

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;

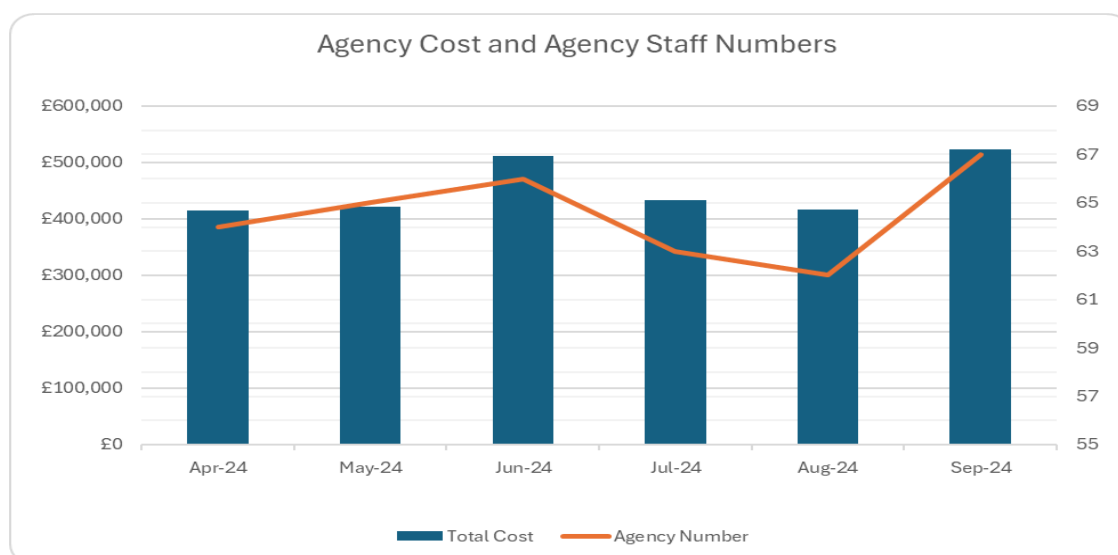
(i) **Children and Families Department**

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

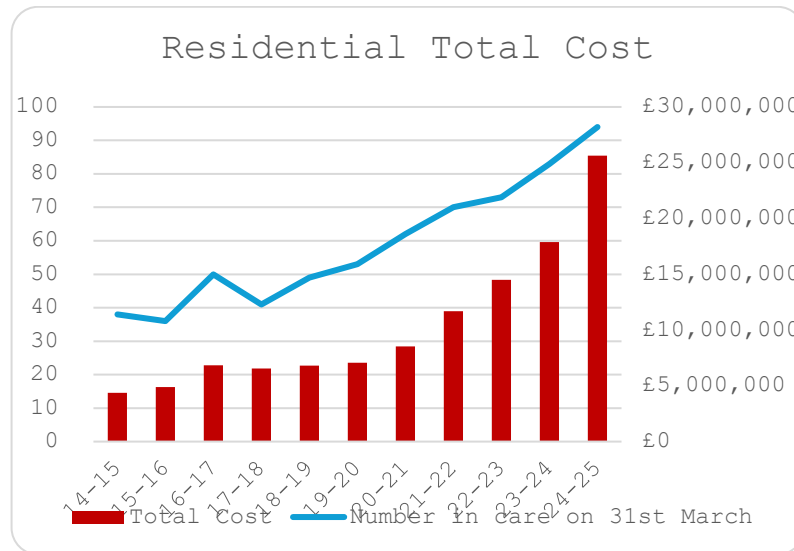
Out of Borough Residential Care continues to be the main budget pressure for the Children and Families Department as the costs of residential care have continued to rise year on year.

| 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.



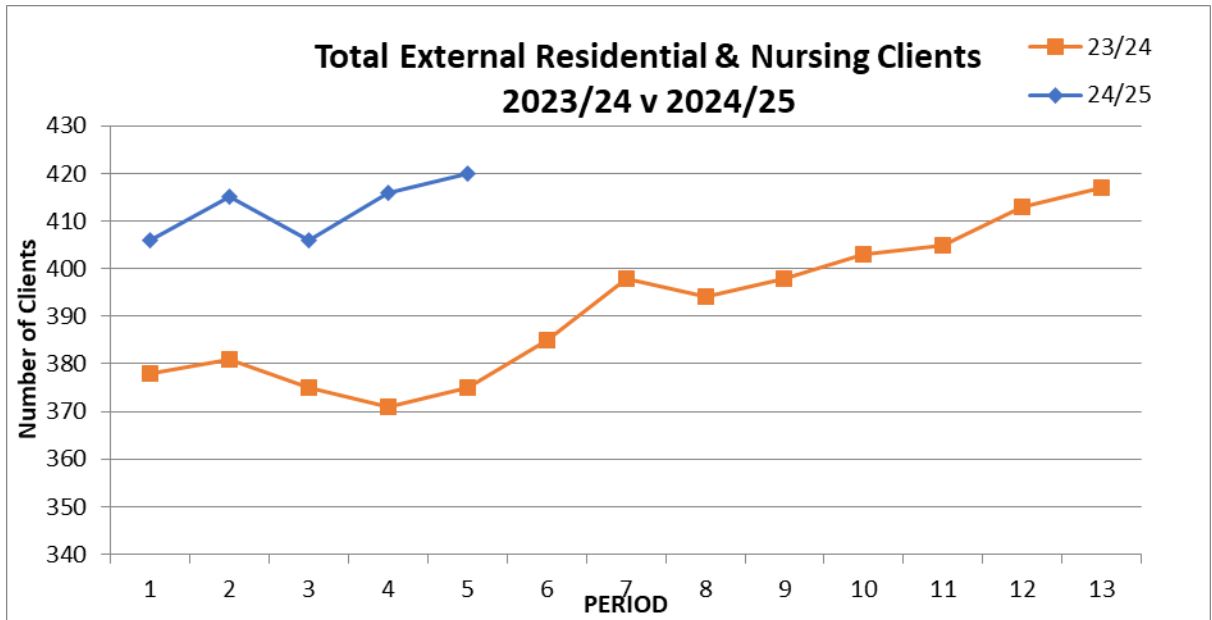
(ii) **Adult Social Care Directorate**

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.

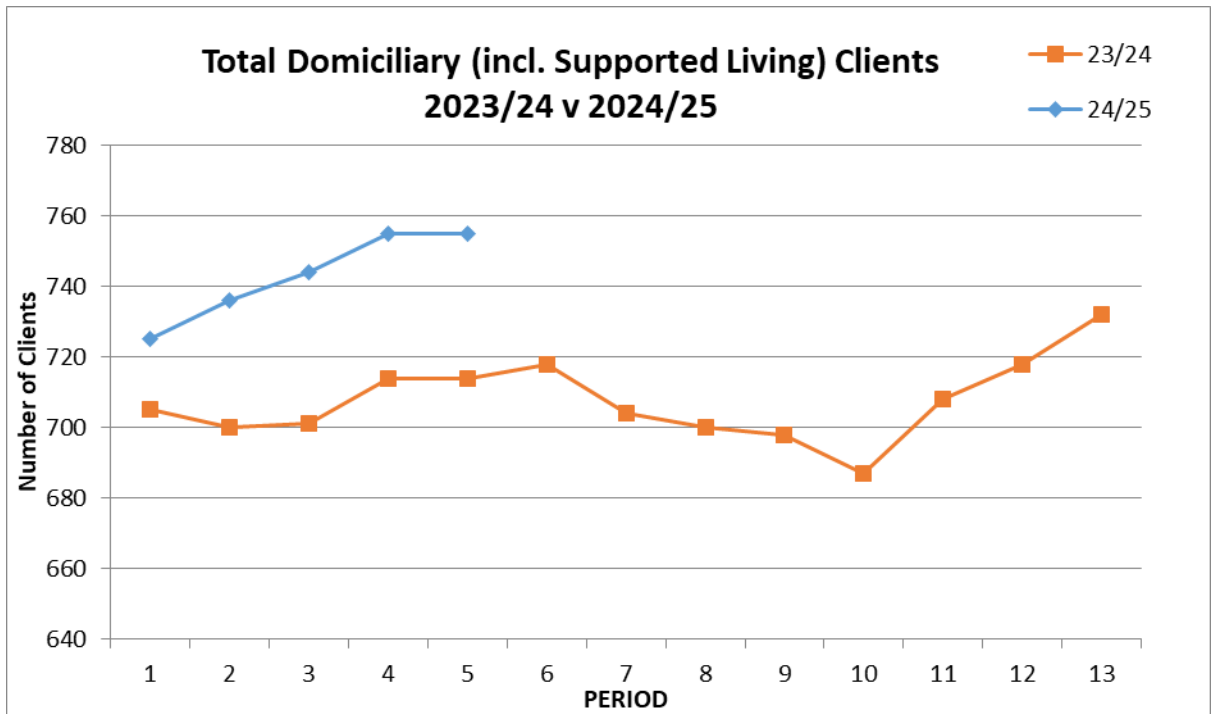
The graph below illustrates the demand for permanent placements.



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.



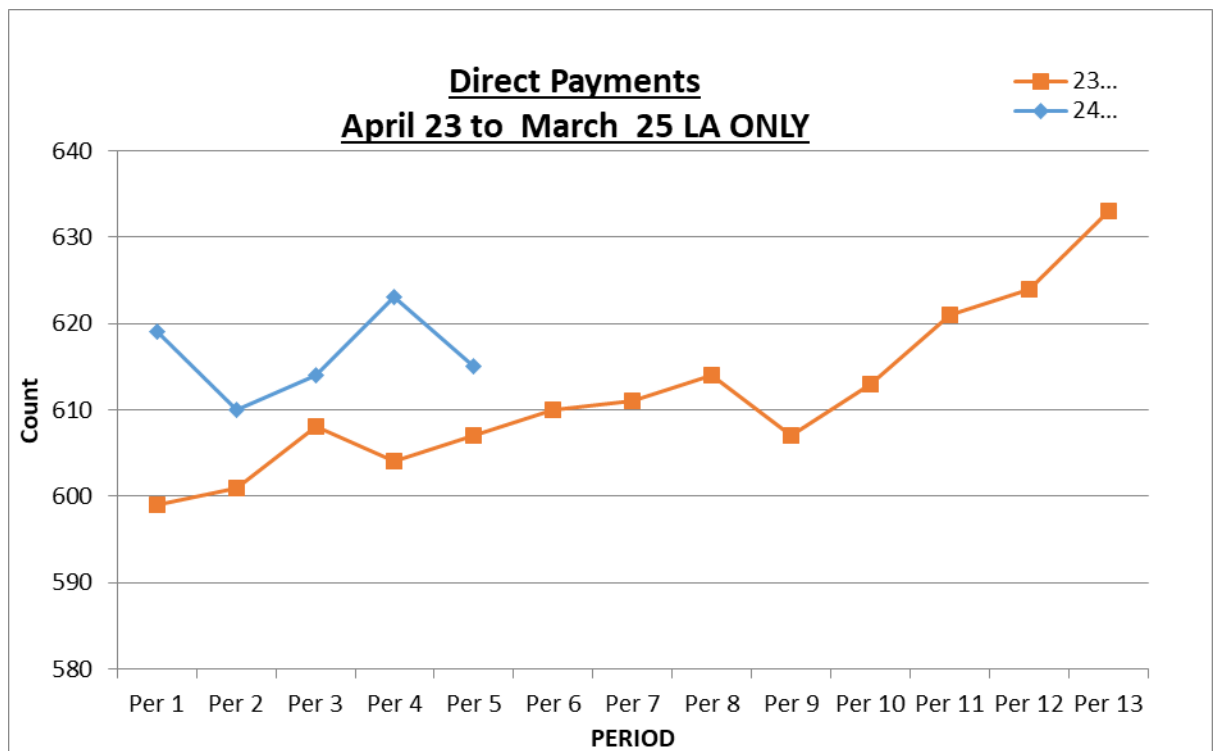
Direct Payments

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.

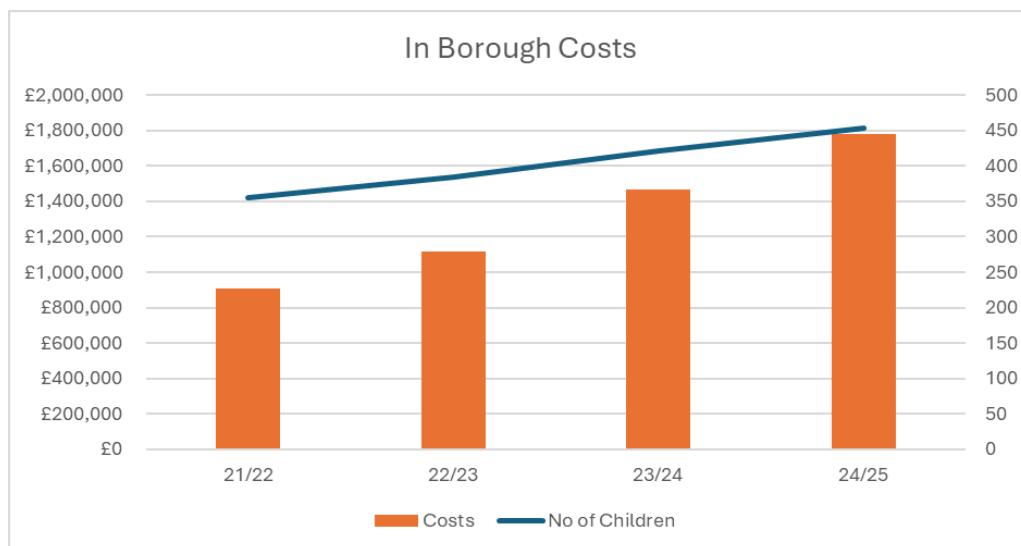
(iii) Education, Inclusion and Provision

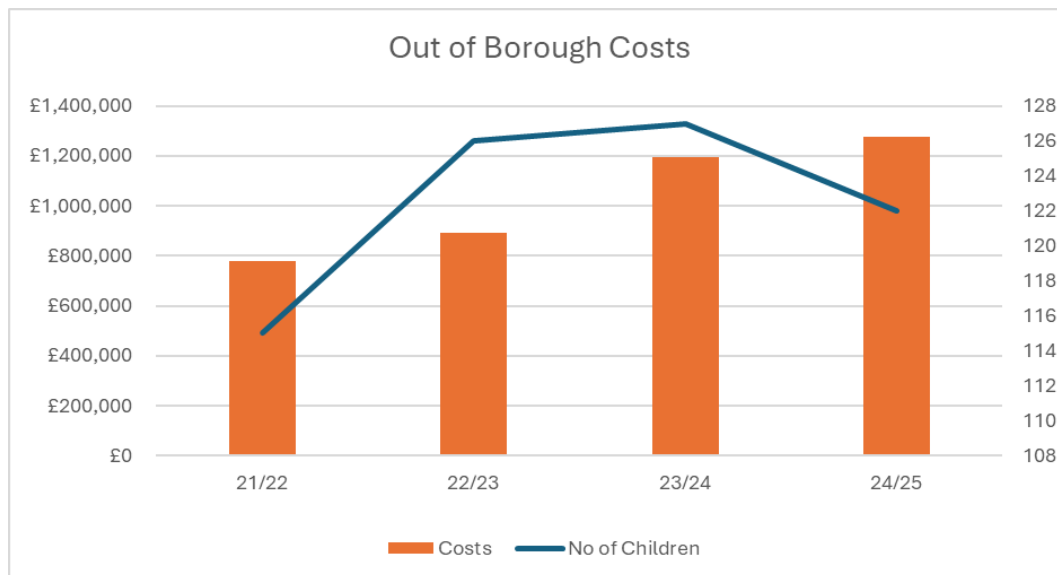
Schools Transport is the main budget pressure for Education, Inclusion and Provision. The Council has a statutory responsibility to provide Special Educational Needs (SEN) pupils with transport. This is split into two main areas of SEN pupils attending In Borough and out of Borough Schools.

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 | | |
|---|--------------|--------------|--|--|




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 | Pay costs <ul style="list-style-type: none"> Pay award Staff Turnover Saving Target Agency, casuals and overtime National Living Wage Pension Costs | 4 | 4 | 16 | <ul style="list-style-type: none"> Budget based upon individual staff members/vacancies Budget monitoring Contingency Balances Medium Term Forecast Engage with Cheshire Pension Scheme and pension actuary 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 | 2024/25 pay offer accepted but not yet implemented, covers: <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 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. | 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 |

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| | | | | | <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 |

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| | <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 |

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| | | | | | <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 |

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| | <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 |

