

REPORT TO: Executive Board

DATE: 15 June 2023

REPORTING OFFICER: Operational Director – Finance

PORTFOLIO: Corporate Services

SUBJECT: 2022/23 Financial Outturn Position

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 2022/23

2.0 RECOMMENDED: That

- (i) the Council's 2022/23 outturn position as presented in the report be noted, along with the importance of early delivery of the Re-imagine Halton Transformation Programme, to help reduce future costs and provide a balanced, sustainable budget position;**
- (ii) the proposal to replenish Council reserve balances within the Medium Term Financial Strategy, be noted; and**
- (iii) consideration is given by relevant Departments to utilise external enforcement agencies to help reduce the value of outstanding debts and improve debt recover times.**

3.0 SUPPORTING INFORMATION

Summary Outturn Position

- 3.1 Preparation of the statutory statement of accounts for 2022/23 is 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. Appendix 2 provides detailed figures for each individual Department.
- 3.2 In overall terms the outturn position for the year shows that operational net spending is over the approved budget by £5.161m.
- 3.3 The outturn position is a significant improvement on the forecast overspend of £7.586m reported at the end of quarter 3. Detail on significant departmental variances is included within the report.

3.4 Listed below are a number of items which help understand the improved outturn position compared to that estimated at the end of December 2022:

- The actual receipt of Government Grant to fund various business rate reliefs was £1.3m greater than had been forecast during the course of the year.
- Government announced the sharing of a surplus levy on the national business rates pool in March 2023, this is worth £0.3m to Halton.
- New Burdens grant funding of £0.2m was announced in March 2023, this compensated Councils for the work undertaken during the past year on council tax grant schemes and business rate relief schemes.
- Community Care net spend for the year is approximately £1m less than forecast due to utilisation of Pool Budget funds and early implementation of a budget recovery plan within the Adults Directorate.
- Supplies and services expenditure in relation to; printing, office furniture, equipment and general computer expenditure was £0.2m lower than forecast.

3.5 Funding of the overspend position will be met from reductions made to earmarked reserves. The balance of the General Fund Reserve totals £5.149m which is considered to be a minimum level which the Council should hold. Further information regarding reserves is included in paragraph 3.15 below.

Revenue Spending

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

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

Total net expenditure for the Department is £9.714m over budget as at 31 March 2023, which is marginally lower than the outturn position forecast at Q3.

Employee costs are £1.962m above budget, due primarily to the continued long term reliance on agency staff. Social worker recruitment is still proving difficult due to an extremely competitive market and highly inflated agency payment rates. Spending on agency staff at the end of the year is £6.315m or 50% of the employee budget. There was further pressure on the overall budget from the costs of the Innovate managed agency team which was brought in as a result of the Ofsted inspection outcome. The cost of the team in 2022/23 is £1.468m which was funded from central reserves.

Supplies and Services expenditure is £1.222m over budget at the end of the financial year. A large proportion of this spend is due to increased court costs totalling £0.511m. Expenditure in relation to independent assessments is also high at £0.388m.

Out of Borough Residential Care continues to be the main budget pressure for the Children and Families Department, as the costs of residential care have continued to rise year-on-year. This budget was provided with additional growth of £1m for 2022/23 to help alleviate the pressure, however, residential care is still £4.607m over budget at the end of the financial year. In 2021/22 residential care received COVID funding of £0.8m for the full financial year, but the absence of this funding has further increased the pressure on this budget.

The table below breaks down the current residential placements based on costs and placement type, compared to the previous year-end. Apart from a slight increase in the total number of placements, there has been a significant shift towards higher cost placements due to increased complexity of needs.

| Provision | Weekly Costs | 31st March 2023 | | 31st March 2022 | |
|----------------|---------------|-----------------|----------------------------------|-----------------|----------------------------------|
| | | No. Placed | Estimated cost for the year £ | No. Placed | Estimated cost for the year £ |
| Residential | £2000 - £3000 | 6 | 429,036 | 5 | 680,242 |
| Residential | £3001 - £4000 | 9 | 2,169,293 | 16 | 2,609,248 |
| Residential | £4001 - £5000 | 12 | 2,809,768 | 13 | 2,795,770 |
| Residential | £5001 - £9600 | 21 | 5,655,316 | 11 | 2,506,839 |
| Secure | £6397 - £8137 | 1 | 379,458 | 4 | 1,627,186 |
| Leaving Care | £443 - £8225 | 17 | 2,265,326 | 18 | 2,073,212 |
| Parent & Child | £2000 - £4500 | 7 | 779,282 | 3 | 191,170 |
| Total: | | 73 | 14,487,479 | 70 | 12,483,667 |

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

The Adult Social Care Department has the Council's largest departmental net budget of £53.020m. The Department's total net expenditure for the year was £1.817m over budget.

Care Homes

Overspends within the Care Homes Division was the main contributing factor to spend exceeding budget within the Department. In particular, the cost of employees exceeded budget for the year by £1.478m

Agency costs incurred within the Division during the year totalled £3.974m. Recruitment of staff at all levels continues to be extremely difficult across the care homes and this has resulted in the use of expensive agency staff and overtime to cover vacancies. A proactive rolling recruitment process has recently

been introduced across the care homes and this has led to the successful recruitment of a number of posts. Further recruitment is taking place and start dates for staff are waiting to be confirmed. The ongoing recruitment will help to reduce current vacancies resulting in the reduction of agency staff costs.

Community Care

Demand led pressures across community care are possibly the greatest financial risk for the Department. However, outturn spend for year was only £0.125m above budget, which compares with a forecast position of £1.130m estimated at the end of quarter 3. The position was helped by utilisation of surplus funds on the Pooled Budget, achieved from additional one-off funding received, being shared between the Partners. The Council's share of the surplus was utilised to fund the Community Care overspend in terms of Direct Payments and Residential/Nursing Care. The pressures on this budget will continue and the Pooled Budget cannot be relied upon to fund any overspends going forward.

There are currently 498 residents (including joint funded) in permanent residential/nursing care as at the end of the financial year compared to 475 residents in April 2022. This is an increase of 4.8%. The average cost of a package of care has increased since April 2022 from £741.11 to £778.73, an increase of 5.08%. There are currently 71 service users with a package of care costing more than £1,000 per week, albeit some of those are jointly funded with Health. Of those 38 service users are placed outside the borough.

Currently there are 691 service users (including joint funded) receiving a package of care at home, compared to 682 in April 2022 an increase of 1.32%. The average cost of a package of care has decreased from £468.17 to £419.95, a reduction of 10.3%.

The demand for Direct Payments is slowly decreasing. This may be linked to day services reopening after the Covid pandemic closure. At the end of the financial year there are 580 service users (including joint funded) in receipt of a direct payment compared with 574 in April 2022, which is a 1.05% decrease.

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

Net Departmental expenditure is £0.452m over budget as at 31 March 2023, this compares with the overspend position of £0.571m forecast at the end of quarter 3.

As has been the case in recent years, the cost of school transport is the main budget pressure for the Department. 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 schools within the Borough and those attending schools outside the Borough. The demand for

the School Transport service is increasing in line with the increasing number of pupils with SEN within the Borough.

The table below presents the split between in-Borough and out-of-Borough pupils and the transport costs compared to budget.

| | 2022-23 | | | | |
|----------------|---------------------|---------------------|---------------------------|-----------------------|--------------------------------|
| Area | No. of Users | Budget £'000 | Actual Spend £'000 | Variance £'000 | Average Cost per User £ |
| In Borough | 384 | 944 | 1160 | (216) | £3,021 |
| Out of Borough | 126 | 394 | 892 | (498) | £7,079 |
| Total | 510 | 1,355 | 2,052 | (714) | |

Core funded employee expenditure is £0.285m under budget at year end. There were a number of vacant positions across the Department during the year which helped contribute to this position. It had been forecast that the majority of these vacancies would be filled by the end of the financial year, however, there are still a number of vacant positions which will be filled early in 2023/24, resulting in a small one-off saving during the new financial year.

(iv) **ICT & Support Services :-**

The Department's financial position at year-end shows net income as being £0.532m higher than budgeted. There are two main areas for this positive variance:

The £0.384m over achievement of income in respect of external client income for ICT traded services, primarily from Agresso implementation and support at partner sites.

Spending on supplies and services budgets within the Administration Division is £0.243m below budget, due to reduced spending across the Council on printing, office furniture, equipment and general computer expenditure.

(viii) **Corporate and Democracy:-**

As at 31 March 2023 the net spend against Corporate and Democracy was £5.516m below budget.

The main contribution to this underspend position was the contingency budget which the Council had set aside, primarily to offset the expected additional demand within Children's Social

Care. The contingency has contributed a £3.686m underspend to the outturn position.

The Council's treasury management function has once again performed well over the past year and the Council took advantage of available cash reserves and increasing interest rates. The net position for investment interest receivable and borrowing interest payable was £1.014m better than had been forecast when the budget was set at the start of the year.

During March 2023 Government announced the sharing of the surplus position on the national business rate retention levy. This was an unexpected gain of £0.300m to the Council. In addition business rate relief grant received at year-end was £1.3m greater than had been forecast throughout the year.

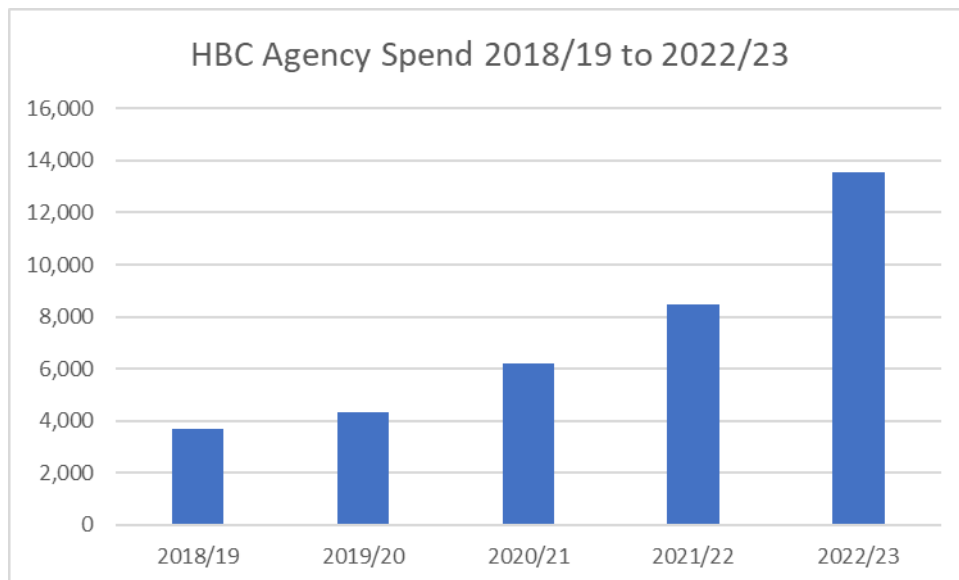
Agency Costs

3.7 Reliance on agency employees over the past year has been extremely high. Whilst this has helped with short term recruitment difficulties it has come at a high cost, as detailed in the table below. The main areas of agency expenditure include Children & Families Department and the Care Homes Division. Work is ongoing in both of these areas to place less reliance on agency by implementing alternative recruitment and retention initiatives. Agency expenditure for 2022/23 on a quarterly basis is listed below together with a comparison to 2021/22 agency costs.

Agency Costs 2022/23 (per quarter)

| | Q1 | Q2 | Q3 | Q4 | Total 2022/23 | Total 2021/22 |
|--|--------------|--------------|--------------|--------------|---------------|---------------|
| | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 |
| Adult Social Care | 1,234 | 1,434 | 1,550 | 1,460 | 5,677 | 4,347 |
| Policy, People, Performance & Efficiency | 0 | 1 | 6 | 15 | 23 | 13 |
| Children & Family Services | 1,224 | 1,774 | 1,534 | 1,782 | 6,315 | 2,846 |
| Community & Greenspace | 26 | 29 | 41 | 33 | 130 | 86 |
| Economy, Enterprise & Property | 83 | 106 | 131 | 132 | 452 | 247 |
| Education, Inclusion & Provision | 3 | 4 | 0 | 24 | 31 | 55 |
| Finance | 0 | 0 | 6 | 25 | 31 | 25 |
| Legal & Democratic Services | 68 | 115 | 143 | 147 | 473 | 193 |
| Planning & Transportation | 114 | 17 | 54 | 41 | 225 | 111 |
| Public Health & Public Protection | 89 | 88 | 56 | 15 | 249 | 531 |
| Total | 2,843 | 3,566 | 3,522 | 3,674 | 13,605 | 8,454 |

3.8 During the past five years there has been a growing reliance upon agency staffing. Over this period costs have increased by 270% as illustrated in the chart below.



Bad Debt Provision

3.9 Outstanding debt across all services areas as at 31 March 2023 totalled £18.339m, an increase of £5.648m (45%) over the past year. The majority of this increase in outstanding debt relates to three areas:

- Adult Social Care - £3.260m (42%) increase in debt to £11.046m.
- Children & Family Services - £0.658m (236%) increase in debt to £0.937m.
- Education, Inclusion & Provision - £0.505m (183%) increase in debt to £0.781m.

3.10 Given the age ranges of the debt and the value, the Council has had to increase the provision set aside to account for the possibility of the debt becoming irrecoverable. The increase in bad debt provision as at 31 March 2023 is an additional cost of £1.018m, which has been funded from reserves.

3.11 Given the significant increase in the value and volume of debt, it is proposed that consideration be given to partnering with external enforcement agencies, to help reduce outstanding debt levels and speed debt collection. This is a practice currently used as part of collection of council tax and business rates.

Collection Fund

3.12 Council tax collection for the final quarter of the year is 93.9%, down by 0.23% on this point last year. Cash collection for the year to date is £70.6m, which includes £2.0m collected in relation to previous years' debt.

3.13 Business rates collection for the final quarter of the year is 97.6%, up by 0.25% on this point last year. Cash collected for the year to date is £54.4m, which includes £1.7m collected in relation to previous years' debt.

Capital Programme

- 3.14 Capital spending at 31st March 2023 totalled £27.455m, which is 94% of the planned spending of £29.418m (which assumes a 20% slippage between years). Appendix 3 presents details of spending against all capital schemes.

Review of Reserves

- 3.15 As at 31 March 2023 the Council's General Reserve is £5.149m. This is considered to be a reasonable level given the size of the Council's total net budget. Within the Council's medium term financial forecast it is important that recognition is given to replenishing the Council's reserves given the resources which have been utilised in balancing the Council's budgets and funding overspend positions.
- 3.16 The total earmarked reserves at year-end stand at £95.1m, having utilised £6.9m to help balance the 2023/24 budget. Whilst the earmarked reserve total may appear high, it should be noted that £73.5m of this relates to Mersey Gateway grant funding set aside for repayment to the Department for Transport. The Council's remaining earmarked reserves therefore total £21.6m.

4.0 CONCLUSIONS

- 4.1 The net outturn position for the Council is better than has been forecast throughout the year. This is due to close monitoring and the efforts of all departments to restrict spending to essential items only. Wherever possible departments have also taken opportunities to fund spending through grant and to capitalise costs, which have all contributed to minimising the final overspend position. In addition, a number of favourable financial outcomes were received during the final quarter of the year, as outlined in paragraph 3.4 above.
- 4.2 Despite the outturn overspend being lower than forecast, the £5.1m overspend against budget is a considerable concern, especially set against the backdrop of depleted reserves and ongoing service demand pressures. This makes expediting the work of the Transformation Programme even more important, to bring forward changes in service delivery which will help to control and reduce future costs.

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 as far as possible.

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 31 March 2023

APPENDIX 1

| Directorate / Department | Annual Budget (£'000) | Actual Net Spend £'000 | Variance (Overspend) £'000 |
|--|--------------------------|---------------------------|----------------------------------|
| Adults (<i>excl care homes and community care</i>) | 20,898 | 20,876 | 22 |
| Community Care | 19,872 | 19,997 | (125) |
| Care Homes | 8,633 | 10,427 | (1,794) |
| Complex Care Pool | 3,617 | 3,617 | 0 |
| Adults Directorate | 53,020 | 54,917 | (1,897) |
| Finance | 4,071 | 3,586 | 485 |
| ICT & Support Services | -1,729 | -2,261 | 532 |
| Legal & Democratic Services | 502 | 506 | (4) |
| Policy, People, Performance & Efficiency | 19 | 99 | (80) |
| Chief Executives Directorate | 2,863 | 1,930 | 933 |
| Children & Families | 27,957 | 37,671 | (9,714) |
| Education, Inclusion & Provision | 9,171 | 9623 | (452) |
| Children Services Directorate | 37,128 | 47,294 | (10,166) |
| Community & Greenspace | 27,554 | 27,808 | (254) |
| Economy, Enterprise & Property | 3,713 | 3,640 | 73 |
| Policy, Planning & Transportation | 16,853 | 16,375 | 478 |
| Environment & Regeneration Directorate | 48,120 | 47,823 | 297 |
| Public Health Directorate | 253 | 96 | 157 |
| Corporate & Democracy | -37,693 | -43,208 | 5,515 |
| Mersey Gateway | 8,028 | 8,028 | 0 |
| Total Net Expenditure | 111,719 | 116,880 | (5,161) |

Adults (including Care Homes and Community Care)

| | Full Year Budget | Actual | Variance (Overspend) |
|---|------------------|---------------|----------------------|
| | £'000 | £'000 | £'000 |
| Expenditure | | | |
| Employees | 15,699 | 15,520 | 179 |
| Premises | 451 | 475 | (24) |
| Supplies & Services | 1,211 | 1,202 | 9 |
| Aids & Adaptations | 55 | 61 | (6) |
| Transport | 232 | 297 | (65) |
| Food Provision | 186 | 198 | (12) |
| Agency | 768 | 773 | (5) |
| Supported Accommodation and Services | 1,463 | 1,463 | 0 |
| Emergency Duty Team | 105 | 98 | 7 |
| Contacts & SLAs | 687 | 678 | 9 |
| Housing Solutions Grant Funded Schemes | | | |
| LCR Immigration Programme | 320 | 318 | 2 |
| Homelessness Prevention | 147 | 147 | 0 |
| Rough Sleepers Initiative | 71 | 71 | 0 |
| Total Expenditure | 21,395 | 21,301 | 94 |
| Income | | | |
| Fees & Charges | -760 | -700 | (60) |
| Sales & Rents Income | -420 | -456 | 36 |
| Reimbursements & Grant Income | -2,112 | -2,193 | 81 |
| Capital Salaries | -121 | -119 | (2) |
| Housing Schemes Income | -629 | -629 | 0 |
| Transfer From Reserves | -1,131 | -1,131 | 0 |
| Total Income | -5,173 | -5,228 | 55 |
| Net Operational Expenditure Excluding Homes and Community Care | 16,222 | 16,073 | 149 |
| Care Homes Net Expenditure | 8,633 | 10,427 | (1,794) |
| Community Care Expenditure | 19,872 | 19,997 | (125) |
| Net Operational Expenditure Including Homes and Community Care | 44,727 | 46,497 | (1,770) |
| Recharges | | | |
| Premises Support | 460 | 460 | 0 |
| Transport Support | 587 | 714 | (127) |
| Central Support | 3,562 | 3,562 | 0 |
| Asset Rental Support | 189 | 189 | 0 |
| Recharge Income | -122 | -122 | 0 |
| Net Total Recharges | 4,676 | 4,803 | (127) |
| Net Departmental Expenditure | 49,403 | 51,300 | (1,897) |

Care Homes Division

| | Annual Budget | Actual | Variance (Overspend) |
|--|---------------|---------------|----------------------|
| | £'000 | £'000 | £'000 |
| Expenditure | | | |
| <u>Madeline Mckenna</u> | | | |
| Employees | 541 | 759 | (218) |
| Premises | 53 | 98 | (45) |
| Supplies & Services | 13 | 26 | (13) |
| Food Provision | 40 | 39 | 1 |
| Transfer from Reserves | -27 | -27 | 0 |
| Total Madeline Mckenna Expenditure | 620 | 895 | (275) |
| <u>Millbrow</u> | | | |
| Employees | 1,673 | 2,038 | (365) |
| Premises | 79 | 130 | (51) |
| Supplies & Services | 45 | 59 | (14) |
| Food Provision | 63 | 77 | (14) |
| Transfer from Reserves | -79 | -79 | 0 |
| Reimbursement & Other Grant Income | -3 | -3 | 0 |
| Total Millbrow Expenditure | 1,778 | 2,222 | (444) |
| <u>St Luke's</u> | | | |
| Employees | 2,568 | 2,920 | (352) |
| Premises | 105 | 155 | (50) |
| Supplies & Services | 39 | 43 | (4) |
| Food Provision | 112 | 133 | (21) |
| Transfer from Reserves | -107 | -107 | 0 |
| Reimbursement & Other Grant Income | | -4 | 4 |
| Total St Luke's Expenditure | 2,717 | 3,140 | (423) |
| <u>St Patrick's</u> | | | |
| Employees | 1,590 | 2,152 | (562) |
| Premises | 94 | 140 | (46) |
| Supplies & Services | 33 | 62 | (29) |
| Food Provision | 102 | 136 | (34) |
| Transfer from Reserves | -68 | -68 | 0 |
| Total St Patrick's Expenditure | 1,751 | 2,422 | (671) |
| <u>Care Home Management Divison</u> | | | |
| Employees | 255 | 236 | 19 |
| Supplies & Services | 72 | 72 | 0 |
| Transfer from Reserves | -113 | -113 | 0 |
| Total Home Management Divison | 214 | 195 | 19 |
| | | | |
| Net Operational Expenditure | 7,080 | 8,874 | (1,794) |
| <u>Recharges</u> | | | |
| Premises Support | 324 | 324 | 0 |
| Central Support | 992 | 992 | 0 |
| Asset Rental Support | 237 | 237 | 0 |
| Net Total Recharges | 1,553 | 1,553 | 0 |
| | | | |
| Net Departmental Expenditure | 8,633 | 10,427 | (1,794) |

Community Care

| | Annual Budget | Actual | Variance (Overspend) |
|-------------------------------------|--------------------------|----------------|---------------------------------|
| | £'000 | £'000 | £'000 |
| Expenditure | | | |
| Residential & Nursing | 14,634 | 14,956 | (322) |
| Domiciliary Care & Supported living | 12,501 | 12,133 | 368 |
| Direct Payments | 10,569 | 10,778 | (209) |
| Day Care | 335 | 474 | (139) |
| Consultancy | 62 | 59 | 3 |
| Infection Control Grant | - | 17 | (17) |
| Total Expenditure | 38,101 | 38,417 | (316) |
| Income | | | |
| Residential & Nursing Income | -10,276 | -10,468 | 192 |
| Community Care Income | -2,491 | -2,459 | (32) |
| Direct Payments Income | -886 | -845 | (41) |
| ILF Grant | -656 | -656 | 0 |
| Income from other CCGs | -225 | -225 | 0 |
| Transfer from reserve | -162 | -221 | 59 |
| Market sustainability & FCC Grant | -431 | -431 | 0 |
| Adult Social Care Support Grant | -3,035 | -3,035 | 0 |
| War Pension Disregard Grant | -67 | -67 | 0 |
| Other Income | | -13 | 13 |
| Total Income | -18,229 | -18,420 | 191 |
| Net Operational Expenditure | 19,872 | 19,997 | (125) |

Finance Department

| | Annual Budget | Actual | Variance (Overspend) |
|---|----------------|----------------|----------------------|
| | £'000 | £'000 | £'000 |
| Expenditure | | | |
| Employees | 6,000 | 5,798 | 202 |
| Premises | 0 | 14 | (14) |
| Insurances | 894 | 982 | (88) |
| Supplies & Services | 315 | 353 | (38) |
| Rent Allowances | 31,198 | 31,198 | 0 |
| Non HRA Rent Rebates | 70 | 65 | 5 |
| Discretionary Social Fund | 191 | 201 | (10) |
| Discretionary Social Fund Household Support | 2,373 | 2,373 | 0 |
| Discretionary Housing Payments | 300 | 288 | 12 |
| Covid Isolation Expenditure | 0 | -9 | 9 |
| Concessionary Travel | 1,898 | 1,587 | 311 |
| LCR Levy | 2,241 | 2,241 | 0 |
| Transfer to Reserves | 262 | 245 | 17 |
| Bad Debt Provision | 77 | 86 | (9) |
| Total Expenditure | 45,819 | 45,422 | 397 |
| Income | | | |
| Clerical Error Recovery | -400 | -142 | (258) |
| Rent Allowances | -30,598 | -30,355 | (243) |
| Other Fees & Charges | -264 | -399 | 135 |
| Non HRA Rent Rebate | -70 | -96 | 26 |
| Burdens Grant | -60 | -308 | 248 |
| Dedicated schools Grant | -111 | -111 | 0 |
| Discretionary Housing Payment Grant | -300 | -279 | (21) |
| Housing Benefits Admin Grant | -515 | -515 | 0 |
| Universal Credits | -5 | -5 | 0 |
| Council Tax Admin Grant | -204 | -211 | 7 |
| Household Support Fund Grant | -2,373 | -2,363 | (10) |
| Council Tax Liability Order | -501 | -482 | (19) |
| Business Rates Admin Grant | -155 | -155 | 0 |
| VEP Grant | -9 | -9 | 0 |
| Council Tax Rebate Scheme Admin Grant | 0 | -79 | 79 |
| Covid Isolation Grant Income | 0 | 36 | (36) |
| Energy Bills Support Scheme | -330 | -330 | 0 |
| Family Annexe Council Tax Discount | 0 | -2 | 2 |
| Alternative Fuel Payment Fund | 0 | -42 | 42 |
| Schools SLAs | -278 | -282 | 4 |
| LCR Reimbursement | -2,241 | -2,241 | 0 |
| Reimbursements & Other Grants | -111 | -135 | 24 |
| CCG McMillan Reimbursement | -82 | -85 | 3 |
| Transfer from Reserves | -133 | -238 | 105 |
| Total Income | -38,740 | -38,828 | 88 |
| Net Operational Expenditure | 7,079 | 6,594 | 485 |
| Recharges | | | |
| Premises Support | 227 | 227 | 0 |
| Central Support Services | 2,518 | 2,518 | 0 |
| HBC Support Costs Income | -5,753 | -5,753 | 0 |
| Net Total Recharges | -3,008 | -3,008 | 0 |
| Net Departmental Expenditure | 4,071 | 3,586 | 485 |

Legal and Democratic Services Department

| | Annual Budget | Actual | Variance (Overspend) |
|-------------------------------------|---------------|---------------|----------------------|
| | £'000 | £'000 | £'000 |
| Expenditure | | | |
| Employees | 1,913 | 1,814 | 99 |
| Premises Related Expenditure | 0 | 0 | 0 |
| Supplies & Services | 322 | 264 | 58 |
| Civic Catering & Functions | 39 | 20 | 19 |
| Legal Expenses | 218 | 419 | (201) |
| Legal Expenses Locums | 0 | 473 | (473) |
| Transport Related Expenditure | 10 | 12 | (2) |
| Capital Financing | 0 | 19 | (19) |
| Total Expenditure | 2,502 | 3,021 | (519) |
| Income | | | |
| Land Charges | -84 | -66 | (18) |
| School SLA's | -85 | -82 | (3) |
| Licence Income | -263 | -293 | 30 |
| Government Grant | 0 | -32 | 32 |
| Reimbursement & Other Grants | 0 | -10 | 10 |
| Fees & Charges Income | -65 | -126 | 61 |
| Transfer from Reserves | -17 | -420 | 403 |
| Total Income | -514 | -1,029 | 515 |
| Net Operational Expenditure | 1,988 | 1,992 | (4) |
| Recharges | | | |
| Premises Support | 58 | 58 | 0 |
| Central Support Recharges | 351 | 351 | 0 |
| Asset Rental Support Costs | -1,895 | -1,895 | 0 |
| Net Total Recharges | -1,486 | -1,486 | 0 |
| Net Departmental Expenditure | 502 | 506 | (4) |

ICT & Support Services Department

| | Annual Budget | Actual | Variance (Overspend) |
|-------------------------------------|--------------------------|----------------|---------------------------------|
| | £'000 | £'000 | £'000 |
| Expenditure | | | |
| Employee Expenditure | 7,773 | 7,803 | (30) |
| Supplies & Services Expenditure | 1,012 | 769 | 243 |
| Capital Finance | 78 | 52 | 26 |
| Computer Repairs & Software | 1,149 | 1,122 | 27 |
| Communication Costs | 122 | 122 | 0 |
| Premises Expenditure | 99 | 141 | (42) |
| Transport Expenditure | 3 | 2 | 1 |
| Transfer to Reserves | 121 | 150 | (29) |
| Other Expenditure | 0 | 8 | (8) |
| Total Expenditure | 10,357 | 10,169 | 188 |
| Income | | | |
| Fees & Charges | -624 | -1,008 | 384 |
| Schools SLA Income | -565 | -526 | (39) |
| Reimbursements & Other Grant Income | -106 | -106 | 0 |
| Transfer From Reserves | -485 | -485 | 0 |
| Total Income | -1,780 | -2,125 | 345 |
| Net Operational Expenditure | 8,577 | 8,044 | 533 |
| Recharges | | | |
| Premises Support | 389 | 389 | 0 |
| Transport | 19 | 23 | (4) |
| Central Support Services | 1,593 | 1,593 | 0 |
| HBC Asset Rental Support Costs | 805 | 805 | 0 |
| HBC Support Costs Income | -13,112 | -13,115 | 3 |
| Net Total Recharges | -10,306 | -10,305 | (1) |
| Net Departmental Expenditure | -1,729 | -2,261 | 532 |

Policy, People, Performance & Efficiency Department

| | Annual Budget | Actual | Variance (Overspend) |
|-------------------------------------|---------------|---------------|----------------------|
| | £'000 | £'000 | £'000 |
| Expenditure | | | |
| Employees | 2,147 | 2,116 | 31 |
| Employee Training | 123 | 188 | (65) |
| Apprenticeship Levy | 300 | 322 | (22) |
| Supplies & Services | 144 | 193 | (49) |
| Agency | 11 | 3 | 8 |
| Other Expenditure | 0 | 1 | (1) |
| Contribution to Reserves | 87 | 87 | 0 |
| Total Expenditure | 2,812 | 2,910 | (98) |
| Income | | | |
| Fees & Charges | -132 | -140 | 8 |
| Reimbursements & Other Grants | 0 | -6 | 6 |
| Schools SLA | -448 | -452 | 4 |
| Transfer from Reserves | -70 | -70 | 0 |
| Total Income | -650 | -668 | 18 |
| Net Operational Expenditure | 2,162 | 2,242 | (80) |
| Recharges | | | |
| Premises Support | 72 | 72 | 0 |
| Central Support | 1,037 | 1,037 | 0 |
| Recharge Income | -3,252 | -3,252 | 0 |
| Net Total Recharges | -2,143 | -2,143 | 0 |
| Net Departmental Expenditure | 19 | 99 | (80) |

Children & Families Department

| | Annual Budget | Actual | Variance (Overspend) |
|-------------------------------------|----------------------|----------------|-----------------------------|
| | £'000 | £'000 | £'000 |
| Expenditure | | | |
| Employees | 12,628 | 14,590 | (1,962) |
| Other Premises | 329 | 343 | (14) |
| Supplies & Services | 977 | 2,199 | (1,222) |
| Transport | 113 | 222 | (109) |
| Direct Payments | 944 | 772 | 172 |
| Commissioned services to Vol Orgs | 233 | 212 | 21 |
| Residential Care | 11,349 | 15,956 | (4,607) |
| Out of Borough Adoption | 89 | 0 | 89 |
| Out of Borough Fostering | 2,503 | 2,892 | (389) |
| In House Adoption | 427 | 459 | (32) |
| Special Guardianship Order | 1,780 | 2,209 | (429) |
| In House Foster Carer Placements | 2,589 | 3,046 | (457) |
| Lavender House | 219 | 219 | 0 |
| Home Support & Respite | 70 | 443 | (373) |
| Care Leavers | 249 | 213 | 36 |
| Family Support | 53 | 58 | (5) |
| Contracted services | 3 | 3 | 0 |
| Early Years | 203 | 447 | (244) |
| Emergency Duty | 118 | 183 | (65) |
| Youth Offending Services | 261 | 337 | (76) |
| Capital Finance | 210 | 210 | 0 |
| Total Expenditure | 35,347 | 45,013 | (9,666) |
| Income | | | |
| Fees & Charges | -24 | -21 | (3) |
| Sales Income | -4 | -1 | (3) |
| Rents | -58 | -73 | 15 |
| Reimbursement & other Grant Income | -1,209 | -1,150 | (59) |
| Transfer from reserve | -2,388 | -2,388 | 0 |
| Dedicated Schools Grant | -50 | -50 | 0 |
| Government Grants | -6,806 | -6,806 | 0 |
| Total Income | -10,539 | -10,489 | (50) |
| Net Operational Expenditure | 24,808 | 34,524 | (9,716) |
| Recharges | | | |
| Premises Support | 235 | 235 | 0 |
| Transport | 18 | 16 | 2 |
| Central Support Recharges | 3,036 | 3,036 | 0 |
| Internal Recharge Income | -140 | -140 | 0 |
| Net Total Recharges | 3,149 | 3,147 | 2 |
| Net Departmental Expenditure | 27,957 | 37,671 | (9,714) |

Education, Inclusion & Provision Department

| | Annual Budget | Actual | Variance (Overspend) |
|-------------------------------------|----------------------|----------------|-----------------------------|
| | £'000 | £'000 | £'000 |
| Expenditure | | | |
| Employees | 7,130 | 6,845 | 285 |
| Premises | 32 | 28 | 4 |
| Supplies & Services | 2,661 | 2,732 | (71) |
| Transport | 43 | 46 | (3) |
| School Transport | 1,338 | 2,052 | (714) |
| Commissioned Services | 1,771 | 1,612 | 159 |
| Grants to Voluntary Organisations | 1,380 | 1,435 | (55) |
| Independent School Fees | 6,875 | 6,875 | 0 |
| Inter Authority Special Needs | 359 | 359 | 0 |
| Pupil Premium Grant | 92 | 92 | 0 |
| Nursery Education Payments | 5,906 | 5,906 | 0 |
| Capital Finance | 2,271 | 2,271 | 0 |
| Total Expenditure | 29,858 | 30,253 | (395) |
| Income | | | |
| Fees & Charges Income | -93 | -149 | 56 |
| Government Grant | -5,348 | -5,348 | 0 |
| Reimbursements & Other Grant Income | -869 | -822 | (47) |
| Schools SLA Income | -358 | -432 | 74 |
| Transfer from Reserves | -1,047 | -1,047 | 0 |
| Dedicated Schools Grant | -17,840 | -17,840 | 0 |
| Inter Authority Income | -421 | -421 | 0 |
| Total Income | -25,976 | -26,059 | 83 |
| Net Operational Expenditure | 3,882 | 4,194 | (312) |
| Recharges | | | |
| Premises Support | 127 | 127 | 0 |
| Transport Support | 438 | 578 | (140) |
| Central Support | 2,308 | 2,308 | 0 |
| Asset Rental Support | 2,437 | 2,437 | 0 |
| Recharge Income | -21 | -21 | 0 |
| Net Total Recharges | 5,289 | 5,429 | (140) |
| Net Departmental Expenditure | 9,171 | 9,623 | (452) |

Community & Greenspace Department

| | Annual Budget | Actual | Variance (Overspend) |
|-------------------------------------|--------------------------|----------------|---------------------------------|
| | £'000 | £'000 | £'000 |
| Expenditure | | | |
| Employees | 15,756 | 14,936 | 820 |
| Premises | 2,544 | 2,841 | (297) |
| Supplies & Services | 1,488 | 1,655 | (167) |
| Hired & Contracted Services | 453 | 475 | (22) |
| Book Fund | 147 | 142 | 5 |
| Food Provisions | 354 | 371 | (17) |
| School Meals Food | 1,872 | 2,069 | (197) |
| Miscellaneous Transport Costs | 115 | 133 | (18) |
| Other Agency Costs | 209 | 204 | 5 |
| Other Expenditure | 0 | 15 | (15) |
| Waste Disposal Contracts | 6,538 | 6,438 | 100 |
| Grants to Voluntary Organisations | 57 | 16 | 41 |
| Grant to Norton Priory | 172 | 173 | (1) |
| Rolling Projects | 0 | 20 | (20) |
| Capital Financing | 1,077 | 1,094 | (17) |
| Total Expenditure | 30,782 | 30,582 | 200 |
| Income | | | |
| Sales Income | -1,196 | -1,199 | 3 |
| School Meals Sales | -2,730 | -2,739 | 9 |
| Fees & Charges Income | -5,351 | -5,299 | (52) |
| Rental Income | -209 | -171 | (38) |
| Government Grant Income | -359 | -363 | 4 |
| Reimbursements & Other Grant Income | -792 | -818 | 26 |
| SLA Income | -2,227 | -1,785 | (442) |
| Catering Fees | -88 | -108 | 20 |
| Internal Fees Income | -227 | -289 | 62 |
| Capital Salaries | -106 | -75 | (31) |
| Transfers From Reserves | -1,221 | -1,314 | 93 |
| Total Income | -14,506 | -14,160 | (346) |
| Net Operational Expenditure | 16,276 | 16,422 | (146) |
| Recharges | | | |
| Premises Support | 1,496 | 1,496 | 0 |
| Transport Support | 2,325 | 2,433 | (108) |
| Central Support | 4,449 | 4,449 | 0 |
| Asset Rental Support | 3,519 | 3,519 | 0 |
| Support Costs Income | -511 | -511 | 0 |
| Net Total Recharges | 11,278 | 11,386 | (108) |
| Net Departmental Expenditure | 27,554 | 27,808 | (254) |

Economy, Enterprise & Property Department

| | Annual Budget | Actual | Variance (Overspend) |
|-------------------------------------|----------------------|---------------|-----------------------------|
| | £'000 | £'000 | £'000 |
| Expenditure | | | |
| Employee Related Expenditure | 5,605 | 5,460 | 145 |
| Repairs & Maintenance | 2,211 | 2,285 | (74) |
| Premises | 92 | 102 | (10) |
| Energy & Water Costs | 1,059 | 1,059 | 0 |
| NNDR | 549 | 664 | (115) |
| Rents | 192 | 161 | 31 |
| Economic Regeneration Activities | 17 | 0 | 17 |
| Security | 486 | 548 | (62) |
| Supplies & Services | 822 | 621 | 201 |
| Supplies & Services - Grant | 740 | 740 | 0 |
| Grants to Voluntary Organisations | 162 | 162 | 0 |
| Capital Finance | 30 | 30 | 0 |
| Transfer to Reserves | 1,007 | 1,007 | 0 |
| Total Expenditure | 12,972 | 12,839 | 133 |
| Income | | | |
| Fees & Charges Income | -906 | -913 | 7 |
| Rent - Commercial Properties | -801 | -785 | (16) |
| Rent - Investment Properties | -44 | -44 | 0 |
| Rent - Markets | -793 | -766 | (27) |
| Government Grant | -1,042 | -1,042 | 0 |
| Reimbursements & Other Grant Income | -1,612 | -1,615 | 3 |
| Schools SLA Income | -384 | -362 | (22) |
| Recharges to Capital | -153 | -149 | (4) |
| Transfer from Reserves | -2,248 | -2,248 | 0 |
| Total Income | -7,983 | -7,924 | (59) |
| Net Operational Expenditure | 4,989 | 4,915 | 74 |
| Recharges | | | |
| Premises Support | 1,474 | 1,474 | 0 |
| Transport Support | 27 | 28 | 0 |
| Central Support | 2,082 | 2,082 | 0 |
| Asset Rental Support | 1,399 | 1,399 | 0 |
| Recharge Income | -6,258 | -6,258 | 0 |
| Net Total Recharges | -1,276 | -1,275 | 0 |
| Net Departmental Expenditure | 3,713 | 3,640 | 74 |

Planning and Transportation Department

| | Annual Budget | Actual | Variance (Overspend) |
|---|----------------------|---------------|-----------------------------|
| | £'000 | £'000 | £'000 |
| Expenditure | | | |
| Employees | 4,834 | 4,823 | 11 |
| Efficiency Savings | -100 | -100 | 0 |
| Premises | 187 | 139 | 48 |
| Hired & Contracted Services | 333 | 506 | (173) |
| Supplies & Services | 217 | 419 | (202) |
| Other Expenditure | 0 | 2 | (2) |
| Street Lighting | 1,713 | 1,414 | 299 |
| Highways Maintenance - Routine & Reactive | 1,130 | 1,478 | (348) |
| Highways Maintenance - Programmed Works | 1,512 | 1,304 | 208 |
| Fleet Transport | 1,392 | 1,526 | (134) |
| Bus Support - Halton Hopper Tickets | 50 | 15 | 35 |
| Bus Support | 498 | 486 | 12 |
| Capital Financing | 0 | 0 | 0 |
| Grants to Voluntary Organisations | 31 | 31 | 0 |
| NRA Levy | 69 | 69 | 0 |
| LCR Levy | 882 | 882 | 0 |
| Contribution to Reserves | 984 | 984 | 0 |
| Total Expenditure | 13,732 | 13,978 | (246) |
| Income | | | |
| Sales & Rents Income | -93 | -123 | 30 |
| Planning Fees | -563 | -917 | 354 |
| Building Control Fees | -224 | -235 | 11 |
| Other Fees & Charges | -936 | -1,047 | 111 |
| Grants & Reimbursements | -343 | -343 | 0 |
| Government Grant Income | -175 | -175 | 0 |
| Halton Hopper Income | -50 | -13 | (37) |
| School SLA's | -46 | -43 | (3) |
| Recharge to Capital | -317 | -155 | (162) |
| LCR Levy Reimbursement | -882 | -882 | 0 |
| Contribution from Reserves | -755 | -755 | 0 |
| Total Income | -4,384 | -4,688 | 304 |
| Net Operational Expenditure | 9,348 | 9,290 | 58 |
| Recharges | | | |
| Premises Recharges | 534 | 534 | 0 |
| Transport Recharges | 662 | 746 | (84) |
| Asset Charges | 9,839 | 9,839 | 0 |
| Central Recharges | 1,581 | 1,583 | (2) |
| Transport Recharge Income | -4,240 | -4,746 | 506 |
| Central Recharge Income | -871 | -871 | 0 |
| Net Total Recharges | 7,505 | 7,085 | 420 |
| Net Departmental Expenditure | 16,853 | 16,375 | 478 |

Public Health

| | Annual Budget | Actual | Variance Underspend |
|-------------------------------------|--------------------------|----------------|--------------------------------|
| | £'000 | £'000 | £'000 |
| Expenditure | | | |
| Employees | 4,260 | 4,158 | 102 |
| Premises | 5 | 5 | 0 |
| Supplies & Services | 434 | 390 | 44 |
| Contracts & SLA's | 7,103 | 7,110 | (7) |
| Transport | 13 | 13 | 0 |
| Other Agency - Port Levies | 21 | 21 | 0 |
| Transfer to Reserves | 635 | 635 | 0 |
| Total Expenditure | 12,471 | 12,332 | 139 |
| Income | | | |
| Fees & Charges | -221 | -239 | 18 |
| Reimbursements & Grant Income | -436 | -436 | 0 |
| Transfer from Reserves | -1,050 | -1,050 | 0 |
| Government Grant Income | -11,525 | -11,525 | 0 |
| Total Income | -13,232 | -13,250 | 18 |
| Net Operational Expenditure | -761 | -918 | 157 |
| Recharges | | | |
| Premises Support | 126 | 126 | 0 |
| Transport Support | 30 | 30 | 0 |
| Central Support | 1,340 | 1,340 | 0 |
| Recharge Income | -482 | -482 | 0 |
| Net Total Recharges | 1,014 | 1,014 | 0 |
| Net Departmental Expenditure | 253 | 96 | 157 |

Corporate and Democracy

| | Annual Budget | Actual | Variance Underspend |
|---|--------------------------|----------------|--------------------------------|
| | £'000 | £'000 | £'000 |
| <u>Expenditure</u> | | | |
| Employees | 342 | 358 | (16) |
| Contracted Services | 38 | 24 | 14 |
| Supplies & Services | 129 | 256 | (127) |
| Premises Expenditure | 5 | 18 | (13) |
| Transport Costs | 0 | 4 | (4) |
| Members Allowances | 901 | 893 | 8 |
| Interest Payable - Treasury Management | 1,373 | 1,138 | 235 |
| Interest Payable - Other | 1,550 | 1,619 | (69) |
| Bank Charges | 137 | 184 | (47) |
| Audit Fees | 135 | 169 | (34) |
| Contingency | 4,436 | 750 | 3,686 |
| Capital Financing | 3,216 | 3,216 | 0 |
| Contribution to Reserves | 4,391 | 4,391 | 0 |
| Debt Management Expenses | 20 | 24 | (4) |
| Precepts & Levies | 210 | 229 | (19) |
| Agency Related Expenditure | 253 | 253 | 0 |
| Business Support Grants | 0 | -16 | 16 |
| Total Expenditure | 17,136 | 13,510 | 3,626 |
| | | | |
| <u>Income</u> | | | |
| Interest Receivable - Treasury Management | -578 | -1,406 | 828 |
| Interest Receivable - Other | -545 | -565 | 20 |
| Other Fees & Charges | -119 | -314 | 195 |
| Grants & Reimbursements | -1,811 | -1,856 | 45 |
| Government Grant Income | -12,054 | -12,450 | 396 |
| Transfer from Reserves | -13,933 | -14,338 | 405 |
| Total Income | -29,040 | -30,929 | 1,889 |
| | | | |
| Net Operational Expenditure | -11,904 | -17,419 | 5,515 |
| | | | |
| <u>Recharges</u> | | | |
| Premises Recharges | 4 | 4 | 0 |
| Central Recharges | 1,297 | 1,297 | 0 |
| Support Services Income | -27,090 | -27,090 | 0 |
| Net Total Recharges | -25,789 | -25,789 | 0 |
| | | | |
| Net Department Expenditure | -37,693 | -43,208 | 5,515 |

Mersey Gateway

| | Annual Budget | Actual | Variance (Overspend) |
|-------------------------------------|--------------------------|----------------|---------------------------------|
| | £'000 | £'000 | £'000 |
| Expenditure | | | |
| Premises | 91 | 84 | 7 |
| Legal Expenses | 0 | 140 | (140) |
| Hired & Contracted | 0 | 5 | (5) |
| Unitary Charge | 40,225 | 39,410 | 815 |
| DMPA Fee | 9,303 | 11,776 | (2,473) |
| MGCB Ltd | 1,920 | 1,173 | 747 |
| Insurances | 715 | 635 | 80 |
| MGET | 302 | 313 | (11) |
| Bus Support | 250 | 205 | 45 |
| Highways Maintenance | 0 | 3 | (3) |
| External Interest | 5,305 | 5,290 | 15 |
| Finance Charges | 161 | 165 | (4) |
| Bad Debt provision | 0 | 9,964 | (9,964) |
| Direct Revenue Financing | 288 | 0 | 288 |
| Transfer to Reserves | 9,747 | 9,421 | 326 |
| Total Expenditure | 68,307 | 78,584 | (10,277) |
| Income | | | |
| Toll Income | -45,267 | -55,396 | 10,129 |
| Reimbursements & Grant Income | 0 | -50 | 50 |
| Transfer from Reserves | -215 | -9,313 | 9,098 |
| Government Grant Income | -22,940 | -13,940 | (9,000) |
| Total Income | -68,422 | -78,699 | 10,277 |
| Net Operational Expenditure | -115 | -115 | 0 |
| Recharges | | | |
| Central Support | 115 | 115 | 0 |
| Asset Rental Support | 8,028 | 8,028 | 0 |
| Recharge Income | | | 0 |
| Net Total Recharges | 8,143 | 8,143 | 0 |
| Net Departmental Expenditure | 8,028 | 8,028 | 0 |

Capital Programme as at 31 March 2023

| Directorate/Department | 2022/23 Capital Allocation | Actual Spend to 31 March 2023 | Total Allocation Remaining |
|--|----------------------------------|-------------------------------------|----------------------------------|
| | £'000 | £'000 | £'000 |
| Adult Directoarate | | | |
| Grants – Disabled Facilities | 580 | 575 | 5 |
| Stair Lifts | 220 | 217 | 3 |
| Joint Funding RSL Adaptations | 300 | 280 | 20 |
| Millbrow Care Home | 180 | 122 | 58 |
| Madeline McKenna | 100 | 138 | -38 |
| St Lukes | 20 | 40 | -20 |
| St Patricks | 150 | 119 | 31 |
| Telehealthcare Upgrade | 400 | 100 | 300 |
| Total Adult Directoarate | 1,950 | 1,591 | 359 |
| Children Services Directorate | | | |
| Asset Management Data | 6 | 3 | 3 |
| Capital Repairs | 1,155 | 1,046 | 109 |
| Asbestos Management | 29 | 20 | 9 |
| Schools Access Initiative | 36 | 23 | 13 |
| The Grange | 0 | 8 | -8 |
| Fairfield Primary School | 20 | 0 | 20 |
| Kitchen Gas Safety | 1 | 1 | 0 |
| Small Capital Works | 124 | 66 | 58 |
| SEMH Free School | 237 | 231 | 6 |
| Cavendish School Extension | 469 | 36 | 433 |
| Family Hubs | 34 | 0 | 34 |
| Total Children Services Directorate | 2,111 | 1,434 | 677 |
| Chief Executive Directorate | | | |
| IT Rolling Programme | 700 | 493 | 207 |
| Total Chief Executive Directorate | 700 | 493 | 207 |

| Directorate/Department | 2022/23 Capital Allocation | Actual Spend to 31 March 2023 | Total Allocation Remaining |
|---|---|--|---|
| Environment & Regeneration Directorate | | | |
| Stadium Minor Works | 37 | 16 | 21 |
| Stadium Decarbonisation Scheme | 0 | 145 | -145 |
| Open Spaces Schemes | 450 | 170 | 280 |
| Upton Improvements | 13 | 0 | 13 |
| Crow Wood Park | 39 | 28 | 11 |
| Brookvale Pitch Refurbishment | 70 | 42 | 28 |
| Halton Leisure Centre | 3,296 | 3,239 | 57 |
| Children's Playground Equipment | 80 | 40 | 40 |
| Landfill Tax Credit Schemes | 340 | 0 | 340 |
| Runcorn Town Park | 256 | 282 | -26 |
| Widnes Crematorium Replacement Cremator | 200 | 242 | -42 |
| Spike Island / Wigg Island | 60 | 1 | 59 |
| Litter Bins | 20 | 20 | 0 |
| 3MG | 164 | 25 | 139 |
| Murdishaw redevelopment | 31 | 1 | 30 |
| Equality Act Improvement Works | 200 | 248 | -48 |
| Widnes Market Refurbishment | 6 | 6 | 0 |
| Broseley House | 21 | 12 | 9 |
| Solar Farm Extension | 11 | 3 | 8 |
| Foundary Lane Residential Area | 2,117 | 3,569 | -1,452 |
| Kingsway Learning Centre Improved Facilities | 36 | 0 | 36 |
| Halton Lea TCF | 388 | 353 | 35 |
| Property Improvements | 213 | 189 | 24 |
| Astmoor Regeneration | 14 | 14 | 0 |
| Runcorn Town Centre Fund | 3,239 | 1,451 | 1,788 |
| Woodend, Unit 10 Catalyst | 500 | 518 | -18 |
| St Paul's Mews | 500 | 515 | -15 |
| Runcorn Station Quarter | 110 | 60 | 50 |
| UK Shared Prosperity Fund | 45 | 28 | 17 |
| Waterloo Building | 0 | 7 | -7 |

| Directorate/Department | 2022/23 Capital Allocation | Actual Spend to 31 March 2023 | Total Allocation Remaining |
|---|---|--|---|
| Bridge and Highway Maintenance | 2,448 | 1,182 | 1,266 |
| Integrated Transport | 1,553 | 689 | 864 |
| EATF Runcorn Busway | 1,546 | 1,628 | -82 |
| CRSTS Funded Schemes | 3,306 | 2,680 | 626 |
| Street Lighting - Structural Maintenance | 853 | 178 | 675 |
| Street Lighting - Upgrades | 530 | 261 | 269 |
| SUD Green Cycle / Walk Corridors | 517 | 534 | -17 |
| Runcorn East Connectivity | 1,500 | 1,290 | 210 |
| Risk Management | 495 | 38 | 457 |
| Fleet Replacements | 2,500 | 686 | 1,814 |
| Silver Jubilee Bridge - Major Maintenance Scheme | 321 | 0 | 321 |
| Silver Jubilee Bridge - Decoupling / Runcorn Station Quarter | 275 | 275 | 0 |
| Widnes Loops | 17 | 18 | -1 |
| Silver Jubilee Bridge - Lighting | 0 | 10 | -10 |
| LCWIP (Local cycling and walking infrastructure plan) / Dukesfield | 1,800 | 3,169 | -1,369 |
| A56 Reconstruction | 950 | 3 | 947 |
| MG Land Acquisition | | | 0 |
| MG Development Costs | 904 | 65 | 839 |
| MG Handback Land | 40 | 7 | 33 |
| Total Environment & Regeneration Directorate | 32,011 | 23,937 | 8,074 |
| | | | |
| | | | |
| TOTAL CAPITAL PROGRAMME | 36,772 | 27,455 | 9,317 |
| | | | |
| Slippage (20%) Carried Forward | -7,354 | | |
| Slippage Brought Forward | | | |
| | | | |
| TOTAL | 29,418 | 27,455 | 1,963 |