

POLICY AND RESOURCES COMMITTEE**Tuesday, 13 February 2024**

REPORT TITLE:	2023/24 BUDGET MONITORING FOR QUARTER THREE (THE PERIOD TO 31 DECEMBER 2023)
REPORT OF:	DIRECTOR OF FINANCE

REPORT SUMMARY

This report sets out the financial monitoring information for the Council as at Quarter 3 (31 December) 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 3, there is a forecast adverse position of £7.97m on Directorate spend which can be largely offset by utilising the contingency budget and expected savings from reduced energy costs. This position is based on activity to date, projected trends in income and expenditure and changes to Council funding.

This is not a key decision and affects all wards.

The report contributes to the Wirral Plan 2023-2027 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 £7.97m presented at Quarter 3, largely offset by utilising £5.0m of contingency budgets and £2.2m of expected savings from reduced energy costs.
2. Note the progress on delivery of the 2023/24 savings programme at Quarter 3.
3. Note the forecast level of reserves and balances at Quarter 3.
4. Note budget virements detailed within paragraph 3.33 relating to distribution of centrally held pay and business rate budgets.

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. In quarter 1, a favourable £2.000m variation against the funding relating to an adjustment of Business Rates Section 31 grants, increased the revenue budget to £368.6m. This report sets out the updated revenue financial position at Quarter 3.

Economic Context

- 3.2 As was widely expected, there was a substantial decline in UK headline inflation in Quarter 3, falling to 4% in December from 6.7% at the end of quarter 2, largely due to reductions in utilities and food prices. However, while inflation is headed in the right direction, it remains well above the Bank of England MPC's 2% target and increases in living and debt-financing costs continue to impact upon households.
- 3.3 The Bank Rate remains at 5.25% and current market pricing imply that market participants are not expecting further interest rate rises. However, The Bank of England has emphasised the expectation for rates to remain at this level for an extended period, in order to address continuing inflationary pressures.
- 3.4 Globally, potential sources of further inflationary pressures remain. In particular, recent events in the Middle East have increased uncertainty around future oil prices. More locally in the UK, Nottingham City Council became the latest local authority to issue a Section 114 notice. The Chief Finance Officer detailed the reasons, including increased demand for services, failure to realise transformation savings, rising costs, higher-than-budgeted national pay agreements, income shortfalls, and capital recharge pressures.
- 3.5 The overall risk environment remains particularly challenging, reflecting subdued economic activity, further risks to the outlook for growth and inflation and increased geopolitical tensions, all continuing to place significant pressures on finances and restricting the ability to forecast and plan, with confidence, for the future.

Quarter 3 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 3, against the Council's revised net revenue budget of £368.600m, there is a Directorate forecast adverse variance of £7.970m, which can be largely offset by utilising the £5m contingency budget and £2.2m of savings from reduced energy costs.

TABLE 1: 2023/24 REVENUE BUDGET & FORECAST OUTTURN

	Budget	Forecast Outturn	Variance	
	£000	£000	(+ Adv / - Fav) £000	%
Adult Care & Health	131,257	131,692	435	0%
Chief Executive Office	0	0	0	0%
Children, Families & Education	88,344	88,708	364	0%
Finance	7,861	9,911	2,050	26%
Law & Corporate Services	7,827	7,956	129	2%
Neighbourhoods Services	39,950	44,216	4,266	11%
Regeneration and Place	14,779	15,479	700	5%
Resources	17,733	17,759	26	0%
Net Directorate Expenditure	307,751	315,721	7,970	3%
Levies	40,939	40,939	0	0%
Strategic Holding Account and Corporate Items	19,910	12,710	-7,200	-36%
Net Council Expenditure	368,600	369,370	770	0%

Notes:

* Forecast Outturn figures assume reserves movements shown in Table 3.

Significant aspects of revenue variances by directorate

Adult Care & Health forecast adverse variance of £0.435m.

- 3.8 The forecast shows no variance from quarter two and continues to represent a significant improvement from quarter one following allocation of £2.7m funding from the Market Sustainability and Improvement Fund (MSIF) Workforce Fund. Funding was announced by the Department of Health and Social Care (DHSC) in July 2023. The primary purpose of the fund is to build on the existing Market Sustainability and Improvement Fund to support local authorities to make tangible improvements to

adult social care services in their area. The funding will support the ongoing pressures within social care from hospital discharges.

- 3.9 The numbers of clients supported in Wirral continues to increase, to date an increase of 5% across care services from the start of the financial year. Domiciliary care pick up continues to improve with activity reflecting an increase of 8% in commissioned packages since quarter one, however placements within residential and nursing settings are still increasing with activity showing 2% increase during the first 9 months of the financial year. With additional hours and top-up payments being made to meet the complex needs of people being discharged from hospital as early as possible, the cost of these placements continues to put pressure on the budget.
- 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 £0.364m

- 3.11 There has been no significant movement in overall outturn position since the last report for quarter 2. The Q3 monitoring position includes a £0.67m contribution from the Public Health Grant towards the non-recurrent costs for Early Years and Youth activities, including Family Toolbox. The number of Children Looked After (CLA) has slightly decreased to 772 in December 23 however, there are still significant pressures from the CLA placement costs. The increasing demand in the special education needs and disabilities (SEND) area, such as transport and Education Psychological services, add to the pressures. These pressures are mitigated by underspends in other areas together with the one-off use of £1m of the social care reserve and the additional budget of £0.8m approved at Q1.

Finance forecast adverse variance of £2.050m

- 3.12 The adverse variance within the Finance Directorate derives from two main factors.
- In 2022-23 the Council received an energy grant (£1.186m) for residents not on mains gas or electricity i.e., oil or alternative fuels and in 2022/23 this was reported in the revenue outturn. A proportion of the grant was utilised and the remaining grant is now due to be repaid back to the Government department. This will have an adverse impact on the revenue result within the Finance Directorate (Revenue and Benefits).
 - Discretionary Council Tax discounts: The council awards a number of Local Discounts for Council Tax under its powers under Section 13A1(c) of the Local Government Finance Act 1992. From a financial impact perspective these discounts consisted of two main categories, firstly a discount for all Care Leavers under the age of 25 and secondly a discount to the women's refuge. The cost of these discounts has been incorrectly allocated to the collection fund for a number of years, The cost of these discounts should be met from the council's general fund. The impact of this error means that the cost of these local discounts has been paid for in proportion by all council tax preceptors. Therefore, the council have retrospectively corrected this error at a cost of £0.875m. The future year impact of this amendment has been included in the MTFP.

Law & Governance forecast adverse variance of £0.129m

- 3.13 £0.070m of the adverse variance is within Coroners were increased costs associated with the level of more complex cases involving post-mortem, toxicology and witness expenses associated with investigations and the holding of public enquiries. Officers continue to work with colleagues at Liverpool City Council and the Coroner's office to manage costs. A pressure of £0.100m has been put into the MTFP for 24/25 to address this position.
- 3.14 Legal Services continue to experience challenges in recruiting to senior lawyer posts within the service. Despite numerous recruitment campaigns there are still 6 senior lawyer posts to fill permanently that are currently being covered by locum staff which increases the staffing costs and costs of external legal services. The locum costs have created a pressure of £0.057m. Due to the lack of success in previous recruitment campaigns the services of external recruitment consultants has been procured. The consultants will only receive payment if the roles are successfully recruited to. If all posts are filled this will create a pressure of £0.072m but will reduce expenditure on locum staff.

Neighbourhoods Services adverse variance of £4.266m

- 3.15 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:
- 3.16 Neighbourhoods Management: An adverse variance of £0.662m is forecast for 2023/24. This mainly relates to shortfalls in Neighbourhood review savings. Some of these savings have been allocated following EVR requests and team restructures and further requests are currently being reviewed to assist in achieving these savings from 2024/25 onwards.
- 3.17 Neighbourhood Safety and Transport: An adverse variance of £0.751m is forecast for 2023/24. This is mainly due to income shortfalls and a reduction in the number of schools choosing to renew the Community Patrol services. There is also £0.207m for additional demand within Community Transport that is currently being reviewed with Children, Families and Education teams.
- 3.18 Highways and Infrastructure: An adverse variance of £1.024m is forecast for 2023/24, £0.500m relates to unachieved income targets for Car Parking charges at new locations. The remainder relates to adverse variances within Highways Operational Services, Street Light Maintenance and being unable to achieve vacancy control and mid-point savings targets.
- 3.19 Leisure, Libraries and Customer Engagement – an adverse variance of £1.623m is forecast for 2023/24. In the main, this relates to Theatre and Hospitality for £1.262m and Sports and Recreation, which is largely due to employee and premises costs. The remaining variances are shared across the service on staffing due to being unable to achieve vacancy control and mid-point savings, but these are offset with in-year mitigations.

- 3.20 Parks and Environment: An adverse variance of £0.265m is forecast for 2023/24, which is mainly due to shortfalls in enforcement income, as this will not be achieved until the policy is agreed and implemented.

Regeneration & Place adverse variance of £0.700m

- 3.21 Regeneration : The use of the UKSPF grant to fund a proportion of the Business Support Service has helped provide a favourable forecast of £0.2m from, as agreed at Economy, Regeneration and Housing Committee on 18th September 2023.
- 3.22 Local Plan: The local plan has been funded from use of reserve in previous years and the full reserve has been utilised. A further £0.2m adverse position is forecast this year, which is a reduction from £0.5m previously reported, as the remaining spend is now expected in 24-25 (and will be funded from the existing budget). This slippage was from the delay to the hearings due to the Planning Inquiry.
- 3.23 Assets : Commercial Income has an adverse forecast of £0.2m across the estate, with Europa Building income being a key aspect of this figure; the department are working closely with administrators to review a way forward alongside continued strategic asset management with potential future tenants. This includes the need to write-off £78,862 relating to outstanding debts from Europa Building that the administrator will be unable to pay.

Strategic Holding Account and Corporate Items favourable variance of £7.2m

- 3.24 Energy costs are currently forecast to be £2.2m 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 for any changes.
- 3.25 Work is progressing on the enabling services restructure across the organisation. One theme has concluded, subject to consultation, and others are on track for completion shortly. Forecast financial savings for the year are anticipated to be £1.0m, being a combination of vacant posts being frozen and service restructures, leaving £1.3m unachieved in 23-24. Due to lead in delivery issues, consultation periods etc this saving will only be fully realised in 24-25.
- 3.26 Within this area is the General Contingency Budget, circa £5m, established as part of the 2023-24 budget setting to help mitigate against pressures arising from unanticipated fluctuations in spending and income, growing inflationary pressures, slippage on savings delivery and also to provide much needed financial resilience. The 23-24 pay award agreement in December will also allow us to release £1.4m from the pay contingency budget. As we enter the final quarter of the financial year pressures have begun to crystallise, necessitating the utilisation of the contingency budgets.
- 3.27 A detailed revenue table is attached in Appendix 1.

Pressures to be managed.

- 3.28 It is imperative that the Council report a balanced position at the end of the financial year.
- 3.29 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.
- 3.30 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.
- 3.31 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.
- 3.32 The quarter 3 position highlights £7.970m of forecast adverse variances. Mitigation from utilising contingency budgets and expected savings from reduced energy costs will largely cover this position. The application of flexible use of capital receipts is also being explored against Strategic Change revenue spend which will assist in achieving a balanced position at year end. However, Committees and the relevant Chief Officers will still need to identify and agree remedial action to address the remaining variances, noting that the Section 151 Officer has engaged with SLT around deferring non-essential spend until the end of the year to ensure a balanced position can be achieved at year end.

Budget Virements/ Amendments

- 3.33 At the start of the financial year, the Council agreed to set aside budgets to cover increases in pay costs (salaries) and business rates payable on Council owned buildings. These budgets were held centrally until such time as the exact costs were known. As at quarter 3, these budgets have been moved from a central, holding position, into each Directorate, to align budget with spend. Similarly, the cross-cutting saving relating to Enabling Services has been held centrally until specific directorate savings are identified. At Q3, the identified savings have been reflected in Directorate positions via budget reductions.

Progress on delivery of the 2023/24 savings programme.

3.34 Table 2 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 savings rated as red, the contingency fund set up for non-achieved savings will need to be utilised.

3.35 In terms of savings, £26.011m of the £28.345m savings targets are either delivered or on track to be delivered, representing 92% of the total savings target with a further 8% or £2.334m with a high risk of not being achieved within this financial year. The table below summarises the progress by Directorate:

TABLE 2: 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
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	-0.070	-0.052	-0.018	0.000	-0.018
Neighbourhood Services	-1.600	-0.784	-0.091	-0.725	-0.091
Regeneration & Place	-2.660	-2.460	0.000	-0.200	0.000
Resources	-0.160	-0.160	0.000	0.000	0.000
Corporate	-8.540	-7.240	0.000	-1.300	0.000
TOTAL	-28.345	-26.011	-0.109	-2.225	-0.109

Significant variances by directorate.

Neighbourhoods: £0.725m red 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. This saving is rated red and is unlikely to be achieved in 2023-24.
- **Leisure Centre service review** – The saving of £0.500m will not be fully achieved until 2024/25. £0.241m of savings are expected to be delivered in year, with the remaining savings achieved next financial year as the full impact of energy efficiency projects are realised and EVR savings agreed.
- **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. These delays mean that £0.287m is rated red and is unlikely to be achieved in 2023-24.

Regeneration & Place: £0.2m red 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 is now estimated the building won't be fully on standby until half-way through the year, so the full saving will not be achieved.

Corporate: £1.300m red rated savings

- 3.38 Work is progressing on the enabling services restructure across the organisation. One theme has concluded, subject to consultation, and others are on track for completion by calendar year end. Forecast financial savings for the year are anticipated to be c £1.0m, being a combination of vacant posts being frozen and service restructures. It is planned that by the end of the financial year all the required posts to achieve the full £2.3m saving will have been identified. However due to lead in delivery issues, consultation periods etc. £1.300m of this saving will only be fully realised in 24-25.
- 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

3.40 On 1 April 23, earmarked reserves totalled £71.831m and General Fund Balances totalled £13.180m. Of the total earmarked reserves, more than a quarter will be spent in 2023/24, on the activities for which they were established.

TABLE 3: SUMMARY OF EARMARKED RESERVES

Directorate	Opening Balance £000	Forecast Use of Reserve £000	Forecast Contribution to Reserve £000	Analysis of Forecast Closing Balance £000		
				Ring-fenced	Non Ring-fenced (committed)	Non Ring-fenced
Adult Care & Health	7,329	-250	0	6,981	0	98
Children, Families & Education	3,661	-1,132	0	1,053	1,043	433
Finance	1,088	-471	0	0	0	617
Law & Governance	270	-148	0	67	55	0
Neighbourhoods Services	301	-181	0	112	0	8
Regeneration and Place	7,718	-3,016	0	3,255	0	1,447
Resources	1,916	-500	0	0	0	1,416
Other Corporate	49,548	-21,429	8,125	32,396	0	3,848
Total	71,831	-27,127	8,125	43,864	1,098	7,867
				Total Earmarked Reserves Forecast Closing Balance		52,829
General Fund Balances	13,180	0	0	0	0	13,180

3.41 The Council is currently forecast to have £52.829m of earmarked reserves at the end of the financial year 2023-24. Of this £43.864m can be considered ringfenced, with specific conditions limiting their use, £1.098m is non ring fenced but already committed for specific purposes and £7.867m can be considered earmarked but not ringfenced . Ringfenced reserves include School's balances, Insurance fund, Public Health Grant, Wirral Growth Company, Covid Additional Relief Fund (CARF), Resettlement Programme Grant, and Selective Licensing.

3.42 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 3 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	8 November 2023
Policy and Resources Committee	4 October 2023
Policy and Resources Committee	12 July 2023
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

APPENDIX 1 - Directorate Summary Financial Positions

	Budget	Forecast Outturn	Variance	
	£000	£000	(+ Adv / - Fav) £000	%
Adult Care & Health				
Adult Social Care Central Functions	8,096	8,457	361	4%
Older People Services - WCFT	62,382	62,550	168	0%
Mental Health & Disability Services - CWP	54,888	55,093	205	0%
Other Care Commissions	-59	-7	52	-88%
Delivery Services	5,586	5,355	-231	-4%
Public Health	-161	-161	0	0%
Wirral Intelligence Service	525	405	-120	-23%
Adult Care & Health Net Expenditure	131,257	131,692	435	0%
Chief Executive Office				
Chief Executive Office	0	0	0	0%
Corporate Office	0	0	0	0%
Chief Executive Office Net Expenditure	0	0	0	0%
Children Families and Education				
Children and Families	56,598	58,268	1,670	3%
Early Help and Prevention	11,000	9,879	-1,121	-10%
Modernisation and Support	4,527	4,097	-430	-9%
Schools - Core	16,219	16,464	245	2%
Children Families and Education Net Expenditure	88,344	88,708	364	0%
Finance				
Finance & Investment	4,349	4,426	77	2%
Revenues & Benefits	2,891	4,885	1,994	69%
Audit, Risk & Business Continuity	621	600	-21	-3%
Finance Net Expenditure	7,861	9,911	2,050	26%
Law & Corporate Services				
Law & Governance (Corporate)	347	423	76	22%
Legal Services	3,421	3,478	57	2%
Democratic & Member Services	1,121	1,139	18	2%
Coroner Services	730	800	70	10%
Electoral Services	481	505	24	5%
Registrar Services	-117	-127	-10	9%
Licensing	-85	-85	0	0%
Policy & Strategy	259	235	-24	-9%
Comms & Marketing	666	706	40	6%
Executive Support	665	597	-68	-10%
Members Support Team	243	209	-34	-14%
Committee Services	96	76	-20	-21%
Law & Governance Net Expenditure	7,827	7,956	129	2%

APPENDIX 1 - Directorate Summary Financial Positions

	Budget	Forecast Outturn	Variance	
	£000	£000	(+ Adv / - Fav) £000	%
Neighbourhoods				
Neighbourhoods Management Team	134	796	662	494%
Community Safety and Transport	3,871	4,562	691	18%
Highways and Infrastructure	6,474	7,498	1,024	16%
Leisure, Libraries and Customer Engagement	8,823	10,446	1,623	18%
Parks and Environment	20,648	20,914	266	1%
Neighbourhoods Net Expenditure	39,950	44,216	4,266	11%
Regeneration & Place				
Regeneration	444	244	-200	-45%
Housing	6,009	6,009	0	0%
Asset Management & Investment	6,473	6,773	300	5%
Planning	1,333	1,733	400	30%
Special Projects	121	121	0	0%
Local Plan	399	599	200	50%
Regeneration & Place Net Expenditure	14,779	15,479	700	5%
Resources				
HR & OD and Payroll	5,355	5,277	-78	-1%
Digital & Improvement	8,909	10,015	1,106	12%
Strategic Change	3,469	2,467	-1,002	-29%
Resources Net Expenditure	17,733	17,759	26	0%
Directorate Net Expenditure	307,751	315,721	7,970	3%
Levies				
Transport Levy	23,043	23,043	0	0%
Waste Levy	17,521	17,521	0	0%
Environmental Health Levy	200	200	0	0%
Environment Agency Levy	175	175	0	0%
Levies Net Expenditure	40,939	40,939	0	0%
Strategic Holding Account & Corporate Items				
Pension	-1,067	-1,067	0	0%
Treasury & Debt Management	20,098	20,098	0	0%
Other Corporate Items	7,355	155	-7,200	-98%
Public Health Recharge	-6,476	-6,476	0	0%
Strategic Holding Acc. & Corporate Items Net Exp.	19,910	12,710	-7,200	-36%
Total Net Expenditure	368,600	369,370	770	0%

Notes:

* Forecast Outturn figures assume reserves movements shown in Table 3 of the report.