

WEST NORTHAMPTONSHIRE COUNCIL CABINET

19 September 2023

CABINET MEMBER WITH RESPONSIBILITY FOR FINANCE: COUNCILLOR MALCOLM LONGLEY

Report Title	Revenue Monitoring Period 4 - Financial Year 2023-24
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1 List of Approvers

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1. Purpose of Report

- 1.1. The report provides an assessment of the Council's financial performance against its approved 2023-24 budget, incorporating key financial risks, issues and opportunities identified since 1st April 2023 for General Fund and the Housing Revenue Account (HRA).

2. Executive Summary

- 2.1. West Northamptonshire Council provides a range of services to residents and businesses across the area including care to vulnerable adults and children, education, the collection and disposal of waste, household waste recycling, leisure and community wellbeing, highways, planning, economic development, collection of council tax and business rates, housing benefit, council tax support, housing and support for the homeless.
- 2.2. During 2022-23 the Council alongside all other local authorities across the nation, continued to experience significant increases in the cost of service provision, as a result of external factors beyond its control. These cost pressures include increasing inflationary and cost of living rises, with rates hitting a 40 year high in October 2022 of 11.1% (CPI), significant pressure on demand led services such as Children's and Adults Social Care, and increasing demand for temporary accommodation placements.
- 2.3. Due to the Council's swift response to these financial challenges, and with the focus of Directorate Management Teams on reducing the cost of service delivery, the Council mainly contained these pressures, reporting only a small overspend within the provisional outturn report presented to Cabinet in July 2023.
- 2.4. Now in its third year of operation the Council continues to drive forward the delivery of the Council plan and its key corporate priorities, against the continuation into 2023-24 of a challenging local, national and global economy, both within the current financial year and the medium term horizon. The latest assessment of pressures include:
- Inflationary and cost of living pressures impacting on the cost of providing services, with inflation reducing at a slower pace than nationally forecast.
 - Demand led and cost pressures within the Children's Trust.
 - Demand led and cost pressures within Adult Social Care.
 - Continued high costs and demand for temporary accommodation.
 - Cost of living pay award greater than the amount included at the time of setting the budget.
- 2.5. Table one summarises the revenue forecast currently being estimated for this financial year.

Table One - Forecast Outturn 2023-24 by Directorate

Directorate	Net Budget £'000	Forecast Net Spend £'000	P4 Outturn Forecast Variance £'000	Forecast Variance against budget
Corporate Services	17,816	17,913	97	0.5%
Chief Executive Office	2,822	2,822	0	0.0%
Education Services	5,223	5,236	13	0.2%
Children's Trust	81,861	95,821	13,960	17.1%
Communities and Opportunities	14,190	16,444	2,254	15.9%
Adults, Communities & Wellbeing	128,882	130,006	1,124	0.9%
Place and Economy	92,853	92,853	0	0.0%
Finance Directorate	10,815	10,815	0	0.0%
Cost of services	354,462	371,910	17,448	4.9%
Technical / Centrally Controlled Budgets	29,055	17,544	(11,511)	-39.6%
Total budgeted expenditure	383,517	389,455	5,938	1.5%
Less funding	(383,517)	(386,667)	(3,150)	0.8%
Net Position 2023-24	0	2,788	2,788	

Technical / Centrally controlled includes use of unallocated general contingency of £8.2m

- 2.6. The forecast outturn position for 2023-24 is an overspend of £2.8m after the use of £8.2m of budget contingencies, which were set aside in the budget for risks that may crystallise in the current financial year. This equates to a variance of less than 1% of the net budget (0.7%). The detailed forecast variations against budget are set out in section 6.
- 2.7. The main reasons for the underlying pressures which Directorates are seeking to mitigate are as follows:
- Continued demand and cost pressures within the Children's Trust contract.
 - Pressures within housing and temporary accommodation.
 - Demand and cost pressure on Adult Social Care independent care budgets.
 - The cost of the 2023-24 pay award being greater than forecast at the time of setting the budget.

Housing Revenue Account

- 2.8. The Housing Revenue Account is a ring-fenced account used to manage the Council's housing stock. The costs of managing and maintaining the properties, collecting rents and meeting the interest cost of monies borrowed to pay for investment in the housing stock are all charged to the housing revenue account.

2.9. Northampton Partnership Homes (NPH) are an arms-length management organisation and manage the Council's housing stock on its behalf, and is responsible for the delivery of the following services:

- Allocations and lettings
- Repairs and maintenance
- Housing management, including dealing with anti-social behaviour
- Tenancy support
- Tenant involvement

2.10. The financial reporting of service delivery for these areas is also supplied by NPH and are incorporated in the Councils HRA's financial position for the current year.

Table Two: HRA Forecast Outturn 2023-24 by Activity

Retained WNC Budgets	Net Budget	Period 4 Forecast Outturn	Period 4 Forecast Variance	Period 4 Variance
	£'000	£'000	£'000	%
Dwelling Rents	(57,181)	(57,016)	165	-0.3%
Non-Dwelling Rents	(1,094)	(1,061)	33	-3.0%
Other Charges for Services	(2,906)	(3,067)	(160)	5.5%
Contributions towards Expenditure	(9)	(14)	(5)	60.5%
General Management	1,835	1,830	(5)	-0.3%
Special Services	51	51	0	0.0%
Rent, Rates, Taxes & Other	302	302	0	0.0%
Provision for Bad Debts	400	350	(50)	-12.5%
General Fund Recharges	2,820	2,820	0	0.0%
Interest Capital Financing Charges	8,770	8,800	31	0.4%
Depreciation (MRA)	13,699	13,699	0	0.0%
Voluntary Repayment Contributions	-	509	509	-
Revenue Contributions to Capital	517	0	(517)	-100.0%
Contributions to/from Reserves	0	0	0	100.0%
Total Retained Budgets	(32,795)	(32,795)	0	0.0%
Budgets Managed by NPH				
Repairs & Maintenance	17,964	17,964	0	0.0%
General Management	8,793	8,793	0	0.0%
Special Services	6,038	6,038	0	0.0%
Total Managed Budgets	32,795	32,795	0	0.0%
Net Position	0	0	0	0.0%

- 2.11. The HRA is reporting a balanced position against the original budget. However, key variances are explained below.
- 2.12. The shortfall in rental income is due to new build properties coming online slower than expected, which is broadly offset by additional service charge income.
- 2.13. The bad debt provision is forecast to be lower than budget and in line with last year's spend, and the capital finance charges are higher than budget due to the new planned capital investment for resettlement schemes.
- 2.14. The council has introduced a Voluntary Revenue Provision for repayment of debt in year which provides for the repayment of borrowing taken out to fund the capital programme. The forecast revenue surplus, (Revenue Contributions to Capital), is redirected to provide for this VRP going forward based on a robust calculation of repayments on an annuity basis, much like a mortgage.

Dedicated Schools Grant

- 2.15. The Dedicated Schools Grant (DSG) is a ring-fenced specific grant allocated to the Local Authority (LA) by the Government to support a range of education related services.
- 2.16. The Department for Education (DfE) currently operate a four-block funding model for funding schools and pre-16 education including early years as set out in the following table:

Dedicated Schools Grant			
Schools Block	Early Years Block	High Needs Block	Central Schools Services Block (CSSB)

- 2.17. The Dedicated Schools Grant (DSG) forecast at the end of Period 4 is as follows:

Table Three – DSG

DSG Block	Gross Expenditure Budget £'000	Recoupment £'000	Net Expenditure Budget £'000	Forecast Net Spend £'000	Period 4 Variance £'000
Schools	341,995	(273,243)	68,752	68,752	0
Early Years Provision	28,151	0	28,151	28,013	(138)
High Needs	71,245	(17,233)	54,012	55,624	1,612
Central Schools Services Block	3,791	0	3,791	4,229	437
TOTAL	445,182	-290,476	154,706	156,618	1,911

- 2.18. The DSG is currently forecasting an overspend of £1.91m.

High Needs Block

- 2.19. The forecast pressure in the high needs block totalling £1.61m overspend is due to increased demand for out of county placements provision for pupils with SEND. This is especially for young people with social, emotional and mental health needs alongside other needs such as autism spectrum disorder (ASD) and learning difficulties. Independent special school placements have increased by 34 pupils by the end of July whereas the increase for the whole of 2022-23 was 52. The cost of placements has also increased from an annual average of £50k to £55k which is a combination of increased need but also inflation on the costs being charged.

Central Schools Services Block (CSSB)

- 2.20. The CSSB forecast overspend totals £0.4m which is largely made up of historical pensions costs above budgeted levels, due to index linked inflationary uplifts in payments to the teachers pensions company for previously centrally employed teachers pensions.

Early Years Block

- 2.21. The early years block is forecast to underspend by £0.14m on central expenditure due to staffing vacancies. The service continues to recruit to centrally funded posts to offer the sector advice, support and guidance around quality first teaching, safeguarding, SEND specialist support, transitions, funding and any other areas of need.

Public Health Grant

- 2.22. The Public Health Grant for 2023-24 is £19.7m and is a ring-fenced grant for use on public health functions.

Table Four – Public Health

	2023-24 Budget £'000	Period 4 Forecast £'000	Variance £'000
Health Protection and Healthcare Public Health	2,809	2,709	(100)
Wider Determinants	3,480	3,480	0
Health Improvement and Communities	1,226	1,212	(14)
People & Wellbeing and Commissioning	8,334	8,500	166
Management and Admin	4,034	3,982	(53)
Public Health Grant	(19,730)	(19,730)	0
General Fund (for Healthwatch)	153	153	0

- 2.23. Although there are some underlying staffing pressures due to the cost of disaggregation and project delivery, these are currently mitigated through reductions in non-statutory expenditure and planned use of the Public Health reserve.

3 Recommendations

3.1. It is recommended that the Cabinet:

- a) Note the forecast outturn position for 2023-24 and associated risks
- b) Note the deliverability assessment of West Northamptonshire Council savings requirement for 2023-24 summarised in section 7 and detailed in Appendix B
- c) Delegate authority to the Executive Director – Finance in consultation with the portfolio holder for finance to apply any budget virements required to effectively manage the overall budget.
- d) Note the Treasury Management update in Appendix C.

4 Reason for Recommendations

- *To update members on the financial position of the Council and ensure that the Authority complies with its financial regulations*

5 Report Background

5.1 The Council's budget for 2023-24 is £383.5m and was approved on 24 February 2023 by Full Council, the budget includes £32m of savings proposals. This report includes an analysis of the deliverability of these efficiency and income proposals, and the in-year variations to budgeted assumptions.

6 Financial Overview by Directorate

6.1 This section of the report provides an update on the forecast variations against the 2023-24 budget. A more detailed breakdown of the 2023-24 forecast is included in Appendix A.

Corporate Services

Net Budget £17.8m

Forecast Outturn £17.9m

Forecast overspend £0.1m

Variance percentage 0.5%

6.2 The Corporate Services Directorate delivers services including human resources, customer services, Digital Technology, and Innovation (DTI), legal, democratic and transformation services.

6.3 The Directorate is reporting an overspend of £0.1m, with a significant proportion of the net pressure being experienced within the DTI service budget, this is due to the additionality of cost for existing and new IT contracts, which has been partially offset by savings through contract rationalising, review of cost recharging model to partners and savings on staffing due to delays in recruitment.

- 6.4 Within the reported position, Corporate Services Management Team have also identified a further mitigations of £1.3m to contribute towards offsetting the Corporate Services budget pressures.

Chief Executive Services

Net Budget £2.8m
Forecast Outturn £2.8m
Forecast underspend 0.0m
Variance percentage 0.0%

- 6.5 Chief Executive Office includes the Chief Executive, Assistant Chief Executive, Communications Business Intelligence Services, and Sustainability team.
- 6.6 The Directorate is reporting an overall balanced position.

Education Services

Net Budget £5.2m
Forecast Outturn £5.2m
Forecast overspend £0.0m
Variance percentage 0.2%

- 6.7 Education Services is made up of Council services which deliver statutory education functions against approximately 200 duties as set out in various Education and Children Acts, and regulations including, but not limited to, school quality assurance and intervention, pupil place planning and admissions, early years and special educational needs.
- 6.8 The Directorate is reporting a forecast overspend of £0.01m.
- 6.9 This is made up of a combination of the forecast non-delivery of savings totalling £0.13m along with minor overspends across the directorate which are offset in full.
- 6.10 Forecast non delivery of savings of £0.13m is across two savings proposals with non-delivery being primarily mitigated by forecast staffing underspends.
- 6.11 Educational Psychology income is forecast to fall short of the target by £0.3m due to the continued focus on statutory work and difficulties in recruiting to vacant posts. This in turn has driven the majority of forecast underspends in the Directorate across staffing due to vacancies totalling £0.36m.
- 6.12 Additional capacity is being commissioned on a fixed term basis, funded by one off resources, to provide the statutory assessments needed and significantly improve the current performance while enabling the current service to continue to recruit permanent staff and complete new assessments.

Northamptonshire Children's Trust

Net Budget £81.9m

Forecast Outturn £95.9m

Forecast overspend £14.0m

Variance percentage 17.1%

- 6.13 The contract for Northamptonshire Children's Trust provides children's social care services across both West and North Northamptonshire Councils.
- 6.14 Northamptonshire Children's Trust (NCT) are reporting a total forecast demand led pressure of £22.186m against a contract sum of £150.938m which is representative of a challenging national context relating to the cost of children's services. The WNC share of this based on the disaggregated contract sum split is £12.389m.
- 6.15 Forecast pressures across children's placements make up £20.230m of the total with £11.296m attributable to WNC. The total across both Councils includes approximately £9m relating to a structural deficit due to additional demand and increased average placement costs since the setting of the contract sum in November 2022. Placements savings proposals totalling £1.3m are forecast as undeliverable this year whilst plans are fully developed and implemented. The remainder is due to a combination of forecast demographic growth, complexity of need driving higher average placement costs and average price increases above budgeted growth and inflation.
- 6.16 Staffing costs are forecast to overspend by a total of £1.299m (£0.725m WNC share). This includes £1m forecast for the preferred in year pay award which is still subject to approval. The NCT offer ensures that the lowest paid receive a higher percentage increase in recognition of the increased impacts of the cost of living and will assist in the recruitment and retention of key staff in hard to recruit areas. The remaining forecast overspend is due to continued pressure on recruitment and use of agency staff.
- 6.17 Legal costs, transport and expenditure in children's homes make up a total of £0.800m (£0.447m WNC) forecast overspends which are mainly due to increased demand and inflation above budgeted levels. Forecast underspends of £0.143m (£0.08m) across other non-placement related care expenditure mitigates this in part.
- 6.18 Forecasting is challenging given the current pressures on placement provision through demand and complexity. Combined with inflationary pressures on these demand led budgets and social work recruitment, these factors present a risk to year end projections. For example, the demand led nature and lack of sufficiency of suitable placements around residential provision means that an individual placement can cost in excess of half a million per annum.
- 6.19 In addition to their reported forecast, NCT have outlined material financial risks which they are still working through in detail relating to joint funding of complex care packages, continuation of managed teams due to pressures in recruitment and retention of staff in hard to recruit to areas and placement demand.

- 6.20 In taking a prudent approach to forecasting WNC have provided for a sum of £1.6m in relation to these risks on top of the NCT reported position, bringing the total forecast overspend to £14.0m.

Communities and Opportunities

Net Budget £14.2m

Forecast Outturn £16.4m

Forecast overspend £2.3m

Variance percentage 15.9%

- 6.21 The Communities and Opportunities Directorate includes Housing, Leisure, Libraries, Economic Development, Regeneration and Community Safety & Engagement.
- 6.22 The Directorate is forecasting an overspend of £2.3m, which in the main is driven by pressures on both temporary and supported accommodation.
- 6.23 Service Project groups are working on a number of key initiatives to address prevention and supply options which should bring down costs over time.
- 6.24 Overspends are also forecast within the museum service due to pressure on both commercial income and staffing budgets, with increased movement due to factors beyond the control of the service in relation to the allocation of Non-Domestic Rates at Abington park Museum from 2017 to 2023-24.
- 6.25 These pressures are offset by various underspends across the directorate which include better than expected recovery of Leisure Contract Management Fees, along with other savings which include staff savings.

Adult Social Care

Net Budget £128.9m

Forecast Outturn £130.0m

Forecast overspend £1.1m

Variance percentage 0.9%

- 6.26 The Adult Social Care Directorate consists of services that provides support to older people or those living with disabilities or with mental or physical illness under the Care Act, to promote their independence and improve their well-being. This support enables them to manage their needs and live life to the fullest regardless of the challenges they may face as a result of their circumstances. The Directorate also has responsibility for Public Health.
- 6.27 Adult Social Care had significant net growth added into the budget for 2023-24 of £24m, that included proposals to bring the independent care budget in line with forecast demand and to respond to be both inflationary pressure and increases in national minimum wage. However, demand through both hospitals and the community, since setting the budget, continue to increase contributing to pressure on independent care. These pressures are consistent with those seen nationally. The service has implemented a number of planned mitigations that will need to be monitored closely throughout the year given this increased demand and the volatility we see through winter.

- 6.28 The Directorate is reporting a £1.1m pressure. This is despite £10.1m of savings being largely on track for delivery in full as detailed in table at 7.1 of this report.
- 6.29 Other pressures across Adult Services relates to transport costs of £0.3m based on journeys recharged year to date through the Place Directorate. A project team has been set up to review transport requirements for the Directorate and explore other transport options for service users.
- 6.30 Within Health & Reablement, £0.2m of pressure relates to the residual cost of Spinney fields Care home. Spinneyfields Specialist Care Centre was closed in January 2023 and at present is still unoccupied. As a consequence, WNC are still incurring utility and business rate costs. Work is underway at a system level to identify an alternate use.
- 6.31 Across Safeguarding and Wellbeing, there is net underspend of £0.5m, despite staffing overspends within the Longlands Specialist Care Centre of £0.5m (primarily driven by the inability to recruit to permanent staff and having to employ agency staff). This is offset by underspends across Provider Services with staffing underspends and reduced property costs of £0.7m. Prevention and Assistive Technology are forecasting an underspend from increased sales of equipment (£0.2m) and other minor underspends across Call Care, Quality & Performance and DoLs (£0.1m).

Place and Economy

Net Budget £92.9m

Forecast Outturn £92.9m

Forecast underspend £0.0m

Variance percentage 0.0%

- 6.32 The Place Directorate delivers services including Waste Management, Highways and Transportation, (including Home to School Transport), Asset Management (including car parking), Environment Services, Regulatory Services & Planning.
- 6.33 The Directorate is reporting an overall nil variance to budget in 2023-24, however, within this position, there is pressure of £0.9m on savings delivery and in year pressures of £1.3m, both of which are fully mitigated by further underspends identified by the Directorate Management Team.
- 6.34 Of the £0.9m budgets savings delivery identified, approximately £0.4m is due to in year implementation delays on several proposals. There is approximately £0.5m of undeliverable budget savings proposals, these are primarily pending the outcome of the Waste Strategy Review.
- 6.35 In Assets and Environment in year pressures of £0.8m have been identified, mainly consisting of; £0.3m pressure on utilities due to inflation being higher than budgeted, £0.2m base inflation pressure on the Northampton Schools PFI contract, and £0.3m in relation to pressures on service charge income and office optimisation. Within Highways and Transport there are also inflationary pressures in relation to the Streetlighting PFI Contract of £0.1m.
- 6.36 Waste Services have identified further in year pressures consisting of £0.2m.

- 6.37 These pressures are being offset within the Directorate by £0.4m business rates savings across property estates, car parks and market due to revaluations. In addition, Car Park and CCTV income/recharges are currently forecast higher than budget by £0.2m. Legal costs of £0.08m will be recovered during 2023-24 following successful outcome of a Judicial review.
- 6.38 Highways and Transport have identified £0.1m specific mitigations to offset the non-delivery of the Home to School Transport Policy changes which will not be implemented until September 2024.
- 6.39 Within Waste Services pressures are being offset by in-year savings on refuse and recycling, fuel deflation, and a net underspend on garden waste subscriptions totalling £0.5m. Additional income is forecast at household waste recycling centres £0.1m.
- 6.40 In year savings have been identified relating to reduced costs for concessionary fares £0.25m (passenger numbers below pre-COVID levels), and additional income due to the high volume of road closures £0.25m.

Finance

Net Budget £10.8m

Forecast Outturn £10.8m

Forecast underspend £0.0m

Variance percentage 0.0%

- 6.41 The Finance Directorate services include strategic finance, accountancy, revenue and benefits, procurement, and internal audit services.
- 6.42 The Directorate is reporting a balanced position.

Technical/Centrally Held Items

Net Budget £29.1m

Forecast Outturn £17.5m

Forecast underspend £11.5m

Variance percentage -39.6%

- 6.43 Technical and centrally controlled budgets include the treasury budgets, pension deficit contribution payments for West Northants and the contingency budgets. This area will also reflect any council wide corporate cross cutting issues or opportunities. The Technical and Centrally Controlled Directorate are forecasting an overall underspend of £11.5m against budget for 2023-24.
- 6.44 A council wide contingency budget is managed within the centrally controlled budget which at the start of the year stood at £19.0m. This consisted of a disaggregation budget of £0.5m brought forward from 2022-23, pay inflation £7.6m and a general contingency of £10.9m.
- 6.45 A summary of commitments against the general contingency is shown below:

	£m
2023-24 Opening Contingency Budget	19.0
Pay Inflation	(7.6)
Disaggregation contingency allocation to Corporate Services	(0.5)
General Contingency Balance	10.9
Agreed transfers	
Pay award (addition due to local agreement)	(1.2)
Cultural events	(0.2)
Bus subsidies	(0.2)
Forecast Commitments	(1.1)
Remaining balance	8.2

6.46 There is a forecast underspend of £3.3m within treasury management. This is driven in the main by improved position on investment income due to higher interest rate yields and newly negotiated rate of returns on pooled cash held with the Council's corporate bank in June. A comprehensive update on Treasury Management is included in Appendix C.

Funding

6.47 The Council's net service budget is funded from the following areas: Council Tax income, Business Rates income, Government grants, one off COVID funding and reserves. A breakdown of the funding budget is detailed below in Table Five.

Table Five

Funding	Net Budget
	£'000
Council Tax income	(244,908)
Business Rates income (including S31 Grant)	(90,839)
Adult Social Care Grants	(33,855)
Transfer from Reserves	(7,939)
New Homes Bonus	(3,510)
Services Grant 23-24	(2,028)
Other Government Grants	(438)
Total Funding	(383,517)

6.48 The Period 4 position includes forecast additional business rates income of £3.1m. The 2023-24 budget includes the Council's known funding assumptions at a point in time and this increase reflects the current position and additional income identified surplus to the balance reported within the NNDR return.

7. Summary of savings delivery 2023-24

7.1 The Council has a savings requirement within its 2023-24 budget of £32m. Service Directors have undertaken a review of savings deliverability, with the summary forecast position reported in table six.

Table six

	Budgeted saving	Blue	Green	Amber	Red	Expected saving
Adult Social Care	(10,110)	(4,021)	(4,109)	(1,819)	(161)	(10,110)
Centrally Controlled Budgets	(7,563)	0	(7,515)	0	(48)	(7,563)
Chief Executive Office	(636)	(263)	(359)	0	(14)	(636)
Communities and Opportunities	(1,737)	0	(1,035)	(106)	(595)	(1,736)
Corporate Services	(5,440)	(2,900)	(1,781)	(575)	(184)	(5,440)
Education Services	(530)	(160)	(166)	(75)	(129)	(530)
Finance	(714)	(90)	(624)	0	0	(714)
Place and Economy	(5,248)	(358)	(2,992)	(1,039)	(859)	(5,248)
Total	(31,977)	(7,792)	(18,581)	(3,614)	(1,990)	(31,977)
% Total		24%	58%	11%	6%	

Blue = Delivered and Confirmed

Green = Deliverable, on target

Amber = Deliverable, with risks

Red = Unlikely to be delivered

- 7.2 Overall, there are twenty one savings (£2.0m) flagged as 'red' which are unlikely to be delivered and twenty five savings (£3.6m) flagged as 'amber' which are deliverable but have risks. These pressures are set out in the directorate section and included in the budget monitoring figures contained in the report. A detailed assessment of the individual savings proposals is set out in Appendix B.

8. Implications (including financial implications)

Resources and Financial

- 8.1 The resource and financial implications for West Northamptonshire Council are set out in the body of, and appendices to, this report.

Legal

- 8.2 There are no legal implications arising from the proposals. The report has been cleared by Legal Services.

Risk

- 8.3 This report sets out the financial forecast for this financial year. The key risks associated with this report relate to the continued challenging economic conditions being experienced, slower than forecast reductions in inflationary pressures alongside demand led pressures on both social care and housing services potentially driving further financial pressures over and above the pressures already identified. These risks were identified earlier in the report.

Consultation

- 8.4 The Council carries out public consultation and communications on its annual budget proposals. These activities took place in the months prior to the budgets being approved by Full Council in February 2023 for the 2023-24 budget.
- 8.5 Any management interventions that require a policy change will be subject to a consultation before any decision is taken.
- 8.6 Where consultation is necessary, full details will be presented to Cabinet separately. Cabinet can only make a decision after taking careful account of the results of such consultation in order to reach an informed decision.

Consideration by Overview and Scrutiny

- 8.7 All 2023-24 budget proposals were consulted on prior to the budget being approved by Full Council in February 2023. Any management interventions that require a policy change will be subject to a consultation before any decision is taken. Where consultation is necessary, full details will be presented to Cabinet separately.

Climate Impact

- 8.8 All management interventions and mitigations identified within this report will be reviewed on an individual basis for any environmental impact.

Community Impact

- 8.9 This report will have a positive impact on the community by providing scrutiny on how public funds are being used to fund services for local residents in 2023-24.

Communications

- 8.10 Communication will continue with service directors to seek to deliver a balanced budget in 2023-24.

9. Background Papers

- 9.1 The following documents disclose important facts on which the report is based and have been relied upon in preparing the report:
- 9.2 Final Budget Report and Medium Term Financial Plan, meeting of Council, 22 February 2023
<https://westnorthants.moderngov.co.uk/documents/s10478/2023-24%20Final%20Budget%20Report%20-%20Full%20Council.pdf>