

REPORT TO: Executive Board

DATE: 13 November 2025

REPORTING OFFICER: Director of Finance

PORTFOLIO: Corporate Services

SUBJECT: 2025/26 Councilwide Spending as at 30 September 2025

WARD(S): Borough-wide

1.0 PURPOSE OF REPORT

- 1.1 To report the Council's overall revenue net spend position as at 30 September 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 3.25 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 30 September 2025 (period 6) and Appendix 2 provides detailed figures for each individual Department. In overall terms, net Council spending as at 30 September 2025 is £2.658m over budget. The outturn forecast for the year estimates that net spending will be over budget by £4.672m if no further corrective action is taken. This compares with the position at the end of July 2025 (period 4) where forecast spend for the year was estimated to be £5.572m over budget.

3.2 The improved position on the forecast outturn from that reported at the end of July 2025 can be linked across a number of areas, including:

- Adult Social Care Directorate – The forecast outturn for the Care Homes Division has dropped from £0.832 at period 4 to £0.603m. Position has been improved through additional funding being provided for 1:1 care packages within the setting. The overspend position against Community Care has also improved since period 4, the outturn position benefitting from a focussed financial improvement plan. Finally, the Pool Budget with ICB is forecast to underspend against budget largely as a result of review of contracts and reduced agency spend against the Community Home Care First programme. These measures have improved the forecast outturn for the department by £0.899m
- Finance – There has been a review of the Council liability for supported accommodation non-registered provider costs where the Council receive a reduced housing benefit contribution. The overall impact of this has improved the departmental outturn by £0.565m.
- Children Directorate – The outturn position for the directorate has improved by £0.538m, this has been helped by a reduction in staffing costs and slightly lower annual forecast of school transport costs.
- Environment and Regeneration Directorate – Outturn position for the directorate has improved by £0.279m, largely as a revised forecast of staffing costs within Highways and Transportation, and improved forecast of income within the leisure division.
- Corporate and Democracy – There is a downturn in the forecast underspend of £1.351m since last reported at the end of July 25. This has been as a result of review of contingency budgets which have been set aside to fund costs associated with unfunded grant spend, agreed market supplements and revision to the unbudgeted cost of the recently agreed pay deal increasing by £0.2m to £1.2m.

3.3 The forecast position remains a matter of great concern and action to reduce net spend must continue at pace. 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. There is uncertainty in when MHCLG will commission this review and therefore the Council has taken a proactive and commissioned to support a review of the Council's financial resilience and financial management arrangements. The review will be undertaken on the basis of the latest specification for such reviews required by MHCLG for councils requesting EFS.
- 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 Within the Corporate and Democracy table (included at Appendix B), current year costs relating to EFS have been included. It is forecast the cost of EFS interest will be £1.096m with repayment of the principal debt totalling £0.500m
- 3.10 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.
- 3.11 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.
- 3.12 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.
- 3.13 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, the revised forecast of the additional cost of the 3.2% pay offer will add approximately £1.2m to the

Council's running cost for the year. This additional cost is included within the reported forecast position for the year.

- 3.14 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	100	2,100	200
Totals	533	6,050	642

- 3.15 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.

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

	2025/26				2024/25
	As at 31 May 2025 £'000	As at 31 July 2025 £'000	As at 30 September 2025 £'000	Total 2025/26 To Date £'000	As at 31 March 2025 £'000
Adult Social Care	955	1,687	805	3,447	6,035
Chief Executives Delivery Unit	130	145	146	421	810
Children & Family Services	574	739	594	1,907	5,220
Community & Greenspace	71	59	52	182	447
Economy, Enterprise & Property	60	77	86	223	417
Education, Inclusion & Provision	54	72	48	174	295
Finance	3	0	1	4	114
Legal & Democratic Services	63	59	43	165	881
Planning & Transportation	2	0	0	2	210
Public Health & Public Protection	0	0	0	0	22
Total	1,912	2,838	1,775	6,525	14,451

Revenue - Operational Spending

- 3.17 Operational net spending for the first four months of the year is higher than the budget to date by £2.658m Based on current forecasts it is estimated net spend will be over budget for the year by £4.672m if no further corrective action is taken.
- 3.18 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 £1.810m with the majority relating to Social Care Services.

Since last reported at 31 July 25 there has been a reduction in overspend of £0.381m. It's important to remember that although there has been a reduction in forecast outturn the Children's and Families Department has received significant budget increases for 2025/26. The level of spend remains high across the service.

Employee costs are forecast to be over budget profile by the end of financial year 2025/26 by £0.726 this is a reduction of £0.478m since last reported on 31 July 25. The reduction mainly relates to vacant posts that remain unfilled that are not being covered by agency and an increase in staffing budgets due to the higher than anticipated salary uplift costs.

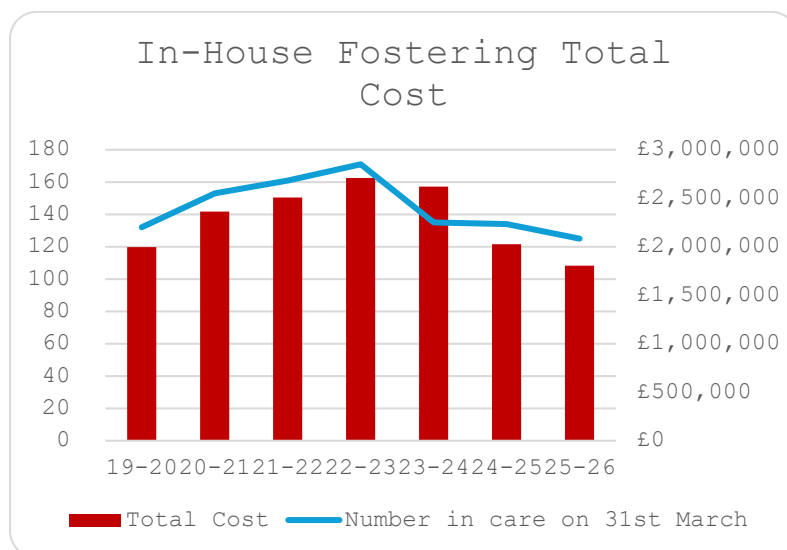
Supplies and Services

Supplies and services expenditure is forecast to be £0.584m over budget profile at the end of the financial year. Supplies and Services is diverse and covers a number of areas including nursery fees, consultancy, translation costs, equipment and support provided to young people.

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

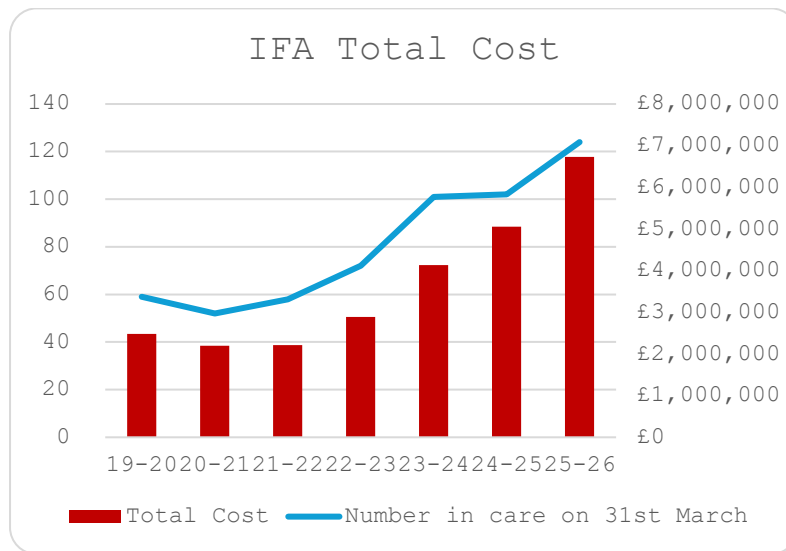
Fostering

Inhouse fostering placements is estimated to be £0.476m 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 £1.263m. This is an increase since last reported at 31 July 2025 of £0.193m.

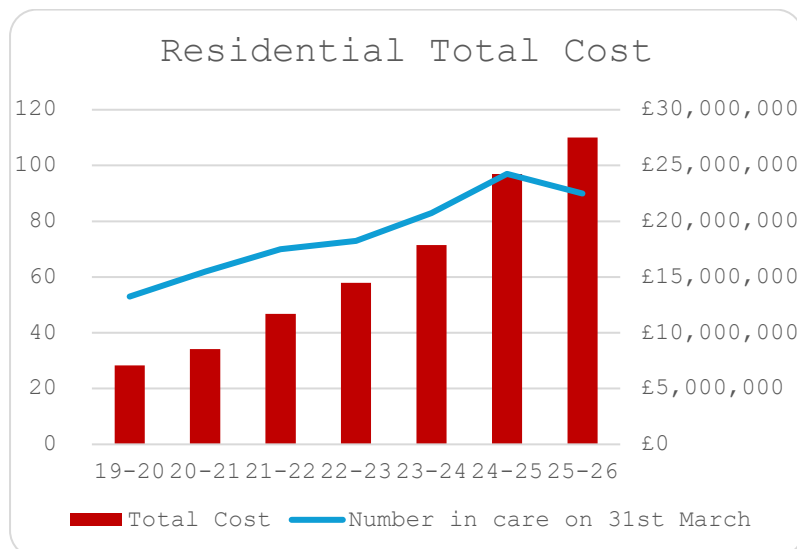


Residential Care

Out of Borough Residential Care continues to be a budget pressure for the Children and Families Department as the costs of residential care have continued 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 £0.058m, this is a reduction in forecast overspend since last reported.

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



(ii) **Adult Social Care Directorate**

Community Care

The net spend position for the community care budget at the end of September 2025 is currently £1.219m over the available budget and the year-end anticipated spend is forecast to be £2.315m over planned budget.

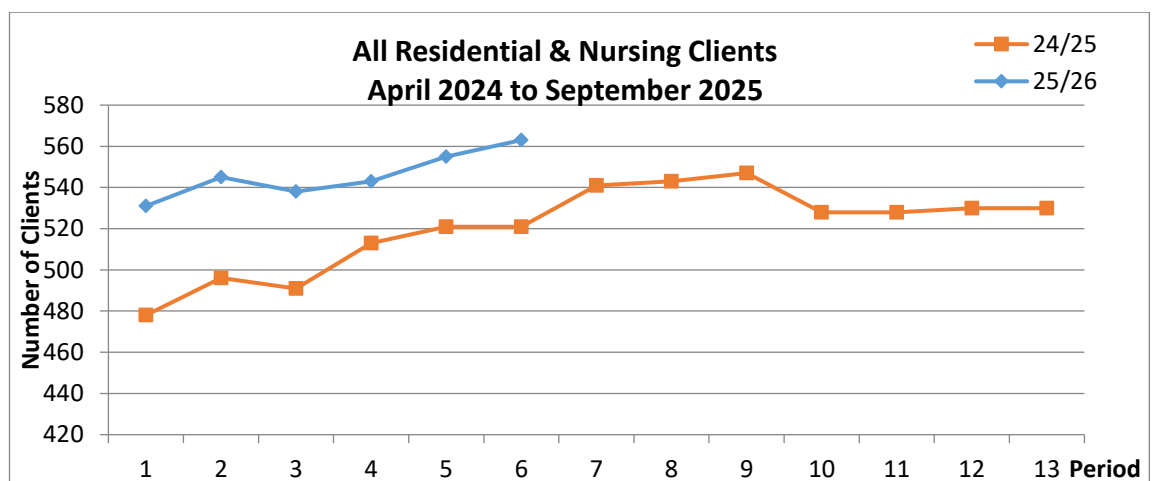
As previously reported, there has been a change to the methodology of the forecast for these services. The monthly actual financial performance is being tracked closely against predicted spend and in September we reduced our expected year-end forecast from £2.627m to £2.315m due to the impact of the recovery plan. Currently focus is on the following areas to try to reduce spend.

- 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 responsibility
- Ensure assessments carried out on discharge from hospital are complete and appropriate
- Maximise internal care home capacity

Residential & Nursing Care

There are currently 563 residents in external residential/nursing care as at the end of September 2025. In April there were 531, therefore an increase of 6%. Compared to 530 at the end of 2024/25, an increase of 6.2%. Compared to the 2024/25 average of 520 this is an increase of 8.2%. The average cost of a package of care is currently £931.27 compared to £850.24 at the end of 2024/25 an increase of 9.5%. Supplementary invoice payments so far amount to £293k.

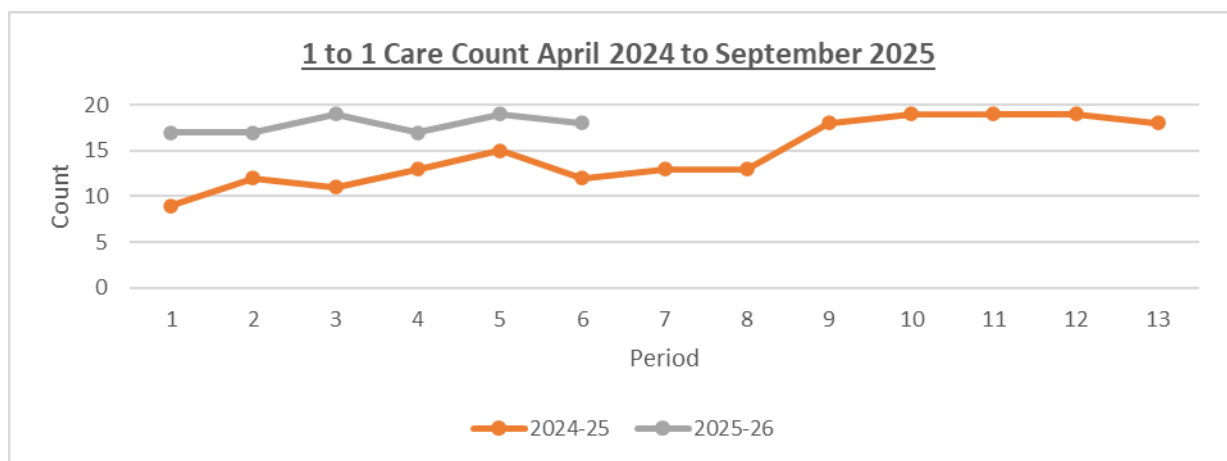
The graph below illustrates the demand for all residential and nursing placements.



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 18 compared to 13 at the same point last year. This is an increase of 38%, and an increase of 5% since last reported in July. These should reduce as packages continue to be reviewed, however some new packages coming through are still including 1 to 1 care.

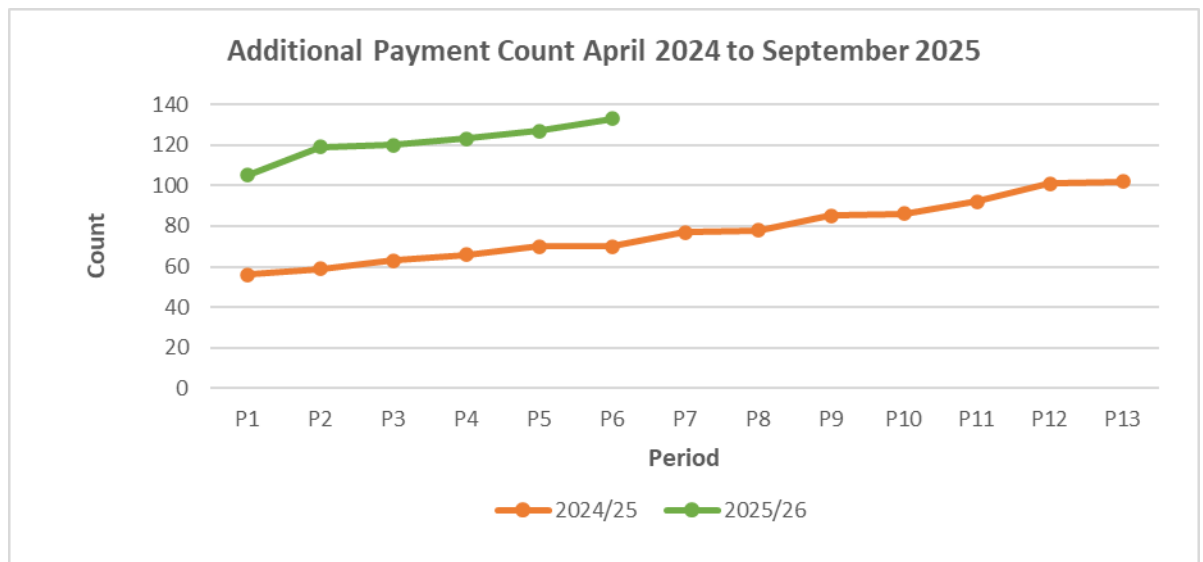
Care homes are being asked to provide monitoring reports as part of the review process to establish if there is a need for 1 to 1 care.



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

The graphs below illustrate the count of service users with an additional payment by period.

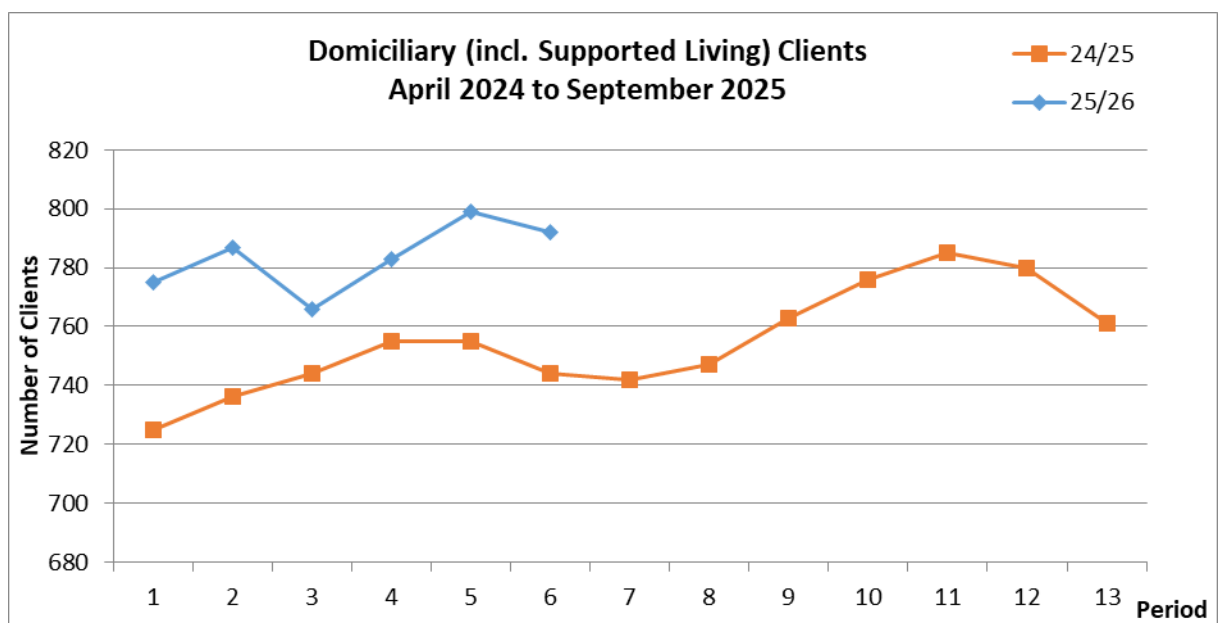
This clearly shows a steady increase in numbers and costs for 2025/26, the spend up to September is £298,913.80. If numbers and costs remain the same the forecast spend for the year will be approximately £711k. This is an increase of 17.5% from July where the estimate was £605k.



Domiciliary Care & Supported Living

As at September there are 792 service users receiving a package of care at home, compared to the average in 2024/25 of 754, an increase of 5%. However compared with September 2024 the increase is 6.5%. The average cost of a package of care is currently £521.71 compared with the average of £450.64 in 2024/25 an increase of 15.7%.

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

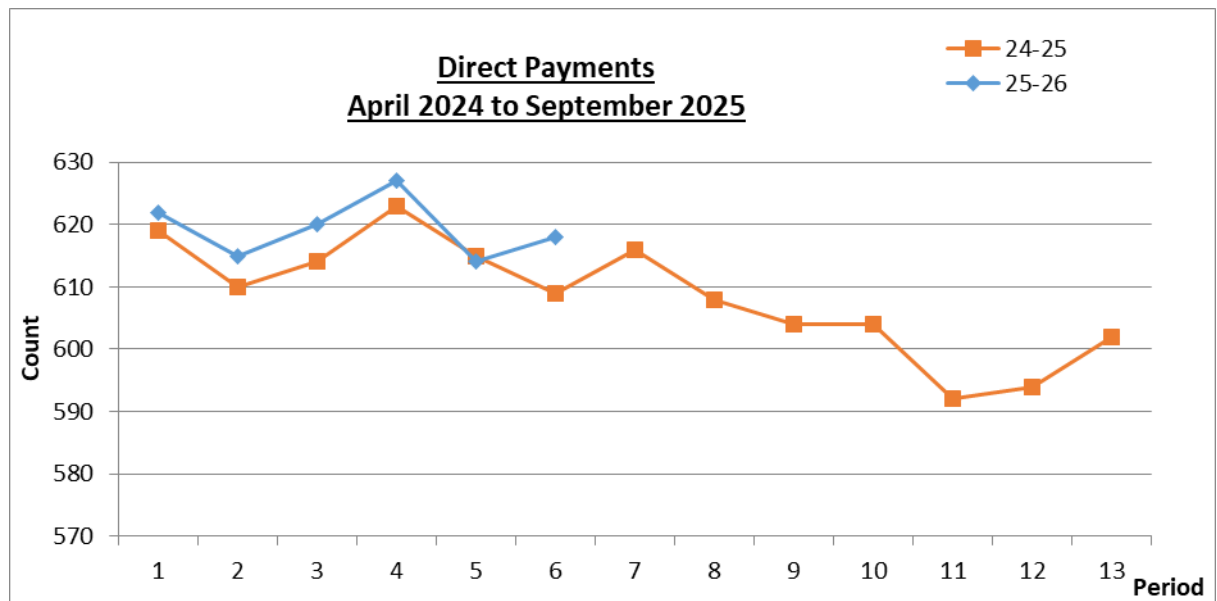


Direct Payments

The average number of clients who received a Direct Payment (DP) in September was 618 compared with 622 in April, a small decrease. The average cost of a package of care has also decreased from £571.26 to £485.80, a reduction of 14.9%. The

financial impact of this is a reduction in spend of approximately £200k per month.

The graph below shows movement throughout the year.



Care Homes

The spend for the first six months of the 2025/26 Financial Year to 30th September is £0.250M above profile, with an estimated spend above budget for the year of £0.603M. This primarily relates to unbudgeted agency staffing costs.

The projected outturn compares favourably to the previous report based on spend until the end of July, when a net overspend of £0.832M was projected for the full year. A number of residents who receive funding for 1:1 support have now had funding to the homes confirmed, and income has been received for the first 6 months of the financial year.

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

Due to pressures with recruitment and retention in the sector, heavy reliance is being placed on overtime and expensive agency staff to support the care homes. At the end of September 2025 total agency spend across the care homes reached £2.050M, 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 £0.347m over budget profile at the end of the sixth period of the financial year. Current expenditure projections indicate an overspend for the full financial year in the region of £0.751m.

Factors relating to the projected overspend include;

Unbudgeted agency costs are in respect of covering vacant posts, particularly in terms of front line Care Management and Mental Health Team posts. However, there has been a reduction in Agency staff use by 3 Agency staff members since June 2025, the reduction of use of these Agency staff members has been reflected in the forecasted spend until the end of the financial year. Agency spend across the division as a whole at the end of September 2025 stood at £0.906m, with a full year spend of £1.454m projected. This is partially offset by a forecasted underspend on the staffing budget of £0.983m.

Within period 4 reports, it was reported of an unbudgeted Market Supplement which has been awarded to social workers across the division. To assist with easing budgetary pressures, the budget to cover the market supplement has been provided on a temporary basis, initially for 12 months, resulting in an increase in budget of £0.391m. This increased budget is reflected within the figures above and has assisted in the reduction of the full-year forecasted over budget spend between this report and the report from period 4.

Income for the Department as a whole is under the budgeted income target by £0.271m with a projected under achieved target at the end of the financial year being £0.566m. The main areas making up the under achievement of target income are Community Meals, Telehealthcare and Transport. Within the projected income figures for the remainder of the financial year is a further reduction of income for Community Meals in the run up to the end of the service in March 2026. There has been a drop in forecast income for the Supported Housing Network, funding of a significant care package through to the end of the year will no longer materialise.

(iii) Education, Inclusion and Provision

Net departmental expenditure is £0.445m over budget at the end of September, based on available information. The forecast outturn for 2025/26 is currently an overspend against budget of £1.026m.

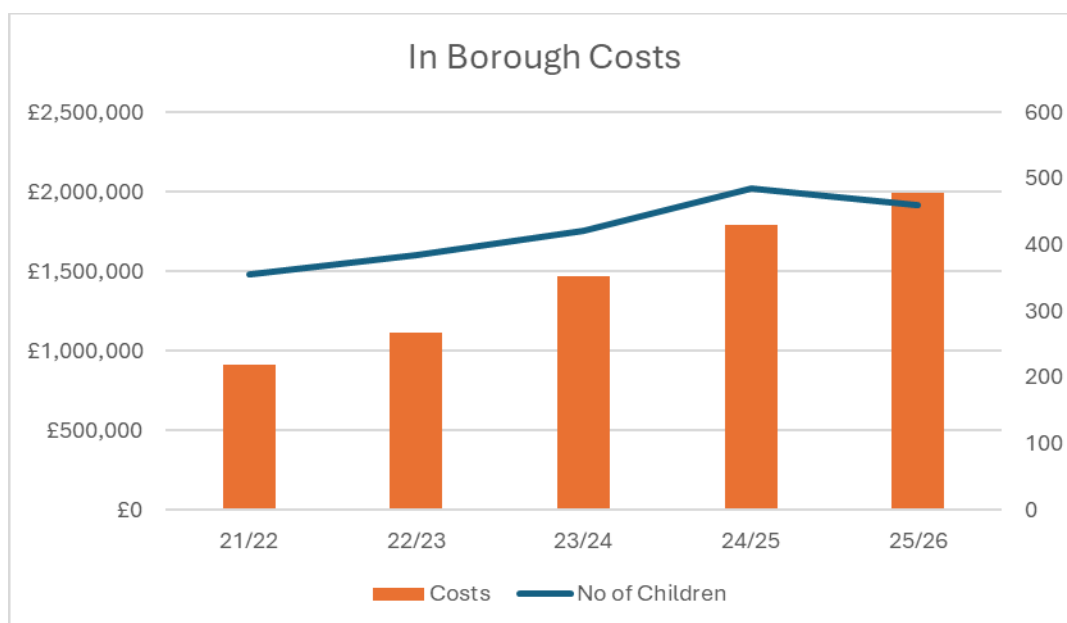
Schools Transport is the main budgetary demand pressure for Education, Inclusion and Provision. The Council has a statutory responsibility to provide Special Educational Needs (SEN) pupils with transport. This is split into two main areas of SEN pupils attending In Borough and out of Borough Schools.

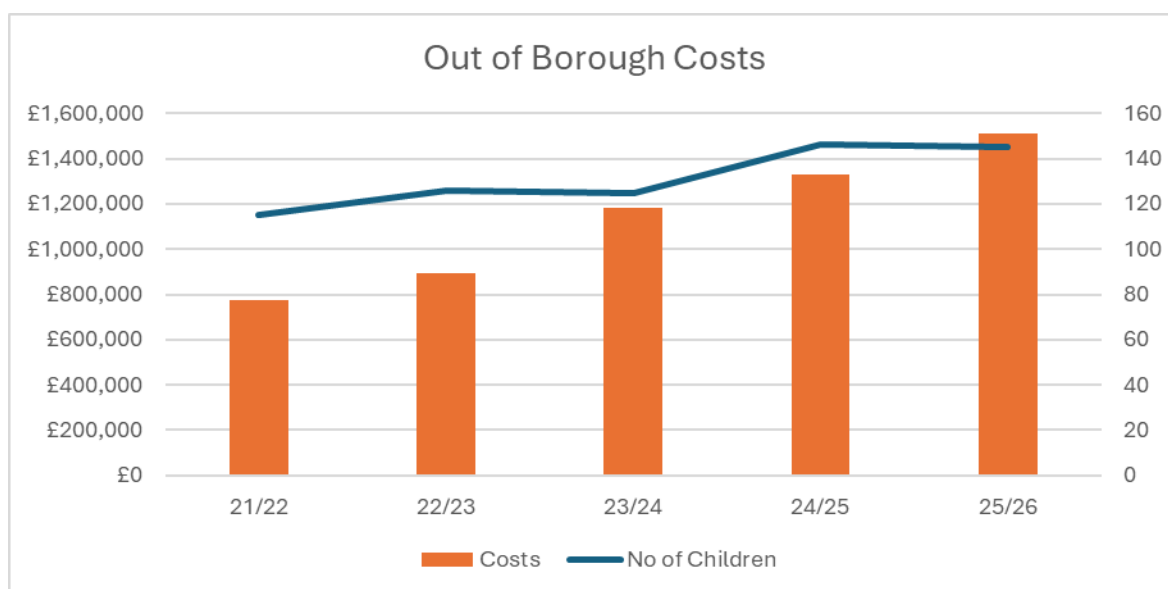
The table below illustrates the split between the two areas, and how each areas spend compares to the budget.

2025-26 as at Sep-25					
Area	Number of Users	Budget £000	Projected Spend £000	Variance £000	Average Cost per User
In Borough	461	1857	1997	(140)	£3,930.40
Out of Borough	145	1214	1510	(296)	£9,263.98
Total	606	3071	3508	(437)	

The current records show 606 service users, the majority of which attend schools within the Borough. The Out of Borough overspend has decreased compared to the previous year's overspend of £0.799m due to £0.712m added to the budget in 2025/26 for growth. The demand for the School Transport service appears to have stabilised for the moment at least. The graphs below show the number of SEN children using this service. It is too early to say whether the levelling off will continue or merely represents a blip, with demand increasing in future years in line with the historical and national trends.

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





The overspend position is also due to efficiency savings of £0.300m for Home to School Transport to undertake a 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. The consultation has been completed, and the results have been analysed and recommendations will be put forward for review. However, it is too early to say if the savings can be achieved.

Collection Fund

- 3.19 The council tax collection rate through to the end of September 2025 is 53.71% which is 0.11% 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. £1.634m has so far been collected this year in relation to previous years' debt.

- 3.20 Business rate collection through to the end of September 2025 is 58.60% which is 0.16% lower than the collection rate at the same point last year.

£0.736m has so far been collected this year in relation to previous years' debt.

Review of Reserves

- 3.21 As at 30 September 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.

- 3.22 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

- 3.23 A summary breakdown of the Council's reserves is presented in the table below, showing the balance of reserves as at 30 September 2025.

Summary of General and Earmarked Reserves	
Reserve	Reserve Value £m
Corporate:	
General Fund	5.149
Capital Reserve	0.398
Insurance Reserve	0.849
Specific Projects:	
Adult Social Care	0.711
Fleet Replacement	0.454
Highways Feasibility Costs	0.102
Local Development Framework	0.537
Community & Environment	0.542
Mersey Valley Golf Club	0.480
Mersey Gateway	33.542
CCLA Property Fund	0.263
Various Other	0.154
Grants:	
Building Schools for the Future	6.529
Public Health	1.147
Supporting Families Performance Payments	0.204
Children's & Education	1.257
Domestic Abuse	0.915
Enterprise & Employment	0.782
Food Waste Collection	0.237
Mersey Gateway Environmental Trust	0.492
Various Other	0.154
Total Earmarked Reserves	54.898

- 3.24 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

3.25 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. Madeline McKenna Residential Home
- ii. St Lukes
- iii. Open Spaces Schemes
- iv. Spike Island / Wigg Island
- v. Pickerings Pasture Café
- vi. Stadium Steelwork Repairs
- vii. Brindley Lighting
- viii. Grangeway Court Refurbishment
- ix. CCTV Infrastructure Works
- x. Warm Homes Plan
- xi. LCWIP phase 2 Daresbury
- xii. Mersey Gateway Crossings Board

3.26 Capital spending at 30 September 2025 totalled £19.560m, which represents 40% of the total Capital Programme of £40.870m (which assumes a 20% slippage between years).

4.0 CONCLUSIONS

4.1 As at 30 September 2025, net revenue spend is forecast to be £4.672m 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 30 September 2025

APPENDIX 1

Directorate / Department	Annual Budget £'000	Budget To Date £'000	Actual To Date £'000	Variance (Overspend) £'000	September 2025 Forecast Outturn (o'spend) £'000
Adult Social Care	25,141	12,288	12,635	(347)	(751)
Care Homes`	8,079	4,181	4,431	(250)	(603)
Community Care	27,905	12,353	13,572	(1,219)	(2,315)
Complex Care Pool	13,249	2,004	1,581	423	413
Adults Directorate	74,374	30,826	32,219	(1,393)	(3,256)
Finance	5,663	3,749	3,590	159	234
Legal & Democratic Services	323	64	23	41	80
ICT & Support Services	269	485	483	2	4
Chief Executives Delivery Unit	1,157	241	272	(31)	(62)
Chief Executives Directorate	7,412	4,539	4,368	171	256
Children & Families	55,374	21,518	22,886	(1,368)	(1,810)
Education, Inclusion & Provision	12,134	4,865	5,310	(445)	(1,026)
Children's Directorate	67,508	26,383	28,196	(1,813)	(2,836)
Community & Greenspace	23,711	9,608	9,618	(10)	72
Economy, Enterprise & Property	2,544	1,346	1,302	44	163
Planning & Transportation	9,256	2,139	1,958	181	364
Environment & Regeneration Directorate	35,511	13,093	12,878	215	599
Corporate & Democracy	-3,654	677	533	144	518
Public Health Directorate	1,901	-893	-911	18	47
Total Operational Net Spend	183,052	74,625	77,283	(2,658)	(4,672)

Adult Social Care

APPENDIX 2

	Annual Budget	Budget to Date	Actual Spend	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employees	18,788	9,394	8,727	667	983
Agency- Covering Vacancies			906	(906)	(1,454)
Premises	498	290	251	39	78
Supplies & Services	698	465	568	(103)	(176)
Aids & Adaptations	37	18	21	(3)	6
Transport	341	170	166	4	9
Food & Drink Provisions	228	133	74	59	96
Supported Accommodation and Services	1,408	704	554	150	293
Emergency Duty Team	157	34	33	1	(7)
Transfer To Reserves	295	13	13	0	0
Contracts & SLAs	1,044	451	458	(7)	(2)
<u>Housing Solutions Grant Funded Schemes</u>					
Homelessness Prevention	548	250	224	26	0
Rough Sleepers Initiative	167	84	82	2	0
Trailblazer	75	38	38	0	0
Total Expenditure	24,284	12,044	12,115	(71)	(174)
Income					
Fees & Charges	-1,044	-435	-317	(118)	(253)
Sales & Rents Income	-538	-291	-286	(5)	(12)
Reimbursements & Grant Income	-2,182	-1,000	-852	(148)	(301)
Capital Salaries	-117	-58	-58	0	0
Housing Schemes Income	-783	-727	-727	0	0
Total Income	-4,664	-2,511	-2,240	(271)	(566)
Net Operational Expenditure	19,620	9,533	9,875	(342)	(740)
Recharges					
Premises Support	789	395	395	0	0
Transport	792	396	401	(5)	(11)
Central Support	4,039	2,020	2,020	0	0
Asset Rental Support	13	0	0	0	0
HBC Support Costs Income	-112	-56	-56	0	0
Net Total Recharges	5,521	2,755	2,760	-5	-11
Net Departmental Expenditure	25,141	12,288	12,635	(347)	(751)

Care Homes

	Annual Budget	Budget to Date	Actual Spend	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
<u>Madeline Mckenna</u>					
Employees	790	395	344	51	123
Agency - covering vacancies	0	0	43	(43)	(90)
Other Premises	90	42	36	6	5
Supplies & Services	26	10	11	(1)	2
Food Provision	51	21	28	(7)	(4)
Private Client and Out Of Borough Income	-127	-42	-42	0	6
Reimbursements & other Grant Income	-34	-17	-17	0	0
Total Madeline Mckenna Expenditure	796	409	403	6	42
<u>Millbrow</u>					
Employees	2,245	1,123	626	497	937
Agency - covering vacancies	0	0	534	(534)	(1,200)
Other Premises	117	53	71	(18)	(34)
Supplies & Services	72	32	29	3	16
Food Provision	81	34	41	(7)	(2)
Private Client and Out Of Borough Income	-13	-4	0	(4)	(9)
Reimbursements & other Grant Income	-685	-316	-320	4	(23)
Total Millbrow Expenditure	1,817	922	981	(59)	(315)
<u>St Luke's</u>					
Employees	4,093	2,046	1,203	843	1,958
Agency - covering vacancies	62	31	890	(859)	(2,100)
Other Premises	156	70	93	(23)	(54)
Supplies & Services	67	29	34	(5)	(8)
Food Provision	128	64	84	(20)	(34)
Private Client and Out Of Borough Income	-152	-58	-31	(27)	(9)
Reimbursements & other Grant Income	-1,546	-644	-657	13	79
Total St Luke's Expenditure	2,808	1,538	1,616	(78)	(168)
<u>St Patrick's</u>					
Employees	2,081	1,016	536	480	993
Agency - covering vacancies	0	0	583	(583)	(1,166)
Other Premises	144	54	66	(12)	0
Supplies & Services	67	30	35	(5)	8
Food Provision	127	64	57	7	12
Private Client and Out Of Borough Income	-99	-49	-5	(44)	(93)
Reimbursements & other Grant Income	-716	-330	-298	(32)	(39)
Total St Patrick's Expenditure	1,604	785	974	(189)	(285)
<u>Care Homes Divison Management</u>					
Employees	326	163	93	70	123
Care Home Divison Management	326	163	93	70	123
Net Operational Expenditure	7,351	3,817	4,067	(250)	(603)
<u>Recharges</u>					
Premises Support	65	32	32	0	0
Transport Support	0	0	0	0	0
Central Support	663	332	332	0	0
Asset Rental Support	0	0	0	0	0
Recharge Income	0	0	0	0	0
Net Total Recharges	728	364	364	0	0
Net Departmental Expenditure	8,079	4,181	4,431	(250)	(603)

Community Care

	Annual Budget	Budget to Date	Actual Spend	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Residential & Nursing	21,630	8,499	9,070	(571)	(824)
Domiciliary Care & Supported living	16,703	7,237	7,780	(543)	(1,288)
Direct Payments	15,513	8,166	8,300	(134)	(292)
Day Care	712	318	294	24	52
Total Expenditure	54,558	24,220	25,444	(1,224)	(2,352)
Income					
Residential & Nursing Income	-13,081	-5,657	-5,669	12	14
Community Care Income	-3,115	-1,198	-1,133	(65)	(140)
Direct Payments Income	-1,034	-398	-456	58	163
Income from other CCGs	-471	-165	-165	0	0
Market sustainability & Improvement Grant	-2,796	-1,398	-1,398	0	0
Adult Social Care Support Grant	-6,102	-3,051	-3,051	0	0
War Pension Disregard Grant	-54	0	0	0	0
Total Income	-26,653	-11,867	-11,872	5	37
Net Operational Expenditure	27,905	12,353	13,572	(1,219)	(2,315)

Complex Care Pool

	Annual Budget	Budget to Date	Actual Spend	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Intermediate Care Services	6,318	2,755	2,605	150	289
Oakmeadow	2,040	971	968	3	6
Community Home Care First	1,941	490	198	292	617
Joint Equipment Store	880	220	220	0	0
Contracts & SLA's	3,262	-28	-28	0	0
Inglenook	134	67	53	14	27
HICafs	3,729	660	705	(45)	(124)
Carers Breaks	445	176	174	2	0
Carers centre	365	-15	-15	0	0
Residential Care	7,236	3,318	3,318	0	0
Domiciliary Care & Supported Living	4,336	2,168	2,168	0	0
Pathway 3/Discharge Access	426	183	183	0	0
HBC Contracts	72	43	43	0	0
Healthy at Home	28	-28	-28	0	0
Capacity	30	20	13	7	12
Total Expenditure	31,242	11,000	10,577	423	827
Income					
BCF	-15,032	-7,516	-7,516	0	0
CCG Contribution to Pool	-2,959	-1,480	-1,480	0	0
Oakmeadow Income	-2	0	0	0	0
Total Income	-17,993	-8,996	-8,996	0	0
ICB Contribution Share of Surplus	0	0	0	0	(414)
Net Operational Expenditure	13,249	2,004	1,581	423	413

Finance Department

	Annual Budget	Budget to Date	Actual Spend	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employees	7,460	3,690	3,577	113	226
Insurances	1,048	694	576	118	234
Supplies & Services	1,129	380	433	(53)	(108)
Rent Allowances	31,500	13,021	13,021	0	0
Concessionary Travel	1,902	783	751	32	65
LCR Levy	1,902	0	0	0	0
Bad Debt Provision	223	0	0	0	(65)
Non HRA Rent Rebates	70	41	13	28	57
Discretionary Social Fund	106	50	1	49	99
Discretionary Housing Payments	279	107	109	(2)	(3)
Household Support Fund Expenditure	1,106	1,106	1,106	0	0
Total Expenditure	46,725	19,872	19,587	285	505
Income					
Fees & Charges	-351	-220	-237	17	33
Burdens Grant	-58	-51	-58	7	14
Dedicated schools Grant	-150	0	0	0	0
Council Tax Liability Order	-670	-530	-574	44	87
Recovery of Legal Costs	-10	-5	0	(5)	(10)
Business Rates Admin Grant	-157	0	0	0	1
Schools SLAs	-319	-309	-308	(1)	(1)
LCR Reimbursement	-1,902	0	0	0	0
HB Overpayment Debt Recovery	-300	-122	-57	(65)	(129)
Rent Allowances	-30,700	-12,215	-11,959	(256)	(512)
Non HRA Rent Rebate	-70	-49	-34	(15)	(31)
Discretionary Housing Payment Grant	-279	-94	-93	(1)	(2)
Housing Benefits Admin Grant	-453	-227	-227	0	0
Housing Benefits Award Accuracy	0	0	-22	22	22
Universal Credits	-5	-3	0	(3)	(5)
Household Support Fund Grant	-1,106	-2	-2	0	(1)
VEP Grant	0	0	0	0	3
CCG McMillan Reimbursement	-89	-22	-22	0	0
Reimbursements & Grant Income	-187	-147	-277	130	260
Transfer from Reserves	-27	-13	-13	0	0
Total Income	-36,833	-14,009	-13,883	(126)	(271)
Net Operational Expenditure	9,892	5,863	5,704	159	234
Recharges					
Premises Support	493	247	247	0	0
Transport	0	0	0	0	0
Central Support	2,092	1,046	1,046	0	0
Asset Rental Support	0	0	0	0	0
HBC Support Costs Income	-6,814	-3,407	-3,407	0	0
Net Total Recharges	-4,229	-2,114	-2,114	0	0
Net Departmental Expenditure	5,663	3,749	3,590	159	234

Legal Services

	Annual Budget	Budget to Date	Actual Spend	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employees	2,314	1,094	855	239	477
Agency Related Expenditure	63	63	165	(102)	(203)
Supplies & Services	181	112	95	17	35
Civic Catering & Functions	21	3	1	2	5
Legal Expenses	418	98	170	(72)	(146)
Transport Related Expenditure	8	3	3	0	0
Other Expenditure	1	1	1	0	(1)
Total Expenditure	3,006	1,374	1,290	84	167
Income					
Fees & Charges Income	-75	-27	-10	(17)	(34)
School SLA's	-100	-88	-77	(11)	(23)
Licence Income	-370	-127	-112	(15)	(30)
Total Income	-545	-242	-199	(43)	(87)
Net Operational Expenditure	2,461	1,132	1,091	41	80
Recharges					
Premises Support	62	31	31	0	0
Transport Recharges	0	0	0	0	0
Central Support Recharges	275	138	138	0	0
Asset Rental Support	0	0	0	0	0
Support Recharge Income	-2,475	-1,237	-1,237	0	0
Net Total Recharges	-2,138	-1,068	-1,068	0	0
Net Departmental Expenditure	323	64	23	41	80

ICT & Support Services Department

	Annual Budget	Budget to Date	Actual Spend	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employees	5,899	2,894	2,803	91	183
Supplies & Services	1,063	682	608	74	147
Capital Finance	496	159	150	9	17
Computer Repairs & Software	1,724	1,962	1,974	(12)	(25)
Communication Costs	138	53	86	(33)	(66)
Premises	139	74	71	3	5
Transport	3	1	1	0	1
Other	4	1	4	(3)	(5)
Total Expenditure	9,466	5,826	5,697	129	257
Income					
Fees & Charges	-849	-239	-257	18	37
Schools SLA Income	-659	-512	-364	(148)	(295)
Transfer from Reserves	0	0	-3	3	3
Total Income	-1,508	-751	-624	(127)	(255)
Net Operational Expenditure	7,958	5,075	5,073	2	2
Recharges					
Premises Support	373	187	187	0	0
Transport	22	11	11	0	0
Central Support	1,391	696	696	0	0
Asset Rental Support	1,494	0	0	0	2
HBC Support Costs Income	-10,969	-5,484	-5,484	0	0
Net Total Recharges	-7,689	-4,590	-4,590	0	2
Net Departmental Expenditure	269	485	483	2	4

Chief Executives Delivery Unit

	Annual Budget	Budget to Date	Actual Spend	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employees	3,569	1,757	1,737	20	41
Employees Training	99	59	43	16	33
Apprenticeship Levy	330	123	149	(26)	(52)
Supplies & Services	412	246	257	(11)	(23)
Agency	3	3	3	0	0
Total Expenditure	4,413	2,188	2,189	-1	-1
Income					
Fees & Charges	-241	-168	-179	11	20
Schools SLA Income	-580	-536	-495	(41)	(81)
Total Income	-821	-704	-674	(30)	(61)
Net Operational Expenditure	3,592	1,484	1,515	(31)	(62)
Recharges					
Premises Support	157	79	79	0	0
Transport Support	0	0	0	0	0
Central Support	1,008	504	504	0	0
Asset Rental Support	53	0	0	0	0
Recharge Income	-3,653	-1,826	-1,826	0	0
Net Total Recharges	-2,435	-1,243	-1,243	0	0
Net Departmental Expenditure	1,157	241	272	(31)	(62)

Children & Families

	Annual Budget	Budget to Date	Actual Spend	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employees	20,757	9,506	9,786	(280)	(726)
Other Premises	395	181	183	(2)	(4)
Supplies & Services	1,714	828	1,120	(292)	(584)
Transport	367	163	108	55	103
Direct Payments	1,220	590	541	49	86
Commissioned services to Vol Orgs	224	81	81	0	0
Residential Care	27,526	11,138	11,665	(527)	(58)
Out of Borough Adoption	97	49	5	44	92
Out of Borough Fostering	5,469	1,648	2,384	(736)	(1,263)
In House Adoption	557	164	142	22	24
Special Guardianship Order	2,604	1,137	1,073	64	129
In House Foster Carer Placements	2,766	1,169	932	237	476
Lavender House Contract Costs	279	117	115	2	4
Home Support & Respite	494	287	228	59	122
Care Leavers	434	181	178	3	7
Family Support	81	27	13	14	28
Contracted services	3	2	2	(0)	(1)
Emergency Duty	184	33	33	0	0
Youth Offending Services	461	-8	0	(8)	(17)
Total Expenditure	65,632	27,293	28,589	(1,296)	(1,582)
Income					
Fees & Charges	-33	-12	-7	(5)	(14)
Rents	-82	-31	-31	0	0
Reimbursement & other Grant Income	-502	-277	-209	(68)	(212)
Transfer from reserve	-15	0	-1	1	(2)
Dedicated Schools Grant	-50	0	0	0	0
Government Grants	-13,477	-7,386	-7,386	0	0
Total Income	-14,159	-7,706	-7,634	(72)	(228)
Net Operational Expenditure	51,473	19,587	20,955	(1,368)	(1,810)
Recharges					
Premises Support	736	368	368	0	0
Transport	10	5	5	0	0
Central Support Recharges	3,331	1,666	1,666	0	0
Asset Rental Support	0	0	0	0	0
HBC Support Costs Income	-176	-108	-108	0	0
Net Total Recharges	3,901	1,931	1,931	0	0
Net Departmental Expenditure	55,374	21,518	22,886	(1,368)	(1,810)

Education, Inclusion & Provision

	Annual Budget	Budget to Date	Actual Spend	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employees	8,818	4,068	3,929	139	279
Agency - covering vacancies	0	0	101	(101)	(204)
Agency - in addition to establishment	66	72	72	0	6
Premises	15	7	1	6	2
Supplies & Services	3,059	1,416	1,438	(22)	(44)
Independent School Fees	10,155	5,915	5,915	0	0
Schools Contingency	400	126	126	0	0
Transport	43	11	23	(12)	(20)
Schools Transport	2,774	747	1,115	(368)	(737)
Early Years Payments including Pupil Prem	15,615	7,085	7,085	0	0
Commissioned Services	2,193	851	847	4	9
Inter Authority Special Needs	1,402	954	954	0	0
Grants to Voluntary Organisations	115	0	17	(17)	(67)
Capital Finance	4,604	2,135	2,135	0	1
Total Expenditure	49,259	23,387	23,758	(371)	(775)
Income					
Fees & Charges Income	-296	-184	-228	44	30
Government Grant Income	-6,545	-3,502	-3,534	32	0
Dedicated Schools Grant	-30,153	-15,077	-15,077	0	0
Inter Authority Income	-446	-165	-59	(106)	(211)
Reimbursements & Other Grant Income	-1,764	-836	-836	0	(5)
Schools SLA Income	-565	-281	-237	(44)	(60)
Transfer From Reserves	-498	-142	-142	0	0
Total Income	-40,267	-20,187	-20,113	(74)	(246)
Net Operational Expenditure	8,992	3,200	3,645	(445)	(1,021)
Recharges					
Premises Support	405	203	203	0	0
Transport Support	773	489	489	0	(5)
Central Support	1,947	973	973	0	0
Asset Rental Support	17	0	0	0	0
Recharge Income	0	0	0	0	0
Net Total Recharges	3,142	1,665	1,665	0	(5)
Net Departmental Expenditure	12,134	4,865	5,310	(445)	(1,026)

Community & Greenspaces

	Annual Budget	Budget to Date	Actual Spend	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employees	15,451	7,788	7,486	302	603
Agency - Covering vacancies	20	12	12	0	0
Agency - In addition to establishment	16	16	199	(183)	(274)
Premises	3,304	1,562	1,609	(47)	(93)
Supplies & Services	3,659	1,514	1,639	(125)	(249)
Transport	117	66	83	(17)	(33)
Extended Producer Responsibility	500	0	0	0	0
Other Agency Costs	454	209	228	(19)	(39)
Other Expenditure	187	13	13	0	0
Waste Disposal Contracts	7,121	1,125	1,133	(8)	(16)
Transfers to Reserves	1,091	0	0	0	0
Total Expenditure	31,920	12,305	12,402	(97)	(101)
Income					
Sales Income	-1,359	-687	-691	4	8
Fees & Charges Income	-6,300	-3,622	-3,709	87	174
Rental Income	-1,118	-465	-428	(37)	(73)
Government Grant Income	-5,210	-1,319	-1,319	0	0
Reimbursement & Other Grant Income	-871	-371	-371	0	0
SLA Income	-23	0	0	0	0
Internal Fees Income	-216	-39	-129	90	179
Capital Salaries	-236	-15	0	(15)	(31)
Transfers From Reserves	-619	-4	-4	0	0
Total Income	-15,952	-6,522	-6,651	129	257
Net Operational Expenditure	15,968	5,783	5,751	32	156
Recharges					
Premises Support	1,657	829	829	0	0
Transport Support	2,433	1,270	1,312	(42)	(84)
Central Support	4,297	2,148	2,148	0	0
Asset Rental Support	199	0	0	0	0
Recharge Income	-843	-422	-422	0	0
Net Total Recharges	7,743	3,825	3,867	(42)	(84)
Net Departmental Expenditure	23,711	9,608	9,618	(10)	72

Economy, Enterprise & Property

	Annual Budget	Budget to Date	Actual Spend	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employees	3,864	2,456	2,331	125	251
Agency - covering vacancies	0	0	172	(172)	(259)
Repairs & Mainenance	1,687	877	877	0	0
Premises	174	136	137	(1)	(1)
Energy & Water Costs	1,043	393	346	47	93
NNDR	647	647	635	12	12
Rents	157	80	79	1	1
Economic Regeneration Activities	43	8	8	0	0
Security	508	82	84	(2)	(4)
Supplies & Services	516	261	261	0	0
Supplies & Services - Grant	772	272	272	0	0
Grants to Voluntary Organisations	72	29	29	0	0
Total Expenditure	9,483	5,241	5,231	10	93
Income					
Fees & Charges Income	-407	-203	-239	36	72
Rent - Commercial Properties	-906	-352	-351	(1)	(1)
Rent - Investment Properties	-38	-19	-18	(1)	(1)
Government Grant	-854	-705	-705	0	0
Reimbursements & Other Grant Income	-149	-149	-149	0	0
Schools SLA Income	-55	-48	-48	0	0
Recharges to Capital	-260	-47	-47	0	0
Transfer from Reserves	-574	-522	-522	0	0
Total Income	-3,243	-2,045	-2,079	34	70
Net Operational Expenditure	6,240	3,196	3,152	44	163
Recharges					
Premises Support	2,738	1,369	1,369	0	0
Transport	26	13	13	0	0
Central Support	2,878	1,439	1,439	0	0
Asset Rental Support	4	0	0	0	0
HBC Support Costs Income	-9,342	-4,671	-4,671	0	0
Net Total Recharges	-3,696	-1,850	-1,850	0	0
Net Departmental Expenditure	2,544	1,346	1,302	44	163

Planning & Transportation Department

	Annual Budget	Budget to Date	Actual Spend	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employees	6,070	2,865	2,669	196	392
Efficiency Savings	-100	-50	0	(50)	(100)
Premises	188	95	78	17	33
Hired & Contracted Services	415	79	76	3	7
Supplies & Services	135	82	229	(147)	(295)
Street Lighting	1,643	42	180	(138)	(275)
Highways Maintenance - Routine & Reactive	1,803	397	603	(206)	(412)
Highways Maintenance - Programmed Work	812	316	0	316	633
Fleet Transport	1,467	700	700	0	(1)
Bus Support - Halton Hopper Tickets	14	2	4	(2)	(3)
Bus Support	506	366	366	0	0
Agency Related Expenditure	8	0	0	0	0
Grants to Voluntary Organisations	31	31	31	0	0
NRA Levy	75	74	74	0	0
LCR Levy	1,553	776	776	0	0
Contribution to Reserves	359	0	0	0	0
Total Expenditure	14,979	5,775	5,786	(11)	(21)
Income					
Sales & Rents Income	-97	-49	-29	(20)	(40)
Planning Fees	-798	-557	-554	(3)	(5)
Building Control Fees	-251	-125	-105	(20)	(40)
Other Fees & Charges	-971	-626	-754	128	257
Reimbursements & Grant Income	-174	-75	-75	0	0
Government Grant Income	-50	-50	-50	0	0
Halton Hopper Income	-15	-8	-5	(3)	(6)
Recharge to Capital	-305	0	0	0	0
LCR Levy Reimbursement	-1,553	-776	-776	0	0
Contribution from Reserves	-132	-134	-134	0	0
Total Income	-4,346	-2,400	-2,482	82	166
Net Operational Expenditure	10,633	3,375	3,304	71	145
Recharges					
Premises Recharges	739	370	370	0	0
Transport Recharges	808	388	379	9	18
Central Recharges	2,505	1,255	1,255	0	0
Asset Charges	918	0	0	0	0
HBC Support Costs Income	-6,347	-3,249	-3,350	101	201
Net Total Recharges	-1,377	-1,236	-1,346	110	219
Net Departmental Expenditure	9,256	2,139	1,958	181	364

Corporate & Democracy

	Annual Budget	Budget to Date	Actual Spend	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employees	412	206	239	(33)	(40)
Contracted Services	12	6	0	6	0
Supplies & Services	102	51	-3	54	42
Premises Expenditure	24	15	14	1	0
Transport Costs	1	0	0	0	0
Members Allowances	994	497	527	(30)	0
Contingency	1,060	538	0	538	1,060
Contribution to Reserves	300	300	263	37	0
Debt Management Expenses	20	10	33	(23)	(12)
Precepts & Levies	244	244	244	0	0
Interest Payable - Treasury Management	2,308	1,154	974	180	360
Interest Payable - Other	215	107	107	0	0
Capital Financing (Minimum Revenue Provision)	3,004	3,004	2,966	38	38
Cost of Exceptional Financial Support					
Interest Payable	1,225	613	548	65	129
Capital Financing (Minimum Revenue Provision)	500	500	500	0	0
Cost of Dedicated School Grant Deficit					
Interest Payable	725	363	446	(83)	(166)
Efficiency Savings:					
Purchase of Additional Leave	-100	0	0	0	127
Voluntary Severance Scheme	-200	-100	0	(100)	(200)
Apprenticeship First Model	-200	-100	0	(100)	(180)
Agency Staff Reduction	-1,700	-850	0	(850)	(1,700)
Accelerate the Lease or Sale of Surplus Land	-100	-50	0	(50)	(50)
Review of Debt Management	-100	-50	0	(50)	(50)
Review Existing Contracts	-200	-100	0	(100)	(100)
Total Expenditure	8,546	6,358	6,858	(500)	(742)
Income					
Interest Receivable - Treasury Management	-3,045	-1,522	-2,169	647	1,295
Interest Receivable - Other	-19	-10	-10	0	0
Other Fees & Charges	-146	-73	-70	(3)	(35)
Grants & Reimbursements	-334	-167	-167	0	0
Government Grant Income	-6,272	-3,136	-3,136	0	0
Total Income	-9,816	-4,908	-5,552	644	1,260
Net Operational Expenditure	-1,270	1,450	1,306	144	518
Recharges					
Premises Support	22	11	11	0	0
Transport	0	0	0	0	0
Central Support	898	474	474	0	0
Asset Rental Support	0	0	0	0	0
HBC Support Costs Income	-3,304	-1,258	-1,258	0	0
Net Total Recharges	-2,384	-773	-773	0	0
Net Departmental Expenditure	-3,654	677	533	144	518

Public Health

	Annual Budget	Budget to Date	Actual Spend	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employees	5,692	2,654	2,471	183	365
Other Premises	6	3	0	3	6
Supplies & Services	375	89	198	(109)	(219)
Contracts	6,917	2,833	2,920	(87)	0
SLA's	488	60	45	15	21
Transport	4	2	1	1	0
Transfer to Reserves	550	0	0	0	(150)
Grants to Voluntary Organisations	20	0	0	0	0
Other Agency	24	24	24	0	0
Total Expenditure	14,076	5,665	5,659	6	23
Income					
Fees & Charges	-122	-75	-68	(7)	(14)
Reimbursements & Grant Income	-203	-229	-243	14	27
Transfer from Reserves	-428	-357	-357	0	13
Government Grant Income	-12,923	-6,666	-6,672	6	0
Total Income	-13,676	-7,327	-7,340	13	26
Net Operational Expenditure	400	-1,662	-1,681	19	49
Recharges					
Premises Support	209	104	104	0	0
Transport Support	24	12	13	(1)	(2)
Central Support	1,937	988	988	0	0
Asset Rental Support	0	0	0	0	0
Recharge Income	-669	-335	-335	0	0
Net Total Recharges	1,501	769	770	(1)	(2)
Net Departmental Expenditure	1,901	-893	-911	18	47

Progress Against Agreed Savings

APPENDIX 3

Adult Social Care

Service Area	Net Budget £'000	Description of Saving Proposal	Savings Value		Current Progress	Comments
			25/26 Agreed Council 01 February 2023 £'000	25/26 Agreed Council 05 March 2025 £'000		
Housing Solutions	474	Remodel the current service based on good practice evidence from other areas.	125	0		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 Community Care Budget		Community Care – continuation of the work being undertaken to review care provided through the Community Care budget, in order to reduce the current overspend and ongoing costs.	0	1,000	U	Unlikely to be achieved – currently forecast overspend position
Various		Review of Service Delivery Options – reviews will be undertaken of the various service delivery options available for a number of areas including; Day Services, Halton Supported Housing Network, In-House Care Homes, Reablement Service and Oak Meadow.	0	375	U	Currently Under Review
Total ASC Directorate			225	1,655		

Finance

Service Area	Net Budget £'000	Description of Saving Proposal	Savings Value		Current Progress	Comments
			25/26 Agreed Council 01 February 2023 £'000	25/26 Agreed Council 05 March 2025 £'000		
Internal Audit	300	Restructure in light of potential retirements over the next two years within the Internal Audit Team.	50	0		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.

Total Finance Department	90	100		
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Legal and Democratic Services

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

Children and Families Department

Service Area	Net Budget £'000	Description of Saving Proposal	Savings Value		Current Progress	Comments
			25/26 Agreed Council 01 February 2023 £'000	25/26 Agreed Council 05 March 2025 £'000		
Children's Centres	1,293	Review the operation of Windmill Hill Children's Centre, where there is the potential to save on premises and staffing costs.	22	0		With the implementation of the family hubs the review of windmill hill will no longer be viable. The centre is located in an area of deprivation and the role of the centre as a family hub is a priority in the children's social care review and supporting families at an earlier level, improving access to services for the most vulnerable and ensure a positive start for all children. These 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
Total Children & Families Department			22	1,900		

Education, Inclusion and Provision Department

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

Community and Greenspace Department

Service Area	Net Budget £'000	Description of Saving Proposal	Savings Value		Current Progress	Comments
			25/26 Agreed Council 01 February 2023 £'000	25/26 Agreed Council 05 March 2025 £'000		
Stadium & Catering Services – School Meals	12	Cease to deliver the school meals service, which has made significant losses of over £200,000 for a number of years and is forecast to make a similar loss by year-end. Work would be undertaken with schools over the next two years to support them to secure an alternative means of delivery, whether in-house or via an external provider.	12	0		School meals service has ceased and is reflected in the 25/26 budget.
Green Waste		Green Waste – increase green waste charges from £43 to £50 per annum, to bring Halton onto a comparable basis with charges levied by neighbouring councils.	0	100		Green waste charges have been increased to £50.
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 £'000	Description of Saving Proposal	Savings Value		Current Progress	Comments
			25/26 Agreed Council 01 February 2023 £'000	25/26 Agreed Council 05 March 2025 £'000		
Total Community & Greenspace Dept			12	270		

Economy, Enterprise and Property Department

Service Area	Net Budget £'000	Description of Saving Proposal	Savings Value		Current Progress	Comments
			25/26 Agreed Council 01 February 2023 £'000	25/26 Agreed Council 05 March 2025 £'000		
Asset Management		Accelerate the lease or sale of surplus land, non-operational buildings, surplus space within building, etc. to either generate lease rentals or capital receipts to help fund capital schemes and thereby reduce future capital financing costs.	0	100		It is not expected this saving will materialise in the current year.
Total EEP Dept			0	100		

Policy, Planning and Transportation Department

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

Public Health Directorate Department

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

Corporate and Democracy

Service Area	Net Budget £'000	Description of Saving Proposal	Savings Value		Current Progress	Comments
			24/25 £'000	25/26 £'000		
Chief Executives Delivery Unit		Purchase of Additional Leave – development of a voluntary scheme to enable staff to purchase additional annual leave.	0	100		Scheme has been agreed and implemented. Prudent forecast of saving against the scheme is estimated to be in the region of £0.265m
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	There is evidence of reduced agency usage within the Children's directorate but targets have been built into directorate budget which duplicate what is included here. Uncertainty with regard to reductions across Adult Social Care. Highly unlikely the £1.7m saving will be achieved in the current financial year.
Council Wide		Review all existing contracts across the Council to re-consider their requirements and performance on the basis of outputs achieved.	0	200	U	Currently part of workstream being undertaken by the Transformation Programme.
Total Corporate & Democracy			0	2,400		

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 30 September 2025

APPENDIX 4

Scheme Detail	205/26 Original Allocation £000	2025/26 Revised Allocation £000	Cumulative Spend to 30 Sept 2025 £000	Cumulative Forecast Spend to 30 Nov 2025 £000	Cumulative Forecast Spend to 31 Jan 2026 £000	Cumulative Forecast Spend to 31 March 2026 £000	Allocation remaining £000	2026/27 Forecast Allocation £000
Childrens Directorate								
Capital Repairs	882.1	882.1	700	700	700	754.0	128.1	0.0
Asbestos Management	10.0	10.0	0.5	0.5	6	10.0	0.0	0.0
Schools Access Initiative	37.7	37.7	13	13	30	41.0	-3.3	0.0
Basic Need Projects	600.8	600.8	0	0	0	100.0	500.8	0.0
Small Capital Works	173.0	173.0	90	90	105	170.0	3.0	0.0
SEND capital allocation	1,871.2	1,871.2	148	148	675	1,275.0	596.2	45.0
SEND capital unallocated	1,775.5	1,775.5	0.0	0.0	0.0	0.0	1,775.5	0.0
SCA unallocated	129.3	129.3	0.0	0.0	0.0	0.0	129.3	0.0
Family Hubs & Start for Life	63.0	63.0	4.5	35.0	48.0	63	0.0	0.0
Childcare Expansion	314.8	314.8	18	18	18	314.8	0.0	0.0
AMP Data	25.0	25.0	23	23	24	25.0	0.0	0.0
Childrens Directorate Total	5,882.4	5,882.4	997.0	1,027.5	1,606.0	2,752.8	3,129.6	45.0

2025/26 Capital Programme as at 30 September 2025 continued

Scheme Detail	205/26 Original Allocation	2025/26 Revised Allocation	Cumulative Spend to 30 Sept 2025	Cumulative Forecast Spend to 30 Nov 2025	Cumulative Forecast Spend to 31 Jan 2026	Cumulative Forecast Spend to 31 March 2026	Allocation remaining	2026/27 Forecast Allocation
	£000	£000	£000	£000	£000	£000	£000	£000
Environment & Regeneration Directorate								
Stadium Minor Works	22.1	22.1	24.6	24.6	24.6	24.6	-2.5	30.0
Halton Leisure Centre	99.7	99.7	89.3	92.3	93.0	95.0	4.7	0.0
Children's Playground Equipment	67.8	67.8	50.5	60.5	60.5	65.0	2.8	65.0
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	13.0	0.0	0.0
Crow Wood Park Play Area	12.0	12.0	0.0	0.0	0.0	12.0	0.0	0.0
Open Spaces Schemes	600.0	770.0	564.5	600.0	650.0	770.0	0.0	600.0
Runcorn Town Park	450.6	450.6	0.0	0.0	60.0	125.0	325.6	280.0
Spike Island / Wigg Island	1,841.6	250.0	152.5	170.0	180.0	250.0	0.0	1,591.6
Pickerings Pasture Cafe	469.2	450.0	110.3	175.0	300.0	450.0	-0.1	19.2
Cemetery Infrastructure work	469.1	469.1	0.0	89.0	207.0	410.0	59.1	683.0
Stadium Public Address System	810.0	346.0	34.9	176.0	286.0	346.0	0.0	379.0
Litter Bins	20.0	20.0	0.0	0.0	0.0	20.0	0.0	20.0
Replacement Cremator	0.0	0.0	0.0	0.0	0.0	0.0	0.0	20.0
Stadium Steelwork Repairs	0.0	0.0	0.0	0.0	0.0	0.0	0.0	600.0
Brindley Lighting	0.0	200.0	0.0	100.0	150.0	200.0	0.0	0.0
Grangeway Court Refurbishment	0.0	52.0	8.0	10.0	16.0	52.0	0.0	948.0
CCTV Infrastructure Works	0.0	105.0	1.2	5.0	50.0	105.0	0.0	395.0
Equality Act Improvement Works	303.5	303.5	0.0	150.0	236.0	303.5	0.0	300.0
Foundary Lane Residential Area	3,520.9	3,520.9	878.0	1,020.9	1,200.0	3,520.9	0.0	0.0
Property Improvements	231.1	231.1	111.2	133.2	153.6	231.1	0.0	200.0
Town Deal	21,823.1	13,210.2	4,986.3	8,663.1	11,300.7	13,210.2	0.0	8,612.9
UK Shared Prosperity Fund	101.2	101.2	0.0	20.0	55.0	101.2	0.0	0.0
Runcorn Waterfront Residential Development	82.0	82.0	4.2	33.3	56.4	82.0	0.0	0.0

2025/26 Capital Programme as at 30 September 2025 continued

Scheme Detail	205/26 Original Allocation £000	2025/26 Revised Allocation £000	Cumulative Spend to 30 Sept 2025 £000	Cumulative Forecast Spend to 30 Nov 2025 £000	Cumulative Forecast Spend to 31 Jan 2026 £000	Cumulative Forecast Spend to 31 March 2026 £000	Allocation remaining £000	2026/27 Forecast Allocation £000
Changing Places	17.0	17.0	0.0	0.0	0.0	17.0	0.0	0.0
Kingsway Centre Demolition	708.0	708.0	293.0	438.0	488.0	538.0	170.0	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	2,200.0	0.0	0.0
Astmoor Masterplan	81.6	81.6	0.0	0.0	30.0	81.6	0.0	0.0
Sci-tech Daresbury - CPO	3,000.0	3,000.0	0.0	0.0	0.0	3,000.0	0.0	0.0
Warm Homes Plan	0.0	587.6	0.0	0.0	0.0	587.6	0.0	587.6
Bridge and Highway Maintenance	839.2	839.2	167.0	419.6	629.4	839.2	0.0	0.0
Runcorn Busway	90.0	90.0	75.0	90.0	90.0	90.0	0.0	0.0
ATF3 Murdishaw to Whitehouse	757.0	757.0	465.0	757.0	757.0	757.0	0.0	0.0
ATF4 - Widnes Town Centre Accessibility	114.5	114.5	0.0	0.0	0.0	0.0	114.5	0.0
A56 Reconstruction	943.7	943.7	95.0	314.5	629.0	943.7	0.0	0.0
LCWIP phase 2 Daresbury	3,862	100	30.0	84.5	84.5	84.5	15.5	0.0
Pot Hole Funding	968	968	162.0	502.0	735.0	968.0	0.4	0.0
CRSTS	4,405	4,405	712.0	2,378.0	3,391.5	4,405.0	0.0	0.0
Street Lighting - Structural Maintenance	1,025.1	1,025.1	0.0	100.0	150.0	200.0	825.1	1,025.1
Street Lighting - Upgrades	728.4	728.4	0.0	50.0	75.0	100.0	628.4	528.4
East Runcorn Connectivity	5,851.7	5,851.7	5,327.0	5,851.8	5,851.8	5,851.8	-0.1	5,851.7
Risk Management	712.9	120.0	23.0	53.0	83.0	103.0	17.0	120.0
Widnes Loops	0.0	0.0	65.0	65.0	65.0	65.0	-65.0	0.0
Fleet Replacements	4,482.0	2,500.0	1,048.0	1,357.0	1,928.5	2,500.0	0.0	4,482.0
Early Land Acquisition Mersey Gateway	210.0	80.0	47.4	68.0	73.0	80.0	0.0	80.0
Mersey Gateway Crossings Board	60.0	-234.8	-234.8	-234.8	-234.8	-234.8	0.0	60.0
Environment & Regeneration Directorate Total	62,333.3	45,658.5	15,290.3	23,816.5	29,904.7	43,563.1	2,095.4	27,478.4

2025/26 Capital Programme as at 30 September 2025 continued

Scheme Detail	205/26 Original Allocation £000	2025/26 Revised Allocation £000	Cumulative Spend to 30 Sept 2025 £000	Cumulative Forecast Spend to 30 Nov 2025 £000	Cumulative Forecast Spend to 31 Jan 2026 £000	Cumulative Forecast Spend to 31 March 2026 £000	Allocation remaining £000	2026/27 Forecast Allocation £000
Chief Executives Directorate								
IT Rolling Programme	805.6	1,305.6	828.9	937.5	1,100.5	1,305.6	0.0	1,200.0
Halton Smart Microgrid	10,870.0	1,000.0	0.0	0.0	0.0	1,000.0	0.0	9,870.0
Transformation Programme	1,538.0	2,465.7	1,212.2	1,631.8	1,920.1	2,169.7	296.0	0.0
Accelerated Growth	0.0	650.7	328.2	445.5	553.0	650.7	0.0	0.0
Chief Executives Directorate Total	13,213.6	5,422.0	2,369.3	3,014.8	3,573.7	5,126.0	296.0	11,070.0
Grand Total	85,504.4	61,088.0	19,559.6	30,423.8	38,394.4	55,566.9	5,521.0	40,493.4

2025/26 Budget Risk Register as at 30 September 2025

Appendix 5

Risk No	Risk Identified	Impact	Likelihood	Risk Score	Risk Control Measures	Assessment of Residual Risk with Control Measures Implemented			Responsible Person	Timescale for Review	Progress Comments	Date Updated
						Impact	Likelihood	Risk Score				
1	Pay costs - Pay award - Staff Turnover Saving Target - Agency, casuals and overtime - National Living Wage - Pension Costs	4	4	16	- Budget based upon individual staff members/vacancies - Budget monitoring - Contingency - Balances - Medium Term Forecast - Engage with Cheshire Pension Scheme and pension actuary - Market supplement paid in multiple service areas - Employer of Choice Initiative - Connect to Halton – Review of Scheme	3	3	9	ED/SB/Directors	Monthly	2025/26 budget includes pay growth at forecast 2% pay award. Pay offer agreed at 3.2%, backdated pay actioned in August 2025. Actual cost of the pay award highly higher at £1.214m that then £1m figure previously estimated. Agency costs and usage remain high although clear evidence of reduction in numbers within Children Social	30/09/25

											Care and Legal Services. Market Supplements being paid to increasing number of service users. Connect to Halton scheme went live September 2024, agency and casual appointments to be covered by the scheme.	
2	Redundancy and Early Retirements	3	3	9	• Benefits Tracking Process • Future savings to take into account cost of redundancy and early retirements. • Seek Government approval to use capital receipts to fund transformation costs. • Develop policy for voluntary severance scheme	2	3	6	ED/SB	Quarterly	Tracker created to monitor redundancy costs in current year. Look to capitalise redundancy costs where possible where evidence exists it creates a longer term saving. £0.200m saving included in 25/26 budget for savings from	30/09/25

											voluntary severance scheme. Scheme unlikely to go live in current financial year.	
3	Savings not achieved	4	3	12	• Budget monitoring • Contingency • Rigorous process in approving savings. • Review of savings at departmental and directorate level • Monthly budget monitoring • Medium Term Financial Forecast • RAG monitoring of savings included in bi-monthly monitoring reports. • Transformation saving targets reported monthly through Transformation Programme Board.	4	2	8	RR/ED/SB/Directors	Monthly	Savings for 2025/26 have been written into Directorate budgets. Budget savings monitored closely and if necessary offsetting savings sought. Transformation Programme Board planned to meet on monthly basis to discuss progress against programme.	30/09/25

4	Price inflation	3	3	9	• Prudent budget provision • Latest forecast information used eg. utilities • Budget monitoring • Contingency • Balances • CPI/RPI monitoring • MTFS	3	3	9	ED/SB	Monthly	CPI for September 2025 is 3.8% and RPI is 4.6%. Both running higher than inflation included in 2025.26 budget. Office of Budget Responsibility (OBR) forecast inflation is to remain above 3% for the remainder of 2025 and drop to 2.1% in 2026 and then hit the Government target of 2% in 2027.	30/09/25
5	Review of LG Finance • Business rates retention – 100% Pilot and Review • Fair Funding Review	4	4	16	• MPs • SIGOMA / LG Futures	3	3	9	ED/SB/NS/M W/MG	Weekly/ Monthly	Business rate retention pilot continues through to March 2026. Government are committed to	30/09/25

	- National Public Spending Plans - Social Care Green Paper				- Liverpool City Region & Merseyside Treasurers Group - Medium Term Financial Strategy - Member of business rate retention pilot region - Dialogue with DCLG - Responding to reviews and consultations					providing more certainty on LG Finances through multi year settlements. Government issued the Fair Funding consultation on 20 June 2025. Closing date of 15 August. Halton submitted a response together with that of LCR and Sigoma. Resetting the Business Rates Retention consultation was issued by Government in April 2025 with Halton submitting a response prior to the 02 June deadline.	
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6	Treasury Management - Borrowing - Investment	2	3	6	- Treasury Management Strategy - Link Asset Services advice - Treasury Management planning and monitoring - Attendance at Networking and Benchmarking Groups - Officer and Member Training	1	3	3	ED/SB/MG	Daily / Quarterly	BoE base rate maintained at 4.0%. Impact of Exceptional Financial Support request to be assessed with regards to timing of future borrowing.	30/09/25
7	Demand led budgets - Children in Care - Out of borough fostering - Community Care - High Needs	4	4	16	- Budget monitoring - Contingency - Balances - Review service demand - Directorate recovery groups - Monthly budget monitoring - Children Improvement Plan Investment Funding	4	4	16	ED/SB/NS/MW	Monthly	Numbers of children in care and with protection plans reviewed on a weekly basis. Community care costs and numbers on increase, reviewed on a regular basis. Investment in Children Services following OFSTED	30/09/25

											inspection to be monitored with regard to control and reduction of future costs.	
8	Mersey Gateway Costs • Costs • Toll Income • Funding • Accounting treatment	4	2	8	• Regular monitoring with Crossing Board • Capital reserve • Government Grant • Liquidity Fund	2	1	2	ED/SB/MG	Quarterly	Arrangements in place to monitor spend and availability of liquidity fund.	30/09/25
9	Council Tax Collection	3	3	9	• Council tax monitoring on monthly basis • Review of Collection Rate • Collection Fund Balance • Provision for bad debts • Review recovery procedures • Benchmarking	3	2	6	ED/PG/SB/PD/BH/MG	Monthly	Council tax collection rate through to the end of September 2025 is 53.71%, 0.11% lower than the collection rate at the same point last year. Debt of. £1.634m has so far been collected this year in relation to previous years' debt.	30/09/25

10	Business Rates Retention Scheme	3	3	9	- Review and monitoring of latest business rates income to baseline and estimate for year. - Prudent allowance for losses in collection - Prudent provision set aside for losses from valuation appeals - Regular monitoring of annual yield and baseline / budget position - Benchmarking Groups - Review recovery procedures	3	1	3	ED/SB/LB/MG	Monthly	Business rate collection through to the end of September 2025 is 58.60% which is 0.16% lower than the collection rate at the same point last year. £0.736m has so far been collected this year in relation to previous years' debt.	30/09/25
11	Income recovery Uncertainty to economy following cost of living and high inflation	3	3	9	- Corporate charging policy - Budget monitoring - Contingency - Balances - Income benchmarking	3	2	6	ED/MM/SB	Monthly	Income shortfalls identified and cause of increased concern in certain areas are being closely monitored. Additional posts created within Adult Social Care Directorate, responsible for	30/09/25

											improving the overall collection of social care debt.	
12	Capital Programme - Costs - Funding - Key Major Projects - Clawback of Grant - Availability and timing of capital receipts - Cashflow - Contractors	4	3	12	- Project Management - Regular monitoring - Detailed financial analysis of new schemes to ensure they are affordable - Targets monitored to minimise clawback of grant. - Contractor due diligence - Dialogue with Government departments.	3	2	6	Project Managers/ED /SB/LH	Quarterly	Capital receipts have been fully committed therefore new capital schemes need to bring own funding.	30/09/25
13	Academy Schools - Impact of transfer upon Council budget - Loss of income to Council Services	2	4	8	- Early identification of school decisions - DfE Regulations - Prudent consideration of financial transactions to facilitate transfer	1	3	3	ED/SB/NS	Monthly	Consideration given in MTFS for loss of funding.	30/09/25

					- Services continue to be offered to academies - Transfer Protocol							
14	Reserves Diminishing reserves, used to balance budget, fund overspend positions.	3	4	12	- Monitored on a bi-monthly basis, reported to Management Team and Exec Board - Benchmarking - Financial Forecast - Programme to replenish reserves.	3	3	9	ED/SB	Quarterly	Monitored and reported on a regular basis. Council reserves at historic low levels. Reserves will need to be replenished within future budgets	30/09/25
15	Budget Balancing - Council has struggled to achieve a balanced budget position for a number of years. - Forecast for current year is an overspend position of £19m. - Reserves insufficient to balance current year budget. - Council has been given approval in-principle for	4	4	16	- Current year budgets monitored on a regular basis. - Forward forecasting through to March 2029 reported on a prudent basis. - Regular conversations with DHLUC re Council's financial position. - LGA to undertake a financial assurance review.	4	4	16	ED/SB	Ongoing	Council has received in-principle agreement to fund day to day costs through Exceptional Financial Support. EFS covers a total of £52.8m over two years, split: 24/25 - £20.8m 25/26 - £32.0m Council utilised £10m of EFS in	30/09/25

[illegible]

