

Tourism, Communities, Culture and Leisure Committee**Wednesday, 24 July 2024**

REPORT TITLE:	BUDGET MONITORING AND BUDGET SETTING PROCESSES
REPORT OF:	DIRECTOR OF FINANCE

REPORT SUMMARY

This report sets out how the 2024/25 budget will be monitored through the Committee system, which will facilitate the Policy and Services Committees (the Committees) to take ownership of their specific budgets and present appropriate challenge and scrutiny of Officers on the management and performance of those budgets.

The concurrent activity of budget setting for 2025/26, and how this will be approached, is also set out in this report; incorporated in which are:

- revisions to the approved Medium Term Financial Plan (MTFP) – the formulation of savings proposals and presentation of pressure/growth items
- the application of the Medium Term Financial Strategy (MTFS) principles that underpin the budget process and decision-making, with links to the Council Plan
- how savings plans are to be configured
- considerations of requisite consultation exercises
- the role of the Finance Working Group

This matter relates to all Wards within the Borough and is not a key decision.

RECOMMENDATIONS

It is recommended that the Tourism, Communities, Culture and Leisure Committee:

1. Note the process for in-year monitoring of the 2024/25 budget.
2. Note the proposed approach to 2025/26 budget setting and the key assumptions that will be used.

SUPPORTING INFORMATION

1.0 REASONS FOR RECOMMENDATIONS

- 1.1 The 2024/25 Council budget was agreed at Full Council on 26 February 2024. This budget was made up of savings proposals, pressures/growth items and funding that were based on actual known figures or best estimates available at the time. At any point during the year, these estimated figures could change and need to be monitored closely to ensure, if adverse, mitigating actions can be taken immediately to ensure a balanced budget can be reported to the end of the year.
- 1.2 The Council has a legal responsibility to set an annual balanced budget, which sets out how financial resources are to be allocated and utilised. In order to successfully do so, engagement with members, staff and residents is undertaken. The recommendations in this report inform that approach.
- 1.3 Managing and setting a budget will require difficult decisions to ensure that a balanced position can be presented. Regular Member engagement, which this report forms part of, is considered essential in delivering effective governance and financial oversight.

2.0 OTHER OPTIONS CONSIDERED

- 2.1 The proposals set out in this report are presented to allow for efficient and effective budget monitoring activity that can be conducted in a timely manner. As such, it is considered that to meet the business needs and address the challenges that the Council faces that no alternative options are viable or appropriate at this time.
- 2.2 Not engaging with the Committee at this time, on the matters set out, was an option that was available, however it is considered that involvement of Committees as soon as practical after the agreement of the 2024/25 budget will best assist in delivering the benefits detailed in paragraph 2.1.
- 2.3 In the event of the Section 151 Officer determining that a balanced financial position could not be presented, the Section 151 Officer would be required to issue a section 114 notice and report this to all Members of Full Council. The outcome of which could result in intervention by the Government.

3.0 BACKGROUND INFORMATION

Budget Monitoring Process

- 3.1 On 26 February 2024 Full Council approved the 2024/25 budget, which included significant budget savings/efficiencies (details provided at Appendix A) in order to present a balanced position for the year.
- 3.2 The calculation of the 2024/25 budget was prepared using known figures or best estimates available at the time. At any point during the year, internal or external factors may influence a change in these estimates which could either have a

favourable or adverse impact on the ability to deliver a balanced position at financial year-end.

- 3.3 In order to ensure that a balanced position can be achieved, it is imperative that a robust process for monitoring and managing the budget is in place.
- 3.4 An internal officer governance process is in place, in line with past activity, to scrutinise and challenge budget performance in advance of financial forecasts being presented to the Committees. This process includes:
- Officers responsible for managing budgets (Budget Holders) should regularly examine financial data and transaction records within the Oracle finance system to ensure their accuracy and completeness.
 - Budget Holders and finance staff should convene frequent meetings to rigorously assess current income and expenditure levels, as well as determine future financial obligations. This analysis will facilitate the provision of dependable forecasts within the Oracle EPM finance system.
 - Directorate Management Team (DMT) review of the outcomes of the budget holder and finance staff meetings.
 - Scrutiny and challenge by DMTs as to the robustness of the figures and forecast presented in the context of Directorate-wide activity.
 - DMT agreement on appropriate remedial action where necessary.
 - Operational Performance Group (OPG) review and challenge of the forecast position.
 - Progress on approved savings items monitored through OPG.
 - Regular updates to Strategic Leadership Team for Senior Officer scrutiny and agreement on latest Council financial position.
 - Referral and/or escalation to SLT of potential financial pressures to provide organisational oversight in conjunction with other corporate initiatives.
 - Presentation to Committees.
- 3.5 To facilitate an understanding of income and expenditure levels against operational activities, Appendix B of this report provides the Committee with a detailed breakdown of their 2024/25 budgetary status, organised by functional area.
- 3.6 Once the Annual Budget and related policy framework is approved, it becomes the Council's decision and is effective immediately in respect of the relevant financial year in scope. The Council's Constitution provides that Policy and Service Committees and Officers are required to implement the Council's budget and policy framework as set out at Budget Council. In normal operating conditions, a Policy and Service Committee may only take decisions which are fully consistent with the Council approved budget and policy framework. Chief Officers must ensure that no commitments are made that would result in an approved budget being exceeded.
- 3.7 Each Committee will be responsible for:
- Ensuring that the committee budget is utilised effectively and responsibly and remains within the relevant budget envelope,
 - Implementing corrective measures, when appropriate, to address any adverse financial situations that may arise during the fiscal year. Such actions could include curtailing expenditure or reassessing spending priorities.

- 3.8 Policy and Resources Committee will be responsible for ensuring that the entire budget will be in balance, including providing mitigating actions to bring the budget back in line from any adverse variance position that may be forecast, which may take the form of providing direction to other Service Committees. Policy and Resources Committee will be responsible for advising Full Council on organisation-wide financial activity.
- 3.9 To enable the Committees to manage and monitor budgets effectively in-year, a suite of detailed information will be provided on a quarterly basis, comprising:
- A report monitoring the revenue budget, including the most recent full-year financial forecast and evaluation.
 - Full list of budget savings proposals and the progress for their achievement.
 - A report monitoring the capital budget, including the most recent full-year financial forecast and evaluation.
 - Other specific financial information relevant to the individual committee's decision-making process.
- 3.10 This information will be made available at the earliest committee meeting, following the quarter end and completion of the internal governance process, detailed in paragraph 3.4. The anticipated timetable for reporting quarterly financial information to committee is:
- Quarter 1 (1 Apr – 30 Jun): July 24
 - Quarter 2 (1 Jul – 30 Sep): November 24
 - Quarter 3 (1 Oct – 31 Dec): February 25
 - Quarter 4 (1 Jan – 31 Mar): June 25
- 3.11 Each Committee should have established a Budget Oversight Panel to facilitate regular space to review the budget position in between scheduled committee meetings during stages of the financial year.
- 3.12 The Budget Oversight Panel will comprise the Committee Chair and Spokespersons, the relevant Director and Assistant Directors (as required), Finance and Democratic Service representative.
- 3.13 The purpose of this group is to:-
- Ensure that Members are receiving the most current financial data and are monitoring the budget throughout the year.
 - Question the Director on implications of the financial data ahead of the scheduled Committee meeting.
 - Seek further information from the Director/Assistant Director where necessary.
 - Make reasonable requests for certain additional information to facilitate strategic decision-making.
 - Make links between financial performance and activity, to inform decision-making of the Committee.
 - Inform the process of efficiency target setting and monitor performance against delivery of efficiency targets agreed.
- 3.14 The Committees have the autonomy (subject to delegation levels) to enact budget virements (transfers) from one function to another within their overall committee

budget envelope. Virements will also need to be agreed by the Section 151 Officer as there are certain conditions where budgets are not allowed to be transferred for the purposes of gaining a specific benefit.

- 3.15 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. 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 regular basis by the Policy and Resources Committee.
- 3.16 Whilst each committee is required to remain within its annual budget envelope, situations may transpire that demonstrate an in-year favourable forecast variance being reported to a Committee. Committees wishing to use any forecast underspend, must have approval from the P&R Committee.
- 3.17 The Council must not be in a situation where one Committee is forecasting an overspend, unable to mitigate it, and another Committee is forecasting an underspend and takes a decision to utilise this for unplanned growth purposes. The Policy and Resources Committee will be responsible for ensuring that operating in silos does not occur and that resources are aligned to Council objectives at all times.
- 3.18 The Policy and Resources Committee has ultimate responsibility for taking any necessary steps required to ensure a whole Council budget can report a balanced position throughout the year. The Section 151 Officer, in consultation with the Monitoring Officer, will be responsible for ensuring that any budget actions, proposals and mitigations are achievable and legal.
- 3.19 The Finance Working Group will meet to support the Policy and Resources Committee in its aims of providing strategic direction to the operation of the Council, to maintain a strategic overview of budgets and to provide a coordinating role across all other service committees through a 'whole council view' of budget monitoring.

Budget Setting Process

- 3.20 The process for setting the budget for 2025/26 will commence immediately, building on the MTFP that was approved by Full Council on 26 February, as recommended by Policy and Resources Committee.
- 3.21 The most recent version of the MTFP contains a number of financial pressures and savings for 2025/26 (and beyond) that illustrate a budget gap of £3.191m. The budget setting process will need to close the budget gap, which will fluctuate during 2024/25 subject to further information and analysis of potential financial pressures as well as obtaining clarity on government and other funding available to the Council.
- 3.22 Included within the MTFP for 2025/26 is a suite of proposals for consideration in the proposed budget setting process. Officers will develop business cases for these proposals which will be shared with the regular committee Budget Oversight Panel meetings, concurrently serving as budget workshops for the Committees.
- 3.23 The budget workshops, a number of which will be convened between now and August in line with individual committee requirements, will allow current budget intelligence to be reviewed, challenged and modified. In order to close the budget gap, it will be necessary to consider a number of approaches, which will include:
- reviewing budget pressures with the aim of reducing them
 - reviewing income streams to ensure that maximum benefits are being obtained and that achievable targets are set.
 - reviewing opportunities for budget efficiencies and savings
- 3.24 It is considered vital that clear direction is given by Policy & Resources Committee to each Committee in respect of their budget setting objectives. To facilitate this, it is recommended that budget envelopes are constructed for each Committee to work to in order to provide a framework and clear goals to the approaches noted in paragraph 3.22. These envelopes will take account of the work of the change programme and any justifiable budgetary pressures or additional factors that necessitate strategic management and mitigation. The Finance Working Group will play a key role in this process.
- 3.25 The methodology for constructing budget envelopes will follow the convention adopted for 2024/25, whereby MTFP principles were aligned to Directorate activity through targets that:
- Will produce a balanced budget and MTFP.
 - Prioritise statutory services and objectives in line with the Council Plan
 - Ensure that non-statutory services that are not supporting statutory services will be delivered only where there is no net cost to the Council.
 - Facilitate a strengthening of our reserves to ensure we have funds for the future to support the Council Plan
 - Demonstrate an appropriate approach to corporate risk.
- 3.26 Each Committee, via the budget workshops, will be accountable for identifying, developing and agreeing reductions in pressures and deliverable savings proposals to close the 2025/26 budget gap and ensure a draft balanced budget can be considered by the Policy & Resources Committee in November 2024, to enable

budget consultation to start in a timely manner. See Appendix C for a flow chart of the process for the 2025/26 budget and timeline.

3.27 In developing budget proposals, and reviewing budget activity, each Committee must adhere to the MTFS guiding principles, including the overarching principle that all investment and savings decisions will be aligned to the priorities within the Council Plan:

1. Fees & Charges will be reviewed annually and adjusted for inflation, regulatory guidance, and competitiveness. When setting charges, the impact on vulnerable groups will be considered.
2. Capital decisions will be based upon strong business cases, taking account of invest to save principles where appropriate. Whole life capital financing costs impacting the net revenue position of the Council will be fully considered and reflected in the MTFP.
3. Service level spend will be benchmarked with suitable peer groups and regularly reviewed to ensure the principle of an efficient Council is being achieved.
4. The Council will maximise the opportunities from automation and a policy of 'Digital First' in service delivery.
5. Service reviews will be undertaken Council wide within the timeframe of the MTFS. This will ensure that operating models, organisational design and costs are subject to regular reviews and adjustment.
6. Service development, savings, and investment will be brought forward based on business cases that must demonstrate alignment to the Corporate Plan, feasibility, deliverability and value for money.
7. The Council will consult with stakeholders across the borough in forming budget proposals.
8. The Council will review alternate delivery models and seek joint working and management initiatives with regional and other partners to align to the Wirral Plan.
9. The Council will continually review its Earmarked Reserves for appropriateness and purpose. Unearmarked reserves will be brought to a level of 5% of net expenditure by 2026/27.
10. Given the challenging financial position of the Council and the need to maintain key statutory services. The Council will seek to maximise receipts from all funding streams, including Council Tax over the period of the MTFS.

3.28 Further to these guiding principles the following specific key assumptions will be used for the initial formulation of 2025/26 budget figures:

- Council Tax increase of 2.99% (1.99% general fund 1% Social Care Precept)
- A minimum 3% inflation increase within social care services (largely linked to RLW).
- 2% Increase in pay costs
- 2% Contract inflation.
- Levies to be increased in line with levying body forecasts.
- £2m contribution to the general reserves
- The financial pressures faced by the Adults and Children's Directorates must be addressed within their existing budgetary allocations, supplemented by any funding increases derived from the social care precept and any other additional grant funding enhancements.

- Any funding gap for the BCD will be met from the WGC profits in year.
- Remaining Budget Gap will be bridged from savings identified via Change Programme and Strategic Transformation activity.

4.0 FINANCIAL IMPLICATIONS

- 4.1 This report sets out the 2024/25 budget monitoring process and 2025/26 budget setting process and has no direct financial implications. The outcome of the processes will, if not adhered to or a suitable alternative process agreed, will have significant financial implications. However, the proposals set out control environments and a timeline of activity deemed necessary as part of sound financial management regime.
- 4.2 If the annual budget cannot be balanced, this may result in a Section 114 report being issued by the Section 151 Officer - once issued there are immediate constraints on spending whereby no new expenditure is permitted, with the exception of that funding statutory services, including safeguarding vulnerable people, however other existing commitments and contracts can continue to be honoured.
- 4.3 The Council delivers both statutory and non-statutory services at present – the requirement to eliminate subsidies provided to non-statutory services is considered to be a key requirement in delivering value for money and ensuring that finite resources are targeted on beneficial outcomes.
- 4.4 The Financial Management Code requires the Council to demonstrate that the processes they have in place satisfy the principles of good financial management, based on the following six principles:
- Organisational Leadership – demonstrating a clear strategic direction based on a vision in which financial management is embedded into organisation culture.
 - Accountability – based on Medium-Term Financial Planning, that derives the annual budget process supported by effective risk management, quality supporting data and whole life costs.
 - Financial management - undertaken with transparency at its core using consistent, meaningful and understandable data, reported frequently with evidence of periodic officer actions and elected member decision making.
 - Professional standards - Adherence to professional standards is promoted by the leadership team and is evidenced.
 - Assurance - sources of assurance are recognised as an effective tool mainstreamed into financial management, including political scrutiny and the results of external audit, internal audit and inspection.
 - Sustainability - The long-term sustainability of local services is at the heart of all financial management processes and is evidenced by prudent use of public resources.

5.0 LEGAL IMPLICATIONS

- 5.1 The Policy and Resources Committee, in consultation with the respective Policy and Service Committees, has been charged by Council to formulate a draft Medium Term Financial Plan (MTFP) and budget to recommend to the Council.

- 5.2 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.
- 5.3 Once a budget is in place, Council has delegated responsibility to the Policy and Services Committees to implement it. The Committees **may not within, normal business operating conditions**, act contrary to the Budget without consent of Council other than in accordance with the Procedure Rules set out at Part 4(3) of the Constitution.
- 5.4 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 agreed 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. There may be resource requirements of any action resulting in remedial or mitigating tasks if an adverse forecast is reported with regards the 2024/25 budget in year, however these will be reported at the appropriate time.

7.0 RELEVANT RISKS

- 7.1 The Council's ability to maintain a balanced budget is dependent on a proactive approach due to estimated figures being provided in the calculation for the budget, albeit the best estimates available at the time, plus any amount of internal and external factors that could impact on the budget position in year. Examples of which are new legislation, increased demand, loss of income, increased funding, decreased funding, inability to recruit to posts, etc.
- 7.2 A robust monitoring and management process for the budget is in place. If at any time during the year an adverse position is forecast, remedial action must be agreed and implemented immediately to ensure the budget can be brought back to balanced position.
- 7.3 The risk of this not being able to be achieved could mean that the Council does not have enough funding to offset its expenditure commitments for the year and therefore not be able to report a balanced budget at the end of the year. This could result in the Section 151 Officer issuing a Section 114 notice.

- 7.4 A key risk to the Council's financial plans is that funding and demand assumptions in particular can change as more information becomes available. As such, the MTFP is regularly reviewed and updated as part of routine financial management.
- 7.5 Under the system of retained Business Rates, Authorities benefit from a share of any increased revenues but are liable for at least a share of any falls in income (subject to safety net triggers) and any non-collection. This includes reductions arising from appeals relating to past years which partially fall on the Authority. These risks are mitigated through a combination of the operation of the Collection Fund and General Fund Balances.
- 7.6 Assumptions have been made in the current budget outlook for income and funding from business rates and council tax and social care grants as the main sources of funding. If there is an adverse change to these assumptions as a result of government announcements, additional savings proposals or reduced expenditure would need to be identified as soon as possible to ensure a balanced five-year MTFP can be achieved. Committees will be kept updated with any announcements regarding the local government finance settlement through the year.
- 7.7 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.

8.0 ENGAGEMENT/CONSULTATION

- 8.1 Consultation has been carried out with the Senior Leadership Team in arriving at the governance process for the budget monitoring and setting processes.

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 There are no specific equality implications of this report regarding processes, however, it is recognised that some of the developing proposals for budgets could have equality implications. Any implications will be considered and any negative impacts will be mitigated where possible.
- 9.3 Equality implications will be assessed during planning, decision and implementation stages and will be recognised as an ongoing responsibility. Any equality implications will be reported to the Committees. Equality issues will be a conscious consideration and an integral part of the process.

10.0 ENVIRONMENT AND CLIMATE IMPLICATIONS

- 10.1 At this time, there are no additional environmental and climate 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 environment and climate implications associated with these that will be addressed within the relevant business cases presented to the Committee.

11.0 COMMUNITY WEALTH IMPLICATIONS

11.1 This report has no direct community wealth implications however any budget proposals to be developed should take 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 A Savings agreed at full Council for 2024/25

Appendix B Committee Budget Book details

Appendix C Flow chart of the process for the 2025/26 budget setting.

BACKGROUND PAPERS

Pressure and Growth Proposals

Savings and Income Proposals

CIPFA's Financial Management Code

SUBJECT HISTORY (last 3 years)

Council Meeting	Date
Full Council	26 February 2024
Policy and Resources Committee Environment, Climate	13 February 2024
Emergency and Transport Committee	29 January 2024
Tourism, Communities, Culture & Leisure Committee	2 February 2024
Children, Young People & Education Committee	1 February 2024
Economy Regeneration & Development Committee	22 January 2024
Adult Social Care and Public Health Committee	23 January 2024
Policy and Resources Committee	8 November 2023
Policy and Resources Committee	4 October 2023

Appendix A – Savings agreed at full Council for 2024/25

Theme	Option	24/25 Saving (£m)	25/26 Saving (£m)	26/27 Saving (£m)	27/28 Saving (£m)	28/29 Saving (£m)
Committee: Adult Care & Public Health						
Changing how we fund or provide services	Review of Adult Social Care cost-effectiveness	-4.800	-5.040	-5.292	-5.557	-5.668
Committee: Children, Young People & Education						
Increasing Business Efficiencies	Reduction in teachers' pension liabilities	-0.200	-0.075	-0.050	0.000	0.000
	Kingsway PFI buy out	-0.500	0.000	0.000	0.000	0.000
	Re-organisation of Early Help, Family Support and Social Care into locality teams.	-0.550	0.000	0.000	0.000	0.000
Changing how we fund or provide services	Reduction in looked after children (LAC) numbers	-0.330	-0.439	-0.375	0.000	0.000
	Reducing High Cost Residential Care	-1.100	0.000	0.000	0.000	0.000
	Promoting Independence	-0.300	-0.200	0.000	0.000	0.000
Committee: Economy, Regeneration & Housing						
Increasing Business Efficiencies	Implementation of Corporate Landlord model.	-0.050	-0.250	-0.120	0.000	0.000
Committee: Tourism, Communities Culture & Leisure						
Changing how we fund or provide services	Active Wirral Strategy	0.000	-1.000	-2.000	0.000	0.000
	Review library provision and location of Birkenhead and Wallasey libraries.	0.000	-0.250	0.000	0.000	0.000
	Floral Pavilion	-1.300	0.000	0.000	0.000	0.000
Committee: Policy & Resources						
Increasing Income	Increase in Fees and Charges	-0.750	-0.600	-0.450	-0.450	-0.450
Increasing Business Efficiencies	Enabling Services	-2.160	-2.000	0.000	0.000	0.000
	Cease subsidised traded services.	-0.350	0.000	0.000	0.000	0.000
TOTAL SAVINGS		-12.390	-9.854	-8.287	-6.007	-6.118

Appendix B Committee Budget Details

Budget Book Contents:

- A. Introduction and 2024-25 Budget summary
- B. Service area summary narratives
- C. Key Priorities for 2024-25
- D. 2024-25 Subjective and Objective Budgets
- E. Capital Budgets
- F. Reserves
- G. Agreed Savings 2024/25

A. Introduction and 2024/25 Budget summary

Tourism, Communities, Culture and Leisure Committee 2024/25 Budgets

The Tourism, Communities, Culture and Leisure Committee is responsible for the following areas:

- The provision of Leisure centres including indoor and outdoor activities at Council facilities across the borough.
- Libraries, Museums and Theatres
- The provision of Community Patrol and Antisocial behaviour service
- Council emergency planning
- Running the Transport Depot and providing transport for vulnerable children and adults

The Tourism, Communities, Culture and Leisure Committee provides a wide range of frontline services for local residents. This includes Library services and the broad leisure and cultural offer which comprises a range of leisure facilities for indoor and outdoor activity, including swimming and municipal golf, the Floral Pavilion theatre, Williamson Art Gallery, The Priory, and the Heritage Tramway.

The tables below breakdown and explain the financial resources available to the Committee in 2024/25.

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Revenue Budgets

Revenue Budgets are the monies the Council allocates for its day-to-day expenditure. It is the amount of money the Council requires to provide its services during the year. Table 1 below, highlights how the revenue budgets are allocated across the various Service Areas relevant to the Tourism, Communities, Culture and Leisure Committee.

TABLE 1 2024/25 Tourism, Communities, Culture and Leisure Committee Budget

Service Area	Budget
Coroners	£830,000
Estate and Facilities Management - Cleaning	£112,935
Leisure, Libraries and Customer Engagement	£9,472,114
Neighbourhood Safety & Transport	£1,793,453
Neighbourhoods Management Team	£416,431
Parks and Environment	£1,815,882
Culture and Visitor Economy	£412,868
TOTAL BUDGET	£14,853,683

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B. Service area summary narratives

Estate and Facilities Management - Cleaning

Toilets excluding those based in Parks.

Leisure, Libraries, Customer Engagement and Theatre

The Leisure, Libraries and Theatre service carries out many types of functions as set out below:

- Provision of 15 Libraries providing support for community groups and facilities such as ICT. A new model has been implemented since November 2023, which resulted in the re-provision of 9 sites. Some of these are still part of the Community Asset Transfer process which is currently underway.
- Provision of 2 Golf sites. The remaining 2 closed sites are linked to ongoing Community Asset Transfer proposals.
- Provision of 6 Leisure Centres plus West Kirby Marine Lake along with various grant funded projects which benefit vulnerable groups.
- Floral Pavilion Theatre which also provides support for community groups and a catering facility which is being developed to maximise income generation.
- Museums Service which includes Williamson Art Gallery and Birkenhead Priory
- One Stop Shops and Customer Contact Centre

Neighbourhood Safety

Neighbourhood Safety is responsible for the following areas:

- 24/7 CCTV Control Room
- Emergency Planning
- Community Patrol Service
- Prevention of Anti-Social Behaviour
- Neighbourhood Engagement Service
- Coastal and Inland Water Safety
- Collaboration with partnership agencies to work on joint funded projects.

Cross Cutting and Neighbourhoods Management Team

- This area relates to the budget associated with the Neighbourhoods Management Team and cross cutting functions.

Regulatory Services

- Trading Standards
- Environmental Health

Culture and Visitor Economy

This area reports to the Regeneration and Place Directorate and is responsible for the following:

- Marketing and promotion of the borough to attract visitors.

Appendix B Committee Budget Details

- Promotion of cultural events which will contribute to the regeneration of the borough and will assist in boosting the economy and encourage inward investment.

Appendix B Committee Budget Details

C. Key Priorities for 2024-25

Leisure, Libraries and Theatre

The Active Wirral Programme: Transforming a number of Neighbourhood services to promote independence and healthier lives, delivering better outcomes for residents through more efficient and effective services. To develop a whole system approach to enabling our communities to be physically & mentally active.

The programme will include the following projects.

- Sport and Physical Activity Model
- Leisure Service Review
- Floral Pavilion – Future Model
- Library Service – Future Model

It is intended that this programme will shape organisational objectives and related strategies, policies and investment.

Neighbourhood Safety

The Council signed up to deliver the outcomes laid out in Wirral's Community Safety Strategy 2021-25 which was endorsed by Full Council in January 2022. The strategy was co-produced using the following principles:

- A public health approach: Focus on early intervention and prevention, and the wider determinants of crime and community safety, including social inequalities, employment, skills, health, housing and environment.
- Resident engagement: Work with the local community to understand local priorities and develop an approach that is responsive and effective in increasing feelings of safety.
- Collaboration: Share data and intelligence and work across agencies to facilitate an efficient and effective approach and better targeted interventions.
- Supporting victims: Ensure a focus on victims and strengthen local systems to support victims, reduce repeat victimisation, and recognise that perpetrators of violence can often be victims too.

The Strategy included outcomes laid out against 10 Priority areas and some examples of work to achieve these outcomes include:

- Increasing the amount of public Realm CCTV cameras, increasing public reassurance and increasing the detection of crime.
- Strengthen the effectiveness of the expanding public realm cctv network through the introduction of Video Content Analysis.
- Prioritise the tackling of the most serious criminals who operate in Organised Crime Groups through the Wirral Evolve (Clear, Hold and Build) programme
- The strengthening of the partnership to support the most vulnerable in our society via programmes such as Tackling Modern Slavery, Tackling Hate Crime.

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Regulatory Services

Drive behaviour change – re-establish environmental enforcement and public messaging campaigns.

Culture and Visitor Economy

Deliver a Borough of Culture programme which supports people-led regeneration outcomes and increases participation in local activities

Appendix B Committee Budget Details

D. 2024/25 Subjective and Objective Budgets

TABLE 2 2024/25 Tourism, Communities, Culture and Leisure Subjective Budget

Table 2, below, highlights how the revenue budget is allocated across the various subjective, or types, of expenditure.

Subjective	Budget
INCOME	-£11,965,246
EXPENDITURE	
Employee	£17,088,838
Non Pay	£9,730,091
Cost of Care	£0
TOTAL EXPENDITURE	£26,818,929
TOTAL BUDGET	£14,853,683

Appendix B Committee Budget Details

Table 3 below, provides a further detailed breakdown of the service budgets.

TABLE 3: 2024/25 Tourism, Communities, Culture and Leisure Committee – Service budgets (Objective and Subjective combined)

Directorate	Income	Employee	Non Pay	Cost of Care	Grand Total
Coroners					
Coroners	£0	£0	£830,000	£0	£830,000
Development & Investment					
Estate and Facilities Management - Cleaning	-£31,500	£102,495	£41,940	£0	£112,935
Leisure, Libraries and Customer Engagement					
Customer Contact Centre		£800,654	£16,800	£0	£817,454
Libraries	-£237,300	£2,400,320	£1,015,600	£0	£3,178,620
Museums	-£106,200	£406,294	£144,038	£0	£444,132
One Stop Shops	-£57,800	£887,177	£43,500	£0	£872,877
School Library Services	-£200,000	£96,300	£56,100	£0	-£47,600
Sport & Recreation	-£7,471,529	£6,736,202	£4,266,554	£0	£3,531,227
Theatre	-£3,313,317	£1,706,238	£2,105,598	£0	£498,519
Sports Development	-£0	£164,485	£12,400	£0	£176,885
Neighbourhood Safety & Transport					
Neighbourhood Safety - Operations	-£227,600	£1,369,092	£651,961	£0	£1,793,453
Neighbourhoods Management Team					
Neighbourhoods Management Team	£0	£415,331	£1,100	£0	£416,431
Parks and Environment					
Regulatory Services (Environmental and Trading Standards)	-£320,000	£1,697,482	£438,400	£0	£1,815,882
Regeneration Office					
Culture & Visitor Economy	£0	£306,768	£106,100	£0	£412,868

Appendix B Committee Budget Details

TOTAL BUDGET	£-11,965,246	£17,088,838	£9,730,091	£0	£14,853,683
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E. CAPITAL BUDGETS

Capital budgets are the monies allocated for spend on providing or improving non-current assets, which include land, buildings and equipment, which will be of use or benefit in providing services for more than one financial year.

TABLE 4 2024/25 Tourism, Communities, Culture and Leisure Committee – Capital Budgets

Capital Scheme	2024/25 Budget £000	2025/26 Budget £000	2026/27 Budget £000	2027/28 Budget £000	2028/29 Budget £000
Tourism, Communities, Culture and Leisure					
Arts Council Capital LIF	7	0	0	0	0
Ashton Park Lake	48	0	0	0	0
Bebington Oval Facility Upgrade	527	0	0	0	0
Catering Units	53	0	0	0	0
Consolidated Library Works Fund	229	0	0	0	0
Defibrillators	4	0	0	0	0
Fitness Equipment	2	0	0	0	0
Floral Pavilion	33	0	0	0	0
Future Golf - Project 1.1	250	0	0	0	0
Leisure Capital Improvement Programme	470	0	0	0	0
Moreton Youth Club & Library	993	0	0	0	0
New Brighton Gym Equipment	1	0	0	0	0
Pool Covers	10	0	0	0	0
Studio refurbishment Les Mills classes	5	0	0	0	0

Appendix B Committee Budget Details

Vale Park Toilets	33	0	0	0	0
West Kirby Concourse/Guinea Gap Reception upgrade / improve	351	0	0	0	0
West Kirby Marine Lake/Sailing Centre – accommodation	31	0	0	0	0
Williamson Art Gallery Catalogue	19	0	0	0	0
Williamson Art Gallery Ventilation	96	0	0	0	0
Wirral Tennis Centre - 3G Pitch	355	0	0	0	0
Woodchurch Sports Pavilion	585	0	0	0	0
Total Tourism, Communities, Culture and Leisure	4,102	0	0	0	0

Appendix B Committee Budget Details

F. Reserves

Earmarked reserves are amounts set aside for specific purposes or projects. Please note that approval from the Policy and Resources Committee is required to contribute to or drawdown from these reserves.

TABLE 5 2024/25 Tourism, Communities, Culture and Leisure – Reserve position

Reserve	Opening Balance £000
Sports Development Reserve	22
Hilbre Island – Legacy	21
Library Donations	1
Total	44

Appendix B Committee Budget Details

G. Agreed Savings for 2024/25 for Tourism, Communities, Culture and Leisure Committee

TABLE 6 – Agreed savings for 2024/25

Theme	Option	Description	24/25 Saving (£m)	25/26 Saving (£m)	26/27 Saving (£m)	27/28 Saving (£m)	28/29 Saving (£m)
Changing how we fund or provide services	Active Wirral Strategy	This option builds on the Active Wirral Strategy to review the options for modernising the Council's existing leisure offer. This will include delivery arrangements, opportunities for greater partner and service integration and an associated investment programme in new or retained facilities to ensure the future provision effectively delivers better outcomes.	0.000	-1.000	-2.000	0.000	0.000
	Review library provision and location of Birkenhead and Wallasey libraries.	This option involves the identification of alternative locations for Birkenhead and Wallasey libraries, potentially as part of an integrated offer with other services.	0.000	-0.250	0.000	0.000	0.000
	Floral Pavilion	This proposal involves pursuing a series of efficiency measures aimed at reducing the net operational costs of the Service. This option also includes, in the medium term, an option to explore an alternative operator for the Floral Pavilion to secure this facility for the future	-1.300	0.000	0.000	0.000	0.000

Appendix C Flow chart for 2025/26 budget setting

Committee	Budget Workshops	Budget Workshop Feedback reported to Committee
Adult Social Care and Public Health	Jul - Aug	15-Oct-24
Children, Young People and Education	Jul - Aug	16-Oct-24
Economy Regeneration and Development	Jul - Aug	14-Oct-24
Environment, Climate Emergency and Transport	Jul - Aug	21-Oct-24
Policy & Resources	Jul - Aug	02-Oct-24
Tourism, Communities, Culture and Leisure	Jul - Aug	17-Oct-24

