REPORT TO:	Children, Young People & Families Policy & Performance Board
DATE:	8 September 2025
REPORTING OFFICER:	Finance Director
PORTFOLIO:	Corporate Services
SUBJECT:	Councilwide Spending as at 31 May 2025
WARD(S):	Borough-wide

1.0 PURPOSE OF REPORT

1.1 To report the Council’s overall revenue spending position as at 31 May 2025, together with the latest 2025/26 year-end outturn forecast. In addition, details of the 2024/25 year-end outturn position are also provided for information.

2.0 RECOMMENDED: That;

(i) The Council’s overall spending position as at 31 May 2025 outlined in the Appendix, be noted.

3.0 SUPPORTING INFORMATION

3.1 On 10 July 2025 the Executive Board received the report shown in the Appendix. This presented details of Councilwide revenue spending by each Department as at 31 May 2025 along with forecasts to year-end, and outlines the reasons for key variances between spending and budget.

3.2 Given the scale of the Council’s current financial challenges, Executive Board requested that a copy of the report be shared with each Policy and Performance Board for information.

3.3 A Councilwide monitoring report is presented to Executive Board every two months and the attached report covers the period 1 April 2024 to 31 May 2025. Given it is early in the financial year, the report focused solely upon revenue spending by each Department, however, subsequent reports will also include spending against the capital programme.

3.4 Within the report, Appendix 1 provides a Councilwide summary of revenue spending, while Appendix 2 presents details relating to each Department. In addition to spending as at 31 May 2025, the latest year-end forecasts of variances between revenue spending and budget are provided.

3.5 The Executive Board also received on 12 June 2025 a report of the 2024/25 Councilwide outturn, which can be accessed via the following link;

https://members.halton.gov.uk/documents/s79891/202425%20Spending%20as%20at%2031%20March%202025.pdf
The final 2024/25 year-end outturn variances have been included in Appendix 1 below, by way of comparison to the current year's figures.

3.6 Appendix 3 indicates progress with implementation of previously approved budget savings for 2024/25 and 2025/26. Appendix 4 presents an update of the budget risk register.

4.0 POLICY IMPLICATIONS

4.1 None.

5.0 IMPLICATIONS FOR THE COUNCIL'S PRIORITIES

5.1 **Improving Health, Promoting Wellbeing and Supporting Greater Independence**

5.2 **Building a Strong, Sustainable Local Economy**

5.3 **Supporting Children, Young People and Families**

5.4 **Tackling Inequality and Helping Those Who Are Most In Need**

5.5 **Working Towards a Greener Future**

5.6 **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.

6.0 RISK ANALYSIS

6.1 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.

6.2 A budget risk register of significant financial risks is maintained and is included at Appendix 4 of the attached report.

7.0 EQUALITY AND DIVERSITY ISSUES

7.1 None.

8.0 CLIMATE CHANGE IMPLICATIONS

8.1 None

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

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

APPENDIX

REPORT TO:	Executive Board
DATE:	10 July 2025
REPORTING OFFICER:	Director of Finance
PORTFOLIO:	Corporate Services
SUBJECT:	2025/26 Spending as at 31 May 2025
WARD(S):	Borough-wide

1.0 PURPOSE OF REPORT

1.2 To report the Council's overall revenue net spend position as at 31 May 2025 together with a 2025/26 forecast outturn position.

3.0 RECOMMENDED: That;

(ii) Executive Directors continue to implement the approved 2025/26 saving proposals as detailed in Appendix 3;

(iii) Executive Directors continue to identify areas where they can further reduce their directorate's spending or generate income, in order to reduce the council wide forecast outturn overspend position;

(iv) This report be shared with each Policy and Performance Board, in order to ensure they have a full appreciation of the councilwide financial position, in addition to their specific areas of responsibility.

3.0 SUPPORTING INFORMATION

Revenue Spending

3.1 Appendix 1 presents a summary of spending against the operational revenue budget up to 31 May 2025 and Appendix 2 provides detailed figures for each individual Department. In overall terms, net Council spending as at 31 May 2025 is £1.073m over budget. The outturn forecast for the year estimates that net spending will be over budget by £6.185m if no corrective action is taken.

3.2 The forecast position is of great concern and action to reduce net spend must be taken immediately. Without action being taken the Council will not be in a position to provide a balanced budget by financial year-end and will further add to borrowings which will need to be taken through Exceptional Financial Support (EFS).

3.3 On 10 February 2025 Government issued a letter to the Council confirming it was minded to approve a capitalisation direction of a total not exceeding £52.8 million. The total is broken down by each financial year of the Council's request:

- £20.8 million in 2024-25.
- £32 million in 2025-26.

3.4 Consistent with those councils that have previously sought Exceptional Financial Support, in order for Government to provide a final capitalisation direction, the council is required to undergo an external assurance review which will include, but will not be limited to, an assessment of the council's financial position and governance arrangements. It is expected this review will be undertaken later in the summer although no date has been fixed as of yet.

3.5 Council approved the annual budget of £183.052m on 05 March 2025, in doing so they agreed to the use of EFS totalling £29.385m. If no action is taken to reduce the forecast outturn position of £6.185m it will increase the level of EFS required for the current year to £35.570m, above the provisionally approved limit.

3.6 The cost of EFS is significant over the long term for the Council, for every £1m borrowing undertaken it is estimated will cost the Council approximately £100k over each of the next 20 years. It is imperative that action is taken now to reduce the level of planned spend over the remainder of the year and that approved saving proposals are implemented with immediate effect

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.

3.8 In setting the 2025/26 budget Council approved significant levels of growth to ensure the budget was more relevant to the planned level of spend. Budget growth of £33.555m (22%) was added to the 2025/26 budget to bring the approved net budget to £183.052m. That the Council is still forecasting an overspend against the 2025/26 budget is a huge concern.

3.9 There are continued demand pressures on the budget which are above growth levels provided in the 2025/26 budget, these are more notable against adults community care and home to school transport. Levels of demand covering children in care appear to be under control for the first two months of the year, although still too high for an authority the size of Halton. Further information is provided within the report on the main budgetary pressure areas.

3.10 In setting the 2025/26 budget, inflation of 2% was provided for the pay award. Based on the initial 3.2% pay offer to Trade Unions it is now clear that budgetary growth for the pay award is insufficient, it is currently forecast the additional cost of the 3.2% pay offer will add approximately £1m to the Council’s running cost for the year. This additional cost is included within the reported forecast position for the year.

3.11 Another major factor in achieving a balanced budget position for the year is that all approved savings are fully achieved to the agreed levels. In total, savings of £7.225m were agreed for the current year, Appendix 3 provides detail on progress against the approved savings, it is clear significant work needs to be undertaken to ensure these are achieved. As per Appendix 3, savings have been RAG rated to inform on progress, high level summary of this is provided below.

Department	On-course to be achieved	Uncertain or too early to say	Highly likely or certain will not be achieved
	£’000	£’000	£’000
Adult Social Care	100	1,780	0
Finance	0	150	40
Legal	6	0	0
Children & Family Services	0	1,900	22
Education, Inclusion and Provision	0	300	0
Community and Greenspaces	282	0	0
Economy, Enterprise and Property	0	100	0
Planning & Transportation	0	0	100
Public Health	45	0	0
Corporate	0	2,400	0
Totals	**433**	**6,630**	**162**

3.12 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 Council’s in-house Care Homes. Initiatives and support from the Transformation Programme are ongoing to reduce reliance upon agency staff.

3.13 Analysis of agency spend for the year to date, together with comparative analysis of 2024/25 costs, is included in the table below.

	2025/26		2024/25
	As at 31 May 2025 £'000		As at 31 March 2025 £'000
Adult Social Care	955		6,035
Chief Executives Delivery Unit	130		810
Children & Family Services	574		5,220
Community & Greenspace	71		447
Economy, Enterprise & Property	60		417
Education, Inclusion & Provision	54		295
Finance	3		114
Legal & Democratic Services	63		881
Planning & Transportation	2		210
Public Health & Public Protection	0		22
Total	**1,912**		**14,451**

Revenue - Operational Spending

3.14 Operational net spending for the first two months of the year is higher than the budget to date by £0.833m Based on current forecasts it is estimated net spend will be over budget for the year by £6.185m if no further corrective action is taken.

3.15 Within the overall budget forecast position for the period, the key budget pressure areas are as follows;

(i) **Children and Families Department**

The net departmental expenditure is estimated to be over budget profile at the end of financial year by £2.387m with the majority relating to social care services.

Growth budget of £12.1m and £3.9m of Children’s Improvement Fund has been provided to the Children’s and Families Department for financial year 2025/26. Unfortunately, this has not been sufficient to support the increasing costs across the service.

Although initial forecasts for financial year 2025/26 are showing a reduction in overspend of £6.047 compared to 2024/25 outturn, it’s important to note that this is due to the increase in budget not the level of expenditure reducing in the service.

<u>Employee Expenditure</u>

Employee costs are forecast to be over budget profile by the end of financial year 2025/26 by £1.449m this is a similar level compared to the outturn for financial year 2024/25.

The level of agency has consistently reduced since October 2024 and is due to agency staff converting to Halton BC employees, external recruitment and the employment of newly qualified social workers. The expectation is that agency will continue to reduce throughout the remainder of the year. Forecasts will be updated as and when changes are known.

Agency spend across the department remains high with spend totalling £0.574m.

One area of concern relates to the number of staff that remain in addition to the establishment (IATE). These are staff that are currently not allocated to an established role within their respective team. This figure currently stands at 9 across the service. Work should now be undertaken to reduce the level of staff that are in addition to the establishment if they do not form part of the redesign improvement plan.

Supplies and Services

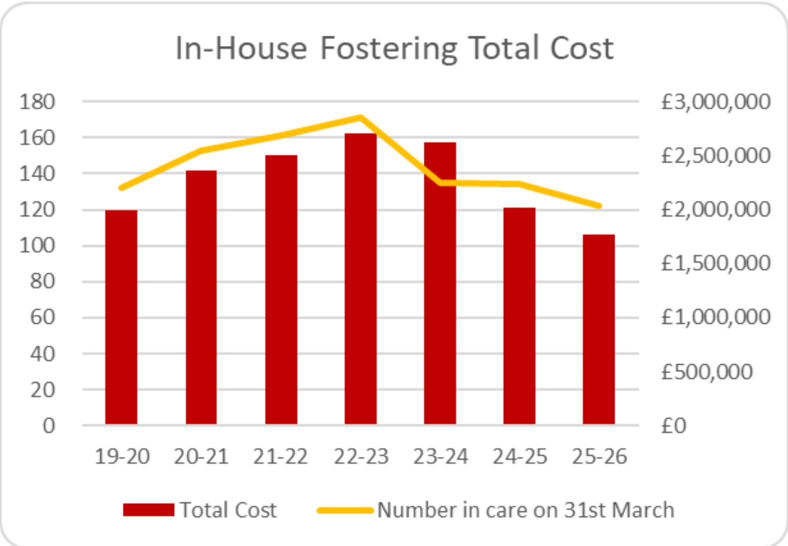
Supplies and services expenditure is forecast to be £1.057m over budget profile at the end of the financial year. Supplies and Services is diverse and covers a number of areas including nursery fees, consultancy, translation costs, equipment and support provided to young people.

A number of initiatives are being looked into to target specific areas of spend within supplies and services.

The creation of the Edge of Care and Family Time Teams should support the reduction of Supplies and Services expenditure. There is hope that particular tasks will no longer need to be outsourced which could result in the reduction in supplies and service.

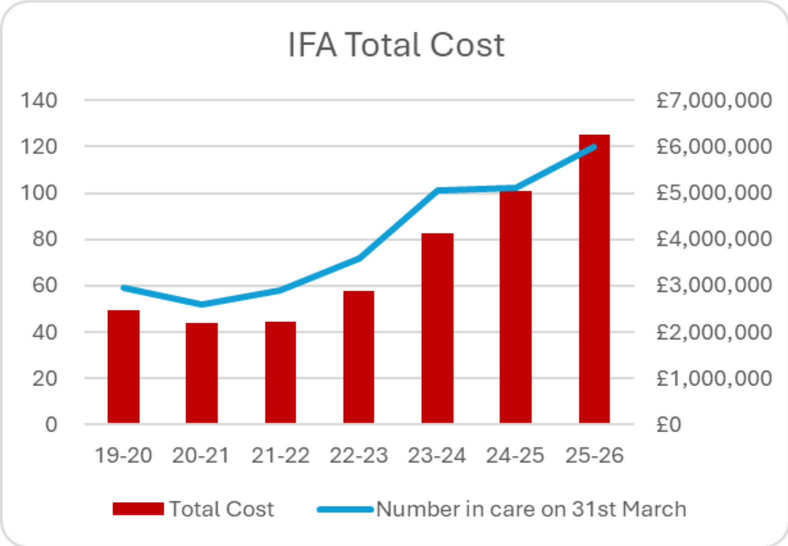
Fostering

Inhouse fostering placements is estimated to be £0.515m under budget profile for financial year 2025/26.



Work continues to recruit and retain Halton's In-house foster carers, along with training to develop carers enabling them to accommodate more specialist placements. This therefore means that costs could increase. However, the ability to accommodate young people within in-house provision provides a substantial saving in comparison to Independent Fostering Agency (IFA) or residential care.

Increasing numbers of children in care and insufficient in-house fostering provision has meant increased reliance on Independent Fostering Agencies (IFA). Higher numbers of children placed within IFA provision and increased IFA rates has resulted in an estimated forecast overspend for the end of 2025/26 as £0.785m.



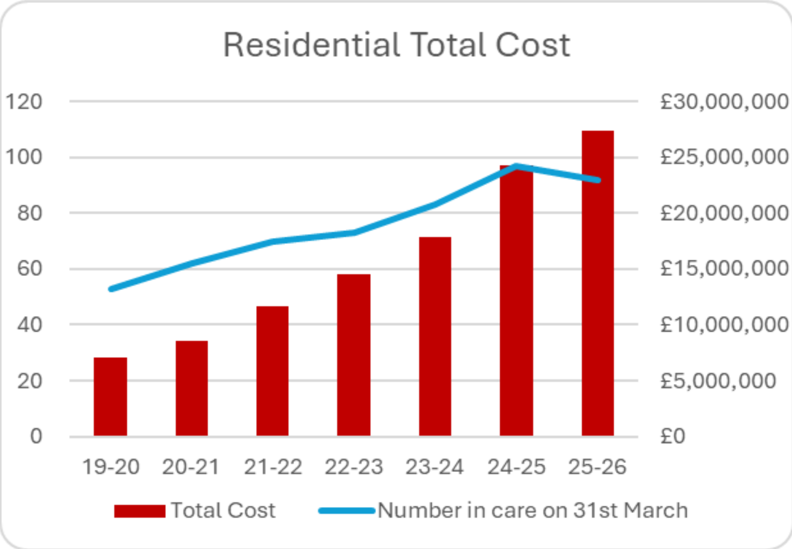
<u>Residential Care</u>

Out of Borough Residential Care continues to be a budget pressure for the Children and Families Department as the costs of residential care have continue to rise year on year. The numbers of young people in residential placements remains high and the cost of placements is rising significantly year-on year.

Residential care costs are forecast to be under budget profile by £0.038m, although this is a significant reduction of £5.994m overspend compared to financial 2024/25, it's important to note that residential care budgets have been increased by more than £10m.

The level of forecast expenditure for residential care is £1.8m higher than the outturn spend for 2024/25.

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 previous years.



(ii) **Adult Social Care Directorate**

Community Care

The net spend position for the community care budget at the end of May 2025 is currently £0.502m over the available budget and the year end forecast shows net spend to be £2.627m over the annual budget.

This forecast is as things stand at the moment assuming no material changes, apart from increased demand of 4.9% and the agreed fee increase of 8% with care providers. However there is a risk that the forecast could be significantly more as the ICB carry out a formal "turnaround" reviewing all NHS spend which may impact on the community care budget and could result in more challenges to social care funding requests.

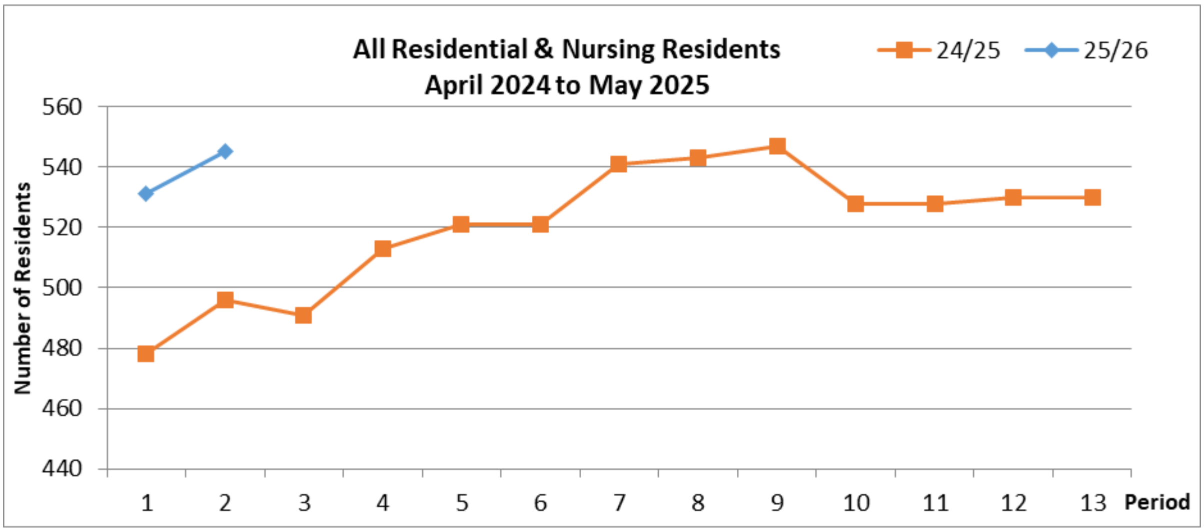
To mitigate this financial risk a number of actions are being considered for implementation to reduce costs and help bring spend back in line with budget. These are detailed below:

- Reduction of 1 to 1 packages of care if health's responsibility
- Review 15 minutes packages of domiciliary care to identify medicine prompts which are health's financial responsibility
- Ensure assessments carried out on discharge from hospital are complete and appropriate
- Maximise internal care home capacity

Residential & Nursing Care

There are currently 545 residents in external residential/nursing care as at the end of May 2025 compared to 530 at the end of 2024/25, an increase of 2.8%. Compared to the 2024/25 average of 520 this is an increase of 4.8%. The average cost of a package of care is currently £940.85 compared to £850.24 at the end of 2024/25 an increase of 10.6%. Supplementary invoice payments so far amount to £86k.

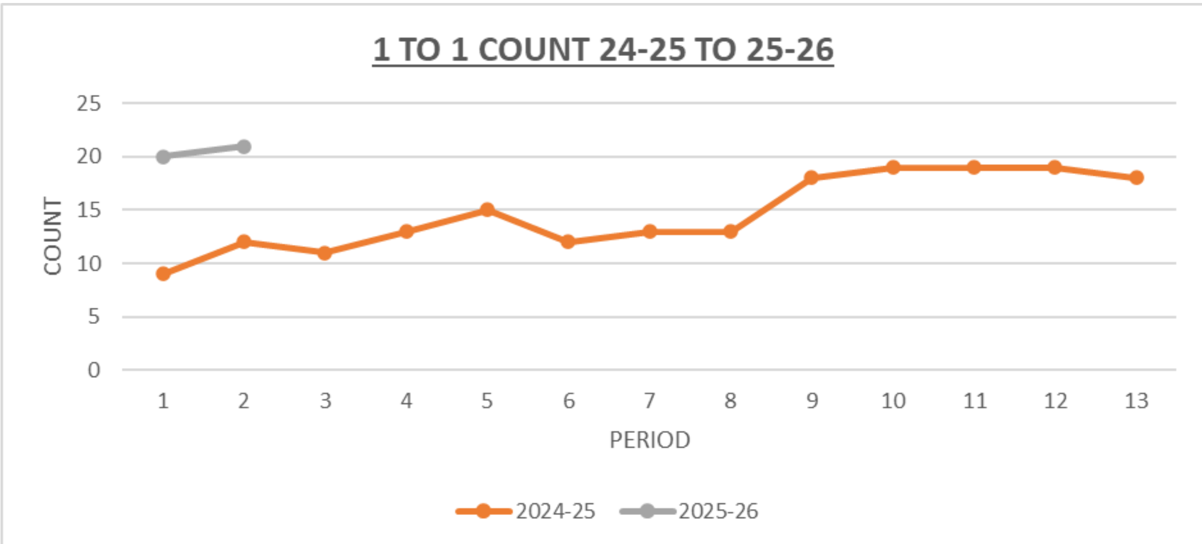
The graph below illustrates the demand for all residential and nursing placements.



1 to 1 Support In Care Homes

Payments for 1 to 1 support continue to exert pressure on the budget, due to increasing demand. This is generally to mitigate the risk from falls particularly on discharge from hospital. The full year cost for 2024/25 was £837,882.

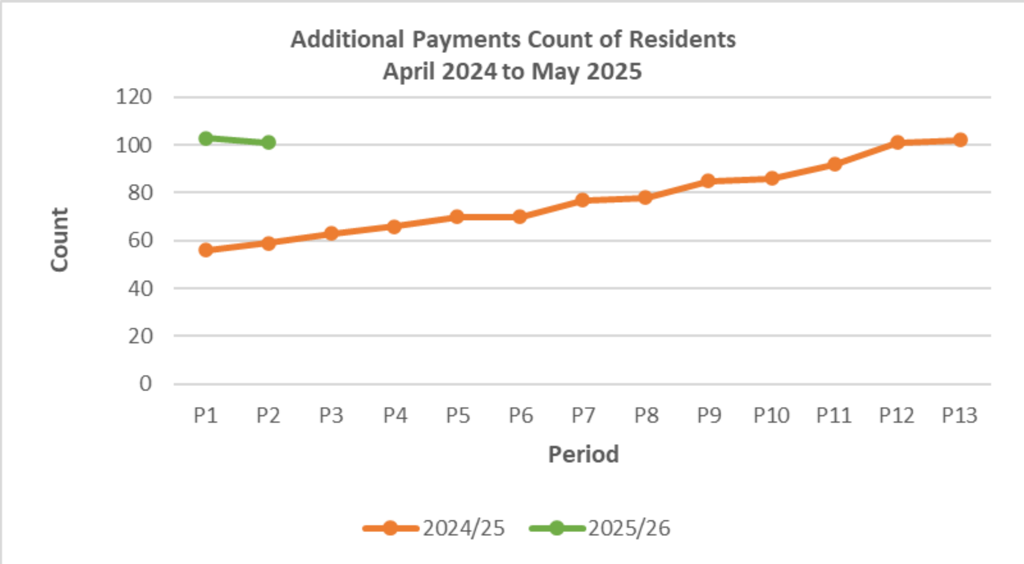
The graph below shows the count of service users receiving 1 to 1 care by period and clearly demonstrates an increase, particularly compared with the same period last year rising from 12 to 21. This is an increase of 75%.

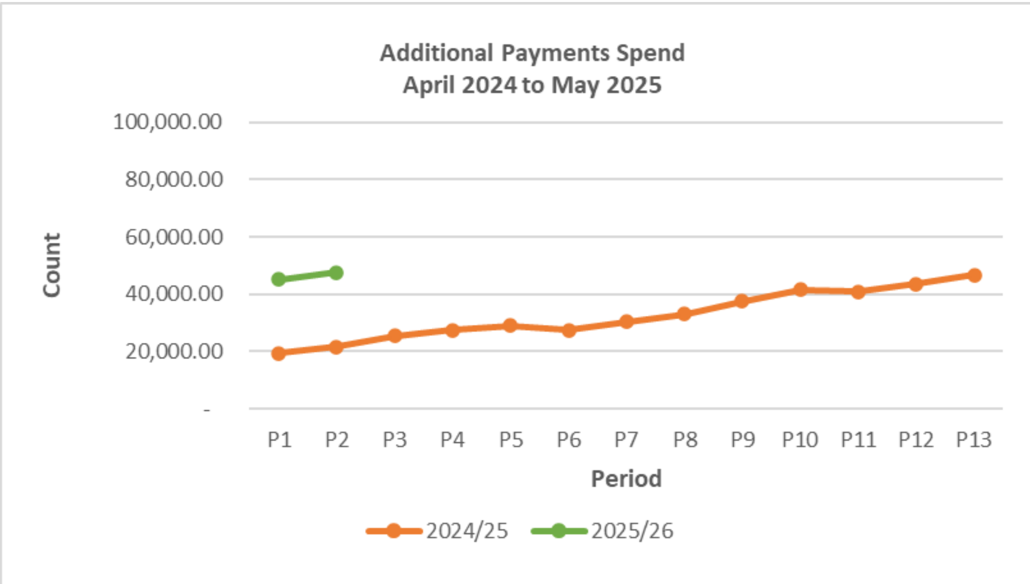


Additional Payments 2025/26

Additional payments to providers rose sharply throughout 2024/25, both in and out of the borough. These are where the care home charges an additional amount on top of the contracted bed rate. The cost of this for 2024/25 was £423,894.

The graph below illustrates the count of service users with an additional payment by period. This clearly shows a steady increase in numbers and costs for 24/25. The spend up to Period 2 2025/26 is £92,526.32. If numbers and costs remain the same (101) the forecast spend for the year will be approximately £0.615m.

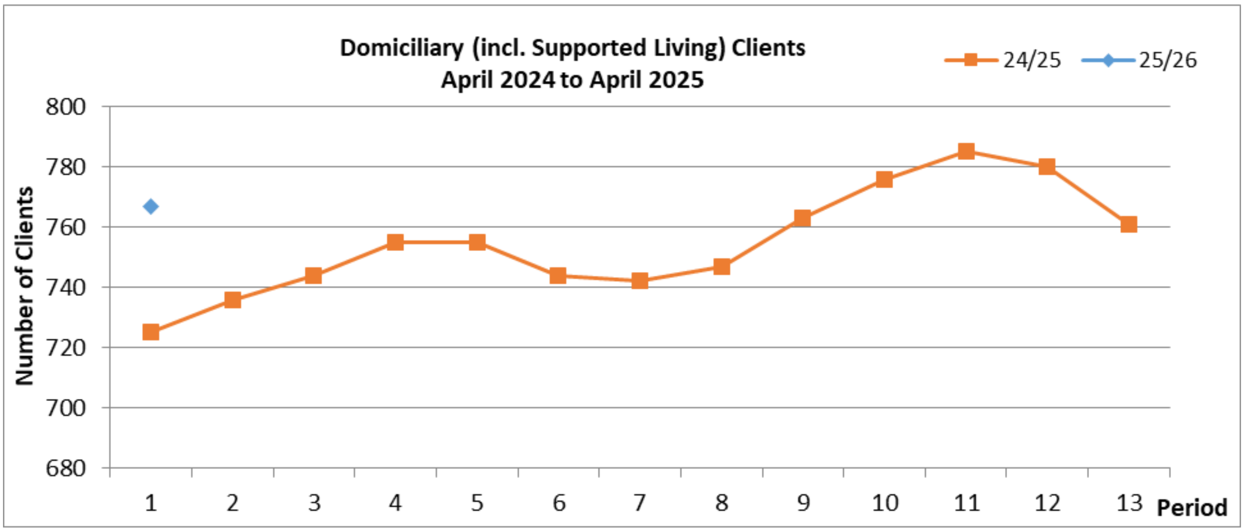




Domiciliary Care & Supported Living

There are currently 767 service users receiving a package of care at home, compared to the average in 2024/25 of 754, an increase of 1.7%. However, compared with April 2024 the increase is 5.8%.The average cost of a package of care is currently £452.39 compared with £450.64 in 2024/25.

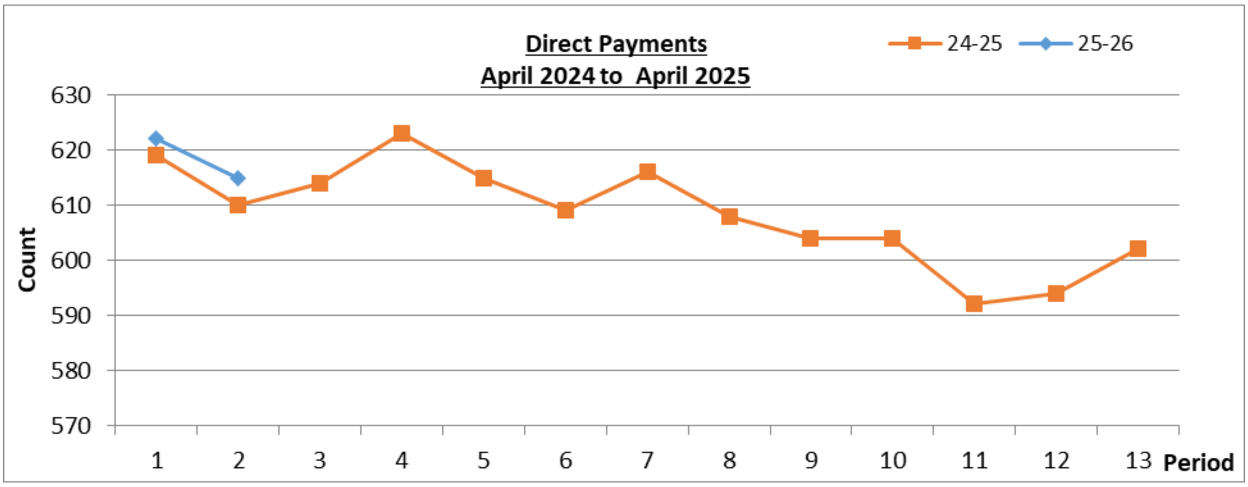
The graph below illustrates the demand for the service from April 2024 to April 2025.



Direct Payments

The average number of clients who received a Direct Payment (DP) in Period 2 was 615 compared with 622 in Period 1, a decrease of 1.1%. The average cost of a package of care has also decreased from £571.26 to £511.50, a reduction of 10.46%.

The graph below shows movement throughout the year.



Care Homes

Employee related expenditure is over budget profile at the end of May 2025 by £0.064M, with the expected outturn at the end of financial year being £0.517m over budget. Projections take into account agency spending patterns over the previous 3 financial years, which consistently show increased spending patterns in the latter half of the financial year.

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 within the care homes and is 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 May 2025 total agency spend across the care homes reached £0.585M, 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.

2025-26 as at May-25					
Area	**Number of Users**	**Budget £000**	**Projected Spend £000**	**Variance £000**	**Average Cost per User**
In Borough	484	1857	2066	(209)	£3,743.62
Out of Borough	145	1214	1612	(398)	£9,263.98
Total	**629**	**3071**	**3678**	**(607)**	

Note the above table excludes efficiency savings of £0.300m approved for the 2025/26 budget.

A Home to School transport consultation has been undertaken with stakeholders and partners with regard to implementing a new Home to School and College Travel and Transport Policy for Children and Young People with Special Educational Needs and Disabilities. The consultation has been completed and the results have been analysed and recommendations put to Executive Board for possible policy changes from the beginning of the new academic year. However, it is too early to say if the savings can be achieved.

The current records show 629 service users, the majority of which attend schools within the Borough. The Out of Borough overspend has decreased compared to the previous year's overspend of £0.799m due to £0.712m added to the budget in 2025/26 for growth. The demand for the School Transport service is increasing in line with the increasing number of pupils with SEN within the Borough. The graphs below show the number of SEN children using this service, it is anticipated that these figures will increase, based on historic information. The demand for the School Transport service continues to increase in line with the increasing number of pupils with SEN within the Borough.

(iv) **Corporate and Democracy**

The Corporate & Democracy budget is currently forecasting an underspend against budget of £1.860m at the end of the financial year, there are a number of reasons for this.

Included within the budget are council wide saving proposals of £2.4m, it is currently estimated that only £0.5m of these savings will be achieved by 31 March 2026. Further details of the agreed savings are included at Appendix 3.

The additional cost of the pay award over the approved budget is estimated to cost the Council an additional £1m in the current financial year. This estimate has been included within Corporate and Democracy until the pay award is agreed and implemented.

Contingency of £4.251m is included and assumed will not be called upon (for new spend) through to 31 March 2026. The high level of contingency was included within the budget to allow for the gradual reduction in agency costs, demand and general cost pressures.

Collection Fund

3.16 The council tax collection rate through to the end of May 2025 is 18.53% which is 0.05% lower than the collection rate at the same point last year.

Debt relating to previous years continues to be collected, and the Council utilises powers through charging orders and attachment to earnings/benefits to secure debts. £0.785m has so far been collected this year in relation to previous years' debt.

3.17 Business rate collection through to the end of May 2025 is 24.43% which is 1.22% lower than the collection rate at the same point last year.

£0.344m has so far been collected this year in relation to previous years' debt.

Review of Reserves

3.18 As at 31 May 2025 the Council's General Reserve is unchanged from the previous period at £5.149m, which represents 2.81% of the Council's 2025/26 net budget. This level of General Reserve is considered to be insufficient and provides little to cover unforeseen costs. Within the Medium Term Financial Strategy, growth to reserves will be included at a rate of £2m per year.

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 funding solutions.

Reserves Summary

3.20 A summary breakdown of the Council's reserves is presented in the table below, showing the balance of reserves as at 31 May 2025.

Summary of General and Earmarked Reserves	
Reserve	**Reserve Value £m**
Corporate:	
General Fund	5.149
Capital Reserve	0.499
Insurance Reserve	0.849
Specific Projects:	
Adult Social Care	0.710
Fleet Replacement	0.454
Highways Feasibility Costs	0.102
Local Development Framework	0.544
Community & Environment	0.546
Mersey Valley Golf Club	0.480
Mersey Gateway	34.351
CCLA Property Fund	0.263
Various Other	0.562
Grants:	
Building Schools for the Future	6.529
Public Health	1.504
Supporting Families Performance Payments	0.204
Children's & Education	1.225
Domestic Abuse	0.915
Enterprise & Employment	0.787
Food Waste Collection	0.237
Various Other	0.156
Total Earmarked Reserves	**56.066**

3.21 The above table shows the diminishing level of reserves available to assist with funding any future budget overspends and balancing future budgets. Only the £5.149m of the General Fund could now be used for these purposes, as all remaining reserves are committed for specific purposes.

4.0 CONCLUSIONS

4.1 As at 31 May 2025, net revenue spend is forecast to be £6.185m over the budget to date despite significant levels of growth being included within the budget.

4.2 Urgent corrective should be taken as soon as possible across all Council services to identity spend reductions and ensure that agreed savings are fully implemented in a timely manner.

4.3 Departments should ensure that all spending continues to be limited to what is absolutely essential throughout the remainder of the year, to ensure that the forecast outturn overspend is minimised as far as possible and future spending is brought in line with budget.

5.0 POLICY AND OTHER 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 above.

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 4.

8.0 EQUALITY AND DIVERSITY ISSUES

8.1 None.

9.0 CLIMATE CHANGE IMPLICATIONS

9.1 None

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

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

Summary of Revenue Spending to 31 May 2025

APPENDIX 1

Directorate / Department	2024/25 Outturn (overspend) £'000	2025/26 Annual Budget £'000	Budget To Date £'000	Actual To Date £'000	Variance (Overspend) £'000	**May 2025 Forecast Outturn (overspend) £'000**
Adult Social Care	(546)	24,522	3,896	3,841	55	0
Care Homes	(1,283)	7,932	1,486	1,768	(282)	(794)
Community Care	(2,651)	27,061	3,004	3,506	(502)	(2,627)
Complex Care Pool	0	13,189	1,227	1,225	2	0
Adults Directorate	**(4,480)**	**72,704**	**9,613**	**10,340**	**(727)**	**(3,421)**
Finance	(312)	5,430	1,413	1,404	9	(113)
Legal & Democratic Services	(1,144)	-170	-60	0	(60)	(482)
ICT & Support Services	282	197	1,285	1,253	32	70
Chief Executives Delivery Unit	(31)	1,110	342	347	(5)	(21)
Chief Executives Directorate	**(1,205)**	**6,567**	**2,980**	**3,004**	**(24)**	**(546)**
Children & Families	(8,434)	53,903	4,939	5,378	(439)	(2,387)
Education, Inclusion & Provision	(1,254)	12,095	1,115	1,307	(192)	(1,239)
Children's Directorate	**(9,688)**	**65,998**	**6,054**	**6,685**	**(631)**	**(3,626)**
Community & Greenspace	204	23,602	1,170	1,212	(42)	(134)
Economy, Enterprise & Property	175	2,602	236	268	(32)	55
Planning & Transportation	280	9,256	449	561	(112)	(672)
Environment & Regeneration Directorate	**659**	**35,460**	**1,855**	**2,041**	**(186)**	**(751)**
Corporate & Democracy	**(1,457)**	443	574	129	445	**1,860**
Public Health Directorate	**98**	1,880	-1,759	-1,810	51	**299**
Total Operational Net Spend	**(16,073)**	**183,052**	**18,808**	**19,890**	**(1,073)**	**(6,185)**

Adult Social Care

APPENDIX 2

	Annual Budget £'000	Budget to Date £'000	Actual Spend £'000	Variance (Overspend) £'000	Forecast Outturn £'000
Expenditure					
Employees	18,077	3,038	2,778	260	1,302
Agency- Covering Vacancies	0	0	280	(280)	(1,567)
Premises	498	124	122	2	16
Supplies & Services	698	145	155	(10)	(52)
Aids & Adaptations	37	6	6	0	(4)
Transport	341	57	42	15	79
Food & Drink Provisions	228	38	24	14	78
Supported Accommodation and Services	1,408	235	184	51	269
Emergency Duty Team	157	0	0	0	(13)
Transfer To Reserves	295	0	0	0	0
Contracts & SLAs	1,050	189	189	0	0
					0
Housing Solutions Grant Funded Schemes					
Homelessness Prevention	548	196	193	3	0
Rough Sleepers Initiative	139	0	0	0	0
Total Expenditure	**23,476**	**4,028**	**3,973**	**55**	**108**
Income					
Fees & Charges	-1,044	-111	-62	(49)	(300)
Sales & Rents Income	-538	-175	-208	33	150
Reimbursements & Grant Income	-2,089	-96	-103	7	42
Capital Salaries	-117	0	0	0	0
Housing Schemes Income	-687	-687	-687	0	0
Total Income	**-4,475**	**-1,069**	**-1,060**	**(9)**	**(108)**
Net Operational Expenditure	**19,001**	**2,959**	**2,913**	**46**	**0**
Recharges					
Premises Support	789	132	132	0	0
Transport	792	132	142	-10	0
Central Support	4,039	673	673	0	0
Asset Rental Support	13	0	0	0	0
HBC Support Costs Income	-112	0	-19	19	0
Net Total Recharges	**5,521**	**937**	**928**	**9**	**0**
Net Departmental Expenditure	**24,522**	**3,896**	**3,841**	**55**	**0**

Care Homes

	Annual Budget £'000	Budget to Date £'000	Actual Spend £'000	Variance (Overspend) £'000	Forecast Outturn £'000
Expenditure					
Madeline Mckenna					
Employees	770	122	116	6	52
Agency - covering vacancies	0	0	10	(10)	(77)
Other Premises	90	14	5	9	15
Supplies & Services	26	3	6	(3)	(12)
Food Provison	51	4	9	(5)	(5)
Private Client and Out Of Borough Income	-127	-7	-5	(2)	(24)
Reimbursements & other Grant Income	-23	-2	-3	1	10
Total Madeline Mckenna Expenditure	**787**	**134**	**138**	**(4)**	**(41)**
Millbrow					
Employees	2,280	350	199	151	1,088
Agency - covering vacancies	0	0	178	(178)	(1,308)
Other Premises	117	16	19	(3)	(13)
Supplies & Services	72	11	16	(5)	(30)
Food Provison	81	7	13	(6)	(10)
Private Client and Out Of Borough Income	-13	-2	-5	3	11
Reimbursements & other Grant Income	-742	-62	-67	5	10
Total Millbrow Expenditure	**1,795**	**320**	**353**	**(33)**	**(252)**
St Luke's					
Employees	3,595	614	392	222	1,603
Agency - covering vacancies	0	0	252	(252)	(1,777)
Other Premises	156	19	29	(10)	(55)
Supplies & Services	67	10	13	(3)	(10)
Food Provison	128	21	26	(5)	(30)
Private Client and Out Of Borough Income	-152	-19	-15	(4)	0
Reimbursements & other Grant Income	-1,080	-83	-82	(1)	0
Total St Luke's Expenditure	**2,714**	**562**	**615**	**(53)**	**(269)**
St Patrick's					
Employees	2,031	338	365	(27)	700
Agency - covering vacancies	0	0	145	(145)	(927)
Other Premises	144	17	24	(7)	(20)
Supplies & Services	67	9	12	(3)	(10)
Food Provison	127	21	17	4	0
Private Client and Out Of Borough Income	-99	-8	-5	(3)	(10)
Reimbursements & other Grant Income	-684	-83	-48	(35)	(94)
Total St Patrick's Expenditure	**1,586**	**294**	**510**	**(216)**	**(361)**
Care Homes Divison Management					
Employees	322	54	30	24	129
Care Home Divison Management	**322**	**54**	**30**	**24**	**129**
Net Operational Expenditure	**7,204**	**1,364**	**1,646**	**(282)**	**(794)**
Recharges					
Premises Support	65	11	11	0	0
Transport Support	0	0	0	0	0
Central Support	663	111	111	0	0
Asset Rental Support	0	0	0	0	0
Recharge Income	0	0	0	0	0
Net Total Recharges	**728**	**122**	**122**	**0**	**0**
Net Departmental Expenditure	**7,932**	**1,486**	**1,768**	**(282)**	**(794)**

Community Care

	Annual Budget £'000	Budget to Date £'000	Actual Spend £'000	Variance (Overspend) £'000	Forecast Outturn £'000
Expenditure					
Residential & Nursing	20,674	1,340	1,395	(55)	(333)
Domicilary Care & Supported living	15,564	691	861	(170)	(1,343)
Direct Payments	15,513	3,430	3,644	(214)	(972)
Day Care	712	62	60	2	13
Total Expenditure	**52,463**	**5,523**	**5,960**	**(437)**	**(2,635)**
Income					
Residential & Nursing Income	-11,881	-729	-732	3	14
Community Care Income	-3,115	-230	-159	(71)	(210)
Direct Payments Income	-1,034	-77	-80	3	204
Income from other CCGs	-420	0	0	0	0
Market sustainability & Improvement Grant	-2,796	-466	-466	0	0
Adult Social Care Support Grant	-6,102	-1,017	-1,017	0	0
War Pension Disregard Grant	-54	0	0	0	0
				0	
Total Income	**-25,402**	**-2,519**	**-2,454**	**(65)**	**8**
Net Operational Expenditure	**27,061**	**3,004**	**3,506**	**(502)**	**(2,627)**

Complex Care Pool

	Annual Budget £'000	Budget to Date £'000	Actual Spend £'000	Variance (Overspend) £'000	Forecast Outturn £'000
Expenditure					
Intermediate Care Services	6,312	494	500	(6)	(31)
Oakmeadow	1,995	299	295	4	22
Community Home Care First	1,941	142	132	10	42
Joint Equipment Store	880	0	0	0	0
Contracts & SLA's	3,262	0	0	0	0
Inglenook	134	14	8	6	34
HICafs	3,720	98	121	(23)	(124)
Carers Breaks	445	27	20	7	47
Carers centre	365	0	0	0	0
Residential Care	7,236	906	906	0	0
Domiciliary Care & Supported Living	4,336	723	723	0	0
Pathway 3/Discharge Access	426	0	0	0	(2)
HBC Contracts	72	22	22	0	0
Healthy at Home	28	0	0	0	0
Capacity	30	0	-4	4	12
Total Expenditure	**31,182**	**2,725**	**2,723**	**2**	**0**
Income					
BCF	-15,032	-1,253	-1,253	0	0
CCG Contribution to Pool	-2,959	-246	-246	0	0
Oakmeadow Income	-2	0	0	0	0
Total Income	**-17,993**	**-1,499**	**-1,499**	**0**	**0**
Net Operational Expenditure	**13,189**	**1,227**	**1,225**	**2**	**0**

Finance Department

	Annual Budget	Budget to Date	Actual Spend	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employees	7,242	1,163	1,149	14	86
Insurances	1,042	546	521	25	169
Supplies & Services	1,103	58	71	(13)	(76)
Rent Allowances	31,500	4,275	4,275	0	0
Concessionary Travel	1,902	0	-45	45	91
LCR Levy	1,902	0	0	0	0
Bad Debt Provision	223	4	0	4	25
Non HRA Rent Rebates	70	12	3	9	57
Discretionary Social Fund	106	16	0	16	97
Discretionary Housing Payments	279	41	40	1	2
Household Support Fund Expenditure	420	420	420	0	0
Total Expenditure	**45,789**	**6,535**	**6,434**	**101**	**451**
Income					
Fees & Charges	-342	-123	-131	8	52
Burdens Grant	-58	-59	-63	4	24
Dedicated schools Grant	-150	0	0	0	0
Council Tax Liability Order	-670	-64	-55	(9)	(50)
Recovery of Legal Costs	-10	-2	0	(2)	(10)
Business Rates Admin Grant	-157	0	0	0	1
Schools SLAs	-319	-2	0	(2)	(10)
LCR Reimbursement	-1,902	0	0	0	0
HB Overpayment Debt Recovery	-300	-47	-35	(12)	(75)
Rent Allowances	-30,700	-4,262	-4,142	(120)	(684)
Non HRA Rent Rebate	-70	-14	-13	(1)	(5)
Discretionary Housing Payment Grant	-279	-93	-93	0	(2)
Housing Benefits Admin Grant	-453	-76	-76	0	0
Housing Benefits Award Accuracy	0	0	-22	22	22
Universal Credits	-5	-1	0	(1)	(5)
Household Support Fund Grant	-420	326	326	0	0
VEP Grant	0	0	0	0	5
CCG McMillan Reimbursement	-89	0	0	0	0
Reimbursements & Grant Income	-185	0	-21	21	173
Transfer from Reserves	-21	0	0	0	0
Total Income	**-36,130**	**-4,417**	**-4,325**	**(92)**	**(564)**
Net Operational Expenditure	**9,659**	**2,118**	**2,109**	**9**	**(113)**
Recharges					
Premises Support	493	82	82	0	0
Transport	0	0	0	0	0
Central Support	2,092	349	349	0	0
Asset Rental Support	0	0	0	0	0
HBC Support Costs Income	-6,814	-1,136	-1,136	0	0
Net Total Recharges	**-4,229**	**-705**	**-705**	**0**	**0**
Net Departmental Expenditure	**5,430**	**1,413**	**1,404**	**9**	**(113)**

Legal Services

	Annual Budget £'000	Budget to Date £'000	Actual Spend £'000	Variance (Overspend) £'000	Forecast Outturn £'000
Expenditure					
Employees	1,836	244	261	(17)	(101)
Agency Related Expenditure	34	34	63	(29)	(174)
Supplies & Services	163	63	60	3	16
Civic Catering & Functions	21	1	1	0	5
Legal Expenses	422	2	5	(3)	(145)
Transport Related Expenditure	8	2	3	(1)	(1)
Other Expenditure	0	1	1	0	(1)
Total Expenditure	**2,484**	**347**	**394**	**-47**	**(401)**
Income					
Fees & Charges Income	-75	-10	-4	(6)	(40)
Reimbursement & Other Grants	0	0	0	0	2
School SLA's	-100	-4	0	(4)	(23)
Licence Income	-341	-37	-34	(3)	(20)
Total Income	**-516**	**-51**	**-38**	**(13)**	**(81)**
Net Operational Expenditure	**1,968**	**296**	**356**	**(60)**	**(482)**
Recharges					
Premises Support	62	10	10	0	0
Transport	0	0	0	0	0
Central Support	275	46	46	0	0
Asset Rental Support	0	0	0	0	0
HBC Support Costs Income	-2,475	-412	-412	0	0
Net Total Recharges	**-2,138**	**-356**	**-356**	**0**	**0**
Net Departmental Expenditure	**-170**	**-60**	**0**	**(60)**	**(482)**

ICT & Support Services Department

	Annual Budget £'000	Budget to Date £'000	Actual Spend £'000	Variance (Overspend) £'000	Forecast Outturn £'000
Expenditure					
Employees	5,827	958	901	57	223
Supplies & Services	1,169	262	295	(33)	(199)
Capital Finance	100	19	6	13	73
Computer Repairs & Software	2,019	1,724	1,697	27	160
Communication Costs	133	25	41	(16)	(92)
Premises	139	55	56	(1)	(6)
Transport	3	0	0	0	1
Other	4	3	4	(1)	(6)
Total Expenditure	**9,394**	**3,046**	**3,000**	**46**	**154**
Income					
Fees & Charges	-849	-217	-217	0	2
Schools SLA Income	-659	-14	0	(14)	(86)
Total Income	**-1,508**	**-231**	**-217**	**(14)**	**(84)**
Net Operational Expenditure	**7,886**	**2,815**	**2,783**	**32**	**70**
Recharges					
Premises Support	373	62	62	0	0
Transport	22	4	4	0	0
Central Support	1,391	232	232	0	0
Asset Rental Support	1,494	0	0	0	0
HBC Support Costs Income	-10,969	-1,828	-1,828	0	0
Net Total Recharges	**-7,689**	**-1,530**	**-1,530**	**0**	**0**
Net Departmental Expenditure	**197**	**1,285**	**1,253**	**32**	**70**

Chief Executives Delivery Unit

	Annual Budget	Budget to Date	Actual Spend	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employees	3,522	558	548	10	65
Employees Training	99	42	38	4	21
Apprenticeship Levy	330	54	61	(7)	(41)
Supplies & Services	397	132	130	2	12
Total Expenditure	**4,348**	**786**	**777**	**9**	**57**
Income					
Fees & Charges	-226	-26	-24	(2)	(9)
Schools SLA Income	-577	-12	0	(12)	(69)
Total Income	**-803**	**-38**	**-24**	**(14)**	**(78)**
Net Operational Expenditure	**3,545**	**748**	**753**	**(5)**	**(21)**
Recharges					
Premises Support	157	26	26	0	0
Transport	0	0	0	0	0
Central Support	1,008	168	168	0	0
Asset Rental Support	53	9	9	0	0
HBC Support Costs Income	-3,653	-609	-609	0	0
Net Total Recharges	**-2,435**	**-406**	**-406**	**0**	**0**
Net Departmental Expenditure	**1,110**	**342**	**347**	**(5)**	**(21)**

Children & Families

	Annual Budget	Budget to Date	Actual Spend	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employees	19,364	2,808	3,029	(221)	(1,449)
Other Premises	392	92	97	(5)	(39)
Supplies & Services	1,592	0	94	(94)	(1,057)
Transport	367	49	19	30	180
Direct Payments	1,220	261	245	16	94
Commissioned services to Vol Orgs	224	168	168	0	0
Residential Care	27,517	2,130	2,238	(108)	38
Out of Borough Adoption	97	0	0	0	97
Out of Borough Fostering	5,469	248	399	(151)	(785)
In House Adoption	557	24	20	4	22
Special Guardianship Order	2,604	346	323	23	130
In House Foster Carer Placements	2,766	371	283	88	515
Lavender House Contract Costs	279	24	23	1	4
Home Support & Respite	494	67	63	4	25
Care Leavers	434	37	39	(2)	(10)
Family Support	81	10	7	3	15
Contracted services	3	1	1	0	(1)
Emergency Duty	184	0	0	0	0
Youth Offending Services	461	0	0	0	0
Transfer to Reserves	0	0	0	0	0
Total Expenditure	**64,105**	**6,636**	**7,048**	**(412)**	**(2,221)**
Income					
Fees & Charges	-33	-9	-7	(2)	(14)
Sales Income	0	0	0	0	0
Rents	-82	0	0	0	0
Reimbursement & other Grant Income	-486	-52	-27	(25)	(153)
Transfer from reserve	-15	0	0	0	1
Dedicated Schools Grant	-50	0	0	0	0
Government Grants	-13,477	-2,293	-2,293	0	0
Total Income	**-14,143**	**-2,354**	**-2,327**	**(27)**	**(166)**
Net Operational Expenditure	**49,962**	**4,282**	**4,721**	**(439)**	**(2,387)**
Recharges					
Premises Support	736	123	123	0	0
Transport	10	2	2	0	0
Central Support	3,331	555	555	0	0
Asset Rental Support	0	0	0	0	0
HBC Support Costs Income	-136	-23	-23	0	0
Net Total Recharges	**3,941**	**657**	**657**	**0**	**0**
Net Departmental Expenditure	**53,903**	**4,939**	**5,378**	**(439)**	**(2,387)**

Education, Inclusion & Provision

	Annual Budget £'000	Budget to Date £'000	Actual Spend £'000	Variance (Overspend) £'000	Forecast Outturn £'000
Expenditure					
Employees	8,792	1,305	1,314	(9)	248
Agency - covering vacancies	0	0	29	(29)	(204)
Agency - in addition to establishment	43	24	24	0	6
Premises	15	1	0	1	3
Supplies & Services	3,012	300	309	(9)	(54)
Independent School Fees	10,155	3,004	3,004	0	0
Schools Contingency	400	2	2	0	0
Transport	43	3	6	(3)	(20)
Schools Transport	2,771	158	259	(101)	(907)
Early Years Payments including Pupil Premium	15,615	1,954	1,954	0	0
Commissioned Services	2,249	196	194	2	9
Inter Authority Special Needs	1,419	166	166	0	0
Grants to Voluntary Organisations	115	0	1	(1)	(66)
Capital Finance	4,604	712	712	0	1
Total Expenditure	**49,233**	**7,825**	**7,974**	**(149)**	**(984)**
Income					
Fees & Charges Income	-337	-126	-129	3	20
Government Grant Income	-6,534	-1,549	-1,549	0	0
Dedicated Schools Grant	-30,161	-5,027	-5,027	0	0
Inter Authority Income	-446	-94	-59	(35)	(211)
Reimbursements & Other Grant Income	-1,773	-298	-298	0	0
Schools SLA Income	-538	-12	-2	(10)	(59)
Government Grant Income	-491	-142	-142	0	0
Total Income	**-40,280**	**-7,248**	**-7,206**	**(42)**	**(250)**
Net Operational Expenditure	**8,953**	**577**	**768**	**(191)**	**(1,234)**
Recharges					
Premises Support	405	68	68	0	0
Transport Support	773	146	147	(1)	(5)
Central Support	1,947	324	324	0	0
Asset Rental Support	17	0	0	0	0
Recharge Income	0	0	0	0	0
Net Total Recharges	**3,142**	**538**	**539**	**(1)**	**(5)**
Net Departmental Expenditure	**12,095**	**1,115**	**1,307**	**(192)**	**(1,239)**

Community & Greenspaces

	Annual Budget £'000	Budget to Date £'000	Actual Spend £'000	Variance (Overspend) £'000	Forecast Outturn £'000
Expenditure					
Employees	15,296	2,506	2,410	96	580
Agency - in addition to establishment	16	16	69	(53)	(237)
Premises	3,304	416	440	(24)	(139)
Supplies & Services	3,101	258	287	(29)	(176)
Transport	117	2	4	(2)	(10)
Other Agency Costs	240	63	81	(18)	(111)
Other Expenditure	172	0	0	0	6
Waste Disposal Contracts	7,121	0	0	0	(22)
Grants to Voluntary Organisations	41	9	7	2	16
Transfers to Reserves	97	0	0	0	0
Total Expenditure	**29,505**	**3,270**	**3,297**	**(27)**	**(93)**
Income					
Sales Income	-1,342	-268	-275	7	42
Fees & Charges Income	-6,019	-1,524	-1,510	(14)	(89)
Rental Income	-1,111	-174	-159	(15)	(85)
Government Grant Income	-3,861	-1,288	-1,288	0	0
Reimbursement & Other Grant Income	-801	-115	-115	0	0
SLA Income	-23	0	0	0	0
Internal Fees Income	-223	0	-18	18	155
Capital Salaries	-236	-6	0	(6)	(35)
Transfers From Reserves	-30	0	0	0	0
Total Income	**-13,646**	**-3,375**	**-3,365**	**(10)**	**(12)**
Net Operational Expenditure	**15,859**	**-105**	**-68**	**(37)**	**(105)**
Recharges					
Premises Support	1,657	276	276	0	0
Transport	2,433	424	429	(5)	(29)
Central Support	4,297	716	716	0	0
Asset Rental Support	199	0	0	0	0
HBC Support Costs Income	-843	-141	-141	0	0
Net Total Recharges	**7,743**	**1,275**	**1,280**	**(5)**	**(29)**
Net Departmental Expenditure	**23,602**	**1,170**	**1,212**	**(42)**	**(134)**

Economy, Enterprise & Property

	Annual Budget	Budget to Date	Actual Spend	Variance (Overspend)	Forecast Outturn
	£'000	**£'000**	**£'000**	**£'000**	**£'000**
Expenditure					
Employees	4,124	773	710	63	376
Agency - covering vacancies	0	0	85	(85)	(270)
Repairs & Mainenance	1,690	133	150	(17)	(98)
Premises	173	136	136	0	(1)
Energy & Water Costs	1,080	93	87	6	37
NNDR	659	629	629	0	0
Rents	157	0	0	0	1
Economic Regeneration Activities	88	0	0	0	0
Security	603	4	3	1	3
Supplies & Services	383	63	62	1	8
Supplies & Services - Grant	576	97	97	0	0
Grants to Voluntary Organisations	72	11	12	(1)	(1)
Total Expenditure	**9,605**	**1,939**	**1,971**	**(32)**	**55**
Income					
Fees & Charges Income	-561	-103	-103	0	0
Rent - Commercial Properties	-883	-158	-158	0	0
Rent - Investment Properties	-38	-8	-8	0	0
Government Grant	-594	-55	-55	0	0
Reimbursements & Other Grant Income	-120	-241	-241	0	0
Schools SLA Income	-55	0	0	0	0
Recharges to Capital	-454	0	0	0	0
Transfer from Reserves	-602	-522	-522	0	0
Total Income	**-3,307**	**-1,087**	**-1,087**	**0**	**0**
Net Operational Expenditure	**6,298**	**852**	**884**	**(32)**	**55**
Recharges					
Premises Support	2,738	456	456	0	0
Transport	26	5	5	0	0
Central Support	2,878	480	480	0	0
Asset Rental Support	4	0	0	0	0
HBC Support Costs Income	-9,342	-1,557	-1,557	0	0
Net Total Recharges	**-3,696**	**-616**	**-616**	**0**	**0**
Net Departmental Expenditure	**2,602**	**236**	**268**	**(32)**	**55**

Planning & Transportation Department

	Annual Budget £'000	Budget to Date £'000	Actual Spend £'000	Variance (Overspend) £'000	Forecast Outturn £'000
Expenditure					
Employees	5,975	967	947	20	125
Efficiency Savings	-100	-17	0	(17)	(100)
Premises	188	62	56	6	38
Hired & Contracted Services	380	3	15	(12)	(74)
Supplies & Services	117	41	65	(24)	(148)
Street Lighting	1,643	1	32	(31)	(191)
Highways Maintenance - Routine & Reactive	1,803	99	169	(70)	(425)
Highways Maintenance - Programmed Works	812	43	0	43	259
Fleet Transport	1,467	206	201	5	32
Bus Support - Halton Hopper Tickets	14	0	0	0	(3)
Bus Support	506	36	36	0	0
Agency Related Expenditure	8	1	1	0	3
Grants to Voluntary Organisations	31	31	31	0	0
NRA Levy	75	0	0	0	0
LCR Levy	1,553	0	0	0	0
Contribution to Reserves	359	0	0	0	0
Total Expenditure	**14,831**	**1,473**	**1,553**	**(80)**	**(484)**
Income					
Sales & Rents Income	-97	-16	-11	(5)	(27)
Planning Fees	-798	-198	-159	(39)	(232)
Building Control Fees	-251	-39	-33	(6)	(35)
Other Fees & Charges	-971	-193	-186	(7)	(40)
Reimbursements & Grant Income	-174	-36	-36	0	0
Government Grant Income	0	-4	-5	1	0
Halton Hopper Income	-15	-3	-2	(1)	(6)
Recharge to Capital	-210	0	0	0	0
LCR Levy Reimbursement	-1,553	0	0	0	0
Contribution from Reserves	-129	-129	-129	0	0
Total Income	**-4,198**	**-618**	**-561**	**(57)**	**(340)**
Net Operational Expenditure	**10,633**	**855**	**992**	**(137)**	**(824)**
Recharges					
Premises Support	739	123	123	0	0
Transport	808	118	120	(2)	(13)
Central Support	2,505	420	420	0	0
Asset Rental Support	918	0	0	0	0
HBC Support Costs Income	-6,347	-1,067	-1,094	27	165
Net Total Recharges	**-1,377**	**-406**	**-431**	**25**	**152**
Net Departmental Expenditure	**9,256**	**449**	**561**	**(112)**	**(672)**

Corporate & Democracy

	Annual Budget £'000	Budget to Date £'000	Actual Spend £'000	Variance (Overspend) £'000	Forecast Outturn £'000
Expenditure					
Employees	369	61	80	(19)	(16)
Contracted Services	12	0	0	0	0
Supplies & Services	102	38	16	22	0
Premises Expenditure	24	8	8	0	0
Transport Costs	1	0	0	0	0
Members Allowances	994	166	171	(5)	0
Interest Payable - Treasury Management	4,258	710	676	34	200
Interest Payable - Other	215	36	36	0	0
Bank Charges	0	0	0	0	0
Audit Fees	0	0	0	0	0
Contingency	5,158	709	0	709	4,251
Capital Financing	3,346	584	584	0	0
Contribution to Reserves	300	300	263	37	0
Debt Management Expenses	20	3	3	0	0
Precepts & Levies	244	244	244	0	0
Pay Award over 2%	0	0	0	0	(1,000)
Efficiency Savings:					
Purchase of Additional Leave	-100	-17	0	(17)	(50)
Voluntary Severance Scheme	-200	-33	0	(33)	(100)
Apprenticeship First Model	-200	-33	0	(33)	(50)
Agency Staff Reduction	-1,700	-283	0	(283)	(1,700)
Review Existing Contracts	-200	-33	0	(33)	(100)
Total Expenditure	**12,643**	**2,460**	**2,081**	**379**	**1,435**
Income					
Interest Receivable - Treasury Management	-3,045	-507	-578	71	425
Interest Receivable - Other	-19	-3	-3	0	0
Other Fees & Charges	-146	-18	-13	(5)	0
Grants & Reimbursements	-334	-56	-56	0	0
Government Grant Income	-6,272	-1,045	-1,045	0	0
Transfer from Reserves	0	0	0	0	0
Total Income	**-9,816**	**-1,629**	**-1,695**	**66**	**425**
Net Operational Expenditure	**2,827**	**831**	**386**	**445**	**1,860**
Recharges					
Premises Support	22	4	4	0	0
Transport	0	0	0	0	0
Central Support	898	158	158	0	0
Asset Rental Support	0	0	0	0	0
HBC Support Costs Income	-3,304	-419	-419	0	0
Net Total Recharges	**-2,384**	**-257**	**-257**	**0**	**0**
Net Departmental Expenditure	**443**	**574**	**129**	**445**	**1,860**

Public Health

	Annual Budget £'000	Budget to Date £'000	Actual Spend £'000	Variance (Overspend) £'000	Forecast Outturn £'000
Expenditure					
Employees	5,627	802	772	30	177
Other Premises	6	1	0	1	6
Supplies & Services	322	87	100	(13)	(78)
Contracts & SLA's	7,206	253	219	34	200
Transport	4	0	0	0	1
Other Agency	24	24	24	0	0
Total Expenditure	**13,189**	**1,167**	**1,115**	**52**	**306**
Income					
Fees & Charges	-122	-12	-11	(1)	(4)
Reimbursements & Grant Income	-154	-59	-59	0	0
Transfer from Reserves	-59	0	0	0	0
Government Grant Income	-12,435	-3,098	-3,098	0	0
Total Income	**-12,770**	**-3,169**	**-3,168**	**(1)**	**(4)**
Net Operational Expenditure	**419**	**-2,002**	**-2,053**	**51**	**302**
Recharges					
Premises Support	209	35	35	0	0
Transport Support	24	4	4	0	(3)
Central Support	1,897	316	316	0	0
Asset Rental Support	0	0	0	0	0
Recharge Income	-669	-112	-112	0	0
Net Total Recharges	**1,461**	**243**	**243**	**0**	**(3)**
Net Departmental Expenditure	**1,880**	**-1,759**	**-1,810**	**51**	**299**

Progress Against Agreed Savings **Appendix 3**

Adult Social Care

Service Area	Net Budget £'000	Description of Saving Proposal	Savings Value		Current Progress	Comments
			25/26 Agreed Council 01 February 2023 £'000	25/26 Agreed Council 05 March 2025 £'000		
Housing Solutions	474	Remodel the current service based on good practice evidence from other areas.	125	0	U	Currently Under Review
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.	100	0	✓	Achieved
Community Wardens/Telecare Service		Community Wardens/Telecare Service – a review will be undertaken of the various options available for the future delivery of these services, with	0	280	U	Currently Under Review

		support from the Transformation Delivery Unit.				
Care Management Community Care Budget		Community Care – continuation of the work being undertaken to review care provided through the Community Care budget, in order to reduce the current overspend and ongoing costs.	0	1,000	U	Unlikely to be achieved – currently forecast overspend position
Various		Review of Service Delivery Options – reviews will be undertaken of the various service delivery options available for a number of areas including; Day Services, Halton Supported Housing Network, In-House Care Homes, Reablement Service and Oak Meadow.	0	375	U	Currently Under Review
Total ASC Directorate			**225**	**1,655**		

Finance

Service Area	Net Budget £'000	Description of Saving Proposal	Savings Value		Current Progress	Comments
			25/26 Agreed Council 01 February 2023 £'000	25/26 Agreed Council 05 March 2025 £'000		
Internal Audit	300	Restructure in light of potential retirements over the next two years within the Internal Audit Team.	50	0	U	It appears unlikely that the proposed £50k budget saving will be fully realised this year, if at all
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	0	×	Increase in costs to be applied from 2026/27.
Debt Management		Debt Management – undertake a review of debt management policies and procedures, in order to implement a more robust approach to debt management and debt recovery, considering options such as seeking payment in advance wherever possible, to improve cashflow and reduce the risk of non-recovery.	0	100	U	Currently part of workstream being undertaken by the Transformation Programme.
Total Finance Department			**90**	**100**		

Legal and Democratic Services

Service Area	Net Budget £'000	Description of Saving Proposal	Savings Value		Current Progress	Comments
			25/26 Agreed Council 01 February 2023 £'000	25/26 Agreed Council 05 March 2025 £'000		
Members		Deputy Mayor – cease provision of the Deputy Mayor's allowance, whilst retaining a nominated Deputy Mayor.	0	6	✓	Achieved.
Total Legal and Democratic Services			**0**	**6**		

Children and Families Department

Service Area	Net Budget £'000	Description of Saving Proposal	Savings Value		Current Progress	Comments
			25/26 Agreed Council 01 February 2023 £'000	25/26 Agreed Council 05 March 2025 £'000		
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.	22	0	×	With the implementation of the family hubs the review of Windmill Hill will no longer be viable. The centre is located in an area of deprivation and the role of the centre as a family hub is a priority in the Children's social care review and supporting families at an earlier level, improving access to services for the most vulnerable and ensure a positive start for all children. These fit with the council priorities
Children's Residential Care		Residential Placements – continuation of the work being undertaken to review residential placements, especially high cost placements, and identify opportunities to step-down placements or find alternatives, in order to reduce the current overspend and ongoing costs.	0	1,500	U	Residential placements were all reviewed in early 2024 with some reduction in costs established. As part of the longer term plan included in the sufficiency strategy, Halton has partnered with a not for profit organisation, Juno, who are awaiting registration from OFSTED - this approach is part of the LCR approach working with NFP organisations. in

						addition significant changes have been made to reduce the numbers of children coming into care. Mocking bird constellation is in place and evidenced support has resulted in appropriate transition so the need for residential is mitigated. A property has been identified for care leavers and further properties identified for additional semi-independent provisions. Juno will focus on their second home after July
Fostering		Independent Fostering Agencies and Out of Borough Fostering – continuation of the work being undertaken to review placements, to increase use of In-Borough foster carers wherever possible and thereby reduce costs, in order to reduce the current overspend and ongoing costs.	0	200	U	Recruitment campaign has been launched to attract in house foster carers so Council reliance on IFA's is reduced. Unfortunately there is a national shortage of foster carers and as a result the reliance on IFA's continues
Legal Costs		Court Costs – implementation of measures in conjunction with Legal Services, to reduce the backlog and ongoing number of Children's cases going to court, thereby reducing the timescales	0	200	U	Progress has been made on reducing the cost of court with success in reducing the number of applications, the reduction in timeliness of proceedings, further work is currently underway to reduce the number of C2 applications to court.

		involved and cost of court proceedings, in order to reduce the current overspend and ongoing costs.				PLO process is proving effective for some families in diverting away from legal proceedings and safely maintaining children with parents, further exploration is taking place on the use of in house psychologists to undertake assessments in the court arena to further reduce court costs
Total Children & Families Department			**22**	**1,900**		

Education, Inclusion and Provision Department

Service Area	Net Budget £'000	Description of Saving Proposal	Savings Value		Current Progress	Comments
			25/26 Agreed Council 01 February 2023 £'000	25/26 Agreed Council 05 March 2025 £'000		
Home to School Transport		Home to School Transport – undertake consultation with stakeholders and partners with regard to implementing a new Home to School and College Travel and Transport Policy for Children and Young People with Special Educational Needs and Disabilities.	0	300	U	The consultation with stakeholders and partners has taken place. The results have been analysed and recommendations put to Executive Board for possible policy changes from the beginning of the new academic year.
Total EIP Department			**0**	**300**		

Community and Greenspace Department

Service Area	Net Budget £'000	Description of Saving Proposal	Savings Value		Current Progress	Comments
			25/26 Agreed Council 01 February 2023 £'000	25/26 Agreed Council 05 March 2025 £'000		
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.	12	0	✓	School meals service has ceased and is reflected in the 25/26 budget.
Green Waste		Green Waste – increase green waste charges from £43 to £50 per annum, to bring Halton onto a comparable basis with charges levied by neighbouring councils.	0	100	✓	Green waste charges have been increased to £50.

Service Area	Net Budget	Description of Saving Proposal	Savings Value		Current Progress	Comments
Area Forums		Area Forums – cease the funding for Area Forums.	0	170	✓	Area forum budgets have been removed in 25-26
Total Community & Greenspace Dept			**12**	**270**		

Economy, Enterprise and Property Department

Service Area	Net Budget £'000	Description of Saving Proposal	Savings Value		Current Progress	Comments
			25/26 Agreed Council 01 February 2023 £'000	25/26 Agreed Council 05 March 2025 £'000		
Asset Management		Accelerate the lease or sale of surplus land, non-operational buildings, surplus space within building, etc. to either generate lease rentals or capital receipts to help fund capital schemes and thereby reduce future capital financing costs.	0	100	U	It is currently too early to establish if this can be achieved. Although all options will be explored.
Total EEP Dept			**0**	**100**		

Policy, Planning and Transportation Department

Service Area	Net Budget £'000	Description of Saving Proposal	Savings Value		Current Progress	Comments
			24/25 £'000	25/26 £'000		
Highways		LED Advertising Screens – install LED advertising screens at appropriate locations within the Borough in order to generate advertising revenue. The estimated annual income is the Council's share of advertising revenue net of capital financing costs for the installations.	0	100		It is not anticipated that this income will be achieved this financial year as the LED screens are no closer to being installed.
Total PPT Dept			**0**	**100**		

Public Health Directorate Department

Service Area	Net Budget £'000	Description of Saving Proposal	Savings Value		Current Progress	Comments
			24/25 £'000	25/26 £'000		
Environmental Health		Pest Control – increase charges for pest control on the basis of benchmarking data, to bring Halton onto a comparable basis with charges levied by neighbouring councils.	0	45	✓	Charges Increased
Total Public Health Directorate			**0**	**45**		

Corporate and Democracy

Service Area	Net Budget £'000	Description of Saving Proposal	Savings Value		Current Progress	Comments
			24/25 £'000	25/26 £'000		
Chief Executives Delivery Unit		Purchase of Additional Leave – development of a voluntary scheme to enable staff to purchase additional annual leave.	0	100	U	Scheme being considered by Executive Board, uncertainty to timing and sign-up to the scheme.
Chief Executives Delivery Unit		Voluntary Severance Scheme – development of a policy whereby staff may be offered voluntary severance in appropriate circumstances, but without creating a significant pension strain liability.	0	200	U	Scheme to be designed and approved. Uncertainty to timing and sign-up to the scheme.
Chief Executives		Apprenticeships - implement an "Apprentice First" policy, with all	0	200	U	Scheme being developed, uncertainty to take up of the

Delivery Unit		appropriate vacant posts assessed initially to determine whether they might be suitable as an apprenticeship. This will build longer term resilience into the organisation's workforce and provide short term cost savings by drawing down funding from the apprenticeship levy. The scheme will be co-ordinated by the newly appointed Apprenticeship Officer, funded and supported by the Transformation Delivery Unit.				scheme.
Council Wide		Agency Staff Reduction – continuation of the work being co-ordinated by the Transformation Delivery Unit to reduce the reliance upon agency workers across the Council, in particular within Adults and Children's Social Care. Target net savings of £1.7m for 2025/26, £1.3m for 2026/27 and £1.1m for 2027/28.	0	1,700	U	There is evidence of reduced agency usage within the Children's directorate but targets have been built into directorate budget which duplicate what is included here. Uncertainty with regard to reductions across Adult Social Care. Highly unlikely the £1.7m saving will be achieved in the current financial year.
Council Wide		Review all existing contracts across the Council to re-consider their requirements and	0	200	U	Currently part of workstream being undertaken by the Transformation Programme.

		performance on the basis of outputs achieved.				
Total Corporate & Democracy			**0**	**2,400**		

Symbol	**Objective**
✓	Indicates that the <u>objective is on course to be achieved</u> within the appropriate timeframe.
U	Indicates that it is <u>uncertain or too early to say at this stage</u> whether the milestone/objective will be achieved within the appropriate timeframe.
✗	Indicates that it is <u>highly likely or certain</u> that the objective will not be achieved within the appropriate timeframe.

2025/26 Budget Risk Register as at 31 May 2025

Appendix 4

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** • Pay award • Staff Turnover Saving Target • Agency, casuals and overtime • National Living Wage	4	4	16	• Budget based upon individual staff members/vacancies • Budget monitoring • Contingency • Balances • Medium Term Forecast	3	3	9	ED/SB/ Directors	Monthly	2025/26 budget includes pay growth at forecast 2% pay award. Initial pay offer to trade unions was set at 3.2%, this will cost approximately a further £1m to the budget	31/5/25

	• Pension Costs				• Engage with Cheshire Pension Scheme and pension actuary • Market supplement paid in multiple service areas • Employer of Choice Initiative • Connect to Halton – Review of Scheme						Agency costs and usage remain high although some evidence of reduction in numbers within Children Social Care. Market Supplements paid to a number of service areas. Connect to Halton scheme went live September 2024, agency and casual appointments to be covered by the scheme.	
2	**Redundancy and Early Retirements**	3	3	9	• Benefits Tracking Process • Future savings to take into account cost of redundancy and early retirements. • Seek Government approval to use capital receipts to fund	2	3	6	ED/SB	Quarterly	Tracker created to monitor redundancy costs in current year. Look to capitalise redundancy costs where possible where evidence exists it creates a longer term saving.	31/05/25

					transformation costs. • Develop policy for voluntary severance scheme						£0.200m saving included in 25/26 budget for savings from voluntary severance scheme.	
3	**Savings not achieved**	4	3	12	• Budget monitoring • Contingency • Rigorous process in approving savings. • Review of savings at departmental and directorate level • Monthly budget monitoring • Medium Term Financial Forecast • RAG monitoring of savings included in bi-monthly monitoring reports. • Transformation saving targets reported monthly through Transformation Programme Board.	4	2	8	RR/ED/SB/Directors	Monthly	Savings for 2025/26 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.	31/05/25

4	**Price inflation**	3	3	9	• Prudent budget provision • Latest forecast information used eg. utilities • Budget monitoring • Contingency • Balances • CPI/RPI monitoring • MTFS	3	3	9	ED/SB	Monthly	CPI for May 2025 is 3.4% and RPI is 4.3%. Both running higher than inflation included in 2025.26 budget. Office of Budget Responsibility (OBR) forecast inflation to be 3.2% in 2025 and 2.1% through to 2027. Rates are higher than forecast that at 2025/26 budget setting and remain above Governments 2% target.	31/05/25
5	**Review of LG Finance** • Business rates retention – 100% Pilot and Review • Fair Funding	4	4	16	• MPs • SIGOMA / LG Futures • Liverpool City Region & Merseyside Treasurers	3	3	9	ED/SB/NS/MW/MG	Weekly/ Monthly	Business rate retention pilot continues through to March 2027. Government are	31/05/25

	Review • National Public Spending Plans • Social Care Green Paper				Group • Medium Term Financial Strategy • Member of business rate retention pilot region • Dialogue with DCLG • Responding to reviews and consultations						committed to providing more certainty on LG Finances through multi year settlements. Government issued the Fair Funding consultation on 20 June 2025, with a closing date of 15 August. Resetting the Business Rates Retention consultation was issued by Government in April 2025 with Halton submitting a response prior to the 02 June deadline.	
6	**Treasury Management** • Borrowing • Investment	2	3	6	• Treasury Management Strategy • Link Asset Services advice • Treasury Management	1	3	3	ED/SB/MG	Daily / Quarterly	BoE base rate reduced to 4.25%. Impact of Exceptional Financial Support request to be	31/05/25

					planning and monitoring • Attendance at Networking and Benchmarking Groups • Officer and Member Training						assessed with regards to timing of future borrowing.	
7	**Demand led budgets** • Children in Care • Out of borough fostering • Community Care • High Needs	4	4	16	• Budget monitoring • Contingency • Balances • Review service demand • Directorate recovery groups • Monthly budget monitoring • Children Improvement Plan Investment Funding	4	4	16	ED/SB/NS/MW	Monthly	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. Investment in Children Services following OFSTED inspection to be monitored with regard to control and reduction of future costs.	31/05/25
8	**Mersey Gateway Costs**	4	2	8	• Regular monitoring with Crossing Board	2	1	2	ED/SB/MG	Quarterly	Arrangements in place to monitor spend and	31/05/25

	• Costs • Toll Income • Funding • Accounting treatment				• Capital reserve • Government Grant • Liquidity Fund						availability of liquidity fund.	
9	**Council Tax Collection**	3	3	9	• 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/PD/BH/MG	Monthly	Collection rate to 31 May 2025 was 18.53% which is marginally lower than the rate of 18.58% at the same point last year. To 31 May 2025 £0.785m was collected in relation to old year debt.	31/05/25
10	**Business Rates Retention Scheme**	3	3	9	• Review and monitoring of latest business rates income to baseline and estimate for year. • Prudent allowance for losses in collection • Prudent provision set	3	1	3	ED/SB/LB/MG	Monthly	Collection rate to 31 May 2025 was 22.81% which is 1.22% lower than the rate at the same point last year. To 31 May 2025 £0.344m was	31/05/25

					aside for losses from valuation appeals • Regular monitoring of annual yield and baseline / budget position • Benchmarking Groups • Review recovery procedures						collected in relation to old year debt.	
11	**Income recovery** • Uncertainty to economy following cost of living and high inflation	3	3	9	• 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. Additional posts created within Adult Social Care Directorate, responsible for improving the overall collection of social care debt.	31/05/25
13	**Capital Programme** • Costs • Funding	4	3	12	• Project Management • Regular monitoring • Detailed financial	3	2	6	Project Managers/ED /SB/LH	Quarterly	Capital receipts have been fully committed therefore new capital schemes need to bring	31/05/25

	• Key Major Projects • Clawback of Grant • Availability and timing of capital receipts • Cashflow • Contractors				analysis of new schemes to ensure they are affordable • Targets monitored to minimise clawback of grant. • Contractor due diligence • Dialogue with Government departments.						own funding.	
14	**Academy Schools** • Impact of transfer upon Council budget • Loss of income to Council Services	2	4	8	• 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.	31/05/25
15	**Reserves** • Diminishing reserves, used to balance budget, fund overspend positions.	3	4	12	• Monitored on a bi-monthly basis, reported to Management Team and Exec Board • Benchmarking	3	3	9	ED/SB	Quarterly	Monitored and reported on a regular basis. Council reserves at historic low levels.	31/05/25

					• Financial Forecast • Programme to replenish reserves.						Reserves will need to be replenished within future budgets	
16	**Budget Balancing** • Council has struggled to achieve a balanced budget position for a number of years. • Forecast for current year is an overspend position of £19m. • Reserves insufficient to balance current year budget. • Council has been given approval in-principle for Exceptional Financial Support (day to day costs funded through capital borrowings) for 2024/25 and 2025/26.	4	4	16	• Current year budgets monitored on a regular basis. • Forward forecasting through to March 2029 reported on a prudent basis. • Regular conversations with DHLUC re Council's financial position. • LGA to undertake a financial assurance review. • Transformation programme in place. • Financial Recovery Plan required to better inform how the Council will achieve future sustainable budgets.	4	4	16	ED/SB	Ongoing	Council has received in-principle agreement to fund day to day costs through Exceptional Financial Support. EFS covers a total of £52.8m over two years, split: 24/25 - £20.8m 25/26 - £32.0m Council utilised £10m of EFS in 24/25, below the approved amount. Financial recovery plan to be put in place to limit Council exposure to EFS and repayment of borrowings to date.	31/05/25