

REPORT TO: Executive Board
DATE: 12 March 2026
REPORTING OFFICER: Director of Finance
PORTFOLIO: Corporate Services
SUBJECT: Councilwide Spending as at 31 January 2026
WARD(S): Borough-wide

1.0 PURPOSE OF REPORT

1.1 To report the Council's overall revenue net spend position as at 31 January 2026 together with a 2025/26 forecast outturn position.

2.0 RECOMMENDED: That;

- (i) Executive Directors continue to implement the approved 2025/26 saving proposals as detailed in Appendix 4;**
- (ii) Executive Directors continue to identify areas where they can further reduce their directorate's spending or generate income, in order to ensure the council wide forecast outturn overspend position for the year remains within budget.**
- (iii) This report be shared with each Policy and Performance Board, in order to ensure they have a full appreciation of the councilwide financial position, in addition to their specific areas of responsibility.**
- (iv) Council be asked to approve the revisions to the capital programme set-out in paragraph 3.31 and incorporated within Appendix 5;**
- (v) The forecast position for High Needs funded pupil costs set-out in Para 3.18 to 3.24 and Appendix 3, be noted.**

3.0 SUPPORTING INFORMATION

Revenue Spending

3.1 Appendix 1 presents a summary of spending against the operational revenue budget up to 31 January 2026 (period 10) and Appendix 2 provides detailed figures for each individual Department.

3.2 In overall terms, net Council spending as at 31 January 2026 is £1.236m below budget. The outturn forecast for the year estimates that net spending

will be below budget by £1.273m based on current assumptions. The position represents a significant improvement on forecasts from earlier in the year. Bringing forecast spend down to now be within the overall budget for the year, is significant positive progress by all Departments.

- 3.3 It should be noted that the 2025/26 budget was set using £29.385m of Exceptional Financial Support (EFS), therefore, it is essential for spending to remain below budget. In addition, to assist with bringing outturn spend within budget, there has been use of one-off grant monies notably within Children's and Adult Social Care. It will be important to continue to control spending going forward into 2026/27, when these one-off monies may not be available.
- 3.4 The forecast outturn shows an improved position of £2.554m from that reported at the end of November 2025. This improvement can be seen across all directorates, a few notable areas include:
- **Adult Social Care Directorate** – The forecast outturn position for the directorate has improved by £0.499m from that reported as at the end of November 2025. Some of this is due to capitalisation of qualifying staffing and equipment costs against the Disabled Facility Grant (DFG), which might not be possible in future years. There has also been a decrease in Domiciliary and Supported Living costs due to a reduction in numbers and average package costs. This has been supported through the Prevention and Wellbeing Service, whose work has revised the focus upon prevention and wellbeing with improved signposting to community based services.
 - **Children and Families Department** – The outturn position for the department has improved by £1.437m since the last reporting period. The Department is now forecasting that net spend for the year will be £1.228m under budget, for the first time in a number of years. Forecast employee costs for the year have reduced by £0.951m, largely due to utilisation of a number of grants. At this stage this approach is considered to be non-recurring, as the grants will be required in future years for other purposes.
 - **Planning & Transportation Department** – The outturn position for the Department has improved by £0.414m from the last reported position. The main contributing factor to this has been the release of a provision of £0.3m which had been set aside for legal costs relating to the Pavilions enquiry. A successful challenge against the decision has been made and this provision is unlikely to be required, therefore, the funds have been made available to help with the Council's in-year financial position.
- 3.5 It remains vital that the current level of focus and control is maintained, as any further improvements to the financial position during the last two months of the financial year will continue to mitigate against the need for EFS borrowing and the ongoing revenue costs associated with this.

- 3.6 As part of the work to ensure spend for the year remains within budget, monthly financial recovery meetings continue to be held, where Directorate leadership teams provide details of the actions being taken to keep net spending within budget.
- 3.7 On 10 February 2025 Government issued a letter to the Council confirming it was minded to approve a capitalisation direction of a total not exceeding £52.8 million. The total is broken down by each financial year of the Council's request:
- £20.8 million in 2024-25.
 - £32 million in 2025-26.
- 3.8 Consistent with those councils who have previously sought Exceptional Financial Support, in order for Government to provide a final capitalisation direction, the Council is required to undergo an external assurance review which will include, but will not be limited to, an assessment of the council's financial position and governance arrangements. The Council took a proactive approach and in September 2025 commissioned the Chartered Institute of Public Finance and Accountancy (Cipfa) to undertake such a review of the Council's financial resilience and financial management arrangements. The review has been completed and the Council are in the process of drawing up an action plan in line recommendations made. The Cipfa report has also been shared with MHCLG to provide assurance alongside the Council's EFS application.
- 3.9 Council approved the annual budget of £183.052m on 05 March 2025, and in doing so agreed to the use of EFS totalling £29.385m. The cost of EFS is significant over the long term for the Council, for every £1m of borrowing undertaken will cost the Council approximately £100k over each of the next 20 years. It is therefore imperative that action continues to be taken to reduce spending over the remainder of the year and that approved saving proposals are implemented, to minimise the amount of EFS borrowing ultimately required.
- 3.10 Within the Corporate and Democracy table (included at Appendix B), current year costs relating to EFS have been included. It is forecast the cost of EFS interest will be £1.096m with repayment of the principal debt totalling £0.500m.
- 3.11 The figures reflect a prudent yet realistic view of spend and income levels through to the end of the year. Work will continue to progress on updating the financial position as more information is made available.
- 3.12 In setting the 2025/26 budget Council approved significant levels of growth to ensure the budget was more relevant to the planned level of spend. Budget growth of £33.555m (22%) was added to the 2025/26 budget to bring the approved net budget to £183.052m.
- 3.13 There are continued demand pressures on the budget which are above growth levels provided in the 2025/26 budget, these are more notable against Adult Community Care and Home to School Transport. Levels of

demand covering Children in Care appear to be under control, although still too high for an authority the size of Halton. Further information is provided within the report on the main budgetary pressure areas.

- 3.14 Another major factor in achieving a balanced budget position for the year, is to ensure all approved savings are fully implemented. In total, savings of £7.325m were agreed for the current year and Appendix 4 provides detail on progress against the approved savings. As per Appendix 4, savings have been RAG rated to inform on progress and high level summary of this is provided below.

Department	On-course to be achieved	Uncertain or too early to say	Highly likely or certain will not be achieved
	£'000	£'000	£'000
Adult Social Care	100	125	1,655
Finance	0	100	90
Legal	6	0	0
Children & Family Services	1,500	400	22
Education, Inclusion and Provision	0	0	300
Community and Greenspaces	282	0	0
Economy, Enterprise and Property	0	0	100
Planning & Transportation	0	0	100
Public Health	45	0	0
Corporate	100	300	2,000
Totals	2,033	925	4,367

- 3.15 The use and cost of agency staff continues to be one of the main contributing factors to the overspend position for the year. Support from the Transformation Programme is ongoing to reduce reliance upon agency staff.
- 3.16 Analysis of agency spend for the year to date, together with comparative analysis of 2024/25 costs, is included in the table below.

	2025/26						2024/25
	As at 31 May 2025	As at 31 July 2025	As at 30 September 2025	As at 30 November 2025	As at 31 January 2026	Total 2025/26 To Date	As at 31 March 2025
	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Adult Social Care	955	1,687	805	573	1,181	5,201	6,035
Chief Executives Delivery Unit	130	145	146	118	95	634	810
Children & Family Services	574	739	594	564	426	2,897	5,220
Community & Greenspace	71	59	52	53	99	334	447
Corporate & Democracy	0	0	0	6	0	6	0
Economy, Enterprise & Property	60	77	86	72	88	383	417
Education, Inclusion & Provision	54	72	48	56	64	294	295
Finance	3	0	1	1	6	11	114
Legal & Democratic Services	63	59	43	37	10	212	881
Planning & Transportation	2	0	0	0	0	2	210
Public Health & Public Protection	0	0	0	0	0	0	22
Total	1,912	2,838	1,775	1,480	1,969	9,974	14,451

Revenue - Operational Spending

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

(i) Children and Families Department

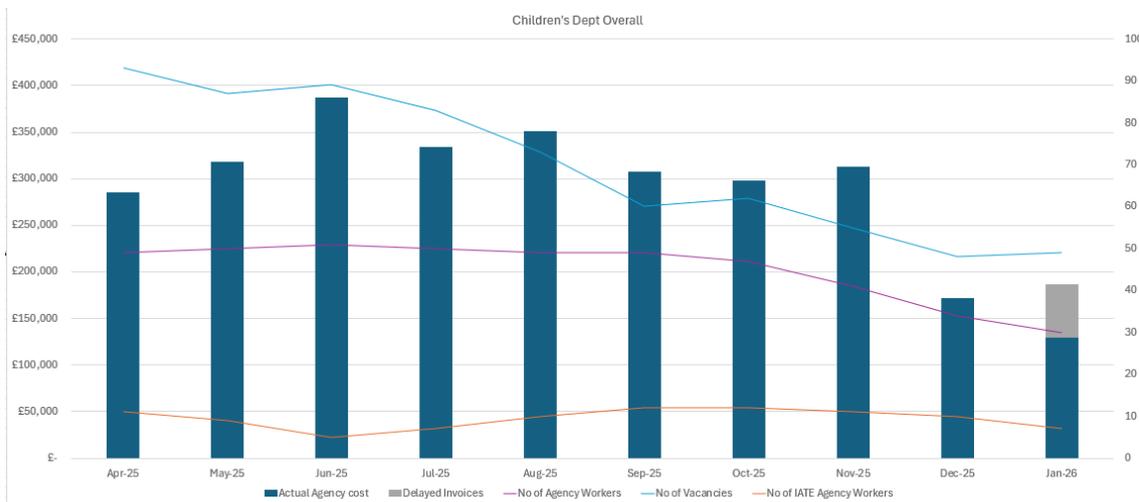
The net departmental outturn position is estimated to be under budget profile at the end of financial year 2025/26 by £1.228m. Since last reported at 30 November 25 there has been a reduction in forecast net spend for the Department of £1.4m.

Employee costs are forecast to be under budget profile by the end of financial year by £1.047m which is a reduction of £0.951m since last reported at 30 November 2025.

A large proportion of the reduction relates to the utilisation of a number of grants that are available to the Service, this has supported the reduction in forecast overspend.

The chart below demonstrates the following information, for the period April to January 2026:

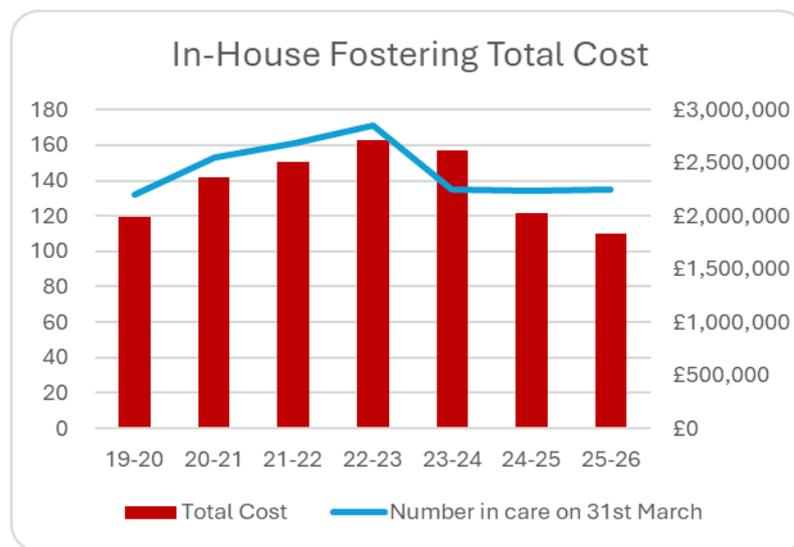
- Agency costs
- The number of agency staff that the Council have received an invoice for within each month
- The number of vacancies across the Children and Families Department
- The number of staff that are currently in addition to the establishment (IATE)



Agency spend across the Children and Families Department remains high, with spend totalling £2.897m, however, this is a £1.538m reduction in spend compared to the same period in 2024/25.

Fostering

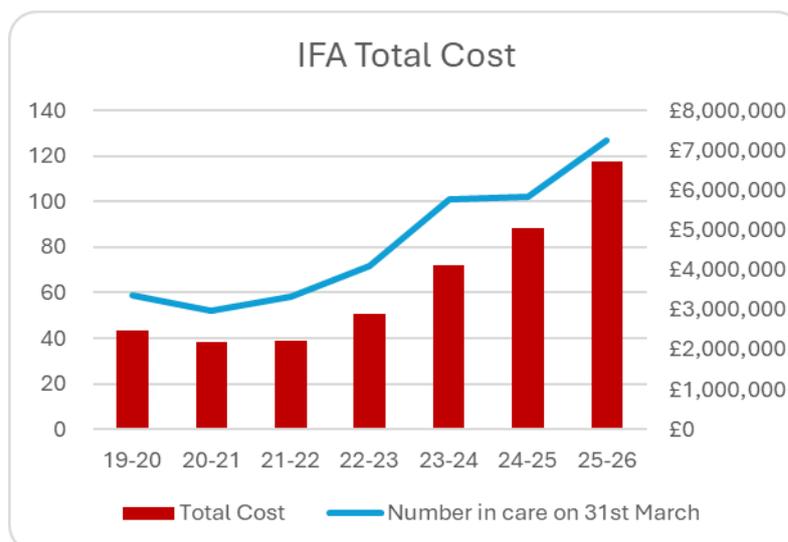
In-House fostering placements are estimated to be £0.587m under budget profile for 2025/26.



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

Increasing numbers of children in care and insufficient in-house fostering provision has meant increased reliance on Independent Fostering Agencies (IFA). Higher numbers of children placed within

IFA provision and increased IFA rates has resulted in an estimated forecast overspend for the end of 2025/26 as £1.255m.



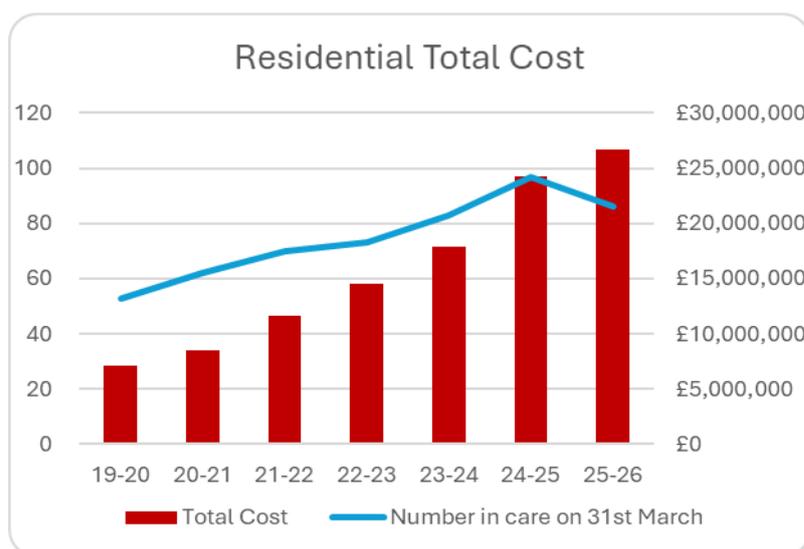
Residential Care

Out of Borough Residential Care continues to be a budget pressure for the Children and Families Department as the costs of residential care have continued to rise year on year. The numbers of young people in residential placements has reduced since the start of the financial year but individual care package prices have increased.

Residential care costs are forecast to be under budget profile by £0.749m which is a reduction of £0.236m since last reported on 30 November 2025.

A number of initiatives are taking place to help reduce residential spend, including a High Cost Placement Panel, Medium Cost Placement Panel and particular cohort focused projects. The panels have been created to ensure that an effective care plan is in place for all young people, at the best available cost of placement and this work is ongoing.

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.



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

Provision	Weekly Costs	31-Jan-26	
		No. Placed	Estimated cost for the year
Residential	£1000 - £3000	6	715,363
Residential	£3001 - £5000	30	7,112,414
Residential	£5001 - £7000	24	7,751,308
Residential	£7001 - £15982	17	8,730,167
Secure	£6397 - £8137		
Leaving Care	£443 - £7175	8	1,887,809
Parent & Child	£2000 - £5500	2	524,381
Total:		87	26,721,440

(ii) Adult Social Care Directorate

Community Care

The net spend position for the Community Care budget at the end of January 2026 is currently £0.362m over budget and the year-end anticipated spend is forecast to be £0.417m over budget.

In November the forecast was £0.683m over budget so there has been a reduction of £0.266m.

This is mainly a decrease in Domiciliary and Supported Living due to a reduction in numbers and average package costs. The cost of Direct Payments has also reduced due to reimbursements.

Furthermore, at the beginning of the financial year and based upon intelligence of the local population of Halton, 4.9% demographic growth was included in the year-end forecast which has not materialised. This is mainly due to the Prevention and Wellbeing Service (PWS). Their work has revised the focus upon prevention

and wellbeing with improved signposting to community services. PWS utilise a huddle approach to effectively screen referrals to determine whether community assets can be accessed before requiring commissioned services. For people requiring a social care assessment the waiting time for this assessment has reduced, contributing to more timely intervention and possible crisis avoidance/admission to hospital. As at 30 November 2025 approximately 60% of referrals were being signposted to another service or community resource (including carers assessments) or required no further intervention.

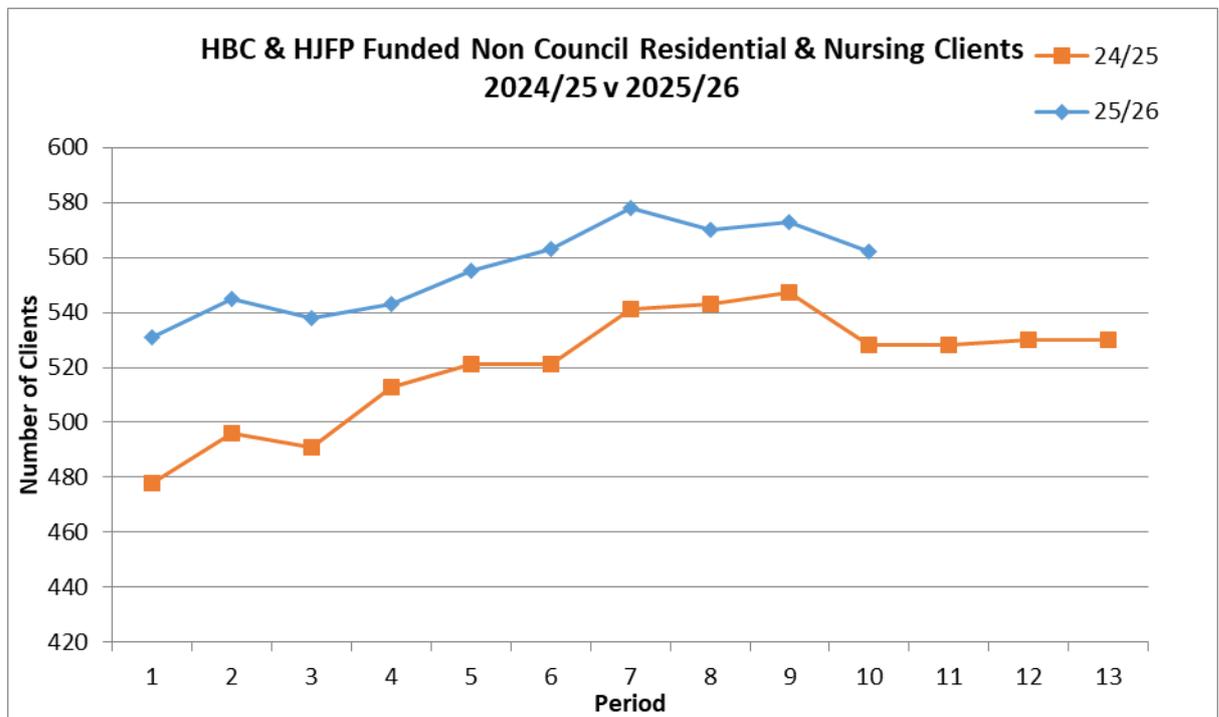
Scrutiny of this budget is ongoing and budget recovery meetings continue with current focus on the following areas to reduce spend further:-

- Review 1 to 1 packages of care for appropriateness
- Identify and signpost new 15 minute packages of domiciliary care (medicine prompts) which should be commissioned and funded by Health under the Care Act.
- Ensure assessments conducted on discharge from hospital are complete and appropriate
- Maximise internal care home capacity

Residential Care

There are currently 562 residents in external residential/nursing care homes as at the end of January 2026. Compared to the 2024/25 average of 520 this is an increase of 8%. The average cost of a package of care is currently £910.60 compared to £850.24 at the end of 2024/25 an increase of 7%.

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



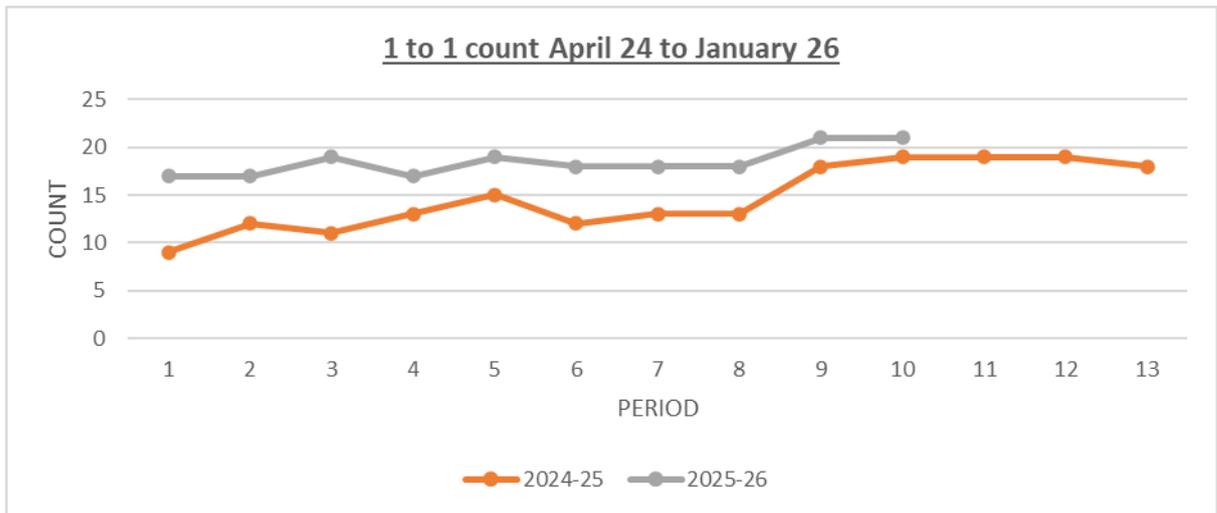
1 to 1 Support In Care Homes

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

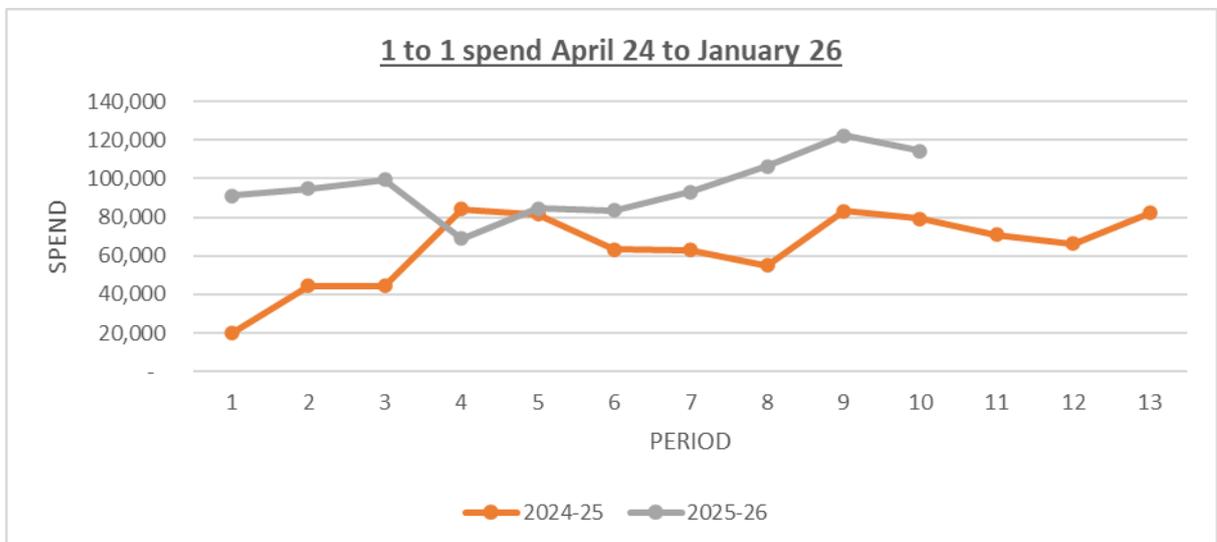
The graph below shows the number of service users receiving 1 to 1 care by period. Currently there are 21 compared to 19 at the same point last year. This is an increase of 10.5%, and an increase of 16% since last reported in November. It is expected that these should reduce as packages continue to be reviewed, however commissioning of new packages with a 1:1 care element are resulting in numbers remaining high.

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

Going forward 13 Enhanced Dementia beds are planned to open at St Lukes which should help to reduce the need for 1 to 1 care.



The following graph shows the spend on 1 to 1 care by period. This shows that the monthly spend dropped sharply in July as packages were reviewed and 1 service user became continuing healthcare funded. However, spend has continued to increase. The anticipated cost for 1 to 1 care at the current rate will be circa £1.3m at the end of the financial year.



Domiciliary Care & Supported Living

As at January there are 771 service users receiving a package of care at home, compared to the average in 2024/25 of 754, an increase of 2.2%. The average cost of a package of care is currently £526.47 compared with the average of £450.64 in 2024/25 an increase of 16.8%.

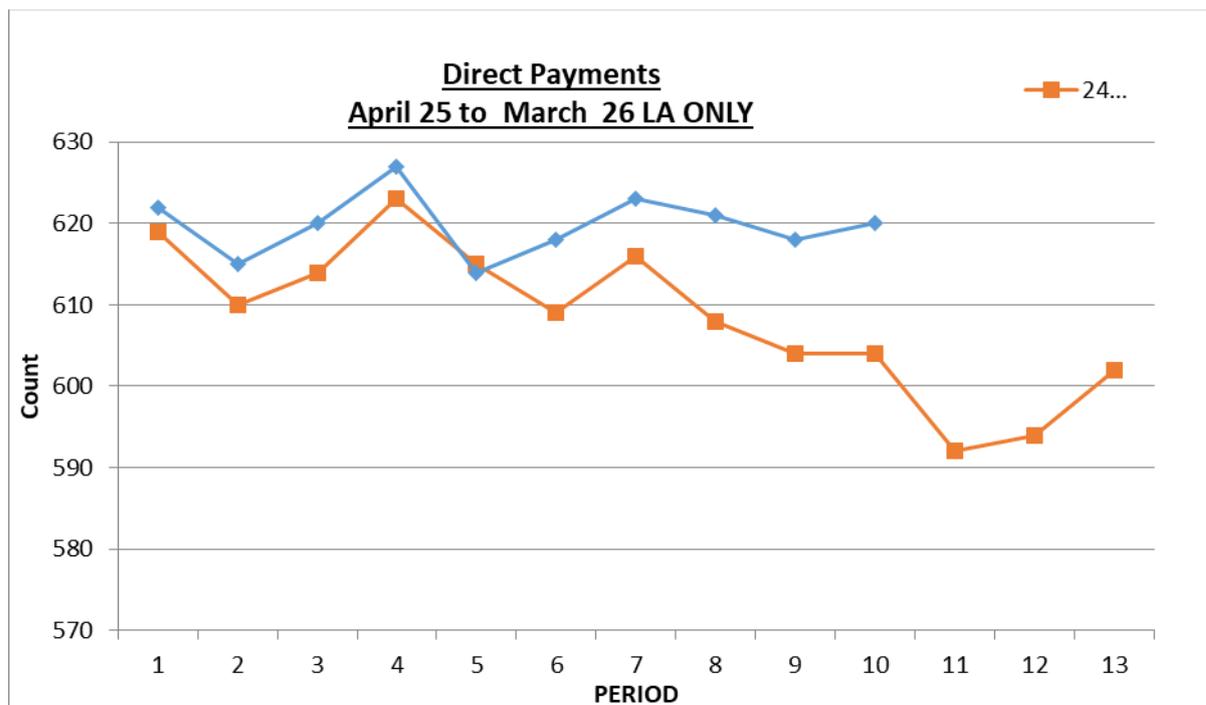
The graph below illustrates the demand for the service from April 2024 to January 2026.



Direct Payments

There are currently 620 service users receiving a direct payment (DP) compared to the average in 2024/25 of 608, an increase of 1.9%. However, there has been a small reduction compared with 622 in April 2025. The average cost of a package of care has also decreased during the year from £571.26 to £489.47, a reduction of 14.3%.

The graph below shows movement throughout the year.



Care Homes

The spend for the first ten months of the 2025/26 Financial Year to 31 January 2026 is £0.194m above budget profile, with an estimated spend above budget for the year of £0.389m. This primarily relates to unbudgeted agency staff costs, and a current shortfall against target of client finance and out of borough income.

Employee related expenditure is anticipated to be above budget at the end of financial year by £0.189m. Projections take into account agency spending patterns over the previous 3 financial years.

Despite the efficiencies being achieved through absence management, the 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 within the care homes and is supported by HR.

Adult Social Care (excluding Care Homes and Community Care)

Net Department Expenditure is currently £0.654m over budget at 31 January 2026. Current expenditure projections indicate an overspend for the full financial year in the region of £0.698m.

The projected full-year cost for employees is under the annual budget by £0.087m. This a reduction of £0.302m from the projected full year over budget spend as at period 8.

There continues to be a reduction in agency use across the divisions due to filling of vacancies. The reduction in use of agency staff has been reflected in the forecasted spend until the end of the financial year. Agency spend across the Department as a whole at the end of January 2026 stood at £1.349m, with a full year spend of £1.412m projected.

Supplies and Services costs within the Department are being driven by an increased volume of caseload with respect to Deprivation of Liberty Standards (DoLs) assessments. Spend to January 2026 was £0.163m, with a total spend for the financial year forecast to be £0.253m. Demand for this Service has increased significantly over the last few years, with this trend continuing throughout the current financial year.

Income for the Department is under the budgeted income target by £0.658m with a projected under achievement by the end of the financial year being £0.680m. The main areas making up the under achievement of income are Community Meals, Telehealthcare, Transport, Positive Behaviour Service and the Day Services Trading areas.

(iii) Education, Inclusion and Provision

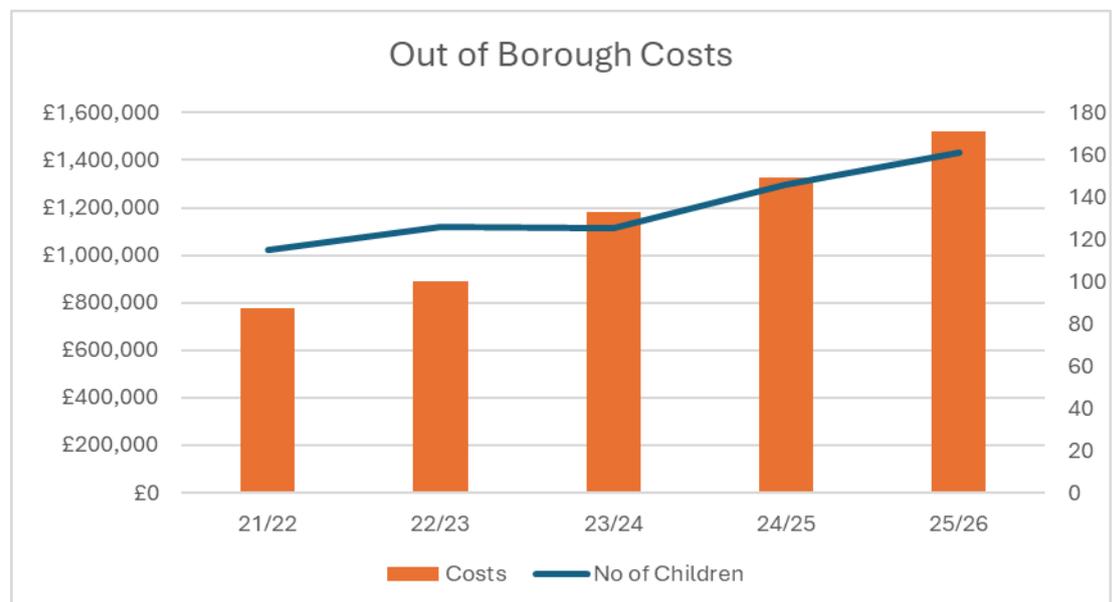
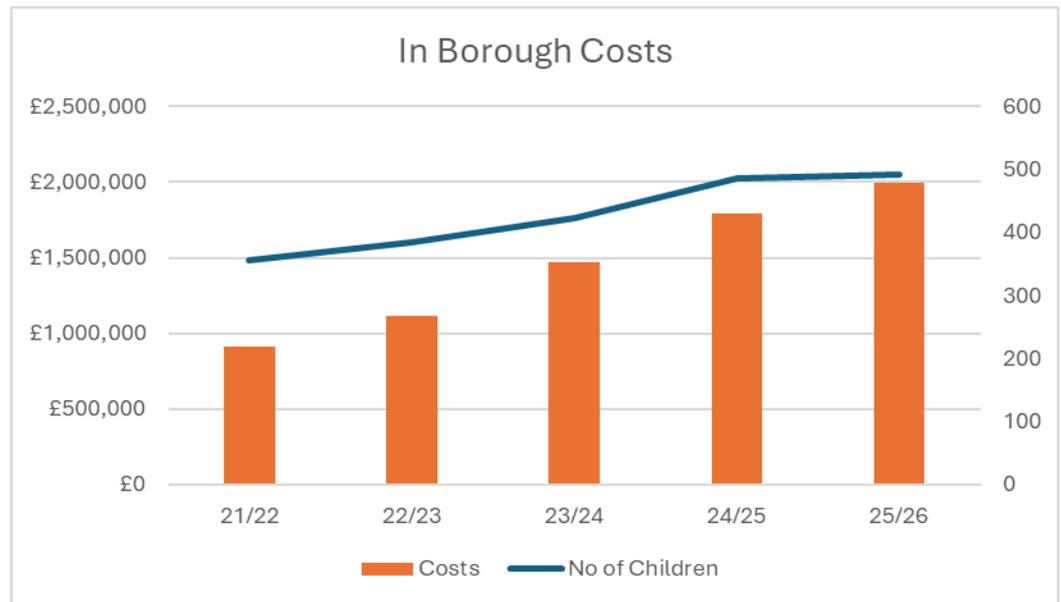
Net departmental expenditure is £0.833m over budget at the end of January. The forecast outturn for 2025/26 is currently an overspend against budget of £1.105m.

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

Current records show 653 service users, the majority of which attend schools within the Borough. The Out-of-Borough overspend has decreased compared to the previous year's overspend of £0.799m due to £0.712m added to the budget in 2025/26 as growth. School Transport costs have remained steady since the last reported period.

A consultation was undertaken during 2025 regarding changes to the school transport eligibility criteria. A revised policy has subsequently been approved and is being implemented, which should see reductions in costs over the coming years.

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



(iv) Planning and Transportation

As at 31 January 2026, the Department’s forecast net outturn spend for the year will be £1.804m under budget.

At the end of the 2024/25 financial year a provision of £0.300m was provided to prepare for a potential cost against the Council in relation to the Pavilions enquiry. A successful challenge against that decision has now been made and therefore this provision is unlikely

to be required and has been released to help with the in-year budget position.

Employee related spend is forecast to be significantly under budget (£0.519m) for the year as there are a large number of vacancies that have not yet been filled. This is as a result of pending restructures across the Department and therefore, actual costs for next year are expected to be higher once the restructures are implemented.

Overall, forecast income for the Department will be £0.915m over the budgeted income target. This is largely due to planning fees and permit income. It is anticipated that the high level of permit income seen in previous years will eventually drop off, but it currently continues due to the large number of housing developers requiring permission to install utilities. There are a number of reasons for the current over achievement of permit income, including:

- The number of permits being received has been higher than usual due to several companies carrying out fibre roll outs and upgrades. This seems to be coming to an end and the number of permits relating to fibre are most likely to decrease for the remainder of the year.
- As a result of the increased amount of works, this also increases potential for fixed penalty notices, S74 charges, and defect charges to be issued against permit holders. As the number of works decreases, so will the associated charges.
- There is higher than usual income associated to traffic management due to the amount of works taking place since April 2025.
- There are more inspections now than in previous years, which has also increased income.

Dedicated Schools Grant

3.18 As at 31 March 2025 the Council had a deficit on the Dedicated Schools Grant (DSG) reserve of £14.469m. This is as an impact of the increasing demand and costs of High Needs SEND pupils.

3.19 The DSG deficit currently has no impact on the Council's General Fund as Government have in place a statutory override which allows the Council to carry the deficit forward each year on its balance sheet. The override is due to end at 31 March 2028, at which point it was expected the accrued DSG deficit would have to be funded from Council resources. Government have recently confirmed that from 01 April 2028 responsibility for overspends against DSG will switch from Local Government to Central Government. Government have also confirmed their intention to fund up to 90% of High Need deficits as at 31 March 2026. This will be dependent on the Council preparing and implementing a SEND Reform Plans, details of which are awaited from Government.

- 3.20 Forecast 2025/26 costs for all anticipated demands on High Needs funding are estimated to be £42.981m, which is a substantial amount in excess of the budgeted High Needs allocation of £29.760m. After applying a 2% across-the-board increase to High Needs funding rates, the Council began the financial year anticipating a DSG shortfall of £9.4m, however, the first ten months of 2025-26 have seen that increase by £3.8m.
- 3.21 The projected overspend is in the main due to significant expansions in numbers and specifications of resource bases, increasing numbers and costs of high-cost specialist placements in and out of Borough, and increases in numbers and value of EHCP (Education & Health Care Plan) assessments.
- 3.22 It is forecast the cumulative DSG deficit as at 31 March 2026 will reach £27.690m.
- 3.23 There is a cost to the General Fund in managing the DSG deficit, which relates to the cashflow impact of having a significant deficit position. The deficit position results in more borrowing costs for the Council which cannot be charged against the DSG budget and are therefore a cost to the Council's revenue budget. Interest costs in the current year are estimated to be £0.891m.
- 3.24 Appendix 3 provides details of the High Needs 2025/26 forecast outturn position.

Collection Fund

- 3.25 The council tax collection rate through to the end of January 2026 is 88.86% which is 0.15% 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, orders for sale, and attachment to earnings/benefits to secure debts. £2.347m has so far been collected this year in relation to previous years' debt.

- 3.26 Business rate collection through to the end of January 2026 is 91.71% which is 0.99% lower than the collection rate at the same point last year.

£1.060m has so far been collected this year in relation to previous years' debt.

Review of Reserves

- 3.27 As at 31 January 2026 the Council's General Reserve is unchanged from the previous period at £5.149m, which represents 2.81% of the Council's 2025/26 net budget. This level of General Reserve is considered to be the minimum level and provides little provision for unforeseen or exceptional costs going forward. Therefore, the Medium Term Financial Strategy includes growth for the General Reserve at a rate of £2m per year.

3.28 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

3.29 A summary breakdown of the Council's reserves is presented in the table below, showing the balance of reserves as at 31 January 2026.

Summary of General and Earmarked Reserves	
Reserve	Reserve Value
	£m
Corporate:	
General Fund	5.149
Capital Reserve	0.398
Insurance Reserve	0.849
Specific Projects:	
Adult Social Care	0.711
Fleet Replacement	0.454
Highways Feasibility Costs	0.102
Local Development Framework	0.540
Community & Environment	0.542
Mersey Valley Golf Club	0.480
Mersey Gateway	33.542
CCLA Property Fund	0.263
Various Other	0.161
Grants:	
Building Schools for the Future	6.529
Public Health	1.147
Supporting Families Performance Payments	0.204
Children's & Education	1.256
Domestic Abuse	0.915
Enterprise & Employment	0.725
Food Waste Collection	0.237
Mersey Gateway Environmental Trust	0.492
Various Other	0.154
Total Earmarked Reserves	54.850

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

Capital Spending

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

- a) Stair Lifts
- b) Joint Funding RSL Adaptations
- c) Stadium Minor Works
- d) Halton Leisure Centre
- e) Children's Playground Equipment
- f) Pickerings Pasture Café
- g) Homeless Accommodation Refurbishment
- h) Equality Act Improvement Works
- i) Foundry Lane Residential Area
- j) Town Deal
- k) Pride in Place
- l) Mersey Gateway Crossings Board
- m) HR Unit 4 Implementation

3.32 Capital spending at 31 January 2026 totalled £37.802m, which represents 70% of the total Capital Programme of £54.320m (which assumes a 20% slippage between years).

3.33 Capital receipts available to fund the programme are expected to be fully exhausted by the end of the financial year. If planned use of capital receipts remains on track, there may be a shortfall in receipts of £0.651 which will require funding from the revenue budget. Provision has therefore been included within Corporate and Democracy to cover the possibility of this happening.

4.0 CONCLUSIONS

4.1 As at 31 January 2026, net revenue spend is forecast to be £1.273m under the approved budget. This represents positive progress across all Departments compared to forecasts from earlier in the year. However, it remains essential that all Departments continue to identify spending reductions and ensure that all agreed budget savings are fully implemented.

4.2 Departments should ensure that all spending continues to be limited to what is absolutely essential throughout the remainder of the year, to maximise the forecast outturn underspend in order to minimise the amount of EFS borrowing required and associated cost.

5.0 POLICY AND OTHER IMPLICATIONS

5.1 None.

6.0 IMPLICATIONS FOR THE COUNCIL'S PRIORITIES

6.1 Improving Health, Promoting Wellbeing and Supporting Greater Independence

6.2 Building a Strong, Sustainable Local Economy

6.3 Supporting Children, Young People and Families

6.4 Tackling Inequality and Helping Those Who Are Most In Need

6.5 Working Towards a Greener Future

6.6 Valuing and Appreciating Halton and Our Community

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

7.0 RISK ANALYSIS

7.1 There are a number of financial risks within the budget. 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 6.

8.0 EQUALITY AND DIVERSITY ISSUES

8.1 None.

9.0 CLIMATE CHANGE IMPLICATIONS

9.1 None

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

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

Summary of Revenue Spending to 31 January 2026

APPENDIX 1

Directorate / Department	Annual Budget £'000	Budget To Date £'000	Actual To Date £'000	Variance (Overspend) £'000	January 20265 Forecast Outturn (o'spend) £'000	November 2025 Forecast Outturn (o'spend) £'000
Adult Social Care	24,559	28,282	28,936	(654)	(698)	(768)
Care Homes`	8,077	7,006	7,200	(194)	(389)	(385)
Community Care	28,404	23,570	23,932	(362)	(417)	(683)
Complex Care Pool	13,249	6,546	6,297	249	470	303
Adults Directorate	74,289	65,404	66,365	(961)	(1,034)	(1,533)
Finance	5,661	5,759	5,328	431	495	432
Legal & Democratic Services	322	132	21	111	131	102
ICT & Support Services	269	-676	-742	66	77	68
Chief Executives Delivery Unit	1,166	933	948	(15)	(17)	(108)
Chief Executives Directorate	7,418	6,148	5,555	593	686	494
Children & Families	55,906	41,396	40,444	952	1,228	(209)
Education, Inclusion & Provision	11,813	11,493	12,326	(833)	(1,105)	(1,034)
Children's Directorate	67,719	52,889	52,770	119	123	(1,243)
Community & Greenspace	23,900	18,539	18,474	65	85	88
Economy, Enterprise & Property	2,522	-148	-298	150	173	127
Planning & Transportation	9,329	5,793	4,240	1,553	1,804	1,390
Environment & Regeneration Directorate	35,751	24,184	22,416	1,768	2,062	1,605
Corporate & Democracy	-4,025	-2,481	-2,150	(331)	(635)	(635)
Public Health Directorate	1,900	-1,759	-1,807	48	71	31
Total Operational Net Spend	183,052	144,385	143,149	1,236	1,273	(1,281)

Adult Social Care

APPENDIX 2

	Annual Budget	Budget to Date	Actual Spend	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employees	18,821	15,685	14,568	1,117	1,499
Agency- Covering Vacancies	0	0	1,349	(1,349)	(1,412)
Premises	498	444	399	45	71
Supplies & Services	698	691	1,021	(330)	(380)
Aids & Adaptations	37	31	35	(4)	(5)
Transport	341	284	315	(31)	(54)
Food & Drink Provisions	228	190	117	73	91
Supported Accommodation and Services	1,408	1,174	1,017	157	209
Emergency Duty Team	157	78	70	8	(68)
Transfer To Reserves	284	7,733	7,733	0	0
Contracts & SLAs	1,043	869	880	(11)	(11)
Housing Solutions Grant Funded Schemes					
Homelessness Prevention	548	473	195	278	0
Rough Sleepers Initiative	167	139	139	0	0
Trailblazer	75	63	38	25	0
Total Expenditure	24,305	27,854	27,876	(22)	(60)
Income					
Fees & Charges	-1,044	-795	-624	(171)	(175)
Sales & Rents Income	-538	-473	-421	(52)	(62)
Reimbursements & Grant Income	-2,203	-1,470	-1,035	(435)	(443)
Capital Salaries	-699	-669	-669	0	0
Housing Schemes Income	-783	-765	-765	0	0
Total Income	-5,267	-4,172	-3,514	(658)	(680)
Net Operational Expenditure	19,038	23,682	24,362	(680)	(740)
Recharges					
Premises Support	789	658	658	0	0
Transport Support	792	660	634	26	42
Central Support	4,039	3,366	3,366	0	0
Asset Rental Support	13	0	0	0	0
Recharge Income	-112	-84	-84	0	0
Net Total Recharges	5,521	4,600	4,574	26	42
Net Departmental Expenditure	24,559	28,282	28,936	(654)	(698)

Care Homes

	Annual Budget	Budget to Date	Actual Spend	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
<u>Madeline Mckenna</u>					
Employees	782	651	574	77	84
Agency - covering vacancies	0	0	96	(96)	(122)
Other Premises	90	70	70	0	4
Supplies & Services	25	18	17	1	1
Food Provison	51	38	42	(4)	(2)
Private Client and Out Of Borough Income	-127	-106	-94	(12)	(9)
Reimbursements & other Grant Income	-34	-22	-24	2	0
Total Madeline Mckenna Expenditure	787	649	681	(32)	(44)
<u>Millbrow</u>					
Employees	2,456	2,046	1,051	995	1,152
Agency - covering vacancies	0	0	835	(835)	(1,048)
Other Premises	117	90	120	(30)	(33)
Supplies & Services	72	54	44	10	18
Food Provison	81	61	66	(5)	(2)
Private Client and Out Of Borough Income	-13	-10	0	(10)	(13)
Reimbursements & other Grant Income	-690	-483	-580	97	113
Total Millbrow Expenditure	2,023	1,758	1,536	222	187
<u>St Luke's</u>					
Employees	3,811	3,137	2,232	905	1,172
Agency - covering vacancies	145	145	1,157	(1,012)	(1,272)
Other Premises	156	120	165	(45)	(48)
Supplies & Services	68	49	72	(23)	(22)
Food Provison	128	107	139	(32)	(37)
Private Client and Out Of Borough Income	-153	-106	-21	(85)	(76)
Reimbursements & other Grant Income	-1,523	-1,114	-1,115	1	4
Total St Luke's Expenditure	2,632	2,338	2,629	(291)	(279)
<u>St Patrick's</u>					
Employees	2,112	1,760	1,051	709	772
Agency - covering vacancies	0	0	828	(828)	(1,058)
Other Premises	144	111	117	(6)	(2)
Supplies & Services	67	51	57	(6)	(2)
Food Provison	127	106	98	8	10
Private Client and Out Of Borough Income	-99	-82	-5	(77)	(93)
Reimbursements & other Grant Income	-766	-561	-554	(7)	(11)
Total St Patrick's Expenditure	1,585	1,385	1,592	(207)	(384)
<u>Care Homes Divison Management</u>					
Employees	322	269	155	114	131
Care Home Divison Management	322	269	155	114	131
Net Operational Expenditure	7,349	6,399	6,593	(194)	(389)
Recharges					
Premises Support	65	54	54	0	0
Transport Support	0	0	0	0	0
Central Support	663	553	553	0	0
Asset Rental Support	0	0	0	0	0
Recharge Income	0	0	0	0	0
Net Total Recharges	728	607	607	0	0
Net Departmental Expenditure	8,077	7,006	7,200	(194)	(389)

Community Care

	Annual Budget	Budget to Date	Actual Spend	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Residential & Nursing	21,981	16,611	16,752	(141)	(162)
Domiciliary Care & Supported living	16,705	13,109	13,326	(217)	(255)
Direct Payments	15,665	13,899	13,977	(78)	(95)
Day Care	712	548	519	29	52
Total Expenditure	55,063	44,167	44,574	(407)	(460)
Income					
Residential & Nursing Income	-13,081	-9,628	-9,659	31	40
Community Care Income	-3,115	-2,426	-2,301	(125)	(163)
Direct Payments Income	-1,034	-793	-921	128	166
Income from other CCGs	-477	-335	-346	11	0
Market sustainability & Improvement Grant	-2,796	-2,330	-2,330	0	0
Adult Social Care Support Grant	-6,102	-5,085	-5,085	0	0
War Pension Disregard Grant	-54	0	0	0	0
Total Income	-26,659	-20,597	-20,642	45	43
Net Operational Expenditure	28,404	23,570	23,932	(362)	(417)

Complex Care Pool

	Annual Budget	Budget to Date	Actual Spend	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Intermediate Care Services	6,425	4,843	4,622	221	248
Oakmeadow	2,040	1,672	1,633	39	47
Community Home Care First	1,838	1,072	241	831	1,197
Joint Equipment Store	880	734	734	0	0
Contracts & SLA's	3,330	14	14	0	0
Inglenook	137	102	80	22	27
HICafes	3,729	2,726	2,483	243	292
Carers Breaks	445	334	310	24	29
Carers centre	365	-15	-15	0	0
Residential Care	7,236	6,030	6,030	0	0
Domiciliary Care & Supported Living	4,336	3,613	3,613	0	0
Pathway 3/Discharge Access	426	347	423	(76)	(92)
HBC Contracts	72	74	87	(13)	(15)
Healthy at Home	28	-28	-28	0	0
Capacity	30	23	13	10	12
Total Expenditure	31,317	21,541	20,240	1,301	1,745
Income					
BCF	-15,032	-12,527	-12,527	0	0
CCG Contribution to Pool	-3,034	-2,466	-2,466	0	0
Oakmeadow Income	-2	-2	0	(2)	(2)
Total Income	-18,068	-14,995	-14,993	(2)	(2)
ICB Contribution Share of Surplus	0	0	650	(650)	(873)
HBC Transfer to Community Care Budget	0	0	400	(400)	(400)
Net Operational Expenditure	13,249	6,546	6,297	249	470

Finance Department

	Annual Budget	Budget to Date	Actual Spend	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employees	7,511	6,247	5,976	271	325
Insurances	1,036	914	700	214	263
Supplies & Services	1,117	709	798	(89)	(107)
Rent Allowances	31,500	21,166	21,166	0	0
Concessionary Travel	1,902	1,425	1,364	61	72
LCR Levy	1,902	0	0	0	0
Bad Debt Provision	223	0	0	0	(25)
Non HRA Rent Rebates	70	70	19	51	61
Discretionary Social Fund	106	88	1	87	105
Discretionary Housing Payments	279	185	185	0	0
Household Support Fund Expenditure	0	1,946	1,946	0	0
Total Expenditure	45,646	32,750	32,155	595	694
Income					
Fees & Charges	-361	-320	-401	81	98
Burdens Grant	-58	-56	-49	(7)	(9)
Dedicated schools Grant	-150	0	0	0	0
Council Tax Liability Order	-670	-616	-606	(10)	(12)
Business Rates Admin Grant	-157	0	0	0	0
Schools SLAs	-319	-309	-308	(1)	(1)
LCR Reimbursement	-1,902	0	0	0	0
HB Overpayment Debt Recovery	-300	-243	-147	(96)	(115)
Rent Allowances	-30,700	-20,535	-20,171	(364)	(438)
Non HRA Rent Rebate	-70	-75	-33	(42)	(50)
Discretionary Housing Payment Grant	-279	-279	-279	0	0
Housing Benefits Admin Grant	-453	-378	-378	0	0
Housing Benefits Award Accuracy	-4	-4	-22	18	22
Universal Credits	-5	-5	-9	4	4
Household Support Fund Grant	0	-360	-360	0	(1)
CCG McMillan Reimbursement	-89	-66	-66	0	0
Reimbursements & Grant Income	-212	-208	-461	253	303
Transfer from Reserves	-27	-13	-13	0	0
Total Income	-35,756	-23,467	-23,303	(164)	(199)
Net Operational Expenditure	9,890	9,283	8,852	431	495
Recharges					
Premises Support	493	411	411	0	0
Transport	0	0	0	0	0
Central Support	2,092	1,744	1,744	0	0
Asset Rental Support	0	0	0	0	0
HBC Support Costs Income	-6,814	-5,679	-5,679	0	0
Net Total Recharges	-4,229	-3,524	-3,524	0	0
Net Departmental Expenditure	5,661	5,759	5,328	431	495

Legal Services

	Annual Budget	Budget to Date	Actual Spend	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employees	2,314	1,935	1,469	466	559
Agency Related Expenditure	0	0	212	(212)	(258)
Supplies & Services	181	169	146	23	28
Civic Catering & Functions	21	16	12	4	5
Legal Expenses	418	167	267	(100)	(120)
Transport Related Expenditure	8	5	5	0	0
Other Expenditure	0	0	2	(2)	(2)
Total Expenditure	2,942	2,292	2,113	179	212
Income					
Fees & Charges Income	-75	-57	-29	(28)	(34)
School SLA's	-100	-96	-77	(19)	(23)
Licence Income	-307	-227	-206	(21)	(24)
Total Income	-482	-380	-312	(68)	(81)
Net Operational Expenditure	2,460	1,912	1,801	111	131
Recharges					
Premises Support	62	52	52	0	0
Transport Recharges	0	0	0	0	0
Central Support Recharges	275	230	230	0	0
Asset Rental Support	0	0	0	0	0
Support Recharge Income	-2,475	-2,062	-2,062	0	0
Net Total Recharges	-2,138	-1,780	-1,780	0	0
Net Departmental Expenditure	322	132	21	111	131

ICT & Support Services Department

	Annual Budget	Budget to Date	Actual Spend	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employees	5,899	4,867	4,673	194	232
Supplies & Services	1,070	931	849	82	99
Capital Finance	496	410	368	42	50
Computer Repairs & Software	1,717	1,453	1,514	(61)	(73)
Communication Costs	138	89	106	(17)	(21)
Premises	139	107	97	10	13
Transport	3	2	1	1	1
Other	4	0	4	(4)	(5)
Total Expenditure	9,466	7,859	7,612	247	296
Income					
Fees & Charges	-849	-269	-300	31	37
Schools SLA Income	-659	-614	-394	(220)	(264)
Transfer from Reserves	0	0	-9	9	9
Total Income	-1,508	-883	-703	(180)	(218)
Net Operational Expenditure	7,958	6,976	6,909	67	78
Recharges					
Premises Support	373	311	311	0	0
Transport	22	18	19	(1)	(1)
Central Support	1,391	1,160	1,160	0	0
Asset Rental Support	1,494	0	0	0	0
HBC Support Costs Income	-10,969	-9,141	-9,141	0	0
Net Total Recharges	-7,689	-7,652	-7,651	(1)	(1)
Net Departmental Expenditure	269	-676	-742	66	77

Chief Executives Delivery Unit

	Annual Budget	Budget to Date	Actual Spend	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employees	3,578	2,971	2,888	83	99
Employees Training	99	82	65	17	21
Apprenticeship Levy	330	275	324	(49)	(58)
Supplies & Services	412	417	473	(56)	(67)
Agency	3	3	3	0	0
Total Expenditure	4,422	3,748	3,753	-5	-5
Income					
Fees & Charges	-241	-179	-237	58	69
Schools SLA Income	-580	-563	-495	(68)	(81)
Total Income	-821	-742	-732	(10)	(12)
Net Operational Expenditure	3,601	3,006	3,021	(15)	(17)
Recharges					
Premises Support	157	131	131	0	0
Transport Support	0	0	0	0	0
Central Support	1,008	840	840	0	0
Asset Rental Support	53	0	0	0	0
Recharge Income	-3,653	-3,044	-3,044	0	0
Net Total Recharges	-2,435	-2,073	-2,073	0	0
Net Departmental Expenditure	1,166	933	948	(15)	(17)

Children & Families

	Annual Budget	Budget to Date	Actual Spend	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employees	21,212	17,258	16,566	692	1,047
Premises	392	295	284	11	13
Supplies & Services	1,941	1,884	2,099	(215)	(250)
Transport	367	266	209	57	67
Direct Payments	1,220	966	899	67	72
Commissioned services to Vol Orgs	328	221	158	63	80
Residential Care	27,751	21,861	21,223	638	749
Out of Borough Adoption	97	73	5	68	92
Out of Borough Fostering	5,605	3,656	4,700	(1,044)	(1,255)
In House Adoption	557	295	287	8	10
Special Guardianship Order	2,604	1,998	1,917	81	96
In House Foster Carer Placements	2,766	2,148	1,659	489	587
Lavender House Contract Costs	279	210	206	4	4
Home Support & Respite	497	468	415	53	65
Care Leavers	434	336	330	6	8
Family Support	81	67	30	37	34
Contracted services	3	3	3	0	0
Emergency Duty	184	138	70	68	(1)
Youth Offending Services	461	353	361	(8)	(17)
Total Expenditure	66,779	52,496	51,421	1,075	1,401
Income					
Fees & Charges	-33	-37	-28	(9)	(14)
Sales Income	-1	-1	-1	0	0
Rents	-82	-50	-50	0	0
Reimbursement & other Grant Income	-512	-590	-476	(114)	(171)
Transfer from reserve	-16	-1	-1	0	12
Dedicated Schools Grant	-50	0	0	0	0
Government Grants	-14,080	-13,665	-13,665	0	0
Total Income	-14,774	-14,344	-14,221	(123)	(173)
Net Operational Expenditure	52,005	38,152	37,200	952	1,228
Recharges					
Premises Support	736	613	613	0	0
Transport	10	8	8	0	0
Central Support Recharges	3,331	2,776	2,776	0	0
Asset Rental Support	0	0	0	0	0
HBC Support Costs Income	-176	-153	-153	0	0
Net Total Recharges	3,901	3,244	3,244	0	0
Net Departmental Expenditure	55,906	41,396	40,444	952	1,228

Education, Inclusion & Provision

	Annual Budget	Budget to Date	Actual Spend	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employees	8,728	7,046	6,751	295	235
Agency - covering vacancies	0	0	191	(191)	(204)
Agency - in addition to establishment	66	50	98	(48)	6
Premises	15	12	3	9	0
Supplies & Services	3,015	2,058	2,136	(78)	(94)
Independent School Fees	12,144	11,276	11,276	0	0
Schools Contingency	430	250	250	0	0
Transport	43	33	50	(17)	(20)
Schools Transport	2,776	1,740	2,394	(654)	(784)
Early Years Payments including Pupil Premium	15,805	14,145	14,145	0	0
Commissioned Services	2,007	1,823	1,654	169	203
Inter Authority Special Needs	1,606	1,600	1,600	0	0
Grants to Voluntary Organisations	115	19	19	0	(67)
Capital Finance	4,400	3,555	3,558	(3)	(3)
Total Expenditure	51,150	43,607	44,125	(518)	(728)
Income					
Fees & Charges Income	-338	-324	-369	45	54
Government Grant Income	-6,541	-5,422	-5,440	18	22
Dedicated Schools Grant	-32,335	-26,946	-26,946	0	(1)
Inter Authority Income	-446	-296	-120	(176)	(211)
Reimbursements & Other Grant Income	-1,767	-1,459	-1,248	(211)	(253)
Schools SLA Income	-503	-362	-344	(18)	(22)
Transfer From Reserves	-549	-110	-142	32	39
Total Income	-42,479	-34,919	-34,609	(310)	(372)
Net Operational Expenditure	8,671	8,688	9,516	(828)	(1,100)
Recharges					
Premises Support	405	338	338	0	0
Transport Support	773	845	850	(5)	(5)
Central Support	1,947	1,622	1,622	0	0
Asset Rental Support	17	0	0	0	0
Recharge Income	0	0	0	0	0
Net Total Recharges	3,142	2,805	2,810	(5)	(5)
Net Departmental Expenditure	11,813	11,493	12,326	(833)	(1,105)

Community & Greenspaces

	Annual Budget	Budget to Date	Actual Spend	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employees	15,640	12,876	12,320	556	664
Agency - Covering vacancies	20	16	16	0	0
Agency - In addition to establishment	16	16	255	(239)	(272)
Premises	3,304	2,439	2,463	(24)	(29)
Supplies & Services	3,706	2,921	3,168	(247)	(297)
Transport	117	104	127	(23)	(28)
Extended Producer Responsibility	500	86	86	0	0
Other Agency Costs	454	426	411	15	18
Other Expenditure	187	102	99	3	3
Waste Disposal Contracts	7,121	4,554	4,643	(89)	(108)
Transfers to Reserves	1,091	0	0	0	0
Total Expenditure	32,156	23,540	23,588	(48)	(49)
Income					
Sales Income	-1,359	-1,181	-1,160	(21)	(25)
Fees & Charges Income	-6,300	-5,487	-5,690	203	244
Rental Income	-1,118	-838	-745	(93)	(112)
Government Grant Income	-5,260	-3,010	-3,010	0	0
Reimbursement & Other Grant Income	-840	-590	-590	0	0
SLA Income	-23	0	0	0	0
Internal Fees Income	-216	-153	-288	135	161
Capital Salaries	-236	-126	-109	(17)	(21)
Transfers From Reserves	-647	0	0	0	0
Total Income	-15,999	-11,385	-11,592	207	247
Net Operational Expenditure	16,157	12,155	11,996	159	198
Recharges					
Premises Support	1,657	1,381	1,381	0	0
Transport Support	2,433	2,125	2,219	(94)	(113)
Central Support	4,297	3,581	3,581	0	0
Asset Rental Support	199	0	0	0	0
Recharge Income	-843	-703	-703	0	0
Net Total Recharges	7,743	6,384	6,478	(94)	(113)
Net Departmental Expenditure	23,900	18,539	18,474	65	85

Economy, Enterprise & Property

	Annual Budget	Budget to Date	Actual Spend	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employees	4,825	4,167	3,971	196	246
Agency - covering vacancies	0	0	270	(270)	(335)
Repairs & Maintenance	1,716	1,407	1,407	0	(1)
Premises	173	137	137	0	(1)
Energy & Water Costs	1,094	826	709	117	140
NNDR	672	672	678	(6)	(6)
Rents	157	118	117	1	1
Economic Regeneration Activities	3	3	1	2	2
Security	508	356	376	(20)	(24)
Supplies & Services	702	456	487	(31)	(38)
Supplies & Services - Grant	1,062	702	702	0	0
Grants to Voluntary Organisations	127	127	127	0	0
Capital Finance	17	0	0	0	0
Transfer to Reserves	1,850	0	0	0	0
Total Expenditure	12,906	8,971	8,982	(11)	(16)
Income					
Fees & Charges Income	-586	-423	-529	106	126
Rent - Commercial Properties	-929	-733	-729	(4)	(5)
Rent - Investment Properties	-38	-34	-30	(4)	(4)
Government Grant	-3,829	-3,539	-3,539	0	0
Reimbursements & Other Grant Income	-190	-190	-233	43	51
Schools SLA Income	-55	-55	-55	0	0
Recharges to Capital	-474	-474	-494	20	21
Transfer from Reserves	-587	-587	-587	0	0
Total Income	-6,688	-6,035	-6,196	161	189
Net Operational Expenditure	6,218	2,936	2,786	150	173
Recharges					
Premises Support	2,738	2,282	2,282	0	0
Transport	26	21	21	0	0
Central Support	2,878	2,398	2,398	0	0
Asset Rental Support	4	0	0	0	0
HBC Support Costs Income	-9,342	-7,785	-7,785	0	0
Net Total Recharges	-3,696	-3,084	-3,084	0	0
Net Departmental Expenditure	2,522	-148	-298	150	173

Planning & Transportation Department

	Annual Budget	Budget to Date	Actual Spend	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employees	5,985	4,992	4,476	516	619
Efficiency Savings	-100	-83	0	(83)	(100)
Premises	188	153	112	41	49
Hired & Contracted Services	415	148	109	39	47
Supplies & Services	168	219	390	(171)	(205)
Planning Appeal Decision	0	0	-300	300	300
Street Lighting	1,643	1,034	918	116	139
Highways Maintenance - Routine & Reactive	1,803	903	1,270	(367)	(440)
Highways Maintenance - Programmed Works	812	619	165	454	545
Fleet Transport	1,467	1,164	1,215	(51)	(61)
Bus Support - Halton Hopper Tickets	14	13	8	5	6
Bus Support	506	781	781	0	0
Agency Related Expenditure	8	10	188	(178)	(214)
Grants to Voluntary Organisations	31	31	31	0	0
NRA Levy	75	75	74	1	1
LCR Levy	1,553	1,164	1,164	0	0
Contribution to Reserves	393	34	34	0	0
Total Expenditure	14,961	11,257	10,635	622	686
Income					
Sales & Rents Income	-97	-80	-86	6	7
Planning Fees	-798	-658	-806	148	178
Building Control Fees	-251	-219	-166	(53)	(64)
Other Fees & Charges	-971	-807	-1,470	663	796
Reimbursements & Grant Income	-235	-195	-195	0	0
Government Grant Income	-57	-57	-57	0	0
Halton Hopper Income	-15	-13	-11	(2)	(2)
Recharge to Capital	-119	0	0	0	0
LCR Levy Reimbursement	-1,553	-1,164	-1,164	0	0
Contribution from Reserves	-159	-159	-159	0	0
Total Income	-4,255	-3,352	-4,114	762	915
Net Operational Expenditure	10,706	7,905	6,521	1,384	1,601
Recharges					
Premises Recharges	739	616	616	0	0
Transport Recharges	808	661	656	5	6
Central Recharges	2,505	2,090	2,090	0	0
Asset Charges	918	0	0	0	0
HBC Support Costs Income	-6,347	-5,479	-5,643	164	197
Net Total Recharges	-1,377	-2,112	-2,281	169	203
Net Departmental Expenditure	9,329	5,793	4,240	1,553	1,804

Corporate & Democracy

	Annual Budget £'000	Budget to Date £'000	Actual Spend £'000	Variance (Overspend) £'000	Forecast Outturn £'000
Expenditure					
Employees	427	344	398	(54)	(20)
Contracted Services	12	9	37	(28)	0
Supplies & Services	102	95	-75	170	152
Premises Expenditure	24	21	20	1	0
Transport Costs	1	1	2	(1)	0
Members Allowances	994	828	878	(50)	(40)
Contingency	674	562	0	562	0
Contribution to Reserves	300	300	263	37	(277)
Debt Management Expenses	20	17	63	(46)	(19)
Precepts & Levies	244	244	244	0	0
Interest Payable - Treasury Management	2,308	1,923	1,640	283	339
Interest Payable - Other	215	179	179	0	0
Capital Financing (Minimum Revenue Provision)	3,004	2,504	2,966	(462)	38
Cost of Exceptional Financial Support					
Interest Payable	1,225	1,021	914	107	129
Capital Financing (Minimum Revenue Provision)	500	500	500	0	0
Cost of Dedicated School Grant Deficit					
Interest Payable	725	604	743	(139)	(166)
Efficiency Savings:					
Purchase of Additional Leave	-100	-83	-189	106	165
Voluntary Severance Scheme	-200	-167	0	(167)	(200)
Apprenticeship First Model	-200	-167	-22	(145)	(174)
Agency Staff Reduction	-1,700	-1,417	0	(1,417)	(1,700)
Review Existing Contracts	-200	-167	0	(167)	(200)
Debt Reduction	-100	-83	0	(83)	(100)
Sale of Land	-100	-83	0	(83)	(100)
Total Expenditure	8,175	6,985	8,561	(1,576)	(2,173)
Income					
Interest Receivable - Treasury Management	-3,045	-2,537	-3,819	1,282	1,481
Interest Receivable - Other	-19	-16	-16	0	57
Other Fees & Charges	-146	-119	-82	(37)	0
Grants & Reimbursements	-334	-278	-278	0	0
Government Grant Income	-6,272	-5,227	-5,227	0	0
Total Income	-9,816	-8,177	-9,422	1,245	1,538
Net Operational Expenditure	-1,641	-1,192	-861	(331)	(635)
Recharges					
Premises Support	22	18	18	0	0
Transport	0	0	0	0	0
Central Support	898	790	790	0	0
Asset Rental Support	0	0	0	0	0
HBC Support Costs Income	-3,304	-2,097	-2,097	0	0
Net Total Recharges	-2,384	-1,289	-1,289	0	0
Net Departmental Expenditure	-4,025	-2,481	-2,150	(331)	(635)

Public Health

	Annual Budget	Budget to Date	Actual Spend	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employees	5,212	4,166	4,158	8	9
Other Premises	6	5	0	5	6
Supplies & Services	371	269	268	1	1
Contracts	7,143	5,891	5,890	1	0
SLA's	495	100	98	2	2
Transport	4	3	3	0	0
Transfer to Reserves	800	0	0	0	0
Grants to Voluntary Organisations	20	2	2	0	0
Other Agency	24	24	24	0	0
Total Expenditure	14,075	10,460	10,443	17	18
Income					
Fees & Charges	-122	-122	-146	24	45
Reimbursements & Grant Income	-203	-203	-212	9	10
Transfer from Reserves	-428	-357	-357	0	0
Government Grant Income	-12,923	-12,794	-12,794	0	0
Total Income	-13,676	-13,476	-13,509	33	55
Net Operational Expenditure	399	-3,016	-3,066	50	73
Recharges					
Premises Support	209	174	174	0	0
Transport Support	24	20	22	(2)	(2)
Central Support	1,937	1,621	1,621	0	0
Asset Rental Support	0	0	0	0	0
Recharge Income	-669	-558	-558	0	0
Net Total Recharges	1,501	1,257	1,259	(2)	(2)
Net Departmental Expenditure	1,900	-1,759	-1,807	48	71

High Needs 2025/26 Forecast Spend Position

Appendix 3

	Current Budget	Forecast 2025-26	Variance
High needs place funding - Mainstreams Units	1,431,940	2,083,288	-651,348
High needs place funding - Special	4,945,835	7,334,632	-2,388,797
High needs place funding - PRU	995,833	1,089,000	-93,167
Top-up funding - maintained Mainstream Schools	2,728,439	4,559,288	-1,830,849
Top-up funding - maintained Special	2,150,842	2,845,091	-694,249
Top-up funding - maintained PRU	1,743,236	1,739,387	3,849
Top-up funding - academies, free schools and colleges	2,028,918	3,391,870	-1,362,952
Top-up funding - academies Special	989,608	3,347,982	-2,358,374
Top-up and other funding - non-maintained and independent providers	7,272,179	11,553,719	-4,281,540
Top-up and other funding - Post-16 FE	2,796,102	2,105,491	690,611
Additional high needs targeted funding for mainstream schools and academies	0	0	0
SEN support services	2,280,293	2,233,815	46,478
Special free school	330,606	573,334	-242,728
Exclusions	0	58,540	-58,540
Support for inclusion	45,492	45,492	0
Therapies and other health related services	20,400	20,400	0
Totals	29,759,723	42,981,329	-13,221,606

Progress Against Agreed Savings

APPENDIX 4

Adult Social Care

Service Area	Net Budget £'000	Description of Saving Proposal	Savings Value		Current Progress	Comments
			25/26 Agreed Council 01 February 2023 £'000	25/26 Agreed Council 05 March 2025 £'000		
Housing Solutions	474	Remodel the current service based on good practice evidence from other areas.	125	0		Currently Under Review
Voluntary Sector Support	N/A	Review the support provided by Adult Social Care and all other Council Departments, to voluntary sector organisations. This would include assisting them to secure alternative funding in order to reduce their dependence upon Council funding. A target saving phased over two years has been estimated.	100	0		Achieved
Community Wardens/Telecare Service		Community Wardens/Telecare Service – a review will be undertaken of the various options available for the future delivery of these services, with support	0	280		Unlikely to be achieved – currently forecast overspend position

		from the Transformation Delivery Unit.				
Care Management Community Care Budget		Community Care – continuation of the work being undertaken to review care provided through the Community Care budget, in order to reduce the current overspend and ongoing costs.	0	1,000		Unlikely to be achieved to be achieved on a longer term basis. Interim measures in place to support the current year position includes use of surplus capital grants.
Various		Review of Service Delivery Options – reviews will be undertaken of the various service delivery options available for a number of areas including; Day Services, Halton Supported Housing Network, In-House Care Homes, Reablement Service and Oak Meadow.	0	375		Unlikely to be achieved by financial year-end.
Total ASC Directorate			225	1,655		

Finance

Service Area	Net Budget £'000	Description of Saving Proposal	Savings Value		Current Progress	Comments
			25/26 Agreed Council 01 February 2023 £'000	25/26 Agreed Council 05 March 2025 £'000		
Internal Audit	300	Restructure in light of potential retirements over the next two years within the Internal Audit Team.	50	0		It appears unlikely that the proposed £50k budget saving will be realised this year, if at all
Council Tax	84	Increase the charges applied when a court summons is issued by 30% (£23), to achieve full cost recovery over the three year period.	40	0		Increase in costs to be considered from 2026/27, dependent on Government not fixing maximum summons charges.
Debt Management		Debt Management – undertake a review of debt management policies and procedures, in order to implement a more robust approach to debt management and debt recovery, considering options such as seeking payment in advance wherever possible, to improve cashflow and reduce the risk of non-recovery.	0	100		Currently being reviewed by the Transformation team.
Total Finance Department			90	100		

Legal and Democratic Services

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

Children and Families Department

Service Area	Net Budget £'000	Description of Saving Proposal	Savings Value		Current Progress	Comments
			25/26 Agreed Council 01 February 2023 £'000	25/26 Agreed Council 05 March 2025 £'000		
Children's Centres	1,293	Review the operation of Windmill Hill Children's Centre, where there is the potential to save on premises and staffing costs.	22	0		With the implementation of the family hubs the review of windmill hill will no longer be viable. The centre is located in an area of deprivation and the role of the centre as a family hub is a priority in the children's social care review and supporting families at an earlier level, improving access to services for the most vulnerable and ensure a positive start for all children. These priorities fit with the council priorities
Children's Residential Care		Residential Placements – continuation of the work being undertaken to review residential placements, especially high cost placements, and identify opportunities to step-down placements or find alternatives, in	0	1,500		Residential placements were all reviewed in early 2024 with some reduction in costs established. As part of the longer term plan included in the sufficiency strategy, Halton has partnered with a not for profit organisation, Juno, who are awaiting registration from OFSTED - this approach is part of the LCR approach working with NFP organisations. In

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

		Children's cases going to court, thereby reducing the timescales involved and cost of court proceedings, in order to reduce the current overspend and ongoing costs.				proceedings, further work is currently underway to reduce the number of C2 applications to court. PLO process is proving effective for some families in diverting away from legal proceedings and safely maintaining children with parents, further exploration is taking place on the use of in house psychologists to undertake assessments in the court arena to further reduce court costs
Total Children & Families Department			22	1,900		

Education, Inclusion and Provision Department

Service Area	Net Budget £'000	Description of Saving Proposal	Savings Value		Current Progress	Comments
			25/26 Agreed Council 01 February 2023 £'000	25/26 Agreed Council 05 March 2025 £'000		
Home to School Transport		Home to School Transport – undertake consultation with stakeholders and partners with regard to implementing a new Home to School and College Travel and Transport Policy for Children and Young People with Special Educational Needs and Disabilities.	0	300		The consultation with stakeholders and partners has taken place. The results have been analysed and recommendations put to Executive Board for possible policy changes which will not be implemented until Autumn 2026
Total EIP Department			0	300		

Community and Greenspaces Department

Service Area	Net Budget £'000	Description of Saving Proposal	Savings Value		Current Progress	Comments
			25/26 Agreed Council 01 February 2023 £'000	25/26 Agreed Council 05 March 2025 £'000		
Stadium & Catering Services – School Meals	12	Cease to deliver the school meals service, which has made significant losses of over £200,000 for a number of years and is forecast to make a similar loss by year-end. Work would be undertaken with schools over the next two years to support them to secure an alternative means of delivery, whether in-house or via an external provider.	12	0	<input checked="" type="checkbox"/>	School meals service has ceased and is reflected in the 25/26 budget.
Green Waste		Green Waste – increase green waste charges from £43 to £50 per annum, to bring Halton onto a comparable basis with charges levied by neighbouring councils.	0	100	<input checked="" type="checkbox"/>	Green waste charges have been increased to £50.
Area Forums		Area Forums – cease the funding for Area Forums.	0	170	<input checked="" type="checkbox"/>	Area forum budgets have been removed in 25-26

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

Economy, Enterprise and Property Department

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

Policy, Planning and Transportation Department

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

Public Health Directorate Department

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

Corporate and Democracy

Service Area	Net Budget £'000	Description of Saving Proposal	Savings Value		Current Progress	Comments
			24/25 £'000	25/26 £'000		
Chief Executives Delivery Unit		Purchase of Additional Leave – development of a voluntary scheme to enable staff to purchase additional annual leave.	0	100		Scheme has been agreed and implemented. Prudent forecast of saving against the scheme is estimated to be in the region of £0.265m
Chief Executives Delivery Unit		Voluntary Severance Scheme – development of a policy whereby staff may be offered voluntary severance in appropriate circumstances, but without creating a significant pension strain liability.	0	200		Scheme to be designed and approved. Uncertainty to timing and sign-up to the scheme. Unlikely to be in place for this financial year.
Chief Executives Delivery Unit		Apprenticeships - implement an “Apprentice First” policy, with all appropriate vacant posts assessed initially to determine whether they might be suitable as an apprenticeship. This will build longer term resilience into the organisation’s workforce and provide short term cost savings by drawing down funding from the apprenticeship levy. The scheme will be co-ordinated by the newly appointed Apprenticeship Officer, funded and supported by the TDU.	0	200		Scheme being developed, uncertainty to take up of the scheme. It is currently forecasts savings of £0.026m will be achieved by financial year-end.

Council Wide		Agency Staff Reduction – continuation of the work being co-ordinated by the Transformation Delivery Unit to reduce the reliance upon agency workers across the Council, in particular within Adults and Children’s Social Care. Target net savings of £1.7m for 2025/26, £1.3m for 2026/27 and £1.1m for 2027/28.	0	1,700		There is evidence of reduced agency usage within the Children’s directorate but targets have been built into directorate budget which duplicate what is included here. Uncertainty with regard to reductions across Adult Social Care. Highly unlikely the £1.7m saving will be achieved in the current financial year.
Council Wide		Debt Management – undertake a review of debt management policies and procedures, in order to implement a more robust approach to debt management and debt recovery, considering options such as seeking payment in advance wherever possible, to improve cashflow and reduce the risk of non-recovery.	0	100		Review of debt management particularly with Adult Social Care has commenced.
Council Wide		Review all existing contracts across the Council to re-consider their requirements and performance on the basis of outputs achieved.	0	200		Currently part of workstream being undertaken by the Transformation Programme.
Total Corporate & Democracy			0	2,500		

Symbol

Objective



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



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



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

2025/26 Capital Programme as at 31 January 2026

APPENDIX 5

Scheme Detail	2025/26 Original Allocation £000	2025/26 Revised Allocation £000	Cumulative Spend to 31 Jan 2026 £000	Cumulative Forecast Spend to 31 March 2026 £000	Allocation remaining £000	2026/27 Forecast Allocation £000
Childrens Directorate						
Capital Repairs	882.1	882.1	738.6	754.0	128.1	0.0
Asbestos Management	10.0	10.0	1.2	10.0	0.0	0.0
Schools Access Initiative	37.7	44.0	43.3	44.0	0.0	0.0
Basic Need Projects	600.8	600.8	1.3	100.0	500.8	0.0
Small Capital Works	173.0	173.0	109.0	170.0	3.0	0.0
SEND capital allocation	1,871.2	1,871.2	353.0	1,275.0	596.2	45.0
SEND capital unallocated	1,775.5	1,775.5	0.0	0.0	1,775.5	0.0
SCA unallocated	129.3	123.0	0.0	0.0	123.0	0.0
Family Hubs & Start for Life	63.0	63.0	22.7	63.0	0.0	65.0
Childcare Expansion	314.8	314.8	95.3	314.8	0.0	0.0
AMP Data	25.0	25.0	22.8	25.0	0.0	0.0
Childrens Directorate Total	5,882.4	5,882.4	1,387.2	2,755.8	3,126.6	110.0

2025/26 Capital Programme as at 31 January 2026 continued

Scheme Detail	2025/26 Original Allocation £000	2025/26 Revised Allocation £000	Cumulative Spend to 31 Jan 2026 £000	Cumulative Forecast Spend to 31 March 2026 £000	Allocation remaining £000	2026/27 Forecast Allocation £000
Environment & Regeneration Directorate						
Stadium Minor Works	22.1	49.6	49.6	49.6	0.0	16.1
Halton Leisure Centre	99.7	217.4	217.4	217.4	0.0	0.0
Children's Playground Equipment	67.8	81.6	81.6	81.6	0.0	51.2
Landfill Tax Credit Schemes	340.0	0.0	0.0	0.0	0.0	0.0
Upton Improvements	13.0	13.0	0.0	13.0	0.0	0.0
Crow Wood Park Play Area	12.0	12.0	0.0	12.0	0.0	0.0
Open Spaces Schemes	600.0	770.0	677.5	770.0	0.0	600.0
Runcorn Town Park	450.6	450.6	63.4	125.0	325.6	280.0
Spike Island / Wigg Island	1,841.6	250.0	179.4	250.0	0.0	1,591.6
Pickerings Pasture Cafe	469.2	520.0	511.0	520.0	0.0	0.0
Cemetery Infrastructure work	469.1	469.1	123.4	410.0	59.1	683.0
Stadium Public Address System	810.0	346.0	34.9	346.0	0.0	379.0
Stadium Pitch Replacement	0.0	0.0	0.0	0.0	0.0	546.0
Litter Bins	20.0	20.0	0.0	20.0	0.0	20.0
Replacement Cremator	0.0	0.0	0.0	0.0	0.0	20.0
Stadium Steelwork Repairs	0.0	0.0	0.0	0.0	0.0	600.0
Brindley Lighting	0.0	200.0	0.0	200.0	0.0	
Homeless Accommodation Refurbishment	0.0	139.1	62.8	76.3	62.8	860.9
CCTV Infrastructure Works	0.0	105.0	1.2	105.0	0.0	395.0
Equality Act Improvement Works	303.5	153.5	26.5	50.0	103.5	300.0
Foundary Lane Residential Area	3,520.9	4,000.0	3,998.8	4,000.0	0.0	0.0

2025/26 Capital Programme as at 31 January 2026 continued

Scheme Detail	2025/26 Original Allocation £000	2025/26 Revised Allocation £000	Cumulative Spend to 31 Jan 2026 £000	Cumulative Forecast Spend to 31 March 2026 £000	Allocation remaining £000	2026/27 Forecast Allocation £000
Environment & Regeneration Directorate continued						
Property Improvements	231.1	231.1	151.4	231.1	0.0	200.0
Town Deal	21,823.1	13,360.2	7,954.2	13,360.2	0.0	8,612.9
UK Shared Prosperity Fund	101.2	101.2	0.0	0.0	101.2	0.0
Runcorn Waterfront Residential Development	82.0	82.0	10.9	82.0	0.0	0.0
Changing Places	17.0	17.0	0.0	17.0	0.0	0.0
Kingsway Centre Demolition	708.0	708.0	439.0	538.0	170.0	0.0
Port of Weston	0.0	0.0	0.0	0.0	0.0	0.0
Sci-tech Daresbury Project Violet	2,200.0	0.0	0.0	0.0	0.0	2,200.0
Astmoor Masterplan	81.6	902.6	902.6	902.6	0.0	0.0
Sci-tech Daresbury - CPO	3,000.0	0.0	0.0	0.0	0.0	3,000.0
Warm Homes Plan	0.0	587.6	0.0	587.6	0.0	587.6
Runcorn Town Centre Management	0.0	822.0	537.7	822.0	0.0	0.0
Widnes Town Centre Framework	0.0	200.0	67.4	200.0	0.0	0.0
Pride in Place	0.0	750.0	0.0	750.0	0.0	750.0
Bridge and Highway Maintenance	839.2	839.2	181.2	181.2	658.0	0.0
Runcorn Busway	90.0	90.0	36.0	50.0	40.0	0.0
ATF3 Murdishaw to Whitehouse	757.0	757.0	679.0	800.0	-43.0	0.0
ATF4 - Widnes Town Centre Accessibility	114.5	114.5	0.0	0.0	114.5	0.0
A56 Reconstruction	943.7	943.7	100.0	120.0	823.7	0.0
LCWIP phase 2 Daresbury	3,862	100	31.0	31.0	69.0	0.0
Pot Hole Funding	968	968	326.0	500.0	468.4	0.0

2025/26 Capital Programme as at 31 January 2026 continued

Scheme Detail	2025/26 Original Allocation £000	2025/26 Revised Allocation £000	Cumulative Spend to 31 Jan 2026 £000	Cumulative Forecast Spend to 31 March 2026 £000	Allocation remaining £000	2026/27 Forecast Allocation £000
Environment & Regeneration Directorate continued						
CRSTS	4,405	4,405	3,387.0	4,405.0	0.0	1,331.0
Street Lighting - Structural Maintenance	1,025.1	1,025.1	0.0	0.0	1,025.1	1,025.1
Street Lighting - Upgrades	728.4	728.4	0.0	0.0	728.4	528.4
East Runcorn Connectivity	5,851.7	14,442.2	8,156.0	8,500.0	5,942.2	0.0
Risk Management	712.9	120.0	120.0	120.0	0.0	120.0
Widnes Loops	0.0	0.0	65.1	65.1	-65.1	0.0
Fleet Replacements	4,482.0	2,500.0	1,199.0	2,500.0	0.0	4,482.0
Early Land Acquisition Mersey Gateway	210.0	80.0	49.6	80.0	0.0	80.0
Mersey Gateway Crossings Board	60.0	-224.4	-224.4	-224.4	0.0	60.0
Environment & Regeneration Directorate Total	62,333.3	52,447.7	30,196.3	41,864.3	10,583.3	29,319.7

2025/26 Capital Programme as at 31 January 2026 continued

Scheme Detail	2025/26 Original Allocation £000	2025/26 Revised Allocation £000	Cumulative Spend to 31 Jan 2026 £000	Cumulative Forecast Spend to 31 March 2026 £000	Allocation remaining £000	2026/27 Forecast Allocation £000
Chief Executives Directorate						
IT Rolling Programme	805.6	1,305.6	1,239.5	1,332.4	-26.8	1,200.0
Halton Smart Microgrid	10,870.0	1,000.0	0.0	1,000.0	0.0	9,870.0
Transformation Programme	1,538.0	2,465.7	1,878.3	2,229.7	236.0	0.0
Accelerated Growth	0.0	650.7	550.1	647.2	3.5	0.0
HR Unit 4 Implementation	0.0	72.4	72.4	72.4	0.0	384.1
Chief Executives Directorate Total	13,213.6	5,494.4	3,740.3	5,281.7	212.7	11,454.1
Total Capital Programme	85,504.4	67,899.5	37,801.8	53,726.8	14,172.7	42,783.8

2025/26 Budget Risk Register as at 31 January 2026

Appendix 6

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>Pay costs</p> <ul style="list-style-type: none"> • Pay award • Staff Turnover Saving Target • Agency, casuals and overtime • National Living Wage • Pension Costs 	4	4	16	<ul style="list-style-type: none"> • Budget based upon individual staff members/vacancies • Budget monitoring • Contingency • Balances • Medium Term Forecast • Engage with Cheshire Pension Scheme and pension actuary • Market supplement paid in multiple service areas • Employer of Choice Initiative • Connect to Halton – Review of Scheme 	3	3	9	ED/SB/Directors	Monthly	<p>2025/26 budget includes pay growth at forecast 2% pay award. Pay offer agreed at 3.2%, backdated pay actioned in August 2025. Actual cost of the pay award higher at £1.214m that then £1m figure previously estimated.</p> <p>Agency costs and usage remain high although clear evidence of reduction in numbers.</p> <p>Market Supplements being paid across increasing</p>	31/01/26

											number of services.	
											Connect to Halton scheme went live September 2024, agency and casual appointments to be covered by the scheme.	
2	Redundancy and Early Retirements	3	3	9	<ul style="list-style-type: none"> • Benefits Tracking Process • Future savings to take into account cost of redundancy and early retirements. • Seek Government approval to use capital receipts to fund transformation costs. • Develop policy for voluntary severance scheme 	2	3	6	ED/SB	Quarterly	<p>Tracker created to monitor redundancy costs in current year.</p> <p>Look to capitalise redundancy costs where possible where evidence exists it creates a longer term saving.</p> <p>£0.200m saving included in 25/26 budget for savings from voluntary severance scheme. Scheme will not go live in current financial year.</p>	31/01/26

3	Savings not achieved	4	3	12	<ul style="list-style-type: none"> • Budget monitoring • Contingency • Rigorous process in approving savings. • Review of savings at departmental and directorate level • Monthly budget monitoring • Medium Term Financial Forecast • RAG monitoring of savings included in bi-monthly monitoring reports. • Transformation saving targets reported monthly through Transformation Programme Board. 	4	3	12	RR/ED/SB/Directors	Monthly	<p>Savings for 2025/26 have been written into Directorate budgets.</p> <p>Budget savings monitored closely and if necessary offsetting savings sought.</p> <p>Transformation Programme Board meet on monthly basis to discuss progress against programme.</p>	31/01/26
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4	Price inflation	3	3	9	<ul style="list-style-type: none"> • Prudent budget provision • Latest forecast information used eg. utilities • Budget monitoring • Contingency • Balances • CPI/RPI monitoring • MTFS 	3	3	9	ED/SB	Monthly	<p>CPI for December 2025 is 3.4% and RPI is 4.2%. Both running higher than inflation included in 2025.26 budget.</p> <p>Office of Budget Responsibility (OBR) forecast inflation is to drop to 2.5% in 2026 and then hit the Government target of 2% in 2027.</p>	31/01/26
5	Review of LG Finance <ul style="list-style-type: none"> • Business rates retention – 100% Pilot and Review • Fair Funding Review • National Public Spending Plans • Social Care Green Paper 	4	4	16	<ul style="list-style-type: none"> • MPs • SIGOMA / LG Futures • Liverpool City Region & Merseyside Treasurers Group • Medium Term Financial Strategy • Member of business rate retention pilot region • Dialogue with DCLG 	4	4	9	ED/SB/NS/M W/MG	Weekly/ Monthly	<p>Business rate retention 100% scheme to continue over three year period 2026/27 to 2028/29.</p> <p>Final Local Government Finance Settlement issued 09 February 2026. Halton has been allocated an additional £11.9m of</p>	31/01/26

					<ul style="list-style-type: none"> Responding to reviews and consultations 						<p>Government Grant over the next three years in comparison to what was reported as at the time of the provisional settlement.</p> <p>Core Spending Power increase for 2026/27 will be 5.5% followed by 3.4% and 3.3% in the following two years.</p>	
6	Treasury Management <ul style="list-style-type: none"> Borrowing Investment 	2	3	6	<ul style="list-style-type: none"> Treasury Management Strategy Link Asset Services advice Treasury Management planning and monitoring Attendance at Networking and Benchmarking Groups Officer and Member Training 	1	3	3	ED/SB/MG	Daily / Quarterly	<p>BoE base rate held at 3.75%.</p> <p>Impact of Exceptional Financial Support request to be assessed with regards to timing of future borrowing.</p>	31/01/26

7	Demand led budgets <ul style="list-style-type: none"> • Children in Care • Out of borough fostering • Community Care • High Needs 	4	4	16	<ul style="list-style-type: none"> • Budget monitoring • Contingency • Balances • Review service demand • Directorate recovery groups • Monthly budget monitoring • Children Improvement Plan Investment Funding 	4	4	16	ED/SB/NS/MW	Monthly	<p>Numbers of children in care and with protection plans reviewed on a weekly basis.</p> <p>Community care costs and numbers on increase, reviewed on a regular basis.</p> <p>Investment in Children Services following OFSTED inspection to be monitored with regard to control and reduction of future costs.</p>	31/01/26
8	Mersey Gateway Costs <ul style="list-style-type: none"> • Costs • Toll Income • Funding • Accounting treatment 	4	2	8	<ul style="list-style-type: none"> • Regular monitoring with Crossing Board • Capital reserve • Government Grant • Liquidity Fund 	2	1	2	ED/SB/MG	Quarterly	<p>Arrangements in place to monitor spend and availability of liquidity fund.</p>	31/01/26

9	Council Tax Collection	3	3	9	<ul style="list-style-type: none"> • Council tax monitoring on monthly basis • Review of Collection Rate • Collection Fund Balance • Provision for bad debts • Review recovery procedures • Benchmarking 	3	2	6	ED/PG/SB/P D/BH/MG	Monthly	<p>Council tax collection rate through to the end of January 2026 is 88.86% which is 0.15% lower than the collection rate at the same point last year.</p> <p>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. £2.347m has so far been collected this year in relation to previous years' debt.</p>	31/01/26
10	Business Rates Retention Scheme	3	3	9	<ul style="list-style-type: none"> • Review and monitoring of latest business rates income to baseline and estimate for year. 	3	1	3	ED/SB/LB/M G	Monthly	<p>Business rate collection through to the end of January 2026 is 91.71% which is 0.99% lower than the collection rate at</p>	31/01/26

					<ul style="list-style-type: none"> • Prudent allowance for losses in collection • Prudent provision set aside for losses from valuation appeals • Regular monitoring of annual yield and baseline / budget position • Benchmarking Groups • Review recovery procedures 						<p>the same point last year.</p> <p>£1.060m has so far been collected this year in relation to previous years' debt.</p>	
11	<p>Income recovery</p> <ul style="list-style-type: none"> • Uncertainty to economy following cost of living and high inflation 	3	3	9	<ul style="list-style-type: none"> • Corporate charging policy • Budget monitoring • Contingency • Balances • Income benchmarking 	3	1	3	ED/MM/SB	Monthly	<p>Income shortfalls identified and cause of increased concern in certain areas are being closely monitored.</p> <p>Additional posts created within Adult Social Care Directorate, responsible for improving the overall collection of social care debt.</p>	31/01/26

12	Capital Programme <ul style="list-style-type: none"> • Costs • Funding • Key Major Projects • Clawback of Grant • Availability and timing of capital receipts • Cashflow • Contractors 	4	3	12	<ul style="list-style-type: none"> • Project Management • Regular monitoring • Detailed financial analysis of new schemes to ensure they are affordable • Targets monitored to minimise clawback of grant. • Contractor due diligence • Dialogue with Government departments. 	3	2	6	Project Managers/ED /SB/LH	Quarterly	<p>Capital receipts have been over committed therefore new capital schemes need to bring own funding.</p> <p>Funding set aside within Corporate and Democracy in event capital receipts fail to cover 25.26 commitments.</p>	31/01/26
13	Academy Schools <ul style="list-style-type: none"> • Impact of transfer upon Council budget • Loss of income to Council Services 	2	4	8	<ul style="list-style-type: none"> • Early identification of school decisions • DfE Regulations • Prudent consideration of financial transactions to facilitate transfer • Services continue to be offered to academies • Transfer Protocol 	1	3	3	ED/SB/NS	Monthly	<p>Consideration given in MTFS for loss of funding.</p>	31/01/26

14	Reserves <ul style="list-style-type: none"> Diminishing reserves, used to balance budget, fund overspend positions. 	3	4	12	<ul style="list-style-type: none"> Monitored on a bi-monthly basis, reported to Management Team and Exec Board Benchmarking Financial Forecast Programme to replenish reserves. 	3	3	9	ED/SB	Quarterly	<p>Monitored and reported on a regular basis. Council reserves at historic low levels.</p> <p>Reserves will need to be replenished within future budgets</p>	31/01/26
15	Budget Balancing <ul style="list-style-type: none"> Council has struggled to achieve a balanced budget position for a number of years. Forecast for current year is an overspend position of £19m. Reserves insufficient to balance current year budget. Council has been given approval in-principle for Exceptional Financial Support (day to day costs funded through capital borrowings) 	4	4	16	<ul style="list-style-type: none"> Current year budgets monitored on a regular basis. Forward forecasting through to March 2029 reported on a prudent basis. Regular conversations with DHLUC re Council's financial position. LGA to undertake a financial assurance review. Transformation programme in place. Financial Recovery Plan required to better 	4	4	16	ED/SB	Ongoing	<p>Council has received in-principle agreement to fund day to day costs through Exceptional Financial Support.</p> <p>EFS covers a total of £52.8m over two years, split: 24/25 - £20.8m 25/26 - £32.0m</p> <p>Council utilised £10m of EFS in 24/25, below the approved amount.</p>	31/01/26

	for 2024/25 and 2025/26.				inform how the Council will achieve future sustainable budgets.						Financial recovery plan to be put in place to limit Council exposure to EFS and repayment of borrowings to date.	
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