

Appendix D - Approved Budget Policy Change items progress

SUMMARY	2024/25 Budget change items as per MTFS £m	2024/25 Budget Change items - Forecast Outturn £m
Adults and Health	+1.136	+1.136
Children and Families	+9.909	+9.909
Corporate Policy	+0.489	+0.957
Economy and Growth	+3.316	+4.410
Environment and Communities	-0.052	TBC*
Highways and Transport	+4.869	+4.869
Finance Sub (Central)	+2.916	+2.916
Total Service Budget change items	+22.583	+24.197
Finance Sub (Funding)	-22.583	-22.583
Net Position	-	+1.562

* The position for the Environment and Communities Committee has not yet been reported due to the scheduled item being postponed until the July committee date

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	Adults and Health Committee		+1.136	+1.136		+9.868	+5.116	+5.116
1	Fees and Charges	AH1	-1.800	-1.800	Green	-	-	-
2	Client Contributions Increase	AH2	-0.800	-0.800	Green	-0.800	-	-
3	Working Age Adults - Prevent, Reduce, Delay	AH3	-1.467	-1.467	Green - Multiple activities contributing to these savings. Validation of delivery and measures being developed by SROs and Finance.	-1.053	-	-
4	Older People – Prevent, Reduce, Delay	AH4	-1.566	-1.566	Green - Multiple activities contributing to these savings. Validation of delivery and measures being developed by SROs and Finance.	-2.010	-	-
5	Market Sustainability and Workforce grant		-1.100	-1.100	Completed	+1.100	-	-
6	Revenue grants for Adult Social Care		-2.480	-2.480	Completed	+7.080	-	-
7	Pension Costs Adjustment		-0.493	-0.493	Completed	-0.517	-	-
8	Investment in Adult Social Care		+7.600	+7.600	Red - Line by line analysis to be undertaken to establish recurrent budget pressure to be recovered in 2024/25 to deliver a balanced position. This reflects the risks associated with price and demand growth as set out in the budget report. The actions being taken are to maintain the	+4.000	+4.000	+4.000

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					Community Care Board to manage and monitor numbers of packages, size of packages and price of packages on a weekly basis, and adopt and to undertake a strategic cost of care review using Care Cubed, which will also be used to enable reviews of provider costings, where price requests fall outside of the approved range.			
9	Pay Inflation		+1.892	+1.892	Red - NJC Pay Claim process has started (pay claim is £3,000 or 10% vs MTFS 3%).	+1.089	+1.116	+1.116
10	Resettlement Revenue Grants – reversal of 2023/24 use		+0.850*	+0.850*	Completed	-	-	-
11	Adult Social Care Transformation Earmarked Reserve Release – reversal of 2023/24 use		+0.500*	+0.500*	Green	-	-	-
12	Market Sustainability and Fair Cost of Care – Removal of Grant Income		-	-	Green	+0.979	-	-
13	Asset Management	NEW	TBC	TBC	Green - It is expected that the NHS will confirm their intentions for usage of one of the key CEC sites in question by September 2024. Once this is received, the business case for future usage of the site will be revisited and taken through the appropriate CEC			

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					governance procedures. The model of care in relation to high-cost adult social care and health provisions will be part of this work.			
14	Investigate potential agency creation	NEW	TBC	TBC	Green - This proposal has been consistently delivered in relation to the usage of a Care Workers agency in all but name. Care4CE, the Council's in house care provider, has been utilising workers, both casual and agency, as a bank of workers for several years to successfully deliver operational requirements. The establishment of a CEC Agency for Social Workers is currently not possible due to significant shortage of suitable workers.			

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	Children and Families Committee		+9.909	+9.909		+6.470	+7.660	+7.447
15	Discretionary offer to children with disabilities	CF1	-0.900	-0.900	Green - On Track, project team progressing multiple improvements to redesign the service offer, ensuring consistency and efficiency.	-	-	-
16	Remove school catering subsidy	CF2	-0.516	-0.516	Amber - In Progress, rate uplift to be applied in Sep 2024 in order to cover the costs of the service through to the end of March 2025 when it ends.	-	-	-
17	Review of structure to further integrate children and families services	CF3	-1.000	-1.000	Amber - Delivery Planning in progress to address saving. Including: further Establishment review, service redesign, cross directorate risk management.	-0.200	-0.200	-
18	Reduce discretionary Post- 16 Travel Support	CF4	-0.400	-0.400	Amber - Agreed by Committee so progressing, too early to confirm take-up so amber for now.	-	-	-
19	Achieve the Family Hub model	CF5	-0.250	-0.250	Green - Agreed by Committee so progressing, cross service savings with Facilities Management. Not going to be delivered in year therefore alternative saving being found to cover this.	-	-	-

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20a	Other Service Reviews – Review of commissioned services across the C&F directorate. Review of the current Domestic Abuse Service	CF6	-0.100	-0.100	Completed.	-	-	-
20b	Other Service Reviews – Maximise grant allocation to cover all costs	CF6	-0.100	-0.100	Amber - Plan to explore current / future grants to ensure where T&Cs allow, contribution to fund base costs (e.g. staffing and on costs) is maximised.	-	-	-
20c	Other Service Reviews – Traded services	CF6	-0.050	-0.050	Amber - Part delivered but may need to look for alternative options to cover the remaining saving for this year.	-	-	-
21a	Reduce Growth in expenditure – review of high cost, low outcome external residential placements	CF7	-1.000	-1.000	Amber - Work underway to develop delivery plans for placements, sufficiency and market, as well as childrens homes and increasing foster carers.	-	-	-
21b	Reduce Growth in expenditure – increase commissioning approach to establish greater opportunities to provide accommodation for +16 young people	CF7	-0.400	-0.400	Amber - 16+ and 18+ Commissioning Plans / Market Shaping in Progress. Responding to increasing demand and complexity.	-	-	-

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21c	Reduce Growth in expenditure – Foster Care	CF7	-0.250	-0.250	Amber - Developing a Delivery Plan to increase Foster Care provision.	-	-	-
21d	Reduce Growth in expenditure – reduced spend on expert assessment in court proceedings and services post public law proceedings	CF7	-0.250	-0.250	Amber - Establishing a Task & Finish Group to explore and develop processes and capacity to reduce costly Legal proceedings.	-	-	-
22	Pension Costs Adjustment		-0.515	-0.515	Completed.	-0.537	-	-
23	Growth to deliver statutory Youth Justice service, and growth to ensure budget is sufficient to meet Safeguarding Partnership duties		+0.170	+0.170	Green.	+0.005	-	-
24	Growth to provide capacity to deliver transformation for SEND		+0.500	+0.500	Green.	-	-	-
25	Wraparound Childcare Programme (funded)		+0.587	+0.587	Amber - Currently reviewing sufficiency and funding details to manage delivery within budget.	-0.309	-0.278	-
25	Wraparound Childcare Programme (funded)		-0.587	-0.587	Amber - Currently reviewing sufficiency and funding details to manage delivery within budget.	+0.309	+0.278	-

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26	Legal Proceeding - Child Protection		+0.770	+0.770	Amber.	-	-	-
27	Growth in School Transport budget		+0.936	+0.936	Amber.	+1.501	+1.548	+0.476
28	Pay Inflation		+1.374	+1.374	Amber - Dependent on final agreed pay award.	+1.056	+1.082	+1.082
29	Use of Children & Families Transformation Reserve – reversal of 2023/24 use		+1.065*	+1.065*	Completed.	-	-	-
30	Growth in Childrens Placement costs		+10.825	+10.825	Amber - Will need to be closely monitored throughout the year to ensure that funding is sufficient to meet demand and complexity.	+4.645	+5.230	+5.889
31	Revenue costs for the Crewe Youth Zone (as above) aligned to Supporting Families Funding		-	-	Amber.	+0.400	-	-
31	Early Help budget to support funding towards the Crewe Youth Zone		-	-	Amber.	-0.400	-	-
32	SEND Capital Modification	NEW	TBC	TBC	Amber - Contingent upon wider asset management and associated timelines. Extensive work underway to plan and progress development opportunities. Captured as part			

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					of the Capital Program reported to Committee.			
33	Childrens Social Work Bank	NEW	TBC	TBC	Red - Various options currently being explored as part of wider C&F Establishment review and potential peripatetic resource options.			
34	Safe Walking Routes to School	NEW	TBC	TBC	Green - Features as part of School Transport Programme.			
35	Withdrawal of the CEC School Meals Service	NEW	TBC	TBC	Green - Features as part of School Catering subsidy project - CF2428-16.			

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	Corporate Policy Committee		+0.489	+0.957		-1.389	+1.015	+0.915
36	Reduce leadership and management costs	CP1	-0.540	-0.190	Red - The initial feedback from the draft outcome of the DMA review is senior management vacancies will require recruitment to the complete complement of Corporate Managers. In year vacancy savings will continue but will be time limited and reducing towards 2025. There is potential to increase costs by additional management support during transformation. This will result in increased budget pressure.	-	-	-
37	Close the Emergency Assistance Scheme	CP2	-0.220	-0.220	Completed	-	-	-
38	Reduce election costs and increase charges where possible	CP3	-0.150	-0.150	Green - The proposal is to make payment, during the 2024/25 year of £70k-£80k from the existing election account, as part of this one-off saving. The remainder will be paid during the financial year by reducing the sum which would normally be paid into the election reserve. This might be mitigated in the year of the next local elections by	+0.150	-	-

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					monies which will be raised by charging town and parish councils for their elections in 2027. However, this will not be sufficient and will be likely to lead to the need for a supplementary estimate.			
39a	Accelerate Digital Transformation (ICT Operational efficiencies)	CP4	-0.100	-0.100	Green - 3rd party costs have been reduced and plans to reduce further during the year.	-	-	-
39b	Accelerate Digital (Digital efficiencies)	CP4	-0.150	-0.150	Amber - Significant activity underway with the support of external reviews. This has identified opportunities for Digital transformation. Linked in with main transformation programme to ensure opportunities are maximised	+0.250	+0.100	
40	Enforce prompt debt recovery and increase charges for costs	CP5	-0.150	-0.150	Completed - The award of costs is a matter for the Magistrates at each court hearing. However, only by exception will they vary from the level already agreed by us with the Court Manager. The approach to the Court Manager has been made and the revised level agreed. The action is therefore complete but the financial benefits will accrue as we continue the	-0.077	-	-

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					regular recovery process during the year.			
41a	Other efficiencies and reductions across Corporate Services – School Subsidy (ICT)	CP6	-0.032	-0.032	Green	-0.010	-	-
41b	Other efficiencies and reductions across Corporate Services – Organisational Development	CP6	-0.100	-0.100	Completed			
41c	Other efficiencies and reductions across Corporate Services – Registration Services	CP6	-0.050	-0.050	Green			
41d	Other efficiencies and reductions across Corporate Services – School Subsidy	CP6	-0.018	0	Amber - Part of the £50k School Subsidy saving - Finance team to assist in identifying options.			
41e	Other efficiencies and reductions across Corporate Services	CP6	-0.010	0	Amber - Finance team to assist in identifying options.			
41f	Other efficiencies and reductions across Corporate Services – Printing	CP6	-0.050	-0.010	Amber - Finance team to assist in identifying options.			
41g	Other efficiencies and reductions across Corporate Services – Hybrid working / mileage	CP6	-0.050	0	Amber – Options being considered regarding reduced travel spend including ensuring efficient planning around meeting attendance and minimising unnecessary movements across the area. This maximises efficient use of time as well for teams.			
42	Pension Costs Adjustment		-0.378	-0.378	Completed	-0.396	-	-

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43	Mitigation of reduction in the Dedicated Schools Grant		+0.136	+0.136	Completed	-	-	-
44	Pay Inflation		+1.446	+1.446	Amber – NJC national negotiations have commenced. There are risks that the national offer is above the 3% allowed for within the MTFS and the proposals from staff side would add further affordability risks.	+0.893	+0.915	+0.915
45	Legal Services Capacity		+0.455	+0.455	Completed	-	-	-
46	ICT Review 1		+0.450	+0.450	Green	-2.199	-	-
47	Workforce Strategy Review	NEW	TBC	0	Amber - There are no savings attributed to this HLBC in 2024/2025. Opportunities to explore workforce options are being considered alongside transformation work. Any savings are likely to be realised in 2025/26 at the earliest			
48	Parish Compacts – it is recommended that this item is removed.	NEW	TBC	0	Red - An extension of parish compacts would provide a budget for every parish council and require a CEC post to manage it. That is not affordable as a result of previous MTFS efficiencies			

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					meaning growth of £150k would be needed. Given we are implementing savings in this area this year through the Reduce cost of street cleansing and Green Spaces Maintenance Review items. The recommendation is for this item to be removed from the MTFS as not deliverable.			

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	Economy and Growth Committee		+3.316	+4.410		+1.184	+1.764	+0.440
49	Service Restructures within Place based Services	EG1	-0.787	0	Red – achievement through permanent savings remains challenging without a full restructure – which is pending the LGA review.	-	-	-
50	Reduce opening hours for main offices	EG2	-0.050	-0.050	Completed	-	-	-
51	Office estate rationalisation		-0.550	-0.250	Red - due to a pending committee decision.	-0.150	-	-
52	Tatton Park		-0.046	-0.046	Amber rating reflects the fact that the Tatton Vision capital programme is currently under review.	-	-	-
53	Transfer of Congleton Visitor Information Centre		-0.020	-0.020	Green - Transfer of Congleton VIC to the Town Council has already occurred.	-	-	-
54	Pension costs adjustment		-0.157	-0.157	Completed	-0.164	-	-
55	Tatton Park ticketing and electronic point of sale (EPOS) upgrade		+0.005	+0.005	Green - A procurement process is currently underway to source a supplier who can ensure onsite and web-based delivery of a new system which aligns with present and future needs.	+0.001	+0.001	+0.001
56b	Cultural Economy capacity		0	+0.015	Amber - It is proposed that an apprenticeship post is added to the team. This would enable			

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					important succession planning for the Council's events management resource and additional cultural economy resource on a cost effective basis.			
56c	West Park collection		+0.012	+0.012	Green - Cost for vital conservation and storage of West Park Museum collections and ongoing temporary storage requirements.			
56d	CEC archives		+0.008	0	Completed - Timescales for implementation of the Archives capital project have slipped due to grant funding decisions, with revised opening date of Spring 2026.	+0.089		
57	Property Information and Management System - Estates – Revenue Adjustment		+0.030	+0.030	Green - Procurement of new contract to commence shortly.	-	-	-
58	Housing		+0.035	+0.035	Green - Consultation on the Housing Restructure commences 22nd May and includes the post that the funding is attributed to. The new structure will be implemented by 1st August 2024	-	-	-
59	Environmental Hub Waste Transfer Station		+0.040	+0.040	Green	-	-	-
60	Rural and Visitor Economy		+0.045	+0.045	Green - Additional revenue support is required to cover the	-0.021	-	-

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					increase in electricity charges for the Rural and Culture Economy Service to maintain existing service provision at Tatton Park and Countryside sites.			
61	Minimum energy efficiency standards (MEES) - Estates - Revenue Adjustment		+0.079	+0.079	Amber – dependent on third party lease renewals and EPC requirements. Lease renewals identified and commenced internally.	+0.023	-0.047	-0.055
62	Public Rights of Way Income Realignment		+0.115	+0.115	Completed	-	-	-
63	Pay inflation	Revised post consultation	+0.788	+0.788	Amber - NJC Pay Claim process has started (claim is £3,000 or 10% vs MTFS 3%).	+0.418	+0.428	+0.428
64	Crewe town centre maintenance and operation		+0.650	+0.650	Green	+0.352	+0.089	+0.066
65	Assets - Buildings and Operational		+3.119	+3.119	Green	+0.423	+1.481	-
66	Landfill Site Assessments revenue adjustment - Estates – CE Owned Landfill sites (53 sites) Review and Risk Assessment completions		-	0	Amber - £10k cost growth in for 25/26. Second stage of the review to commence shortly. Internal capacity within Environmental Service to be identified.	+0.010	-	-
67	Tatton Park Estate Dwellings Refurbishment		-	0	Completed - Provision for response maintenance issues for 8 onsite dwellings to ensure properties meet standards required as part of tenancy	+0.015	-	-

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					agreements and the National Trust lease.			
68	Improving Crewe Rented Housing Standards		-	0	Green	+0.188	-0.188	-

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	Environment and Communities Committee		-0.052	TBC	Committee to receive the progress update in July	+2.122	+1.386	+1.699
69	Refresh wholly owned company overheads and contributions	EC1	-1.000			+0.800	-	-
70	Strategic Leisure Review (Stage 2)	EC2	-1.305			+0.403	-0.203	-0.166
71	Mitigate the impact of contract inflation and tonnage growth	EC3a (split)	-0.490			-	-	-
72	Emergency reduction of Household Waste Recycling Centres (HWRC) to four core sites	EC3b (split)	-0.263			+0.263		
73	Libraries Strategy	EC4	-0.365			-0.250	-	-
74	Reduce costs of street cleansing operations	EC5	-0.200			-	-	-
75	Reduce revenue impact of carbon reduction capital schemes	EC6	-0.336			-0.419	-	-
76	Increase Garden Waste charges to recover costs	EC7	-0.045			-0.134	-	-
77	MTFS 80 (Feb 23) - Waste Disposal - Contract Inflation and Tonnage Growth (updated forecast)		+3.577			+0.864	+0.577	+0.903
78	Pay Inflation – CEC & ASDV	Revised post consultatio n	+1.861			+0.938	+0.962	+0.962
79	Pension Costs Adjustment		-0.151			-0.159	-	-

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80	MTFS 90 (Feb 23) Strategic Leisure Review		+1.250			-	-	-
81	MTFS 91 (Feb 23) – Green Spaces Maintenance Review		-0.200			-	-	-
82	MTFS 92 (Feb 23) - Review Waste Collection Service - Green Waste		-3.150			-	-	-
83	Review MTFS 92 (Feb 23) Garden waste subscription financial model in line with latest subscription levels and with actual observed position on any waste migration		-0.429			-	-	-
84	MTFS 93 (Feb 23) Libraries - Service Review		-0.200			-	-	-
85	Explore a Trust delivery model for Libraries and other services		+0.150			-0.350	-	-
86	CCTV		-0.030			-	-	-
87	Congleton Town Council Collaboration Agreement – Grounds Maintenance		-0.062			-	-	-
88	Closed Cemeteries		+0.005			+0.005	+0.005	-
89	Environmental Hub maintenance		+0.023			+0.018	+0.012	-
90	Review Closed Landfill Sites		+0.300*			-	-	-
91	Land Charge Income Adjustment		+0.050			+0.147	-	-
92	Building Control Income Alignment		+0.203			-	-	-
93	Local Plan Review		+0.255			-0.160	+0.033	-

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94	Planning income		+0.400			-	-	-
95	Planning Service Restructure		-			+0.300	-	-
96	Review of Household Waste Recycling Centres	Revised post consultatio n	+0.100			-0.144	-	-

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	Highways and Transport Committee		+4.869	+4.869		+1.457	+1.976	+2.404
97	Highway maintenance savings	HT1	-0.750	-0.750	Green - Reductions to deliver savings have been identified and are being delivered in year.	-	-	-
98	Introduce annual increases to car parking charges	HT2	-0.150	-0.150	Green - Annual inflation adjustment to existing P&D tariffs can be implemented by 1st July 2024, in advance of bringing charges into effect in the "free towns". This is 3 months earlier than planned.	-0.450	-	-
99	Pension Costs Adjustment		-0.052	-0.052	Completed	-0.055	-	-
100	Highways		-0.031	-0.031	Completed - This saving was delivered by changes to response times to defects in 2023/24.	-	-	-
101	Safe Haven outside schools (Parking)		-0.023	-0.023	Amber - WARN procedure has been used for sole-source procurement of type-approved equipment from the supplier authority.	+0.010	-	-
102	Transport and Infrastructure Strategy Team - Restructure		+0.120	+0.120	Green - Vacancies in existing structure provide some flexibilities of resourcing and recruitment planning.	-	-	-
103	Pay Inflation	Revised post consultation	+0.339	+0.339	Amber - NJC Pay Claim process has started (claim is £3,000 or 10% vs MTFS 3%).	+0.152	+0.156	+0.156

MTFS Section 1 Ref No	Detailed List of Approved Budget Changes – Service Budgets	Budget Consultation Reference	2024/25 MTFS £m	2024/25 Forecast Outturn £m	Progress 2024/25 (RAG rating and commentary)	2025/26 £m	2026/27 £m	2027/28 £m
104	Parking - PDA / Back Office System contract		+0.100	+0.100	Amber	-0.030	-	-
105	Flood and Water Management Act 2010 SuDS & SABs Schedule 3 Implementation		+0.100	+0.100	Green - Training plan for existing staff identified. Recruitment to be progressed.	-0.050	+0.050	+0.050
106	Energy saving measures from streetlights		+0.242	+0.242	Completed - This entry was in the MTFS to cancel an unachievable saving from 2022-3. There is no further action.	-	-	-
107	Parking		+0.245	+0.245	Amber - Cross directorate working group is meeting weekly to manage progress across all inputs. Key risks are a) reliance on electricity DNO companies for connections to new sites and b) consultation with town and parish councils on asset transfer options.	-0.970	-	-
108	Highways Revenue Services		+2.479	+2.479	Completed - This is a growth item. The growth has been factored into 2024/25 service levels and business plans. No further action.	+2.654	+2.118	+2.329
109	Local Bus		+2.250	+2.250	Green	-	-	-
110	FlexiLink Service Improvement Plan		-	-	Green	+0.296	-0.298	-0.131
111	Highways Depot Improvements		-	-	Red - The savings in 2025/25 and 2026/27 will be reviewed. If the necessary capital investment is not available due to affordability issues these savings cannot be made.	-0.050	-0.050	-

MTFS Section 1 Ref No	Detailed List of Approved Budget Changes – Service Budgets	Budget Consultation Reference	2024/25 MTFS £m	2024/25 Forecast Outturn £m	Progress 2024/25 (RAG rating and commentary)	2025/26 £m	2026/27 £m	2027/28 £m
112	Bus Stop Advertising Revenue Generation		-	-	Amber - Opportunity to shadow CWAC's extension of the existing contract in the interim period.	-0.050	-	-

MTFS Section 1 Ref No	Detailed List of Approved Budget Changes – Central Budgets	2024/25 MTFS £m	2024/25 Forecast Outturn £m	Progress 2024/25 (RAG rating and commentary)	2025/26 £m	2026/27 £m	2027/28 £m
	Finance Sub-Committee	-19.667	-19.667		22.141	2.232	0.432
113	Capital Financing - Minimum Revenue Provision	+9.508	+9.508	Green - based on the assumption the drawdown from the Earmarked Reserve is still available as per the Reserves Strategy in the MTFS – we will need to continually monitor interest rates and the Councils need to borrowing during 2024/25	+14.528	+14.058	+12.698
114	Central Bad Debt Provision adjustment	+0.600	+0.600	Completed – Budget adjustment	-	-	-
115	Use of Earmarked Reserves – MTFS Reserve*	+0.255	+0.255	Completed – Budget adjustment	-0.255	-	-
115	MTFS Reserve – reversal of 2023/24 use**	+1.536	+1.536	Completed – Budget adjustment			
116	Collection Fund Reserve - Use of Earmarked Reserves*	-0.834	-0.834	Green - Approved to be drawn down in line with the budget/MTFS	+0.834	-	-
116	Collection Fund Reserve – reversal of 2023/24 use of reserves**	+2.234	+2.234	Completed – Budget adjustment			

MTFS Section 1 Ref No	Detailed List of Approved Budget Changes – Central Budgets	2024/25 MTFS £m	2024/25 Forecast Outturn £m	Progress 2024/25 (RAG rating and commentary)	2025/26 £m	2026/27 £m	2027/28 £m
117	Brighter Futures Transformation – reversal of 2023/24 use of reserves**	+1.271	+1.271	Completed – Budget adjustment	-	-	-
118	Use of General Reserves – Fund in-year budget shortfall [NEW]	-11.654	-11.654	Green - Approved to be drawn down in line with the budget/MTFS	+11.654	-	-
119	Council Tax - % increase	-13.527	-13.527	Green - Council tax and business rates income collection managed through the Collection Fund therefore no impact on current year funding target	-8.542	-8.891	-9.287
120	Council Tax – Base increase	-2.461	-2.461	Green - Council tax and business rates income collection managed through the Collection Fund therefore no impact on current year funding target	-3.162	-2.935	-2.979
121	Business Rates Retention Scheme – use of S31 compensation grants	-1.350	-1.350	Green - grants to be received in line with final settlement from DLUHC	-	-	-
122	Unring-fenced Grants + Revenue Support Grant	-5.245	-5.245	Green - grants to be received in line with	7.084	-	-

MTFS Section 1 Ref No	Detailed List of Approved Budget Changes – Central Budgets	2024/25 MTFS £m	2024/25 Forecast Outturn £m	Progress 2024/25 (RAG rating and commentary)	2025/26 £m	2026/27 £m	2027/28 £m
				final settlement from DLUHC			
123	Council Tax and Business Rates Collection [NEW]	TBC	TBC				
124	Council Tax Support [NEW]	TBC	TBC				