



To: the Chairman and Members of the Council

Supplement

Dear Members

COUNCIL SUPPLEMENT

Further to the agenda for Council please find enclosed Agenda Item No 8 2024/25 Budget Proposals Appendix 1 – Medium Term Financial Plan, which was marked ‘to follow’.

The minutes of the Cabinet held on 13 February – Agenda Item No 6 and Agenda Item No 9 – 2024/25 Council Tax Setting are still outstanding and I will forward these as soon as they are available.

Yours sincerely

A handwritten signature in black ink, appearing to be 'Linda Jones'.

Linda Jones
Chief Legal and Monitoring Officer
Westmorland and Furness Council

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Medium Term Financial Plan 2024-2029



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Foreword

As a new council we have spent a lot of effort in our first year (2023/24) focusing on stabilisation and the need to get our basics right. We have been building the strong and sustainable foundations that we need now and for the future.

We remain totally committed to the ambitions set out in our council plan and to creating Westmorland and Furness as a great place to live, work and thrive and sound finances are at the very core of us achieving this.

This Medium Term Financial Plan sets out how we will allocate our available budget over the next five years in order to deliver on the priorities we have committed to. This will be a challenge as we continue to face an extremely difficult economic and financial climate both nationally and internationally.

The cost of living continues to rise and inflation, although settling, is still driving up the cost of delivering services to those who need them most.

Demand for our services continues to rise and there is ongoing uncertainty about what future funding we can expect from central government.

For 2024/25 we have worked hard to achieve a balanced budget, that will allow us to invest in and maintain our services, but that will also require us to use some of our reserves.

However, we cannot keep relying on the one-off use of reserves and so we need to find ways to work more effectively.

As we look ahead we will need to change the way we work if we are to continue delivering efficient and effective services to our communities while securing our long-term financial sustainability.

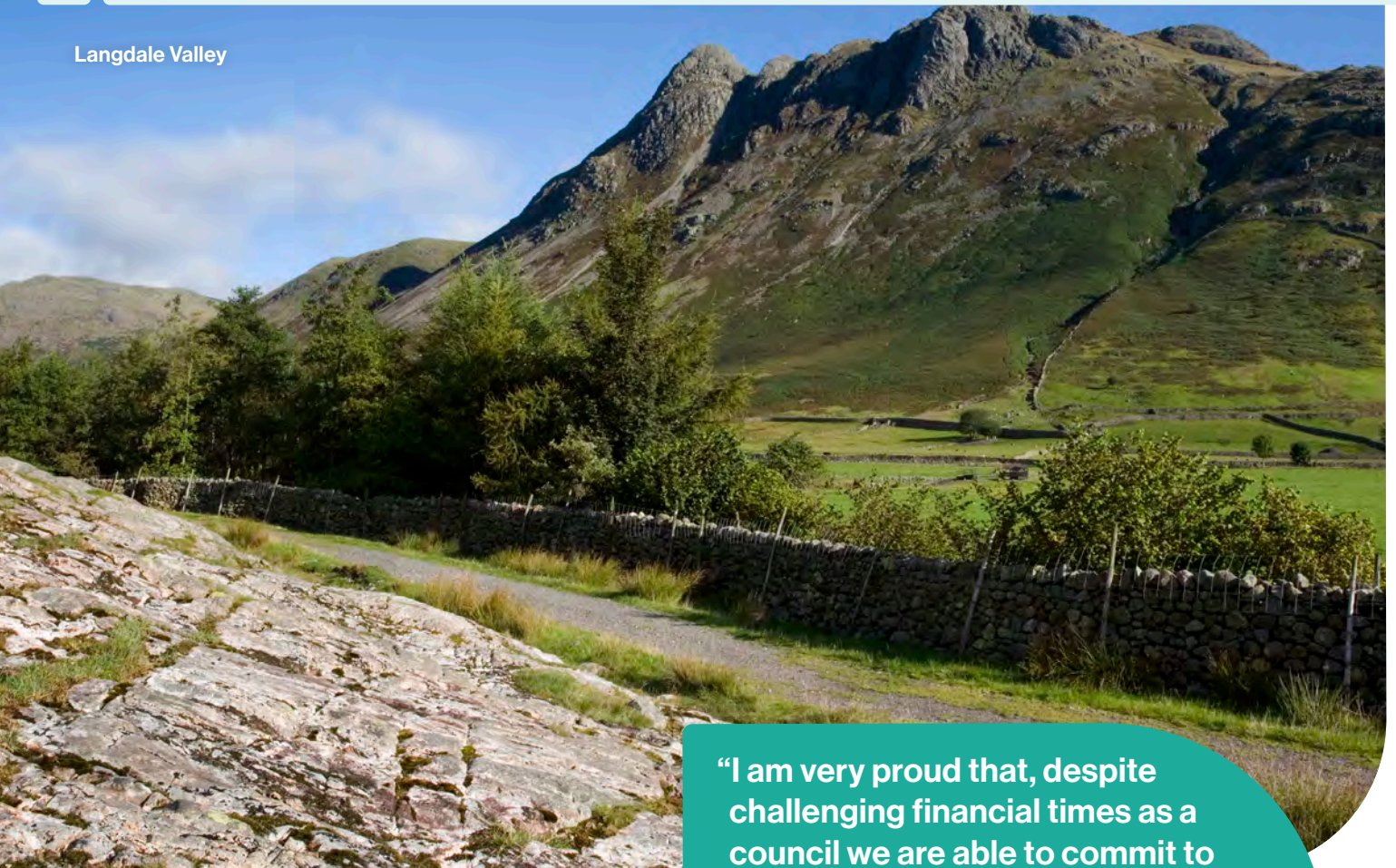
I am very proud that, despite challenging financial times as a council we are able to commit to investing over £100million into our communities through a very ambitious capital programme in 2024/25. We are already working with partners and communities to ensure that this money is invested in projects and schemes that will make a real difference to people's lives and to our communities.

Councillor Andrew Jarvis

Cabinet Member for Finance



Langdale Valley



“I am very proud that, despite challenging financial times as a council we are able to commit to investing over £100million into our communities through a very ambitious capital programme in 2024/25”

Shaping Our Financial Future

Westmorland and Furness is a new Unitary council and this provides a huge opportunity to deliver on a fresh vision for our communities and residents and work together to deliver on that vision.

The Council wants to support people to have healthy lives, reduce inequality, drive delivery of carbon net zero, support our communities and enable sustainable economic growth.

It also knows that achieving the transformation of services and the delivery of the Council Plan must be achieved in a financially sustainable way.

The Council Plan sets out the vision, values and priorities of the new Council. It also sets out the ambition, challenges and opportunities that the Council faces and is about delivering the best for our residents, customers and communities in partnership with you.

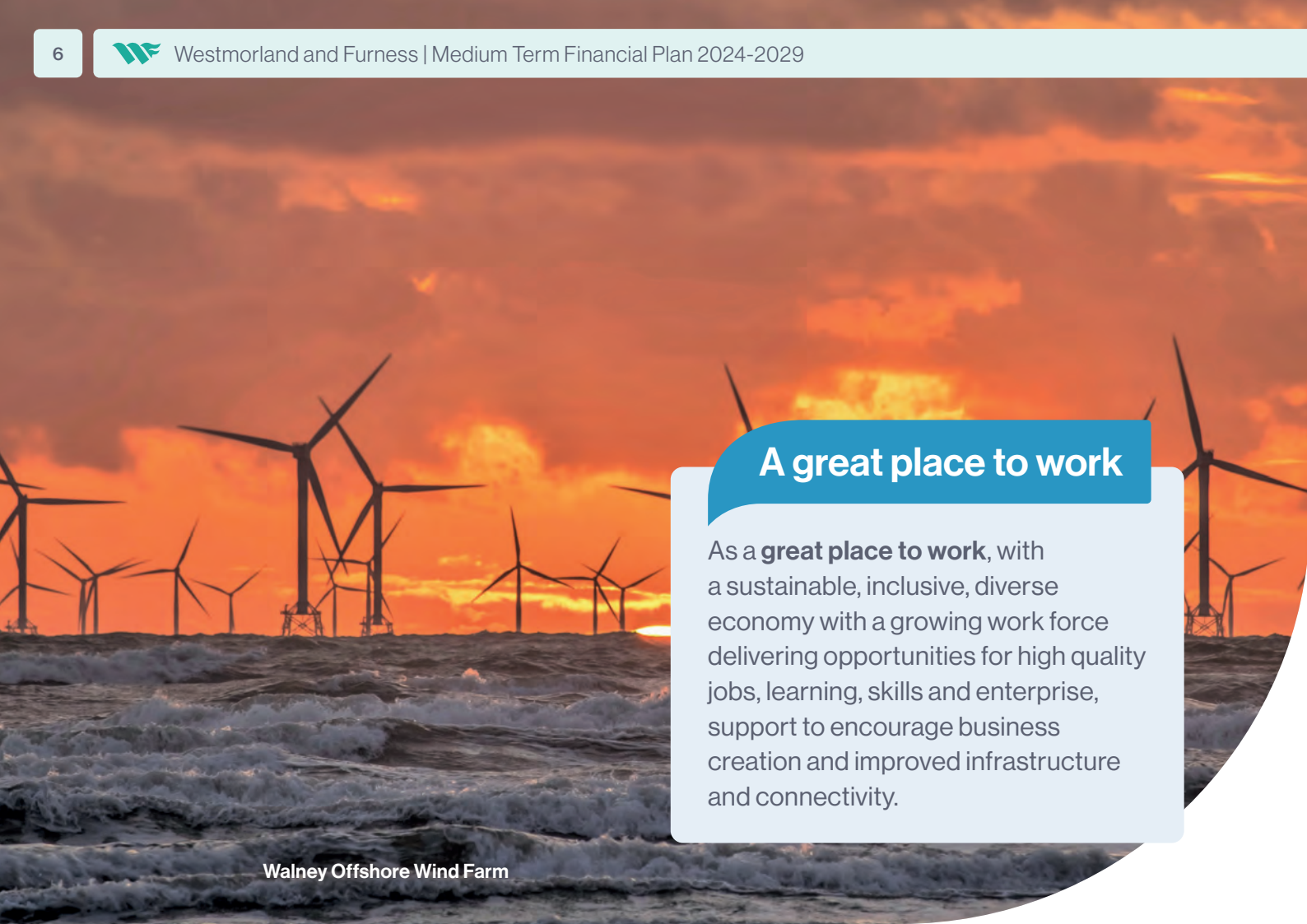
Our vision

Our vision for Westmorland and Furness is to be:

“A great place to live,
work and thrive.”

A great place to live

As a **great place to live**, with strong local and community leadership, housing for all making best use of land and existing buildings, empowered places, proud and resilient, communities, a green and biodiverse environment, support for those that need it, when they need it, and opportunities for children and young people to live healthy, happy lives.



Walney Offshore Wind Farm

A great place to work

As a **great place to work**, with a sustainable, inclusive, diverse economy with a growing work force delivering opportunities for high quality jobs, learning, skills and enterprise, support to encourage business creation and improved infrastructure and connectivity.

A great place to thrive

As a **great place to thrive**, with opportunities for education, health, and wellbeing, a diverse visitor offer, and thriving cultural economy, support for all to start well, live well and age well, holistic early intervention to support people in need and excellent walking and cycling routes.



Our priorities

The plan outlines seven priorities, which will form a framework for the new Council to work towards.

For people

Supporting active, healthy happy lives for young and old

Our aim is ensuring that people are healthy, happy, active, and able to lead fulfilling independent lives, thriving in their communities. We will support everyone to start well, live well and age well. We will maximise the potential of our natural environment to provide open spaces for activity and recreation and improve footpaths and cycle routes. We are ambitious for all our children and young people; committed to listening to their aspirations and showing them how much we care.

Supporting people in need and reducing inequality

We are committed to reducing inequality in Westmorland and Furness. We will seek to reduce wide inequalities in health outcomes. This means tackling the wider determinants of health such as access to good quality housing, jobs, training and local environmental quality and enabling everyone to reach their full potential.

We are committed to tackling discrimination actively in all its forms. We will ensure that our young people and adults are protected from harm. Safeguarding and supporting them to ensure they lead fulfilling independent lives.

We will work closely with all schools to ensure that young people have enough opportunities to access the best education.

We will also work hard to ensure that those who deliver care and the people who are in need of care will be supported to the best of our ability to help empower them to achieve their ambitions.

For the climate

Providing leadership in the drive to become carbon net zero

We care about the climate and the impact climate change is having on everyone. Westmorland and Furness Council is working hard to ensure that the Council becomes net zero by 2037 and the area we serve by 2050 or sooner. We will address biodiversity loss by encouraging better land management, habitat creation, tree planting and net biodiversity gain in new housing developments.

For communities

Confident, empowered, resilient communities

The council will work closely with the residents and businesses it serves to enable them to shape their own destiny and thrive. Building strong links with parish and town councils and keeping local service centres. Effective local representation and a thriving voluntary and third sector are critical.

For the economy and culture

Sustainable, inclusive, economic growth

Sustainable, inclusive economic growth is essential to deliver high quality jobs. This is essential in our drive to support the delivery of services which underpin our quality of life, as well as helping us retain our young people and attract investment and skilled people. We will support new business creation and actively support the cultural economy to thrive.

For our customers

At the heart of everything we do

We care about you and listening to you, we will put you at the centre of everything we do. Customers and communities' needs are at the heart of designing our services, with customers able to access services and information easily using a channel of their choice.

For our workforce

Confident, empowered and inclusive workforce

We value individuals and are committed to leading and empowering our workforce to be innovative, engaged and customer focused. We will support employee wellbeing, nurture talent, and create a healthy working environment that enables everyone to fulfil their potential and a place where the whole workforce is focussed on delivering great services.



Our values

Westmorland and Furness Council cares and believes everyone matters. We will empower and inspire communities to thrive.

These are our values which underpin everything we do and will guide us in delivering our vision. Being a caring council is the golden thread that will run through everything we do, and this is supported by our values.

We are a caring council that cares about you, and about putting your health and wellbeing at the forefront. We will support those that need it and empower all to live independent and fulfilling lives.

A caring council

Ambitious

We are ambitious for everyone. We will focus on identifying and delivering the outcomes that our communities want to see. We will support our workforce to innovatively transform services for the better, enabling residents and visitors to have healthy, happy lives.

Inclusive

We will be an inclusive council and will work collectively with partners to challenge each other to improve diversity and eliminate all forms of discrimination in our organisations and through local leadership increase participation in local decision making within under represented groups.

Collaborative

We will work with partners, communities, and residents to deliver the best outcomes for all.

Outcome focused

We are outcome focused and we will focus on identifying and leading the delivery of the changes that our communities want to see.





@Stuart Walker Photography

View to Walney Island

Responsible

We are responsible, socially, environmentally, and financially. Providing leadership in the drive to become carbon neutral and delivering value for money in everything we do. We will make the best and most efficient use of our resources, while making sustainable decisions and striving to deliver on our promises to you.

Needs-led

We will intervene early to prevent harm, act in an equitable way leaving no-one behind, and enable all to ask for help in order to gain access to the right service, in the right place at the right time.

Ecologically aware

We will provide leadership in the drive to become carbon net zero and sustainable.



What is the Medium Term Financial Plan?

This is the second Medium Term Financial Plan (MTFP) for Westmorland and Furness Council. This MTFP sets out the framework for how the Council plans to use its financial resources to fund the activity to deliver on the Council's vision and priorities.

The MTFP is a 'live' plan and is updated every year when the Council considers the annual budget for the following year. The MTFP covers a five year period 2024–2029.

The MTFP is prepared by understanding our income and expenditure profiles and the investment required to deliver the Council priorities. As a new Council investment is also required to ensure that capacity, skills and stabilisation of services is resourced effectively whilst also ensuring that resources are directed to delivering on the Council Plan delivery Framework strategic delivery themes.

The Council is required to set a 'balanced budget' annually with financial resources identified to cover all planned expenditure and investment and growth and therefore savings may need to be identified to balance the budget.

The MTFP is one of the key Council strategic planning documents. It is fully integrated with the Council Plan and Council Plan Delivery Framework and supports the delivery of the Council's ambition and transformation journey.

Bowness

Welcome to the Nan Tait Centre

- Reception
- Registration Service

A Financially Sustainable Council

One of our Values is that we will be responsible socially, environmentally and financially. We will make the best and most efficient use of our resources, while making sustainable decisions and striving to deliver on our priorities and promises.

The first year of the Council has been primarily focused on stabilisation. This has been a huge programme of work and is ongoing. Getting the basics right and doing the boring well is a key milestone for the Council as that sets the basic foundation for then driving through change, improvements and efficiencies.

Our change agenda includes continuous improvement across all areas but in order to prioritise the Council's resources six specific change programmes have been established delivering both financial and non-financial benefits.

It is recognised that the Local Government Reorganisation (LGR) process has resulted in significant change for all service areas and this first year for the Council requires a focus on stabilisation and harmonisation. The Council has invested in its immediate priority areas in 2023/24 and taken further steps to fund specific investment and growth in 2024/25 to support delivery of the Council Plan priorities but it will take a number of years to fully deliver on the potential efficiencies and benefits of becoming a unitary Council. The Council will also ensure that we effectively maximise the use of our resources and work collaboratively with communities, partners and residents to achieve the best outcomes for all.

We also face a challenging economic environment. With significant levels of uncertainty around inflation and interest rates and overall economic growth forecasts the Council has undertaken sensitivity modelling, particularly on the funding assumptions. This MTFP sets out the best estimate of the Council's future financial position. Work will continue through the change programme and through service planning to identify future saving opportunities and maximise funding opportunities to ensure that balanced budgets can be delivered in future years.

It is everyone's responsibility to support the Council to deliver on financial sustainability over the medium term.



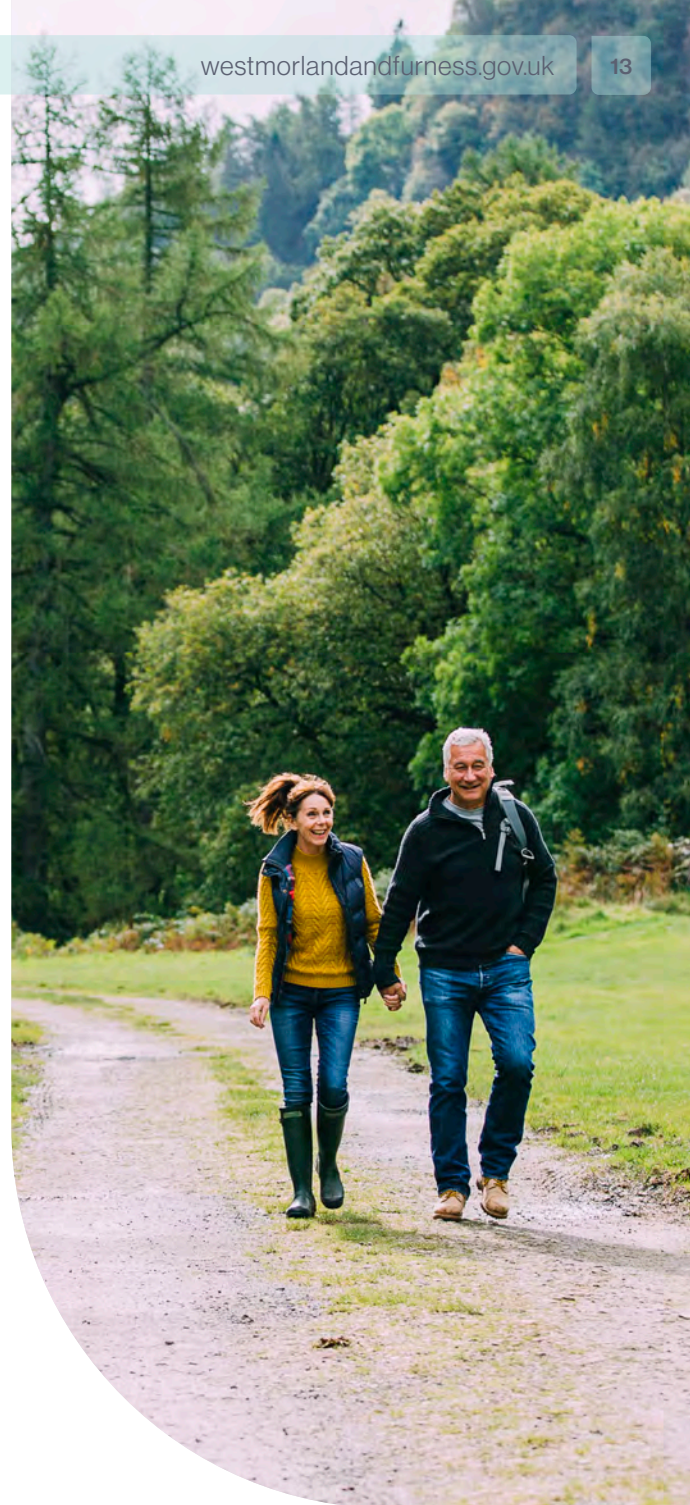
Value for Money

Improving value for money is at the heart of everything the Council does. The Council will work hard to ensure that value for money is achieved in all its services; challenging services to make sure its costs compare with others by identifying and challenging areas of high spend and regularly benchmarking costs with other local authorities.

Collaboration of funding streams is also required to achieve Value for Money for our residents.

Equality, Diversity and Inclusion (EDI)

The theme of tackling inequalities and discrimination runs throughout our council plan and priorities. Our ambition and focus is ensuring that consideration of EDI is at the heart of how we think about issues, design services, support communities and develop our workforce. Equality impact assessments are used to show how EDI is reflected in our business planning, decision making and the services we offer. Developing our focus on equity, diversity, inclusion will not only enable us to meet our legal obligations under the public sector equality duty; it will also help us deliver better services and use our limited resources as effectively as possible.



Investing in Our Future

This MTFP enables the Council to invest in our future to deliver on the Council Plan Vision, Priorities and Values and deliver on the Council Plan Delivery Framework.

Investment is required across the Council to deliver improvements but also to drive out efficiencies and duplication and transform service delivery ensuring we are financially sustainable for the future.

There are a number of competing priorities and it is recognised that there needs to be a staged approach to reviewing and investing in improvements for the future.

In the first year of the Council there has been a necessary focus on transitioning services safely and legally and then working to stabilise those services. This has taken longer than originally expected but it is important that the Council has a stable baseline on which to drive through efficiencies and improvements and transform and harmonise services.

Driving the change programme is the need to have a number of foundational strategies to ensure that the longer-term ambition aligns with shorter-term decision making.

The Council has already approved a number of foundational strategies and policies and a significant number of others are soon to be presented to Cabinet. As a new Council it is essential that this strategic framework of strategies and policies are established as they will set out the roadmap for what as a Council we want to deliver and how we will deliver in the future.



The Council will continue to work towards being more efficient, being financially sustainable and harnessing technology and developing its operating model to improve services. The Council will also continue to focus on supporting individuals and communities to thrive and be independent wherever possible.

The Council has set out in a meaningful and concise way, how we are changing our delivery. Overall we are aiming to harness the benefits of becoming a new Unitary Council bringing a combination of budgets, processes and cultures together into one cohesive and high functioning Council that delivers in collaboration with its partners and communities a great place to live work and thrive.

Community	Our residents are at the heart of all we do. Building locality, community and neighbourhood models that enable thriving communities. The lens through which we work. Invest in preventive activities - community power and promoting independence.
Delivery	A high performing and ambitious Council. Focus on making things happen and getting the basics right. Delivering impact and benefit for our communities. We will aim high and celebrate our successes. An award winning Council. Learn from the best. Outcome focused.
Collaboration	Together we are Westmorland and Furness. We need to harness all the resources we can. Internally and externally we will build strong relationships and partnerships to reimagine public service and drive change. Social value, Anchor organisations, Team Barrow.
Our Values	Living our cultures and behaviours will ultimately enable our success.

The Council will need to continue to work differently and drive through the efficiencies of becoming a new unitary council as well as investing to save through a portfolio of change programmes designed to deliver on the Council Plan priorities. It will work to maximise the opportunities that moving to a single tier authority brings. Invest to save schemes will be required to ensure that financial sustainability in the medium to long term is achieved.

Planning for our future – Financial assumptions

The National Picture

The Council's financial plans have been prepared at a time of significant global and national uncertainty both economically and fiscally. Supply chains and skills shortages as well as inflationary pressures are all affected.

As part of the Autumn Statement 2023, the Office for Budget Responsibility has issued its Economic and Fiscal outlook for the next five years. This supports the Chancellor's statement. The overall summary that has been provided suggests that the economy has proved to be more resilient to the shocks of the pandemic and energy crisis than anticipated. By the middle of this year, the level of real Gross Domestic Product (GDP) stood nearly 2% above its pre-pandemic level and around 3 per cent above the March 2023 forecast that supported the spring budget. The expectation is that the economy will grow more slowly over the forecast period, leaving the level of real GDP only ½ a per cent higher in the medium term than in the March forecast.

Inflation is expected to be more persistent and domestically fuelled than previously thought with the expectation that it will be below 5% by the end of this year but not returning to its 2% target until the first half of 2025. It is estimated that Consumer Price Index (CPI) in 2025/26 will be 1.6%, reducing to 1.4% in 2026/27, 1.8% in 2027/28 and 2% in 2028/29.

In respect of interest rates, the prediction is that they will need to remain higher for longer to bring inflation under control. The Bank of England interest rate reached a 15-year high of 5.25% in August 2023. Markets now expect the interest rate to settle at 4% by the end of the five year forecast, rather than fall to 3% as was assumed in March 2023.

Despite the more challenging outlook for the real economy, higher inflation leaves nominal GDP nearly 5½% higher by the start of 2028 than forecast in March 2023. More persistent, domestically driven inflation boosts nominal tax revenues, but it also raises the cost of welfare benefits, and higher interest rates raise the cost of servicing the Government's debts. It is mainly due to the Chancellor's decision to leave departmental spending broadly unchanged that higher inflation and other forecast changes reduce borrowing by £27bn in 2027/28 compared to the March 2023 forecast.

Without exception, all councils are facing difficult financial times. This includes greater pressure for social care services from the growing elderly population and younger adults with complex needs and increasing costs to look after the number of children now in our care and children with Education, Health and Care Plans (EHCPs).

The cost of living crisis is also impacting on our residents which is resulting in an increase in demand for some services including welfare support, support in respect of homelessness, increased number of children accessing free school meals and hardship support for services such as clothing grants.

There are also significant workforce pressures and risks around recruitment and retention exist in many parts of the economy. This is particularly prevalent across social care services resulting in challenges in delivering the required care support capacity to meet the identified need.

The Local Picture

This is the second budget that will be set for Westmorland and Furness Council.

The complexity of creating a new unitary Council budget was significant and the focus throughout the 2023/24 financial year has been to work through and understand the detail within the sovereign budgets and align them to the new management and accountability structures. For 2024/25 – 2028/29 the budget preparation has been to update the assumptions, which support the budget and ensure they are reasonable and robust. It is still a risk based budget and that is evidenced in the reserves position and the financial risks that are explained later.

The mitigation for the risk based budget is regular budget monitoring of spend against the approved budget. This is critical for effective governance and also providing an indication of where budget amendments may be required.

The Council is required to set a balanced budget and in order to support that it has identified savings of £10.337m to be delivered in 2024/25.

Some of the savings are one off for 2024/25 with permanent savings of £6.796m continuing into 2025/26.

For 2025/26 a further £12.516m of savings will need to be found on a permanent basis over the remaining four year period of the MTFP in order to ensure the Council remains financially sustainable.



The key funding headlines from the Final Local Government Finance Settlement 2024/25 and grant announcements are set out below as they affect Westmorland and Furness are:

- The General Council Tax referendum threshold is 2.99% for 2024/25
- Councils with social care responsibilities are allowed to levy an additional 2% as an Adult Social Care precept
- Nationally the 2024/25 Services Grant initially was reduced significantly in the draft finance settlement with the Westmorland and Furness allocation reducing by £1.3m to £0.246m. As part of the final settlement this was increased by £0.024m resulting in a total grant of £0.270m for 24/25.
- Business Rates income inflationary uplift including Section 31 grants based on a CPI uplift of 6.7%
- Inflationary uplift of 6.7% on Revenue Support Grant and general grants
- Reduction in New Homes Bonus Grant resulting in £0.078m of funding in 2024/25
- Market Sustainability and Improvement Fund – £4.891m
- Continuation of the Adult Social Care Discharge Fund. The Westmorland and Furness allocation was £1.304m in 2023/24 and this has increased to £2.174m in 2024/25. This is a ring fenced grant
- The Social Care grant was increased by an additional £0.356m as part of the final finance settlement resulting in an overall value of £22.931m for 2024/25
- The Rural services delivery grant was increased by £0.879m as part of the final settlement resulting in a total grant of £6.444m

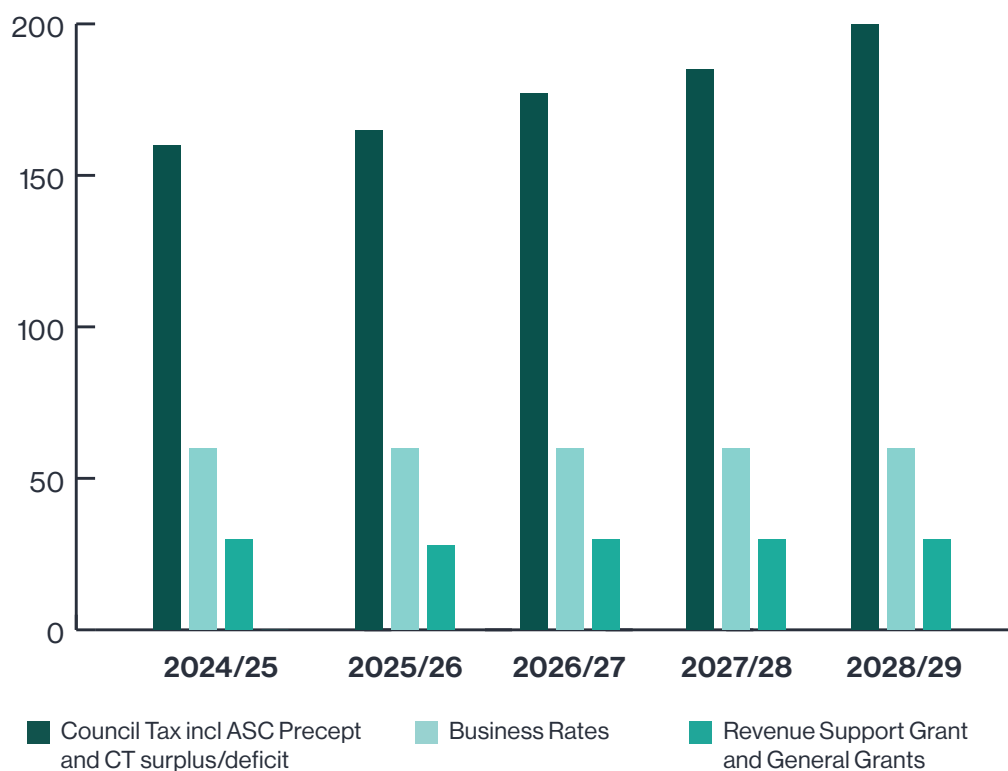




The MTFP (2024-2029) assumes the following core sources of finance (excluding service specific grants and income) as follows:

Chart 1: Funding Sources 2024/25 – 2028/29

Main Funding Sources 2024/25 - 2028/29



Council Tax including Adult Social Care Precept

Council Tax is the most stable, sustainable and significant source of funding for Westmorland and Furness Council. The Council expects to raise £163.663m from its taxbase of 89,543 Band D equivalent properties based on Council Tax Band D charge of £1,827.76, which is set by the Council and is made up of the core Council tax £1,572.71 and the Adult Care Precept £255.05. Additional funding is expected to be generated in future years as a result of forecast growth in our taxbase. As part of the budget estimates for future years additional increases of 3.99% for 2025/26 onwards have been included.

Retained Business Rates

Under the Business Rates retention scheme 49% of Business Rates (NNDR) raised by the Council is retained to fund services, the remainder is payable to central government (50%) and Cumbria Police, Fire and Crime Commissioner (1%). A system of top-ups and tariffs ensures that the Council's share of estimated business rates income does not exceed the level of funding to be provided through the business rates retention scheme (baseline funding).

For 2024/25, the Council expects to retain (£63.600m) of Business Rates. This is based on an estimate made in January 2024.

Revenue Support Grant and General Grant

The Council also receives a number of general grants, these are not ringfenced grants and are used to support the delivery of services. It expects to receive (£9.010m) in Revenue Support Grant which is a grant based on the government's assessment of relative need formulae.

General Grants of (£30.488m) are included. Some of these grants have been confirmed, however others will be confirmed after 1 April 2024. These will be reported as part of quarterly monitoring to Cabinet.

	2024/25 £m
Social Care Grant	22.931
Rural Services Delivery Grant	6.444
Services Grant	0.270
New Homes Bonus	0.078
Other smaller grants	0.765
Total General Grants	30.488



What are the Council's Revenue Spending Plans?

The Net Revenue Budget for 2024/25 is £272m. The Council is required to balance its budget, ensuring that expenditure is matched by its sources of finance. After taking account of general grants and the Council's share of locally retained business rates, the Council Tax Requirement for 2024/25 is £163m.

Financial forecasting of both Council Tax and Business Rates is increasingly important as they are the most significant source of funding. We have used our modelling to forecast the likely income from these two sources.

Table 1 summarises the Council's revenue spending plans for 2024/25 and provisional spending plans for 2025/26 – 2028/29. It shows how net budgets (excluding specific grants) have been initially allocated across the Council's Directorates, as well as the sources of funding available to match our expenditure.

Second Homes Premium

The Government's Levelling Up and Regeneration Bill which was announced in May 2022 achieved Royal Assent in November 2023.

The Act enables Councils the power to introduce a 100% Council Tax premium on second homes. Up to £10m of additional income could be generated from introducing a 100% Council Tax premium on second homes.

The Council is proposing to delay the introduction of the 100% Council Tax premium until the 1 April 2025.

£5m of this has initially been ringfenced to support our priorities and provide support to those communities most affected and help tackle the affordable housing crisis.

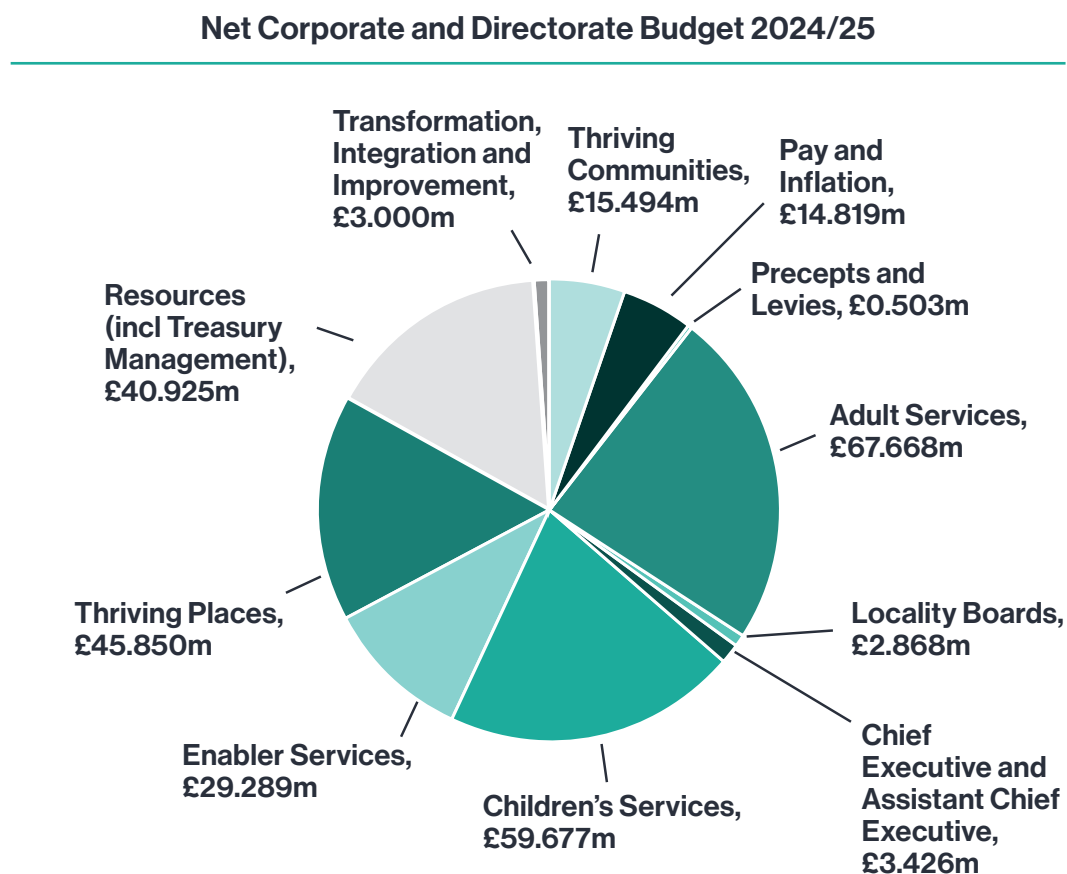
Table 1: Budget Requirement & Council Tax

REVENUE BUDGET SUMMARY						
2023/24		2024/25	2025/26	2026/27	2026/27	2028/29
Restated budget		Budget	Budget	Budget	Budget	Budget
£m		£m	£m	£m	£m	£m
	Directorate Budgets:					
2.722	Chief Executive and Assistant Chief Executive	3.426	3.794	3.794	3.794	3.794
67.208	Adult Services	67.668	68.101	68.079	68.079	68.079
56.816	Children's Services	59.677	58.762	58.762	58.762	58.762
25.282	Enabler Services	29.289	30.708	30.379	30.059	30.059
42.898	Thriving Places	45.850	46.117	45.743	45.277	45.277
13.105	Thriving Communities	15.494	15.101	14.783	14.783	14.783
2.568	Locality Boards	2.868	2.568	2.568	2.568	2.568
37.021	Resources (incl Treasury Management)	40.925	48.963	47.961	48.254	49.192
11.500	Transformation, Integration and Improvement	3.000	2.800	0.000	0.000	0.000
259.120	Service Expenditure	268.197	276.914	272.069	271.576	272.514
	Corporate Budgets:					
0.503	Precepts Paid	0.503	0.503	0.503	0.503	0.503
3.506	Pay and Inflation	14.819	24.328	32.767	42.481	53.663
4.009	Total Corporate Budgets	15.322	24.831	33.270	42.984	54.166
0.000	Savings to identify	0.000	(12.516)	(9.014)	(7.850)	(8.727)
0.349	Transfers to & (from) Earmarked Reserves	(11.018)	(2.800)	(0.000)	(0.000)	(0.000)
263.478	Net Budget	272.501	286.429	296.325	306.710	317.953
	Sources of Finance:					
(8.451)	Revenue Support Grant	(9.010)	(9.300)	(9.600)	(9.800)	(9.996)
0.000	Use of Specific Grants	(3.040)	(1.200)	(1.200)	(1.200)	(1.200)
(25.788)	General Grants	(30.488)	(27.140)	(27.140)	(27.140)	(27.643)
(56.682)	Retained Business Rates	(63.600)	(64.900)	(66.100)	(67.500)	(68.850)
0.617	(Surplus)/Deficit on Business Rates Collection Fund	0.000	0.000	0.000	0.000	0.000
0.526	(Surplus)/Deficit on Council Tax Collection Fund	(2.700)	0.000	0.000	0.000	0.000
(21.000)	Additional Government Support	0.000	0.000	0.000	0.000	0.000
0.000	Second Homes Premium	0.000	(10.305)	(10.512)	(10.722)	(10.935)
(110.778)	Total Sources of Finance	(108.838)	(112.845)	(114.552)	(116.362)	(118.624)
152.700	Total Council Tax Requirement	163.663	173.584	181.773	190.349	199.329
n/a	Divide by Council Taxbase (revised as per Local Council Tax Support Schemes)	89,543	91,327	91,966	92,610	93,258
£1,740.89	Council Tax per Band D Property	£1,827.76	£1,900.69	£1,976.52	£2,055.38	£2,137.39
	General Percentage Council Tax Increase	2.99%	1.99%	1.99%	1.99%	1.99%
	Additional precept for Adult Social Care	2.00%	2.00%	2.00%	2.00%	2.00%
	Percentage Council Tax Increase	4.99%	3.99%	3.99%	3.99%	3.99%

The Council's net budget for 2024/25 is £272m. This is the direct expenditure allocated to the Directorates. The Pay and Inflation budget is held centrally and allocated during the financial year as required.

The chart below summarises how the net budget is allocated to services.

Chart 2: Net Budget Expenditure for Westmorland and Furness Council's services



The Council is required to set a 'balanced budget' annually with financial resources identified to cover all expenditure.

During the year the Council updates its assumptions regarding its sources of finance when new information becomes available, particularly following the Chancellor's Budget and Finance Settlement announcements. The following paragraphs outline the spending pressures and the savings required to balance the budget for 2024/25.

Existing Pressures already included in the MTFP

A key cornerstone of our financial strategy is ensuring that spending is allocated to our priorities as identified in the Council Plan. Our future spending plans therefore need to reflect our Council Priorities, but also need to reflect changes in demand levels, up to date performance information, demographic trends, changes in legislation and policy and/or political changes. There are existing pressures that were built into the 2023-2028 MTFP and these are shown in Table 2.

Table 2: Existing MTFP Pressures

	Directorate	2024/25 £m	2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m
Demographic pressures	Adult Services	0.222	0.222	0.222	0.222	0.222
Inflation/ Contingency adjustment	Inflation	0.710	0.710	0.710	0.710	0.710
Revenue costs for additional Capital Expenditure	Resources (Treasury Management)	3.136	3.930	4.023	4.286	5.224
Additional capacity - Revenue and benefits team (Second homes and legislative changes)	Resources	0.500	0.500	0.500	0.500	0.500
Total		4.568	5.362	5.455	5.718	6.656

Table 3: Existing LGR Pressures

	Directorate	2024/25 £m	2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m
Staffing Senior Structure	Allocated across directorates	0.000	0.000	-1.000	-1.000	-1.000
Staffing Resources and Enabling	Allocated across directorates	0.000	0.000	-0.250	-0.250	-0.250
ICT	Enabling services	0.015	0.420	0.420	0.420	0.420
Total		0.015	0.420	-0.830	-0.830	-0.830

Table 4: New Pressures

	2024/25 £m	2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m
Pay and Inflation pressures					
Pay award estimated Inflation (increase from 2% to 4%)	2.500	2.500	2.500	2.500	2.500
22/23 pay award adjustment – permanent	1.500	1.500	1.500	1.500	1.500
Pay award risk allowance (1%)	-	1.250	1.250	1.250	1.250
LGPS triennial valuation risk	-	-	1.000	1.000	1.000
Demographic growth – risk allowance	-	0.130	0.260	0.410	0.560
General Inflation – risk allowance	-	0.500	1.500	2.500	2.500
NI adjustment – permanent	0.130	0.130	0.130	0.130	0.130
Service Pressures					
Adult social care (Younger adults transition)	0.400	0.670	0.670	0.670	0.670
Adult Services - Home care and Supported living – demand increase	0.550	0.550	0.550	0.550	0.550
Childrens - Home to School Transport (net pressure)	1.440	1.080	1.080	1.080	1.080
Childrens SEND Transport (net pressure)	0.560	0.420	0.420	0.420	0.420
Resources - Supported accommodation – housing benefit subsidy costs	0.391	0.400	0.400	0.400	0.400
Resources - Building Maintenance compliance across all Council assets	0.828	0.828	0.828	0.828	0.828
Thriving Places - Ash Dieback	0.250	0.250	0.250	0.250	0.250
Thriving Communities - Community Infrastructure (leisure) additional inflation pressures	0.700	0.500	0.250	0.250	0.250
Thriving Communities - Coronation Hall (24/25 support to enable full business case for future delivery to be completed)	0.435	0.000	0.000	0.000	0.000
Resources - External audit fees	0.500	0.500	0.500	0.500	0.500
Enabler services - Coroner's Service	0.300	0.400	0.400	0.400	0.400
Enabler services – External Comms	0.100	0.100	0.100	0.100	0.100
Total Pressures	10.584	11.708	13.588	14.738	14.888

Table 5: New LGR Disaggregation Pressures

	2024/25 £m	2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m
Flood & Coastal Risk Management	0.100	0.100	0.100	0.100	0.100
Trading Standards	0.076	0.076	0.076	0.076	0.076
Children's Emergency Duty Team	0.150	-0.100	-0.100	-0.100	-0.100
HR & OD and Health and Safety	0.135	0.135	0.135	0.135	0.135
Customer & Digital	0.586	0.386	0.297	0.297	0.297
Legal & Democratic	0.170	0.170	0.170	0.170	0.170
Commissioning & Procurement	0.109	0.109	0.109	0.109	0.109
Total	1.326	0.876	0.787	0.787	0.787

Table 6: New Investment Priorities

	2024/25 £m	2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m
Change Programme - Integration & Improvement:					
Pay & Reward -	0.340	0.820	0.620	0.300	0.300
Local Plan	0.750	0.795	0.465	0.000	0.000
Customer & Digital (Citizen Experience)	0.721	0.721	0.721	0.721	0.721
Change Programme - Delivery Framework:					
Climate & Natural Environment Staffing	0.446	0.650	0.650	0.650	0.650
Inclusive & Green Growth Staffing	0.600	0.600	0.600	0.600	0.600
Land Assessment Outcomes Project	0.150	0.150	0.000	0.000	0.000
Economic Regeneration & Development Staffing	0.050	0.200	0.200	0.200	0.200
Economic Development Strategy	0.050	0.000	0.000	0.000	0.000
Housing Delivery Growth	0.050	0.050	0.050	0.050	0.050
Private Sector Housing	0.175	0.350	0.350	0.350	0.350
Bus Travel Bursary	0.300	0.300	0.300	0.300	0.300
Bus Subsidies	0.500	0.500	0.500	0.500	0.500
Rights of Way Team	0.200	0.200	0.200	0.200	0.200
Rights of Way Agreements	0.200	0.200	0.200	0.200	0.200
Community Power	0.800	1.000	1.000	1.000	1.000
Community Safety	0.200	0.180	0.150	0.150	0.150
Community Planning (Locality Boards)	0.300	0.000	0.000	0.000	0.000
Change Programme - Delivery Framework:					
Capital Project Feasibility Fund	0.406	0.500	0.500	0.500	0.500
Decarbonisation Feasibility Fund	0.421	0.071	0.071	0.071	0.071
Total Investment	6.659	7.287	6.577	5.792	5.792

Table 7: New Capacity Investment

	2024/25 £m	2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m
Strengthened PMO	0.436	0.587	0.587	0.587	0.587
Strengthened Performance & Data	0.268	0.485	0.485	0.485	0.485
ICT	0.100	0.700	0.700	0.700	0.700
HR & OD (including Health & Safety)	1.154	1.154	1.154	1.154	1.154
Legal & Democratic	0.306	0.540	0.500	0.500	0.500
Customer & Digital capacity	0.050	0.100	0.100	0.100	0.100
Commissioning & Procurement	0.177	0.352	0.352	0.352	0.352
Lake Warden Team	0.050	0.100	0.100	0.100	0.100
Homelessness staff (statutory service)	0.068	0.135	0.135	0.135	0.135
Registration Service	0.150	-	-	-	-
Children's Services Staffing	0.925	0.945	0.945	0.945	0.945
Capacity Pressures	3.684	5.098	5.058	5.058	5.058

Table 8: New Savings

	2024/25 £m	2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m
Technical Savings:					
Parish Council Tax support grant	0.000	(0.109)	(0.109)	(0.109)	(0.109)
Treasury Management	(5.500)	(2.300)	(2.300)	(2.300)	(2.300)
Direct Payments Clawback	(0.500)	0.000	0.000	0.000	0.000
Remove Contribution to Earmarked Reserve	(0.508)	(0.508)	(0.508)	(0.508)	(0.508)
Total Technical Savings	(6.508)	(2.917)	(2.917)	(2.917)	(2.917)
Service efficiencies and improvements:					
Adult Social Care – service improvements and delivery of integrated care	(1.775)	(2.225)	(2.225)	(2.225)	(2.225)
Community Equipment service – additional income	(0.400)	(0.400)	(0.400)	(0.400)	(0.400)
Additional Health contributions	(0.750)	0.000	0.000	0.000	0.000
Childrens Services – savings	(0.159)	(0.309)	(0.309)	(0.309)	(0.309)
Thriving Communities - savings	(0.215)	(0.215)	(0.253)	(0.253)	(0.253)
Waste Service – savings	(0.180)	(0.180)	(0.180)	(0.180)	(0.180)
Total Savings from Service Improvements	(3.479)	(3.329)	(3.367)	(3.367)	(3.367)
Unitary Council Efficiencies:					
Asset Rationalisation	(0.350)	(0.500)	(0.500)	(0.500)	(0.500)
Legacy Finance Systems Rationalisation	0.000	(0.050)	(0.493)	(0.493)	(0.493)
Total Unitary Council Efficiencies	(0.350)	(0.550)	(0.993)	(0.993)	(0.993)
Total Savings	(10.337)	(6.796)	(7.277)	(7.277)	(7.277)

Investing in our future

Recognising that the Council is ambitious in its agenda for change a further £5.800m has been identified to support the overall change programme. The previous Medium Term Financial Plan had proposed a £5.000m transformation fund for 2024/25 but this has been utilised for specific investments as proposed in Table 6 above. The profile of spend is estimated as £3.000m in 2024/25 and £2.800m in 2025/26 but this will be dependent upon business cases for invest to save activities being approved.

Inflation

Using the Office of Budget Responsibility forecasts for inflation, the five year budgets include an increase for inflation to ensure that the future cost of existing service delivery is built into the budget. Further impact of volatility in these assumptions is considered as part of the budget risk assessment and assessment of the adequacy of reserves considered later in this report. Table 9 shows the assumptions for inflation that have been used in developing the 2024/25-2028/29 budgets.

Table 9: Inflation Assumptions 2024/25 – 2028/29

	Sept 2023	2024/25	2025/26	2026/27	2027/28	2028/29
Pay Award		4%	2%	2%	2%	2%
CPI	6.7%	3.3%	1.6%	1.4%	1.8%	2.0%

Residential Care Independent Sector Rates

Provider Uplifts: the social care market continues to face significant challenges due to the availability and resilience of their workforce. All providers have seen increasing cost pressures relating to staff and operational costs as a direct impact of inflationary pressures in the economy. The Council recognises this and seeks to continue to support the market in the delivery of care.

During 2023/24 Westmorland and Furness Council increased the rates payable to residential care providers in-year in recognition of the increasing cost pressures they faced. This was done with effect from 1 September 2023 for Dementia care bandings and all residential and nursing care bandings from 1 January 2024.

The proposed uplift for 2024/25 has been calculated as a combination of the increase in the Living Wage Foundation (LWF) pay increase and the CPI increase. The proposed uplift is 9.4%, and this will help providers to pay staff in line with LWF to improve recruitment and retention in the section. It is proposed that a higher uplift is proposed for Dementia care at 14.9%. This reflects the additional challenges in market provision for this type of care.

Table 10 - Independent Sector Residential Care Fee rates

New Care Bandings	2023/24 Fee rates (excluding nursing costs)	2024/25 Proposed new banding rate	Increase	
			£	%
Residential	£688.10	£752.85	64.75	9.4
Physically Frail – Residential and nursing	£777.28	£850.42	73.14	9.4
Residential dementia	£821.31	£943.11	121.80	14.9
Nursing dementia	£851.06	£978.13	127.07	14.9

Where the Council does not contribute to the cost of care for the people we place in the independent sector (ie full fee payers) they will be charged the cost as referred to in Table 10 from the 2 April 2024. Where a different need determines a separate individual cost then the full cost will be charged.

For Care Services - Westmorland and Furness residential costs, it is proposed that an uplift consistent with the uplift for Independent Providers is included for 2024/25. This would result in the cost for the different bandings of care within Care Services - Westmorland and Furness as shown in Table 11. Unlike the Independent Sector, Care Services - Westmorland and Furness, do not provide nursing dementia care.

Table 11 - Care Services - Westmorland and Furness Fee Rates

Care Services – Westmorland and Furness Bandings	2023/24 Fee rates	2024/25 Proposed fee rates	Increase	
			£	%
Residential Standard	£754.95	£825.99	71.04	9.4
Physically Frail	£801.15	£876.54	75.39	9.4
Residential Dementia	£876.75	£1,007.21	130.46	14.9

Contingency

The Pay and Inflation budget includes an annual revenue contingency to deal with (one off) in-year pressures if/when they arise. It is £1m each year for 2024/25-2028/29.

Precepts and Levies

The Council pays a number of precepts or levies to organisations. The estimated precepts for 2024/25 are set out in Table 12. These relate to flood defence levies and a levy towards the Inshore Fisheries Conservation Authority.

Table 12: Precepts Paid

Precepting Body	2024/25 £m
Environment Agency	0.145
North West Inshore Fisheries Conservation Authority	0.358
Total Precepts Paid	0.503

Gross Budget

The difference between the Council's Net Budget and its Gross Budget is that the Gross Budget includes spend financed from specific grants such as the Dedicated Schools Grant (DSG), spend financed from fees and charges and spend financed from other sources of external income including NHS contributions for the health support element of care packages.

Development of the Gross budget position for each Directorate is ongoing and it will be reported to Cabinet and Council once completed.

Specific Grants

In respect of specific grants, they are often finalised by Government after the 1 April each year and budgets will be updated to reflect the specific grants received as part of the in year budget monitoring process.

The most significant specific grant is the Dedicated Schools Grant (DSG); this is used to fund Schools expenditure.

Dedicated Schools Grant

The 2024/25 provisional Schools' Funding Settlement was announced on 20 December 2023, which gave a provisional figure for DSG of £215.521m for Westmorland and Furness for 2024/25.

Of this £84.971m is estimated to be for Council Maintained schools with £80.507m for Academies, Free Schools and Further Education Colleges (based on school pupil numbers at October 2023).

Table 13: Dedicated Schools Grant Settlement

	Schools Block	Central Schools Services Block	High Needs Block	Early Years Block	Total DSG 2024/25	Total DSG 2023/24 (as at January 2024)
	£m	£m	£m	£m	£m	£m
Total DSG	163.782	1.608	28.747	21.384	215.521	198.015
Less Transfer to Academies/Other providers	78.811	-	1.696	-	80.507	75.227
DSG Allocation to Westmorland and Furness	84.971	1.608	27.051	21.384	135.014	122.788

Fees and Charges

An important element of the overall funding of the Council's services is the ability to raise revenue from fees and charges.

The overall aim is to ensure that the proportion of income raised from users of discretionary services meets the full cost of these services, rather than the costs falling on Council Taxpayers in general.

Council agrees the fees and charges that will be levied for the next financial year. This is in the form of a Fees and Charges Policy.

In respect of fees and charges there is a presumption that the levels of fees and charges should rise in line with the rate of inflation where deemed necessary. For 2024/25 for non care services this has been assumed at 6.7% (rounded for practical purposes).

Lakes Administration Committee approved a 10% increase on fees for 2024/25 incorporating the 6.7% increase for 2024/25 and the below inflationary increase for 2023/24. A review of the fees and charges approach and overall budget for the Lake will take place in 2024/25.

Table 14: Fees and Charges

	2024/25	2025/26	2026/27	2027/28	2028/29
	£m	£m	£m	£m	£m
Fees and Charges (Care services)	(1.550)	(1.550)	(1.550)	(1.550)	(1.550)
Solar Farm	(0.300)	(0.350)	(0.400)	(0.400)	(0.400)
Fees and Charges (Non Care)	(1.000)	(1.000)	(1.000)	(1.000)	(1.000)
Total Income	(2.850)	(2.900)	(2.950)	(2.950)	(2.950)

The Fees and Charges Schedule will be available on the Council's website on 1 April 2024. All statutory notices to implement these will be published.

Where fees and charges are set by statutory bodies the fee for 2024/25, where these have been confirmed, will be included in the schedule. In some cases, the statutory increases have yet to be confirmed, when they are, the published Fees and Charges Schedule will be updated.

Other External Income

The Council receives additional external income to fund services it delivers.

The Better Care Fund (BCF) is the most significant external income that it receives. It is a programme spanning both the NHS and local government which seeks to join-up health and care services, so that people can manage their own health and wellbeing and live independently in their communities for as long as possible.

The BCF represents a unique collaboration between NHS England and NHS Improvement, the Department for Levelling Up, Housing and Communities (DLUHC), Department of Health and Social Care (DHSC) providing a mechanism for joint health and social care planning and commissioning.

It brings together ring-fenced budgets from Integrated Care System (ICS) allocations, the Disabled Facilities Grant (DFG) and funding paid directly to local government for adult social care services and the Improved Better Care Fund (iBCF). £13.208m is received from the BCF and £9.304m from iBCF.

Other external income sources include £4.7m expected to be received in NHS contributions to commission social care packages of care for both Adults and Children.

Housing Revenue Account

The Housing Revenue Account is a separate ring-fenced account that holds the income and expenditure needed to manage the Council-owned social housing stock of some 2,500 properties. The Council has a duty to prevent a debit balance on the Housing Revenue Account; to determine the income for the year; and to determine the expenditure for the year in respect of repair, maintenance, management, and meeting the interest cost of monies borrowed to pay for investment in the housing stock.

The budget proposed for 2024/25 is balanced and consists of £12.017m income and £12.650m expenditure, with a contribution from the Housing Revenue Account earmarked reserve of £0.633m

The income is primarily drawn from dwelling rents which reflect the stock being social housing. A formula rent is used and for 2023/24 Government have set a ceiling of 7.7% for social housing rent increases. It is proposed that the dwelling rent is increased by 3.5% for 2024/25; this is lower than the formula ceiling in recognition of the cost of living crisis but balanced against the need to drawdown from the earmarked reserve and ongoing cost pressures. The average rent charged (over 48 weeks) would increase by £3.10, from £88.56 to £91.66 per chargeable week.

It is also proposed that the Housing Revenue Account garage rents increase by the same 3.5% for 2024/25 with the highest charge increased by £0.40, from £11.30 to £11.70 per chargeable week.

What are the Council's Capital Spending Plans?

The Capital Programme

Capital investment shapes the future. It can act as a catalyst and enabler for change. It can also act as an important driver for economic growth - stimulating regeneration and construction and improving the quality of life for our residents.

The Council is committed to meeting the challenges of the Climate Emergency by reducing its carbon footprint and to supporting the development and implementation of projects that promote climate change mitigation and sustainability.

With a challenging financial environment for the foreseeable future, it will be important to focus the Council's limited capital resources on strategic priorities and those projects which generate a return on investment. The returns will allow the Council to reinvest in services for the future.

The capital programme for Westmorland and Furness Council still reflects the aggregation of the existing three sovereign District Councils capital programmes and disaggregation of the County Council programme. During 2023/24 a significant amount of quality assurance work has been undertaken on the schemes included within the programme and for some this has resulted in updating the financial costs of the scheme and for others a more realistic view on deliverability.

The capital programme presented in the MTFP is for the financial years 2023/24 – 2028/29. Overall, across all six financial years the Capital Programme totals £499.946m. Appendix 1 shows the full capital programme.

New investment and amendments to the capital programme

£145.027m of new schemes or additions to existing schemes are proposed to for inclusion in the capital programme 2023-2029 as shown in Table 15.

Table 15: New Capital Schemes & Additions

New Scheme	2023/24 £m	2024/25 £m	2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m	2024-29 £m
Schools – Prioritised Capital Maintenance	-	1.166	1.166	1.166	1.166	1.781	6.445
Corporate Properties Planned Maintenance	-	4.506	4.506	4.506	4.506	5.946	23.970
Fleet Renewal Programme	-	0.226	0.897	0.595	0.595	2.000	4.313
Decarbonisation Projects	-	2.000	2.000	2.000	2.000	2.000	10.000
Network North – Highways funding	2.347	2.347	16.900	16.900	16.900	16.900	72.294
Marina Village Phase 2	0.250	7.650	16.900	-	-	-	24.800
LEVI Infrastructure Fund	-	1.454	1.751	0.000	0.000	0.000	3.205
Total	2.597	19.349	44.120	25.167	25.167	28.627	145.027

Schools - Prioritised Capital Maintenance - a rebasing exercise for the Schools Prioritised Capital Maintenance Programme was completed in 2023/24. This exercise used condition survey data to determine that local authority maintained schools require a minimum of c£4.3m maintenance per annum to deliver a safe, wind and watertight standard. In addition to the Schools Condition Allowance grant received from DFE and current funding from the Council, a further investment of c£6.4m is required from 2024-2029.

Corporate Properties Planned Maintenance - A rebasing exercise for the Corporate Properties Planned Maintenance Programme was also completed in 2023/24. This exercise used condition survey data to determine that the amalgamated property assets from the legacy authorities require c£5.9m per annum to deliver a safe, wind and watertight standard. In addition to the current funding from the Council, a further investment of c£24.0m is required from 2024-2029.

Fleet renewal programme - A review of amalgamated fleet of vehicles from the legacy authorities has determined that a significant proportion of the fleet are beyond their expected life. They therefore require higher levels of revenue funded annual maintenance. A further investment of c£10.3m from 2024-2029 in the Westmorland and Furness fleet is deemed necessary to reduce maintenance costs and improve service delivery through a modernised fleet. Alongside this a strategic fleet renewal programme is being developed and this will aim to support the carbon management strategy requirements as well as the changing service needs of our fleet. Further investment is likely but that will be confirmed as the business case is completed.

Decarbonisation projects - A review of the carbon emissions from the Council's properties identified 25 of the Council's highest emitting buildings under its control. A project, targeted on these properties, is underway which will include assessing the building fabric, M&E surveys, LED outline designs and the production of decarbonisation plans which will provide indicative costings and recommendations for carrying out the work. A further investment of c£2m per annum will be required to deliver a reduction in the carbon emissions of these properties and for other similar projects.

Network North - Highways funding – Network North is a national £36bn plan to improve the country's transport. The funding will be used to change Government's approach to transport infrastructure in line with 3 priorities. They are to:

- Drive better connectivity within our towns, suburbs and cities
- Drive better connectivity between our towns and cities
- Improve everyday local journeys for people

For Westmorland and Furness Council it has been announced that the Council will receive an additional £156m over 11 years. For 2023/24 and 2024/25 this will be £2.347m each year. Assuming the remainder of the additional funding is allocated evenly across the remaining 9 years that would result in circa £16.9m for each financial year. The exact profile of grant allocation has not yet been announced.

Marina Village Phase 2 - The Marina Village (Phase 2) scheme is for the brownfield development site located in Barrow that is allocated in the Barrow Borough Local Plan for housing development with an indicative yield of 650 homes. The scheme will deliver further site works and remediation of the site and the delivery of infrastructure required to de risk the scheme and enable the Council to procure a delivery partner or partners for the scheme.

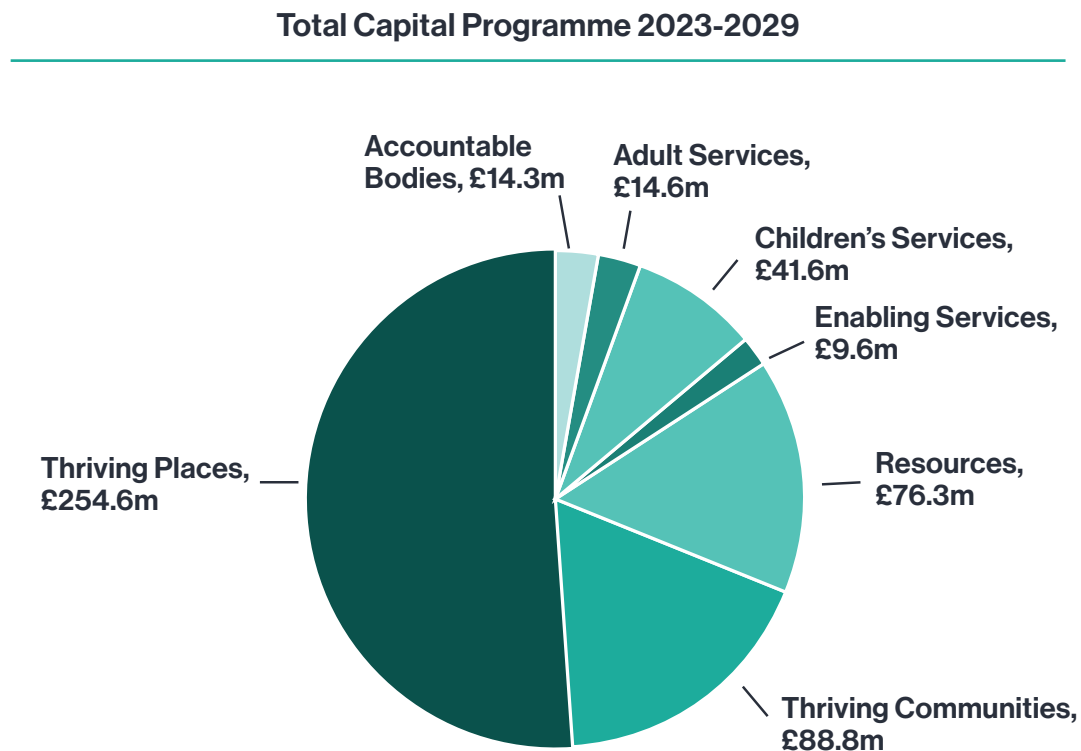
Local EV Infrastructure (LEVI) Fund - this fund supports local authorities in England to plan and deliver charging infrastructure for residents without off-street parking. The fund comprises:

- Capital funding to support chargepoint delivery
- Capability funding to ensure that local authorities have the staff and capability to plan and deliver charging infrastructure

£3.2m additional funding has been agreed and the schemes will be delivered in 2024/25 and 2025/26.

Chart 3 provides a summary view of investment by Directorate.

Chart 3: Overview of the Capital Programme 2023-2028



Future Capital Programme Projects

The development of the Capital Programme is an incremental process throughout the year and changes (including additional schemes) can be approved by Cabinet and Council throughout the year – ensuring the programme remains current and able to meet emerging needs. This provides greater certainty for financial and resource planning and this allows for a constant flow of completed and new projects entering the programme.

Below are some of the significant pending Capital Programme schemes that will require further review and business cases to be developed prior to being approved by Cabinet and recommended to Council for inclusion in the Capital Programme.

Such schemes include but are not limited to:

- Additional Solar farms
- Strategic review of Fleet Replacement including Waste
- Windermere Ferry Replacement
- Ulverston Leisure Centre
- SEND – Pupil Referral Unit's replacement programme
- Children sufficiency schemes

Capital Funding

The Capital Programme 2023-2029 is fully funded and is financed from external funding, Government grants, borrowing and capital receipts from sales of our assets. Target levels of borrowing are affordable and consistent with our revenue budget forecasts.

There are currently no new schemes requiring funding by capital receipts within the Medium Term Financial Plan. The Council approved its Disposal Policy in September 2023 and is in the process of developing a Disposal Programme. Allowing for the application of the Disposal Policy, a level of capital receipts is expected to be available to incorporate within the funding of the Capital Programme and Medium Term Financial Plan commencing 2025/26.

Table 16 provides a summary of the funding to support the Capital Programme 2023-2029.

Table 16: Capital Financing Summary

	2023/24 £m	2024/25 £m	2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m	Total £m
Grants	49.616	73.131	86.404	42.717	42.765	36.900	331.533
Contributions	4.622	3.255	2.707	1.000	-	-	11.584
Revenue Contribution	5.706	5.929	3.008	2.346	2.707	-	19.696
Capital Receipts	1.148	3.908	5.673	2.007	0.400	-	13.136
Prudential Borrowing	14.531	24.284	21.921	23.293	28.169	11.727	123.925
Other	0.030	-	-	-	0.042	-	0.072
Financing	75.653	110.507	119.713	71.363	74.083	48.627	499.946

What are the Council's Prudential Indicators?

Prudential Code

The Local Government Act 2003 includes the requirement that Local Authorities have regard to the Prudential Code (the Code). The Code (as revised in 2021) requires the Council to assess its capital investment plans and ensure they are affordable, prudent and sustainable. This must be substantiated by the production of a range of prudential indicators, which cover capital investment and treasury management plans for the forthcoming five years.

The key objective of the Prudential Code is to provide a framework for local authority capital finance to ensure that:

- capital expenditure plans and investment plans are affordable and proportionate;
- all external borrowing and other long term liabilities are within prudent and sustainable levels;
- the risks associated with investments for commercial purposes are proportionate to their financial capability and;
- treasury management decisions are taken in accordance with professional good practice.

The Prudential Code specifies a range of indicators that must be used, and other factors that must be taken into account. They should be evaluated as a coherent entity, because changes in any one indicator often impact on others. They must also be considered in conjunction with other annual strategic financial plans, such as the annual revenue and capital budgets. The effects that any alternative options in these budgets might have on the indicators must also be considered before approval is given to the final financial strategic plan.

This system of capital finance allows the Council to have much greater flexibility and freedom over its borrowing. However, it does not provide additional central Government support for the cost of borrowing. Consequently, the cost of additional capital expenditure has to be met from revenue and has to be affordable and sustainable in the long term.

The Prudential Code indicators are set out in the Treasury Management Strategy and agreed by full Council. Full Council must also agree any future changes to these indicators.

Likewise the MRP policy is approved as part of the Treasury Management Strategy by full Council annually.

Reserves

The Council aims to establish reserves based on financial risk and limit the use of reserves to support on-going spending. General Fund reserves effectively exist to ensure that the risks do not destabilise the services that are being provided during the year. Reserves form an important part of the financial strategy, allowing the authority to manage uncertainty, change and risk without undue impact on the Council Tax.

Without adequate General Fund reserves Councils remain vulnerable to unpredictable costs such as those arising from natural disasters (flooding) or extra-ordinary variation in service demands. Reserves are a key element in strong financial standing.

The 2003 Local Government Act also provides potential intervention powers if the Government believes balances are at too low a level. In times of austerity such as these, there may be a temptation to “raid” current balances and reserves rather than reduce services through a programme of savings. However, this action must be seen in the light of the prevailing risks. When there is significant change there is a greater risk that financial difficulties may occur and thereby require recourse to balances.

An important factor to consider is that balances can only be spent once. There is a significant risk of financial instability if significant levels of balances are used to fund ongoing spending or reductions in Council Tax. The introduction of referendum thresholds through the Localism Act limits the ability of Councils to replenish reserves from Council Tax increases. The level of reserves held overall is a balance between the risks facing the County and the need to protect the County and Council Tax payer from the short and longer term potential impact of these risks and the opportunity costs of holding those balances.

General Fund Balance

The General Fund Balance is estimated at 1 April 2024 to be £22.613m

This assumes a balanced budget is achieved for 2023/24. This is higher than expected. As at 1 April 2023 it was estimated that the opening General Fund Balance for Westmorland and Furness Council would be £19.846m. The positive 2022/23 outturn positions for the legacy County Council and the District Councils resulted in an increase of £2.767m to the General Fund Balance. Audits of the legacy 2022/23 Statements of Accounts are ongoing but it is not expected that any further material changes will be identified.

The Director of Resources considers that the General Fund Balance should be in the range £15m to £20m. This level recognises the uncertainty the Council faces in the first early years of the Council.

As a result and on considering the financial risks that the Council is facing in 2024/25 it is proposed that the General Fund Balance is reduced by £2.500m in 2024/25 to support a balanced budget position. This results in an estimated General Fund Balance of £20.113m.



Table 17 sets out the main risks associated with the 2024/25 budget, and how the risk will be managed.

Table 17: Budget Risks

Risk	Management and Mitigations
Overspend on budget	A balanced budget has been set for 2024/25 which includes circa £10.3m of savings to be delivered. There does however remain a significant risk of potential overspend given the current economic climate. Monitoring of the budget during year will be a key mitigation.
Social Care - Market Sustainability and sufficiency	Sufficiency of Social Care provision for both children and adults is a significant risk nationally resulting in additional financial and non-financial support being required to sustain the provider market.
Level of Reserves reduces to low levels	The level of General Reserves are estimated to be circa £20m. The level of earmarked reserves (excluding DSG) is estimated at £62m. Any overspend or non-delivery of savings will impact upon the level of general reserves.
National pay award will be higher than estimated	The estimated pay award for 2024/25 has been increased to 4% and for future years a risk allowance of 1% additional pay award for 2025/26 has been included in the Pay and Inflation budget.
Economic downturn impacts on income	This will continue to be reviewed as part of budget monitoring
Volatility of Business Rate Income and Council Tax	This will continue to be reviewed as part of budget monitoring
Capital projects – inflation pressure	Capital spending is monitored on a monthly basis as part of the Council's corporate performance monitoring framework and reported to Cabinet quarterly. Contingency budgets are now incorporated into cost estimates allowing general management of cost increases to be managed within the scheme.
Accountable Bodies	Ensure when the Council takes on Accountable Body responsibilities it is fully aware of the conditions of funding received. Continual monitoring of all Accountable Body arrangements including Assurance Frameworks are ongoing to ensure that funding conditions are being met.
Unforeseen events / Emergency response	By their nature these events are unplanned but can be addressed by having adequate business continuity and emergency plans in place to cover these situations. Adequate general reserves are assumed to be available to meet any additional costs that may arise, not all costs are met by Belwin arrangements.

Earmarked Reserves

As at 1 April 2024 the estimated earmarked reserves is £61.8m (excluding DSG balances).

DSG funded reserves includes delegated school fund balances and centrally held DSG reserve and are explained in more detail below.

The Government have confirmed that they have extended the DSG statutory override for a further 2 years up to March 2026. DFE guidance states that “DSG is a ring-fenced specific grant separate from general funding of local authorities and that any deficit an authority may have on its DSG account is expected to be carried forward to the next years’ schools budget and does not require to be covered by the authority’s general reserves”.

School Balances

The individual school balances net deficit position is expected to stand at £0.200m as at 31 March 2024. This compares to a net surplus of £3.6m as at 31 March 2023.



Dedicated School Grant Reserve

The DSG reserves projected position is £0.179m deficit for schools and a deficit of £14.803m for High Needs at the 1 April 2024.

The DSG deficit has not been assumed to impact on overall level of Council earmarked and general reserves. If the DSG statutory override is not extended past 31 March 2026 then the estimated deficit of £14.803m could become the responsibility of the Council's general reserves. This would significantly reduce the available reserves and decisions to ensure that the Council could maintain financial sustainability would need to be taken.

Like many other authorities, Westmorland and Furness continues to experience pressure on the High Needs Block of the DSG. The Westmorland and Furness deficit is largely as a result of increasing numbers of children and young people with Education Health Care Plans (EHCPs) following the changes in LAs' management of children and young people with SEND since the implementation of the Children and Families Act 2014. The rate of increase, which is in line with the national picture, does not appear to be slowing down. There is also pressure on independent day and residential placements. A number of invest to save initiatives have been developed in conjunction with Cumbria Schools Forum with the aim of developing more in-County provision.

The Council, along with other authorities, has been invited to take part in the Delivering Better Value in SEND programme which aims to help authorities with large High Needs Block deficits to put in place initiatives that will enable provision of SEND services to become more sustainable over time.

Revenue Grants Reserves

The estimated balance of revenue grants reserves at 31 March 2024 is £9.419m. These balances relate to revenue grants that have been received but the expenditure that they relate to has not yet been incurred.

Other Earmarked Revenue Reserves

There are a number of other earmarked reserves, such as the Insurance reserve.

A summary of the Council's reserves is set out in the table 18.

Table 18: Summary of Reserves

	Forecast Reserves at 31st March 2024	Use of Reserves in 2024/25	Forecast Reserves at 31st March 2025	Use of Reserves in 2025/26	Forecast Reserves at 31st March 2026	Forecast Reserves at 31st March 2027	Forecast Reserves at 31st March 2028	Forecast Reserves at 31st March 2029
Capital Reserves	(7.890)	0.000	(7.890)	0.000	(7.890)	(7.890)	(7.890)	(7.890)
Ringfenced Revenue Grants EMR	(9.419)	0.000	(9.419)	0.000	(9.419)	(9.419)	(9.419)	(9.419)
Earmarked Reserves	(35.011)	8.518	(26.493)	2.800	(23.693)	(23.693)	(23.693)	(23.313)
Housing Revenue Account	(9.476)	0.633	(8.843)	0.000	(8.843)	(8.843)	(8.843)	(8.843)
Total Earmarked Reserves	(61.796)	9.151	(52.645)	2.800	(49.845)	(49.845)	(49.845)	(49.845)
DSG Reserves (Schools)	0.179	4.864	5.043	7.347	12.390	12.390	12.390	12.390
DSG Reserves (Central and High Needs)	14.803	0.000	14.803	0.000	14.803	14.803	14.803	14.803
Total DSG Reserves	14.982	4.864	19.846	7.347	27.193	27.193	27.193	27.193
General Fund Balance	(22.613)	2.500	(20.113)	0.000	(20.113)	(20.113)	(20.113)	(20.113)
Overall Total	(69.427)	16.515	(52.912)	10.147	(42.765)	(42.765)	(42.765)	(42.765)

Glossary of Terms

Capital Expenditure - Spending on the acquisition of Property, Plant and Equipment or intangible assets, or which enhances the value of an existing asset. Other types of expenditure can be capitalised but only with the express permission of the Secretary of State.

Capital Receipts – These receipts are generated by the disposal of non-current assets.

Council Tax – The Local Government Finance Act 1992 introduced Council Tax with effect from 1 April 1993 which is based upon property values. There are eight valuation bands for chargeable dwellings ranging from band “A” (the lowest valued properties) to band “H” (the highest valued properties). The Council levies the tax based upon Band D properties; the actual charge will depend upon the banding of the individual dwelling – i.e. those properties in Bands A to C will pay less Council Tax whilst those in bands E to H will pay more.

Earmarked Reserves – Amounts set aside by the Council to meet future financial liabilities.

Medium Term Financial Plan (MTFP) – The process of identifying and aligning service pressure, corporate priorities and objectives as well as available resources over the medium term (5 years) and budgeting accordingly.

Minimum Revenue Provision (MRP) – The amount of money the Council must statutorily set aside in line with the MRP policy adopted by the Council as part of its Medium Term Financial Plan to support the repayment of debt.

Precept – In the calculation of the Council Tax for a particular year, precepts levied by appropriate bodies must be taken into account.

Reserves – Amounts set aside for purposes falling outside the definition of Provisions are considered as Reserves – expenditure is not charged direct to any Reserve.

Revenue Expenditure – Money spent on the day to day running costs of providing the various services. It is usually of a constantly recurring nature and produces no permanent asset.

Appendix 1

Council Capital Programme 2023/2029

Capital Schemes	2023/24 £000	2024/25 £000	2025/26 £000	2026/27 £000	2027/28 £000	2028/29 £000	Total 2023/24 to 2028/29 £000
Adult Services							
Extra Care Housing / Accommodation with Care & Support- available for new schemes	0	0	508	507	508	0	1,523
Chronically Sick and Disabled Persons Adaptations	278	83	83	83	83	0	610
Care Services	800	389	989	1,289	1,289	0	4,756
Community Equipment	1,551	1,551	1,551	1,551	1,551	0	7,755
Adult Services Total	2,629	2,023	3,131	3,430	3,431	0	14,644
Children's Services							
High Needs Provision	296	236	400	473	1,000	0	2,405
Inclusion Strategy	2,330	4,558	1,380	0	0	0	8,268
Prioritised Capital Maintenance Projects/ Schools Maintenance	3,420	4,312	4,312	4,312	4,562	1,781	22,699
Residential Provision for Children & Young People	0	0	0	150	0	0	150
Basic Need Schemes	1,004	214	850	850	100	0	3,018
Beaconside School Extension	20	1,315	1,335	0	0	0	2,670
Devolved Formula Capital 14/15	0	0	0	0	3	0	3
Devolved Formula Capital 15/16	0	0	0	0	37	0	37
Devolved Formula Capital 16/17	0	0	0	0	6	0	6
Devolved Formula Capital 17/18	0	0	0	0	27	0	27

Capital Schemes	2023/24 £000	2024/25 £000	2025/26 £000	2026/27 £000	2027/28 £000	2028/29 £000	Total 2023/24 to 2028/29 £000
Children's Services (continued)							
Devolved Formula Capital 18/19	7	37	0	0	0	0	44
Devolved Formula Capital 19/20	28	0	0	0	0	0	28
Devolved Formula Capital 20/21	109	48	0	0	0	0	157
Devolved Formula Capital 21/22	144	116	0	0	0	0	260
Devolved Formula Capital 22/23	220	81	0	0	0	0	301
Devolved Formula Capital 22/23 - energy efficiency	0	180	460	457	0	0	1,097
Devolved Formula Capital 23/24	20	86	195	171	0	0	472
Children's Services Total	7,598	11,183	8,932	6,413	5,735	1,781	41,642
Enabling Services							
ICT Investment/Additional ICT Investment	902	1,185	2,505	2,505	2,504	0	9,601
Enabling Services Total	902	1,185	2,505	2,505	2,504	0	9,601
Resources							
SEND Fleet Vehicles	125	0	0	0	0	0	125
Major Projects Match Funding	100	200	272	1,272	2,448	0	4,292
Corporate Property Planned Maintenance and improvement	1,743	6,039	5,946	5,946	5,946	5,946	31,566
Modernising the Estate	353	273	453	453	3,452	0	4,984
Strategic Acquisition and Investment Fund	0	0	0	0	500	0	500
Additional Inflation Risk allowance	0	173	0	1,870	3,100	0	5,143

Capital Schemes	2023/24 £000	2024/25 £000	2025/26 £000	2026/27 £000	2027/28 £000	2028/29 £000	Total 2023/24 to 2028/29 £000
Resources (continued)							
Eden Business Park Ph1	0	0	59	0	0	0	59
Single Site - Voreda House	4,804	918	0	0	0	0	5,722
Penrith Town Hall Redevelopment	11	192	0	0	0	0	203
Carbon Reduction Scheme	10	0	0	0	0	0	10
Refurbishment of Ellerthwaite Depot to relocate Windermere Town Council	0	130	0	0	0	0	130
Housing Investment Fund	9	0	0	0	0	0	9
Solar Farm Programme	364	2,417	0	0	0	0	2,781
Decarbonisation Projects	0	2,200	2,235	2,000	2,000	2,000	10,435
Fleet Renewal Programme	0	2,081	2,303	2,000	2,000	2,000	10,384
Resources Total	7,519	14,623	11,268	13,541	19,446	9,946	76,343
Thriving Communities							
Environment Fund	25	0	0	0	0	0	25
Marina Village (Phase 1)	3,413	0	0	0	0	0	3,413
Marina Village (Phase 2)	250	7,650	16,900	0	0	0	24,800
Town Deal - Barrow (Earnse Bay, hubs)	100	1,290	2,336	0	0	0	3,726
Area Planning	200	0	0	0	304	0	504
DSG Funded CMF - Contributions to Schools	2	20	20	20	20	0	82
Leisure Centre Equipment & Maintenance	42	0	0	0	0	0	42
Castle Park Tennis Courts	353	0	0	0	0	0	353
Funding - Heart of Cumbria Properties	313	374	290	0	0	0	977
Discretionary Renovation Grants	0	0	0	100	0	0	100

Capital Schemes	2023/24 £000	2024/25 £000	2025/26 £000	2026/27 £000	2027/28 £000	2028/29 £000	Total 2023/24 to 2028/29 £000
Thriving Communities (continued)							
Disabled Facility Grants	2,583	2,043	2,043	2,043	2,043	0	10,755
Green Business Support Fund	112	100	0	0	0	0	212
Green Homes Grant Extension	527	5,400	4,914	0	0	0	10,841
Green Home Exemplar	0	0	450	0	0	0	450
Capital Grant - Frenchfield Stadium Improvements	880	0	0	0	0	0	880
Capital Grant to Patterdale Community Land Trust for Affordable Social Housing	0	389	0	0	0	0	389
Affordable Housing Project Grant: Home Group, Westmorland Road, Appleby	0	250	0	0	0	0	250
Affordable Housing Project Grant: Genesis Homes, Pennine View, Calthwaite	100	0	0	0	0	0	100
Affordable Housing Project Grant: Eden HA, Ext of 7 Pennine View, Newbiggin	87	0	0	0	0	0	87
Inspiring Eden Capital Grants	30	0	0	0	0	0	30
Affordable & Empty Homes, Town Centre Properties.	52	0	400	0	0	0	452
S106 funded affordable homes purchase	56	0	0	0	0	0	56
Affordable Housing	0	900	2,400	1,500	0	0	4,800
Community Housing Fund	0	0	0	0	209	0	209
Kendal Town Hall/South Lakeland House	126	0	0	0	0	0	126
Play Areas (including community funded schemes and schemes arising from the Play Space Audit)	150	65	65	65	65	0	410
Grange Lido and Promenade	3,500	3,382	0	0	0	0	6,882

Capital Schemes	2023/24 £000	2024/25 £000	2025/26 £000	2026/27 £000	2027/28 £000	2028/29 £000	Total 2023/24 to 2028/29 £000
Thriving Communities (continued)							
Ulverston Coronation Hall Lift Replacement	44	0	0	0	0	0	44
Repairs to Ferry Nab Jetty	25	0	0	0	0	0	25
Repairs to Gooseholme/ Stramongate Retaining Wall	265	0	0	0	0	0	265
Design works, Stramongate, Kendal	217	0	0	0	0	0	217
GLL Lighting contribution	70	0	0	0	0	0	70
HRA planned maintenance	1,700	2,161	2,161	2,161	2,622	0	10,805
North Central Renewal - Greengate Street	150	95	0	0	0	0	245
Private Sector Housing	0	94	0	0	0	0	94
Barrow Cemetery	250	0	368	0	0	0	618
Youth Investment Fund	20	522	0	0	0	0	542
Shipyards Town	0	549	0	0	0	0	549
Changing Spaces	55	40	0	0	0	0	95
Leisure Centre (Barrow)	50	767	0	0	0	0	817
Piel Island Facility Improvements	150	0	0	0	0	0	150
UKSPF - W&F Projects	100	1,238	0	0	0	0	1,338
New Ulverston Leisure Centre - Phase 1	0	0	1,000	1,000	0	0	2,000
Thriving Communities Total	15,997	27,329	33,347	6,889	5,263	0	88,825
Thriving Places							
DfT funded Flood Recovery Scheme - Challenge Fund	135	1,050	0	0	0	0	1,185
Penrith Junction Improvements	47	0	0	0	0	0	47
Active Travel Fund Barrow	319	2,255	2,282	0	0	0	4,856
Barrow Town Deal - Cycling and Walking	179	338	1,255	312	0	0	2,084
Barrow Levelling Up Fund (LUF)	9	0	0	0	0	0	9

Capital Schemes	2023/24 £000	2024/25 £000	2025/26 £000	2026/27 £000	2027/28 £000	2028/29 £000	Total 2023/24 to 2028/29 £000
Thriving Places (continued)							
DfT funded Flood Recovery Scheme	500	817	0	580	0	0	1,897
Live Labs Project	0	20	20	20	31	0	91
A592/A684 Road Safety Foundation Schemes	3,500	1,550	0	0	0	0	5,050
A595 Grizebeck	1,667	0	0	0	0	0	1,667
Kendal Northern Access Route (KNAR)	157	0	0	0	0	0	157
Strategic Highways Match Funding (ITB Funded)	0	0	124	124	124	0	372
Storm Damage	70	0	0	0	0	0	70
Land/Port/Waste Statutory Standards	30	561	719	649	649	0	2,608
Parish Footway Lighting	50	0	0	0	0	0	50
EV Charging Points - Appleby	113	0	0	0	0	0	113
ERDF funded flood defence works	381	0	0	0	0	0	381
Coastal Communities Fund	183	213	200	0	0	0	596
Environment Agency lead Flood Relief Scheme Improvements	0	675	0	0	0	0	675
Lead Local Flood Authority	2,300	227	0	0	0	0	2,527
Transport Software	37	0	0	0	0	0	37
Development Management System Replacement	104	0	0	0	0	0	104
Car Parking Machines	93	0	0	0	0	0	93
Kendal Car Parking improvements including potential purchase of site, machine upgrades and signage	0	400	0	0	0	0	400
Town Deal - Housing Market Renewal	40	300	4,054	0	0	0	4,394
Town Deal - Marina Village	0	911	0	0	0	0	911

Capital Schemes	2023/24 £000	2024/25 £000	2025/26 £000	2026/27 £000	2027/28 £000	2028/29 £000	Total 2023/24 to 2028/29 £000
Thriving Places (continued)							
Brownfield Land Release - Marina Village	75	1,389	0	0	0	0	1,464
Heritage Action Zone	198	0	0	0	0	0	198
Levelling Up Fund - Barrow Market & Public Realm	919	4,389	11,597	0	0	0	16,905
Engineering Safety Studies and implementation measures	274	0	0	0	0	0	274
Countryside Access Improvements	58	0	0	0	0	0	58
Highways & Transport - Bridges & Structures	2,169	327	250	0	0	0	2,746
Traffic signals and network traffic systems	89	0	0	0	0	0	89
Highways & Transport - Principal Road Network (PRN) Schemes	5,243	0	0	0	0	0	5,243
Non-Principal Road Network (NPRN)	8,950	0	0	0	0	0	8,950
Additional Pot Hole Action funding	7,189	0	0	0	0	0	7,189
Highways Incentive Fund - Strategic Asset Maintenance Fund	86	0	0	0	0	0	86
LEVI Infrastructure Fund	0	1,454	2,454	0	0	0	3,908
Town Deal - Place Development	103	456	9	0	0	0	568
Windermere Ferry - upgrade and slipway	50	844	0	0	0	0	894
Windermere Ferry replacement	65	185	0	0	0	0	250
LUF Energy Coast highways routes - upgrade	1,247	1,747	500	0	0	0	3,494
Network North Highways Funding	2,347	2,347	16,900	16,900	16,900	16,900	72,294

Capital Schemes	2023/24 £000	2024/25 £000	2025/26 £000	2026/27 £000	2027/28 £000	2028/29 £000	Total 2023/24 to 2028/29 £000
Thriving Places (continued)							
Strategic Highways and Transport	0	19,590	20,000	20,000	20,000	20,000	99,590
Thriving Places Total	38,976	42,045	60,364	38,585	37,704	36,900	254,574
Total Council Capital Programme Schemes	73,621	98,388	119,547	71,363	74,083	48,627	485,629
Accountable Body Schemes							
UKSPF - external Projects	100	2,347	0	0	0	0	2,447
"Town Deal - Learning Quarter Barrow Island Campus (UoC)"	1,378	8,950	142	0	0	0	10,470
"Town Deal - Learning Quarter Rating Lane Campus (FC)"	554	822	24	0	0	0	1,400
Accountable Bodies Total	2,032	12,119	166	0	0	0	14,317
Total Capital Programme with Accountable Bodies	75,653	110,507	119,713	71,363	74,083	48,627	499,946



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