

**REPORT TO:** East Lothian Council

**MEETING DATE:** 25 February 2025

**BY:** Executive Director for Council Resources

**SUBJECT:** Quarter 3 Financial Review 2024/25

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## **1 PURPOSE**

- 1.1 To provide an update on the in-year financial position at the end of December 2024.

## **2 RECOMMENDATIONS**

2.1 The Council is recommended to:

- Note the outcome of the Quarter 3 financial performance against approved budgets and the underlying financial pressures faced by the council.
- Note the additional funding received from the Scottish Government to meet specific policy initiatives.
- Note the range of ongoing intervention measures approved by Council.
- Note that financial review reports will continue to be reported to Council for scrutiny while the risk environment remains heightened.
- Note the update on the wider financial environment and current risks.
- Note the update on Prudential and Treasury Indicators.

## **3 BACKGROUND**

- 3.1 The Council continues to face increasing demand and cost pressures which present significant challenges to financial sustainability. The most significant of these pressures arises from demand led service areas

particularly within Health and Social Care Services delegated to the Integration Joint Board (IJB), Children's Services and Homelessness. In addition, there remain pressures arising from the timing and delivery of planned financial savings.

- 3.2 The Quarter 2 report to Council noted an overall forecast in-year pressure of £8.5 million, and after the application of planned reserves the unplanned overspend was forecast to be £3.7 million. The Council continues to face a number of significant financial and other risks, both this year and in future years, and these will continue to be closely monitored.
- 3.3 In response to these risks, and with a view to managing the in-year financial pressures, Council approved a series of control measures at the June 2024 meeting which the Council Management Team (CMT) is responsible for applying.
- 3.4 The significance of these pressures continues to be reflected in the Corporate Risk Register where "Managing the Financial Environment" remains the highest ever scoring risk and consequently addressing this is a key corporate priority.
- 3.5 Council will consider the budget for 2025/26 onwards on 18 February, which seeks to address some of highest risk areas through increased investment but continues to reflect significant funding pressures over the medium term. Within this context, the Finance Service will continue to work with colleagues across the Council to manage expenditure commitments in 2024/25 and the future implications going forward.

### **General Services Revenue Summary – Quarter 3**

- 3.6 An analysis of the financial position across service groups is set out in **Appendix 1** with further details in the paragraphs below.
- 3.7 At Quarter 3, before applying planned use of reserves and significant one-off mitigations, there is a forecast overspend of £6.3 million, which is a reduction in the forecast overspend at quarter 2 (£8.5 million).
- 3.8 Within that overspend, there are various one-off costs that are being funded from earmarked reserves. The planned use of earmarked reserves for one-off funding totals £1.736 million split as follows:
  - Planned use of Transformation Fund and other ring-fenced funds, £1.631 million
  - Planned use of Health and Social Care (IJB delegated services), £105,000 – this figure has been agreed with the IJB Chief Financial Officer.
- 3.9 Taking this into account, the recurring overspend is £4.6 million which is aligned to the two main areas of financial pressure, Children's Services and Adult Care Services delegated to the IJB.

- 3.10 Within the agreed budget for 2024/25, the Council has planned use of general fund reserves and £1.878 million will be required in this financial year.
- 3.11 As has been reported previously, during 2024/25 the Council received a VAT rebate of £1.4 million in relation to a non-business claim for sports and leisure which date back to 1981. This claim was lodged in 2011 and was dependent on the completion of several court cases before being confirmed. This is a one-off benefit which reduces the in-year budget pressure on a non-recurring basis.
- 3.12 In addition, the Council has received a further VAT rebate of £275,000 in relation to coastal car parking charges, this is also a one-off benefit which will reduce the in-year budget pressure on a non-recurring basis. Alongside this, the Council will benefit on an ongoing basis from retaining a greater proportion of the income for some of its coastal car parks.
- 3.13 Taking the planned use of reserves and one-off VAT mitigations into account, the unplanned use of reserves is £1.1 million. This represents an improvement on the £3.7 million forecast overspend position reported at Quarter 2.
- 3.14 The main pressures are:
- IJB projected overspend, £2.8 million – the forecast overspend is due to pressures in commissioned care services, specifically external care homes and support services, as well as delays to delivering some of the planned savings within the timescales reflected in the budget. The forecast overspend is unchanged from that reported at Quarter 2. Active consideration of measures to mitigate the remaining financial pressures are ongoing. The forecast overspend includes the elements relating to IJB budgets which it may be necessary for the Council to meet through additional contributions, if the overspend cannot be mitigated. This remains subject to ongoing discussion in the context of extremely limited reserve balances sitting within the IJB accounts.
  - Children's Services projected overspend, £2.2 million – relating to external residential pressures. This pressure is shown in the management line in Appendix 1 with the external residential school's budget forecast to have an overspend of more than £2 million. Work is ongoing to identify options in East Lothian for clients in external settings who could be brought back safely to the area. This projected overspend is £400,000 less than Quarter 2 due to several external fostering placements ending, reduced commitments in the secure budget, clawbacks for agency rates at Kamali House and increased savings from staffing vacancies with active recruitment for vacant posts ongoing.
  - Community Housing, £450,000 – this includes an undelivered saving of £275,000 (see section 3.21) as well as continuing high demand for homeless services. This pressure has increased by around £20,000 since Quarter 2.

- Savings assessed as unachievable in 2024/25, £2.019 million – no change from Quarter 2, see further information on progress on delivering efficiencies.
- 3.15 A substantial proportion of these pressures will be recurring beyond this financial year, and this is recognised within the budget proposals for 2025/26 consideration by Council on 18 February 2025.
- 3.16 These pressures have been partially offset by:
- The two VAT rebates, £1.675 million, noted in section 3.11.
  - Staffing Underspends £3 million – this is the net position after adjusting for the £2 million staff turnover savings and is due to vacancies aligned to the intervention measures agreed by Council to mitigate the forecast in-year overspend.
- 3.17 As noted in the Quarter 2 report, further work has confirmed there are some increased underspends in Education. This relates to increased savings from staff vacancies with active recruitment to fill vacancies ongoing and lower than forecast uptake in partner provider places for pre-school. These in-year savings are assessed as one-off as more partner providers come on board in 2025/26.

#### Risks and Other Factors

- 3.18 There are several factors that may impact the financial position:
- Any increase in requirements for demand led services such as Homelessness, Children's and Adult Social Work commissioned services.
  - Any weather emergencies events such as heavy snow, flooding or further storms could increase costs for the Council, particularly in Infrastructure Services.
  - The forecast overspend assumes some slippage in the delivery of agreed savings; however, there is a residual risk to the delivery of the remaining savings, with further information set out in section 3.21.
  - The 2023/24 accounts remain subject to audit, and any material changes to the outturn position could impact on the availability of reserves to support financial resilience.
  - Further staff turnover across the Council.
  - Any additional funding from the Scottish Government.
  - Review of accounting treatment focused on accruals and prepayments which may give rise to additional one-off mitigations.
  - Population growth and demographic change in East Lothian continue to pose significant ongoing challenges which are likely to remain and increase over the longer term based on current projections.

### Approved Mitigations

3.19 At the 25 June 2024 Council meeting, the Council approved the following control measures which the Council Management Team is responsible for applying, they are:

- Recruitment – posts will only be filled if there would be an obvious detrimental impact on the three agreed short-term Council Plan priorities from not doing so and sign-off has been given by CMT and EMT. This may result in ongoing disruptions to service delivery and closure of Council facilities, and bi-weekly recruitment will continue.
- All Council managers must operate within approved budget levels, preserving underspends where possible.
- Where a service is overspent or at risk of overspending, urgent financial recovery actions will be required to bring spending in line with approved budget levels.
- Use of agency staff should be kept to a minimum and should be kept under close review.
- Council officers will continue to work with partner bodies including the IJB to explore all options to try and mitigate overspends and ensure spending remains aligned to approved budgets.
- In-year financial review papers will continue to be reported to Council rather than to Cabinet.

3.20 These control measures will remain under review and consideration will be given to any necessary adjustments to these as part of the provisional 2024/25 outturn report which will be reported to Council in June.

### 2024/25 Efficiencies

3.21 At this stage, £3.723 million of the approved efficiencies have been achieved, £2.183 million are assessed as achievable but with further work required before the saving can be realised, and £2.019 million are assessed as achievable but not in the current financial year. **Appendix 2** sets out the position in more detail. The savings that are achievable in time but will not fully deliver planned savings this year are:

- Charging for Garden Waste Collection, £57,000 – due to the timing of the introduction of the service, July 2024, a full year of income will not be achieved in 2024/25. Based on uptake, the full income target will be met in 2025/26.
- Review of Management of Sports Facilities, £187,000 – work is ongoing to deliver this saving, but the timing means it will only be fully delivered in 2024/25.
- Asset Review, £1 million – work is ongoing and in time savings that meet the target are expected to be delivered.

- Review of Adaptations, £275,000 – a service review of Private Sector Housing Grant is being undertaken to identify options to deliver the savings from 2025/26.
- Income generation, £500,000 – this will not be achieved during 2024/25; however, work is progressing to develop proposals, and should they be implemented then income will be generated in future years.

3.22 In addition to the above, there is an ongoing pressure of £300,000 linked to the non-delivery of a saving planned for 2023/24, to review public holidays. This remains under review.

#### Council Tax

3.23 At this stage, there is a forecast surplus in the Council Tax budget of £500,000 (0.6% of the budget). This is due to an increase in the number of dwellings over and above the estimates incorporated into the budget, along with earlier occupation of the dwellings being completed this financial year. This has been taken account of in the Council Tax assumptions for 2025/26.

#### Additional Scottish Government Funding

3.24 Since Council approved the 2024/25 budget in February 2024, there has been additional funding of £12.554 million from the Scottish Government to support policy commitments. This is set out in more detail in **Appendix 3**.

3.25 Of the additional funding received, approximately £5m has been transferred to the IJB to fund the delivery of policy commitments within Health and Social Care. These funding streams are to support existing commitments or specific national policy objectives so they cannot help to offset wider pressures on the Council's financial position.

3.26 In line with Council's decision in April 2024, additional funding of £1.217m has been applied as follows and is reflected within the forecast position noted in this report:

- To mitigate the risks of overspends which arise from delays to delivering agreed savings.
- To reduce the planned use of reserves in 2024/25
- To offset wider and emerging risks throughout the next financial year.

3.27 Other funding has been for policy commitments, including funding for the additional element of the pay award, the retained teachers support and additional funding for the Scottish Welfare Fund.

#### Integrated Joint Board

3.28 The IJB has delegated authority over most of the Health and Social Care budget along with a small number of other budgets within Community

Housing, the Housing Revenue Account (HRA) and Housing Capital. The management of these resources remains in line with the scheme of integration and wider overall IJB resources.

- 3.29 At this stage, there is a £2.8 million pressure forecast for the IJB. The main reason for the pressure is forecast overspend on Adult Social Work and Learning Disability commissioned services, as well as delays to the delivery of agreed savings. These are demand led areas of service.
- 3.30 The IJB Chief Officer has established a group to review progress with the service recovery plan and consider options to mitigate these pressures and reduce costs across the wider IJB operations. The Finance Service participates in supporting this work.
- 3.31 The £2.8 million forecast overspend represents a significant risk to the Council if the IJB is unable to offset these pressures from its own resources.

#### Financial Sustainability

- 3.32 The scale of the financial challenges outlined in this report present a significant threat to the Council's financial sustainability and capacity to sustain front-line service delivery over the medium term. These pressures arise from significant increases to the cost of delivering services, growing demands aligned to population growth, and continued reductions and direction in national funding. The recurring pressures mean that the five-year outlook for the Council reflects significant gaps between available funding and expenditure demands. Although a balanced budget has now been agreed for 2025/26, without significant increases in funding, the Council will face difficult decisions about how the gap can be closed in the years beyond this.
- 3.33 If the forecast overspend does materialise as projected, this will need to be met from reserves. As a reminder the Council has a minimum level of unearmarked general reserves, and any allocation to draw further from the reserves will place this below the minimum agreed level and will require other earmarked reserves to be repurposed to replenish this. This presents a risk to the Council's capacity to enable change and reshape service delivery to deliver planned savings.
- 3.34 The national settlement remains aligned to the delivery of wider national policy commitments and settlement conditions which means there are limited options available to redirect funding streams without an impact on the specific policy delivery.
- 3.35 Alongside these national commitments, East Lothian remains one of the fastest growing councils in Scotland with population growth continuing to increase year on year. The ongoing costs and demands of supporting this growth alongside wider challenges remain significant. Without changes in how the Council delivers services and prioritises investment, the financial position will become unsustainable.

### **General Services Capital Summary – Quarter 3**

- 3.36 **Appendix 4** shows the approved and updated 2024/25 budgets and expenditure to 31 December 2024, showing spend of £65 million relative to the updated gross expenditure budget of £118 million.
- 3.37 Latest projections indicate forecast expenditure of £108 million by the end of the financial year. This forecast reflects a range of assumptions that are subject to change and may therefore have an impact on the actual position reported at the end of the financial year. Whilst recognising the significance of the capital programme, there remains a wide range of external pressures which present a significant risk to affordability.
- 3.38 In addition to the normal RAG (Red / Amber / Green) rating, a P flag is included to identify projects where the variance is due to a change in spend profile, related to project progress.
- 3.39 Notable changes in projections relate to:
- Telecare system upgrade projection included. This was previously reported in the Quarter 1 Financial Update, per Council decision.
  - Fleet projection amended to reflect that several items on order are highly unlikely to be delivered before the end of this financial year and a carry forward of the committed but unspent budget will be requested following year end outturn.
  - The reprofiling in sport and recreation LDP projects related to new pavilions adjacent to pitches at Craighall and Wallyford.
  - Of the three education projects marked as spend reprofiles, the most significant is Whitecraig Primary School which reflects the progress on site and latest construction cash flow received.
  - The Loch Centre has been reprofiled during the budget process and the latest projection for the current financial year reflects this.
  - The Bath House works at Prestongrange started in late January, resulting in a reprofile of spend over the current and next financial years.
- 3.40 The capital plan remains under close monitoring and review in conjunction with relevant managers.
- 3.41 The projection for developer contributions, early learning 1140 grant, town centre regeneration grant and other funding sources are linked to the projections of the projects they support. There continues to be ongoing risks around the timing and realisation of planned developer contributions that are demonstrated by the increase in in-year borrowing requirements and this position will continue to be closely monitored.
- 3.42 The in-year borrowing requirement projection has decreased by £4.2 million as most of the reduction in spend is funded by borrowing.



## Treasury Update

- 3.43 In accordance with the updated Prudential and Treasury codes of practice, quarterly reporting on treasury activity is required in addition to the mid-year and year-end reporting to Audit and Governance Committee
- 3.44 During the third quarter of the year, no external borrowing was undertaken. £55 million external borrowing from the Public Works Loans Board (PWLB) was undertaken in the first 6 months of the financial year. It is currently anticipated that a further £30 million borrowing will be required in the last quarter. There was no maturity borrowing repaid during the third quarter, however instalments were made in relation to Annuity and EIP (equal instalments of principal) borrowing:

Lender	Principal Repaid £m	Type	Interest Rate	Loan Term	Balance Remaining £m
PWLB	£ 0.089	Fixed rate Annuity	7.00%	35 years	£ 1.772
PWLB	£ 0.086	Fixed rate Annuity	6.75%	31 years	£ 0.713
PWLB	£0.060	Fixed rate Annuity	6.50%	32 years	£ 0.638
PWLB	£0.020	Fixed rate Annuity	6.50%	32 Years	£ 0.208
PWLB	£0.005	Fixed rate Annuity	6.00%	50 Years	£0
PWLB	£0.417	Fixed rate EIP	4.19%	11 Years	£ 9.583
PWLB	£0.500	Fixed rate EIP	4.48%	10 Years	£ 9.000
PWLB	£0.909	Fixed rate EIP	4.83%	11 Years	£18.182
PWLB	£0.435	Fixed rate EIP	4.19%	11 Years	£ 9.565
<b>Total</b>	<b>£2.521</b>				

- 3.45 It is important to note that the borrowing requirement as reported in the General Services and HRA capital monitoring is borrowing from the Loans Fund. The capital financing requirement shown in **Appendix 5** under items 1.2 and 1.3 is the financing still required after relevant grants and receipts have been applied to fund the capital programme, known as the borrowing requirement. Loans Fund borrowing is then funded by external borrowing and the use of working capital. As this uses the cash balances held by the Council, cash flow monitoring is an important part of the Treasury function and is a factor in determining the timing of external borrowing. Actual external debt is shown in item 2.3 and the Loans Fund debt is shown in item 3.
- 3.46 The Prudential, Treasury Management and Loans Fund indicators are set out in **Appendix 5**. For context, the 2023-24 Actual and 2024-25 Budget as per the approved Treasury Strategy as well as the projections for 2024-25 based on the Q2 position for General Services and HRA capital are shown.
- 3.47 Key points to note from the figures in the Appendix:

- The budget figures for 2024/25 were set based on in-year 2023/24 capital projections. The actual outturn was lower for the capital spend meaning the starting point for 2024/25 was also lower. General Services Q3 capital spend projection is lower than budget as is the Capital Financing Requirement (CFR). However, the application of the fiscal flexibilities regarding PPP increased the CFR so that currently the position is close to that given in the budget. Similarly, the HRA is also lower.
- As a result of the borrowing need for the projected capital expenditure, Loans Fund advances are increasing well above the principal repayment of Loans Fund debt for this financial year. This means that the Council is borrowing money at a faster rate than debt is being repaid, therefore the overall debt burden is increasing.
- The CFR will only start to fall when Loans Fund principal repayments are greater than the in-year borrowing requirement. The CFR is the debt that needs to be repaid over time. In simple terms, this means that debt requirements will only reduce when debt repayments in a given year are higher than the new borrowing requirement.

3.48 Cash balances are being continually actively monitored and managed. As investment rates have been higher than the interest rate on our bank account balance, a number of short-term investments were placed during the Quarter 3 period. All short-term investments placed matured before the end of December 2024. In summary:

- 42 short term investments placed.
- Maturity range – one day to one month
- 25 investments with HM Treasury
- One investment with Lloyds Bank
- Interest earned on these investments - £122,619.43.

3.49 The Treasury team continue to monitor cash balances very closely and have placed a considerable number of very short-term investments to maximise use of surplus cash balances. These can vary from overnight to 3 months depending on cash requirements. Cash flow continues to be closely monitored to ensure the Council has sufficient cash resources to meet ongoing requirements.

### **Housing Revenue Account Summary – Quarter 3**

3.50 The HRA is expected to break even at this stage. Voids remain high and work is ongoing to remedy this. Ongoing efforts to improve this position including enhanced contract management, investment in overtime to clear backlogs, measures to overcome challenges in relation to utilities and development of a performance management framework to monitor have resulted in an improvement in turnover times for void properties.

- 3.51 The budget is coming under pressure from reduced Scottish Government grants for new build council housing and work is ongoing to ensure the HRA strategy remains viable. **Appendix 6** sets out the revenue spend for the year.
- 3.52 Looking ahead, in order to meet the two key tests in the financial strategy, a £1 million minimum HRA balance and a debt-to-income ratio below 40%, it will be necessary to review the 10-year model financial model and develop a longer-term business plan to ensure that funding priorities, including modernisation and new build council housing remain affordable within available resources.
- 3.53 Capital spend at Quarter 2 was just over £18 million with just over £28 million of spend forecast for the year. This is slightly lower than the £31 million approved budget and the underspend is due to slippage in the start date of new council housing sites. Further detail is set out in **Appendix 7**.
- 3.54 There remain significant challenges in delivering the programme due a number of factors including the removal of subsidy, shortage of labour resources, uncertainty in the housing market due to the current economic situation, rising costs and challenges in awarding and mobilisation of contracts.

### **Pressures, Risks, and Impact on Future Years Budgets**

#### **General Inflation**

- 3.55 General inflation has been around 2% in recent months and has been factored into the current budget modelling. Any increase in inflation will have an impact on Council budgets.

#### **Interest Rates**

- 3.56 Interest rates again fell by a quarter of a percentage point. Officers are continuing to update modelling to reflect changes in borrowing rates and to review the impact of this on revenue budgets and the affordability of the capital programme whilst developing options to mitigate the impact.

### **Conclusion**

- 3.57 The Council continues to operate in a challenging, complex, and ever-changing financial environment. There is an overspend of £6.3 million in General Services revenue before applying mitigations and much of the pressure is recurring. The affordability of the capital programme is also uncertain as material and contract costs increase, and the cost of borrowing remains high. To help manage the financial position, it is critical to maintain any areas of underspend, enhanced vacancy management continues, and further flexibilities and mitigations are identified.

## **4 POLICY IMPLICATIONS**

- 4.1 There are no direct policy implications associated with this report, although, ongoing monitoring and reporting of the Council's financial performance is a key part of the approved Financial Strategy.

## **5 INTEGRATED IMPACT ASSESSMENT**

- 5.1 The subject of this report has been considered and given there is no change in policy direction, there is no requirement to undertake any further impact assessment.

## **6 RESOURCE IMPLICATIONS**

- 6.1 Financial – as described above and in the supporting appendices.
- 6.2 Personnel - none
- 6.3 Other – none

## **7 BACKGROUND PAPERS**

- 7.1 Council – 12 December 2023 – Item 3 – Financial & Capital Strategies 2024-29
- 7.2 Council – 20 February 2024 – Item 2 – Budget Development including the setting of Council Tax and Council Housing Rent for 2024/25
- 7.3 Council – 20 February 2024 – Item 2a – Rent Proposals 2024/25 to 2028/29
- 7.4 Council – 20 February 2024 – Item 2b (i) – Budget Proposals on General Services Capital
- 7.5 Council – 20 February 2024 – Item 2b (ii) – Budget Proposals on General Services Revenue
- 7.6 Council – 20 February 2024 – Item 2b (iii) – General Fund Budget Projections
- 7.7 Council – 20 February 2024 – Item 3 – Treasury Management Strategy
- 7.8 Council – 27 August 2024 – Item 3 – Quarter 1 Financial Review 2024/25
- 7.9 Council – 29 October 2024 – Item 2 – Finance Update
- 7.10 Council – 10 December 2024 – Item 3 – Quarter 2 Financial Review 2024/25
- 7.11 Council – Item 3 – Financial and Capital Strategies 2025-2030

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<b>DATE</b>	11 February 2025

Appendix 1  
 East Lothian Council  
 Budget Monitoring 2024/25 - Quarter 3

Service	Head of Service	Business Unit	2024/25 Budget £'000	Year to Date			2024/25 Budget Variance to Date %	Financial Risk Assessment
				2024/25 Actual to Date £'000	2024/25 Budget to Date £'000	2024/25 Budget Variance to Date £'000		
Education & Children's	Children's	Performance & Service Delivery	1,382	942	1,012	-70	-6.92%	
Education & Children's	Children's	Management	4,013	4,145	2,082	2,063	99.09%	
Education & Children's	Children's	Assessment HUB and Early Interventions	2,016	1,430	1,512	-82	-5.42%	
Education & Children's	Children's	Long Term Social Work Supervisory Groups	3,288	2,482	2,524	-42	-1.66%	
Education & Children's	Children's	TAC, Disability & Resources	1,883	1,016	1,029	-13	-1.26%	
Education & Children's	Children's	Fostering, Adoption & Internal Resources	6,275	4,673	4,917	-244	-4.96%	
Education & Children's	Children's	Early Years Intervention	948	635	786	-151	-19.21%	
Education & Children's	Children's	Disability Short Breaks	768	790	574	216	37.63%	
<b>EDUCATION &amp; CHILDREN'S</b>	<b>CHILDREN'S TOTAL</b>		<b>20,573</b>	<b>16,113</b>	<b>14,436</b>	<b>1,677</b>	<b>11.62%</b>	
Education & Children's	Education	Inclusion & Wellbeing	13,409	11,422	11,002	420	3.82%	
Education & Children's	Education	Pre-School Education	16,575	14,765	15,396	-631	-4.10%	
Education & Children's	Education	Primary Schools	57,284	38,382	39,545	-1,163	-2.94%	
Education & Children's	Education	Secondary Schools	59,501	40,513	41,404	-891	-2.15%	
Education & Children's	Education	Schools' Support	3,790	2,942	3,257	-315	-9.67%	
Education & Children's	Education	East Lothian Works	1,326	983	1,077	-94	-8.73%	
<b>EDUCATION &amp; CHILDREN'S</b>	<b>EDUCATION TOTAL</b>		<b>151,885</b>	<b>109,007</b>	<b>111,681</b>	<b>-2,674</b>	<b>-2.39%</b>	
<b>EDUCATION &amp; CHILDREN'S TOTAL</b>			<b>172,458</b>	<b>125,120</b>	<b>126,117</b>	<b>-997</b>	<b>-0.79%</b>	
Council Resources	Finance	Financial Services	3,761	2,899	3,083	-184	-5.97%	
Council Resources	Finance	Revenues & Financial Support	4,895	2,822	2,689	133	4.95%	
Council Resources	Finance	Procurement	1,230	1,063	1,088	-25	-2.30%	
<b>COUNCIL RESOURCES</b>	<b>FINANCE TOTAL</b>		<b>9,886</b>	<b>6,784</b>	<b>6,860</b>	<b>-76</b>	<b>-1.11%</b>	
Council Resources	Corporate	IT Services	3,547	2,540	2,508	32	1.28%	
Council Resources	Corporate	People & Council Support	4,605	4,195	4,392	-197	-4.49%	
Council Resources	Corporate	Governance	2,379	1,407	1,457	-50	-3.43%	
Council Resources	Corporate	Communications	555	364	387	-23	-5.94%	
<b>COUNCIL RESOURCES</b>	<b>CORPORATE TOTAL</b>		<b>11,086</b>	<b>8,506</b>	<b>8,744</b>	<b>-238</b>	<b>-2.72%</b>	
<b>COUNCIL RESOURCES TOTAL</b>			<b>20,972</b>	<b>15,290</b>	<b>15,604</b>	<b>-314</b>	<b>-2.01%</b>	
Health & Social Care Partnership	Head of Operations	Adult Social Work	31,995	23,545	22,971	574	2.50%	
Health & Social Care Partnership	Head of Operations	Acute & Ongoing Care	10,220	8,606	7,968	638	8.01%	
Health & Social Care Partnership	Head of Operations	Rehabilitation	2,154	1,630	1,721	-91	-5.29%	
Health & Social Care Partnership	Head of Operations	Learning Disability & MH Community Services	19,269	14,516	13,158	1,358	10.32%	
Health & Social Care Partnership	Head of Operations	Head of Operations	5,083	4,224	4,224	0	0.00%	
Health & Social Care Partnership	Head of Operations	Business & Performance IJB	4,821	3,803	4,056	-253	-6.24%	
<b>HEALTH &amp; SOCIAL CARE PARTNERSHIP</b>	<b>IJB TOTAL</b>		<b>73,542</b>	<b>56,324</b>	<b>54,098</b>	<b>2,226</b>	<b>4.11%</b>	
Health & Social Care Partnership	Head of Operations	Non-IJB	540	935	639	296	46.32%	
<b>HEALTH &amp; SOCIAL CARE PARTNERSHIP</b>	<b>Non-IJB TOTAL</b>		<b>540</b>	<b>935</b>	<b>639</b>	<b>296</b>	<b>46.32%</b>	
<b>HEALTH &amp; SOCIAL CARE PARTNERSHIP TOTAL</b>			<b>74,082</b>	<b>57,259</b>	<b>54,737</b>	<b>2,522</b>	<b>4.61%</b>	
Place	Development	Planning & Environmental Services	1,103	514	723	-209	-28.91%	
Place	Development	Economic Development	854	741	750	-9	-1.20%	
<b>PLACE</b>	<b>DEVELOPMENT TOTAL</b>		<b>1,957</b>	<b>1,255</b>	<b>1,473</b>	<b>-218</b>	<b>-14.80%</b>	
Place	Housing	Housing, Strategy & Development	284	650	813	-163	-20.05%	
Place	Housing	Property Maintenance Trading Account	-1,153	2,015	2,015	0	0.00%	
Place	Housing	Community Housing Group	2,828	949	605	344	-56.86%	
<b>PLACE</b>	<b>HOUSING TOTAL</b>		<b>1,959</b>	<b>3,614</b>	<b>3,433</b>	<b>181</b>	<b>5.27%</b>	
Place	Infrastructure	Asset Maintenance & Engineering Services	3,517	3,667	3,578	89	2.49%	
Place	Infrastructure	Strategic Asset & Capital Plan Management	-1,233	566	983	-417	-42.42%	
Place	Infrastructure	Facility Trading Activity	-427	-504	-504	0	0.00%	
Place	Infrastructure	Facility Support Services	4,118	3,228	3,154	74	2.35%	
Place	Infrastructure	Landscape & Countryside Management	6,288	5,200	5,171	29	0.56%	
Place	Infrastructure	Active Business Unit	3,799	2,654	2,567	87	3.39%	
Place	Infrastructure	Roads Network	4,138	3,387	3,183	204	6.41%	
Place	Infrastructure	Roads Trading Activity	-670	-247	-302	55	-18.21%	
Place	Infrastructure	Transportation	2,237	2,033	2,194	-161	-7.34%	
Place	Infrastructure	Waste Services	9,609	6,141	5,925	216	3.65%	
<b>PLACE</b>	<b>INFRASTRUCTURE TOTAL</b>		<b>31,376</b>	<b>26,125</b>	<b>25,949</b>	<b>176</b>	<b>0.68%</b>	
Place	Communities & Partnerships	Connected Communities	6,279	4,289	4,445	-156	-3.51%	
Place	Communities & Partnerships	Protective Services	2,083	1,360	1,482	-122	-8.23%	
Place	Communities & Partnerships	Customer Services Group	4,514	3,194	3,266	-72	-2.20%	
<b>PLACE</b>	<b>COMMUNITIES &amp; PARTNERSHIPS TOTAL</b>		<b>12,876</b>	<b>8,843</b>	<b>9,193</b>	<b>-350</b>	<b>-3.81%</b>	
<b>PLACE TOTAL</b>			<b>48,168</b>	<b>39,837</b>	<b>40,048</b>	<b>-211</b>	<b>-0.53%</b>	
<b>SERVICE TOTAL</b>			<b>315,680</b>	<b>237,506</b>	<b>236,506</b>	<b>1,000</b>	<b>0.42%</b>	
<b>Non-Service Expenditure Sub-Total</b>			<b>16,383</b>	<b>5,537</b>	<b>5,831</b>	<b>-294</b>	<b>-5.04%</b>	
<b>Total Expenditure</b>			<b>332,063</b>	<b>243,043</b>	<b>242,337</b>	<b>706</b>	<b>0.29%</b>	
<b>Funded By Sub-Total</b>			<b>-329,128</b>	<b>-218,804</b>	<b>-218,096</b>	<b>-708</b>	<b>-0.32%</b>	
<b>Net Expenditure</b>			<b>2,935</b>	<b>24,239</b>	<b>24,241</b>	<b>-2</b>	<b>0.01%</b>	
<b>Reserves Funding Sub-Total</b>			<b>-2,935</b>	<b>0</b>	<b>-1,451</b>	<b>1,451</b>	<b>100.00%</b>	
<b>TOTAL</b>			<b>0</b>	<b>24,239</b>	<b>22,790</b>	<b>1,449</b>	<b>-6.36%</b>	

**Appendix 2**  
**East Lothian Council**  
**2024/25 Budget Efficiencies - Quarter 3**

Service	2024/25			
	Achieved	Amber	Unachievable	
	£'000	£'000	£'000	
Education	396	134	0	
Finance	630	0	0	
Corporate Services	38	0	0	
Development	120	0	0	
Housing	48	0	275	
Infrastructure	1,428	1,143	500	
Communities	1,063	50	0	
Non Service Expenditure	0	2,100	0	
<b>Total</b>	<b>3,723</b>	<b>3,427</b>	<b>775</b>	<b>7,925</b>
	46.98%	43.24%	9.78%	

### Appendix 3

#### East Lothian Council

#### Budget Monitoring 2024/25 - Additional Funding from the Scottish Government

	£million
<b>2024/25 GRG (per Budget Amendment)</b>	<b>238.012</b>
<hr/>	
<b>Additional Funding - GRG</b>	
<hr/>	
Early Learning £12 per hour funding	0.350
Social Care £12 per hour funding	4.995
Other	0.045
Additional GRG for 2024/25 Settlement	1.217
Employability Child Poverty Co-ordinators	0.066
Council Tax Freeze (£3.4m built into approved budget)	0.004
2023/24 Local Government Pay Offer	0.403
Scottish School Milk Subsidy Scheme	0.023
Sustained Temporary Accommodation Pressures	0.015
Teacher Pension Funding (£1.589m built into approved budget)	0.146
Teachers Induction (£0.674m built into approved budget)	-0.092
Retained Teacher Support (was a specific grant at budget setting)	2.952
Ukraine Resettlelement	0.053
2024/25 Local Government Pay Offer	1.504
2024/25 SNCT Pay Deal (recurring)	0.559
Climate Intelligence Service	0.002
Building Standards Hub	-0.023
Educational Psychologist Refund	0.008
Scottish Welfare Fund	0.327
<hr/>	
<b>Total Additional Funding</b>	<b>12.554</b>
<hr/>	
<b>Revised GRG</b>	<b>250.566</b>
<hr/>	



## Appendix 4

## East Lothian Council

## General Services Capital Budget Monitoring Summary 2024/25

## Quarter 3

\*P = Budget different arises from reprofiling

	RAG*	Approved Budget	Updated Budget	Actual	Updated Budget-Actual Variance	Projected Outturn	Updated Budget - Outturn Variance	Previously reported Outturn to Council	Projected Outturn to Previously Reported Variance
Expenditure		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
<b>Community Projects</b>									
Community Intervention	G	300	300	10	(290)	150	(150)	300	(150)
Community Intervention Fund - Pump Tracks	P	475	475	0	(475)	240	(235)	398	(158)
Community Public Art	G	160	160	25	(135)	200	40	170	30
Bleachingfield Centre Remodelling Works	G	100	100	1	(99)	105	5	105	0
Dunbar Conservation Area Regeneration Scheme (CARS)	P	355	760	0	(760)	150	(610)	200	(50)
East Saltoun Community Hall	-	0	0	0	0	0	0	0	0
North Berwick Skatepark	G	0	13	10	(4)	10	(4)	13	(4)
Support for Business	G	0	0	6	6	6	6	5	1
Fisherrow - spend to save project	G	225	250	250	0	250	0	250	0
CCTV	G	123	219	8	(212)	8	(212)	8	0
Town Centre Regeneration	G	514	937	523	(415)	558	(379)	558	0
<b>Total Community Projects</b>		<b>2,253</b>	<b>3,215</b>	<b>832</b>	<b>(2,383)</b>	<b>1,676</b>	<b>(1,540)</b>	<b>2,007</b>	<b>(331)</b>
Town Centre Regeneration (PBIP) Grant		(500)	(820)		820	(470)	350	(470)	0
Other Funding Sources		(805)	(1,276)		1,276	(777)	499	(861)	84
GCG REFCUS					0		0	0	0
<b>Total Income: Community Projects</b>		<b>(1,305)</b>	<b>(2,096)</b>	<b>0</b>	<b>2,096</b>	<b>(1,247)</b>	<b>849</b>	<b>(1,331)</b>	<b>84</b>
<b>Community Projects - General Capital Grant/Borrowing Requirement</b>		<b>948</b>	<b>1,119</b>	<b>832</b>	<b>(287)</b>	<b>429</b>	<b>(691)</b>	<b>676</b>	<b>(247)</b>
<b>ICT</b>									
IT Programme & Digital Opportunities	G	2,200	2,400	1,565	(835)	2,400	0	2,400	0
Telecare System upgrade to Digital	G	0	0	0	0	335	335	0	335
<b>Total ICT</b>		<b>2,200</b>	<b>2,400</b>	<b>1,565</b>	<b>(835)</b>	<b>2,735</b>	<b>335</b>	<b>2,400</b>	<b>335</b>
Other Funding Sources		0	0	0	0	0	0	0	0
<b>Total Income: ICT</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ICT - General Capital Grant/Borrowing Requirement</b>		<b>2,200</b>	<b>2,400</b>	<b>1,565</b>	<b>(835)</b>	<b>2,735</b>	<b>335</b>	<b>2,400</b>	<b>335</b>
<b>Fleet</b>									
Amenties - Machinery & Equipment - replacement	G	200	169	153	(16)	169	0	169	0
Vehicles	P	4,611	4,611	2,012	(2,599)	3,380	(1,231)	4,611	(1,231)
<b>Total Fleet</b>		<b>4,811</b>	<b>4,780</b>	<b>2,165</b>	<b>(2,615)</b>	<b>3,549</b>	<b>(1,231)</b>	<b>4,780</b>	<b>(1,231)</b>
Other Funding Sources		0	0	0	0	0	0	0	0
<b>Total Income: Fleet</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fleet - General Capital Grant/Borrowing Requirement</b>		<b>4,811</b>	<b>4,780</b>	<b>2,165</b>	<b>(2,615)</b>	<b>3,549</b>	<b>(1,231)</b>	<b>4,780</b>	<b>(1,231)</b>
<b>Open Space</b>									
Synthetic Pitch Replacement Programme	G	157	230	324	95	324	95	324	0
Cemeteries (Burial Grounds)	G	637	911	687	(224)	911	(0)	911	0
River Tyne / Haddington Flood Protection scheme	-	0	0	0	0	0	0	0	0
Coastal / Flood Protection schemes - Musselburgh	G	2,050	1,904	801	(1,103)	1,575	(329)	1,581	(6)
Coastal Change Management	G	85	85	0	(85)	40	(45)	40	0
Coastal Car Park Toilets	G	256	262	64	(197)	298	36	298	0
Core Path Plan	G	50	100	0	(100)	100	0	100	0
Harbour Walls	G	600	600	165	(435)	375	(225)	367	8
Mains Farm Town Park & Pavilion	-	0	0	0	0	0	0	0	0
Nature Restoration	G	0	59	4	(55)	59	0	59	0
Replacement Play Equipment	G	327	459	300	(160)	459	0	427	33
Polson Park	G	160	160	0	(160)	20	(140)	20	0
Sports and Recreation LDP	P	3,026	3,182	720	(2,462)	1,532	(1,650)	1,849	(317)
Street litter bin replacement	G	40	40	39	(1)	40	0	40	0
Waste - New Bins	G	160	160	195	35	201	41	181	20
Waste - Machinery & Equipment - replacement	G	40	40	13	(27)	19	(21)	19	0
<b>Total Open Space</b>		<b>7,588</b>	<b>8,191</b>	<b>3,312</b>	<b>(4,879)</b>	<b>5,953</b>	<b>(2,238)</b>	<b>6,215</b>	<b>(262)</b>
Developer Contribution		(2,457)	(2,656)		2,656	(1,512)	1,144	(1,786)	274
Capital Receipts		(350)	(350)		350	(189)	161	(345)	156
Other Funding Sources		(1,594)	(1,467)		1,467	(1,072)	395	(1,011)	(61)
<b>Total Income: Open Space</b>		<b>(4,401)</b>	<b>(4,474)</b>	<b>0</b>	<b>4,474</b>	<b>(2,773)</b>	<b>1,700</b>	<b>(3,142)</b>	<b>369</b>
<b>Open Space - General Capital Grant/Borrowing Requirement</b>		<b>3,187</b>	<b>3,718</b>	<b>3,312</b>	<b>(405)</b>	<b>3,180</b>	<b>(538)</b>	<b>3,073</b>	<b>107</b>
<b>Roads, Lighting and related assets</b>									
Cycling Walking Safer Streets	G	478	478	391	(87)	1,040	562	835	205
East Linton Rail Stop / Infrastructure	-	0	0	0	0	0	0	0	0
Parking Improvements	G	330	559	5	(553)	296	(263)	296	0
Roads	G	5,500	5,500	3,554	(1,946)	5,500	0	5,500	0
Roads - Externally Funded Projects	G	8,462	8,462	7,166	(1,296)	8,462	0	8,462	0
<b>Total Roads, Lighting and related assets</b>		<b>14,770</b>	<b>14,999</b>	<b>11,116</b>	<b>(3,882)</b>	<b>15,298</b>	<b>300</b>	<b>15,093</b>	<b>205</b>
Developer Contribution		0	0		0	0	0	0	0
Other Funding Sources		(8,940)	(8,940)		8,940	(9,503)	(562)	(9,297)	(205)
<b>Total Income: Roads, Lighting and related assets</b>		<b>(8,940)</b>	<b>(8,940)</b>	<b>0</b>	<b>8,940</b>	<b>(9,503)</b>	<b>(562)</b>	<b>(9,297)</b>	<b>(205)</b>
<b>Roads etc. - General Capital Grant/Borrowing Requirement</b>		<b>5,830</b>	<b>6,059</b>	<b>5,058</b>	<b>(508)</b>	<b>5,796</b>	<b>(263)</b>	<b>5,796</b>	<b>(0)</b>
<b>Property - Education</b>									
Aberlady Primary - extension	P	2,289	2,328	18	(2,310)	30	(2,298)	335	(305)
Blindwells Primary - new school	G	19,453	17,975	12,631	(5,344)	19,702	1,727	19,702	0
Craighall Primary - New School	G	19,217	17,107	11,578	(5,529)	19,101	1,994	19,101	0
East Linton Primary - new school	-	0	0	0	0	0	0	0	0
Free School Meals Expansion to P6-7	G	0	17	0	(17)	100	83	17	83
Gullane Primary - extension including Early Learning and 1140	G	0	0	(390)	(390)	0	0	0	0
Knox Academy Extension	G	50	50	0	(50)	52	2	52	0
Law Primary - extension including Early Learning and 1140	G	67	622	116	(506)	143	(479)	143	0
Letham Primary - New School	G	0	42	17	(25)	17	(25)	17	0
North Berwick High School - Extension	G	450	688	220	(468)	688	(1)	688	0
Ormiston Primary - extension	G	0	82	81	(1)	82	0	82	0
Pinkie St Peter's Primary - sports hall extension	G	505	556	107	(449)	115	(441)	115	0
Pinkie St Peter's Primary - extension including Early Learning and 1140	P	279	449	4	(445)	150	(299)	282	(132)

Appendix 4

East Lothian Council

General Services Capital Budget Monitoring Summary 2024/25

Quarter 3

\*P = Budget different arises from reprofiling

	RAG*	Approved Budget	Updated Budget	Actual	Updated Budget-Actual Variance	Projected Outturn	Updated Budget - Outturn Variance	Previously reported Outturn to Council	Projected Outturn to Previously Reported Variance
		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
<b>Expenditure</b>									
Preston Lodge High School - extension (phase 1)	G	0	0	0	0	0	0	0	0
Prestonpans Primary - upgrades	G	243	243	0	(243)	0	(243)	0	0
Ross High School - extension	G	0	0	(161)	(161)	(147)	(147)	15	(161)
School Estate - Curriculum Upgrades	G	1,045	1,083	762	(321)	1,083	0	1,083	0
St Gabriel's Primary - extension including Early Learning and 1140	G	0	0	0	0	3	3	3	0
Wallyford Primary - New School	G	108	108	12	(96)	17	(91)	17	0
Wallyford Learning Campus	G	1,001	1,101	579	(522)	1,412	311	1,412	0
West Barns Primary - extension including Early Learning and 1140	G	46	37	0	(37)	0	(37)	0	0
Whitecraig Primary - new school including Early Learning and 1140	P	16,058	15,755	6,298	(9,457)	10,164	(5,591)	16,058	(5,894)
Windygoul Primary - Early learning and 1140 extension	G	150	133	0	(133)	0	(133)	0	0
<b>Total Property - Education</b>		<b>60,962</b>	<b>58,376</b>	<b>31,870</b>	<b>(26,506)</b>	<b>52,712</b>	<b>(5,664)</b>	<b>59,121</b>	<b>(6,410)</b>
Developer Contribution		(12,184)	(8,869)		8,869	(7,965)	904	(8,270)	305
Developer Contribution (Post completion)		(14)	(14)		14	0	14	0	0
1140 Grant Income		(167)	(144)		144	0	144	0	0
Other Funding Sources			0		0	(6)	(6)	0	(6)
<b>Total Income: Property - Education</b>		<b>(12,365)</b>	<b>(9,028)</b>		<b>9,028</b>	<b>(7,971)</b>	<b>1,057</b>	<b>(8,270)</b>	<b>299</b>
<b>Property Education - General Capital Grant/Borrowing Requirement</b>		<b>48,597</b>	<b>49,348</b>		<b>(17,478)</b>	<b>44,741</b>	<b>(4,607)</b>	<b>50,852</b>	<b>(6,111)</b>
<b>Property - Other</b>									
Accelerating Growth		14,853	15,582	12,562	(3,020)	20,227	4,645	15,348	4,879
- Cockenzie	G	0	507	639	132	4,964	4,457	4,964	0
- Levelling Up Project Cockenzie	G	10,978	11,164	6,305	(4,859)	5,669	(5,495)	5,669	0
- Blindwells	G	0	35	21	(14)	194	159	35	159
- Innovation Hub	G	3,876	3,876	5,590	1,714	9,390	5,514	4,670	4,720
- A1/QMU Junction	G	0	0	6	6	10	10	10	0
Brunton Hall - Improved Community Access	-	0	0	0	0	0	0	0	0
Court Accommodation - incl. SPOC	G	820	952	432	(521)	874	(79)	874	0
Loch Centre Tranent - Major Refurbishment Works	P	721	721	9	(712)	55	(666)	721	(666)
New ways of working Programme	P	988	1,548	29	(1,519)	250	(1,298)	467	(217)
Prestonrange Museum	P	1,599	1,746	34	(1,712)	400	(1,346)	1,375	(975)
Property Renewals	G	2,000	2,000	1,637	(363)	2,000	0	2,000	0
Replacement Childrens House	G	867	867	0	(867)	0	(867)	0	0
Sports Centres	G	240	240	130	(110)	240	0	240	0
Whitecraig Community Centre	G	0	49	0	(49)	0	(49)	49	(49)
<b>Total Property - Other</b>		<b>22,088</b>	<b>23,704</b>	<b>14,831</b>	<b>(8,873)</b>	<b>24,046</b>	<b>342</b>	<b>21,074</b>	<b>2,972</b>
Developer Contribution		0	0		0	0	0	-	0
Developer Contribution (Post completion)		0	0		0	0	0	-	0
Capital receipts		(1,098)	(1,590)		1,590	(4,879)	(3,290)	(4,720)	(159)
TCR		(150)	(304)		304	(304)	(0)	(304)	0
Other Funding Sources		(10,228)	(10,613)		10,613	(5,948)	4,666	(5,948)	0
<b>Total Income: Property - Other</b>		<b>(11,476)</b>	<b>(12,507)</b>		<b>12,507</b>	<b>(11,131)</b>	<b>1,376</b>	<b>(10,972)</b>	<b>(159)</b>
<b>Property Other - General Capital Grant/Borrowing Requirement</b>		<b>10,612</b>	<b>11,197</b>		<b>3,634</b>	<b>12,915</b>	<b>1,718</b>	<b>10,102</b>	<b>2,813</b>
<b>Total Property Spend - Education and Other</b>		<b>83,050</b>	<b>82,080</b>	<b>46,701</b>	<b>(35,379)</b>	<b>76,757</b>	<b>(5,322)</b>	<b>80,195</b>	<b>(3,438)</b>
<b>Total Income: Property - Education and Other</b>		<b>(23,841)</b>	<b>(21,535)</b>		<b>21,535</b>	<b>(19,101)</b>	<b>2,433</b>	<b>(19,241)</b>	<b>140</b>
<b>Property-Education and Other - General Capital Grant/Borrowing Requirement</b>		<b>59,209</b>	<b>60,545</b>		<b>(13,844)</b>	<b>57,656</b>	<b>(2,889)</b>	<b>60,953</b>	<b>(3,297)</b>
Capital Plan Fees	G	2,524	2,524		(2,524)	2,617	93	2,524	93
PPP Projects	G	0	0		0	0	0	0	0
<b>Total Gross Expenditure</b>		<b>117,196</b>	<b>118,189</b>	<b>65,692</b>	<b>(52,497)</b>	<b>108,586</b>	<b>(9,603)</b>	<b>113,214</b>	<b>(4,628)</b>
Other Funding Sources		0	0		0	0	0	0	0
<b>Total Income:PPP Projects</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Income</b>									
Developer Contribution	P	(14,640)	(11,525)			(9,477)	2,048	(10,055)	578
Developer Contribution (Post completion)	G	(14)	(14)			0	14	0	0
1140 Grant Income	G	(167)	(144)			0	144	0	0
Town Centre Regeneration (PBIP) Grant	G	(650)	(1,124)			(774)	349	(774)	0
Capital receipts	G	(4,448)	(4,940)			(8,068)	(3,128)	(8,065)	(3)
Other Funding Sources	G	(21,567)	(22,297)			(17,305)	4,992	(17,117)	(189)
GCG REFUCUS						0	0	0	0
Scottish Government General Capital Grant	G	(24,877)	(24,877)			(26,486)	(1,609)	(26,486)	0
<b>Total Income</b>		<b>(66,364)</b>	<b>(64,921)</b>			<b>(62,110)</b>	<b>2,811</b>	<b>(62,497)</b>	<b>387</b>
<b>Borrowing Requirement</b>	G	<b>50,831</b>	<b>53,267</b>			<b>46,475</b>	<b>(6,792)</b>	<b>50,716</b>	<b>(4,241)</b>

Actual as % of Approved Budget

56%

Actual as % of Updated Budget

56%

Actual as % of Projected Outturn

60%

Appendix 5  
Prudential and Treasury Indicators 2024/25  
Quarter 3

1 PRUDENTIAL INDICATORS	2023-24	2024-25	2024-25	2024-25	2024-25
	Actual	Budget	Q3	Q2	Change
	£'000	£'000	Projection	Projection	£'000
			£'000	£'000	
<b>1.1 Capital Expenditure</b>					
General Services	52,087	117,196	108,585	113,220	(4,635)
HRA	42,849	31,579	28,280	29,321	(1,041)
TOTAL	94,936	148,775	136,865	142,541	(5,676)
<b>1.2 Capital Financing Requirement (CFR) – General Services</b>					
brought forward 1 April	295,377	321,667	313,376	313,376	0
carried forward 31 March	313,376	365,070	352,758	356,847	(4,089)
In year borrowing requirement	17,999	43,403	39,382	43,471	(4,089)
<b>1.3 Capital Financing Requirement (CFR) - HRA</b>					
brought forward 1 April	240,066	267,835	265,745	265,745	0
carried forward 31 March	265,745	291,180	285,010	286,051	(1,041)
In year borrowing requirement	25,679	23,345	19,265	20,306	(1,041)
<b>1.4 Total CFR excluding PPP and leases</b>					
General Services	313,376	365,070	352,758	356,847	(4,089)
HRA	265,745	291,180	285,010	286,051	(1,041)
TOTAL	579,121	656,250	637,769	642,898	(5,129)
<b>1.5 Annual Change in CFR</b>					
General Services	17,999	43,403	39,382	43,471	(4,089)
HRA	25,679	23,345	19,265	20,306	(1,041)
TOTAL	43,679	66,748	58,647	63,777	(5,129)
<b>1.6 Ratio of financing costs to net revenue stream</b>					
General Services	4.26%	5.57%	5.23%	5.24%	-0.01%
HRA	33.13%	36.24%	35.06%	35.20%	-0.14%
<b>1.7 Impact of Capital Investment Decisions</b>					
General Services – Debt per Band D equivalent	£5,118	£5,940	£5,740	£5,807	(67)
HRA – Debt per dwelling	£28,389	£31,112	£30,201	£30,312	(110)

2 TREASURY MANAGEMENT INDICATORS	2023-24	2024-25	2024-25	2024-25	2024-25
	Actual £'000	Budget £'000	Q3 Projection £'000	Q2 Projection £'000	Change £'000
<b>2.1 Authorised Limit for External Debt -</b>					
Borrowing at 31 March	636,000	726,000	720,000	727,000	(7,000)
Other long term liabilities (PPP and Leases)	31,000	30,000	30,000	30,000	0
Total	667,000	756,000	750,000	757,000	(7,000)
<b>2.2 Operational Boundary for External Debt -</b>					
Borrowing at 31 March	594,352	656,249	654,072	659,202	(5,130)
Other long term liabilities (PPP and Leases)	30,688	29,104	29,105	29,105	0
Total	625,040	685,354	683,177	688,307	(5,130)
<b>2.3 Actual External Debt</b>					
Borrowing at 31 March	493,789	558,885	561,529	566,792	(5,263)
Other long term liabilities (PPP and Leases)	30,688	29,104	29,105	29,105	0
Total	524,477	587,989	590,634	595,897	(5,263)

3 LOANS FUND	2023-24	2024-25	2024-25	2024-25	2024-25
	Actual £'000	Budget £'000	Q3 Projection £'000	Q2 Projection £'000	Change £'000
<b>3.1 General Services</b>					
Opening balance	295,377	321,667	313,376	313,376	0
Add advances	22,327	50,546	46,190	50,279	(4,089)
Less repayments	(4,328)	(7,143)	(6,807)	(6,807)	(0)
Closing balance	313,376	365,070	352,758	356,848	(4,090)
<b>3.2 HRA</b>					
Opening balance	240,066	267,835	265,745	265,745	0
Add advances	31,061	29,183	25,096	26,137	(1,041)
Less repayments	(5,382)	(5,838)	(5,831)	(5,831)	0
Closing balance	265,745	291,180	285,010	286,051	(1,041)
<b>3.3 Total</b>					
Opening balance	535,443	589,502	579,121	579,121	(0)
Add advances	53,389	79,729	71,286	76,416	(5,130)
Less repayments	(9,710)	(12,981)	(12,638)	(12,638)	(0)
Closing balance	579,121	656,250	637,769	642,899	(5,131)

Appendix 6  
 East Lothian Council  
 Budget Monitoring HRA 2024/25 - Quarter 3

	2024/25 Budget £'000	2024/25 Actual to Date £'000	2024/25 Budget to Date £'000	2024/25 Budget Variance to Date £'000	2024/25 Forecast £'000	2024/25 Forecast Variance £'000
Total Income	-40,854	-30,640	-30,639	-1	-40,900	-46
Total Expenditure	38,150	17,694	17,550	144	38,196	46
<b>(Surplus) / Deficit for Year</b>	<b>-2,704</b>	<b>-12,946</b>	<b>-13,089</b>	<b>143</b>	<b>-2,704</b>	<b>0</b>

	2024/25 Budget £'000	2024/25 Forecast £'000	2024/25 Forecast Variance £'000
<b>Management of Balances</b>			
Opening (Surplus) / Deficit	-1,535	-1,535	0
CFCR	2,200	2,200	0
<b>(Surplus) / Deficit for Year</b>	<b>-2,704</b>	<b>-2,704</b>	<b>0</b>
<b>Closing (Surplus) / Deficit</b>	<b>-2,039</b>	<b>-2,039</b>	<b>0</b>

**Appendix 7**  
**East Lothian Council**  
**Budget Monitoring HRA Capital 2024/25 - Quarter 3**

	<b>2024/25 Budget</b>	<b>2024/25 Actual to Date</b>	<b>2024/25 Budget to Date</b>	<b>2024/25 Budget Variance to Date</b>	<b>2024/25 Forecast</b>	<b>2024/25 Forecast Variance</b>
	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
Modernisation	10,600	6,606	7,950	-1,344	11,114	514
Energy Efficiency Fund	2,500	714	1,875	-1,161	1,986	-514
New Council Housing	16,732	10,339	12,549	-2,210	13,500	-3,232
Fees	1,467	0	0	0	1,467	0
Mortgage to Rent	280	190	210	-20	190	-90
<b>TOTAL</b>	<b>31,579</b>	<b>17,849</b>	<b>22,584</b>	<b>-4,735</b>	<b>28,257</b>	<b>-3,322</b>

Funded By:

	<b>2024/25 Budget</b>	<b>2024/25 Actual to Date</b>	<b>2024/25 Budget to Date</b>	<b>2024/25 Budget Variance to Date</b>	<b>2024/25 Forecast</b>	<b>2024/25 Forecast Variance</b>
	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
Grants	-632	-789	-474	-315	-789	-157
Grants MTR	-196	-123	-147	24	-123	73
CFCR	-2,200	-2,200	0	-2,200	-2,200	0
Borrowing	-28,551	-14,737	-21,963	7,226	-25,145	3,406
<b>TOTAL</b>	<b>-31,579</b>	<b>-17,849</b>	<b>-22,584</b>	<b>4,735</b>	<b>-28,257</b>	<b>3,322</b>