



**Corporate and Inclusion Policy and
Performance Board**

**Tuesday, 20 January 2026 6.30 p.m.
Civic Suite, Town Hall, Runcorn**

A handwritten signature in black ink that appears to read 'Robert Gilligan'.

Interim Chief Executive

BOARD MEMBERSHIP

Councillor Robert Gilligan (Chair)	Labour
Councillor Ged Philbin (Vice-Chair)	Labour
Councillor Chris Carlin	Labour
Councillor Sian Davidson	Reform UK
Councillor Rosie Leck	Labour
Councillor Geoffrey Logan	Labour
Councillor Tony McDermott	Labour
Councillor Katy McDonough	Labour
Councillor Angela McInerney	Labour
Councillor Chris Loftus	Labour
Councillor Norman Plumpton Walsh	Labour

*Please contact Isabelle Moorhouse on 01515113979 or
isabelle.moorhouse@halton.gov.uk for further information.*

**ITEMS TO BE DEALT WITH
IN THE PRESENCE OF THE PRESS AND PUBLIC**

Part I

Item No.	Page No.
1. MINUTES	1 - 5
2. DECLARATION OF INTEREST (INCLUDING PARTY WHIP DECLARATIONS)	
Members are reminded of their responsibility to declare any Disclosable Pecuniary Interest or Other Disclosable Interest which they have in any item of business on the agenda, no later than when that item is reached or as soon as the interest becomes apparent and, with Disclosable Pecuniary Interests, to leave the meeting during any discussion and voting on the item.	
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PART II

In this case the Board has a discretion to exclude the press and public and, in view of the nature of the business to be transacted, it is **RECOMMENDED** that under Section 100A(4) of the Local Government Act 1972, having been satisfied that in all the circumstances of the case the public interest in maintaining the exemption outweighs the public interest in disclosing the information, the press and public be excluded from the meeting for the following item(s) of business on the grounds that it involves the likely disclosure of exempt information as defined in Paragraph 4 of Part 1 of Schedule 12A to the Act.

8. MUTUALLY AGREED RESIGNATION SCHEME

111 - 130

In accordance with the Health and Safety at Work Act the Council is required to notify those attending meetings of the fire evacuation procedures. A copy has previously been circulated to Members and instructions are located in all rooms within the Civic block.

CORPORATE AND INCLUSION POLICY AND PERFORMANCE BOARD

At a meeting of the Corporate and Inclusion Policy and Performance Board on Tuesday, 4 November 2025 in the Civic Suite, Town Hall, Runcorn

Present: Councillors Gilligan (Chair), Philbin (Vice-Chair), Carlin, Davidson, Leck, Logan, McDermott, C. Loftus and N. Plumpton Walsh

Apologies for Absence: Councillors McDonough and A. McInerney

Absence declared on Council business: None.

Officers present: M. Reaney, E. Dawson, L. Combes, C. Westwood, P. Garnett, G. Tootle, S. Davies, B. Reardon and I. Moorhouse.

Also in attendance: M. Wainwright and K. Gummer (observing)

**ITEM DEALT WITH
UNDER DUTIES
EXERCISABLE BY THE BOARD**

	<i>Action</i>
CS18 MINUTES	<p>The Minutes from the meeting held on 2nd September 2025 were taken as read and signed as a correct record.</p>
CS19 PUBLIC QUESTION TIME	<p>The Board was advised that no public questions had been received.</p>
CS20 EXECUTIVE BOARD MINUTES	<p>The Board was presented with the minutes relating to the Corporate Services Portfolio, which had been considered by the Executive Board since the last meeting of the Board, and were attached as Appendix 1 for information.</p> <p>The Board expressed that they would like to discuss the Voluntary Severance Scheme before any final decisions are made by the Executive Board.</p>
CS21 UPDATE REGARDING THE HOUSEHOLD SUPPORT FUND AND DISCRETIONARY HOUSING PAYMENTS AS AT 30 SEPTEMBER 2025	

The Board considered an update regarding delivery of the Government's Household Support Fund and progress with Discretionary Housing Payments between 1 April 2025 and 30 September 2025. This included the breakdown of spending for the Discretionary Support Scheme which included money for free school meal vouchers and foodbanks. The Household Support Fund will be replaced by the Crisis and Resilience Fund, and it was expected that Halton would receive the same amount.

The following additional information was provided in response to Member's questions:

- Regarding foodbanks, it was clarified that Runcorn Food Bank had not spent all their allocation yet, but it was expected that they would.
- Both Widnes and Runcorn's foodbanks received the same amount of funding.
- When the Household Support Fund was introduced, the Council involved many third sector parties including the Citizen's Advice Bureau. However, the funding provided could not be used to fund salaries of those who worked in the third sector.
- Free school meals took up £1 million of the Household Support Fund's payments and £500,000 was given to pensioners.
- There would be new Government guidance regarding payments from Government Funds.
- It was confirmed that the Team's staffing structure had stayed the same but there was a vacancy following a retirement.

RESOLVED: That the report be noted.

CS22 CORPORATE ACCIDENT / INCIDENT REPORT 1/4/25 TO 31/8/25

The Board considered the performance of Health Safety Management within the Authority for 1st April 2025 to 31st August 2025. This included the proposed recommendations from the accident analysis data for the first half of 2025 from 1st April and be actioned during the period 2025/26. The risk assessments remained the same and work was being done to 'tie up' the system.

The Board was advised that:

- The first set of data for lone working was obtained, but this could not be compared until 2026.
- There had been a decrease in incidents in workplaces but an increase in the 43 primary

- schools that reported to the Council.
- 15 incidents came from one school and support was given to school staff when these incidents occurred.

It was confirmed that academies do not report incidents to the Council, and these incidents would only be known if academies shared this information. Officers agreed to see if they could obtain these statistics through the Freedom of Information Act 2000.

Monitoring Officer

Ofsted guidance emphasised that schools should collaborate with the local community and officers had written to academies before asking them to share their incident statistics. Officers agreed to see if this issue was unique to Halton.

Health & Safety Advisor

A Board Member noted that if a child was violent in school, then they could become violent in the community, and this would become a Council issue. Officers agreed to liaise with the Director of Education on this to see if Ofsted would need to be involved.

Health & Safety Advisor

RESOLVED: That the report be noted.

CS23 WIDNES MARKET

The Board considered an update on Widnes Market. The Market's business plan outlined the strategic priorities and actions to be implemented by the Market Management Team to ensure that Widnes Market continued to operate successfully and sustainably. This included using social media and partnerships with organisations including the Business Improvement and Growth Team, Digital Cheshire, and Halton Chamber of Commerce.

The following additional information was provided in response to Member's questions:

- The data in 3.6 of the report showed the positive effect of the social media strategies had for the market and showed the difference from three months before they were implemented.
- A new social media strategy was planned to highlight free parking areas within a 3-minute walk to the market.
- Market stall occupancy was at 82% and the market covered its own costs.

RESOLVED: That the report be noted.

CS24 PROGRAMMES OFFICE UPDATE

The Board considered the annual update on the work of the Programmes Office in securing and managing external funding resources. The report provided an annual update on the Programmes Office key activities and priorities and the funding statistics for the period 2024-25. Development and Investment Services was split into two halves: funding & development and monitoring & compliance, which was increasing in the amount of work that needed to be done. The Team was aiming to get a 'fair share' of funding for Halton from the Government and raise the borough's profile. In the future, funding would come from the new Pride and Place Fund from Central Government.

The following additional information was provided in response to Member's questions:

- As Halton has a castle, this should be promoted more as historical buildings were very popular with tourists.
- As the first constructed canal in the country, it was noted that the Bridgewater Canal should be promoted to tourists.
- Officers run a project called 'Destination Halton' which worked with the Liverpool Combined Authority to promote tourism.
- A new place strategy was being developed to encourage tourism and improve the area for residents.
- Officers do not instigate tourism projects, but these projects should be able to access the incoming Pride and Place Fund.
- League tables that showed the funding amounts that areas received were not produced anymore.
- For future projects, officers agreed to look at holding a member seminar to inform members on how funding could be obtained.
- As Halton was not a priority area for National Lottery funding, there had been a decline in people applying for their funding in the borough.
- Halton got 7.9% of UKSPF due to the level of deprivation in the borough.
- Officers asked councillors or members of community groups to forward their email address (funding@halton.gov.uk) if they wanted help to access funding.

Programmes Manager

RESOLVED: That the report be noted.

CS25 PERFORMANCE MANAGEMENT REPORTS FOR QUARTER 2 OF 2025/26

The Board considered the performance management for the second quarter period to 30th September 2025. Key priorities for development or improvement in 2025-26 were agreed by Members for various functional areas.

The following additional information was provided in response to Member's questions:

- The Board expressed a concern in the reduction of workforce stability.
- It was clarified that the planned solar panel farm for Halton Leisure Centre would go out to bid in early 2026 with a contract being awarded in the spring of 2026.
- Officers agreed to investigate how much money the solar panels would save and how much power they would provide.
- Officers agreed to clarify whether the intention is for the new Halton Leisure Centre to operate on a full cost recovery basis and therefore, whether the delay with connecting the Leisure Centre to the Solar Farm is affecting this.

RESOLVED: That the report be noted.

Assistant to the
Chief Executive

Sports Services
Manager

Meeting ended at 19:41

REPORT TO: Corporate Policy & Performance Board

DATE: 20 January 2026

REPORTING OFFICER: Chief Executive

SUBJECT: Public Question Time

WARD(S) Boroughwide

1.0 PURPOSE OF THE REPORT

- 1.1 To consider any questions submitted by the Public in accordance with Standing Order 34(9).
- 1.2 Details of any questions received will be circulated at the meeting.

2.0 RECOMMENDATION: That any questions received be dealt with.

3.0 SUPPORTING INFORMATION

- 3.1 Standing Order 34(9) states that Public Questions shall be dealt with as follows:-
 - (i) A total of 30 minutes will be allocated for dealing with questions from members of the public who are residents of the Borough, to ask questions at meetings of the Policy and Performance Boards.
 - (ii) Members of the public can ask questions on any matter relating to the agenda.
 - (iii) Members of the public can ask questions. Written notice of questions must be given by 4.00 pm on the working day prior to the date of the meeting to the Committee Services Manager. At any one meeting no person/organisation may submit more than one question.
 - (iv) One supplementary question (relating to the original question) may be asked by the questioner, which may or may not be answered at the meeting.
 - (v) The Chair or proper officer may reject a question if it:-
 - Is not about a matter for which the local authority has a responsibility or which affects the Borough;
 - Is defamatory, frivolous, offensive, abusive or racist;
 - Is substantially the same as a question which has been put at a meeting of the Council in the past six months; or

- Requires the disclosure of confidential or exempt information.
- (vi) In the interests of natural justice, public questions cannot relate to a planning or licensing application or to any matter which is not dealt with in the public part of a meeting.
- (vii) The Chair will ask for people to indicate that they wish to ask a question.
- (viii) **PLEASE NOTE** that the maximum amount of time each questioner will be allowed is 3 minutes.
- (ix) If you do not receive a response at the meeting, a Council Officer will ask for your name and address and make sure that you receive a written response.

Please bear in mind that public question time lasts for a maximum of 30 minutes. To help in making the most of this opportunity to speak:-

- Please keep your questions as concise as possible.
- Please do not repeat or make statements on earlier questions as this reduces the time available for other issues to be raised.
- Please note public question time is not intended for debate – issues raised will be responded to either at the meeting or in writing at a later date.

4.0 **POLICY IMPLICATIONS**

4.1 None identified.

5.0 **FINANCIAL IMPLICATIONS**

5.1 None identified.

6.0 **IMPLICATIONS FOR THE COUNCIL'S PRIORITIES**

6.1 **Improving Health, Promoting Wellbeing and Supporting Greater Independence**

None identified.

6.2 **Building a Strong, Sustainable Local Economy**

None identified.

- 6.3 **Supporting Children, Young People and Families**
 - None identified.
- 6.4 **Tackling Inequality and Helping Those Who Are Most In Need**
 - None identified.
- 6.5 **Working Towards a Greener Future**
 - None identified.
- 6.6 **Valuing and Appreciating Halton and Our Community**
 - None identified.
- 7.0 **RISK ANALYSIS**
 - 7.1 None.
- 8.0 **EQUALITY AND DIVERSITY ISSUES**
 - 8.1 None identified.
- 9.0 **CLIMATE CHANGE IMPLICATIONS**
 - 9.1 None identified.
- 10.0 **LIST OF BACKGROUND PAPERS UNDER SECTION 100D OF THE LOCAL GOVERNMENT ACT 1972**
 - None under the meaning of the Act.

REPORT TO: Corporate Policy & Performance Board

DATE: 20 January 2025

REPORTING OFFICER: Chief Executive

SUBJECT: Executive Board Minutes

WARD(S) Boroughwide

1.0 PURPOSE OF THE REPORT

- 1.1 The Minutes relating to the relevant Portfolio which have been considered by the Executive Board are attached at Appendix 1 for information.
- 1.2 The Minutes are submitted to inform the Policy and Performance Board of decisions taken in their area.

2.0 RECOMMENDATION: That the Minutes be noted.

4.0 POLICY IMPLICATIONS

- 4.1 None.

5.0 FINANCIAL IMPLICATIONS

- 5.1 None.

6.0 IMPLICATIONS FOR THE COUNCIL'S PRIORITIES

6.1 Improving Health, Promoting Wellbeing and Supporting Greater Independence

None.

6.2 Building a Strong, Sustainable Local Economy

None.

6.3 Supporting Children, Young People and Families

None.

6.4 Tackling Inequality and Helping Those Who Are Most In Need

None.

6.5 Working Towards a Greener Future

None.

6.6 Valuing and Appreciating Halton and Our Community

None.

7.0 RISK ANALYSIS

7.1 None.

8.0 EQUALITY AND DIVERSITY ISSUES

8.1 None.

9.0 CLIMATE CHANGE IMPLICATIONS

9.1 None.

10.0 LIST OF BACKGROUND PAPERS UNDER SECTION 100D OF THE LOCAL GOVERNMENT ACT 1972

None under the meaning of the Act.

APPENDIX 1**Extract of Executive Board Minutes relevant to the Corporate & Inclusion Policy and Performance Board****EXECUTIVE BOARD MEETING HELD ON 23 OCTOBER 2025**

EXB51	PENSIONS DISCRETIONS STATEMENT 2025/26 REVISED
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The Board received the annual Pensions Discretions Statement for 2025-26 for Halton Borough Council.

The Council was required to publish a Pension Discretion Statement annually, to advise the discretions it intended to exercise under the Local Government Pension Scheme (LGPS) – this was appended to the report.

It was reported that the Pensions Discretion Statement for 2025-26 was based upon the statement for 2024-25, which was approved by Executive Board in March 2023. It was noted that there had been a revision to the agreed Pensions Discretion Statement 2025/26 incorporating an element to reflect the implementation of the unpaid leave element as required by the pensions fund.

RESOLVED: That the Board approve the Pensions Discretions Statement for 2025-26.

EXECUTIVE BOARD MEETING HELD ON 13 NOVEMBER 2025

EXB61	DETERMINATION OF COUNCIL TAX BASE 2026/27 - KEY DECISION
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The Board considered a report of the Director of Finance, on the requirement for the Council to determine the Council Tax Base for its area and the Council Tax Base for each of the Parishes.

The Council Tax Base was the measure used for calculating Council Tax and was used by both the billing authority (the Council) and the major precepting authorities (Cheshire Fire Authority, Cheshire Police and Crime Commissioner and the Liverpool City Region Combined Authority), in the calculation of their Council Tax requirements. It was arrived at in accordance with a prescribed formula which represented the estimated full year number of chargeable dwellings in the Borough expressed in terms of the equivalent Band 'D' dwellings.

Taking account of all the relevant information and applying a 97% collection rate, the calculation for 2026-27 gave a base figure of 37,115 for the Borough as a whole. The Council Tax Base figure for each of the Parishes was noted.

Reason for Decision

To seek approval for the Council Tax Base for the Borough and also the Council Tax Base for each of the Parishes.

Alternative options considered and rejected

The Council was required to determine annually the Council Tax Base and to notify the Cheshire Fire Authority, the Cheshire Police & Crime Commissioner, Liverpool City Region Combined Authority, the Environment Agency and Parish Councils.

Implementation date

The Council Tax Base 2026/27 would be implemented from 1 April 2026.

RESOLVED: That Council be recommended to approve:

- 1) setting the 2026/27 Council Tax Base at 37,115 for the Borough and that the Cheshire Fire Authority, the Cheshire Police and Crime Commissioner, Liverpool City Region Combined Authority and the Environment Agency be so notified; and
- 2) setting the Council Tax Base for each of the Parishes as follows:

Parish	Tax Base
Hale	675
Halebank	540
Daresbury	424
Moore	338
Preston Brook	368
Sandymoor	1,739

EXB62 2025/26 COUNCILWIDE SPENDING AS AT 30 SEPTEMBER 25

The Board received a report from the Director of Finance, advising of the Council's overall revenue and capital net spending position as at 30 September 2025, together with a 2025/26 forecast outturn position.

Appendix 1 presented a summary of spending against the operational revenue budget up to 30 September 2025 and Appendix 2 provided detailed figures for each individual Department. It was reported that in overall terms the net Council spend as at 30 September 2025 would be over the approved budget by £2.658m. The outturn forecast for the year estimated that net spending would be over budget

by £4.672m if no corrective action was taken. Appendix 3 detailed the Council approved savings covering 2025/26 and 2026/27, together with information on progress to date. Appendix 4 presented the Capital Programme as at 30 September 2025, highlighting the schemes which had been revised. Appendix 5 set out the Budget Risk Register as at 30 September 2025.

RESOLVED: That

- 1) Executive Directors continue to implement the approved 2025/26 saving proposals as detailed in Appendix 3;
- 2) Executive Directors continue to identify areas where they can further reduce their directorate's spending or generate income, in order to ensure the Council wide forecast outturn overspend position for the year remains within budget;
- 3) this report be shared with each Policy and Performance Board in order to ensure they have a full appreciation of the councilwide financial position, in addition to their specific area of responsibility; and
- 4) Council be asked to approve to the revisions to the capital programme set out in paragraph 3.25 and incorporated within Appendix 4.

EXB62

TREASURY MANAGEMENT 2025-26 HALF YEAR UPDATE

The Board considered a report from the Director of Finance, which presented the Treasury Management Half Year Report as at 30 September 2025.

These reports updated Members on the activities undertaken on the money market during the first half of the financial year to 30 September 2025, as required by the Treasury Management Policy.

The report provided supporting information on the economic outlook, interest rate forecast, short-term borrowing rates, longer term borrowing rates, borrowing and investments, budget monitoring, new long-term borrowing, policy guidelines and treasury management indicators. It was noted that no debt rescheduling had been undertaken during the quarter.

RESOLVED: That the report be noted.

EXECUTIVE BOARD MEETING HELD ON 11 DECEMBER 2025

EXB71	FINANCIAL RECOVERY, CHANGE AND INNOVATION RESOURCE APRIL 2026 ONWARDS - KEY DECISION
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The Board considered a report of the Director of Transformation (Interim), that sought approval to establish and resource a dedicated Financial Recovery, Change and Innovation function for the Council from April 2026, following the conclusion of the current Transformation Programme and its associated funding on 31 March 2026. The proposal would ensure the Council had the capacity, capability and governance structures required to deliver the scale and pace of change necessary to achieve financial sustainability.

The Board noted that a Financial Recovery Plan was currently being developed with the aim of demonstrating how the Council could return to a sustainable budget position by 2030/31. To support the Plan and the Medium Term Financial Strategy (MTFS), it was proposed that a new Change and Innovation Unit (CIU) would be established from 1 April 2026. Given the tenure of the current contract arrangements and the rights accrued, appointments to the CIU would be on a permanent basis. Some flexible budget would also be retained to buy-in expertise on an as and when needed basis. It was noted that £2.5m had been included in the MTFS to fund a change programme for the period 2026/27 to 2028/29.

Reason for Decision

Agreement for funding to resource a Financial Recovery, Change and continuous Improvement function for the Council from April 2026 following the end of the Transformation Programme and its funding on 31 March 2026.

Alternative options considered and rejected

N/A

Implementation date

1 April 2026.

RESOLVED: That the Board approves the establishment of a Change and Innovation Unit (CIU) to support the Financial Recovery and Corporate Plan from 1 April 2026.

EXB72	DISCRETIONARY NON-DOMESTIC RATE RELIEF
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The Board received a report from the Director of Finance, which presented three applications for discretionary non-domestic rate relief, under Section 47 of the Local Government Finance Act 1988, for consideration.

It was noted that under the amended provisions of the Local Government Finance Act 1988, the Council was able to grant discretionary rate relief to any business ratepayer. This relief had previously only been available to organisations that were a registered charity, a community amateur sports club or a not for profit organisation.

The report outlined details of three applications from organisations, in relation to their respective address. Appended to the report was the potential annual cost to the Council of granting the discretionary rate relief. On 25 February 2025, the Board approved the renewal from 1 April 2026, of existing discretionary rate relief awards, for a period of three years in order to provide certainty for the organisations. Historically, the Council had chosen to only support organisations who operated solely or mainly within the Borough with discretionary rate relief.

RESOLVED: That

- 1) discretionary rate relief for any new applications received during 2025/26, be awarded at the rates approved on 25 February 2025, for the renewal of existing awards, as outlined in paragraph 3.5;
- 2) the application for 10% discretionary rate relief from the National Council of Young Men's Christian Associations (Incorporated) in respect of 12 Runcorn Shopping Centre, Runcorn, Cheshire, WA7 2BS with effect from 4 September 2025, be rejected;
- 3) the application for 10% discretionary rate relief from Widnes Gymnastics Academy in respect of Unit 10 Widnes Business Park, Foundry Lane with effect from 25 August 2025, be approved;
- 4) the application for 10% discretionary rate relief from Widnes Gymnastics Academy in respect of Unit 11 Widnes Business Park, Foundry Lane with effect from 25 August 2025, be approved.

EXB73	DIRECTORATE PERFORMANCE OVERVIEW REPORTS FOR QUARTER 2 2025 - 2026
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The Board considered a report of the Director of HR and Corporate Affairs (Interim), on progress against key objectives/milestones and performance targets for the second quarter period to 30 September 2025, for Corporate and Inclusion, Health and Social Care and Children's Services.

The Board was advised that the Directorate Performance Overview Report provided a strategic summary of key issues arising from the relevant quarter for each Directorate and was aligned to Council priorities or functional areas. The Board

noted that such information was key to the Council's performance management arrangements and Executive Board had a key role in monitoring performance and strengthening accountability. Performance Management would continue to be important in the demonstration of value for money and strengthening accountability.

RESOLVED: That the information contained in the reports be noted.

REPORT TO: Corporate and Inclusion Policy and Performance Board

DATE: 20th January 2026

REPORTING OFFICER: Executive Director Environment and Regeneration

PORTFOLIO: Deputy Leader

SUBJECT: Accommodation Review Update Presentation

WARD(S) Borough wide

1.0 PURPOSE OF THE REPORT

1.1 The purpose of the report is to notify Members of the Board that a presentation will be given at the meeting on the continuing work with the Council's accommodation review.

2.0 RECOMMENDATION: That Members note that a presentation will be given at the meeting in respect of the continuing review of the Council's accommodation review.

3.0 SUPPORTING INFORMATION

3.1 Reviewing the Councils' accommodation was a commitment adopted by the Council in the Transformation Programme, the intention being to ensure we rationalise the use of our built assets to help reduce revenue expenditure. The Council currently has a portfolio of circa 92 properties with an annual revenue expenditure in the region of nearly £10m (in 2024/25).

3.2 A report was commissioned from JL Property Solutions in respect of the above. One of the key findings outlined in the report was that the Council currently has twice the amount of office accommodation than it actually needs, and it recommended that we should consolidate our office space by closing at least one of our main office buildings. The report also highlighted that this could present us with the opportunity to generate revenue income by letting space to third parties. The report went onto suggest some longer-term options that the Council may wish to consider in respect of its future accommodation needs, such as a new purpose-built office or co-locating with other public sector bodies.

3.3 Earlier the Executive Board considered the evidence base sourced from the findings in the JL Property Solutions report and asked officers follow an appropriate course of action which included the following: -

- Expressed a desire that we retain a 'Head Office' facility in Widnes.
- Directed that we avoided dispersing services across various building.
- requested more detailed work to be carried out in respect of future options.

3.4 Some of the key principles of our ongoing accommodation review are as follows: -

- Review the agile working policy and amend the officer to desk ratio to 2 to 1 as an average across the Council.
- Repurpose existing space to maximise the use of our assets, e.g. DCBL Stadium and Runcorn Town Hall.
- Reduce property related revenue expenditure where feasible.
- Reduce the need for future property related capital spend.
- Explore opportunities for co-locating with other public sector services to increase income/reduce costs.

3.5 To date Executive Board have approved that we work up proposals to vacate the Municipal Building having earlier found that other options for new premises would be cost prohibitive (e.g £25m for a new building or £20m to replace on site) to help reduce revenue expenditure, and work towards getting the site redeveloped as part of the wider Town Centre regeneration plan, which will also provide us with a capital receipt for the site. Executive Board have also ruled out a new build option on cost grounds and are looking towards creating a head office type facility in one of our other buildings, which will prove a far more cost-effective solution.

3.6 Some progress has been made in certain areas in respect of the above. A rationalisation of space was carried out in Runcorn Town Hall which subsequently enabled the Police & Crime Commissions office to move in, helping generate additional income. We are also in the process of refurbishing unused space within the Civic building to create additional meeting room space. Likewise unused space in Rutland House is being repurposed to create additional meeting room space.

3.7 An accommodation working group of officers has now been established whose remit is to work through the various tasks and functions which must be undertaken to allow the above to happen and the intention is to present periodic reports to this PPB on progress, of which today's report is a first briefing

4.0 POLICY IMPLICATIONS

4.1 Rationalising the Council's office accommodation to realise revenue budget savings is in line with the Council's objectives of delivering services in the most cost-effective way.

5.0 FINANCIAL IMPLICATIONS

5.1 Rationalising our accommodation to maximise the use of our assets will help generate revenue savings and potentially increase our income. Vacating the Municipal Building and bringing the site forward for redevelopment, will not only result in revenue savings but will bring forward a capital receipt that would be generated by the redevelopment, all of the above being in line with the objectives we have set for ourselves in the Transformation Programme.

5.2 OTHER IMPLICATIONS

The redevelopment of the Municipal Building site can be brought forward as part of the wider future regeneration plans of Widnes Town Centre.

6.0 IMPLICATIONS FOR THE COUNCIL'S PRIORITIES

6.1 Improving Health, Promoting Wellbeing and Supporting Greater Independence

None identified

6.2 Building a Strong, Sustainable Local Economy

None identified.

6.3 Supporting Children, Young People and Families

None identified.

6.4 Tackling Inequality and Helping Those Who Are Most in Need

None identified.

6.5 Working Towards a Greener Future

Vacating the Municipal Building will help reduce our carbon emissions in line with our commitment to be net zero by 2040.

6.6 Valuing and Appreciating Halton and Our Community

None identified.

7.0 Risk Analysis

7.1 If we do not vacate the Municipal Building and rationalise our office accommodation, we will not be able to reduce revenue expenditure associated with our accommodation. We will also be faced with

significant capital costs in the future as a result of the having to ensure the building is fit for purpose over the long term.

8.0 EQUALITY AND DIVERSITY ISSUES

8.1 None identified.

9.0 CLIMATE CHANGE IMPLICATIONS

9.1 The Municipal Building is an inefficient building in terms of energy consumption with it being responsible for 319 tonnes of carbon emissions in 2024/25. By vacating the building and moving to an alternative facility it is anticipated that carbon savings of at least 50 to 100 tonnes can be saved per annum.

10.0 LIST OF BACKGROUND PAPERS UNDER SECTION 100D OF THE LOCAL GOVERNMENT ACT 1972

‘None under the meaning of the Act.’

REPORT TO:	Corporate & Inclusion Policy and Performance Board
DATE:	20 January 2026
REPORTING OFFICER:	Interim Director HR & Corporate Affairs
PORTFOLIO:	Corporate Services
SUBJECT:	Equality, Diversity and Inclusion Policy
WARD(S)	Borough Wide

1.0 PURPOSE OF THE REPORT

1.1 To inform the Board of the recently developed Equality, Diversity and Inclusion Policy.

The report was due to be scheduled at Corporate and Inclusion Policy and Performance Board on 2nd September 2025 and due to unforeseen circumstances it was not tabled.

2.0 RECOMMENDED: That the policy be endorsed and forwarded to Executive Board for approval.

3.0 SUPPORTING INFORMATION

3.1 In 2023, the decision was made to forego a Equality, Diversity and Inclusion (EDI) Policy in the format of a 30+ paged document, and to present our EDI commitments and aims in Halton Borough Council's EDI Vision and Objectives, as well as the EDI Action Plan. That decision came about due to low interaction and viewing figures of the previous Policy document.

3.2 It has since become apparent that some form of Equality, Diversity and Inclusion Policy is still needed. As a local council, Halton Borough Council (HBC) is liable to receive Freedom Of Information requests, some of which have been EDI focussed and around what information and guidance we publish for:

- a) our workforce
- b) the public

3.3 The establishment of the HBC Corporate Staff Network Groups (SNGs) has also emphasised the need to have the EDI Policy in the format of an informative document. Members of the SNGs are keen to know how they, and others who possess the same Protected Characteristic(s), will be supported at work.

3.4 As a public sector body, HBC has specific equality duties that require us to, in the exercise of our functions and decisions, have due regard to:

- Eliminate unlawful discrimination, harassment and victimisation
- Advance equality of opportunity
- Foster good relations

3.5 One of the tangible ways to show our compliance is through the physical form of a Policy.

3.6 It is for these reasons that we are therefore wanting to implement the accompanying Equality, Diversity and Inclusion Policy.

3.7 The Equality, Diversity, and Inclusion Policy sets out how Halton Borough Council meets its duties and responsibilities under the Equality Act 2010. In detail, it covers our vision and commitments, the roles and responsibilities of employees and elected members, and managers; the Protected Characteristics and how HBC supports them specifically, our training and development available to all HBC colleagues, and how we comply with the Public Sector Equality Duty by carrying out Equality Impact Assessments. The Policy also highlights schemes we have in place to advance equality of opportunity, like the Staff Network Groups and Reverse Mentoring.

3.8 The Policy will be in place as a source of information for employees and managers.

- a) Employees can learn and understand how they will be supported
- b) Managers can learn and understand what support they can offer their employees, and be supported in doing so

3.9 For specific queries that may not have been covered within the Policy, there is signposting on where and from who more information can be found.

3.10 To ensure the Policy is as accessible as possible, the document has been formatted in a specific way. The page colour, font size and type, line spacing, and the alignment have all been chosen to provide accessibility, especially for people with neurodiversity and colour blindness. In the reviewing process, the document was also listened to through Immersive Reader to ensure those using this feature or similar (e.g. screen readers) would have the information relayed to them correctly.

3.11 If the implementation of this Policy is approved, we would also like to display the same information within the document on the intranet, to provide a slightly more interactive version for

colleagues. This would be located under the newly added Equality, Diversity and Inclusion section on the Organisational Development page of the intranet. The aim is to achieve more engagement, which usually comes on the back of more interactive content.

4.0 POLICY IMPLICATIONS

4.1 This EDI Policy will work alongside many of the HR Policies, including Bullying and Harassment, and Flexible Working. The content will inform on and act as a source of guidance in the reviewing/ developing of any new and existing HR Policies, especially those relating to specific Protected Characteristics, i.e. pregnancy policies.

5.0 FINANCIAL IMPLICATIONS

5.1 Implementing this Equality, Diversity and Inclusion Policy should have no negative financial implications.

5.2 With our commitments and our expectations of our workforce clearly defined, the Policy should contribute towards a decrease in successful harassment, discrimination (direct or indirect), or bullying claims made by employees, equating to fewer financial repercussions.

6.0 IMPLICATIONS FOR THE COUNCIL'S PRIORITIES

6.1 Improving Health, Promoting Wellbeing and Supporting Greater Independence

There are some Protected Characteristics, such as Disability including Neurodiversity, that require reasonable adjustments to enable employees to achieve their full potential. Enforcing and promoting the allowance of these reasonable adjustments could: improve health for those with medical conditions by allowing them to adapt their working conditions as needed, promote wellbeing through the reassurance that as an organisation we are willing to work with colleagues to accommodate their needs, and support greater independence in carrying out their role.

6.2 Building a Strong, Sustainable Local Economy

None at this time.

6.3 Supporting Children, Young People and Families

This EDI Policy applies to Halton Borough Council's workforce, meaning Children and Young People within Halton won't be affected directly by the Policy. However, as the commitments, expectations and support detailed within centre around the Protected Characteristics, one of which being Age, Children and Young People could be affected indirectly. As our commitments and values are instilled in colleagues through the Policy, they will

be able to apply that way of working in their roles, some of which will be focussed around supporting children, young people and families.

6.4 Tackling Inequality and Helping Those Who Are Most In Need

Having the EDI Policy in place will clearly outline the Council's responsibilities and expectations of its workforce in working towards our EDI Objectives. With each of the Protected Characteristics, and the support we provide each of them, defined, the Policy can act as a first port of call on how to tackle inequality within the workforce. The Policy should help guide colleagues on what they may be able to do, either as a manager, or an employee, to support the advancement of EDI within the Council.

6.5 Working Towards a Greener Future

None at this time.

6.6 Valuing and Appreciating Halton and Our Community

The Policy highlights the importance of recognising the benefits of a diverse workforce and community, and the different talents and perspectives those from different backgrounds can bring to the table. Those same diversities and talents will be found in Halton and its communities, meaning if the Policy can instil those values into our employees about our workforce, those same mindsets should be applied when colleagues work in our service delivery areas.

7.0 RISK ANALYSIS

7.1 By agreeing the implementation of the EDI Policy, the risk of non-compliance within the Public Sector Equality Duty will be greatly reduced.

7.2 Setting out our expectations and commitments when it comes to EDI and how it is incorporated in our workforce and the delivery of our services will reduce the risk of discrimination, victimisation and harassment.

8.0 EQUALITY AND DIVERSITY ISSUES

8.1 As stated within the body of the Report.

8.2 An Equality Impact Assessment has been completed to support the Policy.

9.0 CLIMATE CHANGE IMPLICATIONS

9.1 Not applicable.

10.0 LIST OF BACKGROUND PAPERS UNDER SECTION 100D OF

THE LOCAL GOVERNMENT ACT 1972

10.1 Equality Act 2010

Halton Borough Council

Equality, Diversity and Inclusion Policy

June 2025





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1.0 Introduction

This Equality, Diversity, and Inclusion (EDI) Policy, sets out how Halton Borough Council meets its duties and responsibilities under the Equality Act 2010.

Equality – Equality means ensuring people are treated fairly, giving them equitable access to information, opportunities, services, and employment.

Diversity – Diversity is about recognising, acknowledging, and respecting differences within our community and our workforce, and that people have different needs based on protected characteristics, some of which they share with others.

Inclusion – Inclusion means creating an environment where everyone feels welcome and valued, especially those who might otherwise be excluded or marginalised.

2.0 Our Vision and Commitments

At Halton Borough Council (HBC), our vision is simply to do all within our power to create, promote and sustain an equitable society and environment that fosters positive interactive relationships where people are treated with respect, dignity and fairness.

The Council seeks to create and promote a culture where people of all backgrounds and experience feel appreciated and valued. At HBC we are all accountable for upholding an environment that is accessible and welcoming to all, as well as doing our bit to continue to work towards achieving our [EDI Objectives](#).

We are committed to seeking to employ a workforce that reflects the diverse community that we serve and are part of, as well as providing equality of opportunity. We will work to ensure that our employees, Elected Members, and service users are treated fairly and are not subjected to unlawful discrimination by the Council on the basis of their Protected Characteristic.



3.0 Scope

This policy applies to:

- Employees
- Officers
- Council Members
- Organisations HBC has procured
- Contract workers
- Volunteers
- Students

This policy covers **all** of Halton Borough Council's **functions** and **policies**.

4.0 Equality Act 2010 and the General Public Sector Equality Duty

As a public sector body, HBC has specific equality duties that require us to, in the exercise of our functions and decisions, have due regard to:

- Eliminate unlawful discrimination, harassment and victimisation
- Advance equality of opportunity
- Foster good relations

The [Equality Act 2010](#) and the [Public Sector Equality Duty](#) provide a legal framework to protect people from bullying, discrimination, harassment, and victimisation in the workplace and wider society.

5.0 Roles and Responsibilities

Equality, Diversity and Inclusion is the responsibility of all HBC employees. We are all accountable for upholding an environment that is accessible and welcoming to all, as well as doing our bit to continue to work towards achieving our EDI Objectives.



5.1 Employees' and Elected Members' Responsibilities:

- Read, understand and practically apply this policy alongside the relevant Dignity at Work, and the Code of Conduct documents.
- Challenge and report unacceptable behaviour in a safe manner via one of the outlined routes and in accordance with the Dignity at Work, and the Code of Conduct documents. Both formal and informal routes are covered in these policies and procedures.

5.2 Managers' Responsibilities:

- Set a good example by treating all members of the Council with dignity and respect and challenging unacceptable behaviours
- Ensure all employees are aware of this Policy and know how to report discrimination, harassment or bullying, and that reporting incidents does not result in victimisation;
- Present their employees with information (or knowledge about where to find such information) about employee rights as defined within the scope of the Council's policies
- Deal with complaints fairly, equitably, thoroughly, confidentially and within the agreed timescales.

6.0 Protected Characteristics

Protected characteristics are specific traits or characteristics that are safeguarded by law to ensure equitable treatment for all individuals.

The nine protected characteristics set out in the Equality Act 2010 are:

- Age
- Disability, which includes neurodiversity
- Gender Reassignment, which includes gender identity
- Marriage and Civil Partnership
- Pregnancy and Maternity/Paternity



- Race, which includes colour and nationality – citizenship, ethnic or national origins
- Religious Belief, which includes not having one
- Sex
- Sexual Orientation



At HBC, we also recognise three extra Protected Characteristics, and they are:

- Carers – those with unpaid caring responsibilities for another person(s), outside of a standard parental role
- Socio-economic status
- Care Leavers – this includes people who have left the care system and/or who have experience of the care system, whether that be recent or earlier in their lives.

These Characteristics are not legally recognised, and therefore not legally protected, under the Equality Act 2010. However, HBC recognising these three characteristics ensures the groups of people within the Borough of Halton, and within the Council's workforce are taken into consideration during any decision making processes. This includes Recruitment, the completion of Equality Impact Assessments and other practices the Council undertakes while considering the impact on all the Protected Characteristics.



6.1 How HBC supports the Protected Characteristics:

Age – HBC does not discriminate against anybody based on their age.

Disability, which includes neurodiversity – HBC does not discriminate against anybody based on their disability and/or their neurodiversity.

- The Council has been recognised as a Level 3 Disability Confident Leader.
- The Council understands and acknowledges that employees with disabilities and neurodiversity may require reasonable adjustments to allow them to achieve their full potential. Where practically possible in relation to delivery of council services and functions, managers are expected to work with employees to accommodate the reasonable adjustment(s) needed.

Gender Reassignment – HBC does not discriminate against anybody in regards to gender reassignment. This includes those considering going through reassignment, those in the process of undergoing reassignment, or those who have already gone through reassignment, whether that was before or during their employment at HBC. The Non-Binary gender identity is also protected under Gender Reassignment.

- HBC will work towards enabling employees at all levels in the workforce to feel safe in being open about their gender identity if they wish to do so.

Marriage and Civil Partnership – HBC does not discriminate against anybody based on their marital status or whether or not they are in a civil partnership with another person.

Pregnancy and Maternity/Paternity – HBC does not discriminate against anybody in regards to pregnancy or their maternal/paternal status.

- Unfavourable treatment of a woman because of her pregnancy or maternity leave during ‘the protected period’ is unlawful pregnancy and maternity discrimination.



- The protected period starts when a woman becomes pregnant and continues until the end of her maternity leave, or until she returns to work if that is earlier.
- Pregnancy and maternity are not protected directly under the harassment provisions. However, pregnancy and maternity harassment would amount to harassment related to sex.
- Decisions on applications for Parental, Carer, or Adoption leave are based on clear, fair, and justifiable criteria set out within Halton Borough Council's Employment Policy.
- Parental, carer, and adoption leave decisions and arrangements are free from bias linked to sex, gender identity, or sexual orientation.
- All of HBC's policies regarding pregnancy, maternity and paternity can be found under the HR Policies section (9.0).

Race – HBC does not discriminate against anybody based on their race. This includes colour and nationality – citizenship, ethnic or national origins.

- HBC is a proud member of the Liverpool City Region Race Equality Hub. Building upon the City Region's reputation for social justice and equality, the Hub's primary purpose is to:
 - Tackle systemic injustice and inequality.
 - Drive forward positive and sustainable change for our Black, Asian, and Minority Ethnic employees and residents.
 - Work in partnership with public, private and 3rd sector employers, to encourage and support them to do the same.

Religious Belief(s) – HBC does not discriminate against anybody based on their religious beliefs. This includes philosophical belief and not having a belief.

- HBC will work towards enabling employees at all levels in the workforce to feel safe in being open about their faith, religion, or belief systems if they wish to do so.
- The Council will address any issues raised by an employee regarding religious observance as soon as possible.
- The Council understands and acknowledges that there are times when employees' religious observances require fasting and prayer during



delivery of council services and functions, managers are expected to agree to employees' requests for time off for religious festivals and to pray at work.

- Employees are also encouraged to be respectful of individuals who are fasting during periods of religious observance such as Lent, Ramadan, or Yom Kippur.

Sex – HBC does not discriminate against anybody based on their sex.

- To see the Equality and Human Rights Commission interim update on the Supreme Court Ruling regarding the Protected Characteristic of Sex, please click [here](#).

Sexual Orientation – HBC does not discriminate against anybody based on their sexual orientation. This includes, lesbian, gay, bisexual, queer, asexual, and other sexual orientations not listed.

- HBC will work towards enabling employees at all levels in the workforce to feel safe in being open about their sexuality if they wish to do so.

Carers – HBC does not discriminate against anybody regarding their caring status. Carers are those with caring responsibilities for others, outside of a standard parental role.

Socio-economic status – HBC does not discriminate against anybody based on their socio-economic status.

Care Leavers – HBC does not discriminate against anybody based on their experience of the care system, including being a care leaver.

7.0 Work Attire

Halton Borough Council does not discriminate against any protected characteristics in relation to their attire, relating to religions, sexuality, gender or disability. The Council will address any issues of discrimination raised by an employee regarding attire as soon as possible.



8.0 Training and Development

Halton Borough Council uses training and development as a key element to integrate equality, diversity, and inclusion within the organisation.

As well as in-person training, delivered either in-house or by a reputable external training provider, HBC has 16 e-learning modules centred around EDI to give employees chance for continual learning, enrichment and growth. We review the modules regularly, and work with our Staff Network Groups to update and improve the learning.

[Click here](#) to see the modules.

Lunch and Learn sessions are held around matters regarding the Protected Characteristics, e.g. anti-racism, LGBTQIA+, etc. with guest speakers who have lived experience educating our workforce.

9.0 HR Policies

For Halton Borough Council's relevant Human Resources Policies, please click [here](#).

These include Bullying and Harassment, Flexible Working, and more, all of which work alongside and support this EDI Policy.

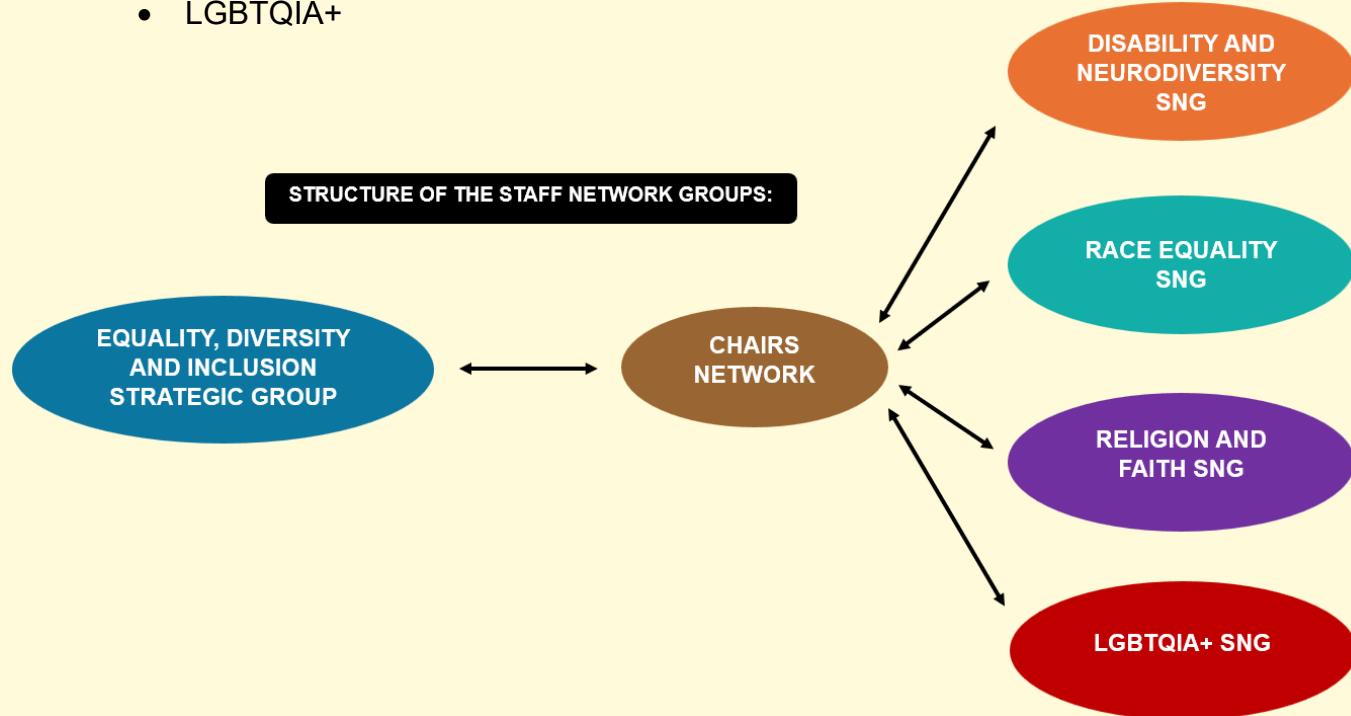
10.0 Staff Network Groups

The EDI Corporate Staff Network Groups (SNGs) have been created so that Halton Borough Council employees have a safe place to engage in a confidential and welcoming environment with others who share their Protected Characteristics. Members support, respect and encourage one another to share experiences and feel connected.



The current four SNGs at Halton Borough Council are:

- Disability and Neurodiversity
- Race Equality
- Religion and Faith
- LGBTQIA+



10.1 Purpose of the Staff Network Groups

10.2 Chairs' Network

The Chair of each of the SNGs form a Chairs' Network. The Chairs' Network is in place to discuss any intersectional trends and commonalities, as well as any independencies of each of the SNGs.

The members of the Chairs' Network sit on the EDI Strategic Group to relay any feedback and points the Group should know, including actions raised at the SNGs.

The Chairs then report back to the SNGs on matters discussed at the EDI Strategic Group.

10.3 EDI Strategic Group

The Strategic Group provides confidence that, throughout the organisation, actions are being taken in relation to the improvement and promotion of EDI, both in respect of the workforce and the development of services.

The Group, and its members, are there to offer support and guidance to each of the SNGs as and when needed.

For any more information regarding the Strategic Group or the Staff Network Groups, please contact our Equality, Diversity and Inclusion Officer, Liz Morton - liz.morton@halton.gov.uk

11.0 Reverse Mentoring

Reverse Mentoring enables people in senior positions to learn and understand issues from the perspective of employees from under-represented groups. At the same time, employees are exposed to new ideas, experiences, and networking opportunities. The key role of the mentor will be to provide an insight into the difficulties and barriers they may have faced and could still be facing within their roles.

Reverse Mentoring provides a safe space to allow under-represented groups to share their lived experiences whilst working for the Council. This is your opportunity to offer insights to our senior management team, and help enrich our workforce.

11.1 Reverse Mentoring Guide

11.2 Reverse Mentoring Aims:

- Help improve diverse mind-sets in middle and senior leaders
- Promote discussion on how staff feel about EDI
- Building and sharing on existing successes
- Help challenge engrained views on what talent looks like



11.3 Benefits for the Mentor (underrepresented colleagues):

- Access to a wealth of experience for their self-development
- Increases confidence/personal profile
- Builds their relationships network
- Gains insight into our organisation
- It's an opportunity to be seen and heard

11.4 Benefits for the Mentee (senior colleagues):

- Provides insight into potential cultural barriers for under-represented groups and to consider any necessary Equality, Diversity and Inclusion (EDI) improvements and support to employees
- Reflection on the impact of their own leadership style upon others
- Understanding and appreciation of the impact of Inclusive Leadership

12.0 Equality Impact Assessments

We continue to undertake equality analysis and use our equality impact assessment process to inform the development of our policies, procedures and service provision.

Equality impact assessments are carried out when a new policy, procedure or service is being developed or significantly changed, and where a service review is taking place, or where a potential inequality has been identified.

Assessments include evidence-based analysis of equality impacts across the Protected Characteristics covered by the Equality Act and on carers and socio-economic status.

12.1 Equality Impact Assessment Guidance Note

13.0 EDI Frequently Asked Questions

To view the Frequently Asked Questions relating to EDI, please click [here](#).

These are to assist both Halton Borough Council's employees and its managers.

14.0 More Information

For any queries regarding the contents of this Equality, Diversity and Inclusion Policy, please contact our Equality Diversity and Inclusion Officer, Liz Morton – liz.morton@halton.gov.uk

REPORT TO: Corporate & Inclusion Policy and Performance Board

DATE: 20 January 2026

REPORTING OFFICER: Finance Director

PORTFOLIO: Corporate Services

SUBJECT: Councilwide Spending as at 30 November 2025

WARD(S): Borough-wide

1.0 PURPOSE OF REPORT

1.1 To report the Council's overall revenue spending position as at 30 November 2025, together with the latest year-end outturn forecast.

2.0 RECOMMENDED: That;

(i) **The Council's overall spending position as at 30 November 2025 outlined in the Appendix, be noted.**

3.0 SUPPORTING INFORMATION

3.1 On 15 January 2026 the Executive Board received the report shown in the Appendix. This presented details of Councilwide revenue spending by each Department as at 30 November 2025 along with forecasts to year-end, and outlines the reasons for key variances between spending and budget.

3.2 Given the scale of the Council's current financial challenges, Executive Board requested that a copy of the report be shared with each Policy and Performance Board for information.

3.3 A Councilwide monitoring report is presented to Executive Board every two months and the attached report covers the period 1 April 2024 to 30 November 2025 in terms of revenue and capital spending.

3.4 Within the report, Appendix 1 provides a Councilwide summary of revenue spending, while Appendix 2 presents details relating to each Department. In addition to spending as at 30 November 2025, the latest year-end forecasts of variances between revenue spending and budget are provided.

3.5 Appendix 3 outlines the forecast deficit on the schools high needs budget.

3.6 Appendix 4 indicates progress with implementation of previously approved budget savings for 2024/25 and 2025/26. Appendix 4 presents an update of the budget risk register.

3.7 Appendix 5 presents spending to date against the capital programme.

4.0 POLICY IMPLICATIONS

4.1 None.

5.0 IMPLICATIONS FOR THE COUNCIL'S PRIORITIES

5.1 **Improving Health, Promoting Wellbeing and Supporting Greater Independence**

5.2 **Building a Strong, Sustainable Local Economy**

5.3 **Supporting Children, Young People and Families**

5.4 **Tackling Inequality and Helping Those Who Are Most In Need**

5.5 **Working Towards a Greener Future**

5.6 **Valuing and Appreciating Halton and Our Community**

There are no direct implications, however, the revenue budget and capital programme support the delivery and achievement of all the Council's priorities.

6.0 RISK ANALYSIS

6.1 There are a number of financial risks within the budget. However, the Council has internal controls and processes in place to ensure that spending remains in line with budget as far as possible.

6.2 A budget risk register of significant financial risks is maintained and is included at Appendix 6 of the attached report.

7.0 EQUALITY AND DIVERSITY ISSUES

7.1 None.

8.0 CLIMATE CHANGE IMPLICATIONS

8.1 None

9.0 LIST OF BACKGROUND PAPERS UNDER SECTION 100D OF THE LOCAL GOVERNMENT ACT 1072

9.1 There are no background papers under the meaning of the Act

APPENDIX

REPORT TO: Executive Board

DATE: 15 January 2026

REPORTING OFFICER: Director of Finance

PORTFOLIO: Corporate Services

SUBJECT: 2025/26 Councilwide Spending as at 30 November 2025

WARD(S): Borough-wide

1.0 PURPOSE OF REPORT

1.2 To report the Council's overall revenue net spend position as at 30 November 2025 together with a 2025/26 forecast outturn position.

2.0 RECOMMENDED: That;

- (ii) Executive Directors continue to implement the approved 2025/26 saving proposals as detailed in Appendix 4;
- (iii) Executive Directors continue to identify areas where they can further reduce their directorate's spending or generate income, in order to ensure the council wide forecast outturn overspend position for the year remains within budget.
- (iv) This report be shared with each Policy and Performance Board, in order to ensure they have a full appreciation of the councilwide financial position, in addition to their specific areas of responsibility.
- (v) Council be asked to approve the revisions to the capital programme set-out in paragraph 3.31 and incorporated within Appendix 5;
- (vi) The forecast position for High Needs set-out in Para 3.19 to 3.24 and Appendix 3, be noted.

3.0 SUPPORTING INFORMATION

Revenue Spending

3.1 Appendix 1 presents a summary of spending against the operational revenue budget up to 30 November 2025 (period 8) and Appendix 2 provides detailed figures for each individual Department. In overall terms, net Council spending as at 30 November 2025 is £0.294m over budget.

The outturn forecast for the year estimates that net spending will be over budget by £1.281m if no further corrective action is taken. This is a much improved position from that reported at the end of September 2025 (period 6) where forecast spend for the year was estimated to be £4.672m over budget.

- 3.2 The improved position on the forecast outturn from that reported at the end of September 2025 can be linked across a number of areas, including:
 - Adult Social Care Directorate – The forecast outturn position for Community Care is £0.683m at the end of November, compared to a forecast outturn of £2.315m from two months prior. The position has improved due to more flexible utilisation of the Disabled Facility Grant (DFG) through the capitalisation of qualifying staffing and equipment costs against the grant, which it is intended to continue for future years.
 - Care Homes - The overspending forecast against the Council's in-house care homes has decreased by a further £0.218m as a result of a lower forecast of agency spend, stemming from the ongoing review of sickness absence. Overall the Adult Social Care forecast outturn position has improved by £1.723m.
 - Children and Families Department – The outturn position for the Department has improved by £1.601m. Employee costs are forecast to be under budget profile by the end of financial year 2025/26 by £0.096m which is a reduction of £0.822m since last reported at 30 September 25. Residential care costs are forecast to be under budget profile by £0.513m which is a reduction of £0.571m since last reported on 30 September 25.
 - Environment and Regeneration Directorate – The forecast outturn position for the Directorate has improved by £1.006m. This is largely as a result of revised forecasts of income generation within the Planning and Transportation department, related to planning fees and the number of approved utility permit applications.
- 3.3 Despite the reduction in forecast net costs for the year it remains vital the Council continue to limit expenditure through to the end of the financial year to achieve as a minimum, a balanced budget position. It should be remembered that in setting the current year budget the Council have planned to utilise £29.385m of Exceptional Financial Support.
- 3.4 As part of the action to ensure spend for the year remains within budget, recovery meetings have been put into action where directorate leads will provide action points on how they aim to keep net spend within the approved budget.

3.5 On 10 February 2025 Government issued a letter to the Council confirming it was minded to approve a capitalisation direction of a total not exceeding £52.8 million. The total is broken down by each financial year of the Council's request:

- £20.8 million in 2024-25.
- £32 million in 2025-26.

3.6 Consistent with those councils that have previously sought Exceptional Financial Support, in order for Government to provide a final capitalisation direction, the council is required to undergo an external assurance review which will include, but will not be limited to, an assessment of the council's financial position and governance arrangements. There is uncertainty in when MHCLG will commission this review and therefore the Council has taken a proactive approach and commissioned CIPFA to support a review of the Council's financial resilience and financial management arrangements. The review is currently being undertaken on the same basis of the latest specification for such reviews required by MHCLG for councils requesting EFS.

3.7 Council approved the annual budget of £183.052m on 05 March 2025, in doing so they agreed to the use of EFS totalling £29.385m. As a minimum the Council must ensure that spend for the year remains within the approved budget to ensure the provisional capitalisation direction is not breached.

3.8 The cost of EFS is significant over the long term for the Council, for every £1m borrowing undertaken it is estimated will cost the Council approximately £100k over each of the next 20 years. It is imperative action is taken now to reduce the level of planned spend over the remainder of the year and that approved saving proposals are implemented with immediate effect.

3.9 Within the Corporate and Democracy table (included at Appendix B), current year costs relating to EFS have been included. It is forecast the cost of EFS interest will be £1.096m with repayment of the principal debt totalling £0.500m

3.10 The figures reflect a prudent yet realistic view of spend and income levels through to the end of the year. Work will continue to progress on updating the financial position as more information is made available.

3.11 In setting the 2025/26 budget Council approved significant levels of growth to ensure the budget was more relevant to the planned level of spend. Budget growth of £33.555m (22%) was added to the 2025/26 budget to bring the approved net budget to £183.052m.

3.12 There are continued demand pressures on the budget which are above growth levels provided in the 2025/26 budget, these are more notable against adults community care and home to school transport. Levels of demand covering children in care appear to be under control, although still

too high for an authority the size of Halton. Further information is provided within the report on the main budgetary pressure areas.

3.13 In setting the 2025/26 budget, inflation of 2% was provided for the pay award. The pay award has been agreed at 3.2%, therefore budgetary growth for the pay award is insufficient, the revised forecast of the additional cost of the 3.2% pay offer will add approximately £1.2m to the Council's running cost for the year. This additional cost is included within the reported forecast position for the year.

3.14 Another major factor in achieving a balanced budget position for the year is that all approved savings are fully achieved to the agreed levels. In total, savings of £7.225m were agreed for the current year, Appendix 4 provides detail on progress against the approved savings. As per Appendix 4, savings have been RAG rated to inform on progress, high level summary of this is provided below.

Department	On-course to be achieved	Uncertain or too early to say	Highly likely or certain will not be achieved
	£'000	£'000	£'000
Adult Social Care	100	125	1,655
Finance	0	100	90
Legal	6	0	0
Children & Family Services	0	1,900	22
Education, Inclusion and Provision	0	0	300
Community and Greenspaces	282	0	0
Economy, Enterprise and Property *	0	0	100
Planning & Transportation *	0	0	100
Public Health	45	0	0
Corporate	100	500	1900
Totals	533	2,125	4,667

*note alternative one-off savings have been identified for the current year.

3.15 The use and cost of agency staff continues to be one of the main contributing factors to the overspend position for the year. This is mostly evident within the Children & Families Department and the Council's in-house Care Homes. Initiatives and support from the Transformation Programme are ongoing to reduce reliance upon agency staff.

3.16 Analysis of agency spend for the year to date, together with comparative analysis of 2024/25 costs, is included in the table below.

	2025/26					2024/25
	As at 31 May 2025 £'000	As at 31 July 2025 £'000	As at 30 September 2025 £'000	As at 30 November 2025 £'000	Total 2025/26 To Date £'000	
Adult Social Care	955	1,687	805	573	4,020	6,035
Chief Executives Delivery Unit	130	145	146	118	539	810
Children & Family Services	574	739	594	564	2,471	5,220
Community & Greenspace	71	59	52	53	235	447
Corporate & Democracy	0	0	0	6	6	0
Economy, Enterprise & Property	60	77	86	72	295	417
Education, Inclusion & Provision	54	72	48	56	230	295
Finance	3	0	1	1	5	114
Legal & Democratic Services	63	59	43	37	202	881
Planning & Transportation	2	0	0	0	2	210
Public Health & Public Protection	0	0	0	0	0	22
Total	1,912	2,838	1,775	1,480	8,005	14,451

Revenue - Operational Spending

3.17 Operational net spending for the first eight months of the year is higher than the budget to date by £0.294m Based on current forecasts it is estimated net spend will be over budget for the year by £1.281m if no further corrective action is taken.

3.18 Within the overall budget forecast position for the period, the key budget pressure areas are as follows;

(i) Children and Families Department

The net departmental outturn position is estimated to be over budget profile at the end of financial year 2025/26 by £0.209m with the majority relating to Social Care Services. Since last reported at 30 September 25 there has been a reduction in forecast outturn for the department of £1.6m.

Employee costs are forecast to be under budget profile by the end of financial year 2025/26 by £0.096m which is a reduction of £0.822m since last reported at 30 September 25.

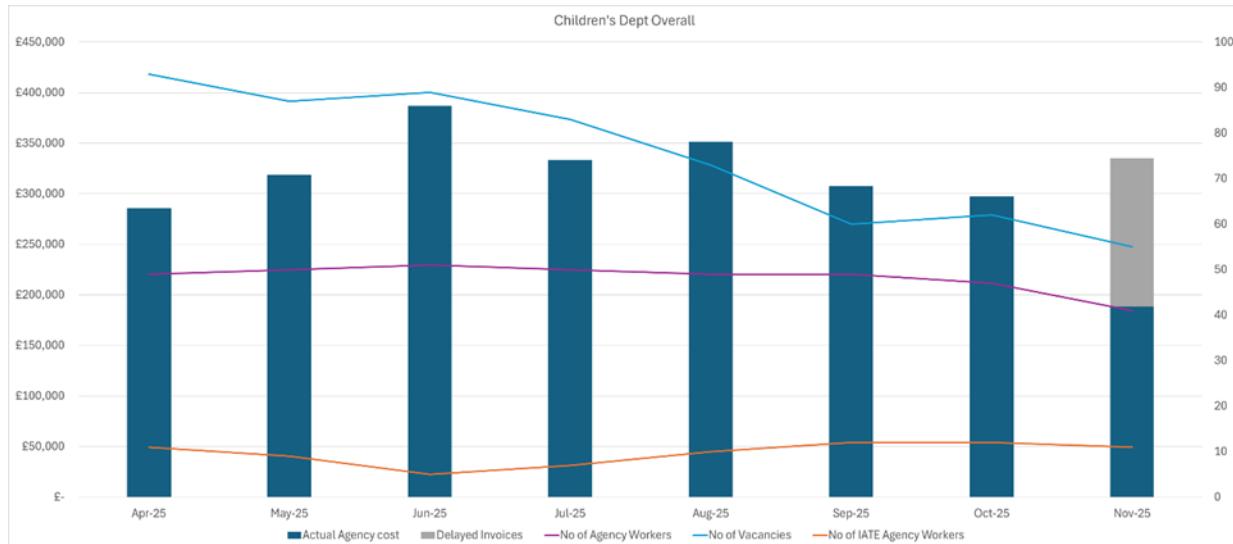
A large proportion of the reduction relates to the utilisation of a number of grants that are available to the service, this equates to £0.486m to 30 November 2025 and has supported the reduction in forecast overspend.

Since last reported on 30 September 25, a number of agency have converted to Council employment, with hopeful further planned conversions over the coming months. Forecasts will be updated as and when to reflect the changes in staffing.

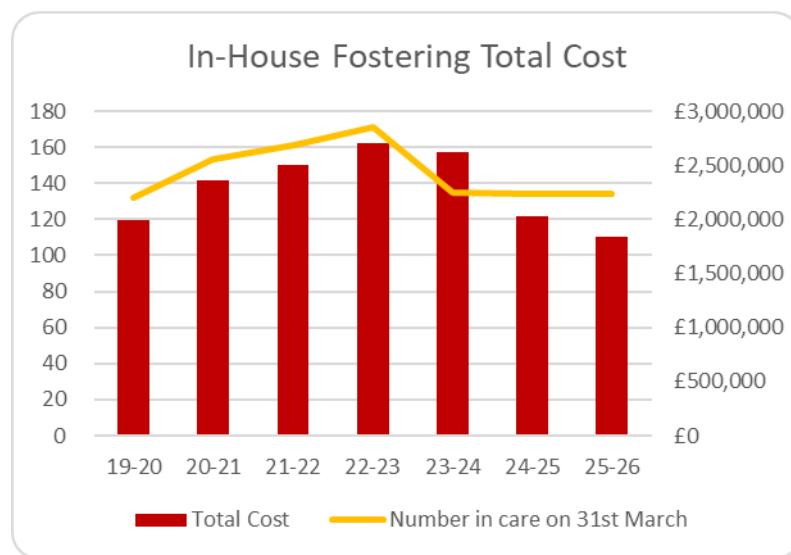
The chart below demonstrates the following information, for the period April to November 2025:

- Agency costs

- The number of agency staff that the Council have received an invoice for within each month
- The number of vacancies across the Children and Families Department
- The number of staff that are currently in addition to the establishment (IATE)



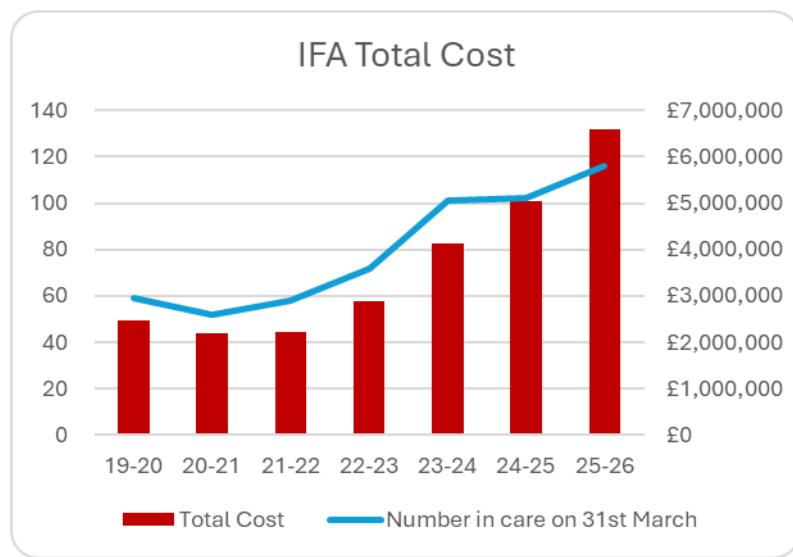
In-House fostering placements are estimated to be £0.548m under budget profile for financial year 2025/26.



Work continues to recruit and retain Halton's In-house foster carers, along with training to develop carers enabling them to accommodate more specialist placements. This therefore means that costs could increase. However, the ability to accommodate young people within in-house provision provides a substantial saving in comparison to Independent Fostering Agency (IFA) or residential care.

Increasing numbers of children in care and insufficient in-house fostering provision has meant increased reliance on Independent Fostering Agencies (IFA). Higher numbers of children placed within IFA provision and increased IFA rates

has resulted in an estimated forecast overspend for the end of 2025/26 of £1.114m.



Out of Borough Residential Care continues to be a budget pressure for the Children and Families Department as the costs of residential care have continued to rise year on year. The numbers of young people in residential placements remains high and the cost of placements is rising significantly year-on-year.

Residential care costs are forecast to be under budget profile by £0.513m which is a reduction of £0.571m since last reported on 30 September 25.

A number of initiatives are taking place to help reduce residential spend, including a High Cost Placement Panel, Medium Cost Placement Panel and particular cohort focused projects. The panels have been created to ensure that an effective care plan is in place for all young people at the best available cost of placement this work is ongoing.

The graph below illustrates the rising costs of residential care, for consistency this does not include the costs of Unaccompanied Asylum-Seeking Children (UASC) as these costs were not included previous years.



(ii) Adult Social Care Directorate

Community Care

The net spend position for the community care budget at the end of November 2025 is currently £0.411m over the available budget and the year-end anticipated spend is forecast to be £0.683m over planned budget.

In September the expected year-end forecast was reduced from £2.627m to £2.315m due to the impact of the recovery plan. The forecast has since been reduced further to £0.683m by capitalising qualifying staffing and equipment costs against the Disabled Facility Grant (DFG) enabling revenue budget to be utilised against community care budget pressures. Additionally the pool budget has released £0.400m toward this budget's financial performance.

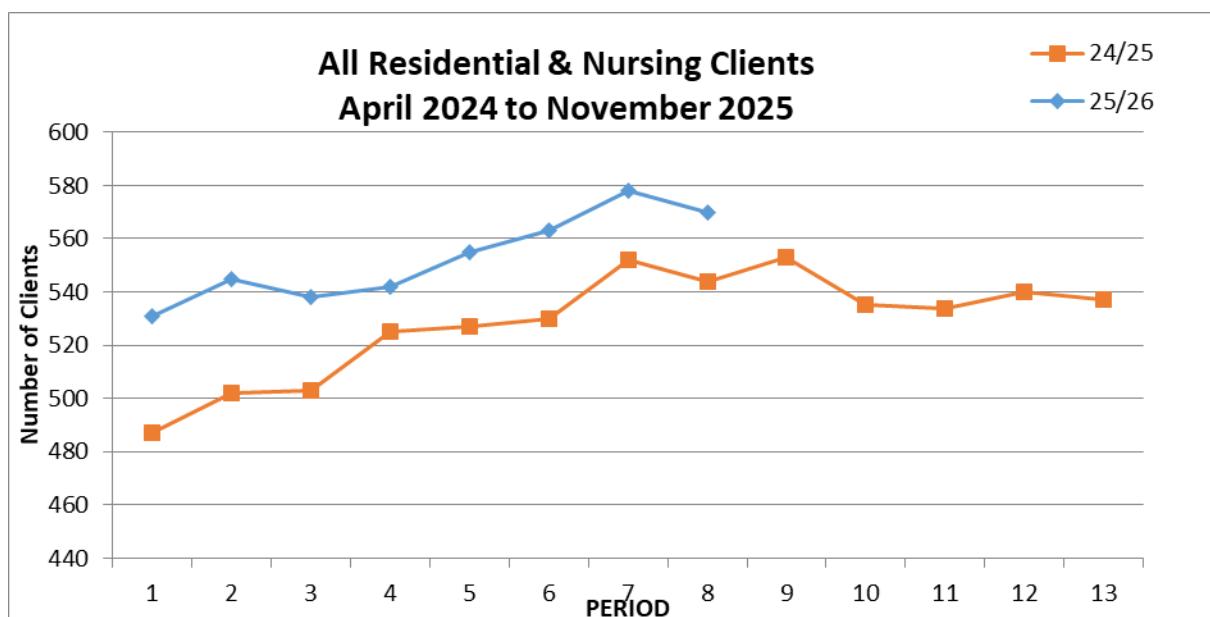
Recovery meetings continue and currently focus is on the following areas to try to reduce spend further:-

- Review 1 to 1 packages of care for appropriateness
- Identify and signpost new 15 minute packages of domiciliary care (medicine prompts) which should be commissioned and funded by health under the Care Act.
- Ensure assessments carried out on discharge from hospital are complete and appropriate
- Maximise internal care home capacity

Residential Care

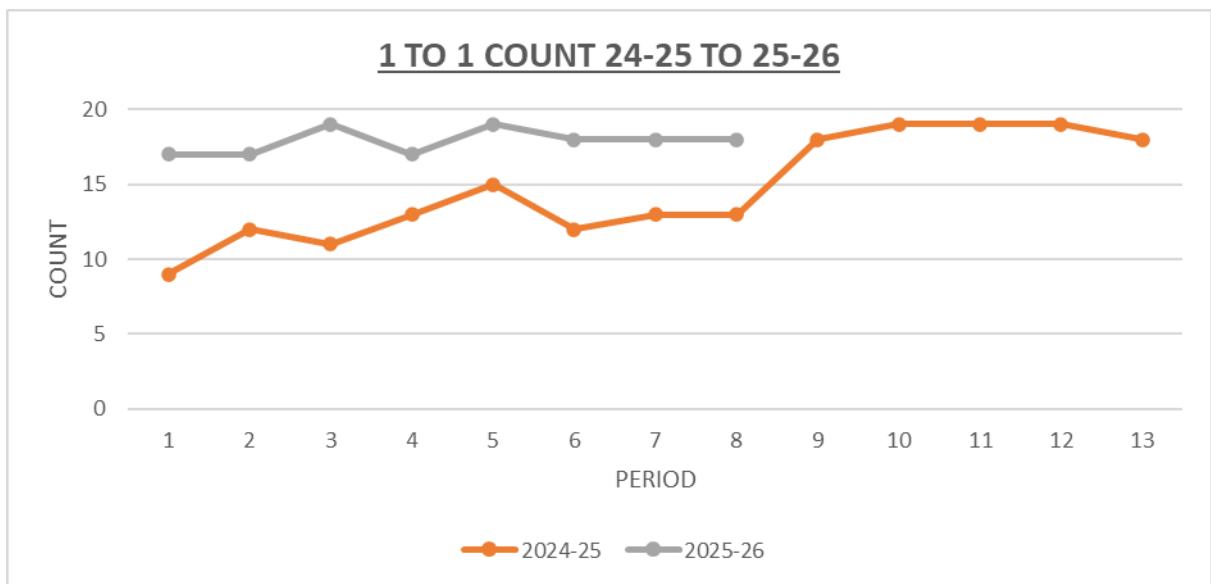
There are currently 570 residents in external residential/nursing care as at the end of November 2025. Compared to the 2024/25 average of 520 this is an increase of 9.6%. The average cost of a package of care is currently £949.76 compared to £850.24 at the end of 2024/25 an increase of 11.7%.

The graph below illustrates the demand for all residential and nursing placements.



Payments for 1 to 1 support continue to exert pressure on the budget. These are generally to mitigate the risk from falls particularly on discharge from hospital. The full year cost for 2024/25 was £837,882.

The graph below shows the count of service users receiving 1 to 1 care by period. Currently there are 18 compared to 13 at the same point last year. This is an increase of 38%. It is expected that these should reduce as packages continue to be reviewed, however commissioning of new packages with a 1:1 care element are resulting in numbers remaining high.

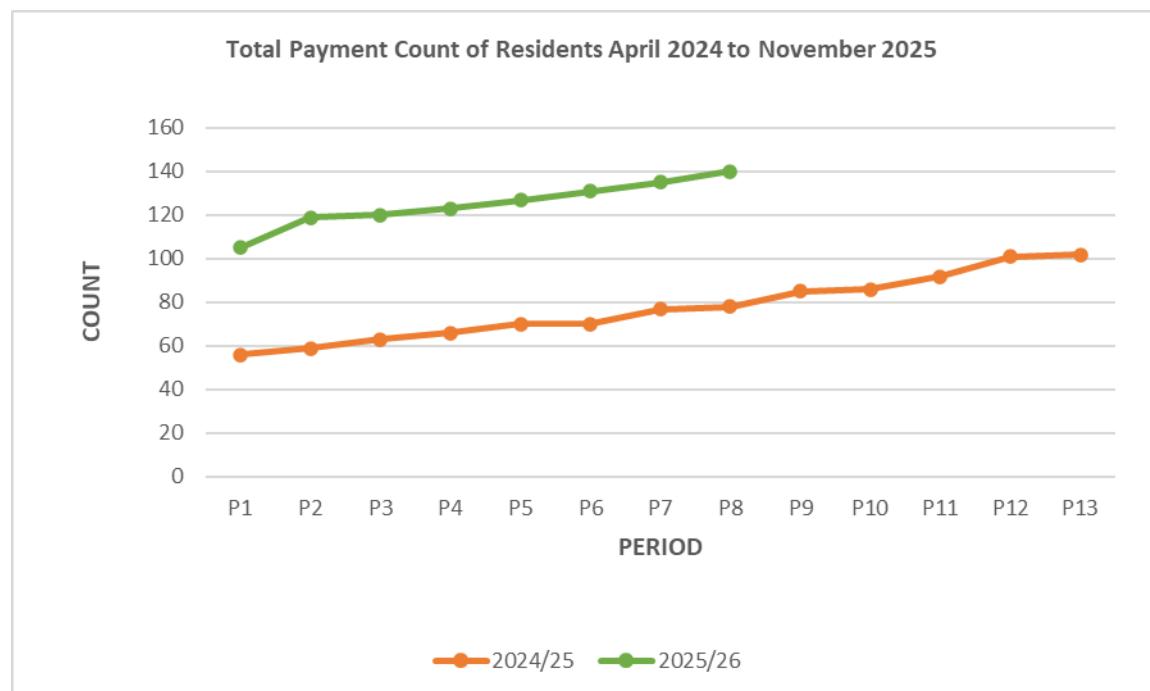


Additional Payments 2025/26

Additional payments to providers rose sharply throughout the last financial year, both in and out of the borough. These are where the care home charges an additional amount on top of the contracted bed rate. The cost of this for 2024/25 was £0.424m.

The graphs below illustrate the count and spend of service users with an additional payment by period.

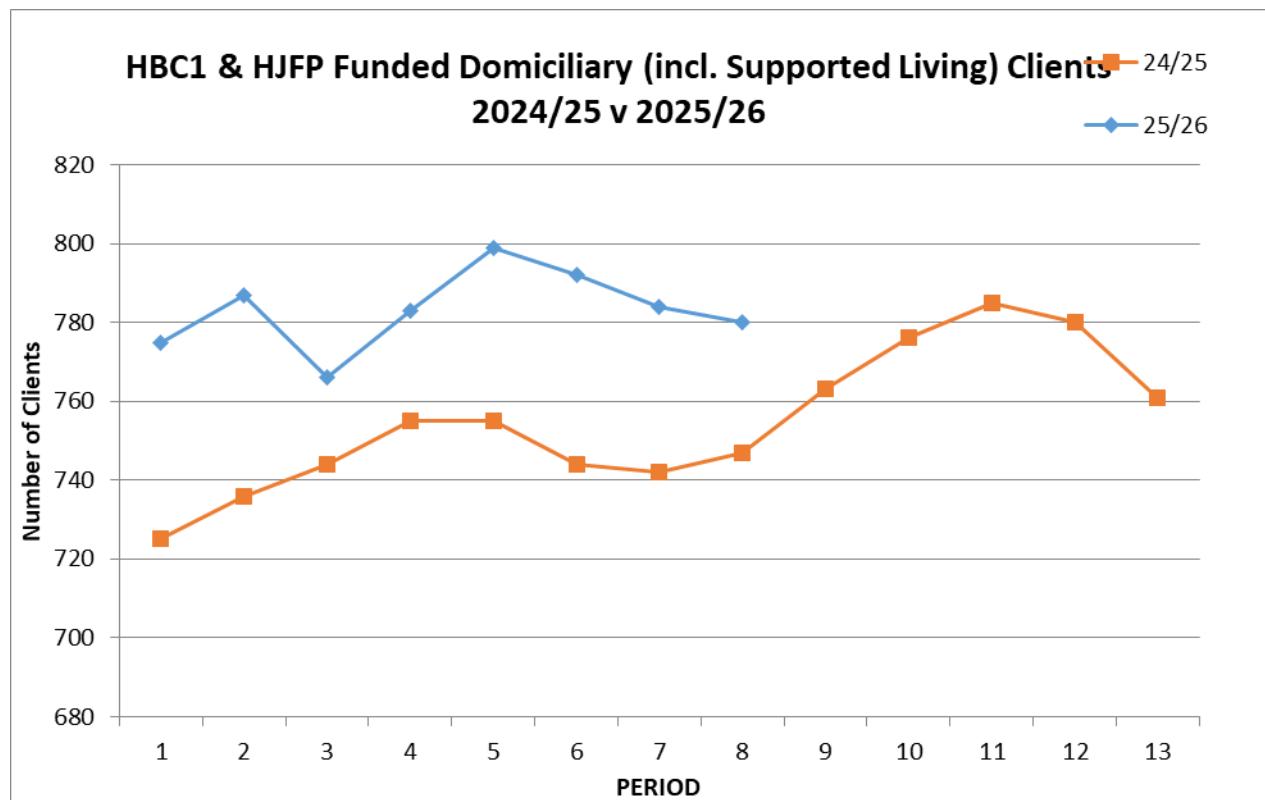
This clearly shows a steady increase in numbers and costs for 2025/26, the spend up to November is £0.405m. If numbers and costs remain the same, the forecast spend for the year will be approximately £0.696m.



Domiciliary Care & Supported Living

As at November there are 780 service users receiving a package of care at home, compared to the average in 2024/25 of 754, an increase of 3.4%. The average cost of a package of care is currently £537.15 compared with the average of £450.64 in 2024/25 an increase of 19.19%.

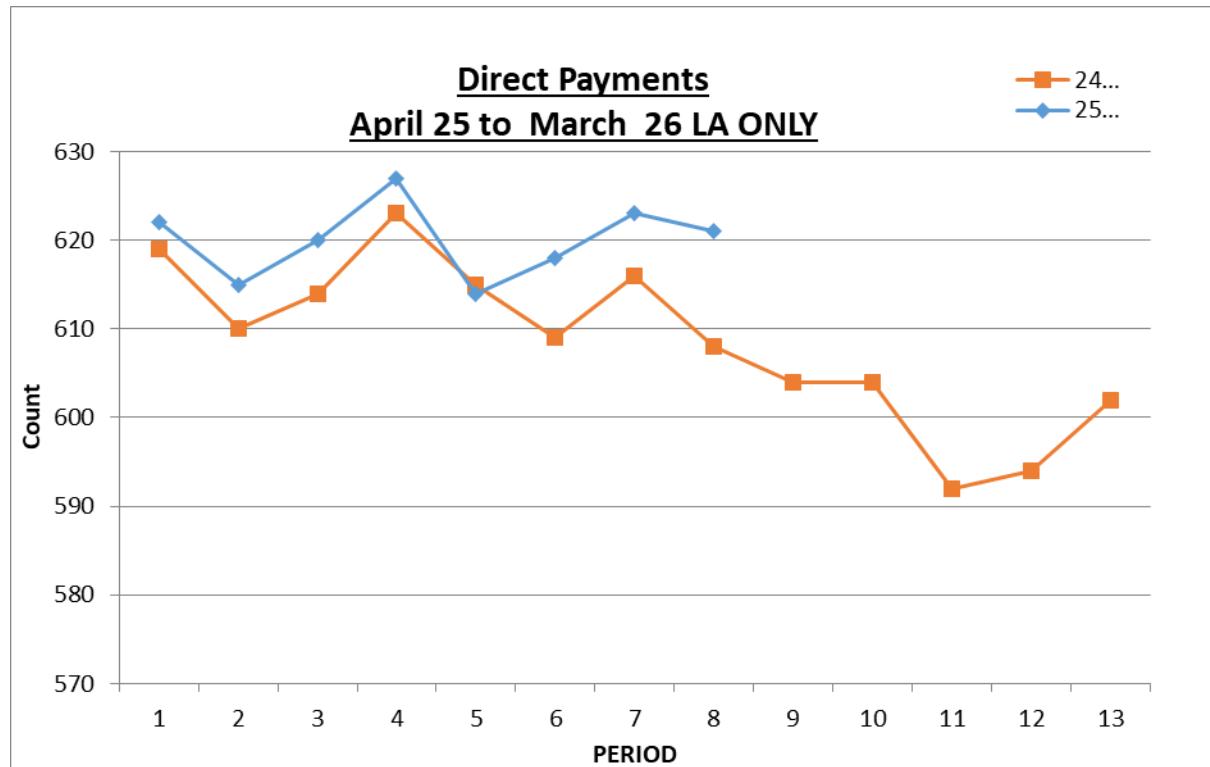
The graph below illustrates the demand for the service from April 2024 to November 2025.



Direct Payments

The average number of clients who received a Direct Payment (DP) in November was 621 compared with 622 in April, a small decrease. The average cost of a package of care has also decreased from £571.26 to £491.76, a reduction of 13.9%. The financial impact of this is a reduction in spend of approximately £200k per month.

The graph below shows movement throughout the year.



Care Homes

Spend for the first nine months of the 2025/26 Financial Year to 30 November is £0.084M above profile, with an estimated spend above budget for the year of £0.385M. This primarily relates to unbudgeted agency staffing costs, and a current shortfall against target of client finance and out of borough income.

Employee related expenditure is anticipated to be above budget at the end of financial year by £0.152M. Projections take into account agency spending patterns over the previous 3 financial years, but also with reference to the recent decrease in agency expenditure, this has dropped considerably from previously reported as a result of the ongoing review of sickness absence.

Income Targets include those for privately funded residents, out of borough placements, and reimbursements from the ICB in respect Of Continuing Health Care, Funded Nursing Care, and Joint Funded placements. Income across all headings is currently projected to be under-achieved by £0.131M for the full year.

Adult Social Care (excluding Care Homes and Community Care)

Net Department Expenditure is currently £0.609m over budget profile at the end of the sixth period of the financial year. Current expenditure projections indicate an overspend for the full financial year in the region of £0.768m.

Factors relating to the projected overspend include;

Unbudgeted agency costs in respect of covering vacant posts, particularly in terms of front line Care Management and Mental Health Team posts. However, there continues to be a reduction in agency use across these divisions due to filling of vacancies.

A projected £0.199m forecasted full-year spend above supplies and services budget relates to an increased volume of caseload with respect to Deprivation of Liberty Standards (DoLs) assessments. Spend to November 2025 was £0.132m, with a total spend for this financial year forecast at £0.217m. Demand for this service has increased significantly over the last few years, with this trend continuing throughout the current financial year.

Income as a whole is under the budgeted income target by £0.627m with a projected under achieved target at the end of the financial year being £0.668m. The main areas making up the under achievement of targeted income are Community Meals, Telehealthcare, Transport, Positive Behaviour Service and the Day Services Trading areas.

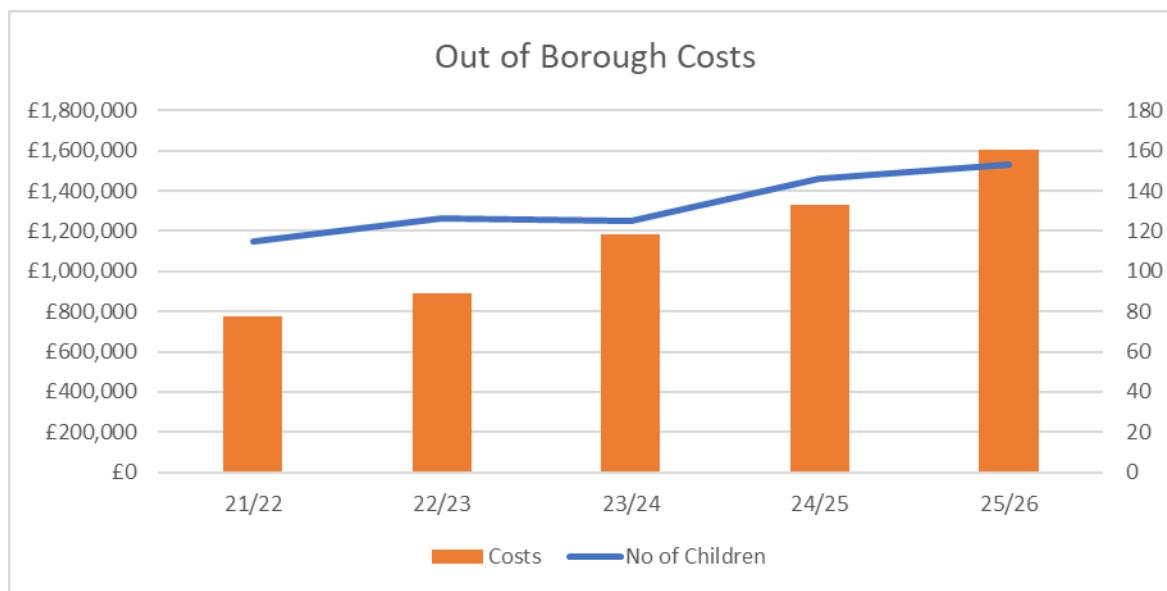
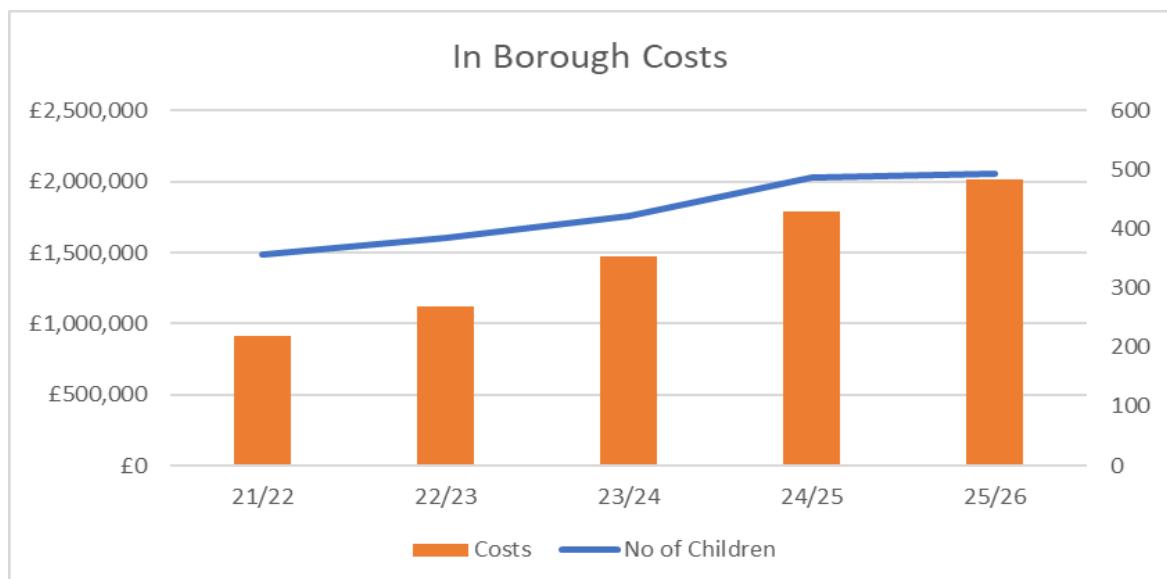
(iii) Education, Inclusion and Provision

Net departmental expenditure is £0.593m over budget at the end of November, based on available information. The forecast outturn for 2025/26 is currently an overspend against budget of £1.034m. The main variances are school transport, Inter Authority Income and schools SLA income.

Schools Transport is the main budgetary demand pressure for Education, Inclusion and Provision. The Council has a statutory responsibility to provide Special Educational Needs (SEN) pupils with transport. This is split into two main areas of SEN pupils attending In Borough and out of Borough Schools.

The current records show 647 service users, the majority of which attend schools within the Borough. The Out of Borough overspend has decreased compared to the previous year's overspend of £0.799m due to £0.712m added to the budget in 2025/26 for growth. The demand for the School Transport service has increased by roughly 7% since the last report, for both in and out of borough transport, although average cost per user has reduced by 6%. The graphs below show the number of SEN children using this service.

The graphs below show the trend in the number of SEN children using this service and the associated costs.



(iv) Planning and Transportation

As of 30th November 2025 it is forecast net spend will be £1.390m under the approved 2025/26 budget. This is a significant increase of the underspend of £0.364m forecasted at the end of September 2025. This is largely due to revised forecasts around staffing and income.

There are a large number of vacancies across the department that have not yet been filled. The Highways restructure has been taken out of the projections from the last report to now, as it is unlikely that it will be in place before March 26. This has resulted in a forecast staffing underspend of £0.487m

Overall, it is forecast income for the department will be £1.050m over the budgeted income target.

Planning income is an ever-moving area and unlike earlier reports it is now expected to be over its income target. Following on from the 2024/25 financial year there is a downturn in the number of applications being received so there is some reliance on receiving planning applications from housing developers. This forecast is based on the income that has been received so far, this financial year and what is likely to be achieved going forward. Building control income is projected to not achieve its income target as in previous years.

Fees and charges income is projected to overachieve its income target, but this is constantly in flux as it is fully dependent on the amount of permit applications etc that is received. It is anticipated that the high level of permit income that was seen in previous years will eventually drop off but for now has been consistent for the past 8 months, due to the large number of housing developers requiring permission to install utilities. There are a number of reasons for the current over achievement of permit income, including:

- The number of permits being received has been higher than usual due to several companies carrying out fibre roll outs and upgrades. This seems to be coming to an end and the number of permits relating to fibre are most likely to severely decrease for the remainder of the year.
- As a result of the increased amount of works, this also increases potential for FPNs, S74 charges and defect charges to be issued against permits. As the number of works decreases, so will the associated charges.
- There is higher than usual income associated to traffic management due to the amount of works taking place since April.
- There are more inspections now than in previous years, which has increased income.

Dedicated Schools Grant

3.19 As at 31 March 2025 the Council had a deficit on the Dedicated Schools Grant (DSG) reserve of £14.469m. This is as an impact of the increasing demand and costs of High Needs.

3.20 The DSG deficit currently has no impact on the Council's General Fund as Government have in place an override which allows the Council to carry the deficit on its balance sheet. The override is due to end at 31 March 2028 at which point the accrued DSG deficit will have to be funded from Council resources. This is a significant pressure for a large number of local authorities with Government due to report on plans to mitigate the impact at 31 March 2028 and future funding of High Need demands.

3.21 Forecast 2025/26 costs for all anticipated demands on High Needs funding are estimated to be £42.508m, which is a substantial amount in excess of the budgeted High Needs allocation of £29.760m. After applying a 2% across-the-board increase to High Needs funding rates, the Council began the financial year anticipating a DSG shortfall of £9.4m, the first 8 months of 2025-26 have seen that increase by £3.35m.

3.22 The projected overspend is in the main due to significant expansions in numbers and specifications of resource bases, increasing numbers and costs

of high-cost specialist placements in or out of Borough, and increases in numbers and value of EHCP (Education & Health Care Plan) assessments.

- 3.23 There is a cost to the General Fund in managing the DSG deficit, this relates to the cashflow impact of a deficit position. The deficit position results in more borrowing costs for the Council which can not be allocated against DSG and therefore are coded against the General Fund. Interest costs in the current year are estimated at £0.891m
- 3.24 Appendix 3 provides detail on the High Needs 2025/26 forecast outturn position

Collection Fund

- 3.25 The council tax collection rate through to the end of November 2025 is 71.34% which is 0.09% lower than the collection rate at the same point last year.

Debt relating to previous years continues to be collected, and the Council utilises powers through charging orders and attachment to earnings/benefits to secure debts. £1.992m has so far been collected this year in relation to previous years' debt.

- 3.26 Business rate collection through to the end of November 2025 is 75.01% which is 1.02% lower than the collection rate at the same point last year.

£0.945m has so far been collected this year in relation to previous years' debt.

Review of Reserves

- 3.27 As at 30 November 2025 the Council's General Reserve is unchanged from the previous period at £5.149m, which represents 2.81% of the Council's 2025/26 net budget. This level of General Reserve is considered to be insufficient and provides little to cover unforeseen costs. Within the Medium Term Financial Strategy, growth to reserves will be included at a rate of £2m per year.
- 3.28 There is a regular review of earmarked reserves undertaken to determine whether they can be released in part or in full to assist with funding the Council's current financial challenges, recognising that this only provides one-year funding solutions.

Reserves Summary

- 3.29 A summary breakdown of the Council's reserves is presented in the table below, showing the balance of reserves as at 30 November 2025.

Summary of General and Earmarked Reserves	
Reserve	Reserve Value £m
Corporate:	
General Fund	5.149
Capital Reserve	0.398
Insurance Reserve	0.849
Specific Projects:	
Adult Social Care	0.711
Fleet Replacement	0.454
Highways Feasibility Costs	0.102
Local Development Framework	0.544
Community & Environment	0.542
Mersey Valley Golf Club	0.480
Mersey Gateway	33.542
CCLA Property Fund	0.263
Various Other	0.159
Grants:	
Building Schools for the Future	6.529
Public Health	1.147
Supporting Families Performance Payments	0.204
Children's & Education	1.257
Domestic Abuse	0.915
Enterprise & Employment	0.777
Food Waste Collection	0.237
Mersey Gateway Environmental Trust	0.492
Various Other	0.154
Total Earmarked Reserves	54.903

3.30 The above table shows the diminishing level of reserves available to assist with funding any future budget overspends and balancing future budgets. Only the £5.149m of the General Fund could now be used for these purposes, as all remaining reserves are committed for specific purposes.

Capital Spending

3.31 Council approved the 2025/26 Capital Programme on 5 March 2025. Since then the capital programme has been revised to reflect a number of changes in spending profiles and funding as schemes have developed. Appendix 5 brings all the separate elements together and report on the Council's total planned capital programme expenditure. The schemes which have been revised within the programme are as follows:

- i. Sci-tech Daresbury Project Violet
- ii. Astmoor Masterplan

- iii. Sci-tech Daresbury – CPO
- iv. Runcorn Town Centre Management
- v. Widnes Town Centre Framework
- vi. East Runcorn Connectivity
- vii. Mersey Gateway Crossings Board

3.32 Capital spending at 30 November 2025 totalled £28.258m, which represents 53% of the total Capital Programme of £53.064m (which assumes a 20% slippage between years).

3.33 Capital receipts available to fund the programme are expected to be fully utilised by the end of the financial year. If planned use of receipts is to allocation there is risk to £0.375 of these costs falling on the General Fund position. Provision has been included within Corporate and Democracy to cover the event of this happening.

4.0 CONCLUSIONS

- 4.1 As at 30 November 2025, net revenue spend is forecast to be £1.281m over the budget to date despite significant levels of growth being included within the budget.
- 4.2 Urgent corrective should be taken as soon as possible across all Council services to identify spend reductions and ensure that agreed savings are fully implemented in a timely manner.
- 4.3 Departments should ensure that all spending continues to be limited to what is absolutely essential throughout the remainder of the year, to ensure that the forecast outturn overspend is minimised as far as possible and future spending is brought in line with budget.

5.0 POLICY AND OTHER IMPLICATIONS

- 5.1 None.

6.0 IMPLICATIONS FOR THE COUNCIL'S PRIORITIES

- 6.1 **Improving Health, Promoting Wellbeing and Supporting Greater Independence**
- 6.2 **Building a Strong, Sustainable Local Economy**
- 6.3 **Supporting Children, Young People and Families**
- 6.4 **Tackling Inequality and Helping Those Who Are Most In Need**
- 6.5 **Working Towards a Greener Future**
- 6.6 **Valuing and Appreciating Halton and Our Community**

There are no direct implications, however, the revenue budget and capital programme support the delivery and achievement of all the Council's priorities above.

7.0 RISK ANALYSIS

- 7.1 There are a number of financial risks within the budget. The Council has internal controls and processes in place to ensure that spending remains in line with budget as far as possible.
- 7.2 A budget risk register of significant financial risks has been prepared and is included at Appendix 6.

8.0 EQUALITY AND DIVERSITY ISSUES

- 8.1 None.

9.0 CLIMATE CHANGE IMPLICATIONS

- 9.1 None

10.0 LIST OF BACKGROUND PAPERS UNDER SECTION 100D OF THE LOCAL GOVERNMENT ACT 1072

- 10.1 There are no background papers under the meaning of the Act

Summary of Revenue Spending to 30 November 2025

APPENDIX 1

Directorate / Department	Annual Budget £'000	Budget To Date £'000	Actual To Date £'000	Variance (Overspend) £'000	November 2025 Forecast Outturn (o'spend) £'000
Adult Social Care	24,559	16,097	16,706	(609)	(768)
Care Homes`	8,077	5,664	5,748	(84)	(385)
Community Care	28,404	18,203	18,614	(411)	(683)
Complex Care Pool	13,249	3,667	3,128	539	303
Adults Directorate	74,289	43,631	44,196	(565)	(1,533)
Finance	5,662	4,318	3,984	334	432
Legal & Democratic Services	323	150	10	140	102
ICT & Support Services	269	170	125	45	68
Chief Executives Delivery Unit	1,157	577	616	(39)	(108)
Chief Executives Directorate	7,411	5,215	4,735	480	494
Children & Families	55,584	31,144	31,799	(655)	(209)
Education, Inclusion & Provision	12,142	7,978	8,571	(593)	(1,034)
Children's Directorate	67,726	39,122	40,370	(1,248)	(1,243)
Community & Greenspace	23,899	14,934	14,879	55	88
Economy, Enterprise & Property	2,523	1,758	1,726	32	127
Planning & Transportation	9,329	4,325	3,397	928	1,390
Environment & Regeneration Directorate	35,751	21,017	20,002	1,015	1,605
Corporate & Democracy	-4,025	-763	-774	11	(635)
Public Health Directorate	1,900	-1,779	-1,792	13	31
Total Operational Net Spend	183,052	106,443	106,737	(294)	(1,281)

Adult Social Care

APPENDIX 2

	Annual Budget £'000	Budget to Date £'000	Actual Spend £'000	Variance (Overspend) £'000	Forecast Outturn £'000
Expenditure					
Employees	18,815	12,544	11,645	899	1,052
Agency- Covering Vacancies	0	0	1,180	(1,180)	(1,441)
Premises	498	353	327	26	67
Supplies & Services	698	628	768	(140)	(199)
Aids & Adaptations	37	24	28	(4)	2
Transport	341	227	239	(12)	(22)
Food & Drink Provisions	228	152	94	58	128
Supported Accommodation and Services	1,408	939	737	202	301
Emergency Duty Team	157	78	70	8	(20)
Transfer To Reserves	290	13	13	0	0
Contracts & SLAs	1,043	619	606	13	16
Housing Solutions Grant Funded Schemes					
Homelessness Prevention	548	397	275	122	0
Rough Sleepers Initiative	167	111	106	5	0
Trailblazer	75	50	38	12	0
Total Expenditure	24,305	16,135	16,126	9	(116)
Income					
Fees & Charges	-1,044	-696	-447	(249)	(314)
Sales & Rents Income	-538	-407	-351	(56)	(53)
Reimbursements & Grant Income	-2,203	-1,240	-937	(303)	(301)
Capital Salaries	-699	-640	-640	0	0
Housing Schemes Income	-783	-746	-727	(19)	0
Total Income	-5,267	-3,729	-3,102	(627)	(668)
Net Operational Expenditure	19,038	12,406	13,024	(618)	(784)
Recharges					
Premises Support	789	526	526	0	0
Transport	792	528	519	9	16
Central Support	4,039	2,693	2,693	0	0
Asset Rental Support	13	0	0	0	0
HBC Support Costs Income	-112	-56	-56	0	0
Net Total Recharges	5,521	3,691	3,682	9	16
Net Departmental Expenditure	24,559	16,097	16,706	(609)	(768)

Care Homes

	Annual Budget £'000	Budget to Date £'000	Actual Spend £'000	Variance (Overspend) £'000	Forecast Outturn £'000
Expenditure					
Madeline Mckenna					
Employees	783	521	464	57	85
Agency - covering vacancies	0	0	69	(69)	(92)
Premises	90	51	49	2	9
Supplies & Services	25	14	16	(2)	1
Food Provision	51	29	36	(7)	(3)
Private Client and Out Of Borough Income	-127	-79	-73	(6)	(11)
Reimbursements & other Grant Income	-34	-21	-21	0	0
Total Madeline Mckenna Expenditure	788	515	540	(25)	(11)
Millbrow					
Employees	2,172	1,455	836	619	959
Agency - covering vacancies	0	0	665	(665)	(1,177)
Premises	117	72	95	(23)	(33)
Supplies & Services	72	39	36	3	14
Food Provision	81	47	53	(6)	1
Private Client and Out Of Borough Income	-13	-4	0	(4)	(21)
Reimbursements & other Grant Income	-635	-375	-421	46	70
Total Millbrow Expenditure	1,794	1,234	1,264	(30)	(187)
St Luke's					
Employees	4,096	2,757	1,609	1,148	1,732
Agency - covering vacancies	62	62	1,101	(1,039)	(1,742)
Premises	156	94	127	(33)	(50)
Supplies & Services	68	39	53	(14)	(15)
Food Provision	128	64	84	(20)	(34)
Private Client and Out Of Borough Income	-153	-82	-21	(61)	(24)
Reimbursements & other Grant Income	-1,497	-905	-895	(10)	(18)
Total St Luke's Expenditure	2,860	2,029	2,058	(29)	(151)
St Patrick's					
Employees	2,212	1,474	884	590	865
Agency - covering vacancies	0	0	617	(617)	(918)
Premises	144	88	89	(1)	2
Supplies & Services	67	41	45	(4)	0
Food Provision	127	83	57	26	12
Private Client and Out Of Borough Income	-99	-61	-5	(56)	(93)
Reimbursements & other Grant Income	-866	-439	-409	(30)	(40)
Total St Patrick's Expenditure	1,585	1,186	1,278	(92)	(172)
Care Homes Divison Management					
Employees	322	215	123	92	136
Care Home Divison Management	322	215	123	92	136
Net Operational Expenditure	7,349	5,179	5,263	(84)	(385)
Recharges					
Premises Support	65	43	43	0	0
Transport Support	0	0	0	0	0
Central Support	663	442	442	0	0
Asset Rental Support	0	0	0	0	0
Recharge Income	0	0	0	0	0
Net Total Recharges	728	485	485	0	0
Net Departmental Expenditure	8,077	5,664	5,748	(84)	(385)

Community Care

	Annual Budget £'000	Budget to Date £'000	Actual Spend £'000	Variance (Overspend) £'000	Forecast Outturn £'000
Expenditure					
Residential & Nursing	21,977	12,809	12,885	(76)	(169)
Domiciliary Care & Supported living	16,703	10,487	10,792	(305)	(488)
Direct Payments	15,665	10,528	10,608	(80)	(115)
Day Care	712	438	406	32	52
Total Expenditure	55,057	34,262	34,691	(429)	(720)
Income					
Residential & Nursing Income	-13,081	-7,610	-7,620	10	14
Community Care Income	-3,115	-1,747	-1,659	(88)	(140)
Direct Payments Income	-1,034	-540	-636	96	163
Income from other CCGs	-471	-230	-230	0	0
Market sustainability & Improvement Grant	-2,796	-1,864	-1,864	0	0
Adult Social Care Support Grant	-6,102	-4,068	-4,068	0	0
War Pension Disregard Grant	-54	0	0	0	0
Total Income	-26,653	-16,059	-16,077	18	37
Net Operational Expenditure	28,404	18,203	18,614	(411)	(683)

Complex Care Pool

	Annual Budget £'000	Budget to Date £'000	Actual Spend £'000	Variance (Overspend) £'000	Forecast Outturn £'000
Expenditure					
Intermediate Care Services	6,425	3,736	3,461	275	414
Oakmeadow	2,040	1,315	1,284	31	46
Community Home Care First	1,838	610	198	412	617
Joint Equipment Store	880	367	367	0	0
Contracts & SLA's	3,330	-7	-7	0	0
Inglenook	137	80	62	18	27
HICafs	3,729	1,578	1,383	195	292
Carers Breaks	445	240	240	0	0
Carers centre	365	-15	-15	0	0
Residential Care	7,236	4,524	4,524	0	0
Domiciliary Care & Supported Living	4,336	2,890	2,890	0	0
Pathway 3/Discharge Access	426	286	286	0	0
HBC Contracts	72	65	65	0	0
Healthy at Home	28	-28	-28	0	0
Capacity	30	21	13	8	12
Total Expenditure	31,317	15,662	14,723	939	1,408
Income					
BCF	-15,032	-10,022	-10,022	0	0
CCG Contribution to Pool	-3,034	-1,973	-1,973	0	0
Oakmeadow Income	-2	0	0	0	(1)
Total Income	-18,068	-11,995	-11,995	0	(1)
ICB Contribution Share of Surplus	0	0	0	0	(704)
HBC Transfer to Community Care Budget	0	0	400	(400)	(400)
Net Operational Expenditure	13,249	3,667	3,128	539	303

Finance Department

	Annual Budget £'000	Budget to Date £'000	Actual Spend £'000	Variance (Overspend) £'000	Forecast Outturn £'000
Expenditure					
Employees	7,461	4,935	4,764	171	257
Insurances	1,048	812	636	176	264
Supplies & Services	1,127	577	648	(71)	(107)
Rent Allowances	31,500	17,330	17,330	0	0
Concessionary Travel	1,902	1,116	1,069	47	71
LCR Levy	1,902	0	0	0	0
Bad Debt Provision	223	0	0	0	(65)
Non HRA Rent Rebates	70	57	16	41	61
Discretionary Social Fund	106	68	1	67	101
Discretionary Housing Payments	279	145	145	0	0
Household Support Fund Expenditure	1,207	1,207	1,207	0	0
Total Expenditure	46,825	26,247	25,816	431	582
Income					
Fees & Charges	-361	-281	-316	35	53
Burdens Grant	-58	-55	-49	(6)	(9)
Dedicated Schools Grant	-150	0	0	0	0
Council Tax Liability Order	-670	-528	-528	0	0
Business Rates Admin Grant	-157	0	0	0	1
Schools SLAs	-319	-309	-308	(1)	(1)
LCR Reimbursement	-1,902	0	0	0	0
HB Overpayment Debt Recovery	-300	-205	-166	(39)	(58)
Rent Allowances	-30,700	-16,500	-16,219	(281)	(421)
Non HRA Rent Rebate	-70	-60	-27	(33)	(50)
Discretionary Housing Payment Grant	-279	-93	-93	0	0
Housing Benefits Admin Grant	-453	-302	-302	0	0
Housing Benefits Award Accuracy	0	-7	-22	15	22
Universal Credits	-5	-3	-9	6	4
Household Support Fund Grant	-1,207	-360	-360	0	0
CCG McMillan Reimbursement	-89	-44	-44	0	0
Reimbursements & Grant Income	-187	-180	-387	207	309
Transfer from Reserves	-27	-13	-13	0	0
Total Income	-36,934	-18,940	-18,843	(97)	(150)
Net Operational Expenditure	9,891	7,307	6,973	334	432
Recharges					
Premises Support	493	308	308	0	0
Transport	0	0	0	0	0
Central Support	2,092	1,246	1,246	0	0
Asset Rental Support	0	0	0	0	0
HBC Support Costs Income	-6,814	-4,543	-4,543	0	0
Net Total Recharges	-4,229	-2,989	-2,989	0	0
Net Departmental Expenditure	5,662	4,318	3,984	334	432

Legal Services

	Annual Budget £'000	Budget to Date £'000	Actual Spend £'000	Variance (Overspend) £'000	Forecast Outturn £'000
Expenditure					
Employees	2,314	1,525	1,170	355	532
Agency Related Expenditure	79	79	202	(123)	(246)
Supplies & Services	181	151	136	15	32
Civic Catering & Functions	21	14	11	3	5
Legal Expenses	418	105	177	(72)	(144)
Transport Related Expenditure	8	3	3	0	0
Other Expenditure	1	1	2	(1)	(2)
Total Expenditure	3,022	1,878	1,701	177	177
Income					
Fees & Charges Income	-75	-39	-21	(18)	(35)
School SLA's	-100	-88	-77	(11)	(23)
Licence Income	-386	-177	-169	(8)	(17)
Total Income	-561	-304	-267	(37)	(75)
Net Operational Expenditure	2,461	1,574	1,434	140	102
Recharges					
Premises Support	62	42	42	0	0
Transport Recharges	0	0	0	0	0
Central Support Recharges	275	184	184	0	0
Asset Rental Support	0	0	0	0	0
Support Recharge Income	-2,475	-1,650	-1,650	0	0
Net Total Recharges	-2,138	-1,424	-1,424	0	0
Net Departmental Expenditure	323	150	10	140	102

ICT & Support Services Department

	Annual Budget £'000	Budget to Date £'000	Actual Spend £'000	Variance (Overspend) £'000	Forecast Outturn £'000
Expenditure					
Employees	5,899	3,873	3,736	137	205
Supplies & Services	1,063	807	736	71	107
Capital Finance	496	287	249	38	57
Computer Repairs & Software	1,724	1,966	1,987	(21)	(30)
Communication Costs	138	84	104	(20)	(31)
Premises	139	87	83	4	10
Transport	3	2	1	1	1
Other	4	1	4	(3)	(5)
Total Expenditure	9,466	7,107	6,900	207	314
Income					
Fees & Charges	-849	-255	-283	28	42
Schools SLA Income	-659	-561	-364	(197)	(295)
Transfer from Reserves	0	0	-7	7	7
Total Income	-1,508	-816	-654	(162)	(246)
Net Operational Expenditure	7,958	6,291	6,246	45	68
Recharges					
Premises Support	373	249	249	0	0
Transport	22	15	15	0	0
Central Support	1,391	928	928	0	0
Asset Rental Support	1,494	0	0	0	0
HBC Support Costs Income	-10,969	-7,313	-7,313	0	0
Net Total Recharges	-7,689	-6,121	-6,121	0	0
Net Departmental Expenditure	269	170	125	45	68

Chief Executives Delivery Unit

	Annual Budget £'000	Budget to Date £'000	Actual Spend £'000	Variance (Overspend) £'000	Forecast Outturn £'000
Expenditure					
Employees	3,569	2,339	2,313	26	40
Employees Training	99	67	60	7	11
Apprenticeship Levy	330	176	215	(39)	(59)
Supplies & Services	412	341	384	(43)	(65)
Agency	3	3	3	0	0
Total Expenditure	4,413	2,926	2,975	-49	-73
Income					
Fees & Charges	-241	-176	-206	30	46
Schools SLA Income	-580	-550	-495	(55)	(81)
Total Income	-821	-726	-701	(25)	(35)
Net Operational Expenditure	3,592	2,200	2,274	(74)	(108)
Recharges					
Premises Support	157	105	105	0	0
Transport Support	0	0	0	0	0
Central Support	1,008	672	672	0	0
Asset Rental Support	53	35	0	35	0
Recharge Income	-3,653	-2,435	-2,435	0	0
Net Total Recharges	-2,435	-1,623	-1,658	35	0
Net Departmental Expenditure	1,157	577	616	(39)	(108)

Children & Families

	Annual Budget £'000	Budget to Date £'000	Actual Spend £'000	Variance (Overspend) £'000	Forecast Outturn £'000
Expenditure					
Employees	20,973	13,328	13,192	136	96
Other Premises	392	222	214	8	11
Supplies & Services	1,729	1,210	1,631	(421)	(522)
Transport	367	211	161	50	76
Direct Payments	1,220	803	708	95	141
Commissioned services to Vol Orgs	232	119	119	0	0
Residential Care	27,751	15,759	15,933	(174)	513
Out of Borough Adoption	97	49	5	44	92
Out of Borough Fostering	5,605	3,047	3,772	(725)	(1,114)
In House Adoption	557	177	161	16	23
Special Guardianship Order	2,604	1,615	1,535	80	119
In House Foster Carer Placements	2,766	1,706	1,341	365	548
Lavender House Contract Costs	279	163	160	3	4
Home Support & Respite	496	385	316	69	103
Care Leavers	434	257	248	9	15
Family Support	81	44	15	29	41
Contracted services	3	2	2	0	0
Emergency Duty	184	33	33	0	0
Youth Offending Services	461	32	127	(95)	(143)
Total Expenditure	66,231	39,162	39,673	(511)	3
Income					
Fees & Charges	-49	-36	-27	(9)	(14)
Sales Income	-1	-1	-1	0	0
Rents	-82	-50	-50	0	0
Reimbursement & other Grant Income	-512	-566	-423	(143)	(212)
Transfer from reserve	-16	8	-1	9	14
Dedicated Schools Grant	-50	0	0	0	0
Government Grants	-13,838	-9,960	-9,960	0	0
Total Income	-14,548	-10,605	-10,462	(143)	(212)
Net Operational Expenditure	51,683	28,557	29,211	(654)	(209)
Recharges					
Premises Support	736	490	490	0	0
Transport	10	6	7	(1)	0
Central Support Recharges	3,331	2,221	2,221	0	0
Asset Rental Support	0	0	0	0	0
HBC Support Costs Income	-176	-130	-130	0	0
Net Total Recharges	3,901	2,587	2,588	(1)	0
Net Departmental Expenditure	55,584	31,144	31,799	(655)	(209)

Education, Inclusion & Provision

	Annual Budget £'000	Budget to Date £'000	Actual Spend £'000	Variance (Overspend) £'000	Forecast Outturn £'000
Expenditure					
Employees	8,796	5,550	5,321	229	310
Agency - covering vacancies	0	0	131	(131)	(204)
Agency - in addition to establishment	66	72	85	(13)	6
Premises	15	9	1	8	2
Supplies & Services	3,281	1,799	1,819	(21)	(34)
Independent School Fees	10,155	7,805	7,805	0	0
Schools Contingency	430	168	168	0	0
Transport	43	27	42	(15)	(26)
Schools Transport	2,772	1,293	1,760	(466)	(777)
Early Years Payments including Pupil Premium	15,805	10,217	10,217	0	0
Commissioned Services	2,193	1,251	1,255	(4)	(7)
Inter Authority Special Needs	1,400	1,282	1,282	0	0
Grants to Voluntary Organisations	115	-21	19	(40)	(67)
Capital Finance	4,599	2,844	2,847	(2)	(4)
Total Expenditure	49,670	32,295	32,752	(456)	(800)
Income					
Fees & Charges Income	-338	-325	-349	24	41
Government Grant Income	-6,896	-4,193	-4,189	(4)	0
Dedicated Schools Grant	-30,134	-20,088	-20,088	0	0
Inter Authority Income	-446	-366	-243	(124)	(206)
Reimbursements & Other Grant Income	-1,767	-1,064	-1,061	(3)	(5)
Schools SLA Income	-538	-369	-334	(35)	(59)
Transfer From Reserves	-551	-134	-142	8	0
Total Income	-40,670	-26,540	-26,407	(133)	(229)
Net Operational Expenditure	9,000	5,756	6,345	(589)	(1,029)
Recharges					
Premises Support	405	270	270	0	0
Transport Support	773	654	658	(3)	(5)
Central Support	1,947	1,298	1,298	0	0
Asset Rental Support	17	0	0	0	0
Recharge Income	0	0	0	0	0
Net Total Recharges	3,142	2,222	2,226	(3)	(5)
Net Departmental Expenditure	12,142	7,978	8,571	(593)	(1,034)

Community & Greenspaces

	Annual Budget £'000	Budget to Date £'000	Actual Spend £'000	Variance (Overspend) £'000	Forecast Outturn £'000
Expenditure					
Employees	15,639	10,403	9,996	407	611
Agency - Covering vacancies	20	16	16	0	0
Agency - In addition to establishment	16	16	201	(185)	(272)
Premises	3,304	1,973	1,995	(22)	(32)
Supplies & Services	3,659	2,416	2,597	(181)	(272)
Transport	117	72	91	(19)	(28)
Extended Producer Responsibility	500	30	30	0	0
Other Agency Costs	454	287	275	12	17
Other Expenditure	187	102	99	3	4
Waste Disposal Contracts	7,121	2,867	2,906	(39)	(57)
Transfers to Reserves	1,091	0	0	0	0
Total Expenditure	32,108	18,182	18,206	(24)	(29)
Income					
Sales Income	-1,359	-931	-916	(15)	(23)
Fees & Charges Income	-6,300	-4,678	-4,806	128	192
Rental Income	-1,118	-632	-573	(59)	(88)
Government Grant Income	-5,210	-1,458	-1,458	0	0
Reimbursement & Other Grant Income	-871	-493	-493	0	0
SLA Income	-23	0	0	0	0
Internal Fees Income	-216	-98	-199	101	152
Capital Salaries	-236	-76	-67	(9)	(14)
Transfers From Reserves	-619	-4	-4	0	0
Total Income	-15,952	-8,370	-8,516	146	219
Net Operational Expenditure	16,156	9,812	9,690	122	190
Recharges					
Premises Support	1,657	1,105	1,105	0	0
Transport Support	2,433	1,714	1,781	(67)	(102)
Central Support	4,297	2,865	2,865	0	0
Asset Rental Support	199	0	0	0	0
Recharge Income	-843	-562	-562	0	0
Net Total Recharges	7,743	5,122	5,189	(67)	(102)
Net Departmental Expenditure	23,899	14,934	14,879	55	88

Economy, Enterprise & Property

	Annual Budget £'000	Budget to Date £'000	Actual Spend £'000	Variance (Overspend) £'000	Forecast Outturn £'000
Expenditure					
Employees	3,915	3,314	3,134	180	250
Agency - covering vacancies	0	0	206	(206)	(270)
Repairs & Maintenance	1,700	1,262	1,262	0	0
Premises	174	136	137	(1)	(2)
Energy & Water Costs	1,075	560	506	54	80
NNDR	647	647	676	(29)	(29)
Rents	157	118	117	1	1
Economic Regeneration Activities	3	3	8	(5)	0
Security	508	257	256	1	3
Supplies & Services	578	317	317	0	(1)
Supplies & Services - Grant	1,040	485	485	0	0
Grants to Voluntary Organisations	72	35	35	0	0
Capital Finance	22	0	0	0	0
Total Expenditure	9,891	7,134	7,139	(5)	32
Income					
Fees & Charges Income	-398	-272	-308	36	89
Rent - Commercial Properties	-929	-572	-571	(1)	4
Rent - Investment Properties	-38	-26	-25	(1)	(1)
Government Grant	-1,118	-1,119	-1,119	0	0
Reimbursements & Other Grant Income	-203	-172	-172	0	0
Schools SLA Income	-55	-55	-58	3	3
Recharges to Capital	-367	-158	-158	0	0
Transfer from Reserves	-564	-535	-535	0	0
Total Income	-3,672	-2,909	-2,946	37	95
Net Operational Expenditure	6,219	4,225	4,193	32	127
Recharges					
Premises Support	2,738	1,826	1,826	0	0
Transport	26	17	17	0	0
Central Support	2,878	1,918	1,918	0	0
Asset Rental Support	4	0	0	0	0
HBC Support Costs Income	-9,342	-6,228	-6,228	0	0
Net Total Recharges	-3,696	-2,467	-2,467	0	0
Net Departmental Expenditure	2,523	1,758	1,726	32	127

Planning & Transportation Department

	Annual Budget £'000	Budget to Date £'000	Actual Spend £'000	Variance (Overspend) £'000	Forecast Outturn £'000
Expenditure					
Employees	5,957	3,961	3,570	391	587
Efficiency Savings	-100	-66	0	(66)	(100)
Premises	188	122	100	22	34
Hired & Contracted Services	415	98	103	(5)	(8)
Supplies & Services	142	203	350	(147)	(220)
Street Lighting	1,643	479	527	(48)	(72)
Highways Maintenance - Routine & Reactive	1,803	781	1,142	(361)	(542)
Highways Maintenance - Programmed Works	812	574	153	421	632
Fleet Transport	1,467	921	927	(6)	(10)
Bus Support - Halton Hopper Tickets	14	9	4	5	8
Bus Support	506	587	587	0	0
Agency Related Expenditure	8	6	141	(135)	(202)
Grants to Voluntary Organisations	31	31	31	0	0
NRA Levy	75	74	74	0	1
LCR Levy	1,553	1,164	1,164	0	0
Contribution to Reserves	359	0	0	0	0
Total Expenditure	14,873	8,944	8,873	71	108
Income					
Sales & Rents Income	-97	-72	-64	(8)	(12)
Planning Fees	-798	-534	-750	216	324
Building Control Fees	-251	-167	-131	(36)	(55)
Other Fees & Charges	-971	-634	-1,166	532	798
Reimbursements & Grant Income	-174	-160	-160	0	0
Government Grant Income	-57	-57	-57	0	0
Halton Hopper Income	-15	-10	-7	(3)	(5)
Recharge to Capital	-119	0	0	0	0
LCR Levy Reimbursement	-1,553	-1,164	-1,164	0	0
Contribution from Reserves	-132	-157	-157	0	0
Total Income	-4,167	-2,955	-3,656	701	1,050
Net Operational Expenditure	10,706	5,989	5,217	772	1,158
Recharges					
Premises Recharges	739	493	493	0	0
Transport Recharges	808	517	517	0	(2)
Central Recharges	2,505	1,672	1,672	0	0
Asset Charges	918	0	0	0	0
HBC Support Costs Income	-6,347	-4,346	-4,502	156	234
Net Total Recharges	-1,377	-1,664	-1,820	156	232
Net Departmental Expenditure	9,329	4,325	3,397	928	1,390

Corporate & Democracy

	Annual Budget £'000	Budget to Date £'000	Actual Spend £'000	Variance (Overspend) £'000	Forecast Outturn £'000
Expenditure					
Employees	432	275	316	(41)	(40)
Contracted Services	12	6	0	6	0
Supplies & Services	102	89	-79	168	42
Premises Expenditure	24	18	17	1	0
Transport Costs	1	0	40	(40)	0
Members Allowances	994	663	703	(40)	0
Contingency	674	447	0	447	670
Contribution to Reserves	300	300	263	37	(647)
Debt Management Expenses	20	13	63	(50)	(13)
Precepts & Levies	244	244	244	0	0
Interest Payable - Treasury Management	2,303	1,538	1,298	240	360
Interest Payable - Other	215	143	143	0	0
Capital Financing (Minimum Revenue Provision)	3,004	3,004	2,966	38	38
Cost of Exceptional Financial Support					
Interest Payable	1,225	817	731	86	129
Capital Financing (Minimum Revenue Provision)	500	500	500	0	0
Cost of Dedicated School Grant Deficit					
Interest Payable	725	483	594	(111)	(166)
Efficiency Savings:					
Purchase of Additional Leave	-100	-67	-114	47	165
Voluntary Severance Scheme	-200	-133	0	(133)	(200)
Apprenticeship First Model	-200	-133	-17	(116)	(174)
Agency Staff Reduction	-1,700	-1,133	0	(1,133)	(1,700)
Accelerate the Lease or Sale of Surplus Land	-100	-67	0	(67)	(100)
Review of Debt Management	-100	-67	0	(67)	(100)
Review Existing Contracts	-200	-134	0	(134)	(200)
Total Expenditure	8,175	6,806	7,668	(862)	(1,936)
Income					
Interest Receivable - Treasury Management	-3,045	-2,030	-2,914	884	1,270
Interest Receivable - Other	-19	-13	-13	0	57
Other Fees & Charges	-146	-91	-80	(11)	(26)
Grants & Reimbursements	-334	-223	-223	0	0
Government Grant Income	-6,272	-4,181	-4,181	0	0
Total Income	-9,816	-6,538	-7,411	873	1,301
Net Operational Expenditure	-1,641	268	257	11	(635)
Recharges					
Premises Support	22	15	15	0	0
Transport	0	0	0	0	0
Central Support	898	632	632	0	0
Asset Rental Support	0	0	0	0	0
HBC Support Costs Income	-3,304	-1,678	-1,678	0	0
Net Total Recharges	-2,384	-1,031	-1,031	0	0
Net Departmental Expenditure	-4,025	-763	-774	11	(635)

Public Health

	Annual Budget £'000	Budget to Date £'000	Actual Spend £'000	Variance (Overspend) £'000	Forecast Outturn £'000
Expenditure					
Employees	5,631	3,410	3,318	92	109
Other Premises	6	4	0	4	6
Supplies & Services	439	168	228	(60)	(90)
Contracts	6,918	3,910	4,075	(165)	0
SLA's	372	115	77	38	0
Transport	4	2	2	0	1
Transfer to Reserves	660	0	0	0	(150)
Grants to Voluntary Organisations	20	2	2	0	0
Other Agency	24	24	24	0	0
Total Expenditure	14,074	7,635	7,726	(91)	(124)
Income					
Fees & Charges	-122	-57	-86	29	43
Reimbursements & Grant Income	-647	-737	-795	58	88
Transfer from Reserves	-428	-348	-357	9	13
Government Grant Income	-12,478	-9,285	-9,294	9	13
Total Income	-13,675	-10,427	-10,532	105	157
Net Operational Expenditure	399	-2,792	-2,806	14	33
Recharges					
Premises Support	209	139	139	0	0
Transport Support	24	16	17	(1)	(2)
Central Support	1,937	1,304	1,304	0	0
Asset Rental Support	0	0	0	0	0
Recharge Income	-669	-446	-446	0	0
Net Total Recharges	1,501	1,013	1,014	(1)	(2)
Net Departmental Expenditure	1,900	-1,779	-1,792	13	31

High Needs 2025/26 Forecast Spend Position

Appendix 3

	Annual Budget £'000	Forecast Spend £'000	Forecast Outturn £'000
Expenditure			
High Needs Place Funding - Mainstream Units	1,432	2,047	(615)
High Needs Place Funding - Special Schools	4,946	7,365	(2,419)
High Needs Place Funding - PRU	996	1,089	(93)
Top-Up Funding - Maintained Mainstream Schools	2,728	4,512	(1,784)
Top-Up Funding - Maintained Special Schools	2,151	2,845	(694)
Top-Up Funding - Maintained PRU	1,743	1,739	4
Top-Up Funding - Maintained Academies, Free Schools and Colleges	2,029	3,383	(1,354)
Top-Up Funding - Academies Special	990	3,336	(2,346)
Top-Up Funding - Non-Maintained and Independent Providers	7,272	11,087	(3,815)
Top-Up Funding - Post 16 FE	2,796	2,167	629
SEN Support Services	2,280	2,234	46
Special Free School	331	579	(248)
Exclusions	0	59	(59)
Support for Inclusion	45	45	0
Therapies and Other Health Related Services	20	20	0
Total Expenditure	29,759	42,507	(12,748)

Progress Against Agreed Savings

APPENDIX 4

Adult Social Care

Service Area	Net Budget £'000	Description of Saving Proposal	Savings Value		Current Progress	Comments
			25/26 Agreed Council 01 February 2023 £'000	25/26 Agreed Council 05 March 2025 £'000		
Housing Solutions	474	Remodel the current service based on good practice evidence from other areas.	125	0	U	Currently Under Review
Voluntary Sector Support	N/A	Review the support provided by Adult Social Care and all other Council Departments, to voluntary sector organisations. This would include assisting them to secure alternative funding in order to reduce their dependence upon Council funding. A target saving phased over two years has been estimated.	100	0	✓	Achieved
Community Wardens/Telecare Service		Community Wardens/Telecare Service – a review will be undertaken of the various options available for the future delivery of these services, with support from the Transformation Delivery Unit.	0	280	✗	Unlikely to be achieved – currently forecast overspend position. However, these services are currently being reviewed as part of the transformation programme.

Care Management Community Care Budget		Community Care – continuation of the work being undertaken to review care provided through the Community Care budget, in order to reduce the current overspend and ongoing costs.	0	1,000		Unlikely to be achieved to be achieved on a longer term basis. Interim measures in place to support the current year position includes use of surplus capital grants. While the current overspend is being reduced significantly, it is unlikely the required budget reduction will be achieved by year-end.
Various		Review of Service Delivery Options – reviews will be undertaken of the various service delivery options available for a number of areas including; Day Services, Halton Supported Housing Network, In-House Care Homes, Reablement Service and Oak Meadow.	0	375		Unlikely to be achieved by financial year-end.
Total ASC Directorate			225	1,655		

Finance

Service Area	Net Budget £'000	Description of Saving Proposal	Savings Value		Current Progress	Comments
			25/26 Agreed Council 01 February 2023 £'000	25/26 Agreed Council 05 March 2025 £'000		
Internal Audit	300	Restructure in light of potential retirements over the next two years within the Internal Audit Team.	50	0	X	It appears unlikely that the proposed £50k budget saving will be fully realised this year, if at all
Council Tax	84	Increase the charges applied when a court summons is issued by 30% (£23), to achieve full cost recovery over the three year period.	40	0	X	Look to increase costs in 2026/27 but this is pending a Government consultation on council tax of which summons charges are being reviewed.
Debt Management		Debt Management – undertake a review of debt management policies and procedures, in order to implement a more robust approach to debt management and debt recovery, considering options such as seeking payment in advance wherever possible, to improve cashflow and reduce the risk of non-recovery.	0	100	U	Currently part of workstream being undertaken by the Transformation Programme.
Total Finance Department			90	100		

Legal and Democratic Services

Service Area		Description of Saving Proposal	Savings Value	Current	Comments
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	Net Budget £'000		25/26 Agreed Council 01 February 2023 £'000	25/26 Agreed Council 05 March 2025 £'000	Progress	
Members		Deputy Mayor – cease provision of the Deputy Mayor's allowance, whilst retaining a nominated Deputy Mayor.	0	6	<input checked="" type="checkbox"/>	Achieved.
Total Legal and Democratic Services			0	6		

Children and Families Department

Service Area	Net Budget £'000	Description of Saving Proposal	Savings Value		Current Progress	Comments
			25/26 Agreed Council 01 February 2023 £'000	25/26 Agreed Council 05 March 2025 £'000		
Children's Centres	1,293	Review the operation of Windmill Hill Children's Centre, where there is the potential to save on premises and staffing costs.	22	0	x	With the implementation of the family hubs the review of windmill hill will no longer be viable. The centre is located in an area of deprivation and the role of the centre as a family hub is a priority in the children's social care review and supporting families at an earlier level, improving access to services for the most vulnerable and ensure a positive start for all children. These priorities fit with the council priorities
Children's Residential Care		Residential Placements – continuation of the work being undertaken to review residential placements, especially high cost placements, and identify opportunities to step-down placements or find alternatives, in order to reduce the current overspend and ongoing costs.	0	1,500	u	Whilst residential placement cost is currently forecast to be within budget, uncertainty continues on the saving being achieved given the risk of children entering into care during the remainder of the financial year. Residential placements were all reviewed in early 2024 with some reduction in costs established. As part of the longer term plan included in the sufficiency strategy, Halton has

							partnered with a not for profit organisation, Juno, who are awaiting registration from OFSTED - this approach is part of the LCR approach working with NFP organisations. In addition significant changes have been made to reduce the numbers of children coming into care. Mocking bird constellation is in place and evidenced support has resulted in appropriate transition so the need for residential is mitigated. A property has been identified for care leavers and further properties identified for additional semi-independent provisions. Juno will focus on their second home after July
Fostering		Independent Fostering Agencies and Out of Borough Fostering – continuation of the work being undertaken to review placements, to increase use of In-Borough foster carers wherever possible and thereby reduce costs, in order to reduce the current overspend and ongoing costs.	0	200	u	Recruitment campaign has been launched to attract in house foster carers so Council reliance on IFA's is reduced. Unfortunately there is a national shortage of foster carers and as a result the reliance on IFA's continues	
Legal Costs		Court Costs – implementation of measures in conjunction with Legal Services, to reduce the backlog and ongoing number of Children's cases going to court,	0	200	u	Progress has been made on reducing the cost of court with success in reducing the number of applications, the reduction in timeliness of proceedings, further work is currently	

		thereby reducing the timescales involved and cost of court proceedings, in order to reduce the current overspend and ongoing costs.				underway to reduce the number of C2 applications to court. PLO process is proving effective for some families in diverting away from legal proceedings and safely maintaining children with parents, further exploration is taking place on the use of in house psychologists to undertake assessments in the court arena to further reduce court costs
Total Children & Families Department			22	1,900		

Education, Inclusion and Provision Department

Service Area	Net Budget £'000	Description of Saving Proposal	Savings Value		Current Progress	Comments
			25/26 Agreed Council 01 February 2023 £'000	25/26 Agreed Council 05 March 2025 £'000		
Home to School Transport		Home to School Transport – undertake consultation with stakeholders and partners with regard to implementing a new Home to School and College Travel and Transport Policy for Children and Young People with Special Educational Needs and Disabilities.	0	300	X	The consultation with stakeholders and partners has taken place. The results have been analysed and recommendations put to Executive Board for possible policy changes which will not be implemented until Autumn 2026
Total EIP Department			0	300		

Community and Greenspace Department

Service Area	Net Budget £'000	Description of Saving Proposal	Savings Value		Current Progress	Comments
			25/26 Agreed Council 01 February 2023 £'000	25/26 Agreed Council 05 March 2025 £'000		
Stadium & Catering Services – School Meals	12	Cease to deliver the school meals service, which has made significant losses of over £200,000 for a number of years and is forecast to make a similar loss by year-end. Work would be undertaken with schools over the next two years to support them to secure an alternative means of delivery, whether in-house or via an external provider.	12	0	<input checked="" type="checkbox"/>	School meals service has ceased and is reflected in the 25/26 budget.
Green Waste		Green Waste – increase green waste charges from £43 to £50 per annum, to bring Halton onto a comparable basis with charges levied by neighbouring councils.	0	100	<input checked="" type="checkbox"/>	Green waste charges have been increased to £50.
Area Forums		Area Forums – cease the funding for Area Forums.	0	170	<input checked="" type="checkbox"/>	Area forum budgets have been removed in 25-26

Service Area	Net Budget £'000	Description of Saving Proposal	Savings Value		Current Progress	Comments
			25/26 Agreed Council 01 February 2023 £'000	25/26 Agreed Council 05 March 2025 £'000		
Total Community & Greenspace Dept			12	270		

Economy, Enterprise and Property Department

Service Area	Net Budget £'000	Description of Saving Proposal	Savings Value		Current Progress	Comments
			25/26 Agreed Council 01 February 2023 £'000	25/26 Agreed Council 05 March 2025 £'000		
Asset Management		Accelerate the lease or sale of surplus land, non-operational buildings, surplus space within building, etc. to either generate lease rentals or capital receipts to help fund capital schemes and thereby reduce future capital financing costs.	0	100	U	It is not expected this saving will materialise in the current year.
Total EEP Dept			0	100		

Policy, Planning and Transportation Department

Service Area	Net Budget £'000	Description of Saving Proposal	Savings Value		Current Progress	Comments
			24/25 £'000	25/26 £'000		
Highways		LED Advertising Screens – install LED advertising screens at appropriate locations within the Borough in order to generate advertising revenue. The estimated annual income is the Council's share of advertising revenue net of capital financing costs for the installations.	0	100		It is not anticipated that this income will be achieved this financial year as the LED screens are no closer to being installed.
Total PPT Dept			0	100		

Public Health Directorate Department

Service Area	Net Budget £'000	Description of Saving Proposal	Savings Value		Current Progress	Comments
			24/25 £'000	25/26 £'000		
Environmental Health		Pest Control – increase charges for pest control on the basis of benchmarking data, to bring Halton onto a comparable basis with charges levied by neighbouring councils.	0	45	<input checked="" type="checkbox"/>	Charges Increased
Total Public Health Directorate			0	45		

Corporate and Democracy

Service Area	Net Budget £'000	Description of Saving Proposal	Savings Value		Current Progress	Comments
			24/25 £'000	25/26 £'000		
Chief Executives Delivery Unit		Purchase of Additional Leave – development of a voluntary scheme to enable staff to purchase additional annual leave.	0	100	✓	Scheme has been agreed and implemented. Prudent forecast of saving against the scheme is estimated to be in the region of £0.265m
Chief Executives Delivery Unit		Voluntary Severance Scheme – development of a policy whereby staff may be offered voluntary severance in appropriate circumstances, but without creating a significant pension strain liability.	0	200	✗	Scheme to be designed and approved. Uncertainty to timing and sign-up to the scheme. Unlikely to be in place for this financial year.
Chief Executives Delivery Unit		Apprenticeships - implement an “Apprentice First” policy, with all appropriate vacant posts assessed initially to determine whether they might be suitable as an apprenticeship. This will build longer term resilience into the organisation’s workforce and provide short term cost savings by drawing down funding from the apprenticeship levy. The scheme will be co-ordinated by the newly appointed Apprenticeship Officer, funded and supported	0	200	U	Scheme being developed, uncertainty to take up of the scheme. It is currently forecasts savings of £0.026m will be achieved by financial year-end.

	by the Transformation Delivery Unit.					
Council Wide	Agency Staff Reduction – continuation of the work being co-ordinated by the Transformation Delivery Unit to reduce the reliance upon agency workers across the Council, in particular within Adults and Children's Social Care. Target net savings of £1.7m for 2025/26, £1.3m for 2026/27 and £1.1m for 2027/28.	0	1,700	x	There is evidence of reduced agency usage within the Children's directorate but targets have been built into directorate budget which duplicate what is included here. Uncertainty with regard to reductions across Adult Social Care. Highly unlikely the £1.7m saving will be achieved in the current financial year.	
Council Wide	Debt Management – undertake a review of debt management policies and procedures, in order to implement a more robust approach to debt management and debt recovery, considering options such as seeking payment in advance wherever possible, to improve cashflow and reduce the risk of non-recovery.	0	100	u	Review of debt management particularly with Adult Social Care has commenced.	
Council Wide	Review all existing contracts across the Council to re-consider their requirements and performance on the basis of outputs achieved.	0	200	u	Currently part of workstream being undertaken by the Transformation Programme.	

Total Corporate & Democracy	0	2,400			

<u>Symbol</u>	<u>Objective</u>
	Indicates that the <u>objective</u> is on course to be achieved within the appropriate timeframe.
	Indicates that it is <u>uncertain or too early to say at this stage</u> whether the milestone/objective will be achieved within the appropriate timeframe.
	Indicates that it is <u>highly likely or certain</u> that the objective will not be achieved within the appropriate timeframe.

Scheme Detail	2025/26	2025/26	Cumulative	Cumulative	Cumulative	Allocation	2026/27
	Original	Revised	Spend to 30	Forecast	Forecast		Forecast
	Allocation	Allocation	Nov 2025	Spend to 31	Spend to 31	Allocation	Allocation
£000	£000	£000	£000	£000	£000	£000	£000
Childrens Directorate							
Capital Repairs	882.1	882.1	700	700	754.0	128.1	0.0
Asbestos Management	10.0	10.0	0.5	6	10.0	0.0	0.0
Schools Access Initiative	37.7	37.7	34	34	41.0	-3.3	0.0
Basic Need Projects	600.8	600.8	0	0	100.0	500.8	0.0
Small Capital Works	173.0	173.0	98	105	170.0	3.0	0.0
SEND capital allocation	1,871.2	1,871.2	202	675	1,275.0	596.2	45.0
SEND capital unallocated	1,775.5	1,775.5	0.0	0.0	0.0	1,775.5	0.0
SCA unallocated	129.3	129.3	0.0	0.0	0.0	129.3	0.0
Family Hubs & Start for Life	63.0	63.0	11.0	11.0	63	0.0	65.0
Childcare Expansion	314.8	314.8	18	18	314.8	0.0	0.0
AMP Data	25.0	25.0	23	24	25.0	0.0	0.0
Childrens Directorate Total	5,882.4	5,882.4	1,086.6	1,573.1	2,752.8	3,129.6	110.0

2025/26 Capital Programme as at 30 November 2025 continued

Scheme Detail	2025/26 Original Allocation £000	2025/26 Revised Allocation £000	Cumulative Spend to 30 Nov 2025 £000	Cumulative Forecast Spend to 31 Jan 2026 £000	Cumulative Forecast Spend to 31 March 2026 £000	Allocation remaining £000	2026/27 Forecast Allocation £000
Adults Directorate							
Grants - Disabled Facilities	2,200.0	2,000.0	999.0	1,400.0	2,000.0	0.0	700.0
Stair Lifts	400.0	650.0	355.0	450.0	650.0	0.0	700.0
Joint Funding RSL Adaptations	300.0	250.0	187.0	220.0	250.0	0.0	300.0
Madeline McKenna Residential Home	300.0	200.0	43.0	100.0	200.0	0.0	0.0
Millbrow Care Home	200.0	200.0	54.0	100.0	200.0	0.0	0.0
St Lukes	50.0	200.0	115.0	150.0	200.0	0.0	0.0
St Patricks	200.0	200.0	63.0	100.0	200.0	0.0	0.0
Care Home Refurbishment	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Telehealthcare Digital Switchover	135.0	135.0	0.0	0.0	135.0	0.0	0.0
Oakmeadow and Peelhouse Network Improvements	40.0	40.0	0.0	0.0	40.0	0.0	0.0
Crow Wood Lane Specialist Housing	250.0	250.0	250.0	250.0	250.0	0.0	0.0
Adults Directorate Total	4,075.0	4,125.0	2,066.0	2,770.0	4,125.0	0.0	1,700.0
Public Health							
New database for Public Protection Regulatory Services	0.0	0.0	0.0	0.0	0.0	0.0	200.0
Public Health Directorate Total	0.0	0.0	0.0	0.0	0.0	0.0	200.0

2025/26 Capital Programme as at 30 November 2025 continued

Scheme Detail	2025/26 Original Allocation	2025/26 Revised Allocation	Cumulative Spend to 30 Nov 2025	Cumulative Forecast Spend to 31 Jan 2026	Cumulative Forecast Spend to 31 March 2026	Allocation remaining	2026/27 Forecast Allocation
	£000	£000	£000	£000	£000		£000
Environment & Regeneration Directorate							
Stadium Minor Works	22.1	22.1	24.6	24.6	24.6	-2.5	30.0
Halton Leisure Centre	99.7	99.7	92.5	94.0	95.0	4.7	0.0
Children's Playground Equipment	67.8	67.8	52.5	60.5	65.0	2.8	65.0
Landfill Tax Credit Schemes	340.0	0.0	0.0	0.0	0.0	0.0	0.0
Upton Improvements	13.0	13.0	0.0	0.0	13.0	0.0	0.0
Crow Wood Park Play Area	12.0	12.0	0.0	0.0	12.0	0.0	0.0
Open Spaces Schemes	600.0	770.0	650.9	700.0	770.0	0.0	600.0
Runcorn Town Park	450.6	450.6	10.2	60.0	125.0	325.6	280.0
Spike Island / Wigg Island	1,841.6	250.0	173.4	180.0	250.0	0.0	1,591.6
Pickering's Pasture Cafe	469.2	450.0	301.2	360.0	450.0	0.0	19.2
Cemetery Infrastructure work	469.1	469.1	10.5	207.0	410.0	59.1	683.0
Stadium Public Address System	810.0	346.0	34.9	286.0	346.0	0.0	379.0
Litter Bins	20.0	20.0	0.0	0.0	20.0	0.0	20.0
Replacement Cremator	0.0	0.0	0.0	0.0	0.0	0.0	20.0
Stadium Steelwork Repairs	0.0	0.0	0.0	0.0	0.0	0.0	600.0
Brindley Lighting	0.0	200.0	0.0	100.0	200.0	0.0	0.0
Homeless Accommodation Refurbishment	0.0	52.0	49.3	51.0	52.0	0.0	948.0
CCTV Infrastructure Works	0.0	105.0	1.2	50.0	105.0	0.0	395.0
Equality Act Improvement Works	303.5	303.5	17.7	150.0	303.5	0.0	300.0
Foundary Lane Residential Area	3,520.9	3,520.9	1,229.3	1,850.0	3,520.9	0.0	0.0
Property Improvements	231.1	231.1	121.7	153.6	231.1	0.0	200.0
Town Deal	21,823.1	13,210.2	6,294.6	9,550.0	13,210.2	0.0	8,612.9
UK Shared Prosperity Fund	101.2	101.2	0.0	55.0	101.2	0.0	0.0
Runcorn Waterfront Residential Development	82.0	82.0	4.2	35.0	82.0	0.0	0.0

2025/26 Capital Programme as at 30 November 2025 continued

Scheme Detail	2025/26	2025/26	Cumulative	Cumulative	Cumulative	Allocation	2026/27
	Original	Revised	Spend to 30	Forecast	Forecast		Forecast
	£000	£000	Nov 2025	Spend to 31	March 2026	£000	£000
Changing Places	17.0	17.0	0.0	0.0	17.0	0.0	0.0
Kingsway Centre Demolition	708.0	708.0	438.3	488.0	538.0	170.0	0.0
Port of Weston	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Sci-tech Daresbury Project Violet	2,200.0	0.0	0.0	0.0	0.0	0.0	2,200.0
Astmoor Masterplan	81.6	902.6	902.6	902.6	902.6	0.0	0.0
Sci-tech Daresbury - CPO	3,000.0	0.0	0.0	0.0	0.0	0.0	3,000.0
Warm Homes Plan	0.0	587.6	0.0	0.0	587.6	0.0	587.6
Runcorn Town Centre Management	0.0	822.0	524.6	650.0	822.0	0.0	0.0
Widnes Town Centre Framework	0.0	200.0	53.0	100.0	200.0	0.0	0.0
Bridge and Highway Maintenance	839.2	839.2	181.2	510.2	839.2	0.0	0.0
Runcorn Busway	90.0	90.0	35.9	63.0	90.0	0.0	0.0
ATF3 Murdishaw to Whitehouse	757.0	757.0	538.3	647.7	757.0	0.0	0.0
ATF4 - Widnes Town Centre Accessibility	114.5	114.5	0.0	0.0	0.0	114.5	0.0
A56 Reconstruction	943.7	943.7	95.0	519.4	943.7	0.0	0.0
LCWIP phase 2 Daresbury	3,862	100	30.9	57.7	84.5	15.5	0.0
Pot Hole Funding	968	968	243.8	605.9	968.0	0.4	0.0
CRSTS	4,405	4,405	2,709.9	3,557.5	4,405.0	0.0	0.0
Street Lighting - Structural Maintenance	1,025.1	1,025.1	0.0	100.0	200.0	825.1	1,025.1
Street Lighting - Upgrades	728.4	728.4	0.0	50.0	50.0	678.4	528.4
East Runcorn Connectivity	5,851.7	14,442.2	6,283.7	10,363.0	14,442.2	0.0	0.0
Risk Management	712.9	120.0	23.0	23.0	23.0	97.0	120.0
Widnes Loops	0.0	0.0	65.1	65.1	65.1	-65.1	0.0
Fleet Replacements	4,482.0	2,500.0	1,070.1	1,785.0	2,500.0	0.0	4,482.0
Early Land Acquisition Mersey Gateway	210.0	80.0	49.4	73.0	80.0	0.0	80.0
Mersey Gateway Crossings Board	60.0	-226.7	-226.7	-226.7	-226.7	0.0	60.0
Environment & Regeneration Directorate Total	62,333.3	50,900.2	22,086.8	34,300.9	48,674.7	2,225.5	26,826.7

2025/26 Capital Programme as at 30 November 2025 continued

Scheme Detail	2025/26 Original Allocation £000	2025/26 Revised Allocation £000	Cumulative Spend to 30 Nov 2025 £000	Cumulative Forecast Spend to 31 Jan 2026 £000	Cumulative Forecast Spend to 31 March 2026 £000	Allocation remaining £000	2026/27 Forecast Allocation £000
Chief Executives Directorate							
IT Rolling Programme	805.6	1,305.6	1,022.0	1,245.1	1,245.1	60.5	1,200.0
Halton Smart Microgrid	10,870.0	1,000.0	0.0	0.0	1,000.0	0.0	9,870.0
Transformation Programme	1,538.0	2,465.7	1,557.1	1,928.9	2,195.6	270.1	
Accelerated Growth	0.0	650.7	440.0	546.9	643.9	6.8	
Chief Executives Directorate Total	13,213.6	5,422.0	3,019.1	3,720.9	5,084.6	337.4	11,070.0
Grand Total	85,504.4	66,329.6	28,258.5	42,364.9	60,637.1	5,692.5	39,906.7

Risk No	Risk Identified	Impact	Likelihood	Risk Score	Risk Control Measures	Assessment of Residual Risk with Control Measures Implemented			Responsible Person	Timescale for Review	Progress Comments	Date Updated
						Impact	Likelihood	Risk Score				
1	Pay costs <ul style="list-style-type: none"> • Pay award • Staff Turnover Saving Target • Agency, casuals and overtime • National Living Wage • Pension Costs 	4	4	16	<ul style="list-style-type: none"> • Budget based upon individual staff members/vacancies • Budget monitoring • Contingency • Balances • Medium Term Forecast • Engage with Cheshire Pension Scheme and pension actuary • Market supplement paid in multiple service areas • Employer of Choice Initiative • Connect to Halton – Review of Scheme 	3	3	9	ED/SB/ Directors	Monthly	<p>2025/26 budget includes pay growth at forecast 2% pay award. Pay offer agreed at 3.2%, backdated pay actioned in August 2025. Actual cost of the pay award higher at £1.214m than £1m figure previously estimated.</p> <p>Agency costs and usage remain high although clear evidence of reduction in numbers.</p> <p>Market Supplements being paid across increasing number of services.</p>	30/11/25

										Connect to Halton scheme went live September 2024, agency and casual appointments to be covered by the scheme.		
2	Redundancy and Early Retirements	3	3	9	<ul style="list-style-type: none"> • Benefits Tracking Process • Future savings to take into account cost of redundancy and early retirements. • Seek Government approval to use capital receipts to fund transformation costs. • Develop policy for voluntary severance scheme 	2	3	6	ED/SB	Quarterly	<p>Tracker created to monitor redundancy costs in current year.</p> <p>Look to capitalise redundancy costs where possible where evidence exists it creates a longer term saving.</p> <p>£0.200m saving included in 25/26 budget for savings from voluntary severance scheme. Scheme unlikely to go live in current financial year.</p>	30/11/25

3	Savings not achieved	4	3	12	<ul style="list-style-type: none"> • Budget monitoring • Contingency • Rigorous process in approving savings. • Review of savings at departmental and directorate level • Monthly budget monitoring • Medium Term Financial Forecast • RAG monitoring of savings included in bi-monthly monitoring reports. • Transformation saving targets reported monthly through Transformation Programme Board. 	4	3	12	RR/ED/SB/Directors	Monthly	<p>Savings for 2025/26 have been written into Directorate budgets.</p> <p>Budget savings monitored closely and if necessary offsetting savings sought.</p> <p>Transformation Programme Board meet on monthly basis to discuss progress against programme.</p>	30/11/25
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4	Price inflation	3	3	9	<ul style="list-style-type: none"> • Prudent budget provision • Latest forecast information used eg. utilities • Budget monitoring • Contingency • Balances • CPI/RPI monitoring • MTFS 	3	3	9	ED/SB	Monthly	<p>CPI for November 2025 is 3.2% and RPI is 3.8%. Both running higher than inflation included in 2025.26 budget.</p> <p>Office of Budget Responsibility (OBR) forecast inflation is to remain above 3% for the remainder of 2025 and drop to 2.5% in 2026 and then hit the Government target of 2% in 2027.</p>	30/11/25
5	Review of LG Finance	4	4	16	<ul style="list-style-type: none"> • MPs • SIGOMA / LG Futures • Liverpool City Region & Merseyside Treasurers Group • Medium Term Financial Strategy • Member of business rate retention pilot region 	4	4	9	ED/SB/NS/M W/MG	Weekly/ Monthly	<p>Business rate retention 100% scheme to continue over three year period 2026/27 to 2028/29.</p> <p>Provisional Local Government Finance Settlement issued 17 December 2025. Funding behind modelled levels from Fair Funding</p>	30/11/25

					<ul style="list-style-type: none"> • Dialogue with DCLG • Responding to reviews and consultations 					consultation (Summer 2025) and LG Finance policy Statement (Nov 25). Government have redirected funding towards greater levels of funding for temporary accommodation needs.		
6	Treasury Management <ul style="list-style-type: none"> • Borrowing • Investment 	2	3	6	<ul style="list-style-type: none"> • Treasury Management Strategy • Link Asset Services advice • Treasury Management planning and monitoring 	1	3	3	ED/SB/MG	Daily / Quarterly	<p>BoE base rate reduced to 3.75%.</p> <p>Impact of Exceptional Financial Support request to be assessed with regards to timing</p>	30/11/25

					<ul style="list-style-type: none"> Attendance at Networking and Benchmarking Groups Officer and Member Training 					of future borrowing.		
7	Demand led budgets <ul style="list-style-type: none"> Children in Care Out of borough fostering Community Care High Needs 	4	4	16	<ul style="list-style-type: none"> Budget monitoring Contingency Balances Review service demand Directorate recovery groups Monthly budget monitoring Children Improvement Plan Investment Funding 	4	4	16	ED/SB/NS/MW	Monthly	<p>Numbers of children in care and with protection plans reviewed on a weekly basis.</p> <p>Community care costs and numbers on increase, reviewed on a regular basis.</p> <p>Investment in Children Services following OFSTED inspection to be monitored with regard to control and reduction of future costs.</p>	30/11/25
8	Mersey Gateway Costs <ul style="list-style-type: none"> Costs 	4	2	8	<ul style="list-style-type: none"> Regular monitoring with Crossing Board 	2	1	2	ED/SB/MG	Quarterly	Arrangements in place to monitor spend and	30/11/25

	<ul style="list-style-type: none"> • Toll Income • Funding • Accounting treatment 				<ul style="list-style-type: none"> • Capital reserve • Government Grant • Liquidity Fund 					availability of liquidity fund.		
9	Council Tax Collection	3	3	9	<ul style="list-style-type: none"> • Council tax monitoring on monthly basis • Review of Collection Rate • Collection Fund Balance • Provision for bad debts • Review recovery procedures • Benchmarking 	3	2	6	ED/PG/SB/P D/BH/MG	Monthly	<p>Council tax collection rate through to the end of November 2025 is 71.34% which is 0.09% lower than the collection rate at the same point last year.</p> <p>Debt relating to previous years continues to be collected, and the Council utilises powers through charging orders and attachment to earnings/benefits to secure debts. £1.992m has so far been collected this year in relation to previous years' debt.</p>	30/11/25

10	Business Rates Retention Scheme	3	3	9	<ul style="list-style-type: none"> Review and monitoring of latest business rates income to baseline and estimate for year. Prudent allowance for losses in collection Prudent provision set aside for losses from valuation appeals Regular monitoring of annual yield and baseline / budget position Benchmarking Groups Review recovery procedures 	3	1	3	ED/SB/LB/MG	Monthly	<p>Business rate collection through to the end of November 2025 is 75.01% which is 1.02% lower than the collection rate at the same point last year.</p> <p>£0.945m has so far been collected this year in relation to previous years' debt.</p>	30/11/25
11	Income recovery	3	3	9	<ul style="list-style-type: none"> Corporate charging policy Budget monitoring Contingency Balances Income benchmarking 	3	1	3	ED/MM/SB	Monthly	<p>Income shortfalls identified and cause of increased concern in certain areas are being closely monitored.</p> <p>Additional posts created within Adult Social Care Directorate, responsible for improving the</p>	30/11/25

										overall collection of social care debt.	
12	Capital Programme <ul style="list-style-type: none"> • Costs • Funding • Key Major Projects • Clawback of Grant • Availability and timing of capital receipts • Cashflow • Contractors 	4	3	12	<ul style="list-style-type: none"> • Project Management • Regular monitoring • Detailed financial analysis of new schemes to ensure they are affordable • Targets monitored to minimise clawback of grant. • Contractor due diligence • Dialogue with Government departments. 	3	2	6	Project Managers/ED /SB/LH	Quarterly	Capital receipts have been over committed therefore new capital schemes need to bring own funding.
13	Academy Schools <ul style="list-style-type: none"> • Impact of transfer upon Council budget • Loss of income to Council Services 	2	4	8	<ul style="list-style-type: none"> • Early identification of school decisions • DfE Regulations • Prudent consideration of financial transactions to facilitate transfer • Services continue to be offered to academies • Transfer Protocol 	1	3	3	ED/SB/NS	Monthly	Consideration given in MTFS for loss of funding.

14	Reserves <ul style="list-style-type: none"> Diminishing reserves, used to balance budget, fund overspend positions. 	3	4	12	<ul style="list-style-type: none"> Monitored on a bi-monthly basis, reported to Management Team and Exec Board Benchmarking Financial Forecast Programme to replenish reserves. 	3	3	9	ED/SB	Quarterly	<p>Monitored and reported on a regular basis. Council reserves at historic low levels.</p> <p>Reserves will need to be replenished within future budgets</p>	30/11/25
15	Budget Balancing <ul style="list-style-type: none"> Council has struggled to achieve a balanced budget position for a number of years. Forecast for current year is an overspend position of £19m. Reserves insufficient to balance current year budget. Council has been given approval in-principle for Exceptional Financial Support (day to day costs funded through capital borrowings) 	4	4	16	<ul style="list-style-type: none"> Current year budgets monitored on a regular basis. Forward forecasting through to March 2029 reported on a prudent basis. Regular conversations with DHLUC re Council's financial position. LGA to undertake a financial assurance review. Transformation programme in place. Financial Recovery Plan required to better inform how the Council 	4	4	16	ED/SB	Ongoing	<p>Council has received in-principle agreement to fund day to day costs through Exceptional Financial Support.</p> <p>EFS covers a total of £52.8m over two years, split: 24/25 - £20.8m 25/26 - £32.0m</p> <p>Council utilised £10m of EFS in 24/25, below the approved amount.</p> <p>Financial recovery plan to</p>	30/11/25

	for 2024/25 and 2025/26.				will achieve future sustainable budgets.						be put in place to limit Council exposure to EFS and repayment of borrowings to date.	

By virtue of paragraph(s) 4 of Part 1 of Schedule 12A
of the Local Government Act 1972.

Document is Restricted