

Overview and Scrutiny Committee
Adults Wellbeing & Health - 2 October 2023

AHS Revenue and Capital – Outturn 2022/23 and Forecast
2023/24 Quarter 1

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OVERVIEW

- 2022/23 Revenue Outturn and Variance Explanations
- 2022/23 Outturn Capital Position
- 2023/24 Quarter 1 Revenue Forecast Outturn and Variance Explanations
- 2023/24 Quarter 1 Capital Position

AHS 2022/23 Outturn By Expenditure Type

| | Revised Annual Budget | Actual 2022/23 | Variance | Items Outside Cash Limit | Cont. To / (From) Reserve | Cash Limit Variance | Memo- Forecast Position at QTR3 |
|---------------------------|-----------------------------|-------------------|--------------|--------------------------------|---------------------------------|------------------------|--|
| | £000 | £000 | £000 | £000 | £000 | £000 | £000 |
| Employees | 39,001 | 37,957 | (1,044) | (1,469) | 0 | (2,513) | (2,357) |
| Premises | 1,182 | 1,914 | 732 | (576) | 0 | 156 | 131 |
| Transport | 2,166 | 2,346 | 180 | (3) | 0 | 177 | 47 |
| Supplies & Services | 5,815 | 6,964 | 1,149 | (129) | 0 | 1,020 | 569 |
| Third Party Payments | 319,583 | 326,991 | 7,408 | 0 | 0 | 7,408 | 9,355 |
| Transfer Payments | 10,811 | 11,223 | 412 | 0 | 0 | 412 | (55) |
| Central Support & Capital | 31,026 | 40,692 | 9,666 | (2,596) | 66 | 7,136 | 564 |
| Income | (271,595) | (287,241) | (15,646) | 0 | 0 | (15,646) | (9,862) |
| Total | 137,989 | 140,846 | 2,857 | (4,773) | 66 | (1,850) | (1,608) |

AHS 2022/23 Outturn By Service Area

| | Revised Annual Budget | Actual 2022/23 | Variance | Items Outside Cash Limit | Cont. To / (From) Reserve | Cash Limit Variance | Memo- Forecast Position at QTR3 |
|-------------------|--------------------------------------|---------------------------|-----------------|---|--|--------------------------------|--|
| | £000 | £000 | £000 | £000 | £000 | £000 | £000 |
| Excluded Services | 140 | 149 | 9 | (9) | 0 | 0 | 0 |
| Central/Other | 10,924 | 12,612 | 1,688 | (1,373) | (26) | 289 | 840 |
| Commissioning | 3,014 | 2,001 | (1,013) | (204) | 878 | (339) | (104) |
| Head of Adults | 121,961 | 120,230 | (1,731) | (3,092) | 3,023 | (1,800) | (2,344) |
| Public Health | 1,950 | 5,854 | 3,904 | (95) | (3,809) | 0 | 0 |
| Total | 137,989 | 140,846 | 2,857 | (4,773) | 66 | (1,850) | (1,608) |

AHS Revenue Budget 2022/23

AHS budget position for 2022/23 is an under budget of £1.850 million, which equates to 1.3% of net budget

Key reasons for budget variances:

Head of Adult Care (under budget of £1.800 million)

- Net under budget on employee-related costs of circa £2.195 million mainly through the level of staff turnover being above budget.
- Net over budget on supplies and services, transport and other costs and over recovery of income £0.555 million.
- Net overall under budget on care-related activity of circa £0.160 million, this is mainly due to additional client contributions.

AHS Revenue Budget 2022/23

Key reasons for budget variances:

Central Costs / Other (over budget £0.289 million)

- Net effect of £0.173 million under budget on uncommitted budgets to support future operational activity and £0.462 million over budget in respect of increased bad debt provision.

Commissioning (under budget £0.339 million)

- Under budget in respect of management of vacancies and contract management.

AHS Revenue Budget 2022/23

Public Health (on target)

- This budget is funded mainly by Public Health Grant for 2022/23, and therefore shows nil net expenditure on the report.
- However, £1.214 million has been made available for future investment in Public Health projects from uncommitted budgets, savings from vacant posts and underspends against some contracts.

AHS – 2022/23 CAPITAL

| AHS | Actual Expenditure 31/03/2023 £000 | Current 2022/23 Budget £000 | (Under) / Over Spending £000 |
|------------------------------------|---|--|---|
| Provider Services – Hawthorn House | 24 | 100 | (76) |
| | 24 | 100 | (76) |

AHS Q1 2023/24 Forecast Outturn By Expenditure Type

| | Revised Annual Budget | YTD Actual | Forecast Outturn | Items Outside Cash Limit | Forecast Use of Reserve | Cash Limit Variance |
|---------------------------|-----------------------------|---------------|---------------------|--------------------------------|-------------------------------|------------------------|
| | £000 | £000 | £000 | £000 | £000 | £000 |
| Employees | 40,360 | 9,504 | 40,217 | (56) | 0 | (199) |
| Premises | 1,283 | 169 | 1,256 | 22 | 0 | (5) |
| Transport | 2,147 | 311 | 2,661 | 0 | 0 | 514 |
| Supplies & Services | 4,500 | 1,401 | 4,956 | 0 | 0 | 456 |
| Third Party Payments | 351,544 | 67,519 | 351,465 | 3,500 | 0 | 3,421 |
| Transfer Payments | 11,838 | 1,833 | 12,083 | 0 | 0 | 245 |
| Central Support & Capital | 34,009 | 21,552 | 33,890 | 0 | 212 | 93 |
| Income | (289,385) | (72,308) | (293,995) | 0 | 0 | (4,610) |
| Total | 156,296 | 29,981 | 152,533 | 3,466 | 212 | (85) |

AHS Q1 2022/23 Forecast Outturn By Service Area

| | Revised Annual Budget | YTD Actual | Forecast Outturn | Items Outside Cash Limit | Forecast Use of Reserve | Cash Limit Variance |
|-------------------|-----------------------------|---------------|---------------------|--------------------------------|-------------------------------|------------------------|
| | £000 | £000 | £000 | £000 | £000 | £000 |
| Excluded Services | 122 | (758) | 122 | 0 | 0 | 0 |
| Central/Other | 10,828 | (14) | 10,838 | 3 | 0 | 13 |
| Commissioning | 354 | (508) | 915 | (13) | (574) | (26) |
| Head of Adults | 143,740 | 20,805 | 140,940 | 3,476 | (748) | (72) |
| Public Health | 1,252 | 10,456 | (282) | 0 | 1,534 | 0 |
| Total | 156,296 | 29,981 | 152,533 | 3,466 | 212 | (85) |

AHS Revenue Budget 2023/24

AHS budget position for 2023/24 is a projected under budget of £0.085 million, which equates to 0.1% of net budget

Key reasons for budget variances:

Head of Adult Care (projected under budget of £72,000)

- Net under budget on employee related costs of circa £0.607 million mainly through the level of staff turnover being above budget.
- Net over budget on supplies and services, transport and other costs and over recovery of income circa £0.637 million.
- Net overall under budget on care related activity of circa £0.102 million.

AHS Revenue Budget 2023/24

Key reasons for budget variances:

Central Costs / Other (projected over budget £13,000)

- Slightly over budget due to an increase in central recharge costs.

Commissioning (projected under budget £26,000)

- Under budget in respect of management of vacancies and contract management.

AHS Revenue Budget 2023/24

Public Health (projected on target)

- This budget is funded mainly by Public Health Grant for 2023/24, and therefore shows nil net expenditure on the report.
- However, £1.052 million is forecast to be made available for future investment in Public Health projects from uncommitted budgets, savings from vacant posts and underspends against some contracts.

AHS – Q1 2023/24 CAPITAL

| Scheme | Actual Expenditure 30/06/2023 £000 | Current 2023/24 Budget £000 | (Under) / Over Spending £000 |
|--|---|--|---|
| Provider Services – Hawthorn House | 51 | 1,349 | (1,298) |
| Provider Services – Complex Needs in the Community: Harelaw | 0 | 523 | (523) |
| Provider Services – Positive Journeys: Chester le Street | 291 | 530 | (239) |
| | 342 | 2,402 | (2,060) |

ANY QUESTIONS?