b>	
Policy	Mayor's hospitality budget and twinning savings	Tactical	Service Review	2024/25	36	36	100%	Achieved Budget Adjustment		
Policy	Additional Investment Income (Temporary)	Tactical	Generating Income	2024/25	500	500	100%	Green	On Target to Achieve in full	
Policy	Temporary Capital Financing Headroom	Tactical	Service Review	2024/25	0	0	0%	Green		

Policy	MRP Policy Change	Tactical	Technical		2024/25	600	600	100%	Green	Approved by Governance and Audit Committee and included in TM Strategy.	
Policy	Strong Communities Temp	Tactical	Service Review		2024/25	132	132	100%	Green		
Policy	Insurance	Tactical	Service Review		2024/25	200	160	80%	Amber	This is dependent upon the tender outcome and will be reviewed to ensure achieved.	
Resources	Communications, Participation & Equalities Group: Translation Budget Reduction Reduction in the costs of translating content through alternative methods and a reduction in wordcount professionally translated.	Tactical	Service Review		2024/25	40	40	100%	Amber	A trial of machine translation has been underway successfully for a number of months in the Communications Team where a high volume of translation requests are made. Consideration of translation requirements is underway. Further rollout of machine translation is planned.	
Policy	Council Tax Arrears	Tactical	Technical		2024/25	500	500	100%	Green	Assumed collection of historic Council Tax Arrears	
<b>Subtotal Directorate Policy</b>						<b>0</b>	<b>0</b>	<b>2,008</b>	<b>1,968</b>	<b>98%</b>	
Corporate - Cross Council	Reduce Mileage Claim - Across Council	Tactical	Service Review			50	-	-	Amber	Reduction of mileage claims. Assists climate agenda. Promote electric pool cars.	
<b>Total Savings</b>						<b>427</b>	<b>7,676</b>	<b>5,994</b>	<b>74%</b>		

Directorate	2023/24 Savings outstanding	2024/25 Savings Target	Projected Amount to be Achieved 2024/25	Projected Amount to be Achieved of 2023/24 Outstanding	% Achieved 24/25	% Achieved Total Outstanding
Learning and Skills	65	371	328	65	88%	90%
Social Services	0	1,755	1,356	0	77%	77%
Neighbourhood Services and Housing	92	1,898	1,165	0	61%	59%
Place	20	286	210	20	73%	75%
Corporate Resources	250	1,308	882	0	67%	57%
Policy	0	2,008	1,968	0	98%	98%
Corporate	0	50	0	0	0%	0%
Total	427	7,676	5,909	85	77%	74%