

Area	2023/24 Budget	2024/25 Proposed Budget	Variance	Comments
Employee	£1,984,600	£1,985,301	+ 0.35%	High Staff Turnover last four years. Head count reduced but core cost increased.
Premises	£37,500	£21,000	- 44%	Ongoing rationalisation of premises.
Supplies, Services and Support	£134,100	£146,700	+ 8.6%	See notes below.
<b>Sub Total</b>	<b>£2,165,200</b>	<b>£2,153,001</b>	<b>- 0.56%</b>	
Known Income Partner and External	£1,907,983	£1,921,872		
Other Income	£69,600	£29,750		This income is expected to be generated based on what is already known for 2024/25.
<b>Income / Savings Target</b>	<b>£187,600</b>	<b>£201,379</b>		

### 2024/25 Increased Costs

- Core Salary costs have increased – 6% in 2023/24 + Increments.
- Increase in Software Licence costs.
- Other external costs including ad hoc specialist staffing have increased.
- Increase in core ICT Service and Equipment costs of circa 10%.

Despite these increases the overall anticipated costs for 2024/25 have reduced by 0.56% via workforce management.

### Reduced Income vs 2023/24

- Changes to Partner service requirements for 2024/25.
- EU Grant Certification – Work concluded in 2023/24 (Circa £90k).
- Concluded support to Gloucester Audit Service.
- Support to ASW Assurance (NHS Audit).

There are other changes to income projections linked to work coming to an end in 2023-24 such as that undertaken for Multi Academy Trusts, and other one off work ending and revisions to planned Partner work.

### Income / Savings Target

There are several elements that will form the basis of achieving a balanced budget for 2024/25.

- Additional work – This will be sought through the year and charged at appropriate rates.
- Those staff who would have otherwise been delivering the work for areas such as EU Grants will be used to support the delivery of the additional work. This will help to ensure that skills and knowledge are retained.

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- Vacancy Management – Where vacancies arise, we will look to either recruit internally or reduce the overall headcount to achieve a saving if the demand for work is not present.
- Based on prior years' experience and expected changes I anticipate that at least two members of staff will leave or retire.

**Tony Rose**  
**Head of Devon Audit Partnership**

