

## Report to Cabinet

# Revenue Monitor and Capital Investment Programme 2024/25 Month 6 – September 2024

**Portfolio Holder:** Councillor Abdul Jabbar MBE, Deputy Leader of the Council and Cabinet Member for Value for Money and Sustainability

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**18 November 2024**

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### Reason for Decision

The report provides Cabinet with an update as at 30 September 2024 (Month 6) of the Council's 2024/25 forecast revenue budget position (at Annex 1) and the financial position of the capital programme together with the revised capital programme 2024/25 to 2028/29 (at Annex 2).

### Executive Summary

#### Revenue Position

The forecast overspend position based on the Month 6 profiled budget is £9.956m which if not addressed would result in a year-end overspend of £19.912m (£21.065m at Month 4).

This financial monitoring report follows on from the position reported at Month 4 and should continue to be used as a warning of the potential year-end position if no further action is taken to reduce net expenditure. The management actions already implemented for 2024/25 have been factored into the Month 6 forecasts and this has resulted in a reduction in the position previously reported. Work continues across the organisation to address this position and it is anticipated that by the year end, the current outturn deficit position should reduce even further.

An update on the Month 6 2024/25 position is detailed within Annex 1.

#### Capital Position

The report outlines the most up to date capital spending position for 2024/25 to 2028/29 for approved schemes. The revised capital programme budget for 2024/25 is £99.505m at the

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close of Quarter 2 (£103.935m at Month 4), a net reduction of £4.430m. Actual expenditure to 30 September 2024 was £31.222m (31.38% of the forecast outturn).

## **Recommendations**

That Cabinet:

1. Notes the contents of the report.
2. Approves forecast profiled budget, being an adverse position of £9.956m at Quarter 2 and the forecast potential adverse position by year end of £19.912m, with mitigations in place to reduce expenditure.
3. Approves the revised reserves policy for 2024/25 as detailed at Appendix 2 of Annex 1.
4. Approves the revised capital programme for 2024/25 including the proposed virements and the forecast for the financial years to 2028/29 as at Quarter 2 as outlined in Annex 2.

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**Revenue Monitor and Capital Investment Programme 2024/25 Month 6 – September 2024****1 Background**

- 1.1 The Authority's 2024/25 revenue budget was approved by Council on 28 February 2024 at a sum of £299.818m to be met by government grants, Council Tax, Business Rates, and the use of General Earmarked Reserves. This report sets out the updated revenue financial position at Month 6.
- 1.2 As the year progresses the monthly and outturn projections will reflect the evolving position of the impact of management actions put in place to mitigate in-year pressures, new developments and changes in the profile of planned expenditure and any additional grants that are announced from the Government.

**2 Current Position**

- 2.1 As with the monitoring report previously presented, a cautious approach has generally been taken when preparing the current forecasts. However, the continued impact of management actions have been included.
- 2.2 This Quarter 2 revenue monitoring report can be used to give a general direction of travel and highlight any significant areas of concern which may not just impact on the current year, but also when preparing future budgets. A projected overspend based on the Month 6 profiled budget is £9.956m which if not addressed urgently has a year-end forecast of £19.912m (£21.065m at Month 4). This is an improved position of £1.153m from that reported at Month 4.
- 2.3 The main areas of concern identified in the Quarter 2 monitoring report (based on the Month 6 profiled budget) are the same as those reported at Month 4 and are:
- Adult Social Care an adverse position of £3.804m,
  - Children's Services estimated overspend of £6.589m; and
  - Strategic Housing, in particular Temporary Accommodation a forecast overspend of £2.652m.
- 2.4 The projected net adverse variance is of concern and as a result, management mitigations have been actioned and are contributing to the change in the forecast position reported along with the re-assessment on assumptions within the Capital, Treasury and Technical Accounting. Further detail on the mitigations implemented are detailed in Annex 1 and are essential to support the financial resilience of the Council.
- 2.5 One such management action was to complete a full reserves review looking at the council's policy, financial strategy and proposed use. The review has been completed and a revised reserves policy is included at Appendix 2 of Annex 1.
- 2.6 Every effort will be made to reduce the forecast variance by the year end to mitigate any potential impact on the 2025/26 budget, together with the projected budget gap for the following year.

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2.7 The original capital programme for 2024/25 totalled £99.683m. The revised capital programme as at Quarter 2 taking into account any approved carry forwards, approved new funding, new schemes and variations and proposed variations/ re-phasing gives projected revised expenditure of £99.505m (£103.935m as at Month 4). Actual expenditure at Quarter 2 was £31.222m (31.38% of the forecast outturn). Further details of expenditure and schemes within the capital programme can be found in Annex 2.

2.8 The Annual Review of the capital programme has taken place with a reprofiling of planned expenditure and realignment of capital resources between schemes. Its findings and recommendations are included with Annex 2.

### **3 Options/Alternatives**

3.1 The options that Cabinet might consider in relation to the contents of this report are;

- a) to consider the forecast revenue and capital positions presented in the report including proposed changes
- b) to propose alternative forecasts

### **4 Preferred Option**

4.1 The preferred option is that the Committee considers the forecasts and changes within this report; option (a) at 3.1.

### **5 Consultation**

5.1 Consultation with the services within the Council and the Director of Finance.

### **6 Financial Implications**

6.1 The full financial implications are detailed in the report.

### **7 Legal Services Comments**

7.1 There are no legal issues at this time.

### **8 Co-operative Agenda**

8.1 Improving the quality and timeliness of the financial information available to citizens of Oldham supports the co-operative ethos of the Council.

8.2 The revenue budget and capital strategy/ programme have been prepared so that they embrace the Council's co-operative agenda with resources being directed towards projects that enhance the aims, objectives and co-operative ethos of the Council. Ongoing budget monitoring is key to ensuring this objective is met.

### **9 Human Resources Comments**

9.1 There are no Human Resource implications.

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## **10 Risk Assessments**

10.1 The risk is that the proposed management actions are not achieved in full. Should this be the case then alternatives will be sought and implemented.

## **11 IT Implications**

11.1 There are no IT implications.

## **12 Property Implications**

12.1 There are no Property implications.

## **13 Procurement Implications**

13.1 There are no Procurement implications.

## **14 Environmental and Health & Safety Implications**

14.1 There are no Environmental and Health and Safety implications.

## **15 Equality, Community Cohesion and Crime Implications**

15.1 There are no Equality, Community Cohesion and Crime implications.

## **16 Implications for Children and Young People**

16.1 There are no direct implications for Children and Young People

## **17 Equality Impact Assessment Completed**

17.1 An equality impact assessment has been included at Annex 3.

## **18 Key Decision**

18.1 Yes

## **19 Key Decision Reference**

19.1 FCR-21-24

## **20 Background Papers**

20.1 The following is a list of background papers on which this report is based in accordance with the requirements of Section 100(1) of the Local Government Act 1972. It does not include documents which would disclose exempt or confidential information as defined by the Act:

File Ref: Revenue Background Papers are contained in Annex 1 including, Appendices 1 and 2  
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File Ref: Capital Background Papers are contained in Annex 2 including Appendices 1 and 2A to 2I

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## 21 Appendices

### **Annex 1 Revenue Budget Monitoring Report 2024/25 Month 6 - September 2024**

Appendix 1 Directorate Summary Financial Position  
Appendix 2 Reserves Policy for 2024/25 to 2025/26

### **Annex 2 Capital Investment Programme Report 2024/25 Month 6 - September 2024**

Appendix 1 Proposed Changes  
Appendix 2A SUMMARY – Month 6 - Community Health and Adult Social Care  
Appendix 2B SUMMARY – Month 6 - Children’s Services  
Appendix 2C SUMMARY – Month 6 – Communities  
Appendix 2D SUMMARY – Month 6 – Heritage, Libraries & Arts  
Appendix 2E SUMMARY – Month 6 - Place and Economic Growth  
Appendix 2F SUMMARY – Month 6 - Housing Revenue Account (HRA)  
Appendix 2G SUMMARY – Month 6 - Corporate/Information Technology  
Appendix 2H- SUMMARY – Month 6 - Capital Treasury and Technical Accounting  
Appendix 2I- SUMMARY – Month 6 - Funding for Emerging Priorities

### **Annex 3 Equality Impact Assessment- Financial Monitoring 24-25 (Month 6)**

# REVENUE BUDGET MONITORING REPORT 2024/25

## Month 6 - September 2024

### 1 Background

- 1.1 The Authority's 2024/25 revenue budget was approved by Council on 28 February 2024 at a sum of £299.818m to be met by government grants, Council Tax, Business Rates, and the use of General Earmarked Reserves. This report sets out the updated revenue financial position at Month 6.
- 1.2 Under established budget procedures all services are required to monitor and review their approved budgets during the financial year. As part of this process, a forecast of the year-end position has been prepared by all services. The forecast is reported based on a comparison of profiled budgets as at the end of Month 6 which in turn forecasts a potential year end position. The services forecasts include all known commitments, issues, and planned management actions.

### 2 Outlook and Budget Context

- 2.1 The budget for 2024/25 was set against a backdrop of challenging economic and fiscal conditions, with inflationary pressures, high interest rates and low levels of economic growth impacting on local and national finances. The lingering impact of the Covid 19 pandemic and the ensuing cost of living crisis has meant that locally demand for services and the cost of providing those services has been increasing over the last couple of years which has placed further strain on the Council's budgetary position. In addressing these pressures, the Council sought to deliver savings of £19m and apply £10.8m of usable reserves to help balance the need to provide services and to set a balanced budget. In setting the budget it was acknowledged that significant financial pressures remained on the Council over the medium term due to the longer-term impacts of high inflation and demand.
- 2.2 At the September Monetary Policy Committee (MPC) meeting, the Bank of England voted to keep the Base rate at 5%. The latest economic commentary forecast that the base rate will be cut by a quarter -point on at the meeting on 7 November to 4.75%. British inflation plunged to a three-year low of 1.7% in September from 2.2%, below the Bank of England 2% target. This is therefore seen by many economists as the necessary headroom for the MPC to cut rates at its next meeting, after pausing in September following the start of the easing at the meeting in August. Whilst this brings a slight relief to households and business within the borough, that have been struggling with higher mortgage costs and debt repayments, future interest rate cuts in the short term remain uncertain. Moreover, the impact of high inflation on the cost of utilities, fuel and food is such that these costs remain significantly higher than they were a couple of years ago which presents an ongoing challenge in boroughs like Oldham where high levels of deprivation are widespread. The pressures are unlikely to reduce, and the impact is such that these will continue to impact on budget setting for 2025/26 and beyond.
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### 3 Current Position

- 3.1 The current net revenue budget of £302.677m remains unchanged from that reported at Month 4.
- 3.2 Following the Month 4 report, the details within this revenue monitoring report outline the general direction of travel for the financial year and highlight any significant areas of concern which may not just impact on the current year, but also when preparing future budgets. An overspend position based on the Month 6 profiled budget is £9.956m which if not addressed is projected to lead to a year-end deficit of £19.912m. This is an improved position of £1.153m from that reported at Month 4 which was a forecast adverse variance for the year of £21.065m.
- 3.3 The forecast position at Month 6 is detailed in the table below. The projected outturn position is clearly improved from Month 4 which demonstrates that Management actions are continuing to help reduce the deficit. Whilst the quantum of the gap is reducing and Officers continue to seek out and implement further actions to reduce this gap, there remains a significant projected budget overspend which will impact on the size of the budget gap in the Medium-Term Financial Strategy for 2025/26 and the level of Earmarked Reserves.

**Table 1 – Summary of Quarter 2 Profiled Budget Position**

Directorate	Profiled Budget at Qtr 2 £000	Profiled Forecast at Qtr 2 £000	Profiled Variance at Qtr 2 £000	Outturn based on Qtr 2 Variance* £000
Adult Social Care	37,910	41,714	3,804	7,608
Children's Services	36,399	42,988	6,589	13,179
Public Health	11,781	11,739	(42)	(84)
Place and Economic Growth	33,628	37,422	3,794	7,589
Corporate Services	16,696	15,305	(1,391)	(2,782)
<b>NET DIRECTORATE EXPENDITURE</b>	<b>136,413</b>	<b>149,168</b>	<b>12,755</b>	<b>25,510</b>
Capital, Treasury and Technical Accounting	14,925	12,126	(2,799)	(5,598)
<b>NET COUNCIL EXPENDITURE</b>	<b>151,338</b>	<b>161,294</b>	<b>9,956</b>	<b>19,912</b>

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

- 3.4 The forecast outturn based on the Quarter 2 position is an adverse variance of £19.912m based on the profiled budget forecast as at Month 6.

#### **Significant revenue variances by Directorate**

- 3.5 There are significant variances contained within the projected net overspend position.



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3.6 As reported at Month 4, there are currently three areas which are forecasting significant pressures;

- Adult Social Care is reporting a pressure of £3.804m at Quarter 2 with an estimated adverse year end position of £7.608m (£5.605m at Month 4).
- Children's Services is reporting a pressure of £6.589m and is forecast to be overspent by £13.179m at the year-end (£13.200m at Month 4), this continues to be the most significant contributing factor to the Council's adverse variance.
- Within Place and Economic Growth, Strategic Housing and in particular Temporary Accommodation is reporting a pressure of £2.652m for Quarter 2 and an outturn forecast of £5.304m (£5.301m at Month 4).

**Adult Social Care adverse variance at Quarter 2 of £3.804m, estimated Year End adverse position of £7.608m (£5.605m at Month 4)**

3.7 The Community Health and Adult Social Care service continues to report significant pressures forecast to be £5.968m (£4.648m at Month 4). There has been a net increase in the number of short stay packages since Month 4 which has contributed to the increased adverse variance, alongside increased costs for home care transitions and individuals with a physical support need.

3.8 The Mental Health service is reporting an adverse position of £0.928m (£1.048m at Month 4). This is a £0.120m favourable movement in the forecast position between the two reporting periods and is due to a reduction in homecare package costs and staff vacancies.

3.9 The Learning Disability service is reporting an overspend position of £0.867m (£0.269m at Month 4) which is an increase to the adverse variance of £0.598m. This increase is due to an increase in new packages of care for direct payments, homecare and supported living. Changes in existing packages of care are being offset by additional income.

**Children's Services adverse variance at Quarter 2 of £6.589m, estimated Year End adverse position of £13.179m (£13.200m at Month 4)**

3.10 As highlighted within previous budget monitoring reports, Children's Services demand and cost pressures have continued from previous financial years into this year. Increases in the number of Children Looked After have resulted in increased pressures for differing placements particularly residential, where costs for this provision are significant. Alongside Children Looked After placement costs, the continued reliance on agency staff and an increase in demand for Special Educational Needs and Disabilities (SEND) provision is having an impact on the services' financial position.

3.11 The pressures relating to Children Looked After, children in residential placements and Children's Social Care, has had an adverse impact on the forecast of £12.492m (£12.261m at Month 4). There has been a reduction in placements alongside vacancies across the service. This however is being offset by additional agency costs.

3.12 The Education Skills and Early Years service is projecting a year end adverse variance of £0.797m (£0.956m at Month 4). The largest contributing pressure within this service

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remains Home to School Transport at £0.878m (previously £0.910m) due to the continued increase in Education Health Care Plans (EHCP's) issued and the ongoing increase in SEND demand. The reduction in the projected position between reporting periods is mainly as a result of vacant posts across the service area.

**Public Health favourable variance of £0.042m as at Quarter 2, estimated favourable variance at year end of £0.084m (£0.310m at Month 4)**

- 3.13 Public Health is showing an adverse movement in the year-end position of £0.226m from that which was reported at Month 4. This change in forecast is due to the recent agreement to extend the Social Prescribing contract.

**Place and Economic Growth adverse variance at Quarter 2 of £3.794m, estimated Year End position at an adverse variance of £7.589m (£8.160m at Month 4)**

### **Communities**

- 3.14 The Communities service area is projecting an adverse position of £5.005m (£5.022m at Month 4) of which Strategic Housing and in particular Temporary Accommodation are the main driver for this overspend at £5.304m (£5.301m at Month 4). The forecasted year end pressure reported for this service area has reduced by £0.017m due to the number of vacancies held.
- 3.15 As part of the Housing Recovery programme the Council is reviewing its income maximisation opportunities. As part of those opportunities, the Council will implement a policy whereby residents will be asked to contribute towards the cost of their temporary accommodation following an affordability assessment. More cost-effective delivery models of temporary accommodation are also being looked at which will also better meet our resident's needs.

### **Economy**

- 3.16 Within Economy Directorate, the Estates service area is the main reason for the reported adverse position. This is due to unachieved budget reductions, pressures within repairs and maintenance contracts and the impact of delays in the disposal of assets. Projections for Estates at Month 6 indicate that there will be an adverse variance by the end of the financial year of £1.571m (£2.474m at Month 4), with Economy overall reporting a £0.986m projected adverse variance by the financial year end. Mitigations to reduce the projected overspend continue to be developed and implemented and are expected to continue to reduce the adverse position further over the coming months.
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## Environment

- 3.17 The Environment service is forecast to be in an adverse position of £1.598m (£1.278m at Month 4) by year end. The reasons, for this adverse variance continues to be due to agency costs, underachievement of income and other related costs. The increase in the projected position between reporting periods is due to increased agency costs across.

### **Corporate Services – favourable variance at Quarter 2 of £1.391m and estimated favourable position at year end of £2.782m (£2.915m at Month 4)**

- 3.18 Corporate Services is projecting a favourable variance at Quarter 2 which has reduced by £0.133m from that reported previously. This change in forecast position is as a result of additional agency costs within the Legal service, to cover vacant posts associated with looked after children. Within ICT there have been a number of new starters onboarding earlier than previously expected which has impacted on the favourable variance.

### **Capital, Treasury and Technical Accounting – favourable variance at Quarter 2 of £2.799m and estimated favourable position at year end of £5.598m (£2.675m at Month 4)**

- 3.19 Following a review of the Capital, Treasury and Technical Accounting, and the assumptions for the remainder of the financial year, it is anticipated that there will be a favourable variance totalling £5.598m by year end which is an increase of £2.923m from the previous reporting period. The main reasons, for the change to the favourable variance are a further increase in the income the council will receive from its Treasury Management activities and a continued review of inflationary costs.
- 3.20 A detailed revenue table is attached at Appendix 1.

## **4 Mitigation of Current forecast Budget Position**

- 4.1 The Local Government Act 1988 specifies that a Local Authority must set and maintain a balanced budget. Failure to do so results in the Council's Section 151 officer having to issue a Section 114 notice to indicate that a Council's forecast income is insufficient to meet its forecast expenditure for that year.
- 4.2 As detailed in the Month 4 report, in response to the phased overspend and projected outturn position, a series of management actions were implemented to identify options for reducing the projected overspend. The Council's Senior Leadership has been working within their service areas to reduce the in-year pressure through the introduction of a recruitment freeze, and through additional controls on discretionary expenditure. Alongside this, services have been reviewing their ways of working, structures and costs to reduce spend based on a thematic approach:
- Centralising, restructuring and reducing corporate and support services;
  - Reviewing and reducing management and administration;
  - Reviewing service operations and processes;
  - Income maximisation; and
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- Reviewing placements, contracts and commissioned services.

The changes identified to date will drive both in year savings and contribute to reducing the budget gap in future years.

- 4.3 The effectiveness of management action and corporate procedures will continue to be closely monitored by Management Teams throughout the financial year. Management action should ease the overall financial pressures and the impact of these actions will be reported to Members through the regular financial monitoring reports submitted to Cabinet during the remainder of this financial year.

## 5 Progress on the delivery of the 2024/25 Approved Budget Savings

- 5.1 Table 2 below presents the progress on the delivery of the 2024/25 approved Budget savings which has been updated to reflect the position at Quarter 2. For savings rated as Amber, work is ongoing to achieve the saving or alternative delivery and in year mitigations are being identified to cover any potential shortfalls which may occur. The Red savings are included in the adverse forecast revenue Quarter 2 outturn position for 2024/25. If these Red rated budget savings are mitigated downwards, it would have a favourable impact on the forecast position for 2024/25. In addition, savings rated as Red are also impacting the work on the Budget setting process for 2025/26 and work is ongoing to try to mitigate the impact in the current and future years.

- 5.2 In terms of savings, £17.561m of the £20.408m (£16.542m in Month 4) approved budget reduction targets are either delivered or on track to be delivered (Green & Amber), representing 86% of the total savings target with a further 14% or £2.847m with a high risk of not being achieved within this financial year. The table below summarises the progress by Directorate:

**Table 2 – Summary on progress on delivery of 2024/25 Approved Budget Reductions**

2024/25 Impact of Approved Budget Reductions	Green £000	Amber £000	Red £000	Total £000
Adult Social Care	(5,700)	(1,750)	0	(7,450)
Children's Services	(1,877)	(207)	(2,137)	(4,221)
Public Health	(175)	0	0	(175)
Place & Economic Growth	(3,991)	(200)	(710)	(4,901)
Corporate	(3,661)	0	0	(3,661)
<b>TOTAL</b>	<b>(15,404)</b>	<b>(2,157)</b>	<b>(2,847)</b>	<b>(20,408)</b>

### Significant Budget reduction variances by Directorate

- 5.3 As can be seen in the table above, £2.137m of Children's Services budget reductions are rated Red which is a decrease of £0.082m from the figure reported at Month 4. This change relates to a budget reduction for local independent accommodation for Care Leavers aged over 18, with four young people moving into a in borough property in September to achieve the saving.

- 5.4 At Quarter 2, the Place & Economic Growth Directorate budget reductions rated Red are reported at £0.710m which is a favourable change of £0.908m from the figure reported at Month 4 following the allocation of joint venture income received during month 6 to reduce the adverse variance on the Creating a Better Place approved budget reduction.
- 5.5 Mitigations for the Red budget reductions continue to be explored with updates to be provided within future reports.
- 5.6 There has been a £3.704m increase in those budget reductions now rated as Green between reporting periods and it is expected that as the year unfolds, those budget reductions currently rated as Amber will continue to move to Green. Delivery Board will continue its work on the unachieved budget reductions to mitigate the impact on 2024/25 and future years.

## 6 Reserves and Balances

- 6.1 On 1 April 2024, Reserves totalled £72.540m, split between Earmarked Reserves of £49.646m and other reserves such as Revenue Grant Reserve, Schools Reserve and DSG Surplus reserves totalling £22.894m. The General Fund Balance stood at £18.865m. Of the total Earmarked Reserves, approximately 28% are forecast to be spent in 2024/25.

**Table 3 – Summary on Reserves Position**

Directorate	Opening Balance £000	Use of Reserves £000	Contribution to Reserves £000	Anticipated Year End Position £000
Adult Social Care	(3,766)	2,366	-	(1,400)
Children's Services	(814)	-	-	(814)
Public Health	(1,114)	242	(385)	(1,257)
Place & Economic Growth	(3,057)	565	(50)	(2,542)
Corporate	(4,530)	487	-	(4,044)
Capital, Treasury and Technical Accounting	(19,712)	597	(2,115)	(21,230)
Balancing Budget 2024/25	(10,753)	10,753	-	-
Health & Social Care Integration Pooled Fund	(5,900)	1,491	-	(4,409)
<b>Total Earmarked Reserves</b>	<b>(49,646)</b>	<b>16,501</b>	<b>(2,550)</b>	<b>(35,696)</b>
Revenue Grant Reserves	(7,799)	2,209	(350)	(5,941)
<b>Total Reserves</b>	<b>(57,446)</b>	<b>18,710</b>	<b>(2,900)</b>	<b>(41,636)</b>

- 6.2 Since the last reporting period, there has been a slight movement in the use of reserves bringing the current forecast to £35.696m (£35.359m at Month 4) of Earmarked Reserves and £5.941m (£6.327m at Month 4) of Revenue Grant Reserves by the end of the financial year 2024/25.
- 6.3 There are significant management actions being implemented to address the projected in year deficit which should help reduce the overall gap by the year end, however to the extent that mitigations do not cover the deficit, there would need to be a further call on reserves.

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Any additional call on reserves to offset any unmitigated forecast deficit in year will adversely impact the financial resilience of the Council.

- 6.4 One of the management actions undertaken since the last reporting period has been a full review of reserves looking at the council's policy and financial strategy, including the proposed use. This review has now been completed with reserves realigned focusing on the council's financial resilience and a revised reserves policy following this completed review is included at Appendix 2.

## **7 Summary**

- 7.1 The current projected position at Quarter 2 has improved since the last reporting period by £1.153m however, it still shows a potentially significant overspend position by the end of the financial year. The re-assessment on assumptions with the Capital, Treasury and Technical Accounting directorate is the largest contributing factor to the change between periods and is offsetting the unfavourable change within Adult Social Care. The implementation of management actions particularly around staffing and essential spend can be seen and will continue to be monitored and implemented throughout the year. Whilst this improved position is a positive sign, the projected position is still of great concern for the Council and work must continue to reduce this further by the end of the financial year. Due to the significant overspend in 2023/24 coupled with the revised budget gap for the 2025/26, the Council's ability to mitigate the in-year position through short term use of reserves is depleted.
- 7.2 Whilst 86% of savings are on track to be delivered or are delivered, given the overall financial pressures facing the Council, the uncertainty around the deliverability of the remaining 14% of savings is still of concern as this adds to the pressure on the budget. However, plans and mitigations are being developed and there is time for the reductions to be delivered and/ or mitigations to be put in place, and these will be closely monitored through the monthly Delivery Board meetings to ensure these targets are met.
- 7.3 Any use of reserves impacts on the financial resilience of the Council, and detailed within this report is the proposed net use of £13.951m of Earmarked Reserves and £1.859m of Revenue Grant Reserves. It is crucial that the use of reserves is kept to an absolute minimum.
- 7.4 In view of the adverse variance reported it is important that mitigations are continued to be found and implemented to address the in-year position but also to reduce the impacts in 2025/26. A further update on the financial position will be reported at Quarter 3.
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## APPENDIX 1 - Directorate Summary Financial Positions

DIRECTORATE	SERVICE AREA	2024 Mth 6 Profiled Budget £000	Month 6 Profiled Forecast £000	M6 Profiled Variance £000	Annual Forecast Variance £000
Adult Social Care	Commissioning	7,865	7,953	88	177
	Community Business Services	637	504	(133)	(266)
	Clusters	1,506	1,492	(13)	(27)
	Community Health & Social Care	13,843	16,826	2,984	5,968
	Director Adult Social Care	827	811	(16)	(31)
	Learning Disability	7,740	8,173	433	867
	Mental Health	4,986	5,450	464	928
	Safeguarding	506	503	(4)	(7)
<b>Adult Social Care Total</b>		<b>37,910</b>	<b>41,714</b>	<b>3,804</b>	<b>7,608</b>
Children's Services	Children in Care	20,648	26,483	5,835	11,670
	Childrens Safeguarding	1,467	1,376	(91)	(182)
	Fieldwork & Family Support	5,801	6,604	804	1,607
	Children's Services Intergration	1,713	1,412	(302)	(603)
	Central Education Services	393	393	0	0
	Community / Adult Learning	150	150	(0)	(0)
	Inclusion Service	(53)	(75)	(21)	(43)
	Learning Services	125	110	(15)	(30)
	Learning Services - Early Years	572	570	(2)	(3)
	Post 16 Service	19	19	0	0
	School Support Services	12	10	(3)	(6)
	SEND Services	3,690	4,129	439	878
	Skills and Employment	131	131	0	0
	Early Help	1,726	1,671	(55)	(110)
	Troubled Families	4	4	(0)	(0)
	Schools	0	0	0	0
<b>Children's Services Total</b>		<b>36,399</b>	<b>42,988</b>	<b>6,589</b>	<b>13,179</b>
Public Health	Public Health (Client and Delivery)	9,834	9,826	(7)	(15)
	Leisure Services	1,947	1,913	(34)	(69)
<b>Public Health Total</b>		<b>11,781</b>	<b>11,739</b>	<b>(42)</b>	<b>(84)</b>
Place & Economic Growth	Business Growth	105	93	(12)	(24)
	Creating a Better Place	(115)	(115)	0	0
	Estates	(200)	586	785	1,571
	Facilities Management	(331)	(573)	(241)	(483)
	Planning	144	180	36	72
	Property Management	(1,095)	(1,104)	(10)	(20)
	Strategic Housing	159	109	(50)	(100)
	Town Centre and Markets	624	609	(15)	(30)
	Building Control	16	116	100	200
	Environmental Management	3,693	3,958	266	531
	Fleet Management	(162)	(162)	0	0
	Highways	2,035	2,122	86	172
	Public Protection	558	823	264	528
	Strategic Transport	8,636	8,636	0	0
	Street Lighting	2,139	2,116	(23)	(47)
	Waste Disposal Authority	8,945	8,945	0	0
	Waste Management Service	2,229	2,335	106	213
	Heritage, Libraries and Arts	3,053	3,052	(0)	(1)
	Community Safety	240	215	(25)	(50)
	District Partnerships	777	631	(146)	(291)
Strategic Housing	1,700	4,351	2,652	5,304	
Stronger Communities	97	87	(10)	(20)	
Youth Services Client	383	415	32	64	
<b>Place &amp; Economic Growth Total</b>		<b>33,628</b>	<b>37,422</b>	<b>3,794</b>	<b>7,589</b>

DIRECTORATE	SERVICE AREA	2024 Mth 6 Profiled Budget £000	Month 6 Profiled Forecast £000	M6 Profiled Variance £000	Annual Forecast Variance £000
Corporate Services	Partnership Support (Borough and GM)	1,022	982	(40)	(81)
	Strategic Customer Service	185	85	(100)	(200)
	Chief Executive Management	1,000	882	(118)	(236)
	Communications and Research	440	456	16	32
	Customer Services	1,041	830	(211)	(422)
	ICT	2,365	2,357	(8)	(16)
	Executive Support	272	272	(0)	(0)
	Audit	1,813	1,448	(364)	(729)
	Commissioning and Procurement	283	146	(137)	(274)
	External Funding	29	12	(16)	(33)
	Finance	1,331	1,169	(162)	(323)
	Housing Benefit Payments	197	197	0	0
	Revenues and Benefits	2,147	2,288	141	283
	Transformation and Reform	310	4	(306)	(613)
	HR Strategy	1,513	1,296	(217)	(434)
	Organisational Development	333	248	(84)	(169)
	Democratic and Civic Services	851	904	54	107
	Elections	212	240	28	55
	Legal	852	1,067	215	430
	Registrars	10	(55)	(65)	(130)
	Strategy and Performance	491	476	(15)	(30)
<b>Corporate Services Total</b>		<b>16,696</b>	<b>15,305</b>	<b>(1,391)</b>	<b>(2,782)</b>
Capital Treasury and Technical Accounting	Corporate Expenses	10,840	7,976	(2,865)	(5,730)
	Interest and Investment Expenditure and Income	3,402	3,468	66	132
	Corporate and Democratic Core	502	502	0	0
	Parish Precepts	180	180	0	0
<b>Capital Treasury and Technical Accounting Total</b>		<b>14,925</b>	<b>12,126</b>	<b>(2,799)</b>	<b>(5,598)</b>
<b>Grand Total</b>		<b>151,338</b>	<b>161,294</b>	<b>9,956</b>	<b>19,912</b>





## Appendix 2

# RESERVES POLICY

## FOR

**2024/25 to 2025/26**

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## RESERVES POLICY

### 1 Background

- 1.1 It is important to have a strategic approach to the creation and maintenance of reserves. Having established a reserves policy for the first time for the closure of the accounts for 2014/15 and the financial year 2015/16, this updated policy addresses key issues for the period 2024/25 to 2025/26.

### 2 Policy

- 2.1 It is essential to ensure that any funds set aside in reserves are considered appropriately so that they have maximum effect. Following established practice, the process of identifying reserves continues to have regard to the addressing of corporate priorities and the need to maintain the Council's financial resilience.
- 2.2 This Policy sets out agreed priority areas and enables any identified additional resources to be directed to these priority areas, however, it does allow for some flexibility as and when required.
- 2.4 The reduction in reserves over a number of financial years and the continued pressures on the Council's revenue budget means that there is a need to revise the Council's reserves policy to adapt to the current financial landscape. This policy reflects the reserves position after a full review has been completed.

### 3 Establishing the Priorities

- 3.1 The closure of the 2023/24 accounts has enabled a detailed review of the Council's reserves for 2024/25 and categorisation of these reserves revised into four major areas reduced from the previous twelve. There are in most instances, a number of reserves within these major areas including the priority reserves.

For clarity, the **four major reserves** and the reserves created to support **corporate priorities** within them are set out and explained in this policy as follows.

#### a) Corporate Budget Strategy Reserve – £31.146m 2024/25 opening balance

This reserve represents resources that have been set aside to support the corporate budget strategy of the council.

The priority reserves within this category are:

#### a) Fiscal Mitigation

This reserve is to support the financial resilience of the Council over the medium term and has been enhanced as part of the wholesale reserves review for 2024/25 by the decommissioning of some reserves (after management review) as they were no longer considered a priority in light of the Council's projected financial position in current and future financial years.

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## **b) Balancing Budget Reserve**

The use of reserves over the Medium Term Financial Strategy period was approved by Budget Council on 28 February 2024. Resources of £1.432m agreed to support the 2025/26 revenue budget are held within this reserve. Any further use of reserve to support revenue budgets in future years, will be held here once agreed by Budget Council.

## **c) Redundancy/Efficiency Reserve**

As part of the agreed budget strategy for 2015/16, the corporate redundancy base budget was reduced by £2.000m. As a consequence, it was agreed that funding of any redundancy costs will be provided by using a reserve. The reserve balance at the start of the 2024/25 financial year was £3.000m. If the reserve is used then it will be replenished the following year.

## **b) Corporate Other Reserve - £9.528m 2024/25 opening balance**

This reserve holds resources set aside to provide for any costs of other corporate areas that are required to be held for a specific purpose or support the delivery of corporate priorities.

The priority reserves within this category are:

### **a) ASC Reserves**

This reserve was established to support the Adult Social Care service with the delivery of strengths based working and the implementation of sector reforms. This reserve also holds resources to support the service with preparing for future inspection.

### **b) Adult Social Care – Thriving Communities**

This reserve was established to fund Oldham’s Thriving Communities Programme which was initiated as part of the GM Transformation Programme in 2017/18. At the centre of the programme are three funded elements which are the:

- Social Prescribing Innovation Partnership;
- Social Action Fund VCFSE investments; and
- Fast Grants micro grant funding.

These initiatives have continued into 2024/25 and this reserve holds the resources to support this.

### **c) Local Welfare Provision**

As a result of Central Government withdrawing direct funding for Local Welfare Provision several years ago, the Council has continued to provide support for those in need, primarily through the provision of white goods, essential furniture, bedding, carpets and household set up packs and this support is funded via resources held within this reserve.

### **d) Place Marketing**

This reserve was created to help the Council deliver the corporate priorities to support the delivery of economic and business priorities expected within the refreshed Oldham Plan/ Corporate Plan. The reserve is to be used to enable the Council to attract new investors and

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visitors to the borough, as well as promoting those businesses who are already located here to new audiences.

**e) Treasury Management Income**

This reserve was established at the end of the 2021/22 financial year, in effect a risk reserve to offset any shortfall in Treasury Management income given the volatility that has been experienced in this area over recent years.

**f) Reserve for PFI Schemes**

The Council has a number of Private Finance Initiatives (PFI) and other schemes that operate in a similar manner to PFIs. The resource held within this reserve is to support the cost of surveys prior to the handover of the buildings back to the Council.

**g) Insurance Reserve**

It is essential that reserves are held to ensure that there are adequate resources available to support insurance claims against the Council. The requirement for this reserve is closely linked to the claims profile of the Council and was assessed by the Council's actuary as part of the 2023/24 year-end closedown process.

**c) General Directorate Reserves - £3.072m 2024/25 opening balance**

There are a range of Directorate initiatives which span more than one financial year or for which funds have been budgeted but not yet utilised. The General Directorate Reserve will ensure that such initiatives can be completed.

The priority reserves within this category are:

**a) Creating a Better Place Reserve**

A report was presented to Cabinet on 28 March 2018 approving revenue resources to support the Creating a Better Place Programme. The balance held within this reserve supports the delivery of this programme.

**b) 0-19 Rightstart Reserve**

0-19 Services are managed within a Section 75 Framework Agreement. The reserve was established to fund the affordability gap upon cessation of the prior contractual arrangements and the transition to the Section 75 agreement and to provide resources whilst services are re-designed to be sustainable within the recurrent funding available.

**d) Joint Fund Reserve - £5.900m 2024/25 opening balance**

This reserve is hosted by the Council and is held to provide resources to support further integration between health and social care providers in line with Government policy and the local direction of travel. Any use of the fund must evidence clear value for money and demonstrate a return against any investment to maximise the value that can be realised from the fund. Recommendations on the use of the reserve will be made by the Deputy Place Lead for Oldham ICB / Deputy Chief Executive and Director of Health & Care Integration for Oldham Council with approval made by the Chief Executive for Oldham Council / Place Lead for Oldham ICB alongside the Council's Director of Finance.

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It is important to note that the use of the funds must align to the legislative and local financial frameworks applicable to Oldham Council given that the reserve is held in the accounts of the Council.

## **Management of Reserves**

### **Creation/ Decommissioning of Reserves**

- 4.1 A list of areas/initiatives for which an additional reserve might be created or where an existing reserve might be increased in value will be presented to the Chief Executive for Oldham Council / Place Lead for Oldham ICB and the Director of Finance for consideration before the year end. The approval or otherwise of the reserve requests will be considered on a case by case basis and in the context of the overall projected financial position of the Council. The recommended creation of reserves will be considered by the Director of Finance at the year-end and action taken as appropriate.
- 4.2 The financial resilience of the Council is a major factor in budget setting and in the general consideration of the financial position of the Council. The level of reserves available to support the budget or specific initiatives plays an important part in determining the financial resilience of the Council. As such, the Director of Finance is able to decommission any reserves where it is deemed necessary to do so to support the Council in delivering a balanced budget.

### **Flexibility at the Year End**

- 4.3 In addition, given the accelerated timeline for the closure of the accounts, decisions will need to be taken about the use and creation of reserves without the opportunity to formally report these to Management Board/Members in advance. Key issues arising in relation to reserves in such instances will be determined at the discretion of the Director of Finance and will be reported after the Council's accounts have closed.

## **5 Approval of the Use of the Reserves**

- 5.1 To request the release of resources held within reserve, a Business Case must be completed detailing the reason for the use and benefits to the Council from using this source of funding. Each Business Case will be reviewed by the Chief Executive for Oldham Council / Place Lead for Oldham ICB and Director of Finance with a decision communicated to the requestor.
- 5.2 The use and creation of reserves in year will be incorporated into the revenue budget monitoring report which is discussed with the Deputy Leader and Cabinet Member for Value for Money and Sustainability and presented to Cabinet for approval. At the end of the financial year, as advised at 4.3, there will be a requirement to allow the Director of Finance discretion to address reserve issues as deemed appropriate in the context of the overall financial position of the Council.

## **6 Other Key Reserves Matters**

- 6.1 There is an accounting requirement to identify three separate reserves outside the scope of this policy:
- a) **Schools Reserve** – this includes the balances held by mainstream Schools under the scheme of delegation. The use of these reserves is at the discretion of schools and as at 1 April 2024 £8.578m was held in reserves.
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- b) **Revenue Grants Reserve** – this represents income from grants received which have no conditions attached or where the conditions have been met but no expenditure has yet been incurred. Following the same process as Earmarked Reserves, the use of these reserves will be determined by the Chief Executive for Oldham Council / Place Lead for Oldham ICB and the Director of Finance by way of Business Case. The balance held in this reserve at the start of the financial year was £7.799m.
- c) **Dedicated Schools Grant (DSG) Surplus Reserve** – this reserve has been created following the issue of a Statutory Instrument with regard to the presentation of DSG resources arising from the increase in DSG deficits. It represents the underspend of DSG resources in 2022/23 and 2023/24. The reserve offsets the cumulative DSG deficit which is held in unusable reserves. The balance held in this reserve at the end of the financial year was £6.475m.
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# CAPITAL INVESTMENT PROGRAMME

## 2024/25 MONITORING REPORT

### Month 6 – September 2024

#### 1 Background

- 1.1 The original capital programme for 2024/25 reflected the priorities outlined in the capital strategy as approved at Cabinet on 12 February 2024 and confirmed at the Council meeting on 28 February 2024.
- 1.2 The position at the end of Month 6 (September 2024) is highlighted in this report.
- 1.3 For the remainder of the financial year, the programme will continue to be monitored and revised to take account of any new developments and changes in the profile of planned expenditure.

#### 2 Current Position

- 2.1 Table 1 below shows the capital programme for 2024/25 and a further four years to 2028/29, and reflects the priorities outlined in the capital strategy as approved at Cabinet on 12 February 2024 and confirmed at the Council meeting on the 28 February 2024.

**Table 1 – 2024/29 Capital Strategy**

Directorate Budget	2024/25 £000	2025/26 £000	2026/27 £000	2027/28 £000	2028/29 £000	Total £000
Community Health and Adult Social Care	4,443	1,000	-	-	-	<b>5,443</b>
Children's Services	4,724	5,058	3,188	2,000	-	<b>14,970</b>
Communities	100	173	-	-	-	<b>273</b>
Place and Economic Growth	83,226	68,621	26,601	17,859	1,000	<b>197,307</b>
Housing Revenue Account (HRA)	628	95	-	-	-	<b>723</b>
Corporate/Information Technology (IT)	2,919	2,809	2,039	3,661	1,000	<b>12,428</b>
Capital, Treasury & Technical Accounting	2,600	-	125	10,120	-	<b>12,845</b>
Funding for Emerging Priorities	1,043	3,318	2,885	2,000	-	<b>9,246</b>
<b>Total Expenditure</b>	<b>99,683</b>	<b>81,076</b>	<b>34,838</b>	<b>35,640</b>	<b>2,000</b>	<b>253,237</b>

(subject to rounding – tolerance +/- £1k)

Funding	2024/25 £000	2025/26 £000	2026/27 £000	2027/28 £000	2028/29 £000	Total £000
Grant & Other Contributions	(43,834)	(28,633)	(6,494)	(4,054)	-	<b>(83,015)</b>
Prudential Borrowing	(49,638)	(51,646)	(27,851)	(31,494)	(2,000)	<b>(162,629)</b>
Revenue Contributions	(630)	(95)	-	-	-	<b>(725)</b>
Capital Receipts	(5,581)	(702)	(493)	(92)	-	<b>(6,868)</b>
<b>Grand Total</b>	<b>(99,683)</b>	<b>(81,076)</b>	<b>(34,838)</b>	<b>(35,640)</b>	<b>(2,000)</b>	<b>(253,237)</b>

(subject to rounding – tolerance +/- £1k)

The estimated additional costs (annualised) associated the prudential borrowing are outlined below:

Estimated annual additional revenue costs associated with prudential Borrowing	2,234	2, 582	1,393	1,575	100	7,883
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### 3. 2024/25 – 2028/29 Capital Programme

3.1 Following the approval of the Month 4 capital programme, a number of new funding and contributions and realignments/rephasing approvals have taken place as follows:

Table 2 - New Grants /Contributions	2024/25	2025/26
DFG- Boroughwide Contributions	70	
SEND - Special Provision Capital Fund (SPCF)	599	2,982
DFC Realignment	78	
UKSPF - Spindles Redevelopment	1,000	
United Utilities Grant	1,991	
Grant in Aid Golburn Clough, Greenfield	115	
<b>TOTAL</b>	<b>3,853</b>	<b>2,982</b>

Table 3 - Re-phasing / Re-alignment	2024/25 £000	2025/26 £000	2026/27 £000	2027/28 £000
IT Realignment	132	(5)	(127)	
Education Basic Need General Provision	(1,256)	(1,713)	(40)	
Bluecoat School - Safeguarding School Places	3,009			
Transport investment allocated to schemes	(1,130)	(1,132)	(236)	(2,054)
Transport schemes *	4,552			
<b>TOTAL</b>	<b>5,306</b>	<b>(2,849)</b>	<b>(403)</b>	<b>(2,054)</b>

\* further detail is included within Appendix 1

3.2 Following the approved changes since M04 and assuming grant offers are approved, the revised Capital Programme 2024/5 to 2028/9 is a net increase of £6.812m since the last reporting period (M04).

### 3.3 Annual Review

The Annual Review has been carried out over the Summer months and after consultation with services and CIPB, rephasing across all years has resulted in a revised budget for the current year of £99.505m (a reduction of £13.590m). The review reduced the programme by £0.022m in total across all years. This is summarised in the table below with a high level narrative for each directorate. Further detail is shown in Appendix 1.



Table 4

Directorate Budget	2024/25 £000	2025/26 £000	2026/27 £000	2027/28 £000	2028/29 £000	TOTAL £000
Community Health and Adult Social Care	700	300	-	-	-	<b>1,000</b>
Children's Services	(151)	145	2	-	-	<b>(3)</b>
Communities	-	-	-	-	-	-
Place and Economic Growth						
- Corporate Property	(5,507)	(1,175)	2,284	3,343	1,055	-
- Environment	98	77	-	-	-	<b>175</b>
- Housing	-	-	-	-	-	-
- Regeneration	(3,799)	(2,151)	250	5,700	-	-
- Transport	(3,778)	3,685	72	-	-	<b>(21)</b>
Housing Revenue Account (HRA)	(636)	636	-	-	-	-
Corporate/Information Technology (IT)	1,020	231	(492)	(868)	109	-
Capital, Treasury & Technical Accounting	2,400	-	3	(2,400)	-	<b>3</b>
Funding for Emerging Priorities	(3,937)	2,759	-	-	-	<b>(1,177)</b>
<b>Grand Total</b>	<b>(13,590)</b>	<b>4,509</b>	<b>2,120</b>	<b>5,775</b>	<b>1,164</b>	<b>(22)</b>

### Community Health and Adult Services

An additional £1m top up towards Disabled Facilities Grant has been allocated from Funding from Emerging Priorities for the current year, alongside the rephasing of £0.300m from 2024/25 to 2025/26 for Oldham Total Care works.

### Children's Services

Unallocated schools provision of £0.145m has been rephased into 2025/26.

### Place & Economic Growth

#### Corporate Property

A detailed review in Asset Management has resulted in a number of schemes rephased from 2024/25 £2.382m and 2026/27 of £0.718m into future years along with the same exercise across Education Premises resulting a rephase from 2024/25 of £3.066 and 2026/27 of £0.516m, along with other smaller movements.

#### Environment

Countryside and Parks have each had schemes rephased from 2024/25 to 2025/26 as well as an increase of £0.175m from Funding from Emerging priorities for the community pitches at Failsworth.

#### Regeneration

- Boroughwide Developments - There has been an acceleration of £2.00m from 2027/28 to 2024/25 for Flexible Housing Fund offset by a rephase of circa £1.3m from schemes in 2024/25 to 2025/26 namely Disposal Programme, Foxdenton Hall and Diggle Clock Tower.

- DP - Boroughwide – There has been rephasing of high street grants from 2024/25.
- Regeneration- There has been a rephasing of Strategic Acquisitions from 2024/25 to 2025/26 of £1.147m and rephasing from 2024/25 £3.3m and 2025/26 £4.4m in relation to Oldham Green New deal projects.

### Transport

A review of the Transport programme resulted in rephasing schemes from 2024/25 across all areas of the programme the largest being Bridges and Structures of £1.337m and Highway Major Works/Drainage Schemes of £1.817m.

### Housing Revenue Account

Rephasing of the HRA budget of £0.636k has been carried out to match align with the 2024/25 HRA.

### Corporate/ Information Technology (IT)

There has been rephasing and alignment of several IT budgets, within the exiting provision, along with the acceleration of laptop refresh programmes of £0.424m and pipeline schemes of £1m. In addition, the rephasing of CRM project has been considered as next stages are developed.

### Capital Treasury & Technical Accounting

Use of Flexible Receipt receipts is increased by £2.4m to £5m to finance pending redundancy payments and has been accelerated from future years.

### Funding for Emerging Prioritised

A one-off allocation of £1.0m has been made from the Corporate budget to top up Disabled Facilities grant to meet increased demand along with a contribution towards sports pitches.

## 3.4 2024/25 Capital Programme

The table below shows the movements in the 2024/25 Capital programme since the Capital Strategy was set and all approved virements to date, together with those proposed since the last reporting period.

**Table 5 – 2024/25 Capital Programme**

Directorate Budget	Capital Strategy 2024-29 £000	Approved Virements to M04 £000	Approved Virements M05-M06 £000	Proposed Virements M06 £000	Proposed Budget M06 £000	Spend to M06 £000
Community Health and Adult Social Care	4,443	(1,342)	71	700	3,872	1,551
Children's Services	4,724	1,776	2,430	(151)	8,779	528
Communities	100	116	-	-	216	37
Heritage Libraries and Arts	-	-	460	-	460	-
Place and Economic Growth						
- Corporate Property	8,574	1,818	-	(5,507)	4,885	1,693
- Environment	343	1,005	(95)	80	1,333	818
- Housing	150	377	-	-	527	298
- Regeneration	57,781	(8,714)	540	(3,782)	45,825	21,179
- Transport	16,378	3,883	5,624	(3,778)	22,107	4,595
Housing Revenue Account (HRA)	628	700	-	(636)	692	-
Corporate/Information Technology (IT)	2,919	1,739	132	1,020	5,810	524
Capital, Treasury & Technical Accounting	2,600	-	-	2,400	5,000	-
Funding for Emerging Priorities	1,043	2,894		(3,937)	-	-
<b>Grand Total</b>	<b>99,683</b>	<b>4,252</b>	<b>9,160</b>	<b>(13,590)</b>	<b>99,505</b>	<b>31,222</b>

(subject to rounding – tolerance +/- £1k)

- 3.5 Given that this is the position as at Month 6 and in view of the current challenges being faced including the pressure caused by the economic position, there must remain an element of uncertainty about the forecast position. Proposed virements are detailed at Appendix 1 and a further breakdown of Table 5 on a service-by-service area basis is shown at Appendix 2 (A to I).
- 3.6 Actual expenditure to 30 September 2024 was £31.222m (31.38% of the proposed forecast outturn). This is lower than spending profile last year's (44%). As would be expected the majority of this spend is within the Place & Economic directorate which amounts for 75% of the total 2024/25 Capital Programme. The position will be kept under review and budgets will be managed in accordance with forecasts.
- 3.7 The revised capital programme for 2024/25 to 2028/29, considering all the above amendments in arriving at the revised forecast position, is shown in Table 6 together with the projected financing profile.

**Table 6 – 2024/25 to 2028/29 Current Capital Programme**

Directorate Budget	2024/25 £000	2025/26 £000	2026/27 £000	2027/28 £000	2028/29 £000	TOTAL £000
Community Health and Adult Social Care	3,872	1,300				<b>5,172</b>
Children's Services	8,779	6,473	3,150	2,000		<b>20,402</b>
Communities	216	173				<b>389</b>
Heritage Libraries and Arts	460					<b>460</b>
Place and Economic Growth						
- Corporate Property	4,885	2,029	3,385	3,343	2,055	<b>15,697</b>
- Environment	1,322	177	1,070	100	-	<b>2,669</b>
- Housing	528	5,677	-	-	-	<b>6,205</b>
- Regeneration	45,835	48,744	1,192	12,059	-	<b>107,830</b>
- Transport	22,107	9,388	6,903	-	-	<b>38,398</b>
Housing Revenue Account (HRA)	692	731				<b>1,423</b>
Corporate/Information Technology (IT)	5,810	2,926	1,420	2,793	1,109	<b>14,058</b>
Capital, Treasury & Technical Accounting	5,000	-	128	7,720	-	<b>12,848</b>
Funding for Emerging Priorities	-	11,077	2,885	2,000		<b>15,962</b>
<b>Grand Total</b>	<b>99,505</b>	<b>88,696</b>	<b>20,133</b>	<b>30,014</b>	<b>3,164</b>	<b>241,512</b>

(subject to rounding – tolerance +/- £1k)

Funding	2024/25 £000	2025/26 £000	2026/27 £000	2027/28 £000	2028/29 £000	TOTAL £000
Grant & Other Contributions	(45,325)	(47,807)	(7,236)	(9,794)	(780)	<b>(110,942)</b>
Prudential Borrowing	(44,802)	(39,075)	(12,376)	(20,204)	(2,376)	<b>(118,833)</b>
Revenue Contributions	(721)	(731)	-	-	-	<b>(1,452)</b>
Capital Receipts	(8,657)	(1,083)	(521)	(16)	(8)	<b>(10,285)</b>
<b>Grand Total</b>	<b>(99,505)</b>	<b>(88,696)</b>	<b>(20,133)</b>	<b>(30,014)</b>	<b>(3,164)</b>	<b>(241,512)</b>

(subject to rounding – tolerance +/- £1k)

Estimated annual additional revenue costs associated with prudential Borrowing (cumulative)	2,240	4,193	4,812	5,822	5,941	
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## Capital Receipts

3.10 The capital programme assumes the availability of £8.6579m of capital receipts in 2024/25 for financing purposes. This includes £5.000m to support transformational activity in the General Fund using the flexibility allowed by Government.

The total net usable capital receipts currently received in year is £0.477m, the first call being against the £5.000m outlined above in respect of use of Flexible Receipts.

3.11 The capital receipts position as at 30 September 2024 is as follows:

**Table 7 – Capital Receipts 2024/25**

	£000	£000
Capital Receipts Financing Requirement		8,657
Usable Capital Receipt b/fwd.	-	
Actual capital receipts received to date	(477)	
Identified in year capital receipts remaining	(4,725)	
<b>Further Required in 2024/25</b>		<b>3,455</b>

(subject to rounding – tolerance +/- £1k)

- 3.12 Given the significant amount of capital receipts needed to finance the capital programme in this and future years it is imperative that the capital receipts/disposal schedule is adhered to. This is monitored at the monthly Capital Receipts meeting and will be subject to on-going review throughout the year. It is of course recognised that the ongoing economic instability with higher interest rates and the impact on borrowing costs, coupled with the increase cost of living will continue to impact on business/economic activities making capital disposals more challenging.
- 3.13 The Capital Strategy and Capital Programme 2024/29 incorporates an expectation of the level of receipts that is anticipated in each of the respective years and therefore an estimate as to the resultant level of over or under programming in order to present a balanced budget. As can be seen below, the most recent review has produced a forecast which is below the financing projections included in Table 3. Should the currently estimated position prevail then the position would be as illustrated in the table below:

**Table 8 – Capital Receipts 2024/25 to 2028/29**

Capital Receipts	2024/25 £000	2025/26 £000	2026/27 £000	2027/28 £000	2028/29 £000
Capital Receipts Carried Forward	-	3,455	(4,352)	(5,271)	(7,832)
Identified Capital Receipts	(4,725)	(8,890)	(1,440)	(2,577)	
Received in year	(477)				
<b>Total Receipts</b>	<b>(5,202)</b>	<b>(5,435)</b>	<b>(5,792)</b>	<b>(7,848)</b>	<b>(7,832)</b>
Capital Receipts Financing Requirement	8,657	1,083	521	16	8
<b>Over/(Under) programming</b>	<b>3,455</b>	<b>(4,352)</b>	<b>(5,271)</b>	<b>(7,832)</b>	<b>(7,824)</b>

(subject to rounding – tolerance +/- £1k)

- 3.14 Although the capital receipts forecast is currently lower than the required amount, given that this is the month 6 position and there is the opportunity for the forecast to improve, at this stage it is considered appropriate to retain the original forecast and review this during the course of the current year. The consequence should the level of capital receipts fall is either, a corresponding increase in the level of prudential borrowing and hence an impact on the revenue budget, or a reduction in the overall capital programme.

## 4 Conclusion

- 4.1 A detailed review of the capital programme (the Annual Review) has been undertaken and realigned and reprofiled across the programme. The outcome of the Annual review forms part of this report for approval. As we continue to review schemes for the Capital Strategy and Annual Budget Setting process, we will continue to reflect developments relating to individual projects/schemes, across all

years and re-profile accordingly. This will be consulted with service areas and presented in draft to CIPB in November 2024.

- 4.2 The capital programme is being continually monitored and is reported to Members on a regular basis.

## **5 Appendices**

- 5.1 Appendix 1 - Proposed Changes  
Appendix 2A - Summary - Month 6 - Community Health and Adult Social Care  
Appendix 2B - Summary - Month 6 - Children's Service  
Appendix 2C - Summary - Month 6 - Communities  
Appendix 2D - Summary - Month 6 - Heritage Libraries and Arts  
Appendix 2E - Summary - Month 6 - Place and Economic Growth  
Appendix 2F - Summary - Month 6 - Housing Revenue Account (HRA)  
Appendix 2G - Summary - Month 6 - Corporate/Information Technology  
Appendix 2H - Summary - Month 6 - Capital Treasury & Technical Accounting  
Appendix 2I - Summary - Month 6 - Funding for Emerging Priorities

**SUMMARY – Month 6 (September 2024) Proposed Changes**

**APPENDIX 1:**

<b>EXPENDITURE BUDGETS TO BE REPROFILED AS AT 30 September 2024</b>	<b>2024/25</b>	<b>2025/26</b>	<b>2026/27</b>	<b>2027/28</b>	<b>2028/29</b>
<b>Directorate / Scheme</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>
<b>Community Health and Adult Social Care</b>					
DFG- Boroughwide	1,000				
Oldham Total Care	(300)	300			
<b>Community Health and Adult Social Care – TOTAL</b>	<b>700</b>	<b>300</b>			
<b>Children’s Services</b>					
Various Movements less than £0.250m individually (5 Projects)	(151)	146	2		
<b>Children’s Services – TOTAL</b>	<b>(151)</b>	<b>146</b>	<b>2</b>		
<b>Place and Economic Growth</b>					
<b>Corporate Property</b>					
Boroughwide - Flood Damaged Walkways/Footpaths, Bridges and Retaining Structures	(250)	(100)	150	100	100
Moorhey Street Electrical Upgrade	(694)	(500)	694	500	
Chadderton Town Hall Electrical Rewire	(329)	(350)	79	600	
Corporate Property - Major Repair Works	-	-	-	260	
Bare Trees Primary Electrical Rewire	(250)	-	-	-	250
Beever Street Heating Replacement	(390)	-	-	390	
Christ Church Denshaw Heating Replacement	(350)	-	350		
Delph Primary Electrical Rewire	-	(325)	-	-	325
Essential Condition Works - General Provision	(267)	(17)	284	764	
Friezland Primary Electrical Rewire	-	(250)			
Glodwick Primary Heating Replacement / Windows	(374)	-	-	374	
Horton Mill - Heat Distribution	(250)	100	150		
Limehurst Primary - Underfloor heating	-	(325)	-	325	
Various Movements less than £0.250m individually (29 projects)	(2,353)	592	577	30	380
<b>Corporate Property TOTAL</b>	<b>(5,507)</b>	<b>(1,175)</b>	<b>2,284</b>	<b>3,343</b>	<b>1,055</b>

<b>EXPENDITURE BUDGETS TO BE REPROFILED AS AT 30 September 2024</b>		<b>2024/25</b>	<b>2025/26</b>	<b>2026/27</b>	<b>2027/28</b>	<b>2028/29</b>
<b>Directorate / Scheme</b>		<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>
<b>Environment</b>						
	Various Movements less than £0.250m individually (6 projects)	98	77			
<b>Environment Total</b>		<b>98</b>	<b>77</b>			
<b>Regeneration</b>						
	Diggle Clock Tower - External repair	(916)	916			
	Disposal Programme - Pre Sales Expenditure (Strategic Regeneration)	(250)	-	250		
	Flexible Housing Fund	2,000	-	-	(2,000)	
	Foxdenton Hall – Essential health & safety works	(170)	170			
	Strategic Acquisitions- General Provision	(1,147)	1,147			
	Oldham Green New Deal Delivery Partnership	(3,300)	(4,400)	-	7,700	
	Various Movements less than £0.250m individually (2 projects)	(186)	186			
<b>Regeneration Total</b>		<b>(3,799)</b>	<b>(2,151)</b>	<b>250</b>	<b>5,700</b>	
<b>Transport</b>						
	Br063 Denshaw Bridge, Delph Road	(400)	400			
	DFT CF Waterloo & Wellington Bridges	(600)	600			
	Oldham Town Centre - Market Place	(850)	850			
	Oldham Town Centre - Rock Street / Lord Street	(700)	700			
	Oldham Town Centre- Cheapside/West Street	(267)	195	72		
	Various Movements less than £0.250m individually (13 Projects)	(961)	940			
<b>Transport TOTAL</b>		<b>(3,778)</b>	<b>3,685</b>	<b>72</b>		
<b>Place and Economic Growth TOTAL</b>		<b>(12,986)</b>	<b>437</b>	<b>2,607</b>	<b>9,043</b>	<b>1,055</b>
<b>Housing Revenue Account</b>						
	HRA Capital Strategy	(636)	636			
<b>Housing Revenue Account – TOTAL</b>		<b>(636)</b>	<b>636</b>			



<b>EXPENDITURE BUDGETS TO BE REPROFILED AS AT 30 September 2024</b>	<b>2024/25</b>	<b>2025/26</b>	<b>2026/27</b>	<b>2027/28</b>	<b>2028/29</b>
<b>Directorate / Scheme</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>
<b>Corporate/Information Technology (IT)</b>					
CRM and Customer Support Centre (CSC)	(503)	3	-	(227)	727
Council Migration to SharePoint	(250)	50	100	100	
Laptop Refresh	424	400	100		
MioCare Digital Devices	393	80			
IT General Provisions	1,000	-	(1,139)	(1,116)	(618)
Various Movements less than £0.250m individually (15 Projects)	(44)	(302)	447	375	
<b>Corporate/Information Technology (IT) – TOTAL</b>	<b>1,020</b>	<b>231</b>	<b>(492)</b>	<b>(868)</b>	<b>109</b>
<b>Capital Treasury and Technical Accounting</b>					
Provision for CPOs	2,400	-	3		
Provision for Inflation Pressures	-	-	-	(2,400)	
<b>Capital Treasury and Technical Accounting– TOTAL</b>	<b>2,400</b>	<b>-</b>	<b>3</b>	<b>(2,400)</b>	
<b>Funding for Emerging Priorities</b>					
Funding for Emerging Priorities	(3,937)	2,759			
<b>Funding for Emerging Priorities– TOTAL</b>	<b>(3,937)</b>	<b>2,759</b>			
<b>TOTAL</b>	<b>(13,590)</b>	<b>4,509</b>	<b>2,120</b>	<b>5,775</b>	<b>1,164</b>

(subject to rounding – tolerance +/- £1k)

<b>FINANCING BUDGETS TO BE REPROFILED AS AT 30 September 2024</b>	<b>2024/25</b>	<b>2025/26</b>	<b>2026/27</b>	<b>2027/28</b>	<b>2028/29</b>
<b>Fund Source</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>
Grants and Contributions	13,204	(1,585)	(1,019)	(9,794)	(780)
Prudential Borrowing	1,829	(1,923)	(1,073)	3,944	(376)
Revenue Contribution	636	(636)	-	-	-
Capital Receipts	(2,079)	(364)	(28)	76	(8)
<b>TOTAL</b>	<b>13,590</b>	<b>(4,509)</b>	<b>(2,120)</b>	<b>(5,775)</b>	<b>(1,164)</b>

(subject to rounding – tolerance +/- £1k)

## APPENDIX 2: SUMMARY OF CHANGES

### SUMMARY – Month 6 (September 2024) - Community Health and Adult Social Care

### APPENDIX 2A

Service area	Capital Strategy £000	Approved Changes /Virements to M04 £000	Approved Changes /Virements to M06 £000	Proposed Virements M06 £000	Revised Budget (M06) £000	Expend to M06 £000
Adult Services	4,443	(1,342)	71	700	3,872	1,551
<b>Community Health and Adult Social Care Total</b>	<b>4,443</b>	<b>(1,342)</b>	<b>71</b>	<b>700</b>	<b>3,872</b>	<b>1,551</b>

(subject to rounding – tolerance +/- £1k)

### SUMMARY – Month 6 (September 2024) – Children’s Services

### APPENDIX 2B

Service area	Capital Strategy £000	Approved Changes /Virements to M04 £000	Approved Changes /Virements to M06 £000	Proposed Virements M06 £000	Revised Budget (M06) £000	Expend to M06 £000
Children, Young People and Families (CYPF)	-	847	-	-	847	53
Schools - General Provision	3,545	(221)	(658)	(145)	2,521	323
Schools – Primary	1,084	506	14	(5)	1,599	38
Schools – Secondary	85	630	3,066	-	3,781	114
Schools – Special	10	15	6	-	31	-
<b>Children’s Service Total</b>	<b>4,724</b>	<b>1,777</b>	<b>2,428</b>	<b>(150)</b>	<b>8,779</b>	<b>528</b>

(subject to rounding – tolerance +/- £1k)

**SUMMARY – Month 6 (September 2024) – Communities**

**APPENDIX 2C**

<b>Service area</b>	<b>Capital Strategy £000</b>	<b>Approved Changes /Virements to M04 £000</b>	<b>Approved Changes /Virements to M06 £000</b>	<b>Proposed Virements M06 £000</b>	<b>Revised Budget (M06) £000</b>	<b>Expend to M06 £000</b>
Local Investment Fund	100	116	-	-	216	37
<b>Communities Total</b>	<b>100</b>	<b>116</b>	<b>-</b>	<b>-</b>	<b>216</b>	<b>37</b>

(subject to rounding – tolerance +/- £1k)

**SUMMARY – Month 6 (September 2024) – Heritage Libraries and Arts**

**APPENDIX 2D**

<b>Service area</b>	<b>Capital Strategy £000</b>	<b>Approved Changes /Virements to M04 £000</b>	<b>Approved Changes /Virements to M06 £000</b>	<b>Proposed Virements M06 £000</b>	<b>Revised Budget (M06) £000</b>	<b>Expend to M06 £000</b>
Heritage Libraries and Arts	-	-	460	-	460	-
<b>Heritage Libraries and Arts Total</b>	<b>-</b>	<b>-</b>	<b>460</b>	<b>-</b>	<b>460</b>	<b>-</b>

(subject to rounding – tolerance +/- £1k)

**SUMMARY – Month 6 (September 2024) – Place and Economic Growth**

**APPENDIX 2E**

<b>Service area</b>	<b>Capital Strategy £000</b>	<b>Approved Changes /Virements to M04 £000</b>	<b>Approved Changes /Virements to M06 £000</b>	<b>Proposed Virements M06 £000</b>	<b>Revised Budget (M06) £000</b>	<b>Expend to M06 £000</b>
Asset Management – Corporate Premises	5,705	954	-	(2,441)	4,218	1,658
Asset Management - Education Premises	2,869	864	-	(3,066)	667	35
<b>Corporate Property Total</b>	<b>8,574</b>	<b>1,818</b>	<b>-</b>	<b>(5,507)</b>	<b>4,885</b>	<b>1,693</b>
Boroughwide District Projects	17	10	-	(17)	10	-
Cemeteries and Crematorium	-	46	-	-	46	-
Countryside	91	38	-	(50)	79	148
Parks	235	491	(95)	(17)	614	195
Playing Fields & Facilities	-	409	-	175	584	474
Parks & Playing Fields	-	11	-	(11)	-	-
<b>Environment Total</b>	<b>343</b>	<b>1,005</b>	<b>(95)</b>	<b>80</b>	<b>1,333</b>	<b>817</b>
Private Housing	150	377	-	-	527	298
<b>Housing Total</b>	<b>150</b>	<b>377</b>	<b>-</b>	<b>-</b>	<b>527</b>	<b>298</b>
Boroughwide Developments	18,868	4,073	(460)	665	23,146	7,340
Strategic Acquisitions	4,669	(2,522)	-	(1,147)	1,000	229
Town Centre Developments	34,244	(10,265)	1,000	(3,300)	21,679	13,610
<b>Regeneration Total</b>	<b>57,781</b>	<b>(8,714)</b>	<b>540</b>	<b>(3,782)</b>	<b>45,825</b>	<b>21,179</b>
Accident Reduction	516	549	435	(443)	1,057	138
Bridges & Structures	3,926	1,488	1,322	(1,337)	5,399	946
Fleet Management	370	298	1,817	(1,817)	668	981
Highway Major Works/Drainage schemes	11,188	627	1,674	(60)	13,429	2,041
Minor Works	227	503	287	(121)	896	33
Miscellaneous	151	418	89	-	658	456
<b>Transport Total</b>	<b>16,378</b>	<b>3,883</b>	<b>5,624</b>	<b>(3,778)</b>	<b>22,107</b>	<b>4,595</b>
<b>Place and Economic Growth Total</b>	<b>83,226</b>	<b>(1,631)</b>	<b>6,069</b>	<b>(12,987)</b>	<b>74,677</b>	<b>28,582</b>

(subject to rounding – tolerance +/- £1k)

**SUMMARY – Month 6 (September 2024) - Housing Revenue Account (HRA)**

APPENDIX 2F

Service area	Capital Strategy £000	Approved Changes /Virements to M04 £000	Approved Changes /Virements to M06 £000	Proposed Virements M06 £000	Revised Budget (M06) £000	Expend to M06 £000
Housing Revenue Account	628	700	-	(636)	692	-
<b>HRA Total</b>	<b>628</b>	<b>700</b>	<b>-</b>	<b>(636)</b>	<b>692</b>	<b>-</b>

(subject to rounding – tolerance +/- £1k)

**SUMMARY Month 6 (September 2024) – Corporate/Information Technology (IT)**

APPENDIX 2G

Service area	Capital Strategy £000	Approved Changes /Virements to M04 £000	Approved Changes /Virements to M06 £000	Proposed Virements M06 £000	Revised Budget (M06) £000	Expend to M06 £000
Information Technology	2,919	1,739	132	1,020	5,810	524
<b>Information Technology Total</b>	<b>2,919</b>	<b>1,739</b>	<b>132</b>	<b>1,020</b>	<b>5,810</b>	<b>524</b>

(subject to rounding – tolerance +/- £1k)

**SUMMARY – Month 6 (September 2024) – Capital Treasury and Technical Accounting**

APPENDIX 2H

Service area	Capital Strategy £000	Approved Changes /Virements to M04 £000	Approved Changes /Virements to M06 £000	Proposed Virements M06 £000	Revised Budget (M06) £000	Expend to M06 £000
Cross Cutting /Corporate	2,600	-	-	2,400	5,000	-
<b>Capital Treasury and Technical Accounting Total</b>	<b>2,600</b>	<b>-</b>	<b>-</b>	<b>2,400</b>	<b>5,000</b>	<b>-</b>

(subject to rounding – tolerance +/- £1k)

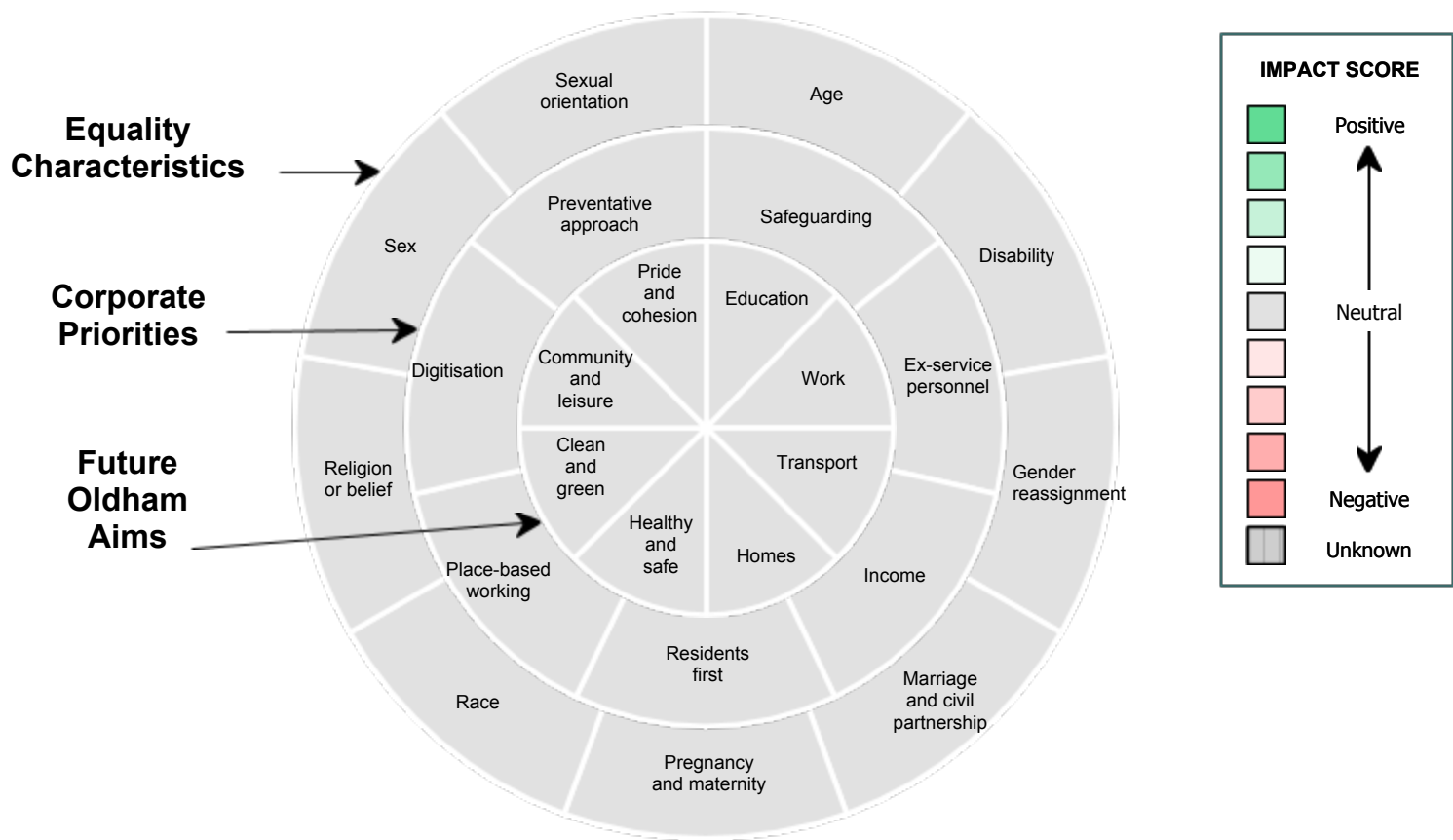
**SUMMARY – Month 6 (September 2024) - Funding for Emerging Priorities**

**APPENDIX 2I**

<b>Service area</b>	<b>Capital Strategy £000</b>	<b>Approved Changes /Virements to M04 £000</b>	<b>Approved Changes /Virements to M06 £000</b>	<b>Proposed Virements M06 £000</b>	<b>Revised Budget (M06) £000</b>	<b>Expend to M06 £000</b>
Funding for Emerging Priorities	1,043	2,894	-	(3,937)	-	-
<b>Funding for Emerging Priorities Total</b>	<b>1,043</b>	<b>2,894</b>	-	<b>(3,937)</b>	-	-

(subject to rounding – tolerance +/- £1k)

Annex 3 - EIA: Financial Monitoring 24/25 (Q02)



Annex 3- EIA: Financial Monitoring 24/25 (Mth 4)				
	Impact	Likelihood	Duration	Comment
<b>Equality Characteristics</b>				
Age	Neutral	Possible	Short Term	The report considers the 2024/25 financial position of the Council at Month 6 (30 September 2024) and as such, in isolation has no direct impact on Equality
Disability	Neutral	Possible	Short Term	As Above
Gender reassignment	Neutral	Possible	Short Term	As Above
Marriage and civil partnership	Neutral	Possible	Short Term	As Above
Pregnancy and maternity	Neutral	Possible	Short Term	As Above
Race	Neutral	Possible	Short Term	As Above
Religion or belief	Neutral	Possible	Short Term	As Above
Sex	Neutral	Possible	Short Term	As Above
Sexual orientation	Neutral	Possible	Short Term	As Above
<b>Corporate Priorities</b>				
Safeguarding	Neutral	Possible	Short Term	The report considers the 2024/25 financial position of the Council at Month 6 (30 September 2024) and as such, in isolation has no direct impact on Equality
Ex-service personnel	Neutral	Possible	Short Term	As Above
Income	Neutral	Possible	Short Term	As Above
Residents first	Neutral	Possible	Short Term	As Above
Place-based working	Neutral	Possible	Short Term	As Above
Digitisation	Neutral	Possible	Short Term	As Above
Preventative approach	Neutral	Possible	Short Term	As Above
<b>Future Oldham Aims</b>				
Education	Neutral	Possible	Short Term	The report considers the 2024/25 financial position of the Council at Month 6 (30 September 2024) and as such, in isolation has no direct impact on Equality
Work	Neutral	Possible	Short Term	As Above
Transport	Neutral	Possible	Short Term	As Above
Homes	Neutral	Possible	Short Term	As Above
Healthy and safe	Neutral	Possible	Short Term	As Above
Clean and green	Neutral	Possible	Short Term	As Above
Community and leisure	Neutral	Possible	Short Term	As Above
Pride and cohesion	Neutral	Possible	Short Term	As Above