BARNSLEY METROPOLITAN BOROUGH COUNCIL

REPORT OF: **The Director of Finance (Section 151 Officer)**

TITLE: **CORPORATE FINANCE PERFORMANCE Q1 2023/24**

REPORT TO:	**Cabinet**
Date of Meeting	
Cabinet Member Portfolio	**Cllr Franklin - CORE**
Key Decision	
Public or Private	**Public**

Purpose of report

To consider the financial performance of the Authority during the first quarter ended 30th June 2023 and assess the financial implication against the Council's Medium-term Financial Strategy (MTFS).

Council Plan Priority
All

Recommendations

That Cabinet:

CORPORATE FINANCE PERFORMANCE

1. **Note the £17.5M projected cost pressure on the Council's 23/24 General Fund budget and the plans to bringthis into balance by year end as identified within the body of the report.**

2. **Approve a formal moratorium on all expenditure, to include added scrutiny of procurement spend and recruitment, to help mitigate these pressures.**

3. **Receive further updates from Executive Directors on the delivery of their service reviews / efficiencies and future spending plans, ensuring that these are managed within agreed resource envelopes.**

4. **Agree to use the £7.4M provision set aside within the 23/24 budget to partly offset the forecast pressures, with the remainder (should this position not improve), being funded from a reprioritisation of existing earmarked reserves.**

5. **Note the current forecast pressure of £0.8M on the Housing Revenue Account.**

6. **Approve the accounting write-off of historic bad debts totalling £0.969M as detailed in the report [NB: all debts remain liable for collection].**

CAPITAL PROGRAMME PERFORMANCE

7. **Note the forecast position on the Capital Programme (paragraphs 2.11 to 2.17 refer).**

8. **Note scheme slippage totalling £3.6M.**

9. **Note total variation in scheme costs totalling £1.2M, including a cost variation on the Billingley View new build HRA scheme and agree to vire resources from underspends elsewhere within the programme to fund these cost variations.**

10. **Approve new schemes to be released into the programme totalling £43.6M in line with the agreed 2023/24 Capital Programme.**

TREASURY MANAGEMENT

11. **Note the key messages from the Council's Q1 Treasury Management activities (paragraphs 2.18 – 2.28 refers).**

1. INTRODUCTION

1.1 The Council's 23/24 budget was agreed by Full Council on 23rd February 2023. This was predicated on the delivery of several key assumptions (highlighted below), whilst also highlighting significant emerging risks that would also require addressing over the planning period. As such, the updated MTFS set aside one-off resources to temporarily mitigate these anticipated pressures pending the development of a transformation and efficiency plan to address the anticipated budget gaps on a sustainable basis over the medium term.

2. PROPOSAL

Overall General Fund Position to the Quarter Ending June 2023

2.1 The table below summarises the Council's forecast financial performance for 2023/24.

Directorate	Approved Net Budget 2023/24	Projected Net Outturn 2023/24	Variance
	£000	£000	£000
Children's	53,327	64,261	10,934
Growth & Sustainability	58,063	59,892	1,829
Place Health & Adult Social Care	54,993	54,993	-
Public Health & Communities	10,543	10,046	(497)
Core Services	24,373	26,073	1,700
Service Totals	**201,299**	**215,265**	**13,966**
Corporate / General Items	**33,545**	**37,045**	**3,500**
TOTAL General Fund	**234,844**	**252,310**	**17,466***

HRA	**0**	**757**	**757**

***to be funded via**

2.2 The current forecast is for a year-end cost pressure in the region of £17.5M. This is significantly more than anticipated at budget setting time and predominantly relates to further additional pressures being experienced in Children's Social Care.

2.3 Detailed explanations on each Directorate's position are highlighted below at paragraph 2.12. However, in summary the main pressures are as follow:

Pressure	**£M**	
Children In Care (LAC/Other)	8.3	
Children's Development Plan	2.6	
Sub Total – Children's Directorate		**10.9**
Commercial Income	0.8	
Home to School	0.6	
Additional Waste Costs	0.4	
Sub Total - Growth & Sustainability		**1.8**
Additional legal (Childrens SC related) costs	1.3	
Children's Development Plan (Legal /BI)	0.5	
Sub Total - Core Directorate		**1.8**
Employee Pay	3.5	
Sub Total - Cross Council Pressures		**3.5**
Total Cost Pressures		**18.0**
Underspend within public health / other		(0.5)
Net Cost Pressure		**17.5**

2.4 To help mitigate the above cost pressures it is recommended that a formal moratorium on expenditure be implemented, including tighter controls on procurement and recruitment expenditure.

2.5 However, it is unlikely that the above will address the £17.5M cost pressures in full, so in line with the agreed financial strategy, these pressures will need to be addressed in year from the £7.4M reserve set aside as part of the 23/24 budget setting process, with the remainder (currently £10.1M) being funded from a re-prioritisation of existing earmarked reserves.

2.6 It is likely that some of these pressures will continue over the medium term, so it remains imperative that the development and delivery of a transformation and efficiency plan to address the anticipated budget gaps over the medium term, is progressed.

2.7 Therefore, it is recommended that Executive Directors provide regular updates on actions to mitigate the above costs moving forwards including an update on delivery of their service reviews (transformation) and future spending plans, ensuring that these are managed within agreed resource envelopes.

Corporate Resources

2.8 The above position (as reported in the table at paragraph 2.1) excludes any impact in relation to the collection of core taxation income (Council Tax and Business Rates). The Council Tax collection rate is currently forecast to be 96.28%, which is 0.22% below the stretch target of 96.5% [due to the impact of the cost-of-living crisis on household incomes and the ability to pay Council Tax and other bills]. Collection below 95% would result in a financial pressure over and above that reported in this report and therefore this position will be closely monitored throughout the remainder of the year.

2.9 Business Rates collection is also slightly below target at 97.82% compared to the stretch target of 98% [due to the ongoing impact of inflation and supply chain issues on business cashflow and ability to meet business costs including business rates]. Similar to Council Tax, this position will be closely monitoring throughout the remainder of the year.

2.10 Overall, the current arrears (debt) position as at the end of June stood at £21.585M, a net increase of £2.0M since the start of the year. The Council's overall bad debt provision has also been revised to reflect current arrears. Approval is now sought to write off historic debts [in accounting terms] of £0.969M which have become uneconomical to pursue any further at this time [NB: all debts remain liable for collection].

2023/24 Efficiency Proposal Update

2.11 The following table provides an update against the agreed 23/24 efficiency proposals.

Directorate	Target £	Already Delivered £	To be Delivered £	Progress
CHILDRENS SERVICES				
Education, Early Start and Prevention	283,000	283,000	-	Fully delivered
Children's Social Care and Safeguarding	479,600	249,600	230,000	Savings attached to the new residential care home and student placements is yet to be delivered
Total Children's	**762,600**	**532,600**	**230,000**	
GROWTH & SUSTAINABILITY				
Regeneration & Culture	1,540,000	1,040,000	500,000	The efficiency savings attached to Gateway Plaza is unlikely to deliver in full during this year
Highways & Engineering	200,000	200,000	-	

Total Growth & Sustainability	**1,740,000**	**1,240,000**	**500,000**	
PLACE HEALTH & ADULTS				
Adult Social Care	3,010,000	3,010,000	-	Fully delivered
Total Place Health & Adults	**3,010,000**	**3,010,000**		

PUBLIC HEALTH & COMMUNITIES				
Public Health	700,000	700,000	-	Fully delivered
Communities	360,000	360,000	-	Fully delivered
Public Health & Communities	**1,060,000**	**1,060,000**	**-**	
CORE				
Finance	190,000	190,000	-	Fully delivered
Business Improvement, HR & Comms	275,000	275,000	-	Fully delivered
Customer Information & Digital Services	299,000	299,000	-	Fully delivered
Total Core	**764,000**	**764,000**	**-**	
TOTAL	**7,336,600**	**6,060,600**	**730,000**	

DIRECTORATE UPDATES

2.12 The following detailed updates have been provided by Executive Directors.

Executive Director's Summary for Children's Services

Highlights

The latest approved budget for 23/24 for the Children's Directorate is **£53.327M**. The Directorate is forecasting an outturn of **£64.261M** as at the end of Quarter 1, resulting in a forecast cost pressure of **£10.934M.** Key pressures include:

- Children in Care (LAC/Other) £8.3M
- Childrens Development Plan £2.6M

Quarter 1 position to the end of the quarter ending June 2023

Children's Directorate	Approved Net Budget	Projected Net Outturn	Variance		Devt Plan Costs	Other BAU Costs
	£'000	£'000	£'000		£'000	£'000
Education, Early Start & Prevention	11,654	11,501	-153		-131	-22
Children Social Care	37,097	48,184	11,087		2,772	8,315
Sub-Total	**48,750**	**59,685**	**10,934**		**2,641**	**8,293**
Schools	4,576	4,576	0		0	0
Total – Children's	**53,327**	**64,261**	**10,934**		**2,641**	**8,293**

Explanation of Key Variances

Education, Early Start & Prevention (Underspend of £0.153M)

An overall underspend of **-£0.153M** is forecast for the Business Unit and mainly relates to staff vacancies in several service areas.

The Q1 forecast position includes a Development Plan underspend (£0.131M) mainly relating to the delay in recruiting to posts across Early Start and Family Services and Commissioning (included in the development cost below).

The following explains the key operational variances in Q1:

Inclusion Services (overspend of £0.174M):

- The overspend mainly relates to increased Mediation contract costs (£0.030M) and the use of agency staff (£0.146M) to deal with EHCP demand pressures within the SEND Assessment & Review team.
- The overall cost pressure has been offset by vacant posts across Inclusion Services; particularly within the Education Psychology Service (-£0.045M) where there has been difficulty in recruiting qualified psychologists.

Education and Partnerships (underspend of £0.141M):

- The underspend relates to an expected reduction in expenditure on externally procured professional support for schools and staff vacancies within School Improvement (-£0.054M) and Education Welfare (-£0.091M). This is slightly offset by a shortfall in trading income with schools in the Schools Governor Development & Clerking Service.

Early Start and Family Services (underspend of £0.077M)

- The underspend is mainly due to staff turnover and slippage in recruitment to vacant posts in the Family Centres and Targeted Youth Support teams. This is partially offset by a reduction in the family centres childcare income.
- The forecast position above assumes that the carried forward Family Hub Grant from 22/23 (£0.654m) would be fully expended by end of October 2023 – to avoid any risk of claw back.

Other Variances (overspend of £0.008M):

- A net overspend has been reported within Strategic Management relating to historical pension payments offset by an underspend on commissioning.

BU3: Children Social Care *(overspend of £11.087M*)

An overspend position of **£11.087M** is currently forecast for the year – a significantly worse position than predicted at the start of the financial year. The latest forecast overspend is due to significant cost pressures in LAC placements, Children Disability Service and increased agency spend relating to the Children's Services Development Plan.

The forecast outturn includes costs (£2.391M) of implementing the following range of actions included in the Development Plan aimed at improving and strengthening Children's Services:

- addressing caseloads / capacity pressures by the use of agency staff across teams to cover vacancies / absences.
- creating a variety of additional permanent staffing roles across the business unit to further develop the service, quality, compliance, and outcomes for children.
- Improving our local offer and support to Care Leavers.

The following explains the key cost pressures across children social care for Q1.

Children in Care (overspend of £8.314M):

The forecast overspend mainly relates to LAC placement costs and reflects an increased number of placements in residential care homes as well as the continued competitive pressures in the children's care home provider market. The Council continues to face challenges (increasing numbers and costs) in placing young children, especially those with complex / multiple needs:

- *LAC population*: - Barnsley's LAC number at the end of Q1 is 412, a net increase of 10 since the end of March 2023. The increase in LAC is mainly due to foster care and residential care placements, offset by reduction in kinship type placements (e.g. adoptions). It should be noted that residential care placement moves (due to breakdowns) and changes due to complexity of needs are significant factors for the increased forecast costs reported.
- *External residential care (*+£7.484M): - a rise in the number of placements (and costs) in external residential children's homes continues to exert pressure on resources – with an overspend of £7.5M forecast for the year.

  There are currently 77 young people placed in external care homes (including 34 in semi-independent accommodation) at the end of Q1, compared to the planned number of 65 for the financial year.

  The forecast cost pressure includes the cost of 2x secure welfare / remand placements (unit cost of £13k/week); an increasing number of high-cost placements above the average weekly cost of £5k; and a significant increase in the numbers of children placed in semi-independent accommodation with higher-than-average weekly fees.

  The high unit cost of some placements reflects competitive pressures in the care market, particularly for young people with complex needs. It is also evident that the change to regulated provision of a number of semi-independent homes has contributed to the increase in the weekly cost charged by providers.
- *Foster care*: (+£0.225M)- projected cost pressure mainly due to an increase in the number of children in foster care – 305 at the end of Q1 compared to the planned average for the year of 275 (the increase mainly relates to independent foster agency placements and connected carers). The above increase and cost pressure was slightly offset by a forecast reduction in placements with in-house foster carers.
- *Other placement costs*: (-£0.291M) - A budget underspend of £0.3M is forecast on Special Guardianship Orders, Adoption Support and Advance S38(6) support payments prior to issuing formal court care orders.
- *Other Children in Care budgets (+£0.896M):* Staffing cost pressures are currently forecast across the Children in Care social worker teams (including fostering) and the Council owned homes (Spring Lane and Newsome Avenue). Most of these pressures relate to the use of agency staff (to address increased caseloads; cover staff vacancies / absences) and also the outcome of job evaluation of staff at both Council owned homes.

Childrens Development Plan Phase 2 - £2.642M

As previously reported, there are further cost pressures associated with the Children's Development Plan. Costs associated with Phase 2 of the plan are highlighted below:

- *Future Directions (overspend of £0.495M)* - The overspend is mainly due to increased staffing costs (personal advisers) and the use of agency staff to cover vacant posts approved as part of the Phase 2 development plan. The forecast position also includes additional spend (£0.150M) associated with the improved local offer to care leavers.

- *Assessment & Care (overspend of £1.481M)* A net overall pressure of £1.5M is forecast mainly on staffing costs (across the Integrated Front Door and Children Young People Teams) due to the use of agency / project teams to address increased caseloads, vacancies, long term staff absences and new posts approved in the Phase 2 Children's Development Plan.

- *Safeguarding & Quality Assurance (overspend of £0.121M)* The forecast overspend is mainly attributable to additional staffing costs as well as increased use of agency staff to cover absences, vacancies and to provide extra capacity where needed.

- *Children's Disability & Short Breaks (overspend of £0.658M)* The forecast overspend includes an increase in direct payment costs (£0.147M); additional staffing costs agreed as part of the Phase 2 Development Plan (£0.356M); and a reduction in continuing care funding to meet identified health needs (£0.114M). Work is ongoing to address the low level of health contribution – part of the commissioning actions been implemented in the LAC Sufficiency Plan.

- *Other (underspend of £0.113M)* There are minor underspends elsewhere mainly as a result of delays in recruitment in Early Help.

Schools Dedicated Schools Grant (DSG)

The latest DSG budget for 23/24 totals £101.6M, comprising of £64.3M delegated to schools and £37.3M retained centrally by the Council. The following outlines the forecast position for the schools' budgets:

Schools Delegated budgets (underspend of £1.4M)

The schools delegated budget consists of funding allocated directly to schools and includes formula funding, high needs, and early years funding. The latest reported schools position shows a projected surplus of £1.4M for the year. This balance is held by schools so isn't included in the Council's outturn reported above as under the DSG grant conditions surplus balances at year end will be carried forward and earmarked for spend by schools. It is expected that a reduction in school surplus balances will be seen as schools continue to raise sustainability concerns relating to cost of living pressures, rising inflation and energy costs.

Schools Centrally Retained budgets (overspend of £2.6M)

This consists of schools' budgets retained by the Council and managed on behalf of schools. An overall DSG overspend of £2.6M is currently forecast, which relates to the SEND/High Needs funding block. The latest forecast is in line with the planned deficit for the year, although there are a number of identified risks that have emerged and could put pressure on the deficit position including:

- Increased inflation and fee rates are beginning to impact on forecast cost projections.
- Increasing number of requests for additional funding from schools and settings.
- Increasing number of placements directed following tribunal appeals.

The latest overall financial risk to the system is forecast at £15.2M comprised of the cumulative £12.6M deficit carried forward from 22/23 plus the above forecast deficit estimate for the year of £2.6M. Further payments from the Safety Valve Programme are expected in future to fund this cost.

Approved Savings Position

The Directorate has total approved savings of £0.762M to deliver in 23/24 including:

- £0.170M - budget adjustment following the decommissioning of the MST contract.
- £0.068M - Maximising the use of the supporting families grant.
- £0.045M - Targeted Youth – deletion of vacant post.
- £0.200M - LAC placements (developing a new children's care home).
- £0.249M - LAC placements (increase in in-house foster carers).
- £0.030M - Safeguarding (increase in student placement income).

A £0.230M shortfall is currently forecast against the delivery of the approved savings target, due to the following: slippage on developing a new children's home (£0.200M) and reduced student placement income (£0.030M).

Current Actions and Risks

Children's Social Care

A key risk facing children's social care is the continued increase in service demand and caseloads and the increasing use of agency staff. It is envisaged that the Development Plan (and associated investment) will positively address this issue over the medium term.

Increasing LAC numbers and costs continue to exert pressure on resources. Implementing the commissioning actions set out in the refreshed LAC Placement / Sufficiency Plan continues to be the focus of the service. These will ensure that the right children are placed in care and in the right placements to meet their needs (in family type placements where possible).

The following are the key actions and outcomes within the LAC sufficiency plans over the medium term (2023 – 2026):

- Reduction in LAC numbers over the medium term through the planning for permanency initiative, stabilising services and development of Edge of Care and / Family Group Conferencing services (which is envisaged would prevent escalation to children social care)
- Increase in the number of in-house foster carers;
- Reduction in numbers of children placed with IFA carers;
- Accelerate the procurement or development of new Council owned children's homes;
- Bring back into use Spring Lane children's home;
- Reduction in the number of residential care placements – through frequent reviews, step downs and planned moves;

- Improve the level of continuing care funding for high cost looked after children placements (and those with disabilities);
- Improved commissioning / contract management / procurement approaches of high-cost placements e.g., block booking of beds.

Education, Early Start, & Prevention

Rising EHCP numbers and demand for SEND support may continue to pose financial / sustainability risks in the current year and beyond. The development of the DSG management plan and the commencement of the Safety Valve Programme will help address the sustainability issue over the medium term.

SECTION 2 – Executive Director's Summary for Growth and Sustainability

Highlights

The latest approved budget for 2023/24 for the Growth and Sustainability Directorate is **£58.063M**. The Directorate is forecasting an outturn of **£58.892M** as at the end of Quarter 1, resulting in cost pressures of **£1.829M.** Key Cost Pressures include:

- Commercial Income (rents) £0.8M
- Home to School Transport £0.6M
- Waste Disposal £0.4M

The Council's Housing Revenue Account is also reporting cost pressures of £0.8M

Quarter 1 position to the end of the quarter ending June 2023

Directorate	Approved Net Budget 2023/24 £'000	Projected Net Outturn 2023/24 £'000	Variance £'000
Regeneration & Culture	19,022	19,901	879
Environment & Highways	39,041	39,991	950
Total Growth & Sustainability	**58,063**	**59,892**	**1,829**
Housing Revenue Account	79,054	79,811	757

Key Variances

Regeneration & Culture – Overspend of £0.879M:

An operational overspend of £0.879M is forecast at Quarter 1. The key variances to note are as follows:

- Property services is forecasting an overspend of £0.979M predominately relating to an underachievement of commercial rents (£0.829M) mainly relating to Gateway

Plaza, Business Centres and Investment Properties. There has also been an increase in the costs associated with the set up and dismantling of the outdoor Market Gazebos (£0.150M).

- Economic Development – underspend of (£0.100M) due to early savings realised from the Service Review exercise.

Environment & Highways – Overspend of £0.950M:

An operational overspend of £0.950M is forecast for the year. The key variances are:

- Home to School – Home to School transport is forecasting an overspend of £0.550M. There are several issues contributing to this overspend. Forecast pupil numbers have increased from 726 in 22/23 to a forecast 844 in 23/24. Furthermore, inflationary pressures on external contractor costs are increasing and there is less taxi provision in the external market due to driver shortages. The Service is also experiencing difficulties in recruiting drivers for its internal provision.
- Waste Disposal – Legislation changes regarding Persistent Organic Pollutants (POPs), meaning they need to be disposed of differently, together with the continued decline in the mixed recyclates market has increased the cost of disposals by £0.400M. The service is currently exploring options to mitigate this whilst also awaiting further information from Central Government.

Housing Revenue Account Service - Outturn £0.757M

The HRA is reporting an increased call on reserves to fund a projected overspend of £0.757M.

- It is anticipated that the HRA will incur an increase in disrepair claims from tenants totaling c£0.5M based on the estimated value of claims in the system to date. Fuel cost payments to Berneslai Homes (via the management fee) are also expected to increase by £0.2M mainly as a result of the Biomass fuel contract price increase.

- Dwellings rents and other income are projected to achieve the budgeted level of income.

- A balanced position is forecast on the Repairs and Maintenance budget. The responsive repairs budget has been realigned to reflect the volume of work experienced in the last financial year and uplifted to reflect an anticipated CPI contract inflation uplift. Berneslai Homes is undertaking detailed monitoring under their delegated powers to deliver responsive repairs on budget and ensure all resources are utilised in an efficient way to deliver value for money and ensuring our tenants are safe and that stock is maintained to the agreed decency standards.

Approved Savings Position

The Directorate has total approved savings of £1.740M to deliver in 23/24 and including:

- £0.350M – Fees & Charges increases
- £0.300M – Strategic Transport Fees
- £0.170M – Glassworks Cultural units – no longer in use
- £0.050M – Right to buys
- £0.100M – Multi-function device contract renewal

- £0.200M - Barnsley NORSE Contract
- £0.500M – Gateway Plaza (currently undelivered)

The £0.500M approved saving in relation to Gateway Plaza, as indicated above will not be fully achieved in this financial year, work is ongoing by the service to resolve the issue. Additionally, there is a £0.070M approved saving in relation to a review of industrial properties, work is currently ongoing on this work stream to determine achievability. All other efficiencies remain on track to deliver in full.

Current Actions and Future Risks for the Directorate

The current outturn position for the Directorate shows a Business-as-Usual overspend of £1.8M. The Directorate continues to work hard to bring forward necessary mitigations for all pressures and deliver a balanced budget. Action plans have been collated and will be implemented over the coming months. The key current actions and risks to note are as follows:

- The current socio-economic climate and the cost-of-living crisis are putting pressure on services throughout the Directorate. Energy and fuel costs have seen unprecedented price rises but are currently forecast to be contained within approved resources. However, this could change dependent on consumption and how the flexible utility tariffs work in practice. An energy group has been established to closely monitor the situation as well as working with Utilidex on improving reporting and sensitivity analysis.

Regeneration & Culture

- Work continues to deliver the recently approved Asset Management Strategy, which is expected to deliver significant efficiencies (£5.8M FYE over 5 years). This programme includes ensuring buildings are fully utilised, reviewing the operating cost of buildings and implementing interventions to reduce costs, and undertaking a programme of rationalisation and disposal of surplus assets.

Environment & Highways

- A Home to School transport action plan is in place to review routes, bring more in-house, increase travel training etc. A dashboard is being prepared to provide details over the delivery of mitigations put in place. In addition, an external consultant is to be temporarily tasked to undertake a full end-to-end review of the processes and give an independent view on current financial pressures.

- The Waste Collection service is currently exploring options to mitigate the increased costs relating to the disposal of upholstered furniture (Persistent Organic Pollutants) following the introduction of Government legislation.

- The winter maintenance budget has overspent for the last five years and there remains a risk that this will happen again. The service is currently in the process of collating more detailed data to assist in a review of spend and to assist with forecasting.

HRA

- There are wider strategic risks to note in relation to the finances and business plan for the HRA such as damp / mold, hardship fund, emerging Government legislation, BHS, disrepair claims, new IT system, responsive repairs, inflationary pressures, stock condition surveys and developing strategies including but not limited to – Asset Management, New Build / Housing Growth, Stock decarbonisation. BH are currently working in conjunction with the Council on these to assist in mitigating cost pressures.

SECTION 3 - Executive Director's Summary for Place Health and Adult Social Care

Highlights

The latest approved budget for 2023/24 for the Place Health and Adult Social Care Directorate is **£54.993M.** The Directorate is forecasting an outturn of **£54.993M** as at Quarter 1, resulting in an overall forecast balanced position for the year**.**

Quarter 1 position to the end of the quarter ending June 2023

Directorate	Approved Net Budget 2022/23 £'000	Projected Net Outturn 2022/23 £'000	Variance £'000
Older People	34,540	34,473	(67)
Working Age Adults	29,603	29,670	67
ED / SD Management	(9,150)	(9,150)	-
Total for Directorate	**54,993**	**54,993**	**-**

Adult Social Care – Balanced Position

The Place Health and Adult Social Care Directorate is reporting an overall balanced position as at Quarter 1. However, this position includes an increase in the cost of homecare provision offset by staffing vacancies / turnover elsewhere across the Directorate.

The key operational variances for the Directorate are as follows:

Older People (underspend of -£0.067M)

- *Locality Teams* – an overspend position totaling £0.127M is currently forecast for the Assessment and Care Locality Teams. This overspend relates to increased uplift in homecare fee rates (£0.275M), partly offset by staffing vacancies / turnover (-£0.085M) and reduced non-staffing spend (-£0.063M) across the service.
- *Reablement* – a forecast underspend of (-£0.164M) is reported, which relates to staff turnover and vacancy savings on support worker posts – a reflection of the continued difficulty of recruiting and retaining care workers / staff.
- *Assisted Living Technology* – a forecast underspend (-£0.030M) is reported for the year, which relates to staffing underspends.

Working Age Adults (overspend of £0.067M):

- *Specialist / Mental Health teams* – an overall overspend of £0.128M is reported across the Specialist and Mental Health teams. This relates to the increased uplift in homecare fee rates paid to providers (£0.225M) partly offset by vacancies / staff turnover across the service totaling (-£0.097M).
- *In-house Day Services / Shared Lives Team* – a forecast underspend of £0.061M is reported across these services due to staff turnover / vacancy savings.

Approved Savings Position

The Directorate has total approved savings of £3.010M to deliver in 23/24 including:

- £1.350M - Review of the ASC operating model (Reablement and Front Door)
- £0.320M - Targeted reviews of high-cost care packages
- £0.200M - ACSES Contract - TUPE costs reduction
- £0.840M - Maximising the use of grant funding (e.g., Winter Pressures / DFG)
- £0.300M - Direct Payments - surplus balances claw back

All the above savings are currently forecast to be delivered in full.

Current Actions and Future Risks

Whilst the current outturn forecast shows a balanced position, work is ongoing to manage emerging risks and changes in the care market and operating landscape. The following outline some of the issues / risks facing the Directorate over the medium term:

- Adult social care continues to respond to the pressures / challenges facing the NHS in relation to **hospital discharges**. Government grant funding has been used to enhance capacity in the care market and within adult social care services to facilitate discharges from hospital and ensure support at home or in the community.
- **Staff workforce** challenges (in terms of recruitment / retention) continue to be evident in the year so far. The Government has recently launched a Call for Evidence to develop the first ever national care workforce pathway for adult social care. This ‘pathway’ would set out the skills, knowledge and behaviours that people working in adult social care need to deliver high-quality, personalised, compassionate care and support.
- Barnsley Place faces significant **financial pressures across the health and care system,** in relation to increased demand on NHS services and delivery of efficiencies. It is unclear what impact the actions / measures been implemented by the Barnsley ICB would have on the Council’s financial position. However, it does present opportunities for ensuring value in the way services are delivered and resources deployed.
- The Council is embarking on a significant **Service Review** programme, with adult social care expected to transform its services and deliver efficiency savings by 2026. This would bring the total savings to be delivered by 2025 to £4.4M (made up of £3M in 23/24; £1.2M in 24/25; and £0.2M in 25/26). The Better Lives Programme continues to form the focal point for improving adult social care provision and for delivering savings.

SECTION 4 - Director’s Summary for Public Health & Communities

Highlights

The latest approved net budget for the Public Health & Communities Directorate is **£10.543M**. The Directorate is projecting a net outturn underspend for the year of **£0.497M**

Quarter 1 position as at the end of June 2023

Directorate	Approved Net Budget 2023/24 £'000	Projected Net Outturn 2023/24 £'000	Variance £'000
Communities	6,845	6,448	(397)
Public Health	3,698	3,598	(100)
Total for Directorate	**10,543**	**10,046**	**(497)**

The Public Health and Communities Directorate is currently reporting a lower than anticipated position of £0.5M at the end of Quarter 1. Key variances include:

Communities – *Underspend of* £0.397M

An underspend of £0.397M for the Communities Business Unit is currently forecast and is mainly due to staffing vacancies and turnover.

Public Health – *Underspend* of £0.100M

An underspend is also currently forecast within Public Health (£0.100M). This relates to an underspend on Integrated Sexual Health contracts (£0.040M) and staff vacancies within Regulatory Services and Health Improvement (£0.060M).

Approved Savings Position

The Communities Business Unit is currently going through a Service Review, efficiency savings of £360K have been achieved in 23/24 and further efficiency savings of £170K are to be delivered in 24/25.

The Public Health Business Unit implemented their initial service review activity during 22/23 achieving £0.700M of savings.

Current Actions and Future Risks

- Government requirement to provide long-term accommodation for rough sleepers; locally there are several pressing issues, a lack of affordable housing, under supply of social housing & the changing landscape in the private rented sector.

- New Burdens Domestic Abuse Bill and Protect Duty - the Government has placed new duties on local authorities to ensure families can access the right support in safe accommodation when they need it.

- There are currently issues with recruitment and retention across the Directorate and this is expected to be an ongoing problem for the rest of the financial year. A plan is currently in place to train existing staff to be able to complete roles.

SECTION 5 - Executive Director's Statement for Core

Highlights

The latest approved budget for 2023/24 for the Core Directorate is **£24.373M**. The Directorate is forecasting an outturn of **£26.073M** as at the end of Quarter 1, resulting in an overspend **of £1.700M**. Key variances include:

- Cost (Legal/BI) associated with the Childrens Development Plan £0.5M
- Other Legal Costs (CSC) £1.0M
- Income shortfall £0.2M

Quarter 1 Position to the end of the quarter ending June 2023

Core Directorate	Approved Net Budget 2023/24 £'000	Projected Net Outturn 2022/23 £'000	Variance £'000
CID	7,530	7,428	-102
Finance	5,036	5,036	-
Business Imp, HR & Comms	4,907	5,218	311
Law & Governance	6,900	8,391	1,491
Total – Core	**24,373**	**26,073**	**1,700**

Key Variances

Cost pressures totaling £1.700M are currently forecast within the Core Services Directorate. Key variances include:

Customer Information & Digital Services - underspend of £0.102M

The underspend is primarily due to staff vacancies (-£0.426M), offset by an increase in the cost of the Council's WiFi and SAP support contracts with Absoft (£0.272M) and other minor variances of £0.052M.

Financial Services – Balanced Position

Whilst an overall balanced position is currently projected within Financial Services, an overspend on Catering Services (£0.270M) is anticipated due to the rising cost of food together with the loss of income from the South Yorkshire Police audit contract (£0.127M). These pressures have been fully mitigated via the early implementation of transformation service reviews savings within Internal Audit and Procurement (£-0.105M) and an underspend on staffing costs across the BU (-£0.292M) due to delays in recruitment.

Business Improvement, HR and Communication – Overspend of £0.311M

An overspend of £0.311M is currently forecast predominately relating to the cost of additional staffing and IT costs within the Business Improvement service to support the Children's Development Plan.

Law and Governance – overspend of £1.491M

Law and Governance is forecasting an overspend of £1.491M. This predominately relates to the use of barristers and other external legal support to address the rising number of complex children in care caseloads (£0.988M) combined with the use of locum (agency) solicitors to temporarily fill vacant positions pending recruitment (0.275M). The business unit is also providing additional legal and business support to help deliver the Children's Development Plan (£0.228M).

Approved Savings Position

The Directorate had total approved savings of £0.764M to deliver in 23/24. All savings have either been delivered in full or are on target to be delivered by the end of 23/24.

Current Actions and Future Risks

MTFS / Transformation – The current MTFS position requires transformation and efficiencies to be delivered from all services across the Authority. The following Core Services will be reviewed in the first tranche with an implementation date of 1st April 2024.

- Customer Information & Digital – Service Design & Compliance
- Law & Governance - Business Support
- Law & Governance - Legal Services
- Law & Governance – Governance
- Internal Audit, Anti Fraud & Assurance
- Strategic Procurement & Contract Management

Technology - The delivery of the Cloud Enrolment for Dynamics will be key in supporting the workforce to operate with the right infrastructure, which should enable a rationalisation of other contracts, licences and systems across the Authority.

Customer Information and Digital Services - Uncertainty remains regarding the increased cost of software licenses along with changes in contracting arrangements from external suppliers. Work is ongoing to monitor these arrangements with a view to mitigating these pressures and driving out value for money wherever possible.

Benefits & Taxation - Further delays associated with the implementation of Universal Credit are impacting the Benefits and Taxation structure. Household Support Grant has been has also been extended to March 2024 and may be extended further, again causing resourcing issues within the department.

Legal Services - Potential impact on Legal services and the need to appoint locums to meet increasing demands as a result of commercial contract variations and other policy changes. The cost of Children's Social Care continues to place a burden on the accounts. Work is being undertaken to monitor these arrangements with a view to mitigating these pressures and drive out value for money wherever possible.

Staffing - Staff workforce challenges (in terms of recruitment / retention) are expected to continue in 23/24. There are recruitment issues across the Business Unit which reduces the effectiveness of services and the ability to create income generation.

Section 6 Corporate / Council Wide Budgets

Highlights

There is currently a projected overspend within Corporate Budgets of **£3.500M**.

Pay Costs - £3.500M

The budget approved in February 2023 assumed an employee pay award of 4% (equivalent to a cost of £4.0M), but it was highlighted at the time that this may not be sufficient given the ongoing cost-of-living crisis.

The National Employers Association made a "full and final pay offer", of at least £1,925 (3.88% headline offer) on all NJC pay points 1 and above effective from 1st April 2023. In financial terms, this equates to a year-on-year cost increase of circa £7.5M, £3.5M more than what was originally anticipated.

However, this offer has been rejected by all three unions, some of whom are currently balloting members on industrial action.

Current Action

In anticipation of the cost pressures highlighted by all Directorates, a provision of £7.4M (equivalent to the full increase in the General Social Care Grant) was set aside as part of the 23/24 budget setting process. It is now clear that this provision is not sufficient to meet the £17.5M cost pressure currently forecast at Q1. As a result, a full review to re-prioritise existing general fund reserves to address the balance [should this position not improve] will be undertaken.

It is also recommended that a formal moratorium on expenditure be implemented with immediate effect to include increased scrutiny on procurement and recruitment expenditure to help address cost pressures.

Future Action

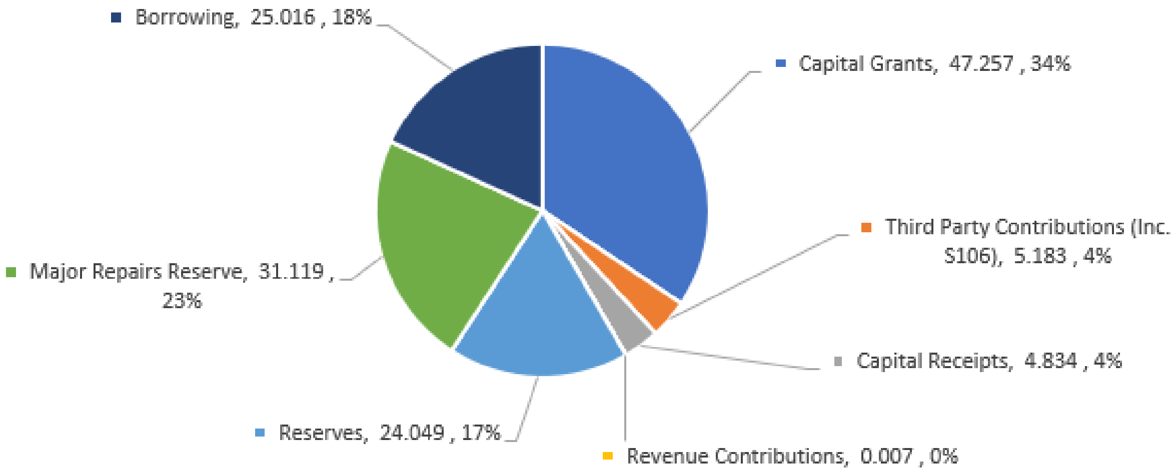
The cost pressures highlighted within this report are likely to have an ongoing detrimental impact on the MTFS, with significant budget deficits forecast for future periods. The financial strategy is in the process of being revised, including providing an update on the ongoing programme of transformational / efficiency activity to address the anticipated budget gaps on an ongoing and sustainable basis over the medium term.

Overall Capital Programme Position to the Quarter Ending June 2023

2.13 The Council's capital programme is planned over the five-year period 23/24 through 2027/28 and has a total budget of **£155.987M.** Forecast spend for 23/24 is **£135.013M, £2.451M** lower than originally planned:

Directorate	2023/24 Capital Programme £M	2023/24 Actuals £M	2023/24 Projected Outturn £M	2023/24 Variance £M	Total Capital Programme £M	Total Projected Outturn £M	Total Variance £M
Children's Services	7.991	0.525	8.091	0.100	8.291	8.443	0.153
Growth & Sustainability	77.155	10.294	76.495	(0.660)	92.864	91.864	(1.000)
Public Health & Communities	0.119	0.097	0.119	-	0.119	0.119	-
Place Health & Adult Social Care	5.000	1.335	5.000	-	6.959	6.959	-
Core Services	8.960	2.506	8.960	-	9.515	9.515	-
Housing Revenue Account	38.240	3.680	36.350	(1.891)	38.240	39.240	1.000
Total	**137.464**	**18.438**	**135.013**	**(2.451)**	**155.987**	**156.140**	**0.153**

2.14 The above costs are to be funded from a variety of sources as highlighted in the chart below, the majority of which are from external grants and reserves specifically earmarked for capital priorities:



Scheme Slippage

2.15 Of the total 23/24 variation in expenditure against approved plans, £3.561M relates to scheme slippage (where expenditure plans are expected to be utilised in a future year rather than the current year, due to events largely outside of the Council's control). This position is constantly reviewed by finance officers in conjunction with project leads to ensure schemes progress as planned and that there are no adverse implications in terms of funding. Those schemes that have significantly slipped are explained further below:

Directorate	Scheme	£M	Explanation
Growth & Sustainability	HRA: 2023/24 Roofing [Elemental]	(£1.119M)	The assumed contract period will be from September 2023 to November 2024. It is recommended to reprofile a portion of the budget into the next financial year to fall in line with this timescale.
Growth & Sustainability	HRA: Fire Safety	(£0.672M)	The expected programme will be completed over a two-year period. It is recommended that 50% of the funding be reprofiled into 2024/25.
Growth & Sustainability	HRA: 2023/24 Planned Gas Heating	(£0.600M)	It is anticipated the scheme will commence on site from January 2024 and be complete by August 2024. Therefore, it is recommended to reprofile the budget in line with this new expectation.
Growth & Sustainability	HRA Non Trad Archetype Works	(£0.500M)	It is expected a trial programme of additional safety measures will be undertaken into 24/25, hence the suggestion to slip the budget in line with this timeline.
Growth & Sustainability	Highways Unallocated	(£0.660M)	Highways funding agreed but not yet currently allocated to specific projects in the current financial year.
Various	Other	(£0.010M)	Several other schemes have reported slippage.
	Total	**(£3.561M)**	

Variation in Scheme Costs

2.16 An amount totalling £1.153M relates to an estimated net increase in expenditure across a number of schemes as a result of cost variations / scheme completion. Significant amounts are detailed below. Funding will be transferred from unallocated resources / capital contingency, which represents effective programme management.

Housing Revenue Account: New Build Billingley View (£1.000M)

It is proposed that additional resources of £1.0M is transferred from underspends elsewhere within the HRA Capital Programme to the New Build Billingley View Project to complete outstanding works left as a result of the original contractor going into administration before completion of the scheme.

Given the need to progress the final elements of the works quickly to protect the assets and also allow them to be completed to release into the social housing stock a contractor has been sought using an established framework agreement to allow the Council to remobilise quickly, whilst still ensuring the relevant skills and experience for works of this nature via a compliant route to market.

Children's Services: (£0.153M)

There have been a number of both upward and downwards variations between schemes within Children's Services, with an overall increase of £0.153M reported. The most significant variation includes the Birkwood Primary School extension (£0.112M). The overall increase will see funds brought into the programme from uncommitted resources available to the Council, ringfenced for spend within this area.

New Approvals

2.17 In addition to the above, several new schemes have been approved during the quarter totaling £43.605M:

Reconciliation Between 2022/23 Year End and 2023/24 Quarter One Positions:	**Directorate**	**Capital Programme £M**
2022/23 Year End Approved Total Programme		**93.859**
Approved Schemes During Quarter 1:		
Housing Revenue Account 2023/24	HRA	24.834
Highways Funding Allocation 2023/24	Growth & Sustainability	9.966
Disabled Facilities Grant 2023/24	Place Health & Adult Social Care	4.362
Principal Towns Phase 3	Growth & Sustainability	1.791
Kendray Resource Centre	Children's Services	1.300
Other		1.351
Total New Approvals		**43.605**
2023/24 Quarter One Total Programme		**137.464**

Future Funding

2.18 **Unallocated Resources**

The council currently receives various external funding allocations which have yet to receive formal approval for use against specific projects. This primarily relates to Section 106 Contributions and Schools grant monies, currently totalling £24.136M which is sat as an 'unallocated' resource.

Indictive Future Funding	**2023/24 £M**	**Later Years £M**	**Total £M**
Schools Grant Funding	13.901	-	**13.901**
Section 106 Grant Funding	10.235	-	**10.235**
Total Unallocated Resources	**24.136**	**-**	**24.136**
Current Approved Funding	137.464	18.523	**155.987**
Total Funding over the Reporting Period	**161.600**	**18.253**	**180.123**

Ongoing reviews of existing resources / unallocated balances will be carried out by the Capital 'Oversight' Board. Any unrestricted resources will be considered as part of the update on the Council's reserves' strategy.

Capital Funding Available / Potentially Available Moving Forward

Work continues to identify and secure those external funding opportunities that can be utilised to support the delivery of the Council's strategic objectives.

Below are some of the key capital funding opportunities that have either recently been awarded or are being actively pursued (via 'live' bids with funder decisions pending).

Secured Funding**.**

- **Levelling Up Round 2** – the Council were recently awarded £10.24m in LUF2 grant to support the delivery of the Town Centre Barnsley Futures programme:
    - **Youth Place & Space**: a new outdoor Activity Park and revamped youth services Hub providing health and wellbeing support;
    - **The NAVE:** a new facility offering outstanding musical experiences for young people from Barnsley and the North; and
    - **Young Civic**: supporting the further development of Barnsley Civic arts centre, offering better space for young people to participate in cultural and creative activity.
- **Cannon Hall Roof** – £0.900m was recently awarded to the Council by Arts Council England for funding from the Museum Estate Development Fund (MEND) for Cannon Hall Roof repairs / replacement.
- **Cultural Development Fund – work is ongoing to utilise the** £3.93m awarded by the Arts Council England to support a range of capital schemes at Elsecar Heritage Centre. The total value of the capital element of the award is £3.230m and this is accompanied by a £0.700m revenue allocation to support project management and the delivery of a range of cultural activities in cultural hubs across Principal Towns.
- **The Towns Fund (Goldthorpe)** - £23.1M has been awarded to support the delivery of the schemes in Goldthorpe, Thurnscoe and Bolton upon Dearne.
- **City Region Sustainable Transport Funding –** several key sustainable transport/active travel schemes are now progressing through SYMCA's

governance processes - these will utilise the circa £45m in funding awarded to Barnsley via the MCA.

Capital Funding Bids Submitted: Awaiting Funder Decision

- **SYMCA Gainshare Allocations**: Members are asked to note that collaboration is currently ongoing between the Council and SYMCA regarding the allocation, governance processes and ultimate release of the Council's Capital Gainshare allocations – detailed updates in respect of Gainshare availability will feature in future Capital monitoring reports.

- **Goldthorpe Housing Project**: a bid for £2.5m for Brownfield funding was recently submitted to SYMCA to provide resources to (only if awarded) extend the scale of this project – decision pending.

An update will be provided in future quarterly monitoring reports.

Treasury Management Update as at End of June 2023

Economic Summary

- The UK Bank Rate increased from 4.25% to 5.00% during the quarter;
- An upward trend in PWLB borrowing rates over the first quarter of 2023/24;
- A slight reduction in the Consumer Price Index (CPI) inflation in the UK to 8.7% in May 2023;
- Latest forecasts for Bank Rate to peak at around 5.50% by Spring 2024.

Borrowing Activity

- No new long-term borrowing undertaken during the quarter;
- A total external borrowing requirement of up to £191.0 Million by the end of 2025/26;
- Fixed rate exposure targets for the period to 2025/26 remain in place to manage interest rate risk and create cost certainty within the budget;
- Over this period, £91.4 Million would need to be addressed through fixed rate borrowing in order to meet the Council's revised interest rate exposure targets.

Investment Activity

- A net increase in investment balances of £13.2 Million during the quarter;
- Security and liquidity remained the key priorities, and with this in mind an appropriate balance of cash was deposited in secure Money Market Funds and instant access accounts;
- During the quarter, officers continued to take advantage of the competitive rates offered on short term local authority deposits;
- Investment rates have continued to increase during Quarter 1 of 2023/24 and are expected to improve further, in-line with Bank Rate forecast increases over the next financial year.

Key Messages – Economic Summary

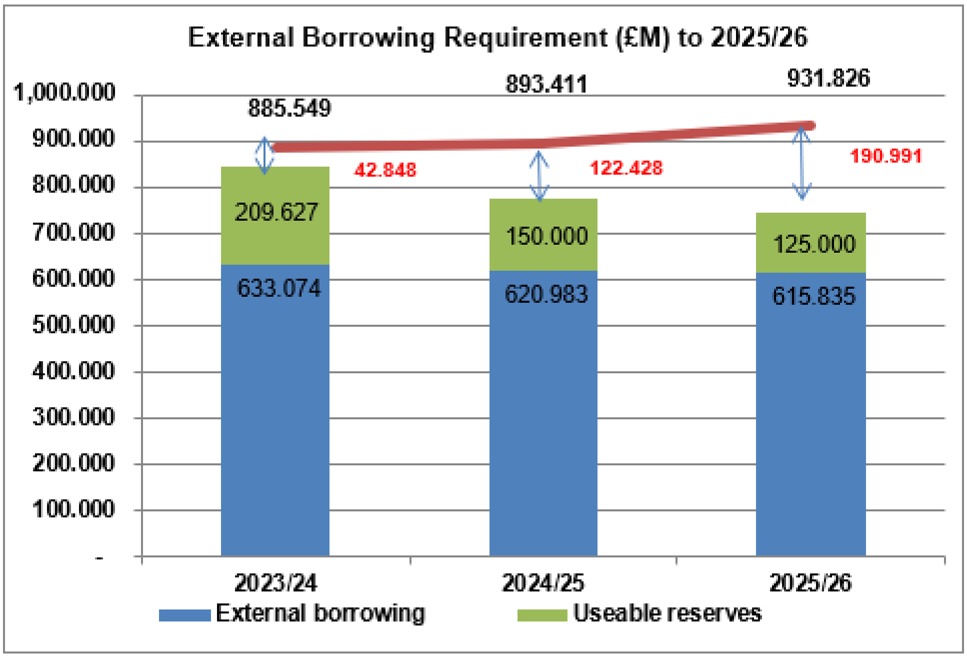
2.19 During the first quarter of 23/24, the UK economy has fared better than expected and is set to steer clear of a recession according to the latest economic forecast by the Confederation of British Industry (CBI). The UK economy is expected to grow by 0.4% in 2023 and business investment is set to rise, reaching pre-pandemic levels by the end of 2024. Inflation remains high however, and GDP has been affected by the pandemic in the long-term with the economy forecast to remain 7% smaller than pre-Covid levels.

2.20 PWLB rates have been on a rising trend between 1st April and 30th June 2023 and officers continue to closely monitor interest rates.

Treasury Management – Borrowing Activity

2.21 The Council's borrowing strategy is to limit its exposure to interest rate risk whilst maintaining an appropriate level of internal borrowing in order to minimise its financing costs.

2.22 No new long-term borrowing was undertaken during the third quarter, however, based on current capital plans it is anticipated that the Council will need to borrow up to £191.0M by the end of 2025/26.



Projected external borrowing requirement 2023/24 – 2025/26	**£M**
Planned capital investment	101.317
Maturing loans / reduced support from useable reserves	105.541
Amounts set aside to repay debt	(15.867)
Total	**190.991**

2.23 The Council is committed to maintaining its exposure to interest rate risk within the limits set out below. The Council applies an agile approach to our treasury strategy given the number of variables impacting on interest rate forecasts. This will enable the Council to achieve optimum value and help to manage risk exposure in the long-term. Ongoing reviews will be undertaken by treasury officers and any further recommendations by the Section 151 Officer in relation to the prevailing interest rate environment and exposure targets will be reported to Members.

Interest Rate Risk Exposure	**2023/24**	**2024/25**	**2025/26**
Limit on Variable Rate Borrowing / Unfinanced CFR	30%	30%	30%

2.24 To deliver against the revised exposure targets, it is anticipated that the Council will need to fix out an additional £91.4M by the end of 2025/26. The remainder could be funded through temporary borrowing or utilising internal cash resources. Treasury officers continue to monitor opportunities for borrowing and achieving best value for the Council in the current environment.

	2023/24 **(£M)**	2024/25 **(£M)**	2025/26 **(£M)**
Fixed Rate Borrowing Requirement (Cumulative)	-	59.406	91.444
Temporary Borrowing Requirement (Cumulative)	42.848	63.022	99.547
Total	**42.848**	**122.428**	**190.991**

2.25 Officers are also closely monitoring events across the sector where several authorities have recently been challenged for ‘excessive risk arising from investment and borrowing’ and in some cases this has resulted in the issuance of a Section 114 Notice.

The DLUHC has recently announced legislative measures to address risk taking and introduce powers to intervene through the Levelling-Up and Regeneration Bill. Although specific metrics to assess levels of risk have yet to be confirmed, recent local authority failings will almost certainly result in repercussions across the sector. In view of this and the Council's existing debt levels, the advice of the Section 151 Officer is to continue to undertake only prudent and modest additional borrowing [subject to robust due diligence and statutory compliance] to effectively manage the Council's risk exposure.

Treasury Management - Investments

2.26 There has been a net increase in investment balances of £13.2M during the quarter.

2.27 The Council's investment strategy remains focused on security (loss avoidance) and liquidity (ensuring cash is available when needed to meet the Council's spending commitments).

2.27 To reflect this strategy, officers continue to place investments in secure Money Market Funds and instant access accounts. The Council has also placed a significant level of short-term deposits with reputable banks and other local authorities to diversify the investment portfolio and help spread counterparty risk

3. IMPLICATIONS OF THE DECISION

3.1 Financial and Risk

- The Authority's outturn currently stands at a combined cost pressure of £17.466M.
- Executive Directors are requested to draw up action plans to mitigate these pressures as far as is possible and that those are submitted to Cabinet as part of the Q2 performance management update.
- A formal moratorium on expenditure including increased scrutiny on procurement and recruitment is also to be introduced.
- Any remaining cost pressure after this exercise will be funded temporarily via the use of the cost pressure provision set aside as part of the 23/24 budget setting process, with the remainder being funded via the use of one-off reserves in this financial year pending the development of a mitigation / transformation plan to address anticipated financial pressures in 2024/25 and beyond.

3.2 Legal

There are no legal implications as a result of this report.

3.3 Equality

Not applicable as individual EIA's will have been completed in relation to the budgets proposals as appropriate.

3.4 Sustainability

Decision Wheel not applicable.

3.5 Employee

There are no direct employee implications as a result of this report.

3.6 Communications

Communication will be made in line with the normal performance monitoring arrangements of the Council.

4. CONSULTATION

N/A

5. ALTERNATIVE OPTIONS CONSIDERED

5.1 N/A

6. REASONS FOR RECOMMENDATIONS

6.1 Whilst the corporate pressures currently being experienced were, in general, anticipated as part of the 2023/24 budget setting process, the overspend position reported at Quarter 1 is higher than expected. Therefore, Executive Directors are requested to bring forward action plans to address the pressures within their respective areas to address the current position.

7. GLOSSARY

N/A

8. LIST OF APPENDICES

Appendix 1 – Summary of key cost variances
Appendix 2 – Update on delivery of 2023/24 agreed efficiency proposals.

9. BACKGROUND PAPERS

- Service and Financial Planning 2023/24 – The Council's Medium Term Financial Strategy – 2023/24 Budget recommendations (Cab.8.2.2023/6).

10. REPORT SIGN OFF

Financial consultation & sign off	Senior Financial Services officer consulted and date.
Legal consultation & sign off	Legal Services officer consulted and date.

Report Author: Neil Copley
Post: Director of Finance (S151 Officer)
Date: 08/08/2023