

Description	YTD Budget 2024/25 £ '000	YTD Actual (inc. Cmmt) 2024/25 £ '000	Variance £ '000	Current Budget 2024/25 £ '000	Forecast Outturn £ '000	Variance to Current £ '000
Customer Service and Transformation	273	220	(53)	1,183	1,664	482
Finance	2,146	2,307	161	5,414	6,738	1,324
ICT and Digital	448	563	115	1,792	1,719	(73)
Legal and Governance	683	610	(73)	2,330	2,314	(16)
Budgets controlled by the Director	294	302	8	1,174	1,174	0
<b>Executive Director (Finance and Transformation)</b>	<b>3,844</b>	<b>4,002</b>	<b>159</b>	<b>11,893</b>	<b>13,610</b>	<b>1,717</b>
Leisure, Community and Cultural Services	672	(229)	(902)	2,804	2,413	(391)
Planning	267	229	(38)	1,069	992	(78)
Regeneration and Economic Development	(1,571)	(2,759)	(1,188)	(6,127)	(6,525)	(398)
Budgets controlled by the Director	111	111	0	442	458	16
<b>Executive Director (Place)</b>	<b>(521)</b>	<b>(2,648)</b>	<b>(2,126)</b>	<b>(1,812)</b>	<b>(2,662)</b>	<b>(850)</b>
Homes	121	58	(62)	483	458	(25)
Public Realm	1,423	257	(1,166)	9,544	9,434	(110)
Budgets controlled by the Director	32	45	14	127	127	0
<b>Executive Director (Resident and Climate Change)</b>	<b>1,575</b>	<b>360</b>	<b>(1,215)</b>	<b>10,153</b>	<b>10,018</b>	<b>(135)</b>
<b>Senior Leadership Team</b>	<b>126</b>	<b>124</b>	<b>(2)</b>	<b>503</b>	<b>503</b>	<b>0</b>
<b>Net Controllable Income and Expenditure</b>	<b>5,023</b>	<b>1,839</b>	<b>(3,184)</b>	<b>20,737</b>	<b>21,468</b>	<b>731</b>
<b>Net Recharge to the Housing Revenue Account</b>	<b>(1,536)</b>	<b>1</b>	<b>1,537</b>	<b>(6,145)</b>	<b>(6,145)</b>	<b>0</b>
<b>Net Cost of Services</b>	<b>3,487</b>	<b>1,840</b>	<b>(1,647)</b>	<b>14,592</b>	<b>15,322</b>	<b>731</b>

**Welwyn Hatfield Borough Council - Budget Monitoring - General Fund Summary - 30 June 2024**

Appendix A1

Description	YTD Budget 2024/25 £ '000	YTD Actual (inc. Cmmt) 2024/25 £ '000	Variance £ '000	Current Budget 2024/25 £ '000	Forecast Outturn £ '000	Variance to Current £ '000
Income from Council Tax	0	0	0	(12,642)	(12,642)	0
Plus/Less Council Tax collection fund deficit/(surplus)	0	0	0	388	388	0
Business Rates Income	0	(328)	(328)	(4,069)	(4,069)	0
Plus/Less Rates collection fund deficit/(surplus)	0	0	0	1,705	1,705	0
New Homes Grant	(41)	(41)	(0)	(165)	(165)	0
Services Grant and Other Government Grants	(274)	(287)	(13)	(1,095)	(1,095)	0
New Burdens Grants	0	(93)	(93)	0	0	0
Interest & Investment Income	(113)	(256)	(143)	(450)	(450)	0
Capital Financing Costs	303	39	(264)	1,210	1,210	0
Borrowing Interest Costs	257	(24)	(281)	1,026	1,026	0
Parish Precepts	0	1,109	1,109	2,217	2,217	0
<b>Net Total before movements in reserves</b>	<b>3,619</b>	<b>1,959</b>	<b>(1,660)</b>	<b>2,717</b>	<b>3,447</b>	<b>731</b>
Contribution (from) / to Earmarked Reserves	(154)	0	154	(615)	(721)	(106)
Contribution (from) / to Earmarked Reserves - Collection Fund	(523)	0	523	(2,093)	(2,093)	0
<b>Contribution from / (to) GF balances</b>	<b>2,942</b>	<b>1,959</b>	<b>(983)</b>	<b>9</b>	<b>633</b>	<b>625</b>

Key of variance column = (Decrease in expenditure/increase in income), Increase in expenditure/reduction in income

General Fund Reserves Summary - 30 June 2024

Appendix A2

Reserve	Balance at 1 April 2024	Budgeted Movement	Grants and Approved Changes	Forecast Changes	Balance at 31 March 2025
	£'000	£'000	£'000	£'000	£'000
Earmarked Reserves					
Strategic Initiatives Reserve	1,377				1,377
Business Rates Retention Reserve	5,154	(2,093)			3,061
Pensions Reserve	801	(400)			401
Transformation Reserve	988				988
Commitment Reserves	301	(27)			274
Grants and Contributions Reserve	2,973	(188)		(106)	2,679
Local Plan Reserve (Other reserves)	453				453
Youth Provision Reserve (Other reserves)	21				21
Climate Change Reserve (Other reserves)	124				124
Civic Buildings Reserve (Other reserves)	301				301
Disability Access Reserve	82				82
Other Reserves	44				44
<b>Total Earmarked Reserves</b>	<b>12,619</b>	<b>(2,708)</b>	<b>0</b>	<b>(106)</b>	<b>9,805</b>
<b>General Fund Working Balance</b>	<b>6,768</b>	<b>(9)</b>	<b>0</b>	<b>(625)</b>	<b>6,135</b>
<b>Total Reserves</b>	<b>19,387</b>	<b>(2,717)</b>	<b>0</b>	<b>(731)</b>	<b>15,940</b>

**Summary of virements between services**

Appendix A3

<b>Service</b>	<b>Virement Detail</b>	<b>Virement Total</b>
Finance	Realignment of employee budgets £34k	(16)
	Realignment of postage budgets (£50k)	
Legal and Governance	Realignment of postage budgets £50k	50
Director - Finance and Transformation	Recruitment £6k	6
Leisure, Community and Cultural Services	Realignment of employee budgets (£34k)	(34)
Public Realm	Realignment of functions (£43k)	(43)
Director - Resident Services and Climate Change Senior Leadership Team	Realignment of functions £43k	43
	Recruitment (£6k)	
<b>Total Increase/(Decrease) to Net Cost of Service Budgets</b>		<b>0</b>

Customer Service and Transformation

Description	YTD Budget 2024/25 £ '000	YTD Actual (inc Cmmt) £ '000	YTD Variance £ '000	Current Budget 2024/25 £ '000	Forecast Outturn 2024/25 £ '000	Variance to Current £ '000
Employees	411	306	(105)	1,644	1,565	(79)
Premises Related	67	(74)	(141)	358	357	(1)
Transport Related	1	1	0	4	5	1
Supplies and Services	55	55	0	219	220	1
Third Party Payments	80	99	19	319	319	0
Transfer Payments	0	0	0	0	0	0
Income	(340)	(167)	174	(1,362)	(802)	560
<b>Controllable Costs</b>	<b>273</b>	<b>220</b>	<b>(53)</b>	<b>1,183</b>	<b>1,664</b>	<b>482</b>

Controllable Variance Analysis	Variance	Forecast Variance
d) Crematorium income is currently lower than budgeted as the service has only been open for a few months and is still building awareness of its services.	173	560
c) Accrual for estimated business rates bill for Oakhill Crematorium for July 2023 to March 2024 - actual bill yet to be calculated/invoiced.	(69)	0
d) Vacancies partially offset by Customer Service agency costs. Payment of agency invoices is currently delayed.	(109)	(85)
c) Significant delay in Laser Energy billing for Gas usage at the Crematorium - this has been chased and will need to be followed up again.	(36)	0
c) There is a delay in electricity costs for Oakhill Crematorium being invoiced.	(9)	(1)
c) Costs relating to Chatbot. Full year charge for 24/25 and 25/26 has already been paid. Budget profile will be amended and costs that relate to 25/26 will be accrued as a payment in advance into that year.	48	0
c) Continental monthly contract cost for June for Cemeteries/Crematorium not yet invoiced.	(22)	0
c) Cremator maintenance contract invoice not yet received.	(14)	0
d) Other small variances.	(15)	8
<b>TOTAL</b>	<b>(53)</b>	<b>482</b>

Finance

Description	YTD Budget 2024/25	YTD Actual (inc Cmmt)	YTD Variance	Current Budget 2024/25	Forecast Outturn 2024/25	Variance to Current
	£ '000	£ '000	£ '000	£ '000	£ '000	£ '000
Employees	1,452	1,457	5	2,637	2,729	93
Premises Related	108	82	(26)	432	441	9
Transport Related	1	1	(0)	6	6	0
Supplies and Service	109	285	176	437	500	63
Third Party Payments	605	289	(316)	2,419	2,537	118
Transfer Payments	6,977	6,922	(55)	27,908	29,621	1,713
Income	(7,106)	(6,728)	378	(28,424)	(29,096)	(672)
<b>Controllable Costs</b>	<b>2,146</b>	<b>2,307</b>	<b>161</b>	<b>5,414</b>	<b>6,738</b>	<b>1,324</b>

Controllable Variance Analysis	Variance	Forecast Variance
c) External audit fees for 22/23 and 23/24 not yet fully invoiced causing the year-to-date variance. A slight year end overspend is expected due to increased year end audit testing.	(228)	34
c) 2024/25 Insurance payment has not yet been invoiced for which is causing the year-to-date underspend. A slight overspend is forecasted for year end due to higher insurance costs.	(27)	33
c) Liberata monthly contract invoices for Revs & Bens not yet processed.	(155)	(8)
c) Subscriptions and Software costs for Financial Services have been almost fully invoiced for the year causing the year-to-date variance. No significant variance is expected at year end.	80	(3)
d) Private Sector housing benefit. At present expenditure is lower than budgeted by £750k, however the subsidy received is also slightly lower, resulting in a current year to date underspend. The forecast is based on actuals up to P2 only, as this is the most up-to-date information available.	(41)	850
d) HRA and non HRA housing benefit. Expenditure again is slightly lower than anticipated, however the subsidy received is also a lot lower, resulting in an overspend year to date. Due to the high cost of temporary accommodation and the subsidy that we receive not being enough to cover this, an overspend is expected in this area. The forecast is based on actuals up to P2 only as this is the most up-to-date information available.	394	346
d) Pension contribution to Hertfordshire County Council higher than budgeted - budget based on estimated FTE employees. A method to recharge the pension contribution to ensure greater accuracy is being looked into.	49	51

d) Agency cover for vacancy in Revenues and Benefits team. A permanent employee has recently been appointed and therefore the forecast variance will not increase.	10	10
d) Court costs collected for Council Tax and Business Rates are currently projected to be below budget. Actual to date relates to April and May.	35	22
d) Other small variances.	44	(10)
<b>TOTAL</b>	<b>161</b>	<b>1,324</b>

ICT and Digital

Description	YTD Budget 2024/25 £ '000	Actual (inc Cmmt) £ '000	YTD Variance £ '000	Current Budget 2024/25 £ '000	Forecast Outturn 2024/25 £ '000	Variance to Current £ '000
Employees	136	140	3	544	471	(73)
Premises Related	0	0	0	0	0	0
Transport Related	0	1	1	0	0	0
Supplies and Services	238	368	130	952	952	0
Third Party Payments	74	54	(19)	295	295	0
Transfer Payments	0	0	0	0	0	0
Income	0	0	0	0	0	0
<b>Controllable Costs</b>	<b>448</b>	<b>563</b>	<b>115</b>	<b>1,792</b>	<b>1,719</b>	<b>(73)</b>

Controllable Variance Analysis	Variance	Forecast Variance
d) Recruitment to the in house ICT Support team is ongoing.	(7)	(73)
e) Prepayments of software subscriptions mean we are showing a high year to date spend.	174	0
c) Payment of the monthly contract amount is currently one month behind.	(19)	0
e) Other small variances.	(33)	(0)
<b>TOTAL</b>	<b>115</b>	<b>(73)</b>



Legal and Governance

Description	YTD Budget 2024/25 £ '000	Actual (inc Cmmt) £ '000	YTD Variance £ '000	Current Budget 2024/25 £ '000	Forecast Outturn 2024/25 £ '000	Variance to Current £ '000
Employees	418	399	(19)	1,475	1,359	(116)
Premises Related	12	14	2	12	13	1
Transport Related	5	3	(2)	12	11	(1)
Supplies and Services	241	351	110	804	914	111
Third Party Payments	23	15	(9)	92	81	(11)
Transfer Payments	0	0	0	0	0	0
Income	(16)	(172)	(156)	(66)	(65)	1
<b>Controllable Costs</b>	<b>683</b>	<b>610</b>	<b>(73)</b>	<b>2,330</b>	<b>2,314</b>	<b>(16)</b>

Controllable Variance Analysis	Variance	Forecast Variance
d) A one off cost relating to a historic charge for a contract which was not invoiced has been identified. This will result in a year end overspend against budget.	55	66
d) Net income and expenditure position for vacancies offset by agency cover.	(66)	(119)
c) Income received in advance for 2024/25 Police and Crime Commissioner election, this will offset expenditure relating to the PCC election. Finance needs to work with service to establish spend attributable to PCC election - this will be completed by Q2 monitoring.	(133)	0
d) Overspend on Wages and Postage election costs relating both to the local election and the PCC election. Those costs attributable to the PCC election will be offset with grant income.	54	26
e) Other small variances.	17	11
<b>TOTAL</b>	<b>(73)</b>	<b>(16)</b>

Budgets controlled by Executive Director (Finance and Transformation)

Description	YTD Budget 2024/25 £ '000	Actual (inc Cmmt) £ '000	YTD Variance £ '000	Current Budget 2024/25 £ '000	Forecast Outturn 2024/25 £ '000	Variance to Current £ '000
Employees	275	288	12	1,102	1,102	0
Premises Related	0	0	0	0	0	0
Transport Related	0	0	(0)	0	0	0
Supplies and Services	4	11	7	16	16	0
Third Party Payments	14	6	(8)	56	56	0
Transfer Payments	0	0	0	0	0	0
Income	0	(3)	(3)	0	0	0
<b>Controllable Costs</b>	<b>294</b>	<b>302</b>	<b>8</b>	<b>1,174</b>	<b>1,174</b>	<b>0</b>

Controllable Variance Analysis	Variance	Forecast Variance
e) Other small variances.	8	0
<b>TOTAL</b>	<b>8</b>	<b>0</b>

Leisure, Community and Cultural Services

Description	YTD Budget 2024/25 £ '000	Actual (inc Cmmt) £ '000	YTD Variance £ '000	Current Budget 2024/25 £ '000	Forecast Outturn 2024/25 £ '000	Variance to Current £ '000
Employees	588	541	(47)	2,354	2,218	(135)
Premises Related	343	(158)	(502)	1,487	1,159	(327)
Transport Related	0	1	1	1	2	1
Supplies and Services	287	860	573	1,149	2,027	878
Third Party Payments	78	111	33	314	314	0
Transfer Payments	0	0	0	0	0	0
Income	(625)	(1,585)	(960)	(2,500)	(3,307)	(807)
<b>Controllable Costs</b>	<b>672</b>	<b>(229)</b>	<b>(902)</b>	<b>2,804</b>	<b>2,413</b>	<b>(391)</b>

Controllable Variance Analysis	Variance	Forecast Variance
d) 23/24 Electricity & Gas payments still to be invoiced for, and 24/25 payments not yet made either, resulting in year-to-date underspend. Full year charges forecasted to be significantly under budget due to reducing energy prices.	(452)	(330)
b) Full year Homelessness Prevention Grant received in advance of use. A virement will be processed to utilise the grant on prevention activity.	(302)	0
d) Employee costs underspends due to staff vacancies, principally in Housing & Campus West areas.	(79)	(178)
b) Household Support Funding carried forward from 2023/24, expenditure to be funded yet to be identified and/or incurred.	(53)	0
a) Overspend on Temporary Accommodation - proposed to be funded from Asylum Dispersal Grant Reserve	31	106
e) Other small variances.	(46)	11
<b>TOTAL</b>	<b>(902)</b>	<b>(391)</b>

Planning

Description	YTD Budget 2024/25 £ '000	Actual (inc Cmmt) £ '000	YTD Variance £ '000	Current Budget 2024/25 £ '000	Forecast Outturn 2024/25 £ '000	Variance to Current £ '000
Employees	433	383	(50)	1,731	1,624	(107)
Premises Related	0	0	(0)	2	2	0
Transport Related	0	1	0	2	1	(1)
Supplies and Services	64	82	18	255	336	81
Third Party Payments	14	30	16	56	56	0
Transfer Payments	0	0	0	0	0	0
Income	(244)	(266)	(21)	(977)	(1,027)	(50)
<b>Controllable Costs</b>	<b>267</b>	<b>229</b>	<b>(38)</b>	<b>1,069</b>	<b>992</b>	<b>(78)</b>

Controllable Variance Analysis	Variance	Forecast Variance
d) There are a number of vacancies within the team, resulting in an year to date saving.	(44)	(118)
d) There are a number of workstreams which will require the use of external legal and consultancy advice due to the likelihood of further planning appeals, legal challenges related to specific sites and ongoing enforcement matters.	(15)	65
d) Postage costs incurred by the service whilst carrying out their statutory obligations, in relation to planning applications.	3	12
e) Other small variances.	19	(37)
<b>TOTAL</b>	<b>(38)</b>	<b>(78)</b>

Regeneration and Economic Development

Description	YTD Budget 2024/25 £ '000	Actual (inc Cmmt) £ '000	YTD Variance £ '000	Current Budget 2024/25 £ '000	Forecast Outturn 2024/25 £ '000	Variance to Current £ '000
Employees	224	179	(45)	898	595	(303)
Premises Related	199	175	(24)	954	890	(64)
Transport Related	0	0	0	0	0	0
Supplies and Services	69	(5)	(74)	274	274	0
Third Party Payments	4	32	28	17	17	0
Transfer Payments	0	0	0	0	0	0
Income	(2,068)	(3,140)	(1,073)	(8,270)	(8,301)	(31)
<b>Controllable Costs</b>	<b>(1,571)</b>	<b>(2,759)</b>	<b>(1,188)</b>	<b>(6,127)</b>	<b>(6,525)</b>	<b>(398)</b>

Controllable Variance Analysis	Variance	Forecast Variance
d) Rent - Rent is received in advance either quarterly, monthly or annually . The year to date variance is the result of timing differences based on rents being received at different times to the budget profile. Work is currently underway to reprofile 2024/25 budgets in line with the timing of rental income receipts.	(704)	(73)
b) Net grant expenditure from the UKSPF Revenue grant 2024/25. A virement will be processed to utilise the funding for the agreed actions/projects.	(346)	0
d) There are a number of vacancies within the team, resulting in an year to date saving. Recruitment is ongoing, but the underspend will continue until year end.	(83)	(294)
d) Other small variances.	(55)	(30)
<b>TOTAL</b>	<b>(1,188)</b>	<b>(398)</b>

Executive Director (Place)  
30 June 2024 variances

Appendix B9

Budgets controlled by Executive Director (Place)

Description	YTD Budget 2024/25 £ '000	Actual (inc Cmmt) £ '000	YTD Variance £ '000	Current Budget 2024/25 £ '000	Forecast Outturn 2024/25 £ '000	Variance to Current £ '000
Employees	111	111	0	442	458	16
Premises Related	0	0	0	0	0	0
Transport Related	0	0	0	0	0	0
Supplies and Services	0	0	0	0	0	0
Third Party Payments	0	0	0	0	0	0
Transfer Payments	0	0	0	0	0	0
Income	0	0	0	0	0	0
<b>Controllable Costs</b>	<b>111</b>	<b>111</b>	<b>0</b>	<b>442</b>	<b>458</b>	<b>16</b>

Controllable Variance Analysis	Variance	Forecast Variance
e) Independent Living Alarm monitoring - Fewer external clients than anticipated continued using the service once we migrated a external contract.	(9)	0
d) Other small variances.	9	16
<b>TOTAL</b>	<b>0</b>	<b>16</b>

Executive Director (Resident Services and Climate Change)  
30 June 2024 variances

Appendix B10

Homes

Description	YTD Budget 2024/25 £ '000	Actual (inc Cmmt) £ '000	YTD Variance £ '000	Current Budget 2024/25 £ '000	Forecast Outturn 2024/25 £ '000	Variance to Current £ '000
Employees	84	78	(6)	336	347	11
Premises Related	1	12	11	3	3	0
Transport Related	3	2	(0)	10	10	0
Supplies and Services	3	16	13	12	12	0
Third Party Payments	31	(5)	(36)	123	123	0
Transfer Payments	0	0	0	0	0	0
Income	(0)	(44)	(44)	(2)	(37)	(36)
<b>Controllable Costs</b>	<b>121</b>	<b>58</b>	<b>(62)</b>	<b>483</b>	<b>458</b>	<b>(25)</b>

Controllable Variance Analysis	Variance	Forecast Variance
e) Other small variances.	(62)	(25)
<b>TOTAL</b>	<b>(62)</b>	<b>(25)</b>

Public Realm

Description	YTD Budget 2024/25 £ '000	Actual (inc Cmmt) £ '000	YTD Variance £ '000	Current Budget 2024/25 £ '000	Forecast Outturn 2024/25 £ '000	Variance to Current £ '000
Employees	693	620	(74)	2,774	2,624	(150)
Premises Related	374	32	(342)	2,277	2,045	(232)
Transport Related	8	4	(4)	31	31	0
Supplies and Services	94	50	(44)	375	425	50
Third Party Payments	2,243	1,248	(995)	8,987	9,068	81
Transfer Payments	0	0	0	0	0	0
Income	(1,989)	(1,697)	292	(4,900)	(4,759)	141
<b>Controllable Costs</b>	<b>1,423</b>	<b>257</b>	<b>(1,166)</b>	<b>9,544</b>	<b>9,434</b>	<b>(110)</b>

Controllable Variance Analysis	Variance	Forecast Variance
d) Salaries - Several posts vacant across Public Realm, offset partially by Agency cost.	(74)	(146)
d) Timing differences around payment of utility bills. A year-end underspend is expected due to reductions in energy costs.	(213)	(215)
d) Recycling - Urbaser Main contract, awaiting June invoice billed in arrears. Minor variance between projected inflation at the time of budget setting leading to small year end variance.	(479)	24
d) Recycling - Newspaper budget set before significantly reduced tonnage was known.	45	85
d) Recycling - Pearce Gate fee, value of recyclates currently not improving at initially considered rate.	(45)	37
e) Recycling - Recycling credits paid by Herts County Council are approximately paid 6 months in arrears.	341	0
d) Environmental Enforcement - Fixed Penalty Notices income for flytipping and littering is below budgeted income as contract not likely to start until mid year.	15	30
d) Birkin Cleaning Contract - Awaiting Feb/Mar/Apr/June Invoice. No significant year end variance expected.	(46)	1
d) Hatfield Housing Office Rent - Works in Campus East to enable Housing Team to move over from Hatfield estimated to be completed by the end of July 24'.	(45)	37
e) Private Sector Housing - HMO Licences Payments in Advance. No year end variance expected.	(334)	0
d) Hackney Carriages Licence Fees - Slight overspend expected at year end due to fees and charges requiring Licence Committee approval resulting in delay to fee increase, year to date favourable variance is due to payments in advance from prior year.	(37)	5
d) Hackney Carriages Legal Fees - Ongoing various Appeals Wheelchair Accessibility, Appeal against judgement Feb 2024.	3	22
d) Additional CCTV Monitoring costs for Hatfield Multi Storey Car Park to deter anti social behaviour.	10	11



e) Tree Maintenance - Maydencroft issuing credit notes to reconcile works completed.	(124)	0
e) COMF Grant due to be fully spent by end of Sept 24'.	(88)	0
e) Car Park Net Income, Service are in talks with NSL and East Herts to process outstanding invoices and payments. More detail required from suppliers to breakdown income by individual car parks.	(57)	0
d) Tewin Road Depot - Rent income from HCC unaccrued from 23/24 resulting in additional income showing in 2024/25.	(22)	(17)
d) Other small variances.	(16)	17
<b>TOTAL</b>	<b>(1,166)</b>	<b>(110)</b>

Executive Director (Resident Services and Climate Change)  
30 June 2024 variances

Appendix B12

Budgets controlled by Executive Director (Resident Services and Climate Change)

Description	YTD Budget 2024/25 £ '000	Actual (inc Cmmt) £ '000	YTD Variance £ '000	Current Budget 2024/25 £ '000	Forecast Outturn 2024/25 £ '000	Variance to Current £ '000
Employees	31	45	14	125	125	0
Premises Related	0	0	0	0	0	0
Transport Related	0	0	0	0	0	0
Supplies and Services	0	0	0	0	0	0
Third Party Payments	0	0	(0)	2	2	0
Transfer Payments	0	0	0	0	0	0
Income	0	0	0	0	0	1
<b>Controllable Costs</b>	<b>32</b>	<b>45</b>	<b>14</b>	<b>127</b>	<b>127</b>	<b>1</b>

Controllable Variance Analysis	Variance	Forecast Variance
d) Other small variances.	14	1
<b>TOTAL</b>	<b>14</b>	<b>1</b>

Chief Executive and PAs

Description	YTD Budget 2024/25 £ '000	Actual (inc Cmmt) £ '000	YTD Variance £ '000	Current Budget 2024/25 £ '000	Forecast Outturn 2024/25 £ '000	Variance to Current £ '000
Employees	96	92	(4)	384	384	0
Premises Related	0	0	0	0	0	0
Transport Related	0	0	0	1	1	0
Supplies and Services	29	32	2	118	118	0
Third Party Payments	0	0	0	0	0	0
Transfer Payments	0	0	0	0	0	0
Income	0	0	0	0	0	0
<b>Controllable Costs</b>	<b>126</b>	<b>124</b>	<b>(2)</b>	<b>503</b>	<b>503</b>	<b>0</b>

Controllable Variance Analysis	Variance	Forecast Variance
e) Other small variances.	(2)	0
<b>TOTAL</b>	<b>(2)</b>	<b>0</b>

**Welwyn Hatfield Borough Council Housing Revenue Account - June 2024**

**Appendix C1**

Description	YTD Budget 2024/25 £'000	YTD Actual (inc Cmmt) £ '000	FYE Variance £'000
Dwelling rents	(14,785)	(14,805)	(20)
Non-dwelling rents	(125)	(113)	12
Tenants' charges for services and facilities	(456)	(623)	(166)
Leaseholders' charges for services and facilities	(221)	(801)	(579)
Contributions towards expenditure	(62)	(43)	19
<b>Total Income</b>	<b>(15,650)</b>	<b>(16,385)</b>	<b>(734)</b>
Repairs and maintenance	2,868	(831)	(3,699)
Supervision and management	3,033	2,223	(810)
Special services	1,046	389	(657)
Rents, rates, taxes and other charges	646	1,083	437
Impairment allowance for doubtful debts	140	18	(123)
Depreciation	-	-	-
Debt management costs	10	2	(9)
Sums directed by Secretary of State	25	-	(25)
<b>Total Expenditure</b>	<b>7,769</b>	<b>2,884</b>	<b>(4,885)</b>
HRA share of Corporate and Democratic Core	315	-	(315)
<b>Net Cost of Services</b>	<b>(7,566)</b>	<b>(13,501)</b>	<b>(5,934)</b>

<b>Less Interest and Non-Statutory Items:</b>			
Interest payable and similar charges	2,265	246	(2,018)
HRA financing and investment income	(31)	-	31
Revenue Contribution to Capital	-	-	-
<b>Total Adjustments</b>	<b>2,233</b>	<b>246</b>	<b>(1,987)</b>
<b>(Surplus) / Deficit on the HRA</b>	<b>(5,333)</b>	<b>(13,254)</b>	<b>(7,922)</b>

**Appendix C1**

Current Budget 2024/25 £ '000	Forecast Outturn 2024/25 £ '000	Variance to Current £ '000
(60,262)	(60,404)	(142)
(508)	(598)	(89)
(1,826)	(2,009)	(183)
(885)	(885)	-
(250)	(246)	3
<b>(63,731)</b>	<b>(64,142)</b>	<b>(411)</b>
11,470	11,800	330
11,801	12,359	558
4,186	3,249	(937)
1,342	1,690	348
572	572	-
17,100	17,100	-
42	42	-
100	100	-
<b>46,612</b>	<b>46,912</b>	<b>299</b>
1,261	1,261	-
<b>(15,858)</b>	<b>(15,969)</b>	<b>(111)</b>

9,058	9,058	-
(124)	(124)	-
6,600	6,780	180
<b>15,534</b>	<b>15,714</b>	<b>180</b>
<b>(324)</b>	<b>(255)</b>	<b>69</b>

**HRA By Service Area**

Description	YTD Budget 2024/25 £'000	YTD Actual (inc. Cmmt) 2024/25 £'000	YTD Variance £'000
Finance & Transformation	(11,858)	(14,042)	(2,184)
Place	213	(12)	(225)
Resident and Neighbourhoods	4,645	798	(3,847)
Corporate items	1,668	2	(1,667)
<b>(Surplus) / Deficit on the HRA</b>	<b>(5,333)</b>	<b>(13,255)</b>	<b>(7,922)</b>

Current Budget 2024/25 £'000	Forecast Outturn 2024/35 £'000	Forecast Variance £'000
(48,549)	(48,438)	111
1,033	283	(750)
16,820	17,347	527
30,372	30,552	180
<b>(324)</b>	<b>(255)</b>	<b>69</b>

**HRA Reserves**

<b>General HRA reserve</b>
<b>Opening HRA Balance</b>
In-year (Surplus) / Deficit
<b>Closing HRA Balance</b>

Current Budget 2024/25 £'000	Outturn 2024/25 £'000	Variance £'000
(2,952)	(2,952)	-
(324)	(255)	69
<b>(3,276)</b>	<b>(3,207)</b>	<b>69</b>

Executive Director (Finance and Transformation)

Description	YTD Budget 2024/25 £ '000	Actual (inc Cmmt) £ '000	YTD Variance £ '000	Current Budget 2024/25 £ '000	Forecast Outturn 2024/25 £ '000	Variance to Current £ '000
Employees	417	898	480	1,670	2,126	456
Premises Related	0	2	2	0	0	0
Transport Related	2	2	(0)	9	10	0
Supplies and Services	2,702	651	(2,052)	10,820	10,720	(100)
Third Party Payments	3	(9)	(12)	12	17	5
Transfer Payments	25	0	(25)	100	100	0
Income	(15,008)	(15,586)	(578)	(61,160)	(61,411)	(251)
<b>Controllable Costs</b>	<b>(11,858)</b>	<b>(14,042)</b>	<b>(2,184)</b>	<b>(48,549)</b>	<b>(48,438)</b>	<b>111</b>

Controllable Variance Analysis	Variance	Forecast Variance
d) Lump sum pension contribution from HRA, required as part of the triennial valuation of the pension fund	596	596
d) There are several vacant posts within the service. Recruitment to these posts is ongoing but an underspend is expected at year end. The variance is net of any agency costs that are expected.	(110)	(114)
e) This variance relates to the HRA interest on borrowing. The year-to-date underspend is due to timing of interest repayments; the current variance includes accrued interest which is payable in June. It is likely that an underspend will be expected at year end, due to decreasing interest rates and timing of borrowing. This is heavily linked to the capital programme and any delays in this will impact on the interest payable through new borrowing. A revised estimated outturn will be completed once more information is known.	(2,018)	0
e) Annual service charge for leaseholders. In April we charge leaseholders for the estimated costs for the year based on historic data - this shows as the full year income in April and the variance is reduced over the year. At the end of the financial year the actuals are collected, and the Homeownership Team apportion these to the relevant blocks which are then audited. In September the leaseholders will receive the balancing credit/debit for the service charge, based on actuals against estimates.	(571)	0
d) There is currently a slight favourable variance year-to-date on HRA rental income, and a expected increase in rental income for the whole year overall. The rental income will continue to be looked at throughout the year as this is heavily linked to the void periods which have recently been higher than expected due to higher specifications required for void handovers.	(29)	(251)
c) Several accruals from 2023/24 are still outstanding and as such a current year to date variance is showing.	41	(26)
d) Other minor variances.	(94)	(94)
<b>TOTAL</b>	<b>(2,184)</b>	<b>111</b>

Housing Revenue Account  
30 June 2024 variances

Appendix D2 Appendix D2

Executive Director (Place)

Description	YTD Budget 2024/25 £ '000	Actual (inc Cmmt) £ '000	YTD Variance £ '000	Current Budget 2024/25 £ '000	Forecast Outturn 2024/25 £ '000	Variance to Current £ '000
Employees	489	399	(90)	1,957	1,801	(156)
Premises Related	216	74	(143)	1,046	440	(606)
Transport Related	11	7	(4)	44	34	(10)
Supplies and Services	67	70	3	270	274	4
Third Party Payments	74	99	26	294	329	35
Transfer Payments	0	0	0	0	0	0
Income	(644)	(661)	(16)	(2,578)	(2,595)	(17)
<b>Controllable Costs</b>	<b>213</b>	<b>(12)</b>	<b>(225)</b>	<b>1,033</b>	<b>283</b>	<b>(750)</b>

Controllable Variance Analysis	Variance	Forecast Variance
d) There is a year-to-date underspend due to 23/24 utilities bills still to be invoiced for. Full year charges forecasted to be significantly under budget due to reducing energy prices.	(174)	(148)
d) Employee costs underspends in Independent Living due to a number of staff vacancies.	(70)	(140)
d) NNDR Refund at The Hive due to award of backdated transitional premium.	0	(506)
d) Other minor variances.	19	44
<b>TOTAL</b>	<b>(225)</b>	<b>(750)</b>

Service Director (Resident Services and Climate Change)

Description	YTD Budget 2024/25 £ '000	Actual (inc Cmmt) £ '000	YTD Variance £ '000	Current Budget 2024/25 £ '000	Forecast Outturn 2024/25 £ '000	Variance to Current £ '000
Employees	888	758	(130)	3,552	3,687	135
Premises Related	701	644	(57)	1,378	1,514	136
Transport Related	4	5	1	17	18	0
Supplies and Services	207	205	(2)	493	656	163
Third Party Payments	2,868	(1,099)	(3,967)	11,473	11,623	150
Transfer Payments	0	0	0	0	0	0
Income	(23)	(138)	(115)	(94)	(207)	(113)
<b>Controllable Costs</b>	<b>4,645</b>	<b>376</b>	<b>(4,269)</b>	<b>16,820</b>	<b>17,291</b>	<b>471</b>

Controllable Variance Analysis	Variance	Forecast Variance
d) The Housing Repairs service currently has several vacant posts which are being covered by agency workers. Recruitment in this area is ongoing, however due to the nature of the posts they have been difficult to fill so far, and therefore, a year end favourable variance is currently expected.	(238)	(475)
d) Agency workers within the Property Services team. An overspend is expected at year-end however this will be reduced by the underspend in employees. This variance does also include the firewatch at queensway house	144	670
c) A large year-to-date variance is currently showing due to a large accrual for one of the contractors that is still going through applications checks. Due to ongoing damp and mould cases combined with delays in the planned programme, it is likely that there will be an adverse variance at year end.	(3,890)	150
d) There is a 2–3-month lag in paying utilities bills and as such a number of bills that were accrued for in 2023/24 have not yet been paid. Due to the recent reduction in energy prices and other usage data, a forecast saving is expected on the HRA utilities bills for the estates. This is monitored throughout the year.	(273)	(194)
d) There are several vacant posts in the Neighbourhoods team and as such a saving is expected at year end. The service is recruiting to these roles and agency workers are being used where needed. The forecasted saving is net of agency costs expected.	(38)	(59)
c) Following on from an insurance claim for one of our larger properties, we have received an insurance settlement for the costs of works that have been delivered over the past few years.	(113)	(113)
e) Payments to contractors for work delivered in the housing estates that have not yet been invoiced for. No variance is expected at year end.	(110)	0



d) An overspend is expected on council tax cost for the HRA, there are still a high number of voids and a longer void period. This results in higher than anticipated council tax costs which the HRA needs to pay. Work is being done to improve the void turn around time which should help reduce expenditure in the future.	219	300
d) There are several ongoing disrepair cases which are being resolved. A provision was made for this in 2023/24 and will be utilised throughout the year. As a result of these cases ongoing compensation and legal fees are being incurred.	89	180
d) Other minor variances	(59)	13
<b>TOTAL</b>	<b>(4,269)</b>	<b>471</b>

**Summary of virements between services**

**Appendix D5**

<b>Service</b>	<b>Virement Detail</b>	<b>Virement Total</b>
Finance and Transformation		
Place		
Resident Services and Climate Change		
<b>Total Increase/(Decrease) to Net Cost of Service Budgets</b>		<b>0</b>

Arrears by service at 30 June 2024

Appendix E

	1-30 Days Overdue	31-60 Days Overdue	61-90 Days Overdue	91-365 Days Overdue	365 Days Overdue	Total Outstanding
<b>Executive Director - Place</b>						
Commercial Property and Ground Rents	371,887	1,995	5,310	99,329	307,983	786,504
Planning	67,750	8,734	0	14,591	4,510	95,584
Housing Options	410	360		4,534	94,065	102,118
Independent Living	1,650	386	-453	134	-424	1,292
Place other	18,840	1,155	37,881	-280	-234	57,362
	<u>460,537</u>	<u>12,630</u>	<u>45,487</u>	<u>118,308</u>	<u>405,899</u>	<u>1,042,861</u>
<b>Executive Director - Finance &amp; Transformation</b>						
Cemeteries and Crematoriums	32,955	27,205	9,700	-466	4,452	73,846
Finance	44	70	6	2,318	26,959	29,397
Finance and Transformation other	0	0	0	0	228	228
	<u>32,999</u>	<u>27,275</u>	<u>9,706</u>	<u>1,852</u>	<u>31,640</u>	<u>103,471</u>
<b>Executive Director - Resident Services and Climate Change</b>						
Environmental Services - waste/recycling	5,000	-110	22,308	3,390	0	30,588
Parking and Playgrounds	94,443	0	0	0	0	94,443
Private Sector Housing	7,201	857	200	557,510	29,087	594,855
Property Maintenance	0	0	0	0	4,940	4,940
Resident Services other	11,797	2,170	-331	-2,214	-877	10,546
	<u>118,441</u>	<u>2,917</u>	<u>22,177</u>	<u>558,686</u>	<u>33,150</u>	<u>735,371</u>
<b>TOTAL</b>	<b>611,976</b>	<b>42,822</b>	<b>77,370</b>	<b>678,846</b>	<b>470,689</b>	<b>1,881,703</b>

	Breakdown below:	Breakdown below:
Rental Deposit scheme <sup>1</sup>	4,522	93,850
Referred to legal <sup>2</sup>	5,200	43,821
Payment plan <sup>3</sup>	510	21,740
Chasing commercial tenants <sup>4</sup>	100,041	289,061
Chasing - other LAs and partner orgs <sup>5</sup>	3,500	1,650
Chasing - other orgs & individuals <sup>6</sup>	13,819	6,525
Balances of less than £50 <sup>7</sup>	1,520	1,115
Unallocated credits <sup>8</sup>	-11,981	-7,594
Invoices in dispute <sup>9</sup>	561,715	20,520

#### Analysis and actions being taken re debt over 90 days

1. Rental Deposit Scheme - these are deposits provided to residents to enable them to rent a property. The more recent debts have instalment plans in place.
2. Referred to legal - the debt is now in the hands of the Council's legal team who will first issue a Letter Before Action and if appropriate seek a County Court Judgement.
3. Payment plan - these customers are paying their debt in instalments, as a result of an agreement with officers or terms set by a court.
4. Commercial tenant debts - these are debts of tenants who lease commercial premises and are managed by the Estates team.
5. Other LAs & partners - these are debts of other councils or partner organisations, so legal action is not usually required.
6. Other Chasing - these debts are being actively pursued directly with the customer by the department who provided the service or by Finance.
7. Balances of less than £50 - many of these debts are ground rent.
8. Unallocated credits - these arise when customers pay a different amount than the invoice issued or where a customer pays in advance of an invoice being raised.
9. Invoices in dispute - these are invoices where the customer is disputing the amount to be paid.

**Budget Efficiency Savings 2024 - 2025**

**Appendix F**

<b>Service Manager</b>	<b>Title of the Proposal</b>	<b>2024/25 Saving to be made £'000</b>	<b>2024/25 Forecast £'000</b>	<b>On Track</b>
Customer Service and Transformation	Transformation Service Reviews	(80)	(80)	On Track
Customer Service and Transformation	Customer Service Service Reviews	(74)	(74)	On Track
Customer Service and Transformation	Communications Service Reviews	(26)	(26)	On Track
Customer Service and Transformation	General supplies and services	(32)	(32)	On Track
Customer Service and Transformation	Net income generated at Crematorium	(158)	0	Off Track
Customer Service and Transformation	Garden Waste stickers	(27)	(27)	On Track
Finance	Saving on the Revenues and Benefits contract	(100)	(100)	On Track
Finance	Shared anti-fraud service contract	(20)	(20)	On Track
Finance	External Audit fees	(30)	(30)	On Track
Finance	Increase in interest income	(250)	(250)	On Track
Finance	Reduction in borrowing costs	(390)	(390)	On Track
ICT and Digital	ICT Service Reviews	(114)	(114)	On Track
ICT and Digital	Insourcing of the ICT contract	(89)	(89)	On Track
ED - Finance and Transformation	Reduction in training budget	(40)	(40)	On Track
ED - Finance and Transformation	HR Service Reviews	(63)	(63)	On Track
Regeneration and Econ Dev	Estates Service Reviews	(36)	(36)	On Track

Regeneration and Econ Dev	Parking Service Reviews	(42)	(42)	
Regeneration and Econ Dev	Revenue saving from capitalisation of new parking zone costs (Exp)	(50)	(50)	
Regeneration and Econ Dev	Revenue saving from capitalisation of new parking zone costs (Inc)	(50)	(50)	
Regeneration and Econ Dev	UK Shared Prosperity Grant administration funding	(37)	(37)	
Regeneration and Econ Dev	Rebaselining of fees and charges budget	(20)	(20)	
Regeneration and Econ Dev	Review of rental charges	(10)	(10)	
Regeneration and Econ Dev	Postage reduction at Weltech	(10)	(10)	
Planning	Planning Service Reviews	(43)	(43)	
Planning	Increase in Estate Management Fees	(16)	(16)	
Planning	Increase in Planning fees	(130)	(130)	
Leisure, Community and Cultural	Campus West Service Review (190k total) - Salaries	(140)	(140)	
Leisure, Community and Cultural	Campus West Service Review (190k total) - Panto Income	(50)	(50)	
Leisure, Community and Cultural	Review of management agreement/commercial rent	(30)	(30)	
Director - Resident Services and Climate Change	Increase in Garage fees	(120)	(120)	
Director - Resident Services and Climate Change	Service Reviews	(75)	(75)	
Director - Resident Services and Climate Change	Reduction in out of hours allowances	(10)	(10)	

Director - Resident Services and Climate Change	Removal of one off project costs budgets for Tewin Road	(70)	(70)	
Director - Resident Services and Climate Change	Reduction in landscape projects	(17)	(17)	
Director - Resident Services and Climate Change	Additional income from PAL scheme	(15)	(15)	
Director - Resident Services and Climate Change	Increase in garden waste fees	(37)	(37)	
Director - Resident Services and Climate Change	Environmental Enforcement contract	(60)	(60)	
Chief Exec	Reduction in corporate project budget	(65)	(65)	
Across all services	Increase vacancy provision from 3% to 3.5%	(78)	(78)	
<b>TOTAL</b>		<b>(2,704)</b>	<b>(2,546)</b>	