

REPORT TO: Executive Board

DATE: 16 June 2022

REPORTING OFFICER: Operational Director – Finance

PORTFOLIO: Leader

SUBJECT: 2021/22 Revenue and Capital Financial Outturn

WARD(S): Borough-wide

1.0 PURPOSE OF REPORT

- 1.1 To report the Council's overall revenue net spending outturn position for the year 2021/22
- 1.2 To report on the financial impact of Covid-19 and to summarise general Government funding made available to the Council to date.

2.0 RECOMMENDED: That;

- (i) **The report be noted.**

3.0 SUPPORTING INFORMATION

Revenue Spending

- 3.1 The final accounts for 2021/22 are nearing completion and the revenue spending position for each Department is shown in Appendix 1. It presents a summary of spending against the operational revenue budget and costs relating to covid. Appendix 2 provides detailed figures for each individual Department.
- 3.2 In overall terms the outturn position for the year shows that operational net spend is over the approved budget by £1.195m. This excludes unfunded covid costs of £1.118m, the cost of which has been met directly from earmarked reserves.
- 3.3 The outturn position is a significant improvement on the forecast overspend of £2.998m reported at the end of quarter 3. There are a number of reasons for the improved financial position, these are included in detail within the report. The continued push to restrict spending to where absolutely necessary has resulted in all departments operational net spending to be under the approved budget for the year. The exception to this being Children & Family Services where the financial and demand pressures on the department have been reported consistently through the year.

- 3.4 The £1.195m reported operational net underspend will decrease the value of the Council's General Fund Balance, reducing it to £5.149m. This represents 4.5% of the Council's 2022/23 net budget of £113.891m.

Revenue Spending

- 3.5 Within the overall budget position for the year, the key budget variances are as follows;

(i) **Children and Families Department:-**

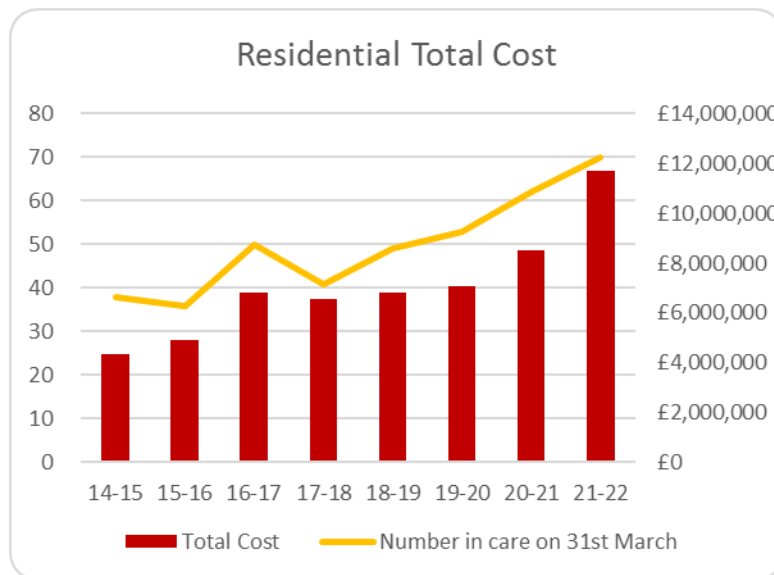
The net Departmental expenditure is £5.075m over the approved budget as at 31 March 2022, this is line with the estimated outturn position at Q3.

The main budget pressure area for the department over the past year was in relation out of borough residential placements. Residential care expenditure is £3.638m over budget at the end of Quarter 4. This is a slight improvement from the Quarter 3 forecast, however this is due to receipt of additional income from the Home Office and Halton Clinical Commissioning Group (CCG), rather than a reduction in spend. It excludes covid funded expenditure which was £0.794m for the full financial year.

The table below breaks down the current residential placements based on costs and placement type:

Provision	Weekly Costs	31st March 22		30th December 21	
		No. Placed	Actual cost for the year	No. Placed	Estimated cost for the year
Residential	£2000 - £3000	5	680,242	5	746,196
Residential	£3001 - £4000	16	2,609,248	17	2,997,231
Residential	£4001 - £5000	13	2,795,770	14	2,880,312
Residential	£5001 - £10276	11	2,506,839	7	1,756,807
Secure	£6397 - £9675	4	1,627,186	5	2,086,949
Leaving Care	£300 - £3487	18	2,073,212	19	1,773,274
Parent & Child	£581 - £2,053	3	191,170	2	168,087
Total:		70	12,483,668	69	12,408,856

The graph below illustrates the rising costs of residential care compared to the number of children in care at each year:



Supplies and Services expenditure is £0.634m over the budget of £0.934m (68%) at the end of Quarter 4. This overspend is the result of high levels of expenditure against the Children in Care budget which includes many ongoing regular payments including children’s respite and therapy, nursery fees and translation costs. There are also a handful of home support packages, which have recently been introduced, that monitor and support parents in the home with a view to preventing children from entering care.

The Early Years net divisional expenditure is £0.302m over budget at the end of the financial year. This is due to the underachievement of parental income with income targets being based upon high occupancy levels. This underachievement of income will continue throughout 2022/23 and currently there is no possibility that the service will become self-sustaining and will therefore continue to be a significant budget pressure going forwards.

Covid related costs for the Children and Families Department are £1.514m at the end of the financial year. Of this 88% relates to employee and out of borough residential costs which are linked as a consequence of the pandemic. There is no available funding for such costs over the next financial year and unless these costs can be managed it will place further financial pressure on the service.

Included within costs for the year is £0.704m payable to the Innovate managed agency team that was brought in as a result of the Ofsted inspection. Costs have been funded from the set aside £1m earmarked reserve, as such the balance of funding available for the current year will be quickly utilised.

(ii) **Adult Social Care Department:-**

For the Adult Social Care department, which has the largest overall net budget of £52.193m, net spend for the year was only £0.056m under budget for the year.

Community Care

The main financial risk within the departmental budget can be attributable to community care. Overall net spend for the year matched the approved budget of £17.805m.

It is worth highlighting that for community care, budget of £1.500m was transferred from the Complex Care Pool budget to alleviate the financial pressures within year. In addition covid costs (to aid early discharge from hospital) of £1.322m were funded by Halton Clinical Commissioning Group (HCCG) under their covid programme plus a further £1.467m loss of income was reimbursed from the Council's general covid fund to mitigate against a shortfall in community care income.

The additional income streams mentioned above are not recurring so the budget demand and cost pressures experienced previously are still expected to be a pressure in the new financial year.

Care Homes

The Care Homes division has a net budget for the year of £8.265m, net spend was slightly lower with an outturn variance of £0.054m. The main risk within the department relates to the value of costs funded from general covid funding. During the year £1.579m of staffing costs were met by covid funding. The care home service is reliant on expensive agency staff to support the current workforce. Without the availability of the specific grants and the general Covid fund this will cause significant budget pressures for the service going forward.

The legacy impact of covid on the department will be closely monitored during the next year and issues raised as early as possible to enable corrective action to be raised.

(iii) **Education, Inclusion & Provision:-**

The net Departmental expenditure is £0.117m under the approved budget as at 31 March 2022, which is an improvement on the forecast overspend of £0.314m forecast at Q3.

Within the net spend position there are a couple of high variances. Core funded employee expenditure is £0.377m under budget at year end. Throughout 2021/22 there were a number of vacancies across the department. It was assumed as part of the forecasting exercise that these vacancies would be filled quicker than they were, which has led to the variance. Vacancies are in the process of being recruited to so underspends for 2021/22 are likely to be a one-off.

Schools Transport is the main budget pressure for Education, Inclusion and Provision. This area was £0.385m over budget at year end. The Council has a statutory responsibility to provide Special Educational Needs (SEN) pupils with transport. The budget can be split into two main areas; between SEN pupils attending an In Borough School and those attending out of Borough Schools.

The table below breaks down the split between the different areas, and how each spend area compares to budget.

	2021-22				
Area	No. of Users	Budget £'000	Actual Spend £'000	Variance £'000	Average Cost per User £
In Borough	356	925	910	15	£2,556
Out of Borough	115	377	777	(400)	£6,757
Total	471	1,302	1,687	(385)	

(iv) **Public Health and Public Protection :-**

Net spend for the department is £0.647m under the revised budget for the year. In the main this is linked to employee costs which are £0.541m under budget. This is as a result of savings made during the year by staff having worked on Covid related activities and the associated costs funded from covid grant, specifically the Contain Outbreak Management Fund.

(v) **Finance:-**

The Finance Department's outturn is a net underspend of £0.995m against budget.

Employee spend for the year is below the approved budget by £0.349m due to vacancies within all divisions of the department. Changes in staff hours and recharging staffing costs to external grant funding has made the most contribution to the underspend.

The Concessionary Travel budget has underspent against budget by £0.321m due to the dual effects of Halton Borough Transport being no longer in operation and also pandemic restrictions resulting in reduced passenger numbers. The 2022/23 budget has been reduced by 10% given the anticipated long term impact of Covid 19 upon passenger numbers.

There is a shortfall in rent allowance income of £0.500m due to an increase in the costs of supported accommodation with only 60% being funded from housing benefit, 40% the council is obliged to pay. These costs have historically been met by an increase in

Housing Benefit overpayments the Council collect, the impact of Covid has resulted in an increase in costs for supported accommodation but a reduction in the number of identified overpayments.

Burdens Grant income is over the approved budget target for the year by £0.333m. This reflects payment for additional work the department has undertaken over the past year in relation to Covid Hardship Admin Grant and the Business Support Grant Scheme.

(vi) Policy, Planning and Transportation:-

As at 31 March 2022 the Department's net spend is £0.630m below the approved budget for the year.

Employee costs were below budget by £0.203m due to a number of vacancies across the Department, in particular the Highways, Planning and Traffic Divisions.

The main area of reduced spend against available budget related to street lighting energy costs, which were £0.463m below forecast. The continued implementation of the LED Street Lighting capital programme should continue to control energy usage within this area.

(viii) Community and Environment:-

As at 31 March 2022 the Department's net spend is £1.459m below the approved budget for the year. This represents a significant improvement on the forecast outturn position of £0.511 estimated at Q3.

The main area attributable to the underspending position is employee related expenditure. Spend is £1.554m under budget at the end of the year. The underspend against budget relates to a large number of unfilled vacancies and a recruitment hold in the Leisure Centres, The Brindley and within Open Spaces. Site closures and reductions in service delivery have allowed vacancies across the Department to be held open for longer than usual plus the reduction in casual staff requirements has also contributed to the underspend.

The biggest variance in forecast of income between Q3 and year-end has been within school meals income. It has been extremely challenging to estimate the income through the year as the service has been subject to considerable disruption. It had previously been reported that projections relating to the school meals service were subject to a high degree of uncertainty during the 2021/22 financial year due to covid and downturn in the economy. A full reconciliation on schools meals income was completed at the end of the financial year which now shows income to be £0.119m over the budgeted income target. This compares favourably to the negative forecast outturn figure of £0.488m reported at quarter 3.

Covid

- 3.6 The impact of covid is still being felt on services and on the Council's financial position. It is considered that some services will continue to feel the financial impact of covid over the short to medium term which will have an impact on Council finances.
- 3.7 Included within the tables at Appendix 1 and 2 is the cost of covid for the year. Gross cost and loss of income over the year is £18.027m. In meeting this cost, £10.932m has come from specific grants, £1.369m from the balance of 2020/21 general covid grant, £4.376m general grant made available for 2021/22 and compensation for the loss of fees and charges between April and June 2021 totalling £0.232m. The balance of £1.118m will be funded directly by the Council from earmarked reserves.

Covid Cost and Funding 2021/22

	£'000
Gross Costs	15.084
Loss of Income	2.943
Total Cost and Loss of Income	18.027
<i>Funded by:</i>	
Specific Grants	10.932
Balance of Funding 2020/21	1.369
General Covid Funding 2021/22	4.376
Fees & Charges Compensation	0.232
Total Available Funding	16.909
Balance of Funding	(1.118)

- 3.8 Since the start of the pandemic in March 2020 the Council has incurred total costs and loss of income of £42.608m relating to covid. The concern going forward is the legacy cost of the pandemic on services. It is envisaged at the time of writing the report that no further funding will be provided by Government and therefore any future costs must be met from existing departmental budgets.

Collection Fund

- 3.8 Council tax collection for the final quarter of the year is 94.15%, marginally up by 0.01% on this point last year. Cash collection for the year to date is £68.4m, this includes £2.2m collected in relation to previous year debt.
- 3.9 Business rates collection for the final quarter of the year is 97.38%, up by 1.2% on this point last year. Cash collected for the year to date is £53.2m, this includes £1.1m collected in relation to previous year debt.

Capital Programme

- 3.10 Capital spending at 31st March 2022 totalled £20.364m, which is 85% of the planned spending of £24.080m (which assumes a 20% slippage between years). Appendix 3 has further detail.

Review of Reserves

- 3.11 As at 31 March 2022 the Council's General Reserve is £5.149m. This is considered to be a reasonable level in order to ensure the Council remains in a financially sustainable position moving forward.
- 3.12 The Earmarked Reserves balance for the year is still being finalised but expected to be in the region of £121.0m. This is inclusive of new reserves being created to mitigate the risk of energy and pay costs for the year being higher than what has been included in the current year budget. In balancing the 2022/23 budget the Council will utilise £7.9m of earmarked reserves in helping to provide a balanced position.

4.0 CONCLUSIONS

- 4.1 The net spend position for the Council is lower than has been forecast throughout the year. This can be linked to efforts to restrict spending to where is only necessary. Where possible departments have taken opportunities to fund spend through grant and to capitalise costs, all have contributed to minimising the overspend position.
- 4.2 Legacy costs of the covid pandemic are unknown going forward but there should continue to be expectancy that some areas will continue to experience costs or loss of income as a result of the pandemic. This will need to be managed carefully as any further Government funding is not expected. Lobbying of Government would be helpful to support Local Government in continuing to provide funding for the ongoing cost of Covid-19.

5.0 POLICY AND OTHER IMPLICATIONS

- 5.1 None.

6.0 IMPLICATIONS FOR THE COUNCIL'S PRIORITIES

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

7.0 RISK ANALYSIS

- 7.1 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.

8.0 EQUALITY AND DIVERSITY ISSUES

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.

Summary of Revenue Spending to 31 March 2022

APPENDIX 1

Directorate / Department	Annual Budget (£'000)	Actual Net Spend £'000	Variance (Overspend) £'000
Community & Environment	27,647	26,189	1,458
Economy, Enterprise & Property	4,058	3,791	267
Finance	4,201	3,206	995
ICT & Support Services	-1,482	-1,841	359
Legal & Democratic Services	577	577	0
Planning & Transportation	17,111	16,481	630
Policy, People, Performance & Efficiency	205	103	102
Enterprise, Community & Resources	52,317	48,506	3,811
Adult Social Care (incl Care Homes and Community Care)	47,693	47,637	56
Children & Families	25,218	30,293	(5,075)
Complex Care Pool	4,500	4,500	0
Education, Inclusion & Provision	8,553	8,436	117
Public Health & Public Protection	699	52	647
People	86,663	90,918	(4,255)
Corporate & Democracy	-32,616	-31,865	(751)
Mersey Gateway	8,025	8,025	0
Operational Net Spend	114,389	115,584	(1,195)
Covid-19 Additional Costs	0	15,084	(15,084)
Covid-19 Shortfall in Budgeted Income Targets	-2,943	0	(2,943)
Less: Government Non-Specific Grant	0	-5,745	5,745
Less: Specific Government Grants	0	-10,932	10,932
Less: Sales, Fees and Charges Compensation Scheme	0	-232	232
Less: Earmarked Reserves	0	-1,118	1,118
Covid Net Spend	-2,943	-2,943	0
Total Net Spend (Including Covid-19)	111,446	112,641	(1,195)

Community & Environment Department

	Annual Budget	Actual	Variance (Overspend)
	£'000	£'000	£'000
Expenditure			
Employees	15,062	13,509	1,553
Premises	2,279	2,125	154
Supplies & Services	1,394	1,439	(45)
Book Fund	125	188	(63)
Hired & Contracted Services	537	515	22
Food Provisions	1,069	806	263
School Meals Food	1,835	1,697	138
Transport	115	130	(15)
Agency Costs	208	176	32
Other Expenditure	0	4	(4)
Waste Disposal Contracts	6,312	6,270	42
Grants to Voluntary Organisations	41	52	(11)
Grant to Norton Priory	172	174	(2)
Rolling Projects	0	42	(42)
Capital Financing	836	868	(32)
Total Expenditure	29,985	27,995	1,990
Income			
Sales Income	-1,251	-625	(626)
School Meals Income	-4,835	-4,954	119
Fees & Charges Income	-4,040	-3,912	(128)
Rental Income	-201	-162	(39)
Government Grant Income	-968	-1,228	260
Reimbursements & Other Grant Income	-597	-549	(48)
Schools SLA Income	-30	-30	0
Internal Fees Income	-247	-196	(51)
Catering Fees	-114	-30	(84)
Capital Salaries	-173	-146	(27)
Transfers From Reserves	-686	-564	(122)
Total Income	-13,142	-12,396	(746)
Net Operational Expenditure	16,843	15,599	1,244

Community & Environment Department (continued)

	Annual Budget £'000	Actual £'000	Variance (Overspend) £'000
Covid Costs			
Leisure & Recreation	0	104	(104)
Open Spaces	0	52	(52)
Covid Local Support	0	611	(611)
Covid Loss of Income			
Commercial Catering	-43	0	(43)
Community Development	-154	0	(154)
Leisure & Recreation	-488	0	(488)
The Brindley	-288	0	(288)
Open Spaces	-109	0	(109)
Stadium	-122	0	(122)
Government Grant Income			
General Covid Funding	0	-1,361	1,361
Covid Local Support Grant	0	-611	611
Net Covid Expenditure	-1,204	-1,205	1
Recharges			
Premises Support	1,589	1,589	0
Transport Support	2,409	2,273	136
Central Support	4,419	4,419	0
Asset Rental Support	2,975	2,975	0
HBC Support Costs Income	-589	-666	77
Net Total Recharges	10,803	10,590	213
Net Departmental Expenditure	26,442	24,984	1,458

Economy, Enterprise & Property Department

	Annual Budget	Actual	Variance (Overspend)
	£'000	£'000	£'000
Expenditure			
Employee Related Expenditure	4,909	4,838	71
Repairs & Maintenance	1,974	1,840	134
Premises	111	123	(12)
Energy & Water Costs	812	834	(22)
NNDR	567	541	26
Rents	174	128	46
Economic Regeneration Activities	1	1	0
Security	476	480	(4)
Supplies & Services	312	276	36
Supplies & Services - Grant	1,124	1,122	2
Grants to Voluntary Organisations	227	227	0
Capital Finance	0	2	(2)
Transfer to Reserves	2,290	2,290	0
Total Expenditure	12,977	12,702	275
Income			
Fees & Charges Income	-1,172	-1,172	0
Rent - Commercial Properties	-776	-749	(27)
Rent - Investment Properties	-205	-204	(1)
Rent - Markets	-746	-718	(28)
Government Grant	-1,714	-1,714	0
Reimbursements & Other Grant Income	-2,126	-2,167	41
Schools SLA Income	-407	-405	(2)
Recharges to Capital	-216	-196	(20)
Transfer from Reserves	-953	-982	29
Total Income	-8,315	-8,307	(8)
Net Operational Expenditure	4,662	4,395	267
Covid Costs			
Staffing	0	54	(54)
Repairs & Maintenance	0	18	(18)
Reopening High Street Safely	0	243	(243)
Covid-19 Discretionary Business Support Grants	0	2,345	(2,345)
Covid Loss of Income			
Rent - Markets	-50	0	(50)
Government Grant Income			
General Covid Funding	0	-122	122
Reopening High Street Safely	0	-243	243
Covid-19 Discretionary Business Support Grants	0	-2,345	2,345
Net Covid Expenditure	-50	-50	0
Recharges			
Premises Support	1,661	1,661	0
Transport Support	29	28	0
Central Support	2,139	2,139	0
Asset Rental Support	1,970	1,970	0
Recharge Income	-6,402	-6,402	0
Net Total Recharges	-603	-604	0
Net Departmental Expenditure	4,009	3,741	267

Finance Department

	Annual Budget	Actual	Variance (Overspend)
	£'000	£'000	£'000
Expenditure			
Employees	5,637	5,288	349
Supplies & Services	313	175	138
Insurances	830	822	8
Concessionary Travel	2,108	1,687	421
LCR Levy	2,241	2,241	0
Rent Allowances	29,771	29,771	0
Non HRA Rebates	292	292	0
Discretionary Housing Payments	528	396	132
Discretionary Social Fund	106	56	50
Household Support Fund	1,266	1,266	0
Transfer to Reserves	250	250	0
Bad Debt Provision	107	139	(32)
Total Expenditure	43,449	42,383	1,066
Income			
Fees & Charges	-256	-219	(37)
SLA to Schools	-272	-272	0
Business Rates Administration Grant	-154	-154	0
Hsg Ben Administration Grant	-495	-495	0
Rent Allowances	-29,993	-29,493	(500)
New Burdens Grant	-59	-392	333
Council Tax Admin Grant	-204	-216	12
Non HRA Rent Rebates	-70	-156	86
Reimbursements & Other Grants	-81	-228	147
Liability Orders	-501	-516	15
Transfer from Reserves	-55	-51	(4)
Discretionary Housing Payments Grant	-528	-394	(134)
Household Support Fund Grant	-1,266	-1,266	0
Other Grants and Reimbursements	-192	-203	11
LCR Reimbursement	-2,241	-2,241	0
Total Income	-36,367	-36,296	(71)
Net Operational Expenditure	7,082	6,087	995
Covid Costs			
Rent Allowance	0	172	(172)
Supplies & Services	0	4	(4)
Discretionary Social Fund	0	1	(1)
Covid Isolation Grant Payments	0	831	(831)
Covid Isolation Grant -Transfer to Reserves	0	28	(28)
Covid Loss of Income			
Reimbursements & Other Grants	-12	0	(12)
Government Grant Income			
General Covid Funding	0	-189	189
Covid Isolation Grant	0	-859	859
Net Covid Expenditure	-12	-12	0
Recharges			
Premises Support	240	240	0
Central Support	2,316	2,316	0
Recharge Income	-5,437	-5,437	0
Net Total Recharges	-2,881	-2,881	0
Net Departmental Expenditure	4,189	3,194	995

ICT & Support Services Department

	Annual Budget	Actual	Variance (Overspend)
	£'000	£'000	£'000
Expenditure			
Employees	7,006	7,234	(228)
Supplies & Services	976	836	140
Computer Repairs & Software	1,167	1,102	65
Communications Costs	17	24	(7)
Premises	65	97	(32)
Capital Financing	126	105	21
Transport Expenditure	3	2	1
Transfers to Reserves	15	0	15
Total Expenditure	9,375	9,400	(25)
Income			
Fees & Charges	-675	-964	289
SLA to Shcools	-490	-496	6
Reimbursements & Other Grant Income	0	-87	87
Transfer from Reserves	-182	-182	0
Total Income	-1,347	-1,729	382
Net Operational Expenditure	8,028	7,671	357
Covid Costs			
Supplies & Services	0	30	(30)
Government Grant Income			
General Covid Funding	0	-30	30
Net Covid Expenditure	0	0	0
Recharges			
Premises Support	362	362	0
Transport Support	20	21	(1)
Central Support	1,019	1,019	0
Asset Rental Support	834	834	0
Recharge Income	-11,745	-11,748	3
Net Total Recharges	-9,510	-9,512	2
Net Departmental Expenditure	-1,482	-1,841	359

Legal & Democratic Services Department

	Annual Budget	Actual	Variance (Overspend)
	£'000	£'000	£'000
Expenditure			
Employees	1,995	1,957	38
Supplies & Services	302	279	23
Civic Catering & Functions	44	3	41
Legal Expenses	230	358	(128)
Transport Related Expenditure	8	6	2
Total Expenditure	2,579	2,603	(24)
Income			
Land Charges	-82	-77	(5)
License Income	-258	-292	34
School SLA's	-84	-79	(5)
Fees & Charges	-63	-63	0
Reimbursements & Grant Income	-128	-128	0
Transfer from Reserves	-16	-16	0
Total Income	-631	-655	24
Net Operational Expenditure	1,948	1,948	0
Covid Costs			
Employees	0	24	(24)
Legal Expenses	0	10	(10)
Elections Covid Grant	0	36	(36)
Government Grant Income			
General Covid Funding	0	-34	34
Elections Covid Grant	0	-36	36
Net Covid Expenditure	0	0	0
Recharges			
Premises Support	55	55	0
Central Support	321	321	0
Recharge Income	-1,747	-1,747	0
Net Total Recharges	-1,371	-1,371	0
Net Departmental Expenditure	577	577	0

Planning & Transportation Department

	Annual Budget	Actual	Variance (Overspend)
	£'000	£'000	£'000
Expenditure			
Employees	4,767	4,564	203
Efficiency Savings	-100	-100	0
Premises	161	137	24
Hired & Contracted Services	299	636	(337)
Supplies & Services	316	478	(162)
Street Lighting	1,687	1,224	463
Highways Maintenance	2,567	2,408	159
Fleet Transport	1,362	1,258	104
Bus Support - Halton Hopper Tickets	199	9	0
Bus Support	797	797	0
Capital Financing	0	0	0
Grants to Voluntary Organisations	60	60	0
NRA Levy	68	68	0
LCR Levy	882	882	0
Contribution to Reserves	1,248	1,255	(7)
Total Expenditure	14,313	13,676	447
Income			
Sales & Rents Income	-106	-54	(52)
Planning Fees	-744	-976	232
Building Control Fees	-219	-230	11
Other Fees & Charges	-848	-955	107
Grants & Reimbursements	-183	-198	15
Government Grant Income	-651	-651	0
Halton Hopper Income	-199	-9	0
School SLA's	-45	-41	(4)
Recharge to Capital	-317	-150	(167)
LCR Levy Reimbursement	-882	-882	0
Contribution from Reserves	-714	-741	27
Efficiency Savings	0	0	0
Total Income	-4,908	-4,887	169
Net Operational Expenditure	9,405	8,789	616

Planning & Transportation Department (continued)

	Annual Budget	Actual	Variance (Overspend)
	£'000	£'000	£'000
Covid Costs			
PPE & Equipment	0	38	(38)
Staffing	0	24	(24)
EATF Grant Expenditure	0	306	(306)
Additional Home to School Transport	0	6	(6)
Covid Bus Support Grant	0	19	(19)
Covid Loss of Income			
Fees & Charges	-50	0	(50)
Government Grant Income			
Covid Bus Support Grant	0	-19	19
EATF Grant	0	-306	306
Additional Home to School Transport Grant	0	-6	6
Government Grant Income	0	-112	112
Net Covid Expenditure	-50	-50	0
Recharges			
Premises Recharges	516	516	0
Transport Recharges	706	701	5
Asset Charges	10,082	10,082	0
Central Recharges	1,560	1,560	0
Transport Recharge Income	-4,328	-4,337	9
Central Recharge Income	-830	-830	0
Net Total Recharges	7,706	7,692	14
Net Departmental Expenditure	17,061	16,431	630

Policy, People, Performance & Efficiency Department

	Annual Budget	Actual	Variance (Overspend)
	£'000	£'000	£'000
Expenditure			
Employees	2,151	2,025	126
Employees Training	111	119	(8)
Supplies & Services	155	164	(9)
Agency Related Expenditure	6	6	0
Transfer To Reserves	17	17	0
Apprenticeship Levy	300	294	6
Total Expenditure	2,740	2,625	115
Income			
Fees & Charges	-104	-146	42
Reimbursements & Grant Income	-4	-9	5
Schools SLA	-465	-405	(60)
Transfer from Reserves	-92	-92	0
Total Income	-665	-652	(13)
Net Operational Expenditure	2,075	1,973	102
Covid Costs			
Employees	0	13	(13)
Government Grant Income			
General Covid Funding	0	-13	13
Net Covid Expenditure	0	0	0
Recharges			
Premises Support	68	68	0
Central Support	917	917	0
Recharge Income	-2,855	-2,855	0
Net Total Recharges	-1,870	-1,870	0
Net Departmental Expenditure	205	103	102

Adult Social Care Department (incl Care Homes and Community Care)

	Full Year Budget	Actual	Variance (Overspend)
	£'000	£'000	£'000
Expenditure			
Employees	14,359	14,333	26
Premises	464	481	-17
Supplies & Services	867	849	18
Aids & Adaptations	9	3	6
Transport	187	198	-11
Food Provision	126	94	32
Agency	650	656	-6
Supported Accommodation and Services	1,497	1,494	3
Emergency Duty Team	103	116	-13
Contacts & SLAs	655	643	12
Transfer To Reserves	747	747	0
<u>Housing Solutions Grant Funded Schemes</u>			
LCR Immigration Programme	255	254	1
Homelessness Prevention	107	107	0
Rough Sleepers Initiative	20	18	2
Total Expenditure	20,046	19,993	53
Income			
Fees & Charges	-587	-611	24
Sales & Rents Income	-483	-454	-29
Reimbursements & Grant Income	-1,767	-1,693	-74
Housing Strategy Grant Funded Schemes	-582	-586	4
Capital Salaries	-111	-121	10
Transfer From Reserves	-544	-544	0
Government Grant Income	-87	-101	14
Total Income	-4,161	-4,110	-51
Net Operational Expenditure Excluding Homes and Community Care	15,885	15,883	2
Care Homes Net Expenditure	6,908	6,854	54
Community Care Expenditure	19,272	19,272	0
Net Operational Expenditure Including Homes and Community Care	42,065	42,009	56

Adult Social Care (inc Care Homes and Community Care) continued

	Full Year Budget	Actual	Variance (Overspend)
	£'000	£'000	£'000
Covid Costs			
Employees	0	143	-143
Transport	0	12	-12
Contracts	0	242	-242
Hospital Discharge Programmes	0	1,322	-1,322
Care Homes	0	2,224	-2,224
Covid Loss of Income			
Community Services Transport	-72	0	-72
Community Services Placements	-75	0	-75
Community Care Income	-1,467	0	-1,467
Government Grant Income			
Hospital Discharge Programmes	0	-1,322	1,322
Infection Control Grant	0	-202	202
Rapid Testing Grant	0	-140	140
Workforce Recruitment & Retention Grant	0	-164	164
Omicron Grant	0	-57	57
Covid Grant Funding	0	-3,672	3,672
Net Covid Expenditure	-1,614	-1,614	0
Recharges			
Premises Support	655	655	0
Transport Support	655	655	0
Asset Rental Support	772	772	0
Central Support	3,908	3,908	0
Recharge Income	-362	-362	0
Net Total Recharges	5,628	5,628	0
Net Departmental Expenditure	46,079	46,023	56

Care Homes Division

	Annual Budget	Actual	Variance (Overspend)
	£'000	£'000	£'000
Expenditure			
Employees	6,214	5,951	263
Premises	275	368	(93)
Supplies & Services	129	215	(86)
Food	291	322	(31)
Transfer to Reserves	78	78	0
Total Expenditure	6,987	6,934	53
Income			
Donation	0	-1	1
Transfer from Reserves	-79	-79	0
Total Income	-79	-80	1
Net Operational Expenditure	6,908	6,854	54
Covid Costs			
Staffing	0	1,579	(1,579)
Hygiene, Medical & Cleaning	0	12	(12)
Repairs & Maintenance	0	70	(70)
Infection Control	0	202	(202)
Rapid Testing	0	140	(140)
Workforce Recruitment & Retention	0	164	(164)
Omicron	0	57	(57)
Government Grant Income			0
General Covid Fund	0	-1661	1,661
Infection Control Grant	0	-202	202
Rapid Testing Grant	0	-140	140
Workforce Recruitment & Retention Grant	0	-164	164
Omicron Grant	0	-57	57
Net Covid Expenditure	0	0	0
Recharges			
Premises Recharges	253	253	0
Asset Rental	288	288	0
Central Support	816	816	0
Net Total Recharges	1,357	1,357	0
Net Departmental Expenditure	8,265	8,211	54

Community Care

	Annual Budget	Actual	Variance (Overspend)
	£'000	£'000	£'000
Expenditure			
Residential & Nursing	12,968	13,535	-567
Domiciliary Care & Supported Living	9,288	9,678	-390
Direct Payments	9,678	9,669	9
Day Care	315	430	-115
Total Expenditure	32,249	33,312	-1,063
Income			
Residential and Nursing Income	-8,406	-9,009	603
Domiciliary Income	-1,875	-1,934	59
Direct Payment Income	-721	-781	60
ILF Income	-656	-656	0
Adult Social Care Grant	-1,200	-1,200	0
Income from other CCG's	-119	-119	0
Other Income	0	-341	341
Total Income	-12,977	-14,040	1,063
Net Operational Expenditure	19,272	19,272	0
Covid Costs			
Hospital Discharge Programmes	0	1,322	-1,322
Covid Loss of Income			
Community Care Income	-1467	0	-1,467
Government Grant Income			
General Covid Fund	0	-1467	1,467
Hospital Discharge Programmes	0	-1322	1,322
Net Covid Expenditure	-1,467	-1,467	0
Net Departmental Expenditure	17,805	17,805	0

Children & Families Department

	Annual Budget	Actual	Variance (Overspend)
	£'000	£'000	£'000
Expenditure			
Employees	10,286	10,522	(236)
Premises	288	254	34
Supplies & Services	934	1,568	(634)
Transport	113	148	(35)
Direct Payments/Individual Budgets	904	704	200
Commissioned Services	248	154	94
Out of Borough Residential Placements	8,910	12,548	(3,638)
Out of Borough Adoption	7	0	7
Out of Borough Fostering	2,375	2,454	(79)
In House Adoption	357	415	(58)
Special Guardianship	1,782	1,920	(138)
In House Foster Carer Placements	2,438	2,592	(154)
Care Leavers	236	218	18
Family Support	91	155	(64)
Contracted Services	4	3	1
Early Years	131	433	(302)
Emergency Duty Team	116	127	(11)
Youth Offending Service	251	260	(9)
Capital Finance	0	0	0
Transfer to Reserve	271	271	0
Total Expenditure	29,742	34,746	(5,004)
Income			
Fees & Charges	-30	-24	(6)
Sales Income	-4	-3	(1)
Rents	-53	-53	0
Reimbursements & Grant Income	-1,094	-1,024	(70)
Transfer from Reserves	-839	-839	0
Dedicated School Grant	-50	-50	0
Government Grant Income	-4,657	-4,657	0
Total Income	-6,727	-6,650	(77)
Net Operational Expenditure	23,015	28,096	(5,081)

Children & Families Department (continued)

	Annual Budget	Actual	Variance (Overspend)
	£'000	£'000	£'000
Covid Costs			
Employees	0	542	(542)
Supplies & Services	0	123	(123)
Transport	0	2	(2)
Commissioned Services	0	35	(35)
Out of Borough Residential Placements	0	794	(794)
In House Foster Carer Placements	0	1	(1)
Care Leavers	0	2	(2)
Family Support	0	4	(4)
Emergency Duty	0	11	(11)
Government Grant Income			
COVID Local Support Grant Income	0	-2	2
COVID General Grant Income	0	-1,512	1,512
Net Covid Expenditure	0	0	0
Recharges			
Premises Support	430	430	0
Transport Support	19	18	1
Central Support	2,626	2,626	0
Recharge Income	-872	-877	5
Net Total Recharges	2,203	2,197	6
Net Departmental Expenditure	25,218	30,293	(5,075)

Complex Care Pool

	Annual Budget	Actual	Variance (Overspend)
	£'000	£'000	£'000
Expenditure			
Intermediate Care Services	5,927	6,106	(179)
Joint Equipment Store	783	721	62
Oakmeadow	1,193	1,147	46
Intermediate Care Beds	607	607	0
Inglenook	83	33	50
CCG Contracts & SLA's	3,153	3,153	0
Carers Centre	365	365	0
Red Cross	64	64	0
Carers Breaks	412	236	176
Direct Payments	1,100	1,100	0
Residential & Nursing	1,014	1,014	0
Domiciliary Care & Supported Living	3,539	3,539	0
Community Home First Care Support	1,500	1,500	0
Balance Charged to Reserves	0	204	(204)
Total Expenditure	19,740	19,789	(49)
Income			
BCF	-11,431	-11,431	0
CCG Contribution to Pool	-3,196	-3,196	0
Oakmeadow Income	-613	-622	9
Transfer from Reserves	0	-40	40
Total Income	-15,240	-15,289	49
Net Operational Expenditure	4,500	4,500	0
Covid Costs			
Infection Control/Vaccines	0	54	(54)
Rapid Testing	0	26	(26)
Workforce Retention & Recruitment	0	77	(77)
Omicron	0	6	(6)
Government Grant Income			
Infection Control/Vaccines	0	-54	54
Rapid Testing	0	-26	26
Workforce Retention & Recruitment	0	-77	77
Omicron	0	-6	6
Net Covid Expenditure	0	0	0
Net Departmental Expenditure	4,500	4,500	0

Education, Inclusion & Provision Department

	Annual Budget	Actual	Variance (Overspend)
	£'000	£'000	£'000
Expenditure			
Employees	6,230	5,853	377
Premises	27	24	3
Supplies & Services	1,162	1,041	121
Transport	62	62	0
Schools Transport	1,302	1,687	(385)
Commissioned Services	1,793	1,610	183
Grants to Voluntary Organisations	1,493	1,570	(77)
Independent School Fees	6,154	6,154	0
Inter Authority Special Needs	472	472	0
Pupil Premium Grant	159	159	0
Nursery Education Payments	5,884	5,884	0
Transfer to Reserves	553	613	(60)
Capital Financing	1,741	1,740	1
Total Expenditure	27,032	26,869	163
Income			
Fees & Charges Income	-308	-281	(27)
Government Grant	-4,204	-4,204	0
Reimbursements & Other Grant Income	-840	-955	115
Schools SLA Income	-408	-459	51
Dedicated Schools Grant	-17,069	-17,069	0
Inter Authority Income	-503	-403	(100)
Total Income	-23,332	-23,371	39
Net Operational Expenditure	3,700	3,498	202
Covid Costs			
Emergency Childcare Payments	0	18	(18)
Schools Transport Contract Costs	0	20	(20)
Government Grant Income			
Government Grant Income	0	-38	38
Net Covid Expenditure	0	0	0
Recharges			
Premises Support	128	128	0
Transport Support	440	523	(83)
Central Support	1,984	1,986	(2)
Asset Rental Support	2,347	2,347	0
HBC Support Costs Income	-46	-46	0
Net Total Recharges	4,853	4,938	(85)
Net Departmental Expenditure	8,553	8,436	117

Public Health & Public Protection Department

	Annual Budget	Actual	Variance (Overspend)
	£'000	£'000	£'000
Expenditure			
Employees	3,429	2,888	541
Premises	5	5	0
Supplies & Services	287	227	60
Contracts & SLA's	7,379	7,356	23
Transport	4	2	2
Agency	20	20	0
Transfer to Reserves	1,812	1,812	0
Total Expenditure	12,936	12,310	626
Income			
Fees & Charges	-75	-81	6
Reimbursements & Grant Income	-286	-286	0
Government Grant Income	-11,820	-11,820	0
Transfer from Reserves	-720	-720	0
Total Income	-12,901	-12,907	6
Net Operational Expenditure	35	-597	632
Covid Costs			
Contain Outbreak Management Fund	0	3,821	(3,821)
Practical Support for Self-Isolation	0	130	(130)
Community Based Testing	0	170	(170)
Targeted Community Testing	0	336	(336)
Covid Loss of Income			
Pest Control fees & charges	-10	0	(10)
Day trip income	-3	0	(3)
Government Grant Income			
General Covid Funding	0	-13	13
Contain Outbreak Management Fund	0	-3,821	3,821
Practical Support for Self-Isolation	0	-130	130
Community Based Testing	0	-170	170
Targeted Community Testing	0	-336	336
Net Covid Expenditure	-13	-13	0
Recharges			
Premises Support	119	119	0
Transport Support	24	23	1
Central Support	1,374	1,360	14
Support Income	-853	-853	0
Net Total Recharges	664	649	15
Net Departmental Expenditure	686	39	647

Mersey Gateway

	Annual Budget	Actual	Variance (Overspend)
	£'000	£'000	£'000
Expenditure			
Premises	142	89	53
Legal Expenses	0	35	(35)
Hired & Contracted	0	34	(34)
Unitary Charge	38,465	38,443	22
DMPA Fee	8,679	12,097	(3,418)
MGCB Ltd	1,980	1,236	744
Insurances	486	595	(109)
MGET	430	309	121
Bus Support	92	53	39
Highways Maintenance	0	6	(6)
External Interest	5,173	5,173	0
Finance Charges	155	153	2
Bad Debt provision	0	7,249	(7,249)
Direct Revenue Financing	433	2	431
Transfer to Reserves	12,782	10,637	2,145
Total Expenditure	68,817	76,111	(7,294)
Income			
Toll Income	-44,781	-52,196	7,415
Transfer from Reserves	-430	-309	(121)
Government Grant Income	-23,719	-23,719	0
Total Income	-68,930	-76,224	7,294
Net Operational Expenditure	-113	-113	0
Covid Costs			
Reduced DMPA fees re Surplus Income	0	-1,590	1,590
Increased DMPA fees re TEC fees	0	29	(29)
Covid Loss of Income			
Toll Income	0	2,657	(2,657)
Transfer from Reserves	0	-1,096	1,096
Net Covid Expenditure	0	0	0
Recharges			
Central Support	112	112	0
Asset Rental Support	8,026	8,026	0
Net Total Recharges	8,138	8,138	0
Net Departmental Expenditure	8,025	8,025	0

	Annual Budget	Actual	Variance (Overspend)
	£'000	£'000	£'000
Expenditure			
Employees	324	340	(16)
Contracted Services	38	120	(82)
Supplies & Services	129	193	(64)
Premises Expenditure	5	24	(19)
Transport Costs	0	193	(193)
Members Allowances	884	858	26
Interest Payable - Treasury Management	1,373	1,099	274
Interest Payable - Other	1,591	1,562	29
Bank Charges	85	31	54
Audit Fees	128	204	(76)
Contingency	699	0	699
Capital Financing	2,459	2,477	(18)
Contribution to Reserves	14,173	17,667	(3,494)
Debt Management Expenses	34	15	19
Precepts & Levies	198	187	11
Total Expenditure	22,120	24,970	(2,850)
Income			
Interest Receivable - Treasury Management	-1,571	-1,643	72
Interest Receivable - Other	-565	-886	321
Other Fees & Charges	-117	-136	19
Grants & Reimbursements	-115	-1,563	1,448
Government Grant Income	-18,001	-18,001	0
Transfer from Reserves	-8,143	-8,353	210
Total Income	-28,512	-30,582	2,070
Net Operational Expenditure	-6,392	-5,612	(780)
Recharges			
Premises Recharges	3	3	(0)
Central Recharges	1,495	1,495	(0)
Recharge Income	-27,722	-27,751	29
Net Total Recharges	-26,224	-26,253	29
Net Departmental Expenditure	-32,616	-31,865	(751)

Capital Programme 31 March 2022

Directorate/Department	2021/22 Capital Allocation £'000	Actual Spend to 31 March 2022 £'000	Total Allocation Remaining £'000		2022/23 Capital Allocation £'000	2023/24 Capital Allocation £'000
PEOPLE DIRECTORATE						
Asset Management Data	31	18	13		10	0
Capital Repairs	1,630	907	723		740	0
Asbestos Management	40	19	21		12	0
Schools Access Initiative	105	28	77		50	0
Basic Needs Projects	323	0	323		278	0
Fairfield Primary School	7	7	0		0	0
Kitchen Gas Safety	37	35	2		0	0
Small Capital Works	103	54	49		0	0
SEND allocation	200	46	154		553	0
Healthy Pupil Capital Fund	0	0	0		0	0
The Grange	0	9	-9		0	0
Chesnut Lodge	4	4	0		0	0
Ashley at The Heath	16	16	0		0	0
Woodside KS2 Resource Base	2	2	0		0	0
SCA unallocated	0	0	0		92	0
ALD Bungalows	0	0	0		199	0
Grants – Disabled Facilities	650	579	71		600	600
Stair Lifts	250	196	54		270	270
Joint Funding RSL Adaptations	200	200	0		270	270

Capital Programme 31 March 2022 continued

Directorate/Department	2021/22 Capital Allocation	Actual Spend to 31 March 2022	Total Allocation Remaining	2022/23 Capital Allocation	2023/24 Capital Allocation
	£'000	£'000	£'000	£'000	£'000
Millbrow Care Home	100	133	-33	1,350	0
Madeline McKenna	100	11	89	0	0
St Lukes	40	6	34	200	0
St Patricks	50	48	2	0	0
Purchase of 2 adapted properties	0	0	0	358	0
Orchard House	40	43	-3	0	0
TOTAL PEOPLE DIRECTORATE	3,928	2,361	1,567	4,982	1,140
ENTERPRISE, COMMUNITY & RESOURCES DIRECTORATE					
Stadium Minor Works	30	23	7	30	30
Stadium Decarbonisation Scheme	1,678	1,836	-158	0	0
Children's Playground Equipment	65	50	15	65	65
Landfill Tax Credit Schemes	10	0	10	340	340
Upton Improvements	13	0	13	0	0
Crow Wood Park	50	16	34	5	0
Peelhouse Lane Cemetery	22	37	-15	0	0
Runcorn & Widnes Cemetery Storage	3	4	-1	0	0
Runcorn Town Park	280	24	256	300	300
Open Spaces Schemes	650	265	385	600	600
Litter Bins	20	20	0	20	20
Brookvale Pitch Refurbishment	577	506	71	0	0
Halton Leisure Centre	400	419	-19	8,600	10,000

Capital Programme 31 March 2022 continued

Directorate/Department	2021/22 Capital Allocation	Actual Spend to 31 March 2022	Total Allocation Remaining	2022/23 Capital Allocation	2023/24 Capital Allocation
	£'000	£'000	£'000	£'000	£'000
Widnes Cremator	200	0	200	0	0
IT Rolling Programme	700	646	54	700	700
Covid IT Capital Costs	0	46	-46	0	0
3MG	73	35	38	126	0
Murdishaw redevelopment	6	7	-1	32	0
Equality Act Improvement Works	133	125	8	417	300
Widnes Market Refurbishment	44	38	6	0	0
Broseley House	215	194	21	0	0
Solar Farm Extension	146	135	11	0	0
Foundary Lane Residential Area	1,682	45	1,637	0	0
Kingsway Learning Centre Improved Facilities	37	1	36	0	0
Kingsway Learning Centre Equipment	8	2	6	0	0
Halton Lea TCF	904	424	480	0	0
Sci Tech Daresbury – Project Violet	1,859	1859	0	0	0
Property Improvements	200	187	13	200	200
Astmoor Regeneration	146	132	14	0	0
Runcorn Town Centre Fund	300	328	-28	750	0
St Paul's Mews	0	0	0	500	0
Woodside, Unit 10 Catalyst Ind Est	0	0	0	500	0
Bridge and Highway Maintenance	4,910	1,548	3,362	0	0
Integrated Transport	3,629	841	2,788	0	0

Capital Programme 31 March 2022 continued

Directorate/Department	2021/22 Capital Allocation	Actual Spend to 31 March 2022	Total Allocation Remaining	2022/23 Capital Allocation	2023/24 Capital Allocation
	£'000	£'000	£'000	£'000	£'000
STEP Schemes	0	1	-1	0	0
Street Lighting - Structural Maintenance	50	56	-6	860	200
Street Lighting - Upgrades	200	215	-15	2,545	0
Widnes Loops	147	201	-54	0	0
Runcorn East Connectivity	900	817	83	1,484	0
LWIP Phase 2 Daresbury	0	3	-3	0	0
SUD Green Cycle / Walk Corridors	50	85	-35	232	0
Windmill Hill flood Risk Management Scheme	212	292	-80	0	0
Risk Management	50	29	21	474	120
Fleet Replacements	1,000	648	352	5,407	1,207
Silver Jubilee Bridge - Major Maintenance Scheme	320	0	320	0	0
Silver Jubilee Bridge - Decoupling / Runcorn Station Quarter	3,759	5,514	-1,755	0	0
Silver Jubilee Bridge - Lighting	25	24	1	468	0
MG Land Acquisitions	255	182	73	900	0
MG Development costs	100	60	40	0	0
MG Additional Signage	50	4	46	0	0
MG Handback Land	64	79	-15	0	0
TOTAL ENTERPRISE, COMMUNITY & RESOURCES DIRECTORATE	26,172	18,003	8,169	25,555	14,082

Capital Programme 31 March 2022 continued

Directorate/Department	2021/22 Capital Allocation	Actual Spend to 31 March 2022	Total Allocation Remaining		2022/23 Capital Allocation	2023/24 Capital Allocation
	£'000	£'000	£'000		£'000	£'000
TOTAL CAPITAL PROGRAMME	30,100	20,364	9,736		30,537	15,222
Slippage (20%) Carried Forward	-6,020				-6,107	-3,044
Slippage Brought Forward					6,020	6,107
TOTAL	24,080	20,364	3,716		30,450	18,285