

Report title	Performance and Budget Monitoring 2023-2024	
Decision designation	AMBER	
Cabinet member with lead responsibility	Councillor Louise Miles Resources	
Key decision	Yes	
In forward plan	Yes	
Wards affected	All Wards	
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Originating service	Strategic Finance	
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Report to be/has been considered by	Strategic Executive Board	31 October 2023
	Scrutiny Board	12 December 2023

Recommendations for noting:

The Cabinet is asked to note:

1. That the General Fund projected outturn for 2023-2024 is currently forecast to be an overspend of £1.0 million due to the forecast pressures outlined in this report. Work is ongoing in order to identify ways to reduce this pressure and bring the outturn back within budget.
2. That early indications are that the outturn for 2023-2024 Housing Revenue Account (HRA) will be within budget.
3. That the Director of Finance has approved write-off of debts against the expected credit loss provision as detailed in Appendix 5.

Recommendations for decision:

The Cabinet is recommended to:

1. Approve to increase the management fee payable to Wolverhampton Homes of £1.5 million from the Housing revenue Account (HRA) for 2023-2024 to support inflationary and demand pressures associated with repairs and maintenance.
2. Approve a programme of £250,000 for remedial works to canopies at Bushbury Hill Estate to be delivered by Wolverhampton Homes and funded by the HRA
3. Approve that authority be delegated to the Director of Finance to approve any necessary virements required to support the 2023-2024 pay award.
4. Approve the Strategic Risk Register which is shown at Appendix 6.
5. Approve the use of £600,000 from the Transformation Reserve as detailed in paragraph 8.5 and establishment of associated supplementary budgets.
6. Approve the use of £321,900 from the Regeneration Reserve as detailed in paragraph 8.6 and establishment of associated supplementary budgets.
7. Approve 38 virements totalling £6.5 million on the General Fund, for transfers within directorates, as detailed in Appendix 8.
8. Approve the write-off of debts against the expected credit loss provision as detailed in Appendix 5.
9. Approve the General Fund Budget Risks 2023-2024 register as detailed in Appendix 7.
10. Approve virements totalling £11.4 million, on the General Fund as detailed in Appendix 8.
11. Approve virements totalling £1.8 million, on the Housing Revenue account as detailed in Appendix 8
12. Approve the establishment of supplementary budgets within 2023-2024 as detailed in Section 7.

1.0 Purpose

- 1.1 The purpose of this report is to provide Cabinet with an integrated finance and performance update against Our City: Our Plan priorities for 2023-2024.
- 1.2 This is the second report of the financial year for 2023-2024 and provides an overview, highlighting early assumptions against Our City: Our Plan performance framework and financial performance.

2.0 Background

- 2.1 On 1 March 2023, Council approved Our City: Our Plan refresh which sets out how the Council will continue to work alongside local, regional, and national partners to improve outcomes for local people. Our City: Our Plan is the strategic framework for delivering the ambition that 'Wulfrunians will live longer, healthier lives.' Reporting against this framework for both performance and budget will take place during 2023-2024 onwards.
- 2.2 Within Our City: Our Plan, the Council has published a robust performance framework to track progress against key indicators and to encourage scrutiny of its key decisions.
- 2.3 Local authorities across the country are struggling with unprecedented financial challenges with reduced income and increased demands. Councils are also faced with additional uncertainty of factors such as the ongoing cost of living crisis and rising inflation. A rising number of councils have issued Section 114 notices meaning they can no longer set a balanced budget. It is anticipated that additional authorities will be in the same position in the coming months.
- 2.4 The City of Wolverhampton Council has built up a strong track record over many years of managing its finances well and despite reductions in government funding, consistently setting a balanced budget. Our approach to strategic financial management, aligning budgets to service priorities, improving services, and investing in transformation priorities, continues to put us in a strong financial position.
- 2.5 Many councils are seeing budget pressures relating to Adult and Children's social care, temporary and supported accommodation, and home to school transport. We are also experiencing these pressures, and whilst currently they are being contained within the overall budget this will become increasingly difficult with projected further demand pressures in coming years.
- 2.6 On 1 March 2023 the Council approved the net budget requirement for 2023-2024 of £306.4 million for General Fund services. This report is the second report of the financial year and provides an update on the forecast outturn projections for 2023-2024, performance against Our City: Our Plan priorities, and an update on the Strategic Risk Register.

3.0 Performance Update

- 3.1 The Council continues to use a variety of means in which to assess the efficiency and effectiveness of operations against organisational strategic priorities and statutory requirements.
- 3.2 Critically it continues to manage resources effectively, consistently setting a balanced budget, and delivering against the Medium-Term Financial Strategy, despite funding reductions and high levels of uncertainty on future funding.
- 3.3 External verification of performance is also undertaken through external audit of the Council's accounts, and key inspections such as Office for Standards in Education, Children's Services and Skills (Ofsted) and other regulatory bodies.
- 3.4 Risks continue to be managed through the strategic risk register which is approved by Cabinet and also reported to Audit and Risk Committee on a regular basis. The Strategic risk register has gone through an extensive refresh exercise since it was last reported to Cabinet and the Audit & Risk Committee. The wording of the risks has been reviewed to ensure they accurately reflect what the Council can control. The medium-term financial savings (MTFS) risk has been split into two risks to reflect the uncertainty around funding made available to the Council and its own financial management of the resources available to the Council. There is also a new risk recognising the impact on financial resources of implementing the urgent requirement to implement statutory legislation.
- 3.5 The strategic risk register has also been updated to reflect nationally publicised risks such as: reinforced autoclaved aerated concrete (RAAC), equal pay, and housing standards, including damp and mould. Although the number of risks has increased from 15 risks to 32 risks this should not be viewed negatively. Having a detailed risk register shows the Council are a mature and transparent organisation in terms of the way it manages their risks. Having an effective risk management process in place demonstrates good corporate governance. By effectively identifying new and emerging risks on the horizon the Council can ensure that early mitigations can be put in place to manage risks effectively. The Strategic Risk Register can be found in Appendix 6.
- 3.6 The Council is evolving its approach to performance management, with the creation of a centralised Data and Analytics team which ensures performance data and intelligence is readily available to all staff and is analysed and reviewed regularly by operational and strategic management.
- 3.7 In July 2023, Government launched the Office for Local Government (Oflog) with a vision "to provide authoritative and accessible data and analysis about the performance of local government and support its improvement". Four initial areas of data have been published: waste management, adult social care, skills and finance. Work continues to analyse this data, with initial commentary on these areas for Wolverhampton included under the respective part of Our City: Our Plan performance below.

Our City: Our Plan Performance

- 3.8 Our City: Our Plan sets out the six overarching priorities which will guide the Council's approach to ensure Wulfrunians will live longer, healthier lives, with an additional priority looking at how the Council operates. These are;
- Strong families where children grow up well and achieve their potential
 - Fulfilled Lives for All With Quality Care For Those Who Need It
 - Healthy, Inclusive Communities
 - Good Homes in Well-Connected Neighbourhoods
 - More Local People into Good Jobs & Training
 - Thriving Economy in all Parts of the City
 - Our Council
- 3.9 Our six overarching priorities are supported by three cross cutting principles:
- Climate Action. The plan is aligned to the Council's climate change strategy 'Future Generations' and our target to make the Council net carbon zero by 2028. Reducing carbon emissions will continue to be a local and national priority.
 - Driven by Digital. Wolverhampton is at the forefront of digital infrastructure and innovation, and now more than ever we have seen the importance of digital skills and connectivity to social and economic participation for the City's residents.
 - Fair and Equal. The Council will continue to tackle the inequalities in our city which impact on the opportunities of local people. The plan is aligned to our Equality, Diversity and Inclusion strategy which is underpinned by directorate level action plans.
- 3.10 A performance framework was created to monitor performance against these priorities and included two different types of indicators, city indicators and impact indicators.
- 3.11 City indicators are high level indicators which although the Council can influence, may not be able to directly affect. Data on these indicators is published nationally, to enable a comparison against regional, statistical, and national averages. Impact indicators demonstrate how council interventions are working to improve outcomes for residents.
- 3.12 Further to this, the Office for Local Government (Oflog) have created the 'Local Authority Data Explorer' to provide data and analysis around the performance of local government to support its improvement. The new online tool brings together a key selection of existing metrics across a subset of service areas including Waste management, Adult Social Care, Adult Skills and Finance.
- 3.13 Although Waste Management, Adults Social Care and Finance data is published at a Local Authority level, Adults Skills data is only published at a combined authority level.
- 3.14 The performance in these four areas that is currently published does not capture the totality of what local authorities are responsible for, but the tool has focused on a small number of areas and indicators.

Strong families where children grow up well and achieve their full potential

- 3.15 In 2022-2023's performance report, 'Strong families where children grow up well and achieve their full potential' was an area of strong performance. Early indications show that performance in this area remains high.
- 3.16 Wolverhampton has seen a continued decrease in numbers of children open on Child in Need, Child Protection or Children and Young People in Care plans against a backdrop of increasing numbers regionally. This performance reflects the outcome of targeted work, to ensure that children are supported in line with their assessed needs and are receiving services at the right level for as long as is necessary to their safety and wellbeing.

The percentage of repeat referrals into Social Care within 12 months has remained stable at 23% at the end of Q2 2023-2024. The current rate sees the local authority continuing to surpass the latest published comparator data, after reporting a rate either in line or below these rates at the end of March 2022. Two pieces of reassurance work have been completed this year which has confirmed that there are no issues with the application of thresholds or practice at the point of closure.

- 3.17 Ensuring children and young people in care have stable placements is a key priority for the Council. Placement stability of our children in care remains an area of strength, with over 90% (92.7%) of our children and young people in care having less than 3 placements in the previous 12 months. This performance is stronger than national, regional, and statistical neighbour averages and Wolverhampton is in the top quartile of national performance.
- 3.18 When older young people leave care, the Council support them to find suitable education, employment, or training. Currently almost 57% of our care leavers are engaged in suitable work or education, remaining above national, statistical and regional averages. This shows continued improved performance over the past two years compared with performance at 46% in March 2021 and 56% in March 2022.
- 3.19 The continuation of 'DIVERT' alongside the introduction of the 'Turnaround Programme' continues to have a significant impact on Wolverhampton's First Time Entrants into the youth justice system and therefore the formal decriminalisation of young people in Wolverhampton. At the end of Quarter 1 the rate per 100,000 youths aged 10 -17 years had increased from 109 at the end of the last financial year to 161, however continues to follow a longer-term downward trajectory over the past five years and remains lower than national, regional and statistical comparators. Due to a change in Ministry of Justice (MoJ) reporting cycles, the methodology used to calculate the rate of First Time Entrants has recently changed, with data now taken from case level data supplied to YJB instead of MoJ data as reported previously, therefore comparisons with previous periods should be made with caution.
- 3.20 The city continues to see an increase in the percentage of schools rated good or outstanding by Ofsted, and at quarter end was at 89%, above west midlands average by

2%. The percentage of early years and childcare settings rated good or outstanding is slightly higher than the school's rate at 90% but has slightly decreased since end of quarter 1.

- 3.21 The percentage of 2-year-olds benefitting from funded early education has remained consistent at 78% at the end of quarter 2. Wolverhampton ranks 4th out of 11 compared to its statistical neighbours and 9th out of 14 west midlands regional LAs.
- 3.22 The percentage of 16- and 17-year-olds in education, employment or training saw a slight dip in performance for 2023-2024 Q2 at 95.6% compared to 2023-2024 Q1 (95.8%); but remains an area of strength with the city in quartile banding A.
- 3.23 The percentage of 16- and 17-year-olds in education, employment or training with SEND has seen a dip in average within the latest quarter at 80.8%. The total cohort for SEND aged 16 and 17 is 12% higher than same quarter last year.
- 3.24 The Council has seen a significantly improved performance of Education, Health & Care Plans issues within 20 weeks over the year to date with more than double now in timescale compared to the same point last year.
- 3.25 Regarding financial performance, the transformative projects and programmes have achieved significant and positive changes to children and young people living and learning in Wolverhampton. There is currently an overspend of £1.0 million across Children's Services and Education mainly due to forecast pressures relating to complex high cost residential placements and inflation. The MTFs has not included any growth for children and young people in care for many years, the last significant growth was in 2017-2018. The increasing cost of residential placements is a national trend resulting from inflation and increasing demand in a provider led market. This forecast position is after a one-off virement of £1.1 million from the growth built into Adult Services from the grants allocated to local authorities to support both Children and Adult Services (more information can be found in paragraph 3.38).
- 3.26 The draft 2024-2025 budget, reported to Cabinet on 18 October 2023, currently incorporates a working assumption of £1.0 million growth to support cost pressures going forward. Due to the nature of the market for placements in this area, there continues to be significant uncertainty over potential cost increases over the short to medium term. The Council is addressing these pressures as far as possible through measures such as the creation of two internal residential homes and the participation in a regional bid for potential funding from the Department of Education to develop a Regional Care Co-operative. The Council has recently been awarded significant funding to be part of the government's Families first for Children Pathfinder Programme, which will be the next phase in the transformation of Children's services. The current assumptions will be kept under review and updates provided in future reports.
- 3.27 The approved budget for the High Needs Block of Dedicated Schools grant in 2023-2024 is £48.0 million, and current forecast expenditure is £50.1 million, meaning there is a

forecast overspend of up to £2.1 million, work is going to reduce this pressure. The forecast overspend is mainly due to increased demand and significant fee increases for independent education placements (although the majority of the placements have still been made within the city), and the challenge of having to commission additional places where a setting graded inadequate by Ofsted could not offer appropriate learning opportunities.

- 3.28 Maintained schools are required to submit budget plans detailing their expected income and planned spending levels at two points in the year; 31 May and 31 October. At the end of 2022-2023, maintained schools had balances totalling £15.2 million. 33 schools were identified as having balances above recognised thresholds detailed in the local scheme. In addition, there were three schools with deficits at the end of 2022-2023. Actual year end balances for 2022-2023, and the latest projected balances for 2023-2024 in those submitted budget plans, along with details of the processes in place to review deficit and surplus balances are shown in Appendix 3.
- 3.29 Further detail on the financial performance across Children's Services and Education can be found in Appendix 2.
- 3.30 The Strategic Risk Register recognises the risk associated with our responsibilities for Safeguarding Children and the mitigations in place. Details can be found in Appendix 6.

Fulfilled lives with quality care for those that need it

- 3.31 Due to changes in the statutory performance indicators in Adults Social Care, the Council has now adapted indicators in this area to match national reporting so comparisons can easily be made.
- 3.32 There is significant change occurring within Adult Social Care measurement both locally and nationally, including the government led 'Care Data Matters' roadmap for better data for adult social care (this contains ASCOF changes and the introduction of Client Level Data). In addition, Adult Social Care as a service will be inspected by CQC and therefore it is highly likely that many of these measures included in Oflog will be refined and changed, and so close monitoring will need to take place regarding this new data tool.
- 3.33 New indicators cover new quarterly Adults Client Level Data (CLD) return and updated list of Adults Service Survey indicators taking feedback of residents using services
- 3.34 The new Oflog online data tool brings together a key selection of existing metrics across a subset of service areas including Adults Services.
- 3.35 Wolverhampton Adult Social Care adopt a strengths-based approach to social work, supporting young people and adults to be as in control of their own lives as much as possible. The council has seen improved and strong performance relating to how services make residents feel safe and secure and in control of their own lives, both areas in the top two quartiles of national performance.

- 3.36 Latest performance around how accessible information is to carers has seen a decrease. Current data in this area is set to be published shortly and it is hoped there will be improvement in this indicator based on the work linked to the Council's Commitment to the All-Age Carers strategy.
- 3.37 The Council has seen an increase in performance in terms of reablement, with 75% of residents aged 65 or over remaining at home 91 days after discharge from hospital in the most recent published data. Although this indicator shows improvement, Wolverhampton is behind the most recently published data for statistical neighbours, the West Midlands, and the national averages. Work continues with health colleagues to continue the upwards trend in performance to ensure progress against comparator averages is achieved.
- 3.38 Carers play a vital role in society and the authority wants to empower carers by providing the right information and advice to help make decisions to lead their best life. The latest performance shows that 54.8% of Carers found it easy to find information about services and / or support, which is a decrease from 59.1% reported in 2019. This survey has recently been completed again and initial analysis shows an improvement in performance link to the Council's Commitment to 'All Age Carers' strategy.
- 3.39 Overall, the authority performs well in most of the Oflog chosen measures, either in line with the median of all authorities or in a positive position when compared to many CIPFA nearest neighbours / regional authorities. These measures already form part of the Adult Social Care performance framework and are tracked regularly during performance meetings to identify areas of concern for indicators that are outliers and track success of those where we perform well.
- 3.40 Regarding financial performance, the 2023-2024 budget setting process recognised the uncertainty around the cost of Adult Social Care over the medium term due to increase in demand for services, the impact of the fee uplift required to sustain the provider market, the pandemic and the increasing cost of living. The 2023-2024 Budget approved by Council on 1 March approved growth totalling £14.0 million for Adult Social Care to support these pressures. This growth included grants allocated to local authorities to support pressures across Children's and Adult Social Care. It is currently projected that this growth is more than sufficient to address the inflationary and cost pressures across Adult Social Care, and therefore as detailed in paragraph 3.23, it is proposed to re-allocate £1.1 million of this growth to Children's Services to support in year cost pressures. Further information on the financial performance across Adult Social Care can be found in Appendix 2.
- 3.41 The Strategic Risk Register recognises the pressures in our provider market and along with our responsibilities for Safeguarding Adults, details can be found in Appendix 6.

Healthy, Inclusive Communities

- 3.42 The 2023-2024 performance report includes a new suite of indicators that give more visibility to the work of the Council against the outcomes of this area. National level indicators are now being updated on the Public Health Fingertips and ONS platforms. However, some of the indicators have been modified to different reporting periods, due to a lack of recorded information over the pandemic period.
- 3.43 The council understands the link between the take up of the over 40-year-olds attending health checks and many key public health outcomes. This data is calculated on a rolling 5-year average. Slow uptake of the health checks in 2018-2019 is currently lowering the 5-year average to 24.2%. More recent quarterly data shows large improvements in performance in this area and data for the individual quarter shows Wolverhampton's performance above national averages. This improvement has moved Wolverhampton into 53rd position and closed the gap significantly to reaching the top quartile. In forthcoming quarters, the Wolverhampton five-year average will start to show a significant improvement as the early years take up will no longer be included in the calculation. As we have moved out of the covid lockdown periods health checks have begun to resume, with the rate of uptake being higher than the 2019-2020 periods before lockdown.
- Increasing NHS health check activity to return to pre-pandemic, top quartile levels is an ambition of the One Wolverhampton Living Well Group. The latest quarterly activity demonstrates positive progress, with current uptake above the England average and on track to return to top quartile levels by April 2024.
- 3.44 The latest published data for alcohol specific mortality shows that the rate per 100,000 has fallen to 21.5 (PHOF, 2021). Previously this was 29.3 per 100,000 (PHOF, 2020), the value has now fallen to near to the 2019 value and is also close to the average of the CIPFA areas, 21.4 per 100,000. This data still covers periods that were affected by Covid and lockdowns and we are waiting to see the long-term effects of interventions being offered in the city. The 2020 data showed Wolverhampton with the worst alcohol specific mortality rate in the country however most recent data shows an improvement to 14th position, whilst other authorities have seen their rate remain the same or increase.
- 3.45 The % of physically inactive adults has seen an increase from 2020-2021 to 2021-2022, from 28% to 30.5%, the inactivity rate in adults in our CIPFA neighbours is 28.5%. During the same period of time, the national average has seen a slight decrease from 23.4% to 22.3%. The reported adult's inactivity rate has now returned to close to the pre-covid reported rate.
- 3.46 Regarding the financial performance, WV Active, within Public Health and Wellbeing are currently projecting an increase in membership income for 2023-2024 This is attributed to the competitive pricing policy that has been applied as a way of improving health and wellbeing by helping residents to be able to afford to participate in physical activity;

particularly during the current cost of living crisis. Further detail can be found in Appendix 2.

Good homes and well-connected neighbourhoods

- 3.47 The new Oflog online data tool brings together a key selection of existing metrics across a subset of service areas including Waste Services.
- 3.48 The indicator Household Waste Recycling Rate (%) shows Wolverhampton's rate for the year 2021-2022 is 37.3%, this is higher than the nearest neighbour median average of 35.9%, but less than the England median which is 41.9%. When compared to the Black Country local authorities, Wolverhampton is the best performing authority.
- 3.49 The indicator Residual Household Waste (kg per household) shows that Wolverhampton has 575kg residual waste, 72.6kg more than England average. Wolverhampton is performing slightly better than its CIPFA nearest neighbour median (578.7kg). When compared to its Black Country neighbours, Wolverhampton is the best performing local authority.
- 3.50 Wolverhampton's housing affordability performance is improving. Performance has consistently been in the top quartile for this indicator meaning the housing stock in the city is affordable when comparing house prices to median earnings. The lower the ratio, the more affordable the housing stock of the area.
- 3.51 In the year to date there have been 17 major planning applications, all of them have been completed within timescale. The non major applications figure has dipped slightly since last quarter but the overall trend is positive and 85% is an increase from the same time last year. This is indicative of very good performance that is well above the target of 70% set by DLUHC.
- 3.52 When a carriageway is assessed as high quality it is given a green rating, this indicator tells us how many green ratings Wolverhampton's carriageways received. Performance for each road type has slightly increased since last year, showing an increase in green ratings. The unclassified roads survey for this year has not started but performance will be updated once completed.
- 3.53 Regarding financial performance for Resident Services, the 2023-2024 budget built in significant growth to support inflation, demand pressures and loss of income post the pandemic (parking services and markets). The Resident directorate is currently forecasting an overspend of £3.2 million. However, this is after the allocation of efficiency targets totalling £2.0 million as detailed in paragraph 4.9 and Table 1. Cost pressures are currently projected across a number of services including Environmental, Fleet, Highways maintenance, operation & maintenance of existing network, Parking, Transportation, Travel Unit and Waste. These pressures are in part being offset by underspends within Street Lighting as a result of the efficiencies against the growth awarded for rising energy costs not being required in full due to the roll out of the LED

replacement programme. Further details on the cost pressures can be found in Appendix 2.

- 3.54 It has previously been reported to Cabinet that there are significant cost pressures within New Communities and Homelessness (Public Health and Wellbeing Directorate) and on Housing Benefits and Subsidy (Finance Directorate) as a result of increased demand in relation to temporary and supported accommodation. In recognition of these ongoing pressures, the 2023-2024 budget includes significant growth totalling £2.0 million. This report seeks approval to allocate this growth across the services as detailed in Appendix 8. However, the overall cost pressures across the two services are forecast to be in the region of £3.0 million. Wolverhampton Homes have seen a large increase in the number of homeless people being placed in temporary accommodation due to a number of factors including an increase in the cost of living, increase in people being evicted from the private sector and increased number of families being asked to leave due to relationship breakdowns. The service is focusing on preventative action where possible to reduce this pressure and also looking at expanding council owned temporary accommodation by bringing back into use some empty properties. This will be kept under review and updates provided to Councillors in future reports.
- 3.55 Cost pressures are also being reported on the Housing Revenue Account, in particular a £2.1 million overspend is projected across repairs and maintenance, of which £1.5 million is as a result of inflationary and demand pressures reported by Wolverhampton Homes. This report seeks approval to increase the management fee payable to Wolverhampton Homes by £1.5 million in order address these forecast pressures. In addition, approval is sought to fund a £250,000 programme of remedial works to canopies at Bushbury Hill estate. It is proposed that these pressures are funded from a virement from the budget for interest payable, where an underspend is forecast. Further detail can be found in section 6 and Appendix 4.

More local people into good jobs and training

- 3.56 The Council will review indicators in this area through 2023-2024 to ensure they are in line with the new Education, Skills and Employment Strategy. The Council will also start to provide the split between the number of graduates and apprentices employed internally.
- 3.57 After increases in the Unemployment Claimant Count through the end of 2022-23, the claimant count for working aged residents remained stable through 2023-2024. The Council continues to try and influence improved performance in this area through partnership working and initiatives such as Wolves @ Work.
- 3.58 The number of apprentices and graduates placed within the council has doubled over the past 15 months through the Council's commitment to contributing to its employment support offer to help get local people into jobs and training and growing our own leaders of the future.

- 3.59 The new Oflog online data tool brings together a key selection of existing metrics across a subset of service areas including Adult Skills. Adult skills comprise a range of education services for adults that support individual learning and progression of workplace skills, as well as economic growth. The Oflog data tool only includes selected performance metrics for adult skills services delivered by Mayoral Combined Authorities. This includes the % of adults with a level 3 qualification which was at 54.9% for the region in 2021, the second lowest out of Mayoral Combined Authority areas.
- 3.60 The Strategic Risk Register details the risk of high unemployment in the City and the work in place to mitigate this, can be found in Appendix 6.
- 3.61 Regarding financial performance, Adult Education, within the Children's and Education Directorate is currently forecasting a potential inflationary cost pressure which exceeds the level of grant available. The service is currently looking at ways to mitigate this in-year.

Thriving Economy in all parts of the City

- 3.62 The number of jobs that have been created/safeguarded by the City Investment team has decreased between quarter one and quarter 2 but remains higher than at the same point last year. The City Investment team continues to support existing businesses in the city with projects and expansion plans as well as seeking new investment through a range of lead generation activities. The team have worked closely with Fablink during the last quarter and has supported their relocation and expansion in the city, including supporting an application to Innovate UK for funding and support with recruitment and skill development.
- 3.63 Latest published data shows that Wolverhampton is in the second highest quartile of performance for businesses that survive over one year. Latest data shows that 94.6% of businesses in Wolverhampton survive over one year and Wolverhampton is very close to being in the highest quartile of performance, the cut off being 94.7 (just 0.1pp more). Wolverhampton's one year survival rates are higher than the national average of 92.9%, and the West Midlands with 93.8%. Data for survival rates over five years has not yet been updated, however historical data shows performance lower than the national average. Work to address this will continue as part of developing regional and local business support offers.
- 3.64 The proportion of full fibre coverage continues to increase with all fixed network operators installing or upgrading their infrastructure across the city. Futureproofed digital infrastructure acts as the backbone to improved service delivery as part of the development of a smart city. The city now has the second highest levels of full fibre to the premise in the region and has been nationally recognised as a 'rising star' in fibre. The proportion of full fibre coverage continues to increase with all fixed network operators installing or upgrading their infrastructure across the city. Futureproofed digital infrastructure acts as the backbone to improved service delivery as part of the development of a smart city.

- 3.65 The regional year 2 UKSPF grant was received in August 2023, and work continues to utilise this for business advice, and grants for local businesses including low carbon support. The regional Business Growth West Midlands was launched in September 2023. Alongside this the council has been exploring what a Council business support offer looks like in this new context. Establishing a coherent business support offer for the city which reduces fragmentation and delivers Our City: Our Plan is a priority to reduce the risk that local businesses cannot access the appropriate support to survive.
- 3.66 Regarding financial performance, Enterprise, within the Strategy Directorate is currently forecasting an underspend as a result of attracting additional external funding.

Our Council

- 3.67 The new Oflog online data tool brings together a key selection of existing metrics across a subset of service areas including Finance. One of the initial sections to be published relates to contextual information for local authority finances, with a small number of metrics around local authority funding, constraints, and financial resilience.
- 3.68 Data has been published which shows that the council has a larger level of Band D council tax than our comparators, however the overall rate per property is lower.
- 3.69 In addition, the data also reports on the level of debt. Whilst it is recognised the Council has relative high levels of borrowing when compared to our nearest neighbours, the Council continues to deliver a treasury management strategy in line with the Prudential Code and has not had to undertake any new borrowing since March 2019. As reported previously to Cabinet, any borrowing must comply with CIPFA's Prudential Code for Finance, importantly this means that borrowing has to be within prudent and sustainable levels and can only be used to invest in local priorities and services that deliver benefits for the City and residents, including physical regeneration with communities, job creation, economic growth etc.
- 3.70 The net debt position reported by Oflog does not consider income which contributes to funding the borrowing costs, savings delivered through investment or the wider economic benefits of investing in our City.
- 3.71 The Sickness absence rate - non covid 2023-2024 Q1 has increased slightly by 0.12 percentage points when compared to the previous quarter. Mental health issues, musculoskeletal and operations were recorded as the top three sickness absence reasons. Preventative support is offered through a wide range of methods such as practical, emotional and mental wellbeing support, including financial wellbeing via our employee assistance programme, confidential counselling, and access to our 60 Mental Health First Aid practitioners. Other training and support includes manual handling, Toolbox talks, Workstation and Homeworking risk assessments supported with reasonable adjustments to working arrangements and the provision of specialist equipment. Access to Occupational Health practitioners and Physiotherapists is available

quickly and health benefits such as subsidised gym membership and cycle to work schemes are also promoted.

- 3.72 The Employee Turnover rate for 2023-2024 Q2 was 3.23%, which is an increase of 1.32 percentage points when compared to the previous quarter, although lower than at the same point in 2022-2023. The latest published data available for other local authorities across England is for 2021-2022, with the current performance in Wolverhampton being lower than this latest national average. The Council has launched a new process for exit interviews to help understand the reasons why employees are leaving the council. To date, 48 exit interviews have been completed with the outcomes of these being highlighted to People Services to aid learning in this area.
- 3.73 The service continues to take proactive measures to address the national issues associated with recruitment and retention with the creation of a HR jobs site that showcases the careers, rewards, benefits, people offer and culture of the council, engaging with the workforce to review the our people offer including different ways of working, continuously reviewing the health and wellbeing offer and continuing to embed a culture of fairness and inclusivity.
- 3.74 The average customer services wait time decreased by remained fairly static in quarter 2 after large decreases seen in 2022-2023. These decreases are due to focussed work to improve performance in relation to taxi licencing, one of the busiest lines, which has included improved processes and additional operator resources which have taken full effect. During this period Customer Services have also continued to extend face to face services, including those in the community such as surgeries for Schools admissions and Blue Badge applications.
- 3.75 In line with our commitment to the Wolverhampton Pound, the number of local businesses the council spent with in the quarter continues to remain high with 439 local companies used for products and services in the quarter.
- 3.76 The Council has built up a strong track record of managing its finances well. The Council's external auditors, considered financial sustainability in their report to Audit and Risk Committee in January and reported positively on the Council's financial management and planning. The Strategic Risk Register incorporates a new risk to recognises the risk of not having strong financial management across the council.

4.0 2023-2024 Budget Performance

- 4.1 On 1 March 2023, the Council approved the net budget requirement for 2023-2024 of £306.4 million for General Fund services.
- 4.2 In July 2023, it was reported to Cabinet that there were early indications that the council was facing emerging cost pressures. Work has continued to understand these pressures and what measures can be put in place to mitigate against them. Overall, the General Fund is projecting an overspend of £1.0 million. Work will continue to identify ways to reduce this pressure and bring the outturn back within budget.

- 4.3 As reported to Cabinet in July, the 2023-2024 budget also includes efficiency targets of £6.2 million, which were held corporately at the time of budget setting. Work has been undertaken to allocate this target based on underspends and efficiencies delivered in 2022-2023. This report reflects these proposed virements, the delivery of these efficiency targets will continue to be monitored and assumptions updated if required. It was also approved that in the event that this target could not be met in full in-year, any shortfall would be met from the Future Years Budget Strategy Reserve. The forecast outturn position assumes the use of £2.5 million from this reserve in-year.

Pay Award

- 4.4 On 1 November 2023, the National Joint Council for local government services confirmed the 2023-2024 pay award. The 2023-2024 budget approved by Council on 1 March 2023, makes provision for a 5% pay award which is held corporately. This report seeks approval to delegate authority to the Director of Finance to approve virements to allocate the pay award to services. In the event that the pay award is above 5% and in-year efficiencies cannot be identified, the Budget Contingency / Re-organisation Reserve will be called upon to fund any in-year shortfall and any recurrent pressure will be built into the MTFS and reported back to Councillors in future reports.
- 4.5 The 2024-2025 budget currently assumes a working assumption of 3%.

Inflation

- 4.6 Inflation in the UK is still the highest it has been for four decades, which means the country is facing an increase in the cost of living, with food, fuel and energy bills all increasing.
- 4.7 The 2023-2024 Budget approved by Full Council on 1 March 2023, incorporated significant growth to support rising inflationary pressures across a number of services. As detailed in section 3 of this report and in Appendix 2, whilst in some areas this growth is sufficient, for example Adult Social Care, however, in some cases this growth is currently not projected to be sufficient – for example temporary accommodation. This will continue to be monitored along with the potential impact on the medium term financial strategy.
- 4.8 Inflation is a significant risk and as such is included in the Strategic Risk Register at Appendix 6.

Budget Reduction and Income Generation Targets 2023-2024

- 4.9 The 2023-2024 approved budget incorporates a number of approved budget reduction and income generation targets. Recurrent savings targets total £8.6 million. As detailed above, included in this total are efficiency targets of £6.2 million, which were held corporately at the time of budget setting. Work has been undertaken to allocate this target based on underspends and efficiencies delivered in 2022-2023. This report reflects these virements. It is important to note that the allocation of £4.2 million of this target is

one-off in nature for 2023-2024 only, and work is ongoing to identify how this can be delivered on a recurrent basis going forward.

- 4.10 Table 1 below summarises the delivery of these targets against the original delivery plan. These will be kept under review and updates provided in future reports to Councillors on progress.

Table 1 – Budget Reduction and Income Generation Targets

Directorate	Description	2023-2024 Target £000	Progress
Adult Services	Allocation of £6.2m Efficiency Target (Inclusive of £1.5m Target from 22-23)	(300)	This target is projected to be delivered in full based on the original allocation.
Children's Services	Allocation of £6.2m Efficiency Target (Inclusive of £1.5m Target from 22-23)	(100)	Whilst there are pressures reported across Children's Services, this target is projected to be delivered in full against the service to which it has been allocated - Specialist Support Service.
City Assets	Allocation of £6.2m Efficiency Target (Inclusive of £1.5m Target from 22-23)	(50)	£25,000 of this target is projected to be delivered based on the original allocation. However, the projected shortfall is being mitigated against by efficiencies from across the directorate.
Finance	Allocation of £6.2m Efficiency Target (Inclusive of £1.5m Target from 22-23)	(50)	This target is projected to be in part at risk based on the original allocation. This position will be kept under review.
Governance	Allocation of £6.2m Efficiency Target (Inclusive of £1.5m Target from 22-23)	(1,100)	Whilst there are pressures reported across Governance, this target is projected to be delivered in full based on the original allocation. It should be noted that £1.0 million of this target is one-off for 2023-2024

Directorate	Description	2023-2024 Target £000	Progress
Resident Services	Allocation of £6.2m Efficiency Target (Inclusive of £1.5m Target from 22-23)	(1,410)	Whilst there are pressures reported across Resident Services, this target is in part projected to be delivered against the original allocation. £1.0 million of this target is a one-off allocated against additional income from energy from waste, which is being delivered as originally planned. However, other pressures within this service are resulting in a projected in-year overspend across this directorate.
Strategy	Allocation of £6.2m Efficiency Target (Inclusive of £1.5m Target from 22-23)	(250)	This target is projected to mainly be delivered against the original plan. However, the current projected shortfall of £45,000 is being delivered by other efficiencies from across the directorate.
Corporate Accounts	Allocation of £6.2m Efficiency Target (Inclusive of £1.5m Target from 22-23)	(2,940)	This target is projected to be delivered in full. However, this is one-off for 2023-2024. Work in ongoing to identify efficiencies to deliver this target on a recurrent basis. As detailed in paragraph 4.3, £2.5 million from the Future Years Budget Strategy is currently projected to be utilised to support the shortfall against the efficiency target in year.
Corporate Accounts	Reduction in Corporate Contingencies	(500)	This target is projected to be delivered in full.
Corporate Accounts	Reduction in bad debt provision	(500)	This target is projected to be delivered in full.
Various	Vacancy Factor	(1,200)	This target has been distributed across the council and is currently projected to be delivered.

Directorate	Description	2023-2024 Target £000	Progress
Strategy	ICT Review	(150)	This target is projected to be delivered in full.
	Total Savings	(8,550)	

4.11 Table 2 below summarises the projected outturn position for 2023-2024. Further detail on the most significant variances against the budget are reported on a service-by-service basis in Appendix 2.

Table 2 – 2023-2024 General Fund Revenue Budget Projected Outturn

	Net Controllable Budget 2023-2024	Projected Outturn 2023-2024	Projected Variation	
			Over/(Under)	
	£000	£000	£000	%
Commissioning and Transformation	4,795	5,337	542	11.3%
Adult Social Care	92,108	91,159	(949)	(1.0%)
Children's Services and Education	52,892	53,903	1,011	1.9%
Public Health and Wellbeing	6,234	6,175	(59)	(1.0%)
Resident Services	33,374	36,572	3,198	9.6%
City Assets	14,060	13,141	(919)	(6.5%)
Regeneration	2,018	2,288	270	13.4%
Finance	16,895	17,719	824	4.9%
Governance	14,707	15,517	810	5.5%
Strategy	12,369	11,829	(540)	(4.4%)
Communications and Visitor Experience	2,444	2,376	(68)	(2.8%)
Corporate Budgets	54,518	53,970	(548)	(1.0%)
Contribution from the Future Years Budget Strategy Reserve	-	(2,535)	(2,535)	-
Net Budget Requirement	306,414	307,451	1,037	0.3%
Council Tax (including Adult Social Care Precept)	(125,983)	(125,983)	-	-
Enterprise Zone Business Rates	(1,410)	(1,410)	-	-
Top Up Grant	(25,215)	(25,215)	-	-
Business Rates (net of WMCA growth payment)	(73,989)	(73,989)	-	-
Collection Fund Surplus	(3,253)	(3,253)	-	-
New Homes Bonus	(709)	(709)	-	-
Section 31 Grant - Business Rates Support	(27,840)	(27,840)	-	-
Services Grant	(3,222)	(3,222)	-	-
Social Care Grants	(30,032)	(30,032)	-	-
Improved Better Care Fund	(14,761)	(14,761)	-	-
Total Resources	(306,414)	(306,414)	-	-
Net Budget (Surplus) / Deficit	-	1,037	1,037	0.3%

5.0 Risks and Uncertainties

- 5.1 Local authorities across the country are struggling with unprecedented financial challenges with reduced income and increased demands. Councils are also faced with

additional uncertainty of factors such as the ongoing cost of living crisis and rising inflation. A rising number of councils have issued Section 114 notices meaning they can no longer set a balanced budget. It is anticipated that additional authorities will be in the same position in the coming months.

- 5.2 Many councils are seeing budget pressures relating to Adult and Children's social care, temporary and supported accommodation, and home to school transport. We are also experiencing these pressures, and whilst currently they are being contained within the overall budget this will become increasingly difficult with projected further demand pressures in coming years. The Budget and MTFs assumes significant growth for Adult Social Care, as detailed in paragraph 3.38, current projections indicate that this is sufficient for 2023-2024. In addition, in paragraph 3.23, Children's Services are also projecting potential cost pressures across placement budgets. The update budget assumptions reported to Cabinet in October 2023, built in £1.0 million for 2024-2025. These assumptions will be kept under review and updates provided in future reports.
- 5.3 In addition, there continues to be significant uncertainty, such as the cost of rising inflation, and impact of future pay awards, and the level of resources that will be made available to the Council over the medium term. Inflation and the level of resources is incorporated in the Strategic Risk Register and the General Fund budget risk register.
- 5.4 As detailed in paragraph 4.4, the 2023-2024 pay award has been approved. The 2023-2024 budget incorporates growth to support a pay award of 5% which is currently held corporately. In the event, the costs exceeds this, any shortfall will be funded from Budget Contingency / Re-organisation Reserve. In addition, any recurrent impact will be considered as part of the 2024-2025 budget setting process. The current MTFs assumes a 3% provision for future pay awards. This will be kept under review and updates provided to Councillor in future reports.
- 5.5 As detailed in paragraph 4.9, the budget and MTFs incorporates efficiency targets totalling £6.2 million in recognition of the in-year efficiencies delivered across a number of services. Current projections are that in the main, this target is projected to be delivered in line with original plans.
- 5.6 The 2023-2024 funding settlement was for one year only and whilst it provided some high-level indications for 2024-2025, such as national figures for Social Care grants, it did not provide confirmation of our allocations beyond 2023-2024. In order to develop a budget strategy, a range of funding scenarios will be calculated.
- 5.7 The Council is no different to any other organisation and will always face risks in achieving its objectives and priorities. Sound risk management can be seen as the clear identification and management of such risks to an acceptable level.
- 5.8 The Strategic Risk Register is reviewed in conjunction with risk owners, reviewed by SEB and presented to Cabinet and the Audit and Risk Committee on a regular basis. The updated Strategic Risk Register is appended is shown at Appendix 6.

5.9 In addition to the Medium Term Financial Strategy being incorporated in the Strategic Risk Register, there is also a separate General Fund budget risk register for 2023-2024. The overall level of risk associated with the budget 2023-2024 is assessed as Amber and is shown at Appendix 7.

6.0 Housing Revenue Budget Monitoring

6.1 The paragraphs and the table below detail the latest forecast revenue outturn position against budget for the Housing Revenue Account (HRA).

Table 3 – Housing Revenue Account Projected Outturn 2023-2024

	Revised Budget £000	Projected Outturn £000	Projected Variation £000
Total income	(105,775)	(105,438)	337
Total expenditure	81,018	81,704	686
Net cost of HRA services	(24,757)	(23,734)	1,023
Interest payments etc	12,993	11,512	(1,481)
Contribution to capital financing and provision for redemption of debt	11,764	12,222	458
Balance for the year	-	-	-

6.2 As detailed in paragraph 3, cost pressures are currently projected on the repairs and maintenance budget totalling £2.1 million. Of which, £1.5 million is as a result of inflationary and demand pressures reported by Wolverhampton Homes. In addition, £250,000 relates to urgently required remedial works to canopies on the Bushbury Hill estate. These costs can be accommodated from projected underspends on interest payments linked to the capital programme. This report therefore seek approval for a virement totalling £1.8 million to support these pressures. In addition, approval is also sought to increase the management fee to Wolverhampton Homes by £1.5 million and £250,000 to fund the remedial works to the canopies at Bushbury Hill estate

6.3 In addition, it is projected that there is a pressure on income from rents and service charges of around £337,000. At budget setting projections are made as to when new build properties will be available to let, however, current projections are below target.

6.4 Cost pressures are also projected on rents, rates and taxes of £344,000 due to the number of properties being held for demolition of Phase 1 of the regeneration of New Park Village incurring council tax.

6.5 The above pressures are projected to be offset by £3.2 million forecast underspend on the interest payable in relation to the capital programme. £1.8 million is proposed as a virement to support the repairs and maintenance pressures referred to in 6.1. This forecast underspend is also projected to increase the contribution to debt redemption and

capital financing by £457,000. As detailed in the Treasury Management Activity Monitoring Mid year review 2023-2024 report on this same agenda, there is currently a forecast underspend of £1.5 million on the HRA due to lower interest payable costs.

6.6 Further detail is shown in Appendix 4.

7.0 Supplementary Budgets

7.1 It is not always possible to reflect all grant and external funded expenditure in the budget approved by Full Council prior to the start of the financial year. This is due to the late notification from grant awarding bodies of grant amounts, use of historic grants and proactive grant applications during the year and confirmation of other external funding.

7.2 Approval is sought from Cabinet to establish supplementary budgets within the 2023-2024 approved budget as set out in Table 2 below, and in accordance with the grant terms and conditions. This will have no effect on the Council's net revenue and capital budgets as the expenditure is fully funded from the grant or other external income source.

Table 2 – Supplementary Budget Approvals sought from this Panel

Grant Name/Funding Source	Description of the Activity the grant/income will fund	Awarding Body	Expenditure 2023-2024 £000
Supporting Families Grant	The grant funding will provide a service for supporting parents during pregnancy and reducing the number of children being taken into care where parents have also had previous removal(s). The funding will support the appointment of a manager, mentors with support from therapists, psychologists and health practitioners.	Department for Levelling Up Housing & Communities	227
Early Years Block Grant (DSG)	To reflect updated grant notification for the Early Years Budget Allocation 2023-2024	ESFA Department of Education	1,446
Contribution from Black Country Integrated Cared Board (ICB)	This grant will contribution towards suicide prevention training, care homes general exercise, a 12-month active ageing project post, and small grants for community activities in Heath Town	Black Country Integrated Cared Board (ICB)	114

Grant Name/Funding Source	Description of the Activity the grant/income will fund	Awarding Body	Expenditure 2023-2024 £000
Early Years Supplementary Grant	This is part of the Governments spring announcement to provide an additional £204 million to increase the funding paid to childcare providers for existing childcare entitlements	ESFA Department of Education	1,089
RSI Move On and Prevention Grant	Establishment of supplementary grant funded budgets to fund the provision of frontline call us First Officers. These officers will provide point of access housing advice to help prevent homelessness	Department of Levelling Up, Housing and Communities (DLUHC)	62
Homelessness Prevention Grant	Establishment of supplementary grant funded budget to fund frontline call us First Officers. These officers will provide point of access housing advice to help prevent homelessness	Department of Levelling Up, Housing and Communities (DLUHC)	112
Defra BOTOX Grant	This is new burdens grant from DEFRA to cover the cost of additional premises inspections to ensure they are complying with the Botulinum Toxin (Children) Act which prohibits non-medically prescribed Botox treatments for under 18s.	DEFRA	13
DSG Early years block grant	Payments to Early years providers across the city	Education and Skills Funding Agency	55

8.0 Reserves

- 8.1 The Reserves Strategy was approved by Full Council on 1 March 2023 and provides details of the level of reserves held by the Council along with their planned use.
- 8.2 The General Fund balance is £15.3 million, which represents approximately 5% of the 2023-2024 net budget.
- 8.3 In addition to the General fund balance, the Council also holds a number of earmarked reserves. Earmarked reserves balances that have been set aside by the Council to fund future estimated liabilities and planned expenditure at the end of 2022-2023 was £49.1 million. The Council is also required to hold a number of earmarked reserves due to

either specific criteria associated with funding, legal requirements or accounting practice. The total values of these types of earmarked reserves at the end of 2022-2023 was £36.7 million (including school balances).

Transfers to / from Earmarked Reserves

- 8.4 Approval is sought for a number of transfers to/from earmarked reserves, as set out in the following paragraphs and the establishment of associated supplementary budgets in 2023-2024.

Transformation Reserve

- 8.5 Approval is sought from this meeting for the use of £660,000 from the Transformation Reserve and the establishment of associated budgets in respect of the new operating model for Energy from Waste (EfW) in order fund the Wolverhampton Waste Services (WWS) Settlement payment for purchase of spare parts for the new operating model for the EfW plant following the end of contract with WWS.

Regeneration Reserve

- 8.6 Approval is sought from this meeting for the use of £321,900 from the Regeneration Reserve and the establishment of associated supplementary budgets as detailed in the table below:

Table 3 Regeneration Reserve

Service	Amount £000	Details
City Development	194	Use of Regeneration Reserve to fund feasibility work for Qualcast Road site project
Enterprise	128	use of Regeneration Reserve to fund salaries on W @ W Enterprise Coaches

9.0 Debt Write offs

- 9.1 Debts are only written off as a last resort, when all feasible recovery action has been exhausted. If the situation surrounding an individual case changes in the future, steps would be taken to pursue the debt, despite the debt having been written off.
- 9.2 In recognition that some debts may not be collectable, councils are required on an annual basis to set aside a budget to fund potential debt write offs, this is known as a the expected credit losses provision. At the end of March 2023, this provision for general sundry debts is £11.0 million. In addition, the council makes a provision each year to fund any write offs in respect of Council Tax and Business Rates, at the end of March 2023, this provision was £30.7 million. Therefore, these debt write offs do not impact on the 2023-2024 forecast budget position.

9.3 This report seeks approval to a number of debt write offs in relation to Sundry Debts, Council Tax and Business Rates. The details of these write-offs are provided in Appendix 5.

10.0 Evaluation of alternative options

10.1 In accordance with the Council's financial procedures rules, all virements in excess of £50,000, or those that result in a transfer between employees and other controllable expenditure headings, require the approval of Cabinet. Contributions to and from reserves and the creation of supplementary budgets also require Cabinet approval. The write-offs, virements, use of reserves and creation of supplementary budgets detailed in this report which seek the approval of Cabinet are all considered prudent in the opinion of the Director of Finance.

11.0 Reasons for decisions

11.1 In accordance with the Council's financial procedures rules, all virements in excess of £50,000, or those that result in a transfer between Employees and Other Controllable Expenditure headings, require the approval of Cabinet. Contribution to and from reserves also requires the approval from Cabinet. The write-offs, virements and use of reserve requests detailed in this report which seek the approval of Cabinet are all considered to be prudent in the opinion of the Director of Finance.

12.0 Financial implications

12.1 The financial implications are discussed in the body of the report.
[MH/07112023/A]

13.0 Legal implications

13.1 Section 151 of the Local Government Act 1972 requires local authorities to make arrangements for the proper administration of their financial affairs. It is a legal requirement under s25 of the Local Government Act 2003 to set a balanced budget and monitor the financial position throughout the year.
[TC/06112023/A]

14.0 Equalities implications

14.1 The method by which the Budget is developed is governed by Our City: Our Plan priorities, which itself is guided by consultation and equality analysis. The development of various budget proposals includes an initial equalities screening for each proposal and, where necessary, a full equalities analysis which will provide for an initial understanding of the equality impact of the draft proposals. All of this will enable Councillors to pay, "due regard" to the equalities impact of their budget decisions at that point in the budget development process. The resulting and final report to Cabinet and Council will contain a supporting equality analysis that will offer information across the whole range of proposals and in doing so will enable Councillors to discharge their duty under Section 49 of the Equality Act 2010.

14.2 Fairness and inclusion is a key cross cutting theme within Our City: Our Plan. As part of performance reporting, there is ongoing work to ensure that where possible data is collected and able to be analysed by protected characteristic, to ensure that the Council is meeting its responsibilities and commitments in relation to equality and diversity.

15.0 All other Implications

15.1 There are no other implications.

16.0 Schedule of background papers

16.1 [2023-2024 Budget and Medium Term Financial Strategy 2023-2024 to 202-2026](#) report to Cabinet on 22 February 2023 and Full Council on 1 March 2023.

16.2 [Our City: Our Plan Refresh 2023/2024](#) report to Cabinet on 22 February 2023.

16.3 [Performance and Budget Outturn 2022-2023](#) report to Cabinet on 12 July 2023.

16.4 [Reserves and Provisions 2022-2023](#) report to Cabinet on 12 July 2023.

16.5 [Performance and Budget Monitoring 2023-2024 and Budget Update 2024-2025](#) report to Cabinet on 26 July 2023

17.0 Appendices

17.1 Appendix 1 – Performance Update

17.2 Appendix 2 – Budget Monitoring 2023-2024

17.3 Appendix 3 – School Budgets

17.4 Appendix 4 – Housing Revenue Account Budget Monitoring

17.5 Appendix 5 – Debt Write Offs

17.6 Appendix 6 – Strategic Risk Register

17.7 Appendix 7 – General Fund Budget Risks 2023-2024

17.8 Appendix 8 – General Fund Budget and Housing Account Virements