

**REPORT TO:** Executive Board

**DATE:** 11 September 2025

**REPORTING OFFICER:** Director of Finance

**PORTFOLIO:** Corporate Services

**SUBJECT:** 2025/26 Councilwide Spending as at 31 July 2025

**WARD(S):** Borough-wide

## **1.0 PURPOSE OF REPORT**

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

## **2.0 RECOMMENDED: That;**

- (i) Executive Directors continue to implement the approved 2025/26 saving proposals as detailed in Appendix 3;**
- (ii) Executive Directors continue to identify areas where they can further reduce their directorate's spending or generate income, in order to ensure the council wide forecast outturn overspend position for the year remains within budget.**
- (iii) 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.**
- (iv) Council be asked to approve the revisions to the capital programme set-out in paragraph 3.24 and incorporated within Appendix 4;**

## **3.0 SUPPORTING INFORMATION**

### **Revenue Spending**

- 3.1 Appendix 1 presents a summary of spending against the operational revenue budget up to 31 July 2025 and Appendix 2 provides detailed figures for each individual Department. In overall terms, net Council spending as at 31 July 2025 is £1.629m over budget. The outturn forecast for the year estimates that net spending will be over budget by £5.572m if no corrective action is taken. This compares with the position at the end of May 2025 where forecast spend for the year was estimated to be £6.185m over budget.

- 3.2 The improved position on the forecast outturn from that reported at the end of May 2025 can be linked across a number of departments, there are though, two departments where the reported position is significantly changed from previously reported. Adult Social Care (excl Care Homes and Community Care) is forecasting a £0.698m overspend against budget, mainly as a result of higher than forecast staffing costs. There is a significant improvement against Planning & Transportation which is now forecasting an underspend position against budget of £0.266m (as at May 2025 the forecast was a net overspend of £0.672m). This can be attributed to cessation of revenue spend for programmed works and higher forecast of income against fees and charges.
- 3.3 The forecast position remains a matter 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).
- 3.4 As part of the action to ensure spend for the year remains within budget, recovery meetings have been put into action where directorate leads will provide action points on how they aim to keep net spend within the approved budget.
- 3.5 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.
- 3.6 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. No date has yet been fixed for the assessment
- 3.7 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. As a minimum the Council must aspire to ensure that spend for the year remains within the approved budget to ensure the provisional capitalisation direction is not breached.
- 3.8 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

- 3.9 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.
- 3.10 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.
- 3.11 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 four 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.
- 3.12 In setting the 2025/26 budget, inflation of 2% was provided for the pay award. The pay award has been agreed at 3.2%, therefore 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. Backdated pay will be paid during August 2025.
- 3.13 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. 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                      | 1,500                         | 280                                           |
| 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                        | 2,200                         | 200                                           |
| <b>Totals</b>                      | <b>433</b>               | <b>6,150</b>                  | <b>642</b>                                    |

- 3.14 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.
- 3.15 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<br>May 2025<br>£'000 | As at 31<br>July 2025<br>£'000 | Total<br>2025/26 To<br>Date<br>£'000 |  | As at 31<br>March 2025<br>£'000 |
| Adult Social Care                 | 955                           | 1,687                          | 2,642                                |  | 6,035                           |
| Chief Executives Delivery Unit    | 130                           | 145                            | 275                                  |  | 810                             |
| Children & Family Services        | 574                           | 739                            | 1,313                                |  | 5,220                           |
| Community & Greenspace            | 71                            | 59                             | 130                                  |  | 447                             |
| Economy, Enterprise & Property    | 60                            | 77                             | 137                                  |  | 417                             |
| Education, Inclusion & Provision  | 54                            | 72                             | 126                                  |  | 295                             |
| Finance                           | 3                             | 0                              | 3                                    |  | 114                             |
| Legal & Democratic Services       | 63                            | 59                             | 122                                  |  | 881                             |
| Planning & Transportation         | 2                             | 0                              | 2                                    |  | 210                             |
| Public Health & Public Protection | 0                             | 0                              | 0                                    |  | 22                              |
| <b>Total</b>                      | <b>1,912</b>                  | <b>2,838</b>                   | <b>4,750</b>                         |  | <b>14,451</b>                   |

## Revenue - Operational Spending

- 3.16 Operational net spending for the first four months of the year is higher than the budget to date by £1.629m. Based on current forecasts it is estimated net spend will be over budget for the year by £5.572m if no further corrective action is taken.
- 3.17 Within the overall budget forecast position for the period, the key budget pressure areas are as follows;

### (i) Children and Families Department

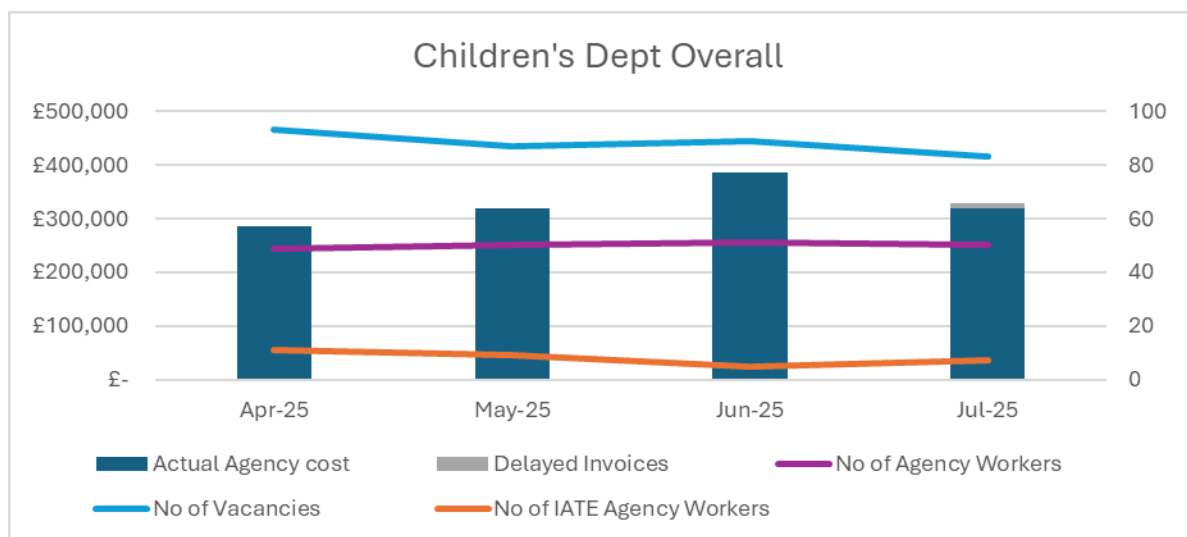
The net departmental outturn position is estimated to be over budget profile at the end of financial year 2025/26 by £2.190m with the majority relating to Social Care Services. Since last reported at 31 May 2025 there has been a reduction in overspend of £0.197m.

Employee costs are forecast to be over budget profile by the end of financial year 2025/26 by £1.204m this is a reduction of £0.245m since last reported on 31 May 2025. The reduction mainly relates to

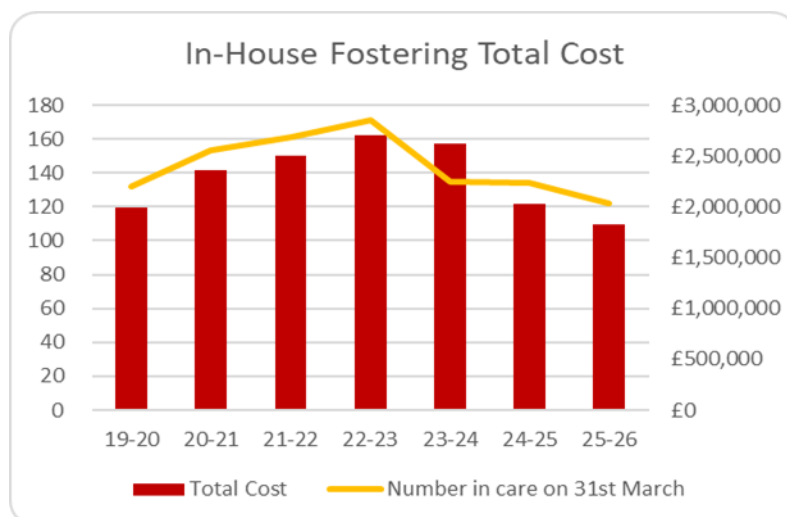
vacant posts that remain unfilled that are not being covered by agency and a slight increase in staffing budget.

The level of agency has remained consistent since April across the service. There is an expectation that a number of agency staff are due to convert to Halton BC employees in the coming months and the recruitment of newly qualified social workers should reduce the level of agency reliance. Forecasts will be updated as and when to reflect the changes in staffing.

The chart below demonstrates agency costs that cover April to July 2025, the number of agency staff that the Council have received an invoice for within each period, the number of vacancies across the department and the number of staff that are currently in addition to the establishment (IATE).

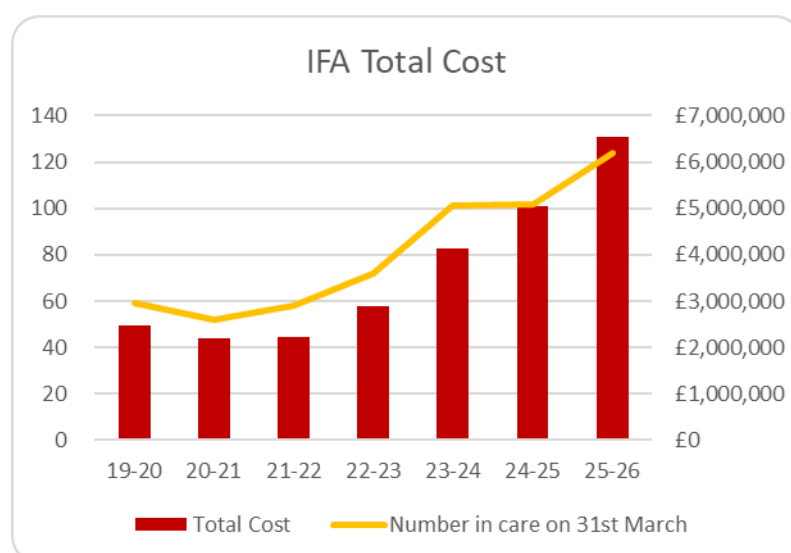


Inhouse fostering placements is estimated to be £0.493m under budget profile for financial year 2025/26.



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.

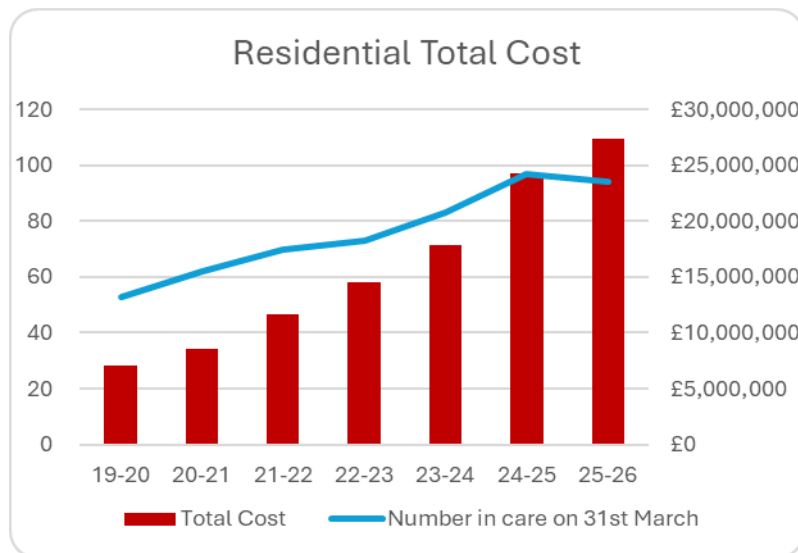
Increasing numbers of children in care and insufficient in-house fostering provision has meant increased reliance on Independent Fostering Agencies (IFA). Higher numbers of children placed within IFA provision and increased IFA rates has resulted in an estimated forecast overspend for the end of 2025/26 as £1.070m.



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 over budget profile by £0.061m, this is an increase in forecast overspend since last reported of £0.099m. This is due to not receiving sufficient funding relating to accommodation costs for Unaccompanied Asylum Seeker Children (UASC) and Care Leavers as well as a number of young people that have been placed within remand provision.

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.



The table below demonstrates the number of children that the department are forecasting to be in Residential care at 31 March 26.

| Provision      | Weekly Costs   | 31-Jul-25  |                             |
|----------------|----------------|------------|-----------------------------|
|                |                | No. Placed | Estimated cost for the year |
| Residential    | £1000 - £3000  | 4          | 369,378                     |
| Residential    | £3001 - £5000  | 28         | 6,674,247                   |
| Residential    | £5001 - £7000  | 20         | 6,451,576                   |
| Residential    | £7001 - £15982 | 19         | 10,713,790                  |
| Secure         | £6397 - £8137  |            |                             |
| Leaving Care   | £443 - £7175   | 17         | 2,465,705                   |
| Parent & Child | £2000 - £5500  | 6          | 694,683                     |
| <b>Total:</b>  |                | <b>94</b>  | <b>27,369,380</b>           |

## (ii) Adult Social Care Directorate

### Community Care

The net spend position for the community care budget at the end of July 2025 is currently £0.876m over the available budget and the year end forecast is forecast to show 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.

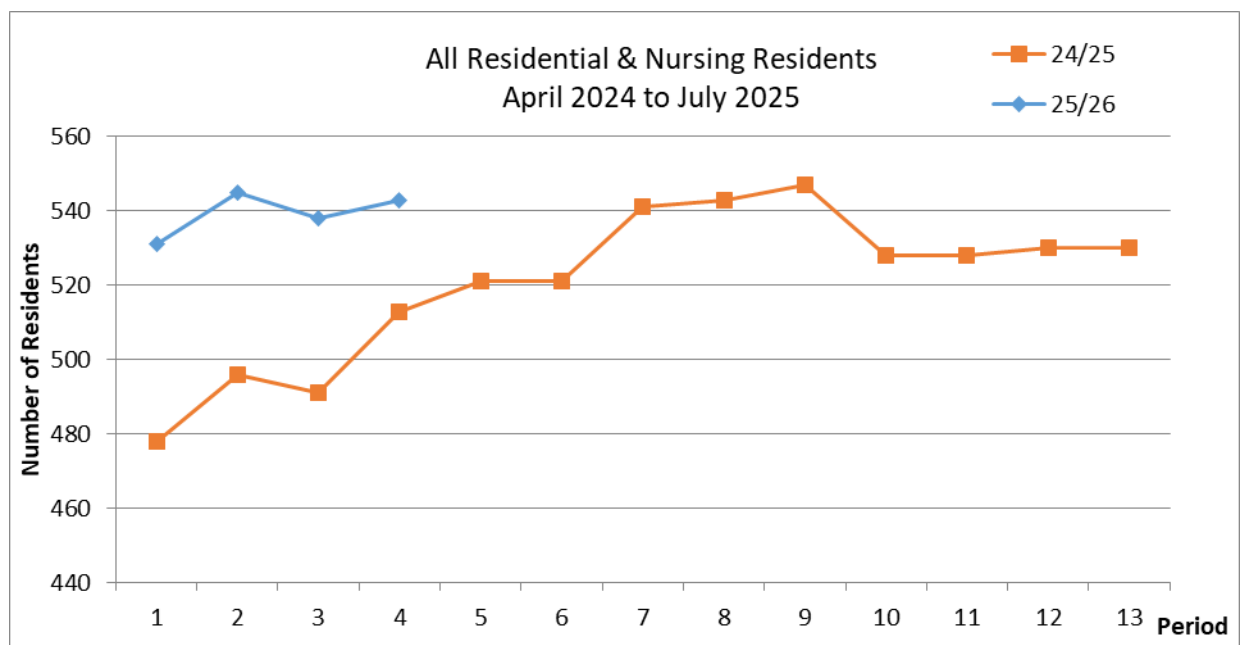
To mitigate this financial risk a number of actions are being considered for implementation to reduce costs and help bring spend back in line with budget. These are detailed below:

- 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

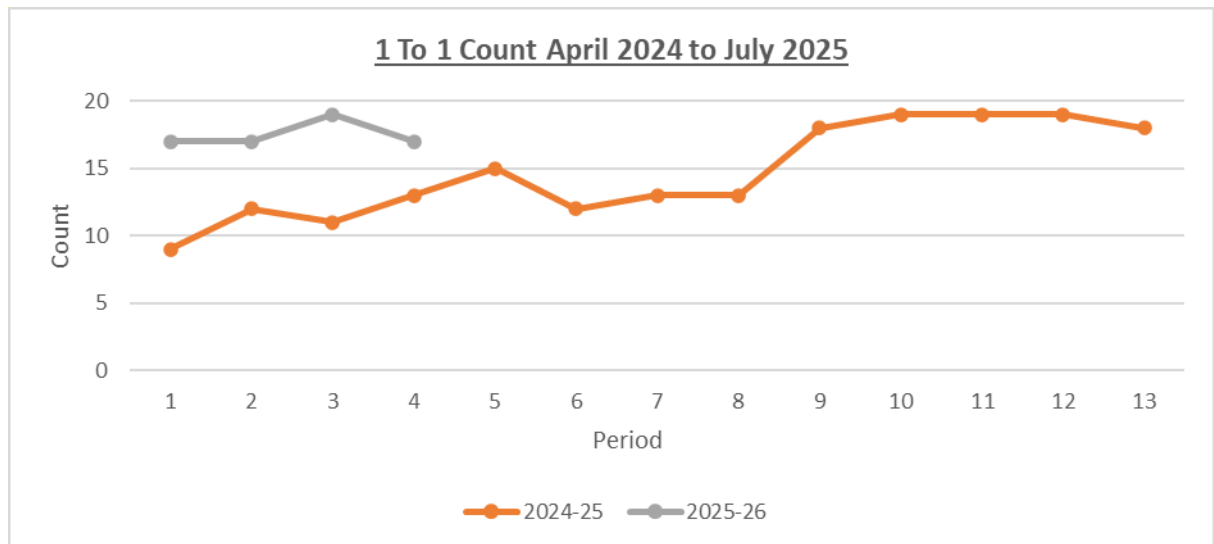
There are currently 543 residents in external residential/nursing care as at the end of July 2025 compared to 530 at the end of 2024/25, an increase of 2.45%. Compared to the 2024/25 average of 520 this is an increase of 4.4%. The average cost of a package of care is currently £869.21 compared to £850.24 at the end of 2024/25 an increase of 2.2%. Supplementary invoice payments so far amount to £0.205m.

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



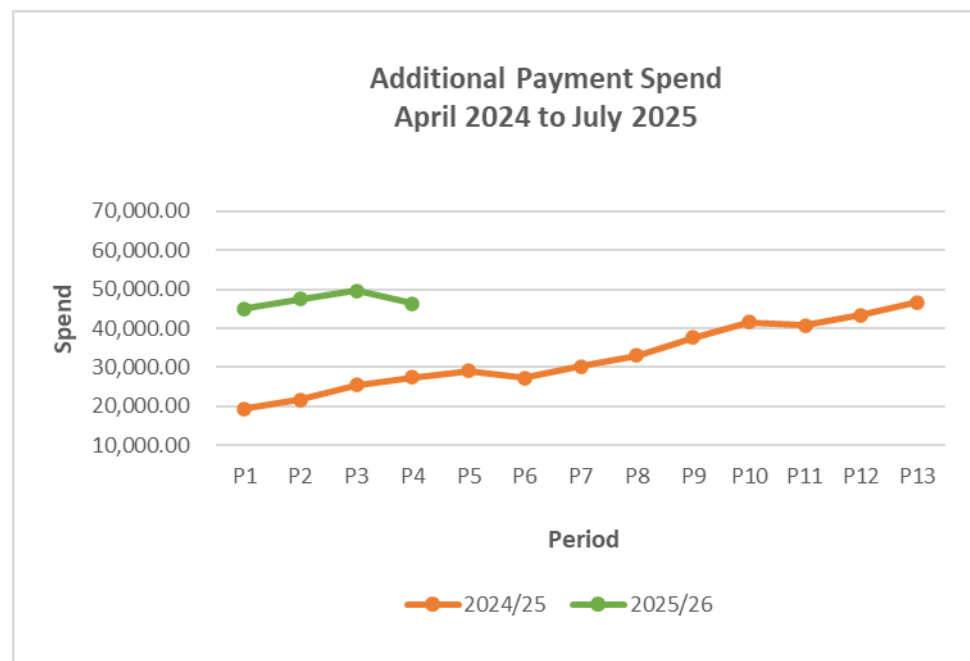
Payments for 1 to 1 support continue to exert pressure on the budget. These are generally to mitigate the risk from falls particularly on discharge from hospital. The full year cost for 2024/25 was £837,882.

The graph below shows the count of service users receiving 1 to 1 care by period. Currently there are 17 compared to 13 at the same point last year. This is an increase of 30%, although numbers have decreased from Period 3 to 4 as packages are being reviewed.



Additional payments to providers rose sharply throughout 2024/25, both in and out of the borough. This is where the care home charge 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 cost of additional payments by period. This clearly shows a steady increase in numbers and costs for 25/26. The spend up to Period 4 2025/26 is £188,542.83. If numbers and costs remain the same the forecast spend for the year will be approximately £0.605m.

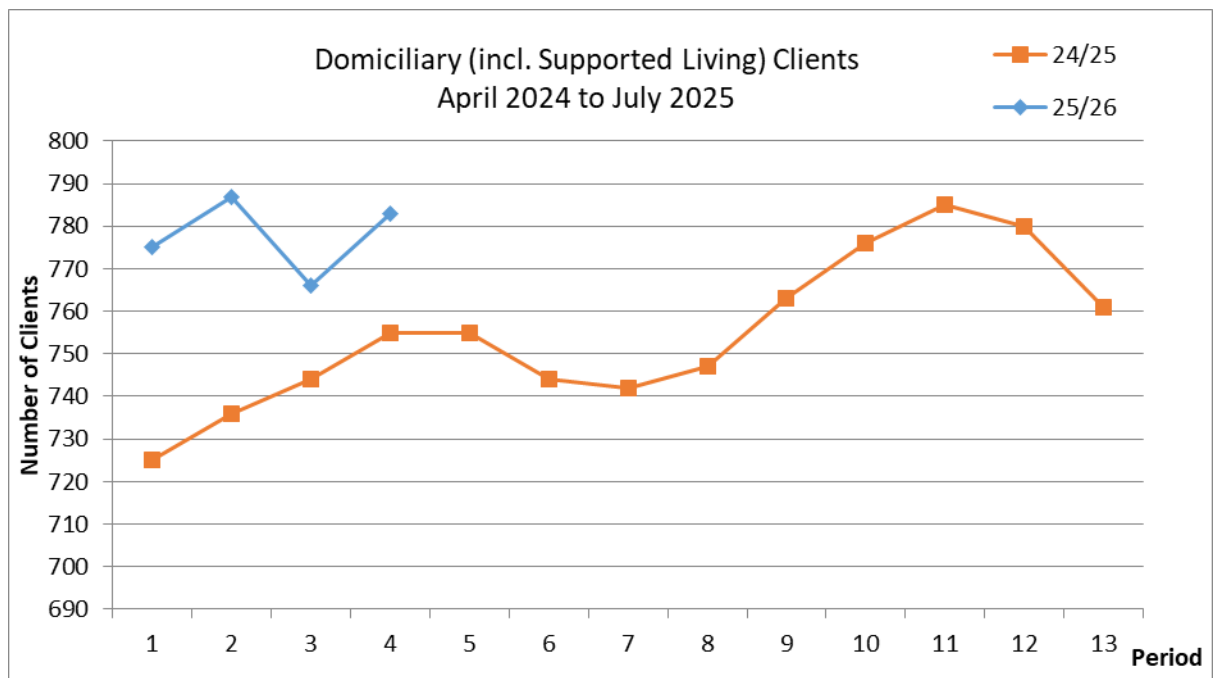


### Domiciliary Care & Supported Living

As at July there are 783 service users receiving a package of care at home, compared to the average in 2024/25 of 754, an increase of 3.8%. However compared with July 2024 the increase is 3.7%. The average

cost of a package of care is currently £519.79 compared with £450.64 in 2024/25 an increase of 15.3%.

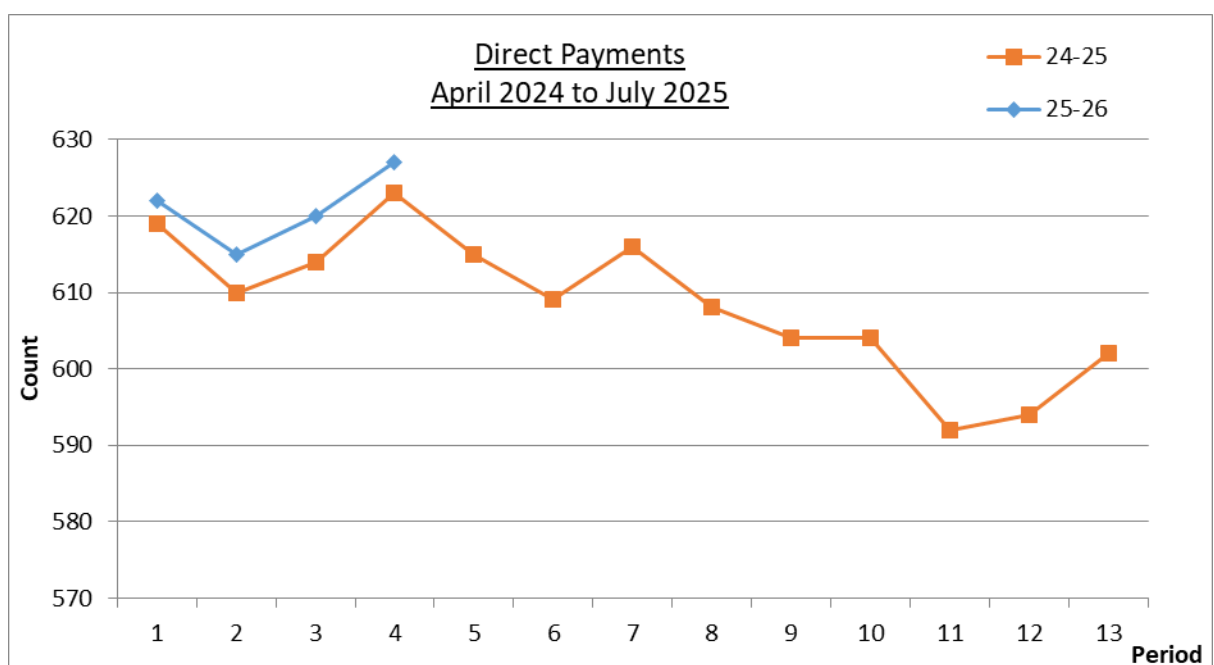
The graph below illustrates the demand for the service from April 2024 to July 2025.



### Direct Payments

The average number of clients who received a Direct Payment (DP) in Period 4 was 627 compared with 622 in Period 1, a very small increase. The average cost of a package of care has decreased from £571.26 to £509.29, a reduction of 10.8%.

The graph below shows movement throughout the year.



## **Care Homes**

Spend for the first four months of the 2025/26 financial year to 31 July is £0.330m above profile, with an estimated spend above budget for the year of £0.832m. This primarily relates to unbudgeted agency staffing costs.

Employee related expenditure is over budget profile at the end of July 2025 by £0.234m, with the expected outturn at the end of financial year being £0.713m over budget. Projections take into account agency spending patterns over the previous 3 financial years.

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 July 2025 total agency spend across the care homes reached £1.675m, the cost of this has partially been offset by staff vacancies.

## **Adult Social Care (excluding Care Homes and Community Care)**

Net department expenditure, is currently £0.153m over budget profile at the end of the fourth period of the financial year. Current expenditure projections indicate an overspend for the full financial year in the region of £0.698m.

The projected full-year cost for employees is above the annual budget by £0.706m. Factors relating to the projected overspend include;

Unbudgeted agency costs in respect of covering vacant posts, particularly in terms of front-line Care Management and Mental Health Team posts. Due to ongoing and increase in vacancies, there has been an increase in agency staff use, by 6 additional agency staff members since May 2025, with the continued use of these agency staff members being forecasted until the end of the financial year.

Agency expenditure across the department as a whole at the end of July 2025 stood at £0.686m, with a full-year spend of £1.742m projected. This is partially offset by a forecasted underspend on the staffing budget of £1.036m.

An unbudgeted market supplement has been awarded to social workers across the division with spend at the end of July 2025 being £0.059m, a full year spend of £0.177m is forecasted.

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

Net departmental expenditure is £0.359m over budget at the end of July, based on available information. The forecast outturn for 2025/26 is currently an overspend against budget of £1.184m.

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 July-25 |                 |             |                      |               |                       |
|-----------------------|-----------------|-------------|----------------------|---------------|-----------------------|
| Area                  | Number of Users | Budget £000 | Projected Spend £000 | Variance £000 | Average Cost per User |
| In Borough            | 476             | 1857        | 2062                 | (205)         | £3,806.54             |
| Out of Borough        | 147             | 1214        | 1546                 | (332)         | £9,137.94             |
| <b>Total</b>          | <b>623</b>      | <b>3071</b> | <b>3608</b>          | <b>(537)</b>  |                       |

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

Inter Authority income is projected to underachieve its target by £0.211m. This is due to an underachievement of income within the Integrated Youth Support Services & Commissioning Division for a shared service.

**(iv) Corporate and Democracy**

The Corporate & Democracy budget is currently forecasting an underspend against budget of £1.869m 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 £2.6m, it is currently estimated that only £0.3m 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 implemented.

Contingency of £3.688m 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**

- 3.18 The council tax collection rate through to the end of July 2025 is 36.16% which is 0.07% 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. £1.268m has so far been collected this year in relation to previous years' debt.

- 3.19 Business rate collection through to the end of July 2025 is 40.69% which is 0.9% lower than the collection rate at the same point last year.

£0.345m has so far been collected this year in relation to previous years' debt.

### **Review of Reserves**

- 3.20 As at 31 July 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.
- 3.21 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

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

| <b>Summary of General and Earmarked Reserves</b> |                             |
|--------------------------------------------------|-----------------------------|
| <b>Reserve</b>                                   | <b>Reserve Value<br/>£m</b> |
| <b>Corporate:</b>                                |                             |
| General Fund                                     | 5.149                       |
| Capital Reserve                                  | 0.398                       |
| Insurance Reserve                                | 0.849                       |
| <b>Specific Projects:</b>                        |                             |
| Adult Social Care                                | 0.710                       |
| Fleet Replacement                                | 0.454                       |
| Highways Feasibility Costs                       | 0.102                       |
| Local Development Framework                      | 0.538                       |
| Community & Environment                          | 0.542                       |
| Mersey Valley Golf Club                          | 0.480                       |
| Mersey Gateway                                   | 33.542                      |
| CCLA Property Fund                               | 0.263                       |
| Various Other                                    | 0.153                       |
| <b>Grants:</b>                                   |                             |
| Building Schools for the Future                  | 6.529                       |
| Public Health                                    | 1.468                       |
| Supporting Families Performance Payments         | 0.204                       |
| Children's & Education                           | 1.188                       |
| Domestic Abuse                                   | 0.915                       |
| Enterprise & Employment                          | 0.782                       |
| Food Waste Collection                            | 0.237                       |
| Mersey Gateway Environmental Trust               | 0.492                       |
| Various Other                                    | 0.156                       |
|                                                  |                             |
| <b>Total Earmarked Reserves</b>                  | <b>55.151</b>               |

- 3.23 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.

## Capital Spending

- 3.24 Council approved the 2025/26 Capital Programme on 5 March 2025. Since then the capital programme has been revised to reflect a number of changes in spending profiles and funding as schemes have developed. Appendix 4 brings all the separate elements together and report on the Council's total planned capital programme expenditure. The schemes which have been revised within the programme are as follows:

- i. Grants - Disabled Facilities
- ii. Stair Lifts
- iii. Joint Funding RSL Adaptations
- iv. Madeline McKenna Residential Home
- v. St Lukes Residential Home
- vi. Halton Leisure Centre
- vii. Landfill Tax Credit Schemes
- viii. Spike Island / Wigg Island
- ix. Cemetery Infrastructure work
- x. Stadium Public Address System
- xi. Town Deal
- xii. Astmoor Masterplan
- xiii. ATF4 - Widnes Town Centre Accessibility
- xiv. A56 Reconstruction
- xv. Pot Hole Funding
- xvi. CRSTS
- xvii. Risk Management
- xviii. Fleet Replacements
- xix. Early Land Acquisition Mersey Gateway

3.25 Capital spending at 31 July 2025 totalled £11.4m, which represents 20.1% of the total Capital Programme of £56.5m (which assumes a 20% slippage between years).

#### **4.0 CONCLUSIONS**

- 4.1 As at 31 July 2025, net revenue spend is forecast to be £5.572m 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 identify 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 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 31 July 2025

## APPENDIX 1

| Directorate / Department                          | Annual Budget<br>£'000 | Budget To Date<br>£'000 | Actual To Date<br>£'000 | Variance (Overspend)<br>£'000 | July 2025 Forecast Outturn (o'spend) £'000 |
|---------------------------------------------------|------------------------|-------------------------|-------------------------|-------------------------------|--------------------------------------------|
| Adult Social Care                                 | 24,522                 | 7,812                   | 7,965                   | (153)                         | (698)                                      |
| Care Homes`                                       | 7,932                  | 2,658                   | 2,988                   | (330)                         | (832)                                      |
| Community Care                                    | 27,968                 | 8,515                   | 9,391                   | (876)                         | (2,627)                                    |
| Complex Care Pool                                 | 13,188                 | 312                     | 309                     | 3                             | 2                                          |
| <b>Adults Directorate</b>                         | <b>73,610</b>          | <b>19,297</b>           | <b>20,653</b>           | <b>(1,356)</b>                | <b>(4,155)</b>                             |
|                                                   |                        |                         |                         |                               |                                            |
| Finance                                           | 5,573                  | 2,687                   | 2,797                   | (110)                         | (331)                                      |
| Legal & Democratic Services                       | 297                    | 64                      | 70                      | (6)                           | (18)                                       |
| ICT & Support Services                            | 197                    | 1,260                   | 1,221                   | 39                            | 117                                        |
| Chief Executives Delivery Unit                    | 1,113                  | 577                     | 586                     | (9)                           | (26)                                       |
| <b>Chief Executives Directorate</b>               | <b>7,180</b>           | <b>4,588</b>            | <b>4,674</b>            | <b>(86)</b>                   | <b>(258)</b>                               |
|                                                   |                        |                         |                         |                               |                                            |
| Children & Families                               | 53,959                 | 13,823                  | 14,703                  | (880)                         | (2,190)                                    |
| Education, Inclusion & Provision                  | 12,067                 | 2,896                   | 3,255                   | (359)                         | (1,184)                                    |
| <b>Children's Directorate</b>                     | <b>66,026</b>          | <b>16,719</b>           | <b>17,958</b>           | <b>(1,239)</b>                | <b>(3,374)</b>                             |
|                                                   |                        |                         |                         |                               |                                            |
| Community & Greenspace                            | 23,711                 | 5,651                   | 5,690                   | (39)                          | (124)                                      |
| Economy, Enterprise & Property                    | 2,464                  | 940                     | 928                     | 12                            | 178                                        |
| Planning & Transportation                         | 9,256                  | 1,939                   | 1,817                   | 122                           | 266                                        |
| <b>Environment &amp; Regeneration Directorate</b> | <b>35,431</b>          | <b>8,530</b>            | <b>8,435</b>            | <b>95</b>                     | <b>320</b>                                 |
|                                                   |                        |                         |                         |                               |                                            |
| Corporate & Democracy                             | -1,076                 | 2,704                   | 1,754                   | 950                           | 1,869                                      |
| Public Health Directorate                         | 1,881                  | -2,583                  | -2,590                  | 7                             | 26                                         |
| <b>Total Operational Net Spend</b>                | <b>183,052</b>         | <b>49,255</b>           | <b>50,884</b>           | <b>(1,629)</b>                | <b>(5,572)</b>                             |



## Adult Social Care

## APPENDIX 2

|                                               | Annual<br>Budget<br>£'000 | Budget to<br>Date<br>£'000 | Actual<br>Spend<br>£'000 | Variance<br>(Overspend)<br>£'000 | Forecast<br>Outturn<br>£'000 |
|-----------------------------------------------|---------------------------|----------------------------|--------------------------|----------------------------------|------------------------------|
| <b>Expenditure</b>                            |                           |                            |                          |                                  |                              |
| Employees                                     | 18,229                    | 6,076                      | 5,632                    | 444                              | 1,036                        |
| Agency- Covering Vacancies                    | 0                         | 0                          | 686                      | (686)                            | (1,742)                      |
| Premises                                      | 498                       | 215                        | 185                      | 30                               | 85                           |
| Supplies & Services                           | 712                       | 273                        | 363                      | (90)                             | (69)                         |
| Aids & Adaptations                            | 37                        | 12                         | 10                       | 2                                | 8                            |
| Transport                                     | 341                       | 114                        | 106                      | 8                                | 22                           |
| Food & Drink Provisions                       | 228                       | 76                         | 49                       | 27                               | 91                           |
| Supported Accommodation and Services          | 1,408                     | 469                        | 387                      | 82                               | 146                          |
| Emergency Duty Team                           | 157                       | 39                         | 33                       | 6                                | (4)                          |
| Transfer To Reserves                          | 282                       | 0                          | 0                        | 0                                | 0                            |
| Contracts & SLAs                              | 1,043                     | 342                        | 322                      | 20                               | 56                           |
| <u>Housing Solutions Grant Funded Schemes</u> |                           |                            |                          |                                  |                              |
| Homelessness Prevention                       | 548                       | 246                        | 227                      | 19                               | 0                            |
| Rough Sleepers Initiative                     | 167                       | 56                         | 36                       | 20                               | 0                            |
| Trailblazer                                   | 15                        | 5                          | 5                        | 0                                | 0                            |
| <b>Total Expenditure</b>                      | <b>23,665</b>             | <b>7,923</b>               | <b>8,041</b>             | <b>(118)</b>                     | <b>(371)</b>                 |
| <b>Income</b>                                 |                           |                            |                          |                                  |                              |
| Fees & Charges                                | -1,044                    | -348                       | -191                     | (157)                            | (338)                        |
| Sales & Rents Income                          | -538                      | -240                       | -243                     | 3                                | 7                            |
| Reimbursements & Grant Income                 | -2,182                    | -612                       | -729                     | 117                              | 23                           |
| Capital Salaries                              | -117                      | -29                        | -29                      | 0                                | 0                            |
| Housing Schemes Income                        | -783                      | -727                       | -727                     | 0                                | 0                            |
| <b>Total Income</b>                           | <b>-4,664</b>             | <b>-1,956</b>              | <b>-1,919</b>            | <b>(37)</b>                      | <b>(308)</b>                 |
| <b>Net Operational Expenditure</b>            | <b>19,001</b>             | <b>5,967</b>               | <b>6,122</b>             | <b>(155)</b>                     | <b>(679)</b>                 |
| <b>Recharges</b>                              |                           |                            |                          |                                  |                              |
| Premises Support                              | 789                       | 263                        | 263                      | 0                                | 0                            |
| Transport                                     | 792                       | 264                        | 271                      | (7)                              | (19)                         |
| Central Support                               | 4,039                     | 1,346                      | 1,346                    | 0                                | 0                            |
| Asset Rental Support                          | 13                        | 0                          | 0                        | 0                                | 0                            |
| HBC Support Costs Income                      | -112                      | -28                        | -37                      | 9                                | 0                            |
| <b>Net Total Recharges</b>                    | <b>5,521</b>              | <b>1,845</b>               | <b>1,843</b>             | <b>2</b>                         | <b>-19</b>                   |
| <b>Net Departmental Expenditure</b>           | <b>24,522</b>             | <b>7,812</b>               | <b>7,965</b>             | <b>(153)</b>                     | <b>(698)</b>                 |

## Care Homes

|                                             | Annual<br>Budget<br>£'000 | Budget to<br>Date<br>£'000 | Actual<br>Spend<br>£'000 | Variance<br>(Overspend)<br>£'000 | Forecast<br>Outturn<br>£'000 |
|---------------------------------------------|---------------------------|----------------------------|--------------------------|----------------------------------|------------------------------|
| <b>Expenditure</b>                          |                           |                            |                          |                                  |                              |
| <b><u>Madeline Mckenna</u></b>              |                           |                            |                          |                                  |                              |
| Employees                                   | 781                       | 261                        | 253                      | 8                                | 3                            |
| Other Premises                              | 90                        | 25                         | 24                       | 1                                | 12                           |
| Supplies & Services                         | 26                        | 7                          | 9                        | (2)                              | (7)                          |
| Food Provison                               | 51                        | 13                         | 18                       | (5)                              | (5)                          |
| Private Client and Out Of Borough Income    | -127                      | -42                        | -33                      | (9)                              | 0                            |
| Reimbursements & other Grant Income         | -34                       | -11                        | -11                      | 0                                | 6                            |
| <b>Total Madeline Mckenna Expenditure</b>   | <b>787</b>                | <b>253</b>                 | <b>260</b>               | <b>(7)</b>                       | <b>9</b>                     |
| <b><u>Millbrow</u></b>                      |                           |                            |                          |                                  |                              |
| Employees                                   | 2,423                     | 807                        | 398                      | 409                              | 1,147                        |
| Agency - covering vacancies                 | 0                         | 0                          | 377                      | (377)                            | (1,228)                      |
| Other Premises                              | 117                       | 34                         | 46                       | (12)                             | (23)                         |
| Supplies & Services                         | 72                        | 21                         | 22                       | (1)                              | (5)                          |
| Food Provison                               | 81                        | 20                         | 28                       | (8)                              | (9)                          |
| Private Client and Out Of Borough Income    | -13                       | -4                         | 0                        | (4)                              | (9)                          |
| Reimbursements & other Grant Income         | -885                      | -295                       | -220                     | (75)                             | (180)                        |
| <b>Total Millbrow Expenditure</b>           | <b>1,795</b>              | <b>583</b>                 | <b>651</b>               | <b>(68)</b>                      | <b>(307)</b>                 |
| <b><u>St Luke's</u></b>                     |                           |                            |                          |                                  |                              |
| Employees                                   | 3,411                     | 1,137                      | 570                      | 567                              | 1,566                        |
| Agency - covering vacancies                 | 0                         | 0                          | 857                      | (857)                            | (2,234)                      |
| Other Premises                              | 156                       | 45                         | 59                       | (14)                             | (52)                         |
| Supplies & Services                         | 67                        | 19                         | 25                       | (6)                              | (11)                         |
| Food Provison                               | 128                       | 42                         | 53                       | (11)                             | (29)                         |
| Private Client and Out Of Borough Income    | -152                      | -50                        | -15                      | (35)                             | (9)                          |
| Reimbursements & other Grant Income         | -896                      | -298                       | -417                     | 119                              | 375                          |
| <b>Total St Luke's Expenditure</b>          | <b>2,714</b>              | <b>895</b>                 | <b>1,132</b>             | <b>(237)</b>                     | <b>(394)</b>                 |
| <b><u>St Patrick's</u></b>                  |                           |                            |                          |                                  |                              |
| Employees                                   | 2,113                     | 704                        | 297                      | 407                              | 787                          |
| Agency - covering vacancies                 | 0                         | 0                          | 441                      | (441)                            | (895)                        |
| Other Premises                              | 144                       | 41                         | 48                       | (7)                              | (24)                         |
| Supplies & Services                         | 67                        | 20                         | 24                       | (4)                              | 2                            |
| Food Provison                               | 127                       | 42                         | 37                       | 5                                | 10                           |
| Private Client and Out Of Borough Income    | -99                       | -33                        | -5                       | (28)                             | (93)                         |
| Reimbursements & other Grant Income         | -766                      | -186                       | -186                     | 0                                | (68)                         |
| <b>Total St Patrick's Expenditure</b>       | <b>1,586</b>              | <b>588</b>                 | <b>656</b>               | <b>(68)</b>                      | <b>(281)</b>                 |
| <b><u>Care Homes Divison Management</u></b> |                           |                            |                          |                                  |                              |
| Employees                                   | 322                       | 107                        | 57                       | 50                               | 141                          |
| <b>Care Home Divison Management</b>         | <b>322</b>                | <b>107</b>                 | <b>57</b>                | <b>50</b>                        | <b>141</b>                   |
| <b>Net Operational Expenditure</b>          | <b>7,204</b>              | <b>2,426</b>               | <b>2,756</b>             | <b>(330)</b>                     | <b>(832)</b>                 |
| <b>Recharges</b>                            |                           |                            |                          |                                  |                              |
| Premises Support                            | 65                        | 21                         | 21                       | 0                                | 0                            |
| Transport Support                           | 0                         | 0                          | 0                        | 0                                | 0                            |
| Central Support                             | 663                       | 211                        | 211                      | 0                                | 0                            |
| Asset Rental Support                        | 0                         | 0                          | 0                        | 0                                | 0                            |
| Recharge Income                             | 0                         | 0                          | 0                        | 0                                | 0                            |
| <b>Net Total Recharges</b>                  | <b>728</b>                | <b>232</b>                 | <b>232</b>               | <b>0</b>                         | <b>0</b>                     |
| <b>Net Departmental Expenditure</b>         | <b>7,932</b>              | <b>2,658</b>               | <b>2,988</b>             | <b>(330)</b>                     | <b>(832)</b>                 |

## Community Care

|                                           | Annual<br>Budget<br>£'000 | Budget to<br>Date<br>£'000 | Actual<br>Spend<br>£'000 | Variance<br>(Overspend)<br>£'000 | Forecast<br>Outturn<br>£'000 |
|-------------------------------------------|---------------------------|----------------------------|--------------------------|----------------------------------|------------------------------|
| <b>Expenditure</b>                        |                           |                            |                          |                                  |                              |
| Residential & Nursing                     | 21,061                    | 5,280                      | 5,542                    | (262)                            | (333)                        |
| Domiciliary Care & Supported living       | 16,093                    | 4,153                      | 4,394                    | (241)                            | (1,343)                      |
| Direct Payments                           | 15,513                    | 5,668                      | 6,027                    | (359)                            | (972)                        |
| Day Care                                  | 712                       | 164                        | 158                      | 6                                | 13                           |
| <b>Total Expenditure</b>                  | <b>53,379</b>             | <b>15,265</b>              | <b>16,121</b>            | <b>(856)</b>                     | <b>(2,635)</b>               |
| <b>Income</b>                             |                           |                            |                          |                                  |                              |
| Residential & Nursing Income              | -11,881                   | -2,782                     | -2,765                   | (17)                             | 14                           |
| Community Care Income                     | -3,115                    | -698                       | -634                     | (64)                             | (210)                        |
| Direct Payments Income                    | -1,034                    | -199                       | -260                     | 61                               | 204                          |
| Income from other CCGs                    | -429                      | -105                       | -105                     | 0                                | 0                            |
| Market sustainability & Improvement Grant | -2,796                    | -932                       | -932                     | 0                                | 0                            |
| Adult Social Care Support Grant           | -6,102                    | -2,034                     | -2,034                   | 0                                | 0                            |
| War Pension Disregard Grant               | -54                       | 0                          | 0                        | 0                                | 0                            |
| <b>Total Income</b>                       | <b>-25,411</b>            | <b>-6,750</b>              | <b>-6,730</b>            | <b>(20)</b>                      | <b>8</b>                     |
| <b>Net Operational Expenditure</b>        | <b>27,968</b>             | <b>8,515</b>               | <b>9,391</b>             | <b>(876)</b>                     | <b>(2,627)</b>               |

## Complex Care Pool

|                                          | Annual<br>Budget<br>£'000 | Budget to<br>Date<br>£'000 | Actual<br>Spend<br>£'000 | Variance<br>(Overspend)<br>£'000 | Forecast<br>Outturn<br>£'000 |
|------------------------------------------|---------------------------|----------------------------|--------------------------|----------------------------------|------------------------------|
| <b>Expenditure</b>                       |                           |                            |                          |                                  |                              |
| Intermediate Care Services               | 6,281                     | 1,339                      | 1,345                    | (6)                              | (20)                         |
| Oakmeadow                                | 2,025                     | 643                        | 625                      | 18                               | 54                           |
| Community Home Care First                | 1,941                     | 169                        | 153                      | 16                               | 48                           |
| Joint Equipment Store                    | 880                       | 147                        | 147                      | 0                                | 0                            |
| Contracts & SLA's                        | 3,262                     | -49                        | -49                      | 0                                | 0                            |
| Inglenook                                | 134                       | 37                         | 26                       | 11                               | 32                           |
| HICafs                                   | 3,720                     | 271                        | 315                      | (44)                             | (132)                        |
| Carers Breaks                            | 445                       | 76                         | 72                       | 4                                | 11                           |
| Carers centre                            | 365                       | -15                        | -15                      | 0                                | 0                            |
| Residential Care                         | 7,236                     | 2,112                      | 2,112                    | 0                                | 0                            |
| Domiciliary Care & Supported Living      | 4,336                     | 1,445                      | 1,445                    | 0                                | 0                            |
| Pathway 3/Discharge Access               | 426                       | 111                        | 111                      | 0                                | 0                            |
| HBC Contracts                            | 72                        | 43                         | 43                       | 0                                | 0                            |
| Healthy at Home                          | 28                        | -28                        | -28                      | 0                                | 0                            |
| Capacity                                 | 30                        | 8                          | 4                        | 4                                | 12                           |
| <b>Total Expenditure</b>                 | <b>31,181</b>             | <b>6,309</b>               | <b>6,306</b>             | <b>3</b>                         | <b>5</b>                     |
| <b>Income</b>                            |                           |                            |                          |                                  |                              |
| BCF                                      | -15,032                   | -5,011                     | -5,011                   | 0                                | 0                            |
| CCG Contribution to Pool                 | -2,959                    | -986                       | -986                     | 0                                | 0                            |
| Oakmeadow Income                         | -2                        | 0                          | 0                        | 0                                | 0                            |
| <b>Total Income</b>                      | <b>-17,993</b>            | <b>-5,997</b>              | <b>-5,997</b>            | <b>0</b>                         | <b>0</b>                     |
| <b>ICB Contribution Share of Surplus</b> | <b>0</b>                  | <b>0</b>                   | <b>0</b>                 | <b>0</b>                         | <b>(3)</b>                   |
| <b>Net Operational Expenditure</b>       | <b>13,188</b>             | <b>312</b>                 | <b>309</b>               | <b>3</b>                         | <b>2</b>                     |

## Finance Department

|                                     | Annual<br>Budget<br>£'000 | Budget to<br>Date<br>£'000 | Actual<br>Spend<br>£'000 | Variance<br>(Overspend)<br>£'000 | Forecast<br>Outturn<br>£'000 |
|-------------------------------------|---------------------------|----------------------------|--------------------------|----------------------------------|------------------------------|
| <b>Expenditure</b>                  |                           |                            |                          |                                  |                              |
| Employees                           | 7,370                     | 2,409                      | 2,301                    | 108                              | 318                          |
| Insurances                          | 1,055                     | 620                        | 560                      | 60                               | 180                          |
| Supplies & Services                 | 1,118                     | 227                        | 264                      | (37)                             | (110)                        |
| Rent Allowances                     | 31,500                    | 8,696                      | 8,696                    | 0                                | 0                            |
| Concessionary Travel                | 1,902                     | 281                        | 261                      | 20                               | 58                           |
| LCR Levy                            | 1,902                     | 0                          | 0                        | 0                                | 0                            |
| Bad Debt Provision                  | 223                       | 8                          | 0                        | 8                                | 25                           |
| Non HRA Rent Rebates                | 70                        | 27                         | 9                        | 18                               | 55                           |
| Discretionary Social Fund           | 106                       | 33                         | 0                        | 33                               | 98                           |
| Discretionary Housing Payments      | 279                       | 73                         | 73                       | 0                                | 1                            |
| Household Support Fund Expenditure  | 1,051                     | 1,051                      | 1,051                    | 0                                | 0                            |
| <b>Total Expenditure</b>            | <b>46,576</b>             | <b>13,425</b>              | <b>13,215</b>            | <b>210</b>                       | <b>625</b>                   |
| <b>Income</b>                       |                           |                            |                          |                                  |                              |
| Fees & Charges                      | -342                      | -176                       | -202                     | 26                               | 78                           |
| Burdens Grant                       | -58                       | -53                        | -58                      | 5                                | 14                           |
| Dedicated schools Grant             | -150                      | 0                          | 0                        | 0                                | 0                            |
| Council Tax Liability Order         | -670                      | -371                       | -386                     | 15                               | 43                           |
| Recovery of Legal Costs             | -10                       | -3                         | 0                        | (3)                              | (10)                         |
| Business Rates Admin Grant          | -157                      | 0                          | 0                        | 0                                | 1                            |
| Schools SLAs                        | -319                      | -4                         | -2                       | (2)                              | (6)                          |
| LCR Reimbursement                   | -1,902                    | 0                          | 0                        | 0                                | 0                            |
| HB Overpayment Debt Recovery        | -300                      | -89                        | -60                      | (29)                             | (88)                         |
| Rent Allowances                     | -30,700                   | -8,512                     | -8,110                   | (402)                            | (1,205)                      |
| Non HRA Rent Rebate                 | -70                       | -24                        | -23                      | (1)                              | (5)                          |
| Discretionary Housing Payment Grant | -279                      | -94                        | -93                      | (1)                              | (2)                          |
| Housing Benefits Admin Grant        | -453                      | -151                       | -151                     | 0                                | 0                            |
| Housing Benefits Award Accuracy     | 0                         | -15                        | -22                      | 7                                | 22                           |
| Universal Credits                   | -5                        | -2                         | 0                        | (2)                              | (5)                          |
| Household Support Fund Grant        | -1,051                    | 326                        | 326                      | 0                                | 0                            |
| VEP Grant                           | 0                         | 0                          | 0                        | 0                                | 3                            |
| CCG McMillan Reimbursement          | -89                       | -23                        | -22                      | (1)                              | 0                            |
| Reimbursements & Grant Income       | -185                      | -124                       | -192                     | 68                               | 204                          |
| Transfer from Reserves              | -34                       | -13                        | -13                      | 0                                | 0                            |
| <b>Total Income</b>                 | <b>-36,774</b>            | <b>-9,328</b>              | <b>-9,008</b>            | <b>(320)</b>                     | <b>(956)</b>                 |
| <b>Net Operational Expenditure</b>  | <b>9,802</b>              | <b>4,097</b>               | <b>4,207</b>             | <b>(110)</b>                     | <b>(331)</b>                 |
| <b>Recharges</b>                    |                           |                            |                          |                                  |                              |
| Premises Support                    | 493                       | 164                        | 164                      | 0                                | 0                            |
| Transport                           | 0                         | 0                          | 0                        | 0                                | 0                            |
| Central Support                     | 2,092                     | 697                        | 697                      | 0                                | 0                            |
| Asset Rental Support                | 0                         | 0                          | 0                        | 0                                | 0                            |
| HBC Support Costs Income            | -6,814                    | -2,271                     | -2,271                   | 0                                | 0                            |
| <b>Net Total Recharges</b>          | <b>-4,229</b>             | <b>-1,410</b>              | <b>-1,410</b>            | <b>0</b>                         | <b>0</b>                     |
| <b>Net Departmental Expenditure</b> | <b>5,573</b>              | <b>2,687</b>               | <b>2,797</b>             | <b>(110)</b>                     | <b>(331)</b>                 |

## Legal Services

|                                     | Annual<br>Budget<br>£'000 | Budget to<br>Date<br>£'000 | Actual<br>Spend<br>£'000 | Variance<br>(Overspend)<br>£'000 | Forecast<br>Outturn<br>£'000 |
|-------------------------------------|---------------------------|----------------------------|--------------------------|----------------------------------|------------------------------|
| <b>Expenditure</b>                  |                           |                            |                          |                                  |                              |
| Employees                           | 2,287                     | 697                        | 579                      | 118                              | 354                          |
| Agency Related Expenditure          | 64                        | 64                         | 122                      | (58)                             | (175)                        |
| Supplies & Services                 | 178                       | 101                        | 92                       | 9                                | 28                           |
| Civic Catering & Functions          | 21                        | 2                          | 1                        | 1                                | 5                            |
| Legal Expenses                      | 422                       | 13                         | 63                       | (50)                             | (152)                        |
| Transport Related Expenditure       | 8                         | 3                          | 3                        | 0                                | (1)                          |
| Other Expenditure                   | 1                         | 1                          | 1                        | 0                                | (1)                          |
| <b>Total Expenditure</b>            | <b>2,981</b>              | <b>881</b>                 | <b>861</b>               | <b>20</b>                        | <b>58</b>                    |
| <b>Income</b>                       |                           |                            |                          |                                  |                              |
| Fees & Charges Income               | -75                       | -19                        | -10                      | (9)                              | (26)                         |
| Reimbursement & Other Grants        | 0                         | 0                          | 0                        | 0                                | 2                            |
| School SLA's                        | -100                      | -8                         | 0                        | (8)                              | (23)                         |
| Licence Income                      | -371                      | -78                        | -69                      | (9)                              | (29)                         |
| <b>Total Income</b>                 | <b>-546</b>               | <b>-105</b>                | <b>-79</b>               | <b>(26)</b>                      | <b>(76)</b>                  |
| <b>Net Operational Expenditure</b>  | <b>2,435</b>              | <b>776</b>                 | <b>782</b>               | <b>(6)</b>                       | <b>(18)</b>                  |
| <b>Recharges</b>                    |                           |                            |                          |                                  |                              |
| Premises Support                    | 62                        | 21                         | 21                       | 0                                | 0                            |
| Transport Recharges                 | 0                         | 0                          | 0                        | 0                                | 0                            |
| Central Support Recharges           | 275                       | 92                         | 92                       | 0                                | 0                            |
| Asset Rental Support                | 0                         | 0                          | 0                        | 0                                | 0                            |
| Support Recharge Income             | -2,475                    | -825                       | -825                     | 0                                | 0                            |
| <b>Net Total Recharges</b>          | <b>-2,138</b>             | <b>-712</b>                | <b>-712</b>              | <b>0</b>                         | <b>0</b>                     |
| <b>Net Departmental Expenditure</b> | <b>297</b>                | <b>64</b>                  | <b>70</b>                | <b>(6)</b>                       | <b>(18)</b>                  |

## ICT & Support Services Department

|                                     | Annual<br>Budget<br>£'000 | Budget to<br>Date<br>£'000 | Actual<br>Spend<br>£'000 | Variance<br>(Overspend)<br>£'000 | Forecast<br>Outturn<br>£'000 |
|-------------------------------------|---------------------------|----------------------------|--------------------------|----------------------------------|------------------------------|
| <b>Expenditure</b>                  |                           |                            |                          |                                  |                              |
| Employees                           | 5,827                     | 1,867                      | 1,808                    | 59                               | 177                          |
| Supplies & Services                 | 1,169                     | 579                        | 646                      | (67)                             | (202)                        |
| Capital Finance                     | 100                       | 37                         | 12                       | 25                               | 75                           |
| Computer Repairs & Software         | 2,019                     | 2,058                      | 1,962                    | 96                               | 288                          |
| Communication Costs                 | 133                       | 16                         | 45                       | (29)                             | (87)                         |
| Premises                            | 139                       | 62                         | 64                       | (2)                              | (5)                          |
| Transport                           | 3                         | 0                          | 0                        | 0                                | 1                            |
| Other                               | 4                         | 2                          | 4                        | (2)                              | (6)                          |
| <b>Total Expenditure</b>            | <b>9,394</b>              | <b>4,621</b>               | <b>4,541</b>             | <b>80</b>                        | <b>241</b>                   |
| <b>Income</b>                       |                           |                            |                          |                                  |                              |
| Fees & Charges                      | -849                      | -250                       | -240                     | (10)                             | (29)                         |
| Schools SLA Income                  | -659                      | -48                        | -16                      | (32)                             | (98)                         |
| Transfer from Reserves              | 0                         | -2                         | -3                       | 1                                | 3                            |
| <b>Total Income</b>                 | <b>-1,508</b>             | <b>-300</b>                | <b>-259</b>              | <b>(41)</b>                      | <b>(124)</b>                 |
| <b>Net Operational Expenditure</b>  | <b>7,886</b>              | <b>4,321</b>               | <b>4,282</b>             | <b>39</b>                        | <b>117</b>                   |
| <b>Recharges</b>                    |                           |                            |                          |                                  |                              |
| Premises Support                    | 373                       | 124                        | 124                      | 0                                | 0                            |
| Transport                           | 22                        | 7                          | 7                        | 0                                | 0                            |
| Central Support                     | 1,391                     | 464                        | 464                      | 0                                | 0                            |
| Asset Rental Support                | 1,494                     | 0                          | 0                        | 0                                | 0                            |
| HBC Support Costs Income            | -10,969                   | -3,656                     | -3,656                   | 0                                | 0                            |
| <b>Net Total Recharges</b>          | <b>-7,689</b>             | <b>-3,061</b>              | <b>-3,061</b>            | <b>0</b>                         | <b>0</b>                     |
| <b>Net Departmental Expenditure</b> | <b>197</b>                | <b>1,260</b>               | <b>1,221</b>             | <b>39</b>                        | <b>117</b>                   |

## Chief Executives Delivery Unit

|                                     | Annual Budget | Budget to Date | Actual Spend | Variance (Overspend ) | Forecast Outturn |
|-------------------------------------|---------------|----------------|--------------|-----------------------|------------------|
|                                     | £'000         | £'000          | £'000        | £'000                 | £'000            |
| <b>Expenditure</b>                  |               |                |              |                       |                  |
| Employees                           | 3,525         | 1,115          | 1,085        | 30                    | 91               |
| Employees Training                  | 99            | 49             | 40           | 9                     | 27               |
| Apprenticeship Levy                 | 330           | 109            | 122          | (13)                  | (40)             |
| Supplies & Services                 | 412           | 210            | 215          | (5)                   | (14)             |
| Agency                              | 3             | 3              | 3            | 0                     | 0                |
| <b>Total Expenditure</b>            | <b>4,369</b>  | <b>1,486</b>   | <b>1,465</b> | <b>21</b>             | <b>64</b>        |
| <b>Income</b>                       |               |                |              |                       |                  |
| Fees & Charges                      | -241          | -65            | -67          | 2                     | 6                |
| Schools SLA Income                  | -580          | -32            | 0            | (32)                  | (96)             |
| <b>Total Income</b>                 | <b>-821</b>   | <b>-97</b>     | <b>-67</b>   | <b>(30)</b>           | <b>(90)</b>      |
| <b>Net Operational Expenditure</b>  | <b>3,548</b>  | <b>1,389</b>   | <b>1,398</b> | <b>(9)</b>            | <b>(26)</b>      |
| <b>Recharges</b>                    |               |                |              |                       |                  |
| Premises Support                    | 157           | 52             | 52           | 0                     | 0                |
| Transport Support                   | 0             | 0              | 0            | 0                     | 0                |
| Central Support                     | 1,008         | 336            | 336          | 0                     | 0                |
| Asset Rental Support                | 53            | 18             | 18           | 0                     | 0                |
| Recharge Income                     | -3,653        | -1,218         | -1,218       | 0                     | 0                |
| <b>Net Total Recharges</b>          | <b>-2,435</b> | <b>-812</b>    | <b>-812</b>  | <b>0</b>              | <b>0</b>         |
| <b>Net Departmental Expenditure</b> | <b>1,113</b>  | <b>577</b>     | <b>586</b>   | <b>(9)</b>            | <b>(26)</b>      |

## Children & Families

|                                     | Annual Budget  | Budget to Date | Actual Spend  | Variance (Overspend) | Forecast Outturn |
|-------------------------------------|----------------|----------------|---------------|----------------------|------------------|
|                                     | £'000          | £'000          | £'000         | £'000                | £'000            |
| <b>Expenditure</b>                  |                |                |               |                      |                  |
| Employees                           | 19,427         | 5,905          | 6,307         | (402)                | (1,204)          |
| Other Premises                      | 392            | 142            | 150           | (8)                  | (23)             |
| Supplies & Services                 | 1,592          | 469            | 709           | (240)                | (721)            |
| Transport                           | 367            | 122            | 76            | 46                   | 126              |
| Direct Payments                     | 1,220          | 477            | 447           | 30                   | 86               |
| Commissioned services to Vol Orgs   | 224            | 42             | 42            | 0                    | 0                |
| Residential Care                    | 27,517         | 7,077          | 7,247         | (170)                | (61)             |
| Out of Borough Adoption             | 97             | 24             | 0             | 24                   | 92               |
| Out of Borough Fostering            | 5,469          | 1,079          | 1,436         | (357)                | (1,070)          |
| In House Adoption                   | 557            | 50             | 36            | 14                   | 41               |
| Special Guardianship Order          | 2,604          | 725            | 701           | 24                   | 73               |
| In House Foster Carer Placements    | 2,766          | 791            | 626           | 165                  | 493              |
| Lavender House Contract Costs       | 279            | 70             | 69            | 1                    | 4                |
| Home Support & Respite              | 494            | 175            | 137           | 38                   | 110              |
| Care Leavers                        | 434            | 107            | 106           | 1                    | 3                |
| Family Support                      | 81             | 20             | 11            | 9                    | 24               |
| Contracted services                 | 3              | 1              | 1             | 0                    | (1)              |
| Emergency Duty                      | 184            | 33             | 33            | 0                    | 0                |
| Youth Offending Services            | 461            | 0              | 0             | 0                    | 0                |
| <b>Total Expenditure</b>            | <b>64,168</b>  | <b>17,309</b>  | <b>18,134</b> | <b>(825)</b>         | <b>(2,028)</b>   |
| <b>Income</b>                       |                |                |               |                      |                  |
| Fees & Charges                      | -33            | -12            | -7            | (5)                  | (14)             |
| Rents                               | -82            | -31            | -31           | 0                    | 0                |
| Reimbursement & other Grant Income  | -493           | -217           | -166          | (51)                 | (153)            |
| Transfer from reserve               | -15            | 0              | -1            | 1                    | 5                |
| Dedicated Schools Grant             | -50            | 0              | 0             | 0                    | 0                |
| Government Grants                   | -13,477        | -4,539         | -4,539        | 0                    | 0                |
| <b>Total Income</b>                 | <b>-14,150</b> | <b>-4,799</b>  | <b>-4,744</b> | <b>(55)</b>          | <b>(162)</b>     |
| <b>Net Operational Expenditure</b>  | <b>50,018</b>  | <b>12,510</b>  | <b>13,390</b> | <b>(880)</b>         | <b>(2,190)</b>   |
| <b>Recharges</b>                    |                |                |               |                      |                  |
| Premises Support                    | 736            | 245            | 245           | 0                    | 0                |
| Transport                           | 10             | 3              | 3             | 0                    | 0                |
| Central Support Recharges           | 3,331          | 1,110          | 1,110         | 0                    | 0                |
| Asset Rental Support                | 0              | 0              | 0             | 0                    | 0                |
| HBC Support Costs Income            | -136           | -45            | -45           | 0                    | 0                |
| <b>Net Total Recharges</b>          | <b>3,941</b>   | <b>1,313</b>   | <b>1,313</b>  | <b>0</b>             | <b>0</b>         |
| <b>Net Departmental Expenditure</b> | <b>53,959</b>  | <b>13,823</b>  | <b>14,703</b> | <b>(880)</b>         | <b>(2,190)</b>   |

## Education, Inclusion & Provision

|                                              | Annual<br>Budget<br>£'000 | Budget to<br>Date<br>£'000 | Actual<br>Spend<br>£'000 | Variance<br>(Overspend)<br>£'000 | Forecast<br>Outturn<br>£'000 |
|----------------------------------------------|---------------------------|----------------------------|--------------------------|----------------------------------|------------------------------|
| <b>Expenditure</b>                           |                           |                            |                          |                                  |                              |
| Employees                                    | 8,788                     | 2,575                      | 2,588                    | (13)                             | 260                          |
| Agency - covering vacancies                  | 0                         | 0                          | 73                       | (73)                             | (204)                        |
| Agency - in addition to establishment        | 43                        | 45                         | 49                       | (4)                              | 7                            |
| Premises                                     | 15                        | 0                          | 1                        | (1)                              | 2                            |
| Supplies & Services                          | 3,010                     | 950                        | 976                      | (26)                             | (79)                         |
| Independent School Fees                      | 10,155                    | 3,916                      | 3,916                    | 0                                | 0                            |
| Schools Contingency                          | 400                       | 117                        | 117                      | 0                                | 0                            |
| Transport                                    | 43                        | 12                         | 19                       | (7)                              | (20)                         |
| Schools Transport                            | 2,771                     | 735                        | 914                      | (179)                            | (837)                        |
| Early Years Payments including Pupil Premium | 15,615                    | 3,976                      | 3,976                    | 0                                | 0                            |
| Commissioned Services                        | 1,982                     | 578                        | 576                      | 2                                | 9                            |
| Inter Authority Special Needs                | 1,545                     | 503                        | 503                      | 0                                | 0                            |
| Grants to Voluntary Organisations            | 115                       | 0                          | 16                       | (16)                             | (67)                         |
| Capital Finance                              | 4,604                     | 1,423                      | 1,423                    | 0                                | 1                            |
| <b>Total Expenditure</b>                     | <b>49,086</b>             | <b>14,830</b>              | <b>15,147</b>            | <b>(317)</b>                     | <b>(928)</b>                 |
| <b>Income</b>                                |                           |                            |                          |                                  |                              |
| Fees & Charges Income                        | -267                      | -161                       | -164                     | 3                                | 20                           |
| Government Grant Income                      | -6,541                    | -1,925                     | -1,925                   | 0                                | 0                            |
| Dedicated Schools Grant                      | -30,267                   | -10,089                    | -10,089                  | 0                                | 0                            |
| Inter Authority Income                       | -234                      | -94                        | -59                      | (35)                             | (211)                        |
| Reimbursements & Other Grant Income          | -1,744                    | -594                       | -594                     | 0                                | 0                            |
| Schools SLA Income                           | -608                      | -11                        | -1                       | (10)                             | (59)                         |
| Government Grant Income                      | -500                      | -142                       | -142                     | 0                                | (1)                          |
| <b>Total Income</b>                          | <b>-40,161</b>            | <b>-13,016</b>             | <b>-12,974</b>           | <b>(42)</b>                      | <b>(251)</b>                 |
| <b>Net Operational Expenditure</b>           | <b>8,925</b>              | <b>1,814</b>               | <b>2,173</b>             | <b>(359)</b>                     | <b>(1,179)</b>               |
| <b>Recharges</b>                             |                           |                            |                          |                                  |                              |
| Premises Support                             | 405                       | 135                        | 135                      | 0                                | 0                            |
| Transport Support                            | 773                       | 298                        | 298                      | 0                                | (5)                          |
| Central Support                              | 1,947                     | 649                        | 649                      | 0                                | 0                            |
| Asset Rental Support                         | 17                        | 0                          | 0                        | 0                                | 0                            |
| Recharge Income                              | 0                         | 0                          | 0                        | 0                                | 0                            |
| <b>Net Total Recharges</b>                   | <b>3,142</b>              | <b>1,082</b>               | <b>1,082</b>             | <b>0</b>                         | <b>(5)</b>                   |
| <b>Net Departmental Expenditure</b>          | <b>12,067</b>             | <b>2,896</b>               | <b>3,255</b>             | <b>(359)</b>                     | <b>(1,184)</b>               |

## Community & Greenspaces

|                                       | Annual<br>Budget<br>£'000 | Budget to<br>Date<br>£'000 | Actual<br>Spend<br>£'000 | Variance<br>(Overspend)<br>£'000 | Forecast<br>Outturn<br>£'000 |
|---------------------------------------|---------------------------|----------------------------|--------------------------|----------------------------------|------------------------------|
| <b>Expenditure</b>                    |                           |                            |                          |                                  |                              |
| Employees                             | 15,529                    | 5,130                      | 4,921                    | 209                              | 626                          |
| Agency - Covering vacancies           | 12                        | 8                          | 8                        | 0                                | 0                            |
| Agency - In addition to establishment | 16                        | 42                         | 121                      | (79)                             | (237)                        |
| Premises                              | 3,304                     | 823                        | 868                      | (45)                             | (136)                        |
| Supplies & Services                   | 3,589                     | 891                        | 965                      | (74)                             | (224)                        |
| Transport                             | 117                       | 8                          | 17                       | (9)                              | (28)                         |
| Extended Producer Responsibility      | 500                       | 0                          | 0                        | 0                                | 0                            |
| Other Agency Costs                    | 454                       | 176                        | 191                      | (15)                             | (45)                         |
| Other Expenditure                     | 187                       | 12                         | 13                       | (1)                              | (5)                          |
| Waste Disposal Contracts              | 7,121                     | 942                        | 955                      | (13)                             | (40)                         |
| Transfers to Reserves                 | 1,091                     | 0                          | 0                        | 0                                | 0                            |
| <b>Total Expenditure</b>              | <b>31,920</b>             | <b>8,032</b>               | <b>8,059</b>             | <b>(27)</b>                      | <b>(89)</b>                  |
| <b>Income</b>                         |                           |                            |                          |                                  |                              |
| Sales Income                          | -1,359                    | -544                       | -554                     | 10                               | 29                           |
| Fees & Charges Income                 | -6,300                    | -2,543                     | -2,530                   | (13)                             | (39)                         |
| Rental Income                         | -1,118                    | -324                       | -295                     | (29)                             | (86)                         |
| Government Grant Income               | -5,210                    | -1,319                     | -1,319                   | 0                                | 0                            |
| Reimbursement & Other Grant Income    | -871                      | -171                       | -171                     | 0                                | 0                            |
| SLA Income                            | -23                       | 0                          | 0                        | 0                                | 0                            |
| Internal Fees Income                  | -216                      | -37                        | -84                      | 47                               | 140                          |
| Capital Salaries                      | -236                      | -12                        | 0                        | (12)                             | (35)                         |
| Transfers From Reserves               | -619                      | 0                          | 0                        | 0                                | 0                            |
| <b>Total Income</b>                   | <b>-15,952</b>            | <b>-4,950</b>              | <b>-4,953</b>            | <b>3</b>                         | <b>9</b>                     |
| <b>Net Operational Expenditure</b>    | <b>15,968</b>             | <b>3,082</b>               | <b>3,106</b>             | <b>(24)</b>                      | <b>(80)</b>                  |
| <b>Recharges</b>                      |                           |                            |                          |                                  |                              |
| Premises Support                      | 1,657                     | 552                        | 552                      | 0                                | 0                            |
| Transport Support                     | 2,433                     | 866                        | 881                      | (15)                             | (44)                         |
| Central Support                       | 4,297                     | 1,432                      | 1,432                    | 0                                | 0                            |
| Asset Rental Support                  | 199                       | 0                          | 0                        | 0                                | 0                            |
| Recharge Income                       | -843                      | -281                       | -281                     | 0                                | 0                            |
| <b>Net Total Recharges</b>            | <b>7,743</b>              | <b>2,569</b>               | <b>2,584</b>             | <b>(15)</b>                      | <b>(44)</b>                  |
| <b>Net Departmental Expenditure</b>   | <b>23,711</b>             | <b>5,651</b>               | <b>5,690</b>             | <b>(39)</b>                      | <b>(124)</b>                 |

## Economy, Enterprise & Property

|                                     | Annual<br>Budget | Budget to<br>Date | Actual<br>Spend | Variance<br>(Overspend) | Forecast<br>Outturn |
|-------------------------------------|------------------|-------------------|-----------------|-------------------------|---------------------|
|                                     | £'000            | £'000             | £'000           | £'000                   | £'000               |
| <b>Expenditure</b>                  |                  |                   |                 |                         |                     |
| Employees                           | 3,911            | 1,581             | 1,490           | 91                      | 272                 |
| Agency - covering vacancies         | 0                | 0                 | 137             | (137)                   | (270)               |
| Repairs & Mainenance                | 1,691            | 486               | 486             | 0                       | 0                   |
| Premises                            | 174              | 136               | 136             | (0)                     | (1)                 |
| Energy & Water Costs                | 1,082            | 246               | 218             | 28                      | 84                  |
| NNDR                                | 647              | 658               | 655             | 3                       | 10                  |
| Rents                               | 157              | 40                | 40              | 0                       | 0                   |
| Economic Regeneration Activities    | 43               | 0                 | 0               | 0                       | 0                   |
| Security                            | 508              | 34                | 35              | (1)                     | (3)                 |
| Supplies & Services                 | 500              | 201               | 200             | 1                       | 3                   |
| Supplies & Services - Grant         | 643              | 185               | 185             | 0                       | 0                   |
| Grants to Voluntary Organisations   | 72               | 11                | 12              | (0)                     | (1)                 |
| <b>Total Expenditure</b>            | <b>9,428</b>     | <b>3,579</b>      | <b>3,594</b>    | <b>(16)</b>             | <b>94</b>           |
| <b>Income</b>                       |                  |                   |                 |                         |                     |
| Fees & Charges Income               | -482             | -166              | -195            | 29                      | 86                  |
| Rent - Commercial Properties        | -908             | -329              | -328            | (1)                     | (2)                 |
| Rent - Investment Properties        | -38              | -14               | -14             | 0                       | 0                   |
| Government Grant                    | -668             | -215              | -215            | 0                       | 0                   |
| Reimbursements & Other Grant Income | -133             | -99               | -99             | 0                       | 0                   |
| Schools SLA Income                  | -55              | -21               | -21             | 0                       | 0                   |
| Recharges to Capital                | -412             | -39               | -39             | 0                       | 0                   |
| Transfer from Reserves              | -572             | -522              | -522            | 0                       | 0                   |
| <b>Total Income</b>                 | <b>-3,268</b>    | <b>-1,405</b>     | <b>-1,433</b>   | <b>28</b>               | <b>84</b>           |
| <b>Net Operational Expenditure</b>  | <b>6,160</b>     | <b>2,174</b>      | <b>2,162</b>    | <b>12</b>               | <b>178</b>          |
| <b>Recharges</b>                    |                  |                   |                 |                         |                     |
| Premises Support                    | 2,738            | 912               | 912             | 0                       | 0                   |
| Transport                           | 26               | 8                 | 8               | 0                       | 0                   |
| Central Support                     | 2,878            | 959               | 959             | 0                       | 0                   |
| Asset Rental Support                | 4                | 0                 | 0               | 0                       | 0                   |
| HBC Support Costs Income            | -9,342           | -3,113            | -3,113          | 0                       | 0                   |
| <b>Net Total Recharges</b>          | <b>-3,695</b>    | <b>-1,234</b>     | <b>-1,234</b>   | <b>0</b>                | <b>0</b>            |
| <b>Net Departmental Expenditure</b> | <b>2,464</b>     | <b>940</b>        | <b>928</b>      | <b>12</b>               | <b>178</b>          |

## Planning & Transportation Department

|                                           | Annual<br>Budget<br>£'000 | Budget to<br>Date<br>£'000 | Actual<br>Spend<br>£'000 | Variance<br>(Overspend)<br>£'000 | Forecast<br>Outturn<br>£'000 |
|-------------------------------------------|---------------------------|----------------------------|--------------------------|----------------------------------|------------------------------|
| <b>Expenditure</b>                        |                           |                            |                          |                                  |                              |
| Employees                                 | 6,070                     | 1,980                      | 1,901                    | 79                               | 238                          |
| Efficiency Savings                        | -100                      | -33                        | 0                        | (33)                             | (100)                        |
| Premises                                  | 188                       | 83                         | 68                       | 15                               | 45                           |
| Hired & Contracted Services               | 415                       | 69                         | 60                       | 9                                | 27                           |
| Supplies & Services                       | 117                       | 119                        | 196                      | (77)                             | (231)                        |
| Street Lighting                           | 1,643                     | 189                        | 281                      | (92)                             | (275)                        |
| Highways Maintenance - Routine & Reactive | 1,803                     | 451                        | 591                      | (140)                            | (419)                        |
| Highways Maintenance - Programmed Works   | 812                       | 189                        | 0                        | 189                              | 567                          |
| Fleet Transport                           | 1,467                     | 451                        | 445                      | 6                                | 19                           |
| Bus Support - Halton Hopper Tickets       | 14                        | 1                          | 0                        | 1                                | 1                            |
| Bus Support                               | 506                       | 233                        | 233                      | 0                                | 0                            |
| Agency Related Expenditure                | 8                         | 0                          | 0                        | 0                                | 0                            |
| Grants to Voluntary Organisations         | 31                        | 31                         | 31                       | 0                                | 0                            |
| NRA Levy                                  | 75                        | 0                          | 0                        | 0                                | 0                            |
| LCR Levy                                  | 1,553                     | 388                        | 388                      | 0                                | 0                            |
| Contribution to Reserves                  | 359                       | 0                          | 0                        | 0                                | 0                            |
| <b>Total Expenditure</b>                  | <b>14,961</b>             | <b>4,151</b>               | <b>4,194</b>             | <b>(43)</b>                      | <b>(128)</b>                 |
| <b>Income</b>                             |                           |                            |                          |                                  |                              |
| Sales & Rents Income                      | -97                       | -32                        | -20                      | (12)                             | (38)                         |
| Planning Fees                             | -798                      | -266                       | -248                     | (18)                             | (54)                         |
| Building Control Fees                     | -251                      | -84                        | -75                      | (9)                              | (27)                         |
| Other Fees & Charges                      | -971                      | -425                       | -528                     | 103                              | 306                          |
| Reimbursements & Grant Income             | -174                      | -24                        | -55                      | 31                               | 0                            |
| Government Grant Income                   | -32                       | -50                        | -50                      | 0                                | 0                            |
| Halton Hopper Income                      | -15                       | -5                         | -3                       | (2)                              | (7)                          |
| Recharge to Capital                       | -305                      | 0                          | 0                        | 0                                | 0                            |
| LCR Levy Reimbursement                    | -1,553                    | -388                       | -388                     | 0                                | 0                            |
| Contribution from Reserves                | -132                      | -132                       | -132                     | 0                                | 0                            |
| <b>Total Income</b>                       | <b>-4,328</b>             | <b>-1,406</b>              | <b>-1,499</b>            | <b>93</b>                        | <b>180</b>                   |
| <b>Net Operational Expenditure</b>        | <b>10,633</b>             | <b>2,745</b>               | <b>2,695</b>             | <b>50</b>                        | <b>52</b>                    |
| <b>Recharges</b>                          |                           |                            |                          |                                  |                              |
| Premises Support                          | 739                       | 246                        | 246                      | 0                                | 0                            |
| Transport                                 | 808                       | 253                        | 249                      | 4                                | 11                           |
| Central Support                           | 2,505                     | 837                        | 837                      | 0                                | 0                            |
| Asset Rental Support                      | 918                       | 0                          | 0                        | 0                                | 0                            |
| HBC Support Costs Income                  | -6,347                    | -2,142                     | -2,210                   | 68                               | 203                          |
| <b>Net Total Recharges</b>                | <b>-1,377</b>             | <b>-806</b>                | <b>-878</b>              | <b>72</b>                        | <b>214</b>                   |
| <b>Net Departmental Expenditure</b>       | <b>9,256</b>              | <b>1,939</b>               | <b>1,817</b>             | <b>122</b>                       | <b>266</b>                   |

## Corporate & Democracy

|                                              | Annual Budget | Budget to Date | Actual Spend  | Variance (Overspend ) | Forecast Outturn |
|----------------------------------------------|---------------|----------------|---------------|-----------------------|------------------|
|                                              | £'000         | £'000          | £'000         | £'000                 | £'000            |
| <b>Expenditure</b>                           |               |                |               |                       |                  |
| Employees                                    | 412           | 137            | 161           | (24)                  | (16)             |
| Contracted Services                          | 12            | 3              | 0             | 3                     | 0                |
| Supplies & Services                          | 102           | 44             | 22            | 22                    | 0                |
| Premises Expenditure                         | 24            | 11             | 11            | 0                     | 0                |
| Transport Costs                              | 1             | 0              | 40            | (40)                  | 0                |
| Members Allowances                           | 994           | 331            | 340           | (9)                   | 0                |
| Interest Payable - Treasury Management       | 4,258         | 1,419          | 1,281         | 138                   | 415              |
| Interest Payable - Other                     | 215           | 72             | 72            | 0                     | 0                |
| Contingency                                  | 3,638         | 1,229          | 0             | 1,229                 | 3,688            |
| Capital Financing                            | 3,504         | 3,504          | 3,366         | 138                   | 138              |
| Contribution to Reserves                     | 300           | 300            | 263           | 37                    | 0                |
| Debt Management Expenses                     | 20            | 7              | 3             | 4                     | 0                |
| Precepts & Levies                            | 244           | 244            | 244           | 0                     | 0                |
| Pay Award over 2%                            | 0             | 0              | 0             | 0                     | (1,000)          |
| <b>Efficiency Savings:</b>                   |               |                |               |                       |                  |
| Purchase of Additional Leave                 | -100          | -33            | 0             | (33)                  | (50)             |
| Voluntary Severance Scheme                   | -200          | -67            | 0             | (67)                  | (200)            |
| Apprenticeship First Model                   | -200          | -67            | 0             | (67)                  | (50)             |
| Agency Staff Reduction                       | -1,700        | -567           | 0             | (567)                 | (1,700)          |
| Accelerate the Lease or Sale of Surplus Land | -100          | -33            | 0             | (33)                  | (100)            |
| Review of Debt Management                    | -100          | -33            | 0             | (33)                  | (100)            |
| Review Existing Contracts                    | -200          | -67            | 0             | (67)                  | (100)            |
| <b>Total Expenditure</b>                     | <b>11,124</b> | <b>6,434</b>   | <b>5,803</b>  | <b>631</b>            | <b>925</b>       |
| <b>Income</b>                                |               |                |               |                       |                  |
| Interest Receivable - Treasury Management    | -3,045        | -1,015         | -1,330        | 315                   | 944              |
| Interest Receivable - Other                  | -19           | -6             | -6            | 0                     | 0                |
| Other Fees & Charges                         | -146          | -46            | -50           | 4                     | 0                |
| Grants & Reimbursements                      | -334          | -56            | -56           | 0                     | 0                |
| Government Grant Income                      | -6,272        | -2,091         | -2,091        | 0                     | 0                |
| <b>Total Income</b>                          | <b>-9,816</b> | <b>-3,214</b>  | <b>-3,533</b> | <b>319</b>            | <b>944</b>       |
| <b>Net Operational Expenditure</b>           | <b>1,308</b>  | <b>3,220</b>   | <b>2,270</b>  | <b>950</b>            | <b>1,869</b>     |
| <b>Recharges</b>                             |               |                |               |                       |                  |
| Premises Support                             | 22            | 7              | 7             | 0                     | 0                |
| Transport                                    | 0             | 0              | 0             | 0                     | 0                |
| Central Support                              | 898           | 316            | 316           | 0                     | 0                |
| Asset Rental Support                         | 0             | 0              | 0             | 0                     | 0                |
| HBC Support Costs Income                     | -3,304        | -839           | -839          | 0                     | 0                |
| <b>Net Total Recharges</b>                   | <b>-2,384</b> | <b>-516</b>    | <b>-516</b>   | <b>0</b>              | <b>0</b>         |
| <b>Net Departmental Expenditure</b>          | <b>-1,076</b> | <b>2,704</b>   | <b>1,754</b>  | <b>950</b>            | <b>1,869</b>     |

## Public Health

|                                     | Annual<br>Budget<br>£'000 | Budget to<br>Date<br>£'000 | Actual<br>Spend<br>£'000 | Variance<br>(Overspend)<br>£'000 | Forecast<br>Outturn<br>£'000 |
|-------------------------------------|---------------------------|----------------------------|--------------------------|----------------------------------|------------------------------|
| <b>Expenditure</b>                  |                           |                            |                          |                                  |                              |
| Employees                           | 5,708                     | 1,656                      | 1,585                    | 71                               | 210                          |
| Other Premises                      | 6                         | 2                          | 0                        | 2                                | 6                            |
| Supplies & Services                 | 370                       | 80                         | 140                      | (60)                             | (181)                        |
| Contracts & SLA's                   | 6,875                     | 1,976                      | 1,979                    | (3)                              | 1                            |
| Transport                           | 4                         | 1                          | 0                        | 1                                | 2                            |
| Transfer to Reserves                | 380                       | 0                          | 0                        | 0                                | 0                            |
| Grants to Voluntary Organisations   | 20                        | 0                          | 0                        | 0                                | 0                            |
| Other Agency                        | 24                        | 24                         | 24                       | 0                                | 0                            |
| <b>Total Expenditure</b>            | <b>13,387</b>             | <b>3,739</b>               | <b>3,728</b>             | <b>11</b>                        | <b>38</b>                    |
| <b>Income</b>                       |                           |                            |                          |                                  |                              |
| Fees & Charges                      | -122                      | -43                        | -35                      | (8)                              | (23)                         |
| Reimbursements & Grant Income       | -203                      | -58                        | -63                      | 5                                | 13                           |
| Transfer from Reserves              | -120                      | -36                        | -36                      | 0                                | 0                            |
| Government Grant Income             | -12,522                   | -6,672                     | -6,672                   | 0                                | 0                            |
| <b>Total Income</b>                 | <b>-12,967</b>            | <b>-6,809</b>              | <b>-6,806</b>            | <b>(3)</b>                       | <b>(10)</b>                  |
| <b>Net Operational Expenditure</b>  | <b>420</b>                | <b>-3,070</b>              | <b>-3,078</b>            | <b>8</b>                         | <b>28</b>                    |
| <b>Recharges</b>                    |                           |                            |                          |                                  |                              |
| Premises Support                    | 209                       | 70                         | 70                       | 0                                | 0                            |
| Transport Support                   | 24                        | 8                          | 9                        | (1)                              | (2)                          |
| Central Support                     | 1,897                     | 632                        | 632                      | 0                                | 0                            |
| Asset Rental Support                | 0                         | 0                          | 0                        | 0                                | 0                            |
| Recharge Income                     | -669                      | -223                       | -223                     | 0                                | 0                            |
| <b>Net Total Recharges</b>          | <b>1,461</b>              | <b>487</b>                 | <b>488</b>               | <b>(1)</b>                       | <b>(2)</b>                   |
| <b>Net Departmental Expenditure</b> | <b>1,881</b>              | <b>-2,583</b>              | <b>-2,590</b>            | <b>7</b>                         | <b>26</b>                    |



## Progress Against Agreed Savings

## APPENDIX 3

### Adult Social Care

| Service Area                       | Net Budget<br>£'000 | Description of Saving Proposal                                                                                                                                                                                                                                                                             | Savings Value                                        |                                                   | Current Progress                                                                      | Comments                                                        |
|------------------------------------|---------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------|---------------------------------------------------|---------------------------------------------------------------------------------------|-----------------------------------------------------------------|
|                                    |                     |                                                                                                                                                                                                                                                                                                            | 25/26<br>Agreed Council<br>01 February 2023<br>£'000 | 25/26<br>Agreed Council<br>05 March 2025<br>£'000 |                                                                                       |                                                                 |
| Housing Solutions                  | 474                 | Remodel the current service based on good practice evidence from other areas.                                                                                                                                                                                                                              | 125                                                  | 0                                                 |    | 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 support                                                                                                                                                  | 0                                                    | 280                                               |  | Unlikely to be achieved – currently forecast overspend position |

|                                          |  |                                                                                                                                                                                                                                                            |            |              |   |                                                                 |
|------------------------------------------|--|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--------------|---|-----------------------------------------------------------------|
|                                          |  | from the Transformation Delivery Unit.                                                                                                                                                                                                                     |            |              |   |                                                                 |
| Care Management<br>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                                          |
| <b>Total ASC Directorate</b>             |  |                                                                                                                                                                                                                                                            | <b>225</b> | <b>1,655</b> |   |                                                                 |

## Finance

| Service Area    | Net Budget<br>£'000 | Description of Saving Proposal                                                                                                                                                                                                                                                                         | Savings Value                                        |                                                   | Current Progress                                                                      | Comments                                                                                                                                    |
|-----------------|---------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------|---------------------------------------------------|---------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------|
|                 |                     |                                                                                                                                                                                                                                                                                                        | 25/26<br>Agreed Council<br>01 February 2023<br>£'000 | 25/26<br>Agreed Council<br>05 March 2025<br>£'000 |                                                                                       |                                                                                                                                             |
| Internal Audit  | 300                 | Restructure in light of potential retirements over the next two years within the Internal Audit Team.                                                                                                                                                                                                  | 50                                                   | 0                                                 |    | 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                                                 |    | Look to increase costs in 2026/27 but this is pending a Government consultation on council tax of which summons charges are being reviewed. |
| 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                                               |  | Currently part of workstream being undertaken by the Transformation Programme.                                                              |

|                                 |           |            |  |  |
|---------------------------------|-----------|------------|--|--|
| <b>Total Finance Department</b> | <b>90</b> | <b>100</b> |  |  |
|---------------------------------|-----------|------------|--|--|

## Legal and Democratic Services

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

## Children and Families Department

| Service Area                | Net Budget<br>£'000 | Description of Saving Proposal                                                                                                                                                | Savings Value                                        |                                                   | Current Progress                                                                      | Comments                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|-----------------------------|---------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------|---------------------------------------------------|---------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                             |                     |                                                                                                                                                                               | 25/26<br>Agreed Council<br>01 February 2023<br>£'000 | 25/26<br>Agreed Council<br>05 March 2025<br>£'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 priorities 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 | 0                                                    | 1,500                                             |  | 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                                                                                                                                                                                          |

|             |  |                                                                                                                                                                                                                                                                                   |   |     |   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|-------------|--|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|-----|---|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|             |  | placements or find alternatives, in order to reduce the current overspend and ongoing costs.                                                                                                                                                                                      |   |     |   | 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 our 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,                                                                                                                         | 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                                                                                                                                                                                                                                                                                                                    |

|                                                 |  |                                                                                                                                     |           |              |  |                                                                                                                                                                                                                                                                                                                        |
|-------------------------------------------------|--|-------------------------------------------------------------------------------------------------------------------------------------|-----------|--------------|--|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                 |  | thereby reducing the timescales involved and cost of court proceedings, in order to reduce the current overspend and ongoing costs. |           |              |  | C2 applications to court. 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 |
| <b>Total Children &amp; Families Department</b> |  |                                                                                                                                     | <b>22</b> | <b>1,900</b> |  |                                                                                                                                                                                                                                                                                                                        |

## Education, Inclusion and Provision Department

| Service Area                | Net Budget<br>£'000 | Description of Saving Proposal                                                                                                                                                                                                                           | Savings Value                                        |                                                   | Current Progress                                                                    | Comments                                                                                                                                                                                                            |
|-----------------------------|---------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------|---------------------------------------------------|-------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                             |                     |                                                                                                                                                                                                                                                          | 25/26<br>Agreed Council<br>01 February 2023<br>£'000 | 25/26<br>Agreed Council<br>05 March 2025<br>£'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                                               |  | 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. |
| <b>Total EIP Department</b> |                     |                                                                                                                                                                                                                                                          | <b>0</b>                                             | <b>300</b>                                        |                                                                                     |                                                                                                                                                                                                                     |

## Community and Greenspace Department

| Service Area                               | Net Budget<br>£'000 | Description of Saving Proposal                                                                                                                                                                                                                                                                                                                  | Savings Value                                        |                                                   | Current Progress                                                                      | Comments                                                              |
|--------------------------------------------|---------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------|---------------------------------------------------|---------------------------------------------------------------------------------------|-----------------------------------------------------------------------|
|                                            |                     |                                                                                                                                                                                                                                                                                                                                                 | 25/26<br>Agreed Council<br>01 February 2023<br>£'000 | 25/26<br>Agreed Council<br>05 March 2025<br>£'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.                       |
| Area Forums                                |                     | Area Forums – cease the funding for Area Forums.                                                                                                                                                                                                                                                                                                | 0                                                    | 170                                               |  | Area forum budgets have been removed in 25-26                         |

| Service Area                      | Net Budget<br>£'000 | Description of Saving Proposal | Savings Value                                        |                                                   | Current Progress | Comments |
|-----------------------------------|---------------------|--------------------------------|------------------------------------------------------|---------------------------------------------------|------------------|----------|
|                                   |                     |                                | 25/26<br>Agreed Council<br>01 February 2023<br>£'000 | 25/26<br>Agreed Council<br>05 March 2025<br>£'000 |                  |          |
|                                   |                     |                                |                                                      |                                                   |                  |          |
| Total Community & Greenspace Dept |                     |                                | 12                                                   | 270                                               |                  |          |

## Economy, Enterprise and Property Department

| Service Area          | Net Budget<br>£'000 | Description of Saving Proposal                                                                                                                                                                                                                    | Savings Value                                        |                                                   | Current Progress                                                                    | Comments                                                                                               |
|-----------------------|---------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------|---------------------------------------------------|-------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------|
|                       |                     |                                                                                                                                                                                                                                                   | 25/26<br>Agreed Council<br>01 February 2023<br>£'000 | 25/26<br>Agreed Council<br>05 March 2025<br>£'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                                               |  | It is currently too early to establish if this can be achieved. Although all options will be explored. |
| <b>Total EEP Dept</b> |                     |                                                                                                                                                                                                                                                   | <b>0</b>                                             | <b>100</b>                                        |                                                                                     |                                                                                                        |

## Policy, Planning and Transportation Department

| Service Area          | Net Budget<br>£'000 | Description of Saving Proposal                                                                                                                                                                                                                                                  | Savings Value  |                | Current Progress                                                                    | Comments                                                                                                                         |
|-----------------------|---------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------|-------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------|
|                       |                     |                                                                                                                                                                                                                                                                                 | 24/25<br>£'000 | 25/26<br>£'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. |
| <b>Total PPT Dept</b> |                     |                                                                                                                                                                                                                                                                                 | <b>0</b>       | <b>100</b>     |                                                                                     |                                                                                                                                  |

## Public Health Directorate Department

| Service Area                           | Net Budget<br>£'000 | Description of Saving Proposal                                                                                                                                            | Savings Value  |                | Current Progress                                                                    | Comments          |
|----------------------------------------|---------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------|-------------------------------------------------------------------------------------|-------------------|
|                                        |                     |                                                                                                                                                                           | 24/25<br>£'000 | 25/26<br>£'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 |
| <b>Total Public Health Directorate</b> |                     |                                                                                                                                                                           | <b>0</b>       | <b>45</b>      |                                                                                     |                   |

## Corporate and Democracy

| Service Area                   | Net Budget<br>£'000 | Description of Saving Proposal                                                                                                                                                                   | Savings Value  |                | Current Progress                                                                      | Comments                                                                                                                              |
|--------------------------------|---------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------|---------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|
|                                |                     |                                                                                                                                                                                                  | 24/25<br>£'000 | 25/26<br>£'000 |                                                                                       |                                                                                                                                       |
| Chief Executives Delivery Unit |                     | Purchase of Additional Leave – development of a voluntary scheme to enable staff to purchase additional annual leave.                                                                            | 0              | 100            |    | Scheme has been agreed and implemented. Work is being undertaken to identify the value of savings which will be achieved.             |
| 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            |   | Scheme to be designed and approved. Uncertainty to timing and sign-up to the scheme. Unlikely to be in place for this financial year. |
| Chief Executives Delivery Unit |                     | Apprenticeships - implement an “Apprentice First” policy, with all appropriate vacant posts assessed initially to determine whether they might be suitable as an apprenticeship. This will       | 0              | 200            |  | Scheme being developed, uncertainty to take up of the scheme.                                                                         |

|                                        |  |                                                                                                                                                                                                                                                                                                                   |          |              |   |                                                                                                                                                                                                                                                                                                                                              |
|----------------------------------------|--|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|--------------|---|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                        |  | 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.                 |          |              |   |                                                                                                                                                                                                                                                                                                                                              |
| 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 | <p>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.</p> <p>Uncertainty with regard to reductions across Adult Social Care.</p> <p>Highly unlikely the £1.7m saving will be achieved in the current financial year.</p> |
| Council Wide                           |  | Review all existing contracts across the Council to re-consider their requirements and performance on the basis of outputs achieved.                                                                                                                                                                              | 0        | 200          | U | Currently part of workstream being undertaken by the Transformation Programme.                                                                                                                                                                                                                                                               |
| <b>Total Corporate &amp; Democracy</b> |  |                                                                                                                                                                                                                                                                                                                   | <b>0</b> | <b>2,400</b> |   |                                                                                                                                                                                                                                                                                                                                              |

**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.

## 2025/26 Capital Programme as at 31 July 2025

## APPENDIX 4

| Scheme Detail                      | 205/26<br>Original<br>Allocation<br>£000 | 2025/26<br>Revised<br>Allocation<br>£000 | Cumulative<br>Spend to 31<br>July 2025<br>£000 | Cumulative<br>Forecast<br>Spend to 30<br>Sept 2025<br>£000 | Cumulative<br>Forecast<br>Spend to 30<br>Nov 2025<br>£000 | Cumulative<br>Forecast<br>Spend to 31<br>Jan 2026<br>£000 | Cumulative<br>Forecast<br>Spend to 31<br>March 2026<br>£000 | Allocation<br>remaining<br>£000 |
|------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------------|------------------------------------------------------------|-----------------------------------------------------------|-----------------------------------------------------------|-------------------------------------------------------------|---------------------------------|
| <b>Childrens Directorate</b>       |                                          |                                          |                                                |                                                            |                                                           |                                                           |                                                             |                                 |
| Capital Repairs                    | 882.1                                    | 882.1                                    | 189.0                                          | 675.0                                                      | 688.0                                                     | 700.0                                                     | 754.0                                                       | 128.1                           |
| Asbestos Management                | 10.0                                     | 10.0                                     | 0.4                                            | 3.0                                                        | 5.0                                                       | 6.0                                                       | 10.0                                                        | 0.0                             |
| Schools Access Initiative          | 37.7                                     | 37.7                                     | 11.0                                           | 15.0                                                       | 20.0                                                      | 25.0                                                      | 30.0                                                        | 7.7                             |
| Basic Need Projects                | 600.8                                    | 600.8                                    | 0.0                                            | 0.0                                                        | 0.0                                                       | 0.0                                                       | 100.0                                                       | 500.8                           |
| Small Capital Works                | 173.0                                    | 173.0                                    | 22.9                                           | 50.0                                                       | 65.0                                                      | 80.0                                                      | 173.0                                                       | 0.0                             |
| SEND capital allocation            | 1,871.2                                  | 1,871.2                                  | 142.2                                          | 171.0                                                      | 400.0                                                     | 575.0                                                     | 1,022.0                                                     | 849.2                           |
| SEND capital unallocated           | 1,775.5                                  | 1,775.5                                  | 0.0                                            | 0.0                                                        | 0.0                                                       | 0.0                                                       | 0.0                                                         | 1,775.5                         |
| SCA unallocated                    | 129.3                                    | 129.3                                    | 0.0                                            | 0.0                                                        | 0.0                                                       | 0.0                                                       | 0.0                                                         | 129.3                           |
| Family Hubs & Start for Life       | 63.0                                     | 63.0                                     | 2.3                                            | 15.0                                                       | 35.0                                                      | 48.0                                                      | 63.0                                                        | 0.0                             |
| Childcare Expansion                | 314.8                                    | 314.8                                    | 18.1                                           | 18.1                                                       | 18.1                                                      | 18.1                                                      | 314.8                                                       | 0.0                             |
| AMP Data                           | 25.0                                     | 25.0                                     | 8.4                                            | 23.0                                                       | 23.0                                                      | 24.0                                                      | 25.0                                                        | 0.0                             |
| <b>Childrens Directorate Total</b> | <b>5,882.4</b>                           | <b>5,882.4</b>                           | <b>394.3</b>                                   | <b>970.1</b>                                               | <b>1,254.1</b>                                            | <b>1,476.1</b>                                            | <b>2,491.8</b>                                              | <b>3,390.6</b>                  |

## 2025/26 Capital Programme as at 31 July 2025 continued

| Scheme Detail                                | 205/26<br>Original<br>Allocation<br>£000 | 2025/26<br>Revised<br>Allocation<br>£000 | Cumulative<br>Spend to 31<br>July 2025<br>£000 | Cumulative<br>Forecast<br>Spend to 30<br>Sept 2025<br>£000 | Cumulative<br>Forecast<br>Spend to 30<br>Nov 2025<br>£000 | Cumulative<br>Forecast<br>Spend to 31<br>Jan 2026<br>£000 | Cumulative<br>Forecast<br>Spend to 31<br>March 2026<br>£000 | Allocation<br>remaining<br>£000 |
|----------------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------------|------------------------------------------------------------|-----------------------------------------------------------|-----------------------------------------------------------|-------------------------------------------------------------|---------------------------------|
| <b>Adults Directorate</b>                    |                                          |                                          |                                                |                                                            |                                                           |                                                           |                                                             |                                 |
| Grants - Disabled Facilities                 | 2,200.0                                  | 2,000.0                                  | 248.7                                          | 1,100.0                                                    | 1,450.0                                                   | 1,800.0                                                   | 2,000.0                                                     | 0.0                             |
| Stair Lifts                                  | 400.0                                    | 650.0                                    | 191.9                                          | 325.0                                                      | 430.0                                                     | 550.0                                                     | 650.0                                                       | 0.0                             |
| Joint Funding RSL Adaptations                | 300.0                                    | 250.0                                    | 72.8                                           | 125.0                                                      | 170.0                                                     | 210.0                                                     | 250.0                                                       | 0.0                             |
| Madeline McKenna Residential Home            | 300.0                                    | 250.0                                    | 24.5                                           | 125.0                                                      | 170.0                                                     | 210.0                                                     | 250.0                                                       | 0.0                             |
| Millbrow Care Home                           | 200.0                                    | 200.0                                    | 21.1                                           | 100.0                                                      | 130.0                                                     | 170.0                                                     | 200.0                                                       | 0.0                             |
| St Lukes                                     | 50.0                                     | 150.0                                    | 39.7                                           | 75.0                                                       | 100.0                                                     | 125.0                                                     | 150.0                                                       | 0.0                             |
| St Patricks                                  | 200.0                                    | 200.0                                    | 13.0                                           | 100.0                                                      | 130.0                                                     | 170.0                                                     | 200.0                                                       | 0.0                             |
| Care Home Refurbishment                      | 0.0                                      | 0.0                                      | 0.0                                            | 0.0                                                        | 0.0                                                       | 0.0                                                       | 0.0                                                         | 0.0                             |
| Telehealthcare Digital Switchover            | 135.0                                    | 135.0                                    | 0.0                                            | 70.0                                                       | 90.0                                                      | 110.0                                                     | 135.0                                                       | 0.0                             |
| Oakmeadow and Peelhouse Network Improvements | 40.0                                     | 40.0                                     | 0.0                                            | 20.0                                                       | 30.0                                                      | 30.0                                                      | 40.0                                                        | 0.0                             |
| Crow Wood Lane Specialist Housing            | 250.0                                    | 250.0                                    | 0.0                                            | 126.0                                                      | 170.0                                                     | 210.0                                                     | 250.0                                                       | 0.0                             |
| <b>Adults Directorate Total</b>              | <b>4,075.0</b>                           | <b>4,125.0</b>                           | <b>611.7</b>                                   | <b>2,166.0</b>                                             | <b>2,870.0</b>                                            | <b>3,585.0</b>                                            | <b>4,125.0</b>                                              | <b>0.0</b>                      |

**2025/26 Capital Programme as at 31 July 2025 continued**

| Scheme Detail                                     | 205/26<br>Original<br>Allocation | 2025/26<br>Revised<br>Allocation | Cumulative<br>Spend to 31<br>July 2025 | Cumulative<br>Forecast<br>Spend to 30<br>Sept 2025 | Cumulative<br>Forecast<br>Spend to 30<br>Nov 2025 | Cumulative<br>Forecast<br>Spend to 31<br>Jan 2026 | Cumulative<br>Forecast<br>Spend to 31<br>March 2026 | Allocation<br>remaining |
|---------------------------------------------------|----------------------------------|----------------------------------|----------------------------------------|----------------------------------------------------|---------------------------------------------------|---------------------------------------------------|-----------------------------------------------------|-------------------------|
|                                                   | £000                             | £000                             | £000                                   | £000                                               | £000                                              | £000                                              | £000                                                | £000                    |
| <b>Environment &amp; Regeneration Directorate</b> |                                  |                                  |                                        |                                                    |                                                   |                                                   |                                                     |                         |
| Stadium Minor Works                               | 22.1                             | 22.1                             | 24.6                                   | 24.6                                               | 24.6                                              | 24.6                                              | 24.6                                                | -2.5                    |
| Halton Leisure Centre                             | 99.7                             | 99.7                             | 71.8                                   | 76.8                                               | 86.8                                              | 88.8                                              | 90.8                                                | 8.9                     |
| Children's Playground Equipment                   | 67.8                             | 67.8                             | 50.5                                   | 55.5                                               | 60.5                                              | 60.5                                              | 65.0                                                | 2.8                     |
| Landfill Tax Credit Schemes                       | 340.0                            | 0.0                              | 0.0                                    | 0.0                                                | 0.0                                               | 0.0                                               | 0.0                                                 | 0.0                     |
| Upton Improvements                                | 13.0                             | 13.0                             | 0.0                                    | 0.0                                                | 0.0                                               | 0.0                                               | 13.0                                                | 0.0                     |
| Crow Wood Park Play Area                          | 12.0                             | 12.0                             | 0.0                                    | 0.0                                                | 0.0                                               | 0.0                                               | 12.0                                                | 0.0                     |
| Open Spaces Schemes                               | 600.0                            | 600.0                            | 384.0                                  | 434.0                                              | 484.0                                             | 534.0                                             | 600.0                                               | 0.0                     |
| Runcorn Town Park                                 | 450.6                            | 450.6                            | 0.0                                    | 0.0                                                | 0.0                                               | 60.0                                              | 125.0                                               | 325.6                   |
| Spike Island / Wigg Island                        | 1,841.6                          | 1,841.6                          | 125.3                                  | 153.4                                              | 170.0                                             | 180.0                                             | 250.0                                               | 1,591.6                 |
| Pickerings Pasture Cafe                           | 469.2                            | 469.2                            | 6.0                                    | 80.0                                               | 175.0                                             | 300.0                                             | 450.0                                               | 19.2                    |
| Cemetery Infrastructure work                      | 469.1                            | 469.1                            | 0.0                                    | 0.0                                                | 89.0                                              | 207.0                                             | 410.0                                               | 59.1                    |
| Stadium Public Address System                     | 810.0                            | 346.0                            | 26.0                                   | 76.0                                               | 176.0                                             | 286.0                                             | 346.0                                               | 0.0                     |
| Litter Bins                                       | 20.0                             | 20.0                             | 0.0                                    | 0.0                                                | 0.0                                               | 0.0                                               | 20.0                                                | 0.0                     |
| *Replacement Cremator*                            | 0.0                              | 0.0                              | 0.0                                    | 0.0                                                | 0.0                                               | 0.0                                               | 0.0                                                 | 0.0                     |
| Equality Act Improvement Works                    | 303.5                            | 303.5                            | 0.0                                    | 20.0                                               | 150.0                                             | 236.0                                             | 303.5                                               | 0.0                     |
| Foundary Lane Residential Area                    | 3,520.9                          | 3,520.9                          | 647.7                                  | 707.5                                              | 800.0                                             | 1,020.9                                           | 3,520.9                                             | 0.0                     |
| Property Improvements                             | 231.1                            | 231.1                            | 89.4                                   | 95.5                                               | 133.2                                             | 153.6                                             | 231.1                                               | 0.0                     |
| Town Deal                                         | 21,823.1                         | 18,949.5                         | 3,010.7                                | 5,631.6                                            | 8,663.1                                           | 11,300.7                                          | 13,210.2                                            | 5,739.3                 |
| UK Shared Prosperity Fund                         | 101.2                            | 101.2                            | 0.0                                    | 0.0                                                | 20.0                                              | 55.0                                              | 102.2                                               | -1.0                    |
| Runcorn Waterfront Residential Development        | 82.0                             | 82.0                             | 4.2                                    | 4.2                                                | 33.3                                              | 56.4                                              | 82.0                                                | 0.0                     |
| Changing Places                                   | 17.0                             | 17.0                             | 0.0                                    | 0.0                                                | 0.0                                               | 0.0                                               | 17.0                                                | 0.0                     |
| Kingsway Centre Demolition                        | 708.0                            | 708.0                            | 293.0                                  | 345.2                                              | 535.0                                             | 602.2                                             | 708.0                                               | 0.0                     |
| Port of Weston                                    | 0.0                              | 0.0                              | 0.0                                    | 0.0                                                | 0.0                                               | 0.0                                               | 0.0                                                 | 0.0                     |
| Sci-tech Daresbury Project Violet                 | 2,200.0                          | 2,200.0                          | 0.0                                    | 0.0                                                | 0.0                                               | 0.0                                               | 2,200.0                                             | 0.0                     |
| Astmoor Masterplan                                | 81.6                             | 81.6                             | 0.0                                    | 0.0                                                | 0.0                                               | 30.0                                              | 81.6                                                | 0.0                     |
| Sci-tech Daresbury - CPO                          | 3,000.0                          | 3,000.0                          | 0.0                                    | 0.0                                                | 0.0                                               | 0.0                                               | 3,000.0                                             | 0.0                     |

**2025/26 Capital Programme as at 31 July 2025 continued**

| Scheme Detail                                           | 205/26<br>Original<br>Allocation<br>£000 | 2025/26<br>Revised<br>Allocation<br>£000 | Cumulative<br>Spend to 31<br>July 2025<br>£000 | Cumulative<br>Forecast<br>Spend to 30<br>Sept 2025<br>£000 | Cumulative<br>Forecast<br>Spend to 30<br>Nov 2025<br>£000 | Cumulative<br>Forecast<br>Spend to 31<br>Jan 2026<br>£000 | Cumulative<br>Forecast<br>Spend to 31<br>March 2026<br>£000 | Allocation<br>remaining<br>£000 |
|---------------------------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------------|------------------------------------------------------------|-----------------------------------------------------------|-----------------------------------------------------------|-------------------------------------------------------------|---------------------------------|
| Bridge and Highway Maintenance                          | 839.2                                    | 839.2                                    | 0.0                                            | 209.8                                                      | 419.6                                                     | 629.4                                                     | 839.2                                                       | 0.0                             |
| Runcorn Busway                                          | 90.0                                     | 90.0                                     | 76.0                                           | 90.0                                                       | 90.0                                                      | 90.0                                                      | 90.0                                                        | 0.0                             |
| ATF3 Murdishaw to Whitehouse                            | 757.0                                    | 757.0                                    | 370.0                                          | 757.0                                                      | 757.0                                                     | 757.0                                                     | 757.0                                                       | 0.0                             |
| ATF4 - Widnes Town Centre Accessibility                 | 114.5                                    | 114.5                                    | 0.0                                            | 0.0                                                        | 0.0                                                       | 0.0                                                       | 0.0                                                         | 114.5                           |
| A56 Reconstruction                                      | 943.7                                    | 943.7                                    | 0.0                                            | 0.0                                                        | 314.5                                                     | 629.0                                                     | 943.7                                                       | 0.0                             |
| LCWIP phase 2 Daresbury                                 | 3,862                                    | 3,862                                    | 19.0                                           | 34.5                                                       | 84.5                                                      | 84.5                                                      | 84.5                                                        | 3,777.3                         |
| Pot Hole Funding                                        | 968                                      | 968                                      | 36.0                                           | 269.0                                                      | 502.0                                                     | 735.0                                                     | 968.0                                                       | 0.4                             |
| CRSTS                                                   | 4,405                                    | 4,405                                    | 351.0                                          | 1,364.5                                                    | 2,378.0                                                   | 3,391.5                                                   | 4,405.0                                                     | 0.0                             |
| Street Lighting - Structural Maintenance                | 1,025.1                                  | 1,025.1                                  | 0.0                                            | 50.0                                                       | 100.0                                                     | 150.0                                                     | 200.0                                                       | 825.1                           |
| Street Lighting - Upgrades                              | 728.4                                    | 728.4                                    | 0.0                                            | 25.0                                                       | 50.0                                                      | 75.0                                                      | 100.0                                                       | 628.4                           |
| East Runcorn Connectivity                               | 5,851.7                                  | 5,851.7                                  | 3,141.0                                        | 4,496.4                                                    | 5,851.8                                                   | 5,851.8                                                   | 5,851.8                                                     | -0.1                            |
| Risk Management                                         | 712.9                                    | 120.0                                    | 23.0                                           | 43.0                                                       | 53.0                                                      | 83.0                                                      | 103.0                                                       | 17.0                            |
| Widnes Loops                                            | 0.0                                      | 0.0                                      | 65.0                                           | 65.0                                                       | 65.0                                                      | 65.0                                                      | 65.0                                                        | -65.0                           |
| Fleet Replacements                                      | 4,482.0                                  | 2,500.0                                  | 214.0                                          | 785.5                                                      | 1,357.0                                                   | 1,928.5                                                   | 2,500.0                                                     | 0.0                             |
| Early Land Acquisition Mersey Gateway                   | 210.0                                    | 80.0                                     | 45.0                                           | 62.3                                                       | 68.0                                                      | 73.0                                                      | 80.0                                                        | 0.0                             |
| Mersey Gateway Crossings Board                          | 60.0                                     | 0.0                                      | -249.6                                         | -247.0                                                     | -244.4                                                    | -241.8                                                    | -241.8                                                      | 241.8                           |
| <b>Environment &amp; Regeneration Directorate Total</b> | <b>62,333.3</b>                          | <b>55,890.7</b>                          | <b>8,823.6</b>                                 | <b>15,709.3</b>                                            | <b>23,446.5</b>                                           | <b>29,496.6</b>                                           | <b>42,608.3</b>                                             | <b>13,282.4</b>                 |
| <b>Chief Executives Directorate</b>                     |                                          |                                          |                                                |                                                            |                                                           |                                                           |                                                             |                                 |
| IT Rolling Programme                                    | 805.6                                    | 1,305.6                                  | 677.1                                          | 767.1                                                      | 937.5                                                     | 1,100.5                                                   | 1,305.6                                                     | 0.0                             |
| Halton Smart Microgrid                                  | 10,870.0                                 | 1,000.0                                  | 0.0                                            | 0.0                                                        | 0.0                                                       | 0.0                                                       | 1,000.0                                                     | 0.0                             |
| Transformation Programme                                | 1,538.0                                  | 2,465.7                                  | 832.7                                          | 1,293.9                                                    | 1,729.3                                                   | 2,107.0                                                   | 2,465.7                                                     | 0.0                             |
| <b>Chief Executives Directorate Total</b>               | <b>13,213.6</b>                          | <b>4,771.3</b>                           | <b>1,509.8</b>                                 | <b>2,061.0</b>                                             | <b>2,666.8</b>                                            | <b>3,207.5</b>                                            | <b>4,771.3</b>                                              | <b>0.0</b>                      |
| <b>Grand Total</b>                                      | <b>85,504.4</b>                          | <b>70,669.4</b>                          | <b>11,339.4</b>                                | <b>20,906.4</b>                                            | <b>30,237.4</b>                                           | <b>37,765.2</b>                                           | <b>53,996.4</b>                                             | <b>16,673.0</b>                 |

| 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       | <b>Pay costs</b> <ul style="list-style-type: none"> <li>• Pay award</li> <li>• Staff Turnover Saving Target</li> <li>• Agency, casuals and overtime</li> <li>• National Living Wage</li> <li>• Pension Costs</li> </ul> | 4      | 4          | 16         | <ul style="list-style-type: none"> <li>• Budget based upon individual staff members/vacancies</li> <li>• Budget monitoring</li> <li>• Contingency</li> <li>• Balances</li> <li>• Medium Term Forecast</li> <li>• Engage with Cheshire Pension Scheme and pension actuary</li> <li>• Market supplement paid in multiple service areas</li> <li>• Employer of Choice Initiative</li> <li>• Connect to Halton – Review of Scheme</li> </ul> | 3                                                             | 3          | 9          | ED/SB/Directors    | Monthly              | <p>2025/26 budget includes pay growth at forecast 2% pay award. Pay offer agreed at 3.2%, this will cost approximately a further £1m to the budget. Backdated pay to be paid in August 2025</p> <p>Agency costs and usage remain high although some evidence of reduction in numbers within Children Social Care.</p> <p>Market Supplements being paid to increasing number of service users.</p> | 31/7/25      |

|   |                                         |   |   |   |                                                                                                                                                                                                                                                                                                                           |   |   |   |       |           |                                                                                                                                                                                                                                                                                  |          |
|---|-----------------------------------------|---|---|---|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|---|---|-------|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
|   |                                         |   |   |   |                                                                                                                                                                                                                                                                                                                           |   |   |   |       |           | Connect to Halton scheme went live September 2024, agency and casual appointments to be covered by the scheme.                                                                                                                                                                   |          |
| 2 | <b>Redundancy and Early Retirements</b> | 3 | 3 | 9 | <ul style="list-style-type: none"> <li>• Benefits Tracking Process</li> <li>• Future savings to take into account cost of redundancy and early retirements.</li> <li>• Seek Government approval to use capital receipts to fund transformation costs.</li> <li>• Develop policy for voluntary severance scheme</li> </ul> | 2 | 3 | 6 | ED/SB | Quarterly | <p>Tracker created to monitor redundancy costs in current year.</p> <p>Look to capitalise redundancy costs where possible where evidence exists it creates a longer term saving.</p> <p>£0.200m saving included in 25/26 budget for savings from voluntary severance scheme.</p> | 31/07/25 |

|   |                             |   |   |    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |   |   |   |                    |         |                                                                                                                                                                                                                                                                  |          |
|---|-----------------------------|---|---|----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|---|---|--------------------|---------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| 3 | <b>Savings not achieved</b> | 4 | 3 | 12 | <ul style="list-style-type: none"> <li>• Budget monitoring</li> <li>• Contingency</li> <li>• Rigorous process in approving savings.</li> <li>• Review of savings at departmental and directorate level</li> <li>• Monthly budget monitoring</li> <li>• Medium Term Financial Forecast</li> <li>• RAG monitoring of savings included in bi-monthly monitoring reports.</li> <li>• Transformation saving targets reported monthly through Transformation Programme Board.</li> </ul> | 4 | 2 | 8 | RR/ED/SB/Directors | Monthly | <p>Savings for 2025/26 have been written into Directorate budgets.</p> <p>Budget savings monitored closely and if necessary offsetting savings sought.</p> <p>Transformation Programme Board meeting on monthly basis to discuss progress against programme.</p> | 31/07/25 |
|---|-----------------------------|---|---|----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|---|---|--------------------|---------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|

|   |                                                                                                                                                                                                                                              |   |   |    |                                                                                                                                                                                                                                                              |   |   |   |                    |                    |                                                                                                                                                                                                                                                                                                                                     |          |
|---|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|---|----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|---|---|--------------------|--------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| 4 | <b>Price inflation</b>                                                                                                                                                                                                                       | 3 | 3 | 9  | <ul style="list-style-type: none"> <li>• Prudent budget provision</li> <li>• Latest forecast information used eg. utilities</li> <li>• Budget monitoring</li> <li>• Contingency</li> <li>• Balances</li> <li>• CPI/RPI monitoring</li> <li>• MTFS</li> </ul> | 3 | 3 | 9 | ED/SB              | Monthly            | <p>CPI for June 2025 is 3.6% and RPI is 4.4%. Both running higher than inflation included in 2025.26 budget.</p> <p>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.</p> | 31/07/25 |
| 5 | <b>Review of LG Finance</b> <ul style="list-style-type: none"> <li>• Business rates retention – 100% Pilot and Review</li> <li>• Fair Funding Review</li> <li>• National Public Spending Plans</li> <li>• Social Care Green Paper</li> </ul> | 4 | 4 | 16 | <ul style="list-style-type: none"> <li>• MPs</li> <li>• SIGOMA / LG Futures</li> <li>• Liverpool City Region &amp; Merseyside Treasurers Group</li> <li>• Medium Term Financial Strategy</li> </ul>                                                          | 3 | 3 | 9 | ED/SB/NS/M<br>W/MG | Weekly/<br>Monthly | <p>Business rate retention pilot continues through to March 2026.</p> <p>Government are committed to providing more certainty on LG Finances through multi year settlements.</p>                                                                                                                                                    | 31/07/25 |

|   |                                                                                                                |   |   |   |                                                                                                                                                                                     |   |   |   |          |                   |                                                                                                                                                                                                                                                                                                                             |          |
|---|----------------------------------------------------------------------------------------------------------------|---|---|---|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|---|---|----------|-------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
|   |                                                                                                                |   |   |   | <ul style="list-style-type: none"> <li>• Member of business rate retention pilot region</li> <li>• Dialogue with DCLG</li> <li>• Responding to reviews and consultations</li> </ul> |   |   |   |          |                   | <p>Government issued the Fair Funding consultation on 20 June 2025. Closing date of 15 August. Halton response together with that of LCR and Sigoma.</p> <p>Resetting the Business Rates Retention consultation was issued by Government in April 2025 with Halton submitting a response prior to the 02 June deadline.</p> |          |
| 6 | <b>Treasury Management</b> <ul style="list-style-type: none"> <li>• Borrowing</li> <li>• Investment</li> </ul> | 2 | 3 | 6 | <ul style="list-style-type: none"> <li>• Treasury Management Strategy</li> <li>• Link Asset Services advice</li> <li>• Treasury Management planning and monitoring</li> </ul>       | 1 | 3 | 3 | ED/SB/MG | Daily / Quarterly | <p>BoE base rate reduced to 4.0%.</p> <p>Impact of Exceptional Financial Support request to be assessed with regards to timing of future borrowing.</p>                                                                                                                                                                     | 31/07/25 |

|   |                                                                                                                                                                            |   |   |    |                                                                                                                                                                                                                                                                         |   |   |    |             |           |                                                                                                                                                                                                                                                                                                                     |          |
|---|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|---|----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|---|----|-------------|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
|   |                                                                                                                                                                            |   |   |    | <ul style="list-style-type: none"> <li>Attendance at Networking and Benchmarking Groups</li> <li>Officer and Member Training</li> </ul>                                                                                                                                 |   |   |    |             |           |                                                                                                                                                                                                                                                                                                                     |          |
| 7 | <b>Demand led budgets</b> <ul style="list-style-type: none"> <li>Children in Care</li> <li>Out of borough fostering</li> <li>Community Care</li> <li>High Needs</li> </ul> | 4 | 4 | 16 | <ul style="list-style-type: none"> <li>Budget monitoring</li> <li>Contingency</li> <li>Balances</li> <li>Review service demand</li> <li>Directorate recovery groups</li> <li>Monthly budget monitoring</li> <li>Children Improvement Plan Investment Funding</li> </ul> | 4 | 4 | 16 | ED/SB/NS/MW | Monthly   | <p>Numbers of children in care and with protection plans reviewed on a weekly basis.</p> <p>Community care costs and numbers on increase, reviewed on a regular basis.</p> <p>Investment in Children Services following OFSTED inspection to be monitored with regard to control and reduction of future costs.</p> | 31/07/25 |
| 8 | <b>Mersey Gateway Costs</b>                                                                                                                                                | 4 | 2 | 8  | <ul style="list-style-type: none"> <li>Regular monitoring with Crossing Board</li> </ul>                                                                                                                                                                                | 2 | 1 | 2  | ED/SB/MG    | Quarterly | Arrangements in place to monitor spend and                                                                                                                                                                                                                                                                          | 31/07/25 |

|    |                                                                                                                             |   |   |   |                                                                                                                                                                                                                                                          |   |   |   |                   |         |                                                                                                                                                                                                             |          |
|----|-----------------------------------------------------------------------------------------------------------------------------|---|---|---|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|---|---|-------------------|---------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
|    | <ul style="list-style-type: none"> <li>Costs</li> <li>Toll Income</li> <li>Funding</li> <li>Accounting treatment</li> </ul> |   |   |   | <ul style="list-style-type: none"> <li>Capital reserve</li> <li>Government Grant</li> <li>Liquidity Fund</li> </ul>                                                                                                                                      |   |   |   |                   |         | availability of liquidity fund.                                                                                                                                                                             |          |
| 9  | <b>Council Tax Collection</b>                                                                                               | 3 | 3 | 9 | <ul style="list-style-type: none"> <li>Council tax monitoring on monthly basis</li> <li>Review of Collection Rate</li> <li>Collection Fund Balance</li> <li>Provision for bad debts</li> <li>Review recovery procedures</li> <li>Benchmarking</li> </ul> | 3 | 2 | 6 | ED/PG/SB/PD/BH/MG | Monthly | <p>Collection rate to 31 July 2025 was 36.16% which is marginally lower than the rate of 36.09% at the same point last year.</p> <p>To 31 July 2025 £1.268m was collected in relation to old year debt.</p> | 31/07/25 |
| 10 | <b>Business Rates Retention Scheme</b>                                                                                      | 3 | 3 | 9 | <ul style="list-style-type: none"> <li>Review and monitoring of latest business rates income to baseline and estimate for year.</li> <li>Prudent allowance for losses in collection</li> </ul>                                                           | 3 | 1 | 3 | ED/SB/LB/MG       | Monthly | <p>Collection rate to 31 July 2025 was 40.69% which is 0.9% lower than the rate at the same point last year.</p> <p>To 31 May 2025 £0.345m was</p>                                                          | 31/07/25 |

|    |                                                                                                                                               |   |   |    |                                                                                                                                                                                                                                                                     |   |   |   |                            |           |                                                                                                                                                                                                                                                       |          |
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|    |                                                                                                                                               |   |   |    | <ul style="list-style-type: none"> <li>• Prudent provision set aside for losses from valuation appeals</li> <li>• Regular monitoring of annual yield and baseline / budget position</li> <li>• Benchmarking Groups</li> <li>• Review recovery procedures</li> </ul> |   |   |   |                            |           | collected in relation to old year debt.                                                                                                                                                                                                               |          |
| 11 | <b>Income recovery</b> <ul style="list-style-type: none"> <li>• Uncertainty to economy following cost of living and high inflation</li> </ul> | 3 | 3 | 9  | <ul style="list-style-type: none"> <li>• Corporate charging policy</li> <li>• Budget monitoring</li> <li>• Contingency</li> <li>• Balances</li> <li>• Income benchmarking</li> </ul>                                                                                | 3 | 2 | 6 | ED/MM/SB                   | Monthly   | Income shortfalls identified and cause of increased concern in certain areas are being closely monitored.<br><br>Additional posts created within Adult Social Care Directorate, responsible for improving the overall collection of social care debt. | 31/07/25 |
| 13 | <b>Capital Programme</b> <ul style="list-style-type: none"> <li>• Costs</li> </ul>                                                            | 4 | 3 | 12 | <ul style="list-style-type: none"> <li>• Project Management</li> <li>• Regular monitoring</li> </ul>                                                                                                                                                                | 3 | 2 | 6 | Project Managers/ED /SB/LH | Quarterly | Capital receipts have been fully committed therefore new                                                                                                                                                                                              | 31/07/25 |

|    |                                                                                                                                                                                                                          |   |   |    |                                                                                                                                                                                                                                                                                                |   |   |   |          |           |                                                  |          |
|----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|---|----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|---|---|----------|-----------|--------------------------------------------------|----------|
|    | <ul style="list-style-type: none"> <li>• Funding</li> <li>• Key Major Projects</li> <li>• Clawback of Grant</li> <li>• Availability and timing of capital receipts</li> <li>• Cashflow</li> <li>• Contractors</li> </ul> |   |   |    | <ul style="list-style-type: none"> <li>• Detailed financial analysis of new schemes to ensure they are affordable</li> <li>• Targets monitored to minimise clawback of grant.</li> <li>• Contractor due diligence</li> <li>• Dialogue with Government departments.</li> </ul>                  |   |   |   |          |           | capital schemes need to bring own funding.       |          |
| 14 | <b>Academy Schools</b> <ul style="list-style-type: none"> <li>• Impact of transfer upon Council budget</li> <li>• Loss of income to Council Services</li> </ul>                                                          | 2 | 4 | 8  | <ul style="list-style-type: none"> <li>• Early identification of school decisions</li> <li>• DfE Regulations</li> <li>• Prudent consideration of financial transactions to facilitate transfer</li> <li>• Services continue to be offered to academies</li> <li>• Transfer Protocol</li> </ul> | 1 | 3 | 3 | ED/SB/NS | Monthly   | Consideration given in MTFS for loss of funding. | 31/07/25 |
| 15 | <b>Reserves</b> <ul style="list-style-type: none"> <li>• Diminishing reserves, used to balance budget,</li> </ul>                                                                                                        | 3 | 4 | 12 | <ul style="list-style-type: none"> <li>• Monitored on a bi-monthly basis, reported to Management Team and Exec Board</li> </ul>                                                                                                                                                                | 3 | 3 | 9 | ED/SB    | Quarterly | Monitored and reported on a regular basis.       | 31/07/25 |

|    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |   |   |    |                                                                                                                                                                                                                                                                                                                                                                                                                                                            |   |   |    |       |         |                                                                                                                                                                                                                                                                                                                                                                                 |          |
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|    | fund overspend positions.                                                                                                                                                                                                                                                                                                                                                                                                                                                      |   |   |    | <ul style="list-style-type: none"> <li>• Benchmarking</li> <li>• Financial Forecast</li> <li>• Programme to replenish reserves.</li> </ul>                                                                                                                                                                                                                                                                                                                 |   |   |    |       |         | <p>Council reserves at historic low levels.</p> <p>Reserves will need to be replenished within future budgets</p>                                                                                                                                                                                                                                                               |          |
| 16 | <b>Budget Balancing</b> <ul style="list-style-type: none"> <li>• Council has struggled to achieve a balanced budget position for a number of years.</li> <li>• Forecast for current year is an overspend position of £19m.</li> <li>• Reserves insufficient to balance current year budget.</li> <li>• 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.</li> </ul> | 4 | 4 | 16 | <ul style="list-style-type: none"> <li>• Current year budgets monitored on a regular basis.</li> <li>• Forward forecasting through to March 2029 reported on a prudent basis.</li> <li>• Regular conversations with DHLUC re Council's financial position.</li> <li>• LGA to undertake a financial assurance review.</li> <li>• Transformation programme in place.</li> <li>• Financial Recovery Plan required to better inform how the Council</li> </ul> | 4 | 4 | 16 | ED/SB | Ongoing | <p>Council has received in-principle agreement to fund day to day costs through Exceptional Financial Support.</p> <p>EFS covers a total of £52.8m over two years, split:<br/>24/25 - £20.8m<br/>25/26 - £32.0m</p> <p>Council utilised £10m of EFS in 24/25, below the approved amount.</p> <p>Financial recovery plan to be put in place to limit Council exposure to EFS</p> | 31/07/25 |

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|  |  |  |  |  | will achieve future sustainable budgets. |  |  |  |  |  | and repayment of borrowings to date. |  |
|--|--|--|--|--|------------------------------------------|--|--|--|--|--|--------------------------------------|--|