

**MIDDLESBROUGH COUNCIL**



**Report of:** Chief Executive, Director of Finance and Director of Legal and Governance Services

**Relevant Executive Member:** The Mayor, Chris Cooke

**Submitted to:** Council

**Date:** 11 September 2024

**Title:** Corporate Governance Improvement Plan and Section 24 Action Plan progress report

**Report for:** Information

**Status:** Public

**Council Plan priority:** Delivering Best Value

**Key decision:** Not applicable

**Why:** Not applicable

**Subject to call in?** Not applicable

**Why:** Not applicable

**Proposed decision(s)**

That Council notes the progress against the Corporate Governance Improvement Plan and Section 24 Action Plan.

**Executive summary**

This report sets out the key activities, progress and impact of the Corporate Governance Improvement Plan and activity in response to the Section 24 recommendations made by the Council's External Auditors, since last reported to Council on 17 July 2024.

## **1. Purpose**

- 1.1 This report sets out the key activities and progress since an update was last provided to Council, in response to the Section 24 recommendations made by the Council's External Auditors and the Council's Corporate Governance Improvement Plan.

## **2 Recommendations**

- 2.1 That Council notes the progress against the Corporate Governance Improvement Plan and Section 24 Action Plan.

## **3 Rationale for the recommended decision(s)**

- 3.1 The Council must respond effectively and at pace to the deliver the improvements set out in both the Corporate Governance Improvement Plan and the Section 24 report if it is to effectively address the concerns around its culture, governance and financial challenges.
- 3.2 Member oversight is crucial in delivery of these actions and also provision of assurance that intended impacts to address the governance weaknesses identified by the Council's External Auditors are being realised.

## **4 Background and relevant information**

- 4.1 On 18 September 2023, Council received a report that set out the activities of Phase Three of the proposed Corporate Governance Improvement Plan, alongside the associated governance arrangements providing oversight of delivery. It also received a report from the Council's External Auditors which made statutory recommendations in relation to the Council's governance. This report provides an update on delivery against the action plan that was put in place in response to that report, as well as an update on delivery against the Corporate Governance Improvement Plan.
- 4.2 The activities in the improvement plan comprise ten workstreams, each with a milestone delivery plan which is monitored and reported monthly to the Leadership Team, the Independent Improvement Advisory Board and at each full Council.

## **5. Best Value Notice update**

- 5.1 The Council has been under a Best Value Notice (BVN) from Government since January 2023. Both the Corporate Governance Improvement Plan and the Section 24 Notice include actions to positively address the concerns of government as set out in that notice, and also in the renewed notice that was issued in January 2024
- 5.2 On 30 July 2024, the Chief Executive was advised that this current BVN is being formally reviewed by the Ministry for Housing, Communities and Local Government. Members will be updated as soon as the outcome of that review is known.

## **6. Performance management methodology**

6.1 The Council’s and Programme and Project Management policy set out the methodology used to assess and report on progress against delivery, which is applied across the Corporate Governance Improvement and Section 24 delivery plans.

KEY:	
<b>BLUE - COMPLETE</b>	Activity delivered in full
<b>GREEN – ON TRACK</b>	Delivery plan activities are on track and / or a or above standard
<b>AMBER – OFF TRACK</b>	Delivery plan activities are < 5% below standard
<b>RED – OFF TRACK</b>	Delivery plan activities are > 5% below standard
<b>IMPACT - NO CHANGE</b>	The measures of success used to assess impact, refresh on differing time periods. Some are annual, others are more frequent. If it says no change, either the data has stayed the same or is not due to be refreshed
<b>IMPACT MET – NO (AMBER)</b>	Performance measures for this workstream are within 5% of the target
<b>IMPACT MET – NO (RED)</b>	Performance measures for this workstream are below target by more than 5%
<b>IMPACT TREND – MIXED CHANGES</b>	Of the range of performance measures that are against the workstream, some have improved, and others have worsened

6.2 Overall performance in relation to delivery of activity across the two improvement plans is as follows (excluding activity not yet planned to start and not due to be delivered yet):

Activity	STATUS AT 18/06/2024			
	% On-track	% Off-track	% Delivered	Overall % on track or delivered
<b>Corporate Governance Improvement Plan</b>	16% (15/95)	1% (1/95)	83% (79/95)	99%
<b>Section 24 Action plan</b>	9% (4/47)	2% (1/47)	89% (42/47)	98%

6.3 The above table shows that 99% of planned activity has either been delivered or is on-track for delivery in relation to the Corporate Governance Improvement Plan, with one planned activity across the ten workstreams measuring as off-track.

6.4 98% of activity in relation to the Section 24 delivery plan is on-track or has been delivered, with one activity showing as off-track. This is the same activity that is off track in the Corporate Governance Improvement Plan.

6.5 The remainder of this report sets out the detail of the delivery plan activity and an update on Measures of Success that are in place to assess the impact of activity.

**7. Corporate Governance Improvement Plan: progress status**

7.1 For the current reporting period, nine of the workstreams are on target in terms of activity, as per timescales set out in the corporate Governance Improvement Plan, with one being off target currently in the Cultural Transformation plan, which is outlined below:

- Improving financial governance, spending controls and monitoring, by ensuring effective financial management across the organisation* – a milestone in relation to the implementation of compliance and enforcement protocols to embed governance arrangements into operational practice is off-track. While this has been produced, it is now clear that the Council has sufficient tools in place without this protocol being required. As such this will be removed as an action in the next report to Council in September 2024.

**Measures of success**

7.2 The Council, in identifying the data sources to measure success, has set a baseline against which it will judge ongoing performance. Frequencies in updating these measures vary. Some measures are ad hoc, some annual, while others are refreshed on a quarterly or monthly basis.

7.3 The Council continues to review its delivery plans and measures of success to ensure it is taking the right actions and is focussed on assessing the impact of its activity.

**Key activities**

7.4 The following activities within the governance improvement plan have been delivered since progress was last reported to Council:

THEME	WORKSTREAM	COMPLETED ACTIVITIES WITHIN REPORTING PERIOD
Cultural Transformation	Develop and implement communications and engagement plan to support cultural transformation	Seek LMT approval for overall Council marketing and communications strategy that includes how to promote Changing our Culture and Recover, Reset, Deliver  Share new Council marketing and communications strategy with MIIAB

**Summary of progress against plan**

7.5 The following tables set out a summary position against planned activity and progress against the measures of success that have been agreed to track the long-term impact of this plan. This table reflects the current status – as per the above change controls that have been considered by LMT and IAB.

CULTURAL TRANSFORMATION	ACTIVITY TRACKING		OUTCOME IMPACT		LMT LEAD	EXEC MEMBER
	CURRENT STATUS	PREV. STATUS	IMPACT TREND	IMPACT TARGET MET?		
Development / implementation of People and Cultural Transformation Strategy	Green	Green	Improved	No	C Benjamin	Cllr N Walker
Development / implementation of Member Development Strategy and Programme	Green	Amber	No change	No	C Benjamin	Cllr N Walker

Development / implementation of a corporate governance training programme	Complete	Complete	Improved	Yes	C Benjamin	Cllr N Walker
Ensure stable and sustainable leadership for the organisation	Green	Green	Worsened	No	C Heaphy / C Benjamin	Mayor Cooke
Development / implementation of improved focus on employee performance and accountability	Green	Amber	Improved	Yes	C Heaphy	Cllr N Walker
Review Council's approach to Member enquiries and engagement	Complete	Green	No MoS set	No MoS set	C Benjamin	Cllr N Walker
Develop / implement communications and engagement plan to support cultural transformation	Green	Green	No change	No	C Heaphy	Mayor Cooke

FINANCIAL RECOVERY AND RESILIENCE	ACTIVITY TRACKING		OUTCOME IMPACT		LMT LEAD	EXEC MEMBER
	CURRENT STATUS	PREV. STATUS	IMPACT TREND	IMPACT TARGET MET?		
Controlling 2023/24 expenditure to within approved budgets	Complete	Complete	Data not updated	No	D Middleton	Cllr N Walker
Setting a balanced budget for 2024/25 to 2026/27	Complete	Complete	Data not updated	No	D Middleton	Cllr N Walker
Improvements to financial governance, spending controls and monitoring through more effective financial management	Red	Red	No change	Yes	D Middleton	Cllr N Walker

**8. Independent Improvement Advisory Board**

8.1 Since its work was last reported, the Board met on 10 July 2024 and 19 August 2024. These meetings considered the following:

- Updates from the Mayor and Chief Executive
- An update on cultural transformation which covered Member officer relationships, member relationships, an update on the Members Enquiries project.
- Updates on delivery of the Member Development and People Strategies
- An update on development of a Partnerships Working Strategy
- Discussions on the development of a Target Operating model
- Progress within the transformation programme. The Board is reviewing the programme on a theme-by-theme basis. These meetings reviewed the Property and Customer Programmes. Members of the Board have also observed a number of the

transformation programme meetings that take place as part of steps to seek assurance around the governance of the transformation programme.

- the 2024/25 budget
- an update on the recruitment process for the Chief Executive and Section 151 officers
- an update on the new Councillor gateway
- a standing update on progress against the improvement plan and Section 24 report.

8.2 The Board has also met with all group leaders to provide them with an overview of their third progress report, prior to it being considered by Executive in July 2024.

8.3 Action points arising from formal Improvement Board meetings, excluding admin related tasks, e.g., facilitation of meetings, are set out at Appendix 1, alongside a summary of information requested by the Board.

**9. Section 24: progress update**

9.1 The table below sets out the current status of activity in response to the Section 24 recommendations, along with a summary of the impact these activities are having on the longer-term measures of success that have been set in order to enable the Council to be able to assess whether the activities are having the intended impact.

9.2 Since the last report a further two actions have been completed and the measure of success for another has been achieved:

S24 ACTIONS	ACTIVITY TRACKING		OUTCOME IMPACT	
	CURRENT STATUS	PREV. STATUS	IMPACT TREND	IMPACT TARGET MET?
1. Progression of next phase of Corporate Governance Improvement Plan, prioritising actions to address cultural and governance issues.	Complete	Complete	Complete	Complete
2. Development of contingency and succession governance protocols to mitigate potential impact of any future changes in senior leadership.	Green	Green	No change	No
3. Conclusion of Constitution review and provision of officer / member training ensuring changes are understood and implemented.	Complete	Complete	No change	No
4. Identification of deliverable short-term savings, protecting limited remaining reserves, considering statutory responsibilities and delivery of services.	Complete	Complete	Complete	Complete
5. Review service delivery models to ensure that they are efficient, represent value for money and achieves the outcomes required.	Complete	Complete	N/A	N/A
6. Review of financial forecasting processes to understand emergence of significant financial pressures, in both 22/23 and 23/24.	Complete	Complete	Data not updated	24/25 baseline set
7. Conclusion of Financial and Contract Procedure rules review to ensure they are fit for purpose.	Complete	Complete	Complete	Complete

8. Provision of training on Financial and Contract Procedure rules to all officers involved in contracting, procurement or financial decisions.	Red	Red	Complete	Complete
9. Completion of contract review to ensure compliance with Public Contracts Regulations 2015.	Complete	Complete	Complete	Complete
10. Review oversight arrangements for Middlesbrough Development Company to assure value for money.	Complete	Complete	Complete	Complete
11. Develop action plan for the demise of Middlesbrough Development Company setting out benefit realisation.	Complete	Complete	Complete	Complete

\*No baseline set

9.3 Across all S24 workstreams, one is reporting activity which is off target:

- *Recommendation 8, Financial and Contract Procedure rules:*
  - *S8.07:* Establish compliance and enforcement protocols to embed the governance arrangements into operational practice is slightly delayed due to further strengthening of performance management and disciplinary processes regarding non-compliance. While this has been produced, it is now clear that the Council has sufficient tools in place without this protocol being required. As such this will be removed as an action in the next report to Council in September 2024.

**Section 24: key activities**

9.4 89% of all planned activities within the Section 24 Action plan have now been delivered. There is no new activity to highlight in this report since it was last considered in July.

**Section 24: measures of success**

9.5 Work to seek updates on measures is undertaken on a monthly basis. Measures of success that related to 23/24 budget activity which are still relevant have been replaced with new measures that relate to 24/25 budget activity and the refreshed MTFP. Of the 13 measures that remain, non have been updated since last reported.

**10. Other potential alternative(s) and why these have not been recommended**

10.1 Not applicable.

**11. Impact(s) of the recommended decision(s)**

***Financial (including procurement and Social Value)***

11.1 Not applicable.

***Legal***

11.2 There are no direct legal implications as a result of this report, however delivery of this plan provides evidence of compliance with a number of recommendations that have been

made by the Council’s External Auditors under Section 24 of the Local Audit and Accountability Act 2014.

**Risk**

11.3 If the Council fails to respond effectively to the improvement plan, this will have a negative impact on the following strategic risks:

- Failure to meet a balanced budget.
- Risk of an unlawful decision by the Council.
- Corporate governance is not fit for purpose.

**Human Rights, Public Sector Equality Duty and Community Cohesion**

11.4 Not applicable.

**Climate Change / Environmental**

11.5 Not applicable.

**Children and Young People Cared for by the Authority and Care Leavers**

11.6 Not applicable.

**Data Protection / GDPR**

11.7 Not applicable.

**Actions to be taken to implement the recommended decision(s)**

11.8 Not applicable.

**Appendices**

<b>1</b>	Key activities update from the Board
<b>2</b>	Corporate Governance Improvement Plan: measures of success
<b>3</b>	Section 24 Plan: Measures of success

**Background papers**

Reporting body	Report title	Date
Corporate Affairs and Audit Committee	Lessons Learnt: Best Value Inspection of Liverpool City Council	5 Aug 2021
Corporate Affairs and Audit Committee	Boho X: Draft findings from internal audit and proposed management response	6 Apr 2022
Corporate Affairs and Audit Committee	Audit Results Report 2020/21	22 Jul 2022



Corporate Affairs and Audit Committee	Statement of Accounts 2020/21	22 Jul 2022
Corporate Affairs and Audit Committee	Lessons learned: Best Value and external assurance within other councils.	22 Jul 2022
Corporate Affairs and Audit Committee	Commencing a corporate governance improvement journey	22 Jul 2022
Council	Corporate Governance Improvement Journey: CIPFA findings and next steps	19 Oct 2022
Council	Corporate Governance Improvement Plan and progress update	30 Nov 2022
Corporate Affairs and Audit Committee	External Audit: Value for Money Governance Update	5 Dec 2022
Council	Corporate Governance Improvement Plan and progress update	18 Jan 2023
Corporate Affairs and Audit Committee	Statement of Accounts 2020/2021	28 Apr 2023
Corporate Affairs and Audit Committee	Auditor's Annual Report – Year Ended 31 March 2021	29 Jun 2023
Council	Corporate Governance Improvement Next Steps	5 Jul 2023
Council	Section 24 Statutory EY recommendations	18 Sep 2023
Council	Corporate Governance Improvement Plan	18 Sep 2023
Corporate Affairs and Audit Committee	Lessons Learnt: Best Value Inspection of Liverpool City Council	5 Aug 2021
Audit Committee	Section 24 Report – Delivery and oversight arrangements	5 Oct 2023
Council	Corporate Governance Improvement Plan and Section 24 Action Plan progress report	25 Oct 2023
Council	Corporate Governance Improvement Plan and Section 24 Action Plan progress report	29 Nov 2023
Audit committee	Corporate Governance Improvement Plan and Section 24 Action Plan progress report	14 December 2023
Audit Committee	Corporate Governance Improvement Plan and Section 24 Action Plan progress report	1 February 2024
Audit Committee	Corporate Governance Improvement Plan and Section 24 Action Plan progress report	14 March 2024
Council	Corporate Governance Improvement Plan and Section 24 Action Plan progress report	27 March 2024
Council	Second Progress report of the Middlesbrough Independent Improvement Advisory Board	27 March 2024
Audit Committee	Corporate Governance Improvement Plan and Section 24 Action Plan progress report	25 July 2024
Audit Committee	Corporate Governance Improvement Plan and Section 24 Action Plan progress report	22 August 2024
Audit Committee	Best Value Notice – Status Update	22 August 2024

**Contact:**

Ann-Marie Johnstone, Head of Governance, Policy and Information

[Ann-marie\\_johnstone@middlesbrough.gov.uk](mailto:Ann-marie_johnstone@middlesbrough.gov.uk)

**Appendix 1: Summary of information requested and major action points arising from the Middlesbrough Independent Improvement Advisory Board (MIIAB) July 2024 and August 2024 meetings**

<b>Information requests</b>
External Audit Value for Money report 2021/22 to 2022/23 – presented to Audit Committee on 25 July 2024
Statistics on engagement undertaken in recruitment hub sessions
Data on engagement undertaken with Members as part of the Member Gateway project.
Information requested on the breakdown of agency numbers in August 2024.
Timeline requested for a plan to align performance, finance and risk reporting.

<b>Major comments / action points</b>
Consider undertaking lessons learned approach to build on the good practice coming out of the Councillor Gateway development.
That the Council should increase pace around development of a Target Operating Model.
That the Council should progress plans to develop a more integrated approach to performance, finance and risk.
The Council should consider use of pre-scrutiny in relation to transformation.
Benefits realisation information should be embedded within the Council's Communications plan.

Session with the Board and Executive Members to be arranged in September 2024.

The Board thanked all staff involved in the Member Enquiries Gateway project.

Further staff engagement sessions to be held with staff in October who met with the Board in March to assess current views.

The Council should consider developing a timeline for the development of a number of activities that will have interdependencies including the Customer strategy, Target Operating Model and staffing reviews.

### Appendix 2 Corporate Governance Improvement Plan: measures of success

	Outcome	Measure of Success	Current performance	Previous performance	Target	Status against target	Current performance data	Current performance period	Previous performance data
Cultural Transformation	Improved understanding of corporate governance policies and process and improved adherence to them	Reduce the number of audits that have limited or no assurance	No change	Improved	0	Below target	2 out of 16 complete audits	March 2024 report	2 out of 12 complete audits
		Improve the percentage of priority One and Priority Two actions from Internal Audits that are delivered within original timescales	No change	Improved	80% or higher	Below target	20% of P1 actions and 13% of P2 actions were complete within original timescales	Mar-24	20% of P1 actions and 13% of P2 actions were complete within original timescales
	Improved relationships between officers and members	Staff and Member surveys to assess health of relationships and direction of travel	No change	Worse	50% of staff and 80% of councillors or higher	Below target	38.65%	May-24	77% of heads of service and directors now view relationships with Executive members as positive or very positive (22
	Improved retention of staff	Staff turnover rates – Number of leavers	No change	Improved	5%	Above target	2.85%	Q1 2024-25	3.40%
	Improved staff satisfaction	1-10 Score of how valued staff feel as an employee of the Council	No change	No change	6.2 or higher	Below target	5.98	May-24	5.9
	Reduced need to use agency staff	Number of agency staff working for Middlesbrough Council – Total	Worse	Improved	75	Below target	194	Jul-24	164
		Number of agency staff working for Middlesbrough Council – Transformation	No change	No change	No target set	No target set	10	Jul-24	10
	Improved ability to recruit to key roles.	Number of roles at Head of Service and above that are vacant / occupied by Agency or interim staff	No change	No change	3	Below target	5	Jul-24	5
	Improved outcomes for our community by ensuring that staff have the skills needed to deliver excellent services and that the behaviours increase trust in the Council	Number of complaints – total	Improved	Improved	Less than 150	Above target	115	Jul-24	130
		% of complaints upheld or partially upheld by the central team	Improved	Improved	Less than 40%	Below target	71%	Jul-24	73%
	Members have a Member development programme that meets their needs and is well used	Percentage of members completing all mandatory training	Complete	Complete	100%	At target	100%	Oct-23	100%
		Percentage of Members attending wider skills	n/a baseline	n/a baseline	95%	Above target	98%	Oct-23	Data not available
		Member satisfaction with the Member development programme	n/a baseline	n/a baseline	90%	Below target	87.5% this is based on 21 responses out of 24	Oct-23	71% this is based on 5 responses out of 7
	Performance is effectively managed within the organisation	Completion of appraisal process	Improved	n/a baseline	95%	Below target	81%	Jul-24	75%
	Improved Member behaviour	Number of member on member complaints received	No change	Worse	2 or fewer per quarter	Below target	4	Q1 2024-25	0
	Residents are increasingly satisfied with the way the Council is ran and with the Council overall	Questions within the 2023 Resident survey currently underway	No change	n/a baseline	61% (NE average 21/22)	Below target	40%	Nov-23	64%
	Residents increasingly agree that the Council acts on their concerns	Questions within the 2023 Resident survey currently underway	No change	Not previously asked	55% (NE average 21/22)	Below target	43%	Nov-23	n/a

	Outcome	Measure of Success	Current Performance	Previous Performance	Target	Status Against Target	Current performance data:	Current performance period:	Previous performance data:	Previous performance period:
Financial Recovery and Resilience	Financial Procedure Rules and Contract Procedure Rules training delivered	LMT, WLMT, all Budget Holders trained by 31 December 2023	Complete	Improved	95% or higher	Complete	89.08%	Jul-24	87.66%	Jun-24
	Corporate finance training programme established	Quarterly programme of finance training established	100%	n/a baseline	One training session delivered per quarter	Complete	100%	Feb-24	n/a	n/a
	Budget management and purchase to pay dashboards developed to improve management information and compliance	Budget management dashboard available to all budget holders from Business World through Power BI reporting tools by 30 November 2023. P2P Dashboards available by 31 March 2024	Complete	n/a	Dashboard in place	Complete	n/a	n/a	n/a	n/a
	Budget management training rolled out to budget holders	All Chief Officers, Heads of Service and Budget Holders Training delivered December 23 to March 24	Complete	n/a	95% or higher	n/a at this stage	n/a due from April 2024 onwards	n/a	n/a	n/a
	2024/25 net expenditure is delivered within the approved budget	Forecast outturn is within the agreed budget	n/a to be reported from September onwards	n/a	Compliant / within budget	n/a				
	The Council's financial position is sustainable	Maintain GF balance in line with approved reserves policy - 7.5% of the net revenue budget which would be £11.1m at 31/3/25	n/a to be reported from September onwards	n/a	£11.1m	n/a	£11.1m	Apr-24	n/a	n/a
	The Council's financial position is sustainable	Maintain unrestricted usable revenue reserves at a minimum of £8m at 31/3/25	n/a to be reported from September onwards	n/a	£8m	n/a	£8m	May-24	n/a	n/a
	2025/6 budget is set and balanced	Balanced Budget for 2025/6 set	Not yet measured	n/a	£0 variance	baseline set	n/a	n/a	n/a	n/a
	Set a sustainable Medium Term Financial Plan in place for the period 2025/6 to 2028/9	Balanced MTFP to 2028/9	Below target	n/a	Compliant / within budget	Below target	n/a	n/a	n/a	n/a
	Robust financial governance is in place	Achievement of 3 star or higher rating for financial governance against the CIPFA criteria	n/a baseline	n/a	3 star or higher	n/a	2 star	Jun-24	n/a	n/a

### Appendix 3 Measures of success – Section 24 Report

Measure of Success	Current performance	Target	Status against target	Frequency of data refresh	Source:	Current performance data:	Current performance period:	Previous performance data:	Previous performance period:
Delivery of the Corporate Governance Improvement Plan activity	Complete	n/a	Complete	Monthly	Corporate Governance Improvement Plan	6 out of 10 workstreams activity on target	Nov-23	10 out of 10	Oct-23
Number of roles at Head of Service and above that are vacant / occupied by Agency or interim staff	No change	3	Below target	Monthly	Procurement - Claire Walker	5	Jul-24	5	Jun-24
Number of Transformation roles that are vacant / occupied by Agency or interim staff	No change	No target set	No target set - baseline	Monthly	Procurement - Claire Walker	10	Jul-24	10	Jun-24
Reduce the number of audits that have limited or no assurance	No change	0	Below target	Quarterly	Internal audit progress reports to Audit Committee	2 out of 16 complete audits	March 2024 report	2 out of 12 complete audits	December 2023 report
Improve the percentage of priority One and Priority Two actions from Internal Audits that are delivered within original timescales	No change	80% or higher	Below target	Annual	Internal Audit	No P1s or P2s so far in 24/25	Jun-24	20% of P1 actions and 13% of P2 actions were complete within original timescales	Mar-24
Percentage of members completing all mandatory training	Complete	100%	Complete	Annual	Member training data	100%	Oct-23	100%	Oct-22
Percentage of Members attending wider skills	No change	95%	Above target	Annual	Member training data	98%	Oct-23	Data not available	Oct-22
Member satisfaction with the Member development programme	No change	90%	Below target	Annual	Member training data	87.5% this is based on 21 responses out of 24	Oct-23	71% this is based on 5 responses out of 7	Oct-22
90% of projects within the programme, once launched are on track		n/a	n/a at this stage	Quarterly once live		90% once launched	n/a		
90% of benefits from projects realised in line with benefits realisation trackers		n/a	n/a at this stage	Quarterly once live		90% once launched	n/a		
Maintain expenditure in line with agreed budgets in 2024/5	n/a to be reported from September onwards	Compliant / within budget	n/a baseline						
Maintain GF balance at £11.1m at 31/3/25	n/a to be reported from September onwards	11.1m	n/a baseline	Quarterly		11.1m	Q1		
Maintain usable revenue reserves at a minimum of £8m at 31/3/25.	n/a to be reported from September onwards	Between 8m and 10m	n/a baseline	Quarterly		9.25m	Q1	6.2m	Q3 23/24