

Report Title:	Finance Update: September 2020
Contains Confidential or Exempt Information?	No - Part I
Member reporting:	Councillor Hilton, Lead Member for Finance and Ascot
Meeting and Date:	Cabinet – 24 September 2020
Responsible Officer(s):	Andrew Vallance, Head of Finance and Deputy S151 Officer
Wards affected:	All

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REPORT SUMMARY

- 1 This report sets out the financial position of the Council in respect of the 2020/21 financial year as at the end of Month 4.
- 2 The report reviews the various elements of the Council's financial position including the revenue budget and its funding, the capital programme, and the Council's financial reserve position.
- 3 The report reviews the main areas of financial risk impacting on the revenue and capital budgets and in respect of these risks sets out the assumptions that underpin the forecast position for the year.

1. DETAILS OF RECOMMENDATION(S)

RECOMMENDATION: That Cabinet notes the report and:

- i) Notes the Council's projected revenue & capital position for 2020/21.
- ii) Notes the budget movements;
- iii) Approves the capital variances and slippage.
- iv) Approves a capital budget addition of £110,000 for Safeguarding works at Larchfield Primary School

2. REASON(S) FOR RECOMMENDATION(S) AND OPTIONS CONSIDERED

Cabinet are requested to note the Council's financial position.

3. KEY IMPLICATIONS

Table 1: Key implications

Outcome	Unmet	Met	Exceeded	Significantly Exceeded	Date of delivery
,General Fund Reserves Achieved	<£6,370,000	£6,370,000 to £6,500,000	£6,500,001 to £16,900,000	> 16,900,000	31 May 2021

4. FINANCIAL DETAILS / VALUE FOR MONEY

- 4.1 The revenue budget position and projected outturn for 2020-21 as at 31 July 2020 is shown in **Table 2** below. The reported service variances as at 31 July 2020 total £11,232,000.
- 4.2 The current projected outturn position for the Council is an adverse variance of £3,279,000 in 2020-21 including net costs for COVID-19 of £6,140,000. This results in a pre Covid projected favourable variance of £2,861,000 and a general fund reserve outturn of £2,734,000. A return has been received for the sales, fees and charges compensation scheme announced by MHCLG, the deadline for its return is the 30th of September. It is hoped that this compensation scheme will reduce the Covid variance and result in a favourable increase to the general fund outturn position.
- 4.3 The service budgets of £86,531,000 project an adverse variance of £11,232,000 including COVID19 costs of £12,439,000 resulting in a pre Covid projected favourable service variance of £1,207,000.
- 4.4 Non service budgets of £8,144,000 are projected to be underspent by £7,953,000. This includes £6,299,000 of COVID19 grant resulting in a favourable variance on non-services of £1,654,000.
- 4.5 As approved in the 2020-21 budget £1,519,000 is transferred to general fund reserves from the Business rates volatility reserve leaving £750,000 in that reserve to fund future business rates risk when required.
- 4.6 The underspend of £162,000 on pension deficit recovery arises as a result of the Council prepaying their annual pension deficit payment and receiving a discounted rate for doing so.
- 4.7 A full breakdown of variances against each service area is attached at **Appendix A** and the reconciliation of the projected variance to that included in the Budget Reports 2020/21 that went to Council on 25th February 2020 is set out in the table below:

Table 2: Summary Revenue budget position

Directorate	Current Budget £000	Forecast Outturn £000	Forecast Outturn Variance £000
Managing Director	2,903	2,885	(18)
Adult Health & Commissioning	47,337	51,542	4,205
Resources Directorate	10,803	10,686	(117)
Place Directorate	2,304	8,187	5,883
Children's Services	23,184	24,463	1,279
Total Service Expenditure	86,531	97,763	11,232
Non service expenditure	8,144	191	(7,953)
Net Revenue Budget	94,675	97,954	3,279
Special Expenses	(1,217)	(1,217)	0
Transfer to / from Reserves	0	(3,279)	(3,279)
Gross Ctax Requirement	93,458	93,458	0

4.8 Table 3: Significant service variances over £1,000,000 to 31.7.20.

SIGNIFICANT VARIANCES OF £1,000,000 ACROSS ALL DIRECTORATES	
SERVICE	
	£,000
Children's Services Achieving for Children contract	1,486
Adults, Health & Comm Director and Support Teams	1,416
Parking Services	3,788
Adult Social Care	(1,342)
Corporate Management & Contingency	(1,375)
Communities including Leisure	3,013
Property Service	1,640
TOTAL SIGNIFICANT VARIANCES	8,626

A summary of the significant variances to July 2020 is shown in **Table 3 above**, further details can be found in the report as detailed below:

- **Children's services adverse variance of £1,486,000** is a result of lost income, additional staffing and placement costs both during and following the COVID19 lockdown period. Further details are on page 18-23 of this report.
- **Adults, Health & Commissioning – Director & Support Teams adverse variance of £1,416,000** is due to payments of £1,270,000 made to adult social care providers to support business continuity in the period of the COVID19 emergency.
- **Commissioning – Infrastructure adverse variance of £3,788,000** is as a result of lost income from car parking mainly during the COVID19 lockdown period. Further details are on page 10-12 of this report.
- **Adult Social Care favourable variance of £1,342,000** is due to a reduction in the costs of both homecare and residential and nursing care, and arising from NHS funding to support hospital discharge and reduce hospital admissions during the covid emergency.
- **Corporate Management and contingency favourable variance of £1,375,000** is the release of £1,300,000 contingency for unachievable savings that are reported within the appropriate service areas as well as £75,000 for corporate savings that have arisen due to alternative working arrangements of the workforce.
- **Communities adverse variance of £3,013,000** mainly arises as a result of the change in leisure concession contract and loss of leisure income due to COVID19. Further details are on page 17-18 of this report.
- **Property Service adverse variance of £1,640,000** - is mainly the projected shortfall of Commercial property income as a result of unpaid rent due to COVID 19, further details are shown on page 17-18 of this report.

4.9 Savings Tracker

The monitoring of built in savings for 2020-21 is shown in the savings tracker attached in **Appendix B**. This shows the projected unachievable savings for 2020-21 as £1,758,000 against a savings target of £7,009,000.

This is unchanged from the July 2020 Cabinet report.

5. Managing Director's Directorate Revenue Position

The Directorate is forecasting a saving of £17,450 for the year 2020/21 as shown in **Table 4** below.

Table 4: Managing Director Revenue budget position

Ref:	Managing Director	Current Budget £000	Forecast Outturn £000	Forecast Outturn Variance £000	Change from last time £000
	Management	249	249	0	0
	Governance:				
5.1	Land Charges Income	(237)	(187)	50	(30)
5.2	Elections, Mayoral and Democratic	1,487	1,429	(58)	0
	Legal, Magistrates Court and Information	794	794	0	36
5.2	Facilities	613	603	(10)	5
	Total MD	2,906	2,888	(18)	11

Areas of Risk & Opportunity (Significant)

- 5.1 Land charges income - As a result of the suspension of the housing market (COVID 19 pandemic), the demand for land charges services had fallen. The actual adverse variance against income to mid-August is £52,000. The market has now reopened, and the reduction in the variance from previous reports is a positive sign the service is recovering.

The annual pressure had been estimated at the equivalent of four months budget of £80,000 in May, but this has now been reduced to a pressure of £50,000, in line with the current outturn.

- 5.2 Savings and opportunities this year of £68,000 (May £109,000) are anticipated in Democratic Services, Information Governance and Facilities. This reduction is due to increased resource costs within the Information service omitted from the last report.

Not all potential Special Responsibility Allowances positions have been filled individually, and members receive only the highest allowance if they hold more than one position. Savings of £52,000 are anticipated .

Staff working from home has reduced some variable costs within the Facilities team resulting in a £10,000 net saving. A chargeable data protection service has been offered to schools this year and it has been successfully taken up. Additional income of £36,000 is expected. Additional costs to support this service in the medium term are expected to be in the region of £36,000.

6. Adults Health & Commissioning Directorate revenue position

6.1 Director & Support Teams

The pressure on the Communication & Marketing budget arises from a reduction in income generated both from the Guildhall (£40,000) and from film and advertising licences, due to the covid restrictions. The budget pressures in the Coroners service of £47,000 and the Modern Records service of £8,000 are unchanged from the previous report. These pressures are now partially offset by an £18,000 reduction in charges from leisure centres for “time out” memberships for carers.

The Adult Social Care commissioning & support budget is overspent by £1,326,000. In line with government guidance the Council is supporting providers of adult social care with financial support in meeting the additional costs they are incurring in dealing with the Covid 19 pandemic. Support payments of £1,042,200 have been made up to 30 June, and this is forecast to increase to £1,270,000. No budget had been set for this purpose. These costs are not covered by the Infection Control Grant. The balance of the pressure arises from additional costs of the Emergency Duty Team run by Bracknell Forest BC under a joint arrangement.

Table 5.1: Director & Support Revenue budget position

Service Area	Current Budget	Forecast Outturn	Forecast Variance	%	Change from last Report
	£'000	£'000	£'000		£'000
<u>Director & Support Teams</u>					
Communications & Marketing	439	492	53	12%	
Transformation & Systems	269	269			
Director, Procurement & Partnerships	427	427			
Modern Records, Coroners & support	537	574	37	7%	-18
Adult Social Care Commissioning & Support	591	1,917	1,326	224%	-224
Government Grant Income	-814	-814			
Total - Director & support Teams	1,449	2,865	1,416	98%	-242

6.2 Adult Social Care.

Summary

The Adult Social Care gross expenditure budget is £48,349,000 and the income budget is £13,130,000 giving a net budget of £35,219,000. An underspend of £1,342,000 is forecast for the year. However, as noted above, there is a significant cost to the Council this year in respect of its responsibilities to manage and stabilise the “social care market”, whereby financial support is being given to social care providers, estimated at £1,270,000. After accounting for this pressure, the net position of the Council in respect of its financial management of its social care responsibilities is an underspend of £16,000. The detailed variances are summarised below and set out in the table below.

Older people & Physical disability

The gross cost of providing homecare and direct payments is forecast to exceed budget by £748,000 due to increased demand. Income from contributions from service users towards the cost of their care is expected to fall by £135,000. These pressures have been offset in

part by additional income from the Better Care Fund and from income from the CCG (Clinical Commissioning Group) provided to facilitate hospital discharge and to prevent hospital admissions. The net pressure on domiciliary services is estimated at £103,000.

The number of residents supported long term in nursing homes has fallen significantly due to the impact of Covid 19. Chart 1 below illustrates the reduction in spot placements into nursing care since March this year. Numbers are forecast to increase over the remainder of the year. The number of spot placements into residential homes remains close to budget forecasts. Gross expenditure for the year on residential and nursing care is expected to be below budget by £1,036,000 this year. With lower placement numbers there will be a reduction in income from contributions; this is estimated to give a budget pressure of £597,000. Hospital discharge funding from the CCG is estimated at £850,000. The net saving in long term residential & nursing care is estimated at £1,289,000.

Learning Disability

Expenditure on Learning Disability budgets can vary significantly from budget as noted below under “Areas of Risk & Opportunity” section C. The current care requirements and anticipated care requirements of service users are reviewed regularly as circumstances impacting on costs can change rapidly. Reviews undertaken in recent weeks indicate costs will increase over the remainder of this year and the forecast costs this year of those in residential and nursing care have risen by £240,000 since last reported. However this increase is partially offset by forecast savings in other budgets and the total Learning Disability budget is expected to underspend by £106,000 this year.

Mental Health and other care

A pressure of £130,000 is forecast in the Mental Health budget following one high cost placement that commenced in July this year.

Expenditure on support to care providers is expected to be £1,270,000 this year. This is £230,000 below that forecast in the last report. This is discussed in paragraph 6.1 above.

Note, in the table below The “Summary Type” column indicates where the budget line falls into the “Summary Position” section at the foot of this table. Thus lines with Summary Type “Optatlis” will sum to the line “Optalis Contract Total”.

Table 5.2: Adult Social Care Revenue Budget Position

Summary Type	Care Group / Service	Current Budget	Forecast Outturn	Forecast Variance	%	Change from last Report
	Older People & Physical Disability	£'000	£'000	£'000	%	£'000
Spend	Home Care	4,532	5,361	829	18%	71
Optalis	Direct Payments	1,904	1,823	-81	-4%	
Income	Income - contributions towards personal budgets	-1,225	-1,090	135	-11%	
Income	CCG income for Homecare		-402	-402		-102
Income	BCF Income: in-year allocation		-378	-378		-378
	Domiciliary Services sub-total	5,211	5,314	103	2%	-409
Spend	Residential & Nursing care block	8,408	8,408			
Optalis	Residential & Nursing care - spot	7,593	6,557	-1,036	-14%	-218
Income	Income from charges.	-6,041	-5,444	597	-10%	186

Summary Type	Care Group / Service	Current Budget	Forecast Outturn	Forecast Variance	%	Change from last Report
Income	CCG income for Nursing placements		-850	-850		-500
	Residential & Nursing sub-total	9,960	8,671	-1,289	-13%	-532
Optalis	Day & Other Care	1,468	1,638	170	12%	-7
Optalis	Short Term Support & Re-ablement BCF	2,231	2,111	-120	-5%	
Spend	Equipment	621	541	-80	-13%	
Income	CCG income for Equipment & Staff		-113	-113		-63
C&S	Emergency duty team	258	314	56	22%	6
Optalis	Care Teams staffing	2,608	2,608			
	Daycare, Equipment & Staff teams sub-total	7,186	7,099	-87	15%	-64
	Older People & Physical Disability Total	22,357	21,084	-1,273	-6%	-1,005
	Learning Disability					
Spend	Residential; Nursing; Supported Living block	1,838	1,780	-58	-3%	-58
Optalis	Residential & Nursing care - spot	6,219	6,389	170	3%	240
Optalis	Residential & Supported Living - Optalis provider	3,419	3,349	-70	-2%	-21
Optalis	Supported Living - spot	2,799	2,799			
Optalis	Day & Other Care - Optalis Provider	2,533	2,455	-78	-3%	-68
Income	Income from charges	-1,463	-1,463			
Income	Other Income	-598	-598			
Optalis	Care Teams staffing	761	691	-70	-9%	-10
	Learning Disability Total	15,508	15,402	-106	-1%	83
	Mental Health & other Adult Social Care					
Optalis	Mental Health services	2,442	2,572	130	5%	130
Optalsi	Mental Health Team	1,144	1,144			
Income	Mental Health Income	-421	-421			
Spend	Transport & Voluntary sector support	501	469	-32	-6%	-9
Optalis	Safeguarding, Management & Support	1,852	1,852			
C&S	Joint Commissioning Team staff	333	333			
C&S	Provider support		1,270	1,270		-230
Optalis	Better Care Fund Income Optalis	-4,524	-4,404	120	-3%	
Income	Better Care Fund Income RBWM	-3,382	-3,507	-125	4%	-5
	Mental Health & other Adult Social Care Total	-2,055	-692	1,363	-66%	-114
	Total All Adult Social Care	35,810	35,794	-16	0%	-1,036
	Adult Social Care Summary					
Spend	RBWM Expenditure budgets	15,900	16,559	659	4%	4
Income	RBWM Income budgets	-13,130	-14,266	-1,136	9%	-862
Optalis	Optalis Contract Total	32,449	31,584	-865	-3%	46
	ADULT SOCIAL CARE –see table in Appendix A	35,219	33,877	-1,342	10%	-812
C&S	Adult Social Care - Commissioning & Support	591	1,917	1,326	224%	-224
	Total All Adult Social Care	35,810	35,794	-16	0%	-1,036

6.3 Public Health, Better Care fund

There are no variances to report on these budgets

The Public Health budget is fully funded by the £4,761,000 ring fenced Public Health Grant. Underspends on this budget must be carried forward in a public health reserve.

The Better Care Fund is a budget held in partnership with East Berkshire Clinical Commissioning Group and is accounted for in totality in the Council's accounts. Variances to planned spend on individual projects are shown in the service area to which that project relates.

Care Group / Service	Current Budget	Forecast Outturn	Forecast Variance
	£'000	£'000	£'000
Public Health – gross spend	5,197	5,197	0
Better Care fund – expenditure	13,747	13,747	0
Grant & Better Care fund income	(17,714)	(17,714)	0

6.7 Areas of Risk & Opportunity

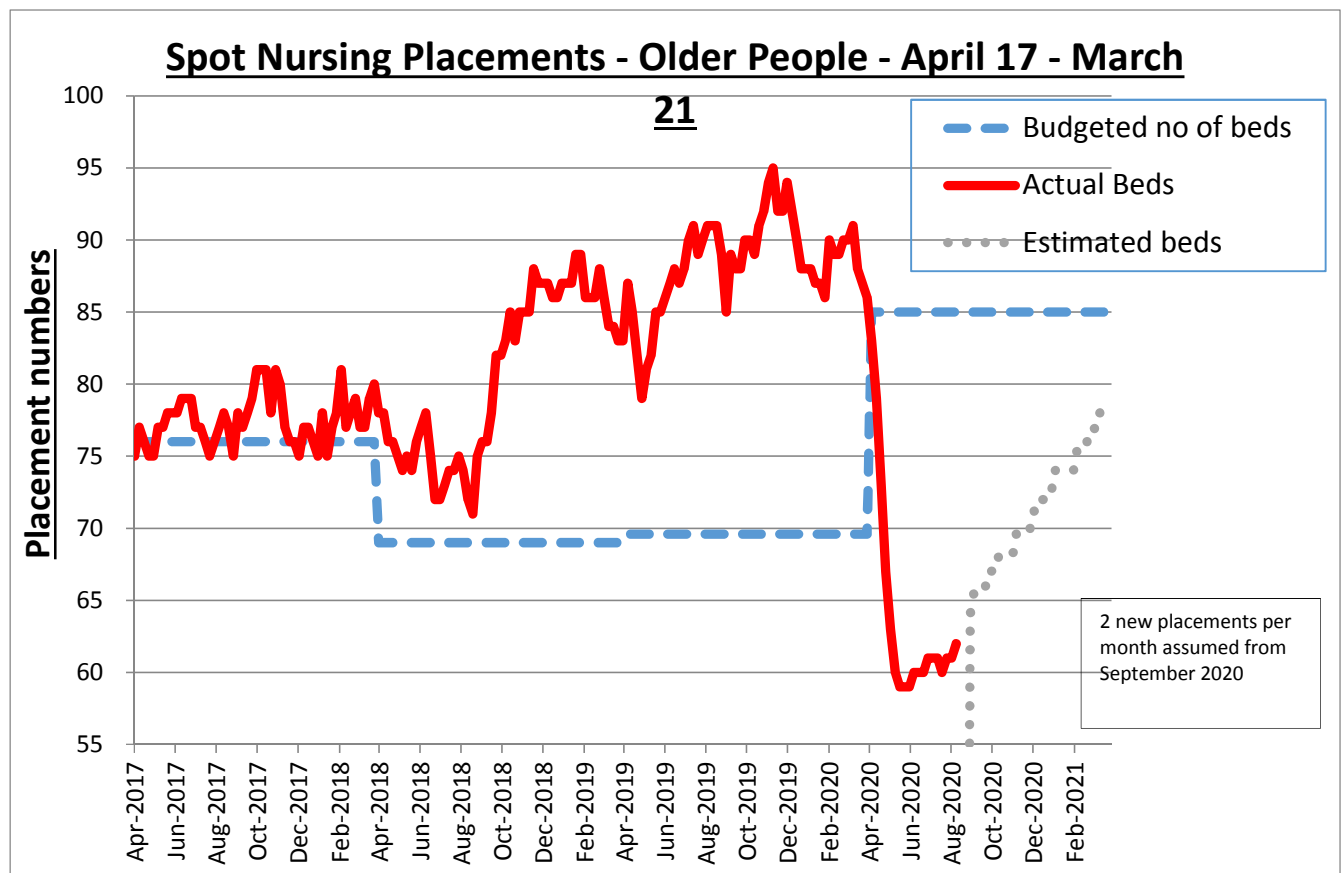
A. Placements of Older People in Nursing Homes.

Residents over 65 years old who require social care support and cannot be cared for in their own home are placed either in residential care homes or in nursing homes. Residents are financially assessed to ascertain how much they should contribute towards the cost of their placement. Nursing care is commissioned under block contracts (97 beds) and spot contracts (95 beds). Block contracts are generally maintained at capacity and by their nature the financial risk is low. The spot contract budget for nursing care is £4.3m. This is a volatile budget varying with the impact of 'flu epidemics, winter conditions and now, the Covid 19 pandemic.

The nursing care expenditure budget was based upon the actual number of residents in nursing care during 2019/20. The current estimated cost for the year extrapolates from the current low numbers being cared for, and assumes a gradual increase in numbers over the remainder of the year. These assumptions support the forecast underspend in nursing case spot placements expenditure this year of £826,000. Hand in hand with lower spend comes lower income from contributions from residents and from free nursing care (FNC) income.

The commissioning of spot nursing care placements over recent years is shown in the graph below. This graph shows the numbers of spot placements commissioned at any one time from April 2017 to date, with a forecast until the financial year end. The reduction in placements commencing in March this year is evident.

Chart 1: Spot Nursing Placements

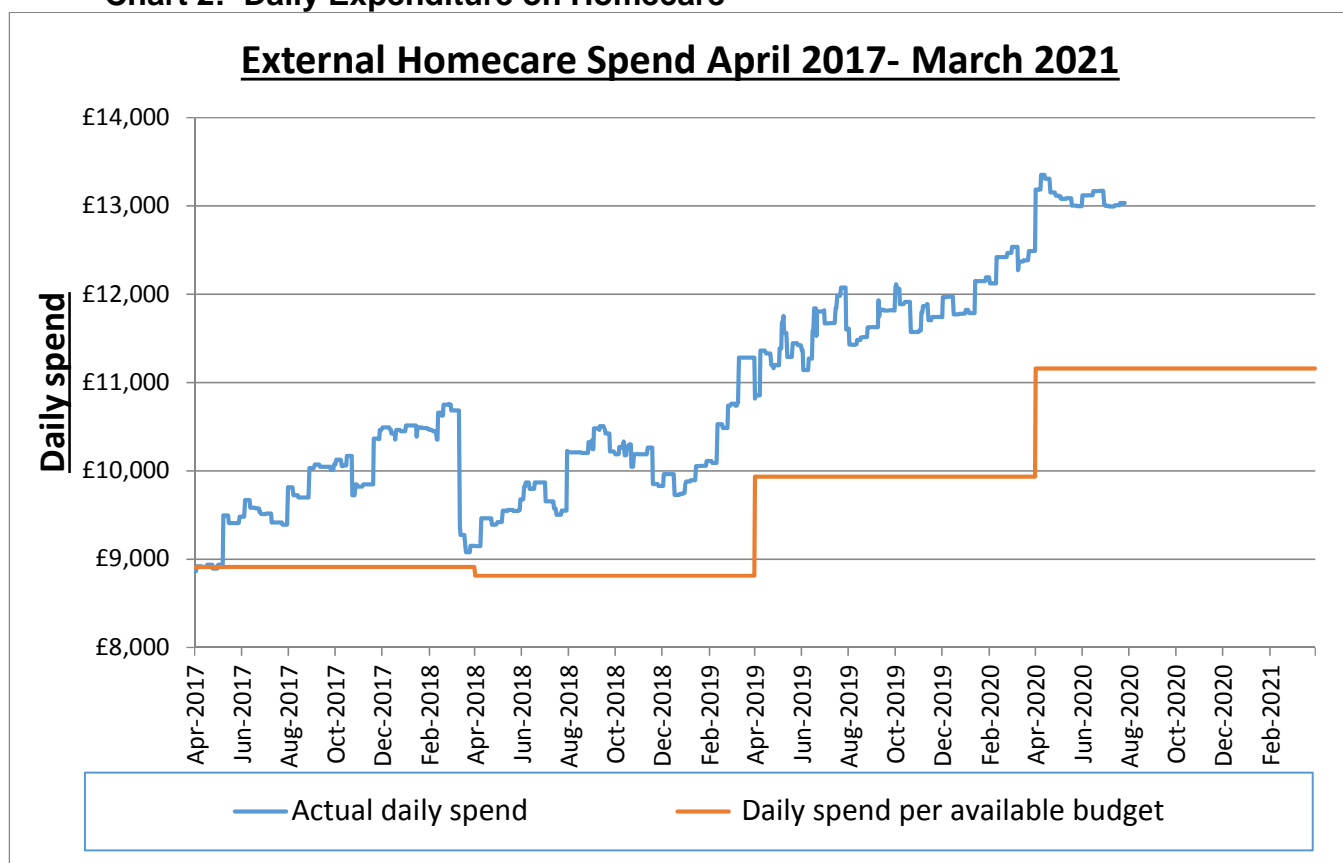


B. Homecare & Direct Payments to older people

Residents over 65 years old who are assessed to require social care support and can be cared for in their own home are provided with a package of care that will usually include a homecare service. Residents may request to receive “Direct Payments” and use this funding to commission their own care. Residents are financially assessed to ascertain how much they should contribute towards the cost of their care package. Homecare is another volatile budget also varying with the impact of ‘flu epidemics, winter conditions and the Covid 19 pandemic. The current homecare budget for older people and the physically disabled is £4,532,000. The daily spend over recent years is shown in the graph below.

Following the onset of the Covid 19 pandemic in March this year, there was a significant increase in spend on homecare as measured by spend per day. The rate of spend has ceased to increase; however it remains significantly above budget. A budget pressure of £849,000 is forecast for the year. Funding has been made available through the CCG to meet the costs of domiciliary care packages that enable hospital discharges and prevent hospital admissions. Additional income of £258,000 has been agreed as an allocation from the Better Care Fund. Savings of £120,000 in the Short term Support and Rehabilitation service (STS&R) have also been allocated to the homecare budget through the Better Care Fund. After accounting for this income an over spend of £103,000 is forecast this year.

Chart 2: Daily Expenditure on Homecare



C. People with Learning Disability requiring high level of support

The Council supports a number of adults with learning disability who are assessed to require social care support. The support varies from funding services such as day-care that enable the resident to remain in their parental home, to assisting the resident to live in their own rented accommodation, known as “supported living”, and to commissioning a residential care placement.

Significant costs are incurred by the Council in funding supported living and residential care packages. The cost of these packages varies considerably depending upon the needs of individual residents. The table below shows the numbers of residents supported by the Council in cost bandings shown by £/week.

There can be significant variations from budget forecasts due to changes in the number of high cost packages. The number of packages will change for a number of reasons including children transitioning to adults, eligibility for continuing health care (CHC), movements into and out of the borough and changes in the ability of elderly parents to look after their learning disabled children.

The 2020/21 budget for residential care and supported living for people with a learning disability is £10,339,000. The numbers of people supported by cost banding is shown in **Table 6** below. Note that this table shows actual numbers of people supported in July. Forecast spend for the year will include costs of anticipated changes in packages of care over the remainder of the year.

Table 6 Learning Disability – residents supported shown by cost bandings.

Placement Band £/week	Average Cost £/week	Budget number	Current number (July)	Change in number
0 – 500	197	102	99	(3)
501 – 800	605	27	26	(1)
800 – 1000	898	10	9	(1)
1,000 – 2,000	1,504	61	60	(1)
2,000+	2,425	25	24	(1)

D. Continuing Health Care

Where residents' needs meet specific health criteria they will be eligible for continuing healthcare funding (CHC) for their entire care package.. Residents are not required to make a financial contribution towards a CHC package.

Where the Council is funding social care for a resident the Council may request the CCG consider whether that resident is eligible for CHC. If the CCG agrees they are eligible the CCG will fund the package cost back dated to when the request was registered with the CCG. Conversely, a resident in receipt of CHC funding may be reviewed by the CCG and lose their CHC funding if they no longer meet the appropriate eligibility criteria. In a minority of cases the Council and the CCG do not agree on the application of the eligibility criteria and the case is disputed and goes to arbitration.

The care needs and therefore the care costs of residents who are on the borderline of qualifying for CHC are generally high. Therefore the impact on the Council and the CCG of the application of the eligibility criteria is financially significant. The table below summarises the number of cases currently under consideration and gives the aggregate cost of these cases. The impact on the Council in this financial year of all cases being considered eligible and of all cases being considered ineligible, is shown. These are unlikely scenarios and the totals are given as an indication of the risk and potential impact on the budget. The outcome of individual requests and reviews will be unknown until the review is complete which can take up to a year, and where disputed this can add several months to the period of uncertainty.

Table 7 showing number & value of current reviews of CHC eligibility.

Category of Claim	No. of cases	Aggregate Annual care package cost £000	Current year maximum cost avoided if eligible £000	Current year maximum cost if not eligible £000
Applications for CHC funding made to CCG – in progress	7	504	243	
Application to CCG under dispute	1	76	101	0
CCG review of people with CHC funding, review in progress	4	304	0	304
CCG review outcome disputed	1	144	0	20
TOTALS	13	1,028	344	324

- 6.9 The Commissioning – Infrastructure budgets include budgets for the provision of the car parking service, highways, street cleaning, transport, grounds maintenance and waste.

The Commissioning & Support budgets cover the Director and her immediate support, Public Health budgets, the Better Care Fund, the Commissioning Team for people services, Transformation & Systems Team and Communications & Marketing.

The Public Health budget is fully funded by the £4,761,000 ring fenced Public Health Grant. Underspends on this budget must be carried forward in a public health reserve.

The Better Care Fund is a budget held in partnership with East Berkshire Clinical Commissioning Group and is accounted for in totality in the council's accounts. Variances to planned spend on individual projects are shown in the service area to which that project relates.

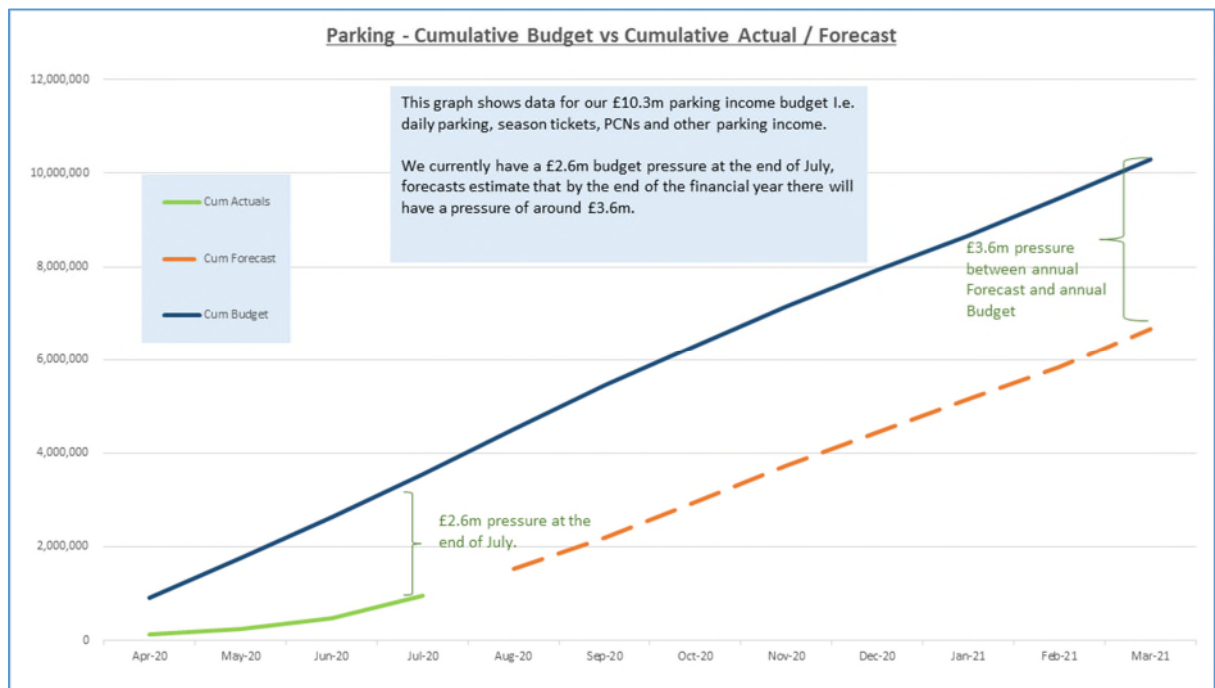
Table 8 Infrastructure & Other Revenue budget position

Ref:	Infrastructure & Other	Current Budget £000	Forecast Outturn £000	Forecast Outturn Variance £000
	Commissioning – Infrastructure:			
	Parking Income	(10,334)	(6,669)	3,665
	Parking Expenditure including operations	3,276	3,399	123
	Highways street works income	(722)	(422)	300
	Highways Other	4,629	4,752	123
	Waste	9,356	9,156	(200)
	Transport & Traffic	874	934	60
	Other – Public Conveniences and Pooled Vehicles	75	75	0
	Commissioning Team	1,135	1,195	60
	Concessionary Fares	1,150	1,150	0
	Total Commissioning - Infrastructure	9,439	13,570	4,131

6.10 Areas of Risk & Opportunity (Significant)

Car parking income has been significantly impacted by the COVID 19 emergency, not only with regard to a drop in demand in the period to date, but also in the ability of the service to deliver the in-built savings of £730,000 relating mostly to the removal of the Advantage Card subsidy from 1st April. A further free period of parking for Advantage Card users (ended mid-July) was agreed by members to help stimulate the retail economy and this was expected to cost a further £35,000.

The actual adverse variance as at July for all car parking income was £2,563,000. It is anticipated that the full year pressure as a result of COVID 19 will be in the region of £3,600,000.



To arrive at the forecast, a model has been used to predict future income. This model includes assumptions based on past experience, income to date, anticipated step changes in income as demand increases in direct relation to the government easing of lockdown restrictions and the nature of past demand. In Windsor that is driven by tourism and short stay parking; in Maidenhead, it is commuters and season ticket sales.

Early indications are that the income in Windsor will recover quicker than Maidenhead due to the return of visitors to the area. Changes to working patterns, i.e. more home working are likely to have a longer lasting impact on income in Maidenhead and this will be exacerbated by the loss of capacity going into 2021/22 as a result of town centre regeneration projects.

The following graphs show the trajectory forecast in car parking ticket sales as they recover to normal levels.

Chart 3 – Windsor Car Parking Income

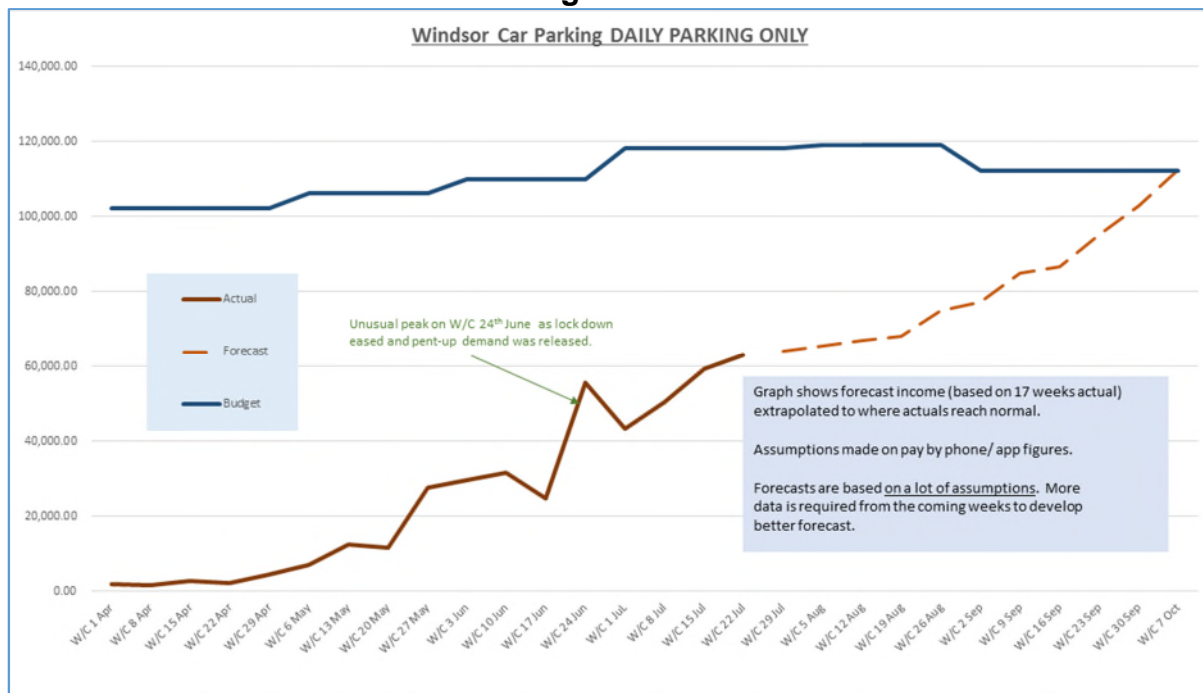
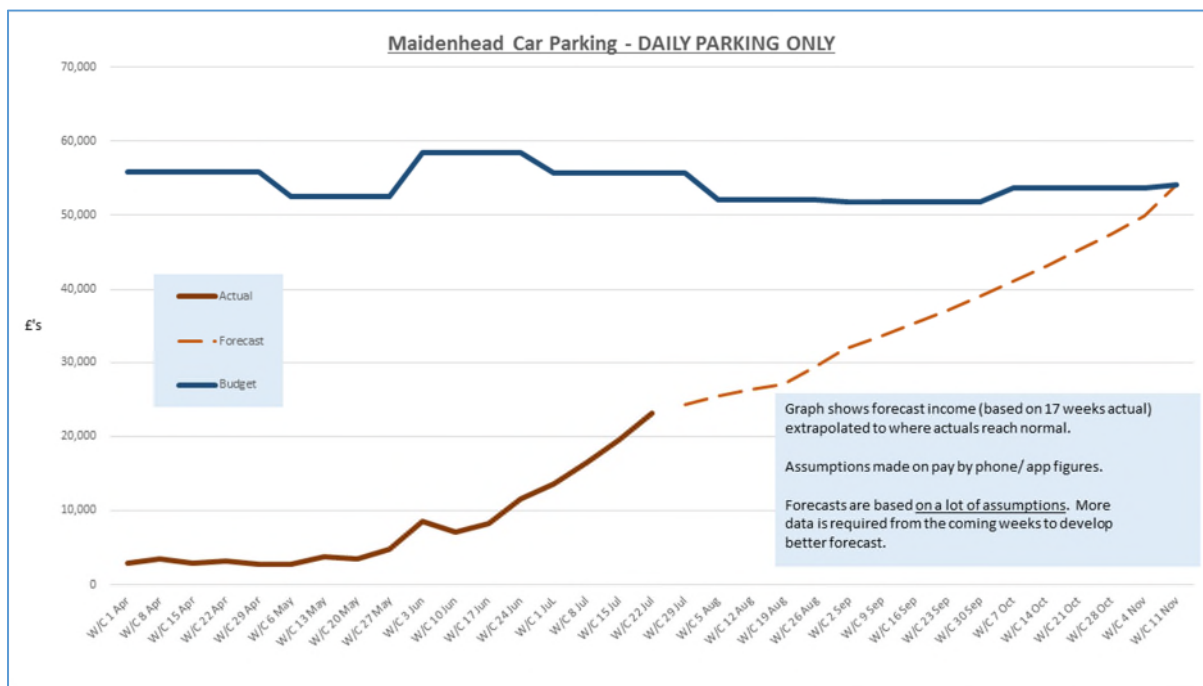


Chart 4: Maidenhead Car Parking Income



Total lost income for car parking tickets is anticipated to be £2,738,000. Other income including season tickets, penalties and lost advertising amount to a further £897,000. The model is updated regularly for actual data, and assumptions will be reviewed in the light of experience.

Of particular concern is parking season ticket sales. Only 53% of expected parking season ticket income has been achieved so far, and forecasts suggest similar levels for the remainder of the year. Demand has reduced with many people working from home, redundancies and other uncertainties. Individual season ticket holders have almost stopped renewing; the season ticket income that we have received has almost all been from business customers (last year 70% of season tickets were from businesses).

The forecast car parking expenditure of £123,000 includes a service charge in relation to the Sainsbury's Rotunda building that has been in excess of budget for a number of years. The overspend this year is forecast to be £77,000.

A 12 month trial for additional warden patrols to cover rural areas where there were issues with illegal parking was approved by Cabinet on 29th August 2019. It is anticipated that this will cost £49,000 this year.

Highways Street works and licencing is another income generating service impacted by lockdown, as utility companies have delayed street works activities, and events which attract fees by using the public highway have been cancelled. The actual adverse variance as at July was £222,000 (May £116,000). It is anticipated that lost income could reach £300,000 for the year.

Other key Highways variances consist of an unbudgeted £80,000 contributing towards extra space at Wexham Park hospital. The space is to be used as a place of rest for people who have died from COVID 19. There is also £90,000 budget pressure around grounds maintenance through contract inflation and extra costs. There is also pressure from delays in savings initiatives being implemented: a review around supported bus services has been delayed, which is anticipated to have a £50,000 pressure impact. There are also some savings where alternative capital funding has been identified for bridge works.

Waste budgets are projected to produce £200,000 savings. Green waste subscription fees were increased last year, and with the spring lockdown more people have been subscribing to the service which has seen an income boost. Waste disposal volumes have also decreased through alternative weekly collection and there have been savings as civic amenity sites have been closed. Normally a significant contribution is paid to Slough Borough Council for RBWM using their amenity site in Chalvey; however the site has been closed to RBWM residents for several months.

7 Resources Directorate

The Directorate is forecasting an overspend of £1,183,000 for the year before the contingency adjustment of £1,300,000. This overspend represents 15.58% (June 10.2%) of the current budget of £7,591,000.

The contingency budget of £1,300,000, set aside for undeliverable savings built into the 2020/21 budget, is for all services. Undeliverable savings within resources amounts to £100,000 and relates to parking permit income.

Analysis of the overspend follows in **Table 9** below.

Table 9 Resources Revenue budget position

Ref:	Resources	Current Budget £000	Forecast Outturn £000	Forecast Outturn Variance £000
	Resources:			
	Director of Resources	210	210	0
	R&B Management & Business Services	1,067	1,362	295
	Operational Support incl. Parking and Permits	(180)	(36)	144
	Registrars	(320)	(4)	316
	Libraries & Residents Services	2,763	2,898	135
	R, B, L&RS Total	3,330	4,220	890
	Housing Benefits	91	459	368
	HR, Corporate Projects& IT	2,588	2,588	0
	Finance	1,331	1,331	0
	Corporate Management	41	(34)	(75)
	Sub Total	7,591	8,774	1,183
	Corporate Contingency:			
	Demographic growth Adults	1,081	1,081	0
	Demographic growth Childrens	431	431	0
	Savings Delivery	1,300	0	(1,300)
	Contract costs	400	400	0
	Total Contingency	3,212	1,912	(1,300)
	Total Resources	10,803	10,686	(117)

7.1 Areas of Risk & Opportunity (Significant)

A. Revenues and Benefits Management & Administration – the impact on this service from increased public demands has been significant. Grants to businesses to help them survive the COVID 19 emergency lockdown is likely to be in the region of £30,000,000 this year (fully funded). The administration of this, and benefit changes, has led to increased staffing costs forecast as a £115,000 pressure (June £82,000). New burdens funding was received in early July to fund staffing and additional systems costs.

Additional agency cover as well as overtime for existing staff has been required to process a 140% increase in new claims, a 400% increase in changes in benefits plus the pressure outlined above.

Courts are currently closed and as result the income normally charged to help fund costs of the Council tax / NNDR recovery service has been nil. There is a provisional opening date of November (earlier forecasts were based on courts re-opening in June), although there is likely to be a backlog of cases. Council Tax/NNDR liability hearings may be delayed into the winter. The anticipated reduction in associated income this year is estimated at £368,000 (June £71,000), based on the actual revenue achieved last year up to Q1. Re-profiling of payment arrangements will push any costs recovered into future years

New burdens funding of £170,000 was received in August and that has mitigated some of these costs. This is included in the net forecast overspend of £295,000 for this service.

B. Parking and Permits – income from parking administration (suspensions, dispensations, visitor vouchers etc.) is currently nil. Losses of £10,000 per month for 4 months are anticipated at £40,000.

The introduction of charges for residents' parking built into the budget at £250,000 is not fully achievable as permits have been issued over the last 18 months for a period of two years. Thus there is now a delay to the full implementation of charging. This results in a delay and a pressure this year of £100,000. The saving will be fully deliverable in 2021/22.

C. Registrars, again this service has been significantly impacted by the COVID 19 lockdown as a significant source of income from weddings has been prohibited.

Recent wedding income achieved is 70% down against the level seen for the same period in 2019/20. Of the 500 weddings booked for 2020/21, 30 have moved to a new date this year, 210 have postponed to next year or have no new date. The impact of recession and increasing levels of unemployment may have an impact on income too. Currently estimated lost wedding income this year is 50% of the budget (£163,000) plus notice fees income losses of £37,000.

D. Other Library and resident services. Library closures and loss of a tenant as a result of lockdown is having an impact on income – forecast to be a £44,000 pressure this year. Further costs of £41,000 relate to historical savings which are undeliverable. There may be an opportunity to utilise available s106 contributions to ease pressures this year.

The closure of the libraries and continued successful delivery of services is an opportunity to review how the service is delivered and take advantage of new ways of working to protect the service, while delivering savings for the Council.

E. Housing Benefits. With the suspension of enforcement and closure of the courts, recovering overpaid housing benefit has become more difficult. The longer the recovery process takes, the less likely recovery is. Overpayment mainly results from changes in claimants' circumstances, involving retrospective benefit entitlement reductions. Actual income was significantly down against the expected level. It is anticipated that there will be pressure on this budget until the end of the furlough scheme in October. Current estimates are that there will be a £334,000 pressure based on current recovery rates (June £96,000).

Further delay in reintroducing enforcement and court closures has seen this additional cost increase significantly since the last report.

The bad debt provision for housing benefit overpayments is reviewed on a monthly basis. The forecasts above do not include any provision for the movement in this provision but there may be a need to increase it if the risk of debt being irrecoverable increases.

F. Corporate Contingency. The contingency is made up of a number of specific elements. £1,300,000 was set aside to bridge the gap where savings became undeliverable. It is anticipated that this will be required this year.

8 Place Directorate

The Directorate is forecasting an overspend of £5,883,000 for 2020/21 due to COVID 19. The two significant areas of pressure are in leisure and commercial rents, both of which may have significant impacts on the MTFP in this and future years. The forecast has reduced as a result of better than expected planning fee income, although savings built into the budget for increases in planning income of £100,000 and Visitor Management of £60,000 are still forecast as being undeliverable due to COVID 19.

Analysis of the overspend follows in **Table 10** below.

Table 10 Place Revenue budget position

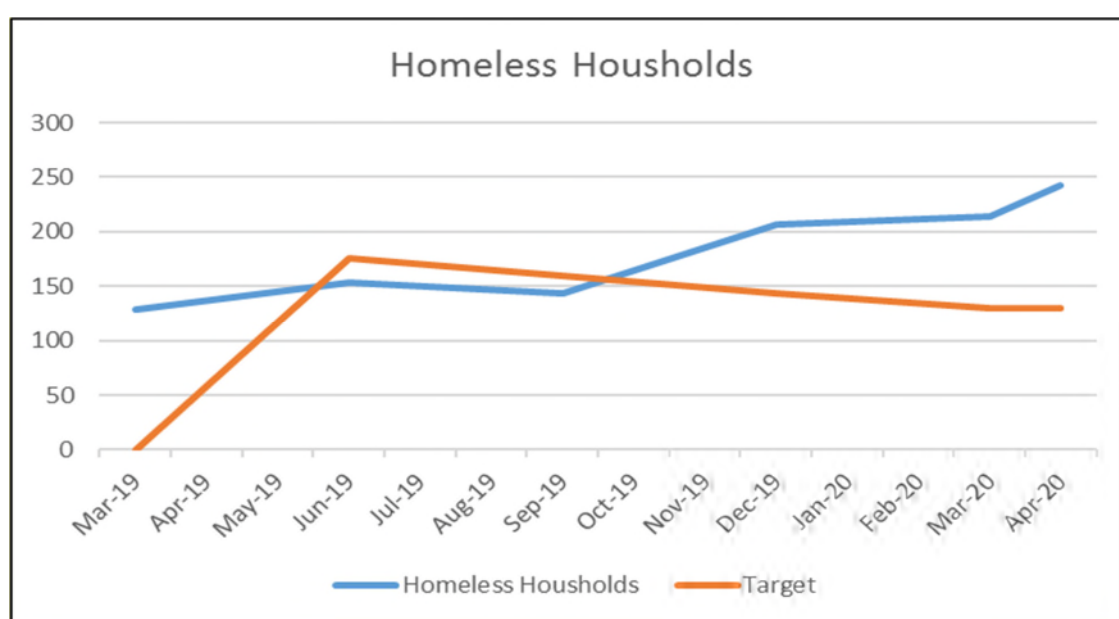
Ref:	Place	Current Budget £000	Forecast Outturn £000	Forecast Outturn Variance £000	Change from Last Time £000
	Executive Director Place	245	245	0	0
	Housing & Environmental Health:				
	Housing Strategy	775	822	47	0
	Homelessness and Advice	648	1,506	858	0
	Environmental Health	913	883	(30)	0
	Total H&EH	2,336	3,211	875	0
	Planning:				
	Development Control Income	(1,351)	(1,181)	170	0
	Planning Other	2,461	2,461	0	0
	Total Planning	1,110	1,280	170	0
	Communities:				
	Licencing/Enforcement Team	(456)	(309)	147	0
	Leisure Centres Concession Contract	(2,799)	37	2,836	0
	Communities Other	3,195	3,225	30	0
	Total Communities	(60)	2,953	3,013	0
	Infrastructure, Sustainability & Transport:				
	Visitor Management	88	287	199	(35)
	Other IS&T	1,275	1,261	(14)	(13)
	Total IS&T	1,363	1,548	185	(48)
	Property:				
	Industrial & Commercial Estates	(3,212)	(1,704)	1,508	17
	Other Property	522	654	132	0
	Total Property	(2,690)	(1,050)	1,640	17

Ref:	Place	Current Budget £000	Forecast Outturn £000	Forecast Outturn Variance £000	Change from Last Time £000
	Total Place	2,304	8,187	5,883	(32)

8.1 Areas of Risk & Opportunity (Significant)

Homelessness The pressure on this service has been increasing since before the COVID 19 emergency. The additional government directive to house all homeless in March and to ensure social distancing within temporary accommodation provision has added to the complexity of providing not only accommodation but support services to multiple sites. The chart below shows the growth in demand over the last year.

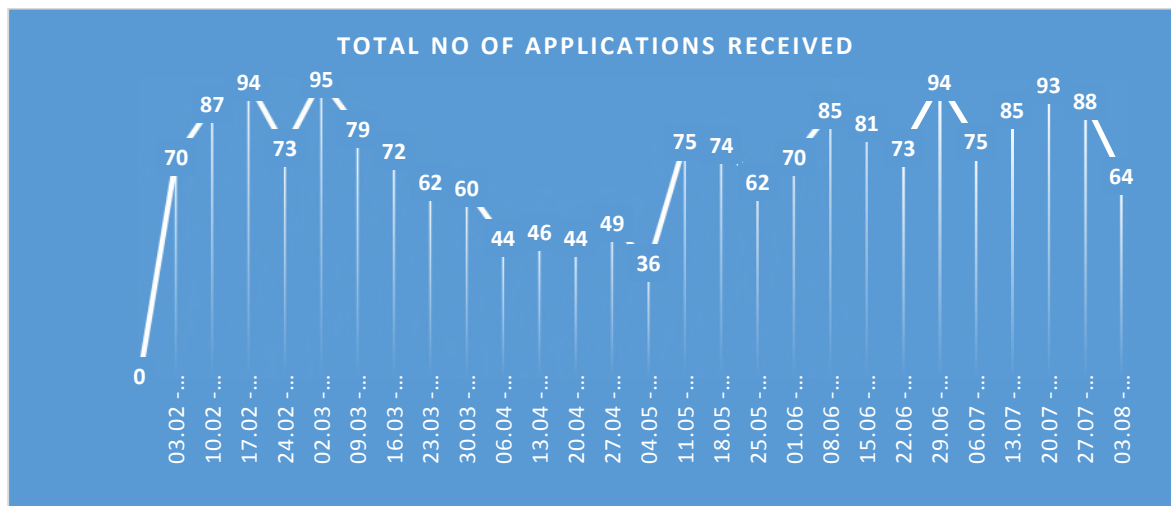
Chart 5: Homeless Households



The increase in demand relating to the COVID 19 emergency, including 75 homeless clients now on the Council's pathway, is forecast to cost the Council an additional £805,000 this year. This estimate is subject to ongoing review and costs may increase as a consequence of: new guidance relating to service provision being issued; the period over which Covid 19 related restrictions extends; and changes in demand.

Planning The number of planning applications fell significantly after COVID 19 lockdown measures were announced by the Government and employees began being furloughed. That dip can be seen in the graph below. Applications are recovering, although the longer term impact of the COVID emergency is still unclear. Looking at current income against budget and the demand data, the service is predicting a pressure this year of £170,000 due to COVID 19 (May £400,000). This forecast is being regularly reviewed and associated costs monitored. A major planning application fee received in the first quarter has mitigated the impact of COVID 19 on total fee income to the end of July.

Chart 6: Planning Application Numbers



Licensing income is down against budget at the end of July by £200,000 (May £96,476) due to COVID 19. Lockdown has had an impact on the taxi industry eliminating demand for new and renewed licences. Street traders and licenced premises have re-opened after a period of closure. Not all have re-opened. It is anticipated that 30% of licensing income will be lost this year; £147,000 out of a budget of £466,000 income.

Leisure centres concession contract – the contract with Parkwood to provide leisure services on behalf of RBWM has now been terminated (31st July). The impact of the COVID 19 lockdown and closure of leisure centres made the contract financially unsustainable. Leisure Focus, the new provider, took over the provision of leisure services on 1st August.

The new contract takes into account that leisure services will require at least 18 months to recover from the COVID 19 emergency measures and the impacts of ongoing social distancing. The financial impact of the change this year and on the MTFP is outlined in **Table 11** below and will increase savings required over the course of the MTFP by at least £5,198,000. Further details can be found in the Part 2 Cabinet report on Leisure Services on 25th June 2020. There is expected to be a net income stream from the new arrangement from 2021/22.

Table 11 Change in Leisure Provision

	2020/21 £000	2021/22 £000	2022/23 £000
Loss of management fee from Parkwood Leisure	2,885	2,885	2,885
Income from New Provider based on initial business plan	0	(1,142)	(2,307)
Net Settlement payment from Parkwood Leisure after costs	(47)	0	0
Total Pressure	2,838	1,758	592

Visitor Management has been dramatically hit by the COVID 19 emergency: Commissions from events which have been postponed until 2021/22 or are behind

closed doors (£50,000 loss), advertising through publications (£70,000 loss) and income from local businesses (Windsor partnership £75,000 loss). This income was essential to achieving the savings built into the budget of £60,000 for 2020/21.

The forecast overspend in this service due to COVID 19 is £199,000.

Industrial and Commercial estates - COVID 19 has had and will have a growing and significant effect on the Council's commercial rent position and also how the Council is able to effectively manage rental income collection. Closed businesses and those that have furloughed staff have limited ability to generate cash to pay their commercial rent. Those cash reserves are likely to diminish during the year, making Q2-Q4 rents increasingly difficult to collect. Current arrears are £890,302. Payment plans and other arrangements are being negotiated with tenants aimed at securing long term recovery of rental income and minimising voids.

Table 12 below splits annual rents between tenant risk profiles to give an estimated COVID 19 related pressure this year of £1,282,738 on income.

Table 12 – Assessment of Tenant Risk

Tenant Risk Category	Best Case Probability	Best Case Impact	Base Case Probability	Base Case Income Loss
High	45%	£1,064,625	65%	£904,833
Medium	25%	£221,801	45%	£225,358
Low	15%	£154,984	35%	£152,547
		£1,441,410		£1,282,738

The forecast above is subject to review on an ongoing basis. Risk levels remain unchanged from those reported in May.

Costs associated with voids have been assessed at £500,000 potentially for a period of six months giving an overall COVID pressure of £1,790,000. Unbudgeted extra income relating to Sienna Court of £275,000 and other small favourable variances have partially mitigated this pressure.

9. Children's Services

Since August 2017 Children's Services of the Royal Borough of Windsor and Maidenhead have been provided through the partnership arrangement with Achieving for Children, a community interest company (a not for profit social enterprise). Achieving for Children work across the London Borough of Richmond, the Royal Borough of Kingston and the Royal Borough of Windsor and Maidenhead. Our services in Windsor and Maidenhead are rated as "good" by Ofsted following an inspection in January 2020.

As a social enterprise Achieving for Children strives to achieve excellence in everything we do by putting children and young people first in the design, delivery and evaluation of every service we provide, to ensure that they are supported to live safe, happy, healthy and

successful lives. Our broad service is informed by leading practice and a strong evidence based approach of what works best. It is guided by our daily work with children and young people and the organisations that work with us to help and support them.

Our focus is always on maximising the use of resources by creating economies of scale and reducing management and overhead costs, so that we can ensure high quality frontline services that really deliver results.

The overall budget for Children's Services including the Dedicated Schools Grant is £88,540,000 with a net forecast variance of £1,487,000 of which £208,000 is transferred to the Dedicated School deficit resulting in a net overspend on Children's Services non Dedicated Schools Grant of £1,279,000. The financial position for 2020/21 is set out in table 13.

The updated reported variance is an adverse net movement of £38,000. The material changes reflect further government updates including changes in expectations relating to wider school returns during the summer term resulting in a reduction in the projected COVID 19 risks of £143,000. This is offset by an increase in the cost of placements of £177,000 mainly as a result of one new complex placement.

Table 13 – Children's Services budget position 2020/21

	Service	Current Budget £000	Forecast Outturn £000	Forecast Variance £000	Percentage Variance %
	Children's Services non Dedicated Schools Grant				
*	Social Care and Early Help	16,698	18,042	1,344	8%
*	Business Services	3,042	3,097	55	2%
*	Education	895	949	54	6%
*	Operational Strategic Management	295	295	0	0%
*	Public Health	1,725	1,725	0	0%
*	Special Educational Needs and Children with Disabilities	3,144	2,849	(295)	-9%
	Children's Services – Retained	(2,617)	(2,496)	121	5%
	Total Children's Services non Dedicated Schools Grant	23,184	24,461	1,279	6%
	Dedicated Schools Grant				
*	AfC Contract - Dedicated Schools Grant	11,135	11,463	328	3%
	Dedicated Schools Grant – Retained	54,223	54,103	(120)	0%
	Dedicated Schools Grant Income (transfer to DSG deficit)	(65,358)	(65,566)	(208)	0%
	Total Dedicated Schools Grant	0	0	0	0%
	Summary Position				
*	Achieving for Children Contract	36,934	38,420	1,486	4%
	Children's Services - Retained	(2,617)	(2,496)	121	5%
	Dedicated Schools Grant - Retained	54,223	54,103	(120)	0%
	Total Children's Services budget	88,540	90,027	1,487	2%

* denotes budget lines that form part of the Achieving for Children contract

The services included within the Children's Services Directorate are set out below in **Appendix H**.

Areas of Risk & Opportunity

The forecast variance of £1,279,000 consists of the following material variances as set in **Table 14**

Table 14 – Children’s Services material variances

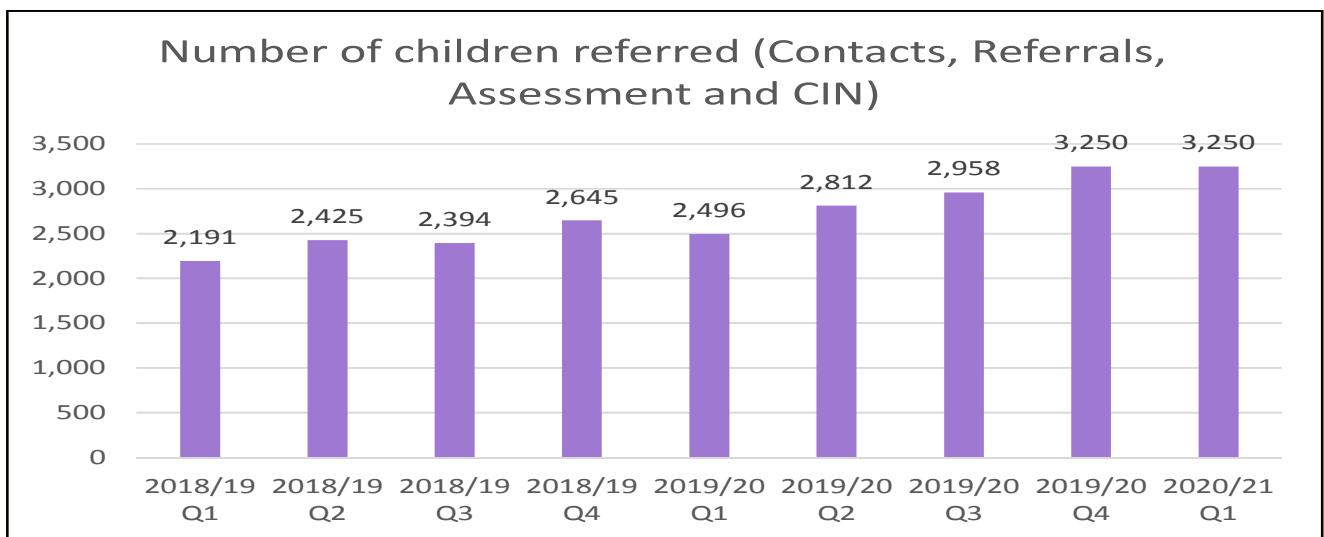
	Business As Usual	Covid 19	Forecast Outturn Variance	Note
	£000	£000	£000	
Total Social Care and Early Help	443	901	1,344	
Total Achieving for Children Other	79	(265)	(186)	
Total Achieving for Children	522	636	1,158	1
Children's Services – Retained	93	28	121	2
Total Children's Services non Dedicated Schools Grant	615	664	1,279	
AfC Contract - Dedicated Schools Grant	328	0	328	
Dedicated Schools Grant - Retained	(120)	0	(120)	
Total Dedicated Schools Grant	208	0	208	3
Total Dedicated Schools Transfer to Reserve	(208)	0	(208)	4
Total Net Dedicated Schools Grant	0	0	0	
Total Forecast Outturn Variance	615	664	1,279	

Total Achieving for Children non Dedicated Schools Grant (Note 1)

The overspend of **£1,158,000** comprises of service overspends of £522,000 mainly relating to the underachievement of the savings plans in respect of the transformation of the new community hubs model (£160,000) and Legal Services(£25,000); additionally the legal services contract is projecting an overspend due to increased complex cases of £50,000; placements has a net overspend of £217,000; current projections indicate it is expected a request to drawdown the full demography fund will need to be submitted to RBWM due to increased volumes. Further overspends include increased operational costs including interest on balances of £40,000 (which is matched by reduced costs within RBWM) and the cost of mobile phones across the service of £17,000. **These variances total £522,000.**

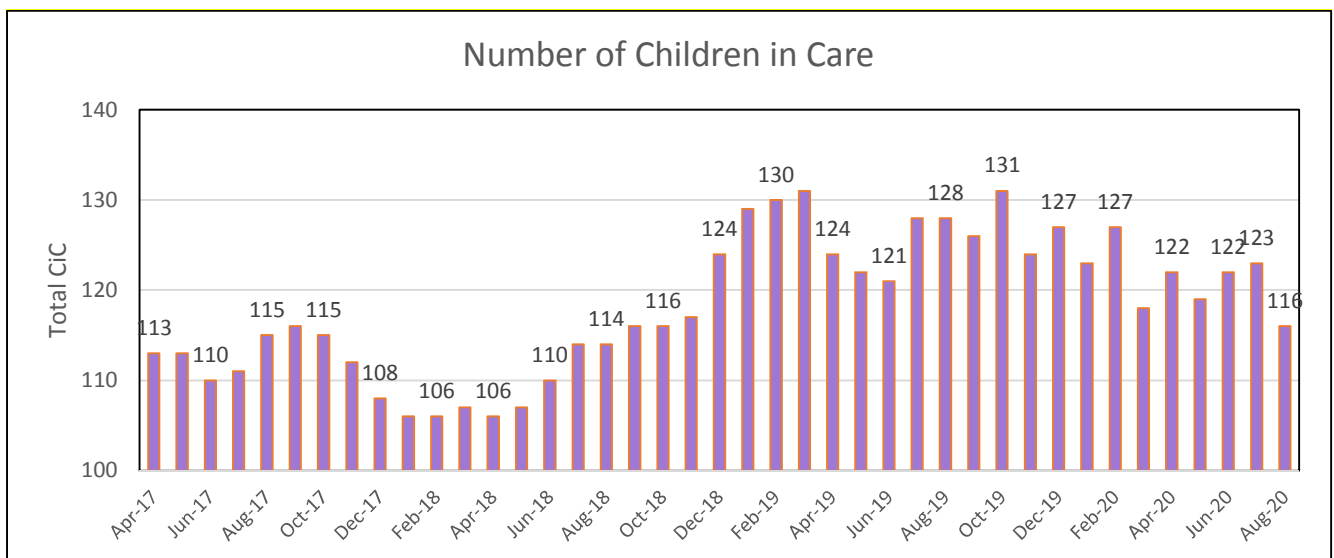
There are a number of key performance indicators that underlie the demands on the service. The charts below reflect the levels of demand on the service since April 2018.

Chart 7: Number of children referred to Contacts, Referrals, Assessment and Children In Need



The increase in the number of children referred reflects a significant increase in contacts generally and the impact of working with partner organisations to actively raise the profile of the service leading to a greater rate of referrals. It is expected this volume will significantly increase once further COVID 19 easing is in place including the full return to schools for pupils.

Chart 8: Number of Children in Care



During the period between August 2017 and May 2020 there has been a steady increase in the number of Children in Care with a peak of 131 in both March 2018 and October 2019. The average number of Children in Care across the full period is 118; however, for the last 12 months this average has been 125. Recent research by the Department of Education shows that the national number of children in care has gone up by 28% in the past decade. Most recently there has been an increase in the need for specialist placements for children with more complex needs.

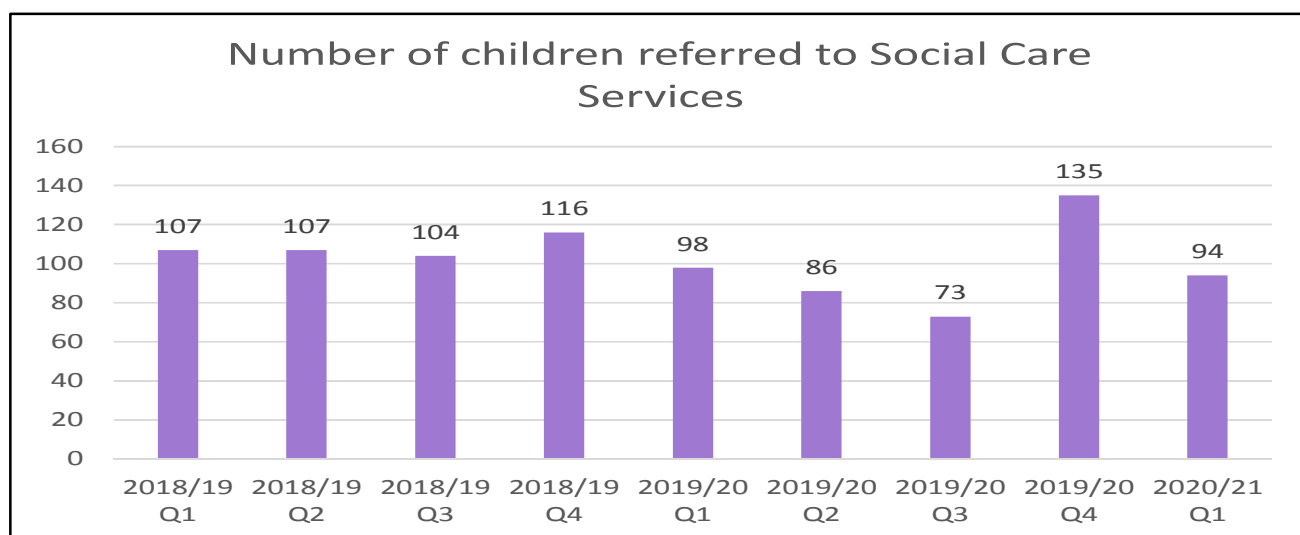
The latest national published data per 10,000 population is set out below:

Table 15 – National Published Data of Children in Care per 10,000 population

	2018/19
National (2015/16 60)	65
Mean All England	69
Highest All England	101
South East	53
RBWM	35

The national average of Children in Care for 2018/19 per 10,000 population of 65 has increased from 60 since 2015 representing an 8% increase. RBWM has seen the rate of Children in Care increase due to better identification, assessment and intervention in order to keep children and young people safeguarded and their welfare promoted. The RBWM rate remains comparatively low.

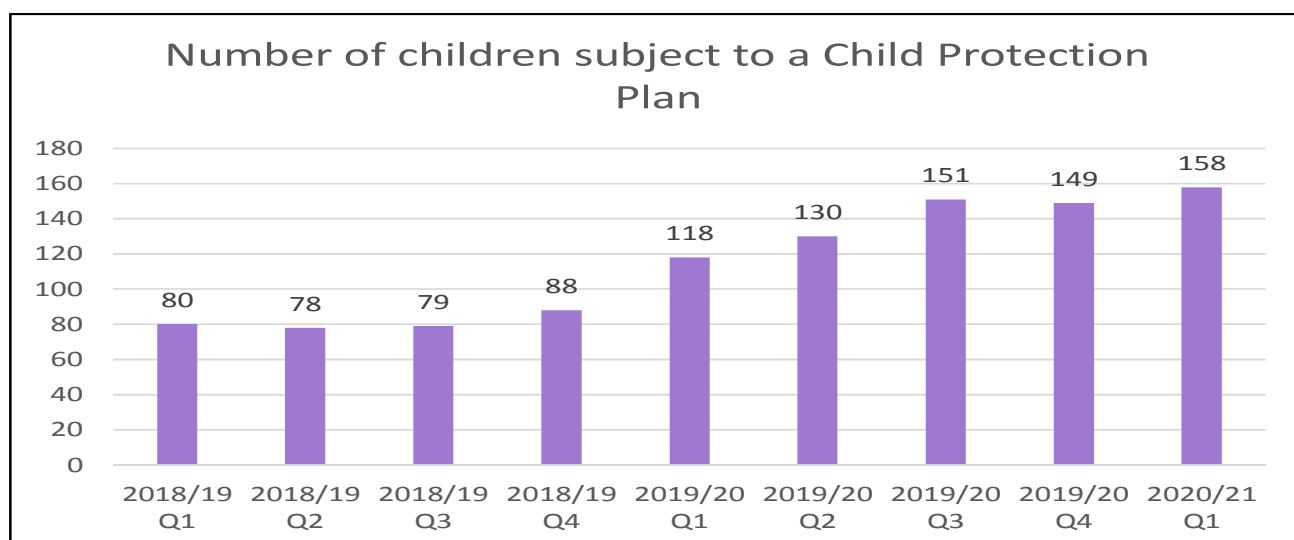
Chart 9: Number of Children referred to Social Care Services



It can be seen that for 2018/19 the number of children referred to Social Care Services was fairly stable. During 2019/20 this rate reduced across the year increasing to a peak in 2019/20 quarter 4. As expected for 2020/21 quarter 1 the number of referrals has reduced back in line with 2019/20 levels, however, it is expected this volume will significantly increase once further COVID 19 easing is in place including the full return to school for pupils.

Extensive work has been undertaken with the multi-agency partnership to increase their awareness of the referral process and when they should be making a referral. The spikes in contacts are evident after multi-agency workshops have taken place. The rate of referrals can also vary depending on the national and local issues of the day. For example, after a published case review into the death or serious injury of a child, spikes will regularly be seen, as professionals are more likely to be cautious and refer a child.

Chart 10: Number of children subject to a Child Protection Plan



The number of children subject to a Child Protection Plan has increased by 100% between 2018/19 quarter 1 and 2020/21 quarter 1. This position is in line with national data and statistical neighbours.

Historically, RBWM has been below the national average rate for Child Protection Plans, therefore, in 2018/19 analysis was undertaken leading to the introduction of enhanced systems, processes and the undertaking of quality improvement work with staff. From April 2019, an increase in the Child Protection Plan rate could be seen bringing RBWM in line with statistical neighbours. Achieving for Children and its partners are now more confident that there is appropriate safeguarding of our most vulnerable children and young people.

Additionally, the financial impact on the service of COVID 19 has been estimated relating to the increased demand on the service and the impact on our current business delivery model.

These variances total £636,000. The estimated forecast financial impact is summarised as follows:

Table 16 – Achieving for Children forecast financial impact of COVID19

Classification	£000	Explanation
Staffing	259	Increased demand on service of 5% and impact on staffing levels requiring additional staffing backfill
Placements	312	Increased demand on service of 5% and impact on placements requiring additional levels of care
Savings	170	Delays in ability to implement placement and premises related efficiencies and savings

Income	190	Loss of income in from lettings, fees and charges for the Youth Service, Children's Centres and Outdoor Education Activities; Restriction on the ability to charge for unauthorised school absenteeism
Operational	(295)	Reduced Home to School Transport costs during lockdown and whilst the "new normal" is embedded
Total	636	

Children's Services – Retained non Dedicated Schools Grant (Note 2)

The overspend of £121,000 comprises of service overspends of £93,000 mainly relating to reduced grant as a direct result of the re-aging of a number of Unaccompanied Asylum Seeking young people resulting in a 75% reduction in Home Office funding, £233,000; adverse impact on the revenue budget of a change in accounting treatment of some items previously reported as capital expenditure, £54,000; partly offset by increased Intensive Family Support Grant of £171,000; new Wellbeing for Education Grant (£26,000). These variances total £93,000.

Additionally, the financial impact on the service of COVID 19 has been estimated relating to the increased demand on the service and the impact on our current business delivery model.

These variances total £28,000. The estimated financial impact is summarised as follows:

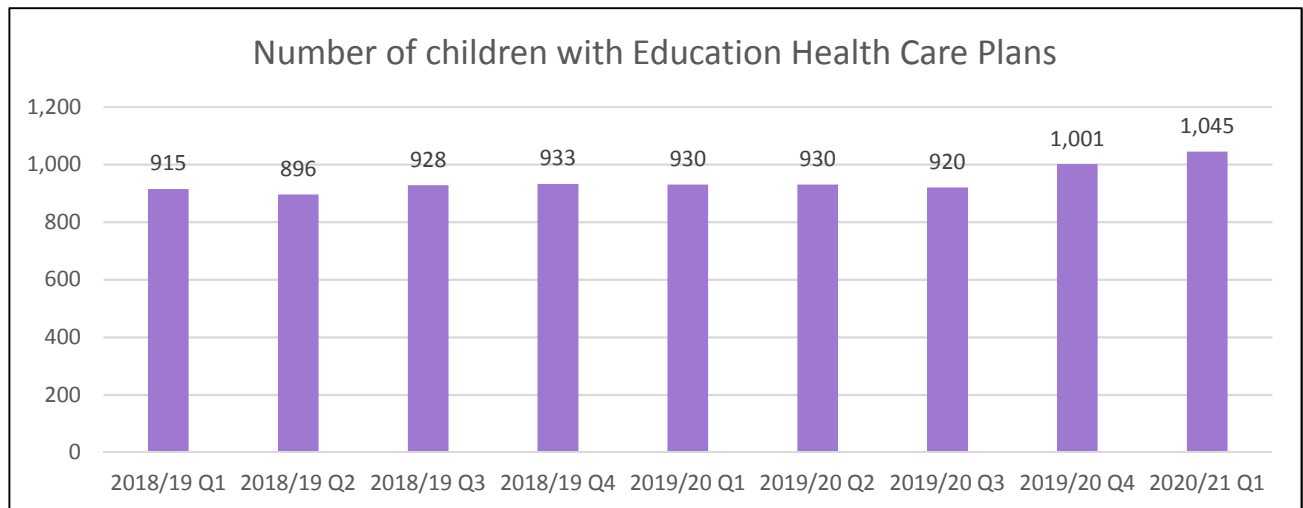
Table 17 – Children's Retained forecast financial impact of COVID19

Classification	£000	Explanation
Operational	28	Extension of the contract of a previously identified communication tool to ensure robust communications with schools
Total	28	

Total Dedicated Schools Grant (Note 3)

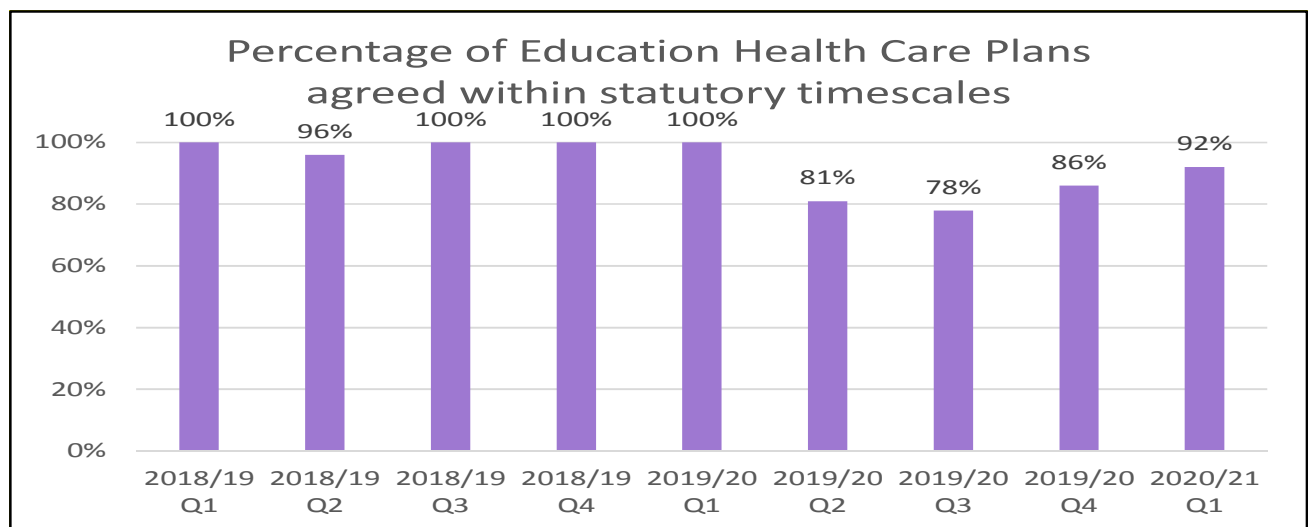
The overspend of **£208,000** mainly consists of High Needs Block pressures of £810,000 including Pupil Top Up funding and other direct support packages based on the 2019-20 outturn, uplifted to reflect known increases. The increase in allocations paid to schools include changes to the Special Educational Needs funding matrix, re-assessments and new plans. The indicative block funding for 2020/21 does not meet the increase in pressures. The High Needs Block overspend is partly offset by the Schools Growth Fund underspend due to lower levels of pupil growth than funded (£450,000); Early Years Block Private, Voluntary & Independent Nurseries clawback settlement 2019/20 (£100,000) due to lower levels of take-up and staff vacancies within the Admissions Team (£52,000). **These variances total £208,000.**

Chart 11: Number of children with Education Health Care Plans



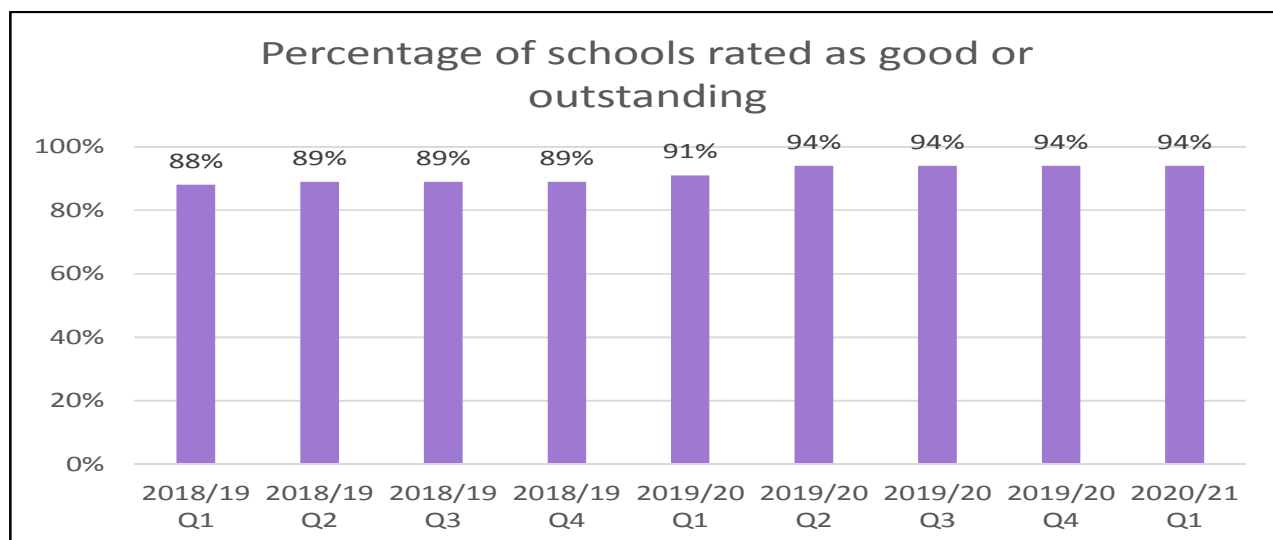
The number of children with an Education, Health Care Plan has remained constant over the period until 2019/20 quarter 4 and 2020/21 quarter 1 which recognises an increase of 11% and 4% respectively. Nationally, authorities are reporting an increase in Education, Health Care Plans. The Department of Education's review of the detail shows that numbers in secondary schools continue to decline with the rise occurring mainly in primary and special schools.

Chart 12: Percentage of Education, Health Care Plans agreed within statutory timescales



After a reduction in 2019/20 quarters 2 & 3 in the percentage of children with an Education, Health Care Plan agreed within statutory timescales the number has increased towards previously high levels.

Chart 13: Percentage of schools rated as good or outstanding



The percentage of schools rated as good or outstanding has remained constantly high, since 2019/20 quarter 2 the level of success is 94%. This provides education for 95% of the pupils attending school within the Borough.

Total Dedicated Schools Transfer to Reserve (Note 4)

To fund the in-year forecast overspend the negative variance of **£208,000** reflects the transfer of the net in-year deficit to the Dedicated Schools Grant reserve. The estimated deficit carry forward as at 31st March 2021 of £1,233,000 represents a 0.99% cumulative deficit. **These variances total £208,000.**

All local authorities that have a cumulative Dedicated Schools Grant deficit are required to submit a recovery plan outlining how they will bring their deficit back into balance within a reasonable time frame. Achieving for Children have been in discussions with the DfE and a detailed deficit recovery plan will be presented to Schools Forum seeking their agreement.

Other Revenue Budget Issues

10. Collection Fund

- 10.1. The majority of Council spending relies on collecting Council Tax and Business Rates. The Council's budgeted share of these two precepts is £88m in 2020-21. Collection rates are therefore closely monitored.
- 10.2. At the end of July 2020 £37.933 million equating to 39.32% of Council Tax had been collected against a target collection rate of 39.8%. Business rate collection was £22.994 million equating to 42.70% against a target collection rate of 41.0% as shown in Table 18 below.
- 10.3. As a result of Covid 19, government introduced two new forms of Business Rate Relief i.e. Nursery Relief and Expanded Retail Relief. To date £664k has been awarded to qualifying Nurseries and £38.7m to businesses qualifying for the Expanded Retail Relief, reducing the Business Rates bill of these premises to £0 for 2020/21.

- 10.4. In addition, two Grant schemes were also announced by Government. £26.3m has been awarded in cash grants for businesses qualifying for the Small Business, Retail, Hospitality and Leisure Grant Fund and £1.078m has been awarded under the Discretionary Grant Scheme.

Table 18: Collection Fund income

COLLECTION FUND INCOME 2019-20 TO 2020-21							
	Total Collectable for Current year	Total Collected to date for Current Year	Total Collected this month for current year	% Collected for current Year	% Collected same period last year	Set target	Current year balance Outstanding
	£	£	£	£	£	£	£
CTAX							
2019-20							
B/F April 2019	91,823,170	11,071,693	11,071,693	12.06%	11.66%	11.6%	80,751,477
C/F March 2020	91,913,932	90,343,171	1,352,888	98.29%	98.05%	98.5%	1,570,761
2020-21							
Apr-20	96,457,722	11,105,447	11,105,447	11.51%	12.06%	11.6%	85,352,275
May-20	96,424,469	20,099,148	8,993,700	20.84%	21.75%	21.5%	76,325,321
Jun-20	96,403,074	29,151,407	9,052,259	30.24%	30.98%	30.6%	67,251,667
Jul-20	96,481,165	37,932,989	8,781,582	39.32%	40.10%	39.8%	58,548,176
CTAX SUPPORT							
2020-21							
Apr-20	950,876	102,203	102,203	10.75%	11.49%	10.8%	848,674
May-20	954,790	169,317	67,115	17.73%	18.96%	18.7%	785,472
Jun-20	951,071	235,407	66,090	24.75%	26.42%	26.2%	715,664
Jul-20	954,054	302,666	67,259	31.72%	34.54%	34.1%	651,388
NNDR							
2019-20							
B/F April 2019	93,494,227	9,515,703	9,515,703	10.18%	11.94%	12.0%	83,978,524
C/F March 2020	89,651,398	88,061,488	78,545,785	98.23%	96.92%	98.3%	1,589,910
2020-21							
Apr-20	55,685,160	5,960,082	5,960,082	10.70%	10.18%	12.0%	49,725,077
May-20	54,208,499	10,831,149	10,831,149	19.98%	19.90%	20.0%	43,377,350
Jun-20	53,732,223	18,849,149	8,017,999	35.08%	31.84%	31.0%	34,883,074
Jul-20	53,846,869	22,994,146	4,144,997	42.70%	41.12%	41.0%	30,852,723

10.5 Outstanding Sundry debts

The current level of outstanding sundry debts is £7,270,000 as at 31st July 2020. The age of the debts is shown in **Table 18** below. The debt currently outstanding up to 6 months old is higher than would normally be expected due to COVID 19 and the restraints on our debt collection procedures.

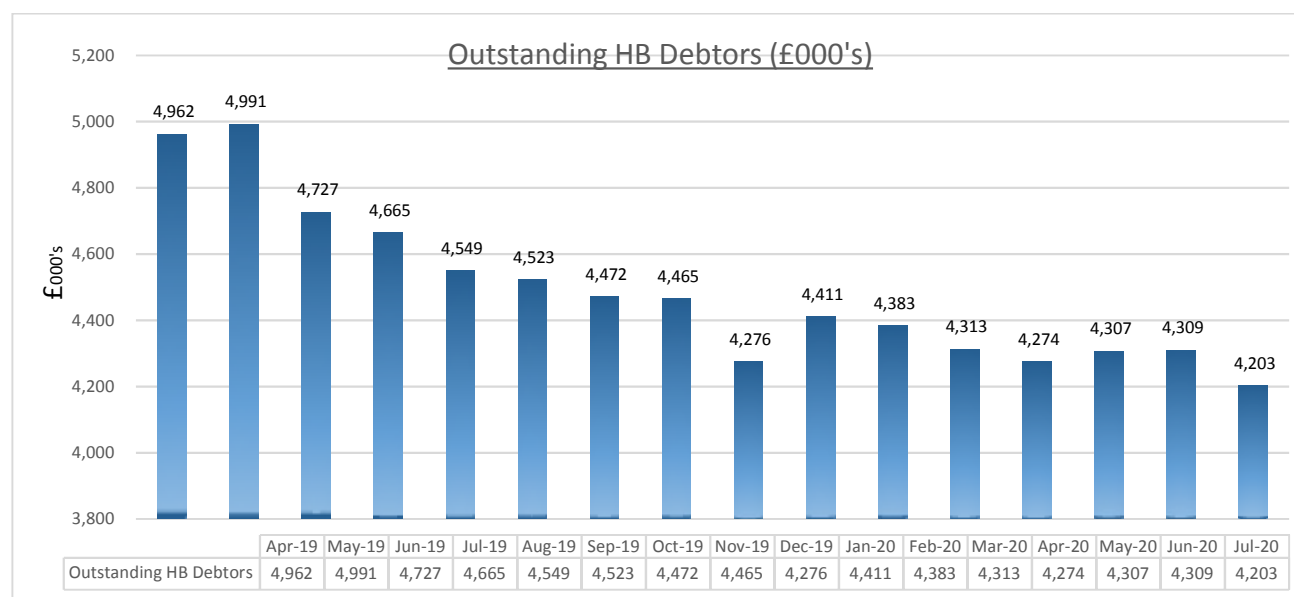
Table 19: Outstanding Sundry Debts

OUTSTANDING DEBTS AND PROJECTED BAD DEBT PROVISION REQUIREMENT AS AT 31ST JULY 2020										
	2019/20			2020/21 to the 31st of July 2020						
SERVICE	Debt Outstanding		Bad Debt Provision	Debt Outstanding	<1 month	>1 mth and < 6 months	> 6 months < 1 year	1 to 2 years	> 2 years	Remissions
	£,000		£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000
Education and Youth	33		21	70	3	44	0	9	14	629
Schools	0		0	47	0	0	0	0	47	0
Housing Loans	313		215	314	0	3	0	10	301	0
Temporary Accommodation - bed & bfast	358		80	201	12	32	82	18	57	1
Adult Social care	3,371		1,046	4,103	1,402	1,059	517	635	491	299
Adult deferred payments	684		0	703	17	10	120	257	298	0
Corporate including Highways and Commercial Property	2,236		194	1,832	586	1,017	90	30	108	866
TOTAL DEBT	6,995		1,556	7,270	2,021	2,164	810	958	1,317	1,795
% of outstanding debt					27.80%	29.77%	11.14%	13.18%	18.12%	

10.6 Outstanding Housing benefit debtors

Outstanding Housing benefit debtors as at 31st July 2020 is shown below in **Chart 14**, This debt has decreased to £4,203,000 compared to £4,549,000 in the same period of 2019-20.

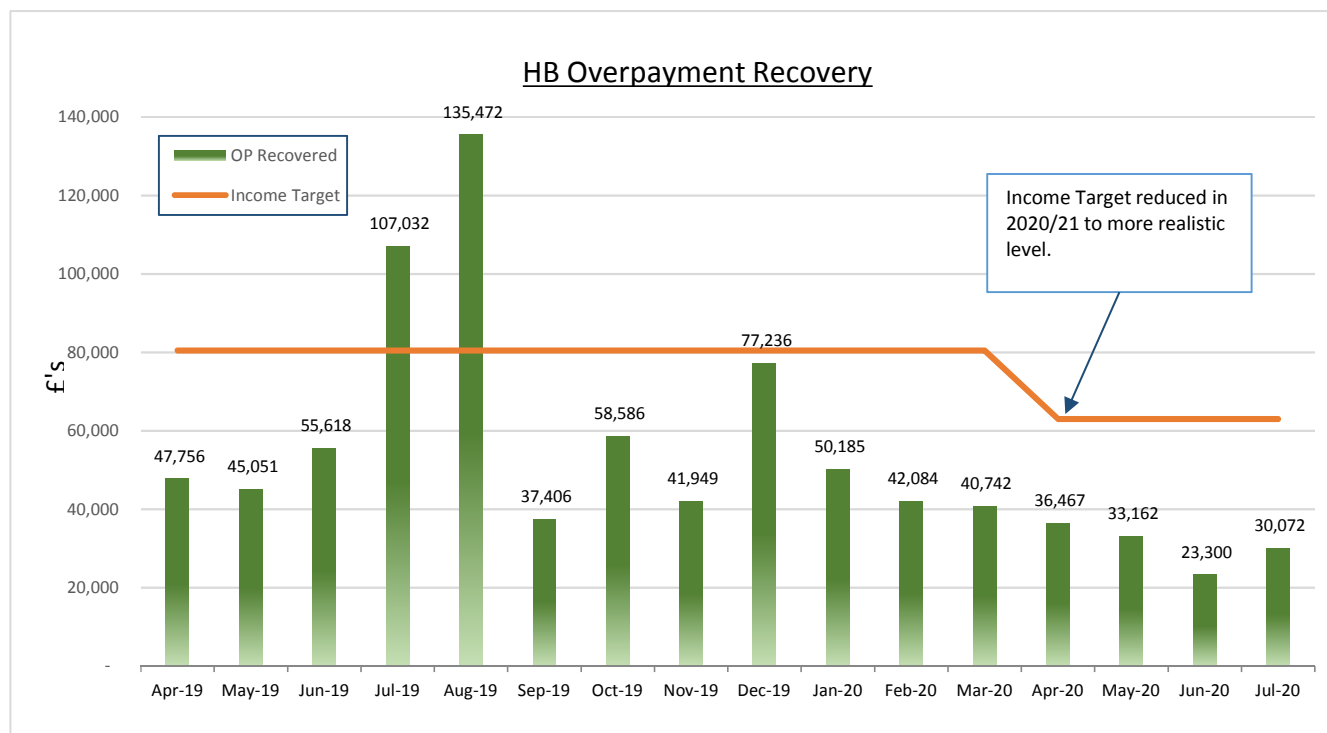
Chart 14: Outstanding housing benefit debtors as at the 31st of July 2020



10.7 Housing benefit overpayment recovery

Housing benefit overpayment recovery rates are shown in **Chart 15** below. The income target was reduced in the 2020-21 budget build to make it a realistic target based on the 2019-20 projected outturn.

Chart 15: Housing Benefit Overpayment Recovery



10.8 Revenue budget movements

Any movements to the revenue budget are monitored and reported to Cabinet each month; a full analysis is set out in **Table 20** below. There have been no movements in the revenue budget since the July 2020 cabinet report.

Table 20: Revenue budget movement

Table 20 Revenue budget movement to 31st July 20-21

Revenue Monitoring Statement 2020-21						
		Funded by the General Fund (1)	Funded by Provision (2)	Included in the original budget (3)	Total	Approval
		£'000	£'000	£'000	£'000	
	Original Budget				86,504	
1	Severance	8	19		27	Feb 2020 Council
	Changes Approved	8	19	0	27	
	Approved service budget September Cabinet				86,531	

NOTES

- 1 If additional budget is approved but no funding is specified, the transaction would, by default, be funded from the General Fund Reserve. Transactions in column 1 are funded by the General Fund.
- 2 A provision of £19,000 is held for revenue severance costs. This has been used to part fund the additional budget in services for the costs of redundancy that have been incurred this year.
- 3 Transactions in column 3 are amounts approved in the annual budget which for various reasons need to be allocated to service budgets in-year. An example would be the pay award/reward budgets. Pay reward payments are not approved until June. The budget therefore has to be re-allocated.

10.9 Funding

Additional COVID19 funding has been received since the 11th of March 2020. The grants are included in the service COVID19 projections in Appendix A. The funding announcements and details as known to date are detailed in **Table 21** below:

Table 21: COVID 19 funding

COVID 19 FUNDING SUMMARY				
FUNDING DESCRIPTION	TYPE OF FUNDING	DATE OF RECEIPT	ACTUAL SPEND TO 31ST OF JULY	AMOUNT RECEIVED
				£,000
Expanded retail relief	Instalments through 20/21	Monthly	25,380	33,164
Council Tax Hardship relief	Up front cash	03/04/2020	-	564
Business rates grants	Up front cash	01/04/2020	25,460	28,638
Original business rate top-up	Up front cash		230	230
Additional grant top-up	Up front cash	25/06/2020	1,078	1,948
New Burdens for Business grants support	Up front cash	07/07/2020	included above	170
Housing grant	Reimbursement	Reimbursement pending	30	30
COVID Grant Tranche 1	Up front cash	27/03/2020	2,983	2,983
COVID Grant Tranche 2	Up front cash	18/05/2020	4,149	4,149
COVID grant Tranche 3	Up front cash	05/08/2020	994	994
Bus Services Support Grant	Up front cash	28/05/2020	-	20
Test and Trace	Up front cash	19/06/2020	-	436
Emergency Active Travel fund	Up front cash	08/07/2020	-	140
Infection Control Fund - 1st tranche	Up front cash	28/05/2020	1,040	1,125
Infection Control Fund - 2nd tranche	Up front cash	29/07/2020	-	1,125
Emergency Food grant	Claim completion	06/08/2020	TBC	88
Reopening high streets safely fund	Reimbursement following agreed	Reimbursement	-	134

	plan from 1st of June			
UCAS funding lift	Up front cash		-	Not known yet
Vulnerable people food and other essentials	Up front cash		-	Not known yet
New funding package for lost income	Up front cash	TBC	-	-
Wellbeing for Education Return		TBC	-	26
Home to School Transport		TBC	-	11
Green Homes Grant	By bid	TBC	-	-
Getting Building Fund	By bid	TBC	-	-
School Capital Funding	By bid	TBC	-	-
Hospital Discharge & Admission avoidance	Reimbursement in full from CCG	monthly claims	779	518
Hospital Discharge & Admission avoidance	Reimbursement in full from CCG	monthly claims	-	-
Integrated Care System (ICS) - Provider support payments	Reimbursement yet to be confirmed		1042	-
Integrated Care System (ICS) - Provider support payments	Reimbursement yet to be confirmed		301	-
TOTAL FUNDING			63,466	76,493

10.10 Revenue Reserve

At 31.03.2020 the Council had general fund reserves of £8,231,000. As at 31.07.20 these reserves are forecast to be £2,734,000 at year end. Usable and unusable reserves as well as provisions are shown in **Appendix I**.

If future COVID19 funding is received in 2020-21 to cover any or part of the £6,140,000 shortfall for COVID19 related costs as shown in **Appendix A** then the reserves would increase by the additional funding value received. For this report it would result in a reserve balance of £8,874,000 instead of the £2,734,000 reported if all costs were fully funded in year.

The current £3,279,000 projected overspend which includes £6,140,000 of COVID19 costs results in a general fund reserve of £2,734,000 which is £3,637,000 below the minimum level approved by Council.

Table 22 General Fund reserve projection

/General Fund Reserve Projection at 31.07.20	£000
Opening Balance 01.04.20	8,231
One-Off contribution from reserves	(2,218)
	6,013
Year-end overspend	(3,279)
Current Projected Balance at 31.07.20	<u>2,734</u>

Medium Term Financial Strategy

- 10.11 The MTFP assumptions will be reviewed over the next few months particularly given the evolving impact of the global pandemic on the Council.

Borrowing projection

- 10.12 Throughout the year the Council's borrowing levels are updated based on cash-flow and spending on the capital programme as shown in **Appendix D**. Currently the Council is borrowing temporarily pending anticipated capital receipts in future years and short-term interest rates remain low. The details of the current borrowing are shown in **Table 23** below:

Table 23 Total Borrowing

Borrowing Type	Actual Start of Year £000	Actual Previous Month £000	Actual Current Month £000	End Forecast Previous Month £000	End Forecast Current Month £000
Long Term	57,049	57,049	57,049	57,049	57,049
Short Term – Local Authority	134,000	94,000	77,000	184,000	183,000
Short Term – LEP	33,521	46,700	47,744	0	0
Investments	(51,726)	(43,186)	(15,199)	(20,000)	(20,000)
Net Borrowing	172,844	154,563	166,594	221,049	220,049

11 Capital Programme

- 11.1 The approved capital programme budget for 2020/21 is currently £81,422,000. Slippage of £13,816,000 has been identified. Newly identified slippage relates to delays as a result of COVID-19 related library closures. Further detail is available in **Appendix F**.

11.2 Safeguarding works at Larchfield Primary School

Approval is sought to add £110,000 of fully funded budget to the 2020/21 capital programme. This is to increase capacity at the school through creating a larger office space at the entrance. This will free up previous office space for group work for KS2 children, which will enable the school to meet the requirements for breakout teaching and learning spaces. Currently there is only one group room, which serves KS1. The works will also improve security at the school reception entrance to meet safeguarding requirements as well as create an additional viable emergency escape route from the main hall. Currently there is no barrier of entry at the school desk to prevent visitors from gaining access to the rest of the school once they enter the lobby. The project will extend the entrance to the school building to create a lobby with a waiting area for visitors and sufficient circulation area for parents with buggies and multiple visitors. There will be secure doors between the lobby to the rest of the school, creating a secure envelope for the main school area and allowing only authorised visitors to enter the teaching and learning spaces. The project will be funded by £65,000 s106 contributions and £45,000 of school condition allowance (SCA) funding.

Table 24 summarises the projected outturn for the financial year.

Table 24: Capital Projections

	Exp.	Inc.	Net
	£'000	£'000	£'000
Revised Budget	81,422	(26,425)	54,997
Variances identified	(100)		(100)
Slippage to 2021/22	(13,816)	-	(13,816)
Projected Outturn 2020/21	67,506	(26,425)	41,081

Capital programme scheme status is shown in **Table 25**. Further detail is available in **Appendix E**.

Table 25: Capital programme status

	August 2020
Number of schemes in programme	225
Yet to start	18%
In progress	57%
Completed	3%
Ongoing programmes e.g. Disabled Facilities Grant	22%

Transformation Plan funded from flexible reserves

The second year of the transformation plan for 2020-21 has a budget of £1,000,000 using flexible capital reserves. This was approved by Council with the budget in February 2020. There is slippage from the 2019-20 transformation plan of £347,091 resulting in £1,347,091 of available budget for transformation in 2020-21. The spend and commitments on the transformation projects to 31-07-2020 is £867,000. Further details are shown below in **Table 26**.

Table 26: Transformation Plan actuals and commitments to 31.07.20

TRANSFORMATION CAPITAL SUMMARY 2019-20 TO 2020-21		
	STAFFING AND CONSULTANTS FEES	REDUNDANCIES
	£,000	£,000
BUDGET	700	1,000
SPEND to 31st July 2020	247	284
COMMITMENTS	102	234
TOTAL ALLOCATED	349	518

UNALLOCATED BUDGET	351	482
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12 LEGAL IMPLICATIONS

12.1. In producing and reviewing this report the council is meeting its legal obligations to monitor its financial position.

13 RISK MANAGEMENT

13.1. The increase in projected variance will require additional mitigation to reduce it during the financial year.

14 POTENTIAL IMPACTS

14.1. Equalities – none

14.2. Climate change/sustainability – none

14.3. Data Protection/GDPR -none

15 CONSULTATION

15.1 None.

16 TIMETABLE FOR IMPLEMENTATION

16.1 Implementation date if not called in: immediately.

17 APPENDICES

17.1 This report is supported by nine appendices:

- Appendix A Revenue Monitoring Statement
- Appendix B Savings Tracker 2020-21
- Appendix C Capital budget summary
- Appendix D Capital monitoring report
- Appendix E Major capital scheme progress
- Appendix F Capital budget movements
- Appendix G Borrowing forecast
- Appendix H Children's variance analysis
- Appendix I Reserve and provisions
- Appendix J 2021/22 Draft Budget timetable

18 BACKGROUND DOCUMENTS

18.1 This report is supported by one background document:

- Budget Report to Council February 2020.

19 CONSULTATION (MANDATORY)

Name of consultee	Post held	Date issued for comment	Date returned with comments
Cllr Hilton	Lead Member for Finance and Ascot	26/08/2020	27/08/2020
Duncan Sharkey	Managing Director	25/08/2020	
Russell O'Keefe	Executive Director	25/08/2020	
Adele Taylor	Executive Director and Section 151 Officer	21/08/2020	24/08/2020
Kevin McDaniel	Director of Children's services	25/08/2020	
Nikki Craig	Head of HR and Corporate Projects	25/08/2020	
Louisa Dean	Communications	25/08/2020	
Andrew Vallance	Head of Finance	21/8/2020	24/08/2020
Hilary Hall	Deputy Director of Commissioning and Strategy(DASS)	25/08/2020	

REPORT HISTORY

Decision type: For information	Urgency item? No	To Follow item? No
Report Author: Ruth Watkins, Chief Accountant		

Revenue Monitoring Statement 2020/21						
Original Budget	SUMMARY	Inbuilt Savings included in the Revised Budget	Revised Budget	Projected Variance including COVID 19 costs	Previously Projected Variance	COVID 19 costs
£000		£000	£000	£000		£000
	Managing Director					
351	Management	0	249	0	0	0
2,686	Governance	(115)	2,654	(18)	42	103
3,037	Total Managing Director's Directorate	(115)	2,903	(18)	42	103
	Children's Services					
(79)	Director of Children's Services	0	(79)	0	0	0
36,934	Achieving for Children Contract	(1,550)	36,934	1,486	1,382	636
52,640	Children's Services - Retained	0	51,685	1	(72)	28
(66,310)	Dedicated Schools Grant - Income	0	(65,356)	(208)	(195)	0
23,185	Total Children's Services Directorate	(1,550)	23,184	1,279	1,115	664
	Adults, Health and Commissioning					
1,353	Director & Support Teams	(99)	1,449	1,416	1,658	1,574
7,228	Highways and other Commissioned Infrastructure	(280)	7,142	543	543	460
9,365	Waste	(275)	9,354	(200)	(104)	16
(7,043)	Parking Services	(730)	(7,057)	3,788	3,788	3,620
35,398	Adult Social Care	(1,206)	35,219	(1,342)	(1,062)	(882)
13,288	Better Care Fund - Spend	0	13,747	0	0	0
4,657	Public Health - Spend	(56)	5,197	0	0	0
(16,713)	Grant & BCF Income	0	(17,714)	0	0	0
47,533	Total Adults, Health & Commissioning Directorate	(2,646)	47,337	4,205	4,823	4,788
	Resources					
210	Executive Director of Resources	0	210	0	0	0
2,271	Library & Resident Services	(470)	2,263	595	595	434
1,076	Revenues & Benefits	(68)	1,067	295	156	295
90	Housing Benefit Subsidy	0	91	368	96	368
2,574	Human Resources, Corporate Projects & IT	(40)	2,588	0	0	5
2,805	Corporate Management & Contingency	(100)	3,253	(1,375)	(1,375)	(118)
1,352	Finance	0	1,331	0	0	0
10,378	Total Resources Directorate	(678)	10,803	(117)	(528)	984
	Place					
245	Executive Director of Place	0	245	0	0	0
2,362	Housing & Environmental Health	0	2,336	875	875	811
1,110	Planning Service	(174)	1,110	170	170	170
(5)	Communities including Leisure	(336)	(60)	3,013	3,013	2,919
1,335	Infrastructure, Sustainability & Transport	(212)	1,363	185	233	210
(2,676)	Property Service	(529)	(2,690)	1,640	1,624	1,790
2,371	Total Place Directorate	(1,251)	2,304	5,883	5,915	5,900
86,504	TOTAL EXPENDITURE	(6,240)	86,531	11,232	11,367	12,439
86,504	Total Service Expenditure	(6,240)	86,531	11,232		12,439
(2,218)	Contribution to / (from) Reserves		(2,218)	0		
	Contribution to / (from) Capital Fund		0	0		
0	Contribution from NNDR volatility reserve		0	(1,519)		
4,217	Pensions deficit recovery		4,217	(162)		
0	COVID 19 MHCLG funding		0	(6,299)		(6,299)
(1,767)	Provision for Business rates release		(1,767)	(654)		
0	Empty property and Council tax reduction scheme	(400)	0	0		
1,767	Collection fund deficit		1,767	654		
0	Transfer from provision for redundancy		(27)	27		
162	Environment Agency levy		162	0		
6,010	Capital Financing inc Interest Receipts		6,010	0		
94,675	NET REQUIREMENTS	(6,640)	94,675	3,279		6,140
(1,217)	Less - Special Expenses		(1,217)	0		
0	Transfer to / (from) balances		0	(3,279)		
93,458	GROSS COUNCIL TAX REQUIREMENT		93,458	0		
	General Fund					
	Opening Balance		8,231			
	Contribution to / (from) Reserves		(2,218)			
	Budget Transfers (from) Balances		0			
			6,013			
	Transfers (from) Balances, Variance		(3,279)			
	Budget General Fund Outturn		2,734			

RBWM SAVINGS 20/21

			General Information				Financials Month					If savings impacted as a result of COVID when will the full-year			
Savings Ref / FYE	Directorate	Service	MTFP Savings Title	How will savings be achieved?	Lead Officer	Finance Lead	2020/21 Savings Target £000	% of target full year forecast	Overall Performance RAG	Explanation of Current Savings Forecast and Remedial Action planned to address underperformance and Mitigation Strategies <i>(must be completed for all savings that have an amber or red overall performance RAG)</i>	Savings Forecast £000	Yes / No Covid impact	2020/21	2021/22	Saving not achievable at all
Savings per Budget 20/21															
1	B4	Optalis Contract	Review of posts in Optalis	Staffing	Lynne Lidster	David Trim	31	100%	GREEN	Completed - saving achieved.	31	No	No	No	No
2	B4	Commissioning & Support	Review of posts in commissioning function	Staffing	Dan Brookman	Tracy Watkins	20	100%	GREEN	Completed - saving achieved.	20	No	No	No	No
3	B2	AFC Contract - LA Funded	Transform youth and early years services to be targeted at the most vulnerable	Staffing	Kevin McDaniel		450	15%	AMBER	Loss of income in Youth Service, Children's Centres and Outdoor Education Activities due to COVID19 £160,000. RBWM Property Company have identified delays in achieving property related savings in light of COVID19 £70,000. Following Cabinet April 2020 there was a subsequent decision to "call in" the proposed transformation of the community hubs. This will lead to a delay in implementation, now planned as 01-01-21 resulting in additional non achievement of planned savings £151,000.	69	Yes	No	Yes	No
4	B4	Adult Social Care - Spend	Optimise the provision of carers services	Contracts	Lynne Lidster	Tracy Watkins	75	100%	GREEN	Completed - saving achieved.	75	No	No	No	No
5	B4	Adult Social Care - Spend	Optimise the delivery of the supported employment service by integration with council-owned services	Contracts	Lynne Lidster	David Trim	166	100%	GREEN	Completed - saving achieved.	166	No	No	No	No
6	B4	Adult Social Care - Spend	Deliver befriending service in a new and different way	Contracts	Lynne Lidster	Tracy Watkins	35	71%	AMBER	Decision to extend the befriending service for three months in the light of Covid-19 and requirement for more befriending services for residents to deal with the current crisis.	25	Yes	No	Yes	No
7	B4	Adult Social Care - Spend	Deliver adult social care transformation programme	Contracts	Hilary Hall	Alan Abrahamson	495	61%	AMBER	This is difficult to quantify because we just don't know what the impact of Covid-19 will be on our cohorts of service users. We will continue to deliver transformation but outcomes are unclear at this stage. Equally we don't know the impact of the provider uplifts which are being driven nationally. I have assumed a reduction in the saving on the basis of uncertainty but more work will be needed to quantify.	300	Yes	No	Yes	No
8	B4	Adult Social Care - Spend	Optimise the delivery of the Recovery College	Contracts	Anna Richards	Tracy Watkins	35	100%	GREEN	Completed - saving achieved.	35	No	No	No	No
9	B4	Adult Social Care - Spend	Implement technology enabled care across adult services	Contracts	Dan Brookman	Alan Abrahamson	120	100%	GREEN	Technology solutions have been expedited due to Covid-19 so expect to deliver full saving.	120	No	No	No	No
10	B2	AFC Contract - LA Funded	Optimise costs of placements for children in the care of the local authority	Other	Kevin McDaniel		700	100%	GREEN	Total saving £700,000, £316,000 already delivered, remaining £384,000 includes 6 planned staying put agreements totalling £109,000 which will not slip due to COVID 19. Other savings still on track to be delivered in-year, however, recognition there may be some slippage as the availability of placements is reducing and Public Health England is restricting conditions for movement.	700	Yes	No	Yes	No
11	B4	Adult Social Care - Spend	Optimise the delivery of health checks	Other	Anna Richards	Tracy Watkins	10	100%	GREEN	Completed - saving achieved.	10	No	No	No	No
12	B4	Adult Social Care - Spend	Allocation of Public Health reserve to meet current needs	Other	Anna Richards	Tracy Watkins	46	100%	GREEN	Completed - saving achieved.	46	No	No	No	No
13	B4	Adult Social Care - Spend	Introduce an online financial assessment for adults to calculate financial contributions for care and support	Other	Hilary Hall	Alan Abrahamson	-		RED	Initial work will be completed this year and savings may be achievable in 2020-2021.	-	Yes	No	Yes	No
14	B2	AFC Contract - LA Funded	Remove additional local authority support for school improvement in Academy schools	Other	Kevin McDaniel		20	100%	GREEN	Work with Academy schools to ensure fully aware of changes in support. Savings delivered.	20	No	No	No	No
15	B2	AFC Contract - LA Funded	Recruitment drive to improve Social Worker workforce stability and outcomes	Staffing	Kevin McDaniel		100	100%	GREEN	Implementation of new service structure with vision to reduce reliance upon interim social workers due to changes in practice and as a direct result of OFSTED; Social Worker recruitment expected to achieve saving in full; status is "succeeding" based on recent recruitment offers and agency staff conversions.	100	Yes	Yes	Yes	No
16	B2	AFC Contract - LA Funded	Legal savings in Achieving for Children	Staffing	Kevin McDaniel		25	0%	RED	Due to issues with contractual charging rates it was agreed not to move to the proposed new supplier, therefore, saving are not going to be delivered in 2020/21. Current provider contract extended from 01-04-20 with ongoing discussions relating to increased contract efficiencies with the expectation that savings will be delivered for 2021/22.	-	No	No	No	Yes
17	B2	AFC Contract - LA Funded	Operational efficiency within the Achieving for Children finance team	Staffing	Kevin McDaniel		25	100%	GREEN	Savings delivered.	25	No	No	No	No
18	B2	AFC Contract - LA Funded	Delete a vacant post in the Achieving for Children Management team	Staffing	Kevin McDaniel		110	100%	GREEN	Savings delivered.	110	No	No	No	No
19	B5	Community, Protection & Enforcement Services	Re-focus Community Wardens on problem solving, acheiving staff savings	Staffing	David Scott		180	100%	GREEN	Restructure being implement wef 6 April, full saving will ot be in place until 1st june so 10 month saving should be achieved.	180	No	No	No	No
20	B6	Library & Resident Services	Focus customer service in Windsor at Windsor Library Increase the use of 24/7 digital options on the council website Align Library opening hours to service demand Align call centre opening hours to service demand	Staffing	Angela Huisman		220	100%	GREEN	The changes to make the following savings have already been implemented: York House £75K, Digital Channel Shift £20K, Contact Centre reduction in opening hours £25K. £100K is due to be made by reducing opening hours at libraries. The Public Consultation has been delayed by Covid-19. The savings will be dependent on when the Public Consultation can commence. Savings now anticipated to be met in full this year.	220	Yes	Yes	Yes	No
21	B5	Community, Protection & Enforcement Services	Removal of PCSO funding	Staffing	David Scott		74	100%	GREEN	Notice given. Expect saving to be achieved in full.	74	No	No	No	No
22	B5	Community, Protection & Enforcement Services	WAM Get Involved support	Grants	David Scott		33	100%	GREEN	SLA ends in June so saying should be delivered.	33	No	No	No	No
23	B5	Community, Protection & Enforcement Services	STRIVE	Grants	David Scott		8	100%	GREEN	Completed - saving achieved.	8	No	No	No	No
24	B4	Communications	Deliver system efficiencies through the new customer relationship management system	Contracts	LD		25	100%	GREEN	CRM and CMS project have started with a project plan. Target date for completion is August 2020	25	No	No	No	No
25	B3	Communities, Enforcement and Partnerships	Review grant payments in line with developing voluntary sector funding strategy	Grants	Karen Shepherd	Karen Reader	100	100%	GREEN	Grants offered now based on reduced budget	100	No	No	No	No
26	B5	Communities, Enforcement and Partnerships	Citizens Advice Bureau grant	Grants	David Scott		16	100%	GREEN	Will be achieved	16	No	No	No	No
27	B5	Infrastructure, Sustainability & Transport	Reduce the current grant provision for The Old Court, Windsor from September 2020.	Grants	Suzie Parr	Karen Reader	8.50	100%	GREEN	Savings from September 20	9	No	No	No	No
28	B5	Infrastructure, Sustainability & Transport	Reduce the current grant provision for Norden Farm from September 2020	Grants	Suzie Parr	Karen Reader	17	100%	GREEN	Savings from September 20	17	No	No	No	No
29	B6	Revenues & Benefits	Cease the provision of the GROW service with residents being be signposted to alternative forms of assistance.	Staffing	Louise Freeth		63	102%	GREEN	Staff redundant wef 31.03.20.	64	No	No	No	No

			General Information				Financials Month						If savings impacted as a result of COVID when will the full-year		
Savings Ref / FYE	Directorate	Service	MTFP Savings Title	How will savings be achieved?	Lead Officer	Finance Lead	2020/21 Savings Target £000	% of target full year forecast	Overall Performance RAG	Explanation of Current Savings Forecast and Remedial Action planned to address underperformance and Mitigation Strategies <i>(must be completed for all savings that have an amber or red overall performance RAG)</i>	Savings Forecast £000	Yes / No Covid impact	2020/21	2021/22	Saving not achievable at all
Savings per Budget 20/21															
30	B3	Law & Governance	Cease support for the One Stop Shop in Datchet	Grants	Karen Shepherd	Karen Reader	1	100%	GREEN	Relate to things we simply won't do next year.	1	No	No	No	No
31	B6	IT	Rationalise the council's current mobile phone usage to reduce operating costs	Contracts	Nikki Craig		10	100%	GREEN	Whilst maybe not from reduction in mobile phone line rental, this will be achieved through telephony savings.	10	No	No	No	No
32	B3	Law & Governance	Remove budget for individual members to attend conferences/training	Other	Karen Shepherd	Karen Reader	3	100%	GREEN	Relate to things we simply won't do next year.	3	No	No	No	No
33	B3	Law & Governance	Removal of all refreshments from council meetings, member briefings and member training sessions	Other	Karen Shepherd	Karen Reader	10	100%	GREEN	Relate to things we simply won't do next year.	10	No	No	No	No
34	B6	Revenues & Benefits	No longer print and distribute Council Tax leaflet with bills	Other	Louise Freeth		5	100%	GREEN	Costs end of year	5	No	No	No	No
35	B4	Communications	Optimise use of digital distributing Around the Royal Borough	Other	Louisa dean	Tracy Watkins	23	100%	GREEN	ATRB is being reduced to two issues this year. Due to COVID-19, one has also been removed from the schedule. A newsletter will be delivered to all homes in the next few weeks but this will be less than ATRB costs. However, there is no advertising income being generated	23	No	No	No	No
36	BTL	CTAX Income	Empty Properties Relief - reduction	Income	Louise Freeth		70	100%	GREEN	Collection fund item	70	No	No	No	No
37	BTL	CTAX Income	Review of Council Tax Reduction Scheme Discount levels	Income	Louise Freeth		330	100%	GREEN	Collection fund item	330	No	No	No	No
38	B6	Finance	Vacancy Factor/Recruitment Freeze	Staffing	Adele Taylor		100	100%	GREEN	Allocation to be confirmed by Finance, should be achievable	100	No	No	No	No
39	B6	Library & Resident Services	Charging for Resident's Parking Permits, £50 each and £70 for second permit, £100 for third and subsequent permits. Also apply and increase charges for all visitor vouchers	Income	Angela Huisman		250	60%	AMBER	Delay in implementation, expected savings now reduced for this year	150	Yes	No	Yes	No
40	B5	Property Service	Additional Management Fee from Countryside	Income	Russell O'Keefe		300	100%	GREEN	It is on track to be delivered in March	300	No	No	No	No
41	B5	Community, Protection & Enforcement Services	Post Deletions	Staffing	David Scott		200	100%	GREEN	All actioned in the 20/21 budget build	200	No	No	No	No
42	B4	Commissioning-Infrastructure	Increase green waste annual subscription charge to £65 per annum in line with neighbouring authority charges.	Income	Ben Smith	Abid Hussain	250	80%	AMBER	Savings are dependant upon being able to deliver the full service during the Covid-19 response and recovery and resident behaviours not being adversely affected from modelled projections	200	Yes	Partial	Yes	No
43	B4	Commissioning-Infrastructure	Remove free Saturday garden waste collection	Income	Ben Smith	Abid Hussain	25	100%	GREEN	Contract reduced to remove free Saturday collection	25	No	No	No	No
44	B4	Commissioning-Infrastructure	Remove Advantage Card discounts for parking.	Income	Ben Smith	Abid Hussain	650	0%	RED	Linked to parking model	-	Yes	No	Yes	No
45	B4	Commissioning-Infrastructure	Advertising on car park tickets/car parks	Other	Ben Smith	Abid Hussain	30	0%	RED	This work will now be low priority and negotiations with potential customers will be delayed until 2021/22.	-	Yes	No	Yes	No
46	B4	Commissioning-Infrastructure	Parking season ticket income	Other	Ben Smith	Abid Hussain	50	0%	RED	Linked to parking model	-	Yes	No	Yes	No
47	B4	Commissioning-Infrastructure	Review and optimise the number of subsidised bus routes	Other	Ben Smith	Abid Hussain	100	50%	AMBER	£100k saving was built in as a part year effect (latter part of year) from reviewing bus routes we currently provide. However, this is likely to be pushed back and we are now estimating that only 50% of this will be achieved.	50	Yes	No	Yes	No
48	B4	Commissioning-Infrastructure	Traffic signal costs - capital spend	Other	Ben Smith	Abid Hussain	65	100%	GREEN	Completed - saving achieved.	65	No	No	No	No
49	B4	Commissioning-Infrastructure	Efficiency saving from traffic counter machines	Other	Ben Smith	Abid Hussain	15	100%	GREEN	Completed - saving achieved.	15	No	No	No	No
49	B4	Commissioning-Support	Concessionary Fares	Other	Lynne Lidster	Abid Hussain	100	50%	AMBER	Changes to the concessionary fares scheme will not be implemented until later in 2020/21 due to the Covid-19 impact; government direction to support transport operators and awaiting recovery to assess further	50	Yes	Partial	Yes	No
50	B6	HR	Corporate	Staffing	Nikki Craig	Abid Hussain	30	100%	GREEN		31	No	No	No	No
			Total Savings Per Budget 20/21				5,824	73%			4,235				
Full Year Effects of savings per Budget 19/20															
51	B4	Commissioning-Communities	Volker highways		Vikki Roberts	Abid Hussain	100	100%	GREEN		100	No	No	No	No
52	B4	Adult Social Care - Spend	BCF mitigation 20/21		Lynne Lidster	Tracy Watkins	166	100%	GREEN	This forms part of the CCG minimum contribution to Adult Social Care for 20/21	166	No	No	No	No
53	B4	Adult Social Care - Spend	LD supported living mitigation		Hilary Hall	David Trim	50	100%	GREEN		50	No	No	No	No
54	B4	Commissioning-Communities	Windsor coach park rental		Ben Smith	Abid Hussain	11	100%	GREEN		11	No	No	No	No
55	B4	Adult Social Care - Spend	Drugs and Alcohol contract		Anna Richards	Tracy Watkins	64	100%	GREEN	Completed - saving achieved.	64	No	No	No	No
56	B4	Commissioning-Communities	Waste contract full year effect		Naomi Markham	Abid Hussain	200	100%	GREEN		200	No	No	No	No
57	B2	AFC Contract - LA Funded	Removal of 19/20 pay reward growth for AFC		Hilary Hall		120	100%	GREEN	Completed	120	No	No	No	No
59	B5	Community, Protection & Enforcement Services	Principal enforcement manager		Christopher Nash		11	100%	GREEN		11	No	No	No	No
60	B5	Planning	Planning application fee income		Adrien Waite		100	0%	RED	Demand led income, little service can do to generate this demand, income levels kept under regular review.	-	Yes			

			General Information				Financials Month					If savings impacted as a result of COVOD when will the full-year			
Savings Ref / FYE	Directorate	Service	MTFP Savings Title	How will savings be achieved?	Lead Officer	Finance Lead	2020/21 Savings Target £000	% of target full year forecast	Overall Performance RAG	Explanation of Current Savings Forecast and Remedial Action planned to address underperformance and Mitigation Strategies <i>(must be completed for all savings that have an amber or red overall performance RAG)</i>	Savings Forecast £000	Yes / No Covid impact	2020/21	2021/22	Saving not achievable at all
Savings per Budget 20/21															
61	B5	Community, Protection & Enforcement Services	CPES Lower out of hours prof fees		Christopher Nash		2	100%	GREEN		2	No	No	No	No
62	B5	Community, Protection & Enforcement Services	3 year SLA for sports able		David Scott		12	100%	GREEN		12	No	No	No	No
63	B5	Property Service	New property income		Gary Ellis		225	100%	GREEN		225	No	No	No	No
64	B5	Property Service	Recharges for Energy & Efficiency		Russell O'Keefe		4	100%	GREEN		4	No	No	No	No
65	B5	Infrastructure, Sustainability & Transport	Tourism additional saving		Julia White		60	0%	RED	VisitWindsor Partnership Fees - cannot be invoiced currently as partners closed and lockdown has had a significant impact on the leisure and tourism industry	-	Yes			
66	B6	Revenues & Benefits	Capitalisation of PKN and EG		Louise Freeth		30	100%	GREEN		30	No	No	No	No
67	B6	Library & Resident Services	Continuing with RDS where possible		Angela Huisman		15	100%	GREEN	Income target - get £12-£15 per year from schools, billing due in Autumn	15	Yes			
68	B6	Library & Resident Services	CLASS		Angela Huisman		15	100%	GREEN	Income acjieved - required to pay for staff so associated pressure on costs declared. Funding not permanent.	15	No	No	No	No
			Total FYE Per Budget 20/21				1,185	86%			1,025				
			Total Savings Per Budget 20/21				7,009	75%			5,260				
Deficit 20/21											1,749				

	2020/21 Original Budget			New Schemes – 2020/21 Approved Estimate A			Unspent budget from Schemes Approved in Prior Years B			Revised Budget 2020/21 A+B		
	Gross £000's	Income £000's	Net £000's	Gross £000's	Income £000's	Net £000's	Gross £000's	Income £000's	Net £000's	Gross £000's	Income £000's	Net £000's
Portfolio Summary												
Managing Director												
Law & Governance	200	0	200	200	0	200	239	0	239	439	0	439
Total Managing Director	200	0	200	200	0	200	239	0	239	439	0	439
Place Directorate												
Property	19,418	(153)	19,265	13,230	(150)	13,080	16,497	(32)	16,465	29,727	(182)	29,545
Housing	650	(650)	0	600	(600)	0	356	(356)	0	956	(956)	0
Communities & Enforcement & Partnerships	3,767	(39)	3,728	4,857	(391)	4,466	5,413	(1,379)	4,034	10,270	(1,770)	8,500
Planning	410	0	410	377	(87)	290	1,309	(393)	916	1,686	(480)	1,206
Green Spaces & Parks	0	0	0	0	0	0	52	(28)	24	52	(28)	24
Infrastructure, Sustainability & Transport	4	0	4	0	0	0	34	(21)	13	34	(21)	13
Total Place Directorate	24,249	(842)	23,407	19,064	(1,228)	17,836	23,661	(2,209)	21,452	42,725	(3,437)	39,288
Adults, Health & Commissioning												
Head of Commissioning - Infrastructure	26,125	(19,917)	6,208	19,687	(16,013)	3,674	7,435	(3,774)	3,661	27,122	(19,787)	7,335
Head of Commissioning - People	0	0	0	0	0	0	200	(200)	0	200	(200)	0
Total Adults, Health & Commissioning	26,125	(19,917)	6,208	19,687	(16,013)	3,674	7,635	(3,974)	3,661	27,322	(19,987)	7,335
Childrens Services												
Non Schools	0	0	0	0	0	0	1,079	(83)	996	1,079	(83)	996
Schools - Non Devolved	2,987	(1,087)	1,900	1,587	(1,587)	0	4,070	(633)	3,437	5,657	(2,220)	3,437
Schools - Devolved Capital	196	(196)	0	196	(196)	0	486	(486)	0	682	(682)	0
Total Childrens Services	3,183	(1,283)	1,900	1,783	(1,783)	0	5,635	(1,202)	4,433	7,418	(2,985)	4,433
Resources												
Finance	1,475	0	1,475	1,475	0	1,475	138	0	138	1,613	0	1,613
Technology & Change Delivery	1,000	0	1,000	1,000	0	1,000	232	0	232	1,232	0	1,232
Revenues & Benefits	0	0	0	0	0	0	44	0	44	44	0	44
Library & Resident Services	559	(64)	495	364	(16)	348	265	0	265	629	(16)	613
Total Resources	3,034	(64)	2,970	2,839	(16)	2,823	679	0	679	3,518	(16)	3,502
Total Committed Schemes	56,791	(22,106)	34,685	43,573	(19,040)	24,533	37,849	(7,385)	30,464	81,422	(26,425)	54,997
Portfolio Total	(£'000) 56,791									(£'000) 81,422		
External Funding												
Government Grants	(21,400)									(23,341)		
Developers' Contributions	(96)									(1,698)		
Other Contributions	(610)									(1,386)		
Total External Funding Sources	(22,106)									(26,425)		
Total Corporate Funding	34,685									54,997		

Capital Monitoring Report 2020/21

At 31 August 2020 the revised budget stood at £81.422m

	Exp.	Inc.	Net
	£'000	£'000	£'000
Revised Budget	81,422	(26,425)	54,997
Variances identified	(100)	-	(100)
Slippage to 2021/22	(13,816)	-	(13,816)
Projected Outturn 2020/21	67,506	(26,425)	41,081

Projected outturn after taking into account slippage and variances is £67.506m

Overall Projected Expenditure and Slippage

Variances are reported as follows.

	£'000	£'000	£'000	
CV41 Clewer Memorial Pavilion, Windsor-Modifications	45	-	45	Unforeseen costs due to delays in the work schedule and resourcing issues relating to the Covid outbreak. Works to complete 6 weeks behind schedule.
CA11 Desktop PC Replacement Project	(135)	-	(135)	Revised business case generating savings
CC99 Eton Library – Open Access and Shop Front Repair	(10)	-	(10)	Scheme saving
	(100)	-	(100)	

Slippage to date has been identified as follows.

Property Services				
CC78 Vicus Way Car Park	(3,961)	-	(3,961)	Scheme slippage based on entering a contract in July and starting on site in September having delayed entering into a contract in March due to Covid 19.
CI29 Broadway Car Park & Central House Scheme	(9,100)	-	(9,100)	Planning application for the new car park was submitted at the end of May 2020 and the earliest a permission could be expected is at the end of the year followed by the JR period. Following that vacant possession of the land required across the Nicholsons Centre site.
Head of Commissioning - Infrastructure				
CC95 Cookham Bridge Refurbishment & Structural Repair	(600)	-	(600)	Surveys, inspections, design development, options appraisal and preliminary works to be carried out in 2020/21. Remaining works to continue in 2021/22.
CD83 Traffic Signal Review	(20)	-	(20)	One scheme deferred until 2021/22. To be co-ordinated with other works
Library & Resident Services				
CLB2 Sunninghill Library Lease Repairs	(15)	-	(15)	Delay in works due to COVID 19/ library closures
CLG3 General Library Improvements	(20)	-	(20)	Delay in works due to COVID 19/ library closures
CLG6 Maidenhead Library-Heating	(100)	-	(100)	Delay in works due to COVID 19/ library closures
	(13,816)	-	(13,816)	

Overall Programme Status

The project statistics show the following position:

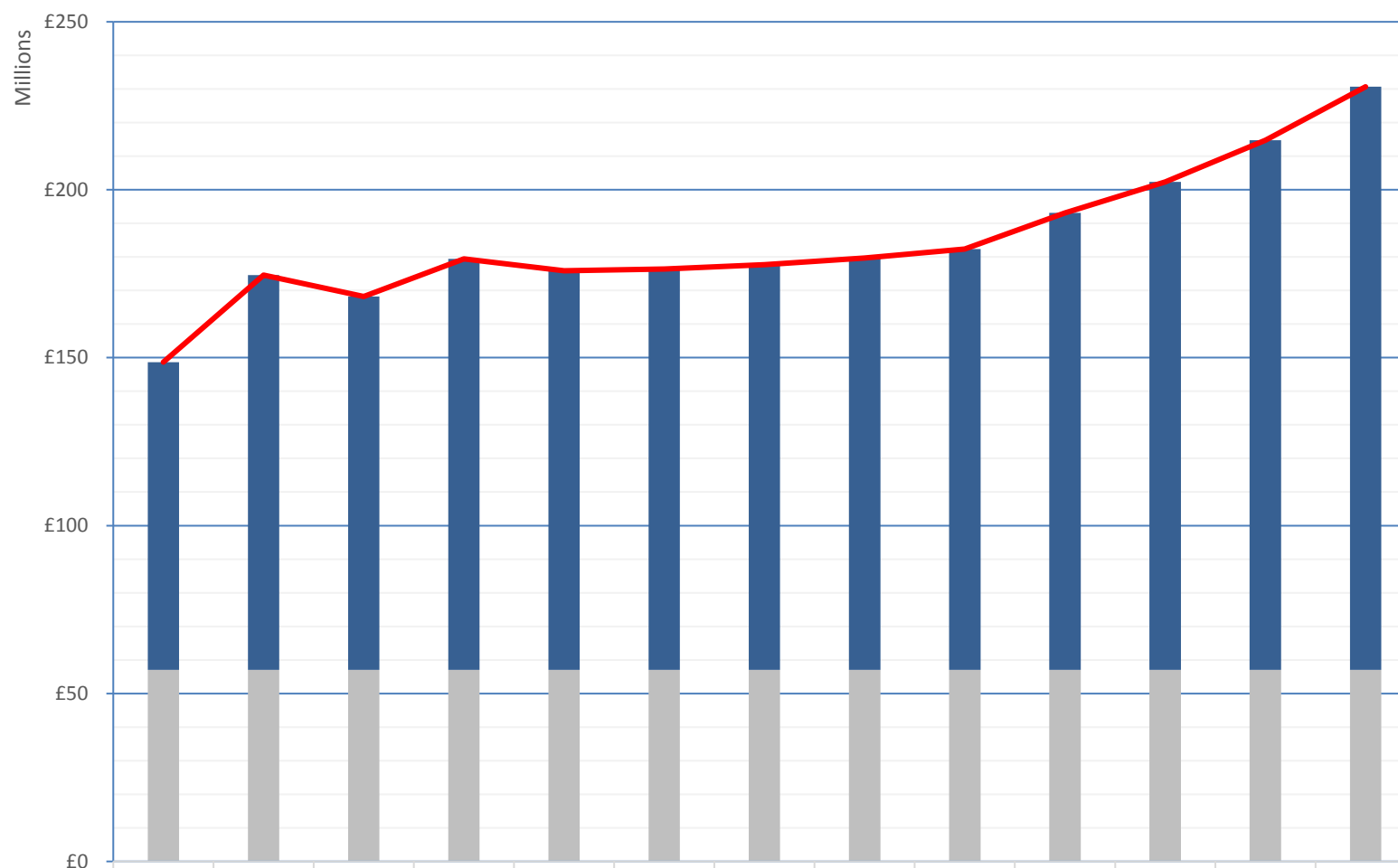
Scheme progress	No.	%
Yet to Start	41	18%
In Progress	127	57%
Completed	7	3%
Ongoing Programmes e.g.. Disabled Facilities Grant	50	22%
Devolved Formula Capital Grant schemes budgets devolved to schools	1	0%
Total Schemes	226	100%

Major Capital Scheme Progress																	
CC Description	CAPITAL SCHEME	TOTAL SCHEME VALUE	2020/21			APPROVED SLIPPAGE			TOTAL BUDGET			PROJECTIONS		PROJECT STATUS			
			APPROVED ESTIMATE			FROM PRIOR YEARS			2020/21			2020/21 Projected Variance (Underspend as negative)	2021/22 SLIPPAGE Projected	Yet To Start	Preliminary / Feasibility Work	Work On- site	Ongoing Annual Programme
			Gross	Income	Estimate	Gross	Income	Estimate	Gross	Income	Estimate						
		£'000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000				
Place Directorate																	
	Property																
CI29	Broadway Car Park & Central House Scheme	34,833	5,620	0	5,620	4234	0	4234	9,854	0	9,854		9,100				
	Housing																
CT52	Disabled Facilities Grant	600	600	0	600	0	0	0	600	0	600						
	Communities & Enforcement & Partnerships																
CZ18	Braywick Leisure Centre	37,247	4,552	(381)	4,171	2374	0	2374	6,926	(381)	6,545						
Adults, Health & Commissioning																	
	Head of Commissioning – Infrastructure		0	0	0	0	0	0				0	0				
CD42	Maidenhead Station Interchange & Car Park	4,500	3,750	(3,750)	0	1532	(644)	888	5,282	(4,394)	888						
CF09	Maidenhead Local Plan Site Works	2,165	0	0	0	1989	(1,649)	340	1,989	(1,649)	340						
CD12	Roads Resurfacing–Transport Asset & Safety	1,900	2,000	(2,000)	0	112	(112)	0	2,112	(2,112)	0						
CC62	Maidenhead Missing Links (LEP Match Funded)	4,720	2,242	(2,242)	0	1881	(1,254)	627	4,123	(3,496)	627						
CC89	Elizabeth Bridge	1,600	750	0	750	693	0	693	1,443	0	1,443						
Childrens Services																	
	Schools – Non Devolved																
CSJX	St Peters Middle	2,700	0	0	0	1,714	0	1714	1,714	0	1,714	0	0				

Capital Programme Movements 2020/21

	Expenditure £'000	Income £'000	Net £'000
Original Budget 2020/21	56,791	(22,106)	34,685
Budget Changes to 31 August 2020			-
Additional Slippage in from 2019/20	26,054	(3,354)	22,700
DFG capital budget alignment to BCF 20-21 plan	(33)	33	-
Wider Area Growth Study - Cabinet July 2020	87	(87)	-
Emergency Active Travel Fund- Cabinet July 2020	140	(140)	-
Design and construction changes to Braywick Leisure Centre- Cabinet July 2020	381	(381)	-
SEND Special Provision- Cabinet July 2020	500	(500)	-
Budget savings - Cabinet July 2020	(2,498)	110	(2,388)
Revised Budget 2020/21	81,422	(26,425)	54,997

Borrowing Forecast at 18/08/2020



	Mar-20 Actual.	Apr-20 Actual	May-20 Actual	Jun-20 Actual	Jul-20 Actual	Aug-20 Est	Sep-20 Est	Oct-20 Est	Nov-20 Est	Dec-20 Est	Jan-21 Est	Feb-21 Est	Mar-21 Est
Short term borrowing £'000	91,625	117,511	111,193	122,321	118,826	119,382	120,608	122,605	125,267	136,063	145,319	157,685	173,611
Long term borrowing £'000	57,049	57,049	57,049	57,049	57,049	57,049	57,049	57,049	57,049	57,049	57,049	57,049	57,049
Total borrowing £'000	148,675	174,560	168,243	179,371	175,875	176,432	177,657	179,654	182,317	193,113	202,369	214,734	230,661

Appendix H

Children's Services

Service	Original Budget	Current Budget	Forecast Outturn Variance	Previously Reported Variance	Change in Reported Variance
	£'000	£'000	£'000	£'000	£'000
Children's Services non Dedicated Schools Grant					
Social Care and Early Help					
* Employee & Operational Related Expenditure	5,878	5,878	259	318	(59)
* Legal Services	510	510	75	75	0
* Inhouse Fostering	1,467	1,467	88	57	31
* Residential, therapeutic & Direct Payments	4,199	4,199	(78)	(208)	130
* Independent Fostering Agencies	1,696	1,696	(265)	(241)	(24)
* Leaving Care-Care Costs	988	988	848	889	(41)
* Adoption Allowances	147	147	0	0	0
* Children-in-Need Care Costs	630	630	36	36	0
* Children's Centre & Youth Services	1,183	1,183	381	390	(9)
Total Social Care and Early Help	16,698	16,698	1,344	1,316	28
Other					
* Business Services	3,042	3,042	55	57	(2)
* Education	895	895	54	31	23
* Operational Strategic Management	295	295	0	0	0
* Public Health	1,725	1,725	0	0	0
* Special Educational Needs and Children with Disabilities	3,144	3,144	(295)	(295)	0
Children's Services - Retained	(2,609)	(2,617)	121	132	(11)
Total Other	6,493	6,484	(65)	(75)	10
Total Children's Services non Dedicated Schools Grant	23,191	23,184	1,279	1,241	38
Dedicated Schools Grant					
* AfC Contract - Dedicated Schools Grant	11,135	11,135	328	420	(92)
Dedicated Schools Grant - Retained	55,175	54,223	(120)	(225)	105
Dedicated Schools Grant Income	(66,310)	(65,358)	(208)	(195)	(13)
Total Dedicated Schools Grant	0	0	0	0	0
Total Children's Services and Dedicated Schools Grant	23,191	23,184	1,279	1,241	38
Summary Position					
Achieving for Children Contract	36,934	36,934	1,486	1,529	(43)
Children's Services - Retained	(2,609)	(2,617)	121	132	(11)
Dedicated Schools Grant - Retained	55,175	54,223	(120)	(225)	105
Total Children's Services net budget	89,501	88,540	1,487	1,436	51

* denotes budget lines that form part of the Achieving for Children contract

Social Care and Early Help

Since the budget 2020/21 was set a number of Children in Care Placements have been re-categorised which is reflected in the above projected variance, resulting in movements between budget lines. The overall impact is net nil on the budget. There is a review underway to confirm placement classification which has resulted in changes in forecasts within placements.

Costc	Description	20/21 PROVISIONAL B/F £'000	20/21 Movements in £'000	20/21 Movements out £'000	20/21 Balance as at 21/08/20 to C/F £'000
USABLE RESERVES					
<u>School Balances</u>					
AK14	Schools Revenue Balances	-1,462			-1,462
AK26	General DSG Reserve	1,159			1,159
AK9H	Earmarked DSG Reserve	-134			-134
		-437			-437
<u>Other Reserves</u>					
AK08	Insurance control account		-695	357	-338
AK13	Insurance Fund (Reserve)	-960	-370		-1,330
AK37	Earmarked Capital Grant	-2,191	-451		-2,642
AK38	Community Infrastructure Levy	-4,841	-868	272	-5,437
AK40	NNDR Contingency Reserve	-2,269		1,519	-750
AK48	Better Care Fund Reserve	-1,383	1,383		0
AK50	Public Health Reserve	-332			-332
AK54	Optalis Development Reserve	-81			-81
AK55	Brexit Funding	-299			-299
AK63	Cap Rcpts Unapplied Gen Fund	-551			-551
AL01	Graves In Perpetuity Mtce Fund	-8			-8
AL03	Arthur Jacob Nature Rsve Fund	-123			-123
AL04	Old Court Maintenance Fund	-34	-9		-43
AL08	Covid 19 Reserve	-	-1,157	1,157	0
AK20	Net Revenue General Fund BUDGET O	-8,231		5,497	-2,734
	TOTAL USABLE RESERVES	-21,740	-2,167	8,802	-15,105

Costc	Description	20/21 PROVISIONAL B/F £'000	20/21 Movements in £'000	20/21 Movements out £'000	20/21 Balance as at 21/08/20 to C/F £'000
UNUSABLE RESERVES					
AG33	Capital Adjustment Account	-193,414			-193,414
AG34	Revaluation Reserve	-227,476			-227,476
AK39	Financial Instruments Revaluation Res	2,034			2,034
AK25	Pensions Reserve	249,304			249,304
AF22	Collection Fund-NNDR	7,592		2,589	10,181
AF51	Collection Fund - Council Tax	54			54
AG36	Accumulated Absences Account	1,934			1,934
	TOTAL UNUSABLE RESERVES	-159,972	-	2,589	-157,383
	TOTAL RESERVES	-181,712	-2,167	11,391	-172,488
PROVISIONS					
AE09	Redundancy Provision	-24			-24
AE13	MMI Clawback liability	-242			-242
AE22	Provision for NNDR Deficit	-2,421			-2,421
AF53	Appeals provision for Business Rates	-1,024			-1,024
	TOTAL PROVISIONS	-3,711	-	-	-3,711

Item	MEETING TYPE AND DATES 2021/22 BUDGET BUILD	DATE
1	BSG - MTFP Assumptions/ identified gap & budget timetable	Wed 16-Sep-20
2	BSG - MTFP & 1st draft of ranked capital bids - identified pressures	Wed 30-Sep-20
3	FULL COUNCIL - MTFP AND BUDGET TIMETABLE	Wed 14-Oct-20
4	BSG - MTFP gap identified following Council, savings proposal initial review, 2nd draft capital programme.	Wed 21-Oct-20
5	Overview and Scrutiny panels - November/December tbc - to scrutise savings proposals	Nov/Dec tbc
6	BSG - MTFP, Fees and charges, update on savings and review of income exercise.	Wed 04-Nov-20
7	BSG - MTFP, savings proposals, savings proposals, taxbase, collection fund pre-declaration.	Wed 18-Nov-20
8	LEADERS BOARD	Thu 26-Nov-20
9	BSG	Wed 02-Dec-20
10	BSG - LG Settlement(if received) & MTFP	Wed 16-Dec-20
11	CABINET - BUDGET AND COUNCIL TAX REPORT	Thu 17-Dec-20
12	BSG Final - settlement received. Group to finalise MTFP proposals. Preparation and presentation to scrutiny panels.	Wed 06-Jan-21
13	BSG - Final preparations	Wed 13-Jan-21
14	Communities Overview and Scrutiny panel	Mon 18-Jan-21
15	Infrastructure Overview and Scrutiny panel	Tue 19-Jan-21
16	Adults Children & Health Overview and Scrutiny panel	Thu 21-Jan-21
17	Corporate Overview and Scrutiny panel	Tue 26-Jan-21
18	CABINET	Thu 28-Jan-21
19	BSG Final	Wed 03-Feb-21
20	BUDGET CABINET - FULL BUDGET REPORT	Thu 04-Feb-21
21	Council - full budget report and the capital programme for Childrens services	Tue 23-Feb-21

KEY
BSG Meetings
Leaders Board and Cabinet
O&S Committees
Council