

Financial Health Monitoring 2024/25 – October (Month 7)

Date: 11th December 2024

Report of: Interim Assistant Chief Executive – Finance, Traded and Resources

Report to: Executive Board

Will the decision be open for call in? Yes No

Does the report contain confidential or exempt information? Yes No

Brief summary

1. The purpose of this report is to update the Executive Board on financial performance against the 2024/25 revenue budget, which has targeted resources towards the council's strategic priorities as set out in the Best City Ambition whilst also supporting our ongoing journey to strengthen the authority's financial resilience and sustainability. The report also updates the Board on the October (Month 7) position in respect of the Housing Revenue Account (HRA), the Schools Budget (DSG) and the Council Tax and Business Rates Collection Fund. For full details, please refer to **Appendices 1 to 4**.
2. A net revenue budget of £622.0m was approved by this Board in February 2024. At October (Month 7), we are forecasting a General Fund overspend of £20.7m or 3.3% of the approved 2024/25 net budget. Where known, pressures have been incorporated into the reported financial position, including those due to increased inflation, the resulting cost of living crisis, and demand and demography. In response to the reported position, the freeze on recruitment, agency and overtime spend introduced in 2022/23 within a framework of agreed exceptions remains in place, with further controls brought in to strengthen oversight and monitoring. All spend that is not critical for the delivery of a service is not to be incurred. Using our Team Leeds approach, working across the council and with partners, we will continue to take all action necessary to meet our legal requirement to deliver a balanced budget.
3. Within Leeds, work continues to review the highest cost / spend areas (notably Children Looked After, Adult Social Care, Transport and Leeds Building Services) and all services are continuing to explore opportunities to secure in-year savings (such as holding vacancies where this will not have a detrimental effect on critical services and on staff wellbeing) and maximising income. Asset reviews are underway to ensure the council has the right numbers and mix of assets.
4. The budget for 2024/25 requires delivery of £63.9m of savings, with £15.9m of General Fund in year savings and £3.4m of savings relating to the DSG also identified. At October (Month 7) it is anticipated that the majority of these budgeted savings would be delivered or have mitigating actions found. However, £9.0m delayed delivery of General Fund savings has been identified, primarily within Children's social care. This delayed delivery is included within the £20.7m overspend being reported today but has been mitigated through the use of reserves which are included within the reported Strategic position. A £3.4m delay in delivery is forecast against in year DSG savings. Further details are provided in the appended directorate positions and detailed Budget Action Plans are provided at **Appendix 4**.
5. The reported overspend needs to be understood within the wider national context: local government finances are in a critical state and there is continuing concern as an increasing number of councils are reporting significant pressures in the current financial year and considerable estimated budget gaps in future financial years which provide a challenge to their financial sustainability. The increasing cost within Adults social work and social care services, and also within Children's social care services where the increasing numbers of external placements and significantly higher costs of those placements, combined with the impact of pay and price pressures which are in excess of the level of government resources provided, are causing significant pressures. As a result, a number of local authorities have issued or are raising the possibility of issuing Section 114 notices, effectively giving notice that a council cannot balance its budget. This current and future financial climate for local government represents a significant risk to Leeds City Council's priorities and ambitions.

6. Any forecast overspend at the year-end will require further savings to be identified for 2025/26.
7. Any Collection Fund income shortfall arising in 2024/25 will impact on the Revenue Budget in 2025/26.
8. At October (Month 7) the Housing Revenue Account is forecasting a balanced position.
9. At October (Month 7) the DSG budget is projecting an in-year pressure of £15.1m which equates to 2.73% of the total estimated DSG funding.

Recommendations

Executive Board are asked to:

- a) Note that at October (Month 7) the authority's General Fund revenue budget is reporting an overspend of £20.7m for 2024/25 (3.3%) of the approved net revenue budget after application of reserves set up for this purpose. The overspend should be considered within the challenging national context, and a range of actions are being undertaken to address this position.
- b) Note that at October (Month 7) the authority's Housing Revenue Account is reporting a balanced position.
- c) Note that at October (Month 7), the DSG budget is projecting an in-year pressure of £15.1m which equates to 2.73% of the total estimated DSG funding.
- d) Note that known inflationary increases, including demand and demographic pressures in Social Care and known impacts of the rising cost of living have been incorporated into this reported financial position. The 2024/25 pay offer has now been agreed for both JNC and NJC staff, and the JNC element was included in September's payroll and is reflected in directorate dashboards. The council expects to pay the NJC element in December's payroll and these additional costs and associated mitigations will be shown in dashboards once payment is processed. Inflationary pressures will continue to be reviewed during the year and reported to future Executive Board meetings as more information becomes available. A number of actions are being taken to reduce the budgetary pressures being forecast including a review of Agency and Overtime.
- e) Note that where an overspend is projected, directorates, including the Housing Revenue Account and the Dedicated Schools Grant, are required to present action plans to mitigate their reported pressures and those of the council's wider financial challenge where possible, in line with the Revenue Principles agreed by Executive Board in February 2024 through the annual Revenue Budget report (details at Appendix 11 of the linked document: [2024-25 Revenue Budget and Council Tax Report.](#))

What is this report about?

- 1 This report updates the Board on financial performance against the council's 2024/25 General Fund revenue, Housing Revenue Account and Delegated Schools Grant (DSG) budgets for the first seven months of the financial year. Budget monitoring is a continuous process throughout the year, and this report reviews the position of the budget and highlights potential key risks and variations as at October (Month 7) 2024/25.
- 2 Executive Board will recall that the net revenue budget for 2024/25 was set at £622.0m. The Medium-Term Financial Strategy assumes a balanced budget position for 2024/25 after the application of Government funding, the delivery of savings and the utilisation of earmarked reserves.
- 3 The balance brought forward on the council's general fund reserve at 1st April 2024 was £36.2m. The reported position assumes a £1.5 contribution to this reserve as part of measures taken to ensure

financial robustness and sustainability in the future. This position will be reviewed as we reach the end of the financial year.

- 4 At October (Month 7) directorates are reporting an overspend of £20.7m (3.3% of the approved 2024/25 net revenue budget), and the HRA is forecasting a balanced position. In addition, the DSG budget is projecting an in-year pressure of £15.1m which equates to 2.73% of the total estimated DSG funding.
- 5 As noted in the summary above, the revenue position reflects a national picture whereby local government finances are in a critical state.
- 6 The Council's Medium Term Financial Strategy and the 2024/25 Revenue Budget report, approved by Council in February 2024, detail how the budget (both revenue and capital) aligns with the council's Best City Ambitions. With regard to this reported Month 7 revenue position and given the requirement to deliver a balanced budget position at year end, it is not considered that this current position will have any implications for the planned delivery of the Council's Best City Ambitions.
- 7 Directorate positions are summarised in Table 1:

Table 1: Summary position at October (Month 7), financial year 2024/25

| Directorate | Director | (Under) / Over spend for the current period | | | | Previous Reported Position |
|------------------------------------|-------------------------------|---|-------------------|----------------|--------------------------|----------------------------|
| | | Staffing | Total Expenditure | Income | Total (under) /overspend | |
| | | £000 | £000 | £000 | £000 | £000 |
| Adults & Health | Caroline Baria | (3,500) | 16,708 | (2,929) | 13,778 | 7,946 |
| Children and Families | Julie Longworth | (1,718) | 29,584 | (9,102) | 20,481 | 18,847 |
| City Development | Angela Barnicle | (1,581) | (274) | 1,483 | 1,210 | 1,198 |
| Communities, Housing & Environment | James Rogers | (402) | (3,974) | 3,974 | 0 | (1) |
| Strategy & Resources | Andy Dodman/Victoria Bradshaw | 2,243 | 2,242 | 827 | 3,069 | 2,594 |
| Strategic | Victoria Bradshaw | 9 | (14,865) | (3,013) | (17,878) | (7,685) |
| Total Current Month | | (4,947) | 29,421 | (8,759) | 20,660 | 22,899 |

| | | | | |
|---|----------------|---------------|-------------|---------------|
| Previous reported (under)/over spend | (6,529) | 24,418 | (11) | 22,899 |
|---|----------------|---------------|-------------|---------------|

- 8 This position reflects the demand and demographic pressures being experienced in social care. It also reflects the latest projections with regard to known inflationary pressures in respect of the costs of electricity, gas, fuel and the impact of the cost-of-living pressures on our residents and businesses which has significantly affected the cost of goods and services the council procures, demand for support and welfare services the council provides, and the activity levels that support a wide range of income streams. These will continue to be monitored throughout the year, as will any further increases in interest rates and their impact on the council's financial position. The position shown reflects the agreed JNC pay award and budgeted assumptions regarding a 3.5% pay increase for NJC staff, pending payment of the NJC pay award in December following agreement on 22nd October. Where the agreed pay increase exceeds budgeted assumptions, directorates will be required to identify mitigations.
- 9 Given the forecast revenue overspend position reported here, the council's Corporate Leadership Team has agreed to continue the freeze on recruitment, agency and overtime spend introduced in 2022/23 and to further strengthen these controls which include the following:

- No travel is being undertaken unless it is required for the essential delivery of a service or in very exceptional circumstances; all meetings, where possible, should be conducted remotely / in the employee's place of business (with no travel costs incurred to attend a meeting if this meeting could be held remotely and; no conferences or training courses should be attended where these require travel either through mileage or public transport.
- With a number of exceptions e.g., social work roles, a complete recruitment freeze is now in place.
- Tighter controls are in place in respect of Agency and Overtime. All Agency Staff are being reviewed and Overtime needs to be consistent with the exception requirements to the recruitment freeze.
- All spend that is not critical for the delivery of a service is not to be incurred. To deliver this requirement all orders need to be approved and no spend is to be incurred on Purchase Cards unless this is critical to the delivery of the service. Purchase Card Levels have been reduced to "zero" in the majority of cases and only those approved by the respective Directors remain in use;

and these messages feature regularly in corporate, directorate and service communications.

10 Four key messages continue to be reiterated to staff to remind everyone of the part we all have to play in supporting the financial position:

- **Stay within budget** – reduce discretionary spend and minimise recruitment, including agency and overtime.
- **Absorb in-year pressures** – directorates required to absorb all in-year pressures.
- **Highlight issues early** – use the budget monitoring process to raise issues with Financial Management as soon as possible.
- **Robust monitoring is essential** – includes detailed discussion at relevant monitoring meetings.

11 In practical terms, managers have been asked to:

- Treat the council's money as if it were their own and only spend where necessary, which means incurring spend on critical service delivery only, with tighter restrictions on non-essential spend, recruitment, agency and overtime continuing.
- Feel empowered to challenge areas of spend that aren't in line with guidance and raise these with colleagues or with Finance.
- Suggest savings or income-generating ideas – they will know how things can be done better.

12 The reported position incorporates ongoing cross-directorate work to support and challenge the highest cost/spend areas, such as Children Looked After, Adult Social Care, Transport and LBS and actions by services to maximise income. Asset reviews continue to ensure the council has the right numbers and mix of assets and directorates continue to consider where future year savings options identified as part of the Financial Challenge to meet the MTFs funding gap could be brought forward to generate savings during 2024/25, including income generation, additional non-essential spend savings and savings resulting from reviews of key areas of expenditure which both reduce activity levels and rationalise service provision.

13 Financial monitoring is undertaken on a risk-based approach where financial management resources are prioritised to support those areas of the budget that are deemed to be at risk, for example the implementation of budget action plans and those budgets which are subject to fluctuating demand and key income budgets. This is reinforced through specific project management-based support and reporting around the achievement of key budget actions plans. It is due to the robustness of this monitoring that the projected overspend was identified so early in the financial year, enabling action to be taken.

What impact will this proposal have?

14 The budget proposals contained in the 2024/25 Budget have, where appropriate, been the subject of the Council's Equality Impact Assessment process and mitigating measures put in place or planned where

appropriate. As such, an Equality Impact Assessment was provided at Appendix 6 to the 2024-25 Revenue Budget and Council Tax Report.

How does this proposal impact the three pillars of the Best City Ambition?

Health and Wellbeing Inclusive Growth Zero Carbon

- 15 The Best City Ambition is the strategic plan which sets out the ambitions, outcomes and priorities for the City of Leeds and for the local authority. The Three Pillars of health and wellbeing, inclusive growth and achieving zero carbon underpin this vision and these can only be delivered through a sound understanding of the organisation's longer-term financial sustainability which enables decisions to be made that balance the resource implications of the council's policies against financial constraints.
- 16 This is the primary purpose of the Medium Term Financial Strategy which provides the framework for the determination of the council's annual revenue budget. This report needs to be seen in the context of the requirement for the authority to be financially sustainable and deliver a balanced revenue budget position in 2024/25 so that resources can continue to be targeted at the council's priorities.

What consultation and engagement has taken place?

Wards affected:

Have ward members been consulted? Yes No

- 17 This is a factual report and is not subject to consultation. Public consultation on the Council's revenue budget proposals was carried out between December 2023 and January 2024 and is detailed at Appendix 1 in the 2024-25 Revenue Budget and Council Tax Report presented to this Board in February 2024.

What are the resource implications?

- 18 This is a financial report and as such resource implications are detailed in both the report and the accompanying appendices.

What are the key risks and how are they being managed?

- 19 The reported budget position is considered in the context of risk to both the in year financial position and the potential impact on the Council's Medium Term Financial Strategy. These risks are included on the Council's corporate risk register, reported to this Board annually and updated regularly. At July 2024 both the risk of the in year financial position being in deficit and the Council being unable to balance the Medium Term Financial Strategy were rated 'very high', reflecting the wider national context and the uncertainty of funding for future years.
- 20 Budget management and monitoring is undertaken on a risk-based approach where financial management resources are prioritised to support those areas of the budget judged to be at risk such as the implementation of budget action plans, those budgets which are subject to fluctuating demand and key income budgets. To reinforce this approach, specific project management based support and reporting around the achievement of key budget actions plans continues to be in place for 2024/25.
- 21 This position reflects the agreed JNC pay award and a budgeted 2024/25 pay increase of 3.5% for NJC staff. The NJC pay award was approved nationally on 22nd October but the costs after associated mitigations is not yet known. Further this position reflects the latest projections with regard to known inflationary pressures in respect of the increased cost of electricity, gas, fuel and the impact of the cost of living pressures on our residents or businesses which has significantly affected the cost of goods and services the Council procures, demand for support and welfare services the Council provides, and the activity levels that support a wide range of income streams. These will continue to be monitored

throughout the year as will increases on interest rates and their impact on the Council's financial position.

What are the legal implications?

- 22 The council has a statutory duty to ensure that it maintains a balanced budget and to take any remedial action as required in year.
- 23 Section 28 of the Local Government Act 2003 provides that the council has a statutory duty to periodically conduct a budget monitoring exercise of its expenditure and income against the budget calculations during the financial year. If the monitoring establishes that the budgetary situation has deteriorated, the authority must take such remedial action as it considers necessary to deal with any projected overspends. This could include action to reduce spending, income generation or other measures to bring budget pressures under control for the rest of the year. The council must act reasonably and in accordance with its statutory duties and responsibilities when taking the necessary action to reduce the overspend.
- 24 In addition, the council is required by section 151 of the Local Government Act 1972 to make arrangements for the proper administration of its financial affairs. The authority's Interim Assistant Chief Executive – Finance, Traded and Resources has established financial procedures to ensure the council's proper financial administration. These include procedures for budgetary control. It is consistent with these arrangements for Executive Board to receive information about the revenue budget as set out in this report.
- 25 The monitoring of financial information is also a significant contributor to meeting the council's Best Value legal duty and, therefore, this report also demonstrates compliance with that legal duty.
- 26 Under Section 1 of the Local Government Act 2003 ("LGA") ("Power to borrow"), a local authority may borrow for any purpose relevant to its functions or for "the prudent management of its financial affairs".

Options, timescales and measuring success

What other options were considered?

27 Not applicable

How will success be measured?

28 Not applicable.

What is the timetable and who will be responsible for implementation?

- 29 Work continues to address the financial challenges outlined in this report and to identify savings to reduce the level of projected overspend. Further updates will be provided in future Financial Health Monitoring reports to this Board.
- 30 The responsibility for identification and actioning of the necessary measures to ensure the delivery of a balanced budget are the responsibility of the Interim Assistant Chief Executive – Finance, Traded and Resources, working in conjunction with departmental directors. A balanced budget must be delivered at Financial Outturn 2024/25, with the outturn position due to be reported to the June 2025 meeting of this Board.

Appendices

31 The following appendices are attached to this report:

- Appendix 1 - Financial Health Monitoring 2024/25 October (Month 7): detailed narrative regarding the financial outturn positions for directorates, the Housing Revenue Account HRA, Dedicated Schools Grant (DSG), Council Tax and Business Rates
- Appendix 2 – Individual financial dashboards for directorates, DSG and the HRA
- Appendix 3 - Adults & Health Demand Budgets – Current Numbers and Trends Month 7
- Appendix 4 – Directorate Budget Action Plans Month 7

Background papers

32 None

Financial Health Monitoring 2024/25 Report– October (Month 7)

1. Directorate Positions at Month 7

- 1.1 The Directorate budget variations of £20.7m are summarised in **Table 1** and outlined below, with additional detail provided on the Directorate dashboards at **Appendix 2**.

Table 1: Summary position as at October (Month 7) Financial Year 2024/25

| Directorate | Director | (Under) / Over spend for the current period | | | | Previous Reported Position |
|---|-------------------------------|---|-------------------|----------------|--------------------------|----------------------------|
| | | Staffing | Total Expenditure | Income | Total (under) /overspend | |
| | | £000 | £000 | £000 | £000 | £000 |
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| Total Current Month | | (4,947) | 29,421 | (8,759) | 20,660 | 22,899 |
| Previous reported (under)/over spend | | (6,529) | 24,418 | (11) | 22,899 | |

1.2 Adults & Health

Adult Social Care 2024/25 Budget

Budget Overview

At Month 7 an in-year budget pressure of £13.78m has been identified with further details provided below. This is an adverse movement of £5.83m from the reported position at Month 6. A summary of the movement is provided at **Table 2**.

Table 2: Summary of Budget Projection Movement (September to October)

| Summary movement M7-M6 | |
|------------------------|--------------|
| £k | |
| Pay | 318 |
| Demand | 6,425 |
| Other Expenditure | 291 |
| Income (ALL) | (1,201) |
| Total | 5,833 |

The adverse movement of £5.83m is a mix of £0.83m additional in-year pressures that have arisen since Month 6, reflecting pay runs 7 & 8 which saw overall client numbers increase by +25 for run 7 and +49 for run 8.

Given pay run 9 has just been processed and overall numbers only reduced by -2, and with only 4 pay runs remaining over the remainder of the 2024/25 financial year, an assessment of the level of Budget Action Plan savings target is required. At Month 7 we are reducing the remaining Budget Action Plan target from £16.4m down to £8.4m; a reduction of £8m. Of the £8m movement, £5m is reflected in the higher reported monthly projected overspend and £3m is the final utilisation of the held back price inflation.

To maintain the £13.78m reported position, further delivery of £8.4m of action plans needs to be achieved over the remainder of the financial year. There is a high risk that this will not be achieved. This will become clearer from Month 8 onwards once the provider pay run 10 has been posted.

The demand pressure is across all settings, in both Working Age Adults (WAA) and the Older People (OP) cohort. For the WAA cohort it is specifically in regard to the Learning Disabilities and Mental Health groups which rolled through from Quarters 3 & 4 2023/24 financial year into 2024/25 and Quarter 1 2024/25 continuing growth, also noting the pressure on the Older People's demand budgets and the increasing trend since pay run 5, detailed below.

The £8.4m remaining delivery of the Budget Action Plan savings target is a mix of £6.0m demand management, £1.1m additional (client) income and £1.3m controlling agency and overtime spend. Significant risks remain, principally around the demand led budgets for which there is budgetary provision of £291m in 2024/25. Reflected in the 2024/25 budget are Budget Action Plans totalling £25.6m, of which £0.7m are now identified as cancelled, £3.5m are rated 'high risk' and £4.8m rated 'some risk', further analysed below.

A key area will be around reviewing demand spend for both Working Age Adults and Older People, and reviewing client income and partner contributions, principally Continuing Healthcare (CHC) and s117 contributions due under the Mental Health Act.

Budget Action Plans

At Month 7, 3 Budget Action Plans are now identified as cancelled and undeliverable amounting to £0.7m, 3 Budget Action Plans amounting to £3.5m have been identified as high risk and 4 Budget Action Plans have been projected to over deliver by £2.2m. More detail is found at **Table 3** and **Appendix 4**.

Table 3: Summary of Budget Action Plans - Adults & Health

| RAG Status | Budgeted Savings £'000s | Year End Projected Savings £'000s | Shortfall/ (Surplus) £'000s |
|--------------|-------------------------|-----------------------------------|-----------------------------|
| Achieved | (9,784) | (10,839) | (1,055) |
| On track | (6,830) | (7,930) | (1,100) |
| Some risk | (4,822) | (4,822) | 0 |
| High risk | (3,500) | (478) | 3,022 |
| Cancelled | (700) | 0 | 700 |
| Total | (25,636) | (24,069) | 1,567 |

Demand Budgets

At Month 7, the variance on Provider Services was nil and for Strategic Commissioning £6.4m. a £3m improvement from Month 6 reflecting release of retained price inflation.

Detailed below is the analysis for Social Work and Social Care, which is the main area for demand spend. The Month 7 projection is a pressure of £25.1m, a £9.4m adverse movement on the Month 6 reported position which relates to an additional £1.3m pressure reflecting increased numbers for pay run 7 and 8 and £8.1m for the write off action plan target reducing from £14m down to £5.9m.

A significant element of the pressure relates to higher trend from 2023/24 continuing into 2024/25, further increased demand in Quarter 1 in the new financial year around the WAA (18 – 65 cohort) and more specifically the Learning Disability and Mental Health cohort. Since pay run 4 the OP cohort has increased by +29 at pay run 6, +19 for pay run 7 and +35 for pay run 8 with a very small dip for pay run 5 of -3.

The £1.3m adverse Month 7 position is a £1.2m pressure for Learning Disability, Mental Health, and Learning Difficulty projection, and a £0.1m adverse movement for Older People and is primarily relating to Direct Payment Audit Recovery of unspent client income. The £8.1m is a pro-rata reduction across the demand budget action plans target detailed at **Table 4**.

It should be noted that the £25.1m pressure assumes further delivery of £5.9m of action plans which are not currently showing in the finance data; £8.1m reduction from Month 6. The table below presents the pressures based on spend by category and shows movement from the reported Month 6 position.

Table 4: Demand Budgets Projections

| | LE 24-25 £ | Month 7 £ | Variance £ | Month 6 £ | M/ment 7-v-6 £ |
|---|--------------------|--------------------|-------------------|--------------------|-------------------|
| Head of Service - (Working Age Adults) | | | | | |
| Learning Disability | 118,313,000 | 132,326,502 | 14,013,502 | 131,826,764 | 499,738 |
| Mental Health (WAA) | 24,628,000 | 28,592,010 | 3,964,010 | 27,955,438 | 636,572 |
| Learning Difficulty | 735,000 | 863,528 | 128,528 | 769,720 | 93,808 |
| Staffing & Running costs (MH / LD) | 457,000 | 457,000 | 0 | 457,000 | 0 |
| Total Working Age Adults Demand Bu | 144,133,000 | 162,239,040 | 18,106,040 | 161,008,922 | 1,230,118 |
| Head of Service - (Older People) | | | | | |
| Older People | 118,334,000 | 130,613,231 | 12,279,231 | 130,874,127 | (260,896) |
| WAA PI | 28,210,000 | 28,708,286 | 498,286 | 28,667,670 | 40,616 |
| Drugs, Alcohol & Other | 2,587,000 | 2,390,672 | (196,328) | 2,387,466 | 3,206 |
| DP Audit Recovery Income | (2,600,000) | (2,375,000) | 225,000 | (2,600,000) | 225,000 |
| Staffing & Running costs (PI / Older) | 94,000 | 234,000 | 140,000 | 184,000 | 50,000 |
| Total Older People Demand Budget | 146,625,000 | 159,571,189 | 12,946,189 | 159,513,263 | 57,926 |
| TOTAL DEMAND | | | | | |
| | 290,758,000 | 321,810,229 | 31,052,229 | 320,522,185 | 1,288,044 |
| Figures above prior to Action Plan Credits | | | | | |
| Action Plan entries | 0 | (5,908,000) | (5,908,000) | (13,992,000) | 8,084,000 |
| Month 7 Reported Demand Pressure | 290,758,000 | 315,902,229 | 25,144,229 | 306,530,185 | 9,372,044 |

The modelling for Older People assumes numbers at Month 8 continuing at that level for the remainder of the year: one in one out. For Working Age Adults, the modelling takes current numbers, takes account of adolescents transferring into adulthood from Children & Families and the full-year effect of people who came into care in the 2023/24 financial year. This is prior to the £5.9m action plan adjustment in the **Table 4**.

Appendix 3 provides a series of graphs showing current trend for Month 7 2024/25 and trend for the previous three financial years and sets out the assumptions and risks in the reported position.

Income

At Month 7, Adult Social Care is projecting additional client income of £0.8m from the reported Month 6 position, detailed at **Table 5**. The additional client income is all in Social Work & Social Care and relates to clients financial assessed needs. This includes part of the delivery of £1.1m action plans over the remainder of the year, primarily around increased collection of client contributions, the rest is from other external income.

Table 5 Service User Income Month 7 – 2024/25

| Service User Income (942) Period 7 | | | | | | |
|--------------------------------------|---------------------|---------------------|---------------------|----------------------------|---------------------|-----------------------|
| Level 3 Description | Current Budget | Actual to Date | Proj. P7 | Total (under) / over spend | Proj. P6 | Variance between mths |
| Health Partnerships | 0 | 0 | | 0 | 0 | 0 |
| Provider Services | (3,901,000) | (2,108,114) | (2,976,330) | 924,670 | (3,004,330) | 28,000 |
| Resources and Strategy | (382,000) | | 0 | 382,000 | 0 | 0 |
| Social Work and Social Care Services | (56,880,000) | (14,975,292) | (59,804,657) | (2,924,657) | (58,969,496) | (835,161) |
| Strategic Commissioning | (65,000) | 41 | (26,000) | 39,000 | (37,000) | 11,000 |
| TOTAL | (61,228,000) | (17,083,365) | (62,806,987) | (1,578,987) | (62,010,826) | (796,161) |

As most of this income relates to a financially assessed charge there is a continuing risk that this level of income will not be achieved.

Pay

Adults and Health at Month 7 are projecting pay savings of £3.5m, principally around Social Worker and Provider Services pay costs. Recruitment of key skilled workers is still a significant operational challenge, principally around Social Workers, Occupational Therapist and Wellbeing Workers. The £3.5m is comprised of savings on basic pay, £7.3m, offset by additional spend on Agency, £3.1m and Overtime, £0.4m. This assumes delivery of £1.3m of in-year action plan savings on agency and overtime. Other pay costs are £0.4m over budget but this is covered by additional grant income. This is an adverse movement of £0.3m from Month 6 and primarily relates to increased use of Agency staff.

This projection includes costs of £0.6m covering the second payment of the social worker loyalty payment of £1,500 which was paid in June'24.

Other

Included in the demand led pressures above are Civic Enterprise Leeds (CEL) pressures of £0.6m for Passenger Transport and other CEL pressures of £0.3m catering costs for in-house provision and £0.3m for cleaning and vehicle charges.

Public Health 2024/25 Budget

Public Health (PH) Grant funding for 2024/25 is £49.7m; an increase of £1.0m from 2023/24 (2.1%). This is the second year of an announced two-year grant funding settlement for Public Health. Public Health grant is a ring-fenced account and restricted by specific terms and conditions. At Month 7 we are projecting a balanced position. Other funding streams for 2024/25 are £8.4m Additional Substance Misuse funding and £1m Stop Smoking funding.

1.3 **Children and Families**

The current year-end forecast for the Children and Families directorate is an overspend of £20.481m. This represents an increase of £1.634m since the position reported at Month 6. The main movements since month 6 are summarised below:

- CLA net increase £0.146m

- Learning £0.131m
- Social Care Agency Costs £0.397m
- Non Delivery of Action Plans £0.794m
- CHAD Direct Payments £0.091m
- Other £0.075m

Overall, the main variations to budget included within this Month 7 position are:

| | £m |
|--------------------------------------|---------------|
| CLA: External Residential Placements | 8.747 |
| CLA: Staffing savings | (0.999) |
| CLA: IFA Placements | 3.339 |
| Semi Independent Living | 1.131 |
| Secure Welfare | (0.928) |
| In house Carers | 0.257 |
| Other CLA | 0.534 |
| Other Social Staffing | 1.194 |
| Transport | 3.714 |
| Learning | 1.001 |
| Children's Centres | 0.676 |
| Child Health and Disabilities (CHAD) | 0.708 |
| Legal | 0.400 |
| S17 Payments | 0.210 |
| Other Variances | 0.497 |
| Total | 20.481 |

This position is based on current CLA placement numbers and costs and does not assume any further increases in either CLA placement numbers or costs during the remainder of the year.

The number of children looked after has remained high during a time of further austerity and pressure on public sector finances. The latest nationally available data (up to March 2024) show that Leeds' children looked after rate per 10,000 population was 89. This is above the Yorkshire and The Humber (80) and England (70) rates but below statistical neighbours (91.8) and Core Cities (95.5). There were 1,549 children looked after in Leeds at the end of March, but this has reduced to 1,507 (a rate of 86.5) by 12 November, a reduction of 2.8 per cent in eight months.

Children and young people's needs are complex and there are not always enough of the right homes and support at the right time to accommodate needs. Children looked after need good quality care, close to their communities, but there is currently not the right mix of care available for these children. Children and Families have developed a CLA Sufficiency Strategy, agreed by Executive Board in June 2024, which will support investment in early help, family-based solutions, permanency planning, fostering and local children's homes, to ensure there is greater control of the future cost, quality and outcomes for children and families.

The Sufficiency Strategy includes a three-year implementation plan focusing on fostering, residential and semi-independent ambitions. The plan sets out the

direction of travel for the next three years and details target numbers required for each type of provision. The implementation plans will outline what is needed, by when and who is responsible. These plans will be monitored monthly and financial projections will be updated based on progress against the delivery of these plans.

Work on delivering the changes required to ensure that the Sufficiency Strategy is fully delivered is underway and benefits are now beginning to be seen, both in terms of financial impact and beneficial outcomes to children and young people. This does though then need to be balanced against increasing demands for support. Examples of the outcome of the work now include:

- The overall number of CLA and Children in Need at month end has reduced for the first time in an extended period. This indicates that practice changes focussed on preventing family breakdown are impacting upon overall numbers of children supported.
- The number of children subject to a child protection plan in Leeds rose from 640 in April 2023 to 718 in May 2024. That number has since reduced to 687 at the end of October 2024, a rate per 10,000 of 39.5, which is below the latest national rate, which is 41.6 (March 2024).
- Work on reunification is now seeing Leeds children, in appropriate circumstances, returned to stable homes within the city resulting in lower use of residential support (for that cohort). As at Month 7, 9 children have been reunified from residential support at an average weekly saving of £8,131 per child. The initial Small Group Living Homes that the Council has invested in are now at various stages of outcome:
 - Seven homes have been bought, refurbished (where necessary) and staffing structures put in place and have Ofsted registration or are awaiting it.
 - Four homes now have young people accommodated, which has resulted in external placements for those young people coming to an end.
 - One home is approaching the end of the house purchase process.
 - One additional home is 'under offer' and approvals will shortly be in place for a further additional home and site search can progress.
- Work in relation to securing additional capacity (jointly with Housing Services) for semi-supported accommodation continues with main building alterations completed and this is expected to come on stream early in January 2025. Matching of young people to this accommodation is in place.
- Work is underway considering potential methods of working in partnership to deliver much needed residential capacity and market sounding exercises are underway to support that potential workstream.
- The Directorate's Family Help developments have been agreed and revised staffing arrangements have been put in place. Staff are being assimilated and recruitment to roles is nearly complete.
- Approaches to marketing, recruiting and retaining foster carers are agreed and October saw a marked increase in both the number of potential foster carers enquiring with the Council and the conversion rate of these enquires. This is supplemented by enhanced partnership working with a range of organisations across the City promoting foster caring to employees and customers.

A continuation of this work and the potential to upscale it will form part of a savings proposal to be presented to Executive Board in December 2024.

In addition, the Directorate continues to participate in the council's overall response to mitigating cost pressures and is engaging in corporate processes which seek to identify savings through incurring critical spend only, vacancy control and minimising recruitment (where possible) and income maximisation.

External Residential Placements:

The External Residential budget for 2024/25 is £37.704m. Due to known inflation and demand pressures over and above what was assumed in the approved Budget there is a projected overspend of £8.747m. External Residential placements are currently at 143 against budgeted placements of 102. This pressure is partially offset by CLA staff savings against the Small Group Living staff budgets. This position includes (£3.013m) of mitigations to be delivered in the remainder of the year. Of these (£1.6m) of reunification savings have been identified. The remaining (£1.413m) of mitigations will include further reunification and small group living savings based on latest plans.

CLA Staff Savings:

The pressure against External Residential Placements has been offset by savings across CLA staffing budgets (£0.999m). The majority of this saving is due to the timescales for the development and opening of the new small group living homes.

IFA Placements:

The Independent Fostering Agency placement budget is projecting an overspend of £3.339m. As at Month 7 there are 238 IFA placements.

CLA Semi – Independent Placements / Leaving Care:

A continued increase in demand and prices with particular reference to 16/17 year old's requiring higher support packages is seeing a pressure against this budget of £1.131m. This pressure has been mitigated with additional UASC income of £2.608m, staying close grant of £0.600m and an action plan saving of £0.6m for Kirkstall.

Transport:

The overall transport budget is showing a projected overspend of £3.714m due to increases in demand and a shortfall against budgeted savings.

Learning:

Within Learning there is an overall projected overspend of £1.001m. This mainly relates to pressures against both the Education Psychologist team of £0.151m and the SENSAP team of £0.296m, reduction of traded/DSG income of £0.440m and other additional staff costs of £0.128m.

Budget Action Plans

The budget for 2024/25 included general fund action plan savings of £23.050m which includes 2024/25 budget savings, new 2024/25 mitigating savings plans and any carried forward unachieved savings from 2023/24. The Month 7 position assumes that £15.741m of general fund savings will be achieved and the remaining £7.309m will not be delivered. Of those currently assumed as achieved the following risks are highlighted:

- The VLS target of £2.25m is assumed to achieve £1.809m. The full-year effect of savings will achieve this target in 2025/26, however in 2024/25 due to the

part-year effect of savings there remains a £360k gap. Further work is being carried out to identify one-off mitigating savings to offset this. At this stage this is assumed to be achievable within the projections.

- The commissioned services target of £1.569m is assumed to achieve £1.294m; however, there is currently a shortfall of £275k in 2024/25, £180k of which is due to the part-year effect of savings achieved during 2024/25. Further work is ongoing to identify mitigating savings and at this stage this is assumed to be achievable within the projections.
- The non-essential spend target of £1m assumes that £0.842m will be achieved in year, but this will need to be delivered against multiple budgets during the year so there is a degree of risk this may still not be achieved.

For awareness the budget action plan savings reported at Quarter 1 also included unbudgeted pressures which did not have a defined action plan. For clarity of reporting only the agreed savings targets are now included against budget action plans in line with the general reporting across directorates. Any unbudgeted pressures are now discussed in the general financial position.

Dedicated Schools Grants

The approved DSG budget for 2024/25 assumed a balanced in year budget. The position at Month 7 projects an in-year pressure of £14.905m (£15.178m general DSG and £0.273m relating to de-delegated funds) which equates to 2.73% of the total estimated DSG funding.

This projected pressure is within the high needs block and assumes the non-delivery of a £3.4m action plan saving. The increasing pressure on the High Needs Block reflects a continuing increase in demand and complexity of need in relation to Education, Health and Care Plan (EHCP) provision and increasing costs associated with the provision of educational activity associated with CLA residential placements.

Work continues to be undertaken to determine if compensatory savings are available to offset the increasing pressure, however there is limited scope within the High Needs Block given the overarching context of demand.

DSG reserves at the end of 2024/25 are projected to be a deficit of £12.849m. This comprises a deficit of £13.413m for general DSG offset by a £0.564m contingency for de-delegated contributions.

This negative reserve position is allowed for within the management arrangements for the DSG by Local Authorities by means of a 'statutory override' to the requirement for the DSG to remain balanced. The Council is now working with the Department for Education on producing a 'DSG Management Plan' which will form the basis of work to seek to bring the DSG to a more balanced position over time. Whilst the DSG Management Plan will potentially assist in the medium term, the increasing level of deficit is however an issue that needs careful consideration and needs to be considered within the overall context of the Council's financial arrangements.

1.4 City Development

The projected year end financial position for City Development at Month 7 is an overspend of £1.2m across the directorate.

This position reflects a review of risks, pressures and in-year savings based on the latest information to inform the year end forecast. There remain some areas of risk within individual service areas, as described below, but it is anticipated that these potential pressures will largely be mitigated through the implementation of action plans to achieve the reported position.

The main variations anticipated are:

- **Active Leeds** – the service is projecting a year end underspend of £1.1m. This largely reflects assumptions around additional income at facilities in respect of memberships and swimming lessons (£0.95m), although income forecasts are subject to a degree of variability throughout the year. Additional staffing costs of £0.37m including the use of additional overtime at facilities are expected to partially offset this additional income, although further running cost savings of £0.54m across facilities are also anticipated.
- **Arts & Heritage** – an underspend of £0.17m is currently forecast. This reflects anticipated net income shortfalls totalling £0.22m in respect of café/retail income at Museums and Galleries sites, Breeze card charges, box office income and room hire charges offset by savings of £0.24m from vacant posts across the service. In addition, it is anticipated that £0.05m savings will be identified from the Leeds Cultural Investment Programme and further running cost/income savings of £0.1m will be identified within Museums and Galleries to achieve the forecast position.
- **Asset Management & Regeneration** – a balanced position is currently projected for the service. Although there are pre-existing pressures in respect of the Strategic Investment Fund (£0.66m) and Estate Rationalisation savings targets (£0.43m), these are expected to be partially offset additional fees relating to capital receipts (£0.4m), additional rental income (£0.1m) with the remaining shortfall anticipated to be achieved from additional project income (£0.2m) and other one-off sources of income (£0.39m).
- **Employment and Skills** – a projected underspend of £1.2m reflects staffing savings of £0.25m which includes vacancies and the identification of substitute funding and one-off balances in respect of programmes which have now concluded.
- **Highways and Transportation** – net pressures of £1.5m are currently forecast across the service. These include a shortfall in fee income from capital schemes resulting from vacancies, particularly in respect of Civil Engineering and the West Yorkshire Mass Rapid Transit scheme, a shortfall in budgeted income from the major scheme contractor procurement framework and in respect of network management fees due to lower demand on permits and licence fees, an anticipated shortfall in the budgeted surplus in respect of the DLO and slippage in planned savings from the Voluntary Leavers Scheme. Whilst the service will continue to identify mitigations to offset these pressures where possible, it is currently anticipated that there will be an overspend of £1.5m at the year end.

- **Markets and City Centre Management** – a variation to budget of £0.7m for the Markets service mainly reflects an estimated shortfall of Markets income resulting from vacant units mainly within the Kirkgate and Outdoor markets. In addition, a £0.39m variation within City Centre Management mainly reflects shortfalls in respect of city centre advertising income, income from street café licences and from promotional event spaces in the city centre.
- **Planning & Sustainable Development** – the forecast position at this stage of the year is an overspend of £1.86m. This includes staffing pressures of £0.57m, mainly due to the projected shortfall in meeting the budgeted vacancy factor and a shortfall in Biodiversity Net Gain income of £0.2m, partially offset by other minor sources of income. In addition, based on income received to date, it is highly likely that the budgeted level of planning fee income will not be achieved. Although income received to date represents a slight improvement over the same period last year, it has not increased to the extent anticipated and a shortfall to budget of £1.2m is currently forecast. The income is demand led and reflects economic conditions and is subject to variability month to month. There is therefore scope for the position to improve should activity levels increase in the second half of the year and the position will continue to be closely monitored as the year progresses.
- **Resources and Strategy** – a variation to budget to budget £0.72m is currently forecast which mainly reflects the identification of further actions across the directorate to mitigate service pressures and achieve the reported position by the year end. These include:
 - reviewing areas of non-essential spending and capturing the resulting savings
 - utilising one-off sources of funding across the directorate where appropriate
 - maintaining strict vacancy controls

Budget Action Plans

The 2024/25 budget included £7.8m of new savings plans. It is anticipated that whilst there are a number of areas where involve an element of risk, most are on track to be delivered or mitigating savings have been found to offset the potential shortfalls. Where the planned savings are not expected to be achieved in full, these are reflected in the individual service projections reported above.

In addition, further in-year actions have been identified within individual service areas to mitigate service pressures as well as further cross-cutting actions shown within Resources & Strategy to help achieve an overall balanced budget at the year end. These are currently being progressed but if any of these are not achieved in full, this may impact on the reported position.

1.5 Communities, Housing & Environment

At Month 7, the directorate is projected to manage net spend within the approved budget despite a number of challenging pressures that have arisen. There are some areas of risk that will be monitored closely as the year progresses – most notably in relation to the costs of pay inflation, waste disposal, benefit subsidy loss and external funding streams.

The staffing projections assume that existing staffing levels will be maintained for the remainder of the financial year (apart from known VLS leavers and a couple of specific action plans), with only essential vacancies subject to release.

Most service areas are projected to be on or below their budgetary provision for 2024/25, but for this to happen a number of specific budget actions will need to be achieved. The key issues within each service area are:

- **Environmental Services +£2.5m** – The volume of tonnes presented for disposal or recycling through kerbside collections or at Household Waste Recycling Centres (HWRC) each month is extremely volatile. Likewise, the prices received for distinct types of recyclable goods can significantly vary month by month. The Month 7 projection, based on five months of tonnage data, projects a disposal cost underspend of £0.4m against the budgeted tonnes/prices. The Cleaner Neighbourhood and City Centre teams are on track to overdeliver against the £0.6m budget action plan target for staffing/transport reductions with a £0.1m staffing underspend projected. Refuse collection and Household Waste Recycling Centre staffing costs are higher than budgeted for the first four months of the year, and an overspend of £2.6m has now been projected for 2024/25. A £0.1m pressure has emerged for city wide weed spaying with a further £0.3m of cost pressures identified at closed landfill sites and Household Waste Recycling Centres.
- **Elections, Licensing and Registration and Environmental Health -£0.1m** – Income pressures have been identified on Land and Property Searches (+£0.2m) these costs are expected to be fully offset by -£0.1m of staffing underspends and -£0.1m of Registrars income and other savings.
- **Customer Access -£0.2m** - Cost pressures of £0.3m from non-achievement of the vacancy factor at the Contact Centre are projected. This has been offset by staffing underspends at community hubs and the central library, giving a small underspend overall.
- **Safer Stronger Communities -£0.2m** – Staffing pressures at Leeds Watch (+£0.1m) and community centre site closure income pressures (+£0.1m) have been offset by other staffing underspends and utilisation of new funding streams.
- **Statutory Housing Services -£0.3m** – Projected staffing underspends of £0.6m are partially offset by a corresponding £0.3m reduction in income. Significant growth in the number of families requiring support with temporary accommodation is expected to cause a pressure of £2.1m in 2024/25, however one-off funding solutions and some cost reduction initiatives have been identified.
- **Climate, Energy and Greenspaces -£0.3m.** Significant income pressures across several areas have been experienced, which are mitigated by projected savings on staffing. Income from Bereavement Services is projected to be +£0.3m below the budgeted level due to increased use of Direct Cremations. The fire at the Temple Newsam Play Barn has delayed opening giving a £0.1m

pressure. Delays to the introduction of charges at car parks may cause a pressure +£0.3m and other expenditure/income pressures of +£0.2m have arisen in Forestry and Public Rights of Way. However, underspends on staffing should fully offset these pressures and an underspend of £0.3m has been projected for 2024/25.

- **Welfare and Benefits -£0.6m.** Like many other Local Authorities, over recent years the Council has experienced significant growth in the Housing Benefit subsidy loss arising from an increased need to place people in Temporary Accommodation or in Supported Accommodation with providers who are not registered. The latest Housing Benefit caseload for claims in payment suggest that the budget is sufficient for current demand after actions are taken in respect of Temporary Accommodation. Funding for the Household Support Fund has been confirmed for the second half the year, new burdens funding is expected to be £0.1m better than budgeted and funding has been identified for £0.4m of costs.
- **Car Parking Services -£0.8m** - Income has continued a significant recovery trajectory since COVID lockdowns and is on track against the budget for 2024/25 in overall terms. Car Parking income surpluses of -£0.2m are projected with PCN/BLE income on budget overall and a -£0.2m underspend expected on staffing. Planned price increases from 1/10/24 should raise an additional -£0.3m in 2024/25.

Budget Action Plans

£8.2m of budget action plans are monitored each month and the latest projections assumed that there will be an overachievement of £0.3m against these plans. The progress can be summarised as:

- £4.1m of savings marked as 'achieved' as the action has been taken and there is no reason to believe that it will not deliver the required saving
- £3.3m of savings marked as 'on track' as the action has been implemented (or is in progress for implementation) but the level of savings will not be known for certain until later in the year – and for these actions there is no reason to think that the savings will not be achieved
- £1.1m of savings marked as 'some risk'. The new car parking charges at Parks attractions and districts have been delayed with a potential pressure already assumed in the projected savings. The scale of income generated through the charge for a second bulky waste collection is unlikely to be known until later in the year.

1.6 Strategy and Resources

Based on an examination of key risk budgets, the Strategy and Resource Directorate is forecasting a pressure of **£3,069k** at this reporting period. This is summarised into the following areas across the directorate's services:

- **Financial Services £21k:** The service is projecting an overspend due to increased postage costs of £135k (a saving was originally expected from new online service, but this is no longer the case), bank charges being £55k higher

than previously reported and additional £5k costs for converting data to be compatible with Dynamics. These costs have been offset against a forecast of additional (£140k) Court Fee Income (which remains a risk as it can be volatile each year and dependent upon the number of cases). An additional (£34k) on various other budgets including staff savings through freezing vacant posts offsets some of the pressures.

- **Procurement and Commercial Services £142k:** Income is lower than anticipated for Social Value, Private Finance Initiative and Capital income.
- **Integrated Digital Services £0k Balanced:** The service is projecting a balanced budget, including mitigations to resolve pressures of around £30k. Staffing underspends are offset by agency and contract staff costs.
- **Legal and Democratic Services and Information Governance (£428k):** Much of this underspend is related to staffing following the implementation of vacancy controls, along with restrictions on supplies and services spending and additional recharge income.
- **Shared Services (£439k)** An underspend has resulted from additional Core Business Transformation Capital income, additional income from the sale of equipment, and employer national insurance savings through salary sacrifice schemes. Business Administration remains an area of risk due to the demand for support within some other directorates, but the projection reflects the current understanding of staffing intentions and holding posts vacant.
- **Strategy and Improvement (£193k):** This underspend is a result of staff savings due to vacancies held and savings from vacating the Chief Executive post earlier than originally anticipated (after additional interim costs), recharges to public health and a review of accruals. There is also additional internal income for staff time on projects.
- **Human Resources (£36k):** The projected small underspend is due to staffing savings and additional income.
- **School Crossing Patrol (£45k):** A small underspend in relation to staffing is currently anticipated.
- **Leeds Building Services (LBS) £2,089k:** The pressure reflects the current understanding of the level of work likely to be commissioned by clients relative to the £80.2m required turnover and the consequent impact on the rate of return. This projection is at risk if client departments reduce their planned expenditure. The projection is also based on an examination of non-chargeable time and an assessment of accruals taken at the last year end and transport costs. The projection includes the funding of £359k from the Strategic Contingency Reserve for accruals taken at the end of the last financial year as an examination has determined the income for these accruals had already been received in 2023/24. The current position will be carefully monitored throughout the financial year to ensure the ongoing mitigation of underlying risks.

- **Corporate Property Management £600k:** This continued pressure reflects work on buildings to ensure health and safety compliance, statutory inspections and backlog repairs. The projection assumes that £600k will be funded by the Strategic Contingency Reserve to reflect the pressure on the statutory elements of expenditure.
- **Catering £154k:** The service is projecting a small overspend against this large budget. This is broadly due to a revised forecast for meal numbers following the receipt of September data.
- **Cleaning £0k Balanced:** A balanced position is currently anticipated, although this requires mitigation for the remainder of the year against staffing budget pressures.
- **Fleet £834k:** The Fleet position reflects the ongoing pressure of an aging fleet and inflation, the consequence of which is increased occasional hire costs to maintain front line service operations. There is pressure on the income budget, particularly in relation to MOT income. The use of vehicles across the authority is subject to review.
- **Security £0k Balanced:** A balanced position is currently projected, although this requires mitigation for the remainder of the year against staffing budget pressures.
- **Presto £370k:** £300k reflects a projected shortfall of income in relation to the Civic Flavour element of Presto. Internal income is reduced as the service is impacted by reduced orders due to restrictions on non-essential expenditure. £50k is a result of Meals at Home income pressures in comparison to the budget. Whilst a review of pricing will mean a break-even position going forward, the pressure from the first part of the year is reflected in projections.
- **Facilities Management £0k Balanced:** A pressure in relation to the Joint Service Centres of £800k due to increased rent charges being greater than the grant income received under the Public Private Partnership (PPP) arrangement has been recognised and is to be funded from the Strategic Contingency Reserve. The remaining £250k pressure (£150k is due to a property savings target applied in previous years on the expectation of a centralisation of property services, and £100k due to an increase in the service charge for Merrion House) is also recognised as a corporate pressure outside the control of CEL and will also be funded from the Strategic Contingency Reserve.

Budget Action Plans

A total of £10.7m of budget action plans are monitored each month. At this stage of the year most are considered to be on track, but with some risk attached to the delivery of the £2m savings within Shared Services due to increasing demand for administration resource in some directorates. There is a high risk in regard to £80k of targeted income in the CEL service along with approximately £608k of efficiencies considered at some risk within fleet services due to the aging fleet.

1.7 Strategic & Central Accounts

The projection for the Strategic and Central Accounts at October (Month 7) is an underspend of £17.9m. This largely reflects the release of £17.315m of reserves to revenue to offset anticipated delays in the delivery of savings in both Adults & Health (£0.675m) and Children & Families (£6.640m), where it is anticipated that these savings will be delivered by 2025/26 and use of £10m from the Strategic Contingency Reserve to address in year pressures.

Within Strategic budgets, the debt budget is projected to underspend by £0.8m and a contingency budget of £0.3m for pension contribution rates is not needed. However, this has been partially offset by expected pressures in the level of IAS19 costs chargeable to the Public Health budget of £0.4m and a savings target of £0.3m for prompt payment discounts in revenue which is not expected to be achieved. There are also a number of other minor variations across Joint Committees, Strategic and Miscellaneous, amounting to a net £0.2m saving.

1.8 Budget Action Plans

The budget for 2024/25 requires the delivery of £63.9m of savings. In addition, directorates have identified a further £15.9m of General Fund savings actions since the Budget and £3.4m relating to DSG. Detailed budget action plans have been developed to identify how these savings will be achieved and progress against these action plans will be monitored and reported throughout the year. Further detail is provided at **Appendix 4**.

At October (Month 7) it is anticipated that the majority of savings will be delivered in full through the identified saving plans or through mitigating actions identified by each Directorate, however £9.0m delayed delivery of savings has been identified against General Fund action plans and is reflected in the reported directorate positions except where noted:

- **Children & Families** – A £7.3m delay in delivery is forecast in the General Fund: £4.4m against budgeted actions and £2.9m against other savings measures.

Delays in budgeted savings relate to the Adolescent Support Service invest to save proposal £1.3m, review of Children's Centres £1.0m, Transport service review £0.8m, Unaccompanied Asylum Seeker Children Housing invest to save proposal £1.2m, review of Traded Services £0.3m, Staffing Reductions £0.4m, Non-essential spend savings £0.2m and Transport including independent travel training £0.02m, offset by CLA: Small Group Living (£0.7m).

Delays in other savings measures relate to the Turning the Curve 2023/24 savings £3.0m, Efficiency targets 2023/24 £1.3m, Childrens Centres 2023/24 savings £0.3m, and Passenger Transport allowances for foster carers £0.05m, offset by Reunification (£1.7m).

The anticipated delays are offset by use of £6.6m of reserves as mentioned at paragraph 1.7.

It should be noted that £12.6m of unbudgeted savings plans shown in Quarter 1 Budget Action Plans are no longer included but are discussed in the directorate's general financial position at paragraph 1.3.

- **Adult & Health** – A £1.6m delay in savings delivery is forecast against budgeted actions, comprising of General management of market including VFM review £1.7m, Review of commissioned and inhouse provided day services and opportunities £1.4m, Addressing the transition process for children to adult services £0.5m, Reviewing direct payments £0.2m, Invest to save proposal for the Deputy and Appointeeships team £0.05m, partly offset by additional savings from client income (£1.0m), the Home First Newton Europe programme (£0.6m), review of CHC packages (£0.5m) and additional savings from contracts and 3rd Sector agreements (£0.1m).
- **Strategy & Resources** – A £0.6m delay in savings delivery is forecasted against the budgeted actions and includes Review fleet sub-contract expenditure £0.21m, Fleet Services' efficiencies £0.15m, Core Business Transformation savings £0.13m, Weddings - increase number of days/venue(s) used £0.05m, Increase Fleet external income £0.03m and Cease corporate memberships (e.g. WIG, NFLA - Nuclear Free Local Authorities) £0.01m.
- **City Development** – the overall position is a surplus of (£0.1m), whereby a shortfall of £0.9m against budgeted savings which includes Highways & Transportation review £0.3m, Mass Transit - additional income £0.3m and Biodiversity net gain income £0.2m, is more than offset by other mitigating savings measures which are anticipated to deliver more than planned by (£1.0m).
- **Communities, Housing & Environment** – a net (£0.3m) over delivery of savings is projected, a £0.1m delay in delivery in respect of Bulky waste charges and delayed introduction of car parking charges £0.3m offset by (£0.7m) of over delivery.

Dedicated Schools Grants – A £3.4m delay in delivery of planned savings is reported against the DSG High Needs Block savings target as discussed at paragraph 1.3.

Some undelivered action plans will continue to be pursued in 2025/26.

1.9 Measures to address the 2024/25 overspend position

Corporate Leadership Team has agreed to the continuation and strengthening of a range of measures which further reinforce controls on spending, including the following, and these measures continue to be reviewed:

- No travel should be undertaken unless it is required for the essential delivery of a service or in very exceptional circumstances; all meetings, where possible, should be conducted remotely / in the employee's place of business (with no travel costs incurred to attend a meeting if this meeting could be held remotely and; no conferences or training courses should be attended where these require travel either through mileage or public transport).
- With a small number of exceptions (for critical front-line delivery such as social work, or for income generating posts where the income fully covers the cost of the post), a complete recruitment freeze is now in place.

- Tighter controls are in place in respect of agency and overtime. All agency and overtime needs to be consistent with the exception requirements to the recruitment freeze. Task and finish groups have been set up to review agency and overtime expenditure.
- All spend that is not critical for the delivery of a service is not to be incurred, whether via a purchase order or a purchasing card. Purchase card levels have been reduced to “zero” in the majority of cases and only those approved by the respective director remain in use.

Throughout the year, staff are continuously reminded of their role in supporting the financial position, through ensuring they stay within budget, identify ways to absorb in year pressures, highlight any issues early and support robust monitoring. In practical terms, managers have been asked to:

- Treat the council's money as if it were their own and only spend where necessary. As above, this means incurring spend on critical service delivery only, with tighter restrictions on non-essential spend, recruitment, agency and overtime continuing.
- Feel empowered to challenge areas of spend that aren't in line with guidance and raise these with colleagues or with Finance.
- Suggest savings or income-generating ideas – they will know how things can be done better.

Annual cross-directorate work continues to support and challenge the highest cost/spend areas. Asset reviews continue to ensure the council has the right numbers and mix of assets and directorates continue to consider where future year savings options identified as part of the Financial Challenge to meet the MTFS funding gap could be brought forward to generate savings during 2024/25.

2. Inflationary Pressures

2.1 **Pay Inflation** – The council's Budget allows for £25.3m of pay inflation in 2024/25. This increase includes £28.2m for the following elements: the agreed pay awards for 2023/24 and provision for 3.5% annual pay awards for both NJC and JNC staff in 2024/25. This Budget provides for the Real Living Wage increase to £12.00, resulting in an hourly rate of £12.00 at pay scale point 2 in 2024/25. A further £0.8m is provided for the additional cost of Enhancements, £0.6m regarding LBS pay standardisation and £0.08m for Member's Pay, offset by mitigation plans of (£4.5m). The 2024/25 pay offer has now been agreed for both JNC and NJC staff at 2.5% and £1,290 respectively, the NJC offer having been approved nationally on 22nd October. The JNC element was included in September's payroll and is reflected in directorate dashboards. The council expects to pay the NJC element in December's payroll, with an estimated additional budget pressure of £2.14m before the identification of mitigations. Costs and associated mitigations will be shown in their respective directorates once payment is processed.

2.2 **Voluntary Leaver's Scheme (VLS)** – The council has operated a voluntary retirement and severance scheme since 2010/11 which has contributed to a reduction in the workforce and subsequent savings which have contributed towards the council being able to deliver balanced budget positions. In 2024/25 to date, approval has been given, and reaffirmations have been received from staff, for 187.45 FTEs to leave the Authority in the current year through the Voluntary Leaver's Scheme (VLS) and Flexible Retirement (FR) as part of restructuring

exercises. This will generate savings of £28.6m (before reconfiguration costs) over the five-year period up to and including 2029/30.

- 2.3 **Energy** – The council's 2024/25 Budget assumes a (£2.8m) reduction in costs - a reduction of 18.6% is assumed on gas and 10.6% on electricity in 2024/25 compared to the base budget in 2023/24, which provided for a significant increase in energy costs of 118.5% for gas and 64.0% for electricity at an additional cost of £10.7m. As energy costs are still higher than precedent times, the council continues to address these costs through an ongoing programme of work to reduce energy consumption including: further LED installations; enhanced building management controls; further permanent or temporary building closures and partial building shutdowns; focused action at high energy consuming sites; delivery of further energy efficiency and decarbonisation capital schemes; progressing the delivery of major local renewables generation schemes.

The council's forward purchasing of energy continues to hedge the council significantly against the impacts of further volatility in the global markets but does not relate to the on costs such as distribution and transmission network charges, government levies.

- 2.4 **Fuel** – The average UK pump prices for diesel and unleaded petrol saw decreases of 13.63% and 12.70% respectively between October 2023 and October 2024. The 2024/25 budget had assumed a saving of (£1.0m), as fuel prices had fallen significantly during 2023/24. This will continue to be monitored and reported to this board.
- 2.5 **Cost of Living Pressures** – Further to the inflationary pressures detailed here, there has been a wider inflationary impact to the council due to the severity of increased cost of living on our residents and businesses. As expected, we have seen the impact of this in increased costs to the council for the goods and services that we procure, increased demand for support and welfare services, and reduced income across a range of services as Leeds residents and visitors choose to spend differently.

3. Reserves and Funding from Other Resources

General Reserve

- 3.1 Following the closure of the 2023/24 accounts, the council's general fund reserve stood at £36.2m. A contribution of £1.5m is forecast to be made to the General Reserve in 2024/25. This is a reduction to the budgeted figure of £3m due to the significant financial pressures the Council is facing. The available balance in this reserve is currently forecast to be £37.7m at 31st March 2025. This position will be reviewed during the year and a contribution to the General Reserve may not be possible this year.

Earmarked Reserves

- 3.2 A balance of £23.0m was brought forward on the Strategic Contingency Reserve at 1st April 2024. This reserve was established in 2020/21 to fund future unforeseen budget pressures and to ensure the Council becoming more financially resilient. Subsequently £2.8m has been required from this reserve following a review of provisions required in the 2022/23 accounts, reducing the opening balance for

2024/25 to £20.2m. There is currently a planned net in year contribution of £0.3m to this reserve: a budgeted contribution of £5.9m and planned use of £5.6m. Planned use has increased by £0.4m since Month 5 in respect of lost revenue income arising from the sale of St George House £0.3m and Investment Portfolio debt recovery £0.1m. This report includes use of £10m from this reserve to address in year pressures, reflected in the Strategic position. As such, the available balance in this reserve is forecast to be £10.5m at 31st March 2025.

- 3.3 The 2024/25 Budget established a £6.2m Social Care Contingency reserve in response to the significant risks regarding demand and cost pressures in both Adult and Children's Social Care. This reserve has been applied in full in this reported position to offset anticipated delays in the delivery of savings in both Adults & Health and Children & Families, as detailed in paragraph 1.8, where it is anticipated that these savings will be delivered by 2025/26.
- 3.4 The budget for 2024/25 also included a contribution of £3.0m to establish a new Strategic Resilience Reserve. This planned contribution has been applied to the in year position to reduce the overspend due to the significant financial pressures the Council is facing, however provision is to be made in the MTFs to contribute £3m to this reserve from 2026/27.

4. Other Financial Performance

4.1 Council Tax

The Council Tax in-year collection rate at the end of October 2024 was 60.61%. This is 0.56% behind the October 2023 in-year collection rate of 61.17% and 2.68% behind the October 2019 in-year collection rate of 63.29%. Collection rates continue to be impacted as collectable rates increase each year but residents continue to struggle with the cost of living crisis. Collection rates continue to be lower than pre-pandemic levels and the collection rate target for 2024/25 has now been lowered to 98% in the fullness of time from the pre-pandemic levels of 99%, at a cost to the council of £4.2m. Collection rates continue to be monitored throughout the year.

The opening deficit on the Collection Fund is £5.592m, which includes the deficit from 2023/24. At the time of 2023/24 declaration these elements were estimated to be £2.298m and this amount will be repaid by the council, the Fire Authority and the Police in 2024/25.

Based on historical trends of growth, movements in discounts and local council tax support, it is projected that an in-year deficit of £2.729m will be generated in 2024/25 leaving a projected closing deficit on the collection fund of £8.321m. Leeds share of this projected closing deficit would be £6.989m, with the remainder being paid by the Fire Authority and the Police.

4.2 Business Rates

The Business Rates collection rate at the end of October 2024 is 63.30%, which is 1.72% lower than the October 2023 in-year collection rate of 65.03% and 1.77% below the October 2019 in-year collection rate of 65.07%, before the pandemic. Charges have been raised on new hereditaments in October as large business developments in the city complete and become liable for NNDR. However, these

new charges do not become due until November. This timing difference accounts for around 1% of the movement in collection rates but it will continue to be closely monitored in the coming months.

The budgeted collection rate for business rates is to achieve an in-year target of 97.7%, collecting £365.6m of business rates income. The collection rates will continue to be closely monitored in the current year and into future years.

The total rateable value of business properties in Leeds has increased from £947.8m at the time of the 2024/25 budget to £958.9m as at 31st October 2024, an increase of £11.1m. The 2024/25 budget includes an expected increase in Rateable Value of £6.9m for the full year. The size of the Business Rates tax base in Leeds continues to be monitored closely.

Leeds' share of the declared Business Rates deficit from 2023/24 (at 31st December 2023) has been incorporated into the 2024/25 budget. The total declared deficit on the Business Rates Collection Fund was £3.18m.

After reassessing the level of the bad debt and appeals provisions and an unexpected prior-year adjustment to Mandatory Charity Relief to year end, the actual closing deficit for 2023/24 was £0.13m; an improvement of £3.04m from the position declared. This will be carried forward as an adjustment to any 2024/25 deficit in the 2025/26 budget.

In 2024/25, an in-year deficit of £1.23m is projected, driven mainly by a higher than expected demand for Small Business Rates relief (compensated for by Government at 69.1%) and an increase in Empty Rate relief (not compensated by Government), offset by a higher than expected increase in growth. When combined with the £3.04m improvement in the closing position for 2023/24 it is currently forecast that there will be a total closing surplus of £1.81m, which will have to be transferred to the general fund of the council in 2025/26.

4.3 Business Rates Appeals

The opening appeals provisions for 2024/25 are £18.6m, made up of £17.7m relating to appeals received against the 2017 ratings list and £0.8m estimated costs in relation to the 2023 ratings list. The 2010 ratings list is now closed and there are no appeals left outstanding. Under 50% Business Rates Retention, Leeds' budget is affected by 49% of any appeals provision made in this year.

Before the COVID-19 public health crisis, the introduction of the new Check Challenge Appeal system on 1st April 2017 saw a significant reduction in the number of appeals submitted by ratepayers against their Rateable Value on the 2017 ratings list compared to the 2010 ratings list. Only fifteen appeals have so far been submitted to the Valuation Tribunal, the final stage of the new process. The 2017 ratings list came to an end on 31st March 2023. In most cases this sees the end of the ratepayers' right to appeal against their Rateable Value on that list.

As at 31st October 2024, the council is providing for a net of 284 Challenges against the 2017 ratings list and 441 Checks and Challenges against the 2023 ratings list. It is anticipated that because of the move to 3 yearly revaluations from 2023 the valuation lists will necessarily be kept more accurate and up to date. It is therefore expected that there will be fewer challenges to lists going forward. The level of

appeals, and the losses incurred, will continue to be closely monitored in the coming months.

In addition, the Authority has made provisions for specific issues such as expected reductions to hospitals, ambulance and fire stations and to several GP surgeries which will be reassessed quarterly.

4.4 **Impact of Covid 19 and cost of living on the Collection Fund in 2024/25 and beyond**

The long-term impact of the measures implemented during the pandemic and current pressures of the cost of living crisis on collection rates and tax base will require continued close monitoring.

5. **Housing Revenue Account (HRA)**

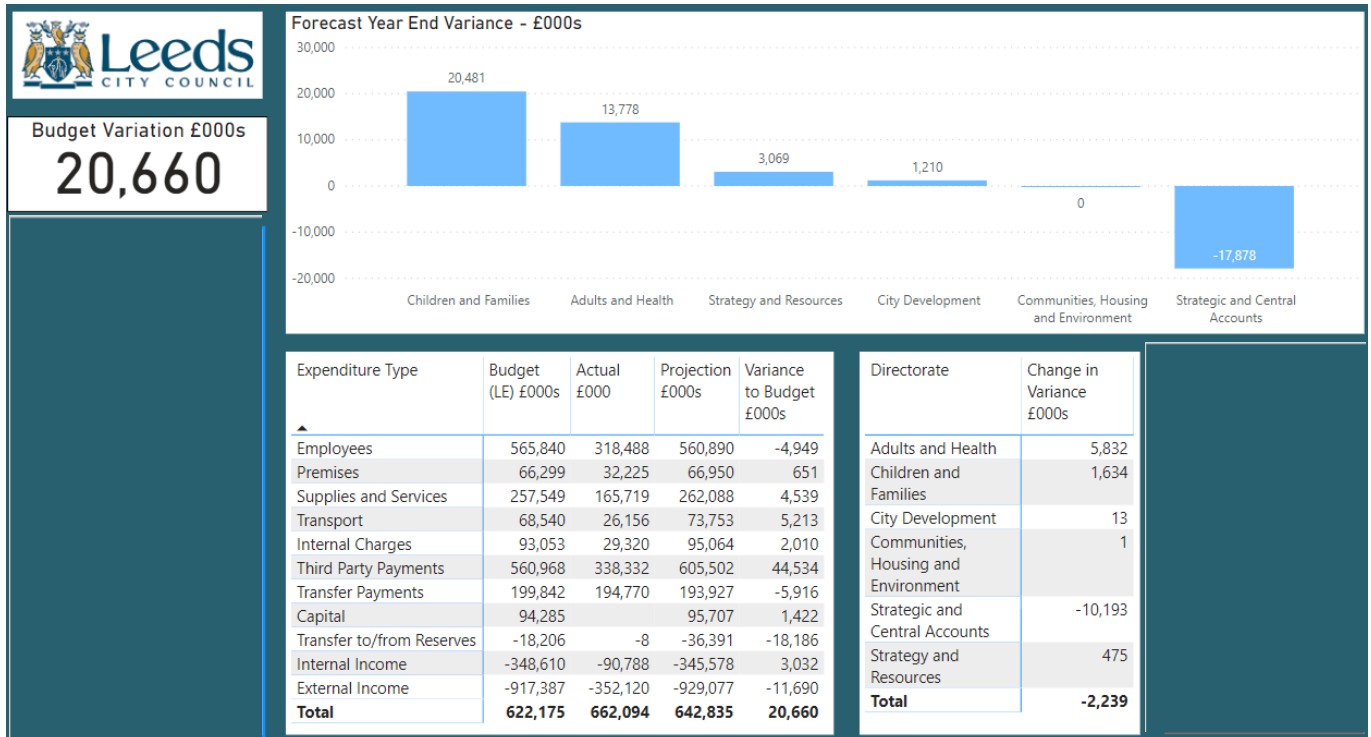
At Month 7 the HRA is projecting a balanced position. The key projected variations are:

- **Dwelling Rent** (£1,185k) – a forecast increase in rental income due the projected Right to Buy (RtB) sales dropping to 360 against a budget of 550. The number of void properties is below the budgeted level of 1%.
- **Service Charges** (£272k) – leaseholder income higher than budgeted.
- **Non Dwelling Rent** £38k – the pressure on garage rents.
- **External Income** (£120k) –telecoms income higher than budgeted.
- **Internal Income** £247k - the pressure on RtB administration fee income due to the reduction in projected RtB sales.
- **Employees** (£898k) - there is a forecast underspend against the employee budget of (£2,052k) due to vacant posts in the service. The underspend on employee costs is offset with a reduction in capitalised salaries of £1,149k and a £5k pressure on internal services for recharged staff in the CHG programme.
- **Premises** £96k - (£190k) reduction in the concierge service, £286k pressure on gas, electricity and heat source pumps.
- **Supplies and Services** £272k – pressure due to the increase in the Ombudsman fees for 2024/25 and NFH Licence.
- **Capital Charges** (£130k) – reflects debt savings from slippage in the CHG programme.
- **Provision for Debt** £625k – an increase in provision following a review of the current level of arrears.
- **PFI** £0k – a forecast pressure on the Unitary Charge of £457k and projected underspend on internal income (£10k) is offset through the use of PFI Sinking funds (£447k).
- **Internal Services** £109k – pilot of CCTV monitoring across 26 high rise blocks.
- **Appropriation to Reserves** £1,218k – projected underspends will be transferred to the HRA reserves in line with the medium term financial strategy to increase the level of general reserves to the recommended target level of circa £20m.

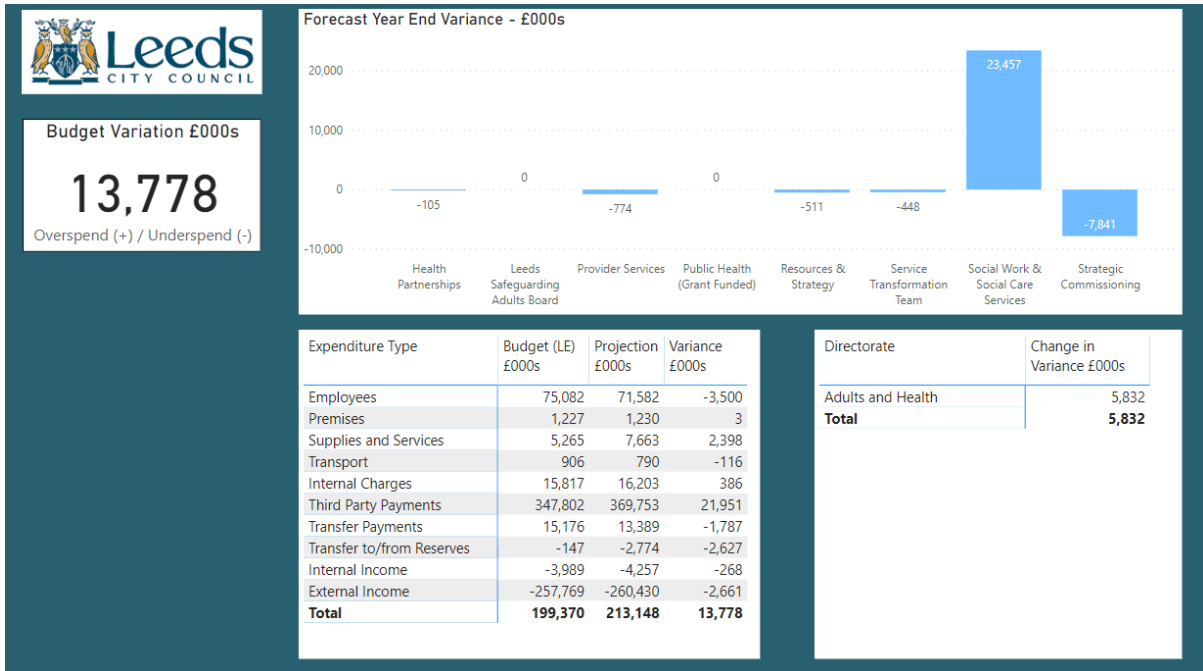
Overall Summary Sheet

Month 7 (October 2024)

Financial Dashboard 2024/25 Financial Year



Financial Dashboard 2024/25 Financial Year



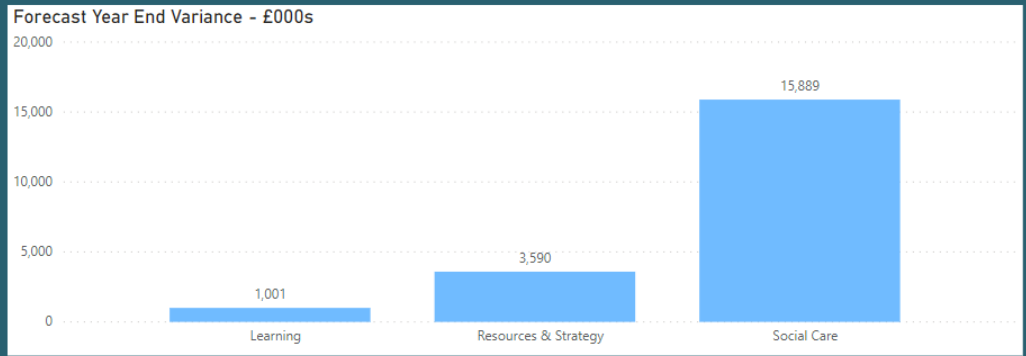
Financial Dashboard 2024/25 Financial Year



Budget Variation £000s

20,481

Overspend (+) / Underspend (-)



| Expenditure Type | Budget (LE) £000s | Projection £000s | Variance £000s |
|---------------------------|-------------------|------------------|----------------|
| Employees | 121,704 | 119,986 | -1,718 |
| Premises | 4,339 | 4,388 | 49 |
| Supplies and Services | 62,015 | 65,840 | 3,825 |
| Transport | 14,632 | 17,582 | 2,950 |
| Internal Charges | 39,951 | 41,590 | 1,639 |
| Third Party Payments | 160,185 | 182,893 | 22,708 |
| Transfer Payments | 3,558 | 4,037 | 479 |
| Transfer to/from Reserves | -1,689 | -2,037 | -348 |
| Internal Income | -38,109 | -38,157 | -48 |
| External Income | -209,069 | -218,123 | -9,054 |
| Total | 157,517 | 177,998 | 20,481 |

| Directorate | Change in Variance £000s |
|-----------------------|--------------------------|
| Children and Families | 1,634 |
| Total | 1,634 |

Financial Dashboard 2024/25 Financial Year

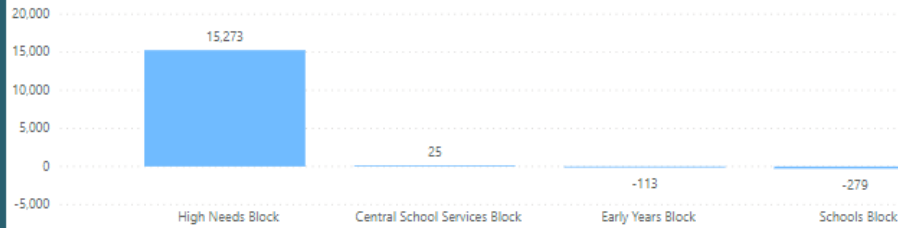


DSG Variation £000s

14,906

Overspend (+) / Underspend (-)

Dedicated Schools Grant (DSG) Forecast Year End Variance - £000s



Net Variations against the Approved Budget

| DSG Block | Income Budget | Income Projection | Income Variance | Expenditure Budget | Expenditure Projection | Expenditure Variance | DSG Budget (LE) | DSG Projection | DSG Variance |
|-------------------------------|-----------------|-------------------|-----------------|--------------------|------------------------|----------------------|-----------------|----------------|---------------|
| Schools Block | -349,305 | -341,415 | 7,890 | 349,305 | 341,136 | -8,169 | 0 | -279 | -279 |
| High Needs Block | -127,648 | -127,821 | -173 | 127,648 | 143,094 | 15,446 | 0 | 15,273 | 15,273 |
| Early Years Block | -80,877 | -80,990 | -113 | 80,877 | 80,877 | 0 | 0 | -113 | -113 |
| Central School Services Block | -5,125 | -5,205 | -80 | 5,125 | 5,229 | 104 | 0 | 25 | 25 |
| Total | -562,955 | -555,431 | 7,524 | 562,955 | 570,337 | 7,382 | 0 | 14,906 | 14,906 |

DSG Reserves

| Reserve Type | Balance b/fwd | Net contribution to(-)/from (+) balances | Budgeted Deficit (+) / Surplus (-) c/fwd | Projected in year under(-)/over(+) spend | Planned use of reserves | Projected Deficit (+) Surplus (-) c/fwd |
|--------------|---------------|--|--|--|-------------------------|---|
| De-delegated | -1,191 | 500 | -691 | -273 | 900 | -564 |
| General | -5,265 | 3,500 | -1,765 | 15,178 | 3,500 | 13,413 |
| Total | -6,456 | 4,000 | -2,456 | 14,905 | 4,400 | 12,849 |

Financial Dashboard 2024/25 Financial Year

Back

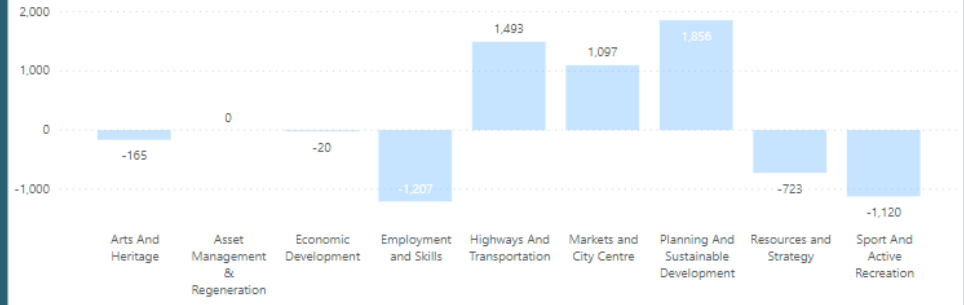


Budget Variation £000s

1,210

Overspend (+) / Underspend (-)

Forecast Year End Variance - £000s



| Expenditure Type | Budget (LE) £000s | Projection £000s | Variance £000s |
|---------------------------|-------------------|------------------|----------------|
| Employees | 78,888 | 77,307 | -1,581 |
| Premises | 32,885 | 33,409 | 524 |
| Supplies and Services | 48,074 | 47,483 | -591 |
| Transport | 6,739 | 8,151 | 1,412 |
| Internal Charges | 10,414 | 10,975 | 561 |
| Third Party Payments | 221 | 221 | 0 |
| Transfer Payments | | 0 | 0 |
| Transfer to/from Reserves | -845 | -1,444 | -599 |
| Internal Income | -47,657 | -46,149 | 1,508 |
| External Income | -90,691 | -90,716 | -25 |
| Total | 38,027 | 39,238 | 1,210 |

| Directorate | Change in Variance £000s |
|------------------|--------------------------|
| City Development | 13 |
| Total | 13 |

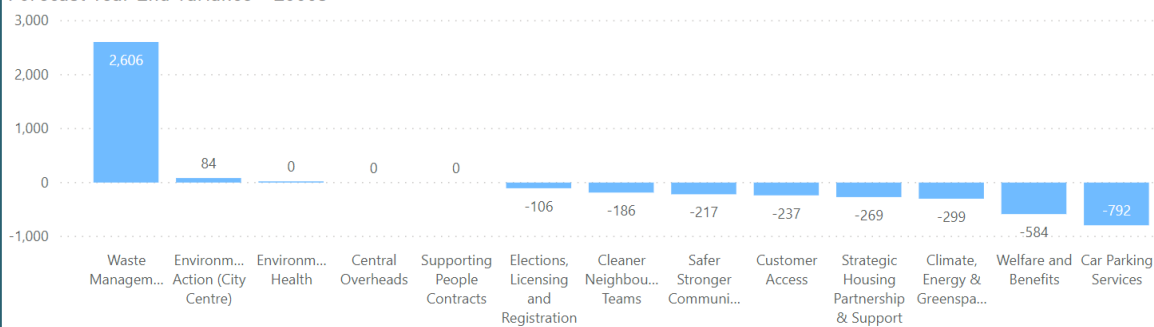
2024/25 Financial Dashboard



Budget Variation £000s

0

Forecast Year End Variance - £000s



| Expenditure Type | Budget (LE) £000s | Actual £000 | Projection £000s | Variance to Budget £000s |
|---------------------------|-------------------|---------------|------------------|--------------------------|
| Employees | 119,680 | 66,336 | 119,278 | -402 |
| Premises | 11,637 | 6,949 | 11,218 | -420 |
| Supplies and Services | 70,970 | 38,039 | 71,408 | 437 |
| Transport | 13,132 | 3,063 | 13,308 | 176 |
| Internal Charges | 17,421 | 4,231 | 16,942 | -479 |
| Third Party Payments | 15,024 | 10,823 | 15,024 | 0 |
| Transfer Payments | 179,576 | 100,622 | 174,995 | -4,581 |
| Capital | | | 0 | 0 |
| Transfer to/from Reserves | -7,486 | -685 | -6,190 | 1,296 |
| Internal Income | -38,789 | -10,640 | -38,176 | 613 |
| External Income | -268,311 | -126,875 | -264,951 | 3,361 |
| Total | 112,856 | 91,864 | 112,856 | 0 |

| Directorate | Change in Variance £000s |
|--------------------------------------|--------------------------|
| Communities, Housing and Environment | 1 |
| Total | 1 |

Financial Dashboard 2024/25 Financial Year



Surplus (-) / Deficit (+) £000s

0

| HRA Income | Budget (LE) £000s | Projection £000s | Variance £000s | Change in Variance £000s |
|--------------------|-------------------|------------------|----------------|--------------------------|
| Internal Income | -9,305 | -7,919 | 1,386 | 54 |
| Non Dwelling Rents | -3,392 | -3,354 | 38 | 0 |
| Grants | -21,385 | -21,385 | 0 | 0 |
| External Income | -1,667 | -1,787 | -120 | 0 |
| Service Charges | -10,347 | -10,619 | -272 | -260 |
| Dwelling Rents | -244,924 | -246,109 | -1,185 | 0 |
| Total | -291,020 | -291,173 | -153 | -206 |

| HRA Expenditure | Budget (LE) £000s | Projection £000s | Variance £000s | Change in Variance £000s |
|-----------------------------------|-------------------|------------------|----------------|--------------------------|
| Disrepair Provision | 4,000 | 4,000 | 0 | 0 |
| Repairs to Dwellings | 60,396 | 60,396 | 0 | 0 |
| Employees | 35,712 | 33,660 | -2,052 | -242 |
| Premises | 12,350 | 12,446 | 96 | 0 |
| Supplies and Services | 5,742 | 6,014 | 272 | 0 |
| PFI Unitary Charge | 14,348 | 14,805 | 457 | 0 |
| Transport | 300 | 300 | 0 | 0 |
| Internal Services | 35,435 | 35,549 | 114 | 0 |
| BITMO Management Fee | 3,721 | 3,721 | 0 | 0 |
| Provision for Doubtful Debts | 1,136 | 1,761 | 625 | 625 |
| Capital Charges | 47,361 | 47,231 | -130 | 99 |
| Contribution to Capital Programme | 70,573 | 70,573 | 0 | 0 |
| Total | 291,074 | 290,456 | -618 | 482 |

| Surplus (-) / Deficit (+) | Budget (LE) £000s | Projection £000s | Variance £000s | Change in Variance £000s |
|------------------------------|-------------------|------------------|----------------|--------------------------|
| Net Position | 54 | -717 | -771 | 276 |
| Appropriation: Sinking Funds | -1,054 | -1,501 | -447 | 0 |
| Appropriation: Reserves | 1,000 | 2,218 | 1,218 | -276 |
| Total | 0 | 0 | 0 | 0 |

Financial Dashboard 2024/25 Financial Year

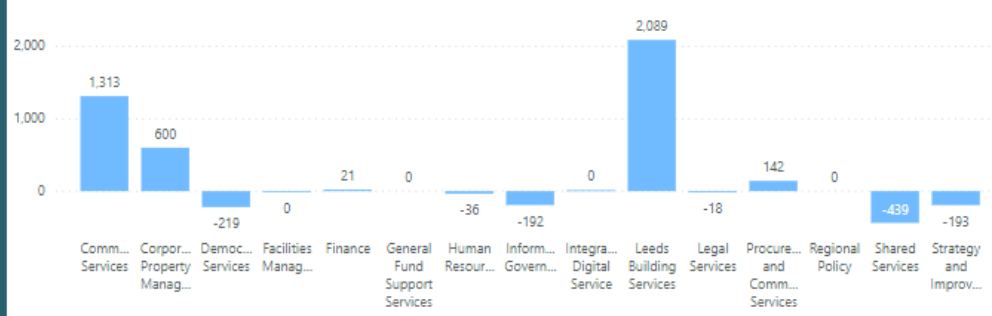


Budget Variation £000s

3,069

Overspend (+) / Underspend (-)

Forecast Year End Variance - £000s



| Expenditure Type | Budget (LE) £000s | Projection £000s | Variance £000s |
|---------------------------|-------------------|------------------|----------------|
| Employees | 165,796 | 168,039 | 2,243 |
| Premises | 16,211 | 16,705 | 494 |
| Supplies and Services | 68,186 | 67,007 | -1,179 |
| Transport | 33,131 | 33,922 | 791 |
| Internal Charges | 4,123 | 4,026 | -97 |
| Third Party Payments | 28 | 28 | 0 |
| Transfer Payments | 66 | 40 | -26 |
| Transfer to/from Reserves | -74 | -58 | 16 |
| Internal Income | -185,200 | -184,272 | 928 |
| External Income | -15,597 | -15,698 | -101 |
| Total | 86,670 | 89,739 | 3,069 |

| Directorate | Change in Variance £000s |
|------------------------|--------------------------|
| Strategy and Resources | 475 |
| Total | 475 |

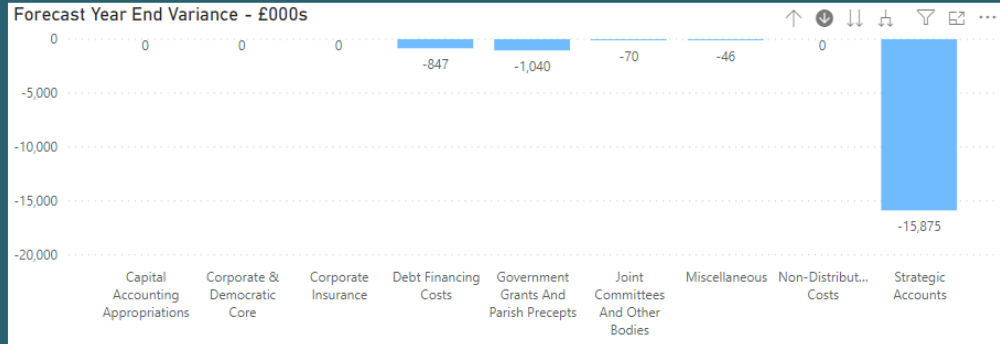
Financial Dashboard 2024/25 Financial Year



Budget Variation £000s

- 17,878

Overspend (+) / Underspend (-)



| Expenditure Type | Budget (LE) £000s | Projection £000s | Variance £000s |
|---------------------------|-------------------|------------------|----------------|
| Employees | 4,689 | 4,699 | 9 |
| Premises | | 0 | 0 |
| Supplies and Services | 3,039 | 2,688 | -351 |
| Transport | | 0 | 0 |
| Internal Charges | 5,328 | 5,328 | 0 |
| Third Party Payments | 37,708 | 37,583 | -125 |
| Transfer Payments | 1,466 | 1,466 | 0 |
| Capital | 94,285 | 95,707 | 1,422 |
| Transfer to/from Reserves | -7,965 | -23,889 | -15,924 |
| Internal Income | -34,867 | -34,567 | 300 |
| External Income | -75,950 | -79,159 | -3,209 |
| Total | 27,735 | 9,857 | -17,878 |

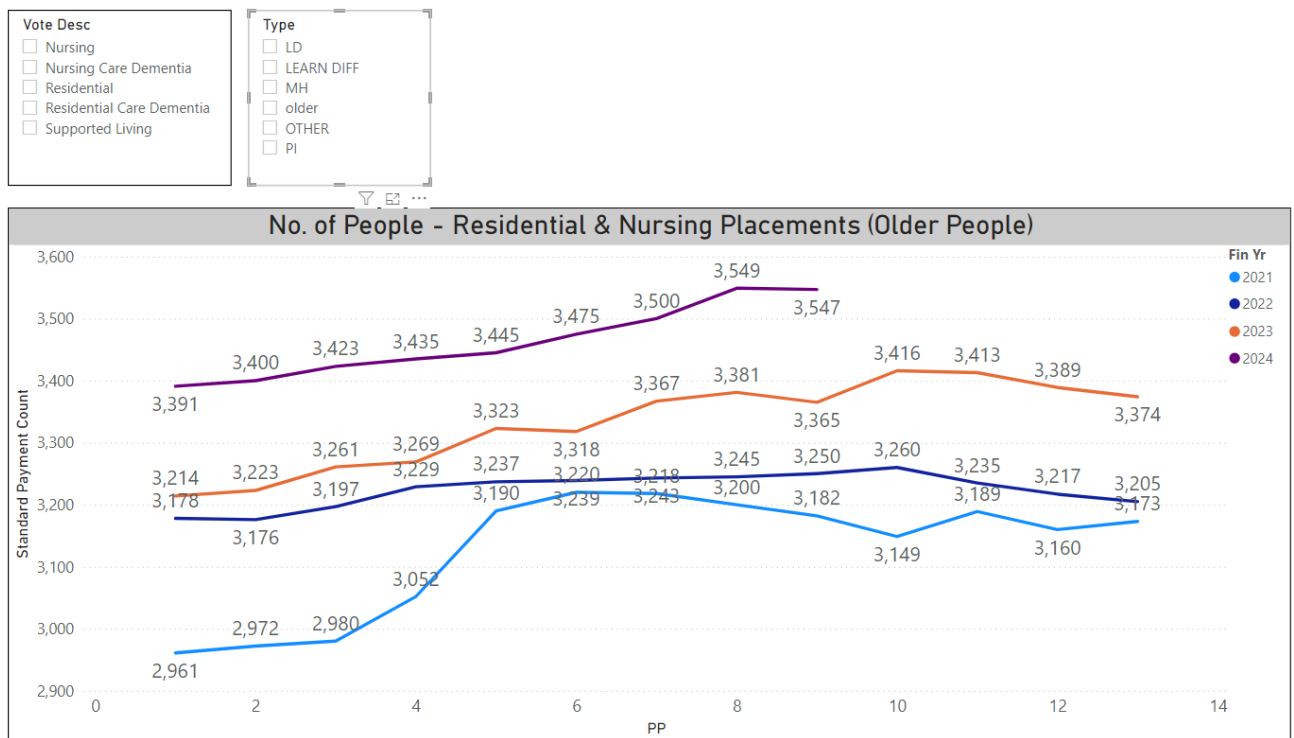
| Directorate | Change in Variance £000s |
|--------------------------------|--------------------------|
| Strategic and Central Accounts | -10,193 |
| Total | -10,193 |

Financial Health Monitoring 2024/25 Report – Month 7

Adults & Health Demand Budgets – Current Numbers and Trends

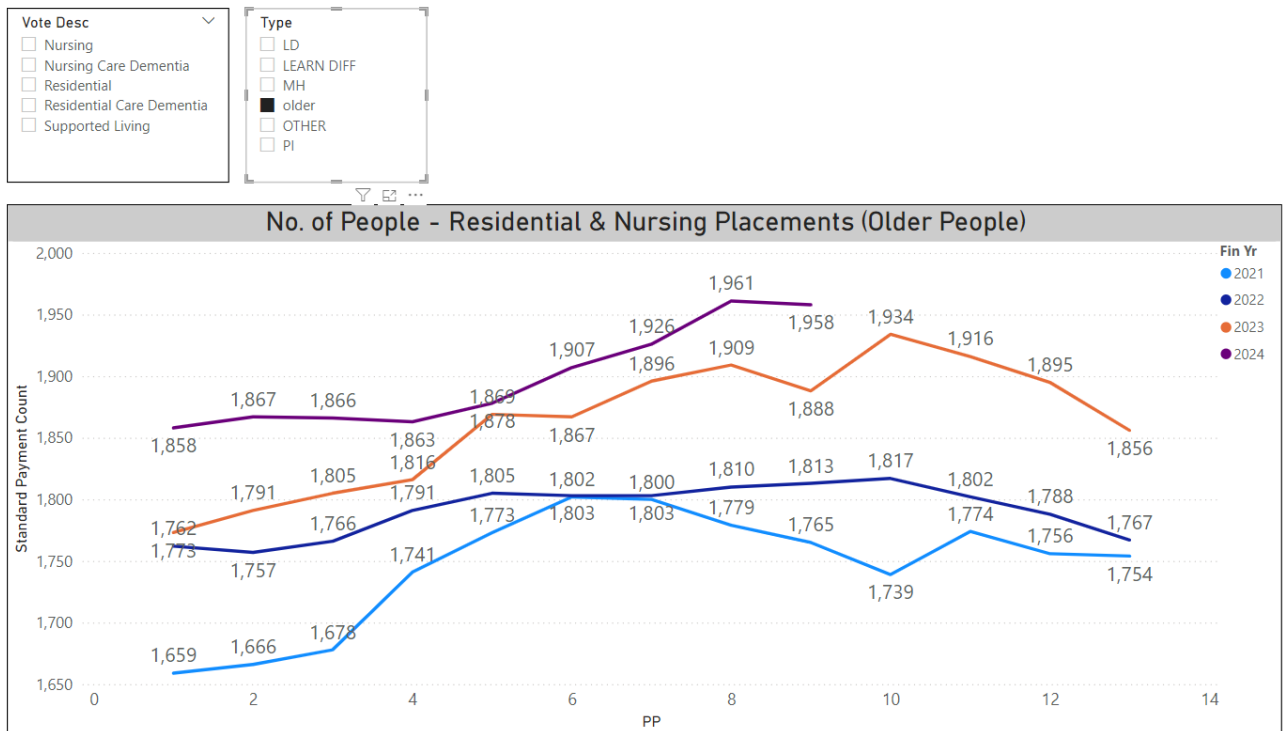
The graph below shows numbers across all settings. The increasing trend over 2023-24 financial year is clearly visible, with a slight fall off towards 2023-24 year-end, but then increasing trajectory over 2024-25 financial year and numbers are above trend. Note pay run 7 saw an increase of 25, pay run 8 +49 and pay run -2

Graph 1: Residential and Nursing Placements (All Settings)



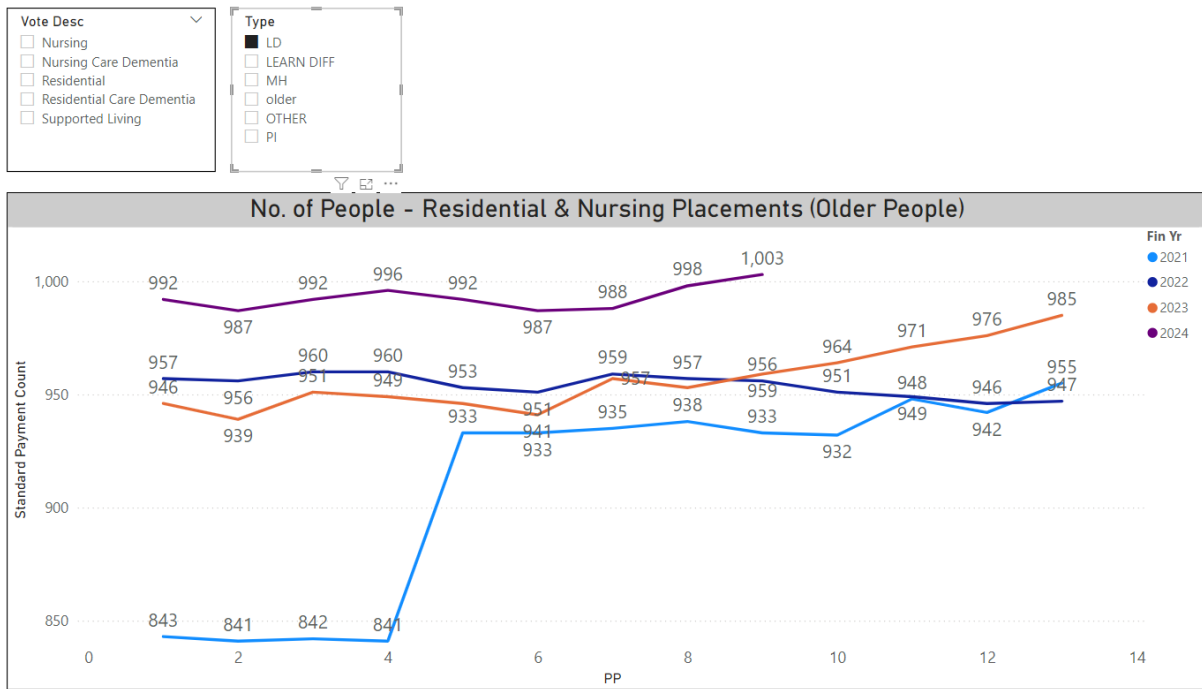
The graph below shows the trend for Older People. Numbers were steady for the first five payment runs in 2024-25, however the most recent pay runs 7 to 9 shows, pay run 7 +19, pay run 8 +38 and a small reduction of -3 for pay run 9, increase from pay run 6 to 9, 1,907 to 1,958 +2.7%. The Older People trend started from a higher position than previous years. The Month 7 projection assumes stable numbers over the remainder of the year. There is a potential risk if last year's trend is repeated alongside unknown winter pressures. For Month 7 the reported pressure on the Older People demand budgets is in line with reported Month 6 position, with year-end projected spend of £131m. Note, there are 13 pay runs in the financial year and this reported position uses 9 pay runs. As such 70% of demand related payments processed this financial year.

Graph 2: Residential and Nursing Placements (Older People)



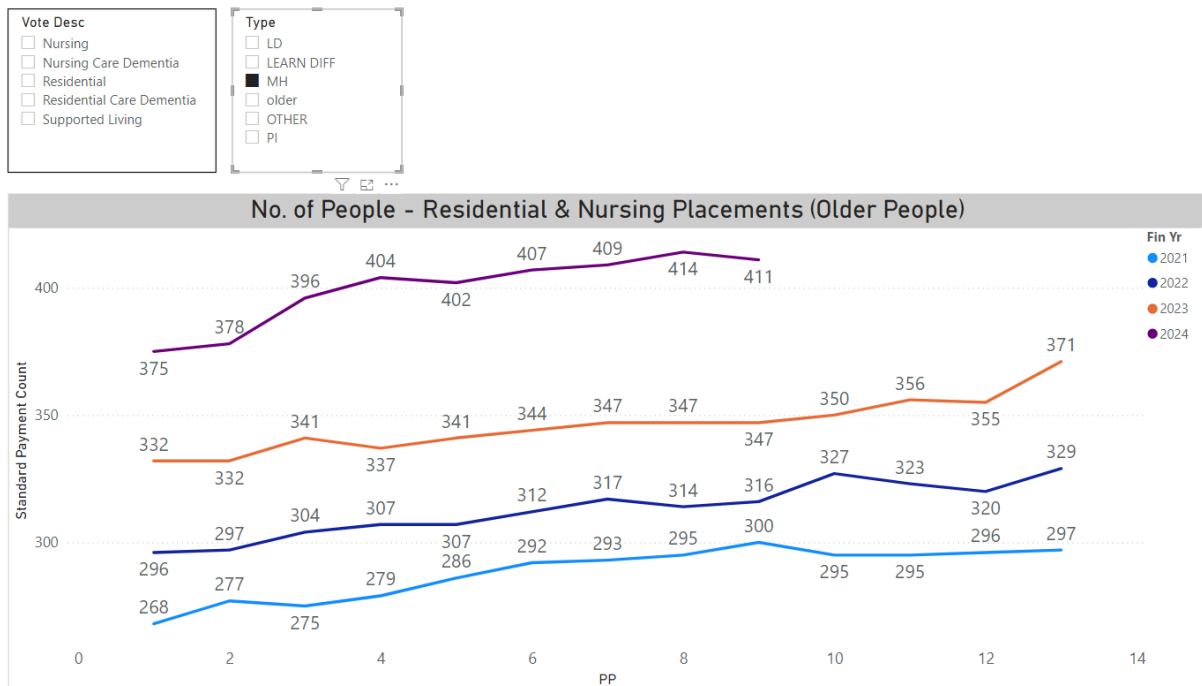
The graph below covers the Learning Disability cohort of clients. From last Autumn the trend increased month on month up to 985 clients by year end. Pay run 9 in 24/25 had 1,003 clients, as such the numbers are rising since pay run 6 from 987 to the 1,003. This trend has created the £14.0m pressure identified above; a £0.5m adverse movement from the reported Month 6. It should be noted that the basis for the 2024-25 budget was on the Quarter 1 & 2 2023 trend figures during the summer months, therefore without the expectation for the upturn in demand in the autumn and winter period 2023-24. The numbers in the graph are gross and do not account for any reduction for joint funded packages between Leeds City Council and West Yorkshire Integrated Care Board.

Graph 3: Residential and Nursing Placements (Learning Disability)



The final graph shows the trend in numbers for Mental Health. A gradual increase over 2023-24 until Spring 2024 and this continued sharply in Quarter 1 this financial year before levelling off in Quarter2. Month 7 saw a small decrease in clients, -3 but numbers remain significantly over budget creating a cost pressure of £4m. Although numbers decreased slightly for pay run 9, there was 1 backdated case for £0.3m which accounted for the £0.64m monthly movement.

Graph 4: Residential and Nursing Placements (Mental Health)



LEEDS CITY COUNCIL - SUMMARY

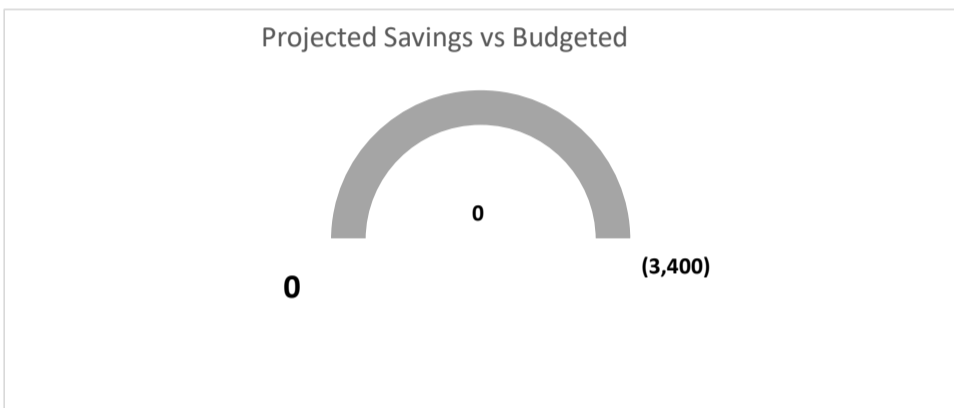
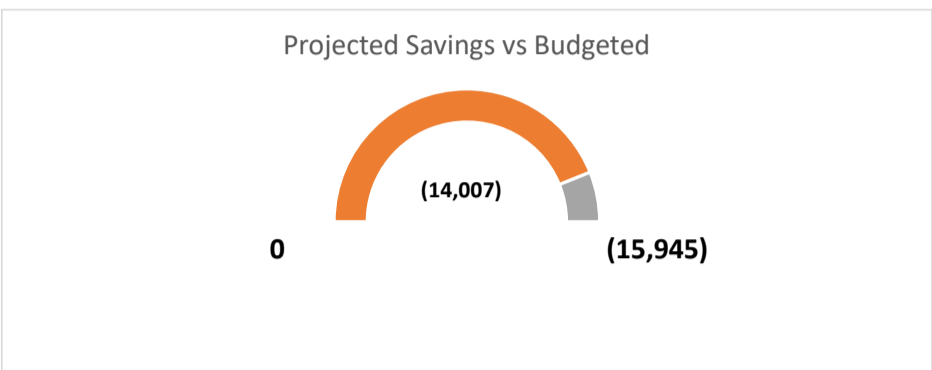
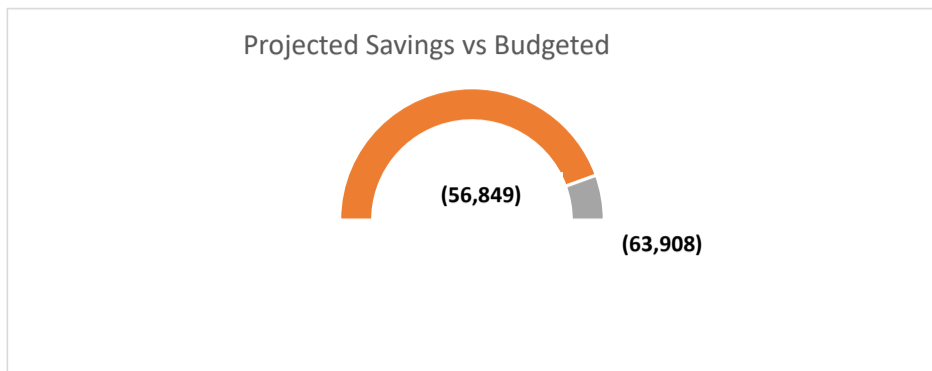
| RAG Status | Budgeted Savings £'000s | Year End Projected Savings £'000s | Shortfall/ (Surplus) £'000s |
|--------------|-------------------------|-----------------------------------|-----------------------------|
| Achieved | (15,830) | (16,885) | (1,055) |
| On track | (20,512) | (23,000) | (2,488) |
| Some risk | (17,547) | (15,459) | 2,088 |
| High risk | (9,319) | (1,505) | 7,814 |
| Cancelled | (700) | 0 | 700 |
| Total | (63,908) | (56,849) | 7,059 |

LEEDS CITY COUNCIL - Other Savings Measures

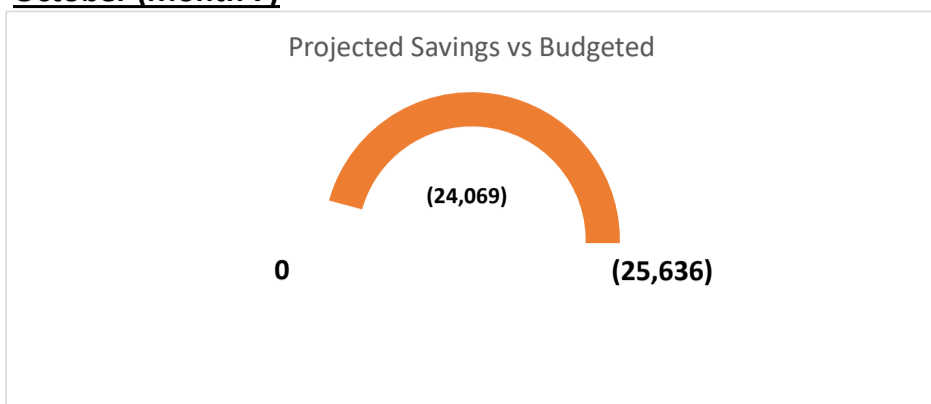
| RAG Status | Budgeted Savings £'000s | Year End Projected Savings £'000s | Shortfall/ (Surplus) £'000s |
|--------------|-------------------------|-----------------------------------|-----------------------------|
| Achieved | 0 | 0 | 0 |
| On track | (9,456) | (11,999) | (2,543) |
| Some risk | (313) | (1,513) | (1,200) |
| High risk | (3,176) | (495) | 2,681 |
| Cancelled | (3,000) | 0 | 3,000 |
| Total | (15,945) | (14,007) | 1,938 |

Ring Fenced DSG Fund - Savings Measures

| RAG Status | Budgeted Savings £'000s | Year End Projected Savings £'000s | Shortfall/ (Surplus) £'000s |
|--------------|-------------------------|-----------------------------------|-----------------------------|
| High risk | (3,400) | 0 | 3,400 |
| Total | (3,400) | 0 | 3,400 |



October (Month 7)



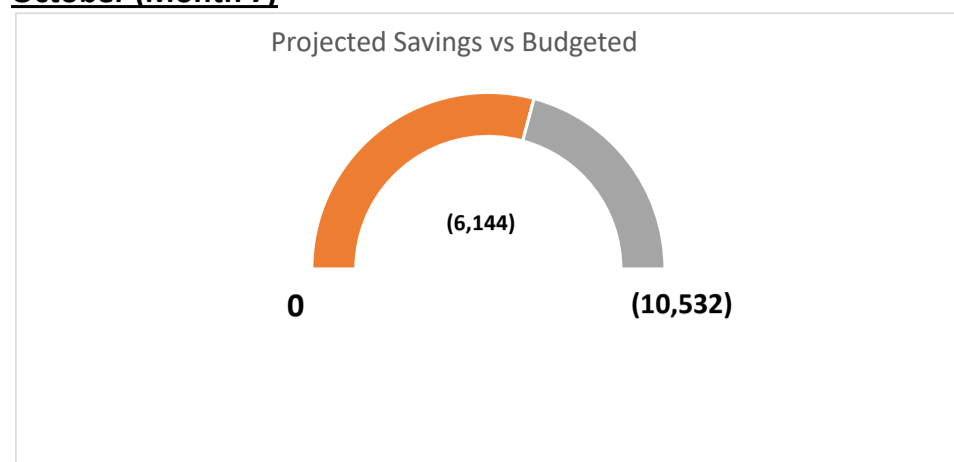
ADULTS & HEALTH - SUMMARY

| RAG Status | Budgeted Savings £'000s | Year End Projected Savings £'000s | Shortfall/ (Surplus) £'000s |
|--------------|-------------------------|-----------------------------------|-----------------------------|
| Achieved | | | |
| On track | (9,784) | (10,839) | (1,055) |
| Some risk | (6,830) | (7,930) | (1,100) |
| High risk | (4,822) | (4,822) | 0 |
| Cancelled | (3,500) | (478) | 3,022 |
| | (700) | 0 | 700 |
| Total | (25,636) | (24,069) | 1,567 |

Amber & Red Risk Areas

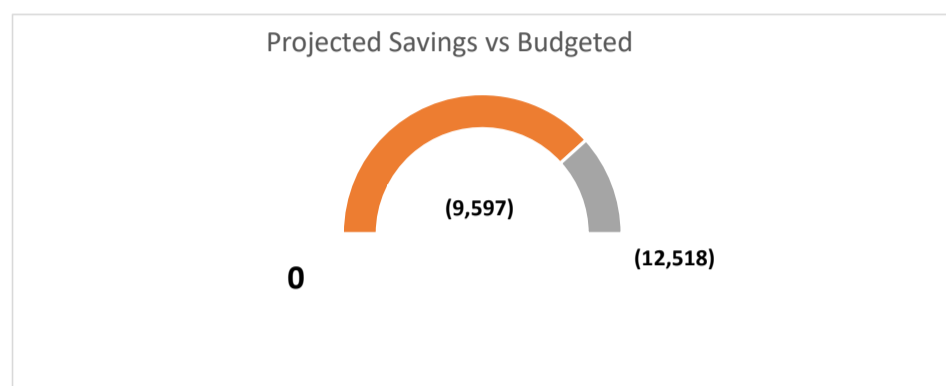
| Budgeted savings / Other savings measures | Service Review / Business as Usual | Savings title | Accountable Chief Officer | RAG Status | Budgeted Savings £'000s | Year End Projected Savings £'000s | Shortfall/ (Surplus) £'000s | Including mitigating actions for Reds & Ambers |
|---|------------------------------------|--|--------------------------------|------------|-------------------------|-----------------------------------|-----------------------------|--|
| Budgeted savings | BAU | Review supported bank account contract (direct payments) | Kashif Ahmed | Cancelled | (150) | 0 | 150 | Contract will not be operational till 25-26. Need to identify alternative savings. |
| Budgeted savings | BAU | Invest to save proposal for Deputy and appointeeship's team | John Crowther | Cancelled | (50) | 0 | 50 | Ombudsmen decision means unable to charge. Need to identify alternative savings. |
| Budgeted savings | BAU | Additional recovery of unspent direct payments | Shona McFarlane | Some risk | (400) | (400) | 0 | Current recovery levels below action plan target. To assess end of Q2. |
| Budgeted savings | SR | Review of existing charges and introduction of new charges for adult social care activities | John Crowther | High risk | (150) | (150) | 0 | Slippage in implementing new fees & charges to Q4. |
| Budgeted savings | BAU | Impact of telecare growth plan | Shona McFarlane | Some risk | (200) | (200) | 0 | Service Transformation Team supporting service area to deliver. |
| Budgeted savings | SR | Review of commissioned and Leeds City Council-provided day services and opportunities | Shona McFarlane / Kashif Ahmed | High risk | (1,350) | 0 | 1,350 | Delay in implementing review. Programme delivery in 2nd half of financial year but delivery of the full savings target high risk.. Assume still deliverable. |
| Budgeted savings | BAU | Demand / market management: reviewing fee setting, care package review, in-house and commissioned services | Shona McFarlane / Kashif Ahmed | Some risk | (3,622) | (3,622) | 0 | Links with overall management of trend affecting both Working Age Adults and Older People cohort. Expansion of Value for Money reviews. Expand principles for Older People and Out of Area. |
| Budgeted savings | BAU | Widen transition process for children to adults (able to address and reduce high cost packages) | Kashif Ahmed | Cancelled | (500) | 0 | 500 | Alternative proposals identified from reviewing packages. |
| Budgeted savings | BAU | General management of market to include value for money and package prices outside framework price range | Kashif Ahmed | High risk | (2,000) | (328) | 1,672 | Links with overall management of trend affecting both Working Age Adults and Older People cohort. Homecare and implement Electronic Recording Management (ECM) system to reduce homecare package size. |
| Budgeted savings | BAU | Remove quality premium from independent sector care home placements | Kashif Ahmed | Some risk | (600) | (600) | 0 | Prolicy not implemented in 24-5. Some savings from identifying providers no longer eligible for the premium payment. |

October (Month 7)



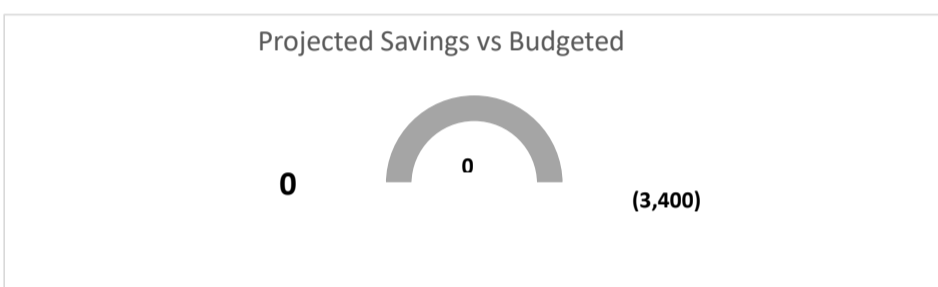
CHILDREN & FAMILIES - SUMMARY

| RAG Status | Budgeted Savings £'000s | Year End Projected Savings £'000s | Shortfall/ (Surplus) £'000s |
|--------------|-------------------------|-----------------------------------|-----------------------------|
| Achieved | 0 | 0 | 0 |
| On track | (350) | (1,045) | (695) |
| Some risk | (5,112) | (4,316) | 796 |
| High risk | (5,070) | (783) | 4,287 |
| Cancelled | 0 | 0 | 0 |
| Total | (10,532) | (6,144) | 4,388 |



CHILDREN & FAMILIES - Other Savings Measures

| RAG Status | Budgeted Savings £'000s | Year End Projected Savings £'000s | Shortfall/ (Surplus) £'000s |
|--------------|-------------------------|-----------------------------------|-----------------------------|
| Achieved | 0 | 0 | 0 |
| On track | (7,126) | (8,839) | (1,713) |
| Some risk | (313) | (263) | 50 |
| High risk | (2,079) | (495) | 1,584 |
| Cancelled | (3,000) | 0 | 3,000 |
| Total | (12,518) | (9,597) | 2,921 |



DSG Savings Measures

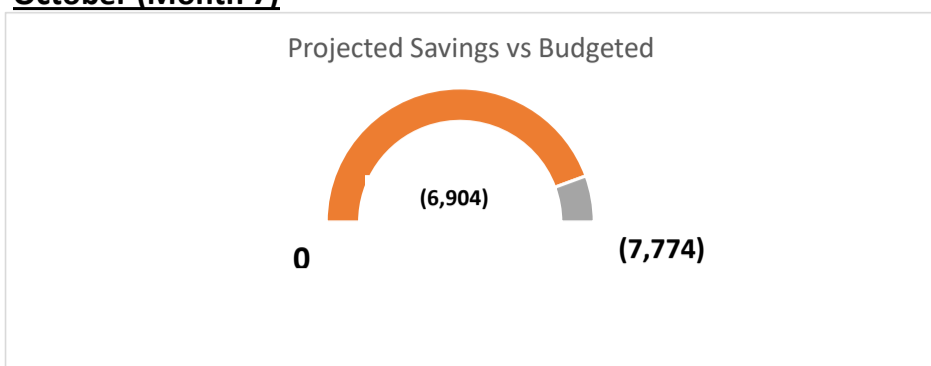
| RAG Status | Budgeted Savings £'000s | Year End Projected Savings £'000s | Shortfall/ (Surplus) £'000s |
|--------------|-------------------------|-----------------------------------|-----------------------------|
| High risk | (3,400) | 0 | 3,400 |
| Total | (3,400) | 0 | 3,400 |

Amber & Red Risk Areas

| Budgeted savings / Other savings measures | Service Review / Business as Usual | Savings title | Accountable Chief Officer | RAG Status | Budgeted Savings £'000s | Year End Projected Savings £'000s | Shortfall/ (Surplus) £'000s | Including mitigating actions for Reds & Ambers |
|---|------------------------------------|--|---------------------------|------------|-------------------------|-----------------------------------|-----------------------------|---|
| Budgeted Savings | BAU | Non-essential spend savings | Julie Longworth | Some risk | (1,000) | (842) | 158 | To be closely monitored across all services aligned to corporate messaging re non essential spend reductions. |
| Budgeted Savings | SR | Staffing reductions | Julie Longworth | Some risk | (2,250) | (1,890) | 360 | Further VLS options continue to be considered |
| Budgeted Savings | SR | Review of commissioned activity | Julie Longworth | Some risk | (1,200) | (1,200) | 0 | Reviewing further options to mitigate any shortfalls against this saving |
| Budgeted Savings | BAU | Review of Children & Families' traded services to break even position (nil General Fund Support) | Julie Longworth | Some risk | (347) | (84) | 263 | Review of traded activity currently ongoing |
| Budgeted Savings | SR | Adolescent Support Service invest to save proposal | Farrah Khan | High risk | (1,250) | 0 | 1,250 | Service currently developing a plan for Family Help |
| Budgeted Savings | SR | Review of Children's Centres | Farrah Khan | High risk | (1,000) | 0 | 1,000 | Discovery phase underway to understand the scale and offer of service across the childrens centres estate. |
| Budgeted Savings | SR | Unaccompanied Asylum Seeker Children Housing invest to save proposal | Farrah Khan | High risk | (1,820) | (600) | 1,220 | Month 7 assumes that the lease will commence and young people move in from January. |
| Budgeted Savings | BAU | Passenger Transport | Dan Barton | Some risk | (200) | (200) | 0 | Ongoing review of personal transport allowances |
| Budgeted Savings | BAU | Transport: Including independent travel training, personal transport allowances, use of private hire, commissioning an external review | Dan Barton | Some risk | (115) | (100) | 15 | Ongoing review of 1:1 transport |

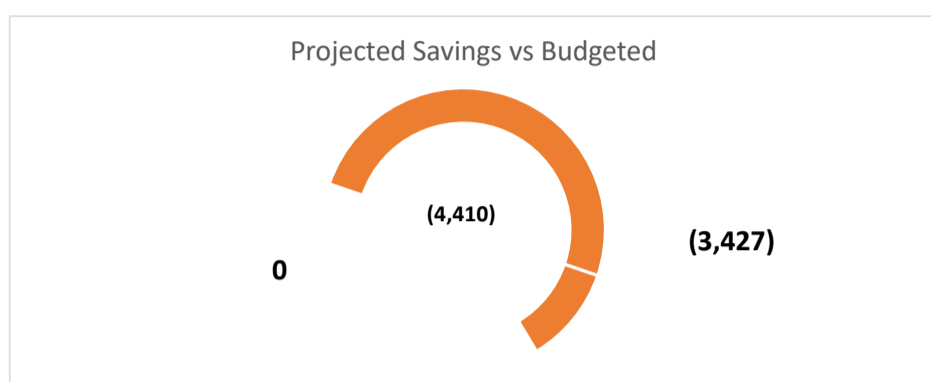
| | | | | | | | | |
|-----------------------|-----|--|-----------------|-----------|---------|-------|-------|---|
| Budgeted Savings | BAU | Additional savings arising from review of transport costs (efficiencies, process changes and delivery opportunities) | Dan Barton | High risk | (1,000) | (183) | 817 | Work ongoing to identify additional savings options. Policy change options developed but if agreed would take effect 25/26. |
| Prior year savings | SR | Former target for turning the curve 2023/24, alternative savings identified | Farrah Khan | Cancelled | (3,000) | 0 | 3,000 | Mitigated by other unbudgeted savings plans, e.g. reunification and small group living |
| Other savings measure | SR | Commissioned services savings: 2023/24 savings still to be realised | Julie Longworth | High risk | (369) | (94) | 275 | Reviewing further options to mitigate any shortfalls against this saving |
| Prior year savings | BAU | Efficiency targets 2023/24 still to be realised. | Julie Longworth | High risk | (1,710) | (401) | 1,309 | Further work to be carried out to identify options, mitigation from other staff savings. |
| Other savings measure | SR | Independent Travel Training (ITT) | Dan Barton | Some risk | (235) | (235) | 0 | ITT progress to be monitored |
| Other savings measure | SR | Independent Travel Training (ITT) | Dan Barton | Some risk | (28) | (28) | 0 | ITT progress to be monitored |
| Other savings measure | SR | Passenger Transport Allowances (PTAs) for foster carers | Dan Barton | Some risk | (50) | 0 | 50 | Work ongoing to identify savings |
| DSG savings measure | SR | DSG: High Needs block saving target | Dan Barton | High risk | (3,400) | 0 | 3,400 | DSG Management Plan currently been developed to consider savings in 24/25 and beyond. |

October (Month 7)



CITY DEVELOPMENT - SUMMARY

| RAG Status | Budgeted Savings £'000s | Year End Projected Savings £'000s | Shortfall/ (Surplus) £'000s |
|--------------|-------------------------|-----------------------------------|-----------------------------|
| Achieved | (1,447) | (1,447) | 0 |
| On track | (2,579) | (2,579) | 0 |
| Some risk | (3,248) | (2,678) | 570 |
| High risk | (500) | (200) | 300 |
| Cancelled | 0 | 0 | 0 |
| Total | (7,774) | (6,904) | 870 |



CITY DEVELOPMENT - Other Savings Measures

| RAG Status | Budgeted Savings £'000s | Year End Projected Savings £'000s | Shortfall/ (Surplus) £'000s |
|--------------|-------------------------|-----------------------------------|-----------------------------|
| Achieved | 0 | 0 | 0 |
| On track | (2,330) | (3,160) | (830) |
| Some risk | 0 | (1,250) | (1,250) |
| High risk | (1,097) | 0 | 1,097 |
| Cancelled | 0 | 0 | 0 |
| Total | (3,427) | (4,410) | (983) |

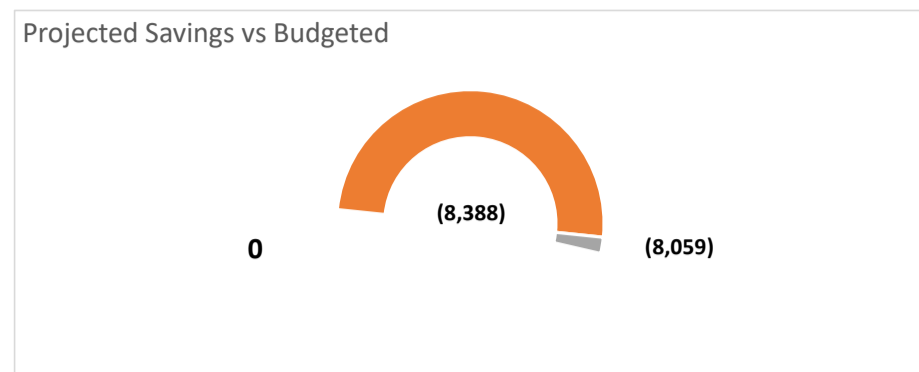
Amber & Red Risk Areas

| Budgeted savings / Other savings measures | Service Review / Business as Usual | Savings title | Accountable Chief Officer | RAG Status | Budgeted Savings £'000s | Year End Projected Savings £'000s | Shortfall/ (Surplus) £'000s | Including mitigating actions for Reds & Ambers |
|---|------------------------------------|---|---------------------------------|------------|-------------------------|-----------------------------------|-----------------------------|--|
| Budgeted Savings | BAU | Additional recovery of income, business rates reductions, fees and charges review | Jane Walne | Some risk | (380) | (380) | 0 | Work ongoing throughout services to maximise income |
| Budgeted Savings | BAU | Additional income from council's property portfolio | Angela Barnicle | Some risk | (150) | (130) | 20 | Negotiations ongoing . Current estimates are likely to be £130k. |
| Budgeted Savings | BAU | Regeneration Funding - One-off | Angela Barnicle | Some risk | (1,000) | (1,000) | 0 | Work ongoing - letter confirming funding received from DLUHC |
| Budgeted Savings | BAU | Mass Transit - additional income associated with MT team | Gary Bartlett / Angela Barnicle | High risk | (500) | (200) | 300 | Delay in agreements with WYCA have affected the potential income generation in Highways |
| Budgeted Savings | BAU | Income Generation (New). | Gary Bartlett | Some risk | (70) | (70) | 0 | Discussions ongoing to provide services to other LAs |
| Budgeted Savings | SR | Highways & Transportation review: includes stopping work, staff redeployment and service redesign | Gary Bartlett | Some risk | (750) | (450) | 300 | Delay in the process has meant staff leaving in July |
| Budgeted Savings | BAU | Breeze – reduction in programme and net spend or increased income | Jane Walne | Some risk | (56) | (56) | 0 | Limited risk as primarily based around success of Lotherton Christmas Experience |
| Other Savings Measures | SR | Pudsey Civic Hall | Jane Walne | Some risk | 0 | 0 | 0 | December 25 closure now planned due to closure of Morley Town Hall for refurbishment. no revenue savings anticipated so no issue around the delayed closure |
| Budgeted Savings | BAU | Economic Policy & Programmes: recharging of staff time to external funding | Fiona Bolam | Some risk | (92) | (42) | 50 | Govt Investment Zone Programme delayed. Currently showing £50k mitigation through Vacant post. Govt Funding confirmed in October Budget, but awaiting level of funding for Leeds from WYCA |

| | | | | | | | | |
|------------------------|-----|---|-----------------|-----------|-------|---------|---------|--|
| Budgeted Savings | BAU | Staffing reductions through voluntary measures where possible: Active Leeds | Jane Walne | Some risk | (250) | (250) | 0 | Part achieved - 3 VLS agreed. Further savings against target to be achieved with Exec Board approval to Vision for Leisure proposals which could generate further VLS at a future point |
| Budgeted Savings | BAU | Staffing reductions through voluntary measures where possible: Markets | Jane Walne | Some risk | (100) | (100) | 0 | Part achieved through FR although VLS may only come into effect in 25/26. other work areas ceased and externalised to make savings and may need to be factored in to savings target |
| Budgeted Savings | BAU | Development Management - pre-app service | David Feeney | Some risk | (50) | (50) | 0 | Due to likely budget pressures in Planning Fees income any positive from this is likely be negated by that. |
| Budgeted Savings | BAU | Biodiversity net gain income | David Feeney | Some risk | (350) | (150) | 200 | HBV not yet established - working through legals to establish HBV but savings being identified through S106 and wider opportunities. Projected amount for 2024/25 has been reduced to £150k. |
| Other Savings Measures | BAU | Estate rationalisation savings - prior years' savings target | Angela Barnicle | Some risk | (433) | 0 | 433 | Unlikely to achieve in year. Assume mitigating savings will offset the pressure |
| Other Savings Measures | BAU | Strategic Investment Fund | Angela Barnicle | Some risk | (664) | 0 | 664 | Unlikely to achieve, only pipeline project Seacroft Industrial estate. Assume mitigating savings will offset the pressure |
| Other Savings Measures | 0 | Identify mitigating savings to offset AM&R pressures | Angela Barnicle | Some risk | 0 | (1,100) | (1,100) | c£710k identified, but subject to variation depending on cap receipts generated |
| Other Savings Measures | 0 | Identify mitigating savings to offset A&H pressures | Jane Walne | Some risk | 0 | (150) | (150) | Arts and Venues achieved as of P5. Museums and Galleries proposals still to be agreed |

October (Month 7)

COMMUNITIES, HOUSING & ENVIRONMENT - SUMMARY



| RAG Status | Budgeted Savings £'000s | Year End Projected Savings £'000s | Shortfall/ (Surplus) £'000s |
|--------------|-------------------------|-----------------------------------|-----------------------------|
| Achieved | (4,129) | (4,129) | 0 |
| On track | (2,484) | (3,177) | (693) |
| Some risk | (1,446) | (1,082) | 364 |
| High risk | 0 | 0 | 0 |
| Cancelled | 0 | 0 | 0 |
| Total | (8,059) | (8,388) | (329) |

Amber & Red Risk Areas

| Budgeted savings / Other savings measures | Service Review / Business as Usual | Savings title | Accountable Chief Officer | RAG Status | Budgeted Savings £'000s | Year End Projected Savings £'000s | Shortfall/ (Surplus) £'000s | Including mitigating actions for Reds & Ambers |
|---|------------------------------------|--|---------------------------|------------|-------------------------|-----------------------------------|-----------------------------|--|
| Budgeted saving | SR | Community Centres: fees and pricing review | Paul Money | Some risk | (83) | (83) | 0 | Potential pressure - based on the non-achievement of the 2023/24 income budget and closure of some centres |
| Budgeted saving | SR | Retain free collection of Bulky Waste for first collection each year (five items) and introduce charges for repeat collections (excluding those in receipt of Council Tax Support) | John Woolmer | Some risk | (169) | (85) | 84 | Risk here is any shortfall (or additional income) unlikely to be known until later in year - ie after residents have had free collections Expected income reduced in P6 |
| Budgeted saving | BAU | Waste Disposal cost efficiencies - £200k glass in green bins, £215k HWSS sorting arrangements, £240k POPs disposal, £250k contract price renegotiations | John Woolmer | Some risk | (905) | (905) | 0 | £215k - better sorting at HWSS unknown impact; £200k glass in Green bins, began in August 24 - impact to be known soon; £240k POPs change of disposal this looks like it could exceed expected saving due to reduced POPs waste; £250k contract negotiations, delayed but expected from April 2025 |
| Budgeted saving | SR | Introduction of car parking charges at Middleton, Roundhay and Temple Newsam sites | Polly Cook | Some risk | (163) | (5) | 158 | Implementation now expected from 1/1/25 |
| Budgeted saving | BAU | Introduction of car parking charges at Golden Acre and Otley Chevin parks | Polly Cook | Some risk | (126) | (4) | 122 | Golden Acre and Chevin original plan to implement from 1/6/24. Delayed to 1/1/25. |

