

Committee Name and Date of Committee Meeting

Cabinet – 16 December 2024

Report Title

Review and Update of the Medium Term Financial Strategy 2024/25 to 2027/28

Is this a Key Decision and has it been included on the Forward Plan?

Yes

Strategic Director Approving Submission of the Report

Judith Badger, Strategic Director of Finance and Customer Services

Report Author(s)

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Ward(s) Affected

Borough-Wide

Report Summary

The report sets out an update of the Council's Budget and Medium Term Financial Strategy (MTFS) to 2027/28, including the standard technical updates required, recognition of financial pressures impacting the delivery of services and the ongoing impact on the Council's base costs from the period of high inflation. The technical adjustments also include the Council's assessment of the potential impact of the Autumn Statement and Autumn Policy update which have been a positive outcome for Council's, though it doesn't go far enough to resolve the pressures facing the sector. The MTFS will be revised further in advance of the Council Budget setting meeting in March 2025, to take account of the Local Government Finance Settlement for 2025/26, when issued, along with budget policy proposals on levels of Council Tax, reserves, fees and charges and any budget savings or investments.

The MTFS position may change as the Council gains greater clarity on the impact of the Autumn Statement and Policy update and the impact of management actions taken to reduce service pressures. The Autumn Policy update announced on the 28th November gave the Council further details about the new funding announced in the Autumn Statement which has helped to shape the MTFS position. However, until the Provisional Financial Settlement is released in mid to late December 2024, the Council will not have specific allocations.

The MTFs review includes the impact of the September Financial Monitoring 2024/25 report to Cabinet in November 2024, that projected a financial overspend of £5.3m that will require the use of the Council’s reserves to achieve a balanced financial outturn position for 2024/25. However, Directorates are working on recovery plans to mitigate the financial overspend for 2024/25 as much as possible, to minimise the use of reserves. The impact of the budget recovery plans developed to date are factored into the MTFs position, though the Council’s approach will be to continue to develop additional opportunities to reduce the current overspend further.

The Budget and Council Tax Report 2024/25 reported that there was a budget gap for 2025/26 of £6.630m. Taking this with the further financial challenges the Council has faced during 2024/25, many of which will continue to present a challenge heading into 2025/26 onwards, means the Council faces a complicated budget setting process. After taking account of these pressures and some mitigations against them, along with the estimated positive impact of the Autumn Statement, the Council will still face the following budget gaps for 2025/26 to 2027/28. This is before budget policy proposals on levels of Council Tax, reserves, fees and charges and any budget savings or investments.

Financial Year	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000
Opening Position – as at Budget and Council Tax Report 2024/25	0	6,630	9,683	12,507
Revised Estimated Budget Gap	5,300	6,543	7,121	11,652

The current MTFs forecasts identify that there is a significant estimated budget gap for 2024/25 onwards, as such the Council will need to utilise its budget policy proposals to manage these budget gaps. It is expected that additional use of reserves will be required for 2024/25 in order to balance the outturn position, though the Council will continue to mitigate that risk.

A key challenge for 2025/26 and the MTFs is that there remains significant uncertainty as to how Governments Financial Settlement for 2025/26 onwards will look. Government have stated that they are only providing a single year Financial Settlement for 2025/26, although they have indicated it will be followed by a 3 year spending period approach, which would be helpful for long term planning. Clearly there has been a significant change in approach towards the funding for Local Authorities and a clear acknowledgement in the Autumn Statement that Local Authorities need more resources to support demand and cost pressures, which is positive for the sector.

Though there is real positivity, nationally, the Local Authority financial environment remains a very challenging position with a number of LA’s having declared S114 notices, stating that they cannot create a balanced budget. In addition, there are a growing number of LA’s that have publicly stated they are on the brink of declaring a S114 notice, Rotherham is not one of these. Whilst the Autumn Statement has been positive it doesn’t go far enough to mitigate the significant funding shortfalls in the Local Authority sector. This reflects the challenges Council’s across the UK are facing

but also that whilst this Council's position is a challenge it is much more robust than many Council's across the UK.

Recommendations

1. That the MTFS 2024/25 to 2027/28 update be noted.
2. That Cabinet note the potential requirement to use reserves in order to balance the Council's outturn position for 2024/25.

List of Appendices Included

Appendix 1 Initial Equality Screening Assessment
Appendix 2 Carbon Impact Assessment

Background Papers

Budget and Council Tax 2024/25 and Medium Term Financial Strategy, Council February 2024.
Financial Outturn 2023/24, Cabinet July, 2024.
September Financial Monitoring Report, Cabinet November 2024.

Consideration by any other Council Committee, Scrutiny or Advisory Panel

No

Council Approval Required

No

Exempt from the Press and Public

No

Review and Update of the Medium Term Financial Strategy

1. Background

- 1.1 The Council's Medium Term Financial Strategy (MTFS) 2024/25 through to 2025/26 was approved at Council in February 2024. Since approval of the MTFS there have been continuing financial challenges as a result of demand, complexity of care and market pressures impacting social care services and home to school transport, along with the ongoing impact from the previous high inflation period. Although inflation has reduced during the year and at September 2024 was 1.7%, the impact of the increased base costs the Council now has, presents a longer term challenge for the Council. In addition, the Local Government Association (LGA) Pay Award for 2024/25 was agreed in October 2024. The impact of this pay offer is estimated to be £3.2m above the position built into the Council's Budget for 2024/25 and will be funded during 2024/25 through temporary savings from Treasury Management factored into Central Services. The ongoing impact will be factored into the Council's Medium Term Financial Strategy.
- 1.2 The Local Government Pay Claim 2024/25 has now been considered by national employers and has been accepted by Trade Unions. The offer includes an increase of £1,290 on all NJC pay points 2 to 43 inclusive and an increase of 2.5% on all pay points above the maximum of the pay spine but graded below deputy chief officer from 1st April 2024. In addition, there will be a 2.5% increase on allowances. The Chief Officers and Chief Executives pay award has also been confirmed at 2.5%. At the lowest spinal column point that the Council uses, this will be a 5.8% pay rise, reducing down to 2.5% for the most senior roles. The financial impact of this pay award is £3.2m greater than the budget assumed within the Council's Budget and MTFS which was based on a 2% pay award.
- 1.3 This update of the MTFS includes resource forecasts based on estimated increases to core funding streams that are inflated annually by CPI (September CPI, 1.7%). These resource assumptions will be reviewed again when the Provisional Local Finance Settlement 2025/26 is released in December 2024, which will set out the specific amounts of Government funding to be provided to the Council or should Government make any clear announcements before then.
- 1.4 This update of the MTFS also includes the Council's latest financial assumptions, taking into account estimated income from Business Rates and Council Tax, impact of inflation on service cost and demand pressures and the Council's timeline for the delivery of agreed savings across the MTFS. This update will support and inform the detailed budget setting process for 2025/26, alongside taking into account the outcomes of the Finance Settlement and Members' policy choices and decisions on Council Tax levels.
- 1.5 The MTFS review sits alongside the September Financial Monitoring 2024/25 report to Cabinet in November 2024, that projected a financial overspend of £5.3m that will require the use of the Council's reserves to achieve a balanced financial outturn position for 2024/25. However, Directorates are working on recovery plans to mitigate the financial overspend for 2024/25 as much as possible, to minimise the use of reserves.

1.6 Within the current forecast overspend of £5.3m for 2024/25, the Directorates have a forecast overspend of £16.2m, however, this is offset by planned corporate contingencies for Social Care, Home to School Transport and Treasury Management savings totalling £10.9m. These corporate contingencies were approved as part of the Council's Budget and Council Tax Report 2024/25. The Council's overspend position is due to the following overall issues:

- Placement pressures within Children and Young People's Services and Adults Social Care.
- Home to School Transport pressures within Regeneration and Environment and Children and Young People's Services.
- Provider inflation impacting Children and Young People's Services, particularly in relation to payments for Independent Fostering Agencies (IFAs) and external residential placements.
- Increased costs of homelessness due to increased demand and subsequent need to use high-cost placements.
- Pressure across waste management on staffing and vehicle costs, disposal costs and related income.

2. Key Issues

MTFS Update – Planning Assumption

2.1 The MTFS has been updated across the three years 2025/26 to 2027/28 and models the following:

- Government Grant forecasts based on the Autumn Statement high level information for 2025/26, in the absence of the normal 3 year spending review period information (that would be for 2025/26 to 2027/28).
- The Council's anticipated resources from Council Tax and Business Rates.
- The planning assumption for Council tax annual increases remains at 3%.
- Pay, Contractual, Price and Income inflation estimates including capital projects and National Living Wage. This includes maintaining the planning assumption of a 2% increase on fees and charges for 2025/26.
- Assumption that the agreed budget savings remain deliverable, within the agreed profile. Work is underway to review this position and has been tracked monthly through the Council's financial monitoring procedures.
- The ongoing costs of decisions made in previous budget rounds including financing costs of capital investment.
- Service demand and cost pressures that have been identified as requiring additional budget support as they can't be mitigated at least in the short to medium term.

2.2 The Council's collection rates for Council Tax and business rates are holding up well in spite of the cost of living difficulties for residents and businesses. In 2023/24 the Council's in-year collection rate of Council Tax remained above 96% at 96.9% and was the 5th highest in-year rate of all 36 Metropolitan Councils. The in-year rate for business rates was 96.9%, the 19th highest of all Metropolitan Councils. Similar collection rates are being maintained in 2024/25 which informs prudent forecasts of future years' income included within the MTFS.

- 2.3 The estimated impact of inflation and the current reducing energy prices have been factored into the MTFS update. Whilst the ongoing legacy of the increased inflation period continues to lead to further market price pressures for the Council's base costs and contracts, reducing energy prices is helping to mitigate this position. In addition, there are some areas of escalating cost with service demand pressures being experienced in a number of areas, in particular adult care services, home to school transport and waste services. These service demand pressures are being reviewed and have been factored into the MTFS update. Work has been underway throughout 2024/25 to try to better understand the financial and service impacts of in these key pressure areas, to better inform the MTFS.
- 2.4 A significant assumption the Council has made within the current MTFS update is that Government will continue to honour the inflationary uplift in a number of core resources that have historically been inflated by September CPI (inflation on business rates is set in regulation). The impact of every 1% of inflation on these core funding streams is the equivalent of £1m extra resource for the Council. As such the Council will need to continue to closely monitor announcements from Government between now and the provisional financial settlement. The Autumn Statement gave further confidence and assurance that this will be the case.

New pressures & mitigations

- 2.5 Since the Council's Budget for 2024/25 was approved at Council on the 28th February 2024, there have been significant financial challenges facing the Council's position for 2024/25 that will continue to impact the Council's MTFS beyond 2024/25.
- 2.6 Following review of the 2024/25 position the following financial challenges have been identified and will need to be considered as part of the Council's Budget and MTFS setting process for 2025/26.
- Placement pressures within Children and Young People's Services resulting from market pressures driving up the cost of external placements and inflation driving up the cost of internal placements. The Council has made a significant impact in reducing the cost and volume of placements in recent years, with spend at £44m in 2023/24. Had the Council's spend kept pace with inflation it would have been £55m, so clearly the Council's approach is working. However, at present the Council hasn't delivered upon its savings plans to reduce external placements, through the increase in internal provision, though progress is being made.
 - Adults Social Care pressures resulting from market pressures driving up cost of care packages along with growing complexity of care needs and an ageing demographic leading to increased demand.
 - Home to School Transport pressures within Regeneration and Environment and Children and Young People's Services.
 - Pressure in waste management on staffing, vehicle costs, disposal costs and recycling income.
 - Homelessness pressures due to increasing demand, although plans to adjust the operation of the service are expected to bring address the additional cost pressures in 2025/26.
 - Impact of the Local Government Association (LGA) Pay Award.

- Impact of the increase in employers National Insurance Contributions (NIC's) – though Government have indicated in the Autumn Statement that these costs will be funded.

2.7 The Council's Budget and Council Tax Report 2024/25 outlined that cost pressures outside of the Council's control such as inflation, energy prices and Local Government Association Pay Awards presented the most significant risk to the Council's Budget. The legacy of the high inflation period still remains with inflation at the heart of most of the cost pressures identified above, either increasing the costs of current provision or through exacerbating the impact of rising demand. For example, CYPS placements are actually reducing in terms of placement numbers, however, inflation and market pressures are causing the base cost of all types of placements to rise significantly. These pressures are set out in Table 1 below.

Table 1: Pressures built into MTFS

Budget and MTFS Update	2025/26	2026/27	2027/28
	£000	£000	£000
Approved MTFS Position per Budget and Council Tax Report 2024/25	6,630	9,683	12,507
H2S	800	800	800
CYPS Placements Current Pressure above contingency	1,000	-	-
CYPS inflationary pressures	1,738	1,738	1,738
Waste Management Pressures	500	500	500
Homelessness (£1m pressure in 2024/25, actions to mitigate 2025/26 onwards)	-	-	-
Adult Demand pressures 2024/25 & step up into 2025/26	13,200	13,200	13,200
Pay award impact 2024/25	3,300	3,300	3,300
Minor MTFS adjustments	310	310	310
September CPI Impact at 1.7% rather than 2%	343	350	357
Impact of NIC increase	4,544	4,544	4,544
Revised budget pressure	32,365	34,425	37,256

2.8 Since the setting of the Budget for 2024/25 further opportunities have been identified to reduce the Council's overall budget pressures across the MTFS period 2025/26 to 2027/28. These are;

- The Council's energy budgets increased by over 100% across the period of energy price spikes, prices are now settling back down and as such savings can be released back into the MTFS.
- The 2024/25 Budget included a provision for the school meals service to offset its budget pressure of £1.2m. The service is now operating with a budget gap of £0.5m following increasing fees by 15%. It is expected this pressure will be fully removed in 2025/26 following further fees and charges increases and a better operational approach.
- It is estimated that the Social Care Contingency of £3.4m per year can be released from 2026/27 at which point it is expected CYPS will be operating within its available Budget having delivered its savings.
- The Treasury Management Strategy the Council has operated has continued to do well over the last 5-6 years and it is estimated that this process can continue across the MTFS period, as such savings across the period 2025/26 to 2027/28 in Treasury Management have been planned into the MTFS.
- A series of budget recovery options have been created across the Council to address the current 2024/25 overspend position and address those pressures moving forward, these are a mix of temporary and permanent management actions.
- Significant new funding has been confirmed in the Autumn Statement and Policy update, to cover the increase in NIC's, support for Social Care and general inflationary pressures faced by local authorities. The Council will also benefit from funding to support the implementation of the Extended Producer Responsibility impacts on waste management.

2.9 Government announced their Autumn Statement on the 30th October 2024 and whilst it only pointed towards a single year financial settlement being provided it did provide some real positives for the Local Authority sector with additional funding announced. The Governments approach appears to be that a single year settlement will initially be provided with future multi-year settlements to be re-instated moving forwards. The additional funding is positive though greater detail is required to be fully assured on the impact it will have specifically on the Council, however, assumptions have been factored into this update. The overall impact however is not expected to fully address the financial pressures facing Local Authorities. Some key headlines from the statement were;

- September's CPI was confirmed at 1.7%. This has negatively impacted the MTFS to the value of £350k per year as the MTFS assumed 2% inflation.
- £1.3bn extra grant funding for Council's, including £0.68bn for Social Care to be distributed via the Social Care Grant and a new £0.6bn 'Recovery Grant' to be distributed based on a new deprivation calculation.
- £1bn more for Special educational needs and disabilities SEND, expected to flow into Dedicated Schools Grant to support High Needs Block.
- £233m for Homelessness that should help the Council to remove the current overspend and hopefully go some way to reducing longer term impacts.
- £86m for further Disabled Facilities Grants.
- Household Support Fund to continue for a further year, the total overall fund has reduced to £772m as such the Council allocation is expected to therefore drop to £4.4m (from £4.9m).
- New Homes Bonus has been extended for a further year; the Council is estimated to receive around £1.4m.

- The Council will also benefit from funding to support the implementation of the Extended Producer Responsibility impacts on waste management. The Council will receive £6.1m for 2025/26. However, whilst this funding can be utilised to cover some existing Council costs in the delivery of the service, it will also be required to ensure that the Council can deliver upon the requirements of this new scheme and the requirements of the administrator that is being created to monitor Council's performance. It remains early days on this new fund, its requirements short and long term and also the longer term impacts of the administrator. As such the Council will need to be cautious in the use of this grant and it is therefore not built into the MTFs as a net income stream at the current time, until more details are known.

Table 2: Mitigations built into MTFs

Budget and MTFs Update	2025/26	2026/27	2027/28
	£000	£000	£000
Revised budget pressure	32,365	34,425	37,256
Energy position	-500	-500	-500
School Meals	-1,200	-1,200	-1,200
CYPS Placements Contingency removed	0	-3,400	-3,400
Treasury Management MTFP	-4,000	-4,700	-5,000
Collection Fund	-2,000	-2,000	0
Management Actions / Budget Recovery	-5,018	-3,852	-3,852
New Funding for employers NIC cover	-4,544	-4,544	-4,544
New Funding for Adult Social Care (£600m)	-3,808	-3,808	-3,808
New Funding - Recovery Grant - £600m allocated on a deprivation calculation	-3,300	-3,300	-3,300
New Homes Bonus	-1,452	0	0
Extended Producer Responsibility (use TBC)			
Revised Position	6,543	7,121	11,652

2.10 This position will need to be addressed as the Council continues its detailed budget setting process for 2025/26, taking into account the outcomes of the Financial Settlement and Members' policy choices on budget policy proposals on levels of Council Tax, reserves, fees and charges and any budget savings or investments.

Delivery of Agreed Budget Savings

2.11 The MTFs update assumes delivery of the remaining previously agreed budget savings. The Budget and Council Tax Report 2024/25 included approved budget savings to be delivered in 2024/25 of £11.798m. As at the financial year end 2023/24, £1.894m of these savings had been secured, leaving a balance to achieve in

2024/25 of £9.904m. Progress against those savings has been stringently monitored during 2024/25 with a further £4.013m of the £9.904m delivered, leaving £5.891m still to be delivered. The biggest challenges at present on delivery relate to CYPS Placements, which is forecast as a significant cost pressure again in 2024/25 indicating that the Council hasn't fully delivered the savings programme.

Table 3: Previously agreed savings

Directorate	2024/25 Saving to be delivered	Secured as at 30 th September 2024	Still to be delivered
Finance and Customer Services	238	238	0
Assistant Chief Executive	407	407	0
Adult Care, Housing and Public Health	1,998	1,434	564
Children's and Young Peoples Services	5,850	1,059	4,791
Regeneration and Environment	1,411	875	536
Total	9,904	4,013	5,891

Summary MTFS 2025/26 to 2027/28

2.12 The MTFS in summary, taking into account the issues described in this report is summarised in Table 4 below. As can be seen it is currently projected that the Council, through use of Treasury Management Savings, energy savings, Directorate budget recovery plans and the positive impact of the Autumn Statement, can mitigate a significant degree of the financial impacts facing the Council from 2025/26 onwards. However, for 2025/26 due to the following main reasons there is still a projected £6.5m funding gap.

- Home to School Transport - **£0.8m** – further pressures
- Adult Social Care pressures - **£13.2m** market pressures, inflation, demand and complexity uplifts to address 2024/25 and 2025/26.
- Impact of Local Government Pay Award - **£3.2m** per annum.

Table 4: Revised MTFS

	2025/26	2026/27	2027/28
	£000	£000	£000
Resources			
Council Tax and Business Rates	200,291	206,989	213,932
Government Grant	133,084	134,215	135,369
Total Resources	333,375	341,205	349,301
Expenditure			
Base Budget Requirement at 2024/25 pay and prices	330,776	334,144	337,475

Inflation Provision	19,476	26,997	34,594
Additional Service Costs and Demand	20,848	19,848	19,848
Directorate Savings	-9,904	-9,904	-9,904
Use of energy savings	-500	-500	-500
Use of School Meals Income	-1,200	-1,200	-1,200
Remove Social Care Contingency	0	-3,400	-3,400
Use of Treasury Management Savings	-4,000	-4,700	-5,000
Use of Collection Fund Surplus	-2,000	-2,000	0
Use of Directorate Management Actions & Budget Recovery Plans	-5,018	-3,852	-3,852
New Funding announced in Autumn Statement	-8,560	-7,108	-7,108
Total Expenditure	339,918	348,325	360,953
Funding Gap (Pre-Settlement)	6,543	7,120	11,652

- 2.13 It is important to note that this position is before the exact amount of Government grant funding for councils is provided within the Finance Settlement. This is also a technical update of the MTFS before any Members' policy choices and decisions on levels of Council Tax.
- 2.14 Updated MTFS information will therefore form part of the Budget and Council Tax 2025/26 report to Cabinet and Council in February 2025 which will set out the full details of Budget and Council Tax proposals for 2025/26 alongside the final MTFS estimates for the medium term.
- 2.15 Given the financial position outlined for the Council, work is well underway with Strategic Directors to consider opportunities for reducing cost. The focus of management actions and cost reductions at present is on the current financial year position but on actions that will have a longer term improvement on the overall financial position of the Council.

Reserves Position

- 2.16 In considering the Council's MTFS position it is important to be aware of the Council's reserves position, as set out below in Table 5. The Council's reserves have been steadily built back up in recent years to a robust position and one that covers the Council's key financial risks. The Council's reserves are also, following positive outturns positions in 2022/23 and 2023/24, projected to be £8.7m higher than they were projected to be when setting the 2023/24 Budget. This level of reserves gives the Council a more robust financial position overall and the ability to potentially manage short term pressures on a temporary basis.

Table 5: Reserves Position

Corporate Reserves	Balance as at 31 March 2024	Projected Balance as at 31 March 2025	Projected Balance as at 31 March 2026
	£m	£m	£m
Corporate Reserves			
Budget and Financial Strategy	13.9	13.9	13.9
Business Rates	4.0	4.0	4.0
Corporate Revenue Grants Reserve	2.5	2.5	2.5
Covid Recovery Fund	0.1	0.0	0.0
Local Council Tax Support Grant	1.2	0.0	0.0
Collection Fund Income Guarantee Grant	0.7	0.0	0.0
Treasury Management Savings	11.6	7.4	7.0
Total	34.0	27.8	27.4
General Fund Minimum Balance	25.0	25.0	25.0
Total General Fund Reserves	59.0	52.8	52.4

3. Options considered and recommended proposal

- 3.1 In refreshing the MTFS the Council has made several financial assumptions as detailed within the main body of this report. Whilst various scenarios for how Government funding could be changed and the Council's costs could vary linked to in year and potential future cost pressures, the update presented is the Council's current MTFS.
- 3.2 Given the level of uncertainty within financial markets, global factors and their impact on inflation, energy and the level of Government funding, elements of the MTFS remain complex to project. As such it is expected that when Government release the Provisional Financial Settlement for 2025/26, there may be changes to the availability of public sector funding.

4. Consultation on proposal

- 4.1 The Council consulted on budget proposals for 2024/25 ahead of the approval of the Budget and Council Tax 2024/25 report at Council in February 2024. Consultation on the 2025/26 budget is planned to be undertaken from the 25th November 2024 to 17th January 2025.

5. Timetable and Accountability for Implementing this Decision

- 5.1 The information, proposals and recommendations will feed into the development of specific budget proposals for 2025/26 within the Budget and Council Tax 2025/26 report to Cabinet and Council in February/March 2025.

6. Financial and Procurement Advice and Implications

- 6.1 The financial implications are set out in the report. The Council's MTFs position at present reflects a significant budget gap and therefore a significant financial challenge. It is however important to note that this position is before the exact amount of Government grant funding for councils is provided within the Finance Settlement. This is also a technical update of the MTFs before any Members' policy choices and decisions on levels of Council Tax.
- 6.2 It should be noted that whilst the directorate overspend is £5.3m, after factoring in the budget contingencies and treasury management savings, the Council will be able to work to mitigate these pressures and reduce them before the financial year end, to reduce the call upon reserves for 2024/25. Treasury management savings, reduced energy prices and the Directorate management actions and budget recovery plans will be vital to this approach. The Council will need to work with Members through the budget setting process that is already well underway to establish how it will tackle these financial challenges and get the Council into a robust financial position for 2025/26 and the MTFs period to 2027/28.
- 6.3 There are no direct procurement implications arising from the recommendations detailed in this report.

7. Legal Advice and Implications

- 7.1 There are no direct legal implications arising from the recommendations within this report.

8. Human Resources Advice and Implications

- 8.1 There are no direct HR implications arising from the recommendations in this report.

9. Implications for Children and Young People and Vulnerable Adults

- 9.1 The implications are as set out in the report.

10. Equalities and Human Rights Advice and Implications

- 10.1 There are no implications arising from the recommendation in the report.

11. Implications for CO2 Emissions and Climate Change

- 11.1 There are no direct implications on carbon emissions identified as a result of this report. A carbon impact assessment is available at Appendix 2.

12. Implications for Partners

- 12.1 There are no direct implications arising from the recommendation in the report.

13. Risks and Mitigation

13.1 Risks and mitigation are described in the report.

14. Accountable Officers

Rob Mahon, Assistant Director – Financial Services

Approvals obtained on behalf of Statutory Officers: -

	Named Officer	Date
Chief Executive	Sharon Kemp	02/12/24
Strategic Director of Finance & Customer Services (S.151 Officer)	Judith Badger	28/11/24
Assistant Director Legal Services (Monitoring Officer)	Phillip Horsfield	28/11/24

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