

**FINANCE SUB COMMITTEE****Thursday, 8 September 2022**

<b>REPORT TITLE:</b>	<b>2022/23 BUDGET SAVINGS STAR CHAMBER</b>
<b>REPORT OF:</b>	<b>DIRECTOR OF RESOURCES</b>

**REPORT SUMMARY**

This report provides progress against delivery of the 2022/23 budget savings agreed at full Council on 28 February 2022 as at the end of June 2022. The Star Chamber approach provides the opportunity for members to gain assurance from Directors as to the deliverability of the savings and to support Officers with recommendations for mitigations, should savings be at risk of non-delivery.

This matter affects all Wards within the Borough, but as a report for information it is not considered to be a key decision.

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

**RECOMMENDATION/S**

The Finance Sub-Committee is recommended to note the progress against the delivery of the 2022/23 budget savings as at the end of Quarter 1, that being June 2022.

## **SUPPORTING INFORMATION**

### **1.0 REASON/S FOR RECOMMENDATION/S**

- 1.1 It is vitally important that the Council has robust processes in place to manage and monitor the in-year financial position, to ensure it delivers a balanced position at the end of the year
- 1.2 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.
- 1.3 This report presents information on the Quarter 1 achievement of 2022/23 budget savings.

### **2.0 OTHER OPTIONS CONSIDERED**

- 2.1 The Policy & Resources Committee has previously determined the budget monitoring process to be followed and this report details the agreed course of action. The Finance Sub-Committee is charged with operating a Star Chamber approach to provide challenge and scrutiny towards the delivery of savings targets.
- 2.2 In striving to manage budgets, available options have been evaluated to maintain a balance between service delivery and a balanced budget. These options have been approved as savings targets and must be delivered in order to manage a balanced 2022/23 budget.

### **3.0 BACKGROUND INFORMATION**

- 3.1 On 28 February 2022, Full Council agreed a set of budget proposals totalling £18.236m to balance the council budget for the 2022/23 financial year.
- 3.2 All proposals were backed with robust business cases that were assessed internally and externally for their viability and delivery in advance of their approval, and members of the Committee were provided a copy of all business cases in advance of their approval.
- 3.3 The Policy and Resources Finance Sub-Committee is charged with the monitoring of the achievement of the 2022/23 savings to ensure they can be fully delivered in year, to enable a balanced budget. The Star Chamber approach is an opportunity for members to gain assurance over the deliverability of the savings and to support Officers with recommendations for mitigations, if required.
- 3.4 At the budget Policy and Resources Committee on 15 February 2022, it was recognised that would be some risk attached to the achievement of the savings due to changing external influence and a £3m budget contingency was established to mitigate any potential non-achievement.
- 3.5 Before the full suite of savings were agreed at Full Council, several amendments were proposed and agreed to the budget. These included the libraries proposed for closure on 1 April 2022 remaining open until 1 November 2022 and the pausing of the demolition of Woodchurch Leisure Centre, to enable Community Asset Transfers, if viable to take place. It was recognised that some savings would not be fully delivered as a result and that the

budget contingency would be available to offset these, if they cannot be found elsewhere in year.

#### 4.0 PROGRESS TOWARDS THE DELIVERY OF 2022/23 SAVINGS

4.1 £16.52m of the £18.24m savings targets are either delivered or on track to be delivered. This represents 90% of the total savings target with a further 6% or £1.132m anticipated to be delivered. The table below summarises this progress by Directorate:

Directorate	Approved Saving	Green	Amber	Red	Mitigation	Actual Savings Delivered to Date
Adult Care & Health	£3.890m	£3.890m	£0.000m	£0.000m	£0.000m	£0.196m
Chief Executive Office	£0.110m	£0.060m	£0.050m	£0.000m	£0.050m	£0.060m
Children, Families & Education	£3.150m	£3.100m	£0.050m	£0.000m	£0.050m	£1.392m
Law & Governance	£0.659m	£0.659m	£0.000m	£0.000m	£0.000m	£0.434m
Neighbourhoods Services	£5.251m	£3.727m	£0.944m	£0.580m	£0.944m	£1.069m
Regeneration and Place	£1.838m	£1.750m	£0.088m	£0.000m	£0.088m	£0.125m
Resources	£3.338m	£3.338m	£0.000m	£0.000m	£0.000m	£2.707m
<b>TOTAL</b>	<b>£18.236m</b>	<b>£16.524m</b>	<b>£1.132m</b>	<b>£0.580m</b>	<b>£1.132m</b>	<b>£5.983m</b>

4.2 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 to be made from the £3m budget contingency if, as described, the non-achievement cannot be mitigated during the year.

4.3 Full details on the progress on specific savings can be found in the appendix.

#### 5.0 FINANCIAL IMPLICATIONS

5.1 This is the Quarter 1 report that provides information on the achievement of 2022/23 savings. 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.

#### 6.0 LEGAL IMPLICATIONS

6.1 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.

- 6.2 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.
- 6.3 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.

## **7.0 RESOURCE IMPLICATIONS: STAFFING, ICT AND ASSETS**

- 7.1 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.

## **8.0 RELEVANT RISKS**

- 8.1 The Council's ability to maintain a balanced budget for 2022/23 is dependent on a static financial position. This is an impossible scenario due to estimated figures being provided in the calculation for the 2022/23 budget, albeit the best estimates that were 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 the significant emerging inflationary and cost of living pressures, new legislation, increased demand, loss of income, increased funding, decreased funding, inability to recruit to posts, ongoing impact of the pandemic etc.
- 8.2 A robust monitoring and management process for the 2022/23 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.
- 8.3 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 report a balanced budget at the end of the year. This could result in the Section 151 Officer issuing a Section 114 notice.
- 8.4 A key risk to the Council's financial plans is that funding and demand assumptions in particular can change as more information becomes available. Significant inflation and cost of living pressures have already impacted the quarter 1 forecast position. and the impact of these pressures will be reviewed and considered in the MTFP as part of routine financial management.
- 8.5 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, General Fund Balances and a Business Rates Equalisation Reserve.

## **9.0 ENGAGEMENT/CONSULTATION**

- 9.1 Consultation has been carried out with the Senior Leadership Team (SLT) in arriving at the governance process for the 2022/23 budget monitoring process and the 2022/23 budget setting process. This report will also be shared and reviewed by the Independent Panel.
- 9.2 Since the budget was agreed at Full Council on 28 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.

## **10.0 EQUALITY IMPLICATIONS**

- 10.1 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.
- 10.2 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.

## **11.0 ENVIRONMENT AND CLIMATE IMPLICATIONS**

- 11.1 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.

## **12.0 COMMUNITY WEALTH IMPLICATIONS**

- 12.1 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 – Progress on the delivery of the 2022/23 Saving Programme

## BACKGROUND PAPERS

**2022/23 savings business cases**

### SUBJECT HISTORY (last 3 years)

<b>Council Meeting</b>	<b>Date</b>
<b>Policy and Resources Committee</b>	<b>7 September 2022</b>
<b>Policy and Resources Committee</b>	<b>13 July 2022</b>
<b>Council</b>	<b>28 February 2022</b>
<b>Policy and Resources Committee</b>	<b>15 February 2022</b>
<b>Policy and Resources Committee</b>	<b>17 January 2022</b>
<b>Policy and Resources Committee</b>	<b>1 December 2021</b>
<b>Policy and Resources Committee</b>	<b>30 November 2021</b>

**APPENDIX A – 2022/23 SAVINGS ACHIEVEMENT DETAIL**

Saving Proposal	Approved Saving	Green	Amber	Red	Mitigation	Comment	Actual Savings Delivered to Date
<b>Adults Care &amp; Health</b>							
Adult Care & Health demand mitigations	£3.890m	£3.890m	£0.000m	£0.000m	£0.000m	On target to be achieved. Adult Care and Health work closely with both NHS Wirral Community Health and Care Foundation Trust (WCHFT) and Cheshire and Wirral NHS Partnership Trust (CWP) to achieve the savings target set each year. The Trusts have been informed of the 2022/23 target and regular meetings are set up to discuss their approach and progress throughout the year. They are currently progressing well and a further £0.4m of savings has been identified by the Trusts but is yet to be validated.	£0.196m
<b>Total Adult Care &amp; Health</b>	<b>£3.890m</b>	<b>£3.890m</b>	<b>£0.000m</b>	<b>£0.000m</b>	<b>£0.000m</b>		<b>£0.196m</b>

Saving Proposal	Approved Saving	Green	Amber	Red	Mitigation	Comment	Actual Savings Delivered to Date
<b>Chief Executive Office</b>							
Service Redesign	£0.110m	£0.060m	£0.050m	£0.000m	£0.050m	Savings have been identified through deletion of vacant post and reduction marketing budget. Mitigation to be achieved as some employees have been seconded to work on the COVID-19 response and funded through Contain Outbreak Management Fund (COMF). Savings achieved to date relate to a reduction in the marketing budget and removal of one vacant post	£0.060m
<b>Total Chief Exec Office</b>	<b>£0.110m</b>	<b>£0.060m</b>	<b>£0.050m</b>	<b>£0.000m</b>	<b>£0.050m</b>		<b>£0.060m</b>

Saving Proposal	Approved Saving	Green	Amber	Red	Mitigation	Comment	Actual Savings Delivered to Date
<b>Children Families &amp; Education</b>							
Reduction of Historic Teacher's Pensions Costs	£0.200m	£0.200m	£0.000m	£0.000m	£0.000m	Saving is fully achieved. This historic commitment reduces year on year as the cohort ages, budget has been reduced accordingly.	£0.200m
Alternative Accommodation Provision for Children Looked After	£1.000m	£1.000m	£0.000m	£0.000m	£0.000m	Has some risks as is dependent on delivery of new accommodation and identifying / matching young people to places. A reserve was established at the end of 2021/22 of £470k to mitigate any potential non-achievement and will be used in 22/23. New accommodation are currently forecast to come on-stream as planned.	£0.100m
Utilisation of demand reserve for COVID pressures	£0.467m	£0.467m	£0.000m	£0.000m	£0.000m	Saving is fully achieved. Reserve has been drawdown and utilised.	£0.467m
Children's Services Redesign and posts deletion/closure	£0.294m	£0.294m	£0.000m	£0.000m	£0.000m	On target to be achieved. Redesign has been completed and posts deleted.	£0.290m

Saving Proposal	Approved Saving	Green	Amber	Red	Mitigation	Comment	Actual Savings Delivered to Date
Reduction in adoption orders	£0.050m	£0.000m	£0.050m	£0.000m	£0.050m	Approved saving has been delayed but will be achieved 2023/24. The saving was to be found by a reduction in Wirral's Adoption in Merseyside (AIM) budget allocation due to falling numbers of adoption placements, as a historic backlog has been cleared. Whilst some of this has come through in 2022/23, the full impact is expected to occur in 2023/24. An update from in-year monitoring is that an underspend is being forecast for the Service Level Agreement (unrelated to placements). This will mitigate / offset the impact of the budgetary saving not being implemented as originally planned. The savings are expected to be delivered by underspend in AIM during the year and Wirral's contribution to AIM budget being reduced in 2023/24.	£0.000m
Reduction in Looked After Children (LAC) numbers	£0.564m	£0.564m	£0.000m	£0.000m	£0.000m	On target to be achieved. Headline rate of LAC has been falling. The number of leaving care remain as expected and should deliver the savings	£0.100m
Review of Youth Offending Service (YOS)	£0.025m	£0.025m	£0.000m	£0.000m	£0.000m	Saving is fully achieved. Service has been redesigned and saving achieved.	£0.025m

<b>Saving Proposal</b>	<b>Approved Saving</b>	<b>Green</b>	<b>Amber</b>	<b>Red</b>	<b>Mitigation</b>	<b>Comment</b>	<b>Actual Savings Delivered to Date</b>
Special Educational Needs (SEND) Transport Review	£0.150m	£0.150m	£0.000m	£0.000m	£0.000m	On target to be achieved by meeting the needs of young people in a more flexible manner. Working with families and young people to reconfigure services.	£0.010m
Increase funding for placements from CCG and SEND	£0.200m	£0.200m	£0.000m	£0.000m	£0.000m	On target to be achieved. There are ongoing discussions for funding from health partners. Wirral has been successful in bidding for capital funding for valuing care residential which is included in the accommodation strategy savings. We expect Health contribution towards the funding of the unit. A more detailed focus on individual placements is also increasing funding where appropriate. With joint funding 50% contribution agreed for a recent high cost placement.	£0.000m
Redesign of Youth Offer	£0.200m	£0.200m	£0.000m	£0.000m	£0.000m	Saving is fully achieved. Youth redesign is implemented and saving delivered.	£0.200m
<b>Total Children Families &amp; Education</b>	<b>£3.150m</b>	<b>£3.100m</b>	<b>£0.050m</b>	<b>£0.000m</b>	<b>£0.050m</b>		<b>£1.392m</b>

Saving Proposal	Approved Saving	Green	Amber	Red	Mitigation	Comment	Actual Savings Delivered to Date
<b>Law and Governance</b>							
Capitalisation of salaries	£0.200m	£0.200m	£0.000m	£0.000m	£0.000m	Ongoing monitoring of eligible costs for capitalisation indicates that from time recording, the saving will be fully met by capitalising salaries against projects.	£0.000m
Removal of individual ward member budgets	£0.184m	£0.184m	£0.000m	£0.000m	£0.000m	Saving is fully achieved by reducing the individual ward member budgets. Reported as fully achieved, as straight reduction in the budget.	£0.184m
Reduction in the Number of Committees	£0.150m	£0.150m	£0.000m	£0.000m	£0.000m	Saving is fully achieved as straight reduction in the budget and posts have been removed.	£0.125m
Whole Council Elections	£0.125m	£0.125m	£0.000m	£0.000m	£0.000m	Saving is fully achieved. Budget has been removed with a contribution to reserve each year to smooth the effective of the four yearly elections and any by-elections.	£0.125m
<b>Total Law &amp; Governance</b>	<b>£0.659m</b>	<b>£0.659m</b>	<b>£0.000m</b>	<b>£0.000m</b>	<b>£0.000m</b>		<b>£0.434m</b>

Saving Proposal	Approved Saving	Green	Amber	Red	Mitigation	Comment	Actual Savings Delivered to Date
<b>Neighbourhood Services</b>							
Highways Operational Services - Income Exploration	£0.030m	£0.030m	£0.000m	£0.000m	£0.000m	On target to be achieved. No actual savings achieved to date, as due to income trends it will not be clear how much of this saving has been delivered until the end of the financial year and will be monitored monthly	£0.000m
Closure of Europa Fun/Leisure Pool & Enhanced Gym Offer	£0.266m	£0.266m	£0.000m	£0.000m	£0.000m	Fun Pool has remained closed since March 2020, therefore this saving is expected to be fully achieved. A new staffing structure was put in place last financial year to reflect the reduced costs associated with running a gym in place of the fun pool.	£0.020m
Catering Pod at Leasowe Leisure Centre for Football Traffic	£0.021m	£0.021m	£0.000m	£0.000m	£0.000m	Catering pod has been purchased and located at Leasowe. It will be ready to start trading in time for the summer trade and football season when income generation opportunities will be greatest.	£0.000m

Saving Proposal	Approved Saving	Green	Amber	Red	Mitigation	Comment	Actual Savings Delivered to Date
Fleet efficiencies in Transport - going green	£0.020m	£0.000m	£0.020m	£0.000m	£0.020m	This saving will be achieved through appointing an independent expert to advise on fuel economy, vehicle choice and mileage reduction strategies. There is a risk associated with this saving due to the cost of living increases which have impacted fuel bills. Mitigation to be achieved through opportunities that have arisen since April 2022 in relation to a review of the transport fleet and sale of vehicles which are no longer required.	£0.000m

Capitalisation of Highways salaries	£0.015m	£0.015m	£0.000m	£0.000m	£0.000m	On target to be achieved. No actual savings achieved to date. Approximately £0.225m of costs have been identified to date relating to employees currently working on capital projects.	£0.005m
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Saving Proposal	Approved Saving	Green	Amber	Red	Mitigation	Comment	Actual Savings Delivered to Date
Highways maintenance Contracts	£0.025m	£0.000m	£0.025m	£0.000m	£0.025m	This saving is flagged as "At Risk" as contract renegotiation is still being finalised and could be negatively impacted by inflation increases that were not foreseen when the saving was agreed. Mitigation to be achieved through opportunities that have arisen since April 2022. This includes part year vacant posts and a review of employee timesheets to establish whether some costs can be allocated to specific capital schemes. No actual savings achieved to date, as contracts will not be agreed until later in the year.	£0.000m
Street Lighting Service Savings	£0.050m	£0.050m	£0.00m	£0.000m	£0.000m	On target to be achieved. No actual savings achieved to date as this expenditure usually occurs in the winter months and relates to street light inspectors employed to check lights to ensure they are working correctly	£0.000m
Car park maintenance 1 year budget reduction	£0.050m	£0.050m	£0.000m	£0.000m	£0.000m	On target to be achieved but noting the ongoing risk of potential maintenance works if a Health and Safety issue is identified in year that was not foreseen at the time the savings was approved. Maintenance spend will be reduced this year as expenditure will only be incurred for essential works.	£0.000m

Saving Proposal	Approved Saving	Green	Amber	Red	Mitigation	Comment	Actual Savings Delivered to Date
Eco and Forest School Income	£0.020m	£0.000m	£0.020m	£0.000m	£0.020m	Saving is classified as "At Risk" as opportunities for income generation are still being finalised. Mitigation will be achieved through a current vacancy within the Forest Schools service whilst work continues to generate the income associated with this saving.	£0.000m
Tree management Team Commercial Offer	£0.025m	£0.000m	£0.025m	£0.000m	£0.025m	Saving is classified as "At Risk" as due to the unforeseen departure of the Tree Manager, delays have been encountered to progress the saving meaning the service had to put temporary cover in to complete this project. Mitigation will be achieved through a vacant Tree Manager post whilst work continues to generate the income associated with this saving. Work is commencing in July to explore options for income generation within this area	£0.000m

Saving Proposal	Approved Saving	Green	Amber	Red	Mitigation	Comment	Actual Savings Delivered to Date
Rent of Café - Royden	£0.010m	£0.010m	£0.000m	£0.000m	£0.000m	This saving will not be achieved as rental income as this was not deemed viable given the recent review of the condition of the café. Refurbishment of the café is currently underway and will open from August as an in-house offer and is expected to generate the savings target of £0.010m this year.	£0.000m
Income increase on allotments	£0.050m	£0.050m	£0.000m	£0.000m	£0.000m	On target to be achieved. This saving is based on a price increase from £74 to £120 for a full plot and from £40 to £60 for a half plot. Customers have been notified of price changes. No actual savings achieved to date, as renewals are not due until October and no significant drop in non-renewals are expected	£0.000m

Saving Proposal	Approved Saving	Green	Amber	Red	Mitigation	Comment	Actual Savings Delivered to Date
Increase in charges for Waste and Environmental services.	£0.462m	£0.462m	£0.000m	£0.000m	£0.000m	Garden waste prices have been increased from 01/04/22. Garden Waste subscriptions are ahead of profile as at the end of May and are expected to achieve at least 40,000 subscribers by the end of July. No actual savings achieved to date, as residents are in the process of re subscribing to the garden waste service during the summer months.	£0.000m
Removal of Vacancies in Environmental and Waste team	£0.100m	£0.100m	£0.000m	£0.000m	£0.000m	Saving is fully achieved as straight reduction in the budget for vacant posts which have been deleted	£0.100m
Suspension of Climate Emergency Initiatives	£0.125m	£0.125m	£0.000m	£0.000m	£0.000m	Saving is fully achieved as straight reduction in the budget. The team will use capital funding to meet additional requirements during the year	£0.125m
Remodelling of Street Cleansing: Plus special events	£0.214m	£0.214m	£0.000m	£0.000m	£0.000m	Saving is fully achieved as this relates to a removal of the permanent presence service and renegotiation of the contract with Biffa	£0.214m

Saving Proposal	Approved Saving	Green	Amber	Red	Mitigation	Comment	Actual Savings Delivered to Date
Review of overtime budget in Parks	£0.015m	£0.015m	£0.000m	£0.000m	£0.000m	Saving is fully achieved as straight reduction in the budget to reflect reduced requirements	£0.015m
Reduce grass cutting from 10 to 8 cuts	£0.100m	£0.100m	£0.000m	£0.000m	£0.000m	Saving is fully achieved as fewer seasonal staff have been recruited in line with the budget available	£0.100m
Cease community firework displays	£0.030m	£0.030m	£0.000m	£0.000m	£0.000m	Saving is fully achieved as straight reduction in the budget. Firework displays will not take place this year	£0.030m
Income Strategy - Cemeteries and crematorium service	£0.053m	£0.053m	£0.000m	£0.000m	£0.000m	On target to be achieved. The saving is based upon price increases benchmarked against other Local Authorities and the price changes came into effect from April 2022. No actual savings achieved to date, as due to income trends it will not be clear how much of this saving has been delivered until the end of the financial year. Income projections are currently on track and are being monitored monthly	£0.000m

<b>Saving Proposal</b>	<b>Approved Saving</b>	<b>Green</b>	<b>Amber</b>	<b>Red</b>	<b>Mitigation</b>	<b>Comment</b>	<b>Actual Savings Delivered to Date</b>
Fund ASB Post from PCC grant	£0.050m	£0.050m	£0.000m	£0.000m	£0.000m	Saving is fully achieved as funding has been changed from revenue budget to PCC grant funding.	£0.050m
Review Engagement Officer secondment	£0.035m	£0.035m	£0.000m	£0.000m	£0.000m	Saving is fully achieved. Post is now vacant and has been deleted.	£0.035m
Introduce Overnight Camper Van Parking Charge in New Brighton	£0.035m	£0.035m	£0.000m	£0.000m	£0.000m	Saving is expected to be fully achieved and scheme will be ready to commence from end of July. No actual savings achieved to date, as this scheme will be in place from the end of July 2022 which will enable income to be collected during the summer.	£0.000m
Deletion of Vacant Posts	£0.302m	£0.302m	£0.000m	£0.000m	£0.000m	Saving is fully achieved as straight reduction in the budget for vacant posts which have been deleted	£0.302m
Reduction in budget for office related expenditure	£0.023m	£0.023m	£0.000m	£0.000m	£0.000m	Saving is fully achieved as straight reduction in the budget to reflect reduced requirements	£0.023m

Saving Proposal	Approved Saving	Green	Amber	Red	Mitigation	Comment	Actual Savings Delivered to Date
Review of Leisure service	£0.178m	£0.130m	£0.048m	£0.000m	£0.048m	A new management structure has been designed but is delayed until later in Quarter 2 due to consultation and notice periods. Mitigation to be achieved through part year vacant posts and a review repairs and maintenance to ensure only essential work relating to Leisure Centres is carried out. No actual saving achieved to date as proposal for new management structure is still in initial stages	£0.000m

Saving Proposal	Approved Saving	Green	Amber	Red	Mitigation	Comment	Actual Savings Delivered to Date
Increase catering across all Leisure Sites	£0.060m	£0.040m	£0.020m	£0.000m	£0.020m	Introduction of new rotas which are more efficient will reduce spending and an increase income generation at the remaining sites. There is a risk that the continuing cost of living increases will impact income. Mitigation to be achieved through part year vacant posts and a review repairs and maintenance to ensure only essential work relating to Leisure Centres is carried out.	£0.000m

Saving Proposal	Approved Saving	Green	Amber	Red	Mitigation	Comment	Actual Savings Delivered to Date
Outdoor Water Sports Offer at West Kirby Marine Lake	£0.015m	£0.000m	£0.015m	£0.000m	£0.015m	Visitors, footfall and income at the site may have been negatively impacted by cost of living and may put the saving at risk. No actual savings achieved to date, it will not be clear how much of this saving has been delivered until after the summer period.	£0.000m

Saving Proposal	Approved Saving	Green	Amber	Red	Mitigation	Comment	Actual Savings Delivered to Date
Temporary Closure and Remodelling of Bidston Tennis Centre	£0.114m	£0.114m	£0.000m	£0.000m	£0.000m	On target to be achieved. No actual savings achieved to date as some employees are still working their notice periods/awaiting redeployment in Q1 and there are ongoing costs associated with the site in relation to the building and security. On 16/06/22 Tourism, Communities, Culture and Leisure Committee agreed that the Authority would work in partnership with the Lawn Tennis Association to run this site and options relating to cost and income contributions are being finalised which will mean this saving is fully achieved.	£0.000m

Saving Proposal	Approved Saving	Green	Amber	Red	Mitigation	Comment	Actual Savings Delivered to Date
Review of Golf Offer	£0.328m	£0.153m	£0.175m	£0.000m	£0.175m	Prices have been increased from April 2022 and sites linked to this saving have closed. There are some lead in pressures associated with this saving as some employees work notice periods and await redeployment. The consultation responses were presented to the TCCL Committee in June, and closure of sites were formally agreed resulting in notice for staff being issued. Mitigation to be achieved through part year vacant posts and a review repairs and maintenance to ensure only essential work relating to golf courses is carried out. No actual savings reported as achieved to date, as the majority of income will be realised over the summer. As at Q1 approximately £0.082m additional income has been achieved due to retention rates with customers transferring to Arrowe Park and Warrens.	£0.000m

Saving Proposal	Approved Saving	Green	Amber	Red	Mitigation	Comment	Actual Savings Delivered to Date
Exercise referral programme	£0.100m	£0.080m	£0.020m	£0.000m	£0.020m	The service is working with health partners to achieve this saving. However, agreement could not be reached until after 1st July. It was announced in April 2022 that the Weight Management grant had been discontinued which was not foreseen when the budget was set. There is a risk this could impact income generation associated with this saving. Mitigation will be achieved through new grant applications as opportunities arise throughout the year.	£0.000m

Saving Proposal	Approved Saving	Green	Amber	Red	Mitigation	Comment	Actual Savings Delivered to Date
Floral pavilion - plans to reduce subsidy	£0.350m	£0.150m	£0.200m	£0.000m	£0.200m	Income generating opportunities could be impacted by increases in the cost of living which was unforeseen at the time the saving was approved and may cause delays in fully implementing this proposal. Mitigation to be achieved through part year vacant posts and a review repairs and maintenance to ensure only essential work relating to the Theatre is carried out. No actual savings achieved to date, as most of the income associated with this service relates to the annual pantomime and does not materialise until Quarter 3.	£0.000m
Transport efficiencies	£0.070m	£0.040m	£0.030m	£0.000m	£0.030m	It was expected that savings would not be achieved in Quarter 1, due to consultation periods and the requirement for employees to work notice periods. Mitigation to be achieved through a review of the transport fleet and sale of vehicles which are no longer required. This will create one off income generation opportunities to assist in mitigating the saving this year. No actual savings achieved to date as employees associated with this saving are still in post	£0.000m

Saving Proposal	Approved Saving	Green	Amber	Red	Mitigation	Comment	Actual Savings Delivered to Date
Reduction in Community Patrol Service	£0.150m	£0.100m	£0.050m	£0.000m	£0.050m	It was expected that savings would not be achieved in Quarter 1, due to consultation periods and the requirement for employees to work notice periods. Mitigation to be achieved through one off use of remaining COVID-19 funding for staff who continued to work on COVID-19 activities during Q1 Agreement as to what is available from remaining COMF (Contain Outbreak Management Fund) grant is still being finalised and will be reported at Q2.	£0.000m
Cessation of Constituency Team and Remodelling of Section	£0.346m	£0.300m	£0.046m	£0.000m	£0.046m	It was expected that savings would not be achieved in from Quarter 1, due to consultation periods and the requirement for employees to work notice periods. Mitigation to be achieved through one off use of Community Safety Partnership Reserve. No actual savings achieved to date, as staff were working notice periods in the first 2 months whilst the restructure was put in place. Employees have commenced in new posts from Jun-22, so actual savings delivered will be reported from Jun-22 onwards	£0.000m

Saving Proposal	Approved Saving	Green	Amber	Red	Mitigation	Comment	Actual Savings Delivered to Date
Review of Neighbourhoods Service Directorate	£0.360m	£0.110m	£0.250m	£0.000m	£0.250m	Delay in commencing whilst EVR/VS requests are considered in line with the new requirements for the service and links with other service reviews and consultations. Mitigation to be achieved through part year vacant posts and through employee buy back of annual leave. No actual savings achieved to date, until outcome of EVR/VS requests are considered and employees finish working notice periods	£0.000m
Permanent Closure and Demolition of Woodchurch Leisure Centre	£0.402m	£0.202m	£0.000m	£0.200m	£0.000m	As full Council agreed to keep the centre open until September to explore the opportunities for Community Asset Transfer, holding costs are being incurred that were not forecast, resulting in the full saving now being unachievable. If alternative savings cannot be found in year, a bid will be made to the contingency budget for non-achievement of savings at the end of the year No actual savings recorded to date until outcome of CAT is known, and some employees are still working their notice periods/awaiting redeployment during Q1.	£0.050m

Saving Proposal	Approved Saving	Green	Amber	Red	Mitigation	Comment	Actual Savings Delivered to Date
Reprovision of the Library Service	£0.652m	£0.272m	£0.000m	£0.380m	£0.000m	Due to the agreement by Council to delay the closure of the libraries in scope until 1 November due to CAT opportunities, it was agreed that if mitigating savings could not be found in-year as a result of the delay, then a bid would be made to access monies from the £3m contingency pot to offset costs at the end of the year. Actual savings will not be achieved until 1 November when the libraries will be closed.	£0.000m
<b>Total Neighbourhood Services</b>	<b>£5.251m</b>	<b>£3.727m</b>	<b>£0.944m</b>	<b>£0.580m</b>	<b>£0.944m</b>		<b>£1.069m</b>

Saving Proposal	Approved Saving	Green	Amber	Red	Mitigation	Comment	Actual Savings Delivered to Date
<b>Regeneration &amp; Place</b>							
Cease support for Community Alarms	£0.200m	£0.200m	£0.000m	£0.000m	£0.000m	On target to be achieved. Contracts due to end in-year so will deliver saving from Q2 onwards. Full saving will be achieved as lead time to deliver was built into saving	£0.000m
Reconfiguration of Commissioned Homelessness accommodation	£0.115m	£0.115m	£0.000m	£0.000m	£0.000m	On target to be achieved. Contracts changes due in-year so will deliver saving from Q2 onwards. Full saving will be achieved as lead time to deliver was built into saving	£0.000m
The Closure Public Conveniences	£0.050m	£0.050m	£0.000m	£0.000m	£0.000m	On target to be achieved. Actual saving achieved to date is from a vacant post, with remaining savings to be delivered over rest of year	£0.025m
Corporate buildings - holding costs	£0.050m	£0.050m	£0.000m	£0.000m	£0.000m	On target to be achieved. No actual savings achieved to date but forecasts will be made at the end of Q1. Full savings will not be known until year end when all building costs are in but buildings remain closed so there is no reason the saving will not be achieved	£0.000m

Saving Proposal	Approved Saving	Green	Amber	Red	Mitigation	Comment	Actual Savings Delivered to Date
Capitalisation of Regeneration Staff Salaries	£1.423m	£1.335m	£0.088m	£0.000m	£0.088m	Continued review with expectations of the saving being achieved at 94%. Potential for additional project management funding to be available from new grants during the year which will mitigate the shortfall. Vacancy management will also support mitigation with the imminent departure of the Director. Timesheets being produced and a line by line review is being undertaken to ensure compliance with capitalisation guidance.	£0.100m
<b>Total Regeneration &amp; Place</b>	<b>£1.838m</b>	<b>£1.750m</b>	<b>£0.088m</b>	<b>£0.000m</b>	<b>£0.088m</b>		<b>£0.125m</b>

Saving Proposal	Approved Saving	Green	Amber	Red	Mitigation	Comment	Actual Savings Delivered to Date
<b>Resources</b>							
To reduce heating in occupied council buildings by 2 degrees	£0.113m	£0.113m	£0.000m	£0.000m	£0.000m	On target to be achieved. Progress on saving will be updated in Q3 and Q4 once we head into the winter months and more data is available on energy usage. However, rising energy prices may negate some of the saving if costs escalate over and above the estimated pressure included	£0.000m
One Stop Shop establishment review	£0.099m	£0.099m	£0.000m	£0.000m	£0.000m	Saving achieved. Service review completed and budget for vacancies removed.	£0.099m
Review of Treasury activity	£0.500m	£0.500m	£0.000m	£0.000m	£0.000m	Work is continuing on renegotiating a number of LOBO loans to reduce borrowing costs. Meetings have been held with advisers on progressing a number of investments which will generate higher returns. Market conditions will have to be considered in any decisions made. This saving will be reassessed once more is known in Q2 and Q3	£0.000m

Saving Proposal	Approved Saving	Green	Amber	Red	Mitigation	Comment	Actual Savings Delivered to Date
Revenues & Benefits Review and Restructure	£0.750m	£0.750m	£0.000m	£0.000m	£0.000m	Saving will be achieved. Additional demands have been placed on the service from Central Government for example Emergency Support Fund / Council Tax Fuel Rebate which require additional support staff and attract New Burdens Funding.	£0.750m
Strategic Change revenue budget reduction	£0.650m	£0.650m	£0.000m	£0.000m	£0.000m	This is saving is predicated on the achievement of the 2022/23 disposal of assets target. The current disposal list indicates that the target will be met but is dependent on Member approval for disposals. If after Q2 there is a risk that the disposals target will not be met, Strategic Change activity will be reduced to ensure the saving can still be made. Reported as fully achieved, as a straight reduction in the budget has already been made.	£0.650m
Restructure of Commercial Income Team	£0.230m	£0.230m	£0.000m	£0.000m	£0.000m	Savings achieved. Service review completed in 2021/22 surplus budget removed.	£0.230m

Saving Proposal	Approved Saving	Green	Amber	Red	Mitigation	Comment	Actual Savings Delivered to Date
Review of Finance Team Structure	£0.050m	£0.050m	£0.000m	£0.000m	£0.000m	Saving is fully achieved by removing a post and associated budget.	£0.050m
Cease Business Rates Contribution	£0.696m	£0.696m	£0.000m	£0.000m	£0.000m	Budget has been removed in 2022/23 and the saving is fully achieved.	£0.696m
Modernisation of Information & Communications Technology Service	£0.050m	£0.050m	£0.000m	£0.000m	£0.000m	Saving is fully achieved as straight reduction in the budget to reflect reduced requirements	£0.050m
Review of Business Support Unit	£0.020m	£0.020m	£0.000m	£0.000m	£0.000m	Saving achieved as the review is complete and budget and post removed.	£0.020m

<b>Saving Proposal</b>	<b>Approved Saving</b>	<b>Green</b>	<b>Amber</b>	<b>Red</b>	<b>Mitigation</b>	<b>Comment</b>	<b>Actual Savings Delivered to Date</b>
Review of Internal Audit - Efficiencies and Income	£0.080m	£0.080m	£0.000m	£0.000m	£0.000m	£62k of savings have already be realised with staffing movements and sales of audit services. The service is confident that the full saving will be realised.	£0.062m
Reduction in Learning & Development Budget	£0.100m	£0.100m	£0.000m	£0.000m	£0.000m	Saving is fully achieved by removal of budget and reducing spend. Reported as fully achieved as straight reduction in the budget.	£0.100m
<b>Total Resources</b>	<b>£3.338m</b>	<b>£3.338m</b>	<b>£0.000m</b>	<b>£0.000m</b>	<b>£0.000m</b>		<b>£2.707m</b>