

APPENDIX A - 2024/25 General Fund Revenue Significant Variance Analysis

Corporate, Governance & Public Protection					
Service Area	2024/25 Current Budget	2024/25 Current Budget (less proposed Budget C/F and accounting adjustments)	2024/25 Provisional Outturn	Varianc e to Current Budget	2024/25 Outturn Variance
	£	£	£	£	%
Corporate Management	497,750	497,750	573,003	75,253	15.1
Human Resources & Organisational Development	467,450	467,450	445,498	(21,952)	(4.7)
Legal & Democratic	1,666,550	1,573,050	1,554,696	(18,354)	(1.2)
Public Protection	1,421,200	1,412,900	1,395,739	(17,161)	(1.2)
Total	4,052,950	3,951,150	3,968,936	17,786	0.5

Explanation of Significant Variances	£'000
Corporate Management Additional capacity given to the Corporate Management support, these additional costs have been met from the overall savings from the staffing budget.	75
Legal & Democratic • Underspend relating to members allowances and expenses (£55k) due to some members having overlap with Special Responsibility's Allowance reduced travel expenditure • Legal fees £74k – additional costs for member complaints / code of conduct	(18)
Public Protection • In year vacancies within the Environmental Protection team have resulted in an underspend of (£37k). • Additional legal fees have been incurred resulting in an overspend of £16k	(17)

Finance, Property & Waste Services					
Service Area	2024/25 Current Budget	2024/25 Current Budget (less proposed Budget C/F and accounting adjustments)	2024/25 Provisional Outturn	Variance to Current Budget	2024/25 Outturn Variance
	£	£	£	£	%
Community Engagement	334,900	264,900	197,139	(67,761)	(25.6)
Finance	1,711,005	1,672,005	1,934,559	262,554	15.7
Finance Management	273,900	273,900	319,110	45,210	16.5
ICT Services	1,752,760	1,681,160	1,814,841	133,681	7.8
Property Services	2,896,685	1,982,885	2,156,713	173,828	8.8
Revenues, Benefits, Customer & Community Services	785,750	781,750	707,317	(74,433)	(9.5)
Waste Depot	93,000	0	0	0	0
Waste & Markets	3,726,550	3,171,750	2,902,441	(269,309)	(8.5)
Total	11,574,550	9,828,350	10,032,120	203,770	2.1

Explanation of Significant Variances	£'000
Community Engagement There has been a reduction in requests for grants from the Community Fund as other sources of funding have been available, resulting in an underspend.	(68)
Finance <ul style="list-style-type: none"> £32k on external audit fees for additional work undertaking regarding the closure of accounts process including dealing with new accounting standards. £59k increase on Insurance premiums increase based on previous claims history and general inflationary impact within the insurance markets. £98k relating to implementation of the new finance system. £58k cost for expected corporate recharge relating to Change for Lincs project which didn't materialise as expected. 	263
Finance Management Interim cover for the Assistant Director vacancy in year resulted in an overspend of £45k	45
ICT Services Additional costs for a software extension and new invoice scanning software during the transition to the new finance system have resulted in an overspend of £152k. Additional Power BI licences purchased have resulted in an overspend of £20k. An in year vacancy resulted in a saving of (£21k)	134

Property Services	173
<ul style="list-style-type: none"> Property Maintenance - A budget of £1m was approved and allocated to the capital programme. However, the stock condition surveys identified urgent remedial works, the majority of which relate to revenue expenditure which has resulted in an overspend of £262k. However, overall across both capital and revenue there is a net underspend of £220k which will be carried forward to complete ongoing works in 2025/26. Car Parking Income – Additional income of (£182k) has been received across all car parks. This takes into account the income loss of £26k resulting from the introduction of Christmas free parking in Grantham and Stamford during December 2024. Lower income budgets had originally been set for 2024/25 when there was uncertainty with respect to the introduction of new tariffs that were being considered at that time. 	
Revenues, Benefits, Customer & Community Services	(74)
In year vacancies resulted in a saving of (£58k)	
Waste & Markets	(269)
<ul style="list-style-type: none"> Additional green waste income of (£59k) has been received with 30,483 households renewing their subscription for 2024/25 (30,575 in 2023/24) and 648 new households joining the service. The majority of the underspend relates to savings on fuel costs. 	

Growth & Culture					
Service Area	2024/25 Current Budget	2024/25 Current Budget (less proposed Budget C/F and accounting adjustments)	2024/25 Provisional Outturn	Variance to Current Budget	2024/25 Outturn Variance
	£	£	£	£	%
Arts & Culture	1,704,700	784,100	703,692	(80,408)	(10.2)
Building Control	97,483	96,883	31,679	(65,204)	(67.3)
Communications	309,700	309,700	257,625	(52,075)	(16.8)
Culture & Leisure Management	168,700	168,700	165,516	(3,184)	(1.9)
Development & Policy	694,540	496,240	105,916	(390,324)	(78.6)
Economic Development	269,305	57,805	110,839	53,034	91.7
Growth Management	367,500	367,500	396,344	28,844	7.8
Leisure	2,550,950	430,550	441,021	10,471	2.4
Parks & Open Spaces	704,100	583,000	502,825	(80,175)	(13.8)
Street Scene	1,963,650	1,743,950	1,673,928	(70,022)	(4.0)
Total	8,830,628	5,038,428	4,389,385	(649,043)	(12.9)

Explanation of Significant Variances	£'000
Arts & Culture Increases in room hire, lettings and theatre hire along with increases in admissions income across Guildhall Arts Centre, Stamford Arts Centre and Bourne Corn Exchange have resulted in additional income of (£128k). This has been partly offset by the costs of bar stock at Stamford Arts which was under budgeted for by £21k.	(80)
Building Control SKDC's share of the saving made due to the net effect of a revised staffing structure, in year vacancies and fee income reductions.	(65)
Communications Savings of (£49k) have been made through a staffing restructure with graphic design work being outsourced when required	(52)
Development & Policy <ul style="list-style-type: none"> Planning Fee Income – There has been a national decline of 14% in the number of planning applications submitted and this has been reflected locally. However, a number of major applications for solar farms with significant fees has resulted in income above budget (£303k) Planning Policy in year vacancies have resulted in an underspend of (£28k) Biodiversity Net Gain Grant was received for (£19k) 	(390)
Economic Development Software and licences for visitor insight and monitoring were purchased at a cost of £18k in year. Alongside this there were a number of other additional costs across the service.	53
Parks and Open Spaces <ul style="list-style-type: none"> Income losses were incurred from cancellation of events due to bad weather £10k and a reduction in purchase of grave plots and rights of burial £12k. Inspections of play park equipment resulted in an overspend of £25k 	(80)
Street Scene <ul style="list-style-type: none"> There have been in year vacancies (£103k) due to staff turnover and savings agreed in year to fund the loss of income from external contract work £40k. The remaining part of the underspend relates to fuel costs. 	(70)

Housing & Projects					
Service Area	2024/25 Current Budget	2024/25 Current Budget (less proposed Budget C/F and accounting adjustments)	2024/25 Provisional Outturn	Variance to Current Budget	2024/25 Outturn Variance
	£	£	£	£	%
Centralised & Business Support	501,221	501,221	483,496	(17,725)	(3.5)
Corporate Projects & Performance	539,629	519,629	451,959	(67,670)	(13.0)
Health & Safety	146,000	146,000	154,424	8,424	5.8
Housing Services	501,350	414,350	219,203	(195,147)	(47.1)
Total	1,688,200	1,581,200	1,309,082	(272,118)	(17.2)

Explanation of Significant Variances	£'000
Corporate Projects & Performance <ul style="list-style-type: none"> There have been savings for in year vacancies related to the Project officer/Business Support Team Leader posts (£24k) The post of the Tree officer has been vacant for part of the year resulting in a saving (£25k). Additional income has been received in year from the Electric charging points following a number of new units installed during 2024/25 (£22k) 	(68)
Housing Services – General Fund <ul style="list-style-type: none"> Government grant has been received (£303k) to support homelessness delivery which has been spent on additional staffing £105k and increased emergency accommodation costs £126k resulting a net underspend of (£72k). The level of bad debt provision has reduced (£74k) due to the overall level Council debt being lower at the financial year end. 	(195)