



Open Report on behalf of Heather Sandy, Executive Director - Children's Services

Report to:	Children and Young People Scrutiny Committee
Date:	12 January 2024
Subject:	Council Budget 2024/25

Summary:

This report outlines the Council's budget proposals for the next financial year 2024/25.

On 18 December 2023, the Department for Levelling Up, Housing and Communities published the draft 'Local Government Finance Settlement 2024/25' via a written statement to Parliament. This confirmed funding allocations in line with the policy statement. The settlement sets out a core spending power estimate for each individual Local Authority.

The Executive is considering the budget proposals at its meeting on 9 January 2024, following which they will be open to consultation.

This report specifically looks at the 2024/25 budget implications for the Council's Children's Services activities.

Members of this Committee have the opportunity to scrutinise them and make comment, prior to the Executive meeting on 6 February 2024 when it will make its final budget proposals for 2024/25.

Actions Required:

The Children and Young People Scrutiny Committee is asked to consider this report and provide comments on the Children's Services budget proposal for consideration by the Executive at its meeting on 6 February 2024.

1. Background

1.1 The provisional Local Government finance settlement was published on 18 December 2023. Following this, the final Local Government finance settlement is expected to confirm the Provisional Settlement in February 2024, and at the end of January 2024 the Council will receive confirmation of the council tax base and business rates income, in addition to collection fund balances from the Lincolnshire District Councils. Once all this

information has been received, the budget proposals for 2024/25 will be confirmed at the meeting of the Executive on 6 February 2024 before being taken to the County Council's budget setting meeting due to be held on 23 February 2024.

1.2 Notwithstanding the short-term funding certainty available to the Council, the financial planning framework seeks to forecast the cost base and funding base forward over a medium-term period.

1.3 Overall, the settlement was broadly in line with expectations, even if the sector had hoped for additional funding to support with rising costs particularly due to inflation and demand. Specifically, there was no additional funding made available for the cost pressure created by the increase in the National Living Wage announced by the Government in the autumn.

1.4 The Council-wide current position reflects a deficit position in all years. The deficit estimate in 2024/25 is currently estimated to be around £7.1m, subject to any further changes to the cost base, the local taxation position finalising (assumed 2.99% increase) and the Local Government finance settlement.

1.5 The Council is proposing a one-year budget. There are a range of potential options still under consideration for council tax setting, which have differing impacts on the residual deficit position. This means that the minimum price increase being considered is 2.99% and the maximum increase being considered is 4.99%. The final budget proposal will be based on a rate within the range specified and will consider the public consultation feedback. Any budget shortfall in each year will need to be supported by reserves to achieve a balanced budget, noting this is one-off monies.

1.6 It is important to recognise the strong foundation of the Council which means it is better placed than most to navigate the challenges that are expected to lie ahead. The economic environment continues to be a significant risk for the Council. The economy has been subject to unprecedented inflation, which means that the cost of goods and services have increased at a higher rate than the Government's target, over a prolonged period.

1.7 It is also important to recognise that the Council is not in control of large aspects of the financing framework and has funding certainty for 2024/25 only, which is a barrier to long-term strategic planning.

1.8 Children's Services activities are presented through the headings Children's Education and Children's Social Care.

Children's Education

- 1.9 Services and associated proposed 2024/25 budgets include:
- Special Educational Needs and Disabilities (SEND) (£9.746m)
 - Education Support Services (£1.165m)
 - School Improvement (£0.644m)
 - Statutory Regulatory Duties (£3.608m)

1.10 Table A below sets out the revenue 2024/25 financial year budget proposals for Children's Education:

Table A

Change of Previous Years	£'000
Original Budget 2023/24	£13.119m
Budget Changes	£1.381m
Cost pressures	£0.693m
Savings	(£0.030m)
Proposed Budget 2024/25	£15.163m
Percentage Change	15.58%

1.11 Children's Education service activities are proposing to make savings of £0.030m in 2024/25 and cost pressures of £0.693m. Budget changes relate to the GLEA pay award for 2023/24 and a change in the way employer pension contributions are made with a higher primary rate for each employee paid through service budgets.

1.12 The saving of £0.030m relates to a School Improvement decision from 2023/24 in response to the Department for Education (DfE) decision to remove the funding for Local Authorities School Improvement Monitoring and Brokering Grant (£0.585m) for school improvement activities supporting maintained schools in 2023/24. The Council undertook a review of School Improvement services through both the strategic system leadership and the Council's statutory responsibilities for maintained schools to secure general efficiencies and smarter working. The Council has also re-purposed existing de-delegation funding to support the direct work with maintained primary schools whilst still achieving our overall objectives, which has been supported by the Lincolnshire Schools' Forum at the October 2023 committee meeting.

1.13 A proposed cost pressure (£0.418m) relates to the commissioning of an overnight short breaks provision for children with disabilities at The Maples residential unit, to ensure sufficient capacity and accessibility to meet existing and future demand. Short breaks provision is a statutory requirement of the Council. The funding assumptions build in a 30% contribution towards the running of the provision (£0.179m) from the Integrated Care Board (ICB) (Better Care Fund). This decision came to this committee meeting in October 2023 for consideration before an Executive Councillor decision was made on the 27 October 2023 (I030207).

1.14 A proposed cost pressure relates to the rise in the National Living Wage (NLW) in April 2024 from £10.42 to £11.44 (a rise of 9.8%). The rise in the NLW / inflation will have a direct impact on the costs for delivering domiciliary care and direct payments in the support for children with disabilities (£0.181m).

1.15 A further cost pressure in children with disabilities (£0.094m) relates to the new social worker apprentice programme, which was established in September 2022. The programme is being phased in and will be at maximum capacity by 2025/26. The grow our own approach is to support our medium to long term strategy on social worker attraction and retention.

1.16 The current year public sector pay award is built within the 2024/25 budgets. Pay award assumptions for 2024/25 are currently excluded from services budgets until the position is clear and the exact budgetary requirements are known. The Council has budgeted for a pay award in the Council’s Medium-term Finance Plan.

Children's Social Care Services

1.17 Services and associated proposed 2024/25 budgets include:

- 0-19 Health Services (£11.238m)
- Early Help Services (£11.422m)
- Family Assessment and Support Team (FAST) (£23.615m)
- Adoption and Fostering Services (£20.139m)
- Residential Homes and Placements (£21.228m)
- Leaving Care Services and Supported Accommodation (£6.363m)
- Targeted Support for Young People and Youth Offending (£4.539m)

1.18 Table B below sets out the revenue 2024/25 financial year budget proposals for Children's Social Care Services:

Table B

Change of Previous Years	£'000
Original Budget 2023/24	£84.276m
Budget Changes	£5.193m
Cost pressures	£9.749m
Savings	(£0.674m)
Proposed Budget 2024/25	£98.545m
Percentage Change	16.93%

1.19 Children's Social Care Services are proposing to make savings of £0.674m in 2024/25 and cost pressures of £9.749m. Budget changes relate to the GLEA pay award for 2023/24 and a change in the way employer pension contributions are made with a higher primary rate for each employee paid through service budgets.

1.20 The Children in Care (CiC) programme’s key strategic aims include providing the right help to the right children and for the right duration; to support families to come to their own solutions by focusing on building networks and providing care locally. The CiC programme continues to have strong oversight and rigour of the budget position of these

demand-led and volatile budgets. Placement planning continues to take place, with a particular focus on external placements, ensuring the setting and level of provision continue to be appropriate and offer value for money. Internal foster carers are considered in the first instance to provide a family home for children. Children placed with foster carers equate to 68% of the CiC cohort. The services benchmark well, and measures are being taken to secure further improved value for money, such as the creation of two new children's homes providing more local and high-quality provision, which are more cost effective (£0.291m).

1.21 The Council has a Children's Services system which is working well and a CiC service which is outstanding, and the Council continues to strive for improved outcomes for children and families. There continues to be an emphasis on prevention from children coming into care and exit planning from the care system where it can be achieved. The number of children subject to a Child Protection Plan (398 at October 2023) is higher after the lasting impacts from the public health pandemic and increased pressures and financial hardship upon families at the current time. Child protection plans create safety, and early intervention with families and effective risk management continues to take place to ensure that only the right children are subject to a child protection plan.

1.22 Lincolnshire's number of CiC is currently 757. The CiC rate per 10,000 is 50.7 which compared with statistical neighbours (65 per 10,000) and England (70 per 10,000) is favourable, however the demands placed on public finance is rising. The County Councils Network (CCN) recently reported through a survey of its members that 45% of county and unitary authority cost pressures relate to Children's Services. Lincolnshire is facing the same challenges with rising demand on its services; increasing complexity and demands of children being unable to be placed with our in-house fostering; composition of placements shifts to more external placements through use of independent fostering agencies and residential placements, and added inflation and market price rises onto this demand is causing unfavourable external market conditions, which is unsustainable. CiC placements have seen average rises of 23% in Lincolnshire.

1.23 The area of CiC causes the greatest financial risk to Children's Services council budgets due to the demand-led nature, volatile and financial consequence of such decisions. The proposed cost pressure for CiC (£4.136m) have been necessary to meet the current baseline commitments of CiC placements which reflects the changing landscape with higher CiC numbers and a higher composition in more specialist placements (independent fostering agencies; residential placements and intense needs supported accommodation). Demand for 2024/25 has been considered within the budget requirements, including forecast placement movement through the CiC programme and the new in-house capacity. The use of independent foster carers has seen the most growth as a direct result of bringing children in that need to be safeguarded. Most children end up in a foster placement but with a finite in-house capacity, independent foster carers are forecast to grow. These placements are more cost effective than a residential placement, however the cost is greater than our in-house carers.

1.24 Considering the NLW and inflation assumptions using Consumer Price Index in CiC placements, added with the volatility and unfavourable markets conditions, price rises are forecast to be £1.182m as a result for 2024/25.

1.25 Lincolnshire has a strong core offer of support to internal foster carers and currently sits in the top quartile for payments made to foster carers across the region. There is, however, a national shortage of foster carers across the country and as a Council we need to continue to evidence the extent of our support to foster carers. Lincolnshire is a fostering first authority. The Government's increase to the National Minimum Allowance¹ in both April 2023 (12.4%) and April 2024 (6.88%) is in recognition of the increased costs being faced by fostering households in caring for a child looked after by the Local Authority, and reinforces that all households should be supported financially, professionally and emotionally in the volunteering role they undertake. The DfE has confirmed that the funding for these uplifts are provided through the Local Government Finance Settlement through an increase in the core spending powers. The cost pressure of £1.037m relates to the outcomes of the 2023 decision (£0.543m) to uplift across all of the fostering age brackets and to apply to all carer households, including those that are mainstream and kinship approved carers, with this decision coming to this committee meeting in March 2023 for consideration before an Executive Councillor decision was made on the 21 March 2023 (1029231), and the proposed cost pressure for the April 2024 uplift of 6.88% across all fostering age groups (£0.494m²). Internal foster carers are a vital part of Lincolnshire's offer for CiC in providing a family home.

1.26 The internal foster carer uplift will ensure that the Council as Corporate Parent will meet its statutory duty to continue to provide financial support to fostering households in covering the basic costs of caring for a child and in meeting the needs of the children they care for. This will reinforce the work of the CiC programme by securing the continued commitment of foster carers and enhancing recruitment and retention.

1.27 A proposed cost pressure of £0.299m relates to Special Guardianship Orders (SGOs). SGOs continue to be seen by the Courts as an important option for permanency for children who need to be removed from their birth parents which is endorsed by officers. The Council is however required to fund SGOs (subject to means testing) until the child reaches the age of 18 years. The expected increases are based on past trends.

1.28 A proposed cost pressure (£0.585m) relates to supporting increasing cost of strategic provider contracts caused by the higher levels of inflation being experienced now (through hardship) and forecast into the future as contracts will be retendered, compared to when the strategic provider contracts were established³. Options for efficiencies are explored in the first instance, but the cost base has materially changed over this period,

¹ The allowance is the minimum payment all fostering providers should pay to foster carers to cover the costs of caring for a child. The allowance increases with the child's age.

² Cost of Adoption Allowances (means tested) have been updated to take account of the economic circumstances (£0.055m proposed cost pressure incorporated).

³ Contracts were previously established at a fixed price on award, rather than annual inflation uplifts. Many of which were prior to the market volatility.

and it is important these strategic contracts deliver the required service offer. NLW and inflation assumptions have been considered in this proposed cost pressure.

1.29 A proposed cost pressure (£0.500m) relates to social care transport costs for supervised Family Time. Family Time is important to support children and young people to continue to have a positive and sustained relationship with their families when they reside in the care of the Local Authority. This requires travel provision to be provided to the children and young people commissioned through the Transport Services team. Continuing inflation, such as NLW and challenging market conditions for the delivery of a transport service is a reason for the increased costs, as well as for length of care proceedings, increase of CiC numbers and increase of Family Time ordered post final hearing.

1.30 Children's Services frontline social worker teams continue to face challenges in recruitment and retention of social workers. To stabilise the existing social worker teams to maintain service delivery and to support with recruitment of vacancies, additional measures needed to be employed to retain qualified social workers and to support recruitment to those teams. A decision was made during 2022 for FAST, Fostering and Children in Care teams to receive an attraction and retention payment. The proposed cost pressure (£1.057m) in 2024/25 is to baseline the budget into Children's Services rather than requesting annual revenue contingency funding to support this scheme, as has been adopted in the current financial year.

1.31 A further scheme was developed to support the national shortage of social workers by establishing a new social worker apprentice programme from September 2022. The programme is being phased in and will be at maximum capacity by 2025/26. This scheme is to support fourteen new apprentices each year. The grow our own approach is to support our medium to long term strategy on social worker attraction and retention. It is a beneficial option to generate new qualified social workers. It provides a supply of qualified social workers who are trained to Lincolnshire's Children's Services outstanding practice standards (due to the 'on the job' nature of the apprenticeship) and the apprentices can transition into a qualified worker role very quickly thereafter. The proposed cost pressure (£0.953m) in 2024/25 is to baseline the budget into Children's Services rather than requesting annual revenue contingency funding to support this scheme, as has been adopted in the current financial year.

1.32 The remaining savings include: grant funding stability in early help services (£0.250m) and general efficiencies within children's social care services (£0.133m). There are no service implications from these budget changes.

1.33 The current year public sector pay award is built within the 2024/25 budgets. Pay award assumptions for 2024/25 are currently excluded from services budgets until the position is clear and the exact budgetary requirements are known. The Council has budgeted for a pay award in the Council's Medium-term Finance Plan.

Capital Programme

1.34 A ten-year Capital Programme has been compiled in line with the principles set out in our Capital Strategy, including the principle of Affordability.

1.35 For Lincolnshire maintained schools, Children's Services manage and maintain a comprehensive annual capital programme of individual school condition and maintenance projects which is overseen by the Children's Services Capital Programme Board. The service continues to receive all capital funding made available by the DfE for schools to enable it to manage critical priority issues.

1.36 An allocation for Provision of Schools Place Basic Need Grant has been confirmed for 2024/25 (£0) and 2025/26 (£21.536m). A contributing factor to the 2024/25 allocation is the national allocation for Basic Need reducing from £746m to £195m. This is however rising to £528m from 2025/26. This will allow the Council to plan strategically to fulfil its statutory duty to provide sufficient school places for the children of Lincolnshire. Children's Services priority at this stage is to ensure that all September 2025 school place pressures are accounted for with potential solutions in place.

1.37 At the time of writing the report, the Government's capital funding allocations for Special Educational Needs; Schools Conditions and Devolved Formula Capital have not been confirmed for 2024/25. The 2023/24 allocations were however: Special Educational Needs (£9.259m); Schools Conditions (£4.888m) and Devolved Formula Capital (£0.963m).

1.38 The Building Communities of Specialist Provision; Together in Lincolnshire Strategy is making significant changes to the existing special education provision, creating an integrated and sustainable school system where pupils with complex needs can attend their nearest special school, confident that their education and health needs can be fully met. The programme is nearing the end of its implementation, with the majority of capital schemes complete (nine) and supporting operating systems well established. The overall programme budget is £101.8m.

1.39 New Schools capital: the Council, through its school place planning, has forecast within the ten-year capital programme a requirement for new mainstream schools.

1.40 There is a Council proposal to distribute the built-up capital contingency balance to fund investment in emergent priority areas. For Children's Services, these include:

- New Social, Emotional and Mental Health (SEMH) School (£13m): to address the increasing demand for places relating to this type of specific need. Capital Special Educational Needs grant funding (£5m) will be earmarked for this scheme.
- Two bed crisis Children's Home (£0.750m): to support children on the edge of care, in care and leaving care experience by providing the right therapeutic environment.
- Lincolnshire Secure Children's Home land purchase (£3m): to enable a new secure home 28-bed unit to be built in Lincolnshire funded by the DfE.
- Schools Mobile Replacement (£0.3m): to support the increasing costs of mobile replacements to 2025/26.

Schools Budget

1.41 The Schools Budget is funded via the Dedicated Schools Grant (DSG). In 2024/25, the DSG will continue to comprise of four blocks: Schools, Central School Services, High Needs, and Early Years. Each of the four blocks of the DSG is determined by a separate national funding formula.

1.42 Lincolnshire's indicative DSG allocation for 2024/25 is £786.030m and will be used to support all schools in Lincolnshire including Local Authority schools and academies. Lincolnshire Schools block value is £580.838m. Over half of Lincolnshire pupils attend academy schools; therefore, the DSG figure for the Schools block will be revised down for the academy schools budget share allocations. The DSG is a ring-fenced grant and the actual split between Local Authority schools and academies has no financial risk to the Council from the DSG schools delegated budget perspective.

1.43 The Government implemented a National Funding Formula (NFF) in 2018/19 to ensure a fairer settlement for each mainstream school. The Council agreed to adopt the NFF due to the improved financial settlement for Lincolnshire schools and has continued to adopt the NFF each year since then. Lincolnshire is one of 106 out of 150 LAs mirroring⁴ the NFF in 2023/24.

1.44 In 2023/24, Lincolnshire continued to adopt the monetary values of the NFF factors, however due to the increase in Free School Meals (FSMs) recorded on the October 2022 census resulting from the pandemic and cost-of-living challenges, of which Local Authorities are expected to finance this increase through their Schools block allocation (due to lagged Government funding), Lincolnshire had to make a downward adjustment of 0.075% of the Age Weighted Pupil Unit (AWPU⁵) values from the Government's NFF rates.

1.45 The fundamental principles of the NFF are not changing for 2024/25, however financial modelling at this stage is indicating an affordability gap in adopting the NFF in full, noting the actual affordability gap will be confirmed when individual schools budgets are determined using the latest October 2023 schools census, which will be included within the final decision report. This Committee is being asked to consider the proposed decision to continue adopting the NFF in 2024/25 and support the steps when addressing the affordability of the Schools block in the Mainstream Schools Funding 2024/25 report.

1.46 The 2021 Spending Review announced a three-year funding settlement for schools. This included the 2024/25 national school funding levels rising by £1.5bn to £56.8bn or a 1.9% increase in per pupil funding. The Autumn 2022 statement announced a further £2bn increase in funding (equating to an additional 3.4% increase in per pupil funding) in each of 2023/24 and 2024/25 to respond to increasing costs faced by schools, particularly through staff pay awards and utilities. The 2023/24 allocation was made through a separate grant (Mainstream Schools Additional Funding Grant), however for 2024/25, this funding will go through the NFF. In addition, a separate grant has been made to

⁴ Formula Factor values within 2.5% of the respective NFF values are deemed to be 'mirroring' the NFF.

⁵ Each school attracts AWPU funding for each pupil on the latest October census based on their key stage level.

mainstream schools through the Teachers' Pay Additional Grant starting from September 2023. This will continue as a separate grant in 2024/25 (£0.8m). Overall, core school budgets will be £59.6bn in 2024/25.

Table C

	£ Bn	2022/23	2022/23	2023/24	2024/25
Spending Review 2019		49.80	52.20	52.20	52.20
Spending Review Settlement for 2022/23			1.60	3.10	4.60
		49.80	53.80	55.30	56.80
Autumn Statement 2022 (pay and utilities)				2.00	2.00
TPAG - teachers' pay announcement				0.48	0.83
				57.78	59.63

1.47 The Government is continually moving to a basis for distributing funding to Local Authorities for children and young people with high needs, taking into account an up-to-date assessment of the level of need in each area as opposed to funding on the basis of historic spending. The High Needs block allocation is £131.047m for 2024/25, an increase of £4.623m. Local Authorities will be protected under the formula by seeing a minimum increase of 3% per head in 2024/25 compared to their 2023/24 High Need block allocation. To ensure Lincolnshire receives its 3% per head funding uplift, in addition to the national high needs formula, it receives protection funding of £7.527m (or £51.20 per pupil) within the funding allocation.

1.48 There continues to be an increasing number of Local Authorities who are incurring a deficit on their overall DSG, largely with the High Needs block being the contributing factor. The total SEND deficits across councils in England was estimated to be £2.3bn at the end of 2022/23 by the Association of Directors of Children's Services. The DfE acknowledges the challenges the system is facing, and the SEND Green Paper acknowledged the unsustainable SEND system and considers ways to address this. The Special Educational Needs and Disabilities (SEND) and Alternative Provision (AP) Improvement Plan Right Support, Right Place, Right Time (published in March 2023) is the mechanism for implementing change.

1.49 The funding increase of 3% per head is modest in 2024/25 (compared to prior year settlements) and will place significant pressure on Lincolnshire in managing the cost demands within its 2024/25 allocation. Medium-term financial planning is indicating an in-year overspend for 2024/25 in light of demand and price changes. This forecast in-year overspend would need to be met from available reserves to provide a balanced budget. Local Authorities, such as Lincolnshire, must ensure careful management of the DSG takes place to avoid overspending of the DSG.

1.50 A higher cost base includes increased demand and prices in alternative provision; an increasing number of Education, Health and Care Plans being issued, and mainstream schools unable to meet need. Therefore, special school places are being exhausted, which is leading to more external placements being required (a 14% increase in SEND placements over the last 16 months), and unfavourable market conditions has seen placement costs

increase by over 30%. It is also important to ensure the Council delivers fair funding for Lincolnshire state schools in supporting children and young people with SEND by responding to the higher costs of education delivery with funding levels being considered for 2024/25, such as mainstream top up funding and special schools funding.

1.51 With the nature of the services that the High Needs block provides, which is driven by large, demand-led activities, it is difficult to change spending levels quickly, as can be demonstrated with the number of Local Authorities involved and the size of their deficit. Therefore, having a sufficient level of reserves to draw on is important to avoid going into a DSG deficit and provide the Council time to deliver change. The c.£9m available reserves will support the Council over the short- to medium-term where in-year overspends occur on the High Needs block.

1.52 There continues to be a growing trend nationally, and this growth is being experienced in Lincolnshire with more young people requiring specialist support which is having a material financial impact on the High Needs block. This remains a financial challenge, and difficult decisions will be required to ensure Lincolnshire avoids overspending its DSG. In Lincolnshire, transformational work is considered fundamental to securing further improved outcomes for young people with SEND through a truly integrated approach, whilst also securing an offer for Lincolnshire that is financially sustainable within the central Government allocation.

1.53 Lincolnshire indicative Early Years block funding is £69.428m⁶ in 2024/25, which supports seven relevant funding streams:

- the early years universal entitlement for 3- and 4-year-olds
- the early years additional entitlement (30 hours) for 3- and 4-year-old children of eligible working parents
- supplementary funding for Maintained Nursery Schools
- the Early Years Pupil Premium (EYPP)
- the Disability Access Fund (DAF)
- the early years entitlement for disadvantaged and working 2-year-olds
- the early years entitlement for under 2's for working parents (from September 2024)

This Committee is to be asked to consider the proposed early years formulas in the Childcare Reforms and Early Years Funding Formula report.

Further Consultation

1.54 The budget proposals will be publicised on the Council's website together with the opportunity for the public to comment.

⁶ This includes the full year allocation (£7.867m) for under 2 year old entitlement, however this is not being introduced until September 2024, therefore a revised allocation is £5.176m.

1.55 All consultation comments and responses will be available to be considered when the Executive makes its final budget proposals on 6 February 2024.

2. Conclusion

2.1 These budget proposals reflect an estimate of the level of Government funding expected to be available to the Council and a proposal to increase council tax by up to 4.99% in 2024/25.

2.2 A thorough review of Council services was carried out during this year's budget process. Unavoidable cost pressures as well as savings have been identified, and the Capital Programme has been reviewed. The budget proposals aim to reflect the Council's priorities whilst operating with the resources available to it.

3. Consultation

a) Risks and Impact Analysis

An Equality Impact Assessment will be completed for the proposed increase in Council Tax. This will be reported to the Executive at its meeting on 6 February 2024.

Further Risk and Impact Assessments will need to be undertaken on a service by service basis.

4. Background Papers

The following background papers as defined in the Local Government Act 1972 were relied upon in the writing of this report.

Document title	Where the document can be viewed
Council Budget 2024 (Executive: 9 January 2024)	Microsoft Word - Executive Report 09 January 2024 (Complete Draft) (moderngov.co.uk)

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