

REPORT TO: Executive Board

DATE: 12 September 2024

REPORTING OFFICER: Finance Director

PORTFOLIO: Resources

SUBJECT: 2024/25 Spending as at 31 July 2024 and Medium Term Financial Forecast

WARD(S): Borough-wide

1.0 PURPOSE OF REPORT

1.1 To report the Council's overall revenue net spend position as at 31 July 2024 together with a 2024/25 forecast outturn position. Report also includes an update on the Council's medium term financial forecast over the four years to 2028/29.

2.0 RECOMMENDED: That;

- (i) All spending is limited to only absolutely essential items;**
- (ii) Executive Directors continue the urgent action to identify areas where spending can be reduced or suspended for the remainder of the current financial year, or additional funding secured;**
- (iii) Council be requested to approve the revisions to the Capital Programme as set out in paragraph 3.21.**
- (iv) The updated Medium Term Financial Forecast included at Appendix 5 is noted.**

3.0 SUPPORTING INFORMATION

Revenue Spending

3.1 Appendix 1 presents a summary of spending against the operational revenue budget up to 31 July 2024 and Appendix 2 provides detailed figures for each individual Department. In overall terms, net Council spending as at 31 July 2024 is £6.561m over budget. The outturn forecast for the year estimates that net spending will be over budget by £19.777m if no corrective action is taken.

3.2 The forecast outturn overspend is reduced from the amount of £20.353m reported to Management Team at the end of May 2024. The position has

largely been reduced by a revised estimate of interest receivable, due to cash balances being higher than estimated for the first half of the financial year.

- 3.3 The forecast position is of great concern and action to reduce net spend must be taken immediately. Without action being taken the Council will not be in a position to provide a balanced budget by financial year-end.
- 3.4 Available reserves to the Council (General and Earmarked) is £11.581m. This level is well below that required to help provide a balanced budget position.
- 3.5 The figures reflect a prudent yet realistic view of spend and income levels through to the end of the year. Work will continue to progress on updating the financial position as more information is made available. Included within the forecast position is an estimate to allow for the 2024/25 pay deal based on latest available information. There is a risk that the overspend will increase further if the agreed pay deal is above the current offer.
- 3.6 DHLUC officers have been made aware of the Council's financial position and will continue to be updated. Discussions have also been undertaken with the LGA who have agreed to carry out a financial assurance review for the Council which is likely to cover a number of areas including robustness of the medium term financial strategy, reserves and demand pressures.
- 3.7 The largest pressure on the budget continues to be within the Children & Families Department, net spend for the year is forecast to be £8.771m (21.5%) above 2023/24 actual spend. There continue to be significant increases in the forecasts relating to salary (agency) costs and children in care.
- 3.8 The use and cost of agency staff continues to be one of the main contributing factors to the overspend position for the year. This is mostly evident within the Children & Families Department and the Care Homes Division. Initiatives and support from the Transformation Programme are ongoing to reduce reliance upon agency staff.
- 3.9 Analysis of agency spend for the year, together with comparative analysis of 2023/24 costs, is included in the table below.

	2024/25					2023/24
	April £'000	May £'000	June £'000	July £'000	Total £'000	Total £'000
Adult Social Care	349	558	434	602	1,943	5,927
Chief Executives Delivery Unit	36	55	41	51	183	0
Children & Family Services	331	525	427	550	1,833	6,157
Community & Greenspace	17	53	46	56	172	336
Economy, Enterprise & Property	35	21	30	35	121	343
Education, Inclusion & Provision	20	37	42	35	134	393
Finance	0	12	2	0	14	56
Legal & Democratic Services	59	108	86	99	352	814
Planning & Transportation	32	39	23	24	118	206
Public Health & Public Protection	3	4	4	3	14	21
Total	882	1,412	1,135	1,455	4,884	14,253

3.10 Within the approved budget for the year is a £4m target against the Transformation Programme. To date budget savings of £0.126m have been identified against this target. In addition, the Transformation Delivery Unit (TDU) have identified some reductions in mitigating and controlling costs although these will not lead to an overall reduction in the budgeted target.

3.11 The forecast overspend is significantly above that which has been recorded in recent years. Whilst the current year net budget for the Council has increased by £7.7m (5.45%), this is well below the forecast increase in costs, currently estimated as an increase of £21.868m (14.8%).

Revenue - Operational Spending

3.12 Operational net spending for the first two months of the year is higher than the budget to date by £6.561m Based on current forecasts it is estimated net spend will be over budget for the year by £19.777m if no further corrective action is taken.

3.13

Within the overall budget forecast position for the quarter, the key budget variances are as follows;

(i) **Children and Families Department**

Employee Expenditure

Employee costs are over budget profile at the end of financial year 2024/25 by £3.391m. There continues to be heavy reliance on agency staff to fill vacancies across the structure, including Social Worker and Practice Lead positions. This along with 11 agency staff recruited in addition to the current staffing structure is the cause for the overspend.

The current number of agency staff within the department is 63. Within the last month there have been a number of requests approved for further agency support. If all requests are filled the number of agency staff will likely increase to 72 in future months.

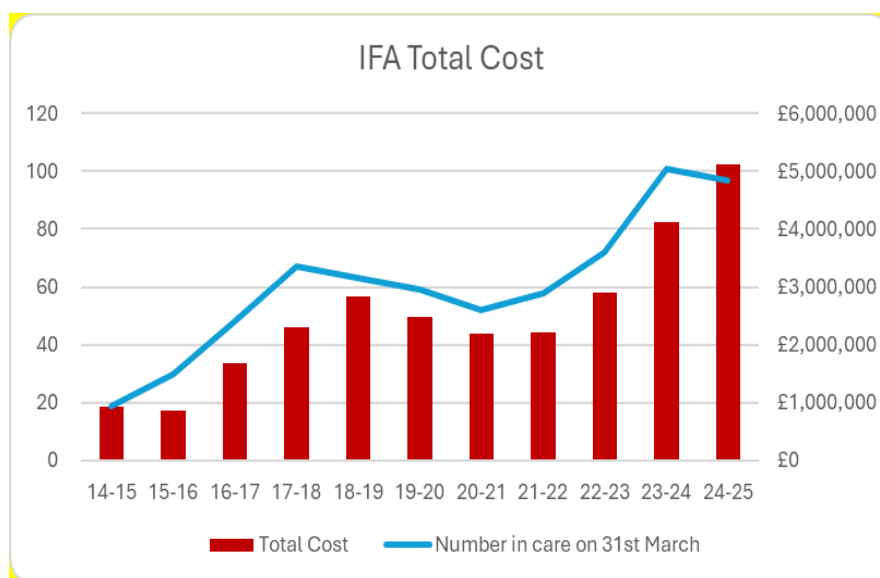
Various workstreams are in place to target the difficulties in recruitment, including a recruitment working group, Social Work Academy and a local offer for employees offering recruitment and retention bonuses for those working in Children's Social Care.

Agency spend forecast across the department is expected to remain high for financial year 2024/25, at 31 July 2024 agency spend was £1.833m

Foster Care

Increasing numbers of children in care and insufficient in-house fostering provision has meant increased reliance on IFA. Higher numbers of children placed within IFA provision and increased IFA rates has resulted in an estimated forecast for the end of £0.869m over budget. This has reduced by £0.377m since 31 May 24.

A number of IFA placements have become unstable which has resulted in children being moved to more expensive residential accommodation.



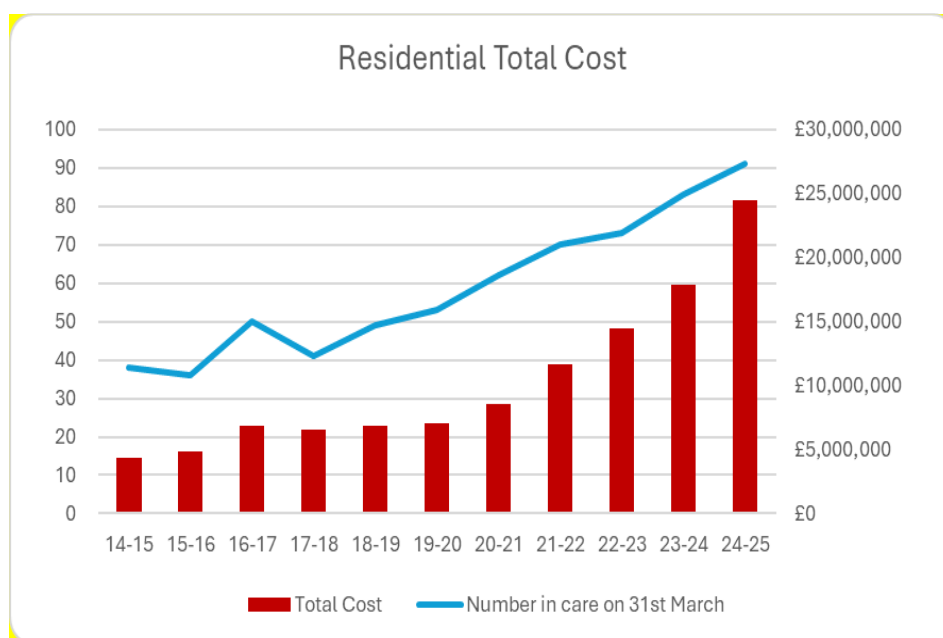
Residential Care

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.

Provision	Weekly Costs	31-Jul-24		31 May 2024	
		No. Placed	Estimated cost for the year	No. Placed	Estimated cost for the year
Residential	£2000 - £3000	2	197,563	2	207,486.86
Residential	£3001 - £4000	14	2,576,320	14	2,397,335.01
Residential	£4001 - £5000	12	2,707,103	10	2,373,330.18
Residential	£5001 - £15000	38	15,556,103	35	14,767,645.72
Secure	£6397 - £8137				
Leaving Care	£443 - £7175	19	2,742,900	19	2,680,340.56
Parent & Child	£2000 - £5500	6	663,491	8	1,003,592.01
Total:		91	24,443,479	88	23,429,730.34

At the end of financial year 24/25 the estimated overspend is £6.626m over budget for residential placements. The number of children since last reported has also increased. Overall cost of packages are increasing due to the complexity of support the young people require as well as standard package cost increases.

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



(ii) **Adult Social Care Directorate**

Community Care

From the information available and estimates for inflation and demographic increases, suggest an overspend of circa £2.1m for Community Care services at 31st March 2025.

The pressures on the budget continue from the previous financial year and are analysed in more detail below:

Residential & Nursing Care

There are currently 416 residents in permanent external residential/nursing care as at the end of July 2024 compared to the 2023/24 average of 390 this is an increase of 6.6%.

The current average cost of a package has increased from £789 (2023/24 average) to £887 an increase of 12.4%.

Extra 1 to 1 hours in external care homes cost £15,396 per week and the forecast to year end is currently circa £0.694m. Last year 2023/24, the cost of 1-1 care was £0.255m, therefore a forecast increase of £0.439m year on year.

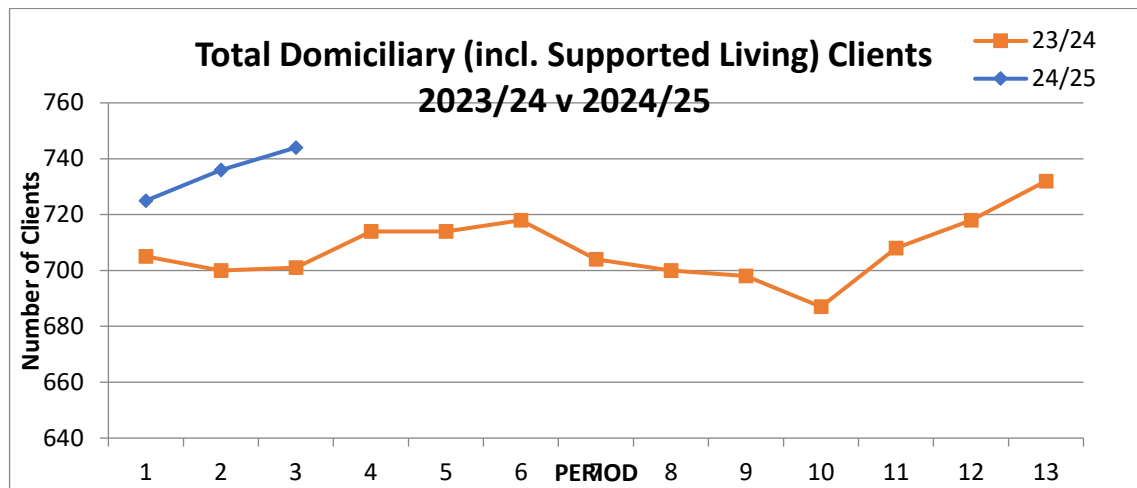
The table below shows the number of permanent external packages over £1,000 per week.

Weekly Cost £	No of Permanent PoCs			
	PERIOD 1	PERIOD 2	PERIOD 3	PERIOD 4
1000-1999	52	53	53	53
2000-2999	18	18	16	17
3000-3999	5	5	5	5
4000-4999	7	8	8	8
5000-5999	3	2	2	2
6000-6999	1	2	1	2
7000-7999		1	1	1
>10,000	1	1	1	1
Total	87	90	87	89

Domiciliary Care & Supported Living

Count and spend for this service group is only available up to the end of June 2024. There are 744 service users receiving a package of care at home compared to the 2023/24 average of 707, an increase of 5.2%. The average cost of a package of care is currently £494.96 compared to the 2023/24 average of £409.19.

The graph below illustrates the demand for the service from April 2023 to date.



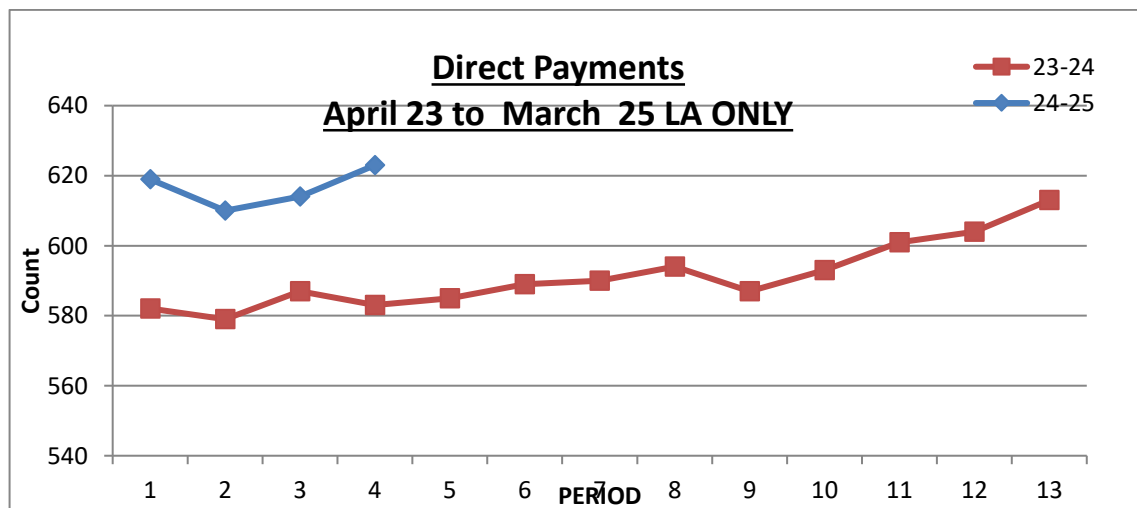
Direct Payments

623 clients received a Direct Payment (DP) in July compared to the 23/24 average of 591, an increase of 5.4%

The average cost of a package of care is currently £508.43. an increase of 4.1% on last year's average of £488.39.

There are currently 161 service users receiving a DP to pay care providers that have an hourly rate higher than the Councils domiciliary contracted rate of £21.18. This is exerting additional pressure on the budget. This budget has for many years experienced great pressure and costs will continue to exceed budget with demand at current levels.

The forecast position for Direct Payments assumes an amount of £1.4m will be recovered from users following an audit to seek assurance the DP is spent in line with care and support needs.



Care Homes

Expenditure across the 4 Council run care homes is forecast to be £1.290m above budget at 31 March 2025. This is a reduction from the overspend position of £1.767m forecast at the end of May 2024. The position is largely as a result of the pressures relating to staff recruitment.

Employee related expenditure is over budget profile at the end of July 2024 by £0.180m with the year-end outturn position forecast to be £1.168m over budget.

It has been assumed within the outturn forecast that the pay award offer of £1,290 will be accepted. This has been included within the forecasted outturn position. The additional cost to the Care Home division over and above the budget set aside for the pay award will be £0.188m.

Recruitment of staff is a continued pressure across the care homes. There remains a high number of staff vacancies and therefore a proactive rolling recruitment exercise is ongoing.

Due to pressures with recruitment and retention in the sector, heavy reliance is being placed on overtime and expensive agency staff to support the care homes. At the end of July 2024 total agency spend across the care homes reached £1.076m, the cost of this has partially been offset by staff vacancies.

(iii) **Education, Inclusion and Provision**

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

The table below illustrates the split between the two areas, and how each areas spend compares to the budget.

2024-25 as at Jun-24					
Area	No Users	Budget £000	Projected Spend £000	Variance £000	Average Cost per User
In Borough	448	1,826	1,692	135	£3,777
Out of Borough	126	434	1,258	(824)	£9,983
Total	574	2,261	2,950	(689)	

A further pressure on the departmental budget for the year relates to Psychology and SEN Assessment services provided to schools.

For a number of years these costs have been funded by the Dedicated Schools Grant (DSG). The Department for Education have recently advised that these costs cannot be DSG funded as they are outside of scope in meeting the grant conditions. It is therefore currently assumed this cost will fall upon the Council's budget at a cost of £0.860m, until at such time other sources of funding are found.

Collection Fund

- 3.14 Council tax collection for the year to 31 July 2024 is 36.23%, down 0.12% on this point last year. Cash collection for the year to date is £30.2m, this includes £1.0m (5.8%) collected in relation to previous year debt.
- 3.15 Business rates collection for the year to 31 July 2024 is 41.59%, up 2.26% on this point last year. Cash collection for the year is £29.4m, this includes £1.0m (12.4%) collected in relation to previous year debt.

Review of Reserves

- 3.16 As at 31 July 2024 the Council's General Reserve is unchanged from the previous year at £5.149m, which represents 3.44% of the Council's 2024/25 net budget. This is considered to be a minimum balance level.
- 3.17 There is a regular review of earmarked reserves undertaken to determine whether they can be released in part or in full to assist with funding the Council's current financial challenges, recognising that this only provides one-year solutions.

Reserves Summary

- 3.18 A summary breakdown of Council reserves is presented in the table below, this shows the balance of reserves as at 31 July 2024.

Summary of General and Earmarked Reserves	
Reserve	Reserve Value £m
Corporate:	
General Fund	5.149
Transformation Fund	6.432
Capital Reserve	0.499
Insurance Reserve	1.000
Specific Projects:	0
Adult Social Care	0.569
Fleet Replacement	0.328
Highways Feasibility Costs	0.964
Local Development Framework	0.494
Community & Environment	0.253
Mersey Valley Golf Club	0.483

Mersey Gateway	27.560
Various Other	0.668
Grants:	0
Building Schools for the Future	6.529
Public Health	1.881
Supporting Families Performance Payments	0.534
Children's & Education	0.741
Domestic Abuse	1.186
Enterprise & Employment	0.851
Various Other	0.767
	0
Total Earmarked Reserves	56.888

3.19 Held within the Transformation Reserve is £6.432m, set aside to provide funding for providing future balanced budgets and a range of potential spending commitments in future years associated with delivering the Transformation Programme.

3.20 The above table shows the diminishing level of reserves available to assist with funding any future budget overspends and balancing future budgets. Only the £11.581m of the General Fund and Transformation Reserve could now be used for these purposes, as all remaining reserves are committed for specific purposes. It is therefore essential over the coming year that councilwide spending is brought in line with budget and the Transformation Programme delivers the required budget savings.

Capital Spending

3.21 Council approved the 2024/25 Capital Programme on 6 March 2024. Since then the capital programme has been revised to reflect a number of changes in spending profiles and funding as schemes have developed. Appendix 3 brings all the separate elements together and report on the Council's total planned capital programme expenditure over the next three years. The schemes which have been revised within the programme (and the reasons for doing so) are as follows:

- i. Halton Carers Centre Refurbishment – Scheme not going ahead in current financial year so removed from 2024/25 programme.
- ii. Adult Social Care Schemes – Reallocation of Disabled Facilities Grant within Adult Social Care Schemes
- iii. Equality Act Improvement Works/Town Deal – Transfer of allocation to the Brindley Capital Scheme within the Town Deal
- iv. Runcorn Waterfront Residential Development - Slippage of allocation into 25/26

- v. Highways Schemes – Revised allocations due to 23/24 carry forwards being brought into 24/25 as schemes still progressing.
- 3.22 Capital spending at 30 June 2024 totalled £8.2m, which represents 12.5% of the total Capital Programme of £65.7m (which assumes a 20% slippage between years).

Approved Savings

- 3.23 On 02 February 2023, Council approved saving measures against the budget for the three year period 01 April 2023 to 31 March 2026. Appendix 4 lists those savings covering 2024/25 and 2025/26, together with RAG rated information on progress to date with developing and implementing the target savings.

Medium Term Financial Forecast

- 3.24 Attached at Appendix 5 is an update to the Council's medium term financial forecast. It covers the 4 year period from 2025/26 to 2028/29.
- 3.25 It presents the forecast position on a prudent basis, identifying a budget gap of £62.478m over the four year period. Further information is provided in the Appendix in terms of how the funding gap has been calculated.
- 3.26 The forecast position is provided before the implementation of savings against the Transformation Programme. In February 2023 Council had agreed a target of £20m against the Transformation Programme. It is clear that this target is insufficient to help provide a future balanced budget especially in light of lack of available reserves.
- 3.27 The forecast position is constantly being updated as further information comes to light regarding available funding, demand pressures, inflation and level of the current year overspend.

4.0 CONCLUSIONS

- 4.1 As at 31 July 2024, net revenue spend is forecast to be £19.777m over the budget to date.
- 4.2 It is clear Council reserves alone are insufficient to meet this pressure. Urgent corrective should be taken as soon as possible across all Council services to identify spend reductions.
- 4.3 Departments should ensure that all spending continues to be limited to what is absolutely essential throughout the remainder of the year, to ensure that the forecast outturn overspend is minimised as far as possible and future spending is brought in line with budget.

5.0 POLICY IMPLICATIONS

- 5.1 None.

6.0 IMPLICATIONS FOR THE COUNCIL'S PRIORITIES

6.1 Improving Health, Promoting Wellbeing and Supporting Greater Independence

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

6.2 Building a Strong, Sustainable Local Economy

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

6.3 Supporting Children, Young People and Families

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

6.4 Tackling Inequality and Helping Those Who Are Most In Need

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

6.5 Working Towards a Greener Future

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

6.6 Valuing and Appreciating Halton and Our Community

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

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.

7.2 A budget risk register of significant financial risks is maintained and has been updated.

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 July 2024

APPENDIX 1

Directorate / Department	Annual Budget £'000	Budget To Date £'000	Actual To Date £'000	Variance (Overspend) £'000	July 2024 Forecast Outturn (o'spend) £'000	May 2024 Forecast Outturn (o'spend) £'000
Adult Social Care	22,648	7,266	7,247	19	0	0
Care Homes`	10,081	3,395	3,614	(219)	(1,290)	(1,767)
Community Care	16,424	6,799	7,516	(717)	(2,128)	(2,141)
Complex Care Pool	10,704	-447	-489	42	128	48
Adults Directorate	59,857	17,013	17,888	(875)	(3,290)	(3,860)
Finance	5,031	2,492	2,328	164	(219)	(114)
Legal & Democratic Services	-618	-244	186	(430)	(858)	(678)
ICT & Support Services	2,278	943	1,104	(161)	(89)	(78)
Chief Executives Delivery Unit	1,170	6	4	2	6	(1)
Chief Executives Directorate	7,861	3,197	3,622	(425)	(1,160)	(871)
Children & Families	38,193	10,110	14,198	(4,088)	(11,617)	(11,472)
Education, Inclusion & Provision	9,771	8,662	9,249	(587)	(1,676)	(1,612)
Childrens Directorate	47,964	18,772	23,447	(4,675)	(13,293)	(13,084)
Community & Greenspace	25,531	2,426	2,475	(49)	324	311
Economy, Enterprise & Property	2,259	521	527	(6)	25	(1)
Planning & Transportation	8,405	1,250	1,204	46	(53)	(58)
Environment & Regeneration Directorate	36,195	4,197	4,206	(9)	296	252
Corporate & Democracy	-3,842	-1,820	-1,176	(644)	(2,373)	(2,912)
Public Health Directorate	1,461	-2,580	-2,647	67	43	122
Total Operational Net Spend	149,496	38,779	45,340	(6,561)	(19,777)	(20,353)

Adult Social Care

APPENDIX 2

	Annual Budget	Budget to Date	Actual Spend	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employees	17,478	5,809	5,446	363	1,070
Agency- Covering Vacancies	4	1	347	(346)	(1,040)
Premises	481	238	241	(3)	0
Supplies & Services	486	170	166	4	0
Aids & Adaptations	37	12	9	3	0
Transport	242	81	97	(16)	(35)
Food Provision	214	71	56	15	10
Agency	672	224	229	(5)	(5)
Supported Accommodation and Services	1,385	461	458	3	10
Emergency Duty Team	115	0	0	0	0
Transfer To Reserves	282	0	0	0	0
Capital Financing	44	0	0	0	0
Contracts & SLAs	387	86	77	9	0
<u>Housing Solutions Grant Funded Schemes</u>					
Homelessness Prevention	369	139	139	0	0
Rough Sleepers Initiative	167	55	54	1	0
Total Expenditure	22,363	7,347	7,319	28	10
Income					
Fees & Charges	-1,063	-354	-342	(12)	(30)
Sales & Rents Income	-420	-199	-206	7	20
Reimbursements & Grant Income	-2,051	-534	-529	(5)	0
Capital Salaries	-121	-30	-30	0	0
Housing Schemes Income	-536	-345	-346	1	0
Total Income	-4,191	-1,462	-1,453	(9)	(10)
Net Operational Expenditure	18,172	5,885	5,866	19	0
Recharges					
Premises Support	529	176	176	0	0
Transport Support	581	87	87	0	0
Central Support	3,465	1,155	1,155	0	0
Asset Rental Support	13	0	0	0	0
Recharge Income	-112	-37	-37	0	0
Net Total Recharges	4,476	1,381	1,381	0	0
Net Departmental Expenditure	22,648	7,266	7,247	19	0

Care Homes

	Annual Budget £'000	Budget to Date £'000	Actual Spend £'000	Variance (Overspend) £'000	Forecast Outturn £'000
Expenditure					
<u>Madeline Mckenna</u>					
Employees	698	233	206	27	37
Agency - covering vacancies	0	0	35	(35)	(109)
Other Premises	101	21	25	(4)	(11)
Supplies & Services	20	7	7	0	(1)
Food Provison	48	16	17	(1)	(3)
Total Madeline Mckenna Expenditure	867	277	290	(13)	(87)
<u>Millbrow</u>					
Employees	2,056	685	417	268	656
Agency - covering vacancies	0	0	309	(309)	(947)
Other Premises	129	34	47	(13)	(44)
Supplies & Services	61	30	38	(8)	(23)
Food Provison	78	23	26	(3)	0
Total Millbrow Expenditure	2,324	772	837	(65)	(358)
<u>St Luke's</u>					
Employees	2,884	961	669	292	673
Agency - covering vacancies	119	119	438	(319)	(997)
Other Premises	172	48	65	(17)	(57)
Supplies & Services	59	17	29	(12)	(18)
Food Provison	132	36	42	(6)	(20)
Total St Luke's Expenditure	3,366	1,181	1,243	(62)	(419)
<u>St Patrick's</u>					
Employees	1,839	613	399	214	504
Agency - covering vacancies	33	33	351	(318)	(985)
Other Premises	157	38	45	(7)	(22)
Supplies & Services	64	19	14	5	14
Food Provison	122	25	23	2	5
Total St Patrick's Expenditure	2,215	728	832	(104)	(484)
<u>Care Homes Divison Management</u>					
Employees	362	121	94	27	60
Supplies & Services	0	0	2	(2)	(2)
Care Home Divison Management	362	121	96	25	58
Net Operational Expenditure	9,134	3,079	3,298	(219)	(1,290)
<u>Recharges</u>					
Premises Support	264	88	88	0	0
Transport Support	0	0	0	0	0
Central Support	683	228	228	0	0
Asset Rental Support	0	0	0	0	0
Recharge Income	0	0	0	0	0
Net Total Recharges	947	316	316	0	0
Net Departmental Expenditure	10,081	3,395	3,614	(219)	(1,290)

Community Care

	Annual Budget £'000	Budget to Date £'000	Actual Spend £'000	Variance (Overspend) £'000	Forecast Outturn £'000
Expenditure					
Residential & Nursing	14,434	4,882	4,961	(79)	(260)
Domiciliary Care & Supported living	13,587	2,900	2,985	(85)	(276)
Direct Payments	12,629	5,430	5,922	(492)	(1,602)
Day Care	405	57	119	(62)	(9)
Total Expenditure	41,055	13,269	13,987	(718)	(2,147)
Income					
Residential & Nursing Income	-13,182	-2,917	-2,927	10	33
Community Care Income	-2,270	-599	-596	(3)	(1)
Direct Payments Income	-1,014	-266	-260	(6)	(2)
Income from other CCGs	-135	-34	-34	0	0
Market Sustainability & Improvement Grant	-2,796	-932	-932	0	0
Adult Social Care Support Grant	-5,167	-1,722	-1,722	0	0
War Pension Disregard Grant	-67	0	0	0	(11)
Other Income	0	0	0	0	0
Total Income	-24,631	-6,470	-6,471	1	19
Net Operational Expenditure	16,424	6,799	7,516	(717)	(2,128)

Complex Care Pool

	Annual Budget	Budget to Date	Actual Spend	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Intermediate Care Services	5,293	1,415	1,461	(46)	(136)
Oakmeadow	1,818	559	629	(70)	(209)
Community Home Care First	2,111	613	500	113	340
Joint Equipment Store	871	276	276	0	0
Development Fund	583	0	0	0	0
Contracts & SLA's	3,243	77	77	0	0
Inglenook	127	23	8	15	45
HICafs	3,620	848	813	35	105
Carers Breaks	474	138	100	38	115
Carers centre	371	0	0	0	0
Residential Care	7,234	1,825	1,825	0	0
Domiciliary Care & Supported Living	4,227	1,057	1,057	0	0
Total Expenditure	29,972	6,831	6,746	85	260
Income					
BCF	-13,484	-4,495	-4,495	0	0
CCG Contribution to Pool	-2,865	-955	-955	0	0
Oakmeadow Income	-6	-2	0	(2)	(4)
ASC Discharge Grant Income	-1,631	-544	-544	0	0
ICB Discharge Grant Income	-1,282	-1,282	-1,282	0	0
Total Income	-19,268	-7,278	-7,276	(2)	(4)
ICB Contribution Share of Surplus			41	(41)	(128)
Net Operational Expenditure	10,704	-447	-489	42	128

Finance Department

	Annual Budget	Budget to Date	Actual Spend	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employees	6,945	2,315	2,197	118	100
Agency - covering vacancies	0	0	22	(22)	(124)
Agency - in addition to establishment	0	0	0	0	0
Insurances	986	295	296	(1)	(5)
Supplies & Services	410	253	291	(38)	(117)
Rent Allowances	35,500	10,622	10,622	0	0
Concessionary Travel	1,748	0	2	(2)	(127)
LCR Levy	1,748	0	0	0	0
Transfer to Reserves	0	0	0	0	0
Bad Debt Provision	77	0	0	0	(145)
Non HRA Rent Rebates	70	23	17	6	(1)
Discretionary Social Fund	106	35	0	35	90
Discretionary Housing Payments	300	100	70	30	94
Household Support Fund Expenditure	2,480	763	763	0	0
Total Expenditure	50,370	14,406	14,280	126	(235)
Income					
Fees & Charges	-335	-87	-96	9	28
Burdens Grant	-60	-60	-78	18	18
Dedicated schools Grant	-144	-4	0	(4)	(13)
Council Tax Liability Order	-581	-341	-366	25	76
Business Rates Admin Grant	-157	0	0	0	0
Schools SLAs	-312	-312	-307	(5)	(7)
LCR Reimbursement	-1,748	0	0	0	0
HB Overpayment Debt Recovery	-400	-153	-157	4	14
Rent Allowances	-34,700	-8,726	-8,685	(41)	(123)
Non HRA Rent Rebate	-70	-23	-25	2	1
Discretionary Housing Payment Grant	-300	-100	-93	(7)	(21)
Housing Benefits Admin Grant	-498	-166	-163	(3)	(9)
Housing Benefits Award Accuracy	0	0	-12	12	12
Universal Credits	-5	-2	0	(2)	(5)
Household Support Fund Grant	-2,480	-729	-729	0	0
VEP Grant	0	0	-5	5	5
CCG McMillan Reimbursement	-87	-79	-85	6	(20)
Reimbursements & Grant Income	-151	-28	-47	19	53
Transfer from Reserves	0	0	0	0	7
Total Income	-42,028	-10,810	-10,848	38	16
Net Operational Expenditure	8,342	3,596	3,432	164	(219)
Recharges					
Premises Support	377	126	126	0	0
Transport Support	0	0	0	0	0
Central Support	2,365	788	788	0	0
Asset Rental Support	0	0	0	0	0
Recharge Income	-6,053	-2,018	-2,018	0	0
Net Total Recharges	-3,311	-1,104	-1,104	0	0
Net Departmental Expenditure	5,031	2,492	2,328	164	(219)

Legal Services

	Annual Budget £'000	Budget to Date £'000	Actual Spend £'000	Variance (Overspend) £'000	Forecast Outturn £'000
Expenditure					
Employees	1,511	683	674	9	28
Agency Related Expenditure	0	0	353	(353)	(632)
Supplies & Services	368	155	261	(106)	(4)
Civic Catering & Functions	23	8	2	6	12
Legal Expenses	218	19	19	0	(278)
Transport Related Expenditure	11	4	0	4	7
Other Expenditure	0	0	3	(3)	(3)
Total Expenditure	2,131	869	1,312	(443)	(870)
Income					
Land Charges	0	0	-29	29	85
School SLA's	-98	-84	-77	(7)	(20)
Licence Income	-301	-100	-79	(21)	(46)
Government Grant	-42	-42	-42	0	0
Reimbursement & Other Grants	-171	-171	-171	0	0
Fees & Charges Income	-74	-29	-14	(15)	(34)
Transfer from Reserves	0	0	-27	27	27
Total Income	-686	-426	-439	13	12
Net Operational Expenditure	1,445	443	873	(430)	(858)
Recharges					
Premises Support	53	18	18	0	0
Transport	0	0	0	0	0
Central Support	275	92	92	0	0
Asset Rental Support	0	0	0	0	0
HBC Support Costs Income	-2,391	-797	-797	0	0
Net Total Recharges	-2,063	-687	-687	0	0
Net Departmental Expenditure	-618	-244	186	(430)	(858)

ICT & Support Services Department

	Annual Budget £'000	Budget to Date £'000	Actual Spend £'000	Variance (Overspend) £'000	Forecast Outturn £'000
Expenditure					
Employees	5,596	1,922	1,817	105	318
Supplies & Services	921	464	610	(146)	(437)
Capital Finance	100	33	4	29	62
Computer Repairs & Software	1,724	1,576	1,674	(98)	(268)
Communication Costs	13	0	41	(41)	(142)
Premises	159	61	59	2	7
Transport	3	1	0	1	1
Total Expenditure	8,516	4,057	4,205	(148)	(459)
Income					
Fees & Charges	-1,056	-489	-489	0	0
Schools SLA Income	-646	-502	-483	(19)	(59)
Reimbursements & Grant Income	0	-13	-20	7	(19)
Transfer from Reserves	-148	-148	-148	0	448
Total Income	-1,850	-1,152	-1,140	(12)	370
Net Operational Expenditure	6,666	2,905	3,065	(160)	(89)
Recharges					
Premises Support	550	183	183	0	0
Transport Support	19	6	7	(1)	0
Central Support	2,380	793	793	0	0
Asset Rental Support	1,494	0	0	0	0
Support Costs Income	-8,831	-2,944	-2,944	0	0
Net Total Recharges	-4,388	-1,962	-1,961	(1)	0
Net Departmental Expenditure	2,278	943	1,104	(161)	(89)

Chief Executives Delivery Unit

	Annual Budget	Budget to Date	Actual Spend	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employees	3,283	1,094	1,061	33	110
Employees Training	117	53	40	13	39
Apprenticeship Levy	300	68	105	(37)	(113)
Supplies & Services	395	67	77	(10)	(30)
Total Expenditure	4,095	1,282	1,283	-1	6
Income					
Fees & Charges	-223	-29	-35	6	17
Schools SLA Income	-565	-517	-509	(8)	(22)
Transfer from Reserves	0	0	-5	5	5
Total Income	-788	-546	-549	3	0
Net Operational Expenditure	3,307	736	734	2	6
Recharges					
Premises Support	174	58	58	0	0
Transport	0	0	0	0	0
Central Support	1,209	403	403	0	0
Asset Rental Support	53	0	0	0	0
HBC Support Costs Income	-3,573	-1,191	-1,191	0	0
Net Total Recharges	-2,137	-730	-730	0	0
Net Departmental Expenditure	1,170	6	4	2	6

Children & Families

	Annual Budget	Budget to Date	Actual Spend	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employees	14,845	4,290	5,455	(1,165)	(3,391)
Other Premises	414	113	121	(8)	(25)
Supplies & Services	1,718	554	747	(193)	(580)
Transport	360	89	88	1	5
Direct Payments	1,097	451	487	(36)	(177)
Commissioned services to Vol Orgs	224	56	56	0	0
Residential Care	17,570	4,105	6,600	(2,495)	(6,626)
Out of Borough Adoption	96	32	0	32	96
Out of Borough Fostering	4,253	1,018	1,306	(288)	(869)
In House Adoption	548	54	31	23	68
Special Guardianship Order	2,510	672	695	(23)	(68)
In House Foster Carer Placements	2,739	790	704	86	259
Lavender House Contract Costs	234	60	55	5	15
Home Support & Respite	340	103	85	18	55
Care Leavers	235	110	117	(7)	(23)
Family Support	53	11	19	(8)	(22)
Contracted services	3	1	1	0	0
Early Years	0	0	0	0	0
Emergency Duty	132	0	0	0	(68)
Youth Offending Services	321	10	10	0	(140)
Total Expenditure	47,692	12,519	16,577	(4,058)	(11,491)
Income					
Fees & Charges	-33	-29	-25	(4)	(14)
Sales Income	-4	-1	0	(1)	(3)
Rents	-80	-16	-16	0	1
Reimbursement & other Grant Income	-533	-97	-86	(11)	(34)
Transfer from reserve	-5	-5	-5	0	10
Dedicated Schools Grant	-50	0	0	0	0
Government Grants	-10,358	-2,783	-2,769	(14)	(86)
Total Income	-11,063	-2,931	-2,901	(30)	(126)
Net Operational Expenditure	36,629	9,588	13,676	(4,088)	(11,617)
Recharges					
Premises Support	398	133	133	0	0
Transport	16	6	6	0	0
Central Support	2,274	758	758	0	0
Asset Rental Support	0	0	0	0	0
HBC Support Costs Income	-1,124	-375	-375	0	0
Net Total Recharges	1,564	522	522	0	0
Net Departmental Expenditure	38,193	10,110	14,198	(4,088)	(11,617)

Education, Inclusion & Provision

	Annual Budget £'000	Budget to Date £'000	Actual Spend £'000	Variance (Overspend) £'000	Forecast Outturn £'000
Expenditure					
Employees	7,351	2,112	2,319	(206)	(698)
Agency - covering vacancies	72	24	122	(98)	(217)
Agency - in addition to establishment	0	0	14	(14)	(14)
Premises	23	12	11	1	3
Supplies & Services	2,643	1,355	1,330	25	84
Independent School Fees	8,413	2,160	2,160	0	0
School Contingency	181	130	130	0	0
Transport	43	12	14	(2)	(10)
School Transport	2,336	519	728	(209)	(634)
Nursery Education Payments	6,193	2,065	2,065	0	0
Pupil Premium Grant	131	44	44	0	0
Commissioned Services	1,943	466	466	0	0
Inter Authority Special Needs	903	331	331	0	0
Grants to Voluntary Organisations	3,098	1,033	1,054	(21)	(60)
Capital Finance	4,442	1,402	1,402	0	1
Total Expenditure	37,772	11,666	12,189	(523)	(1,544)
Income					
Fees & Charges Income	-265	-189	-212	23	56
Government Grant Income	-5,859	-2,619	-2,619	0	0
Dedicated Schools Grant	-21,432	0	0	0	0
Inter Authority Income	-489	-204	-157	(47)	(123)
Reimbursements & Other Grant Income	-1,916	-547	-552	5	13
Schools SLA Income	-454	-275	-280	5	14
Transfer from Reserves	-78	0	0	0	0
Total Income	-30,493	-3,835	-3,820	(15)	(40)
Net Operational Expenditure	7,279	7,831	8,369	(538)	(1,584)
Recharges					
Premises Support	344	115	115	(0)	0
Transport Support	528	176	230	(54)	(92)
Central Support	1,603	535	535	0	0
Asset Rental Support	17	6	0	6	0
Recharge Income	0	0	0	0	0
Net Total Recharges	2,492	831	880	(49)	(92)
Net Departmental Expenditure	9,771	8,662	9,249	(587)	(1,676)

Community & Greenspaces

	Annual Budget £'000	Budget to Date £'000	Actual Spend £'000	Variance (Overspend) £'000	Forecast Outturn £'000
Expenditure					
Employees	17,358	3,700	3,457	243	1,146
Agency - covering vacancies	0	0	66	(66)	(262)
Agency - in addition to establishment	0	0	50	(50)	(101)
Premises	3,521	1,070	1,089	(19)	(71)
Supplies & Services	1,585	380	401	(21)	(80)
Hired & Contracted Services	510	83	83	0	0
Book Fund	128	53	53	0	0
Food Provision	388	115	108	7	36
School Meals Food	2,083	320	332	(12)	(42)
Transport	117	10	11	(1)	(9)
Agency Costs	441	100	148	(48)	(94)
Other Expenditure	0	0	41	(41)	(50)
Waste Disposal Contracts	7,002	0	0	0	255
Grants to Voluntary Organisations	64	16	12	4	35
Grant to Norton Priory	172	29	87	(58)	0
Total Expenditure	33,369	5,876	5,938	(62)	763
Income					
Sales Income	-1,373	-422	-422	0	(118)
Fees & Charges Income	-5,470	-1,952	-1,942	(10)	(50)
Rental Income	-235	-39	-71	32	26
Markets Income	-910	-152	-208	56	(79)
Government Grant Income	-643	-482	-482	0	0
Reimbursements & Other Grant Income	-703	-467	-467	0	0
School SLA Income	-1,313	-219	-250	31	(10)
School Meals Income	-3,598	-600	-562	(38)	(213)
Internal Fees Income	-286	-48	-15	(33)	61
Capital Salaries	-173	-29	-14	(15)	(5)
Transfers from Reserves	-14	-14	-14	0	0
Total Income	-14,718	-4,424	-4,447	23	(388)
Net Operational Expenditure	18,651	1,452	1,491	(39)	375
Recharges					
Premises Support	1,675	279	279	0	0
Transport	2,257	204	214	(10)	(51)
Central Support	3,592	599	599	0	0
Asset Rental Support	199	33	33	0	0
HBC Support Costs Income	-843	-141	-141	0	0
Net Total Recharges	6,880	974	984	(10)	(51)
Net Departmental Expenditure	25,531	2,426	2,475	(49)	324

Economy, Enterprise & Property

	Annual Budget	Budget to Date	Actual Spend	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employees	4,342	1,812	1,709	103	308
Agency - covering vacancies	0	0	102	(102)	(305)
Agency - in addition to establishment	0	0	0	0	0
Repairs & Mainenance	1,689	700	741	(41)	(117)
Premises	146	119	119	0	0
Energy & Water Costs	1,221	281	267	14	62
NNDR	659	633	623	10	10
Rents	163	0	0	0	0
Economic Regeneration Activities	21	0	0	0	0
Security	544	173	172	1	4
Supplies & Services	482	119	106	13	40
Supplies & Services - Grant	1,074	169	169	0	0
Grants to Voluntary Organisations	67	44	44	0	0
Capital Finance	0		0	0	0
Transfer to Reserves	165	0	0	0	0
Total Expenditure	10,573	4,050	4,052	(2)	2
Income					
Fees & Charges Income	-721	-346	-361	15	46
Rent - Commercial Properties	-871	-196	-196	0	0
Rent - Investment Properties	-38	-14	-14	0	0
Government Grant	-1,531	-753	-753	0	0
Reimbursements & Other Grant Income	-306	-172	-170	(2)	(6)
Schools SLA Income	-234	-209	-192	(17)	(17)
Recharges to Capital	-348	-163	-163	0	0
Transfer from Reserves	-393	-384	-384	0	0
Total Income	-4,442	-2,237	-2,233	(4)	23
Net Operational Expenditure	6,131	1,813	1,819	(6)	25
Recharges					
Premises Support	2,074	691	691	0	0
Transport	30	10	10	0	0
Central Support	1,947	649	649	0	0
Asset Rental Support	4	0	0	0	0
HBC Support Costs Income	-7,927	-2,642	-2,642	0	0
Net Total Recharges	-3,872	-1,292	-1,292	0	0
Net Departmental Expenditure	2,259	521	527	(6)	25

Planning & Transportation Department

	Annual Budget	Budget to Date	Actual Spend	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employees	5,409	1,621	1,571	50	151
Agency - covering vacancies	110	37	55	(18)	(54)
Agency - in addition to establishment	24	7	23	(16)	(48)
Efficiency Savings	-250	0	0	0	(150)
Premises	193	89	73	16	47
Hired & Contracted Services	59	0	37	(37)	(158)
Supplies & Services	144	155	197	(42)	(126)
Street Lighting	1,617	92	92	0	0
Highways Maintenance - Routine & Reactive	1,772	269	294	(25)	(74)
Highways Maintenance - Programmed Works	989	155	89	66	199
Fleet Transport	1,455	449	424	25	75
Bus Support - Halton Hopper Tickets	23	17	14	3	9
Bus Support	498	252	252	0	0
Capital Financing	0	0	0	0	0
Grants to Voluntary Organisations	31	31	31	0	0
NRA Levy	74	0	0	0	2
LCR Levy	1,059	265	265	0	0
Contribution to Reserves	359	0	0	0	0
Total Expenditure	13,566	3,439	3,417	22	(127)
Income					
Sales & Rents Income	-96	-60	-59	(1)	(2)
Planning Fees	-826	-310	-216	(94)	(282)
Building Control Fees	-246	-83	-68	(15)	(44)
Other Fees & Charges	-908	-351	-414	63	189
Grants & Reimbursements	-153	-52	-52	0	0
Government Grant Income	-111	-111	-111	0	0
Halton Hopper Income	-24	-4	-1	(3)	(9)
Recharge to Capital	-129	-36	-36	0	0
LCR Levy Reimbursement	-1,059	-265	-265	0	0
Contribution from Reserves	-174	-174	-174	0	0
Total Income	-3,726	-1,446	-1,396	(50)	(148)
Net Operational Expenditure	9,840	1,993	2,021	(28)	(275)
Recharges					
Premises Support	560	187	187	0	0
Transport	749	272	289	(17)	(52)
Central Support	1,534	511	511	0	0
Asset Rental Support	851	0	0	0	0
HBC Support Costs Income	-5,129	-1,713	-1,804	91	274
Net Total Recharges	-1,435	-743	-817	74	222
Net Departmental Expenditure	8,405	1,250	1,204	46	(53)

Corporate & Democracy

	Annual Budget £'000	Budget to Date £'000	Actual Spend £'000	Variance (Overspend) £'000	Forecast Outturn £'000
Expenditure					
Employees	412	137	114	23	0
Contracted Services	39	12	43	(31)	0
Supplies & Services	119	49	142	(93)	0
Premises Expenditure	5	5	7	(2)	0
Transport Costs	1	0	55	(55)	0
Members Allowances	983	328	316	12	0
Interest Payable - Treasury Management	988	366	488	(122)	(366)
Interest Payable - Other	357	119	72	47	(100)
Bank Charges	132	44	88	(44)	0
Audit Fees	348	87	-188	275	0
Contingency	1,052	351	0	351	1,052
Capital Financing	2,409	2	2	0	0
Debt Management Expenses	20	7	0	7	0
Precepts & Levies	240	40	35	5	(30)
Transformation Efficiency Savings	-4,000	-1,333	0	(1,333)	(3,874)
Total Expenditure	3,106	214	1,174	-960	-3,318
Income					
Interest Receivable - Treasury Management	-4,152	-1,384	-1,685	301	903
Interest Receivable - Other	-19	-6	-6	0	0
Other Fees & Charges	-158	-49	-1	(49)	0
Grants & Reimbursements	-255	-85	-85	0	0
Government Grant Income	-377	-126	-189	63	42
Transfer from Reserves	0	0	0	0	0
Total Income	-4,960	-1,650	-1,966	316	945
Net Operational Expenditure	-1,854	-1,437	-793	(644)	(2,373)
Recharges					
Premises Support	21	7	7	0	0
Transport	0	0	0	0	0
Central Support	1,016	355	355	0	0
Asset Rental Support	0	0	0	0	0
HBC Support Costs Income	-3,026	-746	-746	0	0
Net Total Recharges	-1,988	-384	-384	0	0
Net Departmental Expenditure	-3,842	-1,820	-1,176	(644)	(2,373)

Public Health

	Annual Budget £'000	Budget to Date £'000	Actual Spend £'000	Variance (Overspend) £'000	Forecast Outturn £'000
Expenditure					
Employees	5,243	1,436	1,410	26	7
Agency - covering vacancies	0	0	13	(13)	0
Premises	6	0	0	0	0
Supplies & Services	368	163	118	45	40
Contracts & SLA's	7,993	1,797	1,774	23	2
Transport	4	1	0	1	0
Transfer to Reserves	19	19	19	0	0
Other Agency	24	24	24	0	0
Total Expenditure	13,657	3,440	3,358	82	49
Income					
Fees & Charges	-83	-49	-35	(14)	(4)
Reimbursements & Grant Income	-252	-281	-282	1	0
Transfer from Reserves	-1,714	-65	-65	0	0
Capital Salaries	-13	-13	-13	0	0
Government Grant Income	-12,193	-6,297	-6,297	0	0
Total Income	-14,255	-6,705	-6,692	(13)	(4)
Net Operational Expenditure	-598	-3,265	-3,334	69	45
Recharges					
Premises Support	148	49	49	0	0
Transport Support	22	7	9	(2)	(2)
Central Support	2,389	796	796	0	0
Asset Rental Support	0	0	0	0	0
Recharge Income	-500	-167	-167	0	0
Net Total Recharges	2,059	685	687	(2)	(2)
Net Departmental Expenditure	1,461	-2,580	-2,647	67	43

Capital Programme as at 31 July 2024

Appendix 3

Scheme Detail	2024/25 Original Allocation	2024/25 Revised Allocation	24/25 Q1 Spend	24/25 Q2 Spend	24/25 Q3 Spend	24/25 Q4 Spend	24/25 Total Spend	24/25 Allocation remaining
	£000	£000	£000	£000	£000	£000	£000	£000
Childrens Directorate								
Capital Repairs	749.0	749.0	151.0				151.0	598.0
Basic Need Projects	600.8	600.8	0.0				0.0	600.8
SEND capital allocation	3,355.2	3,355.2	178.0				178.0	3,177.2
SCA unallocated	255.6	255.6	0.0				0.0	255.6
Family Hubs & Start for Life	53.2	53.2	1.3				1.3	51.9
Childcare Expansion	314.8	314.8	0.0				0.0	314.8
Directorate Total	5,328.6	5,328.6	330.3	0.0	0.0	0.0	330.3	4,998.3
Adults Directorate								
Halton Carers Centre Refurbishment	199.0	0.0	0.0				0.0	0.0
Grants - Disabled Facilities	600.0	1,050.0	353.0				353.0	697.0
Stair Lifts	270.0	200.0	66.0				66.0	134.0
Joint Funding RSL Adaptations	270.0	150.0	53.0				53.0	97.0
Telehealthcare Digital Switchover	0.0	135.0	60.0				60.0	75.0
Millbrow Refurbishment	0.0	100.0	26.0				26.0	74.0
Madeline McKenna Refurbishment	0.0	50.0	9.0				9.0	41.0
St Lukes Care Home	0.0	50.0	10.0				10.0	40.0
St Patricks Care Home	1,200.0	50.0	14.0				14.0	36.0
Directorate Total	2,539.0	1,785.0	591.0	0.0	0.0	0.0	591.0	1,194.0

Capital Programme as at 31 July 2024 Continued

Scheme Detail	2024/25 Original Allocation £000	2024/25 Revised Allocation £000	24/25 Q1 Spend £000	24/25 Q2 Spend £000	24/25 Q3 Spend £000	24/25 Q4 Spend £000	24/25 Total Spend £000	24/25 Allocation remaining £000
Environment & Regeneration Directorate								
Stadium Minor Works	30.0	30.0	7.9				7.9	22.1
Halton Leisure Centre	8,997.0	8,997.0	2,030.0				2,030.0	6,967.0
Children's Playground Equipment	67.8	67.8	1.0				1.0	66.8
Landfill Tax Credit Schemes	340.0	340.0	0.0				0.0	340.0
Upton Improvements	13.0	13.0	0.0				0.0	13.0
Crow Wood Park Play Area	12.0	12.0	0.0				0.0	12.0
Open Spaces Schemes	600.0	600.0	130.0				130.0	470.0
Runcorn Town Park	468.6	468.6	0.0				0.0	468.6
Spike Island / Wigg Island	1,933.5	1,933.5	2.4				2.4	1,931.1
Pickerings Pasture Cafe	503.0	503.0	0.0				0.0	503.0
Replacement Cremator Widnes	308.0	308.0	0.0				0.0	308.0
Litter Bins	20.0	20.0	0.0				0.0	20.0
3MG	134.5	134.5	0.0				0.0	134.5
Murdishaw redevelopment	21.2	21.2	5.4				5.4	15.8
Equality Act Improvement Works	293.2	93.2	8.7				8.7	84.5
Foundary Lane Residential Area	1160.0	1160.0	1.8				1.8	1,158.2
Town Deal	11352.9	11552.9	174.9				174.9	11,378.0
Property Improvements	360.2	360.2	4.3				4.3	355.9
Runcorn Station Quarter	484.7	484.7	0.0				0.0	484.7
Woodend Unit 10 Catalyst Industrial Estate	0.0	0.0	1.2				1.2	-1.2
Waterloo Building	0.0	0.0	46.0				46.0	-46.0
UK Shared Prosperity Fund	178.2	178.2	0.0				0.0	178.2
Runcorn Waterfront Residential Development	484.7	268.7	8.6				8.6	260.1







Capital Programme as at 31 July 2024 Continued

Scheme Detail	2024/25 Original Allocation £000	2024/25 Revised Allocation £000	24/25 Q1 Spend £000	24/25 Q2 Spend £000	24/25 Q3 Spend £000	24/25 Q4 Spend £000	24/25 Total Spend £000	24/25 Allocation remaining £000
Changing Places	24.1	24.1	2.5				2.5	21.6
Sci-tech Daresbury Project Violet	2200.0	2200.0	0.0				0.0	2,200.0
Bridge and Highway Maintenance	0.0	2,265.6	281.0				281.0	1,984.6
Runcorn Busway	0.0	0.0	227.0				227.0	-227.0
ATF3 Murdishaw to Whitehouse	0.0	3,000.0	175.0				175.0	2,825.0
ATF4 Widnes Town Centre Accessibility	0.0	114.5	0.0				0.0	114.5
A56 Reconstruction (Delph Lane)	0.0	943.7	351.0				351.0	592.7
Dukesfield ATL (Waterloo Bridge)	0.0	0.0	1.0				1.0	-1.0
LCWIP Phase 2 Daresbury	0.0	3,861.7	629.0				629.0	3,232.7
Additional Pothole Funding	0.0	429.1	0.0				0.0	429.1
CRSTS	5,819.4	5,288.6	1,656.0				1,656.0	3,632.6
Street Lighting - Structural Maintenance	1,025.6	1,025.6	0.0				0.0	1,025.6
Street Lighting - Upgrades	969.4	969.4	0.0				0.0	969.4
East Runcorn Connectivity	5,851.7	5,851.7	453.0				453.0	5,398.7
Risk Management	597.8	597.8	5.0				5.0	592.8
Fleet Replacements	4,927.4	4,927.4	1,082.0				1,082.0	3,845.4
Early Land Acquisition Mersey Gateway	212.4	212.4	0.0				0.0	212.4
Directorate Total	49,390.3	59,258.1	7,284.7	0.0	0.0	0.0	7,284.7	51,973.4
Chief Executives Directorate								
IT Rolling Programme	1,026.9	1,026.9	27.7				27.7	999.2
Halton Smart Microgrid	11,000.0	11,000.0	0.0				0.0	11,000.0
Transformation Programme	3,740.0	3,740.0	0.0				0.0	3,740.0
Directorate Total	15,766.9	15,766.9	27.7	0.0	0.0	0.0	27.7	15,739.2
Total Capital Programme 24/25	73,024.8	82,138.6	8,233.7	0.0	0.0	0.0	8,233.7	73,904.9

Progress Against Agreed Savings

Appendix 4

Adult Social Care

	Service Area	Net Budget £'000	Description of Saving Proposal	Savings Value		Current Progress	Comments
				24/25 £'000	25/26 £'000		
ASC1	Housing Solutions	474	Remodel the current service based on good practice evidence from other areas.	0	125		Anticipated to be achieved, currently under review.
ASC2	Telehealthcare	680	Explore alternative funding streams such as Health funding or Disabled Facilities Grants.	170	0		Currently Under Review
			Increase charges / review income.	170	0		Charges were increased by 40% w.e.f. April 2024, so this should be achieved
			Cease the key safe installation service.	15	0		Service still being provided
ASC17/18	Quality Assurance Team	395	Review the activities of the Quality Assurance Team, given there are fewer providers for domiciliary care and the transfer of four care homes into the Council.	0	0		Saving implemented
			Merge the service with the Safeguarding Unit.	50	0		

ASC16	Shared Lives (Adult Placement Service)	115	Engage with an external agency currently operating Shared Lives to take over the running of this service. It is anticipated that this would provide an improved service.	58	0	u	Service currently still provided in-house, although a balanced budget will be attained for 2024/25 as a result of current temporary savings, and work is ongoing to ensure the 2025/6 structure can achieve the permanent savings target
ASC19	Voluntary Sector Support	N/A	Review the support provided by Adult Social Care and all other Council Departments, to voluntary sector organisations. This would include assisting them to secure alternative funding in order to reduce their dependence upon Council funding. A target saving phased over two years has been estimated.	200	100	✓	Anticipated to be achieved
ASC4	Positive Behaviour Support Service	349	Increase income generated in order to ensure full cost recovery, through increased service contract charges to other councils.	100	0	✓	Contracts being re-costed on renewal, saving anticipated to be achieved
				150	0	u	ICB funding not secured, although a balanced budget will be attained for 2024/25 as a result of current temporary savings, and work is ongoing to ensure the 2025/6 structure can

			Review the Integrated Care Board contribution for Adults, to ensure the full recovery of related costs.				achieve the permanent savings target
ASC15	Learning Disability Nursing Team	424	Cease provision of this service. The service is a Health related function rather than Adult Social Care, but this is a historical arrangement. The Integrated Care Board would need to consider how they want to provide this function.	424	0	<input checked="" type="checkbox"/>	Costs now recharged to the ICB
ASC14	Care Management Community Care Budget	18,982	Attract £500k investment from the pooled budget (BCF) from 2024/25. Undertake work in years 1 and 2 to reduce reliance upon contracted services from 2025/26. Services are currently in the process of being redesigned on a "Strengths Based Approach" ie. focused upon prevention.	500	1,000	<input type="checkbox"/>	Position currently being reviewed.

Total Adult Social Care Department	1,837	1,225		
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Finance

Ref.	Service Area	Net Budget £'000	Description of Saving Proposal	Savings Value		Current Progress	Comments
				24/25 £'000	25/26 £'000		
F9	Internal Audit	300	Restructure in light of potential retirements over the next two years within the Internal Audit Team.	0	50		No official changes made yet
F13	Discretionary Support Scheme	221	Review the roles, procedures and structure of the team.	25	0		On track
F17	Council Tax	84	Increase the charges applied when a court summons is issued by 30% (£23), to achieve full cost recovery over the three year period.	40	40		On track
Total Finance Department				65	90		




Legal and Democratic Services

Ref.	Service Area	Net Budget £'000	Description of Saving Proposal	Savings Value		Current Progress	Comments
				24/25 £'000	25/26 £'000		
L4	Marketing, Design and Communications	45	Review the frequency of production of Inside Halton, as part of the wider consideration of the Council's communications strategy required for the Transformation Programme	15		<input checked="" type="checkbox"/>	Budget adjusted inline with the savings in the ICT department
Total Legal Services Department				15	0		

Children and Families

Ref.	Service Area	Net Budget £'000	Description of Saving Proposal	Savings Value		Current Progress	Comments
				24/25 £'000	25/26 £'000		
C1	Ditton and Warrington Road Daycare Centres	52	Closure of Ditton and Warrington Road daycare centres, given the significant on-going net losses at both centres. Sufficient alternative provision exists nearby, as well as in the adjoining nursery schools.	26	0		Early Years has now closed and budget for 24/25 has been removed
C2	Children's Centres	1,293	Review the operation of Windmill Hill Children's Centre, where there is the potential to save on premises and staffing costs.	0	22		This is subject to further review as external factors are changing the original review parameters. Potential alternative funding also to be reviewed.
C3	Children with Disabilities and Inglefield	858	Explore the potential for selling Inglefield and then purchase two bungalows within the community to provide a more appropriate setting.	112	0		Amount was removed at budget setting as will not be achieved
Total Policy, Planning & Transportation Department				138	22		



Education, Inclusion and Provision

Ref	Service Area	Net Budget £'000	Description of Saving Proposal	Savings Value		Current Progress	Comments
				24/25 £'000	25/26 £'000		
EIP1	Education Psychology Service	339	There is excess demand from schools for the Education Psychology Service. The service is valued and there is opportunity to expand our offer and generate additional income.	52	0		
EIP2	SEN Assessment Team	82	Consideration will be given to funding the full service costs from the High Needs Block of the Dedicated Schools Grant.	80	0		DSG funding removed as does not comply with grant conditions.
EIP5	Commissioning	148	Review with Health colleagues how the Emotional Health and Wellbeing Service for Children in Care, Care Leavers and Carers could instead be provided by Child and Adolescent Mental Health Services (CAMHS) as they are commissioned by the Integrated Care Board.	148	0		To be reviewed.
Total Education, Inclusion and Provision Department				280	0		


Community and Greenspace

Ref.	Service Area	Net Budget £'000	Description of Saving Proposal	Savings Value		Current Progress	Comments
				24/25 £'000	25/26 £'000		
COMM3	Sport & Recreation	471	Restructuring the roles and responsibilities of the Sports Development Team	36	0		✓ Restructure is currently underway
COMM5	Stadium & Catering Services – School Meals	12	Cease to deliver the school meals service, which has made significant losses of over £200,000 for a number of years and is forecast to make a similar loss by year-end. Work would be undertaken with schools over the next two years to support them to secure an alternative means of delivery, whether in-house or via an external provider.	0	12		✓ The cessation of the service is underway with the majority of schools ending their contracts by the end of the calendar year.
Total Community & Environment Department				36	12		

Economy, Enterprise and Property

Ref.	Service Area	Net Budget £'000	Description of Saving Proposal	Savings Value		Current Progress	Comments
				24/25 £'000	25/26 £'000		
EEP4	Cleaning Services – Council Buildings	580	Review cleaning arrangements, with a focus on only emptying bins and cleaning toilets daily.	100	0		A review of the cleaning service is underway with some positions removed from the structure. The full savings will not be achieved until the accommodation review is complete.
EEP2	Caretaking & Security Services	641	A review and restructuring of caretaking arrangements.	52	0		Following advice from HR the restructure will not take place until the final quarter of the year.
Total Economy, Enterprise & Property Department				152	0		

Policy, Planning and Transportation

Ref.	Service Area	Net Budget £'000	Description of Saving Proposal	Savings Value		Current Progress	Comments
				24/25 £'000	25/26 £'000		
PPT6	Traffic	N/A	Consider introducing civil traffic enforcement for traffic violations. Employ private sector civil enforcement officers to issue fines and generate income. It would take 12 months to apply for powers from the DFT and put the scheme in place. The Environment & Urban Renewal Policy & Performance Board will consider this via a Topic Group.	150	0		Scheme has not gone ahead. Therefore no income will be generated as the traffic enforcement will not be carried out.
Total Policy, Planning & Transportation Department				150	0		

Symbol

Objective



Indicates that the objective is on course to be achieved within the appropriate timeframe.



Indicates that it is uncertain or too early to say at this stage whether the milestone/objective will be achieved within the appropriate timeframe.



Indicates that it is highly likely or certain that the objective will not be achieved within the appropriate timeframe.

1.1 Below table provides an updated on the Council's four year medium term financial forecast from 2025/26 to 2027/28.

	2025/26 Forecast	2026/27 Forecast	2027/28 Forecast	2028/29 Forecast
	£'000	£'000	£'000	£'000
Council Tax Growth	3,726	2,734	2,843	2,958
Business Rate Growth	-333	1,607	1,640	1,672
General Government Grant Growth	-500	80	82	84
Increase in Council Funding	2,892	4,422	4,565	4,714
Additional Cost Pressures:				
Contingency	1,000	2,000	2,000	2,000
Capital Programme	1,070	319	1,375	1,000
Pay & Price Inflation	4,807	5,164	5,639	5,814
Reverse 10% Supplies and Services Budgets	0	1,546	0	0
2024/25 Overspending Position	17,569	0	0	0
Increase in Service Demand	4,045	3,963	4,255	4,570
Childrens Improvement Programme	4,200	0	0	0
Cost Pressures - Other	916	131	118	119
Replenish Reserves	2,000	0	0	0
Business Rate Retention Reserve	0	4,332	0	0
Reduction in Grant	252	0	0	0
Total Cost Pressures	35,859	17,455	13,387	13,502
Agreed Savings February 2023	-1,349	0	0	0
2024/25 Savings Unachieved	217			
Funding Gap before Transformation Savings	-31,835	-13,033	-8,822	-8,788

1.2 The latest forecast shows a budget gap of £62.478m over the period to 2028/29. This position excludes Transformation targets, which in light of the budget gap need to be reviewed.

1.3 The forecast includes a number of estimates around pay and price increases, demand impact, grant income and changes to funding from council tax and business rates. The assumptions around those estimates are detailed below.

- The council tax base is inclusive of a 1% increase on the current year base plus increases around the change in council tax premium (for empty properties changing from 2 years to 1 year from April 2025) and a 100% premium being applied on second properties. The 2025/26 council tax base will be reported to Executive Board in November 2024.
- The increase to Council Tax being 4.99% in 2025/26 and 2.99% in the following years. The forecast increase being based on latest Office of Budget Responsibility Forecasts (OBR). Certainty around the referendum

cap on council tax increases for future years is not expected to be known until the autumn months at the earliest.

- Forecast in increase to income from business rates is set to 2% in each of the years of the forecast period. This position is continually being reviewed in light of any new hereditaments being added to the rating list and the impact of appeals against ratings. The business rate position for 2025/26 excludes any in-year surplus funds, valued at £2.472m in 2024/25.
- General Government grant income has been uplifted at 2% in each year of the forecast period. This will be updated as more information is known, which is expected to be on publication of the Government's Autumn Spending Review at the earliest.

1.4 Cost Pressures – Capital Programme

- Costs of the capital programme have been updated based on the latest capital programme. This includes the cost of principal loan repayments taken against the new leisure centre.
- A reduction in Council held cash reserves and forecast lower interest rates will have a cost impact on the interest receivable over the period, this cost has been built into the forecast.

1.5 Cost Pressures – Pay and Price Inflation.

- Reported CPI for July 2024 is 2.2% and longer term forecasts are for inflation to remain at around 2% over the reported period.
- Pay has been included at 2% for each year of the forecast. 2024/25 pay budgets were inflated by 4%, there is a risk to that being insufficient given ongoing pay negotiations.
- Price budgets will remain cash limited over the period of the forecast with the exception of contracts where inflation will cover the required increase. Largely this will be limited to growth of 2% with the exception of care contracts.
- Inflation against care contracts has been uplifted by 4% for 2025/26 and 2% for the following years. Inflation of 4% is linked to increase expectations to the 2025/26 National Minimum Wage increase, based on latest available information from the Low Pay Commission.
- Income inflation is fixed at 2% for each year of the forecast.

1.6 Reverse 10% Supplies & Services Cuts

- In setting the 2024/25 budget Council agreed to a 10% cut across property and highway maintenance budgets and general supplies and services. These cuts to budget are reversed in 2026/27, at a cost of £1.546m.

1.7 Cost Pressures – 2024/25 Contingency

- Contingency has been included at £1m for 2025/26 and £2m for later years.

1.8 Cost Pressures – 2024/25 Overspending Position

- Included within the forecast is the budget required to bring 2024/25 overspending departments to a balanced budget position (before inflation and demand growth), including:
 - Care Homes - £1.290m
 - Community Care - £2.128m
 - Legal - £0.858m
 - Children & Families - £11.617m
 - EIP - £1.676m
 - Note the above include budget to cover the current cost of agency staff and staffing for posts in addition to establishment. The Council have historically never budgeted for such costs.

1.9 Cost Pressures – Demand

- There are a number of ways in which the impact of service demand over a future period is considered. This can be based on local knowledge, wider impact across the North West, demographic changes or historical information. This forecast has built demand growth based on historical information, which is the most prudent approach given the uncertainty and high cost increases the Council has experienced over the past number of years. This includes:
 - Children's Social Care – Increase for demand and care complexity of 9.7% included in each year of the forecast. At a cost of £1.809m in 2025/26.
 - Adult Social Care – Increase in demand and care complexity of 4.9% included in each year of the forecast. At a cost of £1.886m in 2025/26.
 - SEN School Transport – Increase in demand of 11.2% in 2025/26 at a cost of £0.350m.

1.10 Cost Pressures – Children's Improvement Programme

- There is expectancy following the recent Ofsted inspection of an increase in costs being required for Children Services to support the improvement programme. Resources required are still being finalised but the 2025/26 forecast includes an amount of £4.2m to cover this.
- The above amount will lead to improvements and the potential reduction in costs for children in care. No reduction forecast has yet been included in the forecast, this will be updated as more certainty is known on the potential for cost reduction and over what period.

1.11 Cost Pressures – Other

- Included within the 2025.26 forecast is an amount of £1.133m to include growth across a number of services. This includes loss of income against the Youth Justice Service as the role of providing central services moves

to Cheshire West; £0.128 to fund the IT managed detection response system and a number of other smaller projects.

1.12 Replenish Reserves

- The drawdown against Council reserves over the past number of years has left the Council with an insufficient amount to cover uncertainty moving forward. The General Reserve position is £5.1m which is an absolute minimum. The forecast includes growth to reserves of £2m in each year of the forecast.

1.13 Rates Retention Reserve – Liverpool City Region Pilot

- The Council currently operate a pilot across the City Region where 99% of business rates are retained. This replaces the normal threshold of 50% of rates being retained. To allow for the growth in income the Council forgoes receipt of Revenue Support Grant and Improved Better Care Fund Grant. It is currently estimated the authority are in a betterment position as a result of the pilot by approximately £4.332m. No confirmation has been given to the pilot being extended post March 2026 and therefore the forecast assumes this funding is lost from 2026/27.

1.14 Funding Changes

- In the absence of available information, the forecast largely assumes specific Government Grants to remain at existing levels. The exception to this is a loss of £0.252m against the Services Support Grant which is expected to end in March 2025.

1.15 Savings Agreed February 2023

- In February 2023 Council agreed savings over a period of three years, 2025/26 includes an amount of £1.349m.
- Included is an amount of £0.217m for savings in 2024/25 which are unlikely to be achieved.

1.16 Transformation

- The above table excludes targets against the Transformation Programme, Council agreed to a target of £20m in February 2023, it is clear this amount is now insufficient to achieve a balanced budget position. Targets against the programme need to be revised based on the medium term funding gap.

