

Budget 2025/26
Medium Term Financial Plan
Treasury Management Strategy
and
Capital Strategy

Relevant Committee Reports

The following reports may be helpful in understanding the development of budget plans for 2025/26

Date	Committee	Subject	Ref No.
8th January 2025	Cabinet	Budget Targets 2025/26	DFP/25/02
27th January 2025	Health and Adult Care Scrutiny	Draft Revenue Budget 2025/26 and Capital Programme 2025/26 - 2029/30	DFP/25/05
28th January 2025	Children's Scrutiny	Draft Revenue Budget 2025/26 and Capital Programme 2025/26 - 2029/30	DFP/25/03
30th January 2025	Corporate, Infrastructure & Regulatory Services	Draft Revenue Budget 2025/26 and Capital Programme 2025/26 - 2029/30	DFP/25/04
14th February 2025	Cabinet	Budget Impact Assessments	https://www.devon.gov.uk/impact/budget-2025-2026/
14th February 2025	Cabinet	Outcomes of the Budget Consultation Meetings with representatives of the Devon Business Community, the Voluntary Sector and Trade Unions	LDS/25/6
14th February 2025	Cabinet	Overview and Scrutiny Committee recommendations	LDS/25/7
14th February 2025	Cabinet	Revenue Budget 2025/26, Medium Term Financial Plan and Capital Programme 2025/26 to 2029/30	DFP/25/18
20th February 2025	Council	Revenue Budget 2025/26, Medium Term Financial Plan and Capital Programme 2025/26 to 2029/30	DFP/25/19

Relevant Committee Reports	2
Revenue Budget Overview	5
The Local Government Finance Settlement 2025/26	7
Key Table 1 - Council Tax Requirement	16
Key Table 2 - Precept & Council Tax	17
Key Table 3 - Reserves and Balances	18
Key Table 4 - Medium Term Financial Plan	19
Key Table 5 - Government Specific Grants Income	20
Key Table 6 - Grants Paid to External Organisations	22
Key Table 7 - Staffing Data	23
Statement on the Robustness of the Budget Estimates, the Adequacy of the Authority's Reserves and Affordability of the Capital Strategy	26
Capital Programme Overview 2025/26 - 2029/30 and Revisions to the 2024/25 Capital Programme	30
Service Revenue Budgets 2025/26	53
Integrated Adult Social Care	54
How the 2025/26 Budget has been built up	54
Analysis of Total Expenditure 2025/26	55
Integrated Adult Social Care Operations	56
Integrated Adult Social Care Commissioning	60
Children and Young People's Futures	62
How the 2025/26 Budget has been built up	62
Analysis of Total Expenditure 2025/26	63
Children's Social Care, Health and Wellbeing	64
Education Learning and Inclusion Services	68
Education and Learning - School Funding	70
Public Health and Communities	74
How the 2025/26 Budget has been built up	74
Analysis of Total Expenditure 2025/26	75
Communities	76
Public Health	78
Performance and Partnerships	80
How the 2025/26 Budget has been built up	80
Analysis of Total Expenditure 2025/26	81
Economy, Enterprise and Skills	82
Performance and Policy	84
Corporate Services	86
How the 2025/26 Budget has been built up	86
Analysis of Total Expenditure 2025/26	87
Chief Executive, Legal and Democratic Services	88
Finance and Public Value	90
People and Culture	92

Transformation and Business Services	94
Climate Change, Environment and Transport	96
How the 2025/26 Budget has been built up	96
Analysis of Total Expenditure 2025/26	97
Highways and Infrastructure Development	98
Planning	102
Transport Operations, Environment and Waste	104
Fees and Charges	107
Medium Term Financial Plan 2025/26	108
Introduction	108
Building a stronger and financially sustainable Council	110
Investment in Services	114
Conclusion	137
County Fund Balance and Earmarked Reserves	138
Introduction	138
County Fund Balance	138
Earmarked Reserves	139
Conclusion	143
Treasury Management Strategy and Prudential Indicators 2025/26 and Revision to	
2024/25 Treasury Management Strategy.....	145
Treasury Management and Investment Strategy Overview	146
Minimum Revenue Provision	147
Capital Expenditure	148
Prudential Indicators	149
Schedule of Investments	154
Capital Strategy 2025/26 and Revision to Capital Strategy 2024/25	169
Flexible Use of Capital Receipts Strategy	181
Risk Analysis of Volatile Budgets	186
Risk Assessment	187

Revenue Budget Overview

Introduction

The Council's Senior Leadership Team has led a strategic whole-Council approach to preparing the proposed budget for 2025/26. This has followed key themes set out in the Working Well Together for a Stronger and Sustainable Council. The approach has seen a collective response to service and financial challenges with a very clear focus on achieving a proposed budget that aligns with strategic corporate priorities and delivers within an affordable financial envelope.

It is a clear priority of both political and officer leadership that we must "live within our means" and in doing so include affordable expenditure plans that strike an appropriate balance of service delivery, risk management and financial sustainability.

Although overall funding levels have increased the change in Government's funding priorities is particularly detrimental to Devon. The Settlement for 2025/26 distributes more funding based on deprivation indices, repurposing funding previously directed towards rural services. It is evident that cost increases due to demand and inflation exceeds the additional funding, and appropriate savings and additional income targets have necessarily been included in budget plans. These will be carefully monitored and reported throughout the year ahead to ensure we remain on track to meet the budget overall and respond appropriately to changes that arise.

The implementation of new finance systems in 2025 as the first phase of the Future Finance Project concludes, will help to deliver improvements in financial controls and provide better quality reporting and information, helping to support strong budget management across the Council.

Revenue Budget

It is well publicised that local authorities across the country continue to face financial challenges. The Council's leadership has worked extensively with service leads and finance officers to develop plans to manage net service costs within affordable financial targets.

The budget process continues to build on the Financial Sustainability Programme undertaken towards the preparation of the 2023/24 budget and the Working Well Together for a Sustainable and Stronger Council objectives and action areas as agreed by Cabinet in September 2023. The approach aims to secure Best Value and ensure ongoing financial sustainability.

There has been further vigour added to the process this year with time set aside every week for directorates to focus on managing their pressures and developing robust savings plans. This has driven a significant reduction in the pressures being identified and the corresponding level of savings required to deliver affordable budgets.

Despite the financial pressures faced the Council is able to set a balanced budget with affordable service targets that are increased by 5.9% as detailed below.

The funding available for services continues to operate with a relative short term horizon. The new Government, following the General Election in July 2024, has set a one year settlement for 2025/26, but has indicated there will be a multi-year settlement in 2026/27 following the conclusion of its Spending Review that is currently underway. The last multi-year settlement for local government was in 2016.

Through the Provisional Local Government Finance Settlement announced on 18 December 2024, the Authority's Core Spending Power (CSP) as measured by Government is potentially increased by 4.66% in 2025/26. This assumes the Council will set the maximum available council tax increase without the need for a referendum. Excluding council tax the increase in grant funding is 2.05%, which is below inflation forecasts for 2025/26 and therefore a real terms reduction in grant funding. These figures were updated in the Final Settlement details published on 3 February 2025, including a small increase in the new Children's Social Care Prevention Grant and a new grant to meet increased Employer National Insurance Contributions. These uplift the CSP increase to 5.39% including council tax and 4.2% excluding council tax. As the latter of these new grants is to mitigate the impact of increased national insurance costs it is in effect cost neutral and not a real terms increase.

The Core Spending Power increase for Devon County Council is below the national average of 6% (6.81% in the Final Settlement), and the lowest increase of all 21 county councils in England. This reflects a shift in Government policy which no longer applies rurality as a measure of service cost or demand, instead targeting existing and new funding to areas with more concentrated levels of deprivation and less ability to raise funding through council tax. This is particularly detrimental for Devon as felt through the loss of Rural Services Delivery Grant in 2025/26, which in 2024/25 provides more than £10 million in grant towards the additional costs of delivering services in more rural areas.

The less than favourable Settlement is not enough for the Authority to set a balanced budget for 2025/26 without making budget savings and generating additional income, with inflation, national living wage together with demand for services driving cost increases well above the increase in available funding. Savings and new income of £21.7 million are reflected within service budgets to ensure services remain affordable.

Delivery of the savings and the improvements in services through change programmes will not be easy but the level of commitment from teams working together as one organisation and the level of assurance gained through the rigorous budget process provide confidence in the ability of services to deliver within financial targets.

The additional requirements to address the backlog of EHCPs, the continued growth in demand and complexity as well as a recognised adjustment within calculations has meant it has not been possible to contain cost in line with the terms of the Safety Valve funding agreement with the DfE. The continued level of spend on SEND services, in excess of the funding allocation to the Authority, is now having a significant impact on cash balances. Proposed measures to mitigate the impact of this are now included within the Treasury Management Strategy, the Capital Strategy and medium term financial plan. It remains critical that urgent and effective action is taken by the authority and that we re-engage with Government to ensure fairer funding for Devon's Services.

Following discussions with the DfE advisors the Authority is reworking projections that support the Safety Valve to inform and recognise the changing pressures faced by SEND and the high risk of costs exceeding the funding available including through the Safety Valve intervention. The scale and trajectory of the accumulated deficit in Dedicated Schools Grant for High Needs (SEND), whilst accounting for separately to general fund services and reserves, is placing a significant burden on the Authority's cash flows. Financial planning responses within this budget include increasing contributions to reserves and meeting capital borrowing through raising external loans.

The DSG SEND cumulative deficit may match and exceed total reserves at both 31 March 2025 and 31 March 2026. Government has yet to announce if it will extend the statutory requirement to hold the DSG deficit in a separate account, which is currently due to end on 31 March 2026.

The Local Government Finance Settlement 2025/26

The Local Government Finance Settlement for 2025/26 is a one year settlement, being the first under the new Government following the General Election in July 2024. The Government is currently undertaking a full Spending Review which is due to conclude in the Spring 2025, and it has indicated this will inform a multi-year settlement in 2026/27.

The Provisional Local Government Finance Settlement for 2025/26 was published by the Government on 18 December 2024. The Final Settlement figures were published on 3 February 2025, in advance of Parliamentary debate on 5 February.

The Settlement sets out the Authority's Core Spending Power as measured by Government, including a range of Government grants and Government estimates for funding raised through local taxation – business rates and council tax. Nationally, Core Spending Power for local government per the Provisional Settlement is increasing by 6% excluding Employer National Insurance Contributions Grant. For DCC, our core spending power is set to increase by 4.66%. In a change in approach in the Final Settlement for 2025/26, the Government has included Employer National Insurance Contributions Grant in updated Core Spending Power figures. This updates the overall headline increase from 4.66% to 5.39% (and nationally from 6% to 6.81%). However, the funding is to meet extra costs of employer national insurance contributions so is meant to be neutral in overall resource impact. The Government assumes the Authority will implement the full allowed increase in Council Tax up to the referendum threshold of 5%. The following tables provide a breakdown of the funding included in Core Spending Power calculations.

Core Funding	2024/25	2025/26			
	Settlement	Provisional Settlement		2025/26 Final Settlement	
	£'000	£'000		£'000	
Revenue Support Grant (RSG)*	713	725	1.70%	725	1.70%
Revenue Support Grant (RSG) – Grants rolled in*	1,211	1,255	3.60%	1,255	3.60%
Business Rates – Central Government Top Up	86,461	87,260	0.90%	87,260	0.90%
Business Rates – Local Element**	23,884	24,105	0.90%	24,105	0.90%
Total Core Funding	112,269	113,345	0.96%	113,345	0.96%
Increase / (Decrease) compared to 2024/25		1,076		1,076	

* The 2025/26 Revenue Support Grant includes previously separate unringfenced grants: Extended Rights Home to School Transport, Transparency Code New Burdens

** The actual amount we receive will be derived from returns completed by our Devon Districts in January 2025.

Other Grant Income Included in the Settlement	2025/26				
	2024/25	Provisional	2025/26 Final		
	Settlement	Settlement	Settlement		
	£'000	£'000		£'000	
New Homes Bonus Grant	1,140	1,279	12.20%	1,279	12.20%
Rural Services Delivery Grant	10,124	0	-100.00%	0	-100.00%
Services Grant	717	0	-100.00%	0	-100.00%
Social Care Grant	70,729	82,763	17.00%	82,763	17.00%
Children's Social Care Prevention Grant	0	1,577	New	1,709	New
Local Authority Better Care Grant*	35,933	35,933	0.00%	35,933	0.00%
Adult Social Care Market Sustainability & Improvement Fund	15,643	15,643	0.00%	15,643	0.00%
Domestic Abuse Duty Safe Accommodation Grant**	1,482	1,847	24.60%	1,847	24.60%
Recovery Grant	0	0	New	0	New
Business Rates – Compensation for under-indexation***	22,357	23,555	5.40%	23,555	5.40%
Employer National Insurance Contributions Grant	0	0	New	5,667	New
Total Other Grant Income	158,125	162,597	2.80%	168,396	6.50%
Increase / (Decrease) compared to 2024/25		4,472		10,271	

* Adult Social Care Discharge Fund combined with Improved Better Care Fund as a single grant line in 2025/26.

** Domestic Abuse Duty Safe Accommodation Grant included within Core Spending as a new line in 2025/26.

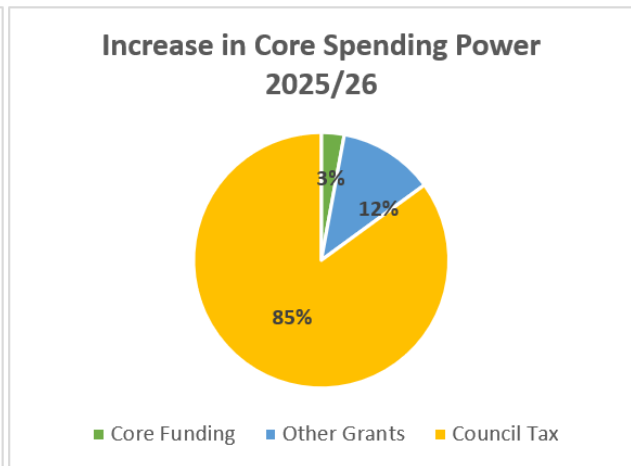
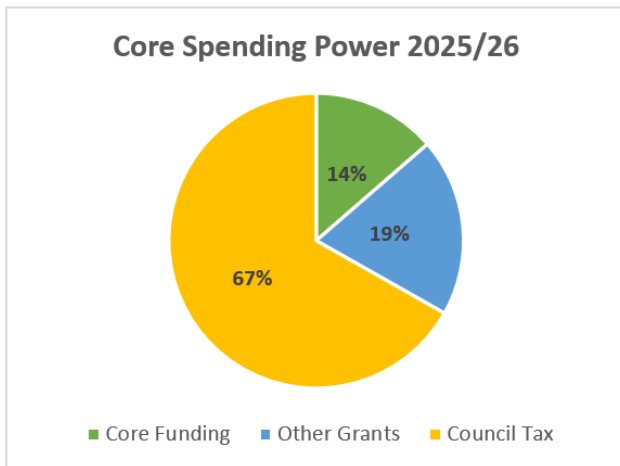
*** This is included within the total of Business Rates Retention Government Grants we include in our budget.

Council Tax – Government Estimate	2025/26				
	2024/25	Provisional	2025/26 Final		
	Settlement	Settlement	Settlement		
	£'000	£'000		£'000	
Assumed Council Tax Requirement*	523,974	555,475	6.00%	555,475	6.00%
Increase / (Decrease) compared to 2024/25		31,501		31,501	

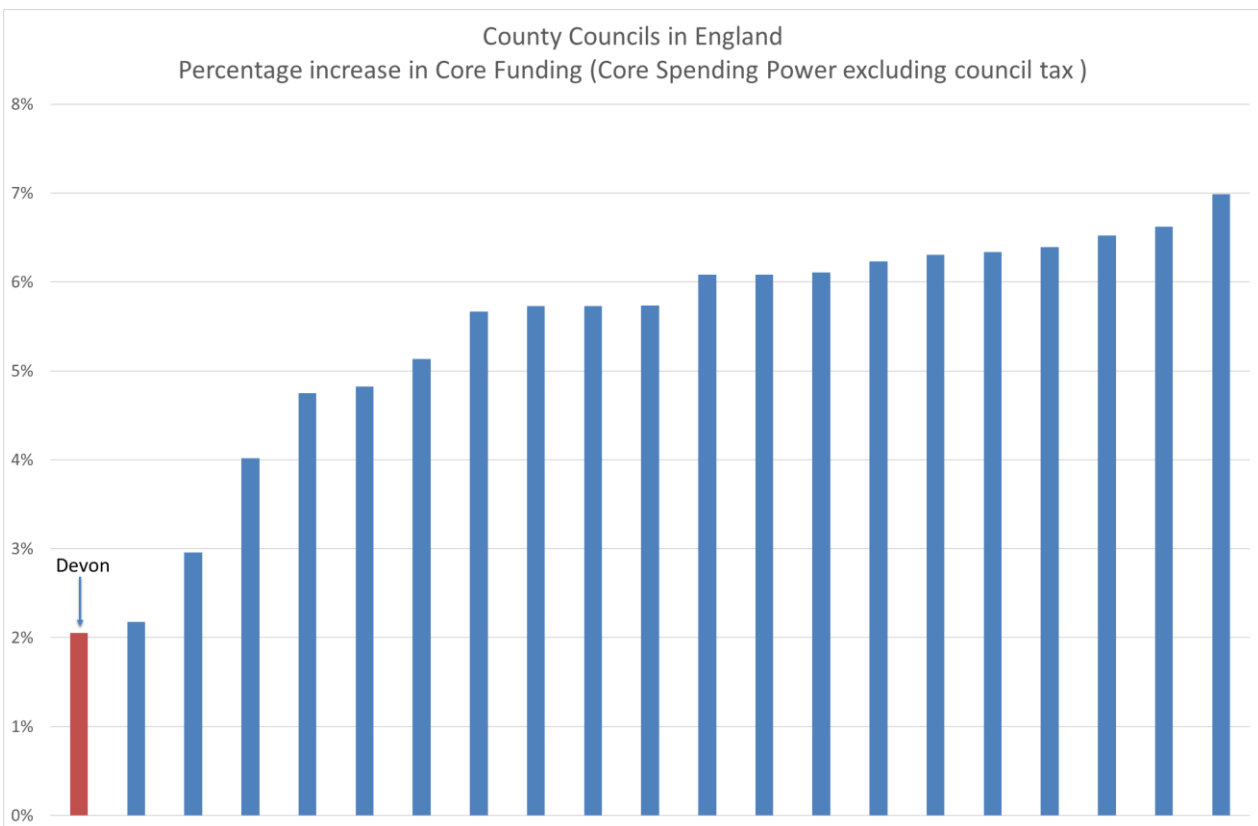
* This is a central government assumption. The actual Council Tax income for DCC will be determined based on local tax base information determined by our Devon Districts and the Council Tax rate set by Council in February within the Authority's Budget report.

Summary	2025/26				
	2024/25	Provisional	2025/26 Final		
	Settlement	Settlement	Settlement		
	£'000	£'000		£'000	
Core Funding	112,269	113,345	0.90%	113,345	0.90%
Other Grants	158,125	162,597	2.80%	168,396	6.50%
Subtotal – Core grants and settlement funding	270,394	275,942	2.05%	281,741	4.20%
Assumed Council Tax Requirement	523,974	555,475	6.00%	555,475	6.00%
Total Core Spending Power	794,368	831,417	4.66%	837,216	5.39%
Increase / (Decrease) compared to 2024/25		37,049		42,848	

As summarised in the tables above, the Government's calculations for the Provisional Settlement assume an increase in Core Spending Power from £794 million in 2024/25 to £831 million in 2025/26 – an increase of 4.66% assuming the full increase in Council Tax is agreed locally. Excluding Council Tax the core funding increase is 2.05%, which is below inflation forecasts resulting in what is effectively a real terms cut in grant support, placing greater reliance on Council Tax to fund increasing costs and demand for local services. The following charts show the ratio of funding from core funding, other grants and assumed council tax income, and the relative increases in each group of funding in 2025/26 (excluding employer national insurance contributions grant set out in the Final Settlement). This highlights that council tax provides the vast majority of funding growth within the core spending power calculations.



The Core Spending Power increase at 4.66% (or at 5.39% per the Final Settlement) means Devon has the lowest increase out of all 21 county councils in England, and is well below the 6% (6.81% per the Final Settlement) average increase of all local authorities in England. When the impact of Government assumed Council Tax increases is excluded along with the impact of national insurance funding (which is simply offsetting increases in national insurance), then Devon's core funding increase of 2.05% is the lowest of all 21 County Councils.



Further information is set out below regarding these funding streams.

Council Tax – County Councils in England may increase Council Tax by up to 4.99% in 2025/26, including 2% for adult social care responsibilities (the adult social care precept was first introduced in 2016/17), without a referendum. The actual tax increase for the Authority will be determined by the County Council in February. The current draft budget estimates for 2025/26 assume the Authority will maximise this flexibility and increase the

tax rate by 4.99% for next financial year, subject to formal recommendation by Cabinet and decision by Council in February 2025.

Revenue Support Grant (RSG) – is increased by September 2024 inflation rate of 1.7%. In 2025/26 two grants have been rolled in to RSG that were previously issued separately: Extended Rights Home to School Transport £1.243 million and Transparency Code New Burdens £13,000.

Business Rates – the business rates funding system contains a combination of fixed and variable elements. The settlement includes the baseline target set by Government for the Council's expected share comprising a local share under the business rates retention system plus a Top Up to reach the target funding level. It also includes grant to compensate for Government policy implications to limit rate increases which reduces the actual rates collected from businesses. Actual funding received through business rates will be determined using information provided by the district/borough/city councils in Devon.

New Homes Bonus – this grant is based on delivered housing growth within the County. Government has advised local authorities to plan for 2025/26 being the final year of the New Homes Bonus grant “in its current form”, and it is prudent to assume this grant discontinues and funding is distributed differently in future years.

Rural Services Delivery Grant – this grant is discontinued in 2025/26, with Government repurposing the funding distribution to support alternative funding allocations which are distributed using deprivation as a proxy for local service need. This is a significant loss of funding as the Authority received £10.124 million of the total RSDG national funding pot of £110 million in 2024/25.

Services Grant – this grant is also discontinued in 2025/26, with Government repurposing the funding distribution to support alternative funding allocations which are distributed using deprivation as a proxy for local service need.

Social Care Grant – this grant funding aims to support local authorities in meeting the costs of adults' and children's social care needs. The national pot for this grant has increased by £880 million through the Provisional Settlement, which is £200 million more than was indicated by Government in its November Policy Statement. The increase in social care grant for the Authority, whilst welcome, is largely offset by the majority of other grant funding either being repurposed or seeing no increase in cash terms.

Children's Social Care Prevention Grant – this is a new ring-fenced grant introduced in 2025/26 which is distributed using a new children's needs-based formula, allocating funding according to estimated need for children's social care services. Draft grant conditions have been set out alongside the Final Settlement.

Local Authority Better Care Grant – this grant includes two lines of grant funding that were previously received separately: Improved Better Care Fund and Adult Social Care Discharge Fund. The funding is pooled into the local Better Care Fund and may be used only for the purposes of meeting adult social care needs, reducing pressures on the NHS including seasonal winter pressures, supporting people to be discharged from hospital when they are ready, and ensuring that the social care provider market is supported. In addition it may be used to enable more people to be discharged to an appropriate setting, prioritise those approaches that are most effective in freeing up the maximum number of hospital beds and reducing bed days lost, and boost general adult social care workforce capacity.

Adult Social Care Market Sustainability and Improvement Fund – the primary purpose of the fund is to support local authorities to make tangible improvements to adult social care services in their area, in particular to build capacity and improve market sustainability in both social worker workforce capacity and social care providers. The grant received in 2025/26 is the same amount as for 2024/25 with no increase for cost or demand pressures.

Recovery Grant – this is a new one year grant with £600 million allocated nationally. The Government is targeting this funding to areas with more concentrated levels of deprivation – used as a proxy for greater need and demand for services – rather than allocating to all local authorities. Devon County Council will not receive any funding through this new grant in 2025/26.

Employer National Insurance Contributions Grant – the Government has allocated additional funding in the Final Settlement towards the increase in employer national insurance costs following changes announced in the Autumn Budget 2024. This additional funding is aimed at costs related to the Authority's own employees and will not provide sufficient funding for increased national insurance costs borne by suppliers (e.g. care providers). Due to the lateness in announcing this funding, an allowance has been included in the staff pay inflation contingency for additional costs, which will be allocated to services during 2025/26 as actual costs are confirmed.

Outside of Core Spending Power in the Final Settlement, the Government has also confirmed information regarding other funding:

Extended Producer Responsibility for Packaging Payments – a new source of income is introduced in 2025/26 which is outside of Core Spending Power, but will provide new funding towards the Authority's costs of waste services. It was confirmed within the Provisional Settlement that the Government has guaranteed the minimum level of income through this funding will be £6.765 million for the Authority.

Overall the Government's strategy of using deprivation as a proxy for need and demand for local services, as well as adjusting grant distribution for local tax raising opportunity, does not favour Devon as it results in funding being directed away from rural areas to areas with more concentrated levels of deprivation and less ability to raise funding through council tax.

Revenue Expenditure

Costs related to adults' and children's social care continue to represent the majority of the Authority's budget. The budget approach recognises the challenge of delivering improvements in Children's Services and meeting the ongoing trend of increasing complexity and demand for social care and SEND provision, as well as meeting the duties and priorities across the wide range of services provided by the Authority.

Directorate Budget Targets were set by Cabinet on 8 January 2025, totalling £784.1 million, a net increase of £44 million or 5.9% compared to the 2024/25 adjusted base budget. Details of the directorate budgets analysed by service is set out on pages 53 to 106.

The preparation of the Budget for 2025/26 recognises that inflationary pressures continue to be felt across the economy, local government and our partners, despite the rate of inflation reducing in the past two years from its peak in October 2022. Social care is particularly impacted by increases to the national living wage which is again increased by above inflation, and the increases to National Insurance announced in the Chancellor's Autumn Budget on 30 October 2024. MHCLG has provided additional

funding towards national insurance costs for local authorities in the 2025/26 final Finance Settlement. It is anticipated this will mitigate national insurance cost increases related to the Authority's own employed staff, but will not mitigate the impact on suppliers' costs.

The rates of inflation used in preparing the Targets depend on the activity and any anticipated contractual obligations. Since its peak of 11.1% in October 2022, headline inflation has gradually reduced – falling to 6.7% in September 2023 and to 1.7% by September 2024. The OBR's current assumption is that rates will be around 2.5% in 2025 and remain above the Bank of England target of 2% until 2029. The September 2024 CPI rate is used as a basis in some aspects of the Local Government Finance Settlement, for example with Revenue Support Grant increasing by 1.7% in 2025/26.

The Target Budgets for services include £14.2 million for inflationary pressures.

The National Living Wage increase also drives an inflationary impact on our costs. In the Autumn Statement 2024 the Chancellor confirmed that the National Living Wage will rise by 6.7%, from £11.44 to £12.21 from April 2025. For 18 to 20-year-olds, the minimum wage will rise by 16% from £8.60 to £10, and for apprentices, the minimum wage will rise from £6.40 to £7.55 (up 18%). The Government intends to align 18-20 year olds' NMW and NLW looking ahead.

The Target Budgets for services reflect an estimated inflationary pressure of £17.7 million due to National Living Wage impacts.

The cost of inflation places sustained financial pressures both on our households and communities, and our suppliers and service providers, contributes to the ongoing impact in terms of price and demand pressures on the Authority's budget. This is reflected in the proposed Target Budgets with total investment of £31.9 million to cover inflation and national living wage plus £33.8 million to cover demand and other spending pressures and priorities. To enable the authority to set a balanced budget, savings, alternative funding and additional income of £21.7 million have been identified.

It is not currently planned to support the proposed budget targets by using general reserve balances. This reflects a strategy of 'living within our means' and as such to set service budgets that are affordable within anticipated income and funding totals for next year.

The targets set for each service area have been subject to different pressures and influences. The table below shows the 2025/26 Budget Targets by service area.

	2024/25 Adjusted Base Budget £000	Inflation and National Living Wage £000	Other Growth and Pressures £000	Savings, Alternative Funding and Additional Income £000	2025/26 Target Budget £000	Net Change 2024/25 to 2025/26	
						£000	%
Integrated Adult Social Care	354,322	19,120	18,190	(8,185)	383,447	29,125	8.2%
Children and Young People's Futures	224,970	7,834	11,054	(6,530)	237,328	12,358	5.5%
Public Health & Communities	13,931	225	365	(1,450)	13,071	(860)	-6.2%
Performance & Partnerships	7,431	121	75	(447)	7,180	(251)	-3.4%
Corporate Services	54,709	1,251	2,822	(3,319)	55,463	754	1.4%
Climate Change, Environment & Transport	84,753	3,346	1,312	(1,808)	87,603	2,850	3.4%
Totals	740,116	31,897	33,818	(21,739)	784,092	43,976	5.9%

The risks associated with the delivery of the 2025/26 budget and the mitigating action needed to try to contain that risk is detailed on pages 186 - 210.

Revenue Income - Specific Grants

In addition to general Core Funding the Authority also receives specific grants that relate to particular activities embedded within service budgets, and these are detailed in Key Table 5 on page 20 and 21. The most significant specific grant is the Dedicated Schools Grant which must be spent on schools and related expenditure. For 2025/26 the Dedicated Schools Grant has increased by £78.1 million to £792.5 million. Despite this increase Devon's schools remain some of the most poorly funded by Government.

Revenue Expenditure - Other costs and income

Key Table 1 on page 16 shows the estimated level of total spending on services and other items such as capital financing, interest income, central costs, planned use of earmarked reserves, contingencies and provisions for additional costs not included in service budget targets. These items are held centrally and not distributed to service budgets. Capital Financing Charges are dependent on the Authority's Capital Programme explained on pages 30 to 52. Factors that influence the income gained from investing our cash balances are set out on pages 145 to 168 that explains the Authority's Treasury Management Strategy.

Also included in Key Table 1 are several grants that are reported outside of services because they are general funding towards any services and in some cases to offset costs in only certain services but not fully prescribed.

Revenue Income - Council Tax

The Authority is required to set a Council Tax rate annually for each property band. This will need to be notified to each District Council for them to include in the billing process. Cabinet is required to recommend a tax level to County Council as part of the annual budget.

District Councils have now reported their final tax base for 2025/26 and estimated surpluses on council tax collection up to March 2025. The level of tax collection surplus attributable to the Authority is estimated to be just over £10.1 million and this sum provides additional income on a one-off basis in 2025/26. Key Table 2 sets out the Council Tax Requirement, Tax Base, Council Tax by band and individual District Precepts. These assume that the County Council decides to implement the maximum permitted increase without a referendum of 4.99% at its meeting on 20 February 2025.

Reserves and Balances

Members need to endorse the level at which general balances and earmarked reserves should be maintained. Pages 138 to 144 explain the authority's strategy for its reserves and balances. It is recommended that general balances are maintained at or above £16 million. A detailed risk assessment has been completed which demonstrates that residual risk after mitigation, falls below this level. Key Table 3 summarises the Authority's Reserves and Balances and includes planned use of reserves to meet costs for which the reserves are intended in 2025/26.

Staffing

The Budget for 2024/25 included estimated costs of the Authority's employed workforce which amounts to over 5,200 full time equivalent staff. One of the themes in the Stronger and Sustainable Council approach recognises the need to reduce overall staffing levels

over the medium term among the measures to contain costs within available funding and income. Key Table 7 provides a summary of the latest staffing estimates which shows that staff numbers overall are remaining broadly static in 2025/26. This reflects some increases in staffing for example with increased in house children's home provision, as well as decreases through reviews of service requirements and efficiency measures.

Strategic Leadership Team Commentary

A sustainable budget that supports financial resilience is central to the ability of the Council to provide services for people and communities across the county. Setting the 2025/26 budget has been a complex exercise demanding difficult decisions and hard choices. The budget recognises the inflationary pressures that continue to be felt across the economy, local government and partners. Social care is particularly impacted by increases to the national living wage and the increase to National Insurance announced in the October 2024 Autumn Budget. The budget for 2025/26 will be set by the Council on 20 February 2025. It will be a balance between the resources available, the Council's priorities, and the requirement to provide best value services.

Devon has a population with increasing needs for care and support. The Council will continue to focus on meeting, as far as possible, the needs of the young, old and most vulnerable. It will also continue to work closely with partners to help support the local economy, improve job prospects and housing opportunities for local people, respond to climate change, champion opportunities for our young people, and address the impacts of the rising cost of living. Devon has one of the biggest road networks in the country to maintain and has made repairing highways a priority.

The ability of the Council to remain financially sustainable in the medium term will depend on the changes that the Government makes to the local government finance system. Government is targeting money towards areas where measures of deprivation indicate there is greater assessed need and demand for services. As a largely rural area, the Council has lost resources in 2025/26 despite the higher cost of providing some services than those delivered by more urban authorities.

During the year ahead, the Council will continue to make savings by reducing costs, maximising the value of commissioned services and streamlining staff structures. However, it is inevitable that changes will have an impact on some of the vital services for which the Council is responsible. The Strategic Leadership Team remains wholly committed to advising and supporting the Council so that it can set a budget for 2025/26 that is in the best interests of the people of Devon.

Key Table 1 – Council Tax Requirement

2024/25 Adjusted Budget £'000		Changes £'000	2025/26 Budget £'000
354,322	Integrated Adult Social Care	29,125	383,447
224,970	Children and Young People's Futures	12,358	237,328
13,931	Public Health and Communities	(860)	13,071
7,431	Performance and Partnerships	(251)	7,180
54,709	Corporate Services	754	55,463
84,753	Climate Change, Environment & Transport	2,850	87,603
0	County Council Elections	1,500	1,500
890	Apprenticeship Levy	18	908
1,859	Employment Contingencies and insurance provision	5,281	7,140
742,865	TOTAL SERVICE BUDGETS	50,775	793,640
	Central Budgets		
(247)	Central Savings Targets Provision	(23)	(270)
6,806	Better Care Fund - Pooling of ASC Discharge Fund	0	6,806
1,334	Children's Service Development	(1,334)	0
4,250	Adults and Childrens Services Change and Improvements	(4,250)	0
1,000	Children's Services - Investment and Risk Management	4,000	5,000
1,500	Additional support for Highways	2,500	4,000
955	Homelessness Support	(455)	500
0	Local Government Reorganisation - People and Culture Capacity	450	450
0	Voluntary and Community Sector Grants	20	20
	Financing Costs and Income		
10,872	Capital Financing Costs - Minimum Revenue Provision	2,560	13,432
23,192	Capital Financing Costs - interest payable	3,409	26,601
752	Capital Financing Costs - premium and recharges	(18)	734
12,060	PFI Financing Charges	533	12,593
(3,663)	Interest Income	2,063	(1,600)
(3,700)	Interest Income - SEND Safety Valve	1,300	(2,400)
	Payments to Outside Bodies		
669	Environment Agency - Flood Defence	(7)	662
370	Inshore Fisheries Conservation Authority (IFCA)	25	395
	Reserves and Balances		
7,272	Services Spending met from Reserves	393	7,665
(7,272)	Transfers from Reserves	(393)	(7,665)
(19,000)	Contribution to / (from) reserves	33,000	14,000
28,700	General Fund Contribution to DSG SEND Deficit	(21,300)	7,400
	Grants and Contributions Income		
(2,116)	Schools' Contributions	0	(2,116)
(21)	Inshore Fisheries Conservation Authority (IFCA) Grant Funding	0	(21)
(1,481)	Domestic Abuse Duty Grant	(366)	(1,847)
(1,085)	Extended Rights Home to School Travel Grant (now in RSG)	1,085	0
(29,127)	Improved Better Care Fund	(6,806)	(35,933)
(6,806)	Adult Social Care Discharge Fund	6,806	0
(70,729)	Social Care Grant	(12,034)	(82,763)
(15,643)	Adult Social Care Market Sustainability and Improvement Fund	0	(15,643)
(10,124)	Rural Services Delivery Grant	10,124	0
(1,140)	New Homes Bonus	(139)	(1,279)
(717)	Services Grant	717	0
0	Children's Social Care Prevention Grant	(1,709)	(1,709)
0	Extended Producer Responsibility for Packaging	(6,765)	(6,765)
0	Employer National Insurance contributions grant	(5,667)	(5,667)
(30,265)	Business Rates Retention - Government Grants	272	(29,993)
(2,000)	Business Rates Retention - Pooling Gain	(1,000)	(3,000)
637,461	NET BUDGET (BUDGET REQUIREMENT)	57,766	695,227
(713)	Revenue Support Grant	(1,268)	(1,981)
(86,461)	BRRS Central Government Tariff / (Top Up)	(799)	(87,260)
(22,146)	BRRS Local Element	(1,614)	(23,760)
1,057	Collection Fund (Surplus)/Deficit - Business Rates	(660)	397
(5,224)	Collection Fund (Surplus)/Deficit - Council Tax	(4,910)	(10,134)
(523,974)	COUNCIL TAX REQUIREMENT	(48,515)	(572,489)

The 2025/26 Band D Council Tax is increased by 4.99% to £1,801.26

Key Table 2 – Precept & Council Tax

TOTAL SPENDING TO BE MET FROM COUNCIL TAX

	£
County Council Budget funded by District Councils' collection funds	582,622,987.99
Net Surplus on Council Tax collection in previous years	(10,133,529.68)
Total to be met from Council Tax Precepts in 2025/26	572,489,458.31

EQUIVALENT NUMBERS OF BAND "D" PROPERTIES

District Council	Tax Base (Relevant Amount)	Tax Base Used for Collection	Collection Rate
			%
East Devon	66,067.46	65,142.52	98.60
Exeter	40,874.00	39,852.00	97.50
Mid Devon	31,520.91	30,732.91	97.50
North Devon	38,636.34	37,670.43	97.50
South Hams	45,115.09	44,327.29	98.25
Teignbridge	52,668.20	51,562.00	97.90
Torridge	27,365.59	26,407.79	96.50
West Devon	22,583.60	22,132.28	98.00
Total	324,831.19	317,827.22	97.84

COUNTY COUNCIL TAX DUE FOR EACH PROPERTY VALUATION BAND

Valuation Band	Government Multiplier		Adult Social Care Precept	General Expenditure	2025/26 Council Tax Devon CC
	Ratio	% of Band D	£	£	£
A	6/9	66.7	187.92	1,012.92	1,200.84
B	7/9	77.8	219.24	1,181.74	1,400.98
C	8/9	88.9	250.56	1,350.56	1,601.12
D	1	100.0	281.88	1,519.38	1,801.26
E	11/9	122.2	344.52	1,857.02	2,201.54
F	13/9	144.4	407.16	2,194.66	2,601.82
G	15/9	166.7	469.80	2,532.30	3,002.10
H	18/9	200.0	563.76	3,038.76	3,602.52

The County Council Tax for Band D represents an increase of 4.99% on the 2024/25 amount.

NET AMOUNT DUE FROM EACH DISTRICT COUNCIL IN 2025/26

District Council	Surplus/(deficit) for 2024/25	Precepts Due 2025/26	Total due in 2025/26
	£	£	£
East Devon	3,082,149.20	117,338,615.58	120,420,764.78
Exeter	986,317.30	71,783,813.52	72,770,130.82
Mid Devon	672,255.74	55,357,961.47	56,030,217.21
North Devon	638,011.44	67,854,238.74	68,492,250.18
South Hams	1,085,000.00	79,844,974.39	80,929,974.39
Teignbridge	2,149,334.00	92,876,568.12	95,025,902.12
Torridge	542,462.00	47,567,295.82	48,109,757.82
West Devon	978,000.00	39,865,990.67	40,843,990.67
	10,133,529.68	572,489,458.31	582,622,987.99

Council tax is collected on behalf of the County Council by the district/borough/city councils in Devon as listed above. This is distributed in the form of precepts from their Collection Fund Accounts to the County Council.

Key Table 3 – Reserves and Balances

COUNTY FUND BALANCES	£'000
Estimated Balance as at 31st March 2025	16,036
No budgeted change to County Fund balance in 2025/26	0
Estimated Balance as at 31st March 2026	16,036

EARMARKED REVENUE RESERVES

	Estimated Balance 1 April 2025 £'000	Estimated Spending £'000	Contrib- ution To Reserves £'000	Transfers Between Reserves £'000	Estimated Balance 31 March 2026 £'000
General Earmarked Reserves					
Budget Management	33,511	(350)	13,000	1,211	47,372
Business Rates Pilot	591			(591)	0
Business Rates Risk Management	6,775				6,775
Climate Change Emergency	1,509	(127)			1,382
Emergencies	15,000				15,000
Regeneration and Recovery	620			(620)	0
Service Transformation	8,551	(3,539)	1,000		6,012
Total General Earmarked Reserves	66,557	(4,016)	14,000	0	76,541
Special Purpose / Statutory Reserves					
On Street Parking	642	(377)			265
Public Health	9,461	(3,272)			6,189
Total Revenue Earmarked Reserves	76,660	(7,665)	14,000	0	82,995

Note: The estimate of both working balance and earmarked funds as at 31 March 2025 reflect the best known information to date. Final totals will change as a result of decisions taken at 2024/25 outturn. Further detail is provided in *County Fund Balance and Earmarked Reserves*.

DSG Adjustment Account (SEND)	£'000
Estimated cumulative DSG deficit at 1 April 2025	132,522
In year DSG deficit (before Safety Valve and local contributions)	44,034
Safety Valve programme DFE contribution	(6,330)
Local Devon County Council contribution	(7,400)
Estimated cumulative DSG deficit at 31 March 2026	162,826

This is a ring fenced account that is required by statute to be kept separate from the Authority's revenue reserves.

Key Table 4 – Medium Term Financial Plan

	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000
Integrated Adult Social Care	383,447	411,053	438,319	463,717	490,011
Children and Young People's Futures	237,328	247,233	256,695	265,757	275,327
Public Health and Communities	13,071	14,146	14,029	14,060	14,095
Performance and Partnerships	7,180	7,309	7,398	7,524	7,651
Corporate Services	55,463	55,369	56,048	56,871	58,658
Climate Change, Environment & Transport	87,603	94,805	100,411	109,438	114,784
County Council Elections	1,500	0	0	0	1,500
Apprenticeship Levy	908	926	945	945	945
Contingencies	7,140	7,140	7,140	7,140	7,140
Total Service Budgets	793,640	837,981	880,985	925,452	970,111
Central Budgets					
Central Savings Targets Provision	(270)	(270)	(270)	(270)	(270)
Better Care Fund - Pooling of ASC Discharge Fund	6,806	6,806	6,806	6,806	6,806
Children's Services - Investment and Risk Management	5,000	5,000	5,000	5,000	5,000
Additional support for Highways	4,000	4,000	4,000	4,000	4,000
Homelessness Support	500	500	500	500	500
LG Reorganisation - People and Culture Capacity	450	450	450	450	450
Voluntary and Community Sector Grants	20	20	20	20	20
Financing Costs and Income:					
Capital Financing Costs - Minimum Revenue Provision	13,432	14,842	15,591	16,344	16,962
Capital Financing Costs - interest payable	26,601	26,851	25,695	25,555	25,555
Capital Financing Costs - premium and recharges	734	714	711	700	666
PFI Financing Charges	12,593	12,710	11,584	11,510	11,966
Interest Income	(1,600)	(950)	(950)	(950)	(950)
Interest Income - SEND Safety Valve	(2,400)	(1,650)	(1,650)	(1,650)	(1,650)
Payments to Outside Bodies:					
Environment Agency Flood Defence	662	675	689	703	717
Inshore Fisheries Conservation Authority (IFCA)	395	406	417	429	441
Reserves and Balances:					
Services Spending met from Reserves	7,665	3,552	2,312	1,673	1,323
Transfers from Reserves	(7,665)	(3,552)	(2,312)	(1,673)	(1,323)
Contributions to Reserves	14,000	14,000	14,000	1,000	1,000
General Fund Contribution to DSG SEND Deficit	7,400	7,800	8,200	8,600	9,000
Other Grants and Contributions Income:					
Schools Contributions	(2,116)	(2,116)	(2,116)	(2,116)	(2,116)
Inshore Fisheries Conservation Authority (IFCA) Grant	(21)	(21)	(21)	(21)	(21)
Domestic Abuse Safe Accommodation Grant	(1,847)	(1,847)	(1,847)	(1,847)	(1,847)
Improved Better Care Fund	(35,933)	(35,933)	(35,933)	(35,933)	(35,933)
Social Care Grant	(82,763)	(84,418)	(86,106)	(87,829)	(89,585)
Adult Social Care Market Sustainability and Improvement	(15,643)	(15,643)	(15,643)	(15,643)	(15,643)
New Homes Bonus	(1,279)	0	0	0	0
Children's Social Care Prevention Grant	(1,709)	(1,743)	(1,778)	(1,813)	(1,850)
Extended Producer Responsibility for Packaging	(6,765)	(6,765)	(6,765)	(6,765)	(6,765)
Employer National Insurance contributions grant	(5,667)	(5,667)	(5,667)	(5,667)	(5,667)
Business Rates Retention - Government Grants	(29,993)	(28,593)	(27,165)	(25,708)	(26,222)
Business Rates Retention - Pooling Gain	(3,000)	0	0	0	0
NET BUDGET (BUDGET REQUIREMENT)	695,227	747,139	788,737	820,857	864,675
Financed By:					
Revenue Support Grant	(1,981)	(2,020)	(2,061)	(2,102)	(2,144)
Business Rates Retention Local Share + Top Up	(111,020)	(113,240)	(115,505)	(117,815)	(120,171)
Business Rates Retention Collection Fund Deficit	397	1,000	1,000	1,000	1,000
Council Tax Requirement	(572,489)	(604,071)	(637,369)	(675,870)	(716,698)
Council Tax Collection Fund (Surplus) Deficit	(10,134)	(5,725)	(6,041)	(6,374)	(6,759)
NET FUNDING	(695,227)	(724,056)	(759,976)	(801,161)	(844,772)
BUDGET GAP	0	23,083	28,761	19,696	19,903

Key Table 5 – Government Specific Grants Income

Service and Grant Title	Funded by	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000
Integrated Adult Social Care Operations						
Local Reform Community Voices Grant	Department of Health	77	77	77	77	77
Social Care in Prisons Grant	Department of Health	204	204	204	204	204
War Pensions Scheme Grant	Department of Health	450	450	450	450	450
Contributions	Health and other local authorities	21,315	21,315	21,315	21,315	21,315
		22,046	22,046	22,046	22,046	22,046
Integrated Adult Social Care Commissioning						
Local Reform Community Voices Grant	Department of Health	436	436	436	436	436
Contributions	Health and other local authorities	2,006	2,006	2,006	2,006	2,006
		2,442	2,442	2,442	2,442	2,442
Children's Social Care						
Children and Families Grant	Department for Communities & Local Government	2,762	2,762	2,762	2,762	2,762
Secure Stairs Grant	NHS England	517	517	517	517	517
Youth Justice Grant	Youth Justice Board	75	75	75	75	75
Young Asylum Seekers Grant	Home Office	4,377	4,377	4,377	4,377	4,377
Reducing Parental Conflict	Department for Education	82	0	0	0	0
Turnaround Programme	Ministry of Justice	199	0	0	0	0
Contributions	Health and other local authorities	2,961	2,961	2,961	2,961	2,961
		10,973	10,692	10,692	10,692	10,692
Education and Learning						
Dedicated Schools Grant*	Education Funding Agency	792,456	816,230	840,717	865,938	891,916
Post 16 Funding	Education Funding Agency	20	20	20	20	20
Pupil Premium	Education Funding Agency	30,363	30,363	30,363	30,363	30,363
Universal Infant Free School Meals	Education Funding Agency	8,020	8,020	8,020	8,020	8,020
PE & Sport Grant	Department for Education	5,640	5,640	5,640	5,640	5,640
Access to Work	Education Funding Agency	35	35	35	35	35
Contributions	Health and other local authorities	1,955	1,955	1,955	1,955	1,955
Virtual School Heads Grant	Department for Education	240	240	240	240	240
Holiday Activities and Food Programme	Department for Education	1,856	1,856	1,856	1,856	1,856
Wrap Around Care	Department for Education	1,749	0	0	0	0
Music Grant	Arts Council	1,444	1,444	1,444	1,444	1,444
		843,778	865,803	890,290	915,511	941,489
Economy and Enterprise						
Learn Devon - Community Learning	Skills Funding Agency	2,154	2,154	2,154	2,154	2,154
Learn Devon - Adult Skills Budget (inc Apprenticeships / Additional Learning Support)	Skills Funding Agency	814	814	814	814	814
Learn Devon - 14-19 EFA Funding	Education Funding Agency	10	0	0	0	0
Trading Standards	Government Grants	90	90	90	0	0
Digital Business Utilisation Service	Other Local Authorities	60	0	0	0	0
The Digital Skills Service	Other Local Authorities	226	0	0	0	0
Fast Followers Net Zero Living	Other	37	0	0	0	0
Decarbonising Heathfield	Other	28	0	0	0	0
Careers South West	Other Local Authorities	290	0	0	0	0
Shared Prosperity Fund	Other Local Authorities	336	0	0	0	0
		4,045	3,058	3,058	2,968	2,968

*The Dedicated Schools Grant is estimated on October 2024 pupil numbers. The final grant allocation is expected to be notified by the end of March 2025.

Service and Grant Title	Funded by	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000
Transport Operations, Environment and Waste						
Protected Landscapes	DEFRA	363	363	363	363	363
Protected Landscapes	DEFRA	132	108	0	0	0
Protected Landscapes	Other Local Authorities	73	73	74	74	74
Environment	Other Local Authorities	111	0	0	0	0
Environment	Other	20	0	0	0	0
Maritime and Fisheries projects	Other Local Authorities	13	13	13	13	13
Maritime and Fisheries projects	Other	15	15	15	15	15
Finding Nature's Footprints	Heritage Lottery Fund	68	0	0	0	0
Woodland Creation Accelerator Fund	Defra	64	0	0	0	0
B H Sustainable Farming Network (CSFF)	RPA	43	10	0	0	0
Monument Management Scheme 3 Torridge	Historic England	32	2	0	0	0
River Run Through Us	National Lottery Heritage Fund	184	0	0	0	0
Devon Local Nature Recovery Strategy	Defra	159	0	0	0	0
Hillforts of the Hills LEI	National Grid	26	0	0	0	0
Bus Service Operators Grant	Department of Transport	1,146	1,146	1,146	1,146	1,146
Bus Service Improvement Plan	Department of Transport	5,281	0	0	0	0
Transport contributions	Other Local Authorities	57	57	57	57	57
Transport contributions	Other	994	994	994	994	994
		8,781	2,781	2,662	2,662	2,662
Communities and Other Services						
Active Devon	Sport England	892	722	604	604	604
Active Devon	Other	594	554	554	554	554
Active Devon	Other Local Authorities	32	0	0	0	0
Domestic Abuse Safer Accommodation Duty	OPCC	300	0	0	0	0
Syrian Refugees	Home Office	15	42	29	16	0
Syrian Refugees Education Supplement	Home Office	3	0	0	0	0
Afghan Refugees	Home Office	369	301	104	0	0
Afghan Refugees Education	Home Office	5	0	0	0	0
		2,210	1,619	1,291	1,174	1,158
Public Health						
Public Health	Department of Health	31,742	31,742	31,742	31,742	31,742
Nicotine Replacement Therapy Contribution	NHS Devon ICB	720	0	0	0	0
Supplementary Substance Misuse & Treatment	Office of Health Improvement & Disparities (OHID)	1,006	0	0	0	0
Rough Sleeper Drug & Alcohol Treatment	OHID	957	0	0	0	0
Criminal Justice	OPCC	60	0	0	0	0
Smokefree Generation Grant	OHID	950	0	0	0	0
Smokefree Generation	Other Local Authorities	17	0	0	0	0
South West Region Education Funding Agreement	NHS England	272	0	0	0	0
		35,724	31,742	31,742	31,742	31,742
Digital Transformation and Business Support						
Private Finance Initiative	Department for Communities and Local Government	6,937	6,937	6,937	6,937	6,937
Private Finance Initiative	Exeter Diocesan Board	2,147	2,168	2,191	2,214	2,237
Emergency Planning	Other Local Authorities	50	0	0	0	0
		9,134	9,105	9,128	9,151	9,174
People and Culture						
Assessed and Supported Year in Employment	Department for Education	27	27	27	27	27
		27	27	27	27	27
Highways and Traffic Management						
Park & Ride Sites	Health	35	35	35	35	35
LEVI Capability Fund	Other Local Authorities	38	0	0	0	0
South West Coast Path & Country Parks	Other Local Authorities	38	38	38	38	38
South West Coast Path & Country Parks	Natural England	112	112	112	112	112
South West Coast Path & Country Parks	Rural Payments Agency	28	28	28	28	28
		251	213	213	213	213
Total		939,411	949,528	973,591	998,628	1,024,613

Where grants are expected to be ongoing, but figures are currently unavailable, it is assumed that the same level of grant will be received as in previous years. In these instances, grant funded expenditure plans will be modified to reflect the level of grant funding when confirmed.

Key Table 6 – Grants Paid to External Organisations

2024/25	2025/26
£'000 Service and Grant Title	£'000
Integrated Adult Social Care Operations	
6 Ottery Help Scheme	6
7 Assist Teignbridge	7
15 Tavistock Area Support Services	15
12 Blackdown Support Group	12
26 Age Concern Barnstaple	26
32 The Olive Tree Association	32
17 Acorn Community Support	17
22 Age Concern Crediton	22
137	137
Integrated Adult Social Care Commissioning	
28 Recovery Devon	0
47 Devon Recovery Learning	0
15 Connections open access MH support	0
25 Exeter CVS First step project open access MH support	0
0 Holsworthy Youth Club	8
0 Mental Health Alliance	24
115	32
Children's Services	
128 University Bursary Grants	138
55 Facilitating Access to Mainstream Activities for Disabled Children's Services	55
183	193
Transport Operations, Environment and Waste	
58 Protected Landscapes (East, South and Tamar)	66
40 Dorset & East Devon World Heritage site (Jurassic Coast)	40
25 Cornwall & West Devon Mining Landscape World Heritage site	26
26 South West Energy & Environment group	26
6 Wembury Centre	6
3 Tamar Estuaries consultative forum	3
1 Teign Estuary Partnership	1
20 Devon Wildlife Trust Nature Improvement Area Project	20
40 Devon & Cornwall Rail Partnership	40
248 Community bodies - Transport Ring & Ride	248
467	476
Services for Communities	
500 Citizens Advice Bureau	500
62 Devon Communities Together	62
562	562
Public Health	
10 Contribution to NHSE - Mental Health Treatment Requirements	0
10	0
Highways and Infrastructure Development	
9 Meldon Viaduct	10
9	10
1,483 TOTAL	1,410

Key Table 7 – Staffing Data

	2024/25	Changes	2025/26		2025/26
	Adjusted		Revenue	Externally	Total
	Total	FTEs	Funded	Funded	FTEs
	FTEs		FTEs	FTEs	
Integrated Adult Social Care Operations	1,028	(15)	881	132	1,013
Integrated Adult Social Care Commissioning	136	0	128	8	136
Integrated Adult Social care	1,164	(15)	1,009	140	1,149
Children Social Care, Health and Wellbeing	1,190	122	1,209	103	1,312
Education and Learning - School Funding	105	(2)	0	103	103
Education Learning and Inclusion Services	260	(52)	193	15	208
Children's Services	1,555	68	1,402	221	1,623
Communities	51	1	18	34	52
Public Health	269	(22)	0	247	247
Public Health and Communities	320	(21)	18	281	299
Economy, Enterprise and Skills	181	27	78	130	208
Performance and Policy	45	0	44	1	45
Performance and Partnerships	226	27	122	131	253
Chief Exec, Legal, People and Culture	214	14	222	6	228
Finance and Public Value	407	(21)	247	139	386
People and Culture	249	(9)	201	39	240
Transformation and Business Services	518	(9)	446	63	509
Corporate Services	1,388	(25)	1,116	247	1,363
Highways and Infrastructure Development	395	7	400	2	402
Planning	63	(1)	62	0	62
Transport Operations, Environment Waste	134	(3)	102	29	131
Climate Change, Environment and Transport	592	3	564	31	595
Total	5,245	37	4,231	1,051	5,282

Explanation of Movements	FTE Changes
Integrated Adult Social Care Operations	
Reduction in Externally funded posts	(10)
Service redesign	(29)
Deprivation of Liberty Safeguards	24
	(15)
Children's Social Care, Health and Wellbeing	
Early Help Initiatives - insourcing Family Hubs	48
Internal Provision - new residential homes	57
Additional capacity to support Young Asylum Seekers	9
Additional capacity to support front line services	9
Other changes	(1)
	122
Education and Learning - School Funding	
Externally funded posts	(2)
	(2)
Education, Learning and Inclusion Services	
Service improvement - organisation restructure	(51)
Externally funded posts	(1)
	(52)
Communities and Citizens Engagement	
Externally funded - Active Devon restructure	1
	1
Performance and Partnerships	
Externally funded - Learn Devon restructure	4
Careers South West - TUPE	30
Externally funded - various projects	(3)
Economy Service- Service redesign	(4)
	27
Public Health	
Externally funded - realignment of activities	4
Externally funded - Nursing review of need	(26)
	(22)
Chief Executive, Legal, and Democratic Services	
Service redesign	(6)
Legal Services restructure	20
	14
Finance and Public Value	
Service redesign	(14)
Staff to deliver priority service improvements	8
Future Finance project staff	(15)
	(21)
People and Culture	
Service redesign	(9)
	(9)

Transformation and Business Services

Service redesign	(9)
	<u>(9)</u>

Highways and Infrastructure Development

Highways Licensing posts	5
Third Party Defect Officers	2
	<u>7</u>

Planning

Externally funded project staff	(1)
	<u>(1)</u>

Transport Operations, Environment and Waste

Service redesign	(5)
Environment Officers - externally funded	2
	<u>(3)</u>

Total	37
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Statement on the Robustness of the Budget Estimates, the Adequacy of the Authority's Reserves and Affordability of the Capital Strategy

Section 25 of the Local Government Act 2003 includes a specific duty on the Chief Finance Officer to make a report to the Authority when it is considering its budget and Council Tax. The report must deal with the robustness of the estimates and the adequacy of the reserves included within the budget. The assessment of adequacy of reserves includes general balances and earmarked reserves. The Act requires the Council to have regard to the report (this Statement) in making its decisions.

There is a requirement to prepare a Capital Strategy in line with the CIPFA Prudential Code for Capital Finance in Local Authorities 2021. The Prudential Code requires that the Chief Finance Officer report explicitly on the affordability and risk associated with the capital strategy.

For Devon County Council the Director of Finance and Public Value holds the responsibilities of the Chief Finance Officer.

The preparation of the budget for 2025/26 has been set by the detailed assessment of the risks associated with each budget and the goals and objectives of the authority. Several budgets can be classified as high risk because they are subject to external demands which are difficult to manage. Other budgets are affected by above average inflation, strong market forces or other factors not easy to predict. Details of these budgets, the level of risk they present, and the action taken to mitigate the risk can be found on pages 186 - 210.

Budget monitoring experience in 2024/25 to date provides an indication of the trending pressures facing the Authority in 2025/26. Demand led budgets have been under pressure, and this has required timely compensating actions to be taken to ensure that overall, the Authority's spending is forecast to remain close to the budget total. Further action has been taken to either ensure that there is sufficient provision within the 2025/26 budget to meet ongoing service demands or review service delivery to remain within the budget available. The Council's senior and service leadership teams have delivered a strong focus on management of demand and cost pressures, which is reflected in the level of additional funding required in the service budget targets.

An ongoing requirement of the annual budget setting process is to plan for delivery of savings and increases in income to meet the Targets set by the Cabinet. Plans for savings, alternative funding and additional income have been developed with oversight and challenge by the Senior Leadership Team, providing a one Council collaborative approach and ensuring alignment with the principles and objectives within the Working Well Together for a Strong and Sustainable Council report that was agreed by the Cabinet in September 2023. Details of these reductions within the Net Budget have been provided to Scrutiny Committees and are contained in the detailed budgets.

Directors and their leadership and management teams have been supported with advice and information from trained professional finance staff, providing further assurance to the reasonableness of estimates and assumptions incorporated into budget plans.

A key financial risk for the Authority remains the deferred accounting impact of the Dedicated Schools Grant (DSG) SEND Deficit. The deficit is driven by demand for additional support for children in education settings exceeding the High Needs funding provided through the DSG. This deficit has grown substantially in recent years. The

additional requirements to address the backlog of EHCPs, the continued growth in demand and complexity as well as a recognised adjustment within calculations has meant it has not been possible to contain cost in line with the terms of the Safety Valve funding agreement with the DfE.

The continued level of spend on SEND services, in excess of the funding allocation to the Authority, is now having a significant impact on cash balances. It is essential the Authority maintains and protects adequate cash flow to meet day to day service costs. The Authority cannot continue to utilise internal borrowing to finance capital investment, and the capital and treasury strategies reflect the requirement for increased external borrowing as an essential cash flow measure. It remains critical that urgent and effective action is taken by the authority and that we re-engage with Government to ensure fairer funding for Devon's Services.

Following discussions with the DfE advisors the Authority is reworking projections that support the Safety Valve to inform and recognise the changing pressures faced by SEND and the high risk of costs exceeding the funding available including through the Safety Valve intervention. The focus of the Authority in driving improvements in SEND aim to return the DSG SEND to a balanced position however this will take several years and remains an extremely challenging target despite some additional funding being received through the DfE's current safety valve commitments.

Of equal concern is the uncertainty around the statutory accounting requirements for the DSG Deficit. There is a "statutory override" in place which means the DSG deficit is ringfenced from the Authority's usable revenue reserves, currently until 31 March 2026. This effectively means that the Authority needs to service the significant cash flow implications of the deficit but does not have to immediately fund it through the annual budget. The Medium Term Financial Plan includes planned contributions from the General Fund towards the Deficit as agreed within the Safety Valve Agreement with the DfE.

Based on current projections for the DSG Deficit, if the override is not extended, or sufficient additional funding is injected by the DfE, the current level and forecast of service costs is not affordable and will place a high risk to ongoing financial sustainability.

The Government has indicated it is aware of the sector wide challenge of increasing SEND demand and costs. In its response to its consultation on the provisional local government finance settlement it has said:

"1.3 Dedicated Schools Grant (DSG) statutory override

1.3.1 At Autumn Budget, the government announced an almost £1 billion increase to SEND and alternative provision funding. This is an important step in realising the government's vision to reform England's SEND provision to improve outcomes and return the system to financial sustainability. The government will work closely with parents, teachers and local authorities to take forward this work.

1.3.2 The government recognises the strain that the rising costs of SEND provision are putting on local government. In particular, the impact of the Dedicated Schools Grant (DSG) deficits on councils' finances. We will work with the sector on a way forward. The government intends to set out plans for reforming the SEND system in further detail next year. This will include details of how the government will support local authorities to deal with their historic and accruing deficits and any transition period from the current SEND system to the reformed system. This will inform any decision to remove the statutory override. This will be underpinned by our objective to ensure local authorities can deliver

high quality services for children and young people with SEND in a financially sustainable way. We will continue to work with the sector on the detail of our approach."

It is critical that a sustainable solution comes forward for 2026/27 and the medium term.

More generally, the availability of general balances to meet any unforeseen liabilities and provide flexibility during a period of change is a key element of prudent financial management. The budgeted general reserve balance for 2025/26 is set at £16 million. This level is based on an assessment of the financial risks facing the Authority. Full details of this assessment are provided on pages 138 and 139.

The Authority also holds earmarked reserves for specific purposes. The level of earmarked reserves as at 31st March 2026 is estimated at £83 million. The total for revenue reserves and balances at 31 March 2026 is forecast as £99 million. This is judged to be adequate in the short term in the context of the Medium Term Financial Plan whilst the DSG statutory override remains in place. If the DSG Deficit statutory override is not extended this will present a major financial resilience risk to the Authority as DSG deficit will be offset against general and earmarked usable reserves resulting in net reserves likely to be inadequate. The budget for 2025/26 includes planned contributions to earmarked reserves to help maintain adequacy of reserve levels and mitigate future budget risk.

Looking to the medium term, there remains risk and uncertainty regarding future funding levels. The Finance Settlement for 2025/26 is another one-year-only Settlement. There are some one-off elements included such as a final year of New Homes Bonus in its current form, and minimum funding guarantee through Extended Producer Responsibility for Packaging payments. The funding towards increased Employer National Insurance Contributions was only confirmed in the Final Settlement and it is unclear what will happen in future years regarding this new funding. The Government is currently undertaking its Spending Review which will indicate its future funding priorities, and a multi-year settlement is promised for 2026/27 at the same time as Funding Reform. This will include a full reset of business rates funding baselines, which is expected to reduce retained funding for the County Council. The government also proposes to consult on during 2025 on local authority funding reform, which risks a redistribution of funding to other local authorities.

Some contingencies are included within the 2025/26 Budget, providing added resilience to certain potential pressures arising in year and reducing the possible need to call on reserves. Requirements for contingencies in future years will need to be reassessed in advance of budget setting for 2026/27.

It is my view that the budget proposed by the Cabinet represents a sound and achievable financial plan for 2025/26. The total level of reserves and balances has been based on a comprehensive risk assessment and is judged adequate to meet reasonable forecasts of future liabilities. This statement is based on the presumption that Government will find a solution towards dealing with and accounting for the accumulated SEND deficit prior to the 31 March 2026 when the current statutory override is due to end. Otherwise, this presents a significant risk to ongoing financial resilience.

The growing DSG SEND deficit presents an increasing level of risk to the Authority's overall cash flow and balances position. Refinancing of capital borrowing within prudential limits provides a lever to manage this risk in the short term, however it is vital to the ongoing financial health of the Authority that a sustainable solution is identified in the short to medium term.

It is also my view that the Capital Strategy and associated capital programme is affordable and the risks associated have been assessed appropriately, with prudent Minimum Revenue Provision for the repayment of capital borrowing and reasonable estimates of interest costs included within the MTFP.

Finally, it is important to note that the Budget and MTFP presented for consideration by Council for 2025/26 reflect the estimates in relation to the continuation of County Council services. No assumptions are included at this stage regards the potential implications of Devolution or Local Government Reorganisation.

Angie Sinclair

Director of Finance and Public Value

Capital Programme Overview 2025/26 – 2029/30 and Revisions to the 2024/25 Capital Programme

The Capital Programme sets out how the Authority aims to deliver the Capital Strategy over the next 5 years through planned capital investment in support of operational services and infrastructure.

Shaping the Capital Programme

The Capital Programme aims to meet the needs and priorities of operational services whilst remaining affordable. As such the approach in prioritising investment for inclusion in the Capital Programme focusses on maximising use of external funding and minimising the need to borrow except for essential investment in service priorities. The approach to capital financing is updated this year to reflect the proposed use of capital receipts to fund service transformation projects and support the Authority's commitments towards the DSG SEND Deficit through the Safety Valve agreement with the DfE. Prioritising capital receipts in this way optimises the flexibility available to the Authority, and results in borrowing being the primary source of finance for corporately funded schemes.

The cash flow implications arising from the increase in DSG SEND deficits also impacts on the strategy for capital financing, with revised financing plans for 2024/25 and new financing plans for 2025/26, where the Authority will need to borrow externally for schemes not funded through capital receipts or grants.

Availability of Resources

A large proportion of the Capital Programme is supported by external funding sources which include a variety of external capital grants, local contributions from developers and a small amount of revenue contributions, mainly from maintained schools. The size and nature of the Capital Programme is often shaped by the type of grant awarded, restrictions placed on the specific use of the grant, and by the availability of each of these funding sources.

The Authority also generates Capital Receipts, which is income generated from the sale of surplus assets. The use of Capital Receipts as a funding source reduces the need for borrowing. The recommended approach when financing the 2024/25 capital programme at outturn and for the 2025/26 Medium Term Capital Programme (MTCP) is to apply the flexible use of capital receipts in order to fund transformation projects which include service redesign and restructuring. The Provisional Settlement confirmed that this flexibility has been extended to 2029/30 and further details can be found in the Flexible Use of Capital Receipts Strategy.

In line with the Sustainable and Stronger Council strategies agreed by Cabinet in September 2023, the Land and Property Committee oversees the Property Change Programme, which continues to review the property estate and identify property that can be relinquished to deliver capital receipts and ongoing revenue savings.

In recent years the aim of the Treasury Management Strategy and Capital Strategy has been to minimise the need to externally borrow. Internal borrowing relies on sufficient cash balances being held by the Authority, so that cash may be used to finance capital investment instead of external borrowing from the Treasury or other financial institutions such as banks. The Authority's cash balances have reduced as reserves have reduced and the unfunded SEND Deficit has increased. As a result, the reducing level of cash balances will require the planned borrowing for the 2024/25 capital programme to be

converted from internal to external borrowing, and for the borrowing required for the 2025/26 capital programme to be external borrowing. This requirement is set out in more detail within the Treasury Management Strategy.

The Treasury Management Strategy also notes that external borrowing for the South Devon Freeport project has already been approved by Cabinet, with the Authority's capital investment currently anticipated in 2025/26, 2026/27 and 2027/28. That external borrowing, plus interest, will be repaid by a share of future Business Rates income generated through the Freeport.

Future additions to the capital programme, which are not externally funded, will be subject to the availability of cash resources, the ability to generate significant additional capital receipts and the affordability of external borrowing. Any delay or restriction in these areas of funding may lead to schemes being paused, reprioritised, or removed from the Capital Programme, depending on strategic objectives.

Changes to the Capital Programme

Over the five-year period between 2025/26 to 2029/30 planned additional capital expenditure will increase the total approved Capital Programme budget by £144.2 million. This is due to a net increase in corporately funded capital projects of £7.3 million as set out in Table A, and an increase in externally funded projects of £136.9 million. The increases in externally funded projects are as follows:

- The announced increase to base funding and the addition of extra funding in respect of 2025/26 relating to the Local Transport Plan (LTP) Highways Maintenance and Pothole Fund, as set out in the table below.

	2025/26	2026/27	2027/28	2028/29	2029/30	Total increase
	£m	£m	£m	£m	£m	£m
Previous baseline	52.8	52.8	52.8	52.8	n/a	
Increase to baseline	8.3	8.3	8.3	8.3	61.1	94.3
Additional 25/26 funding 75% unconditional	16.9					16.9
Budget book total	78.0	61.1	61.1	61.1	61.1	111.2
Additional funding - 25% withheld pending conditions*	5.6					
Total LTP funding announced	83.6					

* This amount has been excluded from the budget pending clarity on the conditions for the withheld amount

- The announced increase to the Disabled Facilities Grant (DFG) funded via the Better Care Fund in respect of 2025/26 of £1.2 million, estimated increases for 2026/27 to 2029/30 totalling £3.7 million and an estimate for 2029/30 of £10.2 million giving a total increase in respect of the Disabled Facilities Grant of £15.1 million
- An estimate of £3.6 million estimated Local Transport Capital Funding Integrated Transport Block in respect of 2029/30
- £7 million of other smaller externally funded projects across the five year period

The increase in corporately funded projects is net of reductions in respect of the North Devon Link Road project as a result of reworked total scheme cost, and the pausing of the Tavistock Household Waste Recycling Centre project due to inflationary cost

increases. For the time being, work will only continue on this project in respect of securing the necessary planning permissions.

The Capital Programme has also seen some reprofiling of existing schemes, which reallocates the timing of estimated spend between different financial years but has a net nil impact over the five-year period.

Table A - Changes to the Approved Capital Programme

Project	2025/26	2026/27	2027/28	2028/29	2029/30	Total
	£'000	£'000	£'000	£'000	£'000	£'000
Corporate Funding - Additions						
Fleet Vehicle Purchases	769	0	0	0	0	769
Winter Maintenance Vehicle Purchases	550	0	0	0	0	550
Operating Model ICT Replacement and Renewal	400	1,270	1,746	1,412	1,554	6,382
County Farms Estate Enhancement Programme	450	0	0	0	0	450
School Budget Share contribution to school projects	0	0	0	0	500	500
Vehicle Equipment Loans Pool (VELP)	0	0	0	0	100	100
Subtotal: Corporate Funding - Additions	2,169	1,270	1,746	1,412	2,154	8,751
Corporate Funding - Additions via Flexible Use of Capital Receipts						
Case Management System Replacement	800	800	0	0	0	1,600
SEND Transformation	1,500	0	0	0	0	1,500
Family Hubs Development	1,000	0	0	0	0	1,000
Service Redesign - All Services	3,000	0	0	0	0	3,000
Subtotal: Corporate Funding - Additions via Flexible Use of Capital Receipts	6,300	800	0	0	0	7,100
Corporate Funding - Replaced by External Funding						
A361 North Devon Link Road	(836)	0	0	0	0	(836)
Subtotal: Corporate Funding - Replaced by External Funding	(836)	0	0	0	0	(836)
Corporate Funding - Reduction						
A361 North Devon Link Road	(2,863)	0	0	0	0	(2,863)
Tavistock Household Waste Recycling Centre	(4,210)	(601)	0	0	0	(4,811)
Subtotal: Corporate Funding - Reduction	(7,073)	(601)	0	0	0	(7,674)
Corporately funded - Reprofiling						
Plymouth & South Devon Freeport - Spine Road Extension Phase 1B	(7,959)	3,979	3,980	0	0	0
Destination Exmouth Levelling Up Fund	(250)	250	0	0	0	0
Flood Prevention Works	(65)	65	0	0	0	0
Subtotal: Corporately funded - Reprofiling	(8,274)	4,294	3,980	0	0	0
Total Increase (Reduction) to Corporate Capital Programme	(7,714)	5,763	5,726	1,412	2,154	7,341
Total Introduction of (or changes to) Externally funded projects	4,285	26,223	18,886	9,716	77,807	136,917
Total Increase (Decrease) to Capital Programme	(3,429)	31,986	24,612	11,128	79,961	144,258
Financed by:						
	2025/26	2026/27	2027/28	2028/29	2029/30	Total
	£'000	£'000	£'000	£'000	£'000	£'000
Borrowing	(13,941)	4,963	5,726	1,412	1,654	(186)
Capital Receipts	6,227	800	0	0	0	7,027
Other Corporate Funding	0	0	0	0	500	500
External Funding	4,285	26,223	18,886	9,716	77,807	136,917
Total Capital Financing	(3,429)	31,986	24,612	11,128	79,961	144,258

Table A1 - Changes to the 2024/25 Capital Programme

Project	2024/25 £'000
<i>Corporate Funding - Additions via Flexible Use of Capital Receipts</i>	
Future Finance Project	3,250
Service Redesign - Corporate Services	930
Service Redesign - Performance & Partnerships	175
Service Redesign - Integrated Adult Social Care	900
Case Management System Replacement	420
SEND Transformation	2,000
<i>Subtotal: Corporate Funding - Additions via Flexible Use of Capital Receipts</i>	<u>7,675</u>
<hr/>	
Total Increase (Decrease) to Capital Programme	<u>7,675</u>
<hr/>	
Financed by:	2024/25 £'000
Borrowing	10,000
Capital Receipts	(2,325)
<hr/>	
Total Capital Financing	<u>7,675</u>

The above table reflects the conversion of funding of £10 million capital investment in highways maintenance and drainage projects, from capital receipts to borrowing. This has nil impact on the overall programme.

Capital Receipts

Table B shows the anticipated future capital receipts, net of disposal costs.

The Capital Strategy seeks to maintain and increase capital receipts reserves to support the capital programme. The table below represents a current prudent forecast for Capital Receipts, with a cumulative potential total of £22.9 million in capital income being generated by 2029/30 including an estimate of £1.7 million for 2024/25. This is reflected in forecasts also informing the Treasury Management Strategy.

The work of the property focus area of our Stronger and Sustainable Council strategies will continue to identify and pursue further opportunities to maximise capital receipts over the medium term with the new Land and Property Committee holding its first meeting in October 2024, with a further 5 meetings planned over the next 12 months. Part of the Committee's remit is to agree plans for property disposal. There is, however, a risk that capital receipts may not be realised in line with the estimates below in either timing or amount.

In order to support the corporate financing strategy of applying flexible use of capital receipts to fund transformation projects, it is proposed that the financing of highways maintenance and drainage projects within the 2024/25 capital programme amounting to £10 million and the financing of match funding for the West Devon Transport Hub Levelling Up Fund project in 2025/26 of £73,000 is switched to borrowing. Table B is adjusted accordingly.

Table B – Capital Receipts

	24/25	25/26	26/27	27/28	28/29	29/30	TOTAL
	£'000	£'000	£'000	£'000	£'000	£'000	£'000
CAPITAL RECEIPTS RESERVE							
Opening Balance/ Forecast opening balance for future years:	16,913	8,463	11,923	16,204	19,593	20,757	
Forecast Receipts Net of 4% costs:*	1,678	9,760	5,081	3,389	1,164	1,833	22,905
Forecast Balance before Capital Expenditure:	18,591	18,223	17,004	19,593	20,757	22,590	
Capital Expenditure:	(10,128)	(6,300)	(800)	0	0	0	(17,228)
Forecast Closing Balance:	8,463	11,923	16,204	19,593	20,757	22,590	
CAPITAL EXPENDITURE							
Projects included in the existing capital programme	(2,453)	0	0	0	0	0	(2,453)
PROJECTS APPLYING FLEXIBLE USE OF CAPITAL RECEIPTS (FUCR)							
Future Finance Project	(3,250)						(3,250)
Case Management System Replacement	(420)	(800)	(800)				(2,020)
SEND Transformation	(2,000)	(1,500)					(3,500)
Family Hubs Development		(1,000)					(1,000)
Service Redesign - Integrated Adult Social Care	(900)						(900)
Service Redesign - Corporate Services	(930)						(930)
Service Redesign - Performance & Partnerships	(175)						(175)
Service Redesign - All Services		(3,000)					(3,000)
Projects applying FUCR - subtotal	(7,675)	(6,300)	(800)	0	0	0	(14,775)
Total capital expenditure	(10,128)	(6,300)	(800)	0	0	0	(17,228)

* Forecast receipts for 2024/25 include actual net receipts of £406,000

Borrowing

Table C shows the level of commitments to be funded by borrowing. Expenditure funded by borrowing increases the Authority's Capital Financing Requirement (CFR) and is repaid through the annual Minimum Revenue Provision (MRP) charge to the revenue budget over time.

As in previous years and to support the rolling programme of investment, there remains a small amount of borrowing allocated to the Vehicle and Equipment Loans Pool (VELP). These are small loans provided to schools for the purchase of vehicles and ICT equipment. This borrowing is included in the following table and MRP calculations, where it is then offset by annual loan repayments.

Table C – Borrowing

	Borrowing £'000
Existing capital programme 2024/25	25,368
Switch from capital receipts 2024/25	<u>10,000</u>
	35,368
Existing capital programme 2025/26 to 2029/30	32,524
New projects/changes to existing projects	<u>(186)</u>
	32,338
Total	<u><u>67,706</u></u>

As set out in the Treasury Management Strategy, the Minimum Revenue Provision is calculated on an annuity-based method. Under this method, the MRP charge increases each year, reflecting the time value of money and the average trend of asset deterioration.

In May 2024, the government issued new guidance on the requirements for Minimum Revenue Provision (MRP). Under the new guidance, MRP on new borrowing from 2024/25 will be applied on an individual asset life basis, whereas the existing MTFP assumed an average asset life for the calculation of MRP. This increases the MRP charge for 2025/26 by £1.9 million compared to the existing budget. This increase is mainly in relation to the digital and technology workplan, where asset lives are generally short by their nature.

The impact of the capital programme under the revised guidance is set out in table D below.

Table D – MRP

	Capital Expenditure financed through borrowing £'000	MRP forecast under revised guidance relating to programme spend 2024/25 onwards £'000	Total Forecast MRP £'000
2024/25	35,368	n/a*	10,625
2025/26	15,358	2,517	13,432
2026/27	7,958	3,675	14,842
2027/28	5,841	4,184	15,591
2028/29	1,527	4,683	16,344
2029/30	1,654	5,023	16,962
	<u>67,706</u>	<u>20,082</u>	<u>87,796</u>

* MRP is charged from the start of the year following completion of project

Capital Risk Assessment

Risks to the capital programme and mitigations are set out below, using the following Risk Matrix

LIKELIHOOD	6	12	18	24	30
	5	10	15	20	25
	4	8	12	16	20
	3	6	9	12	15
	2	4	6	8	10
	IMPACT				

Risk Title:	Inherent Score	Current (Mitigated) Score	Mitigations
Capital Scheme costs are higher than estimated	Impact: 4 Likelihood: 5 20 – High	Impact: 2 Likelihood: 4 8 – Low	<ul style="list-style-type: none"> • Early engagement of expert advice and qualified professionals. • Works which may be susceptible to seasonal variations are programmed during less volatile seasons wherever possible. • Projects and the economic climate monitored on a regular basis, and contingency built into major schemes to lessen the overall impact. • Legal team are engaged early to draft contracts with default terms clearly communicated and understood to mitigate risk of litigation. • Project boards set up for Major Schemes to try to identify synergies early. • Capital Programme may be slowed, paused or schemes halted to mitigate financial impact.
Risk Description Due to: <ul style="list-style-type: none"> • Inaccurate or overly optimistic original estimates. • Unexpected events causing increased costs, either inside or outside of our control, as well as additional supply chain, resource and transportation costs. • Economic factors such as inflation and interest rates. • Default event by either party resulting in litigation. • Agreed changes to original scheme scope. • Scheme costs may increase, resulting in: <ul style="list-style-type: none"> ○ Unexpected gap to be financed ○ Default fines ○ Reduction in funds available to other schemes Increased borrowing or requirement to borrow.			

<p>Risk Title:</p> <p>External funding resources are not received</p>	<p>Inherent Score</p> <p>Impact: 3 Likelihood 4 12 – Medium</p>	<p>Current (Mitigated) Score</p> <p>Impact: 2 Likelihood: 3 6 – Low</p>	<p>Mitigations</p> <ul style="list-style-type: none"> • The level of borrowing required to finance the capital programme is monitored, and in accordance with borrowing limits. • The availability of cash resources to support borrowing is monitored. • Capital programme is reprioritised, or capital projects reengineered, paused, or deferred. • External funding balances are monitored bi-monthly, including capital receipts. • Triggers are monitored for S106 and CIL payments. • Bi-monthly monitoring of the capital programme including review by Director of Finance and Public Value
<p>Risk Description</p> <p>Due to:</p> <ul style="list-style-type: none"> • Expectations around future funding based on prior year funding and current economic climate. • Lack of signed agreements from central government and other bodies. • Changes to central government priority/policy determining where funds are directed or the funds available to bid for. • The expected levels of funding may not be achieved, resulting in a shortfall for the delivery of planned works or schemes. 			
<p>Risk Title:</p> <p>Capital Programme is not delivered as planned</p>	<p>Inherent Score</p> <p>Impact: 3 Likelihood 6 18 – High</p>	<p>Current (Mitigated) Score</p> <p>Impact: 3 Likelihood: 4 12 – Medium</p>	<p>Mitigations</p> <ul style="list-style-type: none"> • Development of a Medium Term Capital Programme (MTCP) that can realistically be delivered to the time scales agreed. • Mitigate delays by bringing forward the planned start dates of future projects in the MTCP. • The Capital Programme Group provides challenge and oversight. • Regular review by Director of Finance and Public Value. • Projects are monitored at a service level and board level.
<p>Risk Description</p> <p>Delays and longer-term delivery dates, particularly for Major Schemes with multiple funding and partners, due to:</p> <ul style="list-style-type: none"> • Time taken to achieve planning consent, public consultation, environmental factors. • Availability of resource / specialist contractors. • Design reengineering. • Contractual variations. • Seasonal variations. 			

<p>Risk Title:</p> <p>Capital Receipts arising later or lower than forecast</p>	<p>Inherent Score</p> <p>Impact: 4 Likelihood 4 16 – High</p>	<p>Current (Mitigated) Score</p> <p>Impact: 3 Likelihood: 4 12 – Medium</p>	<p>Mitigations</p> <ul style="list-style-type: none"> • Alternative funding sources, for example borrowing, may be sought. • Capital schemes may be deferred if receipts are generated later than forecast or for a reduced sum. • Proceeds from the sale of assets are closely monitored. • Governance over disposal of surplus assets through the Property Change Programme reporting to the Land and Property Committee.
<p>Risk Description</p> <p>Forecast capital receipts are estimated by officers and advisors based on local market conditions. Receipts may be lower than expected or not realised, including due to:</p> <ul style="list-style-type: none"> • Sale not taking place. • Limited supply of assets for sale. • Market conditions and economic climate. • Lasting economic impact of global economic factors and the cost-of-living crisis. <p>Resulting in a need to reprioritise schemes.</p>			
<p>Risk Title:</p> <p>Risk of government funding</p>	<p>Inherent Score</p> <p>Impact: 3 Likelihood 4 12 – Medium</p>	<p>Current (Mitigated) Score</p> <p>Impact: 2 Likelihood: 4 8 – Low</p>	<p>Mitigations</p> <ul style="list-style-type: none"> • Projects and the economic climate monitored on a regular basis. • Contingency built into major schemes to lessen the overall impact. • The level of borrowing required to finance the capital programme is monitored, and in accordance with borrowing limits. • External funding balances are monitored monthly, including capital receipts. • Triggers are monitored for S106 and CIL payments. • Bi-monthly monitoring of the capital programme including review by the Director of Finance and Public Value. • Monitoring by individual project and programme groups.
<p>Risk Description</p> <p>Central government priority or policy determines where funds are directed or funds available to bid for may result in a reduction in funding for the South West or less opportunity overall to bid for funding.</p>			

Risk Title:	Inherent Score	Current (Mitigated) Score	Mitigations
Capital Project aborted due to external forces	Impact: 3 Likelihood 4 12 – Medium	Impact: 2 Likelihood: 3 6 – Low	<ul style="list-style-type: none"> • Alternatives will be investigated to ensure service needs are met by meeting capital objectives, whilst minimising a risk that abortive capital costs impact the revenue budget.
<p>Risk Description</p> <p>Should funding be revoked or an alternative solution be preferred, a capital project may be aborted which results in costs to date becoming revenue in nature.</p> <p>A project may also be aborted as a result of a change in legislation for the service, for example requiring an alternative delivery method, or if an alternative solution is preferred.</p>			<ul style="list-style-type: none"> • If it is not possible to avoid aborting the project, the normal revenue mitigations of in year savings and use of earmarked reserves and balances, may be used. • Process reengineering or pausing a project whilst alternative funding sources are identified are possible mitigations allowable under the Local Government Code of Practice. • Regular monitoring by Director of Finance and Public Value. • Monitoring by individual project and programme groups.

The Medium Term Capital Programme

The Authority plans to invest over £540 million in Devon over the next five years. The latest forecast of the programme analysed by funding sources is shown in Table E. The funding available each year may change as Government policies and grant allocations are announced.

Table E - Medium Term Capital Programme Summary

Medium Term Capital Programme - Summary	2025/26	2026/27	2027/28	2028/29	2029/30
Directorate	£'000	£'000	£'000	£'000	£'000
Integrated Adult Social Care	11,102	11,172	10,372	10,322	10,202
Children & Young People's Futures	4,100	1,515	1,375	1,275	1,160
Climate Change, Environment & Transport	144,306	99,322	85,755	66,285	67,045
Public Health & Communities	27	27	0	0	0
Performance & Partnerships	235	0	0	0	0
Transformation, Performance & Resources	7,563	2,708	1,746	1,412	1,554
Total Expenditure	167,333	114,744	99,248	79,294	79,961
	2025/26	2026/27	2027/28	2028/29	2029/30
Funding Source	£'000	£'000	£'000	£'000	£'000
Borrowing (Freeport)	6,330	3,979	3,980	0	0
Borrowing	8,928	3,879	1,761	1,427	1,554
Borrowing - VELP	100	100	100	100	100
Flexible Use of Capital Receipts	6,300	800	0	0	0
Direct Revenue Funds	500	500	500	500	500
External Funding - Contributions	8,977	931	100	100	100
External Funding - Grants	134,870	100,630	92,707	77,067	76,007
External Funding - S106	1,328	3,925	100	100	1,700
Total Financing	167,333	114,744	99,248	79,294	79,961
Cumulative Capital Financing	167,333	282,077	381,325	460,619	540,580

This table does not show expenditure on capital projects currently programmed in financial year 2024/25 which may be deferred to 2025/26 or future years.

Detailed Medium Term Capital Programme 2025/26 – 2029/30

The following tables detail the Medium Term Capital Programme for each service, and how that programme is being funded.

Integrated Adult Social Care

Total Approval (includes prior years) Integrated Adult Social Care £'000 Capital Expenditure:	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000
Adult Care Commissioning & Adult Care Operations					
N/A Care Teams Accommodation & Equipment	50	100	100	50	0
N/A Disabled Facilities Grant	10,202	10,202	10,202	10,202	10,202
N/A Works for ACO&H Provider Services	50	70	70	70	0
2,020 Case Management System Replacement	800	800	0	0	0
Adult Care Commissioning & Adult Care Operations Total	11,102	11,172	10,372	10,322	10,202
Integrated Adult Social Care Total	11,102	11,172	10,372	10,322	10,202
Financed by:					
Flexible Use of Capital Receipts	800	800	0	0	0
External Funding - Grants	10,302	10,372	10,372	10,322	10,202
Total Financing	11,102	11,172	10,372	10,322	10,202

This table does not show expenditure on capital projects currently programmed in financial year 2024/25 which may be deferred to 2025/26 or future years.

Children & Young People's Futures

Total Approval (includes prior years) Children & Young People's Futures £'000 Capital Expenditure:	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000
Children's Social Care					
1,000 Family Hubs Development	1,000	0	0	0	0
N/A Financial support to foster carers	40	55	15	15	0
Children's Social Care Total	1,040	55	15	15	0
Education, Learning and Inclusion Service					
1,500 SEND Transformation	1,500	0	0	0	0
N/A Devolved Formula Capital Grant (DFC)	760	660	560	460	360
N/A External Contribution to school projects	100	100	100	100	100
N/A External Grants to school projects	100	100	100	100	100
N/A School budget share contribution to school projects	500	500	500	500	500
N/A Vehicle Equipment Loans Pool (VELP)	100	100	100	100	100
Education & Learning Total	3,060	1,460	1,360	1,260	1,160
Children & Young People's Futures Total	4,100	1,515	1,375	1,275	1,160
Financed by:					
Borrowing	40	55	15	15	0
Borrowing - VELP	100	100	100	100	100
Flexible Use of Capital Receipts	2,500	0	0	0	0
Direct Revenue Funds - Services	500	500	500	500	500
External Funding - Contributions	100	100	100	100	100
External Funding - Grants	860	760	660	560	460
Total Financing	4,100	1,515	1,375	1,275	1,160

This table does not show expenditure on capital projects currently programmed in financial year 2024/25 which may be deferred to 2025/26 or future years.

Climate Change, Environment & Transport

Total Approval (includes prior years) Climate Change, Environment & Transport £'000 Capital Expenditure:	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000
Highways, Infrastructure Development and Waste					
Schools Maintenance and Improvements					
Committed Works					
N/A DDA projects (contingency)	200	0	0	0	0
N/A MUMIS (contingency)	180	0	0	0	0
N/A Schools Capital Maintenance (contingency)	644	0	0	0	0
Planned Works					
69 Appledore Community Primary School Replace heaters	69	0	0	0	0
104 Bradley Barton Primary/Nursery Replacement windows	104	0	0	0	0
51 Chudleigh C of E Community Primary Fit doors	51	0	0	0	0
96 Decoy Primary School Bell Tower and pitched roof	96	0	0	0	0
16 Ellen Tinkham School Replace doors/frames	16	0	0	0	0
79 Exeter Road Primary School Fire Compartmentation Work	79	0	0	0	0
82 Exminster Community Primary Flat Roof replacements and	82	0	0	0	0
30 The Grove Primary School Replacement HWS Heater	30	0	0	0	0
31 Halberton Primary Doors, fascias, gable end wall, CO Detection	31	0	0	0	0
92 The Lampard School Fire Compartmentation Work	92	0	0	0	0
828 Landscore Primary School Roofing Work	769	0	0	0	0
98 Marland School Fire compartmentation Work	98	0	0	0	0
40 Seaton Primary School Flue, heating panels, distribution Boards	40	0	0	0	0
150 Tiverton High School Fire Doors, flooring, smoke seals	150	0	0	0	0
24 Two Moors Primary Blocks 02 & 03 remedial work	24	0	0	0	0
78 West Exe Nursery School Replacement Windows/doors	78	0	0	0	0
N/A Estimate Capital Maintenance - SCA Grant	0	2,100	1,600	1,100	600
Schools Maintenance and Improvements Total	2,833	2,100	1,600	1,100	600
Waste					
1,000 Tavistock Household Waste Recycling Centre	261	349	0	0	0
N/A Waste Recycling Centre - Capital works	165	165	0	0	0
Waste Total	426	514	0	0	0

Total Approval (includes prior years) Climate Change, Environment & Transport £'000 Capital Expenditure:	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000
Highways					
N/A Local Transport Capital Funding Highways Maintenance and Pothole Fund	78,009	61,117	61,117	61,117	61,117
1,500 A379 Bridge Road DfT Major Road Network	375	0	0	0	0
N/A Fleet Vehicle purchases	769	0	0	0	0
500 Green Light Fund (GLF) Traffic signals	130	0	0	0	0
140 Traffic Signal Obsolescence Grant (TSOG)	55	0	0	0	0
N/A Winter Maintenance Vehicle Purchases	550	0	0	0	0
Highways Total	79,888	61,117	61,117	61,117	61,117
Highways, Infrastructure Development and Waste Total	83,147	63,731	62,717	62,217	61,717

Planning, Transportation and Environment

Major Infrastructure Schemes

64,767 A361 North Devon Link Road	473	1,364	100	100	1,700
3,682 A382 Live Labs Carbon Negative Project	660	1,000	0	0	0
1,440 Active Travel Fund Mallison Bridge, Exeter	850	0	0	0	0
600 Connecting the Culm Blueprint Delivery 23-27	205	190	0	0	0
25 Cranbrook to Exeter Multi Use Path	25	0	0	0	0
17,518 Destination Exmouth Levelling Up Fund	10,635	250	0	0	0
N/A Local Transport Capital Funding Integrated Transport Block	3,733	3,628	3,628	3,628	3,628
725 Longbridge junction traffic signal changes	315	0	0	0	0
140 Pedestrian, Cycle & Vehicle Upgrades Beacon Lane	100	0	0	0	0
8,607 Plymouth & South Devon Freeport - Spine Road Extension Phase	310	3,979	3,980	0	0
10,540 Plymouth & South Devon Freeport - A38 Cycle & Pedestrian Bridge	6,020	0	0	0	0
5,040 Safer Roads Fund A361 Knowle to Mullacott Cross	0	1,800	2,300	340	0
48,608 South West Exeter Housing Infrastructure Fund	15,506	0	0	0	0
4,623 Tiverton Eastern Urban Extension Phase 1	5	0	0	0	0
636 Tiverton Blundells Road Traffic Calming	10	0	0	0	0
14,950 West Devon Transport Hub Levelling Up Fund	8,562	0	0	0	0
Major Infrastructure Schemes Total	47,409	12,211	10,008	4,068	5,328

Total Approval (includes prior years) Climate Change, Environment & Transport £'000 Capital Expenditure:	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000
Environment					
7,067 Local Electric Vehicle Infrastructure (LEVI)	2,652	4,069	0	0	0
6,952 Flood & Coastal Innovation & Resilience Programme Phase 2	1,341	422	0	0	0
N/A Flood Prevention Works	548	325	0	0	0
Environment Total	4,541	4,816	0	0	0
Childrens & Strategic Schools Expansion					
N/A Advanced Design Fees	200	0	0	0	0
N/A Confirmed Basic Need Allocation	1,163	5,781	8,530	0	0
1,800 Cranbrook Education Campus (Academy) - New build - Phase 1	600	0	0	0	0
1,132 Dawlish College - replace ROSLA block	0	500	0	0	0
1,146 Exeter Creative Free School Contribution	0	1,146	0	0	0
4,148 Exmouth Community College Expansion	0	167	0	0	0
2,511 Ivybridge College -Additional Accommodation	500	1,251	0	0	0
347 Loddiswell Primary - Single classroom extension	7	0	0	0	0
966 Pilton Community College - Additional Accommodation	0	591	0	0	0
514 Uffculme School Specialised Classrooms and Improvements	110	404	0	0	0
551 Willand School - Studio	389	50	0	0	0
Childrens & Strategic Schools Expansion Total	2,969	9,890	8,530	0	0
SEND Programme					
5,200 Exeter College - SEND improvements	1,000	4,100	0	0	0
3,200 Petroc College - SEND improvements	2,700	0	0	0	0
1,500 The Alexander Centre - Tavistock	1,318	0	0	0	0
9,832 Mill Water School - Extension	415	0	0	0	0
750 River Dart Academy - Dartington School site development	0	506	0	0	0
N/A SEND Places (new build and expansion)	807	4,068	4,500	0	0
SEND Programme Total	6,240	8,674	4,500	0	0
Planning, Transportation & Environment Total	61,159	35,591	23,038	4,068	5,328
Climate Change, Environment & Transport Total	144,306	99,322	85,755	66,285	67,045

Total Approval (includes prior years) Climate Change, Environment & Transport £'000 Capital Expenditure:	2025/26	2026/27	2027/28	2028/29	2029/30
	£'000	£'000	£'000	£'000	£'000
Financed by:					
Borrowing (Freeport)	6,330	3,979	3,980	0	0
Borrowing	4,063	1,089	0	0	0
External Funding - Contributions	8,877	831	0	0	0
External Funding - Grants	123,708	89,498	81,675	66,185	65,345
External Funding - S106	1,328	3,925	100	100	1,700
Total Financing	144,306	99,322	85,755	66,285	67,045

This table does not show expenditure on capital projects currently programmed in financial year 2024/25 which may be deferred to 2025/26 or future years.

Public Health & Communities

Total Approval (includes prior years) Public Health & Communities £'000 Capital Expenditure:	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000
Commissioning Services For Communities					
N/A Youth service minor capital works	27	27	0	0	0
Commissioning Services For Communities Total	27	27	0	0	0
Public Health, Communities & Prosperity Total	27	27	0	0	0
Financed by:					
Borrowing	27	27	0	0	0
Total Financing	27	27	0	0	0

This table does not show expenditure on capital projects currently programmed in financial year 2024/25 which may be deferred to 2025/26 or future years.

Performance & Partnerships

Total Approval (includes prior years) Performance & Partnerships £'000 Capital Expenditure:	2025/26	2026/27	2027/28	2028/29	2029/30
	£'000	£'000	£'000	£'000	£'000
Economy, Enterprise and Skills					
577 Mullacott - Industrial estate road	235	0	0	0	0
Economy, Enterprise and Skills Total	235	0	0	0	0
Performance & Partnerships Total	235	0	0	0	0
Financed by:					
Borrowing	235	0	0	0	0
Total Financing	235	0	0	0	0

This table does not show expenditure on capital projects currently programmed in financial year 2024/25 which may be deferred to 2025/26 or future years.

Corporate Services

Total Approval (includes prior years) Transformation & Resources £'000 Capital Expenditure:	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000
N/A Building Maintenance	675	675	0	0	0
N/A County Farms Estate Enhancement Programme	900	0	0	0	0
N/A Operating Model ICT Replacement and Renewal	2,425	1,470	1,746	1,412	1,554
N/A Property Enabling Budget	113	113	0	0	0
N/A Replace and Upgrade Corporate Estate	450	450	0	0	0
3,000 Service Redesign - All Services	3,000	0	0	0	0
Transformation & Resources Total	7,563	2,708	1,746	1,412	1,554
Financed by:					
Borrowing	4,563	2,708	1,746	1,412	1,554
Flexible Use of Capital Receipts	3,000	0	0	0	0
Total Financing	7,563	2,708	1,746	1,412	1,554

This table does not show expenditure on capital projects currently programmed in financial year 2024/25 which may be deferred to 2025/26 or future years.

It should be noted that tables for Finance & Public Value, and Legal & Democratic Services have been omitted as they are zero in value.

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Service Revenue Budgets 2025/26

Integrated Adult Social Care

How the 2025/26 Budget has been built up

	2024/25 Adjusted Budget £'000	Changes £'000	2025/26 Outturn Budget £'000
Integrated Adult Social Care Operations	325,358	27,743	353,101
Integrated Adult Social Care Commissioning	28,964	1,382	30,346
Total	354,322	29,125	383,447

	Change £'000
Reasons for changes in Revenue Budget	
Inflation, National Living Wage, and other pressures	
Inflation and National Living Wage	19,120
Price pressures, demographic and other growth in demand	16,663
Deprivation of Liberty Safeguards	1,527
	37,310
Savings	
Improved market management	(1,620)
Service redesign	(1,800)
	(3,420)
Alternative sources of funding and additional income	
Better Care Fund mandated increase to Adult Social Care	(1,415)
Increase in partner and client income	(3,350)
	(4,765)
Total	29,125

Analysis of Total Expenditure 2025/26

	Gross Expenditure £'000	Grant and Contribution £'000	External Income £'000	Internal Income £'000	Net Expenditure £'000
Integrated Adult Social Care Operations	470,780	(37,856)	(79,423)	(400)	353,101
Integrated Adult Social Care Commissioning	33,457	(2,442)	(669)	0	30,346
Total	504,237	(40,298)	(80,092)	(400)	383,447

The following table details the sources of income for the Better Care Fund:

	Gross Expenditure £'000	Grant and Contribution £'000	External Income £'000	Internal Income £'000	Net Expenditure £'000
Integrated Adult Social Care Operations					
Better Care Fund	136,612	(46,164)	(84,799)	(5,649)	0
Total	136,612	(46,164)	(84,799)	(5,649)	0

Integrated Adult Social Care Operations

2024/25 Adjusted Budget £'000		Gross Expenditure £'000	Gross Income £'000	2025/26 Outturn Budget £'000	2025/26 Net Changes £'000
Disability Services					
3,196	Day Opportunities	3,314	(9)	3,305	109
20,717	Direct Payments	27,710	(4,037)	23,673	2,956
19,731	Enabling/Other	17,816	(138)	17,678	(2,053)
3,792	Nursing Care	5,520	(677)	4,843	1,051
4,624	Personal Care	12,356	(6,801)	5,555	931
55,408	Residential Care	64,087	(3,773)	60,314	4,906
39,789	Supported Living	54,584	(269)	54,315	14,526
147,257		185,387	(15,704)	169,683	22,426
In House Services					
3,853	Day Opportunities and Reaching For Independence	3,979	(22)	3,957	104
4,688	Reablement	5,711	(1,196)	4,515	(173)
4,042	Residential Care	4,753	(1,100)	3,653	(389)
12,583		14,443	(2,318)	12,125	(458)
Older People					
750	Day Opportunities	780	(40)	740	(10)
7,625	Direct Payments	9,571	(3,143)	6,428	(1,197)
3,648	Enabling/Other	4,089	(555)	3,534	(114)
33,054	Nursing Care	47,466	(16,333)	31,133	(1,921)
19,812	Personal Care	41,310	(20,855)	20,455	643
67,062	Residential Care	128,883	(55,057)	73,826	6,764
1,193	Supported Living	1,697	(20)	1,677	484
133,144		233,796	(96,003)	137,793	4,649
32,374	OP&D Care Management	37,154	(3,654)	33,500	1,126
325,358		470,780	(117,679)	353,101	27,743

Analysis of changes:	£'000
Inflation, National Living Wage, and other pressures	
Inflation and National Living Wage	18,119
Price pressures, demographic and other growth in demand	16,282
Deprivation of Liberty Safeguards	1,527
	35,928
Savings	
Improved market management	(1,620)
Service redesign	(1,800)
	(3,420)
Alternative sources of funding and additional income	
Better Care Fund mandated increase to Adult Social Care	(1,415)
Increase in partner and client income	(3,350)
	(4,765)
Total	27,743

Service Commentary

Integrated Adult Social Care Operations is driven by a number of statutory responsibilities including those set out in the Care Act (2014). These operational duties can be broadly defined as: prevention, information and advice, assessing for and ensuring eligible needs are met, and the safeguarding of adults receiving adult social care services. Other statutory responsibilities include ensuring when people need to be deprived of their liberty, it is done appropriately and safely.

The workforce undertaking these functions includes professionally qualified social workers, occupational therapists, as well as non-registered staff, many co-located and co-managed alongside community-based NHS staff.

Person-centred care remains central to our work, tailoring support to individuals' unique needs and goals, including co-producing with people and families through every conversation we have, to shape services and the support in their homes, neighbourhoods and communities.

The service faces ongoing and increasing demographic pressures, with more individuals presenting with complex and costly care needs. These pressures have led to longer waiting lists, which the service is diligently working to reduce. Despite the challenges, with focused effort signs of improvement in our waiting lists and waiting times are beginning to emerge.

Although care is delivered largely from the independent sector, the directorate delivers a small amount of adult social care directly including several different establishments and community services throughout the county meeting the needs of older adults, and adults of all ages with disabilities.

Subject to joint agreement with NHS partners within the Operations budget there is a further £57.55 million of funding from the Better Care Fund (BCF), which contributes directly to the provision of social care services, and there is a further £5.68 million of health income which contributes to joint health and social care arrangements.

Service Statistics and Other Information

		Number of service agreements budgeted to be serviced Average through Year		
		2024/25	Change	2025/26
Reablement (across all client groups)	Service Agreements	3,150	0	3,150
These are new people expected to go through the reablement process				
Disability Services (incl. Autistic Spectrum)				
Day Opportunities	Service Agreements	306	12	318
Direct Payments	Service Agreements	1,486	(66)	1,420
Enabling	Service Agreements	913	48	961
Nursing Care (including Respite)	Service Agreements	53	12	65
Personal Care	Service Agreements	479	70	549
Residential Care (including Respite)	Service Agreements	552	(10)	542
Supported Living	Service Agreements	892	42	934
Older People and Disability - In house				
Day Opportunities	Service Agreements	51	8	59
Residential Care (including Respite)	Service Agreements	35	(4)	31
Reaching for Independence	Service Agreements	225	0	225
Older People				
Day Opportunities	Service Agreements	144	(1)	143
Direct Payments	Service Agreements	614	(112)	502
Enabling	Service Agreements	477	9	486
Nursing Care (including Respite)	Service Agreements	685	(27)	658
Personal Care	Service Agreements	2,314	73	2,387
Residential Care (including Respite)	Service Agreements	2,113	61	2,174
Supported Living	Service Agreements	45	7	52

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