
Executive Decision- Revenue Budget Monitoring April-June 2025/26

Overview Select Committee

Decision to be taken by: City Mayor

Date of decision: 8 October 2025

Lead director/ officer: Amy Oliver, Director of Finance

Useful information

- Ward(s) affected: All
- Report author: Karen Linnett
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- Report version number: 1

1. Summary

This report provides an early forecast for the 2025/26 financial year, showing a forecast spend of £431.0m against the current approved budget of £437.5m. This variance reflects effective cost management and additional income across several service areas, partially offsetting ongoing financial pressures.

We are continuing to see cost pressures across the Council particularly in relation to Homelessness with them forecasting to use £3m of the contingency set aside for this year. However, we must remember this cost was forecast to have been £20m higher if it had not been for the significant investment in temporary accommodation.

Social care continues to have difficulties in filling posts across the Division and this leading to most of their forecast spend below budget.

Overall, the corporate budgets are forecasting a £1.7m underspend against budget. This is due to homelessness forecasting not to require £3m of their £6m contingency budget and additional one-off grants not known at budget setting. This is offset by a continued pressure within Housing Benefits, where the subsidy for this in supported accommodation is not sufficient to meet the costs, this is anticipated to be £2m above the budget this year.

The budget strategy agreed at Council in February 2025 set savings targets for Divisions. Appendix D notes the management action that has been taken resulting in savings towards the target. To date a total of £15m of the £23m target by 2027/28 has been achieved. The in-year savings target was £12.3m of which £8.7m has been achieved to date.

The cumulative deficit on Dedicated Schools Grant (DSG) continues to grow and is forecast to be £43.1m by March 2026. A time-limited “statutory override” extended to 2027/28 means this does not currently impact the resources available for other services.

2. Recommended actions/decision

2.1 The Executive is recommended to:

- Note the forecast outturn position detailed in the report.

- Approve the use of £2.2m of HRA reserves for repair and maintenance work and deliver on the requirements coming out of the recent inspection by the Regulator of Social Housing (para 10.6).
- Note the savings to be achieved by Officers to achieve their budget savings target in appendix D

2.2 The OSC is recommended to consider the overall position presented within this report and make any observations it sees fit.

3. Scrutiny / stakeholder engagement

N/A

4. Background and options with supporting evidence

The General Fund budget set for the financial year is £438.6m, before the use of managed reserves. Following savings identified since the budget was set, this has been updated to £437.5m

Appendix A summarises the original budget, current budget and anticipated spending in 2025/26.

Appendix B provides more detailed commentary on the forecast position for each area of the Council's operations.

Appendix C summarises the latest forecasts for managed reserves.

Appendix D summarises the savings to be achieved to support the budget strategy.

5. Financial, legal, equalities, climate emergency and other implications

5.1 Financial implications

This report is solely concerned with financial issues.

Signed: Amy Oliver

Dated: 14th August 2025

5.2 Legal implications

There are no direct legal implications arising from the recommendations of this report.

Signed: Kamal Adatia – City Barrister

Dated: 18 August 2025

5.3 Equalities implications

Under the Equality Act 2010, public authorities have statutory duties, including the Public Sector Equality Duty (PSED) which means that, in carrying out their functions they have to pay due regard to the need to eliminate unlawful discrimination, harassment and victimisation, to advance equality of opportunity between people who share a protected characteristic and those who don't and to foster good relations between people who share a protected characteristic and those who don't. The report provides an early forecast for the 2025/26 financial year.

It is important to note that currently no policy changes have been proposed but the possibility remains that the Council may need to consider changes to existing services going forward. If this is the case, the Council's equality impact assessment process should be used to evaluate the potential equalities impact of any proposed changes. The aforementioned cost pressures and ongoing identified savings should take into account equality considerations.

Protected characteristics under the Equality Act 2010 are age, disability, gender reassignment, pregnancy and maternity, race, religion or belief, sex, sexual orientation. There are no direct equality implications arising out of this budget monitoring report.

Signed: Equalities Officer, Surinder Singh, Ext 37 4148

Dated: 5 August 2025

5.4 Climate Emergency implications

There are no climate emergency implications directly associated with this report, as it is a budget monitoring report.

However, where proposals are brought forward to make additional savings required, any climate emergency implications should be considered and addressed while proposals are being developed and should be identified in the appropriate decision reports at the time. The Sustainability service may be able to help departments with assessing implications as part of the evaluation of proposals ahead of report preparation.

Where any necessary capital funding can be identified or secured, the potential role of invest-to-save energy efficiency and renewable energy projects in helping to address revenue budget pressures while also reducing carbon emissions is also worth noting.

Signed: Phil Ball, Sustainability Officer, Ext 372246

Dated: 26th August 2025

5.5 Other implications (You will need to have considered other implications in preparing this report. Please indicate which ones apply?)

No other implications are noted as this is a budget monitoring report, and therefore no policy changes are proposed.

6. Background information and other papers:

Report to Council on 19 February 2025 on the General Fund Revenue budget 2025/26.

Revenue Outturn Report presented to OSC on 09 July 2025

7. Summary of appendices:

Appendix A – Period 3 (April-June) Budget Monitoring Summary.

Appendix B – Divisional Narrative – Explanation of Variances.

Appendix C – Updated reserves position.

Appendix D - Savings achieved to support the 2025/26 budget strategy.

8. Is this a private report (If so, please indicate the reasons and state why it is not in the public interest to be dealt with publicly)?

No

9. Is this a “key decision”? If so, why?

Yes – a recommendation of over £1m of one-off expenditure is included as part of the report.

Revenue Budget at Period 3 (April – June) 2025-26

Table A

2025-2026	Original Budget £000's	Current Budget £000's	Forecast £000's	Variance £000's	Variance %
Financial Services	10,783.5	10,516.8	10,516.8	0.0	0.00%
Information Services	11,432.3	11,133.4	11,133.4	0.0	0.00%
Corporate Services	9,044.2	9,376.9	8,229.1	(1,147.8)	-12.24%
Legal Services	6,094.8	6,119.8	6,264.7	144.9	2.37%
Corporate Resources & Support	37,354.8	37,146.9	36,144.0	(1,002.9)	-2.70%
Planning, Development & Transportation	14,765.3	14,350.1	14,188.8	(161.3)	-1.12%
Tourism Culture & Inward Investment	3,232.0	3,248.2	3,248.2	0.0	0.00%
Neighbourhood & Environmental Services	41,694.5	41,694.5	42,222.1	527.6	1.27%
Estates & Building Services	3,964.6	4,371.5	4,505.0	133.5	3.05%
Departmental Overheads	590.4	590.4	590.4	0.0	0.00%
Housing Services	20,533.3	23,533.3	23,643.1	109.8	0.47%
City Development & Neighbourhoods	84,780.1	87,788.0	88,397.6	609.6	0.69%
Adult Social Care & Safeguarding	209,673.2	209,299.8	208,250.8	(1,049.0)	-0.50%
Adult Social Care & Commissioning	(30,713.4)	(31,232.3)	(31,490.6)	(258.3)	0.83%
Sub-Total Adult Social Care	178,959.8	178,067.5	176,760.2	(1,307.3)	-0.73%
Strategic Commissioning & Business Support	3,114.5	1,998.6	1,864.3	(134.3)	-6.72%
Learning Services	23,328.8	23,070.5	22,189.2	(881.3)	-3.82%
Children, Young People & Families	93,180.1	93,183.0	91,148.0	(2,035.0)	-2.18%
Departmental Resources	960.3	1,108.9	1,113.5	4.6	0.41%
Sub-Total Education & Children's Services	120,583.7	119,361.0	116,315.0	(3,046.0)	-2.55%
Total Social Care & Education	299,543.5	297,428.5	293,075.2	(4,353.3)	-1.46%
Public Health	23,448.5	25,377.2	25,377.2	0.0	0.00%
Total Operational	445,126.9	447,740.6	442,994.0	(4,746.6)	-1.06%
Corporate Budgets	7,661.2	8,836.2	10,183.7	1,347.5	15.25%
Capital Financing	6,219.0	6,219.0	6,201.0	(18.0)	-0.29%
Contingencies budget	10,000.0	7,000.0	4,000.0	(3,000.0)	-42.86%
Total Corporate & Capital Financing	23,880.2	22,055.2	20,384.7	(1,670.5)	-7.57%
Public Health Grant	(30,402.3)	(32,331.0)	(32,331.0)	0.0	0.00%
TOTAL GENERAL FUND	438,604.8	437,464.8	431,047.7	(6,417.1)	-1.47%

1.1 Changes since the original budget are summarised in the table below:

	Total General Fund £000's
Original budget	438,605
Savings approved - Outturn 2024/25	(1,140)
Latest budget	437,465

1.2 The original budgets split between employees, running costs and income are available at: [Budget summaries](#)

Divisional Narrative – Explanation of Variances

Corporate Resources and Support (Chief Operating Officer: Alison Greenhill)

Corporate Resources Department is forecasting to spend £36.1m, £1m below the budget.

1. Finance (Director – Amy Oliver)

1.1. The Financial Services Division is forecasting to spend £10.5m, as per the budget.

2. Corporate Services (Director - Andrew Shilliam)

2.1. Taken together corporate services are forecasting to spend £19.4m, which is £1.1m below the budget, after the planned use of reserves within IT. The HR service is forecasting a £0.7m underspend, resulting from vacancies across various areas together with additional traded income. There is a further underspend of £0.4m across the division from staffing vacancies. The underspend is part of a planned approach to meeting their future year savings targets.

3. Legal, Coronial and Registrars, Members and Democratic Services (City Barrister – Kamal Adatia)

3.1. Legal Coronial and registrar services are forecasting to spend £6.2m an overspend of £0.1m compared to the budget. The overspend solely relates to legal services, with agency staff currently being utilised to cover vacancies and retain a high level of service. Recruitment options are being explored.

3.2. Coronial and registrar services are forecasting to remain in budget after £0.2m of support from corporate budgets as per previous years.

City Development and Neighbourhoods (Strategic Director – Richard Sword)

The department is forecasting to spend £88.4m, some £0.6m above budget, after the use of £3m corporate provision towards homelessness costs. The position for each division is as follows:

4. Planning, Development & Transportation (Director – Andrew Smith)

- 4.1. The division is forecasting to spend £14.2m resulting in an underspend for the year of £0.2m.
- 4.2. Concessionary fares' reimbursement to bus operators is forecast to be £0.6m under budget. However, this shows a continuing pattern of higher concessionary fares costs across recent years, where the underspend has been decreasing year-on-year.
- 4.3. There is a forecast overspend of £0.4m on Park and Ride services, although new contractual arrangements for the operation of the service will be in place from August 2025, and this is predicted to lead to reduced operating costs in future years. Additional BSIP (Bus Service Improvement Plan) grant funding of over £1.3m has been received which will cover the Park & Ride pressure in the current year and contribute towards an underspend of £0.2m on supported bus services.
- 4.4. A cost pressure of £0.1m relates to operating the city centre Pedestrian Priority Zone. This relates to increased maintenance costs of rising bollards.
- 4.5. The Planning Service is forecasting a net overspend of over £0.7m, mostly due to a continuing shortfall of planning fee income. Despite national development market conditions showing signs of improvement as a result of greenfield land policy being relaxed, this is not expected to have the same benefits in constrained cities with the challenges which come from brownfield sites.
- 4.6. Other notable variances include underspends in Lighting and City Highways operations, with a combined surplus expected of £0.3m, reflecting a high predicted level of programmed work, resulting in increased recharges.
- 4.7. The division has overachieved on their planned savings of £0.3m and this is being utilised to offset the pressures above.

5. Tourism, Culture & Inward Investment (Director – Peter Chandler)

- 5.1. The division is forecasting to spend £3.2m resulting in a breakeven position by year end.

6. Neighbourhood & Environmental Services (Director – Sean Atterbury)

- 6.1. The division is forecasting to spend £42.2m, resulting in a £0.5m overspend by year end.
- 6.2. Regulatory services are forecast to overspend by £0.3m, partly due to shortages in staffing reducing the generation of building control income. However, fees are being increased and there is an aim to increase current market share to gradually mitigate the issue.
- 6.3. Parks and Open Spaces is anticipated to overspend by £0.2m. Of this, £0.1m relates to bereavement services due to essential repairs being required at Gilroes Crematorium. There are other small overspends across the service amounting to £0.1m, relating to works being required within trees & woodlands and a park building currently being empty which is attracting increased rates.
- 6.4. Leisure Centres are currently set to generate a surplus of £0.4m due to increased fees and charges across various activities. This is offsetting a £0.2m overspend within Sportivate, relating to works at Aylestone Leisure Centre for upgraded toilets and a new entrance system, fencing at Humberstone Park and a new website for Active Leicester.
- 6.5. There are small overspends in the wider division, amounting to £0.2m. £0.1m relates to staffing overspends in Standards & Development as well as an overspend of £0.1 million in Community Safety, arising from contract price increases for neighbourhood CCTV.

7. Estates & Building Services (Director - Matt Wallace)

- 7.1. The division is forecasting to spend £4.5m, resulting in a £0.1m overspend by year end
- 7.2. The budget for 2025/26 includes the delivery of £2.3m of savings within the division. Whilst continued work takes place to achieve these, they will not deliver in full within the current year, creating a £0.4m pressure. However, there are vacancies in the Capital Projects Team of £0.2m which will partially offset this. Other one-off savings are being explored to bridge this, and £0.1m of vacancies accumulated across the wider division will also help to partially offset the pressure in the current year.

8. Departmental Overheads

- 8.1. This area holds budgets for added years' pension costs and departmental salaries. This is forecast to break even.

9. Housing General Fund (Director – Chris Burgin)

- 9.1. The division is forecasting to spend £23.6m, which is an anticipated £0.1m overspend by the end of the financial year.
- 9.2. As previously reported, increased costs of provision for homeless households are a national issue. The increased presentations of homelessness cases in the city continues to put significant demand on the service. Grant funding and housing benefit continue to be insufficient to cover the rising costs of temporary accommodation. With the planned additional use of £3m in corporate provision, homelessness services are set to live within their budgets, showing the success in the mitigating measures implemented so far.
- 9.3. It is estimated that the overspend would have been around £20m without any mitigating action. Frequent reviews of this area are being undertaken, and further work is continuing to find longer-term solutions to this nationally recognised issue.
- 9.4. Wider in the division, there is an overspend in fleet services of £0.1m mainly relating to the use of agency staff whilst recruitment continues.

10. Housing Revenue Account (Director – Chris Burgin)

- 10.1. The Housing Revenue Account (HRA) is a ring-fenced income and expenditure account relating to the management and maintenance of the Council's housing stock. The HRA is forecast to overspend by £0.8m for the year. Revenue is also used for capital spending, and this is reported separately within the capital monitoring report
- 10.2. Income from core rent and service charges is expected to exceed the budget by £0.9m from higher levels of affordable rents and service charges. This offsets £0.2m of rental loss at the Bridlespur flats during their refurbishment.
- 10.3. The HRA incurs the cost of interest on its debt and receives income from interest on the cash balances which it holds. Interest payable by the HRA on its borrowing is forecast to be below budget by £1.2m due to a reduction in short-term interest rates, alongside lower levels of predicted HRA debt. This will offset a £0.3m shortfall in investment interest due to the reduced rates generating less interest on the HRA's cash balances.
- 10.4. The Repairs and Maintenance service is forecast to overspend by £3m. Whilst there are vacant posts generating underspends of £0.6m, this is more than offset by a £1.3m overspend on external contractors. This relates to increased works as a result of legislation changes for electrical regulations and compliance with updates to Awaab's Law. There have been continued disrepair claims and associated costs driven by law firms before the introduction of fixed recoverable costs, creating a pressure of £1.5m, much of which relates to disrepair works

being allocated to contractors. Running costs are set to be above budget by £0.6m, predominantly due to the utilities costs, with other pressures relating to waste disposal and continuing repairs at the metalwork shop. There is also a small pressure of £0.2m relating to various overspends in the division, including in stores and due to a small under-recovery of income.

10.5. Management and Landlord Services are expected to underspend by 0.6m, mainly attributable to staffing vacancies across various administrative and support teams.

10.6. A decision is requested as part of this report to allocate £2.2m of HRA general reserves towards the work recommended by the Regulator of Social Housing following its recent inspection. This is over and above the additional costs identified at section 10.4. This includes investment in to enhancing Tenant Engagement opportunities, more regular communication to tenants including a review of the Housing website. There will also be ongoing investment to speed up repairs and maintenance and further strengthen the work we do on reports of damp and mould alongside the work being done on a programme of EICR's (Electrical Installation Condition reports) and HHSRS (Housing Healthy Safety Rating System) inspections across the whole Housing stock.

Adult Social Care (Strategic Director – Laurence Jones)

11. Adult Social Care (Service Directors – Ruth Lake & Kate Galoppi)

11.1. Adult Social Care is forecasting to spend £176.7m against a net budget of £178m, resulting in a forecast of £1.3m below budget, this equates to 0.73% of the budget.

11.2. Approximately £0.9m of this underspend can be attributed to staff vacancies. Whilst most vacancies are planned to be filled during the year, this will only have a part year effect resulting in an underspend. There continues to be difficulties in recruiting social worker posts, although currently some of these vacancies are being covered by agency staff.

11.3. The remainder is attributable to additional health income supporting joint funded packages of care of £0.4m. The 2025/26 Revenue Budget included £1.2m as an unallocated saving that has now been included within Adult Social Care for additional income. We are forecasting that we will achieve this additional £1.2m income and a further £0.4m on top.

11.4. Forecasting for care packages is complex and takes into account inflationary and demographic pressures. Costs can fluctuate due to changes in the type of care needed or due to the numbers of people being cared for. However, Adult Social Care is forecasting to use all its £233m gross package budget.

11.5. Alongside the underspend reported above, Adult Social Care is continuing to focus on reducing growth in the costs of care, managing growth in demand, improving efficiency and working closely with partners. Operationally the service is committed to better management of the commissioning cycle and improved social work practice.

11.6. Following the recent CQC report there is an action plan being implemented that will focus on the areas for improvement. Relevant cost implications will be included in future reports.

Education and Children's Services (Strategic Director – Laurence Jones)

12. Education and Children's Services (Service Directors – Damian Elcock and Sophie Maltby)

12.1. The department is forecasting an underspend of £3.0m on a budget of £119.4m which equates to 2.55%. The principal areas of underspend relate to vacancies across the department and reduced costs on SEND home to school transport.

12.2. £2.2m of the underspend is due to staffing vacancies across the department. Some posts like social workers and educational psychologists have proven difficult to recruit to due to the competitive market, and admin posts have been left vacant pending the children's centres review. Vacancies have created significant work pressures, but action has been taken where possible to review structures and recruit.

12.3. The SEND home to school transport is forecast to underspend by £0.8m. This is due to securing reduced prices from the taxi companies following dynamic purchasing tender last year and growth in numbers of children supported not being as high as expected following the new post-16 SEND transport policy approved in May.

12.4. Placement costs for looked after children continue to increase year on year. A lot of work is being done to reduce average placement costs but there are a small number of extremely high-cost individual residential placements. The average placement cost for an internal residential placement is £5,104 per week and £5,783 week for an external residential placement. The net position is that placement costs for children are forecast to budget.

12.5. The cumulative DSG reserve deficit was £22.2m at the end of March 2025. The allocation increased by 8.14% to £88m in 2025/26, which has been applied towards inflationary increases.

12.6. In the current academic year up to June 2025, the number of new Education, Health, and Care plans (EHCPs) agreed for statutory assessment was 488 which is on track to be a reduction on the previous year's total. With effectively zero

real terms funding growth, the in-year deficit grows significantly as the full cohort increases. The service has put in place a range of strategies to mitigate the cost impact of the growth in demand for and complexity of SEND support as part of the HNB Management Recovery Plan and Transformation Project. Leicester is also part of the DfE's SEND and alternative provision change programme, alongside Leicestershire and Rutland for the East Midlands region. Even with mitigations it remains a significant challenge to meet increasing demand. The forecast for the current year is an overspend of £20.9m, which brings the cumulative deficit on 31 March 2026 to £43.1m.

- 12.7. Due to a special Government “override” we are able to maintain the DSG cumulative deficit as a negative balance (normally, we would be expected to write it off against our other reserves). The Government has extended the Statutory Override until the end of 2027/28 and planning to provide additional details on SEND deficits as part of the local government finance settlement at the back end of this calendar year.

Public Health (Director – Rob Howard)

13. Public Health

- 13.1. The Public Health Service is forecasting a break-even position.
- 13.2. The Public Health Grant for 2025/26 is £32.3m, which is an increase of £1.9m compared to last year. The grant remains ringfenced for use on the Council's statutory public health duties set out in the NHS Act 2006, with the uplift being mainly for Agenda for Change (NHS pay settlements) contract pressures, increased national insurance contributions and supervised toothbrushing. The grant is expected to be fully utilised in 2025/26.
- 13.3. Public Health expect to receive £6m of additional government grants in 2025/26, similar to last year, to allow further investment in specific services including Substance Misuse, Stop Smoking and 0-19 Children's services.

Corporate Items & Reserves

14. Corporate Items

- 14.1. The corporate budgets cover the Council's capital financing costs, items such as audit fees, bank charges, contingencies and levies. This budget is currently forecasting an underspend of £1.7m.
- 14.2. As in recent years, a net shortfall on Housing Benefit subsidy is expected, relating to supported accommodation where rents can be significantly higher than the maximum amount of subsidy paid by the government. The issue has

been increasing in recent years and is not unique to Leicester. The subsidy loss for the first quarter was £0.78m, offset by an expected surplus on recovery of overpayments; if this trend continues the full year loss will be around £2m

- 14.3. The budget for capital financing represents the cost of interest and debt repayment for capital spend, less the interest received on balances held by the council. The majority of our borrowing is at fixed rates, and unlike the HRA, short-term interest rate variations have only a minor impact. At P3, the economic conditions and capital programme have not caused any changes to the original budget; as a result, the capital financing forecast remains as per the current budget.
- 14.4. The council has allocated £0.75m to fund discretionary (hardship) relief for council taxpayers outside the main CTSS. This support is now being funded from government grant received via the Household Support Fund, so this budget is not required.
- 14.5. The budget contained provision for a 3% pay award. An offer of 3.2% on all pay points has been made by the local government employers. This implies an additional £0.7m cost. The forecast also includes a £0.2m expected overspend on coroners' costs (see para. 2.3). This has been agreed at the beginning of August and budgets will be updated for the period 6 monitoring.
- 14.6. At the time of setting the budget, some funding allocations had not been confirmed, and the budget was based on estimates. Final allocations have now been received for:
- Extended Producer Responsibility for waste packaging – an additional £0.3m compared to the budget
 - Grant funding towards the cost of employers' NI increases – an increase of £0.7m compared to the budget (although this still falls short of our actual costs incurred)
- 14.7 Contingencies are held corporately to manage any unexpected cost pressures in the year. These include a £6m contingency budget for the cost of providing services to homeless households, which have increased sharply in recent years. Following work to mitigate these pressures, it is estimated that £3m of this provision will not be required in the current year. This report assumes that all other contingency budgets will be required in full.

Reserves Position

- 1.1 When the 2025/26 budget was set, an estimated £169.8m was available to support the budget strategy. In the 2024/25 outturn reported to committee in July, additional savings and reserves transfers had increased the amount available to £193.8m. The variances included in this report have updated the position as shown below:

	£m	£m
Resources available 1 April 2025		193.8
Required for 2025/26 budget:		
As set (February 2025)	30.1	
Savings identified	(1.1)	
		(29.0)
Underspend as forecast in this report		6.4
Balance to support 2026/27 & future budgets		171.2

- 1.2 The forecast balance available has improved by almost £40m since the budget was set, which increases the resources available to support future years' budgets. The whole budget position, including reserves, will be reviewed in time for the budget for 2026/27.

Savings Identified

- 1.1 As members are aware, when we set the budget for 2025/26 there were savings targets set for Divisions. Since setting the budget Directors have been working on actions they can take to achieve the savings. This report identifies where Directors have been able to take actions to achieve their savings.
- 1.2 The table below provides detail on savings achieved towards the savings targets approved at Council in February 2025.

Description	2025/26 £000	2026/27 £000	2027/28 £000
Savings Decision Previously Noted in Outturn Report	5,854	8,989	9,471
<u>Estates & Building Services</u>			
Business Performance & Sustainability organisational review	145	145	145
Operational cleaning organisational review	100	100	100
Capitalisation of staffing costs	60	60	60
Increase in rebate from energy provider	100	100	100
Removal of surplus building running costs budget	50	50	50
EBS Subtotal	455	455	455
<u>Corporate Services</u>			
Deletion of vacant posts across the division	400	400	400
CS Subtotal	400	400	400
<u>Neighbourhood and Environmental Services</u>			
Changes to leisure centre membership fees	425	850	850
Modified opening hours to public toilets	40	40	40
Amended arrangements for overnight park closures	48	48	48
Capitalisation of staffing costs	112	112	112
Revised fees for cremation services	0	300	300
Organisational review within bereavement services	33	33	33
NES Subtotal	658	1,383	1,383
<u>Housing General Fund</u>			
Embedding of empty homes management into primary services.	162	332	332
HGF Subtotal	162	332	332

Adult Social Care			
Additional income towards care package costs	1,200	1,200	1,200
ASC Subtotal	1,200	1,200	1,200
Total Savings Reported in this Report	2,875	3,770	3,770
Total Cumulative Savings Reported	8,729	12,759	13,241

1.3 The Council has achieved £13.2 million of the total £23m savings target by 2027/28.