

To:
All members of the
Corporate Policy and Resources
Committee

Please reply to:
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Date: 12 May 2025

Supplementary Agenda

Corporate Policy and Resources Committee - Monday, 12 May 2025

Dear Councillor

I enclose the following item (Appendix C to report) which has been updated. Please note the correct Recommendation No. 2. This will be discussed at the Corporate Policy and Resources Committee meeting to be held on Monday, 12 May 2025:

8. 2024-25 Revenue Outturn

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Committee is asked to acknowledge the forecast outturn for 2024/25 as at 31 March 2025 and approve the following recommendations:

1. The (£3,112k) underspend for the year to 31 March 2025, before the recommendations below, as set out in the Table 2.1 of the report; and
2. Approve the following transfers to reserves:
 - a) £2,300k to Business Rates (National Non Domestic Rates) Equalisation Reserve; and
 - b) £812k to the General Fund Reserve

Yours sincerely

Karen Wyeth
Corporate Governance

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To the members of the Corporate Policy and Resources Committee

Councillors:

| | | |
|-------------------------|-------------|-----------------|
| J.R. Sexton (Chair) | R.V. Geach | L. E. Nichols |
| C. Bateson (Vice-Chair) | M. Gibson | O. Rybinski |
| M. Beecher | K.M. Grant | H.R.D. Williams |
| J.R. Boughtflower | K. Howkins | N. Islam |
| J. Button | M.J. Lee | |
| S.M. Doran | S.C. Mooney | |

Substitute Members: Councillors: M.M. Attewell, D.C. Clarke, S.A. Dunn, J.T.F. Doran, A. Gale and K.E. Rutherford

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| Results to 31-Mar-25 | Budget Revised | Actual Outturn | Variance of Actual from Revised Bgt | Comments |
|--|------------------------------------|------------------------------------|--|---|
| £ | £ | £ | £ | |
| Employees Other Expenditure | 823,200 (12,900) | 762,774 50,351 | (60,426) 63,251 | Savings mainly due to vacant posts and Mole Valley Partnership Higher expenditure of £56k due to Partnership working with Mole Valley BC and remainder relating to higher charges for general subscription. |
| Income | 0 | (5,781) | (5,781) | Recharged Partnership income from Mole Valley BC. |
| Accountancy | 810,300 | 807,344 | (2,956) | |
| Employees Other Expenditure Income | 112,600 109,400 0 | 56 236,557 0 | (112,544) 127,157 0 | Internal Audit Services are provided by Southern Internal Audit Partnership (SIAP) hosted by Hampshire County Council Please see above |
| Audit | 222,000 | 236,613 | 14,613 | |
| Employees Other Expenditure Income | 448,300 15,900 (458,500) | 320,929 13,569 (321,049) | (127,371) (2,331) 137,451 | Savings expected due to vacant posts. Some of underspend to be used to finance Elmbridge SLA contract, forecast to incur costs of between £18K and £30K by year end. BC Manager has confirmed income budgets not achievable. Based on current levels, income could be down by circa £140K. |
| Building Control | 5,700 | 13,449 | 7,749 | |
| Employees Other Expenditure Income | 233,800 3,200 0 | 238,062 3,695 0 | 4,262 495 0 | |
| Chief Executive | 237,000 | 241,758 | 4,758 | |
| Employees Other Expenditure Income | 306,900 1,000 0 | 306,166 358 0 | (734) (642) 0 | |
| Deputy Chief Executives | 307,900 | 306,524 | (1,376) | |
| Employees Outturn Revenue Report 31-3-25 ✓2 | 372,800 | 528,850 | 156,050 | Additional payments of £197k is relating to Best Value Inspection, partially off-set by lower costs expected for Retention Allowances. Print: 10/05/2025 |

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| Results to 31-Mar-25 | Budget Revised | Actual Outturn | Variance of Actual from Revised Bgt | Comments |
|---------------------------------|---------------------------|---------------------------|--|--|
| £ | £ | £ | £ | |
| Other Expenditure | 314,700 | 467,828 | 153,128 | Higher expenditure of £93k against external Audit fees, £27k to be funded through GIF(Green Initiative Fund), higher expenditure of £20k against Subscription payments and remainder against Treasury Management |
| Income | 0 | (3,077,738) | (3,077,738) | Additional Local Govt. Association Improvement Grant funding of £50k & £28k rel |
| Corporate Management | 687,500 | (2,081,061) | (2,768,561) | |

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|---------------------------------|---------------------------|---------------------------|--|--|
| | £ | £ | £ | |
| Employees | 329,200 | 300,295 | (28,905) | Savings due to a vacant post |
| Other Expenditure | 130,800 | 84,430 | (46,370) | Savings achieved mainly against software budget |
| Income | 0 | 0 | 0 | |
| Corporate Publicity | 460,000 | 384,725 | (75,275) | |
| Employees | 309,000 | 318,738 | 9,738 | |
| Other Expenditure | 6,000 | 6,506 | 506 | |
| Income | 0 | 0 | 0 | |
| Corporate Governance | 315,000 | 325,243 | 10,243 | |
| Employees | 773,400 | 740,654 | (32,746) | Savings achieved due to vacant posts, partially covered by agency staff. |
| Other Expenditure | (25,800) | (16,959) | 8,841 | |
| Income | (34,300) | (28,185) | 6,115 | |
| Legal | 713,300 | 695,510 | (17,790) | |
| Employees | 291,900 | 255,519 | (36,381) | Savings achieved due to a vacant post |
| Other Expenditure | 26,000 | 19,272 | (6,728) | |
| Income | 0 | (9) | (9) | |
| Committee Services | 317,900 | 274,783 | (43,117) | |
| Employees | 0 | 0 | 0 | |
| Other Expenditure | 0 | 0 | 0 | |
| Income | 0 | (761) | (761) | |
| Corporate Savings | 0 | (761) | (761) | |

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|--|---------------------------|---------------------------|--|---|
| | £ | £ | £ | |
| Employees | 1,144,400 | 882,909 | (261,491) | Restructure of the service is in progress but will be completed in 2025-26 once new automated systems in place. Underspent due to vacant posts, partially covered by agency staff and additional overtime payments for part year when peak periods e.g. annual billing. Savings achieved mainly against Postage Budget- £99k, software budget- £55k, Local Discretion Hardship budget - £20k Bankruptcy budget- £10k, partially off-set by higher payments against transaction charges budget due to credit car use. |
| Other Expenditure | 491,600 | 618,010 | 126,410 | |
| Income | (311,500) | (410,621) | (99,121) | |
| CServ Management & Support | 1,324,500 | 1,090,298 | (234,202) | |
| Employees | 12,200 | 12,679 | 479 | |
| Other Expenditure | 402,000 | 397,032 | (4,968) | |
| Income | 0 | 0 | 0 | |
| Democratic Rep & Management | 414,200 | 409,711 | (4,489) | |
| Employees | 2,300 | 10,610 | 8,310 | |
| Other Expenditure | 8,600 | 6,919 | (1,681) | |
| Income | 0 | (9,927) | (9,927) | |
| Elections | 10,900 | 7,602 | (3,298) | |
| Employees | 188,700 | 189,415 | 715 | Electoral Integrity Programme new Burden Grant funding from Govt. |
| Other Expenditure | 92,900 | 98,165 | 5,265 | |
| Income | (1,000) | (42,532) | (41,532) | |
| Electoral Registration | 280,600 | 245,048 | (35,552) | |
| Employees | 0 | 0 | 0 | |
| Other Expenditure | 337,800 | 344,021 | 6,221 | |
| Income | 0 | (897) | (897) | |
| Insurance | 337,800 | 343,124 | 5,324 | |
| Employees | 101,200 | 102,448 | 1,248 | Outturn Revenue Report 31-3-25 V2 |
| Other Expenditure | 2,500 | 3,111 | 611 | |
| Income | 0 | 0 | 0 | |
| MaT Secretariat & Support | 103,700 | 105,559 | 1,859 | |

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|---|---------------------------|---------------------------|--|---|
| | £ | £ | £ | |
| Employees | 373,600 | 368,796 | (4,804) | |
| Other Expenditure | 55,400 | 62,033 | 6,633 | |
| Income | 0 | 0 | 0 | |
| HR | 429,000 | 430,829 | 1,829 | |
| Employees | 76,100 | 85,434 | 9,334 | |
| Other Expenditure | 200 | 228 | 28 | |
| Income | 0 | 0 | 0 | |
| Payroll | 76,300 | 85,662 | 9,362 | |
| Employees | 856,400 | 741,709 | (114,691) | Savings achieved due to vacant posts, partially covered by temporary staff. |
| Other Expenditure | 443,900 | 397,772 | (46,128) | Savings achieved mainly against Microsoft & VDI Licensing costs |
| Income | 0 | (16,513) | (16,513) | £15k Cyber Security Qual. Grant is moved in revenue reserves expected to be used in 25-26 |
| Information & Comms Technology | 1,300,300 | 1,122,969 | (177,331) | |
| Employees | 77,700 | 77,919 | 219 | |
| Other Expenditure | 31,600 | 32,612 | 1,012 | |
| Income | (140,700) | (137,054) | 3,646 | |
| Land Charges | (31,400) | (26,523) | 4,877 | |
| Employees | 0 | 0 | 0 | |
| Other Expenditure | 0 | 228,789 | 228,789 | Bad Debts provision for 24-25 has been increased by £185k based on outstanding sales ledger invoices. Year-end stock adjustments of £24k relating to fuel costs and remainder adjustment relating to VAT Suspense Account |
| Income | 0 | 0 | 0 | |
| Misc Expenses | 0 | 228,789 | 228,789 | |
| Employees | 673,700 | 639,742 | (33,959) | Savings achieved due to vacant post as a result of difficulties in recruiting into information governance and gap when climate change officer left before new staff member started |
| Other Expenditure | 5,300 | 5,740 | 440 | |
| Income | 0 | 0 | 0 | |
| Project Management | 679,000 | 645,482 | (33,518) | |

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| | £ | £ | £ | |
| Employees | 2,081,000 | 1,442,875 | (638,125) | Superannuation payments & Compensation added years payments to SCC are lower based on number of staff. No actuals costs against growth budget of £200k during the year and no income reflected against other savings budget of £355k i.e. business improvements, procurement and other cashable savings budget of £355k giving net deficit of £155k against the budget. Also additional legal & court costs of £84k relating to Employment tribunal cases, partially off set by lower expenditure against security services. |
| Other Expenditure | (57,600) | 297,110 | 354,710 | |
| Income | 0 | 0 | 0 | |
| Unapportionable CentralO/Heads | 2,023,400 | 1,739,984 | (283,416) | |
| Total Employees | 9,588,400 | 8,326,579 | (1,261,821) | |
| Total Other Expenditure | 2,382,500 | 3,357,149 | 974,649 | |
| Total Income | (946,000) | (4,051,067) | (3,105,067) | |
| Net Total | 11,024,900 | 7,632,661 | (3,392,239) | |