

Annex A - Comparison of Q2 Budget Monitoring

	Q2 position			
	Current Budget	Actual Exp	Variance (under) / over spend	Forecast to Year End
	£	£	£	£
Democratic Services				
DRM001-Democratic Representation	205,754	206,118	365	365
DRM002-Support To Elected Bodies	251,456	255,075	3,619	3,619
ELE001-Registration of Electors	119,322	119,554	232	1,000
ELE002-District Elections	3,000	3,373	373	373
ELE004-Parliamentary Elections	104,899	105,034	135	135
ELE005-Parish Elections	0	4,869	4,869	4,869
ELE006-County Elections	48,000	50,660	2,660	2,660
ELE008-Police & Crime Commissioner Elections	0	3,658	3,658	3,658
SUP001-Administration	77,759	74,188	(3,571)	(3,571)
Total - Democratic Services	810,189	822,529	12,340	13,108

Q2 position			
Current Budget	Actual Exp	Variance (under) / over spend	Forecast to Year End
£	£	£	£

Environmental & Regulatory Services

BUC001-Building Control - Fee Earning Work	51,633	56,947	5,314	5,314
BUC002-Building Control - Non Fee Earning Work	1,702	2,824	1,122	1,122
EMP001-Emergency Planning	8,795	10,803	2,008	2,008
ESM001-Environment - Service Mgmt & Supp Serv	52,009	52,009	(0)	(0)
PSH002-Private Sector Housing-Condition of Dwellings	1,500	0	(1,500)	(1,500)
REG001-Environmental Health General	0	0	0	0
REG002-Licensing	13,090	6,722	(6,368)	(6,368)
REG009-Environmental Protection	120,378	121,119	741	741
REG011-Authorised Process	(6,000)	(3,796)	2,204	2,204
REG013-Pollution Control	60,766	63,914	3,148	3,148
REG016-Food Safety	72,761	71,167	(1,594)	(1,594)
REG021-Statutory Burials	2,500	2,795	295	295
STC011 - Abandoned Vehicles	0	(650)	(650)	(650)
TAC309-Other Trading Services - Markets	2,525	16,860	14,335	31,467
Total - Environmental & Regulatory Services	381,658	400,714	19,056	36,188

TAC309 - The markets in Witney and Chipping Norton are now managed by a commercial operator. As the new model develops and attracts more traders to the revitalised markets, income is expected to grow over time. The income target will be reviewed as part of the 2026/27 budget setting process.

Finance, Human Resources & Procurement

	Q2 position			
	Current Budget	Actual Exp	Variance (under) / over spend	Forecast to Year End
	£	£	£	£
SUP003-Human Resources	124,435	128,423	3,988	3,988
HLD319 - New Initiatives	0	0	0	0
SUP009-Accountancy	217,997	219,097	1,100	1,100
SUP010-Internal Audit	116,594	119,821	3,227	3,227
SUP011-Creditors	20,218	19,861	(357)	(357)
SUP012-Debtors	28,683	26,833	(1,850)	(1,850)
SUP013-Payroll	27,289	27,289	0	0
SUP019-Health & Safety	17,412	17,495	83	83
SUP020-Training & Development	15,128	15,128	0	0
SUP033-Central Purchasing	19,810	19,810	0	0
SUP035-Insurances	5,081	5,081	(0)	(0)
Total - Finance, Human Resources & Procurement	1,436,435	1,442,628	6,193	6,193

ICT, Change & Customer Services

SUP002-Consultation, Policy & Research

SUP005-ICT

SUP008-Reception/Customer Services

TMR002-Street Furniture & Equipment

Total - ICT, Change & Customer Services

Q2 position			
Current Budget	Actual Exp	Variance (under) / over spend	Forecast to Year End
£	£	£	£
1,875	0	(1,875)	(1,875)
655,744	661,804	6,059	6,059
306,201	304,661	(1,540)	(1,540)
(8,627)	(3,093)	5,533	5,533
2,093,081	2,101,259	8,178	8,178

Q2 position			
Current Budget	Actual Exp	Variance (under) / over spend	Forecast to Year End
£	£	£	£

Land, Legal & Property

ADB301-3 Welch Way (Town Centre Shop)	4,354	1,784	(2,569)	0
ADB302-Guildhall	(718)	(6,028)	(5,310)	(5,310)
ADB303-Woodgreen	168,694	169,783	1,089	1,089
ADB304-Elmfield	(60,000)	(59,701)	299	299
ADB305-Corporate Buildings	426,359	428,662	2,303	2,303
ADB306-Depot	26,061	27,264	1,203	1,203
FIE346-Marriotts	(385,436)	(379,154)	6,282	6,282
LLC001-Local Land Charges	(28,000)	(23,209)	4,790	20,000
SUP004-Legal	162,305	150,901	(11,404)	(11,404)
TAC303-Swain Court	236,284	229,119	(7,165)	(13,500)
Total - Land, Legal & Property	549,903	539,421	(10,481)	962

LLC001 - fee income has been consistent over the year but is below budget. The forecast for year end is a £20,000 income shortfall with expenditure falling within the existing budget.

SUP004 - employee costs for the shared service are underspent due to 2 vacancies at the beginning of the year that were recruited to in Q2

TAC303 - rental income is above budget with the forecast for year end relating to a further increase in income due to the base budget being too prudent. The income target will be reviewed as part of the 2026/27 budget setting process.

Q2 position			
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£	£	£	£

Leisure & Communities

CCR001-Community Safety (Crime Reduction)	176,766	180,891	4,125	4,125
CCR002-Building Safer Communities	(10,507)	(11,172)	(665)	0
CCR301 - Communities Revenue Grant	159,000	167,510	8,510	17,020
CCT001-CCTV	60,261	57,553	(2,708)	(2,708)
CSM001-Cultural Strategy	44,684	42,541	(2,143)	(2,143)
CUL001-Arts Development	(110,162)	(112,762)	(2,600)	(2,600)
ECD001-Economic Development	81,136	78,260	(2,876)	(2,876)
ECD010 – SPF Community and Place	(541,975)	(541,975)	0	0
REC001-Sports Development	101,873	108,768	6,895	6,895
REC002-Recreational Facilities Development	28,146	44,365	16,219	16,219
REC003-Play	43,329	50,595	7,266	7,266
REC301-Village Halls	7,535	7,535	0	0
REC302-Contract Management	(989,990)	(1,001,083)	(11,093)	(80,000)
SUP016-Finance - Performance Review	56,348	56,348	0	0
TOU001-Tourism Strategy and Promotion	55,066	53,412	(1,654)	(1,654)
Total - Leisure & Communities	(838,491)	(819,213)	19,277	(40,455)

CCR301 - there is an error in the base budget which has created an overspend in Q2 of £8,510, this will increase to £17,020 by year end. This will be corrected in the 2026/27 budget.

REC002 - the overspend is a repayment to Sports England prior year unused grant money that was not spent as the project came in under budget. This was not known until after the year end 2024/25 so it was therefore not accrued for. The remainder of expenditure is within existing budget.

REC302 - The budget includes £50,000 for external legal advice related to the negotiation of the new leisure contract for 2027. This legal advice is likely to be needed in the second half of the year and is an underspend of £14,000 in Q2. Unbudgeted spend includes £9,975 for the installation of energy saving showers at Carterton LC. There are also number of minor overspends for the appraisal of Carterton LC roof repairs and professional advice on the specification of Solar PV installed. The annual contract income is increased by CPI inflation mid year and could bring the year end contract sum to a forecast of c£100,000 in excess of budget.

Q2 position			
Current Budget	Actual Exp	Variance (under) / over spend	Forecast to Year End
£	£	£	£

Environmental Services

CCC001-Climate Change	93,238	94,315	1,077	1,077
COR301-Policy Initiatives - Shopmobility	8,936	8,335	(601)	0
CPK001-Car Parks - Off Street	165,468	162,146	(2,412)	(2,412)
ENI002-Grounds Maintenance	306,384	307,307	923	923
ENI303-Landscape Maintenance	39,212	36,989	(2,223)	(2,223)
FLD001-Flood Defence and Land Drainage	84,097	85,163	1,066	1,066
REG004-Dog Warden	25,000	26,230	1,230	5,000
REG019-Public Conveniences	90,469	94,282	3,813	6,000
REG023-Environmental Strategy	41,455	40,877	(578)	(578)
RYC001-Recycling	1,153,779	1,159,959	6,179	6,179
RYC002-Green Waste	(1,035,599)	(970,528)	65,071	65,000
RYC003-Food Waste	538,337	534,486	(3,851)	(3,851)
STC004-Environmental Cleansing	473,504	471,164	(2,340)	(2,340)
TRW001-Trade Waste	(53,068)	(207,457)	(154,389)	(250,000)

TRW002-Clinical Waste	(250)	0	250	250
WST001-Household Waste	1,063,869	1,087,319	23,451	23,451
WST004-Bulky Household Waste	9,124	(2,211)	(11,336)	(20,000)
WST301-Env. Services Depot, Downs Rd, Witney	114,229	116,742	2,513	6,000
Total - Environmental Services	3,118,182	3,045,117	(72,156)	(166,458)

RYC002 - income is at 96% of budget for the year. The income target will be reviewed as part of the 2026/27 budget setting process.

TRW001 - Trade Waste income is £197,000 ahead of target for the first half of the year, partially offset by £29,000 of expenditure on replacement bins and a £13,000 overspend on tipping charges - due to the higher volume of waste being collected. Invoices for September to March were raised in Q2, with the year end income position at least £295,000 above target. The year end forecast also includes additional expenditure on replacement bins and boxes.

WST001 - The overspend is due to external consultancy work undertaken by Activist on behalf of the Council to investigate options for a transformational waste strategy with Countywide partnership working.

WST004 - Bulky Waste income is £12,000 above target in Q2 and forecast to increase in the second half of the year

Q2 position			
Current Budget	Actual Exp	Variance (under) / over spend	Forecast to Year End
£	£	£	£

Planning & Strategic Housing

DEV001-Development Control - Applications	(212,898)	(475,997)	(263,099)	(305,000)
DEV002-Development Control - Appeals	108,254	71,079	(37,175)	(20,000)
ENA001-Housing Enabling	74,992	72,431	(2,561)	(2,561)
ENI301-Landscape Initiatives	29,596	28,716	(880)	(880)
HLD315-Growth Board Project (Planning)	(26,695)	(26,525)	170	170
PLP001-Planning Policy	511,515	519,421	7,906	0
PLP004-Conservation	135,732	136,184	452	452
PSM001-Planning Service Mgmt & Support Serv	48,520	47,074	(1,446)	(2,000)
Total - Planning & Strategic Housing	669,016	372,382	(296,633)	(329,819)

DEV001 - Income is £321,000 above target due to major applications that have been received. This is offset by £63,000 of agency staff and a number of minor underspends.

DEV002 - it is difficult to predict when planning appeals will be lodged or to forecast whether the full budget will be exhausted by the end of the year. The budget for 2026/27 will be reviewed based on the information available at the time

Q2 position			
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£	£	£	£

Retained Services

COR002-Chief Executive	243,507	248,650	5,143	6,500
COR003-Corporate Policy Making	37,665	37,280	(385)	0
COR004-Public Relations	204,861	208,373	3,513	0
COR005-Corporate Finance	404,957	410,516	5,559	5,559
COR006-Treasury Management	13,350	12,600	(750)	(1,500)
COR007-External Audit Fees	104,156	129,000	24,844	25,000
COR008-Bank Charges	39,250	34,618	(4,632)	(10,264)
COR012 - Publica Review	176,932	176,932	(0)	0
COR302-Publica Group	123,370	130,060	6,690	5,000
FIE341-Town Centre Properties	(204,709)	(201,248)	3,461	5,000
FIE342-Miscellaneous Properties	42,194	32,253	(9,942)	0
FIE343-Talisman	(609,513)	(677,047)	(67,535)	(118,000)

FIE344-Des Roches Square	(215,745)	(219,288)	(3,543)	(5,000)
FIE345-Gables at Elmfield	0	5,415	5,415	5,415
NDC001-Non Distributed Costs	408,000	417,399	9,399	18,799
TAC304-Witney Industrial Estate	(85,710)	(84,072)	1,638	3,277
TAC305-Carterton Industrial Estate	(14,144)	19,859	34,004	50,000
TAC306-Greystones Industrial Estate	(4,100)	(6,173)	(2,073)	(4,147)
TAC308-Other Trading Services - Fairs	4,751	4,224	(527)	(527)
Total - Retained Services	669,073	679,352	10,279	(14,888)

COR007 - fees for the audit of the 2025/26 financial year will not be published until the end of November. The base budget includes £158,000 for the audit of the Statement of Accounts and a further £50,000 for the audit of our Housing Benefit system, both of which are statutory requirements. There will also be an additional cost for the increased audit assurance requirements subsequent to the adoption of IFRS 16 Leases.

FIE343 - Rental income for Unit 13 has been incorrectly excluded from the base budget for 2025/26, this error will be corrected for the 2026/27 budget but will cause a £107,000 underspend in the current financial year. There is also £11,000 of service charge income that relates to 2024/25 giving a Q2 underspend for rental income of £64,500.

TAC305 - the overspend relates to expenditure to secure the vacant units 1 - 3 in advance of the construction of the new roof, including repairs to the rolling shutters, electricity supply works, surveys and inspections. The forecast for year end assumes a continuation of security measures until the construction phase has been completed.

Revenues & Housing Support

	Q2 position			
	Current Budget	Actual Exp	Variance (under) / over spend	Forecast to Year End
	£	£	£	£
HBP001-Rent Allowances	192,543	195,855	3,312	0
HOM001-Homelessness	76,145	80,730	4,585	9,171
HOM004-Refugees	0	185	185	0
HOM005-Homelessness Hostel Accommodation	(1,995)	(137)	1,858	5,000
HOM006 - The Old Court	22,520	31,068	8,548	8,548
HOM007-Afghan Resettlement Programme	(168,193)	(168,193)	0	0
HOM008-Homes for Ukraine	16,840	16,840	0	0
LTC001-Council Tax Collection	212,750	218,734	5,984	(5,000)
LTC011-NNDR Collection	66,497	64,826	(1,672)	(5,000)
PSH001-Private Sector Housing Grants	25,798	26,248	450	450
PSH004-Home Improvement Service	(28,475)	(19,842)	8,633	15,000
Total - Revenues & Housing Support	414,429	446,315	31,885	28,169

PSH004 - the overspend is due to the cost of external contractors we use to conduct minor adaptations to residents homes i.e. installing external hand rails and internal grab rails. This budget will be reviewed for 2026/27.