

Appendix A

Blackburn with Darwen Core Spending Power 2024/25

	Provisional Settlement 2024/25 £000	Final Settlement 2024/25 £000	Change £000
Core Spending Power 2023/24	163,142	163,142	-
Business Rates Retained (IABR *1)	21,725	21,725	-
Business Rates Top Up	26,289	26,289	-
Baseline Funding Assessment	48,014	48,014	-
Revenue Support Grant	16,734	16,734	-
Settlement Funding Assessment	64,748	64,748	-
Under-indexing Business Rates	9,593	9,593	-
Improved Better Care Fund	8,349	8,349	-
Social Care Grant	16,658	18,251	1,593
Market Sustainability and Fair Funding	3,344	3,344	-
Discharge Fund	1,951	1,951	-
New Homes Bonus	830	830	-
Services Grant	283	311	28
Council Tax (excl Parish Precepts) *2	68,627	68,627	-
Core Spending Power 2024/25	174,383	176,004	1,621
Change from 2023/24	11,240	12,861	1,621
	6.9%	7.9%	

*1 This is Individual Authority Business Rates (IABR) and is Government's assessment of the Council's share of business rates.

*2 This is based on the Government's assumptions of Council Taxbase and Council Tax Levels and is not reflective of the Council's decision on Council Tax.

Appendix B

Blackburn with Darwen High Needs DSG Budget 2024/25

	2023/24 Budget	2023/24 Forecast Expenditure	2023/24 Forecast Pressure / Saving	Proposed 2024/25 Budget	Movement from 2023/24	Numbers 2023/24	Numbers 2024/25	National Rate	Local Rate or determined by provider
Place Funding									
Maintained Special Special Schools place funding - pre 16	2,175,000	2,175,000	-	2,200,000	25,000	220	220	£10,000	
Maintained Special Schools place funding - post-16	200,000	200,000	-	200,000	-	20	20	£10,000	
Special academies / free schools place funding - pre 16	1,341,667	1,341,667	-	1,400,000	58,333	126	140	£10,000	
Additional Place Funding for Special/ Free School Academies	118,333	118,333	-	450,000	331,667	20	45	£10,000	
Special academies / free schools place funding - post 16	200,000	200,000	-	200,000	-	20	20	£10,000	
						406	445		
Top Up Funding									
Maintained Special Schools top-up funding	3,225,968	3,177,213	(48,755)	3,190,613	13,400				Local Banding Rate
TPG,TPECG for Maintained Special Schools	132,322	132,322	-	132,322	-			Amounts determined	
Academy Special Schools top-up funding	1,587,119	1,498,699	(88,420)	1,645,409	146,710				Local Banding Rate
TPG,TPECG for Academy Special Schools	105,367	105,367	-	130,122	24,755	166	205	Amounts determined	
Element 3 top-up funding for mainstream schools	4,797,808	5,703,042	905,234	6,273,346	570,304				Local Banding Rate
Element 2 top-up funding for mainstream schools	214,000	214,000	-	180,000	(34,000)			£6,000	
SALT contract at Newfield	39,000	39,000	-	39,000	-				Fixed Amount set by LA
Mainstream additional grant - Special Schools	96,311	96,311	-	96,311	-			Amounts determined	
PRU									
Alternative provision place funding	1,650,000	1,650,000	-	1,650,000	-	165	165	£10,000	
Alterative provision top-up funding	196,550	196,550	-	196,550	-				Fixed Amount set by LA
AP additional 1:1 support	172,604	222,604	50,000	222,604	-				Direct Costs
Home & Hospital funding	530,000	530,000	-	490,000	(40,000)				Fixed Amount set by LA
PRU Elective Home Education commission			-		-				
TPG,TPECG and HCL for PRU	108,890	108,890	-	108,900	10			Amounts determined	
Mainstream Additional Grant PRU	26,614	26,614	-	26,614	-				
Alternative Provision									
AP academies / free schools place funding	10,000	10,000	-	10,000	-			£10,000	
TPG,TPECG AP providers	92,400	92,400	-	92,400	-			Amounts determined	
Mainstream Additional Grant AP	90,306	90,306	-	90,306	-				
Resource Provisions									
Resource Provision - Element 2 Funding	258,000	314,000	56,000	346,167	32,167	35	49	£6,000 Filled place/	
Element 2 top-up funding for Resourced Provision in academies	12,000	12,000	-	12,000	-	2	2		
Element 3 top-up funding for Resourced Provision in academies	28,645	4,192	(24,453)	4,192	-				

Appendix B

Blackburn with Darwen High Needs DSG Budget 2024/25

	2023/24 Budget	2023/24 Forecast Expenditure	2023/24 Forecast Pressure / Saving	Proposed 2024/25 Budget	Movement from 2023/24
Out of Borough Provision					
Independent Special Schools Placements	4,086,628	5,281,700	1,195,072	6,933,943	1,652,244
Independent Special Schools Transport	550,204	878,288	328,084		(878,288)
Element 3 top-up funding for pupils placed out of area in other LA provision	431,217	431,217	-	452,778	21,561
Post 16					
Place funding for Post-16 college placements	840,000	840,000	-	840,000	-
Place funding for Post-16 college placements	35,000	35,000	-	60,000	25,000
Element 3 top-up funding for Post-16 college placements	445,714	445,714	-	445,714	0
Other SEN Costs					
Equipment and Adaptations	125,000	125,000	-	125,000	-
SEN Escorts for Transport	850,000		(850,000)	-	-
Early Years Send Advisory Teacher Service	1,739,544	1,292,826	(446,718)	1,377,696	84,870
School and Post 16 Advisory Teacher Service	1,364,946	1,328,549	(36,397)	1,311,052	(17,497)
Lead Teachers and Management of Advisory Service	194,962	583,107	388,145	611,246	28,139
SEN Support and Inclusion Posts within Childrens Services	1,722,713	903,791	(818,922)	1,236,678	332,887
SENDIASS contract	56,000	-	(56,000)		-
SEND Implementation Manager & website maintenance	96,895	96,895	-	96,895	-
Occupational Therapy	160,000	153,242	(6,758)	199,941	46,699
Apple Trees and Seeds Support for CYP E&L	534,200	400,000	(134,200)	400,000	-
Therapies and other health related services	183,855	183,855	-	193,310	9,455
Contribution to Trade Union Duties	13,400	-	(13,400)		-
Corporate Recharges	316,090	316,090	-	316,090	-
SEN Inclusion Fund	145,000	145,000	-	200,000	55,000
Emergency HN Panel					
New SEN Panel allocation	485,574	485,574	-	351,941	(133,633)
Growth contingency	750,000	-	(750,000)		-
Forecast surplus / (shortfall)	-	-	-	-	-
	32,535,846	32,184,357	(351,489)	34,539,140	2,354,783

Numbers 2023/24	Numbers 2024/25	National Rate	Local Rate or determined by provider
70 start of year	107		ave £80K per pupil - each
			Determined by other LA
140	140	£6,000	
-	10	£6,000	Local Banding Rate

High Needs Budget per DfE allocations	28,636,190	31,008,846	2,372,656
Additional Allocations for High Needs from the spending review	1,295,717	-	(1,295,717)
Transfer from Schools Block	200,272	780,793	580,521
High Needs Budget After Recoupment	30,132,179	31,789,639	1,657,460
Place funding to be stripped out and passed to providers directly	2,322,000	2,462,000	140,000
Place funding already stripped out		-	-
Additional funding to be stripped out when allocations are updated for the Place Change return	81,667	287,500	205,833
Available High Needs Budget	32,535,846	34,539,139	2,003,293

**Blackburn with Darwen
Budget Efficiency and Savings Proposals 2024/25**

	Base Budget 2024/25	Base Budget 2025/26	Base Budget 2026/27
Adult Social Care (Strategic Workstream 5)			
Maximise grant income	450,000	450,000	450,000
Demand Management measures	350,000	350,000	350,000
Create an income budget for Deferred Payments Income recovered	200,000	200,000	200,000
Introduce Brokerage charge for Self Funder commissions	88,000	88,000	88,000
Review of Community Centre Provision	80,000	80,000	80,000
Review of VCFS Commissions	60,000	60,000	60,000
Increase DIR / sickness and unpaid leave provisions across services	50,000	50,000	50,000
Staffing restructure	50,000	50,000	50,000
De-Commission Crisis flat	25,000	25,000	25,000
Increase income for CAD functions	10,000	10,000	10,000
Review of 2:1 packages	-	69,000	69,000
Reinvigorate PIR Activity across Teams	-	15,000	15,000
Review of Direct Payments	-	20,000	20,000
Review of Equipment contracts	-	50,000	50,000
'Reablement First' offer to all new/increased packages of care	-	50,000	50,000
Implementation of Imosphere RAS	-	200,000	200,000
Total Adult Social Care	1,363,000	1,767,000	1,767,000
Children, Young People and Education (Strategic Workstream 4)			
Services charged to DSG Schools Block	182,000	182,000	182,000
Cease Commissions with Youth Zone and BRFC	80,000	80,000	80,000
Total Children's Service	262,000	262,000	262,000
Public Health, Prevention and Wellbeing (Strategic Workstream 5)			
Increases to Fees & Charges in Leisure	122,500	207,500	292,500
Review of Tier 4 Substance Misuse services	100,000	100,000	100,000
Spending review	10,000	10,000	10,000
Total Public Health, Prevention and Wellbeing	232,500	317,500	402,500
Environment and Operations Service			
Increases to Fees & Charges in Environmental Services	196,000	362,000	528,000
Increase parking charges & staff parking charges	159,852	255,831	351,810
KGH Till System Upgrade	5,000	10,000	10,000
Ticketing booking fees	-	80,000	80,000
Total Environment and Operations	360,852	707,831	969,810
Growth and Development			
Asset Review – Phase 1 (see Capital Strategy)	250,000	250,000	250,000
Review of Fees and Charges (Building Control and Development Control)	235,000	235,000	235,000
Generating cost reductions through decarbonisation programme	235,000	235,000	235,000
Utilisation of Grant Funding for project staff costs	119,000	122,000	125,000
Total Growth and Development	839,000	842,000	845,000
Digital and Customer Services			
Customer Service savings	36,000	36,000	50,000
Non-renewal of Idox Grant-finder platform	6,000	12,000	18,000
Total Digital Services	42,000	48,000	68,000
Finance and Governance			
Review of Utilities budgets	250,000	250,000	250,000
Review of delay in recruitment targets	200,000	200,000	200,000
More effective use of training & development monies	166,488	312,288	432,288
Increase in Court Costs	111,303	129,864	139,154
Review budgets for childcare case costs	100,000	100,000	100,000
Reduction in Revenues and Benefits FTE / salary costs	59,025	59,025	59,025
Reduction in overtime payments	50,000	100,000	150,000
Staffing restructure - Democratic Services (Scrutiny)	40,000	40,000	40,000
Increase in income target - Insurance, Procurement	25,300	25,300	25,300
Increase income targets - Communications	20,000	20,000	20,000
Delete Finance Assistant post	11,000	11,000	11,000
Reduction in Hired Services Budget (Insurance Broker Annual Core Fee)	4,000	4,000	4,000
Reduction in Hired Services (Risk Management element)	2,500	2,500	2,500
Total Finance and Governance	1,039,616	1,253,977	1,433,267
Total Budget Efficiency Proposals	4,138,968	5,198,308	5,747,577

Appendix D

Blackburn with Darwen Analysis of Balances and Reserves

	Balance at 31st December 2023 *1 £000	Redistribution of Reserves 2023/24 £000	Forecast Balance of Reserves 31st March 2024 £000	Budgeted Use of Reserves 2024/25 £000	Forecast Balance of Reserves 31st March 2025 £000	Budgeted Use of Reserves 2025/26 £000	Forecast Balance of Reserves 31st March 2026 £000	Budgeted Use of Reserves 2026/27 £000	Forecast Balance of Reserves 31st March 2027 £000
Minimum Working Balance (GF Balance)	6,009	-	6,009	-	6,009	-	6,009	-	6,009
Budget Support Reserve	1,985	1,185	3,170	(1,540)	1,630	(1,000)	630	(500)	130
Invest to Save Reserves	4,266	-	4,266	(1,410)	2,856	-	2,856	-	2,856
Insurance Reserve	-	4,000	4,000	-	4,000	-	4,000	-	4,000
Specific (Discretionary) Reserves - Committed									
- Welfare, Council Tax and Business Rate Reforms	6,204	(1,000)	5,204	(36)	5,168	(36)	5,132	(36)	5,096
- Investment in Assets and Infrastructure	4,143	-	4,143	(3,245)	898	-	898	-	898
- Support for Other Resources and Transformation Projects	375	-	375	-	375	-	375	-	375
- Support for People Services	6,897	(1,000)	5,897	1,593	7,490	-	7,490	-	7,490
- Support for Place Services	920	-	920	-	920	-	920	-	920
- Contingent Sums	7,438	(687)	6,751	(506)	6,245	-	6,245	-	6,245
- Slippage from Previous Years	4,441	(2,498)	1,943	-	1,943	-	1,943	-	1,943
- Amounts unspent from Grants and Contributions	648	-	648	-	648	-	648	-	648
- Amounts committed to Future Years Budgets	931	-	931	-	931	-	931	-	931
- Reserves held for Specific Purposes	6,374	-	6,374	(5,296)	1,078	-	1,078	-	1,078
Total Specific (Discretionary) Reserves	38,371	(5,185)	33,186	(7,490)	25,696	(36)	25,660	(36)	25,624
Other Earmarked Reserves	117	-	117	-	117	-	117	-	117
School Related Reserves	11,446	-	11,446	-	11,446	-	11,446	-	11,446
Total Reserves	62,194	-	62,194	(10,440)	51,754	(1,036)	50,718	(536)	50,182

*1 - As reported to the Executive Board on 8th February 2024

Appendix E

Budget Summary 2024/25

The table below identifies the changes between the Budget 2023/24 presented in the Medium Term Financial Plan to Finance Council in March 2023 and the current position presented to Finance Council on 26th February 2024

	2023/24 Base Budget £000	2023/24 Revised Budget £000	2024/25 Base Budget £000	Variation £000
	A	B	C	D=(C-A)
Portfolio Budgets				
Adult and Prevention Services	68,341	70,392	75,862	7,521
Public Health and Wellbeing	2,627	5,343	2,039	(588)
Children, Young People and Education	40,392	42,329	47,042	6,650
Environment and Operations	15,365	12,084	11,828	(3,537)
Growth and Development	9,380	15,993	12,811	3,431
Digital and Customer Services	7,289	12,522	7,535	246
Finance and Governance	11,584	7,677	13,026	1,442
Total Portfolio Budgets	154,978	166,340	170,143	15,165
Corporate Income and Expenditure				
Contingencies	8,053	2,457	10,563	2,510
RCCO	6,956	1,771	9,537	2,581
Debt Charges	19,325	19,325	18,533	(792)
Investment Income	(1,300)	(1,300)	(2,990)	(1,690)
Recharges to Schools	(1,207)	(952)	(1,383)	(176)
Benefit Admin Grants	(467)	(467)	(417)	50
New Homes Bonus	(401)	(401)	(830)	(429)
Services Grant	(1,802)	(1,802)	(311)	1,491
Business Rates s31 Grant	(13,199)	(13,199)	(14,486)	(1,287)
Town and Parish Precepts (incl Grants)	193	193	213	20
Net Revenue Expenditure	171,129	171,965	188,572	17,443
Funded by:-				
Business Rates	(19,794)	(19,794)	(22,428)	(2,634)
Business Rates - Top Up	(25,117)	(25,117)	(26,289)	(1,172)
Revenue Support Grant	(15,695)	(15,695)	(16,734)	(1,039)
Improved Better Care Fund Grant	(8,349)	(8,349)	(8,349)	-
Social Care Grant	(13,968)	(13,968)	(18,251)	(4,283)
Market Sustainability and Fair Funding	(1,790)	(1,790)	(3,344)	(1,554)
Discharge Fund	(1,171)	(1,171)	(1,951)	(780)
BSF PFI Grant	(8,472)	(8,472)	(8,472)	-
	(94,356)	(94,356)	(105,818)	(11,462)
Council Tax Income	(64,695)	(64,695)	(69,377)	(4,682)
Council Tax Income - Town and Parish Precepts	(166)	(166)	(186)	(20)
Transfer from/to Collection Fund - Council Tax	(1,210)	(1,210)	(1,073)	137
Transfer from/to Collection Fund - NNDR	(452)	(448)	(1,678)	(1,226)
Total Estimated Funding	(160,879)	(160,875)	(178,132)	(17,253)
Use of Reserves				
(Use of)/Contribution to Specific Reserves	(10,250)	(11,090)	(10,440)	(190)
(Use of)/Contribution to General Fund Balance	-	-	-	-
Funding Gap Reaminging	-	-	-	-

Balancing the 2024/25 Budget *1

The table below summarises the way in which the Budget Gap for 2024/25 (as presented in the Medium Term Financial Strategy to Finance Council on 27th February 2023) has changed over the past 12 months to produce a balanced budget as required by statute

Budget Deficit for 2024/25 (as reported to Finance Council on 27th February 2023)	6,406
Changes in Core Grant Funding	
Additional Business Rates (Retained and from 'Top Up')	(2,908)
Additional Revenue Support Grant (RSG)	(1,039)
Total Changes in Core Grant Funding	(3,947)
Change in Other Grant Funding	
Change in Underindexing of Business Rates	(1,261)
Additional Social Care Grants	(6,617)
Additional New Homes Bonus	(830)
Reduction in Services Grant	1,491
Total Changes in Other Grant Funding	(7,217)
Change in Assumed Income from Council Tax	(446)
Change in Assumed Income from change in Council Taxbase	(657)
Collection Fund Surplus - Council Tax	(308)
Collection Fund Surplus - Business Rates	(1,178)
Total Change in Council Resources	(2,589)
Change in Pay related inflation	1,995
Change in Waste related inflation	650
Other Inflationary uplift in costs	2,126
Change in additional investment in Social Care	6,492
Realignment of Income Budgets	538
Change in assumption for Investment Income	(2,240)
Change in assumption for Debt Charges	(2,346)
Change in Revenue Contribution to Capital	9,537
Invest to Save Projects	1,000
Net effect of Investment Package	728
Transfer of High Needs DSG	2,450
Budget Efficiency Proposals	(4,139)
Change in the Assumed Use of Reserves	(9,444)
Total Change in Assumed Budgeted Costs/Income	7,347
Budget Deficit for 2024/25 (as reported to the Finance Council on 26th February 2024)	-

*1 This analysis shows the changes in the range of assumptions underpinning the development of the budget for 2023/24