Emergency Powers Decision Report

Revenue Monitor and Capital Investment Programme 2026/27 Quarter 2 – September 2026

Decision Maker: Chief Executive

Service Area: Finance
Directorate: Resources
Report Author: Vickie Lambert, Finance Manager
Email: Vickie.lambert@oldham.gov.uk

Date of Decision: 30 November 2026

1. Power to make the decision

The decision is being taken under the authorisation contained in Section 9C – Delegations to Specific Officers of Part 3 (Responsibility for Functions) of the Council Constitution for the Chief Executive to take any emergency decisions in respect of the Council's executive functions which cannot be delayed until the next Cabinet meeting.

2. Decision Sought

To note the contents of the report, including the forecast revenue position at the end of Quarter 2 at £3.622m, the projected transfers to / from reserves, the forecast Collection Fund position, the anticipated position for the Dedicated Schools Grant and the forecast position for the Housing Revenue Account as at the end of Quarter 2.

To approve the revised Capital Programme for 2026/27 including the proposed virements and note the forecast for the financial years to 2030/31 as outlined in Annex 2.

3. Reason for urgency

The Cabinet is required to review the revenue financial performance of the Council against its approved budget under section 28 of the Local Government Act 2023.

The Cabinet is the approving body for any proposed virements in the Council's Capital Programme, without Cabinet approval the Capital Programme cannot be altered (within the overall envelope of the programme) and this may impact on the

deliverability of the Council's capital schemes and would preclude any alterations to the programme.

4. Risk(s) of not taking the decision

The Council will not be able to demonstrate that it has reviewed its financial performance as required by section 28 of the Local Government Act and will be unable to amend the Capital Programme to deal with any changes in priorities or circumstances of individual capital schemes.

5. Financial impact if decision not taken forward

Failure to consider the Revenue Monitor and Capital Investment Programme for Quarter 2 will mean the Council is not complying with its requirement to consider its financial performance. Failure to approve revisions to the Capital Programme could lead to schemes having to be abandoned as additional funding cannot be vired, which would lead to abortive costs, which would need to be met from the revenue budget.

6. Statutory Officer clearances

a. Section 151 Officer

Name Lee Walsh
Date 5 November 2026
Comments

As detailed above, the Cabinet is required to monitor the financial performance of the Council during the year and approve any revisions to the Capital Programme, to comply with section 28 of the Local Government Act 2003 and to ensure that the Capital Programme remains fit for purpose and reflects the Council's priorities

b. Monitoring Officer

Name Alex Bougatef
Date 11 November 2026
Comments

The exercise of emergency powers should be undertaken in consultation with the Leader or Deputy Leader of the Council. However, the Council has not yet appointed a Leader or Deputy Leader for the current municipal year, so it is not possible to consult them. In addition, there is no certainty about when a Leader or Deputy Leader will be appointed as the Council has failed at successive meetings to do so. For the reasons given in the report, an urgent decision relating to the report is required, and it cannot await the appointment of a Leader and Deputy Leader at some undetermined future date.

Report to Chief Executive

Revenue Monitor and Capital Investment Programme 2026/27
Quarter 2 – September 2026

Officer Contact: Lee Walsh, Director of Finance

Report Author: Vickie Lambert, Finance Manager

30 November 2026

Reason for Decision

The report provides Group Leaders with an update as at 30 September 2026 (Quarter 2) of the Council's 2026/27 forecast revenue budget position, the projected Collection Fund position, the financial forecast of the Dedicated Schools Grant and the Housing Revenue Account forecast position (at Annex 1) alongside the financial position of the capital programme together with the revised capital programme 2026/27 to 2030/31 (at Annex 2).

Executive Summary

Revenue Position

The forecast adverse position for 2026/27 at the end of Quarter 2 is estimated to be **£3.622m** which has improved by £1.830m from that previously reported. It must be noted that as part of the approved Budget for 2026/27 the Council approved a volatility base budget provision of £2.500m. The release of this provision will be accessed over the course of the financial year. If this base budget provision was released in Quarter 2, this would reduce the overall position down to a projected adverse position of £1.122m.

As with previous monitoring reports, a cautious approach is generally taken when preparing forecasts. Assumptions are made that vacant positions will be filled successfully, which as the year progresses does not always transpire.

The management actions initiated in 2025/56 across all service areas have continued into this new financial year with services putting in place further mitigations to reduce the in-year pressure identified. Forecasts included within this report rely on these enhanced controls and service reviews being in place and it is important that these remain throughout the financial year to assist the financial position and bring the Council to a balanced position by the end of the financial year, reducing any use of reserves and protecting its financial resilience. Details are included in Annex 1 of this report.

Information on the forecast year end position of the Collection Fund, Dedicated Schools Grant (DSG) and Housing Revenue Account (HRA) is also outlined in the report.

Capital Position

The report outlines the most up to date capital spending position for 2026/27 to 2030/31 for approved schemes. The revised Capital Programme budget for 2026/27 is £109.809m at the close of Quarter 2 which incorporates additional funding received. Actual expenditure to 30 September 2026 was £24.307m (22.14% of the forecast outturn). Details are included in Annex 2 of this report.

Recommendations

That the Chief Executive:

1. Notes the contents of the report.
2. Notes the forecast revenue position at the end of Quarter 2 at £3.622m as detailed at Annex 1.
3. Notes the requested transfers to / from reserves as at the end of Quarter 2.
4. Notes the forecast position for the Collection Fund, Dedicated Schools Grant and Housing Revenue Account as at the end of Quarter 2.
5. Approves the revised Capital Programme for 2026/27 including the proposed virements and notes the forecast for the financial years to 2030/31 as at the end of Quarter 2 as outlined in Annex 2.

Revenue Monitor and Capital Investment Programme 2026/27 Quarter 2 – September 2026

1 Background

1.1 The Authority's 2026/27 revenue budget was approved by Council on 4 March 2026 at a sum of £368.053m to be met by Government grants, Council Tax and Business Rates. This report sets out the updated revenue financial position at the end of Quarter 2.

1.2 As the year progresses the monthly and outturn projections will reflect the evolving position of the impact of management actions that were 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 This revenue monitoring report for the period to the end of September 2026 highlights some areas of concern which may not just impact on the current year, but also when preparing future budgets. A projected adverse position based on the Quarter 2 controllable budget is £3.622m. Close financial management continues at all levels of the organisation with controls put in place during 2025/26 continued into this financial year to mitigate this position, to limit the impact on setting the budget for 2027/28 and reduce any unbudgeted use of general revenue reserves.

2.2 The main areas of concern identified within this monitoring report are:

- Adult Social Care forecasting an unfavourable position of £0.865m to the financial year end;
- Children's Services with an unfavourable position of £0.826m; and
- Place with an unfavourable position of £0.717m to the end of March 2027.

2.3 The forecast revenue position reported is before any release of the £2.500m Council-wide volatility base budget which was established as part of the 2026/27 budget setting process to offset the financial impact of variances in demand across statutory services. For Quarter 2, this provision has not been released. It must be noted that if this base budget provision was released, this would reduce the overall position down to a projected adverse position of £1.122m.

2.4 Enhanced spending controls across recruitment and expenditure were implemented by Senior Leaders during the previous financial year as a response to the significant adverse variances that had been reported. These controls have been continued into 2026/27 and must remain in place to ensure that the pressured financial position the Council is reporting is kept to an absolute minimum or brought down to a balanced position by the financial year close.

2.5 Any deficit position on the revenue account will have to be met from the use of revenue reserves. Within the Council's approved Reserves Policy agreed at Budget Council in March 2026, a risk reserve was established which created further financial resilience for the revenue budget with regard to volatility. Whilst the use of reserves should be kept to a minimum, this resource provides the required resources to

balance the revenue budget from reserves set aside for this purpose, rather than the use of general revenue usable reserves if needed.

2.6 The forecast Collection Fund deficit position is a variance of £2.742m at the close of Quarter 2 when compared to the base budget position. Further details are included at Annex 1.

2.7 There have been a number of reserve requests as at the end of the reporting period. The net effect of these requests is an overall forecast increase in general revenue usable reserves to £66.470m. Details of these requests are included within the report.

2.8 The cumulative deficit forecast position for the Dedicated Schools Grant at the end of Quarter 2 is £21.048m. The Department for Education has confirmed acceptance of the Council's SEND Reform Plan and with it £6.254m of High Needs Sustainability Grant, and the position reported includes this additional grant funding.

2.9 Included within the report at Annex 1 is detail of the forecast HRA position.

2.10 The original Capital Programme for 2026/27 totalled £102.464m. The revised capital programme as at the end of Quarter 2 taking into account any carry forwards and approved new funding variations gives projected revised expenditure of £109.809m. Actual expenditure at the end of Quarter 2 was £24.307m (22.14% of the forecast outturn). Further details of expenditure and schemes within the capital programme can be found in Annex 2.

3 Options/Alternatives

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

a) agree the recommendations
b) to not agree the recommendations and propose alternative forecasts

4 Preferred Option

4.1 The preferred option is that the Chief Executive 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 as a result of the budget monitoring reports directly.

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 KDD-26-04

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
Officer Name:	Lee Walsh and Vickie Lambert
Contact:	lee.walsh@oldham.gov.uk / Vickie.lambert@oldham.gov.uk
File Ref:	Capital Background Papers are contained in Annex 2 including Appendices A to I
Officer Name:	James Postle
Contact No:	james.postle@oldham.gov.uk

21 Appendices

Annex 1 **Revenue Budget Monitoring Report 2026/27 Quarter 2 – September 2026**

Appendix 1	2026/27 Directorate Summary Financial Positions at 30 September 2026
Appendix 2	Budget Savings by Directorate 2026/27

Annex 2 **Capital Investment Programme Report 2026/27 Month 6 – September 2026**

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

Annex 3 Equality Impact Assessment- Financial Monitoring 26-27 (Qtr 2)

ANNEX 1

REVENUE BUDGET MONITORING REPORT 2026/27
Quarter 2 – September 2026

1 Background

1.1 The Authority's 2026/27 revenue budget was approved by Council on 4 March 2026 at a sum of £368.053m to be met by Government grants, Council Tax and Business Rates. This report sets out the updated revenue financial position at the end of Quarter 2.

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 services forecasts include all known commitments, issues, and any planned management actions required.

2 Current Position

2.1 The current net revenue budget is £369.933m which has increased since the base budget reported at Quarter 1 as result of additional unringfenced grant income being received by the Council. Since the last reported period, there has been an additional £1.127m allocated as detailed in the table below:

Movement in Funding	£000
Family Hubs and Start for Life Grant	(1,127)
Net Movement in Funding	**(1,127)**

2.2 The forecast adverse position at the end of Qtr 2 is £3.622m which has improved from the last position reported by £1.830m. It must be noted that as part of the approved Budget for 2026/27 the Council approved a volatility base budget provision of £2.500m. The release of this provision will be accessed over the course of the financial year. If this base budget provision was released in Qtr 2, this would reduce the overall position down to a projected adverse position of £1.122m.

2.3 As detailed within the monitoring reports presented during the previous financial year, enhanced spending controls across recruitment and expenditure were implemented by Senior Leaders to mitigate the ongoing pressures faced by the statutory demand led services delivered by the Council. These enhanced controls remain in place for 2026/27.

Table 1 – Summary of Quarter 2 Forecast Revenue Budget Position

Directorate	Annual Budget £000	Annual Forecast £000	Annual Variance reported at Quarter 2 £000	Annual Variance reported at Quarter 1 £000	Change in Variance between periods £000
Adult Social Care	98,645	99,509	865	2,048	(1,184)
Children's Services	95,944	96,770	826	1,939	(1,113)
Public Health	24,498	24,479	(19)	156	(176)
Place	77,751	78,469	717	1,668	(951)
Resources	41,205	40,011	(1,195)	(309)	(886)
Capital, Treasury and Technical Accounting	31,889	31,576	(313)	(50)	(263)
NET EXPENDITURE	**369,933**	**370,813**	**880**	**5,452**	**(4,572)**
Financed By:					
Locally Generated Income	(215,200)	(215,200)	-	-	-
Government Grants	(155,032)	(155,032)	-	-	-
Collection Fund Deficit	299	3,041	2,742	-	2,742
TOTAL FINANCING	**(369,933)**	**(367,191)**	**2,742**	**-**	**2,742**
OVERALL PROJECTED VARIANCE	**-**	**3,622**	**3,622**	**5,452**	**(1,830)**

2.4 The adverse forecast variance as shown in the table above is **£3.622m** (£5.452m at the end of Qtr 1). The Council holds a volatility base budget provision of £2.500m as agreed by Budget Council. If this base budget provision was released in Quarter 2, this would reduce the overall position down to a projected adverse position of £1.122m.

Significant revenue variances by Directorate

Table 2 – Summary of Quarter 2 Revenue budget variance analysis

2.5 There are significant variances contained within the projected net adverse position and a breakdown of these across type of variance is shown below.

Table 2 – Analysis of variance by Directorate

Directorate	Non-Delivery of Savings (Red & Amber) £000	Expenditure Variance £000	Income Variance £000	Annual Variance reported at Quarter 2 £000
Adult Social Care	-	5,325	(4,461)	**865**
Children's Services	-	1,803	(977)	**826**
Public Health	196	4	(220)	**(19)**
Place	35	865	(183)	**717**
Resources	-	(1,553)	358	**(1,195)**
Capital, Treasury & Technical Accounting	-	406	(719)	**(313)**
NET EXPENDITURE	**231**	**6,851**	**(6,202)**	**880**
Collection Fund Deficit	-	2,742	-	**2,742**
TOTAL NET VARIANCE	**231**	**9,593**	**(6,202)**	**3,622**

2.6 As reported in previous financial years, there are three areas which continue to forecast significant pressures;

- Adult Social Care is reporting a pressure of £0.865m at the end of Quarter 2 (£2.048m at the end of Quarter 1).
- Children's Services is reporting a pressure at the end of Quarter 2 at £0.826m (£1.939m at Quarter 1).
- Place is reporting a pressure of £0.717m at the end of Quarter 2 (£1.668m at Quarter 1).

2.7 Approved at the Budget Council meetings for 2025/26 and 2026/27, significant growth was added to the revenue base budget for these pressured areas. The gross amount added for 2025/26 for Adults Social Care, Children's Services and Place was £39.414m. For 2026/27, further growth has been added to the revenue base for these areas at a gross amount of £42.619m, split across Adults Social Care (£21.297m), Children's Services (£16.106m) and Place (£5.216m), resulting in a total gross increase in revenue base for the three areas at £82.033m.

2.8 Furthermore, at the Budget Council meeting on 4 March 2026, a Council-wide volatility base budget provision of £2.500m was approved. The Council delivers a number of demand-led statutory services where individual client needs drive costs. As can be seen above, significant base provision has been allocated to these areas based on an assessment of needs, entry into care pathways and expected price increases. Despite this, there will always be a degree of volatility across these areas arising from unforeseen circumstances such as a rise in children's placements due to children requiring care provision and where they were previously unknown to the Council. To mitigate for these circumstances, this revenue base budget provision will allow the Council to finance these additional costs whilst the services put the required mitigations in place. This base budget

provision is held within the Capital, Treasury & Technical Accounting Directorate. As at Quarter 2 this provision has not been released.

2.9 It is also worth noting that included within the Council's approved Reserves Policy agreed by Council at Budget Council, a risk reserve was established which created further financial resilience for the revenue budget with regard to volatility. Whilst the use of reserves should be kept to a minimum, this resource provides the required resources to balance the revenue budget from reserves set aside for this purpose, rather than the use of general revenue usable reserves if needed.

Adult Social Care adverse variance at the end of Quarter 2 at £0.865m (Quarter 1 at £2.048m)

2.10 As shown at Table 2, the forecast adverse position for this directorate can be broken down as follows:

- Non- Delivery of Budget Reductions (Red and Amber) -
- Expenditure Variance £5.325m
- Income Variance (£4.461m)

Further details for the expenditure and income variances are included in the following paragraphs.

2.11 At the end of Quarter 2, the Adults Social Care Directorate is forecasting total expenditure of £99.509m against a budget of £98.645m, resulting in an adverse variance of £0.865m, an improvement of £1.184m from the position reported at the end of Qtr 1. The projected adverse position is primarily driven by rising direct care costs, particularly within services supporting individuals with learning disabilities and mental health needs. The main areas of pressure are the supported living and care at home cohorts, where demand and care package costs continue to exceed budgeted levels. Whilst demand growth was concentrated during the first quarter, and package volumes have since stabilised; the full-year impact of new placements continues to place pressure on the forecast outturn position.

2.12 Within Learning Disability services, increased demand during the second quarter has resulted in a number of new Supported Living placements, alongside cost increases within existing care packages. Within Mental Health services, the forecast overspend continues to be driven largely by new Supported Living transitions placements. Additional pressures have also arisen from increased demand for home care following hospital discharge, higher levels of nursing care activity, and the extension of rehabilitation placements.

2.13 The above pressures have been mitigated by additional eligible S117 income contributions from the ICB. This additional income is a direct result of planned service mitigation to review all contributions as detailed in the Quarter 1 report.

Adult Social Care – Planned Mitigations

2.14 There are planned mitigations that are continuing and / or being embedded to reduce the forecast adverse position for this directorate. A summary of these is as follows:

- Engagement of additional temporary resource to clear the assessment backlog with expected benefits to be realised during the financial year.
- Continual review of transition cases using the established Transitions Hub.

2.15 It should be noted that the complexity of need for clients accessing this statutory service remains high and whilst the directorate is working hard to reduce this adverse variance, other factors such as demand and need could impact future forecasts.

Children's Services adverse variance at the end of Quarter 2 at £0.826m (£1.939m at the end of Quarter 1)

2.16 The forecast unfavourable position for this directorate area as at the end of September 2026 can be broken down as follows:

• Non- Delivery of Budget Reductions (Red and Amber)	-
• Expenditure Variance	£1.803m
• Income Variance	(£0.977m)

Further details for the expenditure and income variances are included in the following paragraphs.

2.17 Children's Services are reporting a £0.826m forecast adverse variance for the financial year as at the end of Quarter 2, which is £1.113m improved from the position reported at the end of Quarter 1. The largest pressure within Children's Services is the cost of external placements which at the end of this reporting period is projected to be £1.415m more than the budget provision available. This pressure is partly mitigated by additional CHC income of £0.424m and increased grant income for Unaccompanied Asylum-Seeking Children (UASC) of £0.154m. To mitigate placement pressures the service is continuing the focused reviews of residential care packages as detailed in the previous financial year.

2.18 The Fieldwork & Family Support Service are forecasting a positive variance as at Quarter 2 of £0.166m. The service continues to have reliance on agency staff but due to successful recruitment and the use of GM Pledge rates the projected cost is much lower than previous financial years.

2.19 The adverse position for placements is being offset overall by vacant posts and additional income across services within Preventative Services and Children's Safeguarding areas.

Children's Services – Planned Mitigations

2.20 There are planned mitigations that are currently continuing to reduce the forecast unfavourable position for this directorate. A summary of these is as follows:

- Children with Disabilities – continuation of package reviews with parents and carers.
- Continuation of the positive work around reducing agency staffing engagements.
- Continuation of placements review particularly around those that are high cost.
- Careful placement matching to occupy all internal beds in children's homes and semi-independent accommodation.
- Continue focused recruitment of foster carers, kinship carers and special guardians.
- Continued work on over 18's accommodation through commissioned provision for UASC and housing direct matches for care leavers.

Public Health favourable variance at the end of Quarter 2 at (£0.19m) (£0.156m adverse position at the end of Quarter 1)

2.21 As shown at Table 2, the forecast favourable position for this directorate can be broken down as follows:

- Non- Delivery of Budget Reductions (Red and Amber) £0.196m
- Expenditure Variance £0.004m
- Income Variance (£0.220m)

2.22 The Public Health Directorate including Leisure Services is forecasting a favourable position of £0.019m as at the end of September 2026 which has improved by £0.176m since the position last reported.

2.23 The Public Health service is projecting a favourable position by the financial year end of £0.019m due to vacancies held.

2.24 Leisure Services are forecasting a break-even position as at the end of Quarter 2, however within this forecast position is a pressure with regards to utility benchmarking cost variances across various Oldham Community Leisure (OCL) sites. The Directorate are working closely with OCL and the Council's Legal service to resolve any disputes in this area to mitigate this pressure. A delay in the implementation of the OCL agency model budget reduction due to outstanding external legal work has impacted the forecast position in this area. Further updates will be included in future reports presented.

Place Directorate is reporting an adverse variance by year end of £0.717m (£1.668m at the end of Quarter 1)

2.25 The forecast unfavourable position for this directorate area as at the end of Quarter 2 can be broken down as follows:

- Non- Delivery of Budget Reductions (Red and Amber) £0.035m
- Expenditure Variance £0.865m
- Income Variance (£0.183m)

Further details for the expenditure and income variances are included in the following paragraphs, with details on budget reductions included later within this report.

Environment

2.26 The Environment service area is forecasting an adverse position of £0.697m by the financial year end. The largest driver behind the forecast budget pressure within Environment can be attributed to Waste & Cleansing (£1.007m) and First Response (£0.532m).

2.27 Waste & Cleansing has a forecast budget pressure of £0.905m. This can be summarised into £0.688m of salary pressures, part of which is additional agency expenditure required to backfill vacancies as a result of sickness, alongside fleet pressures of approximately £0.413m. Furthermore, the service recently got approval for the increased use of lease vehicles at a cost of £0.190m, as yet a funding source has not been identified for this cost. These pressures are partially offset by a forecast overachievement of income. Mitigations are currently being actioned to reduce this forecast adverse position further.

2.28 The forecast adverse position for First Response is due to a shortfall in income of £0.143m and £0.207m of additional salary costs due to agency.

2.29 The above pressures are being partially offset by favourable variances across Highways, Street Lighting, Traffic Management and Licensing services.

Growth

2.30 The Growth Division is reporting a £1.023m projected adverse variance by the financial year end. There are three main areas of budget pressure within the Growth Directorate namely Building Control (£0.253m), Town Centre (£0.554m) and Development Control (£0.180m). Both Building Control and Housing Delivery are included in ongoing restructures which once finalised may result in the budget pressures being significantly reduced. The Town Centre budget pressure is linked to the rent reductions previously approved following the transfer of tenants to the new Indoor Market. Agreement was made for 3 months free rent and a further 2 months' rent charged at 50%. This amounts to a 4-month rent free period and a budget pressure of approximately £0.185m.

2.31 Favourable variances in other areas such as Property and Planning are dampening the pressures noted above.

Communities

2.32 The Communities division is forecasting a favourable position by the end of the financial year of £1.003m. The largest contributing factor is within Housing Needs which holds costs related to temporary accommodation provision. Work continues to reduce placements in this area coupled with the sourcing of cheaper accommodation provision. It is worth noting, that this area is particularly volatile and a small increase in the number of placements could lead to a significant rise in costs and have a negative impact on the financial position.

2.33 The above pressure is being offset by favourable variances in Community Safety & Cohesion, Connected Communities, Culture and Youth.

Place - Planned Mitigations

2.34 The planned Place mitigations are continuing to reduce the forecast adverse position for this directorate. A summary of these is as follows:

- Waste & Cleansing - weekly review of agency usage versus service delivery / leave / sickness, plus time and investment into frontline health and wellbeing to improve sickness and retention.
- Full-service review of First Response.
- Rigorous weekly reviews of placement costs, partner performance and priority placements for Temporary Accommodation.
- Full Housing restructure review.

Resources forecast favourable variance at the end of Quarter 2 of (£1.195m) ((£0.309m) at the end of Quarter 1)

2.35 The forecast favourable position for this directorate area as at the end of September 2026 can be broken down as follows:

• Non- Delivery of Budget Reductions (Red and Amber)	-
• Expenditure Variance	(£1.553m)
• Income Variance	£0.358m

Further details for the expenditure and income variances are included in the following paragraphs.

2.36 The key driver for this forecast favourable position is due to slippage on vacant posts across the directorate as a whole but particularly in Transformation and Reform, Finance, HR and Revenues & Benefits services. These favourable positions are offsetting the pressure in Commissioning & Procurement of £0.177m due to the use of agency workers to cover vacant posts. The service is currently undertaking a restructure which, once implemented, is expected to eliminate the reliance on agency staff through the recruitment of permanent employees to vacant posts.

Capital, Treasury and Technical Accounting is reporting a favourable variance of (£0.313m) at the end of Quarter 2 ((£0.050m) favourable variance at the end of Quarter 1)

2.37 The Capital, Treasury and Technical Accounting directorate holds the budgets associated with the Council's Treasury Management activities including interest payable on borrowing and interest receivable on investments and is reporting a favourable variance of £0.313m as at the end of Quarter 2.

2.38 Table 2 includes details of the forecast Collection Fund Deficit position as at the end of Quarter 2. Further details on this position are included at Section 5.

2.39 A detailed revenue table is attached at Appendix 1.

3 Progress on the delivery of the 2026/27 Approved Budget Savings

3.1 Table 3 below presents the progress on the delivery of the 2026/27 approved Budget savings which has been updated to reflect the position at the end of Quarter 2. For savings rated as Red and 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. It is important that the 2026/27 approved budget savings be delivered given the limited Earmarked Reserves availability.

3.2 In terms of savings, £7.874m of the £8.105m approved budget reduction targets are either achieved (Blue) or on track to be delivered (Green) representing 97% of the total savings target. 3% are off track but with targeted work could be achieved (Amber). The table below summarises the progress by Directorate with further detail on savings and mitigations included at Appendix 2 of this report.

Table 3 – Summary on progress on delivery of 2026/27 Approved Budget Reductions

2026/27 Impact of Approved Budget Reductions	Blue (Achieved) £000	Green (On Track) £000	Amber (Off Track with mitigations) £000	Red (Off Track) £000	Total £000
Adult Social Care	(3,116)	0	0	0	**(3,116)**
Children's Services	(83)	0	0	0	**(83)**
Place	(100)	(3,412)	(35)	0	**(3,547)**
Public Health	0	(140)	(196)	0	**(336)**
Resources	(337)	(686)	0	0	**(1,023)**
TOTAL	**(3,636)**	**(4,238)**	**(231)**	**0**	**(8,105)**
Qtr 1 Forecast	(3,669)	(4,289)	(147)	0	**(8,105)**

Transformation Programme

3.3 Approved at Budget Council in March 2026 was £2.000m of savings to be achieved from the Council's transformation programme in 2026/27, £1.900m from Adults Social Care and £0.100m from Children's Services. As at the end of Quarter 2, this budget reduction is rated Green and is on track to be delivered in full by the end of the financial year.

4 Mitigation of Current forecast Budget Position

4.1 As detailed within this report, there is a continuation of the corporate mitigations that were enhanced in the previous financial year along with various service mitigations have been detailed, both with the aim of reducing the forecast adverse variance from the position reported. As the financial year progresses, the impacts of these mitigations are expected to have a favourable impact on the overall position.

4.2 The effectiveness of all management and corporate actions will continue to be closely monitored by the Executive Team. Further updates will continue to be included within future revenue monitoring reports presented.

5 Collection Fund

5.1 The tables below show the forecast outturn position for the Collection Fund (the technical account within in which Council Tax and Business Rates (National Non Domestic Rates (NDR) are managed) and the forecast position in relation to the share of balances between the Council and the Greater Manchester Combined Authority Precepting Authorities.

Table 4 - Collection Fund Forecast Position

Collection Fund Balance	Council Tax £000	NDR £000	Total £000
Balance Brought Forward	451	3,607	**4,058**
Payment in respect of 2025/26 deficit	(358)	1	**(357)**
Prior Year Balance Brought Forward	**93**	**3,608**	**3,701**
(Surplus) /Deficit for the Year	861	(1,337)	**(476)**
Net (Surplus)/Deficit Carried Forward	**954**	**2,271**	**3,225**

Table 5 - Collection Fund – 2026/27 Share of Balances; Forecast Position

Collection Fund Balance	Council Tax £000	NDR £000	Total £000
Share - Oldham Council	793	2,248	**3,041**
Share – Greater Manchester Combined Authority - Mayoral Police and Crime Commissioner	105	-	**105**
Share – Greater Manchester Combined Authority - Mayoral General Precept (including Fire and Rescue Services)	56	23	**79**
Total (Surplus)/Deficit	**954**	**2,271**	**3,225**

5.2 Council Tax and Business Rates remain a significant source of funding for Council services. These areas can be volatile, the 2026/27 financial year is presumed to be no different and as such the financial position of the Collection Fund is under constant review.

5.3 The Greater Manchester (GM) Business Rates Retention Trailblazer Scheme continues to allow the ten GM authorities to retain 100% of business rates locally for ten years to 2033/34. Any financial benefits arising from membership within the scheme will continue to be monitored, with 25% of benefits realised paid to GMCA in line with the Trailblazer Memorandum of Understanding.

5.4 As highlighted in Table 4 and 5 above, current year end Collection Fund projections are showing an overall deficit of £3.225m, with the Council's proportion of this deficit being £3.041m. For 2026/27, the Council budgeted a Collection Fund Deficit of £0.299m in line with the NNDR1 return, meaning an overall forecast variance as at the end of Quarter 2 of £2.742m.

5.5 This forecast position is due to an increase in the provisions required for bad debt and appeals due to the closing of the 2023 rate list from that included within the budget (NNDR1) and the 2025/26 outturn (NNDR 3), updated with the most current information available as at the end of September.

5.6 This is a particularly volatile area to forecast with many unknowns therefore this area will be closely monitored over the forthcoming months. Any anticipated financial impact in 2026/27 and future years will be considered within the context of the Medium-Term Financial Strategy.

6 Reserves and Balances

6.1 On 1 April 2026, general revenue usable reserves totalled £63.602m, split between Earmarked Reserves of £40.895m, Revenue Grant Reserves of £3.842m and the General Fund Balance at £18.865m.

6.2 This is an improved position from the start of the previous financial year, with an overall increase in reserves of 17%, which was a positive start in replenishing the Council's reserves and strengthening the financial resilience of the authority. With most other authorities across the country decreasing their reserves positions by the close of the 2025/26 financial year, this change in trajectory is welcomed.

6.3 Reserves and Balances are a key element of the Council's financial resilience and it is important that their use is kept to an absolute minimum, and that balances are increased in line with the Council's approved Medium Term Financial Strategy and Reserves Policy.

6.4 As at the end of the Quarter 2 reporting period, there have been a number of directorate requests to utilise Earmarked Reserves alongside some transfers to Revenue Grant Reserves. In line with the approved reserves policy, there is also a of one-off returns to Earmarked Reserves. The requests are as follows:

Table 6 – 2026/27 Reserve Requests as at Quarter 2

Directorate	Type of Reserve	Transfer (to) / from	Reserve	Requests as at Quarter 2 £
Place	Earmarked Reserve	Transfer from	District Partnerships	39,235.43
Place	Earmarked Reserve	Transfer from	Creating a Better Place	194,400.00
Place	Earmarked Reserve	Transfer from	Health and Social Care Integration - Saddleworth Health Centre	250,000.00
Children's Services	Earmarked Reserve	Transfer from	Child Sexual Exploitation	160,000.00
Capital & Treasury	Earmarked Reserve	Transfer to	Fiscal Mitigation - One-off returns	(2,990,258.97)
			Total Net Earmarked Reserve Requests	**(2,346,623.54)**

Directorate	Type of Reserve	Transfer (to) / from	Reserve	Requests as at Quarter 2 £
Place	Revenue Grant Reserve	Transfer to	Afghan Citizens Resettlement Scheme (ACRS)	(386,170.04)
Place	Revenue Grant Reserve	Transfer to	Home Office Full Dispersal Grant	(135,740.57)
			Total Net Revenue Grant Reserve Requests	**(521,910.61)**

6.5 After the above projected transfers to / from reserves have been actioned, the forecast balance of general usable revenue reserves will be £66.470m, with a summary included in the table below:

Table 7 – Summary of projected general usable revenue reserves at the end of 2026/27

Reserve	Opening Balance £000	Requests as at Quarter 2 £000	Projected Closing Balance £000
Earmarked Reserves	(40,895)	(2,347)	**(43,242)**
Revenue Grant Reserve	(3,842)	(522)	**(4,363)**
General Fund Balance	(18,865)	0	**(18,865)**
Total	**(63,602)**	**(2,869)**	**(66,470)**

6.6 It should be noted that whilst there are a number of management actions being implemented to address the projected in year deficits, the delivery of all budget reductions, to the extent that mitigations do not cover the deficit, there would need to be a call on reserves. As detailed earlier within this report, the Council has a specified risk reserve that is available to support the authority to balance the budget if it remains at an adverse position by the close of the 2026/27 financial year. This will be monitored and updated throughout the financial year.

7 Dedicated Schools Grant (DSG)

7.1 The in-year position in relation to the Dedicated Schools Grant (DSG) remains as reported at Quarter 1 with a forecast deficit of £20.353m driven by a predicted overspend of £20.206m within the High Needs Block. A DSG deficit of £6.949m was carried forward from 2025/26 into 2026/27.

7.2 The Department for Education has confirmed acceptance of the Council's SEND Reform Plan and with it £6.254m of High Needs Sustainability Grant. As such the previously reported 2026/27 cumulative deficit reduces to £21.048m accordingly. The table below shows the impact of the Grant on an otherwise unchanged position. The grant, essentially a 90% reimbursement of the agreed annual deficit will apply through to 31 March 2028,

which is when the statutory override currently in place, ends. It is uncertain whether future grant payments will be received in each of the two financial years or in a single payment at the end of the remaining two-year period. Further updates on this will be included within future reports.

Table 8 – Projected DSG balance 2026/27

	DSG Income £m	Forecast Expenditure £m	Estimated Outturn £m
Deficit Brought Forward from 2025/26			**(6,949)**
2026/27 Forecast			
Schools Block	288,363	288,510	(147)
Central School Services Block (CSSB)	2,522	2,522	0
Early Years Block	47,611	47,611	0
High Needs Block	71,991	92,197	(20,206)
In Year Movement	410,487	430,840	(20,353)
Cumulative Deficit (Pre Grant)	**410,487**	**430,840**	**(27,302)**
High Needs Sustainability Grant (relating to 2025/26 deficit)			6,254
Estimated Deficit Carried forward 2026/27			**(21,048)**

8 Housing Revenue Account Budget & Forecast (2026/27)

Table 9 – Housing Revenue Account - Quarter 2

	Original Budget	Revised Budget	Spend as at Q2	Forecast Outturn	Variance From Budget
	£000	£000	£000	£000	£000
Income					
Dwelling Rents	(10,571)	(10,571)	(4,568)	(11,030)	(459)
Service Charges & Other Income	(1,503)	(1,503)	(661)	(1,521)	(19)
PFI Credits	(18,799)	(18,799)	(4,700)	(18,799)	0
Interest on Balances	(200)	(200)	0	(300)	(100)
Total Revenue Income	**(31,073)**	**(31,073)**	**(9,929)**	**(31,650)**	**(578)**
Expenditure					
Repairs & Maintenance	51	51	54	88	37
Utilities	778	778	281	822	44
Rents & Rates	116	116	3	82	(34)
RCCO	1	1	0	0	(1)
PFI Management Costs inc MRP	27,603	27,603	12,368	27,953	350
Other Supervision & Management	989	989	465	934	(55)
Central Overheads	904	904	425	854	(51)
Other Miscellaneous	777	777	355	867	90
Depreciation	307	307	0	307	0
Adjustments to the Loss Allowance	136	136	0	19	(117)
Total Revenue Expenditure	**31,661**	**31,661**	**13,952**	**31,925**	**264**
Total HRA (Surplus)/Deficit	**589**	**589**	**4,023**	**275**	**(314)**

Housing Revenue Account (HRA)

8.1 The HRA for 2025/26 produced a deficit of £2.665m which was transferred from the HRA Reserve at year end. The main reason for such a significant variance was PFI Management Costs. These were reported as lower than expected due to a change in the accounting treatment. Effectively, this has resulted in additional monies being transferred to the reserve, and this will be required to pay off associated debt in future years.

8.2 The latest HRA forecast for 2026/27 shows a required drawdown of £0.275m from the HRA reserve, compared to a budgeted drawdown of £0.589m. The main areas where the forecasts vary from budget are as follows:

- Income (Rents and Service Charges) – income £0.459m higher than budgeted as forecast void levels have been reduced significantly

- Adjustments to the Loss Allowance – £0.117m - current forecasts show that the required bad debt provision will be less than previously anticipated
- Other Supervision & Management - £0.106m – mainly staffing savings
- Interest on Balances – £0.100m additional income

8.3 These are offset by:

- PFI Management Costs - £0.350m adverse variance forecast. This is circa 1.2% greater than budget and is due largely to higher inflation costs
- Other Miscellaneous – Overspend of £0.090, compared to budget – several areas of spend but mainly aids and appliances, and professional fees relating to the PFI 2 contract.

HRA Capital Programme

8.4 There was no capital expenditure during 2025/26, and it is anticipated that this will remain the case during 2026/27. Capital expenditure consists of:

- works to properties outside of the PFI agreements
- works to PFI properties that are outside the scope of the PFI agreement.

HRA Reserves Position

8.5 Reserves at the start of 2026/27 stood at £21.782m, and the forecast balance would see this reduce to £21.507m.

8.6 The level of reserves is required to meet future commitments in the Housing Revenue Account, and to ensure that the PFI schemes can be funded as the corresponding Government credits do not increase to take account of inflationary pressures.

8.7 In addition, a change in the way that interest repayment on the two PFI schemes is accounted for has resulted in £4.726m of the current reserves being specifically earmarked for repayment of interest after the PFI contracts have ended.

Table 6 – Housing Revenue Account Forecast Reserves position – Quarter 2

HRA Reserve	£000
Balance brought forward from 2025/26	(21,782)
Forecast Transfer from HRA 2026/27	275
Forecast Balance at 2026/27 Year End	(21,507)

9 Summary

9.1 The current projected position as at the end of Quarter 2, shows a potentially adverse position by the end of the financial year. Whilst this an unfavourable position, this is significantly reduced from those positions reported at this stage in previous financial years and to the position reported as at the end of Quarter 1.

9.2 Actions have been taken by the Executive Team and services to address this position with work continuing across the whole organisation to reduce the deficit wherever possible. To ensure that the authority continues to improve its financial resilience and increase revenue reserves, it is important that this position continues to be addressed as a priority and must be reduced by year end to limit the impact it has on the financial sustainability of the Council.

9.3 97% of savings have either been delivered or are on track to deliver by the financial year end, with 3% having a potential to deliver after targeted intervention. This is a positive move in the delivery of savings with achievability being around 80% over the last couple of years. Any non-achievement of savings not only impacts the current year position but has implications on future years budgets so it continues to be important that every budget reduction is achieved in full. Budget Reductions will continue to be closely monitored through the Transformation and Executive Improvement meetings.

9.4 The increasing need for use of the Council's services from residents and businesses, the complexity of the support needed, and inflationary costs continue to put pressure on service budgets and is demonstrated by this forecast outturn position. The Council has added significant growth across these pressured areas as detailed within this report, however the needs of our residents for statutory services continues to be high.

9.5 The forecast position for the DSG is also an area of concern for the Council. The Government have now confirmed additional funding of 90% of the DSG deficit at the close of the 2025/26 financial year, which for Oldham equates to £6.254m. As can be seen within this report, there is however a projected increase in the in year DSG deficit to a cumulated total position at the end of the financial year of £21.048m (including the High Needs Stability Grant funding). Whilst the DSG deficit is currently held within the Council's unusable reserves in line with the statutory override guidance from Government, this is due to end at the end of March 2028. When this ends, any deficit balance held will offset the Council's general revenue usable reserves and as such, impact the authority's financial resilience. Considerable work is being undertaken in this area, and further updates on how this work has impacted the financial position will be included in future revenue monitoring reports.

9.6 In summary, whilst the Council is currently reporting an adverse variance, work continues across the organisation as a whole to mitigate this wherever possible ensuring that the Council continues to increase its reserves in line with its approved strategy.

APPENDIX 1 – 2026/27 Directorate Summary Financial Positions at 30 September 2026

DIRECTORATE	SERVICE AREA	Qtr 2 Annual Budget £000	Qtr 2 Annual Forecast £000	Annual Forecast Variance £000
Adult Social Care	Commissioning	15,837	15,956	119
	Community Business Services	982	831	(151)
	Clusters	3,696	3,646	(50)
	Community Health & Social Care	37,993	38,293	299
	Director Adult Social Care	1,099	1,101	2
	Learning Disability	23,381	25,289	1,909
	Mental Health	14,788	13,580	(1,208)
	Clusters	283	285	2
	Safeguarding	585	528	(57)
Adult Social Care Total		**98,645**	**99,509**	**865**
Children's Services	Children in Care	60,320	61,808	1,488
	Childrens Safeguarding	3,327	3,176	(151)
	Fieldwork & Family Support	10,959	11,125	166
	Children's Services Intergration	6,009	5,670	(339)
	Early Help	5,045	4,788	(256)
	Central Education Services	1,586	1,586	0
	Inclusion Service	(238)	(238)	(0)
	Learning Services	1,973	1,974	1
	Learning Services - Early Years	(482)	(482)	(0)
	School Support Services	77	(4)	(81)
	SEND Services	7,367	7,367	0
Children's Services Total		**95,944**	**96,770**	**826**
Public Health	Public Health (Client and Delivery)	21,825	21,806	(19)
	Leisure Services	2,673	2,673	0
Public Health Total		**24,498**	**24,479**	**(19)**
Place	Building Control	71	324	253
	Strategic Planning	18,376	18,323	(53)
	Development Control	16	196	181
	Housing Delivery	67	182	114
	Facilities Management	(27)	133	160
	Corporate Estates	3,027	3,072	45
	Property Services	(1,531)	(1,808)	(277)
	Town Centre	3,303	3,847	544
	Creating a Better Place	(28)	28	55
	Community / Adult Learning	301	301	0
	Skills and Employment	84	84	0
	Structures	123	123	0
	Operations	1,103	1,094	(10)
	Traffic Management & Maintenance	1,790	1,632	(158)
	Parking Admin & Enforcement	(1,175)	(1,220)	(45)
	Health & Safety	276	237	(39)
	Environmental Health	1,120	1,138	17
	Licensing & Trading Standards	(31)	(59)	(28)
	First Response	(109)	243	352
	Street Lighting	4,453	4,096	(357)
	Waste & Cleansing	25,944	26,952	1,008
	Parks / Ground Maintenance	4,857	4,827	(30)
	Arboriculture	542	540	(1)
	Emergency Planning	130	119	(11)
	Fleet	(400)	(400)	0
	Community Safety & Cohesion	220	178	(42)
	Culture	6,273	6,232	(41)
	Youth Services	1,018	974	(44)
	Housing Needs	7,943	7,080	(863)
	Connected Communities	15	1	(14)
Place Total		**77,751**	**78,469**	**717**

DIRECTORATE	SERVICE AREA	Qtr 2 Annual Budget £000	Qtr 2 Annual Forecast £000	Annual Forecast Variance £000
Resources	Partnership Support (Borough and GM)	1,795	1,795	0
	Strategic Customer Service	119	119	0
	Chief Executive Management	2,236	2,150	(86)
	Communications and Research	775	736	(39)
	Commissioning and Procurement	636	813	177
	External Funding	(27)	(27)	0
	Finance	2,906	2,758	(148)
	Housing Benefit Payments	773	773	0
	Revenues and Benefits	3,527	3,151	(375)
	Transformation and Reform	260	121	(139)
	Risk & Insurance	1,807	1,807	0
	HR Strategy	2,747	2,686	(61)
	Organisational Development	356	356	0
	Audit	922	919	(4)
	Legal	2,523	2,523	(0)
	Governance	4,044	3,936	(108)
	Risk & Insurance	167	144	(23)
	Registrars	(52)	(85)	(33)
	Financial Inclusion	(210)	(210)	0
	Crisis and Resilience Fund	5,320	5,320	0
	Customer Operations	2,179	2,179	0
	Customer Services	17	17	0
	ICT	8,385	8,028	(357)
Resources Total		**41,205**	**40,011**	**(1,195)**
Capital Treasury and Technical Accounting	Corporate Expenses	22,503	22,023	(481)
	Interest and Investment Expenditure and Income	8,962	9,129	168
	Corporate and Democratic Core	0	0	0
	Parish Precepts	424	424	0
Capital Treasury and Technical Accounting Total		**31,889**	**31,576**	**(313)**
Grand Total		**369,933**	**370,814**	**880**
	Collection Fund Deficit			2,742
Total Variance at Qtr 2				**3,622**

Budget Savings Report (2026-27)

Appendix 2

Ref	Name	Approved Budget Reduction (£000)	Approved FTE Reduction	Senior Acct Officer	Service Summary Update	Current DELIVERY RAG (September)	Previous DELIVERY RAG (August)	Finance Update	Current FINANCIAL RAG (September)	Previous FINANCIAL RAG (August)	Annual Budget Reduction Forecast (£000)
ADULT SOCIAL CARE											
ASC-BR26-026	ASC Service Redesign of specialist provision	(185)	4	Jayne Ratcliffe	Vacant posts have been identified and disestablished. The full savings target has been achieved.	Achieved	Achieved	Vacant posts deleted, budget realigned and saving achieved in M1	Achieved	Achieved	(185)
ASC-BR26-024	MioCare Management Fee Reduction	(475)	0	Jayne Ratcliffe	From an ASC perspective, the savings target has been achieved. We will continue to work closely with MioCare to ensure financial performance remains aligned with budget.	Achieved	Achieved	Management Fee reduced accordingly, saving achieved in M1. The MioCare budget will be closely monitored, with quarterly updates provided to the FD.	Achieved	Achieved	(475)
ASC-BR26-035	Introduction of an Oldham Living Wage for Care Workers	(2,456)	0	Jayne Ratcliffe	Rates were consulted on and agreed with providers prior to April 2026. The revised rates were implemented accordingly and updated within the data management system. Commissioners will continue to monitor the impact across the sector through established contract management arrangements.	Achieved	Achieved	Relevant fee uplifts have been agreed and applied within the approved financial envelope. The savings target was achieved from M1.	Achieved	Achieved	(2,456)

Ref	Name	Approved Budget Reduction (£000)	Approved FTE Reduction	Senior Acct Officer	Service Summary Update	Current DELIVERY RAG (September)	Previous DELIVERY RAG (August)	Finance Update	Current FINANCIAL RAG (September)	Previous FINANCIAL RAG (August)	Annual Budget Reduction Forecast (£000)
CHILDREN'S SERVICES											
CYP-BR26-030	Remodel Children's Social Care Senior Management	(83)	1	Anthony Decrop	The post has been deleted in the staffing establishment and the service is overseen through existing management arrangements	Achieved	Achieved	The post has been deleted in the staffing establishment and is therefore achieved in full from the start of 2026-27 financial year.	Achieved	Achieved	(83)
PLACE											
PLC-BR26-038	Place – Top Tier Directorate Restructure	(1,511)	13	Emma Barton	Summary update	On Track	On Track	Within the ongoing budget work are a few restructures that are pending final approval and implementation. Housing, Planning, Transport and Housing Delivery are still to be agreed. The Waste service have identified vacant posts within the service and disestablished these posts to achieve the saving. The budget reduction will continue to be closely monitored.	On Track	On Track	(1,511)

Ref	Name	Approved Budget Reduction (£000)	Approved FTE Reduction	Senior Acct Officer	Service Summary Update	Current DELIVERY RAG (September)	Previous DELIVERY RAG (August)	Finance Update	Current FINANCIAL RAG (September)	Previous FINANCIAL RAG (August)	Annual Budget Reduction Forecast (£000)
PLC-BR26-032	Housing Options – Savings and Mitigations	(1,000)	0	Neil Consterdine	The one-off saving of £1million has now essentially been met. TA Placement figures are on trajectory to meet our target for the end of March 2027, with the number of households in TA now at the lowest since June 2023 The Procurement for our new TA provider framework has been completed, and new providers are now bringing on stock. This (along with the reduction in TA numbers) is giving us more choice in where we place households, helping us to drive better value and increase quality.	On Track	On Track	Invoicing delays from the external providers mean that the full financial impact is not fully been reflected and fully identified at quarter 1. However, current known activity continues to indicate a reduction in TA placements. At this stage at quarter 1, it is difficult to determine the extent to which any savings may be offset by increases in unit costs, but this will be closely monitored. From current data the saving is rated as green and on track with further an update as part of the next budget monitoring report. The Service is continuing to utilise external grants effectively to ensure the outcomes for each grant are achieved yet allows the Council to utilise its own core funding differently generating allowing the achievement of agreed Budget reductions and to identify ongoing revenue savings.	On Track	On Track	(1,000)

Ref	Name	Approved Budget Reduction (£000)	Approved FTE Reduction	Senior Acct Officer	Service Summary Update	Current DELIVERY RAG (September)	Previous DELIVERY RAG (August)	Finance Update	Current FINANCIAL RAG (September)	Previous FINANCIAL RAG (August)	Annual Budget Reduction Forecast (£000)
PLC-BR26-043	Reduction of Grant Awards	(100)	0	Neil Consterdine	Budget reduction achieved and Grant contribution to Mahdlo reduced accordingly. Communicated and confirmed with Mahdlo and new agreement and payment Schedule in place.	Achieved	Achieved	Complete	Achieved	Achieved	(100)
PLC-BR26-040	Waste, Greenspace and Cleansing Re-Prioritisation	(350)	0	Nasir Dad	The majority of these Budget options are expected to be achieved.	Off Track (mitigations)	Off Track (mitigations)	There is a shortfall of £25k against the original £150k budget saving expected from the bringing in-house of the Bulky Bobs service. As the transfer is now due to take place from August 1st, there have been some reductions due to this delay. There is a shortfall of £10k against the security saving option, originally anticipated as being £50k. This is due to a delay in implementation to June 1st. The service continue to look at mitigations to help bridge these shortfalls.	Off Track (mitigations)	Off Track (mitigations)	(315)

Ref	Name	Approved Budget Reduction (£000)	Approved FTE Reduction	Senior Acct Officer	Service Summary Update	Current DELIVERY RAG (September)	Previous DELIVERY RAG (August)	Finance Update	Current FINANCIAL RAG (September)	Previous FINANCIAL RAG (August)	Annual Budget Reduction Forecast (£000)
PLC-BR26-039	Highways – Programme Reprioritisation	(436)	0	Nasir Dad	The Capital reports have been approved on the 15.06.26, which includes the £2m funding. Within this report, the balancing of more reactive maintenance to preventive, is one element that has been approved and this will go towards achieving this budget option. A further £5.258m has been awarded, that could potentially contribute towards reactive maintenance this year.	On Track	On Track	This is expected to be fully achievable, with the focus mainly on the capitalisation on staffing. A review will be undertaken with the Service.	On Track	On Track	(436)
PRE-APPROVED - PLACE											
PEG-BR01-817	Parking Contract Review	(250)		Emma Barton	Budget option of £250k forecasted as fully achievable. Restructure pending.	On Track	- - n/a - -	Service currently £45k favourable at Month 6. This budget option is expected to fully achieved.	On Track	- - n/a - -	(250)
PEG-BR01-400	Asset Rationalisation (CaBP)	(510)	1	Emma Barton	Complete	Achieved	- - n/a - -	The saving is to be found from asset rationalisation and increased letting income.	Achieved	- - n/a - -	(510)

Ref	Name	Approved Budget Reduction (£000)	Approved FTE Reduction	Senior Acct Officer	Service Summary Update	Current DELIVERY RAG (September)	Previous DELIVERY RAG (August)	Finance Update	Current FINANCIAL RAG (September)	Previous FINANCIAL RAG (August)	Annual Budget Reduction Forecast (£000)
PUBLIC HEALTH											
PHL-BR26-029	Impact of Agency Model: Oldham Community Leisure	(336)	0	Rebecca Fletcher	Browne Jacobson (external legal support) have now provided us with all the documents associated with the deed of variation after some delay. They are now being revised with internal finance colleagues, and internal working group meeting has been scheduled to move the work forward after finance have reviewed the docs. Aiming to complete as soon as possible and aiming for a 1st November go live date.	Off Track (mitigations)	Off Track (mitigations)	The £336k budget reduction reflects the full-year savings anticipated from the implementation of the Agency Model for the delivery of the Council's leisure services. The model is now expected to go live on 1 November 2026, resulting in only five months of savings being realised in 2026/27. The service area will mitigate this reduction elsewhere within the directorate.	Off Track (mitigations)	Off Track (mitigations)	(140)
RESOURCES											
RES-BR26-004	Financial Services – Cash Expenses	(20)	0	Lee Walsh	Complete	Achieved	Achieved	Complete	Achieved	Achieved	(20)
RES-BR26-001	Increase in expected Revenues and Benefits Income	(350)	0	Lee Walsh	Complete	Achieved	Achieved	Achieved in full.	Achieved	On Track	(350)
RES-BR26-002	Financial Services – Annual Leave Purchase Scheme	(36)		Lee Walsh	Annual Leave Purchase requests for 2026/27 have been processed with deductions being made via payroll from April 2026.	On Track	On Track	Based upon the number of Annual Leave Purchase Scheme requests processed to date, this agreed budget reduction is projected to achieve in full	On Track	On Track	(36)

Ref	Name	Approved Budget Reduction (£000)	Approved FTE Reduction	Senior Acct Officer	Service Summary Update	Current DELIVERY RAG (September)	Previous DELIVERY RAG (August)	Finance Update	Current FINANCIAL RAG (September)	Previous FINANCIAL RAG (August)	Annual Budget Reduction Forecast (£000)
RES-BR26-003	Financial Services – Additional income from Dividends	(300)	0	Lee Walsh	Achieved in full	Achieved	On Track	Achieved in full	Achieved	On Track	(300)
RES-BR26-042	Procure Partnerships Framework Income	(317)	0	Lee Walsh	Budget reduction has been achieved in full	Achieved	Achieved	Budget reduction has been achieved in full	Achieved	Achieved	(317)
RESOURCES / PLACE											
RES-BR26-034	Essential Car User Review / Fleet Hire Reduction	(150)	0	Nasir Dad	Review and realignment of the fleet hire usage across all Council services, is fully on track and anticipated to be achieved by year end.	On Track	- - n/a - -	The budget saving is on target to be achieved by year end. The fleet costs associated with this approved proposal is across several service areas and will continue to be monitored across the reminder of the financial year.	On Track	On Track	(150)
TRANSFORMATION											
CYP-TR26-002	Transformation Programme - Children's	(100)	1	Anthony Decrop	The budget reduction has been achieved by the review of residential placements for the most complex young people who receive no Health funding. The cases were presented to the Complex Panel and funding was agreed.	Achieved	Achieved	The budget saving has been achieved in full in 2026/27 and this has been reflected in CSC financial position from quarter 1. The Health care funding is additional income.	Achieved	Achieved	(100)

Ref	Name	Approved Budget Reduction (£000)	Approved FTE Reduction	Senior Acct Officer	Service Summary Update	Current DELIVERY RAG (September)	Previous DELIVERY RAG (August)	Finance Update	Current FINANCIAL RAG (September)	Previous FINANCIAL RAG (August)	Annual Budget Reduction Forecast (£000)
ASC-TR26-001	ASC Transformation Programme	(1,900)	1	Mike Barker	The Achieving Better Outcomes & Values programme is undertaking targeted reviews of high-cost care arrangements to deliver both improved outcomes for residents and measurable reductions in care expenditure.	On Track	- - n/a - -	The remaining £1.093m is currently assessed as achievable by year-end; however, delivery will need to accelerate during the remainder of the year to ensure the full programme is achieved and the overall financial position is not adversely affected.	On Track	- - n/a - -	(1,900)
	TOTALS	**(10,865)**	**21**								**(10,634)**

ANNEX 2

CAPITAL INVESTMENT PROGRAMME
2026/27 MONITORING REPORT & 2026/27-2031 Capital Programme
Month 6 – September 2026

1 Background

1.1 The original capital programme for 2026/27 reflected the priorities outlined in the Capital Strategy as approved at Cabinet on 23 February 2026 and confirmed at the Council meeting on 4 March 2026.

1.2 The position at the end of Month 6 (September 2026) 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 2026/27 and a further four years to 2030/31, and reflects the priorities outlined in the Capital Strategy.

Table 1 – 2026/31 Capital Strategy

Directorate Budget	2026/27 £000	2027/28 £000	2028/29 £000	2029/30 £000	2030/31 £000	Total £000
Community Health and Adult Social Care	6,495	3,870	-	-	-	**10,365**
Children's Services	9,657	6,481	2,209	10	-	**18,357**
Communities	125	-	-	-	-	**125**
Place	72,953	25,636	6,016	362	-	**104,967**
Housing Revenue Account (HRA)	6,151	3,849	-	-	-	**10,000**
Resources/Information Technology	3,843	3,336	1,092	-	-	**8,271**
Capital, Treasury & Technical Accounting	3,240	4,973	3,100	5,600	-	**16,913**
Funding for Emerging Priorities	-	902	2,506	-	1,592	**5,000**
Total Expenditure	**102,464**	**49,047**	**14,923**	**5,972**	**1,592**	**173,998**

Funding	2026/27 £000	2027/28 £000	2028/29 £000	2029/30 £000	2030/31 £000	Total £000
Grant & Other Contributions	(62,664)	(32,547)	(5,349)	(256)	-	**(100,816)**
Prudential Borrowing	(33,039)	(13,600)	(6,974)	(3,116)	(1,592)	**(58,321)**
Revenue Contributions	(3,010)	-	-	-	-	**(3,010)**
Capital Receipts	(3,751)	(2,900)	(2,600)	(2,600)	-	**(11,851)**
Grand Total	**(102,464)**	**(49,047)**	**(14,923)**	**(5,972)**	**(1,592)**	**(173,998)**

New Funding

2.2 Since the last published Q1 report, the 2026-2031 5-year programme has increased by a total of £3.495m across all years in grants and contributions as detailed below:

Grant and Contribution	2026/27 (£000)	2027/28 (£000)	Total (£000)
DFG Private Contributions	9	-	**9**
Transport schemes	1,225	2,223	**3,448**
S106 monies re: M0905 Haven Lane	38	-	**38**
Total	**1,272**	**2,223**	**3,495**

Rephasing & Acceleration of Schemes

2.3 Since the last reported position, the capital programme has been updated to reflect the acceleration of £1.762m of expenditure within Place – Asset Management (£0.179m) and Highways (£1.583m) from future financial years into 2026/27 offset with the realignment of £0.021m between Place – Environment and People and Communities. The programme has also been increased to include £1.263m of new grants and contributions within Place – Highways, together with additional contributions of £0.009m within Community Health and Adult Social Care.

2.4 The revised capital programme for 2026/27 to 2030/31, considering all the above amendments in arriving at the revised forecast position, is shown in Table 2 together with the projected financing profile.

Table 2- 2026/27 Capital Programme changes

Directorate Budget	Capital Strategy 2026-31 £000	Revised Budget (M03) £000	Approved Virements (to M06) £000	Proposed Virements (to M06) £000	Revised Budget (M06) £000	Spend to M06 £000
Community Health and Adult Social Care	6,495	7,263	9	-	7,272	1,186
Children's Services	9,657	12,916	-	-	12,916	1,133
Communities	125	125	21	-	146	-
Heritage, Libraries and Arts	-	134	-	-	134	39
Place	72,953	73,776	3,004	-	76,780	19,605
Housing Revenue Account (HRA)	6,151	6,189	-	-	6,189	217
Resources/Information Technology (IT)	3,843	3,632	-	-	3,632	2,127
Capital, Treasury & Technical Accounting	3,240	2,740	-	-	2,740	-
Funding for Emerging Priorities	-	-	-	-	-	-
Grand Total	**102,464**	**106,775**	**3,034**	**-**	**109,809**	**24,307**

2.5 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. A further breakdown of Table 3 on a service-by-service area basis is shown at Appendices A to I.

2.6 Actual expenditure to 30 September 2026 was £24.307m (22.14% of the proposed forecast outturn). This spending profile is marginally higher than last year's (21.25%). The position will be kept under review, and budgets will be managed in accordance with forecasts.

2.7 The revised capital programme for 2026/27 to 2030/31, considering all the above amendments in arriving at the revised forecast position, is shown in Table 3 together with the projected financing profile.

Table 3 – 2026/27 to 2030/31 Current Capital Programme

Directorate Budget	2026/27 £000	2027/28 £000	2028/29 £000	2029/30 £000	2030/31 £000	TOTAL £000
Community Health and Adult Social Care	7,272	3,870	-	-	-	**11,142**
Children's Services	12,916	9,652	2,209	10	-	**24,786**
Communities	146	-	-	-	-	**146**
Heritage, Libraries and Arts	134	-	-	-	-	**134**
Place	76,780	26,453	6,775	107	-	**110,115**
Housing Revenue Account (HRA)	6,189	3,849	-	-	-	**10,038**
Resources/Information Technology (IT)	3,632	2,878	1,092	502	-	**8,104**
Capital, Treasury & Technical Accounting	2,740	4,471	2,600	5,125	-	**14,936**
Funding for Emerging Priorities	-	902	2,506	-	1,592	**5,000**
Grand Total	**109,809**	**52,075**	**15,182**	**5,743**	**1,592**	**184,401**

Funding	2026/27 £000	2027/28 £000	2028/29 £000	2029/30 £000	2030/31 £000	TOTAL £000
Grant & Other Contributions	(67,159)	(35,780)	(6,358)	-	-	**(109,298)**
Prudential Borrowing	(35,436)	(13,394)	(6,223)	(3,143)	(1,592)	**(59,789)**
Revenue Contributions	(3,050)	-	-	-	-	**(3,050)**
Capital Receipts	(4,164)	(2,900)	(2,600)	(2,600)	-	**(12,264)**
Grand Total	**(109,809)**	**(52,075)**	**(15,182)**	**(5,743)**	**(1,592)**	**(184,401)**

Capital Receipts

2.8 The capital programme requires the availability of £4.164m of capital receipts in 2026/27 for financing purposes. This includes £2.600m 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 £6.410m, the first call being the £2.600m outlined above.

2.9 The capital receipts position as at 30 September 2026 is as follows:

Table 4 – Capital Receipts 2026/27

	£000	£000
Capital Receipts Financing Requirement		4,164
Usable Capital Receipt b/fwd.	-	
Actual capital receipts received to date	(6,410)	
Identified in year capital receipts	(3,067)	
Anticipated surplus in 2026/27		**(5,313)**

2.10 As there is a small number of large value 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. Any changes to these schemes could create a pressure to this capital receipts forecast. 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 high interest rates and the impact on borrowing costs, coupled with the increased cost of living will continue to impact on business/economic activities making capital disposals more challenging.

2.11 The Capital Strategy and Capital Programme 2026/31 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 5. Should the currently estimated position prevail then the position would be as illustrated in the table below:

Table 5 – Capital Receipts 2026/27 to 2030/31

Capital Receipts	2026/27 £000	2027/28 £000	2028/29 £000	2029/30 £000	2030/31 £000
Capital Receipts Carried Forward	-	(5,313)	(7,946)	(7,059)	(4,459)
Identified Capital Receipts	(3,067)	(5,533)	(1,713)	-	-
Received in year	(6,410)				
Total Receipts	(9,477)	(10,846)	(9,659)	(7,059)	(4,459)
Capital Receipts Financing Requirement	4,164	2,900	2,600	2,600	-
Over/(Under) programming	**(5,313)**	**(7,946)**	**(7,059)**	**(4,459)**	**(4,459)**

2.12 The capital receipts forecast is currently higher than the required amount, given that this is the month 6 position and there is the opportunity for the forecast to change, 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.

Annual Review of the Capital Programme

2.13 In accordance with previous practice, there is once again a review of the capital programme over the financial year (the Annual Review). This is examining any further opportunities to reallocate, decommission or reprofile resources. It will also include an in-depth analysis of capital receipts to support a revised forecast.

3 Conclusion

3.1 Whilst the current projected position is showing the outturn to match the budget, a detailed review of the capital programme (the Annual Review) is being undertaken to establish if there are any surplus resources that can be realigned or any further re-profiling required. It is therefore likely that there will be further rephasing across all years to reflect developments relating to individual projects/schemes.

3.2 The capital programme is being continually monitored and is reported on a regular basis.

4 Appendices

4.1 Appendix A - SUMMARY – Month 6 - Community Health and Adult Social Care
Appendix B - SUMMARY – Month 6 - Children's Services
Appendix C - SUMMARY – Month 6 - Communities
Appendix D - SUMMARY – Month 6 - Heritage, Libraries and Arts
Appendix E - SUMMARY – Month 6 - Place
Appendix F - SUMMARY – Month 6 - Housing Revenue Account (HRA)
Appendix G - SUMMARY – Month 6 - Resources/Information Technology
Appendix H - SUMMARY – Month 6 - Capital Treasury and Technical Accounting
Appendix I - SUMMARY – Month 6 - Funding for Emerging Priorities

SUMMARY – Month 6 (September 2026) - Community Health and Adult Social Care £000 **APPENDIX A**

Service area	Original Budget	Revised Budget (M03)	Approved Virements 2026/27 (to M06)	Proposed Virements 2026/27 (to M06)	Revised Budget (M06)	Expend (to M06)
Adult Services	6,495	7,263	9	-	7,272	1,186
Community Health and Adult Social Care Total	**6,495**	**7,263**	**9**	**-**	**7,272**	**1.186**

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

SUMMARY – Month 6 (September 2026) – Children's Services £000 **APPENDIX B**

Service area	Original Budget	Revised Budget (M03)	Approved Virements 2026/27 (to M06)	Proposed Virements 2026/27 (to M06)	Revised Budget (M06)	Expend (to M06)
Children, Young People and Families (CYPF)	742	1,079	-	-	1,079	146
Schools - General Provision	3,127	5,040	-	-	5,040	23
Schools – Primary	2,355	2,780	-	-	2,780	192
Schools – Secondary	1,593	1,990	-	-	1,991	73
Schools – Special	1,840	2,025	-	-	2,025	699
Schools – New Build	-	-	-	-	-	-
Childrens Services Total	**9,657**	**12,915**	**-**	**-**	**12,915**	**1,133**

SUMMARY – Month 6 (September 2026) – Communities £000 **APPENDIX C**

Service area	Original Budget	Revised Budget (M03)	Approved Virements 2026/27 (to M06)	Proposed Virements 2026/27 (to M06)	Revised Budget (M06)	Expend (to M06)
Local Investment Fund	125	125	21	-	146	-
Communities Total	**125**	**125**	**21**	**-**	**146**	**-**

SUMMARY – Month 6 (September 2026) – Heritage, Libraries and Arts £000 **APPENDIX D**

Service area	Original Budget	Revised Budget (M03)	Approved Virements 2026/27 (to M06)	Proposed Virements 2026/27 (to M06)	Revised Budget (M06)	Expend (to M06)
Heritage, Libraries and Arts	-	134	-	-	134	39
Heritage, Libraries and Arts Total	**-**	**134**	**-**	**-**	**134**	**39**

SUMMARY – Month 6 (September 2026) – Place £000 **APPENDIX E**

Service area	Original Budget	Revised Budget (M03)	Approved Virements 2026/27 (to M06)	Proposed Virements 2026/27 (to M06)	Revised Budget (M06)	Expend (to M06)
Asset Management – Corporate Premises	2,817	4,432	-	-	4,432	352
Asset Management - Education Premises	1,529	1,532	179	-	1,711	504
Boroughwide Developments	17,363	9,891	-	-	9,891	4,992
Boroughwide District Projects	27	27	-	-	27	-
Cemeteries and Crematorium	1,493	1,488	-	-	1,488	-
Parks & Open Spaces	1,143	1,711	(21)	-	1,690	413
Private Housing	4,702	10,288	-	-	10,288	410
Strategic Acquisitions	1,147	1,631	6	-	1,637	32
Town Centre Developments	16,574	16,839	-	-	16,839	7,033
Accident Reduction	311	856	120	-	976	159
Bridges & Structures	9,120	9,206	395	-	9,601	1,529
Fleet Management	1,926	2,003	-	-	2,003	-
Highway Major Works/Drainage schemes	14,354	13,315	2,038	-	15,353	4,085
Minor Works	354	464	80	-	544	74
Miscellaneous	93	92	208	-	300	22
Place Total	**72,953**	**73,776**	**3,004**	**-**	**76,780**	**19,605**

SUMMARY – Month 6 (September 2026) - Housing Revenue Account (HRA) £000 **APPENDIX F**

Service area	Original Budget	Revised Budget (M03)	Approved Virements 2026/27 (to M06)	Proposed Virements 2026/27 (to M06)	Revised Budget (M06)	Expend (to M06)
Housing Revenue Account	6,151	6,189	-	-	6,189	217
HRA Total	**6,151**	**6,189**	**-**	**-**	**6,189**	**217**

SUMMARY – Month 6 (September 2026) – Resources/Information Technology (IT) £000 **APPENDIX G**

Service area	Original Budget	Revised Budget (M03)	Approved Virements 2026/27 (to M06)	Proposed Virements 2026/27 (to M06)	Revised Budget (M06)	Expend (to M06)
Information Technology	3,843	3,632	-	-	3,632	2,127
Information Technology Total	**3,843**	**3,632**	**-**	**-**	**3,632**	**2,127**

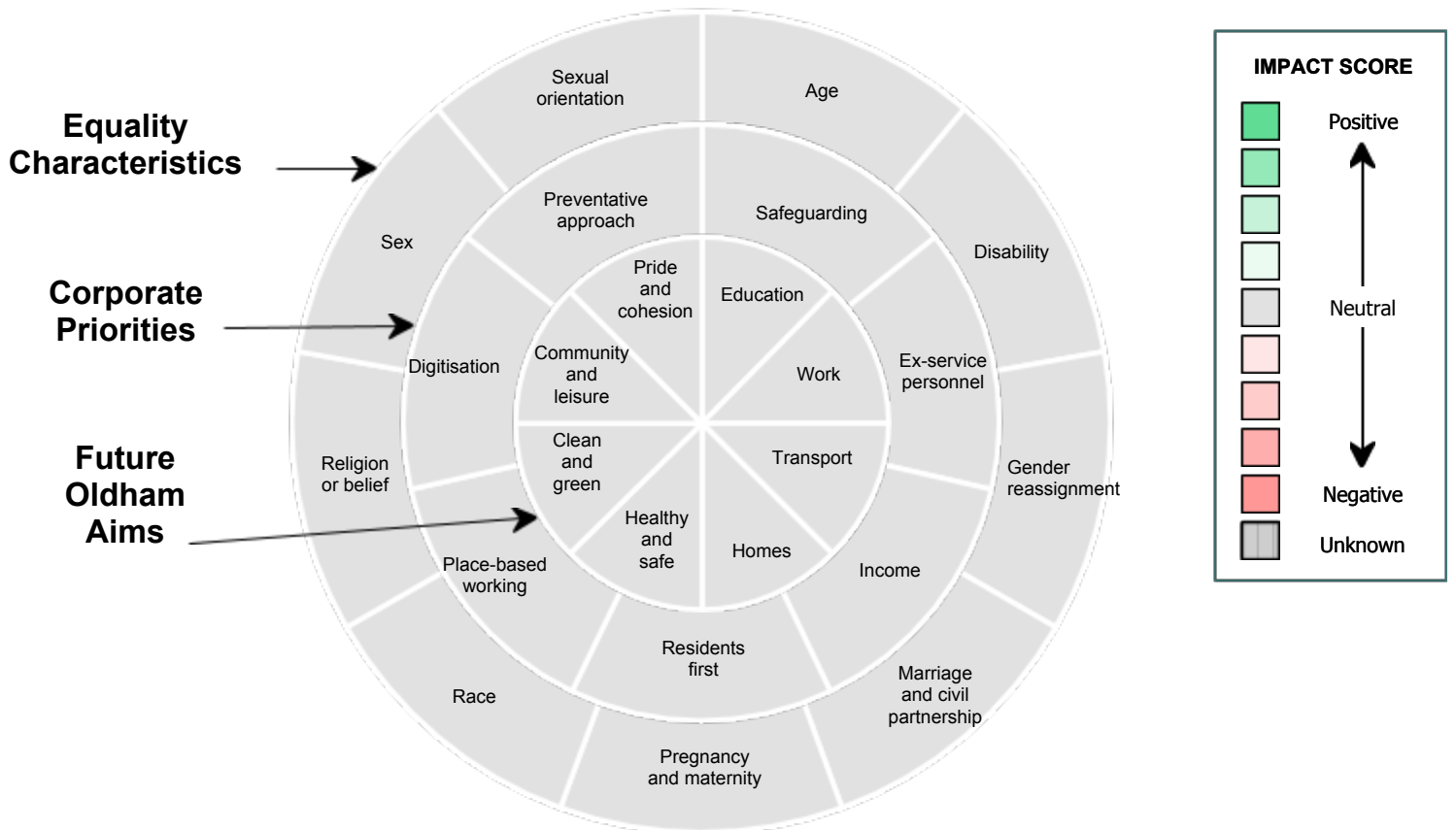
SUMMARY – Month 6 (September 2026) – Capital Treasury and Technical Accounting **APPENDIX H**

Service area	Original Budget	Revised Budget (M03)	Approved Virements 2026/27 (to M06)	Proposed Virements 2026/27 (to M06)	Revised Budget (M06)	Expend (to M06)
Cross Cutting /Corporate	3,240	2,740	-		2,740	-
Capital Treasury and Technical Accounting Total	**3,240**	**2,740**	**-**	**-**	**2,740**	**-**

SUMMARY – Month 6 (September 2026) - Funding for Emerging Priorities **APPENDIX I**

Service area	Original Budget	Revised Budget (M03)	Approved Virements 2026/27 (to M06)	Proposed Virements 2026/27 (to M06)	Revised Budget (M06)	Expend (to M06)
Funding for Emerging Priorities	-	-	-	-	-	-
Funding for Emerging Priorities Total	**-**	**-**	**-**	**-**	**-**	**-**

Annex 3 - EIA: Financial Monitoring 26/27 (Qtr 2)



Click to refresh Table

Annex 3- EIA: Financial Monitoring 26/27 (Qtr 2)

	Impact	Likelihood	Duration	Comment
Equality Characteristics				
Age	Neutral	Possible	Short Term	The report considers the 2026/27 financial position of the Council at Qtr 2 (30 September 2026) 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
Corporate Priorities				
Safeguarding	Neutral	Possible	Short Term	The report considers the 2026/27 financial position of the Council at Qtr 2 (30 September 2026) 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
Future Oldham Aims				
Education	Neutral	Possible	Short Term	The report considers the 2026/27 financial position of the Council at Qtr 2 (30 September 2026) 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