



Doncaster Council

Agenda

To all Members of the

CABINET

Notice is given that a Meeting of the Cabinet is to be held as follows:

Venue: Council Chamber, Civic Office, Waterdale, Doncaster DN1 3BU

Date: Wednesday, 5th October, 2022

Time: 10.00 am

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Damian Allen
Chief Executive

Issued on: Tuesday, 27 September 2022

Governance Services Officer for this meeting: Amber Torrington
01302 737462

Doncaster Metropolitan Borough Council

www.doncaster.gov.uk

Item

1. Apologies for Absence
2. To consider the extent, if any, to which the public and press are to be excluded from the meeting
3. Public Questions and Statements

(A period not exceeding 20 minutes for questions and statements from members of the public and Elected Members to the Mayor of Doncaster, Ros Jones. Questions/Statements should relate specifically to an item of business on the agenda and be limited to a maximum of 100 words. As stated within Executive Procedure Rule 3.3 each person will be allowed to submit one question/statement per meeting. A question may only be asked if notice has been given by delivering it in writing or by e-mail to the Governance Team no later than 5.00 p.m. on Friday 30th September, 2022. Each question or statement must give the name and address of the person submitting it. Questions/Statements should be sent to the Governance Team, Floor 2, Civic Office, Waterdale, Doncaster, DN1 3BU, or by email to Democratic.Services@doncaster.gov.uk)

4. Declarations of Interest, if any.
 5. Decision Record Forms from the meeting held on 21st September 2022 for noting (previously circulated)
- A. Reports where the public and press may not be excluded**

Key Decisions

6. Updated Medium-term Financial Strategy (MTFS) 2023/24 to 2025/26.

Cabinet Members

Cabinet Responsibility For:

**Chair – Ros Jones, Mayor of
Doncaster**

Budget and Policy Framework

**Vice-Chair – Deputy Mayor
Councillor Glyn Jones**

Housing and Business

Councillor Lani-Mae Ball

Portfolio Holder for Education, Skills and Young
People

Councillor Nigel Ball

Portfolio Holder for Public Health, Leisure, Culture
and Planning

Councillor Joe Blackham

Portfolio Holder for Highways, Infrastructure and
Enforcement

Councillor Rachael Blake

Portfolio Holder for Children’s Social Care,
Communities and Equalities

Councillor Phil Cole

Portfolio Holder for Finance and Trading Services

Councillor Mark Houlbrook

Portfolio Holder for Sustainability and Waste

Councillor Jane Nightingale

Portfolio Holder for Corporate Resources

Councillor Andrea Robinson

Portfolio Holder for Adult Social Care

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Doncaster Council

Report

Date: 5th October, 2022

To the Chair and Members of
CABINET

UPDATE TO MEDIUM-TERM FINANCIAL STRATEGY (MTFS) 2023/24 – 2025/26

Relevant Cabinet Member(s)	Wards Affected	Key Decision?
Mayor Ros Jones	All	Yes

EXECUTIVE SUMMARY

1. The purpose of the report is to outline the financial challenge for the Council, which is an estimated funding gap of £12.2m for 2023/24 and £18.4m over the next three financial years, based on modelling work undertaken and the most likely scenario.
2. Full details on the assumptions are provided in the report at paragraphs 16 to 29, including the continued uncertainties in relation to forecasting costs and income at the present time.
3. This includes significant pressures across a number of Council services, in particular Children's Social Care; although this position is consistent with national trends it isn't affordable or sustainable. Further cost pressures amounting to £4.6m overall are currently being reviewed. At this stage £2m has been included in the current assumptions, on the basis that over 50% of the cost pressures could be managed within current budgets, reduced or removed. If further cost pressures are included in the MTFS i.e. above £2m, this will increase the gap outlined above and result in a greater savings target.
4. The Council is also facing significant pressures in relation to the ring-fenced Dedicated Schools Grant (DSG), which is outlined in paragraph 30 of the report.
5. There remains considerable uncertainty in relation to forecasting the funding from government. The funding settlement for Doncaster is expected to be made available mid-December 2022. In addition, the future Adult Social Care Charging Reform is anticipated to place significant pressures on the Council.

However, until further details are known it is not possible to quantify the financial impact at this stage, this is not included in the MTFs and therefore presents a significant future risk.

6. However, the Council has a good track record of managing finances well and although we recognise how difficult it will be, we will continue to take a robust approach to produce a balanced budget. Over the next few months, we will be working hard to address how we bridge the gap with our support for Doncaster people, communities and businesses remaining at the forefront of all decision making.
7. The “Mini budget” on the 23rd September, 2022 had limited impact on the Council. The cancellation of the 1.25% increase in National Insurance for 2022/23 will save the Council £0.5m; the MTFs has been updated to reflect this.

EXEMPT REPORT

8. Not applicable.

RECOMMENDATIONS

9. Cabinet are asked to note the gap and comment on the information provided in the report, including the next steps in the process to address the budget shortfall.

WHAT DOES THIS MEAN FOR THE CITIZENS OF DONCASTER?

10. The Council will continue to care for and protect the most vulnerable in society but it is inevitable that as the Council becomes a leaner organisation that citizens will see services delivered in new and different ways.

BACKGROUND

Financial Strategy

11. The Medium Term Financial Strategy (MTFS) is a three year financial plan, which sets out the Council's commitment to provide value for money services to deliver our mission for Thriving People, Places and Planet, within the overall resources available to it. The MTFs shows how our Council's finances will be structured and managed to ensure that this fits with, and supports, the delivery of our well-being goals and eight crosscutting priorities ('Great 8'), which will drive delivery of the work.
12. The overall aims of our Financial strategy are: -
 - To ensure that effective financial planning and management contributes to the Council achieving our central mission and well-being goals;
 - To direct resources as required to support the achievement of our well-being goals and provide the funding required to deliver the 'great 8' priorities;
 - To maximise the income from Council Tax and Business Rates revenue;
 - To maximise income from commercial and regeneration opportunities

adding value to the economy;

- To evaluate budget performance to assess the effectiveness of resource allocation.
- To continue to improve value for money - managing people and our money more efficiently, streamlining processes and systems, getting better value from commissioning and procurement, whilst seeking to minimise the impact of budget savings on priority services.
- To ensure the Council's financial standing is prudent, robust, stable and sustainable.

13. The Doncaster Delivering Together (DDT) Strategy enables us to align our policy and budgetary planning cycle, with our partners in Team Doncaster, to jointly agreed goals over the longer term. This focuses on 'getting things done' and a whole system approach to delivery.

MTFS

14. In February 2022 the Council approved the latest MTFS which set a balanced budget for the 3 years 2022/23 to 2024/25, using a modest level of COVID-19 funding carried forward, summarised below: -

	2022/23 £m	2023/24 £m	2024/25 £m	Total 2022/23 – 2024/25 £m
Gap	13.1	5.2	3.4	21.6
Savings approved	-12.1	-4.3	-3.4	-19.7
Recurrent Budget Gap	1.0	0.9	0.0	1.9
Contribution to reserves	12.4	2.0	0.0	14.4
Use of COVID-19 reserve	-5.6	-2.4	0.0	-8.0
Use of Business Rates reserve	-7.9	-0.5	0.0	-8.4
Balanced Budget	0.0	0.0	0.0	0.0

15. Funding reductions have continued to be a feature of our budget planning. The average reduction in Council core revenue spending power¹ between 2010/11 and 2022/23 was 20.7% nationally; however, the reduction for Doncaster was greater at 27.7%, which represents a £335 reduction per resident. We also continue to see, local spending more narrowly focused on social care for children and adults due to the need to meet the growing demand and falling central government funding. Despite the reducing funding, we have continued to set a balanced budget and manage our resources effectively.

Financial Challenges and Risks

16. It has been widely reported that Councils across the country are facing significant financial challenges. The Consumer Price Index (CPI), the Government's preferred measure of inflation, was 10.1% in July – its highest

¹ Core Spending Power is a measure of the resources available to local authorities to fund service delivery. It sets out the money that has been made available to local authorities through the Local Government Finance Settlement (LGFS).

rate in 40 years. The main drivers are the large rises in electricity and gas prices and rising food prices.

17. The quarter 1 financial monitoring report for 2022/23 outlines a projected outturn overspend of £5.5m, however the reported position incorporates a number of one-off underspends; if the overall projection is adjusted for the large underspends, this results in an adjusted recurrent position of closer to £8.2m overspend.
18. The Children's Social Care pressures are currently estimated at £6m for 2023/24, this will be further refined over the next month and the detail updated accordingly, including any details on potential actions to reduce the pressures. It is anticipated that this pressure will worsen once the planned future savings are taken into account. The overspend is mainly due to pressures on placement budgets and agency staff. This includes :
 - External Placements (Out of Authority) circa. £4.5m – mainly due to the increased number of placements continuing and not reducing as anticipated, resulting in circa. 14 additional packages. In addition, the cost of placements is greater, the average cost is £45k more per annum per placement than the current budget, comparing £254k budget to an average placement cost of £299k, with the most expensive packages costing between £10.5k and £13.1k per week.
 - Fostering £0.7m overspend – due to increased activity, starting 2023/24 with an additional 19 placements above budget. There are also more placements with Independent Fostering Agencies compared to In-house Fostering than the target.
 - 16+ Children in Care placement budget £1.2m – due to increased activity and greater costs than budget, an average of 9 additional placements.
 - Unaccompanied Asylum Seeking Children (UASC) placements £0.4m – 2022/23 pressure continuing into 2023/24, due to additional placements and the costs being greater than the grant received (36 UASC placements; including 3 in July.)
 - The above pressures are part funded by £1.5m Dedicated Schools Grant (DSG) income, which increases the pressure on this grant.
 - Agency £0.7m - increased agency cover for vacancies, maternity leave and the retention of some agency Social Workers for longer (based upon demand / caseloads).
19. The other significant area of overspend is Travel Assistance, included at £1.7m based on the 2022/23 forecast overspend. The additional costs are due to both demand increases £0.6m, which are as a direct consequence of the increased demand within Special educational needs and disability (SEND), in particular for Out of Authority (OOA) placements, and price increases £1m. From September 2021 routes have increased on average approximately £2.5k per year, and there has been additional 47 routes added (projected 17 at September 2021). Price increases are due to both additional pupils added on to routes and/or price increases due to fuel costs. A new SEND Engine Room has been established chaired by an Assistant Director, which includes finance colleagues. This group is developing a plan to address the current challenges, considering all inter-

related areas, e.g. SEND, transport and wider early help support to minimise travel where possible. This work is being considered in the context of the wider SEND transformation work, including placed based provision.

20. The other significant financial risk for the Council relates the Adult Social Care Charging Reform and market sustainability. For the purposes of this MTFs, it is assumed that the impact of the market sustainability and fair cost of funding review will be cost neutral. However, it is becoming increasingly unlikely that any subsequent additional funding from government will cover the growing pressures, therefore this presents a significant risk to the Council.
21. An estimate for the future services pressures has been incorporated at £10m for 2023/24. This is based on the pressures identified in the quarter 1 overspend forecast, plus £2m for additional pressures including £1.6m for Doncaster Culture & Leisure Trust (DCLT). However the current list of additional pressures currently amounts to £4.6m, there is also the potential for this to increase as further pressures are identified. The current pressures are being reviewed to ascertain whether they require including in the current MTFs assumptions or given the overall financial position could the pressures be reduced or removed completely, fully taking into account the implications of not providing the budget and incurring this expenditure.
22. The main focus of our attention needs to continue to be reducing the recurrent ongoing spend and ensuring a sustainable financial position. The Council will be reviewing the 2022/23 budgets to identify any opportunities to deliver savings early, fully considering the implications. Including any one-off savings as this will reduce the level of one-off resources needed from reserves, which are much needed to potential provide transformation and transitional funding until ongoing savings can be delivered.
23. The Council is also facing significant inflation pressures across a number of services including pay, energy and food. Inflation was 10.1% (July CPI) and although it has reduced to 9.9% (August CPI), the level remains high and could increase further in the future. There are also recruitment and retention challenges for particular posts and the impact on the staff from the cost of living. These pressures are also impacting on our partners, e.g. DCLT. DCLT revenue income also continues to be below pre-pandemic service levels and although recovery is anticipated it will take time, therefore further support will be required over the medium-term.
24. The current estimates do not take into account the recently announced government support for energy price increases. In relation to the Council, the information received outlined a six-month cap for local government, schools, and businesses (then a new policy aimed at vulnerable industries, including hospitality). It also indicated that inflation is expected to fall by 4-5%. Further work will be undertaken on the energy price pressures (currently estimated at £2m for the Council and included in the £1.6m overall pressure for DCLT), including quantifying the impact of the government support once further details are available.

Summary

25. The scale of the challenges currently being faced are significant and will continue to have an impact for several years.

26. Given the uncertainties, we have modelled 3 scenarios ranging from the best to the worst case. The following table outlines the most likely scenario with the totals for best and worst case scenarios shown at the bottom for comparison: -

	2023/24 £m	2024/25 £m	2025/26 £m	Total 2023/24 - 2025/26 £m
Baseline Income & Government Grants	-16.9	-9.8	-2.0	-28.7
Council Tax Income	-4.3	-4.0	-4.1	-12.4
Grant Exit Strategies	-1.5	0.0	0.0	-1.5
Pay & Price Inflation	28.0	15.4	7.8	51.2
Levying Bodies & Other Expenditure	2.6	0.4	0.3	3.3
Service Pressures	8.4	2.7	2.0	13.1
Funding Gap	16.3	4.7	4.0	25.0
Use of One-off Reserves	0.2	0.9	0.0	1.1
Savings Identified	-4.3	-3.4	0.0	-7.7
Gap	12.2	2.2	4.0	18.4
Best Case Scenario	7.6	2.7	3.0	13.3
Worst Case Scenario	17.2	7.2	4.0	28.4

27. The savings previously identified and approved are provided at Appendix A, for information. This also includes the 2022/23 savings which are mainly being delivered. It is estimated that 73% will be achieved as planned, however this leaves £3.3m in relation to Children Social Care and £0.4m for Senior Management Review, not expected to be delivered.
28. The differing assumptions made for the 3 scenarios are shown in the table below: -

Assumption	Most Likely	Best Case	Worst Case
Business Rates	9.9% multiplier in 23/24 9.5% in 24/25 & 2% in 25/26; growth of 4.099% in 23/24 only.	6% multiplier in 23/24 & 24/25 & 2% in 25/26; growth of 4.099% in 23/24 only.	9.9% multiplier in 23/24 9.5% in 24/25 & 2% in 25/26; growth of 4.099% in 23/24 only.
Grants	All flat except Revenue Support Grant: 2% pa.; Services Grant which increases by 37% in 23/24; and New Homes Bonus ceasing in 23/24.	All increase by 6% / 2% / 2% except Services Grant which increases by 37% in 23/24; and New Homes Bonus ceasing in 23/24.	All flat except New Homes Bonus ceasing in 23/24.
Council Tax	900 net growth in base; 1.99% core; small reduction in Local Council Tax	900 net growth in base; 1.99% core; small reduction in LCTS in 23/24 only.	900 net growth in base; 1.99% core; small reduction in LCTS in 23/24 only.

Assumption	Most Likely	Best Case	Worst Case
	Support (LCTS) in 23/24 only.		
Staff	4% pay award in 23/24 then 2%; increments applied per terms	4% pay award in 23/24 then 2%; increments applied per terms	6% pay award in 23/24, 4% in 24/25, 2% in 25/26; increments applied per terms
Prices	9.9% general increase in 23/24 then 9.5% in 24/25 & 2% in 25/26 and National Living Wage (NLW) increasing to £10.32, £10.95 & £11.17 per hour.	6% general increase in 23/24 then 2% in 24/25 & 25/26 and NLW increasing to £10.32, £10.95 & £11.17 per hour.	12.9% general increase in 23/24 then 12.5% in 24/25 & 2% in 25/26 and NLW increasing to £10.32, £10.95 & £11.17 per hour.
Levies	6.4% Drainage Boards and £240k pa South Yorkshire Passenger Transport Executive (SYPTTE).	6.4% Drainage Boards and £240k p.a. SYPTTE.	6.4% Drainage Boards and £240k p.a. SYPTTE.
Pressures	23/24 £6m of additional pressures and £2m in 25/26.	23/24 £6m of additional pressures and £2m in 25/26.	23/24 £6m of additional pressures and £2m in 25/26.
Savings	No new savings identified at this stage.	No new savings identified at this stage.	No new savings identified at this stage.

Mitigations

29. There are few mitigations available to reduce the overall level of pressures detailed above:-

- Adult Social Care (ASC) precept – if legislation is introduced by government, the Council could opt to add the ASC precept on to council tax as it has done previously. A 1% precept would improve the position by £1.3m.
- Business rates growth – under review in collaboration with planning and Business Doncaster information; may improve the position above but could worsen it.
- Business rates appeals – under review and is likely to improve the overall position.
- Pensions budgets - Additional potential savings based on the latest actuarial valuation information and budgets for former employees.

Dedicated Schools Grant

30. The Dedicated Schools Grant (DSG) is predicted to overspend by £4.85m during 2022/23 to create an overall overspend on DSG of £17.79m. The overspend position is mainly due to pressures within the High Needs Block which includes

expenditure on Out of Authority placements, Specialist Post 16 Institutions, Education Health & Care plan (EHCP) Top Up payments. There is a significant amount of work being completed at both operational and strategic levels. Strategically senior education leads in the council are liaising with schools around the devolution of elements of the DSG to ensure that locally there are the right services in place to support children, improving outcomes and reducing costs. In the last 2 years the Government has recognised the position that many Local Authorities (LA) face on their High Needs Block and have increased the DSG High Need Grant to LAs. The current high needs medium term plan currently shows an overall deficit position of £20.06m at the end of 2025/26. The table below summarises the position.

Description	2022/23 £m	2023/24 £m	2024/25 £m	2025/26 £m
DSG High Needs Grant (after deductions)	41.124	43.547	45.073	46.645
High Needs Block Expenditure	46.438	45.120	45.634	46.101
In Year High Needs Block Variance	5.314	1.573	0.561	-0.544
In year Schools & Early Years Block variance	-0.465	0	0	0
Overall DSG Balance	18.475	20.048	20.609	20.065

31. Although the DSG is ring-fenced LAs with deficit balances may need to set aside general fund budget sufficient to pay off the deficit (this is currently not the case but legislation expires at the end of 2022/23 and future arrangements are being consulted on).

Reserves

32. Reserves are an important aspect of financial planning, providing one-off funding for future pressures both planned for specific purposes (earmarked reserves) and as a contingency for potential pressures and risks such as emergency events, that may have a financial impact in future years. Local Government Act 2003 requires the Chief Financial Officer (Section 151 Officer) to give assurance on the purpose and adequacy of the reserves of the Council when it is making the statutory calculations required to determine its Council Tax.
33. The Council currently holds £10.5m of uncommitted reserves for unforeseen risks and events. These reserves need to be carefully managed and applied judiciously; provided for one off emergencies rather than funding day to day services. This level of uncommitted reserves is not excessive for a Council of our size, which spends circa. £540m a year, £10.5m would only run the Council for 7 days. A risk assessment of the uncommitted reserves is carried out each financial year, when setting the budget and updating the financial plan. This is also regularly reviewed during the financial year as part of the financial monitoring process.

Next steps

34. The financial position remains volatile and uncertain over the medium-term without knowing a financial settlement beyond March 2022. Although the government committed to a 2-year settlement earlier this year, following recent Governmental changes, a 1-year settlement may be more likely. It's possible

the new government may announce an emergency budget over the next few weeks which will aid planning otherwise we will face uncertainty until the provisional settlement in December. In addition, changes to the funding regime have been mooted for some time. These include the potential impact of the anticipated Fair Funding Review (FFR), “full reset” of the Business Rates Retention scheme and understanding the full impact of the ‘Build Back Better’ plan for Health and Social Care.

35. Our strategy is still to set a balanced budget over the next 3 years, although this is becoming increasingly difficult with the significant cost and funding uncertainties.
36. Over the coming months Directors and their managers will work on savings proposals to deliver a balanced budget. We will look at a hybrid of non-recurrent & recurrent savings in 2023/24 on the basis that it may be possible to reduce spending on Children’s Social Care in future years. The approach will be informed by value for money summary financial information provided by the Local Government Association (LGA) and the council’s external auditors Grant Thornton.
37. The MTFS position will continue to be monitored closely and updated as further information is known and the financial impact of cost pressures becomes clearer during the financial year. All the assumptions and options will be considered as part of the budget setting process culminating in the budget proposals, which will be considered by Cabinet on the 15th February and Council for approval on the 27th February 2023.

Council Tax Capping & Referenda

38. Authorities are required to seek approval of their electorate in a referendum if any proposed Council Tax increase exceeds the principles set by Parliament. Full details of the Council Tax Referendum Cap and calculation will be presented as part of the Council Tax setting report to Council in February 2023.

OPTIONS CONSIDERED









39. A range of scenarios have been produced for the variable elements included in the MTFS, savings options will be developed as part of the budget setting process for 2023/24.

REASONS FOR RECOMMENDED OPTION

40. The report provides an update on the projected MTFS for 2023/24 to 2025/26.

IMPACT ON THE COUNCIL’S KEY OUTCOMES

41. The table below shows how the recommendations of this report impact on the Council’s key outcomes. As the report recommends that Cabinet note and comment on the position there are no implications on the key outcomes. The impact on the key outcomes will be reviewed as the MTFS is update through the budget process.

Great 8 Priority	Positive Overall	Mix of Positive & Negative	Trade-offs to consider – Negative overall	Neutral or No implications
 Tackling Climate Change				X
 Developing the skills to thrive in life and in work				X
 Making Doncaster the best place to do business and create good jobs				X
 Building opportunities for healthier, happier and longer lives for all				X
 Creating safer, stronger, greener and cleaner communities where everyone belongs				X
 Nurturing a child and family-friendly borough				X
 Building Transport and digital connections fit for the future				X
 Promoting the borough and its cultural, sporting, and heritage opportunities				X
Fair & Inclusive				X
<p>In taking this decision, elected members are reminded of their obligations under section 149 Equality Act 2010. This section contains the Public Sector Equality Duty (PSED) which obliges public authorities, when exercising their functions, to have 'due regard' to the need to: -</p> <p>a) Eliminate discrimination, harassment and victimisation and other conduct which the Act prohibits;</p>				

- b) advance equality of opportunity between people who share relevant protected characteristics and those who do not; and
- c) foster good relations between people who share relevant protected characteristics and those who do not.

Protected characteristics are age, gender, disability, race, sex, sexual orientation, gender reassignment, religion or belief and pregnancy and maternity. Only the first aim of the PSED set out in paragraph (a) above applies to a further protected characteristic of marriage and civil partnership.

Having due regard to advancing equality involves: -

- removing or minimising disadvantages suffered by people due to their protected characteristic;
- taking steps to meet the needs of people from protected groups where they are different to the needs of other people; and
- encouraging people from protected groups to participate in public life or in other activities where their participation is disproportionately low.

Elected members must consciously consider and have due regard to the three aims of the general equality duty when dealing with the recommendations contained within this report. The Council uses a simple due regard process to ensure due regard is considered and to support a transparent, effective process that is accountable to users and residents. Amongst others, the “due regard” will be informed by: -

1.1 Establishing the key equality issues across Doncaster (Equality Analysis) – Our Equality, Diversity and Inclusion Framework 2018-2021 has been developed alongside our financial planning process and includes a significant analysis of equality information to identify the key equality issues across Doncaster. We have used the equality information to inform our planning and saving prioritisation process. Our budget proposals seek to limit the impact of budget cuts on the most vulnerable; and

1.2 Prioritisation and Planning – Our key strategic budget themes specifically prioritise the needs of the most disadvantaged in our communities.

Any new saving proposal will be reviewed with regard to our PSED obligations.

Legal Implications [Officer Initials...SRF... Date...21.09.22]

- 42. The Council must set a balanced budget ensuring that resources are sufficient to meet its proposed spending plans. The Chief Financial Officer is required to advise the Council of the adequacy of its reserves and the robustness of estimates used in preparing its spending plans.
- 43. The Council will need to be satisfied that the MTFS set and the subsequent budget will ensure that the Authority is able to discharge its statutory duties.
- 44. The Localism Act 2011 introduced a new chapter into the Local Government Finance Act 1992, which makes provision for Council Tax referendums to be held if an authority increases its Council Tax by an amount exceeding the

principles determined by the Secretary of State. By Regulation, the Government allows Councils to raise Council Tax by a maximum amount. Any further increases would require a local referendum to be held on the increase. As set out in the body of the report that amount has not yet been set by Government and will be announced later during this financial year and the implications of that announcement will need to be considered at that point.

45. Any proposed changes to services will require specific legal advice prior to implementation, particularly in relation to the Council's Public Sector Equality Duty.

Financial Implications [Officer Initials...FT... Date...15.09.22]

46. These are contained within the body of the report.

Human Resources Implications [Officer Initials...RH... Date...22.09.22]

47. There are no immediate HR implications identified within this report, however where post reductions are identified HR advice should be sought regarding the process prior to any action being taken. HR will support services in any reduction of posts identified.

Technology Implications [Officer Initials...PW... Date...15.09.22]

48. Technology continues to be an evolving key essential enabler to support the delivery of all services and the key strategic budget themes outlined in this report. Robust and effective ICT governance arrangements will continue to be needed to ensure the delivery of the key priorities. This will be monitored and continuously reviewed via the Council's Technology Governance Board.

RISKS AND ASSUMPTIONS

49. A risk assessment of the MTFs has been undertaken in accordance with the Council's risk management strategy, which helps to minimise risk. The Council's Strategic Risk Register is reviewed and updated on a quarterly basis and each service has formally documented its key risks and the actions taken to mitigate those risks in service plans. Key risks in relation to the MTFs include: -
 - Service Demands/Additional Budget Pressures – risks that service demands continue to increase and there are greater budgetary pressures than those included in the MTFs. This is a greater risk in current times due to the high levels of inflation and increasing activity pressures. The MTFs contains £4.0m in total for 2024/25 and 2025/26 to allow for unidentified cost pressures.
 - Council Tax – an additional risk in relation to balancing the budget is that 1% council tax increase would only generate circa. £1.3m. The Council Tax system continues to be disproportionate across the country, benefitting Councils with larger tax bases. Doncaster has a relatively low council tax base due to a large proportion (87% in 2021/22) of properties being in Bands A to C. Balancing the budget gap with additional Council Tax income

is not possible and therefore other solutions are required.

- Delivery of Savings – risks in relation to the delivery of planned savings, which are increasingly more difficult to deliver.
- Monitoring Position – risks that the 2022/23 monitoring position worsens which impacts on the underlying baseline financial position moving into 2023/24.
- Third Parties – risks that might materialise as a result of third parties and suppliers ceasing trading or withdrawing from the market.
- Price Inflation – risks that inflation increases by more than the estimate built into the MTFs. This is covered in detail in the report.
- Economy – risk that a recession increases the level of default on debt and bad debt provisions have to increase and/or a higher level of debt has to be written off.
- One-off Grant Funding – risks in that expenditure does not reduce or cease in line with the one-off grants decreasing or ending over the next 2 years.
- Spending Review – risks that may materialise as a result of future funding changes i.e. reforms to Business Rates Retention and the Fair Funding Review.
- Business Rates Retention – risk that a Business Rates reset occurs in the next 3 years, which would result in a loss of funding to the council (no assumptions can currently be made about the reset and fair funding review).
- Collection Fund – risks that the income from Council tax and Business rates reduce by more than forecast in the MTFs assumptions.
- Reserves – risks that earmarked and uncommitted reserves are insufficient to support the Council during this period.

50. The MTFs will continue to be reviewed for the risks identified and fully detailed in the budget report for Cabinet and Council in February 2023.

CONSULTATION

51. This report provides an update on the latest MTFs position, appropriate consultation will be undertaken as part of the budget setting process for the 2023/24 budget, due to be considered in February 2023.

52. This report has significant implications in terms of the following: -

Procurement	X	Crime & Disorder	X
Human Resources	X	Human Rights & Equalities	X
Buildings, Land & Occupiers	X	Environment & Sustainability	X
I.C.T.	X	Capital Programme	X

BACKGROUND PAPERS

- Council Report – Revenue Budget 2022/23 – 2024/25, 28th February, 2022.
<https://doncaster.moderngov.co.uk/documents/s34671/Revenue%20Budget%20202>

[2-23.pdf](#)

- Cabinet Report – 2022-23 Quarter 1 Finance & Performance Improvement Report, 7th September, 2022.

<https://doncaster.moderngov.co.uk/documents/s37284/i6%20cab%20070922%20Q1%20Finance%20Performance%20Report%20Pack.pdf>

GLOSSARY OF ACRONYMS AND ABBREVIATIONS

ASC	Adult Social Care
CPI	Consumer Price Index
DCLT	Doncaster Culture & Leisure Trust
DDT	Doncaster Delivering Together
DSG	Dedicated Schools Grant
LCTS	Local Council Tax Support
EHCP	Education Health & Care plan
ELT	Executive Leadership Team
FFR	Fair Funding Review
LA	Local Authorities
LGA	Local Government Association
MTFS	Medium Term Financial Strategy
NLW	National Living Wage
OOA	Out of Authority placements
PSED	Public Sector Equality Duty
SEND	Special educational needs and disability
SYPT	South Yorkshire Passenger Transport Executive
UASC	Unaccompanied Asylum Seeking Children

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Ref	Director	Service	Saving Proposal	Saving Option	Total	-£6.733m	-£3.364m	-£3.353m	-£13.450m
					2022/23	2023/24	2024/25	2022/23 - 2024/25 Total	
					£'m	£'m	£'m	£'m	£'m
AHW1	AHWB	Building Better Lives	In-house Learning Disability short breaks	Investment in the Council's in-house Learning Disability short breaks provision to reduce the number of short stay placements in the independent sector by 24 per year @ £2k per week.	-0.200				-0.200
AHW2	AHWB	Building Better Lives	Reviews	Investment in reviews for people already receiving Adult Social Care support to build on strengths, improving social connections and access to local support and reducing intensity of formal care	-0.463				-0.463
AHW3	AHWB	Help People Feel Safe	Safeguarding	Investment in safeguarding practice to increase efficiency and reduce bureaucracy.			-0.042		-0.042
AHW4	AHWB	Building Better Lives	Two Carers	Use of moving and handling equipment and training to reduce the number of people who need carers to "double-up" and support personal care needs. A greater proportion of people will be safely supported by one carer which will increase dignity and independence. Expected savings equating to ongoing 416 hours per week reduction (on a total current delivery of c15,000 hours). Assumed delivery of 8 hours reduction per week every week across 2022/23, delivers part year £300k in 2022/23, with £120k addressing a prior years saving, and a further £200k in 2023/24, giving a £380k saving in total.	-0.180		-0.200		-0.380
AHW5	AHWB	Building Better Lives	S117 training	Review of process and clarity around chargeable LA disputes through fixed term investment from the Social Care Transformation reserve to resolve with savings based on ongoing costs for known cases.	-0.170				-0.170
AHW6	AHWB	Prioritise Home First	Short Term Enablement Programme (STEPS)	Increase capacity within STEPS to increase the number of people being positively supported to return home rather than to short or long-term residential care/support and reduce longer term homecare needs through more timely assessment and support.	-0.037				-0.037

Ref	Director	Service	Saving Proposal	Saving Option	2022/23	2023/24	2024/25	2022/23 - 2024/25 Total
					£'m	£'m	£'m	£'m
CSW1	DCST	Care Ladder	Care Ladder - OOA, In House Residential & Keys to Your Future	<p>22/23 - Numbers are reduced to 43 by 1st April 2022. 3 x 2 bed homes + 1 x 4 bed home + 1 x 4 16+ home all open by 1st Oct (2 x 2 bed open April 2022 (2 + 2 beds), 1 x 2 bed open June 2022 (2 beds), 1 x 4 bed open August 2022 (4 beds) & 1 4 bed 16+ open October 2022 (4 beds)). Growth of 1 per month. 4 (3 x 2 bed and 1 x 4 bed) homes have already been identified. This will reduce the reliance on OOA (Out of Authority) places and keep children closer to home, families and friends, providing longer-term benefits for the children and young people.</p> <p>22/23 & 23/24: 2 to Keys to Your Future in Dec 2021 & 2 in Jan 2021 towards OOA numbers being 43 on 1st April 2022. A further 2 in Sept 2022, 2 in Jan 2023 & 2 in April 2023. It is anticipated that the total number of young people in Keys to Your Future will be 16, although the budget assumptions are based on 14 to be prudent. There are also 4 already included in the Children in Care (CiC) 16+ placements assumptions. The Keys to your future has already identified (at Jan 2022) 3 properties ready for occupying and a further 3 potential properties subject to due diligence (out of the 8 required) which will allow us to place young people (aged 16/17) in homes that builds their independence skills as well as reducing the reliance (and cost) of either external OOA placements or in-house residential homes.</p> <p>23/24 & 24/25 - Assumption is that growth is maintained at an average of 1 additional placement every 2 months. Continuing the focus on prevention and early intervention to reduce the number of children entering care.</p> <p>It is also important to ensure there is joint working across partners and appropriate contributions agreed at the earliest opportunity where appropriate.</p> <p>Risks: Ability to recruit staff to new homes in a competitive jobs market, and potential delays in opening homes due to national fire door shortage</p> <p>Risk: Impact of Covid pandemic continues to impact on care ladder</p>	-1.966	-0.844	-0.681	-3.491
CSW2	DCST	Care Ladder	Care Ladder - Fostering	<p>IFA (Independent Fostering Agency)/In House Fostering split is 37.5% / 62.5% by March 2023, 32.5% / 67.5% by March 2024, & 27.5% / 72.5% by March 2025. This will be achieved through dedicated activities and continued focus on recruiting more in-house foster carers and retaining our current in-house foster carers. Ensuring foster carers are properly supported by a named Supervising Social Worker who will carry out visits in line with the Fostering Service's policy, which is most valued by foster carers. In addition the fostering action plan includes specific actions that will be developed and implemented to ensure the financial offer and support provided is sufficient and rewards our foster carers appropriately. Work is also being undertaken to ensure placements are appropriate, minimising the in-house fostering of younger children. Marketing initiatives and additional resources are being invested, with a new partner identified to work with the Trust on attracting more foster carers, plus funding for additional dedicated roles. There will also be specific targeting undertaken in the recruitment of in-house foster carers. It is expected that this will have a greater impact from mid 2022/23 and 2023/24 onwards due to process of registering foster carers. Continuing the work between Trust and Council communications teams, maximising on all opportunities.</p> <p>In addition, the strategy includes achieving permanence through SGOs (Special Guardianship Orders) and adoption.</p> <p>22/23 - 1 IFA & 2 In House Fostering to RAA (Regional Adoption Agency), 23/24 - 1 IFA & 3 In House Fostering to RAA, 24/25 1 IFA & 3 In House Fostering to RAA based upon benefits of RAA working, ensuring we maximise on the strategic approach and wider learning, with greater consideration of routes to early permanence.</p> <p>Risk: Impact of Covid pandemic impacts on Foster carers</p>	-0.774	-0.832	-0.681	-2.287

Ref	Director	Service	Saving Proposal	Saving Option	2022/23	2023/24	2024/25	2022/23 - 2024/25 Total
					£'m	£'m	£'m	£'m
CSW3	DCST	Care Ladder	Care Ladder - CiC 16+ placements	Potential 4 to Keys in Feb 2022 reduces current spend of £3m to £2.4m for 22/23, update on Keys to your future detailed above. A new 16+ home opening reduces the average external 16+ placements to 20 in 23/24 & beyond based upon the increased need for 16+ places. The saving also assumes that Cantley SILS (Semi Independent Living Service) continues with the same regulation status. Risk: National legislation changes to regulation of 16+ homes	-0.559	-0.200	-0.200	-0.959
CSW4	DCST	Care Ladder	Care Ladder - UASC/Staying Put/ Allowances (SGO/CAO/AA)	The direct costs incurred in relation to UASC (Unaccompanied Asylum Seeking Children) are assumed to be covered by the specific Home Office grant. However the current numbers are placing considerable additional pressures on the current establishment, therefore in order to continue to meet our statutory requirements additional staffing is required. This will continue to be reviewed in accordance with the additional activities and reduced where appropriate. Risk: UASCs take up places within In-house homes meaning OOA (Out of Authority) numbers do not reduce as predicted Relationships and discussions with Department for Work & Pensions (DWP) have and are taking place to ensure correct funding accessed for Staying Put Housing benefit, resulting in £50k savings per year. SGO (Special Guardianship Order)/CAO (Child Arrangement Order) growth of 30 in 22/23 & 23/24 based upon permanence work and reducing IFA's (Independent Fostering Agency placements), as detailed above. Adoption Allowances full year effect of savings achieved in 22/23 based upon reviews already undertaken and new policy now in place	0.067	0.253	0.130	0.450
CSW5	DCST	Staff	Agency Social Workers (SW)	2021/22 additional 3 Agency Social Workers (£200k) expected to reduce to 2 then 0 22/23 £140k, 23/24 -£140k. Reduced Social Worker agency costs via newly qualified Social Workers (ASYE's: Assessed and Supported Year in Employment) growth / retention. 22/23 -£240k, 23/24 -£102k, 24/25 £-51k. The Trust will continue with the Social Worker Academy and pay supplement (for some Social Worker roles) that has seen a c. 2/3 reduction in Social Workers leaving the Trust and attracted 18 to its academy model during 2021/22. It is anticipated that the number of agency Social Workers will reduce to under 10, from a high of c. 40, making significant financial savings and creating better stability for children and teams. The caseload policy will continue to be used to inform the deployment of Social Workers to teams and when we can safely release agency Social Workers. Risk: Impact of Covid pandemic will continue to impact on workloads will require additional Social Workers	-0.100	-0.242	-0.051	-0.393
CSW6	DCST	Staff	Business Support	Additional admin due to CiC (Children in Care) full year effect next year and then removed as CiC numbers are expected to once again reduce. Prior to the Covid pandemic the CiC numbers reduced from 593 in September to 506 March 2020, numbers have since increased to 580 in September 2021. The Trust is working on both reducing referrals into the Trust, as well initiatives to move children out of care via permanence work and the resultant plan is to reduce CiC numbers to pre-pandemic levels. VFM (Value for money) review to be undertaken on the investment to inform future ways of working.	0.150	-0.150	-0.042	-0.042
CSW7	DCST	Staff	General efficiencies	General efficiencies / Vfm (Value for Money): salary sacrifice; pool car, taxis, mobiles, printing; increased income generation, Section 17 Business Development to support income generation of c. £300k 22/23 £50k relating to innovative solutions that can be provided to other children's services (and others) relating to EPIC, Domestic Abuse training and Virtual Reality offer/training Risk: Market does not take-up new offers (linked or not linked to Covid pandemic)	-0.058	-0.213	-0.188	-0.459

Ref	Director	Service	Saving Proposal	Saving Option	2022/23	2023/24	2024/25	2022/23 - 2024/25 Total
					£'m	£'m	£'m	£'m
CSW8	DCST	Staff	Area Child protection Teams	<p>As detailed above, the 21/22 £100k saving has been delayed due to CiC (Children in Care) numbers increasing during the Covid pandemic period and isn't expected to deliver until 23/24. Efficiencies created by teams due to increased confidence in practice, and the changing nature of the information and support needed by teams who have become more self-managing. Embed new IT system during 2022/23. 22/23 £100k, 23/24 -£100k, 24/25 -£55k</p> <p>There is additional one-off funding to enable DCST to have manageable caseloads, whereby social work can flourish, practice can be delivered to a high standard, and managers can have the space and oversight needed to ensure social work support and case progression - ACPS (Area Child Protection Service) Team restructure one-off funding 22/23 £250k, 23/24 -£250k and ACPS Team restructure impact on CiC numbers (reduce 4 agency) reducing to pre-pandemic levels of c. 500-520 - 22/23 -£35k, 23/24-£140k, 24/25 -£105k</p> <p>Social Work Assistant reduction 22/23 -£28k, 23/24 -£28k based upon the need to have higher level skills (Social Workers) in supporting children with more complex lives</p> <p>Risk: Impact of Covid pandemic will continue to impact on workloads will require additional Social Workers</p> <p>Fostering efficiencies 23/24 -£50k to ensure that children can be placed quickly and efficiently with foster carers</p>	0.287	-0.568	-0.160	-0.441
LOW1	LOSC	Transport	Transport policy savings	<p>Transport policy changes include:</p> <ul style="list-style-type: none"> -To remove zero fare bus passes to some pupils who have expressed a preference for a school other than their catchment, nearest available or allocated school. -To remove zero fare bus passes to pupils move address within the Doncaster Area during years 10 and 11. -To ask parents/carers of students with SEND to pay a subsidy for Post 16-19 transport if they are provided with taxi/minibus/accessible transport from home to school or college. To be phased in for all new Post 16 students with effect from September 2023. removal of zero fare <p>Assumes Policy implementation by 31st May 2022 with savings to be achieved from September 2022 and September 2023, subject to separate key decision being approved.</p>	-0.009	-0.023	-0.036	-0.068
LOW2	LOSC	Transport	Transport policy savings	<p>A further potential saving may be realised on Post 16 Transport if students/families opt out rather than pay the contribution for taxi/minibus transport, reducing the number of students supported in this way. This could potentially be 20-30% based on information from other authorities that have put this in place, a prudent estimate for this saving is included at 10% of all current post 16 routes.</p>	-0.019	-0.020	-0.019	-0.058
LOW4	LOSC	CAST theatre	CAST subsidy	<p>Reduce the CAST subsidy post pandemic starting with a 1/5th reduction in years 23/24 and 24/25, with further work to determine what is possible starting from 22/23 regards potential match funding with CAST and also in the longer term any requirement around Arts Council funding. Current budget is £365k, assumed £73k cut in 23/24 and £73k in 24/25. The amount may vary subject to discussions on sustainability/market conditions etc.</p>		-0.073	-0.073	-0.146
LOW5	LOSC	Strategic Commissioning & Transformation	Post regrade	<p>Savings anticipated in relation to the regrade of a post, no impact on service delivery.</p>	-0.017			-0.017
LOW8	LOSC	Education Psychology	Vacancy target	<p>Introduce target to reflect hard to appoint posts - 5% of total staff budget (£1m) assumed.</p>	-0.050			-0.050

Ref	Director	Service	Saving Proposal	Saving Option	2022/23	2023/24	2024/25	2022/23 - 2024/25 Total
					£'m	£'m	£'m	£'m
LOW10	LOSC	Business Support	Staffing efficiencies	Planned reduction to capacity requirement for Business Support through mini review of team and cultural change, potentially linking with transformation work and efficiencies with partners and support needs of directorate. Saving shown is 10% of £700k net service budget with current vacancies to be reviewed by service as part of review.		-0.035	-0.035	-0.070
EEX4	EE	Waste & Recycling	Trade Waste	Increase trade waste customer base and introduce incentives to attract new custom and to cover cost of providing the service. The savings profile reflects the net position after taking into consideration the additional costs associated with growing the service. Risk - Economic downturn/covid recovery has impacted on trade customers. The market place is currently quite unstable, work is required to understand what types of businesses are in Doncaster and changes required to how the Council approves fees & charges to ensure our charges can be altered on a sliding scale to compete with the market place.	0.035	-0.040	-0.055	-0.060
EEX5	EE	Waste & Recycling	Waste & Recycling - Reduction in additional cost of Covid	The saving offsets previous pressure identified by the service. The 2021/22 budget setting process allocated additional £1.040m on going budget to the waste and recycling service to fund the continuing burden of the covid pandemic on the service (£0.210m was allocated to support the on-going income expected from the reduction in trade waste customers and £0.830m was allocated to support the increased cost of residential collections and need to operate additional vehicles and crews plus the associated additional cost of waste disposal due to increase in tonnages). Risks - The cost of covid doesn't improve as assumed. The impact of HGV drivers continues. Covid impacts further on the trade waste income.	-0.320	-0.270		-0.590
EEX8	EE	Regulation and Enforcement	Airport inspections	Based on the current 21/22 projections for airport inspections, the income being received from airport food inspections is higher than the budget. The income received has been higher for the last couple of years but hasn't been realigned due to the expectation that changes due to Brexit will impact on airport inspections. On the basis there has been no change announced at present the proposal is to increase the income budget to reflect the average levels of income received in 20/21, the additional cost of delivering these inspections will also need to be budgeted for accordingly. The service are expecting a change in the legislation around food import inspections due to Brexit, therefore the increased surplus is only being put forward for 22/23 and should be reviewed again for the 23/24 budget setting process, if no change has still been implemented the budget should be reviewed again. Risk: As more airports become active again post covid the income could reduce if flight numbers reduce as they divert to other airports within the country. Brexit changes may come into force in 22/23 which affect import inspections.	-0.015	0.015		
EEX10	EE	Facilities Management	Running costs after demolition	Funding to demolish Copley House has been secured from the Levelling Up fund. Once the building is sold/demolished the associated building budgets will not be required. The building is due to be marketed for sale in Q4 21/22 and demolition costs may not be required dependant on the nature of bids received. Suggest longstop of end Q3 22/23 and if no progress on a sale / development then buildings are demolished.			-0.027	-0.027
EEX11	EE	Facilities Management	Running costs after demolition	Funding to demolish the Central Library has been secured from the Levelling Up fund. Once the building is sold/demolished the associated building budgets will not be required. The building is due to be marketed for sale in Q4 21/22 and demolition costs may not be required dependant on the nature of bids received. Suggest longstop of end Q3 22/23 and if no progress on a sale / development then buildings are demolished. May impact on full year savings for 23/24. Note building remains in use by Heritage (Library) services with expected use to continue to end of Q4 21/22.			-0.117	-0.117

Ref	Director	Service	Saving Proposal	Saving Option	2022/23	2023/24	2024/25	2022/23 - 2024/25 Total
					£'m	£'m	£'m	£'m
CWX1	CW	Council-wide	Your ways of Working/ Assets	Progressing 'Your ways of working', utilising the new ways of operating and blended approach to working. This in turn will lead to a rationalisation of our assets, undertaking a structured approach to understand our core assets and those that are peripheral/not required: Phase 1 - Mary Woollett, St Leger Court and St Leger House has identified maximum saving based on running budgets (only) of £588k, this will be further reviewed and specific financial implications confirmed. Phase 2 – Progressing wider across borough wide assets in line with the overall core principles, continuing to support the localities model. Full details to be provided including taking into account the economic impact, where possible.		-0.294	-0.294	-0.588
CWX2	CW	Council-wide	Closer working with Partners	Undertaking focused discussions with partners with a view to integrating common functions into the Council and achieving closer working and efficiencies. Initially focusing on one of our cross cutting priorities of nurturing a child & family-friendly borough, ensuring that there is strategic grip and that our children and young people thrive. (High-level estimate included based on £4m budget for Corporate Resources and support functions, part year 22/23 specific posts potential immediately available).	-0.200	-0.200	-0.400	-0.800
CWX12	CW	Pensions	Pension - former employees	A reduction in pensions paid to former employees. The number of former employees falls every year. This saving is in addition to the savings approved in the 21/22 budget. The budget in 2021/22 is £5.3m.	-0.259		-0.150	-0.409
CWX13	CW	Pensions	Pension pre-payment	Paying pension contributions to South Yorkshire Pensions Authority (SYPA) in advance enables SYPA to make invest the money and make a return. The return is passed back to the Council as a discount which is greater than the interest cost borne by the Council.	-0.300	0.300		
CWX14	CW	Treasury Management	Interest payments	Savings through reduced interest on debt as a result of delaying taking out debt and lower interest rates. How and when the Council borrows money has been reviewed taking into account existing debt, new borrowing for the capital programme, forecast interest rates, and the level of internal borrowing made possible using cash backed reserves and balances. The result is savings can be made in the short-term mainly as a result of being able to delay taking out new debt and replacing existing debt because of the large cash balances currently held. These balances will reduce so the saving can't be sustained into the medium-term. Interest rates are currently low but are assumed to rise slowly over the medium-term.	-0.956	0.605	-0.124	-0.475
CWX15	CW	Cross cutting	Fees & Charges	Increase in income from fees and charges based on a 3% increase with exceptions and new fees discussed elsewhere in the report.	-0.290	-0.100	-0.100	-0.490
CRX1	CR	All	Various efficiencies	General efficiencies to be delivered including returning storage contract in-house, implementing the new lone worker system and electronic system for reporting vehicle defects, contract savings, rationalisation of multi-functional devices and mobile phones.	-0.163	-0.141		-0.304
CRX2	CR	Finance	Post Reductions	Post reductions to be delivered through improved working practices and better use of technology across the service.		-0.050	-0.050	-0.100
CRX3	CR	Legal	Income	Increasing income budgets to reflect current levels of income for registrars, land charges and property in line with current trends - charges set nationally and already over achieving. Also increasing income target for information governance and litigation from schools / St. Leger Homes also in line with current trends.	-0.082			-0.082
CRX4	CR	CD&IT	Revenues & Benefits	Reduction in posts - reliant on implementation of new technology.	-0.085			-0.085