

POLICY AND RESOURCES COMMITTEE

Wednesday, 12 July 2023

REPORT TITLE:	2023/24 BUDGET MONITORING FOR QUARTER ONE (THE PERIOD TO 30 JUNE 2023)
REPORT OF:	DIRECTOR OF FINANCE

REPORT SUMMARY

This report sets out the financial monitoring information for the Council as at Quarter 1 (30 June) of 2023/24. The report provides Members with an overview of budget performance, including progress on the delivery of the 2023/24 saving programme and a summary of reserves and balances, to enable the Committee to take ownership of the budgets and provide robust challenge and scrutiny to Officers on the performance of those budgets.

At the end of Quarter 1, there is a forecast adverse position of £3.6m on the Council's revised net revenue budget, of £368.6m. This position is based on activity to date, projected trends in income and expenditure and changes to Council funding.

This is a key decision and affects all wards.

The report contributes to the Wirral Plan 2021-2026 in supporting the organisation in meeting all Council priorities.

RECOMMENDATIONS

The Policy and Resources committee is recommended to:

1. Note the Directorate forecast adverse position of £3.618m presented at Quarter 1, alongside the proposed mitigation to reduce the shortfall.
2. Recommend to Council that the Revenue budget be increased by £2.000m due to increased Council funding, detailed in paragraph 3.25 and allocate to the budget areas detailed in Table 2.
3. Note the progress on delivery of the 2023/24 savings programme at Quarter 1.
4. Note the forecast level of reserves and balances at Quarter 1.

SUPPORTING INFORMATION

1.0 REASONS FOR RECOMMENDATIONS

- 1.1 Regular monitoring and reporting of the revenue budgets and savings achievements enables decisions to be taken in a timely manner, which may produce revenue benefits and will improve financial control of Wirral Council.

2.0 OTHER OPTIONS CONSIDERED

- 2.1 The Policy & Resources Committee has previously determined the budget monitoring process and this report details the agreed course of action.
- 2.2 In striving to manage budgets, available options have been evaluated to maintain a balance between service delivery and a balanced budget.

3.0 BACKGROUND INFORMATION

- 3.1 At the meeting on 27 February 2023, the Council agreed a net revenue budget for 2023/2024 of £366.6m to be met by government grants, council tax, and business rates. This report sets out the updated revenue financial position at Quarter 1.

Economic Context

- 3.2 There remains considerable uncertainties in the economy at the start of 2023/24. High inflation and rising interest rates continue to place significant pressures on Council finances and restrict the ability to forecast and plan, with confidence, for the future.
- 3.3 In April, prices were 8.7% higher than a year ago (based upon consumer price index (CPI)). Inflation has been around 10% since last summer, well above the Bank of England's 2% target.
- 3.4 To help inflation return to the Bank of England's 2% target, interest rates have been increased to 5.0%. Higher interest rates should help to reduce the demand for goods and services in the economy. Which, in turn, will help slow the rate of inflation.
- 3.5 The Bank of England expect inflation to fall to around 5% by the end of this year, with the expectation for inflation to continue to fall next year and meet the target of 2% by late 2024.

Quarter 1 Forecast Revenue Outturn Position

- 3.6 Table 1 presents the forecast outturn as a net position, i.e. expenditure minus income. Favourable variances (underspends) are shown as negative values and adverse variances (overspends) are shown as a positive value.
- 3.7 At the end of Quarter 1, there is a Directorate forecast adverse variance of £3.618m against the Council's revised net revenue budget of £368.600m, which is equivalent to a variance of 1% from the annual budget.

TABLE 1: 2023/24 REVENUE BUDGET & FORECAST OUTTURN

	*Budget	**Forecast Outturn	Variance	
			(+ Adv / - Fav)	
	£000	£000	£000	%
Adult Care & Health	130,579	132,807	2,228	2%
Chief Executive Office	1,685	1,685	0	0%
Children, Families & Education	86,397	86,766	369	0%
Finance	7,030	7,030	0	0%
Law & Governance	5,955	5,955	0	0%
Neighbourhoods Services	37,358	39,679	2,321	6%
Regeneration and Place	13,733	14,233	500	4%
Resources	16,773	17,273	500	3%
Levies	41,139	41,139	0	0%
Strategic Holding Account and Corporate Items	27,951	25,651	-2,300	-8%
Net Directorate Expenditure	368,600	372,218	3,618	1%

Notes:

* Budget figures assume agreement to budget amendments shown in Table 2. The Quarter 1 forecast position prior to budget adjustments can be found in Table 3.

** Forecast Outturn figures assume reserves movements shown in Table 5.

Significant aspects of revenue variances by directorate

Adult Care & Health forecast adverse variance of £2.228m.

- 3.8 The forecast represents the continued pressure within residential and nursing care home placements which is partly related to the system priority to reduce the numbers of people in hospital who are deemed to no longer require hospital treatment. The Adult Social Care element of the winter discharge grant within the Better Care Fund will fund new schemes to support this pressure and to improve flow from the hospital while continuing to meet the cost of the first 4 week post discharge placement.
- 3.9 However, pressure remains from increased residential and nursing care home placements with restricted capacity within the domiciliary care market. During 2022-23 there was an increase in people supported of 11.6%, with 5% of this within residential and nursing care home settings. With additional top-up payments being

made to meet the complex needs of people being discharged from hospital as early as possible, this impact was a 13% increase to the forecast costs. It is too early to tell if this pattern will change in the current financial year.

- 3.10 The forecast assumes the use of £0.500m from the Social Care earmarked reserve and full achievement of the £5.935m saving target, any slippage against this saving will further impact on the adverse forecast.

Children, Families & Education forecast adverse variance of £0.369m

- 3.11 The main pressure relates to Children Looked after and children in higher cost Semi independence/ Supported Accommodation. With the demand increasing from 20 to over 30 children in the latter part of 2022/23, a 50% increase and the average cost increasing by over 20% in the last year. The residential population is more stable although average costs are under pressure. Demand for other placement categories is stable or reducing, with the aim to place more in the lower cost options. These pressures are partially mitigated in year by the one-off use of £1m of the social care reserve.

Neighbourhoods Services adverse variance of £2.321m

- 3.12 The projected adverse position is in part impacted by macroeconomic factors which mean some historic income and savings targets are now unviable. Alternative options for service delivery have been considered previously and will be reviewed to assist in mitigating the current position. The significant areas of note are as follows:
- Neighbourhood Safety and Transport: adverse variance of £0.377m. £0.170m relates to income shortfalls due to third parties making alternative arrangements. In addition, there is a further shortfall of £0.207m which relates to a reduction in the number of schools choosing to renew the Community Patrol services. A changed delivery model provided a technological solution rather than a physical patrol service. This resulted in schools choosing not to buy back the service in its new format.
 - Car Parking: adverse variance of £0.500m relates to Car Parking charges. This is pending a further report being brought to Members for proposed charges in new locations which will be informed by the parking strategy and reflecting the need to efficiently manage parking and traffic within the borough and recover the costs of the service. This forecast variance is expected to reduce if the policy is implemented promptly.
 - Theatre Hospitality and Catering Services – an adverse variance of £1.444m is forecast for 2023/24. This represents a projected improvement on 2022-23 position of circa £0.610m. Within the budget, there remains £0.550m of unachieved legacy saving from the proposal to outsource the Floral Pavilion in 2018, and an additional income target of £0.350 from 2021/22. The new management team have reduced costs through improved operations and improved income generation through innovating the programme of shows, events and other activities taking place at the venue. The projected shortfall is due to anticipated reductions in income. Rising costs of supplies, goods, services, and utilities has significantly impacted the spend attributed to the service. This will be monitored during the year through management of employee rotas and by limiting non staffing costs to essential items only. Whilst the financial position of the Floral

Pavilion is improving, both income and costs could continue to be affected by the current national financial climate with rising interest rates and high inflation having the potential to impact consumer spending decisions. Due to the ongoing adverse financial position it will be necessary to carry out a review of the Service.

Regeneration & Place adverse variance of £0.500m

- 3.13 Local Plan: The local plan has been funded from use of reserve in previous years and the full reserve has been utilised. A further 500k is needed to ensure the plan can be fully delivered.

Resources adverse variance of £0.500m

- 3.14 Following the centralisation of IT related budgets, a thorough review of spend is currently being undertaken to identify opportunities for efficiencies. Previously these budgets were devolved to Directorate level where the pressures were absorbed; collating all activity centrally presents the position that has to be managed. Capital funded projects continue to be delivered by IT staff which will reduce costs against the available revenue staffing budget.

Strategic Holding Account and Corporate Items favourable variance of £2.3m

- 3.15 Energy costs are currently forecast to be lower than initially expected at the time of setting the budget, due to changes in market conditions. However, it should be noted the energy market remains volatile and the position will be monitored closely and updated throughout the year.
- 3.16 A detailed revenue table is attached in Appendix 1.

Pressures to be managed.

- 3.17 It is imperative that the Council report a balanced position at the end of the financial year.
- 3.18 As per the '2023/24 Budget and Budget Monitoring Processes Report', which was presented to P&R and all Service Committees in June, the Committees will be responsible for containing net expenditure within their overall budget envelope and not overspending. Where an adverse variance is forecast, each committee will be required to take remedial action, with detailed plans and timeframes, to bring the budget back in line and ensure that overspends are mitigated.
- 3.19 Where a committee has taken all possible steps for remedial action and is unable to fully mitigate an overspend, this must be reported to the Policy and Resources Committee who will then take an organisational-wide view of how this adverse variance will be managed. There must be immediate action agreed to ensure a deliverable, balanced forecast position can be reported, and this will be monitored on a monthly basis by the Policy and Resources Committee Finance Sub-group.
- 3.20 The Policy and Resources Committee has ultimate responsibility for taking any necessary steps required to ensure a balanced budget position is delivered. The Section 151 Officer will be responsible for ensuring that any budget actions, proposals and mitigations are achievable and legal.
- 3.21 The quarter 1 position highlights £3.618m of forecast adverse variances for which as yet no mitigation has been identified. Committees and the relevant Chief Officers will need to agree remedial action to address these variances to ensure a balanced position can be presented at the end of the year.

Budget Adjustments

- 3.22 The following budget adjustments are proposed at quarter 1 to limit the adverse position, the impact of which is already built into Table 1.

Use of Reserves

- 3.23 Social Care Reserve of £1.500m will be used to offset some of the pressures forecast in Adults Care and Health and Children, Families and Education.
- 3.24 £2.000m of the Wirral Growth Company Profits reserve will be used to offset variances within the Regeneration & Place Directorate (subject to agreement).
- £1.5m of the adverse variance relates to the lease for the Birkenhead Commercial District (BCD) buildings which is payable from practical completion of the site, expected ahead of schedule in August.
 - £0.5m relates to potential exit costs/dilapidation expenses on buildings the Council are exiting.

Business Rate Funding: Favourable variance of £2.000m

3.25 There was an unexpected favourable £2.000m variation against the funding that supports the revenue budget, which relates to an adjustment of Business Rates Section 31 grants. The Business Rates top-up is indexed annually by the change in the small business multiplier. However, the multiplier cap and the freezing of the multiplier in 2021-22, 2022-23 and 2023-24 means the £59.24m top-up (including Better Care Fund) confirmed in the Local Government Finance Settlement is less than Wirral would have received without those measures. Additional unbudgeted Section 31 grants are now anticipated to offset this impact.

Budget Amendments

3.26 The favourable £2.000m variation in funding, relating to Business Rates Section 31 grant, provides the opportunity to carry out budget amendments to address some of the budget pressures.

3.27 Table 2 proposes the budget areas which will be amended. These amendments are already incorporated into the budget column in Table 1 and are explained below.

Table 2: Proposed Q1 Budget Virements

Directorate	Budget Amendment	£000
Children, Families & Education	SEND	350
Children, Families & Education	Assisted Travel	450
Finance	Audit Fees	150
Law & Governance	Safeguarding & Property Teams Resources	180
Neighbourhoods Services	Car Parking Income	600
Neighbourhoods Services	Winter Gritting	270
Total		2,000

Children, Families & Education

3.28 Budget variances in special education needs and disabilities (SEND) and assisted travel requirements. These pressures are due to an increase in Education Health and Care Plans (EHCPs) and the need to transport the pupils to school. Whilst some funding has been built into the budget there is likely to be higher numbers than expected. There has also been an increase in the demand for EHCP assessments and this has led to a backlog building up and some assessments not being completed within the 20 week statutory timescale. These pressures are proposed to be mitigated by additional budget of £0.350m being allocated to SEND resources and £0.450m to assisted travel costs.

Finance

3.29 Variance in Finance due to rising audit fees: year-on-year fees are increasing due to increased additional audit work as part of adhering to the National Audit Office (NAO) requirements and emerging concerns nationally for local authorities such as infrastructure assets, increased testing of pension and retesting of sampling. Audit fees are due to rise by 150%. This pressure is proposed to be mitigated by the allocation of £0.150m of additional budget.

Law & Governance

3.30 Despite various recruitment campaigns, there is difficulty in attracting suitably qualified candidates for the Safeguarding and Property Teams. A high number of

locums is necessary to maintain the service which is putting pressure on the service due to the higher costs. We anticipate overall budget pressure will be in the region of £0.180m which is similar to last year. This pressure is proposed to be mitigated by the allocation of £0.180m of additional budget.

Neighbourhood Services

- 3.31 A £0.600m adverse variance relates to a shortfall in car parking income as ticket sales remain low due to an increase in hybrid working and changes in customer behaviour. This pressure is proposed to be mitigated by the allocation of £0.600m of additional budget.
- 3.32 Winter Gritting – An adverse variance of £0.270m is forecast for 2023/24. Costs have increased within this area in recent years due to inflationary rises in the cost of materials and service provision. Therefore a pressure of £0.1m was incorporated into the budget from 2023/24 onwards to help address some of these issues. However this is not deemed sufficient to address all the current pressures, as the service must maintain a minimum level of gritting during the winter to comply with statutory requirements. This has resulted in an ongoing pressure being presented by the service as at Quarter 1. This pressure is proposed to be mitigated by the allocation of £0.270m of additional budget.

Financial Position without budget adjustments

- 3.33 For information, without the budget adjustments detailed above (paragraphs 3.22 to 3.32), at the end of Quarter 1, the Council would be forecasting an adverse position of £9.1m against the originally approved net revenue budget of £366.6m, as shown in Table 3.

TABLE 3: 2023/24 REVENUE BUDGET & FORECAST OUTTURN (without Budget Adjustments):

	Budget	Forecast Outturn	Variance	
			(+ Adv / - Fav)	
	£000	£000	£000	%
Adult Care & Health	130,579	133,307	2,728	2%
Chief Executive Office	1,685	1,685	0	0%
Children, Families & Education	85,597	87,766	2,169	3%
Finance	6,880	7,030	150	2%
Law & Governance	5,775	5,955	180	3%
Neighbourhoods Services	36,488	39,679	3,191	9%
Regeneration and Place	13,733	16,233	2,500	18%
Resources	16,773	17,273	500	3%
Levies	41,139	41,139	0	0%
Strategic Holding Account and Corporate Items	27,951	25,651	-2,300	-8%
Net Directorate Expenditure	366,600	375,718	9,118	2%

Progress on delivery of the 2023/24 savings programme.

- 3.34 Table 4 presents the progress on the delivery of the 2023/24 approved savings. For savings rated as Amber, an equal amount of temporary in-year mitigation has been identified to cover any shortfalls which may occur. For saving rated as red, a bid will need to be made from the contingency fund set up for non-achieved savings at the end of the year.
- 3.35 In terms of savings, £26.280m of the £28.345m savings targets are either delivered or on track to be delivered, representing 93% of the total savings target with a further 7% or £2.065m anticipated to be delivered through alternative means. The table below summarises the progress by Directorate:

TABLE 4: SUMMARY OF PROGRESS ON DELIVERY OF 2023/24 SAVINGS

Directorate	Approved Saving £m	Green £m	Amber £m	Red £m	Mitigation £m
Adult Care & Health	-5.935	-5.935	0.000	0.000	0.000
Chief Executive Office	-0.070	-0.052	-0.018	0.000	-0.018
Children, Families & Education	-4.180	-4.180	0.000	0.000	0.000
Finance	-5.200	-5.200	0.000	0.000	0.000
Law & Governance	0.000	0.000	0.000	0.000	0.000
Neighbourhood Services	-1.600	-1.253	-0.347	0.000	-0.347
Regeneration & Place	-2.660	-2.460	-0.200	0.000	-0.200
Resources	-0.160	-0.160	0.000	0.000	0.000
Corporate	-8.540	-7.040	-1.500	0.000	-1.500
TOTAL	-28.345	-26.280	-2.065	0.000	-2.065

Significant variances by directorate.

Neighbourhoods: £0.347m amber rated savings-

- 3.36 The key variances are as follows:
- **Introduction of an environmental enforcement scheme** - The saving of £0.150m has been delayed until policy documents can be agreed at ECET Committee in September. The cost of the delay will be mitigated through vacancy control and through restricting non staffing expenditure to essential items only.
 - **Review of Neighbourhoods Staffing Structure** - The saving of £0.425m has been delayed whilst work is carried out to ensure there is no overlap with the corporate enabling services saving. EVR/VS requests are still being considered. Therefore savings will not materialise until Quarter 2. The cost of the delay will be mitigated through vacancy control and through restricting non staffing expenditure to essential items only.
 - **Development of the events programme at Williamson Art Gallery.** Total saving approved was £0.070m. £0.050m of this saving relates to Community Asset Transfer of the Tram Museum which was agreed at TCCL Committee on 9th March. Holding costs continue to be incurred until the process is completed and will be mitigated. The remaining £0.020m relates to additional

income from events at the Williamson, this is on target to be achieved but due to income trends it will not be clear how much of this saving has been delivered until the end of the financial year.

Regeneration & Place: £0.2m amber rated savings

- 3.37 £0.2m adverse pressure relates to the Wallasey Town Hall Standby saving (which is a £0.4m saving). The saving was based on the building being in standby mode for the full year. However, the building has been used for the local plan consultation and the public enquiry. It's now estimated the building won't be fully on standby until half-way through the year, so the full saving will not be achieved. Control of the maintenance budget is expected to mitigate this pressure, subject to any emergency works that may be required on the council's estate.

Corporate: £1.50m amber rated savings

- 3.38 Review of enabling ('back office') services across the council – work continues on restructuring of enabling services across the organisation. Any delays in achieving the full year saving will be mitigated by freezing recruitment of vacant roles.
- 3.39 A complete list of all approved savings can be found in the Budget report which was presented to Council on 27 February 2023.

Reserves and Balances

Earmarked Reserves

- 3.40 On 1 April 23, earmarked reserves totalled £71.831m. Of the total earmarked reserves, more than a quarter will be spent in 2023/24, on the activities for which they were established. There will be cases however where some of the reserves will be committed over a longer period and have been set aside now to support the Council's financial sustainability and have little or limited impact on future years budgets.

TABLE 5: SUMMARY OF EARMARKED RESERVES

Directorate	Opening Balance £000	Forecast Use of Reserve £000	Forecast Contribution to Reserve £000	Closing Balance £000
Adult Care & Health	7,329	-753	0	6,576
Children, Families & Education	3,661	-713	0	2,948
Finance	1,088	-205	0	883
Law & Governance	270	0	0	270
Neighbourhoods Services	301	-159	0	142
Regeneration and Place	7,718	-1,720	0	5,998
Resources	1,916	0	0	1,916
Other Corporate	49,548	-18,260	9,746	41,034
Total	71,831	-21,810	9,746	59,767

- 3.41 A full list of all earmarked reserves can be found in the Budget Outturn report which was presented to Policy & Resources Committee on 14 June 2023.

4.0 FINANCIAL IMPLICATIONS

- 4.1 This is the Quarter 1 budget monitoring report that provides information on the forecast outturn for the Council for 2023/24. The Council has robust methods for reporting and forecasting budgets in place and alongside formal Quarterly reporting to Policy & Resources Committee, the financial position is routinely reported at Directorate Management Team meetings and corporately at the Strategic Leadership Team (SLT). In the event of any early warning highlighting pressures and potential overspends, the SLT take collective responsibility to identify solutions to resolve these to ensure a balanced budget can be reported at the end of the year.

5.0 LEGAL IMPLICATIONS

- 5.1 The Council must set the budget in accordance with the provisions of the Local Government Finance Act 1992 and approval of a balanced budget each year is a statutory responsibility of the Council. Sections 25 to 29 of the Local Government Act 2003 impose duties on the Council in relation to how it sets and monitors its budget. These provisions require the Council to make prudent allowance for the risk and uncertainties in its budget and regularly monitor its finances during the year. The legislation leaves discretion to the Council about the allowances to be made and action to be taken.
- 5.2 The provisions of section 25, Local Government Act 2003 require that, when the Council is making the calculation of its budget requirement, it must have regard to the report of the chief finance (s.151) officer as to the robustness of the estimates made for the purposes of the calculations and the adequacy of the proposed financial reserves.
- 5.3 It is essential, as a matter of prudence that the financial position continues to be closely monitored. In particular, Members must satisfy themselves that sufficient mechanisms are in place to ensure both that savings are delivered and that new expenditure is contained within the available resources. Accordingly, any proposals put forward must identify the realistic measures and mechanisms to produce those savings.

6.0 RESOURCE IMPLICATIONS: STAFFING, ICT AND ASSETS

- 6.1 At this time, there are no additional resource implications as these have already been identified for the proposals agreed and submitted. However, where the budget is unbalanced and further proposals are required, then there will be resource implications, and these will be addressed within the relevant business cases presented to the Committee.

7.0 RELEVANT RISKS

- 7.1 The Council's ability to maintain a balanced budget for 2023/24 is dependent on a stable financial position. That said, the delivery of the budget is subject to ongoing

variables both positive and adverse which imply a level of challenge in achieving this outcome.

- 7.2 In any budget year, there is a risk that operation will not be constrained within relevant budget limits. Under specific circumstances the Section 151 Officer may issue a Section 114 notice but that position has not been reached at the present time.

8.0 ENGAGEMENT/CONSULTATION

- 8.1 Consultation has been carried out with the Senior Leadership Team (SLT) in arriving at the governance process for the 2023/24 budget monitoring process and budget setting process. This report will also be shared and reviewed by the Independent Panel.
- 8.2 Since the budget was agreed at Full Council on 27 February, some proposals may have been the subject of further consultation with Members, Customer and Residents. The details of these are included within the individual business cases or are the subject of separate reports to the Committee.

9.0 EQUALITY IMPLICATIONS

- 9.1 Wirral Council has a legal requirement to make sure its policies, and the way it carries out its work, do not discriminate against anyone. An Equality Impact Assessment is a tool to help council services identify steps they can take to ensure equality for anyone who might be affected by a particular policy, decision or activity.
- 9.2 At this time, there are no further equality implications as these have already been identified for the proposals agreed and submitted. However, where the budget is unbalanced and further proposals are required, then there may be equality implications associated with these, and these will be addressed within the relevant business cases presented to the Committee.

10.0 ENVIRONMENT AND CLIMATE IMPLICATIONS

- 10.1 This report has no direct environmental implications; however due regard is given as appropriate in respect of procurement and expenditure decision-making processes that contribute to the outturn position.

11.0 COMMUNITY WEALTH IMPLICATIONS

- 11.1 In year activity will have incorporated community wealth implications. Consideration would have taken account of related matters across headings such as the following:

- **Progressive Procurement and Social Value**
How we commission and procure goods and services. Encouraging contractors to deliver more benefits for the local area, such as good jobs,

apprenticeship, training & skills opportunities, real living wage, minimising their environmental impact, and greater wellbeing.

- **More local & community ownership of the economy**
Supporting more cooperatives and community businesses.
Enabling greater opportunities for local businesses.
Building on the experience of partnership working with voluntary, community and faith groups during the pandemic to further develop this sector.
- **Decent and Fair Employment**
Paying all employees a fair and reasonable wage.
- **Making wealth work for local places**

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APPENDICES

APPENDIX 1 – Directorate Summary Financial Positions

TERMS OF REFERENCE

This matter is being considered by the Policy and Resources Committee in accordance with section 1.2(b) provide a co-ordinating role across all other service committees and retain a 'whole council' view of [budget monitoring].

BACKGROUND PAPERS

Policy & Resources Committee Report 14 Jun 23: 2023/24 Budget and Budget Monitoring Processes Report.

Policy & Resources Committee Report 5 Oct 22: 2023-24 Budget Update

Bank of England – Monetary Policy Report

CIPFA's Financial Management Code

SUBJECT HISTORY (last 3 years)

Council Meeting	Date
Policy and Resources Committee	14 June 2023
Council	27 February 2023
Policy and Resources Committee	15 February 2023
Policy and Resources Committee	17 January 2022

	*Budget	**Forecast Outturn	Variance	
	£000	£000	(+ Adv / - Fav) £000	%
Adult Care & Health				
Adult Social Care Central Functions	7,097	7,589	492	7%
Older People Services – WCFT	62,840	64,982	2,142	3%
Mental Health & Disability Services - CWP	54,874	54,566	-308	-1%
Other Care Commissions	109	97	-12	-11%
Delivery Services	5,411	5,325	-86	-2%
Public Health	-261	-261	0	0%
Wirral Intelligence Service	509	509	0	0%
Adult Care & Health Net Expenditure	130,579	132,807	2,228	2%
Chief Executive Office				
Chief Executive Office	156	156	0	0%
Corporate Office	1,529	1,529	0	0%
Chief Executive Office Net Expenditure	1,685	1,685	0	0%
Children Families and Education				
Children and Families	56,502	57,436	934	2%
Early Help and Prevention	10,942	9,842	-1,100	-10%
Modernisation and Support	2,782	3,881	1,099	40%
Schools – Core	16,171	15,607	-564	-3%
Children Families and Education Net Expenditure	86,397	86,766	369	0%
Finance				
Finance & Investment	3,449	3,449	0	0%
Revenues & Benefits	2,988	2,988	0	0%
Audit, Risk & Business Continuity	593	593	0	0%
Finance Net Expenditure	7,030	7,030	0	0%
Law & Governance				
Law & Governance (Corporate)	332	332	0	0%
Legal Services	3,285	3,285	0	0%
Democratic & Member Services	1,424	1,424	0	0%
Coroner Services	730	730	0	0%
Electoral Services	479	479	0	0%
Registrar Services	-175	-175	0	0%
Licensing	-120	-120	0	0%
Law & Governance Net Expenditure	5,955	5,955	0	0%

	*Budget	**Forecast Outturn	Variance	
	£000	£000	(+ Adv / - Fav) £000	%
Neighbourhoods				
Neighbourhoods Management Team	-1,220	-1,220	0	0%
Community Safety and Transport	3,569	3,946	377	11%
Highways and Infrastructure	6,357	6,857	500	8%
Leisure, Libraries and Customer Engagement	8,524	9,968	1,444	17%
Parks and Environment	20,128	20,128	0	0%
Neighbourhoods Net Expenditure	37,358	39,679	2,321	6%
Regeneration & Place				
Regeneration	1,483	1,483	0	0%
Housing	5,779	5,779	0	0%
Asset Management & Investment	4,754	4,754	0	0%
Planning	1,199	1,199	0	0%
Special Projects	118	118	0	0%
Local Plan	400	900	500	125%
Regeneration & Place Net Expenditure	13,733	14,233	500	4%
Resources				
HR & OD and Payroll	3,933	3,933	0	0%
Digital & Improvement	8,055	9,555	1,500	19%
Strategic Change	4,785	3,785	-1,000	-21%
Resources Net Expenditure	16,773	17,273	500	3%
Levies				
Transport Levy	23,043	23,043	0	0%
Waste Levy	17,721	17,721	0	0%
Environmental Health Levy	200	200	0	0%
Environment Agency Levy	175	175	0	0%
Levies Net Expenditure	41,139	41,139	0	0%
Strategic Holding Account & Corporate Items				
Pension	-999	-999	0	0%
Treasury & Debt Management	20,016	20,016	0	0%
Other Corporate Items	15,403	13,103	-2,300	-15%
Public Health Recharge	-6,469	-6,469	0	0%
Strategic Holding Acc. & Corporate Items Net Exp.	27,951	25,651	-2,300	-8%
Total Net Expenditure	368,600	372,218	3,618	1%

Notes:

* Budget figures assume agreement to budget amendments shown in Table 2.

** Forecast Outturn figures assume reserves movements shown in Table 5.