

REPORT TO: Executive Board

DATE: 14 November 2024

REPORTING OFFICER: Director of Finance

PORTFOLIO: Corporate Services

SUBJECT: 2024/25 Spending as at 30 September 2024

WARD(S): Borough-wide

1.0 PURPOSE OF REPORT

1.1 To report the Council's overall revenue net spend position as at 31 September 2024 together with a 2024/25 forecast outturn position.

2.0 RECOMMENDED: That

- 1) All spending is limited to only absolutely essential items;**
- 2) Executive Directors identify reductions to their directorate forecast outturn net spend position and urgently implement them; and**
- 3) Council be asked to agree to submit an application for Exceptional Finance Support to cover the deficit position for the year, as recommended within the Medium Term Financial Strategy report elsewhere on the agenda.**

3.0 SUPPORTING INFORMATION

Revenue Spending

- 3.1 Appendix 1 presents a summary of spending against the operational revenue budget up to 30 September 2024 and Appendix 2 provides detailed figures for each individual Department. In overall terms, net Council spending as at 30 September 2024 is £8.864m over budget. The outturn forecast for the year estimates that net spending will be over budget by £20.642m if no corrective action is taken.
- 3.2 The forecast outturn overspend has increased from the amount of £19.777m reported to Management Team at the end of July 2024. The increase is largely accounted for within the Children's Directorate where the overspend has increased by £0.682m and the Adult's Directorate where the overspend has increased by £0.368m.
- 3.3 Included within the forecast position is a provision of £0.5m relating to potential costs from a planning appeal awarded against the Council. No actual costs have yet been awarded but it is necessary to provide for an estimate at this stage.

- 3.4 The forecast position continues to be of great concern, there is no evidence of a reduction in spending across service areas despite previous reports highlighting the overspend and funding difficulties.
- 3.5 At the halfway point for the year it is highly unlikely that available reserves will be sufficient to cover the forecast deficit for the year. The Council will therefore need to look towards requesting Exceptional Financial Support from Government which will add to future year costs.
- 3.6 The available reserves to the Council (General and Useable Earmarked) total £11.6m. This level is well below that required to help provide a balanced budget position. Further detail on reserves is provided at para 3.18
- 3.7 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 award which has recently been agreed but not yet implemented.
- 3.8 MHCLG officers have been made aware of the Council's financial position and will continue to be updated. Discussions have taken place regarding the process the Council will need to follow in order to apply for the Government's Exceptional Financial Support arrangement. If this action is not undertaken, the Director of Finance will be required to issue a Section 114 Notice under the Local Government Finance Act 1988.
- 3.9 The largest pressure on the budget continues to be within the Children & Families Department, net spend for the year is forecast to be £8.559m (20.3%) above 2023/24 actual spend. There continue to be significant increases in the forecasts relating to salary (agency) costs and children in care.
- 3.10 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.

3.11 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
	Q1	Q2	Total	Total
	£'000	£'000	£'000	£'000
Adult Social Care	1,341	1,656	2,997	5,927
Chief Executives Delivery Unit	132	179	311	0
Children & Family Services	1,283	1,432	2,715	6,157
Community & Greenspace	116	129	245	336
Economy, Enterprise & Property	86	105	191	343
Education, Inclusion & Provision	99	78	177	393
Finance	14	42	56	56
Legal & Democratic Services	253	274	527	814
Planning & Transportation	94	85	179	206
Public Health & Public Protection	11	10	21	21
Total	3,429	3,990	7,419	14,253

3.12 Within the approved budget for the year is a £4m target against the Transformation Programme. To date budget savings of £0.129m 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.

3.13 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 net costs, currently estimated as an increase of £22.837m (15.5%).

Revenue - Operational Spending

3.14 Operational net spending for the first two quarters of the year is higher than the budget to date by £8.864m Based on current forecasts it is estimated net spend will be over budget for the year by £20.642m if no further corrective action is taken.

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

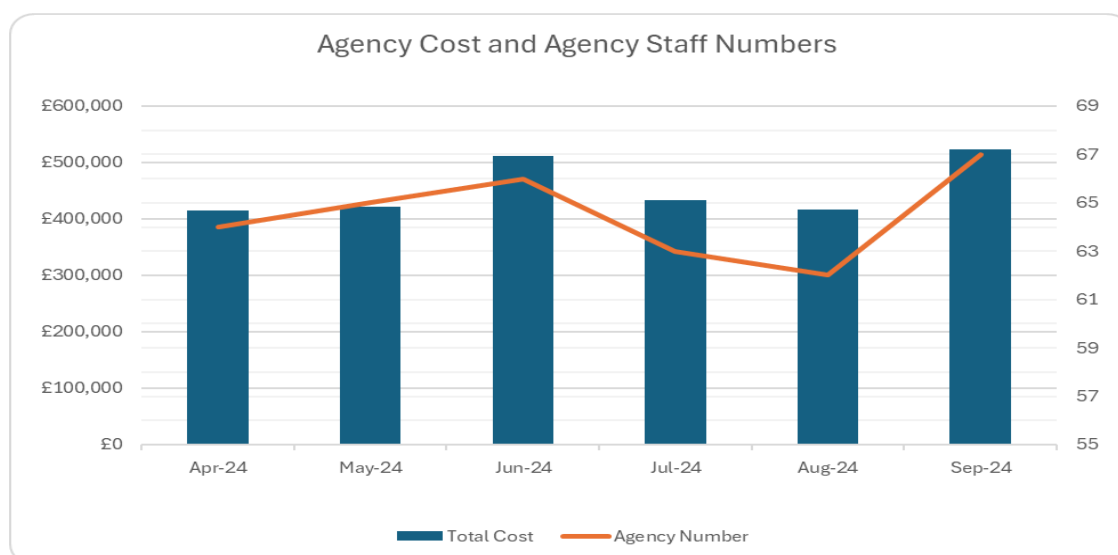
(i) **Children and Families Department**

Employee Expenditure

Employee costs are over budget profile at the end of financial year 2024/25 by £3.056m. There continues to be heavy reliance on agency staff to fill vacancies across the structure.

The chart below demonstrates agency costs that cover the month of April to September based on the period that was worked. An

estimated figure has also been included in September for invoices not yet received for work that was provided in September. The chart also includes the number of agency members of staff where an invoice has been received within each period.



Various workstreams are in place to target the difficulties in recruitment, including a recruitment work group, social work academy and market supplements for applicable posts.

Residential Care

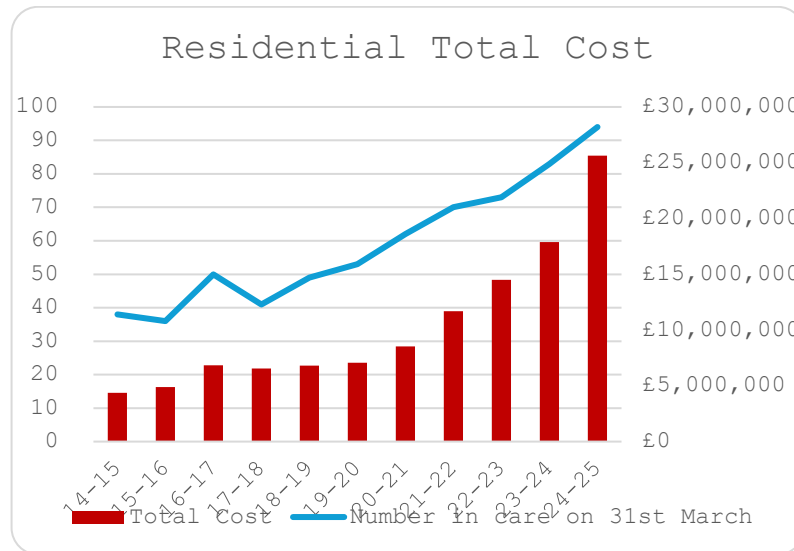
Out of Borough Residential Care continues to be the main budget pressure for the Children and Families Department as the costs of residential care have continued to rise year on year.

Provision	Weekly Costs	30-Sep-24		31-Jul-24	
		No. Placed	Estimated cost for the year	No. Placed	Estimated cost for the year
Residential	£2000 - £3000	3	425,275	2	197,563
Residential	£3001 - £4000	15	3,177,897	14	2,576,320
Residential	£4001 - £5000	11	2,464,877	12	2,707,103
Residential	£5001 - £15000	41	16,205,195	38	15,556,103
Secure	£6397 - £8137				
Leaving Care	£443 - £7175	18	2,643,101	19	2,742,900
Parent & Child	£2000 - £5500	6	715,298	6	663,491
Total:		94	25,631,643	91	24,443,479

At the end of financial year 24/25 the estimated overspend is £7.394m over budget for residential placements. 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.



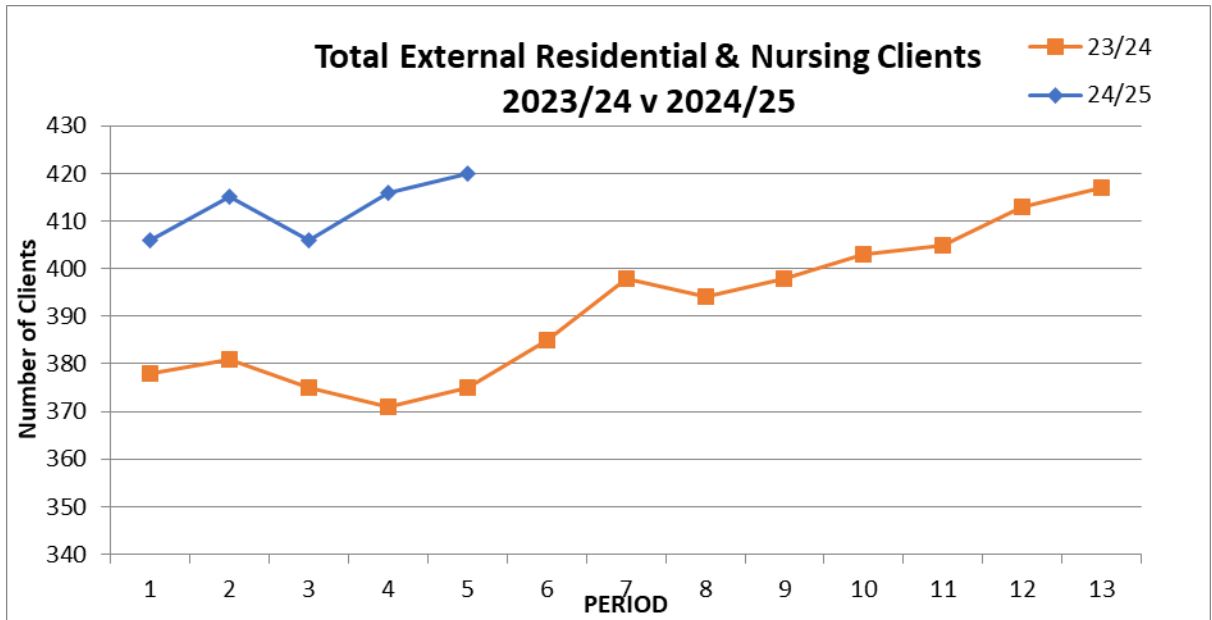
(ii) **Adult Social Care Directorate**

Community Care

At the end of September 2024 expenditure on Community Care services is over budget profile by £1.4m. It is anticipated that at the end of the financial year it will be overspent by £2.4m. This is an increase of £0.3m from the previous position reported at the end of July.

There are currently 420 residents in permanent external residential/nursing care as at the end of August 2024 compared to 406 in April, an increase of 3.4%. Compared to the 2023/24 average of 390 this is an increase of 7.6%. The average cost of a package of care since April has increased from £866 to £881 a slight increase of 1.7%. In addition to these placements there are 94 residents placed within council internal care homes.

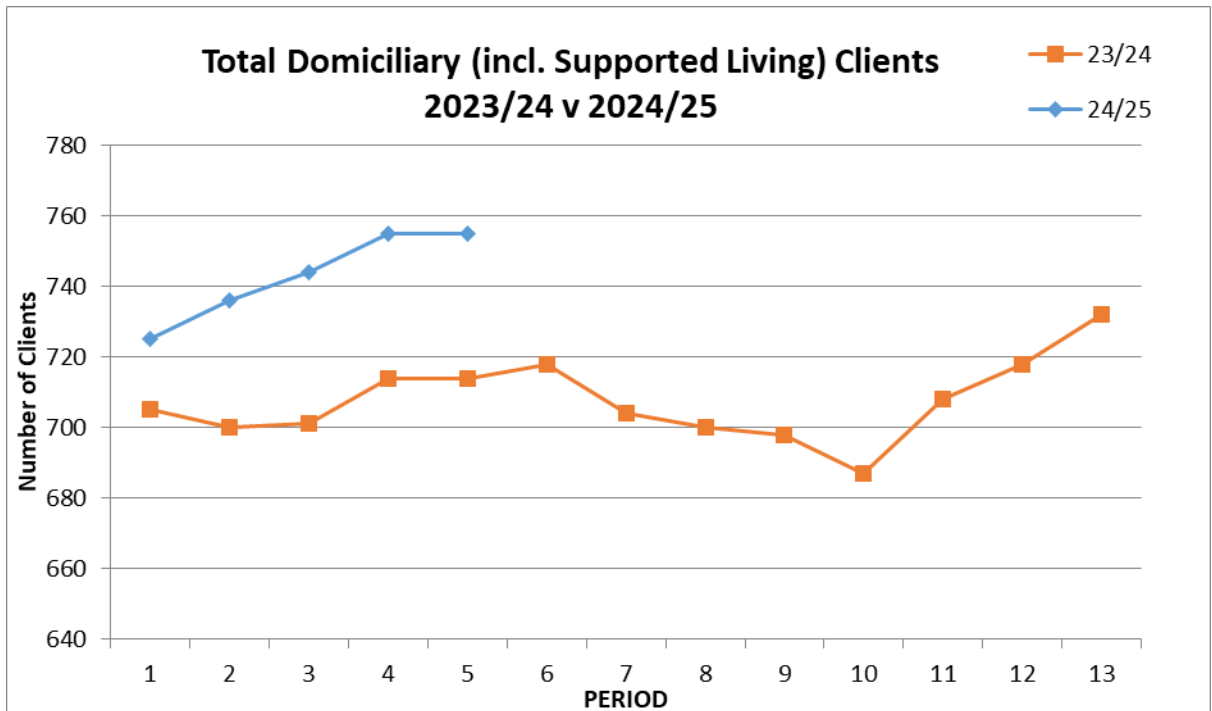
The graph below illustrates the demand for permanent placements.



Domiciliary Care & Supported Living

There are currently 755 service users receiving a package of care at home compared to 744 in June, a slight increase of 1.5%. However, the average number of service users during 2023/24 was only 707, an increase of 6.7% which demonstrates demand for the service has increased this financial year.

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



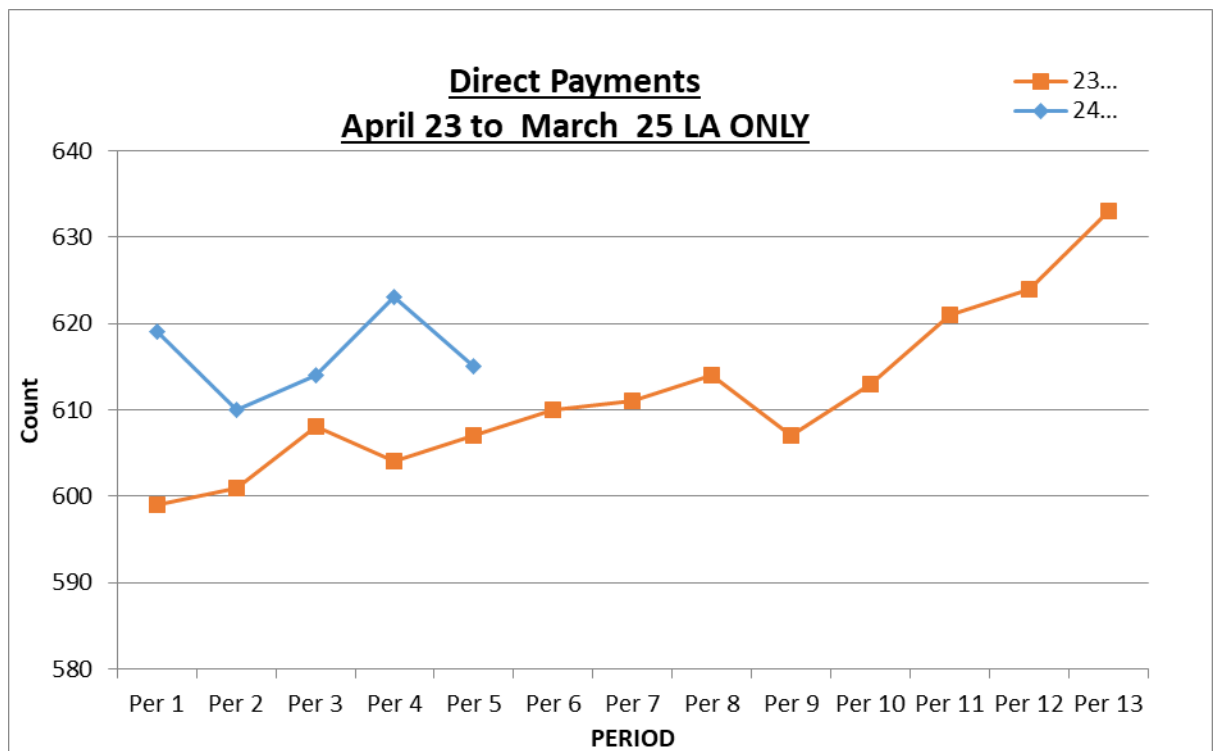
Direct Payments

In August 615 clients received a Direct Payment (DP) compared with 619 in April a very slight decrease of 0.64%. However the average number of DP's in 2023/24 was 591, therefore there has been an increase of 4.06% on last year's average.

The average cost of a package of care has decreased since April from £529.04 to £455.65 in August, a reduction of 13.7%.

Currently there are 193 service users receiving a DP to pay care providers that have an hourly rate higher than the Council's domiciliary contracted rate of £21.18. This is an increase from period 4 of 32 clients and a financial increase of £5,860 per week (£0.152m to year end if this continues). This appears to be a trend and is exerting additional pressure on the budget.

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



Care Homes

Spend to 30th September 2024 across the division is over budget profile by £0.315m. The forecast for the end of 2024/25 financial year is an estimated outturn position of £1.198m over budget. This is assuming the level of agency continues at a similar rate and includes higher spend assumptions later in the financial year due to winter pressures surrounding staffing and utilities.

Recruitment of staff is a continued pressure across the care homes. There remains a high number of staff vacancies across the care homes. A proactive rolling recruitment exercise is ongoing supported by HR.

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 September 2024 total agency spend across the care homes reached £1.887m, the cost of this has partially been offset by staff vacancies.

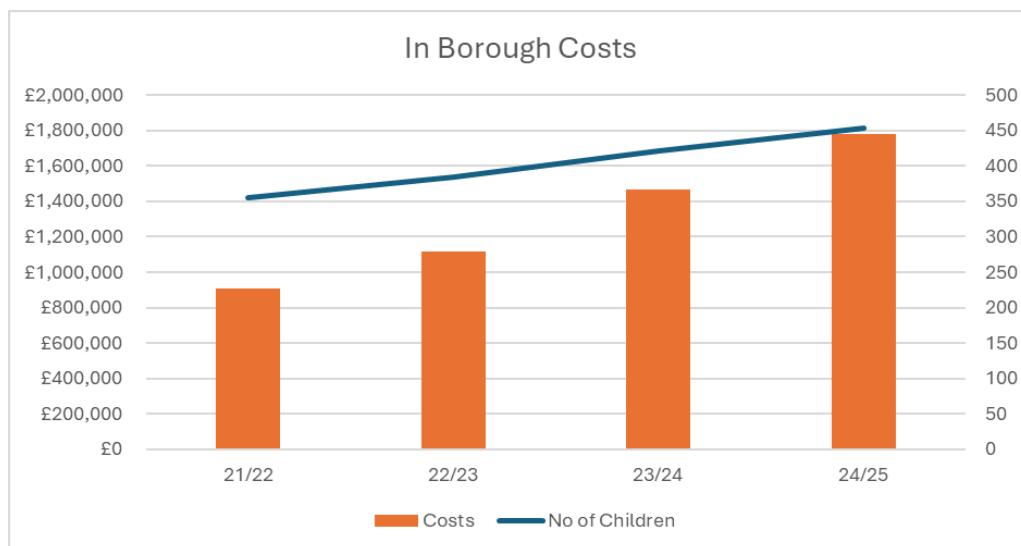
(iii) Education, Inclusion and Provision

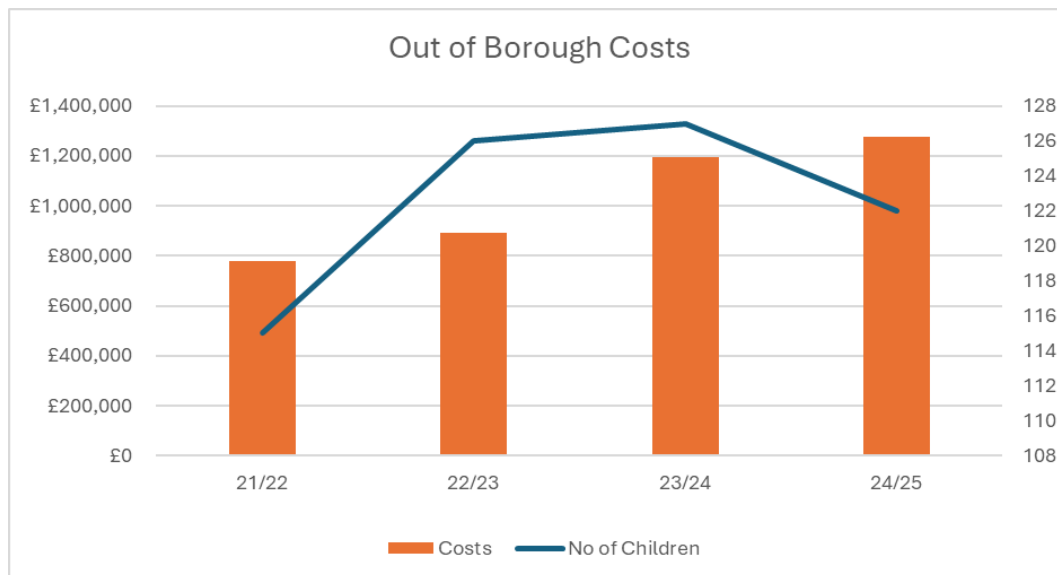
Schools Transport is the main budget pressure for Education, Inclusion and Provision. The Council has a statutory responsibility to provide Special Educational Needs (SEN) pupils with transport. This is split into two main areas of SEN pupils attending In Borough and out of Borough Schools.

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

2024-25 as at Sep-24					
Area	Number of Users	Budget £000	Projected Spend £000	Variance £000	Average Cost per User
In Borough	453	1,826	1,781	46	£3,931
Out of Borough	122	434	1,274	(840)	£10,443
Total	575	2,261	3,055	(794)	

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





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

- 3.16 Council tax collection through to the end of September 2024 is 53.82% which is -0.11%% on the collection rate at the same point last year.

Debt relating to previous years continues to be collected, the Council utilises powers through charging orders and attachment to earnings/benefits to secure debts. £1.44m has been collected in relation to previous year debt.

- 3.17 Business rate collection through to the end of September 2024 is 58.76% which is up 2.41% on the collection rate at the same point last year.

£1.343m has been collected in relation to previous year debt.

Review of Reserves

- 3.18 As at 30 September 2024 the Council's General Reserve is unchanged from the previous period at £5.149m, which represents 3.44% of the Council's 2024/25 net budget. This is considered to be a minimum balance level.

- 3.19 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

- 3.20 A summary breakdown of Council reserves is presented in the table below, this shows the balance of reserves as at 30 September 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	0.507
Fleet Replacement	0.328
Highways Feasibility Costs	0.102
Local Development Framework	0.494
Community & Environment	0.253
Mersey Valley Golf Club	0.483
Mersey Gateway	27.560
Various Other	0.656
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	0.111
Various Other	0.768
	0
Total Earmarked Reserves	55.213

- 3.21 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.
- 3.22 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

3.23 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 are as follows:

- a. Allocation of Children's Capital
- b. Oakmeadow & Peelhouse Improvements
- c. Property Improvements
- d. Waterloo Building
- e. Port of Weston
- f. Kingsway Leisure Centre Demolition
- g. MG Handback Land

3.24 Capital spending at 30 September 2024 totalled £17.3m, which represents 25% of the total Capital Programme of £69.8m (which assumes a 20% slippage between years).

Approved Savings

3.25 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.

4.0 CONCLUSIONS

4.1 As at 30 September 2024, net revenue spend is forecast to be £20.642m over the budget for the year.

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.

4.4 It is recommended to Council that an application be submitted for the Government's exceptional Financial Support, to assist with funding the forecast overspend and future budget setting.

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

6.2 Building a Strong, Sustainable Local Economy

6.3 Supporting Children, Young People and Families

6.4 Tackling Inequality and Helping Those Who Are Most In Need

6.5 Working Towards a Greener Future

6.6 Valuing and Appreciating Halton and Our Community

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

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 has been prepared and is included at Appendix 5.

8.0 EQUALITY AND DIVERSITY ISSUES

8.1 None.

9.0 CLIMATE CHANGE IMPLICATIONS

9.1 None

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

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

Summary of Revenue Spending to 30 September 2024

APPENDIX 1

Directorate / Department	Annual Budget £'000	Budget To Date £'000	Actual To Date £'000	Variance (Overspend) £'000	September 2024 Forecast Outturn (o'spend) £'000	July 2024 Forecast Outturn (o'spend) £'000
Adult Social Care	22,714	11,162	11,331	(169)	(335)	0
Care Homes`	10,043	4,825	5,140	(315)	(1,198)	(1,290)
Community Care	16,404	8,612	10,081	(1,469)	(2,433)	(2,128)
Complex Care Pool	10,704	1,195	890	305	308	128
Adults Directorate	59,865	25,794	27,442	(1,648)	(3,658)	(3,290)
Finance	5,031	5,274	4,775	499	369	(219)
Legal & Democratic Services	-618	-124	319	(443)	(976)	(858)
ICT & Support Services	2,278	666	955	(289)	(588)	(89)
Chief Executives Delivery Unit	1,169	189	219	(30)	(63)	6
Chief Executives Directorate	7,860	6,005	6,268	(263)	(1,258)	(1,160)
Children & Families	38,362	14,703	20,217	(5,514)	(12,333)	(11,617)
Education, Inclusion & Provision	9,769	2,795	3,574	(779)	(1,642)	(1,676)
Childrens Directorate	48,131	17,498	23,791	(6,293)	(13,975)	(13,293)
Community & Greenspace	25,408	9,867	9,704	163	395	324
Economy, Enterprise & Property	2,336	651	631	20	30	25
Planning & Transportation	8,406	1,784	1,553	231	102	(53)
Environment & Regeneration Directorate	36,150	12,302	11,888	414	527	296
Corporate & Democracy	-3,801	-2,733	-1,547	(1,186)	(2,380)	(2,373)
Public Health Directorate	1,291	89	-23	112	102	43
Total Operational Net Spend	149,496	58,955	67,819	(8,864)	(20,642)	(19,777)

Adult Social Care

APPENDIX 2

	Annual Budget	Budget to Date	Actual Spend	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employees	17,543	8,776	8,249	527	1,060
Agency- Covering Vacancies	0	0	580	(580)	(1,160)
Premises	481	263	247	16	0
Supplies & Services	511	297	319	(22)	(45)
Aids & Adaptations	37	18	21	(3)	0
Transport	242	120	152	(32)	(60)
Food & Drink Provisions	214	107	89	18	30
Supported Accommodation and Services	1,385	652	608	44	90
Emergency Duty Team	115	0	0	0	0
Transfer To Reserves	282	0	0	0	0
Capital Financing	13	0	0	0	0
Contracts & SLAs	1,090	537	534	3	0
Housing Solutions Grant Funded Schemes					
Homelessness Prevention	471	148	130	18	0
Rough Sleepers Initiative	167	48	49	(1)	0
Trailblazer	100	50	43	7	0
Total Expenditure	22,651	11,016	11,021	(5)	(85)
Income					
Fees & Charges	-873	-430	-393	(37)	(70)
Sales & Rents Income	-480	-311	-317	6	10
Reimbursements & Grant Income	-2,308	-658	-635	(23)	0
Capital Salaries	-121	-61	-61	0	0
Housing Schemes Income	-631	-626	-625	(1)	0
Total Income	-4,413	-2,086	-2,031	(55)	(60)
Net Operational Expenditure	18,238	8,930	8,990	(60)	(145)
Recharges					
Premises Support	529	264	264	0	0
Transport Support	581	291	400	(109)	(190)
Central Support	3,465	1,732	1,732	0	0
Asset Rental Support	13	0	0	0	0
Recharge Income	-112	-55	-55	0	0
Net Total Recharges	4,476	2,232	2,341	(109)	(190)
Net Departmental Expenditure	22,714	11,162	11,331	(169)	(335)

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	349	316	33	35
Agency - covering vacancies	0	0	70	(70)	(152)
Other Premises	101	38	39	(1)	(3)
Supplies & Services	20	8	12	(4)	(2)
Food Provison	48	20	24	(4)	(1)
Total Madeline Mckenna Expenditure	867	415	461	(46)	(123)
<u>Millbrow</u>					
Employees	2,056	1,028	618	410	679
Agency - covering vacancies	3	3	458	(455)	(950)
Other Premises	129	51	70	(19)	(38)
Supplies & Services	61	27	49	(22)	(25)
Food Provison	78	33	39	(6)	1
Total Millbrow Expenditure	2,327	1,142	1,234	(92)	(333)
<u>St Luke's</u>					
Employees	2,884	1,442	1,012	430	740
Agency - covering vacancies	250	250	696	(446)	(1,023)
Premises	172	73	109	(36)	(67)
Supplies & Services	59	21	47	(26)	(26)
Reimbursement & Grant Income	-104	-104	-104	0	0
Client Income	-44	-44	-44	0	0
Food Provison	120	60	62	(2)	(3)
Total St Luke's Expenditure	3,337	1,698	1,778	(80)	(379)
<u>St Patrick's</u>					
Employees	1,839	919	590	329	566
Agency - covering vacancies	42	42	504	(462)	(1,001)
Other Premises	157	55	64	(9)	(17)
Supplies & Services	64	29	22	7	14
Food Provison	122	50	49	1	2
Reimbursement & Grant Income	-21	-21	-21	0	0
Total St Patrick's Expenditure	2,203	1,074	1,208	(134)	(436)
<u>Care Homes Divison Management</u>					
Employees	362	180	141	39	77
Supplies & Services	0	0	2	(2)	(4)
Care Home Divison Management	362	180	143	37	73
Net Operational Expenditure	9,096	4,509	4,824	(315)	(1,198)
Recharges					
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	10,043	4,825	5,140	(315)	(1,198)

Community Care

	Annual Budget	Budget to Date	Actual Spend	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Residential & Nursing	13,372	6,302	7,279	(977)	(1,345)
Domiciliary Care & Supported living	12,890	5,867	5,846	21	46
Direct Payments	14,125	7,389	8,035	(646)	(1,155)
Day Care	648	389	274	115	7
Total Expenditure	41,035	19,947	21,434	(1,487)	(2,447)
Income					
Residential & Nursing Income	-13,182	-5,842	-5,849	7	6
Community Care Income	-2,270	-1,043	-1,048	5	11
Direct Payments Income	-1,014	-435	-441	6	8
Income from other CCGs	-135	-34	-34	0	0
Market sustainability & Improvement Grant	-2,796	-1,398	-1,398	0	0
Adult Social Care Support Grant	-5,167	-2,583	-2,583	0	0
War Pension Disregard Grant	-67	0	0	0	(11)
Total Income	-24,631	-11,335	-11,353	18	14
Net Operational Expenditure	16,404	8,612	10,081	(1,469)	(2,433)

Complex Care Pool

	Annual Budget	Budget to Date	Actual Spend	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Intermediate Care Services	5,220	2,109	2,226	(117)	(233)
Oakmeadow	1,831	884	921	(37)	(74)
Community Home Care First	2,111	818	649	169	338
Joint Equipment Store	871	276	276	0	0
Development Fund	582	66	0	66	133
Contracts & SLA's	3,243	98	98	0	0
Inglenook	127	55	41	14	28
HICafs	3,703	1,210	1,066	144	289
Carers Breaks	494	225	156	69	138
Carers centre	371	0	0	0	0
Residential Care	7,225	3,629	3,629	0	0
Domiciliary Care & Supported Living	4,227	2,113	2,113	0	0
Total Expenditure	30,005	11,483	11,175	308	619
Income					
BCF	-13,484	-6,742	-6,742	0	0
CCG Contribution to Pool	-2,865	-1,432	-1,432	0	0
Oakmeadow Income	-19	-16	-13	(3)	(4)
ASC Discharge Grant Income	-1,631	-816	-816	0	0
ICB Discharge Grant Income	-1,282	-1,282	-1,282	0	0
Other Income	-20	0	0	0	0
Total Income	-19,301	-10,288	-10,285	(3)	(4)
ICB Contribution Share of Surplus				0	(307)
Net Operational Expenditure	10,704	1,195	890	305	308

Finance Department

	Annual Budget	Budget to Date	Actual Spend	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employees	6,945	3,373	3,343	30	60
Insurances	986	565	322	243	260
Supplies & Services	417	279	366	(87)	(167)
Rent Allowances	35,500	15,651	15,651	0	0
Concessionary Travel	1,748	533	530	3	6
LCR Levy	1,748	0	0	0	0
Bad Debt Provision	77	0	0	0	(145)
Non HRA Rent Rebates	70	27	25	2	3
Discretionary Social Fund	106	53	0	53	106
Discretionary Housing Payments	300	150	101	49	97
Household Support Fund Expenditure	2,625	1,235	1,235	0	0
Total Expenditure	50,522	21,866	21,573	293	220
Income					
Fees & Charges	-335	-155	-159	4	9
Burdens Grant	-60	-66	-78	12	24
Dedicated schools Grant	-144	-10	0	(10)	(19)
Council Tax Liability Order	-581	-439	-493	54	108
Business Rates Admin Grant	-157	0	0	0	0
Schools SLAs	-312	-312	-307	(5)	(5)
LCR Reimbursement	-1,748	0	0	0	0
HB Overpayment Debt Recovery	-400	-200	-184	(16)	(36)
Rent Allowances	-34,700	-13,041	-12,926	(115)	(232)
Non HRA Rent Rebate	-70	-35	-37	2	(3)
Discretionary Housing Payment Grant	-300	-300	-93	(207)	(21)
Housing Benefits Admin Grant	-498	-249	-244	(5)	(9)
Housing Benefits Award Accuracy	0	0	-12	12	12
Universal Credits	-5	-3	0	(3)	(5)
Household Support Fund Grant	-2,625	0	-243	243	0
VEP Grant	0	0	-5	5	5
CCG McMillan Reimbursement	-87	-43	-25	(18)	5
Reimbursements & Grant Income	-151	-76	-329	253	316
Transfer from Reserves	-7	-7	-7	0	0
Total Income	-42,180	-14,936	-15,142	206	149
Net Operational Expenditure	8,342	6,930	6,431	499	369
Recharges					
Premises Support	377	188	188	0	0
Transport Support	0	0	0	0	0
Central Support	2,365	1,183	1,183	0	0
Asset Rental Support	0	0	0	0	0
Recharge Income	-6,053	-3,027	-3,027	0	0
Net Total Recharges	-3,311	-1,656	-1,656	0	0
Net Departmental Expenditure	5,031	5,274	4,775	499	369

Legal Services

	Annual Budget	Budget to Date	Actual Spend	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employees	1,511	873	864	9	17
Agency Related Expenditure	0	219	527	(308)	(616)
Supplies & Services	385	260	277	(17)	(33)
Civic Catering & Functions	23	9	3	6	12
Legal Expenses	218	19	126	(107)	(259)
Transport Related Expenditure	11	10	6		7
Other Expenditure	0	3	3	0	0
Capital Financing	0	0	0	0	0
Total Expenditure	2,148	1,393	1,806	(417)	(872)
Income					
School SLA's	-98	-78	-77	(1)	(20)
Licence Income	-301	-139	-129	(10)	(49)
Government Grant	-42	-42	-42	0	0
Reimbursement & Other Grants	-161	-161	-161	0	0
Fees & Charges Income	-74	-40	-21	(19)	(35)
Transfer from Reserves	-27	-27	-27	0	0
Total Income	-703	-487	-457	(30)	(104)
Net Operational Expenditure	1,445	906	1,349	(447)	(976)
Recharges					
Premises Support	53	26	26	0	0
Transport Support	0	0	0	0	0
Central Support	275	139	139	0	0
Asset Rental Support	0	0	0	0	0
Support Costs Income	-2,391	-1,195	-1,195	0	0
Net Total Recharges	-2,063	-1,030	-1,030	0	0
Net Departmental Expenditure	-618	-124	319	(447)	(976)

ICT & Support Services Department

	Annual Budget	Budget to Date	Actual Spend	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employees	5,596	2,746	2,631	115	230
Supplies & Services	921	409	565	(156)	(310)
Capital Finance	100	50	11	39	81
Computer Repairs & Software	1,724	1,547	1,734	(187)	(374)
Communication Costs	13	0	59	(59)	(122)
Premises	159	81	73	8	17
Transport	3	1	0	1	2
Total Expenditure	8,516	4,834	5,073	(239)	(476)
Income					
Fees & Charges	-1,056	-533	-556	23	36
Schools SLA Income	-646	-554	-490	(64)	(130)
Reimbursements & Grant Income	0	9	18	(9)	(18)
Transfer from Reserves	-148	-148	-148	0	0
Total Income	-1,850	-1,226	-1,176	(50)	(112)
Net Operational Expenditure	6,666	3,608	3,897	(289)	(588)
Recharges					
Premises Support	550	275	275	0	0
Transport Support	19	10	10	0	0
Central Support	2,380	1,190	1,190	0	0
Asset Rental Support	1,494	0	0	0	0
Support Costs Income	-8,831	-4,417	-4,417	0	0
Net Total Recharges	-4,388	-2,942	-2,942	0	0
Net Departmental Expenditure	2,278	666	955	(289)	(588)

Chief Executives Delivery Unit

	Annual Budget	Budget to Date	Actual Spend	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employees	3,304	1,605	1,623	(18)	(35)
Employees Training	99	50	52	(2)	(9)
Apprenticeship Levy	300	136	147	(11)	(21)
Supplies & Services	391	154	124	30	62
Total Expenditure	4,094	1,945	1,946	-1	-3
Income					
Fees & Charges	-223	-122	-118	(4)	(9)
Schools SLA Income	-565	-539	-509	(30)	(56)
Transfer from Reserves	0	0	-5	5	5
Total Income	-788	-661	-632	(29)	(60)
Net Operational Expenditure	3,306	1,284	1,314	(30)	(63)
Recharges					
Premises Support	174	87	87	0	0
Transport	0	0	0	0	0
Central Support	1,209	605	605	0	0
Asset Rental Support	53	0	0	0	0
HBC Support Costs Income	-3,573	-1,787	-1,787	0	0
Net Total Recharges	-2,137	-1,095	-1,095	0	0
Net Departmental Expenditure	1,169	189	219	(30)	(63)

Children & Families

	Annual Budget	Budget to Date	Actual Spend	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employees	15,065	6,758	8,283	(1,525)	(3,056)
Other Premises	415	141	160	(19)	(34)
Supplies & Services	1,723	1,135	1,449	(314)	(610)
Transport	360	138	112	26	45
Direct Payments	1,097	548	631	(83)	(178)
Commissioned services to Vol Orgs	224	101	101	0	0
Residential Care	17,570	6,168	10,321	(4,153)	(7,394)
Out of Borough Adoption	96	0	0	0	96
Out of Borough Fostering	4,253	1,716	2,176	(460)	(991)
In House Adoption	548	165	129	36	68
Special Guardianship Order	2,510	1,115	1,144	(29)	(70)
In House Foster Carer Placements	2,739	1,194	1,031	163	302
Lavender House Contract Costs	234	80	73	7	15
Home Support & Respite	340	179	174	5	8
Care Leavers	248	134	188	(54)	(107)
Family Support	53	22	30	(8)	(22)
Contracted services	3	2	2	0	0
Early Years	0	0	0	0	0
Emergency Duty	132	0	0	0	(51)
Youth Offending Services	321	10	10	0	(140)
Transfer to Reserves	8	0	0	0	0
Total Expenditure	47,939	19,606	26,014	(6,408)	(12,119)
Income					
Fees & Charges	-33	-7	0	(7)	(14)
Sales Income	-4	-2	0	(2)	(3)
Rents	-81	-21	-24	3	0
Reimbursement & other Grant Income	-766	-450	-365	(85)	(111)
Transfer from reserve	-5	-5	-5	0	0
Dedicated Schools Grant	-50	0	0	0	0
Government Grants	-10,371	-5,285	-6,270	985	(86)
Total Income	-11,310	-5,770	-6,664	894	(214)
Net Operational Expenditure	36,629	13,836	19,350	(5,514)	(12,333)
Recharges					
Premises Support	398	199	199	0	0
Transport	16	9	9	0	0
Central Support	2,274	1,137	1,137	0	0
Asset Rental Support	0	0	0	0	0
HBC Support Costs Income	-955	-478	-478	0	0
Net Total Recharges	1,733	867	867	0	0
Net Departmental Expenditure	38,362	14,703	20,217	(5,514)	(12,333)

Education, Inclusion & Provision

	Annual Budget	Budget to Date	Actual Spend	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employees	7,419	3,563	3,683	(120)	(311)
Agency - covering vacancies	72	36	163	(127)	(227)
Agency - addition to establishment	0	0	14	(14)	(15)
Premises	14	12	11	1	3
Supplies & Services	3,258	1,765	1,747	18	41
Independent School Fees	9,113	4,557	4,551	6	0
Schools Contingency	181	132	132	0	0
Transport	43	21	18	3	(10)
Schools Transport	2,341	580	948	(368)	(737)
Early Years Payments	10,002	5,001	5,001	0	0
Early Years Pupil Premium	177	89	89	0	0
Commissioned Services	1,719	620	770	(150)	(300)
Inter Authority Special Needs	855	447	447	0	0
Grants to Voluntary Organisations	173	86	68	18	10
Capital Financing	4,608	2,103	2,103	0	1
Total Expenditure	39,975	19,012	19,745	(733)	(1,545)
Income					
Fees & Charges Income	-424	-243	-254	11	(30)
Government Grant Income	-7,120	-4,644	-4,644	0	0
Dedicated Schools Grant	-22,492	-11,246	-11,246	0	0
Inter Authority Income	-311	-155	-157	2	0
Reimbursements & Other Grant Income	-1,788	-894	-821	(73)	0
Schools SLA Income	-481	-240	-318	78	25
Transfers from Reserves	-84	-42	0	(42)	0
Total Income	-32,700	-17,464	-17,440	(24)	(5)
Net Operational Expenditure	7,275	1,548	2,305	(757)	(1,550)
Recharges					
Premises Support	344	172	172	0	0
Transport Support	528	264	295	(31)	(92)
Central Support	1,605	802	802	0	0
Asset Rental Support	17	9	0	9	0
Recharge Income	0	0	0	0	0
Net Total Recharges	2,494	1,247	1,269	(22)	(92)
Net Departmental Expenditure	9,769	2,795	3,574	(779)	(1,642)

Community & Greenspaces

	Annual Budget	Budget to Date	Actual Spend	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employees	17,358	8,358	7,845	513	1,024
Agency - covering vacancies	0	0	124	(124)	(249)
Agency - in addition to establishment	0	0	134	(134)	(268)
Premises	3,521	1,609	1,644	(35)	(60)
Supplies & Services	2,108	987	1,032	(45)	(90)
Hired & Contracted Services	510	418	418	0	0
Book Fund	128	80	80	0	0
Food Provision	388	213	195	18	37
School Meals Food	1,960	693	716	(23)	(45)
Transport	117	14	18	(4)	(9)
Other Agency Costs	441	247	247	0	0
Other Expenditure	0	0	58	(58)	(60)
Waste Disposal Contracts	7,002	1,598	1,470	128	255
Grants to Voluntary Organisations	64	32	18	14	29
Grant to Norton Priory	172	87	87	0	0
Transfers to Reserves	0	0	0	0	0
Total Expenditure	33,769	14,336	14,086	250	564
Income					
Sales Income	-1,373	-755	-734	(21)	(44)
Fees & Charges Income	-5,470	-3,091	-3,129	38	83
Rental Income	-235	-108	-123	15	30
Markets Income	-910	-462	-437	(25)	(50)
Government Grant Income	-1,165	-1,165	-1,165	0	0
Reimbursements & Other Grant Income	-703	-323	-323	0	0
School SLA Income	-1,313	-404	-404	0	0
School Meals Income	-3,598	-1,383	-1,283	(100)	(200)
Internal Fees Income	-286	-29	-59	30	60
Capital Salaries	-173	-43	-33	(10)	(20)
Transfers from Reserves	-15	-15	-15	0	0
Total Income	-15,241	-7,778	-7,705	(73)	(141)
Net Operational Expenditure	18,528	6,558	6,381	177	423
Recharges					
Premises Support	1,675	837	837	0	0
Transport	2,257	1,097	1,111	(14)	(28)
Central Support	3,897	1,949	1,949	0	0
Asset Rental Support	199	0	0	0	0
HBC Support Costs Income	-1,148	-574	-574	0	0
Net Total Recharges	6,880	3,309	3,323	(14)	(28)
Net Departmental Expenditure	25,408	9,867	9,704	163	395

Economy, Enterprise & Property

	Annual Budget	Budget to Date	Actual Spend	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employees	4,805	2,549	2,390	159	329
Agency - covering vacancies	0	0	154	(154)	(320)
Agency - in addition to establishment	0		0	0	0
Repairs & Maintenance	1,706	917	967	(50)	(99)
Premises	136	119	119	0	0
Energy & Water Costs	1,247	471	417	54	107
NNDR	690	670	660	10	10
Rents	173	92	89	3	7
Economic Regeneration Activities	21	0	0	0	0
Security	544	251	278	(27)	(55)
Supplies & Services	555	194	186	8	17
Supplies & Services - Grant	1,931	367	367	0	0
Grants to Voluntary Organisations	59	59	59	0	0
Capital Finance	0	0	0	0	0
Transfer to Reserves	185	185	185	0	0
Total Expenditure	12,052	5,874	5,871	3	(4)
Income					
Fees & Charges Income	-833	-396	-427	31	63
Rent - Commercial Properties	-872	-233	-223	(10)	(20)
Rent - Investment Properties	-38	-19	-19	0	0
Government Grant	-2,311	-1,041	-1,041	0	0
Reimbursements & Other Grant Income	-148	-76	-73	(3)	(6)
Schools SLA Income	-227	-201	-197	(4)	(8)
Recharges to Capital	-295	-198	-201	3	5
Transfer from Reserves	-1,120	-1,120	-1,120	0	0
Total Income	-5,844	-3,284	-3,301	17	34
Net Operational Expenditure	6,208	2,590	2,570	20	30
Recharges					
Premises Support	2,074	1,037	1,037	0	0
Transport	30	14	14	0	0
Central Support	1,947	973	973	0	0
Asset Rental Support	4	0	0	0	0
HBC Support Costs Income	-7,927	-3,963	-3,963	0	0
Net Total Recharges	-3,872	-1,939	-1,939	0	0
Net Departmental Expenditure	2,336	651	631	20	30

Planning & Transportation Department

	Annual Budget	Budget to Date	Actual Spend	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employees	5,545	2,688	2,530	158	295
Agency - covering vacancies	110	93	120	(27)	(54)
Agency - in addition to establishment	24	12	57	(45)	(48)
Efficiency Savings	-150	-75	0	(75)	(150)
Premises	193	119	96	23	47
Hired & Contracted Services	59	29	36	(7)	(180)
Planning Appeal Provision	0	0	0	0	(500)
Supplies & Services	144	35	158	(123)	(246)
Street Lighting	1,609	358	337	21	42
Highways Maintenance - Routine & Reactive	1,772	648	587	61	122
Highways Maintenance - Programmed Works	1,851	252	107	145	290
Fleet Transport	1,455	703	654	49	98
Bus Support - Halton Hopper Tickets	23	19	15	4	8
Bus Support	498	249	390	(141)	0
Agency Related Expenditure	8	7	8	(1)	(2)
Grants to Voluntary Organisations	31	31	31	0	0
NRA Levy	74	73	73	0	1
LCR Levy	1,059	529	529	0	0
Contribution to Reserves	359	0	0	0	0
Total Expenditure	14,664	5,770	5,728	42	(277)
Income					
Sales & Rents Income	-96	-78	-88	10	20
Planning Fees	-826	-409	-274	(135)	(268)
Building Control Fees	-245	-122	-128	6	12
Other Fees & Charges	-908	-456	-610	154	307
Grants & Reimbursements	-153	-90	-90	0	0
Government Grant Income	-111	-39	-39	0	0
Halton Hopper Income	-24	-12	-2	(10)	(19)
Recharge to Capital	-365	-91	-91	0	0
LCR Levy Reimbursement	-1,059	-529	-529	0	0
Contribution from Reserves	-1,036	-1,036	-1,036	0	0
Total Income	-4,823	-2,862	-2,887	25	52
Net Operational Expenditure	9,841	2,908	2,841	67	(225)
Recharges					
Premises Support	560	280	280	0	0
Transport	749	390	383	7	13
Central Support	1,534	767	767	0	0
Asset Rental Support	851	0	0	0	0
HBC Support Costs Income	-5,129	-2,561	-2,718	157	314
Net Total Recharges	-1,435	-1,124	-1,288	164	327
Net Departmental Expenditure	8,406	1,784	1,553	231	102

Corporate & Democracy

	Annual Budget	Budget to Date	Actual Spend	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employees	412	206	169	37	0
Contracted Services	39	20	0	20	0
Supplies & Services	119	60	80	(20)	0
Premises Expenditure	5	5	7	(2)	0
Transport Costs	1	0	0	0	0
Members Allowances	983	492	475	17	0
Interest Payable - Treasury Management	1,099	550	807	(257)	(273)
Interest Payable - Other	357	119	197	(78)	(100)
Bank Charges	132	44	128	(84)	(100)
Audit Fees	348	174	15	159	0
Contingency	986	493	0	493	986
Capital Financing	2,408	2	2	0	0
Contribution to Reserves	0	0	0	0	0
Debt Management Expenses	20	10	0	10	0
Precepts & Levies	240	40	35	5	(30)
Agency Related Expenditure	0	0	0	0	0
Business Support Grants	0	0	0	0	0
Transformation Efficiency Savings	-4,000	-2,000	0	(2,000)	(3,871)
Total Expenditure	3,149	215	1,915	-1,700	-3,388
Income					
Interest Receivable - Treasury Management	-4,152	-2,076	-2,559	483	966
Interest Receivable - Other	-19	-6	-6	0	0
Other Fees & Charges	-158	-79	-47	(32)	0
Grants & Reimbursements	-255	-85	-85	0	0
Government Grant Income	-377	-126	-189	63	42
Total Income	-4,961	-2,372	-2,886	514	1,008
Net Operational Expenditure	-1,812	-2,157	-971	(1,186)	(2,380)
Recharges					
Premises Support	21	10	10	0	0
Transport	0	0	0	0	0
Central Support	1,016	533	533	0	0
Asset Rental Support	0	0	0	0	0
HBC Support Costs Income	-3,026	-1,119	-1,119	0	0
Net Total Recharges	-1,989	-576	-576	0	0
Net Departmental Expenditure	-3,801	-2,733	-1,547	(1,186)	(2,380)

Public Health

	Annual Budget £'000	Budget to Date £'000	Actual Spend £'000	Variance (Overspend) £'000	Forecast Outturn £'000
Expenditure					
Employees	5,345	2,238	2,184	54	48
Agency - covering vacancies	0	0	17	(17)	0
Premises	6	0	0	0	0
Supplies & Services	387	188	169	19	38
Contracts & SLA's	7,913	3,372	3,319	53	16
Transport	4	2	0	2	0
Transfer to Reserves	19	19	19	0	0
Other Agency	24	24	24	0	0
Total Expenditure	13,698	5,843	5,732	111	102
Income					
Fees & Charges	-83	-61	-62	1	0
Reimbursements & Grant Income	-306	-276	-276	0	0
Transfer from Reserves	-1,714	-65	-65	0	0
Capital Salaries	0	0	0	0	0
Government Grant Income	-12,193	-6,297	-6,297	0	0
Total Income	-14,296	-6,699	-6,700	1	0
Net Operational Expenditure	-598	-856	-968	112	102
Recharges					
Premises Support	149	75	75	0	0
Transport Support	22	11	11	0	0
Central Support	2,387	1,194	1,194	0	0
Asset Rental Support	0	0	0	0	0
Recharge Income	-669	-335	-335	0	0
Net Total Recharges	1,889	945	945	0	0
Net Departmental Expenditure	1,291	89	-23	112	102

Capital Programme as at 30 September 2024

Appendix 3

Scheme Detail	2024/25 Original Allocation £000	2024/25 Revised Allocation £000	Q1 Spend £000	Q2 Spend £000	Q3 Spend £000	Q4 Spend £000	Total Spend £000	Allocation remaining £000
Childrens Directorate								
Capital Repairs	749.0	749.0	151.0	531.0			682.0	67.0
Basic Need Projects	600.8	600.8	0.0	0.0			0.0	600.8
SEND capital allocation	3,355.2	3,355.2	178.0	519.0			697.0	2,658.2
SCA unallocated	255.6	448.0	0.0	0.0			0.0	448.0
Family Hubs & Start for Life	53.2	53.2	1.3	54.1			55.4	(2.2)
Childcare Expansion	314.8	314.8	0.0	0.0			0.0	314.8
Directorate Total	5,328.6	5,521.0	330.3	1,104.1	0.0	0.0	1,434.4	4,088.8
Adults Directorate								
Halton Carers Centre Refurbishment	199.0	0.0	0.0	0.0			0.0	0.0
Grants - Disabled Facilities	600.0	1,050.0	353.0	227.0			580.0	470.0
Stair Lifts	270.0	200.0	66.0	23.0			89.0	111.0
Joint Funding RSL Adaptations	270.0	150.0	53.0	24.0			77.0	73.0
Telehealthcare Digital Switchover	0.0	135.0	60.0	0.0			60.0	75.0
Oakmeadow & Peelhouse Network Improvements	0.0	40.0	0.0	0.0			0.0	40.0
Millbrow Refurbishment	0.0	100.0	26.0	8.0			34.0	66.0
Madeline McKenna Refurbishment	0.0	50.0	9.0	73.0			82.0	(32.0)
St Lukes Care Home	0.0	50.0	10.0	14.0			24.0	26.0
St Patricks Care Home	1,200.0	50.0	14.0	16.0			30.0	20.0
Directorate Total	2,539.0	1,825.0	591.0	385.0	0.0	0.0	976.0	881.0

Capital Programme as at 30 September 2024 Continued

Scheme Detail	2024/25 Original Allocation	2024/25 Revised Allocation	Q1 Spend	Q2 Spend	Q3 Spend	Q4 Spend	Total Spend	Allocation remaining	2025/26 Allocation	2026/27 Allocation
Environment & Regeneration Directorate										
Stadium Minor Works	30.0	30.0	7.9	7.7			15.6	14.4	30.0	30.0
Halton Leisure Centre	8,997.0	8,997.0	2,030.0	3,045.4			5,075.4	3,921.6		
Children's Playground Equipment	67.8	67.8	1.0	1.0			2.0	65.8	65.0	65.0
Landfill Tax Credit Schemes	340.0	340.0	0.0	0.0			0.0	340.0	340.0	340.0
Upton Improvements	13.0	13.0	0.0	0.0			0.0	13.0		
Crow Wood Park Play Area	12.0	12.0	0.0	0.0			0.0	12.0		
Open Spaces Schemes	600.0	600.0	130.0	154.4			284.4	315.6	600.0	600.0
Runcorn Town Park	468.6	468.6	0.0	6.8			6.8	461.8	280.0	280.0
Spike Island / Wigg Island	1,933.5	1,933.5	2.4	4.4			6.8	1,926.7		
Pickerings Pasture Cafe	503.0	503.0	0.0	0.0			0.0	503.0		
Replacement Cremator Widnes	308.0	308.0	0.0	77.3			77.3	230.7		
Litter Bins	20.0	20.0	0.0	0.0			0.0	20.0	20.0	20.0
3MG	134.5	134.5	0.0	0.0			0.0	134.5		
Murdishaw redevelopment	21.2	21.2	5.4	0.0			5.4	15.8		
Equality Act Improvement Works	293.2	93.2	8.7	17.6			26.3	66.9	300.0	300.0
Foundary Lane Residential Area	1160.0	1160.0	1.8	464.8			466.6	693.4		
Town Deal	11352.9	11552.9	174.9	261.8			436.7	11,116.2	7,190.4	
Property Improvements	360.2	460.5	4.3	131.1			135.4	325.1	200.0	200.0
Runcorn Station Quarter	484.7	484.7	0.0	60.5			60.5	424.2		
Waterloo Building	0.0	75.0	46.0	66.0			112.0	-37.0		
UK Shared Prosperity Fund	178.2	178.2	0.0	0.0			0.0	178.2		
Runcorn Waterfront Residential Development	484.7	268.7	8.6	122.9			131.5	137.2		
Changing Places	24.1	24.1	2.5	0.1			2.6	21.5		
Sci-tech Daresbury Project Violet	2200.0	2200.0	0.0	0.0			0.0	2,200.0		
Port of Weston	0.0	3,960.0	0.0	1.3			1.3	3,958.7		
Kingsway Leisure Centre Demolition	0.0	750.0	0.0	30.7			30.7	719.3		
Bridge and Highway Maintenance	0.0	2,265.6	281.0	313.0			594.0	1,671.6		







Capital Programme as at 30 September 2024 Continued

Scheme Detail	2024/25 Original Allocation	2024/25 Revised Allocation	Q1 Spend	Q2 Spend	Q3 Spend	Q4 Spend	Total Spend	Allocation remaining
Runcorn Busway	0.0	0.0	227.0	80.0			307.0	-307.0
ATF3 Murdishaw to Whitehouse	0.0	3,000.0	175.0	363.0			538.0	2,462.0
ATF4 Widnes Town Centre Accessibility	0.0	114.5	0.0	0.0			0.0	114.5
A56 Reconstruction (Delph Lane)	0.0	943.7	351.0	0.0			351.0	592.7
Dukesfield ATL (Waterloo Bridge)	0.0	0.0	1.0	0.0			1.0	-1.0
LCWIP Phase 2 Daresbury	0.0	3,861.7	629.0	56.0			685.0	3,176.7
Additional Pothole Funding	0.0	429.1	0.0	0.0			0.0	429.1
CRSTS	5,819.4	5,288.6	1,656.0	884.0			2,540.0	2,748.6
Street Lighting - Structural Maintenance	1,025.6	1,025.6	0.0	37.0			37.0	988.6
Street Lighting - Upgrades	969.4	969.4	0.0	0.0			0.0	969.4
East Runcorn Connectivity	5,851.7	5,851.7	453.0	207.0			660.0	5,191.7
Risk Management	597.8	597.8	5.0	0.0			5.0	592.8
Fleet Replacements	4,927.4	4,927.4	1,082.0	455.0			1,537.0	3,390.4
Early Land Acquisition Mersey Gateway	212.4	212.4	0.0	16.4			16.4	196.0
Mersey Gateway Crossings Board	0.0	0.0	0.0	0.0			0.0	0.0
Mersey Gateway Handback Land	0.0	27.0	0.0	26.9			26.9	0.1
Directorate Total	49,390.3	64,170.4	7,283.5	6,892.1	0.0	0.0	14,175.6	49,994.8
Chief Executives Directorate								
IT Rolling Programme	1,026.9	1,026.9	27.7	668.2			695.9	331.0
Halton Smart Microgrid	11,000.0	11,000.0	0.0	0.0			0.0	11,000.0
Transformation Programme	3,740.0	3,740.0	0.0	0.0			0.0	3,740.0
Directorate Total	15,766.9	15,766.9	27.7	668.2	0.0	0.0	695.9	15,071.0
Grand Total	73,024.8	87,283.3	8,232.5	9,049.4	0.0	0.0	17,281.9	70,035.6

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 Children & Families 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 & Greenspace 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	U	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	U	The restructure can now take place following the retirement of a member of staff. The full saving will not be made until financial year 25/26
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		Not currently viable, therefore no income will be generated in the current year 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.

2024/25 Budget Risk Register as at 30 September 2024

Appendix 5

Risk No	Risk Identified	Impact	Likelihood	Risk Score	Risk Control Measures	Assessment of Residual Risk with Control Measures Implemented			Responsible Person	Timescale for Review	Progress Comments	Date Updated
						Impact	Likelihood	Risk Score				
1	<p>Pay costs</p> <ul style="list-style-type: none"> • Pay award • Staff Turnover Saving Target • Agency, casuals and overtime • National Living Wage • Pension Costs 	4	4	16	<ul style="list-style-type: none"> • Budget based upon individual staff members/vacancies • Budget monitoring • Contingency • Balances • Medium Term Forecast • Engage with Cheshire Pension Scheme and pension actuary • Recruitment and retention scheme children social care workers. • Social Care Academy for children social care workers • Connect to Halton 	3	3	9	ED/SB/Executive Directors	Monthly	<p>2024/25 pay offer accepted but not yet implemented, covers:</p> <ul style="list-style-type: none"> •£1290 on all pay points from 1st April •Equivalent to 5.77% on point 2 and 2.5% on point 43 •2.5% on all pay points above 43 and below chief officer level <p>Estimated 4% 2024.25 budget uplift will cover cost of pay award. Connect to Halton scheme went live September 2024, agency and casual appointments to be covered by the scheme.</p>	30/9/24

2	Redundancy and Early Retirements	3	3	9	<ul style="list-style-type: none"> • Benefits Tracking Process • Future savings to take into account cost of redundancy and early retirements. • Seek Government approval to use capital receipts to fund transformation costs. • Transformation Reserve 	2	3	6	ED/SB	Quarterly	Tracker created to monitor redundancy costs in current year. Transformation reserve created to cover costs but limited reserves will impact use of this. Look to capitalise compulsory costs where possible where evidence exists it creates in a longer term saving.	30/9/24
3	Savings not achieved	4	3	12	<ul style="list-style-type: none"> • Budget monitoring • Contingency • Reserves / Provisions • Rigorous process in approving savings. • Review of savings at departmental and directorate level • Monthly budget monitoring 	4	2	8	RR/ED/SB	Monthly	Savings for 2024/25 have been written into Directorate budgets. Budget savings monitored closely and if necessary offsetting savings sought. Transformation Programme Board meeting on monthly basis to discuss progress against programme.	30/9/24

					<ul style="list-style-type: none"> • Medium Term Financial Forecast • 2023/24 to 2025/26 savings agreed February 2023. • RAG monitoring of savings included in quarterly monitoring reports. • Transformation saving targets reported monthly through Transformation Programme Board. 							
4	Price inflation	3	3	9	<ul style="list-style-type: none"> • Prudent budget provision • Latest forecast information used eg. utilities • Budget monitoring • Contingency • Balances 	3	3	9	ED/SB	Monthly	CPI for September 2024 is 1.7% and RPI is 2.7%. Office of Budget Responsibility (OBR) forecast inflation to hit low of 1.5% in 2025 and remain at just below 2% through to 2027.	30/9/24

					<ul style="list-style-type: none"> • CPI/RPI monitoring • MTFS 							
5	Review of LG Finance <ul style="list-style-type: none"> • Business rates retention – 100% Pilot and Review • Fair Funding Review • National Public Spending Plans • Social Care Green Paper 	4	4	16	<ul style="list-style-type: none"> • MPs • SIGOMA / LG Futures • Liverpool City Region & Merseyside Treasurers Group • Medium Term Financial Strategy • Member of business rate retention pilot region • Dialogue with DCLG 	3	3	9	ED/SB/NS/M W/MG	Weekly/ Monthly	Business rate retention pilot continues through to March 2026. New Government are committed to providing more certainty on LG Finances through multi year settlements. No indication of funding for April 2025 onwards. Chancellor to make budget statement 30 October, further updates could be provided then.	30/9/24
6	Treasury Management <ul style="list-style-type: none"> • Borrowing • Investment 	2	3	6	<ul style="list-style-type: none"> • Treasury Management Strategy • Link Asset Services advice 	1	3	3	ED/SB/MG	Daily / Quarterly	Investment rates continue to be high relative to last decade. BoE base rate at 5.00%, general thoughts are for this rate to be	30/9/24

					<ul style="list-style-type: none"> • Treasury Management planning and monitoring • Attendance at Networking and Benchmarking Groups • Officer Training 						lowered towards the end of the financial year and further reductions beyond this. Council to use internal reserves ahead of any new borrowing being undertaken.	
7	Demand led budgets <ul style="list-style-type: none"> • Children in Care • Out of borough fostering • Community Care 	4	4	16	<ul style="list-style-type: none"> • Budget monitoring • Contingency • Balances • Review service demand • Directorate recovery groups • Monthly budget monitoring 	4	4	16	ED/SB/NS/MW	Monthly	Children in care, numbers and costs continue to exceed budget. Numbers of children in care and with protection plans reviewed on a weekly basis. Community care costs and numbers on increase, reviewed on a regular basis.	30/9/24
8	Mersey Gateway Costs <ul style="list-style-type: none"> • Costs • Toll Income • Funding 	4	2	8	<ul style="list-style-type: none"> • Regular monitoring with Crossing Board • Capital reserve • Government Grant 	2	1	2	ED/SB/MG	Quarterly	Arrangements in place to monitor spend and availability of liquidity fund.	30/9/24

	<ul style="list-style-type: none"> Accounting treatment 				<ul style="list-style-type: none"> Liquidity Fund 							
9	Council Tax Collection	3	3	9	<ul style="list-style-type: none"> Council tax monitoring on monthly basis Review of Collection Rate Collection Fund Balance Provision for bad debts Review recovery procedures Benchmarking 	3	2	6	ED/PG/SB/P D/BH/MG	Monthly	Collection rate to 30 September 2024 was 53.82% which is marginally lower than the rate of 53.93% at the same point last year. It is uncertain at this point if collection for the year will be at the same level as for 2023/24. To 30 September 2024 £1.44m was collected in relation to old year debt.	30/9/24
10	Business Rates Retention Scheme	3	3	9	<ul style="list-style-type: none"> Review and monitoring of latest business rates income to baseline and estimate for year. Prudent allowance for losses in collection Prudent provision set aside for losses from valuation appeals 	3	1	3	ED/SB/LB/M G	Monthly	Collection rate to 30 September 2024 was 58.76% which is 2.41% higher than the rate at the same point last year. It is uncertain at this point if collection for the year will be at the same level as for	30/9/24

					<ul style="list-style-type: none"> Regular monitoring of annual yield and baseline / budget position Benchmarking Groups Review recovery procedures 						2023/24. To 30 September 2024 £1.34m was collected in relation to old year debt.	
11	Income recovery <ul style="list-style-type: none"> Uncertainty to economy following Brexit, cost of living and high inflation 	3	3	9	<ul style="list-style-type: none"> Corporate charging policy Budget monitoring Contingency Balances Income benchmarking 	3	2	6	ED/MM/SB	Monthly	Income shortfalls identified and cause of increased concern in certain areas are being closely monitored. Cost of living crisis adds to uncertainty over collection.	30/9/24
13	Capital Programme <ul style="list-style-type: none"> Costs Funding Key Major Projects Clawback of Grant Availability and timing of capital receipts 	4	3	12	<ul style="list-style-type: none"> Project Management Regular monitoring Detailed financial analysis of new schemes to ensure they are affordable Targets monitored to minimise clawback of grant. 	3	2	6	Project Managers/ED /SB/LH	Quarterly	Capital receipts have been fully committed therefore new capital schemes need to bring own funding.	30/9/24

	<ul style="list-style-type: none"> • Cashflow • Contractors 				<ul style="list-style-type: none"> • Contractor due diligence • Dialogue with Government departments. 							
14	Academy Schools <ul style="list-style-type: none"> • Impact of transfer upon Council budget • Loss of income to Council Services 	2	4	8	<ul style="list-style-type: none"> • Early identification of school decisions • DfE Regulations • Prudent consideration of financial transactions to facilitate transfer • Services continue to be offered to academies • Transfer Protocol 	1	3	3	ED/SB/NS	Monthly	Consideration given in MTFS for loss of funding.	30/9/24
15	Reserves <ul style="list-style-type: none"> • Diminishing reserves, used to balance budget, fund overspend positions. 	3	4	12	<ul style="list-style-type: none"> • Monitored on a quarterly basis, reported to Management Team and Exec Board • Benchmarking • Financial Forecast • Programme to replenish reserves. 	3	3	9	ED/SB	Quarterly	Monitored and reported on a regular basis. Council reserves at historic low levels. Reserves will need to be replenished within future budgets	30/9/24

