

REPORT TO: Executive Board

DATE: 14 September 2023

REPORTING OFFICER: Operational Director – Finance

PORTFOLIO: Corporate

SUBJECT: 2023/24 Spending as at 30 June 2023

WARD(S): Borough-wide

1.0 PURPOSE OF REPORT

1.1 To report the Council's overall revenue and capital net spending position as at 30 June 2023 together with a 2023/24 forecast outturn position.

2.0 RECOMMENDED: That;

- (i) All spending continues to be limited to only absolutely essential items;**
- (ii) Executive Directors take urgent action to identify areas where spending could be reduced or suspended for the remainder of the current financial year, or additional funding secured; and**
- (iii) Council be requested to approve the 2023/24 to 2025/26 Capital Programme as set out in paragraph 3.18 and Appendix 3.**

3.0 SUPPORTING INFORMATION

Revenue Spending

3.1 Appendix 1 presents a summary of spending against the operational revenue budget up to 30 June 2023 and Appendix 2 provides detailed figures for each individual Department. In overall terms, net Council spending as at 30 June 2023 is £2.023m over budget. The outturn forecast for the year estimates that net spend will be over the approved budget by £8.415m.

3.2 The forecast position shows estimated overspend positions across the majority of departments. The figures reflect a prudent yet realistic view of spend and income levels through to the end of the year. The position compares unfavourable to the 2022/23 budget overspend of £5.161m

3.3 It is clear from the level of reserves the Council holds (see para 3.13) the forecast outturn position is unsustainable for the Council and urgent action will be needed to reduce the cost base across all departments.

- 3.4 Included within the departmental figures is the cost of the 2023/24 pay award. This has been estimated at an increase of £1,925 for all staff with the exception of senior officers where a pay award of 3.5% has already been agreed. Any increase above the £1,925 proposed award will place further strain on the Council budget.
- 3.5 One of the main contributory factors to the forecast deficit position for the year is the cost of agency staff. This is mostly evident within the Children & Families Department and the Care Homes division. Whilst work is ongoing to support recruitment and retention of staff, the impact is not yet being felt in any major reduction to agency numbers. A recruitment bonus scheme has been introduced for Children's social care workers and there is also a rolling recruitment programme in place within the four Council run care homes. However, analysis of agency costs for the first quarter of the year below, with comparative figures for 2022/23 (on a quarterly basis), shows little if any improvement.

	2023/24	2022/23				Total 2022/23 £'000
	Q1 £'000	Q1 £'000	Q2 £'000	Q3 £'000	Q4 £'000	
Adult Social Care	1,176	1,234	1,434	1,550	1,460	5,677
Chief Executives Delivery Unit	118	0	1	6	15	23
Children & Family Services	1395	1,224	1,774	1,534	1,782	6,315
Community & Greenspace	44	26	29	41	33	130
Economy, Enterprise & Property	92	83	106	131	132	452
Education, Inclusion & Provision	107	3	4	0	24	31
Finance	18	0	0	6	25	31
Legal & Democratic Services	193	68	115	143	147	473
Planning & Transportation	45	114	17	54	41	225
Public Health & Public Protection	0	89	88	56	15	249
Total	3,188	2,843	3,566	3,522	3,674	13,605

- 3.6 Inflation as at June 2023 is running at 7.9% for CPI and 10.7% for RPI.
- 3.7 Forward forecasts for inflation remain varied across forecasters. Year-end 2023 forecast for CPI has a range of 6.2% to 7.5% with an average of 6.8%. Longer term 2024 forecast is for inflation to drop 2.8% (average view). Longer term rates remain under review and will be reflected in the Council's medium term financial forecast.
- 3.8 The pay deal and high inflation rates continue to have a serious negative impact on the Council's financial position. As such there continues to be a real urgency for all departments to cut any non-essential spending and to implement any agreed or proposed efficiencies as soon as possible.

Revenue - Operational Spending

- 3.9 Operational net spending for the first nine months of the year is higher than the budget to date by £2.203m Based on current forecasts it is estimated net spend will be over the approved budget for the year by £8.415m as at 31 March 2024 if no corrective action is taken.

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

(i) **Children and Families Department:-**

The projected outturn forecast is for the Department to overspend by £7.879m against a net budget of £32.063m.

Staffing

Employee costs are £0.909m above budget at the end of Quarter 1. A continued heavy reliance on long term agency staff to fill Social Worker, Practice Lead and Divisional Manager vacancies is the cause of this overspend, along with a number of agency staff appointed over and above the budgeted establishment structure. Social worker recruitment is proving difficult due to an extremely competitive market and highly inflated agency payment rates. Spend on agency staff at the end of Quarter 1 is £1.395m or 55% of employee budget to date.

The final outturn for employee costs is expected to be £2.902m over the approved budget. There are various workstreams currently in place to target the difficulties in recruitment and reduce the volume of agency staff, including a new Local Offer for employees offering recruitment and retention payments for those working in children's social care. It is hoped that these will be able to reduce the spend on employees throughout the year, however a significant overspend is still to be expected.

Supplies & Services

Supplies and Services expenditure is £0.192m above budget at the end of Quarter 1 with a forecast outturn of £0.869m. Additional growth was provided of £0.314k to cover the increase in court costs and related legal spend. However, supplies and services usage is diverse and high levels of spend relating to a number of areas including nursery fees, translation costs, equipment and travel are adding pressure to this budget. Consultancy costs also contribute largely to this overspend and are expected to be £0.166m over budget at the end of the financial year. The majority of these costs relate to the continuing work undertaken in relation to the in-house fostering project which has worked to develop the in-house fostering service and increase capacity over the last few years.

Out of Borough Residential Care

Out of Borough Residential Care continues to be the main budget pressure for the Children and Families Department as the costs of residential care have continued to rise year on year. This budget was given additional growth of £4.052m for this financial year to

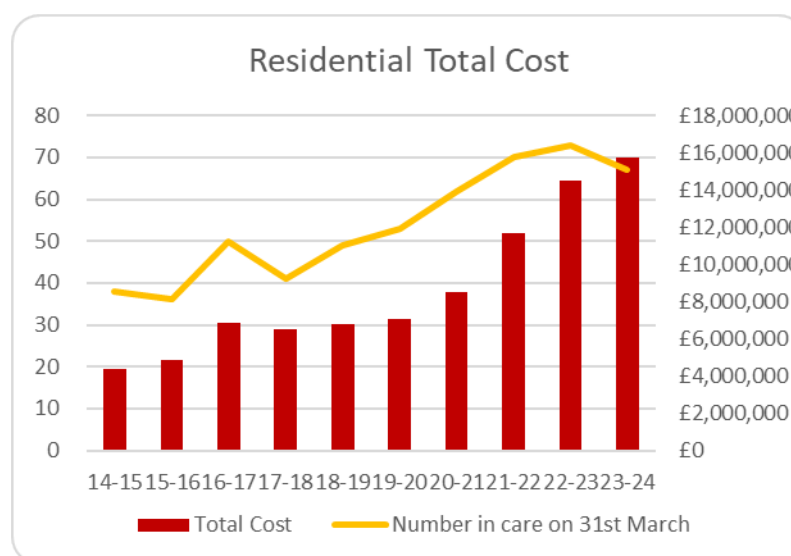
alleviate the pressure, however residential care is £0.634m overspent at the end of Quarter 1 with an anticipated outturn of £2.602m over budget at the end of the year.

Overall it is estimated spend for residential placements will be £1.290m higher than in 22/23.

The main reason for such a high increase in spend can be attributed more to the rise in costs of individual packages rather than an increase in numbers in care, for example there are currently six children in packages costing over £9k per week. The table below illustrates the trend towards numbers of children accommodated in higher cost packages with the numbers in lower priced packages reducing.

Provision	Weekly Costs	30th June 2023		31st March 2023	
		No. Placed	Estimated cost for the year	No. Placed	Estimated cost for the year
Residential	£2000 - £3000	6	876,000	6	429,036
Residential	£3001 - £4000	7	1,306,075	9	2,169,293
Residential	£4001 - £5000	9	1,942,736	12	2,809,768
Residential	£5001 - £13720	24	8,946,076	21	5,655,316
Secure	£6397 - £8137	0	0	1	379,458
Leaving Care	£443 - £8225	17	2,175,930	17	2,265,326
Parent & Child	£2000 - £5500	4	530,234	7	779,282
Total:		67	15,777,052	73	14,487,478

The graph below illustrates the rising costs of Residential Care, for consistency this does not include the costs of UASC as these costs were not included previous years.

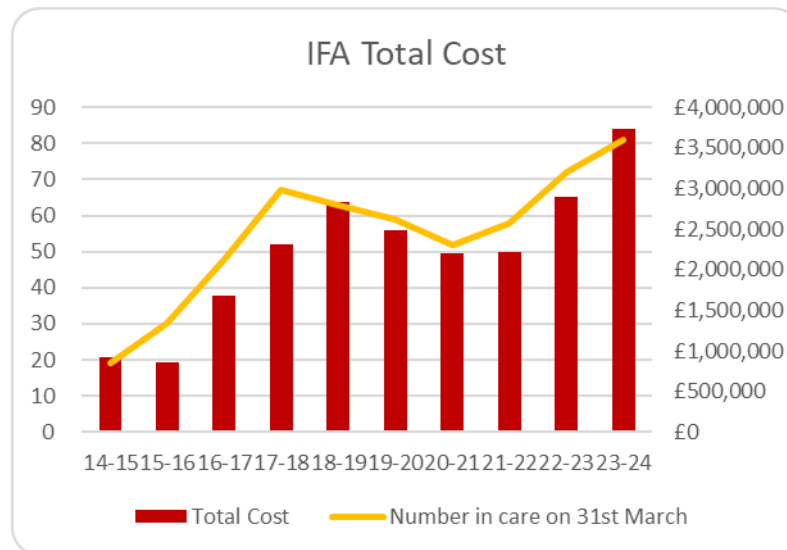


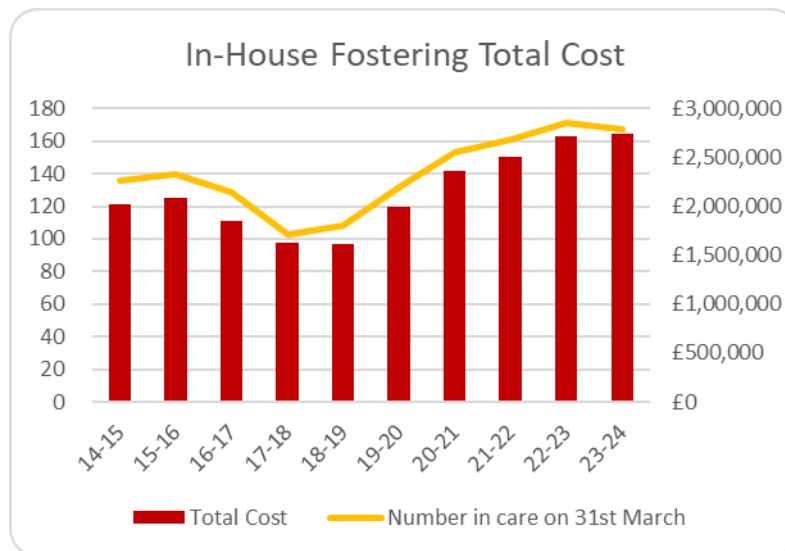
The High Costs Placements Panel is working to reduce these costs and has so far avoided additional costs of £1.141m by the

timely transfer of placements to lower priced Leaving Care packages, reducing additional support packages where possible, and reunification of young people with their families where appropriate. The High Costs Panel continues to meet regularly with the aim of reducing the costs of placements whilst still ensuring the needs of the young people placed are met. It is hoped that this continued scrutiny will bring down the current projected costs of residential placements, but the costs will remain high and continue to be a considerable pressure on the budget.

Foster Care Provision

Although in-house foster care provision has increased enabling more young people to be accommodated in house, recruitment has slowed lately which is consistent with the market in general. Increasing numbers of children in care and insufficient in-house fostering provision has meant increased reliance on Independent Fostering Agencies (IFA's). Higher numbers of children placed within IFA provision and increased IFA rates has resulted in an outturn forecast overspend of £0.681m with spend in this area expected to be around £0.840m more than 22-23.





(ii) **Adult Social Care Directorate:-**

Community Care

Community care expenditure is over budget profile at the end of Quarter 1 by £0.518m and is anticipated to be overspent against budget by £1.476m at the end of the financial year. The main reason for this is around increased uptake for Direct Payments, further details are provided below:

- Residential & Nursing Care

There are currently 477 residents in permanent residential/nursing care as at the end of June 2023 compared to 484 at the end of March 2023. This is a decrease of 1.45%. The average cost of a package of care has increased for the same period from £778 to £891, an increase of 14.52%. There are currently 73 service users with a package of care costing more than £1,000 per week, albeit some of those are jointly funded with Health. Of those 41 are placed outside the borough.

- Direct Payments

The demand for a Direct Payment continues to increase. In a lot of instances the current domiciliary provider is unable to pick up the care package so social workers have to offer a Direct Payment by default. The agencies being used charge a higher hourly rate, some as much as £28 per hour, much higher than the domiciliary provider rate of £19.61 per hour. These agencies in some cases also charge different rates for weekends and double time for Bank Holidays.

There have been 44 new referrals so far this year amounting to £0.621m and 64 referrals for increases totalling £0.480m

- Domiciliary Care & Supported Living

Currently there are 701 service users receiving a package of care at home compared to 691 at the end of March 2023, an increase of 1.45%. The average cost of a package of care has increased from £419.95 to £472.42, an increase of 12.49%.

Care Homes

The Q1 spend across the division is over budget profile by £0.416m. The forecast for the end of 2023/24 financial year is an estimated outturn position of £1.914m over budget.

Employee related expenditure is over budget profile at the end of Q1 by £0.398m with the expected outturn position of employee related expenditure at the end of financial year 2023/24 as £1.831m over budget.

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 Q1 total agency spend across the care homes reached £0.807m, the cost of this has partially been offset by staff vacancies.

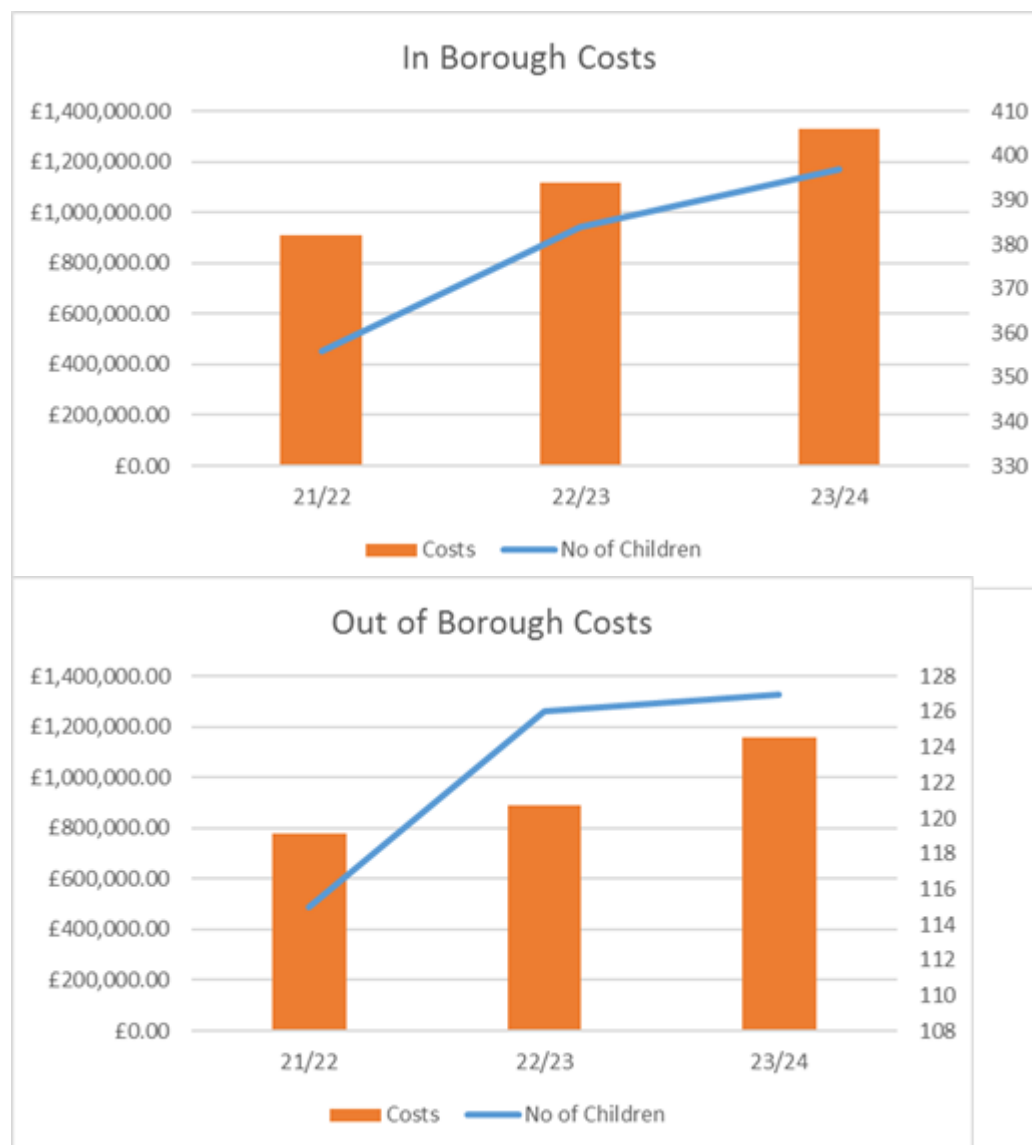
(iii) **Education, Inclusion and Provision**

Schools Transport is the main budget pressure for Education, Inclusion and Provision. Whilst the Council has a statutory responsibility to provide Special Educational Needs (SEN) pupils with transport. The demand for the School Transport service is increasing in line with the increasing number of pupils with SEN within the Borough.

At Q1 there are currently 524 service users accessing schools transport, the majority of which attend schools within the Borough, 397 compared to 127 out of the Borough. The table below breaks down the split between the different areas, and how each areas spend compares to budget.

	2023-24 as at Q1				
Area	No. of Users	Budget £'000	Projected Spend £'000	Variance £'000	Average Cost per User £
In Borough	397	1,104	1,330	(226)	£3,350
Out of Borough	127	426	1161	(735)	£9,142
Total	524	1,530	2,491	(961)	

As can be seen both areas are overspending compared to budget. However, the Out of Boroughs overspend is far greater than the In Borough. The demand for the School Transport service is increasing in line with the increasing number of pupils with SEN within the Borough. The graphs below show that the number of SEN children using this service has increased year on year, which has driven the costs up.



(iv) **Community and Greenspaces**

The net department spend is £0.190m over budget at the end of Quarter 1 and the estimated outturn overspend against budget for 2023/24 is £0.740m.

The main reasons for the adverse budget variance within the department is due to a shortfall on forecast income against budget. Sales income for the year is expected to underachieve compared to the budgeted income target. Shortfalls in income in the Leisure

Centres and the Stadium plus a reduction in room hire at Community Centres and Libraries are forecast to contribute towards lower income levels. School Meals SLA income is forecast to underachieve by £0.286m over the course of the year but this may be mitigated by reduced staffing costs.

(v) **Corporate and Democracy**

To date Corporate and Democracy net spend is £0.926m under the budget to date and it is currently forecast that net spend for the year will be below the approved budget by £4.021m.

Included within the above figures are both general and specific contingency budgets. This includes a contingency for continuing budget pressures within social care services and recognises that efforts to control and reduce spending within these areas is part of a longer term plan. It is currently forecast contingency of £3.392m will help support overspending areas elsewhere within the budget but this is pending further calls on the contingency budget.

Interest rate rises by the Bank of England (5.0% - June 2023) has increased the amount of interest which the Council is able to generate from its cash investments. It is currently forecast that by year-end the Council will be able to generate an additional £0.195m in interest receipts than was forecast at budget setting. The Council has also been notified that 2022/23 growth in the Mid-Mersey Business Rates Pool (an arrangement with St Helens and Warrington Councils) has generated an additional £0.364 above that forecast.

Collection Fund

- 3.11 Council tax collection for the first quarter of the year is 27.41%, equal at the same point as last year. Cash collection for the year to date is £21.2m, this includes £0.8m collected in relation to previous year debt.
- 3.12 Business rates collection for the first quarter of the year is 31.76%, up by 1.58% on this point last year. Cash collected for the year to date is £18.5m, this includes £0.5m collected in relation to previous year debt.

Review of Reserves

- 3.13 As at 31 March 2023 the Council's General Reserve was £5.147m, which represents 3.6% of the Council's total net budget. This is considered to be a minimum balance level.
- 3.14 As at 30 June 2023, the balance of Council earmarked reserves stood at £97.071m
- 3.15 Detailed below is the balance of earmarked reserves held at 30 June 2023, categorised into the reasons for which they are held

Category	Balance 30 June 2023 £'000s
Future Revenue Commitments	2,210
Mersey Gateway	73,524
Grants	11,054
Capital	1,186
Contractual	9,097
Total	97,071

- 3.16 Mersey Gateway reserves are subject to a review (by the Department for Transport) during the current year and a decision will be made on their future use. It is currently expected that a share of the balance will be earmarked for the Council, with the remainder being returned to the DfT. The value of the Council's share is currently unknown but is expected to be in the region of £8m.
- 3.17 The current value of reserves held for future revenue commitments is a major concern. The balance of £2.210m is not sufficient to meet the forecast outturn overspend position for the year. A share of Mersey Gateway reserves will help with this, but it is clear there needs to be a significant reduction in spending by all Departments over the coming months to bring down the forecast outturn overspend.

Capital Spending

- 3.18 Council approved the capital programme for 2023/24 on 8 March 2023. Since then new capital grant allocations have been received and slippage to capital projects for 2022/23 has been rolled forward to 2023/24. Appendix 3 brings all the separate elements together and report on the Council's total planned capital programme expenditure over the next three years
- 3.19 Capital spending at 30 June 2023 totalled £9.604m, which represents 89.5% of the planned spending of £10.730m at this stage. This represents 17.1% of the total Capital Programme of £56.178m (which assumes a 20% slippage between years).

Approved Savings

- 3.20 On 02 February 2023, Council approved saving measures against the budget for the three year period 01 April 2023 to 31 March 2026. Appendix 4 lists those savings together with RAG rated information on action to date to achieve the target saving.

4.0 CONCLUSIONS

- 4.1 As at 30 June 2023, net revenue spend is £2.203m over the budget to date.

4.2 The forecast outturn currently estimates that spending will be £8.415m over budget for the year, which would have a severe impact upon the Council's reserves.

4.3 To address day to day operational budget pressures Departments should ensure that all spending continues to be restricted and tightly controlled throughout the year, to ensure that the forecast outturn overspend is minimised as far as possible

5.0 POLICY AND OTHER IMPLICATIONS

5.1 None.

6.0 IMPLICATIONS FOR THE COUNCIL'S PRIORITIES

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

7.0 RISK ANALYSIS

7.1 There are a number of financial risks within the budget. However, the Council has internal controls and processes in place to ensure that spending remains in line with budget as far as possible.

7.2 A budget risk register of significant financial risks is maintained and has been updated

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 June 2023

APPENDIX 1

Directorate / Department	Annual Budget £'000	Budget To Date £'000	Actual To Date £'000	Variance (Overspend) £'000	Forecast Outturn (Overspend)
Adult Social Care	22,382	5,249	5,213	36	0
Care Homes	9,476	2,022	2,438	(416)	(1,914)
Community Care	20,577	4,531	5,049	(518)	(1,476)
Complex Care Pool	4,661	-1,244	-1,352	108	661
Adults Directorate	57,096	10,558	11,348	(790)	(2,729)
Finance	4,623	1,125	1,072	53	0
Legal & Democratic Services	1,911	519	550	(31)	(99)
ICT & Support Services	2,112	885	870	15	(199)
Chief Executives Delivery Unit	-1,737	-915	-959	44	42
Chief Executives Directorate	6,909	1,614	1,533	81	(256)
Children & Families	32,063	4,898	6,955	(2,057)	(7,879)
Education, Inclusion & Provision	8,614	1,933	2,053	(120)	(772)
Childrens Directorate	40,677	6,831	9,008	(2,177)	(8,651)
Community & Greenspace	26,383	5,521	5,711	(190)	(740)
Economy, Enterprise & Property	1,673	1,357	1,411	(54)	(125)
Planning & Transportation	8,272	680	727	(47)	(111)
Environment & Regeneration Directorate	36,328	7,558	7,849	(291)	(976)
Corporate & Democracy	-1,603	17	-909	926	4,021
Public Health Directorate	1,473	632	584	48	176
Total Operational Net Spend	140,880	27,210	29,413	(2,203)	(8,415)

Adult Social Care

APPENDIX 2

	Annual Budget	Budget to Date	Actual Spend	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employees	15,710	3,916	3,847	69	210
Premises	602	195	203	(8)	(30)
Supplies & Services	608	203	198	5	0
Aids & Adaptations	38	9	10	(1)	0
Transport	232	57	72	(15)	(60)
Food Provision	201	40	39	1	10
Agency	678	167	165	2	0
Supported Accommodation and Services	1,358	359	357	2	0
Emergency Duty Team	110	0	0	0	0
Transfer To Reserves	357	0	0	0	0
Capital Financing	44	0	0	0	0
Contacts & SLAs	584	282	279	3	0
Housing Solutions Grant Funded Schemes					
Homelessness Prevention	460	45	36	9	0
Rough Sleepers Initiative	150	23	23	0	0
Total Expenditure	21,132	5,296	5,229	67	130
Income					
Fees & Charges	-860	-215	-203	(12)	(20)
Sales & Rents Income	-396	-169	-174	5	10
Reimbursements & Grant Income	-1,489	-327	-338	11	0
Capital Salaries	-121	-30	-30	0	0
Housing Schemes Income	-610	-485	-485	0	0
Total Income	-3,476	-1,226	-1,230	4	(10)
Net Operational Expenditure	17,656	4,070	3,999	71	120
Recharges					
Premises Support	583	146	146	0	0
Transport Support	575	144	179	(35)	(120)
Central Support	3,667	917	917	0	0
Asset Rental Support	13	0	0	0	0
Recharge Income	-112	-28	-28	0	0
Net Total Recharges	4,726	1,179	1,214	(35)	(120)
Net Departmental Expenditure	22,382	5,249	5,213	36	0

Care Homes

	Annual Budget	Budget to Date	Actual	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
<u>Madeline Mckenna</u>					
Employees	636	151	184	(33)	(163)
Other Premises	122	20	26	(6)	(14)
Supplies & Services	16	3	3	0	(6)
Food Provison	43	11	12	(1)	(1)
Total Madeline Mckenna Expenditure	817	185	225	(40)	(184)
<u>Millbrow</u>					
Employees	1,897	406	515	(109)	(418)
Other Premises	151	33	38	(5)	(16)
Supplies & Services	43	11	9	2	(12)
Food Provison	75	19	19	0	(1)
Total Millbrow Expenditure	2,166	469	581	(112)	(447)
<u>St Luke's</u>					
Employees	2,646	520	656	(136)	(521)
Other Premises	208	36	38	(2)	(11)
Supplies & Services	46	9	5	4	6
Food Provison	118	3	7	(4)	4
Total St Luke's Expenditure	3,018	568	706	(138)	(522)
<u>St Patrick's</u>					
Employees	1,669	384	514	(130)	(717)
Other Premises	191	35	37	(2)	(11)
Supplies & Services	43	9	8	1	(8)
Food Provison	112	8	13	(5)	(13)
Total St Patrick's Expenditure	2,015	436	572	(136)	(749)
<u>Care Homes Divison Management</u>					
Employees	285	71	61	10	(12)
Care Home Divison Management	285	71	61	10	(12)
Net Operational Expenditure	8,301	1,729	2,145	(416)	(1,914)
<u>Recharges</u>					
Premises Support	285	71	71	0	0
Transport Support	0	0	0	0	0
Central Support	890	222	222	0	0
Asset Rental Support	0	0	0	0	0
Recharge Income	0	0	0	0	0
Net Total Recharges	1,175	293	293	0	0
Net Departmental Expenditure	9,476	2,022	2,438	(416)	(1,914)

Community Care

	Annual Budget	Budget to Date	Actual Spend	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Residential & Nursing	15,616	3,105	3,153	(48)	(158)
Domiciliary Care & Supported living	11,781	1,812	1,824	(12)	30
Direct Payments	11,609	3,394	3,795	(401)	(1,400)
Day Care	375	57	68	(11)	(97)
Total Expenditure	39,381	8,368	8,840	(472)	(1,625)
Income					
Residential & Nursing Income	-9,659	-1,891	-1,896	5	134
Community Care Income	-2,141	-336	-293	(43)	(37)
Direct Payments Income	-957	-147	-140	(7)	52
Income from other CCGs	-126	0	0	0	0
Market sustainability & Improvement Grant	-1,497	-374	-374	0	0
Adult Social Care Support Grant	-4,357	-1,089	-1,089	0	0
War Pension Disregard Grant	-67	0	0	0	0
Total Income	-18,804	-3,837	-3,792	(46)	149
Net Operational Expenditure	20,577	4,531	5,049	(518)	(1,476)
Recharges					
Premises Support	0	0	0	0	0
Transport	0	0	0	0	0
Central Support	0	0	0	0	0
Asset Rental Support	0	0	0	0	0
HBC Support Costs Income	0	0	0	0	0
Net Total Recharges	0	0	0	0	0
Net Departmental Expenditure	20,577	4,531	5,049	(518)	(1,476)

Complex Care Pool

	Annual Budget	Budget to Date	Actual Spend	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Intermediate Care Services	3,512	765	756	9	42
Oakmeadow	1,170	283	220	63	0
Community Home Care First	1,530	270	159	111	445
Joint Equipment Store	829	138	138	0	0
Development Fund	695	0	0	0	482
Lilycross	194	55	55	0	139
Equipment	48	0	0	0	0
HICafs	3,226	389	408	(19)	14
Discharge Schemes	1,921	480	480	0	0
Contracts & SLA's	3,320	93	68	25	84
Carers Breaks	450	105	78	27	115
Carers centre	354	177	177	0	0
Residential Care	1,246	311	311	0	0
Domiciliary Care & Supported Living	3,713	776	776	0	0
Total Expenditure	22,208	3,842	3,626	216	1,321
Income					
BCF	-12,762	-3,191	-3,191	0	0
CCG Contribution to Pool	-2,864	-708	-708	0	0
ASC Discharge Grant	-1,921	-1,187	-1,187	0	0
Total Income	-17,547	-5,086	-5,086	0	0
Net Operational Expenditure	4,661	-1,244	-1,460	216	1,321
Recharges					
Premises Support	0	0	0	0	0
Transport	0	0	0	0	0
Central Support	0	0	0	0	0
Asset Rental Support	0	0	0	0	0
HBC Support Costs Income	0	0	0	0	0
Net Total Recharges	0	0	0	0	0
ICB Contribution Share of Surplus	0	0	108	(108)	(661)
Net Departmental Expenditure	4,661	-1,244	-1,352	108	661

Finance Department

	Annual Budget	Budget to Date	Actual Spend	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employees	6,576	1,480	1,495	(15)	(25)
Insurances	930	545	495	50	(41)
Supplies & Services	357	180	274	(94)	(101)
Rent Allowances	35,500	7,232	7,232	0	0
Concessionary Travel	1,748	360	286	74	112
Non HRA Rent Rebates	70	18	9	9	8
Discretionary Social Fund	351	66	42	24	24
Discretionary Housing Payments	300	52	52	0	0
Household Support Fund Expenditure	2,000	59	59	0	0
LCR Levy	2,241	560	560	0	0
Transfer to Reserves	17	0	0	0	17
Bad Debt Provision	77	0	0	0	0
Total Expenditure	50,167	10,552	10,504	48	(6)
Income					
Other Fees & Charges	-329	-90	-89	(1)	(7)
Burdens Grant	-60	-60	-88	28	28
Dedicated schools Grant	-123	0	0	0	0
Council Tax Liability Order	-541	-230	-183	(47)	(49)
Business Rates Admin Grant	-157	0	0	0	0
Schools SLAs	-295	-295	-282	(13)	(13)
LCR Reimbursement	-2,241	-560	-560	0	0
HB Overpayment Debt Recovery	-400	-30	-30	0	0
Rent Allowances	-34,800	-6,851	-6,851	0	0
Non HRA Rent Rebate	-70	-18	-25	7	8
Discretionary Housing Payment Grant	-300	-93	-93	0	0
Housing Benefits Admin Grant	-515	-130	-151	21	21
Universal Credits	-5	0	0	0	0
Council Tax Admin Grant	-204	0	0	0	0
Household Support Fund Grant	-2,000	0	0	0	0
Energy Bills Support	-245	-245	-245	0	0
Alternative Fuel	-42	-42	-42	0	0
Reimbursements & Other Grants	-142	-35	-45	10	18
CCG McMillan Reimbursement	-82	0	0	0	0
Total Income	-42,551	-8,679	-8,684	5	6
Net Operational Expenditure	7,616	1,873	1,820	53	0
Recharges					
Premises Support	268	67	67	0	0
Transport	0	0	0	0	0
Central Support	2,069	517	517	0	0
Asset Rental Support	0	0	0	0	0
HBC Support Costs Income	-5,330	-1,332	-1,332	0	0
Net Total Recharges	-2,993	-748	-748	0	0
Net Departmental Expenditure	4,623	1,125	1,072	53	0

Legal Services

	Annual Budget	Budget to Date	Actual Spend	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employees	1,681	470	442	28	32
Agency Costs (Locums)	0	0	186	(186)	(450)
Supplies & Services	171	128	132	(4)	(4)
Civic Catering & Functions	26	2	1	1	4
Legal Expenses	260	20	76	(56)	(144)
Transport Related Expenditure	11	3	0	3	11
Total Expenditure	2,149	623	837	(214)	(551)
Income					
Land Charges	-90	-10	-10	0	0
School SLA's	-92	-65	-65	0	(1)
Licence Income	-284	-50	-54	4	10
Government Grant	-42	-42	-42	0	0
Fees & Charges Income	-70	-22	-24	2	6
Transfer from Reserves	0	0	-177	177	437
Total Income	-578	-189	-372	183	452
Net Operational Expenditure	1,571	434	465	(31)	(99)
Recharges					
Premises Support	58	14	14	0	0
Transport	0	0	0	0	0
Central Support	282	71	71	0	0
Asset Rental Support	0	0	0	0	0
HBC Support Costs Income	0	0	0	0	0
Net Total Recharges	340	85	85	0	0
Net Departmental Expenditure	1,911	519	550	(31)	(99)

ICT & Support Services Department

	Annual Budget	Budget to Date	Actual Spend	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employee Expenditure	8,110	2,000	1,989	11	(361)
Supplies & Services Expenditure	1,012	254	220	34	65
Capital Finance	78	19	0	19	19
Computer Repairs & Software	1,318	1,122	1,148	(26)	(26)
Communication Costs	13	13	31	(18)	(18)
Premises Expenditure (HDL)	6	0	0	0	1
Transport Expenditure	3	0	0	0	0
Transfer to Reserves	15	0	0	0	0
Premises Expenditure	170	75	90	(15)	(15)
Total Expenditure	10,725	3,483	3,478	5	(335)
Income					
Fees & Charges	-906	-20	-20	0	181
Schools SLA Income	-610	-432	-442	10	(45)
Total Income	-1,516	-452	-462	10	136
Net Operational Expenditure	9,209	3,031	3,016	15	(199)
Recharges					
Premises Support	557	139	139	0	0
Transport	16	4	4	0	0
Central Support	1,787	449	449	0	0
Asset Rental Support	1,494	0	0	0	0
HBC Support Costs Income	-10,951	-2,738	-2,738	0	0
Net Total Recharges	-7,097	-2,146	-2,146	0	0
Net Departmental Expenditure	2,112	885	870	15	(199)

Chief Executives Delivery Unit

	Annual Budget	Budget to Date	Actual Spend	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employees	2,678	650	572	78	229
Employees Training	117	25	23	2	6
Apprenticeship Levy	300	20	43	(23)	(143)
Supplies & Services	296	50	39	11	26
Total Expenditure	3,391	745	677	68	118
Income					
Fees & Charges	-211	-45	-44	(1)	1
Schools SLA	-533	-440	-417	(23)	(77)
Transfer from Reserves	-87	-87	-87	0	0
Total Income	-831	-572	-548	(24)	(76)
Net Operational Expenditure	2,560	173	129	44	42
Recharges					
Premises Support	117	29	29	0	0
Transport	972	243	243	0	0
Central Support	53	0	0	0	0
Asset Rental Support	-5,491	-1,373	-1,373	0	0
HBC Support Costs Income	52	13	13	0	0
Net Total Recharges	-4,297	-1,088	-1,088	0	0
Net Departmental Expenditure	-1,737	-915	-959	44	42

Children & Families

	Annual Budget	Budget to Date	Actual Spend	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employees	11,460	2,495	3,404	(909)	(2,902)
Other Premises	476	124	108	16	58
Supplies & Services	1,084	214	406	(192)	(869)
Transport	113	8	47	(39)	(195)
Direct Payments	1,016	246	243	3	11
Commissioned services to Vol Orgs	224	56	52	4	15
Residential Care	13,505	1,402	2,036	(634)	(2,602)
Out of Borough Adoption	30	8	0	8	30
Out of Borough Fostering	3,050	298	460	(162)	(681)
In House Adoption	461	25	27	(2)	(11)
Special Guardianship Order	2,221	513	554	(41)	(193)
In House Foster Carer Placements	2,670	611	639	(28)	(73)
Lavender House	230	36	36	0	0
Home Support & Respite	340	85	81	4	25
Care Leavers	256	60	65	(5)	(22)
Family Support	53	13	7	6	31
Contracted services	3	1	1	0	0
Early Years	275	117	145	(28)	(97)
Emergency Duty	124	0	0	0	(60)
Youth Offending Services	255	0	0	0	(85)
Total Expenditure	37,846	6,312	8,311	(1,999)	(7,620)
Income					
Fees & Charges	-31	-1	0	(1)	(4)
Sales Income	-4	-1	-1	0	(3)
Rents	-76	-16	-15	(1)	(4)
Reimbursement & other Grant Income	-539	-97	-41	(56)	(248)
Transfer from reserve	-47	-47	-47	0	0
Dedicated Schools Grant	-50	0	0	0	0
Government Grants	-7,556	-1,881	-1,881	0	0
Total Income	-8,303	-2,043	-1,985	(58)	(259)
Net Operational Expenditure	29,543	4,269	6,326	(2,057)	(7,879)
Recharges					
Premises Support	339	85	85	0	0
Transport Support	15	3	3	0	0
Central Support	3,290	822	822	0	0
Asset Rental Support	0	0	0	0	0
Recharge Income	-1,124	-281	-281	0	0
Net Total Recharges	2,520	629	629	0	0
Net Departmental Expenditure	32,063	4,898	6,955	(2,057)	(7,879)

Education, Inclusion & Provision

	Annual Budget	Budget to Date	Actual Spend	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employees	7,414	1,906	1,851	55	280
Premises	130	36	36	0	0
Supplies & Services	1,297	928	938	(10)	(87)
Transport	6	1	0	1	0
Schools Transport	1,588	157	364	(207)	(961)
Commissioned Services	1,654	44	44	0	0
Grants to Voluntary Organisations	10	0	0	0	(65)
Independent School Fees	6,728	1,642	1,642	0	0
Inter Authority Special Needs	604	131	131	0	0
Pupil Premium Grant	220	21	21	0	0
Nursery Education Payments	7,467	1,726	1,726	0	0
Capital Financing	1	0	0	0	0
Total Expenditure	27,119	6,592	6,753	(161)	(833)
Income					
Fees & Charges Income	-207	-60	-61	1	21
Government Grant Income	-856	-214	-214	0	0
Schools SLA Income	-445	-146	-146	0	0
Reimbursements & Other Grant Income	0	0	-40	40	40
Transfers from Reserves	-134	-25	-25	0	0
Dedicated Schools Grant	-18,731	-4,683	-4,683	0	0
Inter Authority Income	-483	-113	-113	0	0
Total Income	-20,856	-5,241	-5,282	41	61
Net Operational Expenditure	6,263	1,351	1,471	(120)	(772)
Recharges					
Premises Support	281	70	70	0	0
Transport Support	441	108	108	0	0
Central Support	1,612	404	404	0	0
Asset Rental Support	17	0	0	0	0
Recharge Income	0	0	0	0	0
Net Total Recharges	2,351	582	582	0	0
Net Departmental Expenditure	8,614	1,933	2,053	(120)	(772)

Community & Greenspaces

	Annual Budget	Budget to Date	Actual Spend	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employees	17,061	3,700	3,667	33	(50)
Premises	3,685	1,017	1,033	(16)	(63)
Supplies & Services	1,598	553	526	27	108
Hired & Contracted Services	527	128	151	(23)	(93)
Book Fund	140	62	62	0	0
Food Provisions	371	54	87	(33)	(72)
School Meals Food	1,965	526	500	26	50
Miscellaneous Transport Costs	117	35	38	(3)	(8)
Other Agency Costs	601	159	140	19	16
Waste Disposal Contracts	6,865	1,810	1,804	6	34
Grants to Voluntary Organisations	67	38	38	0	8
Grant to Norton Priory	172	87	87	0	0
Capital Financing	201	0	0	0	0
Total Expenditure	33,370	8,169	8,133	36	(70)
Income					
Sales Income	-3,974	-922	-795	(127)	(308)
Fees & Charges Income	-5,741	-1,800	-1,800	0	0
Rental Income	-221	-72	-73	1	5
Government Grant Income	-595	-595	-595	0	0
Reimbursements & Other Grant Income	-685	-389	-389	(0)	0
SLA Income	-2,391	-627	-543	(85)	(286)
Internal Fees Income	-592	-83	-72	(11)	(52)
Capital Salaries	-173	-25	-26	0	(9)
Transfers From Reserves	0	71	71	0	0
Total Income	-14,373	-4,442	-4,221	(221)	(650)
Net Operational Expenditure	18,997	3,727	3,912	(185)	(720)
Recharges					
Premises Support	1,825	456	456	0	0
Transport	2,046	512	517	(5)	(20)
Central Support	3,856	966	966	0	0
Asset Rental Support	199	0	0	0	0
HBC Support Costs Income	-540	-140	-140	0	0
Net Total Recharges	7,386	1,794	1,799	(5)	(20)
Net Departmental Expenditure	26,383	5,521	5,711	(190)	(740)

Economy, Enterprise & Property

	Annual Budget	Budget to Date	Actual Spend	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employees	5,155	1,319	1,309	10	39
Repairs & Maintenance	1,930	587	589	(2)	(2)
Premises	104	91	91	0	(3)
Energy & Water Costs	1,765	302	247	55	222
NNDR	793	683	676	7	7
Rents	165	77	77	0	0
Economic Regeneration Activities	37	3	3	0	0
Security	509	77	86	(9)	(30)
Supplies & Services	297	128	139	(11)	(45)
Supplies & Services - Grant	535	110	110	0	0
Grants to Voluntary Organisations	85	25	25	0	0
Total Expenditure	11,375	3,402	3,352	50	188
Income					
Fees & Charges Income	-803	-72	-62	(10)	(41)
Rent - Commercial Properties	-974	-186	-146	(40)	(158)
Rent - Investment Properties	-44	-13	-11	(2)	(6)
Rent - Markets	-853	-211	-191	(20)	(78)
Government Grant	-1,058	-130	-130	0	0
Reimbursements & Other Grant Income	-1,084	0	-4	4	6
Schools SLA Income	-294	-205	-169	(36)	(36)
Recharges to Capital	-232	-15	-15	0	0
Transfer from Reserves	-375	-217	-217	0	0
Total Income	-5,717	-1,049	-945	(104)	(313)
Net Operational Expenditure	5,658	2,353	2,407	(54)	(125)
Recharges					
Premises Support	2,006	502	502	0	0
Transport	23	6	6	0	0
Central Support	1,710	428	428	0	0
Asset Rental Support	4	0	0	0	0
HBC Support Costs Income	-7,728	-1,932	-1,932	0	0
Net Total Recharges	-3,985	-996	-996	0	0
Net Departmental Expenditure	1,673	1,357	1,411	(54)	(125)

Planning & Transportation Department

	Annual Budget	Budget to Date	Actual Spend	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employees	5,149	1,157	1,181	(24)	(94)
Efficiency Savings	-100	0	0	0	0
Premises	211	74	63	11	45
Hired & Contracted Services	115	34	48	(14)	(54)
Supplies & Services	113	65	107	(42)	(168)
Street Lighting	1,766	126	67	59	236
Highways Maintenance - Routine & Reactive	1,583	203	213	(10)	(38)
Highways Maintenance - Programmed Work	1,567	203	212	(9)	(38)
Fleet Transport	1,410	296	334	(38)	(151)
Bus Support - Halton Hopper Tickets	52	16	9	7	29
Bus Support	458	63	73	(10)	(40)
Grants to Voluntary Organisations	31	30	30	0	0
NRA Levy	73	72	72	0	0
LCR Levy	882	220	220	0	0
Contribution to Reserves	359	0	0	0	0
Total Expenditure	13,669	2,559	2,629	(70)	(273)
Income					
Sales & Rents Income	-101	-18	-14	(4)	(16)
Planning Fees	-738	-129	-111	(18)	0
Building Control Fees	-242	-38	-30	(8)	(31)
Other Fees & Charges	-932	-261	-248	(13)	(52)
Grants & Reimbursements	-179	-148	-148	0	0
Government Grant Income	-32	-32	-32	0	0
Halton Hopper Income	-54	-4	-1	(3)	(13)
Recharge to Capital	-317	-50	-8	(42)	(168)
LCR Levy Reimbursement	-882	-220	-220	0	0
Contribution from Reserves	-489	-489	-489	0	0
Total Income	-3,966	-1,389	-1,301	(88)	(280)
Net Operational Expenditure	9,703	1,170	1,328	(158)	(553)
Recharges					
Premises Support	509	127	127	0	0
Transport	591	126	162	(36)	(146)
Central Support	1,432	358	358	0	0
Asset Rental Support	686	0	0	0	0
HBC Support Costs Income	-885	-221	-221	0	0
Transport Recharge Income	-3,764	-880	-1,027	147	588
Net Total Recharges	-1,431	-490	-601	111	442
Net Departmental Expenditure	8,272	680	727	(47)	(111)

Corporate & Democracy

	Annual Budget	Budget to Date	Actual Spend	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employees	361	90	90	0	0
Contracted Services	39	10	5	5	0
Supplies & Services	131	52	48	4	0
Premises Expenditure	5	5	7	(2)	0
Transport Costs	1	0	6	(6)	(6)
Members Allowances	946	236	224	12	0
Interest Payable - Treasury Management	1,099	275	275	0	0
Interest Payable - Other	271	68	28	40	157
Bank Charges	144	36	65	(29)	(100)
Audit Fees	342	85	85	0	0
Contingency	3,392	848	0	848	3,392
Capital Financing	2,259	0	0	0	0
Contribution to Reserves	4,332	0	0	0	0
Debt Management Expenses	20	5	6	(1)	(1)
Precepts & Levies	221	0	0	0	0
Total Expenditure	13,563	1,710	839	871	3,442
Income					
Interest Receivable - Treasury Management	-4,194	-1,021	-1,070	49	195
Interest Receivable - Other	0	0	-5	5	20
Other Fees & Charges	-153	-38	-39	1	0
Grants & Reimbursements	-255	8	8	0	364
Government Grant Income	-1,469	-367	-367	0	0
Transfer from Reserves	-7,156	0	0	0	0
Total Income	-13,227	-1,418	-1,473	55	579
Net Operational Expenditure	336	292	-634	926	4,021
Recharges					
Premises Support	8	2	2	0	0
Transport Support	0	0	0	0	0
Central Support	870	230	230	0	0
Asset Rental Support	0	0	0	0	0
Recharge Income	-2,817	-507	-507	0	0
Net Total Recharges	-1,939	-275	-275	0	0
Net Departmental Expenditure	-1,603	17	-909	926	4,021

Public Health

	Annual Budget	Budget to Date	Actual Spend	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employees	4,629	955	947	8	28
Premises	6	0	0	0	0
Supplies & Services	255	72	44	27	108
Contracts & SLA's	7,006	898	892	6	20
Aids & Adaptations	0	0	0	0	0
Transport	4	1	0	1	0
Other Agency	23	23	23	0	0
Food Provision	0	0	0	0	0
Total Expenditure	11,923	1,949	1,906	43	156
Income					
Fees & Charges	-71	-15	-20	5	20
Sales & Rents Income	0	0	0	0	0
Reimbursements & Grant Income	-44	-32	-32	0	0
Transfer from Reserves	-1,242	0	0	0	0
Government Grant Income	-11,117	-1,776	-1,776	0	0
Total Income	-12,474	-1,823	-1,828	5	20
Net Operational Expenditure	-551	126	78	48	176
Recharges					
Premises Support	156	39	39	0	0
Transport	20	5	5	0	0
Central Support	2,330	582	582	0	0
Asset Rental Support	0	0	0	0	0
HBC Support Costs Income	-482	-120	-120	0	0
Net Total Recharges	2,024	506	506	0	0
Net Departmental Expenditure	1,473	632	584	48	176

Capital Programme as at 30 June 2023

Appendix 3

Directorate/Department	2023/24 Capital Allocation	Allocation to Date	Actual Spend to 30 June 2023	Total Allocation Remaining	2024/25 Capital Allocation	2025/26 Capital Allocation
	£'000	£'000	£'000	£'000	£'000	£'000
CHILDRENS DIRECTORATE						
Asset Management Data	12	0	0	12	0	0
Capital Repairs	904	78	67	837	0	0
Asbestos Management	12	0	0	12	0	0
Schools Access Initiative	30	0	0	30	0	0
Basic Needs Project	279	1	0	279	0	0
Fairfield Primary School	283	1	0	283	20	0
Cavendish School	23	6	0	23	0	0
SEMH Free School	232	1	0	232	0	0
SEND capital allocation	3,200	80	73	3,127	0	0
SCA unallocated	84	0	0	84	0	0
Family Hubs	56	0	0	56	47	0
TOTAL CHILDRENS DIRECTORATE	5,115	167	140	4,975	67	0
ADULT DIRECTORATE						
Disabled Facilities Grant	650	170	162	488	600	600
Stair lifts (Adaptations Initiative)	200	50	41	159	270	270
RSL Adaptations (Joint Funding)	300	50	15	285	270	270
Telehealthcare Digital Switchover	300	0	0	300	0	0
Millbrow Refurbishment	200	40	31	169	0	0
Madeline McKenna Refurb.	1,000	140	138	862	0	0
St Luke's Care Home	100	25	18	82	0	0
St Patrick's Care Home	100	0	0	100	1,200	0
TOTAL ADULTS DIRECTORATE	2,850	475	405	2,445	2,340	1,140
ENVIRONMENT and REGENERATION DIRECTORATE						
Total Bridge & Highway Maintenance	3,133	75	75	3,058	0	0
Integrated Transport	549	0	0	549	0	0
CRSTS	7,140	617	617	6,523	0	0
SJB – Decoupling	0	0	0	0	0	0
Runcorn Busway	239	25	25	214	0	0
East Runcorn Connectivity (ERC)	1,577	785	785	792	0	0
A56 Reconstruction	947	0	0	947	0	0
Dukesfield ATL (Waterloo Bridge)	0	902	902	-902	0	0
LCWIP Phase 2 Daresbury	5,783	122	122	5,661	0	0
ATF3 Murdishaw to Whitehouse	3,000	0	0	3,000	0	0
ATF4 Widnes Town Centre Accessibility	122	0	0	122	0	0
SUD Green Cycle	0	2	2	-2	0	0
Street Lighting	876	7	7	869	200	200
Lighting Upgrades	1,269	85	85	1,184	0	0
Silver Jubilee Bridge - Lighting	531	0	0	531	0	0
Risk Management	578	1	1	577	120	120
Fleet Vehicles	6,280	49	49	6,231	1,147	1,423
SUD Green Cycle	0	0	0	0	0	0
Widnes Loops	0	0	0	0	0	0
Stadium Minor Works	34	2	0	34	30	30
Brookvale Pitch Refurbishment	28	1	13	15	0	0

Capital Programme as at 30 June 2023...continued

Directorate/Department	2023/24 Capital Allocation	Allocation to Date	Actual Spend to 30 June 2023	Total Allocation Remaining	2024/25 Capital Allocation	2025/26 Capital Allocation
	£'000	£'000	£'000	£'000	£'000	£'000
Halton Leisure Centre	15,056	5,096	5,096	9,960	15,285	0
Open Spaces Schemes	851	82	45	806	600	600
Children's Playground Equipment	105	10	6	99	65	65
Upton Improvements	13	0	0	13	0	0
Crow Wood Park Play Area	12	0	1	11	0	0
Landfill Tax Credit Schemes	340	26	0	340	340	340
Runcorn Town Park	284	79	91	193	310	280
Spike Island / Wigg Island	1,023	241	4	1,019	964	0
Pickerings Pasture Café	520	125	0	520	0	0
Litter Bins	20	1	0	20	20	20
3MG	138	12	12	126	0	0
Murdishaw	29	0	0	29	0	0
Equality Act Improvement Works	352	56	56	296	300	300
Solar Farm Extension	8	0	0	8	0	0
Foundry Lane Residential Area	2,634	77	77	2,557	0	0
Kingsway Learning Centre Improved Facilities	35	0	0	35	0	0
Roof Top Garden	35	0	0	35	0	0
Property Improvements	224	16	16	208	200	200
Runcorn Station Building Development	514	30	30	484	0	0
Waterloo Building	93	0	0	93	0	0
UK Shared Prosperity Fund	17	0	0	17	126	0
Town Deal				0		
- Unlock Runcorn	176	10	10	166	2,829	250
- Brindley Theatre Enhancement	359	42	42	317	2,594	1,498
- Creative & Digital Skills Facility	845	69	69	776	2,064	443
- Town Centre New Homes - Rutland Street	282	0	0	282	0	0
- Health & Education Hub	44	12	12	32	0	0
- High Street Connectivity	201	6	6	195	1,055	1,463
- Enterprise Hub	62	0	0	62	0	0
- Programme Management	200	0	0	200	0	0
TOTAL ENVIRONMENT and REGENERATION DIRECTORATE	56,558	8,663	8,256	48,302	28,249	7,232
CHIEF EXECUTIVE DIRECTORATE						
ICT Rolling Capital Project	700	175	49	651	700	700
Transformation Programme	5,000	1,250	754	4,246	1,000	1,000
TOTAL CHIEF EXECUTIVE DIRECTORATE	5,700	1,425	803	4,897	1,700	1,700
TOTAL CAPITAL PROGRAMME	70,223	10,730	9,604	60,619	32,356	10,072
Slippage (20%) Carried Forward	-14,045				-6,471	-2,014
Slippage Brought Forward					14,045	6,471
TOTAL	56,178	10,730	9,604	46,574	39,929	14,529

Progress Against Agreed Savings

APPENDIX 4

Adult Social Care




	Service Area	Net Budget £'000	Description of Saving Proposal	Savings Value			Current Progress	Comments
				23/24 £'000	24/25 £'000	25/26 £'000		
ASC1	Housing Solutions	474	Remodel the current service based on good practice evidence from other areas.	0	0	125	✓	Expected to be achieved in 2025/26 budget year
ASC2	Telehealthcare	680	Explore alternative funding streams such as Health funding or Disabled Facilities Grants.	0	170	0	✓	Expected to be achieved in 2024/25 budget year
			Increase charges / review income.	0	170	0		
			Cease the key safe installation service.	0	15	0		
ASC11	Dorset Gardens Care Services	471	Cease onsite support and transfer to the domiciliary care contract.	275	0	0	U	To be achieved in current year, although full-year savings not realised
ASC17/18	Quality Assurance Team	395	Review the activities of the Quality Assurance Team, given there are fewer providers for domiciliary care and the transfer of four care homes into the Council.	35	0	0	✓	Current year savings achieved, and 2024/25 savings on target
			Merge the service with the	0	50	0		







			Safeguarding Unit.					
ASC12	Meals on Wheels	33	Increase charges to ensure full cost recovery. A procurement exercise will also be completed for the provision of food.	33	0	0	<input checked="" type="checkbox"/>	Charge increase implemented
ASC16	Shared Lives (Adult Placement Service)	115	Engage with an external agency currently operating Shared Lives to take over the running of this service. It is anticipated that this would provide an improved service.	0	58	0	<input checked="" type="checkbox"/>	Expected to be achieved in 2024/25 budget year
ASC19	Voluntary Sector Support	N/A	Review the support provided by Adult Social Care and all other Council Departments, to voluntary sector organisations. This would include assisting them to secure alternative funding in order to reduce their dependence upon Council funding. A target saving phased over two years has been estimated.	0	200	100	<input checked="" type="checkbox"/>	Expected to be achieved in the relevant budget years

ASC4	Positive Behaviour Support Service	349	<p>Increase income generated in order to ensure full cost recovery, through increased service contract charges to other councils.</p> <p>Review the Integrated Care Board contribution for Adults, to ensure the full recovery of related costs.</p>	0	100	0	✓	Expected to be achieved in 2024/25 budget year
				0	150	0		
ASC6	Bridge Builders	250	Restructure and incorporate within the Care Management front door service, introducing the services currently offered by Bridge Builders to all new referrals.	120	0	0	u	To be achieved in current year, although full-year savings not realised
ASC5	Mental Health Outreach Team	376	Streamline the service and focus on higher needs requiring joint funding from the Integrated Care Board.	140	0	0	u	Currently under review, full-year savings will not be realised
ASC21	Mental Health Team Carers Officer	38	Commission the Carers Centre to complete all Carers assessments or undertake the function through the Initial Assessment Team.	38	0	0	u	To be achieved in current year, although full-year savings not realised

ASC15	Learning Disability Nursing Team	424	Cease provision of this service. The service is a Health related function rather than Adult Social Care, but this is a historical arrangement. The Integrated Care Board would need to consider how they want to provide this function.	0	424	0	<input checked="" type="checkbox"/>	Expected to be achieved in 2024/25 budget year
ASC14	Care Management Community Care Budget	18,982	Attract £500k investment from the pooled budget (BCF) from 2024/25. Undertake work in years 1 and 2 to reduce reliance upon contracted services from 2025/26. Services are currently in the process of being redesigned on a “Strengths Based Approach” ie. focused upon prevention.	0	500	1,000	<input checked="" type="checkbox"/>	Expected to be achieved in the relevant budget years
Total Adult Social Care Department				641	1,837	1,225		

Finance Department

Ref.	Service Area	Net Budget £'000	Description of Saving Proposal	Savings Value			Current Progress	Comments
				23/24 £'000	24/25 £'000	25/26 £'000		
F1	Client Finance	109	Increase by £3 per week the charge to clients for the Appointeeships Service to ensure full cost recovery.	45	0	0		Implemented in April 2023 and income budget increased accordingly
F6	Income Control	118	Removal of payment kiosks which are now significantly under-utilised and in need of replacement. The ceasing of annual rental and licence costs will provide a saving. Residents can instead make payments for council tax etc. via the numerous Paypoint outlets across the Borough.	20	0	0		Implemented April 2023 and expenditure budgets reduced accordingly
F8	Insurance	1,043	Reduction in the insurance budgets, following a review of claims history over recent years with advice from the Council's insurance broker. The majority of claims are provided for via self-insurance, with external policies providing cover for exceptional or potentially high cost claims.	135	0	0		Implemented April 2023 and expenditure budgets reduced accordingly

F9	Internal Audit	300	Restructure in light of potential retirements over the next two years within the Internal Audit Team.	0	0	50		Planned restructure to take place during 2024/25 and to be implemented 1 April 2025
F11	Purchase to Pay	27	Increase in the target income budgets for the Early Payment Scheme (£15k) and the Corporate Card Programme rebate (£15k)	30	0	0		Implemented 2023/24 income budgets increased accordingly
F12	Benefits Processing & Administration	216	Deletion of a 1.0fte vacant Housing Benefit Officer Post and a 0.5fte vacant Visiting Officer Post.	55	0	0		These two vacant posts accepted for a saving in 2023/24 and can be deleted from the structure.
F13	Discretionary Support Scheme	221	Review the roles, procedures and structure of the team.	0	25	0		A review of the DSS structure will be undertaken in 2024/25.
F15	Business Rates	-26	Increase the charge to Halton Chamber of Commerce for providing billing and collection of Business Improvement District (BID) income.	2	0	0		2023/24 operating agreement between the Council and Halton Chamber of Commerce still to be agreed.
F16	Concessionary Travel	1,892	Due to a decrease in passenger numbers following Covid, it is considered that the budget for concessionary travel costs can be reduced. The budget was underspent by £421k (20%) in 2021/22. A reduction in this	150	0	0		On Target

			budget will not prevent any eligible concessionary passenger from still being able to travel.					
F17	Council Tax	84	Increase the charges applied when a court summons is issued by 30% (£23), to achieve full cost recovery over the three year period.	40	40	40	<input checked="" type="checkbox"/>	On target, summons cost increased for 2023/24
F17 Cont.	Council Tax	N/A	Establish a new post dedicated to reviewing council tax exemptions. It is considered at least a 3% reduction in Single Person Discount awards could be achieved, generating approximately £150k of additional council tax income, less the cost of the new post.	116	0	0	<input checked="" type="checkbox"/>	Post appointed to and review of exemptions to commence over the next quarter.
F18	Financial Management - Treasury Management	1,152	Closer management of medium- to long-term cash balances will give greater opportunity to invest in higher interest bearing accounts due to increasing interest rates.	300	0	0	<input checked="" type="checkbox"/>	Interest payable on target to achieve increased target.
Total Finance Department				893	65	90		



LEGAL AND DEMOCRATIC SERVICES DEPARTMENT

Ref.	Service Area	Net Budget £'000	Description of Saving Proposal	Savings Value			Current Progress	Comments
				23/24 £'000	24/25 £'000	25/26 £'000		
L4	Marketing, Design and Communications	45	Review the frequency of production of Inside Halton, as part of the wider consideration of the Council's communications strategy required for the Transformation Programme	0	15	0	U	The marketing and communications team has now moved within the Chief executives Delivery Unit so that they can review the frequency of production.
L5	Mayoral Services	102	Review the various budgets comprising the Mayoral function, with a target to achieve a 20% savings across these.	20	0	0	U	Looking at alternative ways to run the events and bring operations in line with other local authorities who have more independent/self-funded events. The savings should be on track to be met by the end of the year.
Total Legal Services Department				20	15	0		

ICT AND SUPPORT SERVICES DEPARTMENT

Ref.	Service Area	Net Budget £'000	Description of Saving Proposal	Savings Value			Current Progress	Comments
				23/24 £'000	24/25 £'000	25/26 £'000		
ICT3	External Clients	N/A	Recharge the Youth Offending Services for the full cost of ICT services which are hosted by Halton, but have not thus far been recharged. This approach has been agreed by the Cheshire and Warrington partner councils.	232	0	0	U	Final figure still to be agreed with partner councils.
Total ICT and Admin Department				232	0	0		

CHIEF EXECUTIVES' DELIVERY UNIT

Ref.	Service Area	Net Budget £'000	Description of Saving Proposal	Savings Value			Current Progress	Comments
				23/24 £'000	24/25 £'000	25/26 £'000		
PPPE1	Apprenticeships	198	Reduce the budget which provides for apprenticeship salaries by 50%. More apprenticeships will therefore be attached to vacant posts which are already budgeted for. This may particularly help to fill vacancies in areas where recruitment is difficult.	99	0	0		Reflected within the 2022/23 budget.
PPPE4	Organisational Development & Performance	383	Explore whether Organisational Development / Learning and Development activities could be rationalised and restructured to reduce cost, given there is currently a vacant post within the team.	65	0	0		Restructures to the team are currently being considered to help develop and change the way Organisational Development/Learning is carried out.
Total CXDU Department				164	0	0		



CHILDREN AND FAMILIES DEPARTMENT

Ref.	Service Area	Net Budget £'000	Description of Saving Proposal	Savings Value			Current Progress	Comments
				23/24 £'000	24/25 £'000	25/26 £'000		
C1	Ditton and Warrington Road Daycare Centres	52	Closure of Ditton and Warrington Road daycare centres, given the significant on-going net losses at both centres. Sufficient alternative provision exists nearby, as well as in the adjoining nursery schools.	26	26	0	<input checked="" type="checkbox"/>	The daycare centres will be closing in August 23. The centres will continue to be overspent in 23-24, however the savings should be realised in 24/25.
C2	Children's Centres	1,293	Reduce the opening hours of Children's Centres.	12	0	0	<input type="checkbox"/>	Initial indicators suggest saving unlikely to be made, but awaiting further clarification from Divisional Manager
			Review the operation of Windmill Hill Children's Centre, where there is the potential to save on premises and staffing costs.	0	0	22	<input type="checkbox"/>	Initial indicators suggest saving unlikely to be made, but awaiting further clarification from Divisional Manager
			Target to generate at least 5% additional income by increasing a range of charges at Children's Centres.	20	0	0	<input type="checkbox"/>	Initial indicators suggest saving likely to be made, but awaiting further clarification from Divisional Manager



C3	Children with Disabilities and Inglefield	858	Explore the potential for selling Inglefield and then purchase two bungalows within the community to provide a more appropriate setting.	0	112	0	U	Initial indicators suggest saving unlikely to be made, but awaiting further clarification from Divisional Manager
Total Children & Families Department				58	138	22		

EDUCATION, INCLUSION AND PROVISION DEPARTMENT

Ref.	Service Area	Net Budget £'000	Description of Saving Proposal	Savings Value			Current Progress	Comments
				23/24 £'000	24/25 £'000	25/26 £'000		
EIP1	Education Psychology Service	339	There is excess demand from schools for the Education Psychology Service. The service is valued and there is opportunity to expand our offer and generate additional income.	0	52	0	U	To be reviewed
EIP2	SEN Assessment Team	82	Consideration will be given to funding the full service costs from the High Needs Block of the Dedicated Schools Grant.	0	80	0	U	To be reviewed
EIP5	Commissioning	148	Review with Health colleagues how the Emotional Health and Wellbeing Service for Children in Care, Care Leavers and Carers could instead be provided by Child and Adolescent Mental Health Services (CAMHS) as they are commissioned by the Integrated Care Board.	0	148	0	U	To be reviewed

EIP5	Commissioning	291	Additional funding for Youth Grants has been confirmed for three years from the DfE Holiday Activity and Food Programme grant, therefore core budget can be released.	40	0	0		On target to be achieved
EIP9	Education Welfare Service	396	There has been increased buy-back of this service from schools and as a result the income budget can be increased.	60	0	0		On target to be achieved
Total Education, Inclusion and Provision Department				100	280	0		





COMMUNITY & GREENSPACE DEPARTMENT

Ref.	Service Area	Net Budget £'000	Description of Saving Proposal	Savings Value			Current Progress	Comments
				23/24 £'000	24/25 £'000	25/26 £'000		
COMM1	The Brindley Theatre	64	Reduce Box Office opening hours from 10am-5pm Monday-Friday to 10am-2pm. Currently 80% of tickets are purchased online or by telephone and this is increasing each year.	10	0	0		Box Office core opening hours were reduced to 5 hours (Mon – Fri) 10am – 3pm. They will be realigned to 4 hours daily 11am – 3.00pm (Mon – Fri) from 1 September onwards.
			Replace all non-LED lighting in the building. This is estimated to reduce on-stage energy costs by 75%.	10	0	0		No LED lighting has yet been installed but is planned for later in the financial year.
COMM3	Sport & Recreation	471	Restructuring the roles and responsibilities of the Sports Development Team	0	36	0		On track to meet savings identified for 2024/25.
COMM4	Stadium & Catering Services	751	Franchise the concourse only catering services to an external operator.	50	0	0		
			An organisational restructure is currently being implemented for Stadium & Catering Services to	40	0	0		

			reflect recent service changes.					
COMM6	Area Forums	170	Reduce the base budget provision to £50k temporarily for one year, with all unspent monies in 2022/23 (currently £120k) being carried forward to be spent by the relevant Area Forums in 2023/24. The base budget position will then be reviewed for 2024/25.	120	-120	0	<input checked="" type="checkbox"/>	Implemented in 2023/24 budget setting.
COMM5	Stadium & Catering Services – School Meals	12	Cease to deliver the school meals service, which has made significant losses of over £200,000 for a number of years and is forecast to make a similar loss by year-end. Work would be undertaken with schools over the next two years to support them to secure an alternative means of delivery, whether in-house or via an external provider.	0	0	12	<input checked="" type="checkbox"/>	Work underway in school meals being delivered through alternative means
Total Community & Environment Department				230	-84	12		






ECONOMY, ENTERPRISE AND PROPERTY DEPARTMENT

APPENDIX A

Ref.	Service Area	Net Budget £'000	Description of Saving Proposal	Savings Value			Current Progress	Comments
				23/24 £'000	24/25 £'000	25/26 £'000		
EEP1	Capital Works Team	N/A	Increase the level of fee income by increasing the percentage charged or charging by time, including those works not currently charged for.	10	0	0		On target.
EEP4	Cleaning Services – Council Buildings	580	Review cleaning arrangements, with a focus on only emptying bins and cleaning toilets daily.	0	100	0		Until the accommodation review is complete, only limited savings will be made in 2024/25
EEP2	Caretaking & Security Services	641	A review and restructuring of caretaking arrangements.	0	52	0		Restructure will take place in 24/25. It is anticipated the full saving will not be met in year.
			Reduce security cover at Halton Lea to provide opening/closing and then static guarding 7.00am to 7.30pm Monday to Friday, and 9.30am to 3.00pm on Saturdays to cover the opening hours of Halton Direct Link.	35	0	0		Cannot achieve savings for security due to anti-social behaviour in Halton Lea. Police have advised security is kept on site until this is resolved.

EEP5	Corporate Buildings	927	Generate additional rental income by providing additional office space for external organisations at Rutland House, by letting out the remaining three floors.	120	0	0	<input checked="" type="checkbox"/>	Reflected in 2023/24 budget.
EEP6	Facilities Management	165	Restructure the team in light of an expression of interest for retirement.	44	0	0	<input checked="" type="checkbox"/>	Reflected in 2023/24 budget.
EEP8	Technical Support & Market Team	392	Restructuring of the team	98	0	0	<input checked="" type="checkbox"/>	Reflected in 2023/24 budget.
Total Economy, Enterprise & Property Department				307	152	0		

POLICY, PLANNING AND TRANSPORTATION DEPARTMENT

Ref.	Service Area	Net Budget £'000	Description of Saving Proposal	Savings Value			Current Progress	Comments
				23/24 £'000	24/25 £'000	25/26 £'000		
PPT1	Fleet Management & Maintenance	400	Reduction in the annual contribution to the Fleet Replacement Reserve.	40	0	0		Budget has already been removed and saving will be met in full
PPT2	Transport Coordination	484	Reduction in the provision of subsidised bus grants. Currently, 14 bus services are subsidised through contracts where there are no commercial services. Passenger utilisation of routes would be assessed to see where reductions can be applied with the least impact upon services.	50	0	0		Budget has already been removed but the expenditure is expected to see a significant rise as mentioned in the Q1 report. Therefore it is unlikely that the budget will see the saving.
PPT4	Schemes and Maintenance	1,056	Reduction of 6% in the programmed road maintenance budget.	60	0	0		Budget has already been removed and saving will be met in full
PPT5	School Crossings	70	Approach the Schools Forum to seek a contribution of at least 50% towards funding the school crossing patrol service, which is a non-statutory service.	35	0	0		Still waiting to take a report to Schools Forum to discuss further action
PPT6	Traffic	N/A	Consider introducing civil traffic enforcement for traffic violations. Employ private sector civil enforcement officers to issue fines and	0	150	0		This is a complex piece of work to take forward, it requires DfT to grant powers to Halton. The project also needs

			generate income. It would take 12 months to apply for powers from the DFT and put the scheme in place. The Environment & Urban Renewal Policy & Performance Board will consider this via a Topic Group.					resourcing, and the department is still awaiting capacity from the Accelerated Growth project.
Total Policy, Planning & Transportation Department				185	150	0		

