

**REPORT TO:** Corporate Policy and Performance Board

**DATE:** 21 January 2025

**REPORTING OFFICER:** Finance Director

**PORTFOLIO:** Corporate Services

**SUBJECT:** Councilwide Spending as at 30 November 2024

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

## **1.0 PURPOSE OF REPORT**

1.1 To report the Council's overall revenue and capital spending position as at 30 November 2024, together with the latest 2024/25 outturn forecast.

## **2.0 RECOMMENDED: That;**

**(i) The Councilwide financial position as outlined in the attached report, be noted.**

## **3.0 SUPPORTING INFORMATION**

3.1 On 16 January 2025 the Executive Board received the attached report, which presents details of Councilwide revenue and capital spending by each Department, and outlines the reasons for key variances from budget.

3.2 Given the scale of the Council's current financial challenges, Executive Board requested that a copy of the report be shared with each Policy and Performance Board for information. This is to ensure that all Members have a full appreciation of the Councilwide financial position, in addition to their specific areas of responsibility.

3.3 The report is presented to Executive Board every two months and the attached report covers the period 1 April 2024 to 30 November 2024. It includes details of spending to date by each Department against both the revenue budget and capital programme.

3.4 Appendix 1 provides a Councilwide summary of revenue spending, while Appendix 2 presents details relating to each Department. The latest forecast of revenue spending to year-end compared to budget is also provided.

3.5 Appendix 4 indicates progress with implementation of previously approved budget savings for 2024/25 and 2025/26.

3.6 In future the bi-monthly Councilwide spending report will be reported to each Policy and Performance Board.

#### **4.0 POLICY IMPLICATIONS**

4.1 None.

#### **5.0 IMPLICATIONS FOR THE COUNCIL'S PRIORITIES**

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

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

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

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

5.5 **Working Towards a Greener Future**

5.6 **Valuing and Appreciating Halton and Our Community**

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

#### **6.0 RISK ANALYSIS**

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

6.2 A budget risk register of significant financial risks is maintained and is included at Appendix 5 of the attached report.

#### **7.0 EQUALITY AND DIVERSITY ISSUES**

7.1 None.

#### **8.0 CLIMATE CHANGE IMPLICATIONS**

8.1 None

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

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

**REPORT TO:** Executive Board

**DATE:** 16 January 2025

**REPORTING OFFICER:** Finance Director

**PORTFOLIO:** Corporate Services

**SUBJECT:** 2024/25 Spending as at 30 November 2024

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

### **1.0 PURPOSE OF REPORT**

1.2 To report the Council's overall revenue net spend position as at 30 November 2024 together with a 2024/25 forecast outturn position.

### **3.0 RECOMMENDED: That;**

- (ii) All spending continues to be limited to essential items only;**
- (iii) Executive Directors continue to identify areas where they can further reduce their directorate's spending or generate income, in order to reduce the councilwide forecast outturn overspend position;**
- (iv) Executive Directors continue to implement the approved savings proposals for 2024/25 and 2025/26 as detailed in Appendix 4;**
- (v) The updated forecast outturn position be shared with the Ministry of Housing, Communities & Local Government in support of the Council's application for Exceptional Financial Support;**
- (vi) Council be asked to approve the revisions to the capital programme set-out in paragraph 3.22 and incorporated within Appendix 3;**
- (vii) This report be shared with each Policy and Performance Board, in order to ensure they have a full appreciation of the councilwide financial position, in addition to their specific areas of responsibility.**

### **3.0 SUPPORTING INFORMATION**

**Revenue Spending**

- 3.1 Appendix 1 presents a summary of spending against the operational revenue budget up to 30 November 2024 and Appendix 2 provides detailed figures for each individual Department. In overall terms, net Council spending as at 30 November 2024 is £14.246m over budget. The outturn forecast for the year estimates that net spending will be over budget by £20.757m if no corrective action is taken.
- 3.2 The forecast outturn overspend has increased by approximately £100,000 from the amount reported on 14 November 2024. Whilst this is only a marginal increase, there has been significant movement within individual directorates' outturn positions. Further information regarding significant departmental variances is included within the report and departmental figures are included in Appendices 1 and 2.
- 3.3 The forecast position continues to be of great concern, as there is no evidence of a reduction in overall spending across the Council. In order to address the situation, financial focus workshops led by the Chief Executive are taking place with each Directorate's senior leadership team on a monthly basis. These workshops are looking for urgent ways to reduce or stop spending, or generate income. The aim is that initiatives identified in these workshops will help reduce the overall forecast overspend position for the year.
- 3.4 It is certain that available reserves will not be sufficient to cover the forecast overspend for the year. Therefore, on 04 December 2024 Council approved an application to the Ministry of Housing, Communities & Local Government (MHCLG) for Exceptional Financial Support (EFS). The Government's EFS arrangement provides councils with exceptional permission to capitalise annual revenue costs and fund them from long term borrowing (usually over 25 years) from the Public Works Loans Board (PWLB). EFS provides permission to borrow and does not provide grant funding. The Council submitted a draft EFS application on 13 December 2024. The application will be updated based on the information within this report and also following clarification of the 2025/26 provisional grant settlement.
- 3.5 The Council's available useable reserves (general and earmarked) total £11.484m. This is well below that required to help provide a balanced budget position given the forecast outturn overspend. Further detail on reserves is provided at paragraph 3.19.
- 3.6 The forecast outturn figures reflect a prudent yet realistic view of spend and income levels through to the end of the year. Work will continue to update the financial position as more information becomes available. Included within the forecast position is the 2024/25 pay award which was paid in November 2024.
- 3.7 The largest pressure on the Council's budget continues to be within the Children & Families Department, where net spend for the year is forecast to be £8.311m (16.5%) above 2023/24 actual spend. There continue to be significant cost pressures within the forecast relating to staffing costs, residential placements, and out of borough foster care.

- 3.8 On 24 October 2024 the Board approved additional revenue funding of £4.2m per year, to help develop a programme around the stabilisation and redesign of Children’s Social Care, following the Ofsted review. This investment is focused upon proactive early intervention and prevention systems. It is envisaged that this investment will help control and reduce costs within Children’s Social Care over the next few years, and these cost reductions will be built into future year budget targets.
- 3.9 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.
- 3.10 Analysis of agency spend for the year, together with comparative analysis of 2023/24 costs, is included in the table below. Note information for Q3 only includes data for two months, October and November.

	2024/25				2023/24
	Q1 £'000	Q2 £'000	Q3 to Date £'000	Total £'000	Total £'000
Adult Social Care	1,341	1,656	806	3,803	5,927
Chief Executives Delivery Unit	132	179	154	465	0
Children & Family Services	1,283	1,432	940	3,655	6,157
Community & Greenspace	116	129	68	313	336
Economy, Enterprise & Property	86	105	78	269	343
Education, Inclusion & Provision	99	78	36	213	393
Finance	14	42	24	80	56
Legal & Democratic Services	253	274	137	664	814
Planning & Transportation	94	85	15	194	206
Public Health & Public Protection	11	10	1	22	21
<b>Total</b>	<b>3,429</b>	<b>3,990</b>	<b>2,259</b>	<b>9,678</b>	<b>14,253</b>

- 3.11 Within the approved budget for the year is a £4m savings target against the Transformation Programme. To date budget savings of £0.129m have been identified against this target. In addition, the Transformation Delivery Unit (TDU) have identified cost reductions and cost avoidance measures, although these will not lead to an overall reduction in the budgeted target. Progress against transformation savings is reported monthly to the Transformation Programme Board.
- 3.12 The forecast overspend is significantly above that which has been recorded in recent years. Whilst the current year net budget for the Council has increased by £7.7m (5.45%), this is well below the forecast increase in net costs, currently estimated as an increase of £22.952m (15.5%).

### Revenue - Operational Spending

- 3.13 Operational net spending for the first eight months of the year is higher than the budget to date by £14.246m Based on current forecasts it is

estimated net spend will be over budget for the year by £20.757m if no further corrective action is taken.

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

(i) **Children and Families Department**

The overall forecast financial position at the end of 2024/25 has reduced by £0.631m since last reported at 30 September 2024.

Significant investment as part of a Children's Social Care improvement plan and redesign of the service, has been provided to support the improvement journey. Although, there has been a reduction in forecast overspend, It is important to recognise that the level of spend across the service remains a similar level. The reduction in forecast overspend is primarily due to the increased funding provided, as well as some reductions in other areas.

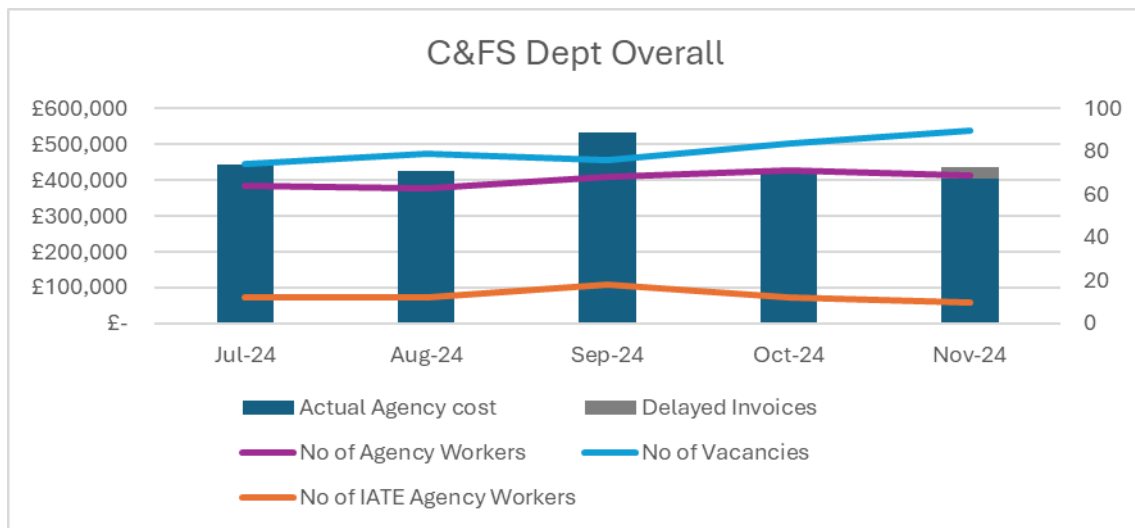
The Children's and Families Department forecast overspend continues to be an area of serious concern and the issues remain the same. These include the difficulty with recruitment of social workers and the subsequent high cost of agency staff, along with spiralling costs of residential placements. This has been an ongoing problem for a number of years.

**Employee Expenditure**

Employee costs are forecast to be over budget profile at the end of financial year 2024/25 by £2.618m, a reduction of £0.438m compared to the end of September 2024.

The reduction mainly relates to the approved additional investment within Children's Services which has resulted in the establishment of 33 new roles across the Department. Agency staff that were previously in addition to the establishment (IATE) are no longer considered as IATE. Additional in-year budget of £0.370m (funded from contingency) has been provided for some of the newly established posts which has helped reduce the overspend position.

The chart below analyses agency costs for the period April to November, for the Children and Families Department. These are based upon the period worked, the number of agency staff where an invoice has been received for each period, the number of vacancies, and the number of staff who are currently in addition to the establishment (IATE).



## Residential Care

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

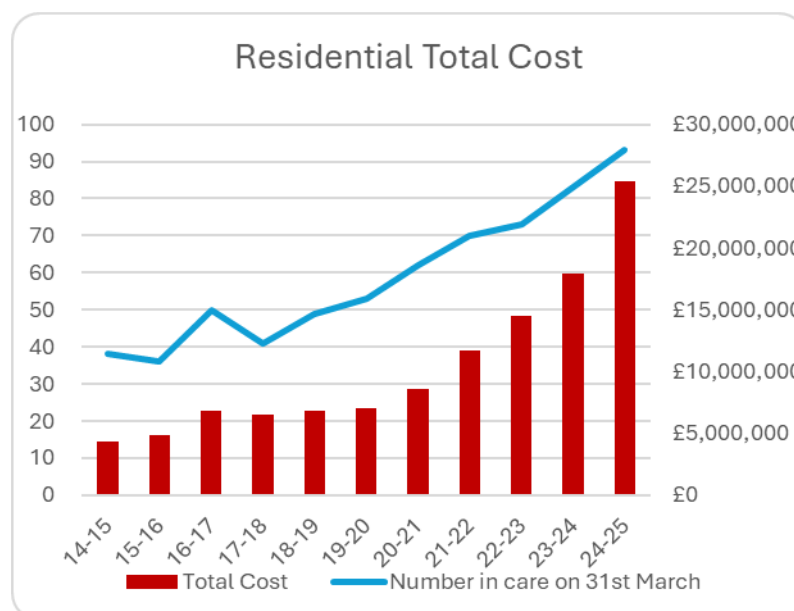
Provision	Weekly Costs	30-Nov-24		30-Sep-24	
		No. Placed	Estimated cost for the year	No. Placed	Estimated cost for the year
Residential	£1000 - £3000	4	476,360	3	425,275
Residential	£3001 - £5000	25	4,956,870	26	5,642,774
Residential	£5001 - £7000	26	7,413,389	27	7,989,196
Residential	£7001 - £15982	17	9,291,964	14	8,215,999
Secure	£6397 - £8137				
Leaving Care	£443 - £7175	14	2,341,056	18	2,643,101
Parent & Child	£2000 - £5500	7	913,562	6	715,298
<b>Total:</b>		<b>93</b>	<b>25,393,201</b>	<b>94</b>	<b>25,631,643</b>

The forecast overspend at the end of financial year is £7.194m for residential placements, which is a reduction of £0.200m since last reported.

Overall the cost of packages is increasing due to the complexity of support the young people require, as well as inflationary package cost increases. This is a national issue and market factors such as low supply and high demand have resulted in the costs of residential care packages rising significantly over the past year in particular, meaning that the level of spend is unsustainable at the current rate.

A number of initiatives are taking place to try and address the issue, including the operation of a High Cost Placement Panel, where high cost packages are individually scrutinised to ensure the placement is correct for the young person's needs and is provided at the best available cost.

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



(ii) **Adult Social Care Directorate**

Community Care

At the end of November 2024 expenditure on Community Care services is over budget profile by £1.569m. It is anticipated that at the end of the financial year it will be overspent by £2.951m. This is an increase of £0.518k from the previous forecast reported at the end of September. Note the September forecast was based upon August figures, hence this increase is over three months.

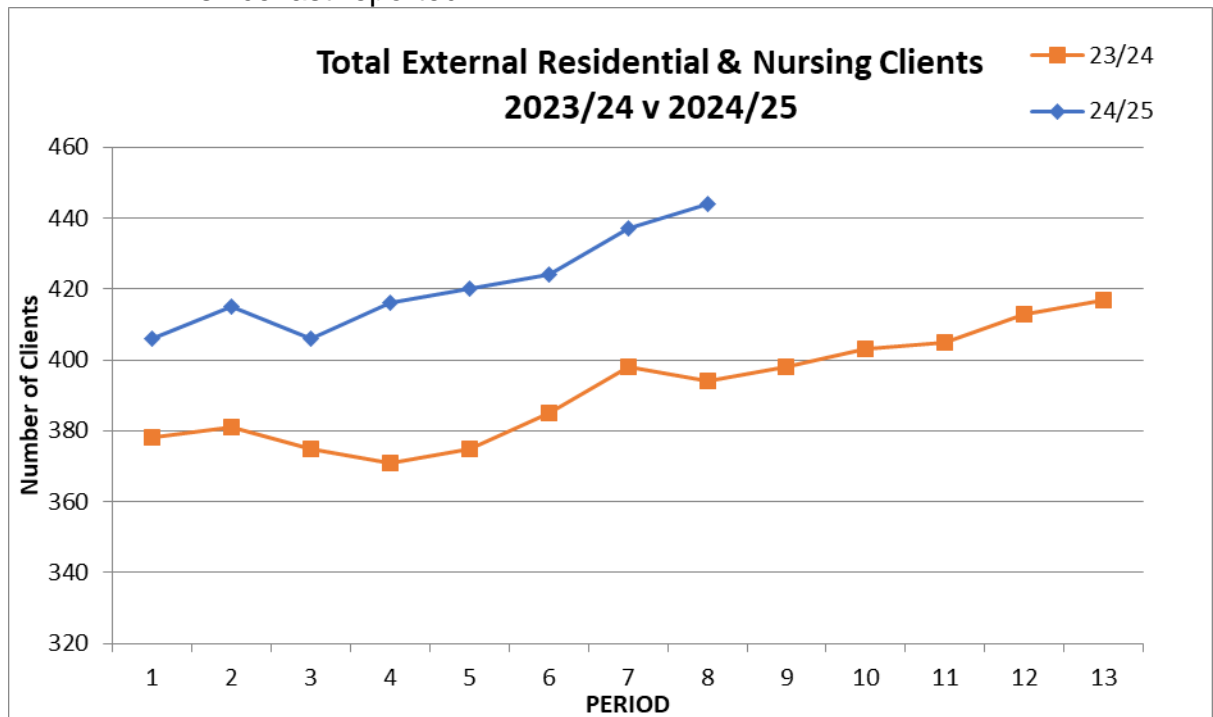
Residential & Nursing Care

There are currently 444 residents in permanent external residential/nursing care as at the end of November 2024 compared to 406 in April, an increase of 9.3%. Compared to the 2023/24 average of 390 this is an increase of 13.8%. The average cost of a package of care since April 2024 has increased from £866 to £873 a slight increase of 0.8%. Based on this average cost the 24 additional service users from August to November will cost approximately £0.491m to year-end. In addition, there are 92 residents placed within the Council's in-house care homes.



The graph below illustrates the demand for permanent placements.

However, it is not only permanent placements that are increasing, as short-stay placements are also increasing fuelled by Pathway 3 Discharge to Assess. Health provide funding for four weeks, but generally when this funding ends the cost falls to the Council. Very few residents tend to qualify for Continuing Healthcare funding from Health. Short-stay placements have increased by £0.183m since last reported.



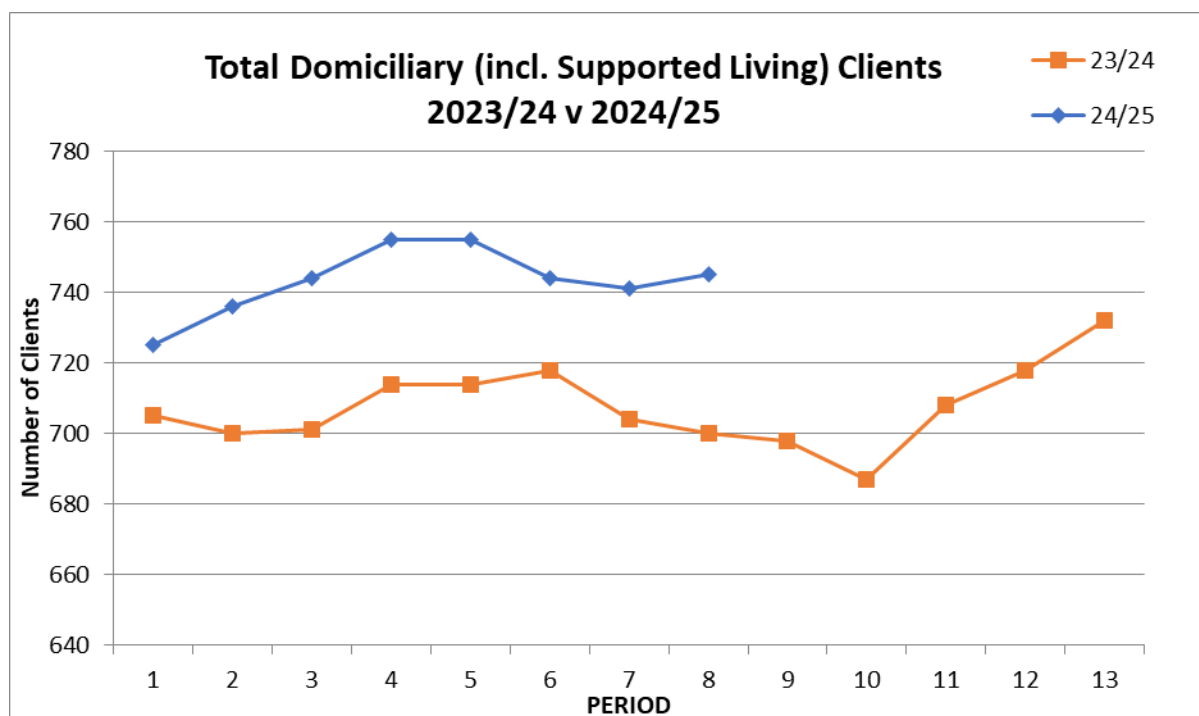
There are 25 external packages which charge top-up amounts currently costing £4,138 per week. The full year forecast spend is circa £0.159m.

Extra 1 to 1 hours in external care homes currently cost £8,339 per week and the forecast to year end for this is circa £0.492m. This is for 18 individuals to date. Last year 20 individuals received 1 to 1 care at a total cost of £0.255m. This suggests that either people are receiving more hours of care, or the rate is higher than last year.

### Domiciliary Care & Supported Living

There are currently 745 service users receiving a package of care at home compared to 755 in August, a slight decrease of 1.3%. However, the average number of service users during 2023/24 was 707, so there has been an increase of 5.3% demonstrating that demand for the service has increased this financial year. The average cost of a package of care has increased by 3.5%, from £515 to £533.

The graph below illustrates the demand for the service from April 2023 to date.



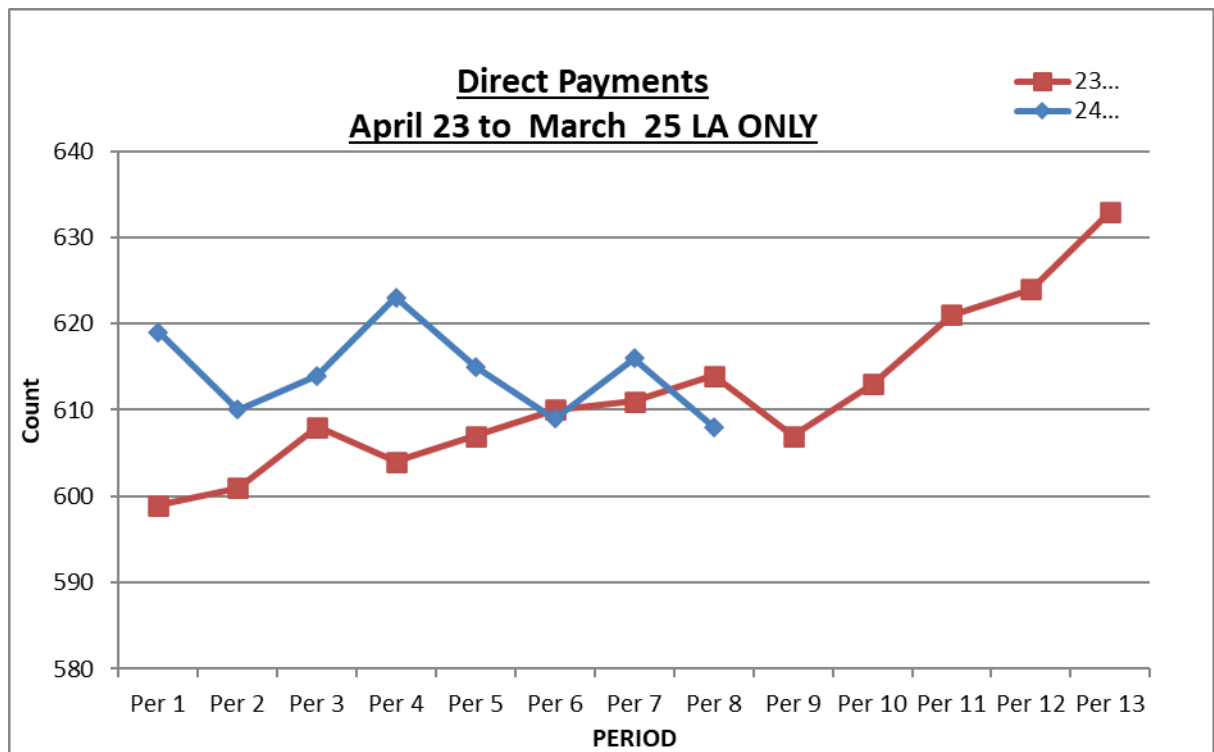
The average cost of a package of care is currently £533 compared with £491 in April, an increase of 8.6%.

### Direct Payments

In November 2024, 608 clients received a Direct Payment (DP) compared with 619 in April 2024, a very slight decrease of 1.7%. However, the average number of DP's in 2023/24 was 591, therefore, there has been an increase of 2.8% on last year's average.

The average cost of a package of care has decreased since April 2024 from £529 to £472 in November 2024, a reduction of 10.7%.

The forecast position for Direct Payments assumes an amount of £1.4m will be recovered from users, following the ongoing audit process to seek assurance that the DP is spent in line with their care and support needs. Variations to the amount recovered will directly affect the forecast.



### **Care Homes**

The spend to 30 November 2024 across the Division is over budget profile by £0.873m. The forecast for the end of 2024/25 financial year is an estimated outturn position of £1.245m over budget. This is assuming the level of agency staffing continues at a similar rate and includes higher spend assumptions later in the financial year due to winter pressures surrounding staffing and utilities.

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

Due to pressures with recruitment and retention in the sector, heavy reliance is being placed on overtime and expensive agency staff to support the care homes. At the end of November 2024 total agency spend across the care homes reached £2.383m, the cost of which has partially been offset by staff vacancies.

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

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

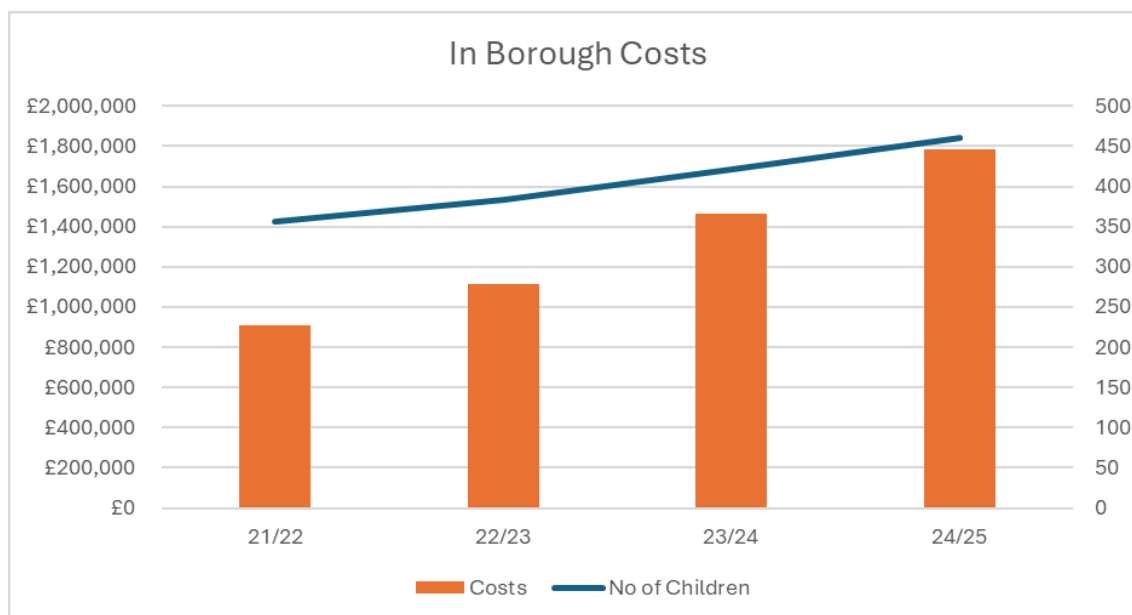
The table below illustrates the split between the two areas, and how each areas spend compares to the budget.

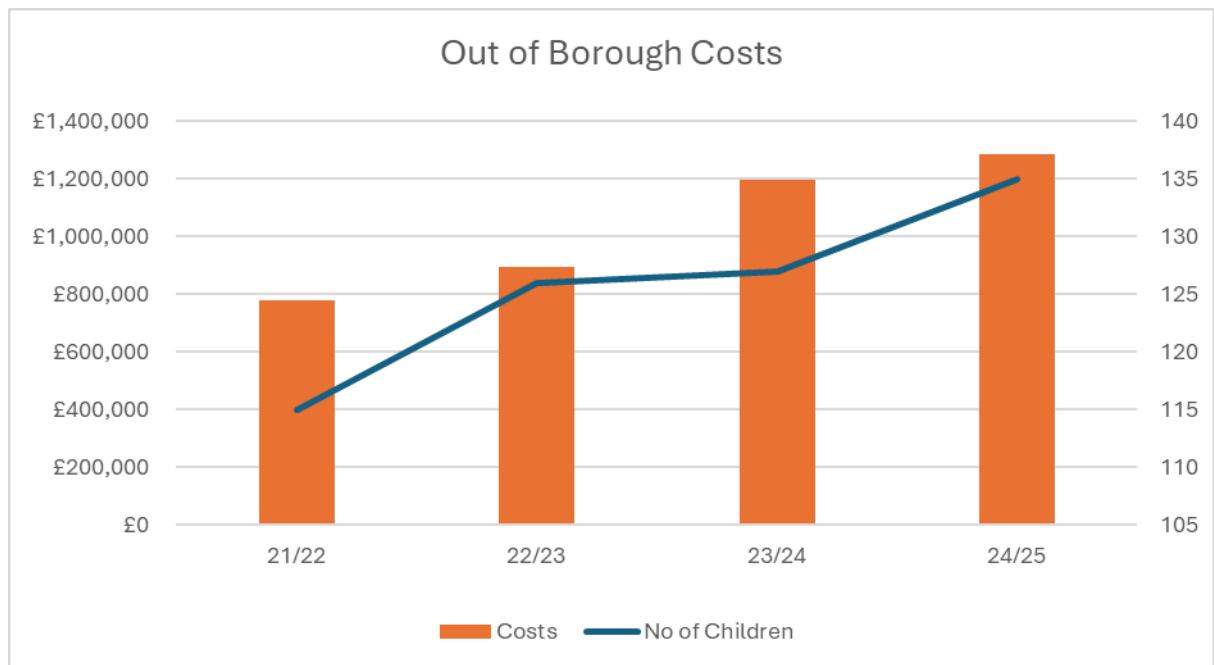
2024-25 as at Nov-24					
Area	Number of Users	Budget £000	Projected Spend £000	Variance £000	Average Cost per User
In Borough	461	1,826	1,783	43	£3,869
Out of Borough	135	489	1,286	(797)	£9,528
<b>Total</b>	<b>596</b>	<b>2,315</b>	<b>3,070</b>	<b>(754)</b>	

There are currently 596 service users, the majority of which attend schools within the Borough. The Out-of-Borough overspend has increased since the end of September 2024, to £0.852m.

During the current Academic year, it is anticipated that these figures will continue to rise, based upon historic information. The demand for the School Transport Service continues to increase in line with the increasing number of pupils with SEN within the Borough.

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





A further pressure on the departmental budget for the year relates to Psychology and SEN Assessment services provided to schools. For a number of years these costs have been funded by the Dedicated Schools Grant (DSG). The Department for Education have recently advised that these costs cannot be DSG funded as they are outside of scope in meeting the grant conditions. It is therefore currently assumed this cost will fall upon the Council's budget at a cost of £0.860m, until at such time other sources of funding are found.

**(iv) ICT Department**

At the end of the 2024/25 financial year it is forecasted that the ICT and Administration Department will be over the approved budget profile by £0.657m.

The main pressures faced by the ICT and Administration Department is in relation to the IT infrastructure, with the move to Microsoft 365, staff have been able to utilise much more efficient hardware. However, the software utilised by the new hardware is at a premium and will be a continuous pressure the Council will need to react to as prices fluctuate.

**(v) Community and Greenspaces Department**

The net departmental expenditure is forecast to be £0.616m under budget at the end of the 2024/25 financial year. This is an improved position from the expected £0.395m forecasted previously.

The largest contributor to the underspend is in relation to spend on Employees, which is currently forecast to be £1.012m under the approved budget profile by the end of the financial year. There are

several restructures taking place across the Department, therefore, in order to facilitate these a number of posts are currently being held vacant until the new structure is implemented. The most notable of these being the new structure being implemented when the new Halton Leisure Centre opens.

### Collection Fund

- 3.15 The council tax collection rate through to the end of November 2024 is 71.43% which is 0.14% 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. £1.811m (10.28%) has so far been collected this year in relation to previous years' debt.

- 3.16 Business rate collection through to the end of November 2024 is 76.03% which is 2.39% higher than the collection rate at the same point last year.

£1.694m has so far been collected this year in relation to previous years' debt.

### Review of Reserves

- 3.17 As at 30 November 2024 the Council's General Reserve is unchanged from the previous period at £5.149m, which represents 3.44% of the Council's 2024/25 net budget. This is considered to be a minimum level.
- 3.18 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

- 3.19 A summary breakdown of the Council's reserves is presented in the table below, showing the balance of reserves as at 30 November 2024.

<b>Summary of General and Earmarked Reserves</b>	
<b>Reserve</b>	<b>Reserve Value £m</b>
<b>Corporate:</b>	
General Fund	5.149
Transformation Fund	6.355
Capital Reserve	0.499
Insurance Reserve	1.000
<b>Specific Projects:</b>	
Adult Social Care	0.507
Fleet Replacement	0.418
Highways Feasibility Costs	0.102

Local Development Framework	0.494
Community & Environment	0.253
Mersey Valley Golf Club	0.483
Mersey Gateway	27.222
Various Other	0.554
<b>Grants:</b>	
Building Schools for the Future	6.529
Public Health	1.881
Supporting Families Performance Payments	0.534
Children's & Education	0.741
Domestic Abuse	1.186
Enterprise & Employment	0.115
Various Other	0.766
<b>Total Earmarked Reserves</b>	<b>54.788</b>

3.20 Held within the Transformation Reserve is £6.355m, set aside to help fund future balanced budgets, fund overspends, and meet a range of potential spending commitments in future years associated with delivering the Transformation Programme.

3.21 The above table shows the diminishing level of reserves available to assist with funding any future budget overspends and balancing future budgets. Only the £11.484m of the General Fund and Transformation Reserve could now be used for these purposes, as all remaining reserves are committed for specific purposes. Use of these reserves will help contribute towards reducing the Council's overall forecast overspend position and mitigate against the level of Exceptional Financial Support required.

### **Capital Spending**

3.22 Council approved the 2024/25 Capital Programme on 6 March 2024. Since then the capital programme has been revised to reflect a number of changes in spending profiles and funding as schemes have developed. Appendix 3 brings all the separate elements together and report on the Council's total planned capital programme expenditure over the next three years. The schemes which have been revised within the programme are as follows:

- a. Family Hubs & Start for Life
- b. Joint Funding RSL Adaptations
- c. Madeline McKenna Refurbishment
- d. Runcorn Station Quarter
- e. Mersey Gateway Handback Land

- 3.23 Capital spending at 30 November 2024 totalled £26.1m, which represents 37.5% of the total Capital Programme of £69.6m (which assumes a 20% slippage between years).

### **Approved Savings**

- 3.24 On 02 February 2023, Council approved savings proposals against the budget for the three year period 01 April 2023 to 31 March 2026. Appendix 4 lists those savings covering 2024/25 and 2025/26, together with RAG rated information on progress to date with developing and implementing the target savings.

## **4.0 CONCLUSIONS**

- 4.1 As at 30 November 2024, net revenue spend is forecast to be £20.757m over the budget for the year.
- 4.2 It is clear that Council reserves alone will not be sufficient to fund this pressure. As a result of this position and future budget challenges, the Council has applied to Government for Exceptional Financial Support (EFS).
- 4.3 Departments should continue to ensure that all spending continues to be limited to only 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. This will assist with minimising the ongoing cost of EFS borrowing.

## **5.0 POLICY IMPLICATIONS**

- 5.1 None.

## **6.0 IMPLICATIONS FOR THE COUNCIL'S PRIORITIES**

### **6.1 Improving Health, Promoting Wellbeing and Supporting Greater Independence**

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

### **6.2 Building a Strong, Sustainable Local Economy**

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

### **6.3 Supporting Children, Young People and Families**

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



**6.4 Tackling Inequality and Helping Those Who Are Most In Need**  
There are no direct implications, however, the revenue budget and capital programme support the delivery and achievement of all the Council's priorities.

**6.5 Working Towards a Greener Future**  
There are no direct implications, however, the revenue budget and capital programme support the delivery and achievement of all the Council's priorities.

**6.6 Valuing and Appreciating Halton and Our Community**  
There are no direct implications, however, the revenue budget and capital programme support the delivery and achievement of all the Council's priorities.

## **7.0 RISK ANALYSIS**

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

7.2 A budget risk register of significant financial risks has been prepared and is included at Appendix 5.

## **8.0 EQUALITY AND DIVERSITY ISSUES**

8.1 None.

## **9.0 CLIMATE CHANGE IMPLICATIONS**

9.1 None

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

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



## Summary of Revenue Spending to 30 November 2024

## APPENDIX 1

Directorate / Department	Annual Budget £'000	Budget To Date £'000	Actual To Date £'000	Variance (Overspend) £'000	November 2024 Forecast Outturn (o'spend) £'000	September 2024 Forecast Outturn (o'spend) £'000
Adult Social Care	22,806	15,080	15,367	(287)	(456)	(335)
Care Homes	9,989	6,519	7,392	(873)	(1,245)	(1,198)
Community Care	16,460	12,980	14,549	(1,569)	(2,951)	(2,433)
Complex Care Pool	10,704	1,972	1,660	312	234	308
<b>Adults Directorate</b>	<b>59,959</b>	<b>36,551</b>	<b>38,968</b>	<b>(2,417)</b>	<b>(4,418)</b>	<b>(3,658)</b>
Finance	5,030	6,099	6,156	(57)	(162)	369
Legal & Democratic Services	-618	-360	447	(807)	(1,137)	(976)
ICT & Support Services	2,279	886	1,308	(422)	(657)	(588)
Chief Executives Delivery Unit	1,169	595	602	(7)	(14)	(63)
<b>Chief Executives Directorate</b>	<b>7,860</b>	<b>7,220</b>	<b>8,513</b>	<b>(1,293)</b>	<b>(1,970)</b>	<b>(1,258)</b>
Children & Families	38,745	21,153	29,602	(8,449)	(11,702)	(12,333)
Education, Inclusion & Provision	9,771	4,802	5,908	(1,106)	(1,598)	(1,642)
<b>Children's Directorate</b>	<b>48,516</b>	<b>25,955</b>	<b>35,510</b>	<b>(9,555)</b>	<b>(13,300)</b>	<b>(13,975)</b>
Community & Greenspace	25,370	15,065	14,840	225	616	395
Economy, Enterprise & Property	2,335	923	815	108	123	30
Planning & Transportation	8,405	4,099	3,545	554	528	102
<b>Environment &amp; Regeneration Directorate</b>	<b>36,110</b>	<b>20,087</b>	<b>19,200</b>	<b>887</b>	<b>1,267</b>	<b>527</b>
Corporate & Democracy	-4,240	-3,659	-1,721	(1,938)	(2,418)	(2,380)
Public Health Directorate	1,291	-962	-1,032	70	82	102
<b>Total Operational Net Spend</b>	<b>149,496</b>	<b>85,192</b>	<b>99,438</b>	<b>(14,246)</b>	<b>(20,757)</b>	<b>(20,642)</b>



## Adult Social Care

## APPENDIX 2

	Annual Budget £'000	Budget to Date £'000	Actual Spend £'000	Variance (Overspend) £'000	Forecast Outturn £'000
<b>Expenditure</b>					
Employees	17,559	11,684	10,956	728	1,092
Agency- Covering Vacancies	0	0	796	(796)	(1,194)
Premises	482	360	334	26	40
Supplies & Services	637	452	588	(136)	(180)
Aids & Adaptations	37	25	34	(9)	(14)
Transport	242	161	245	(84)	(130)
Food & Drink Provisions	211	142	123	19	29
Supported Accommodation and Services	1,385	923	828	95	150
Emergency Duty Team	115	0	0	0	0
Transfer To Reserves	269	0	0	0	0
Contracts & SLAs	1,090	738	738	0	0
<b>Housing Solutions Grant Funded Schemes</b>					
Homelessness Prevention	471	150	151	(1)	0
Rough Sleepers Initiative	167	48	46	2	0
Trailblazer	100	50	43	7	0
<b>Total Expenditure</b>	<b>22,765</b>	<b>14,733</b>	<b>14,882</b>	<b>(149)</b>	<b>(207)</b>
<b>Income</b>					
Fees & Charges	-860	-574	-526	(48)	(70)
Sales & Rents Income	-480	-368	-378	10	10
Reimbursements & Grant Income	-2,195	-858	-905	47	47
Capital Salaries	-121	-61	-61	0	0
Transfer from Reserves	-49	-49	-49	0	0
Housing Schemes Income	-731	-731	-735	4	4
<b>Total Income</b>	<b>-4,436</b>	<b>-2,641</b>	<b>-2,654</b>	<b>13</b>	<b>(9)</b>
<b>Net Operational Expenditure</b>	<b>18,329</b>	<b>12,092</b>	<b>12,228</b>	<b>(136)</b>	<b>(216)</b>
<b>Recharges</b>					
Premises Support	529	353	353	0	0
Transport Support	582	402	553	(151)	(240)
Central Support	3,465	2,308	2,308	0	0
Asset Rental Support	13	0	0	0	0
Recharge Income	-112	-75	-75	0	0
<b>Net Total Recharges</b>	<b>4,477</b>	<b>2,988</b>	<b>3,139</b>	<b>(151)</b>	<b>(240)</b>
<b>Net Departmental Expenditure</b>	<b>22,806</b>	<b>15,080</b>	<b>15,367</b>	<b>(287)</b>	<b>(456)</b>

## Care Homes

	Annual Budget £'000	Budget to Date £'000	Actual Spend £'000	Variance (Overspend) £'000	Forecast Outturn £'000
<b>Expenditure</b>					
<b><u>Madeline Mckenna</u></b>					
Employees	698	466	443	23	28
Agency - covering vacancies	0	0	87	(87)	(150)
Other Premises	101	65	65	0	(2)
Supplies & Services	20	10	17	(7)	(6)
Food Provison	48	28	33	(5)	(1)
<b>Total Madeline Mckenna Expenditure</b>	<b>867</b>	<b>569</b>	<b>645</b>	<b>(76)</b>	<b>(131)</b>
<b><u>Millbrow</u></b>					
Employees	2,057	1,271	853	418	782
Agency - covering vacancies	3	3	656	(653)	(1,077)
Other Premises	129	89	101	(12)	(35)
Supplies & Services	61	36	71	(35)	(36)
Food Provison	78	33	39	(6)	1
<b>Total Millbrow Expenditure</b>	<b>2,328</b>	<b>1,432</b>	<b>1,720</b>	<b>(288)</b>	<b>(365)</b>
<b><u>St Luke's</u></b>					
Employees	2,884	1,922	1,420	502	740
Agency - covering vacancies	250	250	931	(681)	(1,042)
Premises	172	104	164	(60)	(86)
Supplies & Services	60	33	64	(31)	(35)
Reimbursement & Grant Income	-103	-103	-103	0	0
Client Income	-44	-44	-44	0	0
Food Provison	120	80	88	(8)	(9)
<b>Total St Luke's Expenditure</b>	<b>3,339</b>	<b>2,242</b>	<b>2,520</b>	<b>(278)</b>	<b>(432)</b>
<b><u>St Patrick's</u></b>					
Employees	1,838	1,225	813	412	612
Agency - covering vacancies	42	42	709	(667)	(1,007)
Other Premises	157	95	95	0	(10)
Supplies & Services	64	38	37	1	5
Food Provison	122	82	70	12	14
Reimbursement & Grant Income	-21	-21	-21	0	0
<b>Total St Patrick's Expenditure</b>	<b>2,202</b>	<b>1,461</b>	<b>1,703</b>	<b>(242)</b>	<b>(386)</b>
<b><u>Care Homes Divison Management</u></b>					
Employees	306	184	170	14	73
Supplies & Services	0	0	3	(3)	(4)
<b>Care Home Divison Management</b>	<b>306</b>	<b>184</b>	<b>173</b>	<b>11</b>	<b>69</b>
<b>Net Operational Expenditure</b>	<b>9,042</b>	<b>5,888</b>	<b>6,761</b>	<b>(873)</b>	<b>(1,245)</b>
<b>Recharges</b>					
Premises Support	264	176	176	0	0
Transport Support	0	0	0	0	0
Central Support	683	455	455	0	0
Asset Rental Support	0	0	0	0	0
Recharge Income	0	0	0	0	0
<b>Net Total Recharges</b>	<b>947</b>	<b>631</b>	<b>631</b>	<b>0</b>	<b>0</b>
<b>Net Departmental Expenditure</b>	<b>9,989</b>	<b>6,519</b>	<b>7,392</b>	<b>(873)</b>	<b>(1,245)</b>

## Community Care

	Annual Budget	Budget to Date	Actual Spend	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
<b>Expenditure</b>					
Residential & Nursing	13,715	9,941	11,428	(1,487)	(2,503)
Domiciliary Care & Supported living	12,890	8,564	8,574	(10)	(17)
Direct Payments	14,125	9,838	10,063	(225)	(570)
Day Care	648	377	366	11	19
<b>Total Expenditure</b>	<b>41,378</b>	<b>28,720</b>	<b>30,431</b>	<b>(1,711)</b>	<b>(3,071)</b>
<b>Income</b>					
Residential & Nursing Income	-13,138	-8,457	-8,039	(418)	88
Community Care Income	-2,270	-1,364	-1,459	95	35
Direct Payments Income	-1,014	-521	-624	103	8
Income from other CCGs	-466	-34	-396	362	0
Market sustainability & Improvement Grant	-2,796	-1,864	-1,864	0	0
Adult Social Care Support Grant	-5,167	-3,445	-3,445	0	0
War Pension Disregard Grant	-67	-55	-55	0	(11)
<b>Total Income</b>	<b>-24,918</b>	<b>-15,740</b>	<b>-15,882</b>	<b>142</b>	<b>120</b>
<b>Net Operational Expenditure</b>	<b>16,460</b>	<b>12,980</b>	<b>14,549</b>	<b>(1,569)</b>	<b>(2,951)</b>

## Complex Care Pool

	Annual Budget £'000	Budget to Date £'000	Actual Spend £'000	Variance (Overspend) £'000	Forecast Outturn £'000
<b>Expenditure</b>					
Intermediate Care Services	5,220	3,087	3,243	(156)	(234)
Oakmeadow	1,831	1,192	1,259	(67)	(100)
Community Home Care First	2,111	1,196	1,124	72	107
Joint Equipment Store	871	553	553	0	0
Development Fund	191	77	0	77	115
Contracts & SLA's	3,171	586	586	0	0
Inglenook	127	85	66	19	28
HICafs	3,703	2,026	1,744	282	423
Carers Breaks	494	303	226	77	115
Carers centre	371	357	342	15	23
Residential Care	7,225	3,629	3,629	0	0
Domiciliary Care & Supported Living	4,227	2,113	2,113	0	0
Pathway 3/Discharge Access	391	0	0	0	0
HBC Contracts	72	54	58	(4)	(6)
<b>Total Expenditure</b>	<b>30,005</b>	<b>15,258</b>	<b>14,943</b>	<b>315</b>	<b>471</b>
<b>Income</b>					
BCF	-13,484	-8,990	-8,990	0	0
CCG Contribution to Pool	-2,865	-1,910	-1,910	0	0
Oakmeadow Income	-19	-16	-13	(3)	(4)
ASC Discharge Grant Income	-1,631	-1,088	-1,088	0	0
ICB Discharge Grant Income	-1,282	-1,282	-1,282	0	0
Other Income	-20	0	0	0	0
<b>Total Income</b>	<b>-19,301</b>	<b>-13,286</b>	<b>-13,283</b>	<b>(3)</b>	<b>(4)</b>
ICB Contribution Share of Surplus					(233)
<b>Net Operational Expenditure</b>	<b>10,704</b>	<b>1,972</b>	<b>1,660</b>	<b>312</b>	<b>234</b>



## Finance Department

	Annual Budget £'000	Budget to Date £'000	Actual Spend £'000	Variance (Overspend) £'000	Forecast Outturn £'000
<b>Expenditure</b>					
Employees	6,989	4,664	4,600	64	96
Insurances	975	566	362	204	306
Supplies & Services	417	261	441	(180)	(263)
Rent Allowances	35,500	20,669	20,669	0	0
Concessionary Travel	1,748	556	659	(103)	(154)
LCR Levy	1,748	0	0	0	0
Bad Debt Provision	77	0	97	(97)	(145)
Non HRA Rent Rebates	70	34	29	5	7
Discretionary Social Fund	106	75	11	64	96
Discretionary Housing Payments	300	146	134	12	18
Household Support Fund Expenditure	2,625	2,158	2,158	0	0
<b>Total Expenditure</b>	<b>50,555</b>	<b>29,129</b>	<b>29,160</b>	<b>(31)</b>	<b>(39)</b>
<b>Income</b>					
Fees & Charges	-335	-210	-214	4	6
Burdens Grant	-60	-62	-78	16	24
Dedicated schools Grant	-144	-13	0	(13)	(19)
Council Tax Liability Order	-581	-446	-547	101	152
Business Rates Admin Grant	-157	0	0	0	0
Schools SLAs	-312	-312	-307	(5)	(5)
LCR Reimbursement	-1,748	0	0	0	0
HB Overpayment Debt Recovery	-400	-264	-191	(73)	(109)
Rent Allowances	-34,700	-18,548	-18,287	(261)	(391)
Non HRA Rent Rebate	-70	-47	-49	2	2
Discretionary Housing Payment Grant	-300	-300	-93	(207)	(23)
Housing Benefits Admin Grant	-498	-332	-326	(6)	(9)
Housing Benefits Award Accuracy	0	0	-12	12	12
Universal Credits	-5	-3	0	(3)	(5)
Household Support Fund Grant	-2,625	0	-243	243	0
VEP Grant	0	0	-5	5	5
CCG McMillan Reimbursement	-87	-44	-48	4	5
Reimbursements & Grant Income	-185	-235	-390	155	232
Transfer from Reserves	-7	-7	-7	0	0
<b>Total Income</b>	<b>-42,214</b>	<b>-20,823</b>	<b>-20,797</b>	<b>(26)</b>	<b>(123)</b>
<b>Net Operational Expenditure</b>	<b>8,341</b>	<b>8,306</b>	<b>8,363</b>	<b>(57)</b>	<b>(162)</b>
<b>Recharges</b>					
Premises Support	377	251	251	0	0
Transport Support	0	0	0	0	0
Central Support	2,365	1,577	1,577	0	0
Asset Rental Support	0	0	0	0	0
Recharge Income	-6,053	-4,035	-4,035	0	0
<b>Net Total Recharges</b>	<b>-3,311</b>	<b>-2,207</b>	<b>-2,207</b>	<b>0</b>	<b>0</b>
<b>Net Departmental Expenditure</b>	<b>5,030</b>	<b>6,099</b>	<b>6,156</b>	<b>(57)</b>	<b>(162)</b>

## Legal Services

	Annual Budget £'000	Budget to Date £'000	Actual Spend £'000	Variance (Overspend) £'000	Forecast Outturn £'000
<b>Expenditure</b>					
Employees	1,511	1,104	1,099	5	7
Agency Related Expenditure	0	0	664	(664)	(914)
Supplies & Services	388	331	294	37	55
Civic Catering & Functions	23	12	4	8	13
Legal Expenses	218	122	281	(159)	(230)
Transport Related Expenditure	11	11	7	4	6
Other Expenditure	0	3	3	0	0
<b>Total Expenditure</b>	<b>2,151</b>	<b>1,583</b>	<b>2,352</b>	<b>(769)</b>	<b>(1,063)</b>
<b>Income</b>					
School SLA's	-98	-78	-77	(1)	(20)
Licence Income	-301	-205	-183	(22)	(33)
Government Grant	-42	-42	-42	0	0
Reimbursement & Other Grants	-164	-164	-164	0	0
Fees & Charges Income	-74	-52	-37	(15)	(21)
Transfer from Reserves	-27	-27	-27	0	0
<b>Total Income</b>	<b>-706</b>	<b>-568</b>	<b>-530</b>	<b>(38)</b>	<b>(74)</b>
<b>Net Operational Expenditure</b>	<b>1,445</b>	<b>1,015</b>	<b>1,822</b>	<b>(807)</b>	<b>(1,137)</b>
<b>Recharges</b>					
Premises Support	53	35	35	0	0
Transport Recharges	0	0	0	0	0
Central Support Recharges	275	184	184	0	0
Asset Rental Support Costs	0	0	0	0	0
Support Recharge Income	-2,391	-1,594	-1,594	0	0
<b>Net Total Recharges</b>	<b>-2,063</b>	<b>-1,375</b>	<b>-1,375</b>	<b>0</b>	<b>0</b>
<b>Net Departmental Expenditure</b>	<b>-618</b>	<b>-360</b>	<b>447</b>	<b>(807)</b>	<b>(1,137)</b>

## ICT & Support Services Department

	Annual Budget £'000	Budget to Date £'000	Actual Spend £'000	Variance (Overspend) £'000	Forecast Outturn £'000
<b>Expenditure</b>					
Employees	5,596	3,758	3,567	191	286
Supplies & Services	921	625	941	(316)	(475)
Capital Finance	100	67	12	55	80
Computer Repairs & Software	1,725	1,521	1,770	(249)	(374)
Communication Costs	13	0	100	(100)	(164)
Premises	159	101	88	13	19
Transport	3	3	1	2	0
<b>Total Expenditure</b>	<b>8,517</b>	<b>6,075</b>	<b>6,479</b>	<b>(404)</b>	<b>(628)</b>
<b>Income</b>					
Fees & Charges	-1,056	-529	-562	33	50
Schools SLA Income	-646	-599	-561	(38)	(59)
Reimbursements & Grant Income	0	7	20	(13)	(20)
Transfer from Reserves	-148	-148	-148	0	0
<b>Total Income</b>	<b>-1,850</b>	<b>-1,269</b>	<b>-1,251</b>	<b>(18)</b>	<b>(29)</b>
<b>Net Operational Expenditure</b>	<b>6,667</b>	<b>4,806</b>	<b>5,228</b>	<b>(422)</b>	<b>(657)</b>
<b>Recharges</b>					
Premises Support	550	367	367	0	0
Transport Support	19	15	15	0	0
Central Support	2,380	1,587	1,587	0	0
Asset Rental Support	1,494	0	0	0	0
Support Costs Income	-8,831	-5,889	-5,889	0	0
<b>Net Total Recharges</b>	<b>-4,388</b>	<b>-3,920</b>	<b>-3,920</b>	<b>0</b>	<b>0</b>
<b>Net Departmental Expenditure</b>	<b>2,279</b>	<b>886</b>	<b>1,308</b>	<b>(422)</b>	<b>(657)</b>

## Chief Executives Delivery Unit

	Annual Budget £'000	Budget to Date £'000	Actual Spend £'000	Variance (Overspend) £'000	Forecast Outturn £'000
<b>Expenditure</b>					
Employees	3,304	2,229	2,221	8	12
Employees Training	99	66	63	3	2
Apprenticeship Levy	300	187	193	(6)	(10)
Supplies & Services	391	267	240	27	41
<b>Total Expenditure</b>	<b>4,094</b>	<b>2,749</b>	<b>2,717</b>	<b>32</b>	<b>45</b>
<b>Income</b>					
Fees & Charges	-223	-146	-141	(5)	(8)
Schools SLA Income	-565	-548	-509	(39)	(56)
Transfer from Reserves	0	0	-5	5	5
<b>Total Income</b>	<b>-788</b>	<b>-694</b>	<b>-655</b>	<b>(39)</b>	<b>(59)</b>
<b>Net Operational Expenditure</b>	<b>3,306</b>	<b>2,055</b>	<b>2,062</b>	<b>(7)</b>	<b>(14)</b>
<b>Recharges</b>					
Premises Support	174	116	116	0	0
Transport	0	0	0	0	0
Central Support	1,209	806	806	0	0
Asset Rental Support	53	0	0	0	0
HBC Support Costs Income	-3,573	-2,382	-2,382	0	0
<b>Net Total Recharges</b>	<b>-2,137</b>	<b>-1,460</b>	<b>-1,460</b>	<b>0</b>	<b>0</b>
<b>Net Departmental Expenditure</b>	<b>1,169</b>	<b>595</b>	<b>602</b>	<b>(7)</b>	<b>(14)</b>

## Children & Families

	Annual Budget	Budget to Date	Actual Spend	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
<b>Expenditure</b>					
Employees	15,544	9,828	11,607	(1,779)	(2,618)
Other Premises	415	199	227	(28)	(24)
Supplies & Services	1,725	1,612	1,966	(354)	(589)
Transport	360	210	176	34	44
Direct Payments	1,097	701	827	(126)	(206)
Commissioned services to Vol Orgs	224	134	134	0	0
Residential Care	17,727	9,509	14,895	(5,386)	(7,194)
Out of Borough Adoption	96	48	0	48	96
Out of Borough Fostering	4,253	2,336	3,051	(715)	(955)
In House Adoption	548	304	253	51	63
Special Guardianship Order	2,510	1,577	1,617	(40)	(59)
In House Foster Carer Placements	2,739	1,738	1,532	206	310
Lavender House Contract Costs	234	141	128	13	15
Home Support & Respite	340	177	224	(47)	(73)
Care Leavers	248	215	295	(80)	(130)
Family Support	53	27	39	(12)	(18)
Contracted services	3	2	2	0	0
Early Years	0	0	0	0	0
Emergency Duty	132	37	72	(35)	(51)
Youth Offending Services	321	124	169	(45)	(73)
Transfer to Reserves	8	0	0	0	0
<b>Total Expenditure</b>	<b>48,577</b>	<b>28,919</b>	<b>37,214</b>	<b>(8,295)</b>	<b>(11,462)</b>
<b>Income</b>					
Fees & Charges	-33	-9	0	(9)	(12)
Sales Income	-4	-3	0	(3)	(5)
Rents	-81	-41	-37	(4)	0
Reimbursement & other Grant Income	-787	-598	-506	(92)	(137)
Transfer from reserve	-82	-82	-82	0	0
Dedicated Schools Grant	-50	0	0	0	0
Government Grants	-10,528	-8,189	-8,143	(46)	(86)
<b>Total Income</b>	<b>-11,565</b>	<b>-8,922</b>	<b>-8,768</b>	<b>(154)</b>	<b>(240)</b>
<b>Net Operational Expenditure</b>	<b>37,012</b>	<b>19,997</b>	<b>28,446</b>	<b>(8,449)</b>	<b>(11,702)</b>
<b>Recharges</b>					
Premises Support	398	266	266	0	0
Transport	16	11	11	0	0
Central Support Recharges	2,274	1,516	1,516	0	0
Asset Rental Support	0	0	0	0	0
Internal Recharge Income	-955	-637	-637	0	0
<b>Net Total Recharges</b>	<b>1,733</b>	<b>1,156</b>	<b>1,156</b>	<b>0</b>	<b>0</b>
<b>Net Departmental Expenditure</b>	<b>38,745</b>	<b>21,153</b>	<b>29,602</b>	<b>(8,449)</b>	<b>(11,702)</b>

## Education, Inclusion & Provision

	Annual Budget £'000	Budget to Date £'000	Actual Spend £'000	Variance (Overspend) £'000	Forecast Outturn £'000
<b>Expenditure</b>					
Employees	7,313	4,887	5,108	(221)	(283)
Agency - covering vacancies	0	0	199	(199)	(290)
Agency - addition to establishment	72	48	14	34	58
Premises	14	12	11	1	3
Supplies & Services	4,152	2,676	2,617	59	88
Independent School Fees	9,113	5,618	5,618	0	0
Schools Contingency	225	157	157	0	0
Transport	43	23	30	(7)	(10)
Schools Transport	2,341	1,033	1,536	(503)	(754)
Early Years Payments	10,372	6,995	6,995	0	0
Early Years Pupil Premium	154	94	94	0	
Commissioned Services	1,719	890	1,090	(200)	(300)
Inter Authority Special Needs	1,175	795	795	0	0
Grants to Voluntary Organisations	182	84	77	7	10
Capital Financing	4,608	2,805	2,805	0	1
<b>Total Expenditure</b>	<b>41,483</b>	<b>26,117</b>	<b>27,146</b>	<b>(1,029)</b>	<b>(1,477)</b>
<b>Income</b>					
Fees & Charges Income	-424	-414	-414	0	(14)
Government Grant Income	-7,747	-5,300	-5,300	0	0
Dedicated Schools Grant	-23,331	-15,554	-15,554	0	0
Inter Authority Income	-366	-216	-216	0	0
Reimbursements & Other Grant Income	-1,779	-1,098	-1,098	0	0
Schools SLA Income	-473	-383	-399	16	24
Transfers from Reserves	-84	0	0	0	0
<b>Total Income</b>	<b>-34,204</b>	<b>-22,965</b>	<b>-22,981</b>	<b>16</b>	<b>10</b>
<b>Net Operational Expenditure</b>	<b>7,279</b>	<b>3,152</b>	<b>4,165</b>	<b>(1,013)</b>	<b>(1,467)</b>
<b>Recharges</b>					
Premises Support	344	229	229	0	0
Transport Support	528	352	445	(93)	(131)
Central Support	1,603	1,069	1,069	0	0
Asset Rental Support	17	0	0	0	0
Recharge Income	0	0	0	0	0
<b>Net Total Recharges</b>	<b>2,492</b>	<b>1,650</b>	<b>1,743</b>	<b>(93)</b>	<b>(131)</b>
<b>Net Departmental Expenditure</b>	<b>9,771</b>	<b>4,802</b>	<b>5,908</b>	<b>(1,106)</b>	<b>(1,598)</b>

## Community & Greenspaces

	Annual Budget £'000	Budget to Date £'000	Actual Spend £'000	Variance (Overspend) £'000	Forecast Outturn £'000
<b>Expenditure</b>					
Employees	17,435	11,470	10,795	675	1,012
Agency - covering vacancies	0	0	149	(149)	(224)
Agency - in addition to establishment	0	0	164	(164)	(246)
Premises	3,455	2,004	2,092	(88)	(90)
Supplies & Services	2,186	1,304	1,381	(77)	(115)
Hired & Contracted Services	623	623	623	0	0
Book Fund	128	96	96	0	0
Food Provisions	388	281	259	22	33
School Meals Food	1,960	972	1,025	(53)	(80)
Transport	117	52	74	(22)	(33)
Other Agency Costs	429	340	340	0	0
Other Expenditure	0	0	63	(63)	(64)
Waste Disposal Contracts	7,002	3,317	3,131	186	279
Grants to Voluntary Organisations	64	44	27	17	26
Grants to Norton Priory	172	172	172	0	0
<b>Total Expenditure</b>	<b>33,959</b>	<b>20,675</b>	<b>20,391</b>	<b>284</b>	<b>498</b>
<b>Income</b>					
Sales Income	-1,373	-991	-973	(18)	(26)
Fees & Charges Income	-5,490	-4,016	-4,122	106	158
Rental Income	-235	-135	-170	35	53
Markets Income	-910	-446	-437	(9)	(12)
Government Grant Income	-1,337	-1,337	-1,337	0	0
Reimbursements & Other Grant Income	-703	-361	-361	0	0
School SLA Income	-1,313	-564	-564	0	0
School Meals Income	-3,598	-1,942	-1,808	(134)	(200)
Internal Fees Income	-322	-135	-177	42	64
Capital Salaries	-173	-90	-34	(56)	(84)
Transfers From Reserves	-15	-15	-15	0	202
<b>Total Income</b>	<b>-15,469</b>	<b>-10,032</b>	<b>-9,998</b>	<b>(34)</b>	<b>155</b>
<b>Net Operational Expenditure</b>	<b>18,490</b>	<b>10,643</b>	<b>10,393</b>	<b>250</b>	<b>653</b>
<b>Recharges</b>					
Premises Support	1,675	1,115	1,116	(1)	0
Transport	2,257	1,491	1,515	(24)	(37)
Central Support	3,897	2,581	2,581	0	0
Asset Rental Support	199	0	0	0	0
HBC Support Costs Income	-1,148	-765	-765	0	0
<b>Net Total Recharges</b>	<b>6,880</b>	<b>4,422</b>	<b>4,447</b>	<b>(25)</b>	<b>(37)</b>
<b>Net Departmental Expenditure</b>	<b>25,370</b>	<b>15,065</b>	<b>14,840</b>	<b>225</b>	<b>616</b>

## Economy, Enterprise & Property

	Annual Budget	Budget to Date	Actual Spend	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
<b>Expenditure</b>					
Employees	5,075	3,558	3,285	273	410
Agency - covering vacancies	0	0	198	(198)	(320)
Repairs & Maintenance	1,706	1,280	1,346	(66)	(99)
Premises	136	119	119	0	0
Energy & Water Costs	1,248	666	617	49	74
NNDR	690	691	660	31	31
Rents	173	94	89	5	7
Economic Regeneration Activities	21	0	0	0	0
Security	544	243	278	(35)	(53)
Supplies & Services	506	387	369	18	27
Supplies & Services - Grant	2,090	302	304	(2)	(3)
Grants to Voluntary Organisations	75	85	86	(1)	(1)
Capital Finance	0	0	0	0	0
Transfer to Reserves	185	186	185	1	1
<b>Total Expenditure</b>	<b>12,449</b>	<b>7,611</b>	<b>7,536</b>	<b>75</b>	<b>74</b>
<b>Income</b>					
Fees & Charges Income	-987	-405	-460	55	83
Rent - Commercial Properties	-872	-524	-511	(13)	(20)
Rent - Investment Properties	-38	-26	-26	0	0
Government Grant	-2,510	-1,157	-1,158	1	1
Reimbursements & Other Grant Income	-193	-403	-400	(3)	(5)
Schools SLA Income	-227	-208	-198	(10)	(15)
Recharges to Capital	-295	-214	-217	3	5
Transfer from Reserves	-1,120	-1,164	-1,164	0	0
<b>Total Income</b>	<b>-6,242</b>	<b>-4,101</b>	<b>-4,134</b>	<b>33</b>	<b>49</b>
<b>Net Operational Expenditure</b>	<b>6,207</b>	<b>3,510</b>	<b>3,402</b>	<b>108</b>	<b>123</b>
<b>Recharges</b>					
Premises Support	2,074	1,382	1,382	0	0
Transport Support	30	18	18	0	0
Central Support	1,947	1,298	1,298	0	0
Asset Rental Support	4	0	0	0	0
Recharge Income	-7,927	-5,285	-5,285	0	0
<b>Net Total Recharges</b>	<b>-3,872</b>	<b>-2,587</b>	<b>-2,587</b>	<b>0</b>	<b>0</b>
<b>Net Departmental Expenditure</b>	<b>2,335</b>	<b>923</b>	<b>815</b>	<b>108</b>	<b>123</b>



## Planning & Transportation Department

	Annual Budget	Budget to Date	Actual Spend	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
<b>Expenditure</b>					
Employees	5,719	3,796	3,535	261	393
Agency - covering vacancies	110	84	120	(36)	(54)
Agency - in addition to establishment	24	22	68	(46)	(69)
Efficiency Savings	-150	-100	0	(100)	(150)
Premises	193	144	111	33	50
Hired & Contracted Services	59	0	96	(96)	(167)
Planning Appeal Decision	0	0	0	0	(300)
Supplies & Services	144	153	260	(107)	(161)
Street Lighting	1,662	502	494	8	12
Highways Maintenance - Routine & Reactive	1,772	946	1,010	(64)	(97)
Highways Maintenance - Programmed Works	1,908	932	718	214	321
Fleet Transport	1,455	978	908	70	105
Bus Support - Halton Hopper Tickets	23	20	15	5	8
Bus Support	498	569	569	0	0
Agency Related Expenditure	8	7	34	(27)	(27)
Grants to Voluntary Organisations	31	31	31	0	0
NRA Levy	74	73	73	0	2
LCR Levy	1,059	529	529	0	0
Contribution to Reserves	359	359	359	0	0
<b>Total Expenditure</b>	<b>14,948</b>	<b>9,045</b>	<b>8,930</b>	<b>115</b>	<b>(134)</b>
<b>Income</b>					
Sales & Rents Income	-97	-65	-111	46	70
Planning Fees	-826	-546	-350	(196)	(294)
Building Control Fees	-245	-163	-163	0	0
Other Fees & Charges	-908	-596	-910	314	472
Grants & Reimbursements	-206	-121	-121	0	0
Government Grant Income	-240	-253	-253	0	0
Halton Hopper Income	-24	-16	-7	(9)	(13)
Recharge to Capital	-467	-89	-89	0	0
LCR Levy Reimbursement	-1,059	-529	-529	0	0
Contribution from Reserves	-1,036	-1,036	-1,036	0	0
<b>Total Income</b>	<b>-5,108</b>	<b>-3,414</b>	<b>-3,569</b>	<b>155</b>	<b>235</b>
<b>Net Operational Expenditure</b>	<b>9,840</b>	<b>5,631</b>	<b>5,361</b>	<b>270</b>	<b>101</b>
<b>Recharges</b>					
Premises Recharges	560	373	373	0	0
Transport Recharges	749	511	509	2	4
Central Recharges	1,534	1,022	1,022	0	0
Asset Charges	851	0	0	0	0
HBC Support Costs Income	-5,129	-3,438	-3,720	282	423
<b>Net Total Recharges</b>	<b>-1,435</b>	<b>-1,532</b>	<b>-1,816</b>	<b>284</b>	<b>427</b>
<b>Net Departmental Expenditure</b>	<b>8,405</b>	<b>4,099</b>	<b>3,545</b>	<b>554</b>	<b>528</b>

## Corporate & Democracy

	Annual Budget	Budget to Date	Actual Spend	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
<b>Expenditure</b>					
Employees	412	275	235	40	0
Contracted Services	39	24	24	0	0
Supplies & Services	119	98	98	0	0
Premises Expenditure	5	5	7	(2)	0
Transport Costs	1	0	8	(8)	(9)
Members Allowances	983	656	659	(3)	0
Interest Payable - Treasury Management	1,341	894	1,305	(411)	(617)
Interest Payable - Other	115	77	143	(66)	(100)
Bank Charges	132	44	158	(114)	(100)
Audit Fees	348	174	15	159	0
Contingency	667	445	0	445	667
Capital Financing	2,288	2	2	0	301
Debt Management Expenses	20	13	3	10	0
Precepts & Levies	240	160	140	20	30
Transformation Efficiency Savings	-4,000	-2,667	0	(2,667)	(3,871)
<b>Total Expenditure</b>	<b>2,710</b>	<b>200</b>	<b>2,797</b>	<b>(2,597)</b>	<b>(3,699)</b>
<b>Income</b>					
Interest Receivable - Treasury Management	-4,152	-2,768	-3,405	637	956
Interest Receivable - Other	-19	-13	-13	0	0
Other Fees & Charges	-158	-99	-58	(41)	(50)
Grants & Reimbursements	-255	-85	-85	0	333
Government Grant Income	-377	-126	-189	63	42
<b>Total Income</b>	<b>-4,961</b>	<b>-3,091</b>	<b>-3,750</b>	<b>659</b>	<b>1,281</b>
<b>Net Operational Expenditure</b>	<b>-2,251</b>	<b>-2,891</b>	<b>-953</b>	<b>(1,938)</b>	<b>(2,418)</b>
<b>Recharges</b>					
Premises Support	21	14	14	0	0
Transport	0	0	0	0	0
Central Support	1,016	711	711	0	0
Asset Rental Support	0	0	0	0	0
HBC Support Costs Income	-3,026	-1,493	-1,493	0	0
<b>Net Total Recharges</b>	<b>-1,989</b>	<b>-768</b>	<b>-768</b>	<b>0</b>	<b>0</b>
<b>Net Departmental Expenditure</b>	<b>-4,240</b>	<b>-3,659</b>	<b>-1,721</b>	<b>(1,938)</b>	<b>(2,418)</b>

## Public Health

	Annual Budget £'000	Budget to Date £'000	Actual Spend £'000	Variance (Overspend) £'000	Forecast Outturn £'000
<b>Expenditure</b>					
Employees	4,762	3,095	3,085	10	20
Agency - covering vacancies	0	0	22	(22)	0
Premises	6	0	0	0	0
Supplies & Services	485	274	218	56	46
Contracts & SLA's	7,547	4,314	4,288	26	16
Transport	4	3	1	2	0
Transfer to Reserves	19	19	19	0	0
Other Agency	24	24	24	0	0
<b>Total Expenditure</b>	<b>12,847</b>	<b>7,729</b>	<b>7,657</b>	<b>72</b>	<b>82</b>
<b>Income</b>					
Fees & Charges	-102	-124	-121	(3)	0
Reimbursements & Grant Income	-349	-331	-332	1	0
Transfer from Reserves	-820	-65	-65	0	0
Government Grant Income	-12,174	-9,116	-9,116	0	0
<b>Total Income</b>	<b>-13,445</b>	<b>-9,636</b>	<b>-9,634</b>	<b>(2)</b>	<b>0</b>
<b>Net Operational Expenditure</b>	<b>-598</b>	<b>-1,907</b>	<b>-1,977</b>	<b>70</b>	<b>82</b>
<b>Recharges</b>					
Premises Support	149	75	75	0	0
Transport Support	22	11	11	0	0
Central Support	2,387	1,194	1,194	0	0
Asset Rental Support	0	0	0	0	0
Recharge Income	-669	-335	-335	0	0
<b>Net Total Recharges</b>	<b>1,889</b>	<b>945</b>	<b>945</b>	<b>0</b>	<b>0</b>
<b>Net Departmental Expenditure</b>	<b>1,291</b>	<b>-962</b>	<b>-1,032</b>	<b>70</b>	<b>82</b>



Capital Programme as at 30 November 2024

Appendix 3

Scheme Detail	2024/25 Original Allocation £000	2024/25 Revised Allocation £000	Q1 Spend £000	Q2 Spend £000	Q3 Spend £000	Q4 Spend £000	Total Spend £000	Allocation remaining £000	2025/26 Allocation £000	2026/27 Allocation £000
<b>Childrens Directorate</b>										
Capital Repairs	749.0	749.0	151.0	531.0	50.0		732.0	17.0		
Basic Need Projects	600.8	600.8	0.0	0.0	0.0		0.0	600.8		
SEND capital allocation	3,355.2	3,355.2	178.0	519.0	322.0		1,019.0	2,336.2		
SCA unallocated	255.6	448.0	0.0	0.0	0.0		0.0	448.0		
Family Hubs & Start for Life	53.2	110.4	1.3	54.1	10.0		65.4	45.1		
Childcare Expansion	314.8	314.8	0.0	0.0	0.0		0.0	314.8		
<b>Directorate Total</b>	<b>5,328.6</b>	<b>5,578.2</b>	<b>330.3</b>	<b>1,104.1</b>	<b>382.0</b>	<b>0.0</b>	<b>1,816.4</b>	<b>3,761.9</b>	<b>0.0</b>	<b>0.0</b>
<b>Adults Directorate</b>										
Halton Carers Centre Refurbishment	199.0	0.0	0.0	0.0	0.0		0.0	0.0		
Grants - Disabled Facilities	600.0	1,050.0	353.0	227.0	157.0		737.0	313.0	600.0	600.0
Stair Lifts	270.0	200.0	66.0	23.0	62.0		151.0	49.0	270.0	270.0
Joint Funding RSL Adaptations	270.0	200.0	53.0	24.0	81.0		158.0	42.0	270.0	270.0
Telehealthcare Digital Switchover	0.0	135.0	60.0	0.0	20.0		80.0	55.0		
Oakmeadow & Peelhouse Network Improvements	0.0	40.0	0.0	0.0	0.0		0.0	40.0		
Madeline McKenna Refurbishment	0.0	150.0	9.0	73	2.0		84.0	66.0		
Millbrow Refurbishment	0.0	50.0	26.0	8.0	0.0		34.0	16.0		
St Lukes Care Home	0.0	50.0	10.0	14.0	7.0		31.0	19.0		
St Patricks Care Home	1,200.0	50.0	14.0	16.0	-1.0		29.0	21.0		
<b>Directorate Total</b>	<b>2,539.0</b>	<b>1,925.0</b>	<b>591.0</b>	<b>385.0</b>	<b>328.0</b>	<b>0.0</b>	<b>1,304.0</b>	<b>621.0</b>	<b>1,140.0</b>	<b>1,140.0</b>

## Capital Programme as at 30 November 2024 Continued

Scheme Detail	2024/25 Original Allocation	2024/25 Revised Allocation	Q1 Spend	Q2 Spend	Q3 Spend	Q4 Spend	Total Spend	Allocation remaining	2025/26 Allocation	2026/27 Allocation
	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
<b>Environment &amp; Regeneration Directorate</b>										
Stadium Minor Works	30.0	30.0	7.9	7.7	0.0		15.6	14.4	30.0	30.0
Halton Leisure Centre	8,997.0	8,997.0	2,030.0	3,045.4	2,205.0		7,280.4	1,716.6		
Children's Playground Equipment	67.8	67.8	1.0	1.0	40.0		42.0	25.8	65.0	65.0
Landfill Tax Credit Schemes	340.0	340.0	0.0	0.0	0.0		0.0	340.0	340.0	340.0
Upton Improvements	13.0	13.0	0.0	0.0	0.0		0.0	13.0		
Crow Wood Park Play Area	12.0	12.0	0.0	0.0	0.0		0.0	12.0		
Open Spaces Schemes	600.0	600.0	130.0	154.4	86.0		370.4	229.6	600.0	600.0
Runcorn Town Park	468.6	468.6	0.0	6.8	0.0		6.8	461.8	280.0	280.0
Spike Island / Wigg Island	1,933.5	1,933.5	2.4	4.4	0.0		6.8	1,926.7		
Pickerings Pasture Cafe	503.0	503.0	0.0	0.0	0.0		0.0	503.0		
Replacement Cremator Widnes	308.0	308.0	0.0	77.3	6.0		83.3	224.7		
Litter Bins	20.0	20.0	0.0	0.0	0.0		0.0	20.0	20.0	20.0
3MG	134.5	134.5	0.0	0.0	0.0		0.0	134.5		
Murdishaw redevelopment	21.2	21.2	5.4	0.0	0.0		5.4	15.8		
Equality Act Improvement Works	293.2	93.2	8.7	17.6	59.6		85.9	7.3	300.0	300.0
Foundary Lane Residential Area	1160.0	1160.0	1.8	464.8	2.3		468.9	691.1		
Town Deal	11352.9	11552.9	174.9	261.8	940.0		1,376.7	10,176.2	7,190.4	
Property Improvements	360.2	460.5	4.3	131.1	286.6		422.0	38.5	200.0	200.0
Runcorn Station Quarter	484.7	76.0	0.0	60.5	15.5		76.0	0.0		
Waterloo Building	0.0	75.0	0.0	0.0	0.0		0.0	75.0		
UK Shared Prosperity Fund	178.2	178.2	0.0	0.0	12.2		12.2	166.0		
Runcorn Waterfront Residential Development	484.7	268.7	8.6	122.9	61.5		193.0	75.7		
Changing Places	24.1	24.1	2.5	0.1	1.6		4.2	19.9		
Sci-tech Daresbury Project Violet	2200.0	2200.0	0.0	0.0	0.0		0.0	2,200.0		
Port of Weston	0.0	3,960.0	0.0	1.3	1.7		3.0	3,957.0		
Kingsway Leisure Centre Demolition	0.0	749.5	0.0	30.7	0.0		30.7	718.8		
Bridge and Highway Maintenance	0.0	2,265.6	280.8	313.0	20.0		613.8	1,651.8		







## Capital Programme as at 30 November 2024 Continued

Scheme Detail	2024/25 Original Allocation £000	2024/25 Revised Allocation £000	Q1 Spend £000	Q2 Spend £000	Q3 Spend £000	Q4 Spend £000	Total Spend £000	Allocation remaining £000	2025/26 Allocation £000	2026/27 Allocation £000
Runcorn Busway	0.0	0.0	227.4	80.0	371.0		678.4	-678.4		
ATF3 Murdishaw to Whitehouse	0.0	3,000.0	175.3	363.0	497.0		1,035.3	1,964.7		
ATF4 Widnes Town Centre Accessibility	0.0	114.5	0.0	0.0	0.0		0.0	114.5		
A56 Reconstruction (Delph Lane)	0.0	943.7	351.1	0.0	10.0		361.1	582.6		
Dukesfield ATL (Waterloo Bridge)	0.0	0.0	1.1	0.0	0.0		1.1	-1.1		
LCWIP Phase 2 Daresbury	0.0	3,861.7	629.3	56.0	15.0		700.3	3,161.4		
Additional Pothole Funding	0.0	429.1	0.0	0.0	0.0		0.0	429.1		
CRSTS	5,819.4	5,288.6	1,656.0	884.0	2,184.0		4,724.0	564.6		
Street Lighting - Structural Maintenance	1,025.6	1,025.6	0.0	37.0	94.0		131.0	894.6	200.0	200.0
Street Lighting - Upgrades	969.4	969.4	0.0	0.0	0.0		0.0	969.4		
East Runcorn Connectivity	5,851.7	5,851.7	452.5	207.0	810.0		1,469.5	4,382.1	5,851.7	5,851.7
Early Land Acquisition Mersey Gateway	212.4	212.4	0.0	16.4	99.2		115.6	96.8		
VAT deposit Jolly Brewer Land adj 44 Bower St falkirk Ave S106 funds included in sale proceeds for 14-15										
<b>Directorate Total</b>	<b>49,390.3</b>	<b>63,773.5</b>	<b>7,237.7</b>	<b>6,826.1</b>	<b>8,086.6</b>	<b>0.0</b>	<b>22,150.4</b>	<b>41,623.1</b>	<b>16,620.4</b>	<b>8,006.7</b>
<b>Chief Executives Directorate</b>										
IT Rolling Programme	1,026.9	1,026.9	27.7	668.2	12.7		708.6	318.3	700.0	700.0
Halton Smart Microgrid	11,000.0	11,000.0	0.0	0.0	128.0		128.0	10,872.0		
Transformation Programme	3,740.0	3,740.0	0.0	0.0	0.0		0.0	3,740.0	1,000.0	
<b>Directorate Total</b>	<b>15,766.9</b>	<b>15,766.9</b>	<b>27.7</b>	<b>668.2</b>	<b>140.7</b>	<b>0.0</b>	<b>836.6</b>	<b>14,930.3</b>	<b>1,700.0</b>	<b>700.0</b>
<b>Grand Total</b>	<b>73,024.8</b>	<b>87,043.6</b>	<b>8,186.7</b>	<b>8,983.4</b>	<b>8,937.3</b>	<b>0.0</b>	<b>26,107.4</b>	<b>60,936.2</b>	<b>19,460.4</b>	<b>9,846.7</b>

## Progress Against Agreed Savings

## Appendix 4

### Adults Directorate




	Service Area	Net Budget £'000	Description of Saving Proposal	Savings Value		Current Progress	Comments
				24/25 £'000	25/26 £'000		
ASC1	Housing Solutions	474	Remodel the current service based on good practice evidence from other areas.	0	125		Anticipated to be achieved, currently under review.
ASC2	Telehealthcare	680	Explore alternative funding streams such as Health funding or Disabled Facilities Grants.	170	0		Currently Under Review
			Increase charges / review income.	170	0		Charges were increased by 40% w.e.f. April 2024, so this should be achieved
			Cease the key safe installation service.	15	0		Service still being provided
ASC17/18	Quality Assurance Team	395	Review the activities of the Quality Assurance Team, given there are fewer providers for domiciliary care and the transfer of four care homes into the Council.	0	0		Saving implemented
			Merge the service with the Safeguarding Unit.	50	0		




ASC16	Shared Lives (Adult Placement Service)	115	Engage with an external agency currently operating Shared Lives to take over the running of this service. It is anticipated that this would provide an improved service.	58	0	u	Service currently still provided in-house, although a balanced budget will be attained for 2024/25 as a result of current temporary savings, and work is ongoing to ensure the 2025/6 structure can achieve the permanent savings target
ASC19	Voluntary Sector Support	N/A	Review the support provided by Adult Social Care and all other Council Departments, to voluntary sector organisations. This would include assisting them to secure alternative funding in order to reduce their dependence upon Council funding. A target saving phased over two years has been estimated.	200	100	✓	Anticipated to be achieved
ASC4	Positive Behaviour Support Service	349	Increase income generated in order to ensure full cost recovery, through increased service contract charges to other councils.  Review the Integrated Care Board	100	0	✓	Contracts being re-costed on renewal, saving anticipated to be achieved  ICB funding not secured, although a balanced budget will be attained for 2024/25 as a result of current temporary savings, and

			contribution for Adults, to ensure the full recovery of related costs.	150	0	u	work is ongoing to ensure the 2025/6 structure can achieve the permanent savings target
ASC15	Learning Disability Nursing Team	424	Cease provision of this service. The service is a Health related function rather than Adult Social Care, but this is a historical arrangement. The Integrated Care Board would need to consider how they want to provide this function.	424	0	✓	Costs now recharged to the ICB
ASC14	Care Management Community Care Budget	18,982	Attract £500k investment from the pooled budget (BCF) from 2024/25. Undertake work in years 1 and 2 to reduce reliance upon contracted services from 2025/26. Services are currently in the process of being redesigned on a "Strengths Based Approach" ie. focused upon prevention.	500	1,000	u	Position currently being reviewed.
<b>Total Adults Directorate</b>				<b>1,837</b>	<b>1,225</b>		




## Finance Department

Ref.	Service Area	Net Budget £'000	Description of Saving Proposal	Savings Value		Current Progress	Comments
				24/25 £'000	25/26 £'000		
F9	Internal Audit	300	Restructure in light of potential retirements over the next two years within the Internal Audit Team.	0	50		No official changes made yet
F13	Discretionary Support Scheme	221	Review the roles, procedures and structure of the team.	25	0		On track
F17	Council Tax	84	Increase the charges applied when a court summons is issued by 30% (£23), to achieve full cost recovery over the three year period.	40	40		On track
<b>Total Finance Department</b>				<b>65</b>	<b>90</b>		




## Legal and Democratic Services Department

Ref.	Service Area	Net Budget £'000	Description of Saving Proposal	Savings Value		Current Progress	Comments
				24/25 £'000	25/26 £'000		
L4	Marketing, Design and Communications	45	Review the frequency of production of Inside Halton, as part of the wider consideration of the Council's communications strategy required for the Transformation Programme	15			Budget adjusted inline with the savings in the ICT department
<b>Total Legal Services Department</b>				<b>15</b>	<b>0</b>		

**Children and Families Department**

Ref.	Service Area	Net Budget £'000	Description of Saving Proposal	Savings Value		Current Progress	Comments
				24/25 £'000	25/26 £'000		
C1	Ditton and Warrington Road Daycare Centres	52	Closure of Ditton and Warrington Road daycare centres, given the significant on-going net losses at both centres. Sufficient alternative provision exists nearby, as well as in the adjoining nursery schools.	26	0		Early Years has now closed and budget for 24/25 has been removed
C2	Children's Centres	1,293	Review the operation of Windmill Hill Children's Centre, where there is the potential to save on premises and staffing costs.	0	22		This is subject to further review as external factors are changing the original review parameters. Potential alternative funding also to be reviewed.
C3	Children with Disabilities and Inglefield	858	Explore the potential for selling Inglefield and then purchase two bungalows within the community to provide a more appropriate setting.	112	0		Amount was removed at budget setting as will not be achieved
<b>Total Children &amp; Families Department</b>				<b>138</b>	<b>22</b>		

## Education, Inclusion and Provision Department

Ref	Service Area	Net Budget £'000	Description of Saving Proposal	Savings Value		Current Progress	Comments
				24/25 £'000	25/26 £'000		
EIP1	Education Psychology Service	339	There is excess demand from schools for the Education Psychology Service. The service is valued and there is opportunity to expand our offer and generate additional income.	52	0		
EIP2	SEN Assessment Team	82	Consideration will be given to funding the full service costs from the High Needs Block of the Dedicated Schools Grant.	80	0		DSG funding removed as does not comply with grant conditions.
EIP5	Commissioning	148	Review with Health colleagues how the Emotional Health and Wellbeing Service for Children in Care, Care Leavers and Carers could instead be provided by Child and Adolescent Mental Health Services (CAMHS) as they	148	0		To be reviewed.

			are commissioned by the Integrated Care Board.				
<b>Total Education, Inclusion and Provision Department</b>				<b>280</b>	<b>0</b>		

### Community and Greenspaces Department

Ref.	Service Area	Net Budget £'000	Description of Saving Proposal	Savings Value		Current Progress	Comments
				24/25 £'000	25/26 £'000		
COMM3	Sport & Recreation	471	Restructuring the roles and responsibilities of the Sports Development Team	36	0	<input checked="" type="checkbox"/>	Restructure is currently underway
COMM5	Stadium & Catering Services – School Meals	12	Cease to deliver the school meals service, which has made significant losses of over £200,000 for a number of years and is forecast to make a similar loss by year-end. Work would be undertaken with schools over the next two years to support them to secure an alternative means of delivery, whether in-house or via an external provider.	0	12	<input checked="" type="checkbox"/>	The cessation of the service is underway with the majority of schools ending their contracts by the end of the calendar year.


<b>Total Community &amp; Greenspace Department</b>	<b>36</b>	<b>12</b>		
--	-----------	-----------	--	--

### Economy, Enterprise and Property Department

Ref.	Service Area	Net Budget £'000	Description of Saving Proposal	Savings Value		Current Progress	Comments
				24/25 £'000	25/26 £'000		
EEP4	Cleaning Services – Council Buildings	580	Review cleaning arrangements, with a focus on only emptying bins and cleaning toilets daily.	100	0	U	A review of the cleaning service is underway with some positions removed from the structure. The full savings will not be achieved until the accommodation review is complete.
EEP2	Caretaking & Security Services	641	A review and restructuring of caretaking arrangements.	52	0	U	The restructure can now take place following the retirement of a member of staff. The full saving will not be made until financial year 25/26
<b>Total Economy, Enterprise &amp; Property Department</b>				<b>152</b>	<b>0</b>		



**Policy, Planning and Transportation Department**

Ref.	Service Area	Net Budget £'000	Description of Saving Proposal	Savings Value		Current Progress	Comments
				24/25 £'000	25/26 £'000		
PPT6	Traffic	N/A	Consider introducing civil traffic enforcement for traffic violations. Employ private sector civil enforcement officers to issue fines and generate income. It would take 12 months to apply for powers from the DFT and put the scheme in place. The Environment & Urban Renewal Policy & Performance Board will consider this via a Topic Group.	150	0		Not currently viable, therefore no income will be generated in the current year as the traffic enforcement will not be carried out.
<b>Total Policy, Planning &amp; Transportation Department</b>				<b>150</b>	<b>0</b>		

**Symbol**

**Objective**



Indicates that the objective is on course to be achieved within the appropriate timeframe.



Indicates that it is uncertain or too early to say at this stage whether the milestone/objective will be achieved within the appropriate timeframe.



Indicates that it is highly likely or certain that the objective will not be achieved within the appropriate timeframe.

**2024/25 Budget Risk Register as at 30 November 2024**

**Appendix 5**

Risk No	Risk Identified	Impact	Likelihood	Risk Score	Risk Control Measures	Assessment of Residual Risk with Control Measures Implemented			Responsible Person	Timescale for Review	Progress Comments	Date Updated
						Impact	Likelihood	Risk Score				
1	<p><b>Pay costs</b></p> <ul style="list-style-type: none"> <li>• Pay award</li> <li>• Staff Turnover Saving Target</li> <li>• Agency, casuals and overtime</li> <li>• National Living Wage</li> <li>• Pension Costs</li> </ul>	4	4	16	<ul style="list-style-type: none"> <li>• Budget based upon individual staff members/vacancies</li> <li>• Budget monitoring</li> <li>• Contingency</li> <li>• Balances</li> <li>• Medium Term Forecast</li> <li>• Engage with Cheshire Pension Scheme and pension actuary</li> <li>• Recruitment and retention scheme children social care workers.</li> <li>• Social Care Academy for children social care workers</li> <li>• Connect to Halton</li> </ul>	3	3	9	ED/SB/Executive Directors	Monthly	<p>2024/25 pay offer accepted and implemented November 2024.</p> <ul style="list-style-type: none"> <li>•£1290 on all pay points from 1st April</li> <li>•Equivalent to 5.77% on point 2 and 2.5% on point 43</li> <li>•2.5% on all pay points above 43 and below chief officer level</li> </ul> <p>Estimated 4% 2024.25 budget uplift will cover cost of pay award.</p> <p>Connect to Halton scheme went live September 2024, agency and casual appointments to be covered by</p>	30/11/24

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				
											the scheme.	
2	<b>Redundancy and Early Retirements</b>	3	3	9	<ul style="list-style-type: none"> <li>• Benefits Tracking Process</li> <li>• Future savings to take into account cost of redundancy and early retirements.</li> <li>• Seek Government approval to use capital receipts to fund transformation costs.</li> <li>• Transformation Reserve</li> </ul>	2	3	6	ED/SB	Quarterly	Tracker created to monitor redundancy costs in current year. Transformation reserve created to cover costs but limited reserves will impact use of this. Look to capitalise compulsory costs where possible where evidence exists it creates in a longer term saving.	30/11/24
3	<b>Savings not achieved</b>	4	3	12	<ul style="list-style-type: none"> <li>• Budget monitoring</li> <li>• Contingency</li> <li>• Reserves / Provisions</li> <li>• Rigorous process in</li> </ul>	4	2	8	RR/ED/SB	Monthly	Savings for 2024/25 have been written into Directorate budgets. Budget savings monitored closely and if necessary	30/11/24

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				
					<p>approving savings.</p> <ul style="list-style-type: none"> <li>Review of savings at departmental and directorate level</li> <li>Monthly budget monitoring</li> <li>Medium Term Financial Forecast</li> <li>2023/24 to 2025/26 savings agreed February 2023.</li> <li>RAG monitoring of savings included in quarterly monitoring reports.</li> <li>Transformation saving targets reported monthly through Transformation Programme Board.</li> </ul>						offsetting savings sought. Transformation Programme Board meeting on monthly basis to discuss progress against programme.	

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				
4	<b>Price inflation</b>	3	3	9	<ul style="list-style-type: none"> <li>Prudent budget provision</li> <li>Latest forecast information used eg. utilities</li> <li>Budget monitoring</li> <li>Contingency</li> <li>Balances</li> <li>CPI/RPI monitoring</li> <li>MTFS</li> </ul>	3	3	9	ED/SB	Monthly	CPI for November 2024 is 2.6% and RPI is 3.6%. Office of Budget Responsibility (OBR) forecast inflation to hit 3.5% in 2025 and 3.1% through to 2027. Rates are higher than forecast in September 2024 and remain above Governments 2% target.	30/11/24
5	<b>Review of LG Finance</b> <ul style="list-style-type: none"> <li>Business rates retention – 100% Pilot and Review</li> <li>Fair Funding Review</li> <li>National Public Spending Plans</li> <li>Social Care Green</li> </ul>	4	4	16	<ul style="list-style-type: none"> <li>MPs</li> <li>SIGOMA / LG Futures</li> <li>Liverpool City Region &amp; Merseyside Treasurers Group</li> <li>Medium Term Financial Strategy</li> <li>Member of business</li> </ul>	3	3	9	ED/SB/NS/M W/MG	Weekly/ Monthly	Business rate retention pilot continues through to March 2026. New Government are committed to providing more certainty on LG Finances through multi year settlements.	30/11/24

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				
	Paper				<p>rate retention pilot region</p> <ul style="list-style-type: none"> <li>• Dialogue with DCLG</li> </ul>						Provisional settlement announced 18 December 2024, funding is higher than within financial forecast but consideration still being undertaken on impact to Halton.	
6	<b>Treasury Management</b> <ul style="list-style-type: none"> <li>• Borrowing</li> <li>• Investment</li> </ul>	2	3	6	<ul style="list-style-type: none"> <li>• Treasury Management Strategy</li> <li>• Link Asset Services advice</li> <li>• Treasury Management planning and monitoring</li> <li>• Attendance at Networking and Benchmarking Groups</li> <li>• Officer Training</li> </ul>	1	3	3	ED/SB/MG	Daily / Quarterly	Investment rates continue to be high relative to last decade. BoE base rate at 4.75%, general thoughts are for this rate to be lowered towards the end of the financial year and further reductions beyond this. Impact of Exceptional Financial Support request to be assessed with regards to timing of future	30/11/24

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				
											borrowing.	
7	<b>Demand led budgets</b> <ul style="list-style-type: none"> <li>• Children in Care</li> <li>• Out of borough fostering</li> <li>• Community Care</li> </ul>	4	4	16	<ul style="list-style-type: none"> <li>• Budget monitoring</li> <li>• Contingency</li> <li>• Balances</li> <li>• Review service demand</li> <li>• Directorate recovery groups</li> <li>• Monthly budget monitoring</li> </ul>	4	4	16	ED/SB/NS/MW	Monthly	Children in care, numbers and costs continue to exceed budget. Numbers of children in care and with protection plans reviewed on a weekly basis. Community care costs and numbers on increase, reviewed on a regular basis.  Investment in Children Services following OFSTED inspection to be monitored with	30/11/24



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				
											regard to control and reduction of future costs.	
8	<b>Mersey Gateway Costs</b> <ul style="list-style-type: none"> <li>Costs</li> <li>Toll Income</li> <li>Funding</li> <li>Accounting treatment</li> </ul>	4	2	8	<ul style="list-style-type: none"> <li>Regular monitoring with Crossing Board</li> <li>Capital reserve</li> <li>Government Grant</li> <li>Liquidity Fund</li> </ul>	2	1	2	ED/SB/MG	Quarterly	Arrangements in place to monitor spend and availability of liquidity fund.	30/11/24
9	<b>Council Tax Collection</b>	3	3	9	<ul style="list-style-type: none"> <li>Council tax monitoring on monthly basis</li> <li>Review of Collection Rate</li> <li>Collection Fund Balance</li> <li>Provision for bad debts</li> </ul>	3	2	6	ED/PG/SB/PD/BH/MG	Monthly	Collection rate to 30 November 2024 was 71.43% which is marginally lower than the rate of 71.57% at the same point last year. It is uncertain at this point if collection for the year will	30/11/24

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				
					<ul style="list-style-type: none"> <li>Review recovery procedures</li> <li>Benchmarking</li> </ul>						be at the same level as for 2023/24. To 30 November 2024 £1.811m was collected in relation to old year debt.	
10	<b>Business Rates Retention Scheme</b>	3	3	9	<ul style="list-style-type: none"> <li>Review and monitoring of latest business rates income to baseline and estimate for year.</li> <li>Prudent allowance for losses in collection</li> <li>Prudent provision set aside for losses from valuation appeals</li> <li>Regular monitoring of annual yield and baseline / budget position</li> <li>Benchmarking Groups</li> <li>Review recovery procedures</li> </ul>	3	1	3	ED/SB/LB/M G	Monthly	Collection rate to 30 November 2024 was 76.03% which is 2.39% higher than the rate at the same point last year. It is uncertain at this point if collection for the year will be at the same level as for 2023/24. To 30 November 2024 £1.694m was collected in relation to old year debt.	30/11/24

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				
11	<b>Income recovery</b> <ul style="list-style-type: none"> <li>Uncertainty to economy following Brexit, cost of living and high inflation</li> </ul>	3	3	9	<ul style="list-style-type: none"> <li>Corporate charging policy</li> <li>Budget monitoring</li> <li>Contingency</li> <li>Balances</li> <li>Income benchmarking</li> </ul>	3	2	6	ED/MM/SB	Monthly	Income shortfalls identified and cause of increased concern in certain areas are being closely monitored. Cost of living crisis adds to uncertainty over collection.	30/11/24
13	<b>Capital Programme</b> <ul style="list-style-type: none"> <li>Costs</li> <li>Funding</li> <li>Key Major Projects</li> <li>Clawback of Grant</li> <li>Availability and timing of capital receipts</li> <li>Cashflow</li> <li>Contractors</li> </ul>	4	3	12	<ul style="list-style-type: none"> <li>Project Management</li> <li>Regular monitoring</li> <li>Detailed financial analysis of new schemes to ensure they are affordable</li> <li>Targets monitored to minimise clawback of grant.</li> <li>Contractor due diligence</li> <li>Dialogue with</li> </ul>	3	2	6	Project Managers/ED /SB/LH	Quarterly	Capital receipts have been fully committed therefore new capital schemes need to bring own funding.	30/11/24

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				
					Government departments.							
14	<b>Academy Schools</b> <ul style="list-style-type: none"> <li>Impact of transfer upon Council budget</li> <li>Loss of income to Council Services</li> </ul>	2	4	8	<ul style="list-style-type: none"> <li>Early identification of school decisions</li> <li>DfE Regulations</li> <li>Prudent consideration of financial transactions to facilitate transfer</li> <li>Services continue to be offered to academies</li> <li>Transfer Protocol</li> </ul>	1	3	3	ED/SB/NS	Monthly	Consideration given in MTFS for loss of funding.	30/11/24
15	<b>Reserves</b> <ul style="list-style-type: none"> <li>Diminishing reserves, used to balance budget, fund overspend positions.</li> </ul>	3	4	12	<ul style="list-style-type: none"> <li>Monitored on a quarterly basis, reported to Management Team and Exec Board</li> <li>Benchmarking</li> <li>Financial Forecast</li> <li>Programme to replenish reserves.</li> </ul>	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	30/11/24

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				
16	<p><b>Budget Balancing</b></p> <ul style="list-style-type: none"> <li>• Council has struggled to achieve a balanced budget position for a number of years.</li> <li>• Forecast for current year is an overspend position of £19m.</li> <li>• Reserves insufficient to balance current year budget.</li> <li>• Before transformation targets, there is a forecast budget gap of £68.5m through to 2028/29.</li> </ul>	4	4	16	<ul style="list-style-type: none"> <li>• Current year budgets monitored on a regular basis.</li> <li>• Forward forecasting through to March 2029 reported on a prudent basis.</li> <li>• Regular conversations with DHLUC re Council's financial position.</li> <li>• LGA to undertake a financial assurance review.</li> <li>• Transformation programme in place.</li> </ul>	4	4	16	ED/SB	Ongoing	Updated benchmarking to be reported to better inform Transformation Programme targets.	30/11/24