

Report Title:	Finance Update: January 2021
Contains Confidential or Exempt Information?	No - Part I
Member reporting:	Councillor Hilton, Lead Member for Finance and Ascot
Meeting and Date:	Cabinet – 28 January 2021
Responsible Officer(s):	Andrew Vallance, Head of Finance and Deputy S151 Officer
Wards affected:	All

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 8.
- 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 reserves 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) Agrees the capital variances and notes the slippage which will be recommended to Council for formal approval.

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 30 November 2020 shows adverse movement of £591,000 from period 6 on reported service variances as shown in **Table 2** below and in **Appendix A**. These projected service variances mainly arise as a result of increased adverse variances of £487,000 on parking services as detailed in paragraph 6.6. These are partly mitigated by increased underspends of £442,000 in Adult Social Care, £108,000 in the Better Care Fund and £94,000 reduced overspend in property services. The childrens services contingency of £368,000 has been released into the Childrens services budgets. Further details of all the variances are given in the relevant service narrative starting at paragraph 5.
- 4.2 The current projected outturn position for the Council is a positive variance of £3,738,000 in 2020-21. This is a movement of £613,000 since the November Cabinet report. The variance is mainly as a result of increased projected funding of £2,243,000 for Covid-19, which arises following the second and third lockdown as well as completion of the second sales, fees and charges compensation scheme return. The outcome is that the Covid-19 projected costs of £15,408,000 are being fully mitigated by Government Covid-19 funding.
- 4.3 There is a variance of £750,000 for the re-creation of a general fund provision for redundancy. As is usual best practice, we will take the opportunity to review our reserves and provisions to ensure that any positive variance is properly applied to manage our risks for future years to improve our financial sustainability. This will be undertaken over the coming weeks and feed into future monitoring reports.
- 4.4 It should be noted that across all areas there are potential ongoing impacts of Covid-19; either a slower recovery to original budgeted costs and income that will continue into the next financial year, or in fact a more permanent impact on our budgets. There are also potential continued underspends, again both into the next financial year or more permanent. All of these will be considered as part of setting next year's final budget.
- 4.5 The first sales, fees and charges Covid-19 compensation scheme return of £2,434,000 has been approved and the full funding was received during November 2020. This is reflected in Appendix A.
- 4.6 As reported in the Month 6 finance update report, £3,000,000 from the 2020/21 projected underspend has been added to a new Covid-19 reserve to partly mitigate on-going Covid-19 costs in 2021/22 as shown in Appendix A. This has formed part of the funding for the 2021/22 budget in the draft budget report that was taken to Cabinet in December 2020.
- 4.7. As the service Covid-19 projections include the sales, fees and charges loss of income to 31 March 2021, a projected compensation scheme value of £2,486,000 is included in Appendix A to cover the income loss for the period August 2020 to November 2020, and a further £3,162,000 for future Covid-19 funding for the period December 2020 to March 2021. This income loss is predominantly in Car Parking and Leisure and will be included in the second and final compensation claims; the second claim was submitted on 18th December.
- 4.8 The service budgets of £86,761,000 project an adverse variance of £13,034,000 including Covid-19 costs of £15,408,000, resulting in a pre Covid-19 projected favourable service variance of £2,374,000.

- 4.9 Non service budgets of £7,916,000 are projecting a favourable variance of £16,772,000. This includes £7,326,000 of Covid-19 grant (from a total of £9,153,170 of which some was applied to costs and loss of income in 2019/20), £2,434,000 of Covid-19 sales, fees and charges compensation which is now received and a projection of £5,648,000 for sales, fees and charges compensation for the period of August 2020 to March 2021. An amount of £300,000 has been transferred to the Optalis Development reserve for additional overhead costs to be incurred in 2021/22. This results in an increased favourable variance on non-service budgets of £1,204,000 since the month 6 finance update Cabinet report.
- 4.10 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.
- 4.11 The underspend of £162,000 on pension deficit recovery arises as a result of the Council prepaying its annual pension deficit payment and receiving a discounted rate for doing so.
- 4.12 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 Report 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	2,905	2,843	(62)
Adult Health & Commissioning	47,208	53,745	6,537
Resources Directorate	7,595	8,706	1,111
Place Directorate	2,431	8,196	5,765
Children's Services	23,179	24,876	1,697
Contingency and Corporate	3,443	1,429	(2,014)
Total Service Expenditure	86,761	99,795	13,034
Non service expenditure	7,916	(8,856)	(16,772)
Net Revenue Budget	94,677	90,939	(3,738)
Special Expenses	(1,217)	(1,217)	0
Budget Transfers from Balances	0	0	0
Transfer to / from Reserves	0	3,738	3,738
Gross Ctax Requirement	93,460	93,460	0

4.13 **Table 3: Significant service variances over £1,000,000 to 30.11.20.**

SIGNIFICANT VARIANCES OF £1,000,000 ACROSS ALL DIRECTORATES		
SERVICE	MONTH 6 ACTUALS	MONTH 8 ACTUALS
	£,000	£,000
Children's Services Achieving for Children contract	1,486	2,415
Director ASC, Support Teams & Provider support	1,412	752
Parking Services	6,049	6,536
Adult Social Care Income	(1,399)	(1,181)
Corporate Management & Contingency	(2,160)	(2,014)
Housing and Environmental Health	1,227	1,207
Communities including Leisure	3,042	3,337
Property Service	1,237	1,143
TOTAL SIGNIFICANT VARIANCES	10,894	12,195

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

- **Children's services contract adverse variance of £2,415,000** is a result of changes in accounting treatment, a result of lost income, additional staffing and placement costs both during and following the Covid-19 lockdown period, and costs transferred to the Dedicated Schools Grant Reserve. Further details are on page 21-28 of this report.
- **Director, Support Teams & Provider support – adverse variance of £752,000** is mainly due to payments of £1,270,000 made to adult social care providers to support business continuity in the period of the Covid-19 emergency. Further details are on page 6-11 of this report.
- **Parking Services adverse variance of £6,536,000** is as a result of lost income from car parking throughout the year. Further details are on page 11-14 of this report.
- **Adult Social Care Income - favourable variance of £1,181,000** is due to reimbursement from East Berkshire Clinical Commissioning Group for costs incurred in assisting hospital discharge and preventing hospital admission. Further details on page 6-11 of this report.
- **Corporate Management and contingency - favourable variance of £2,014,000** includes the release of £1,300,000 contingency for unachievable savings that are reported within the appropriate service areas, release of Adult services demography of £750,000 as well as £75,000 for corporate savings that have arisen due to alternative working arrangements of the workforce, release of Children's demography of £368,000 and £343,000 towards the additional Optalis overheads that are not budgeted for in the service. The expenditure for these items is included in the service's projected outturn where required.
- **Housing and Environmental Health – adverse variance of £1,207,000** is the increase in demand relating to the Covid-19 emergency for homelessness and temporary accommodation costs. Further details are on page 19 of this report.

- **Communities - adverse variance of £3,337,000** mainly arises as a result of the change in the leisure concession contract and loss of leisure income due to Covid-19. Further details are on page 20 of this report.
- **Property Service - adverse variance of £1,143,000** - is mainly the projected shortfall of Commercial property income as a result of unpaid rent due to Covid-19. This has reduced by £94,000 since the month 6 monitoring report. Further details are shown on page 20 of this report.

4.14 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 savings for 2020-21 as £4,709,000 against a savings target of £7,009,000, resulting in unachievable savings of £2,300,000.

The changes in savings targets since the November 2020 Cabinet are shown below:-

- £10,000 increased unachievable saving from Bus services.
- £50,000 increased achievable saving from the transformation of youth and early year's services.
- £300,000 saving for management fees is now delayed so is now unachievable in 2020/21.

5. Managing Director's Directorate Revenue Position

The Directorate is forecasting an underspend of £62,000 (Month 6 - £56,000) 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 Month 6 £000
	Management & Legal				
	Managing Director	250	272	22	1
	Legal, Magistrates Court	628	622	(6)	0
	Governance:				
	Land Charges Income	(237)	(187)	50	0
	Elections, Mayoral and Democratic Information	1,474	1,385	(89)	0
	Facilities	177	172	(5)	0
		613	579	(34)	(7)
	Total MD	2,905	2,843	(62)	(6)

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 fell during the first quarter of the year. There has been a gradual recovery since the market reopened.

The estimated current annual pressure is at the same level as Month 6 (- £50,000). This will remain under review.

One-off senior vacancy recruitment costs are likely to be incurred before the end of the year at £21,500.

Electoral Services will be using a new polling station programme for the delivery of next May's elections. The software, called "Digital Poll Clerk" involves hiring tablets to make the voting experience electronic – all checking of the electoral register is carried out digitally without having to print paper copies of registers and other paperwork at the polling station. The software is an innovative solution to the barriers faced to voting in person as a result of the Covid-19 pandemic and will enable the elections team to deliver the elections next year as required by law. The total cost of using the software will be £26,300 of which 50% is due in 2020/21 and has been included in the outturn forecast. This cost is being mitigated from in year savings in elections outlined below.

5.2 Savings and opportunities this year of £148,000 (Month 6 £127,000) are anticipated in Democratic Services, Information Governance, Magistrates and Facilities, of which £121,000 relates to a net reduction in costs due to activity levels relating to Covid-19.

Savings include the postponement of parish and by-elections until 2021/22, releasing budgets put aside for that purpose of £27,000, and savings in facilities as recruitment to a vacant post is deferred - annual saving £35,000.

Member's allowances and expenses - 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 anticipated of £66,000. Savings on other members' expenses including travel costs are forecast to be £5,000.

Staff working from home has reduced some variable costs within facilities resulting in a £30,000 saving. Reduced rental income from the Desborough Suite is estimated at £33,000. This assumes that the suite will be unavailable to third parties until April 2021 at the earliest.

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, and from film and advertising licences, due to the Covid-19 restrictions. Budget pressure in the Coroners service of £47,000 is offset by a number of minor savings in other budgets including an £18,000 reduction in charges from leisure centres for "time out" memberships for carers, giving a net pressure of £24,000.

In line with government guidance the Council supported providers of adult social care to meet the additional costs they were incurring in dealing with the Covid-19 pandemic. Support payments of £1,270,000 have been made. No budget had been set for this purpose but there is now an agreement that NHS Covid-19 funding will be provided to contribute towards these costs. The contribution reported for this Period is £678,000. These costs are in addition to the specific costs covered by the Infection Control Grant.

Table 5: 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	567	128	29%	30
Transformation & Systems	269	247	(21)	(8%)	9
Director, Procurement & Partnerships	427	435	8	2%	8
Modern Records, Coroners & support	539	566	27	5%	3
Adult Social Care Commissioning & Support	591	1,201	610	103%	(747)
Government Grant Income	(814)	(814)	0		0
Total - Director & Support teams	1,450	2,202	752	52%	(697)

6.2 Adult Social Care.

The Adult Social Care net budget for 2020-21 is £35,810,000. The current forecast underspend position is £571,000, an adverse movement of £578,000 since period 6.

All Local authorities nationally have been given the responsibility during the current pandemic to manage and stabilise the Social Care market. RBWM has so far provided support to social care providers at a cost of £1,270,000. This figure is included in the overall reported position.

Older people & people with a physical disability

The cost of providing homecare and direct payments is forecast to exceed budget by £792,000 due to increased demand. The pressure on the domiciliary care budget has been offset by additional income from both the Better Care Fund (BCF) and from the East Berkshire Clinical Commissioning Group (CCG). The income received has been provided to facilitate hospital discharge and to prevent hospital admissions. The estimated income receivable from the CCG has increased as the Department of Health and Social Care (DHSC) announced that reimbursements will continue to the end of this financial year. The net underspend after taking into account all income on domiciliary services is estimated at £230,000, a favourable movement of £13,000 since the period 6 Cabinet report.

The number of residents supported in long term care in nursing and residential homes has reduced significantly due to the impact of Covid-19. The numbers are expected to remain below budget for the remainder of this financial year. Due to the lower number of residents, gross expenditure for the year on residential and nursing care is expected to be below budget by £470,000, a movement of £391,000 since period 6. With lower placement numbers there will be a reduction in income from contributions estimated at £230,000, giving a net underspend of £240,000, which is a negative movement of £115,000 since period 6. As with domiciliary care, income from the CCG provided to facilitate hospital discharge and to prevent hospital admissions will continue to the end of the financial year and therefore estimates of income from the CCG have increased to £930,000. The net forecast underspend in long term residential & nursing care is estimated at £1,167,000 as shown in Table 6 below.

Learning Disability

Expenditure on Learning Disability (LD) services can vary significantly from budget, as noted below under “Areas of Risk & Opportunity” section C. Nationally the level of acuity for Learning Disabilities clients is increasing. LD services are part of the transformation approach taken by RBWM, which will see less residential packages of care with a further move to more independent care services with improved outcomes for service users. The financial forecast currently is an underspend in this area of £374,000, a movement of £79,000 from the previous Cabinet report. Please see Table 6 below.

Mental Health and other care

Pressures have continued to increase on the budget for residential care for people with mental health issues. Following a detailed review of mental health service users, the forecast pressure has decreased to £218,000, a positive movement of £117,000. It has been recognised nationally that the pandemic has caused increased anxiety and Mental Health issues for Citizens and there is still some concern that numbers may increase before the end of this financial year. Finance and the service leads are monitoring this position.

Work is also underway on discussing service users who have a S117 after care order. The S117 status arises when clients have been sectioned under the Mental Health Act and should also be in receipt of Health services. The consequence to Social Care of a S117 status is that the individual cannot be assessed for an income contribution towards their care package. S117 cases are to be examined to ensure their status remains unchanged.

The cost of delivering best interest assessments in respect of deprivation of liberty and safeguarding (DOLS) has reduced with these assessments being largely delivered online. DOLS assessments requiring a Section 12 doctor’s assessment are also below forecast. For these reasons an underspend of £176,000 is forecast.

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 “Optalis” will sum to the line “Optalis Contract Total”.

Transformation Savings

The adult social care transformation plan for 2020-21 identified a number of savings. The savings for 2020-21 were a £495,000 saving on Older Adults spot purchased nursing care and a further £120,000 to deliver assistive technology solutions in people’s home thereby reducing the need for Home Care visits. Covid-19 has caused some delays in the delivery of these plans; however they are currently being worked on. The step up of those transformation savings into 2021-22 now has detailed plans for delivery, which will be closely monitored in the new financial year, as shown in paragraph 4.11 regarding the savings tracker (Appendix B).

Table 6: 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	4,789	5,712	923	19%	73
Optalis	Direct Payments	1,904	1,773	(131)	(7%)	(10)
Income	Income - contributions towards personal budgets	(1,224)	(1,274)	(50)	4%	(50)
Income	CCG income for Homecare		(500)	(500)		0
Income	BCF Income: in-year allocation		(472)	(472)		(26)
	Domiciliary Services sub-total	5,469	5,239	(230)	(4%)	(13)
Spend	Residential & Nursing care block	8,408	8,269	(139)	(2%)	(105)
Optalis	Residential & Nursing care - spot	7,593	7,258	(335)	(4%)	399
Income	Income from charges.	(6,041)	(5,803)	238	(4%)	(276)
Income	CCG income for Nursing placements		(930)	(930)		0
	Residential & Nursing sub-total	9,960	8,793	(1,166)	(12%)	18
Optalis	Day & Other Care	1,487	1,582	95	6%	(86)
Optalis	Short Term Support & Re-ablement BCF	2,231	1,982	(249)	(11%)	(61)
Spend	Equipment	621	411	(210)	(34%)	(20)
Income	CCG income for Equipment & Staff		(130)	(130)		0
C&S	Emergency duty team	258	258	0	0%	(50)
Optalis	Care Teams staffing	2,589	2,549	(40)	(2%)	0
	Day-care, Equipment & Staff teams sub-total	7,186	6,627	(559)	(8%)	(217)
	Older People & Physical Disability Total	22,615	20,660	(1,955)	(9%)	(212)
	Learning Disability					
Spend	Residential; Nursing; Supported Living block	1,838	1,894	56	3%	97
Optalis	Residential & Nursing care - spot	5,293	5,265	(28)	(1%)	(32)
Optalis	Residential & Supported Living - Optalis provider	3,419	3,075	(344)	(10%)	(132)
Optalis	Supported Living - spot	3,489	3,504	15	1%	15
Optalis	Day & Other Care - Optalis Provider	2,772	2,627	(145)	(5%)	(105)
Income	Income from charges	(1,463)	(1,369)	94	(6%)	13
Income	Other Income	(598)	(521)	77	13%	77
Optalis	Care Teams staffing	761	659	(102)	(13%)	(12)
	Learning Disability Total	15,508	15,134	(374)	(2%)	(79)
	Mental Health & other Adult Social Care					
Optalis	Mental Health services	2,442	2,711	269	11%	(8)
Optalis	Mental Health Team	1,144	1,148	4	0%	(16)
Income	Mental Health Income	(421)	(476)	(55)	13%	(93)
	Mental Health Sub-Total	3,165	3,383	218	7%	(117)
Spend	Transport & Voluntary sector support	501	348	(153)	(31%)	0
Optalis	Safeguarding, Management & Support	2,347	2,698	351	15%	(572)

Summary Type	Care Group / Service	Current Budget	Forecast Outturn	Forecast Variance	%	Change from last Report
C&S	Joint Commissioning Team staff	333	350	17	5%	(20)
C&S	Provider support	0	592	592	NA	(678)
Optalis	Transformation savings	(495)	0	495	(100%)	0
Optalis	Better Care Fund Income Optalis	(4,524)	(3,656)	868	(19%)	47
Income	Better Care Fund Income RBWM	(3,640)	(4,271)	(631)	17%	(35)
	Mental Health & other Adult Social Care Total	(2,313)	(555)	1,758	(76%)	(1,375)
	Total All Adult Social Care	35,810	35,239	(571)	(2%)	(1,666)
	Adult Social Care Summary					
Spend	RBWM Expenditure budgets	16,157	16,634	477	3%	45
Income	RBWM Income budgets	(13,387)	(15,746)	(2,359)	18%	(390)
Optalis	Optalis Contract Total	32,449	33,150	701	2%	(573)
	ADULT SOCIAL CARE –see table in Appendix A	35,219	34,038	(1,181)	(3%)	(918)
C&S	Adult Social Care - Commissioning & Support	591	1,201	610	49%	(748)
	Total All Adult Social Care	35,810	35,239	(571)	(2%)	(1,666)

6.3 Public Health and Better Care Fund

The Public Health budget is fully funded by the £4,933,000 ring-fenced Public Health Grant. Underspends on this budget must be carried forward in a public health reserve. A £50,000 underspend was forecast at Month 6 for the year due to vacant posts. For Period 8 the forecast remains unchanged. It should be noted that Public Health have received a further Covid-19 related grant of £1,200,000. The grant conditions and guidance will be with RBWM shortly. It will be ring-fenced to Public Health.

The Better Care Fund is a budget held in partnership with the CCG and is accounted for in totality in the Council's accounts as a pooled arrangement. Variances to planned spend on individual projects are shown in the service area to which that project relates. All decisions on spend are taken by the Integrated Commissioning Board.

The Better Care Fund is mandated to include the Local Authority's capital income in respect of Disabled Facilities Grant. This income must be spent on items of a capital nature within the purposes for which the grant is allocated. Expenditure on disabled facilities is below budget forecasts due in part to the Covid-19 restrictions and therefore this income will be carried forward within the BCF to the following financial year.

Table 7- Public Health Grant and Better Care Fund

Service	Current Budget	Forecast Outturn	Forecast Variance
	£'000	£'000	£'000
Public Health – gross spend	4,933	4,883	(50)
Public Health Grant	(4,933)	(4,933)	0
Better Care fund – expenditure	13,933	13,843	(90)

Better Care fund income	(13,933)	(13,933)	0
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6.4 Areas of Risk & Opportunity

A. People with Learning Disability requiring high level of support

The Council supports Adults with learning disability who are assessed as needing social care support. The support is aimed at increasing independence and enabling the individuals to achieve their outcomes. Services include day opportunities, direct payments, supported living and bedded services.

Support to citizens with Learning Disabilities is increasing in costs due to increased acuity levels. The majority of transition cases have learning disabilities, and LD clients historically stay in the service for a significant period.

The table below shows the numbers of residential packages supported by the Council in cost bandings shown by £/week. 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 care services including residential care and supported living services for people with a learning disability is £14,275,000. The numbers of people supported within specific cost bandings are shown in **Table 8** below.

Table 8 - Learning Disability – residents supported shown by cost bandings.

Placement Band £/week	Average Cost £/week	Budget number	Current number (August)	Change in number from last report
0 – 500	184	102	98	(1)
501 – 800	612	27	24	(2)
800 – 1000	907	10	12	3
1,000 – 2,000	1,508	61	58	(2)
2,000+	2,501	25	23	(1)

Commissioning & Infrastructure

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

The service is forecasting an overspend of £7,164,000, an adverse movement of £685,000 since period 6 for 2020/21 as shown in **table 9** below.

Table 9 Commissioning Infrastructure

Infrastructure & Other	Current Budget £000	Forecast Outturn £000	Forecast Outturn Variance £000	Change from Month 6 £000
Commissioning – Infrastructure:				
Parking Income	(10,334)	(3,798)	6,536	523
Parking Expenditure including operations	3,277	3,277	0	(36)
Highways street works income	(722)	(372)	350	0
Highways Other	4,729	4,954	225	66
Waste	9,354	9,170	(184)	19
Other – Public Conveniences and Pooled Vehicles	76	86	10	10
Commissioning Team	1,060	1,227	167	103
Supported Bus Services (includes Concessionary fares, Transport & Traffic)	1,868	1,928	60	0
Total	9,308	16,472	7,164	685

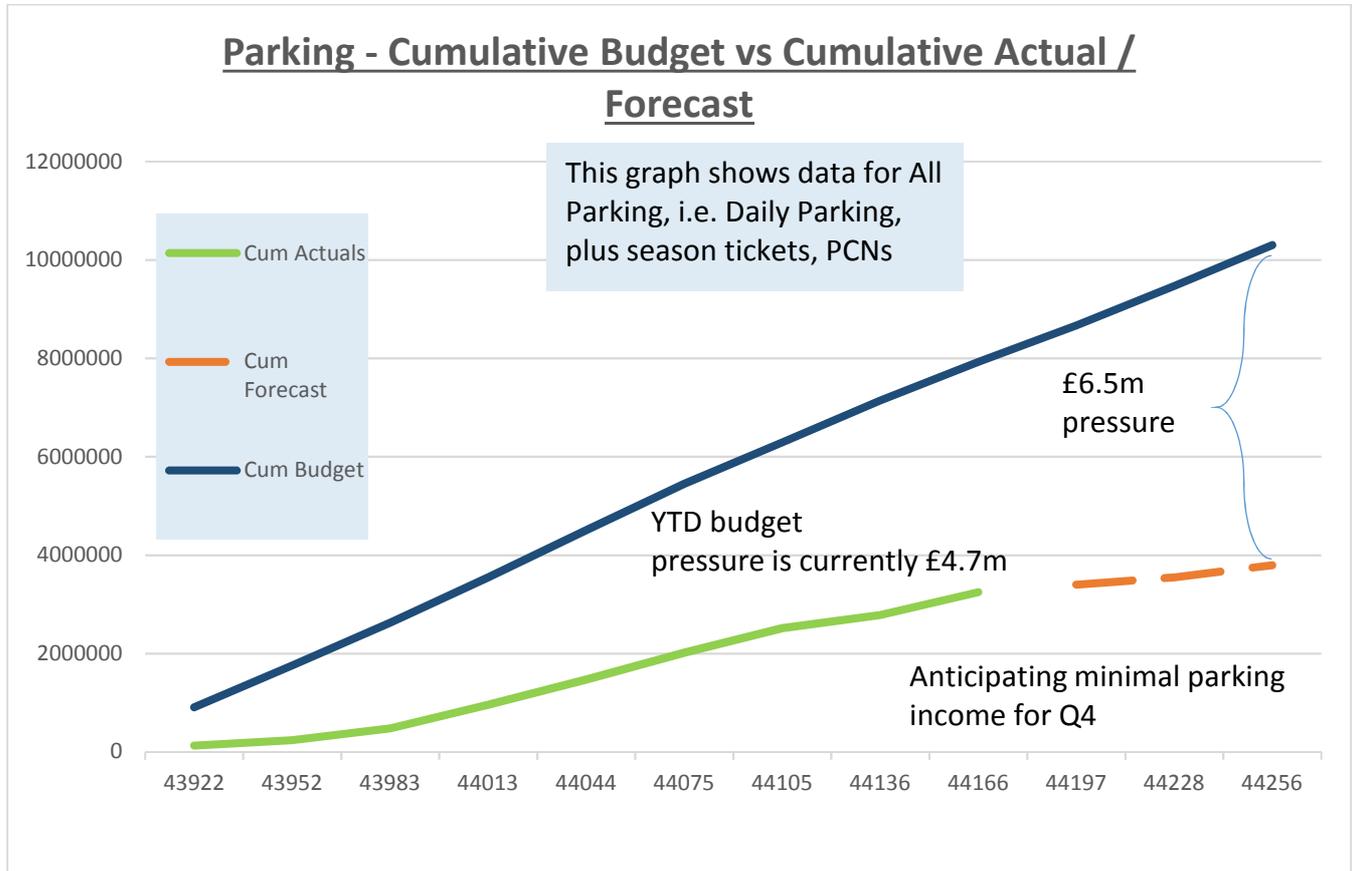
6.6 Areas of Risk & Opportunity (Significant)

Car Parking. Car parking income has been significantly impacted by an unprecedented reduction in demand as a result of the Covid-19 emergency. Savings of £730,000 built into the budget in 2020/21 are now unachievable this year.

The actual adverse variance as at November for all car parking income was £4,359,000. It is anticipated that the full year pressure as a result of Covid-19 will be £6,536,000.

The Council has claimed £3,021,000 of related losses through the LA sales fees and charges lost income scheme for the period from April 2020 to November 2020, of which £1,533,000 was received in November. Further actual losses suffered from December 2020 to March 2021 will also be reclaimed through this process in line with guidance. Based on the claims so far the net pressure is forecast to be £1,824,000.

Chart 1 – Parking cumulative budget



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 a result of Government Covid-19 ongoing lockdown guidance, 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.

Following on from both the lockdown in November and the current lockdown, forecasts relating to Car Parking income recovery have been scaled back, effectively adding another four months of suppressed income to our forecasts. Advice from central government continues to change. The forecast consists of the most up to date information on these restrictions as at 11th January.

The following graphs show the trajectory forecast in car parking ticket sales as they flow through the rest of the current financial year.

Chart 2 – Windsor Car Parking Income

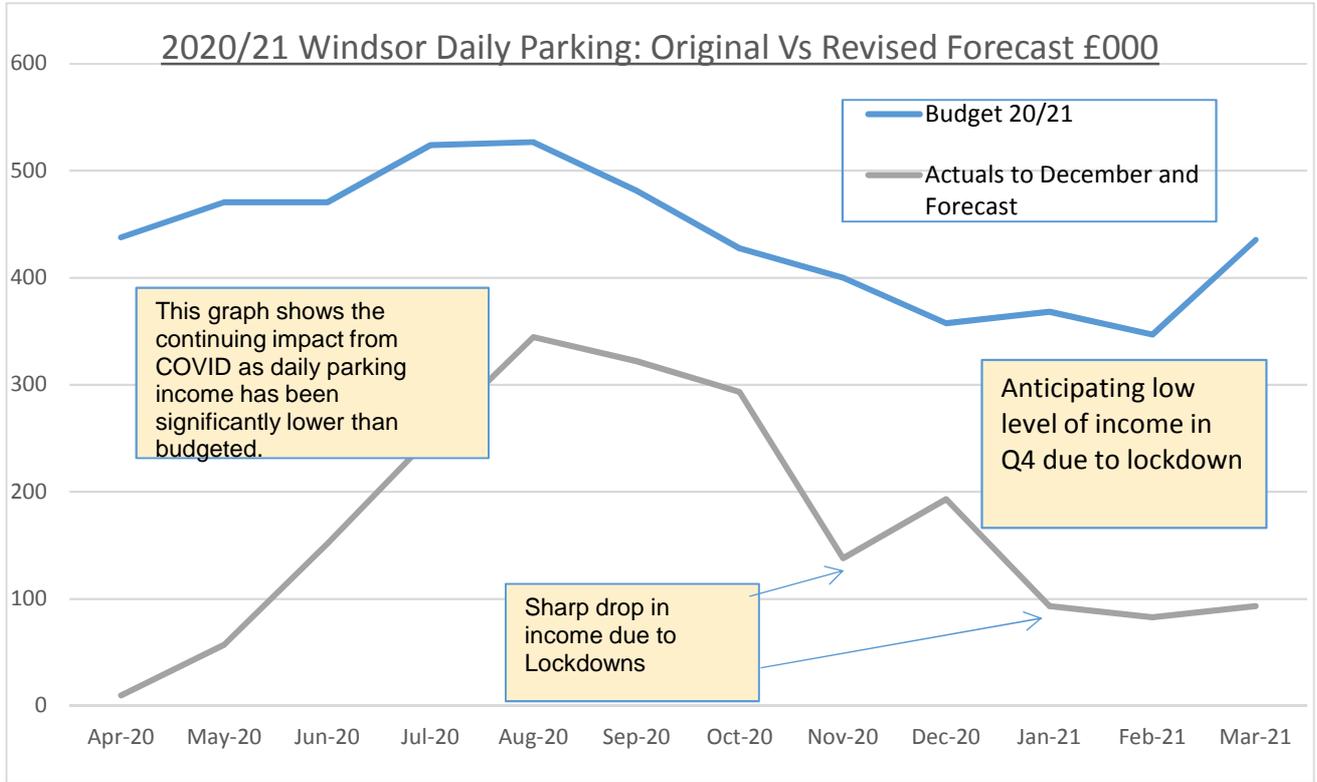
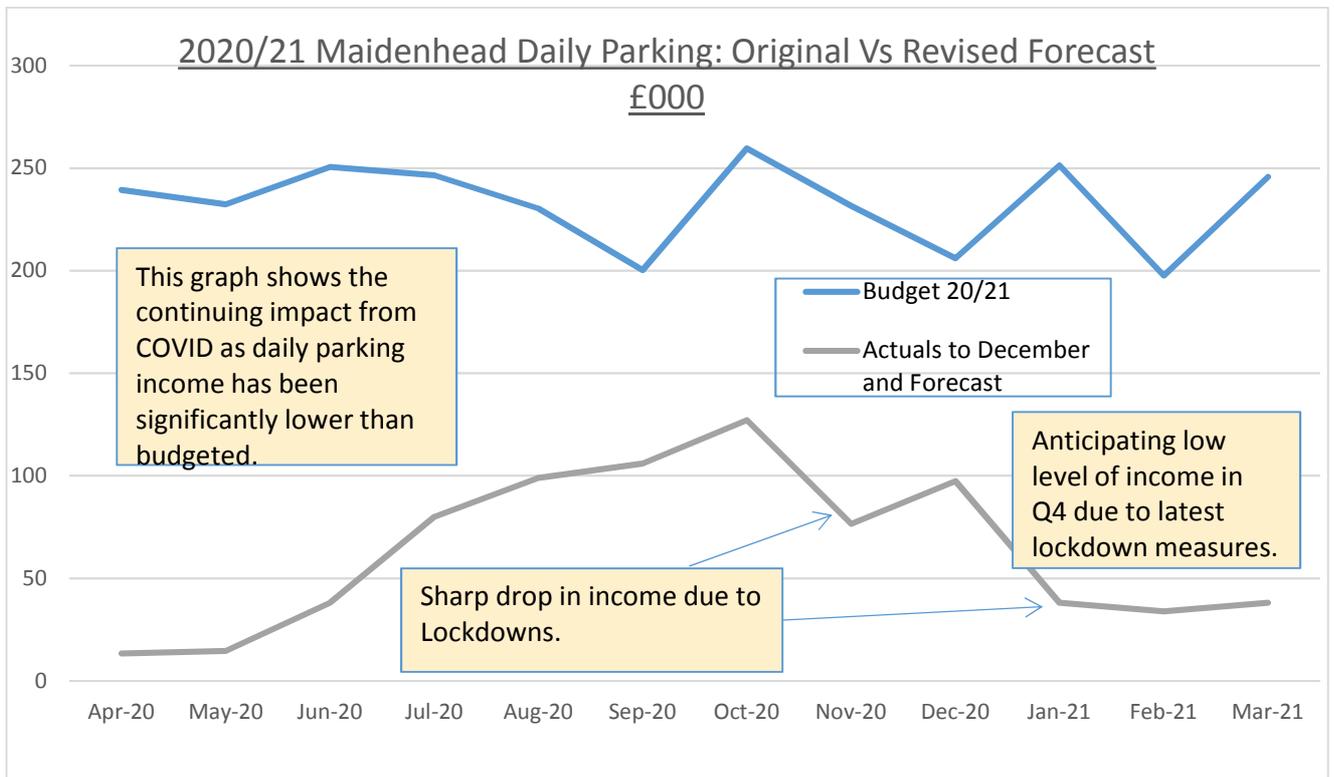


Chart 3 - Maidenhead Car Parking Income



Total income for car parking tickets is anticipated to be £4,714,000. Other income including season tickets, penalties and lost advertising amount to a further £1,017,000. The model is updated monthly for actual data and assumptions will continue to be reviewed.

Of particular concern is parking season ticket sales. Only 47% of expected parking season ticket income has been achieved so far and forecasts suggest similar levels for the remainder of 2020-21. Demand has reduced as a result of many people working from home, redundancies and other uncertainties. Individual season ticket holder renewals have reduced; the season ticket income that we have received is predominantly from business customers (last year 70% of season tickets were from businesses).

The previously reported parking service expenditure pressures of £123,000 have now reduced to £36,000 as a result of anticipated reduced maintenance costs in car parks due to Covid-19.

The parking expenditure pressure above includes: a service charge in relation to the Sainsbury's Rotunda building that has been in excess of budget for a number of years (£72,000). Options are under consideration to mitigate this pressure. A 12 month trial for additional warden patrols to cover rural areas where there were issues with illegal parking ended in December 2020. This was approved by Cabinet on 29th August 2019. It is anticipated that this will cost £49,000 this year.

6.7 **Highways Street works and licencing income** have been impacted by lockdown; utility companies have delayed street works activities and events which attract fees for use of the public highway. It is anticipated that lost income could reach £350,000 for the year. The costs associated with this service relate to fixed establishment costs and so cost reduction is limited.

Other key highways variances consist of an unbudgeted £80,000 contributing towards extra space at Wexham park hospital for death management during Covid-19.

There is a £90,000 adverse variance for grounds maintenance contract inflation due to late invoicing from the contractor (Tivoli). Inflationary increases are invoiced annually and back dated. The process is under review with the contractor in order to prevent invoicing issues arising in the future. A £100,000 adverse variance as a result of delays in savings initiatives being implemented and a review of supported bus services is being partly mitigated by a £50,000 saving in concessionary bus fares and identification of alternative capital funding for bridge works.

6.8 **Waste budgets** are projecting a favourable variance of £184,000 mainly due to the increased take up of green waste subscriptions, cost of collection savings and reduced waste disposal costs.

7 Resources Directorate

The Directorate is forecasting an overspend of £1,111,000. This is a favourable movement of £69,000 since period 6. The overspends mainly relate to reductions in income for some services as well as additional pressures from managing increasing workloads around an increasingly complex set of interventions to support residents and businesses that the government has introduced this year.

Undeliverable savings within the directorate amount to £100,000 and relate to parking permit income. Delays to savings delivery within Libraries and Residents services have been mitigated from activity related savings in year (£100,000).

Analysis of the overspend follows in **table 10** below:

Table 10 Resources Revenue budget position

Resources	Current Budget £000	Forecast Outturn £000	Forecast Outturn Variance £000	Change from Month 6 £000
Resources:				
Director of Resources	210	210	0	0
R&B Management & Business Services	1,067	1,152	85	(244)
Operational Support incl. Parking and Permits	(180)	(20)	160	(31)
Registrars	(320)	(20)	300	(16)
Libraries & Residents Services	2,763	2,871	108	(14)
R, B, L&RS Total	3,330	3,983	653	(305)
Housing Benefits	91	657	566	232
HR, Corporate Projects & IT	2,559	2,529	(30)	(28)
Finance	1,331	1,363	32	32
Corporate Management	74	(36)	(110)	0
Total Resources	7,595	8,706	1,111	(69)

7.1 Areas of Risk & Opportunity (Significant)

Revenues and Benefits Management & Administration – the impact on this service from increased public demand has been significant. Grants to businesses to help them survive the Covid-19 emergency lockdown are likely to be in excess of £30,000,000 this year (fully funded). The administration of this, and benefit changes, has led to increased staffing costs, forecast to be a £115,000 pressure this year.

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 Ctax / NNDR recovery service has been nil. When courts open, there is likely to be a backlog of cases. CTAX/NNDR liability hearings may be delayed into next year. The anticipated reduction in associated income this year is estimated at £368,000, based on the actual revenue achieved up to November. Re-profiling of payment arrangements will push any costs recovered into future years.

Helping to mitigate these costs is the receipt of new burdens funding, £170,000 in August and further grant funding of £88,000 above budget in November. Staff savings in the assessment team of £50,000, postage costs savings of £47,000 and £59,000 higher than budgeted income within the deputyship team has enabled a reduction in the forecast costs for this service of £244,000 this month.

Parking and Permits – lost income as a result of Covid-19 from parking administration (season tickets, removals, suspensions, business permits, visitor vouchers etc.) is anticipated to be £75,000. The impact on income is likely to remain for the whole year given the nationwide changes to the advice in regards to working from home and other economic impacts. Some vacancy savings in the wider team has gone some way to mitigate this pressure in year to £54,000.

The introduction of charges for residents parking built into the budget at £250,000 is now 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.

Registrars - this service has also been significantly impacted by the Covid-19 lockdown as a significant source of income from weddings has been prohibited or restricted. This situation is likely to continue into 2021/22.

Wedding income achieved to 30th November is 55% 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 of which 73 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 £274,000 plus notice fees income losses of £39,000 . We will continue to monitor activity levels for the rest of the year.

Other Library and resident services - library closures and loss of a tenant as a result of lockdown is having a significant impact on libraries income. Lost income from activities is forecast to be £142,000 in total. Some of this income is likely to be recoverable through the sales, fees and charges compensation scheme. Savings built into the 2020/21 budget for aligning services with demand and increasing use of digital services has been delayed

by the library closures; of the £250,000 target only £150,000 is now achievable this year. The remaining £100,000 is being fully mitigated from vacancy and other staff savings in year.

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 March. Current estimates are that there will be a £378,000 pressure based on current recovery rates. This is an increase of £44,000 since period 6.

The move to universal credit has seen reducing numbers of housing benefit claimants. Although some client groups remain able to claim housing benefits, the targets built into the budget for recovering overpayments are also impacted by the reduction in volumes of claimants. This pressure is anticipated to be an additional £197,000.

The bad debt provision for housing benefit overpayments is reviewed on a monthly basis. The forecasts above include an increased provision at year end of £477,000. Savings against the rent allowances budget and other small savings here have enabled this increase in provision to be almost fully mitigated in year (£476,000). If the risk of debt being irrecoverable changes this movement in provision may be changed. This will be considered later in the year once we have further information on activity levels.

Finance – some schools traded services cost centres including business development sit within the finance service. These are reporting an overachievement of income against budget for the year. There are savings relating to reduced demand from schools and an over provision for equipment carried forward from 2019/20. The totals of these favourable forecast variances are £80,000 this year.

Additional resources, cover for vacant posts in accountancy and the pressures of extra Covid-19 works are expected to cost an additional £137,000 this year, as a result finance Covid-19 costs have increased by £32,000. Savings within finance and unbudgeted income of £25,000, along with the saving's above have resulted in the overspend on finance excluding Covid-19 costs to be £30,000.

7.2 Contingency and Corporate Budgets

The contingency budget is made up of a number of risk based elements that represent potential but uncertain liabilities known at the time the budget is set in February of each year. When these risks become certain costs and liabilities, budgets will be moved either as in-year or permanent virements to the relevant service. Corporate budgets represent those costs not relating to specific services.

Analysis of the contingency and corporate budget movements follows in **table 11** below.

Table 11 Contingency and Corporate budget position

Contingency & Corporate	Current Budget £000	Forecast Outturn £000	Forecast Outturn Variance £000	Change from Month 6 £000
Corporate Contingency:				

Contingency & Corporate	Current Budget £000	Forecast Outturn £000	Forecast Outturn Variance £000	Change from Month 6 £000
Demographic growth Adults	750	0	(750)	0
Adults Contractual	331	331	0	0
Demographic growth Children's	431	45	(386)	(386)
Savings Delivery	1,300	0	(1,300)	0
Contract costs	400	300	(100)	(100)
Total Contingency	3,212	676	(2,536)	(486)
Corporate Budgets	231	753	522	522
Total Contingency and Corporate Budgets:	3,443	1,429	(2,014)	36

7.3 Areas of Risk & Opportunity (Significant)

Corporate Contingency – in year movements:

- The Adults demographic budget of £750,000 will not be required this year.
- £1,300,000 was set aside to bridge the gap where savings became undeliverable. It is anticipated that this will be required this year and it has been released to cover unachieved savings within services.
- Children's demographic costs - of the £431,000 set aside for this purpose, £386,000 is required to cover costs arising during the year within the Children's service. The in-year virement will be posted in December.
- Contract costs set aside for overhead costs relating to the contact with Optalis will be required this year and is now a confirmed ongoing liability. £100,000 will be vired to Adults permanently from contingency to help mitigate this cost in December.

Other Corporate Budgets - it is/ currently estimated that the provision for bad and doubtful debts that relates to corporate debt may need to be increased at the year-end by £288,000. More details on debt can be found later in the report. Corporate project costs of £234,000 are also charged here.

8 Place Directorate

The Directorate is forecasting an overspend of £5,765,000 for 2020/21 (Month 6 - £5,598,000). As previously reported overspends in the directorate are all related to Covid-19.

Analysis of the overspend follows in **Table 12** below:

Table 12 Place Revenue budget position

Ref:	Place	Current Budget £000	Forecast Outturn £000	Forecast Outturn Variance £000	Change from Month 6 £000
	Executive Director Place	245	245	0	0
	Housing & Environmental Health:				
	Housing Strategy	775	775	0	0
	Homelessness and Advice	648	1,905	1,257	0
	Environmental Health	913	863	(50)	(20)
	Total H&EH	2,336	3,543	1,207	(20)

Ref:	Place	Current Budget £000	Forecast Outturn £000	Forecast Outturn Variance £000	Change from Month 6 £000
	Planning	1,110	1,110	0	0
	Communities:				
	Licencing/Enforcement Team	(432)	(273)	159	0
	Leisure Centres Concession Contract	(2,799)	379	3,178	340
	Communities Other	3,222	3,222	0	(45)
	Total Communities	(9)	3,328	3,337	295
	Infrastructure, Sustainability & Transport:				
	Visitor Management	88	264	176	0
	Other IS&T	1,350	1,252	(98)	(14)
	Total IS&T	1,438	1,516	78	(14)
	Property:				
	Industrial & Commercial Estates	(3,211)	(2,477)	734	(394)
	Building control	85	205	120	0
	Other Property including Development and Regeneration	437	726	289	300
	Total Property	(2,689)	(1,546)	1,143	(94)
	Total Place	2,431	8,196	5,765	167

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 4: Homeless Households



The increase in demand relating to the Covid-19 emergency can be seen in the trend line in the graph above. At the end of November there were 268 households in temporary accommodation (120 families and 148 singles/couples). This increased demand is forecast to cost the Council an additional £1,192,000 in temporary accommodation costs this year (month 6 £1,227,000).

Although costs are continuing for longer at a higher level than was anticipated earlier in the year, efforts within the team to support clients to access benefits is resulting in better than expected housing benefit receipts. Therefore there is a small net cost reduction since Month 6.

Regarding outstanding housing debt, although overall levels are not increasing, the age of the debt is increasing and with it the risk to recovery. An additional £35,000 pressure has been added to the forecast as a result.

The Council has bid for and been successful in gaining £145,000 as next steps accommodation funding. This funding will be used for an additional (Covid-19) officer and private sector access officer. These posts will enable us to actively move single homeless through to private sector accommodation.

A bid has been submitted for Cold Weather Funding; the outcome is not known at this time and no account has been taken yet of this income in the outturn forecast. The maximum available grant is £90,000.

Unbudgeted funding of £275,000 for the Rough Sleepers Initiative has been received in year. It is anticipated that this will be all be spent in 2020/21.

Licencing income – the impact of the Covid-19 emergency restrictions has had a significant impact on the taxi industry eliminating demand for new and renewed licences and not all licenced premises have re-opened since the first lockdown in March 2020. It is anticipated that 20% of licencing income will not be achieved this year - £159,000 out of a budget of £803,000.

Leisure centres concession contract – the contract with Parkwood to provide leisure services on behalf of RBWM was 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 pressure in 2020/21 as a result of this change is £2,838,000. Further details can be found in the Part 2 Cabinet report on Leisure Services – Cabinet 25th June 2020.

Additional support had been required to cover contractor costs associated with the lockdown in November - £82,000. In anticipation of additional support being required for the remainder of the year a further £258,000 cost has been forecast in Place. The government has announced further support for local authority leisure provision. At the time of writing this report the amount of any funding allocated to the Council's leisure service is unknown and has not been included in the forecast.

Visitor management has been dramatically hit by the Covid-19 emergency. Since July there has been little change in the circumstances for this service; large scale events are still on hold. No commissions have been received or are likely to be received in 2020/21

(£50,000 loss), advertising through publications (£70,000 loss), and income from local businesses (Windsor partnership - £60,000 loss). This income was essential to achieving the savings built into the budget of £60,000 for 2020/21. Costs for the service are fixed and there are no short term mitigating savings.

The overall forecast overspend in this service due to Covid-19 is £176,000.

Industrial and commercial estates – Covid-19 has had and will have a significant effect on the Council's commercial rent position and 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. Their cash reserves are likely to diminish during the year, making arrears for Q3-Q4 rents increasingly difficult to collect. Payment plans and other arrangements are being negotiated with tenants aimed at securing long term recovery of rental income and minimising voids.

The forecast overspend in this service has reduced by £394,000 since Month 6.

There are a few factors explaining the change which are discussed below

There has been some success in reducing rent arrears from £967,000 at Month 6 to £715,000 (1st week in December). Excluding rents in relation to Siena Court the outstanding debt is £444,000, although this does not include Q4 rents due in December. The team has been successful in negotiating new leases with two new tenants, in a market where demand has reduced significantly. As a result the forecast overspend from commercial rents income has reduced to £234,000 this year. Work has been done to review each tenant's ability to pay in order to reach this forecast, as well as taking credit for deposits now forfeited.

The rent forecast to be achieved from Siena Court at Month 6 of £500,000 (budget £225,000), is now considered to be at significant risk of default and the forecast has been adjusted accordingly. The tenant has not paid any rent in the UK since March 2020. This eliminates the unbudgeted income forecast at month 6 of £275,000.

The Government moratorium on the use of forfeiture and CRAR introduced in the Coronavirus Act relates to all rent from 1st April to 31st March 2021 following the latest extension. All costs relating to defaults have been slipped now into 2021/22. It is likely that default costs will arise next year, as well as increases in voids and difficulties obtaining rental receipts. Consideration should be given to providing a one-off reserve for this purpose.

Other Property – one-off additional management fees of £300,000 were built into the budget for 2020/21. The planning application to which this relates, has not yet been submitted by the developer. As a result of this delay, the management fee will not be receivable until 2021/22 and is now included in the forecast as a pressure for this year.

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 £88,172,000 with a net forecast variance of £2,085,000 of which £388,000 is transferred to the Dedicated School deficit resulting in a net overspend on Children’s Services non Dedicated Schools Grant of £1,697,000. The financial position for 2020/21 is set out in table 13.

The updated reported variance has adversely increased by a net £418,000 compared to the previous position reported for period 06 September 2020. There have been a number of material movements as reflected below:

- Children in Care Placement change in accounting treatment resulting in drawdown not to be made between RBWM and Achieving for Children resulting in an adverse impact on the reported Contract position of £368,000; this variance is matched within RBWM as an underspend, therefore no impact on the overall aggregated position
- Historical complex case review settlement £50,000
- Employee related costs £94,000
- Children in Care Placements (£181,000) partly offset by Special Educational Needs and Children with Disabilities £140,000
- Children’s Centre and Youth Services reduction in universal activities and operational costs during second lockdown (£50,000)

There has been £336,000 of additional grants received including £272,000 relating to Covid-19 to support the most vulnerable children and young people. These grants are reflected as being received within Children’s Services Retained as they are allocated directly to RBWM, however, the incremental service delivery is performed by Achieving for Children and therefore shown as an increased expenditure within the Contract. The most significant being the Winter Grant Scheme of £236,000 which is to provide direct assistance to support families with children, other vulnerable households and individuals.

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	18,442	1,744	10%
*	Business Services	3,042	2,956	(86)	(3%)
*	Education	895	1,045	150	17%
*	Operational Strategic Management	295	578	283	96%
*	Public Health	1,725	1,723	(2)	0%
*	Special Educational Needs and Children with Disabilities	3,144	2,913	(231)	(7%)

	Service	Current Budget £000	Forecast Outturn £000	Forecast Variance £000	Percentage Variance %
	Children's Services – Retained	(2,617)	(2,778)	(161)	(6%)
	Total Children's Services non Dedicated Schools Grant	23,184	24,879	1,697	7%
	Dedicated Schools Grant				
*	AfC Contract - Dedicated Schools Grant	11,238	11,795	557	5%
	Dedicated Schools Grant – Retained	53,755	53,586	(169)	0%
	Dedicated Schools Grant Income (transfer to DSG deficit)	(64,993)	(65,381)	(388)	1%
	Total Dedicated Schools Grant	0	0	0	0%
	Summary Position				
*	Achieving for Children Contract	37,039	39,454	2,415	7%
	Children's Services - Retained	(2,617)	(2,778)	(161)	(6%)
	Dedicated Schools Grant - Retained	53,755	53,586	(169)	0%
	Total Children's Services budget	88,177	90,260	2,085	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 G**.

Areas of Risk & Opportunity

The forecast variance of £1,697,000 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	1,099	645	1,744	
Total Achieving for Children Other	228	(114)	114	
Total Achieving for Children	1,327	531	1,858	1
Children's Services – Retained	(189)	28	(161)	2
Total Children's Services non Dedicated Schools Grant	1,138	559	1,697	
AfC Contract - Dedicated Schools Grant	557	0	557	
Dedicated Schools Grant - Retained	(169)	0	(169)	
Total Dedicated Schools Grant	388	0	388	3
Total Dedicated Schools Transfer to Reserve	(388)	0	(388)	4
Total Net Dedicated Schools Grant	0	0	0	

	Business As Usual	Covid-19	Forecast Outturn Variance	Note
	£000	£000	£000	
Total Forecast Outturn Variance	1,138	559	1,697	

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

The overspend of **£1,858,000** comprises of service overspends of £1,327,000 includes £338,000 of incremental costs within the Achieving for Children Contract matched by an increased receipt of grants within Children's Services retained:

- Covid-19 Winter Grant Fund £236,000
- Covid-19 Wellbeing for Education Grant £26,000
- School Improvement £76,000

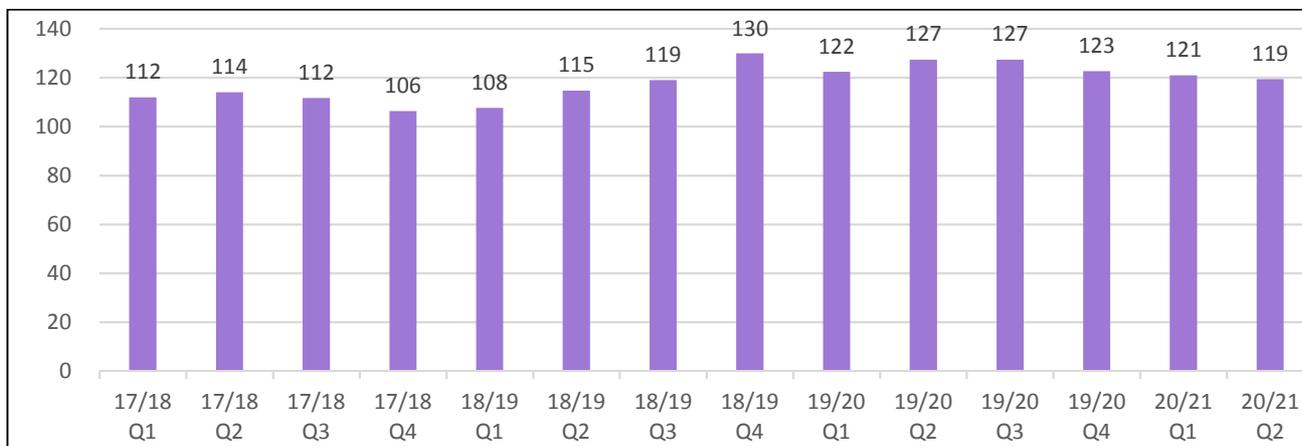
Additional pressures include:

- Children in Care Placement change in accounting treatment resulting in drawdown not to be made between RBWM and Achieving for Children resulting in an adverse impact on Achieving for Children reported position of £368,000
- Employee and operational related costs including the increased contribution to the Local Government Pension Fund and other staffing costs £517,000
- The underachievement of the savings plans in respect of the transformation of the new community hubs model £101,000 and Legal Services £25,000
- The legal services contract is projecting an overspend due to increased complex cases of £150,000
- Reduced spend on Home To School Transport mainly as a result of re-commissioned contract rates (£100,000)
- Increased achievement of the Children in Care Placement efficiency review based on current planned placement changes potentially delivering further savings (£115,000)

These variances total £1,327,000. In addition table 16 sets out the Covid-19 related pressures of £531,000; total variance £1,858,000.

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 5: Number of Children in Care



Since 2017/18 quarter 1 there has been a steady increase in the number of Children in Care with a peak of 130 in 2018/19 quarter 4. The average number of Children in Care across the entire period is 118; the average for the last 12 months has been 122. Most recently there has been an increase in the need for specialist placements for children with more complex needs.

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.

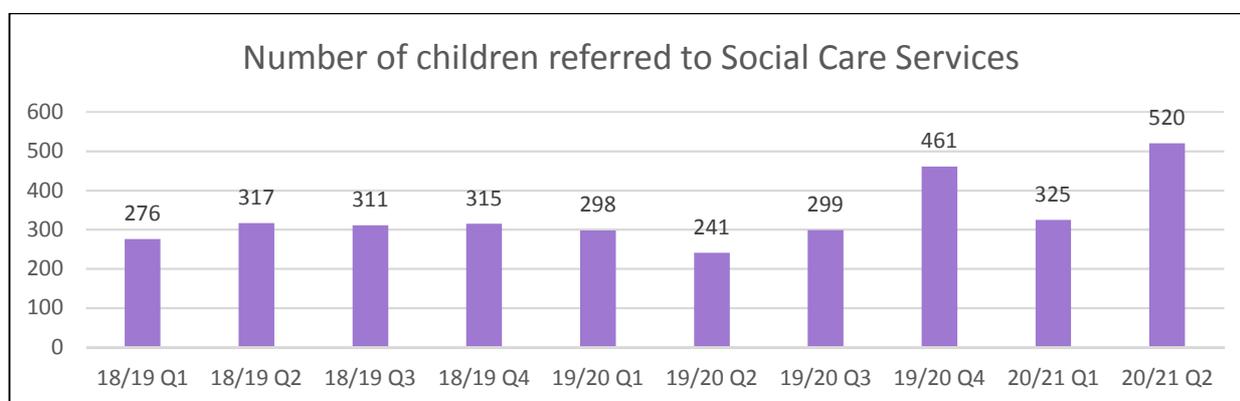
The latest national published data per 10,000 population is set out below:

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 6: Number of Children referred to Social Care Services

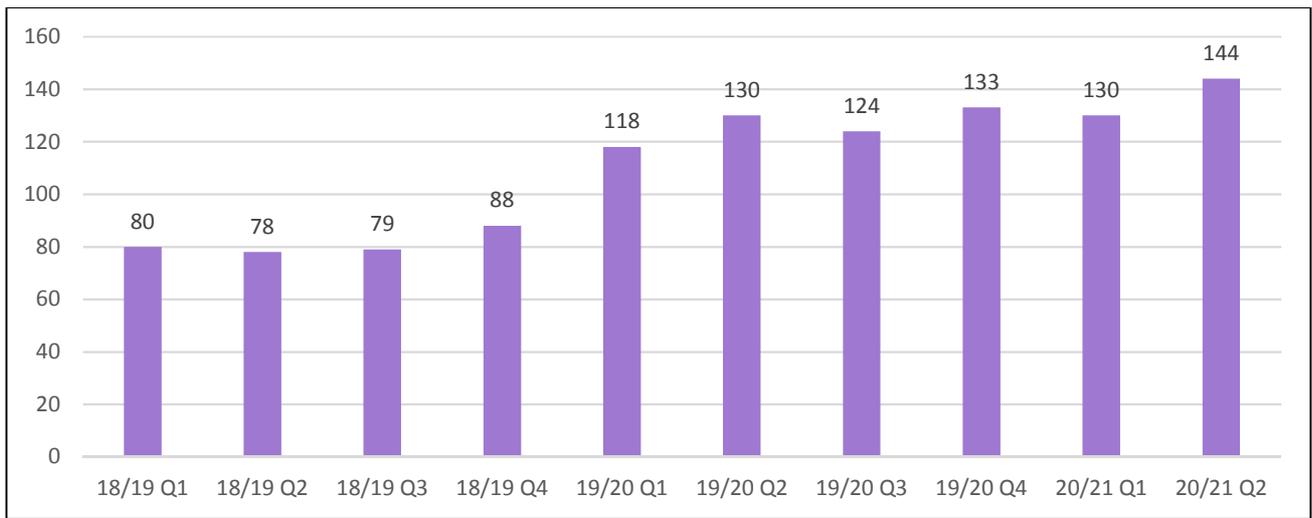


For 2018/19 the number of children referred to Social Care Services was fairly stable. During 2019/20 the volume of referrals initially reduced across the first half of the year, however, there was a significant increase in the final quarter. For 2020/21 quarter 1, as expected due to Covid-

19 restrictions, the number of referrals reduced back in line with 2019/20 level; however, in the most recent quarter there has been a sharp increase of 60%. It has been determined within this cohort of children the level of complexity and need is more significant than previous referrals. It is expected this increase in volume and complexity will continue over the coming months.

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 7: Number of children subject to a Child Protection Plan



The number of children subject to a Child Protection Plan has increased by 80% between 2018/19 quarter 1 and 2020/21 quarter 2. 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 £531,000.** The estimated forecast financial impact is summarised as follows:

Table 16 – Achieving for Children forecast financial impact of Covid-19

Classification	£000	Explanation

Staffing	219	Increased demand on service of 5% and impact on staffing levels requiring additional staffing backfill & Personal Protective Equipment
Placements	180	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	237	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	(275)	Reduced Home to School Transport costs during lockdown and whilst the "new normal" is embedded
Total	531	

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

The underspend of £161,000 comprises of service underspends of £189,000 mainly relating to the receipt of the following additional grants which are matched by incremental costs within the Achieving for Children Contract:

- Covid-19 Winter Grant Fund (£236,000)
- Covid-19 Wellbeing for Education Grant (£26,000)
- Intensive Family Support Grant of (£171,000)
- School Improvement (£76,000)

The additional grants are partly offset by the following pressures:

- 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
- Historical complex case review settlement £50,000

These variances total £189,000. In addition table 17 sets out the Covid-19 related pressures of £28,000; total variance £161,000.

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 Covid-19

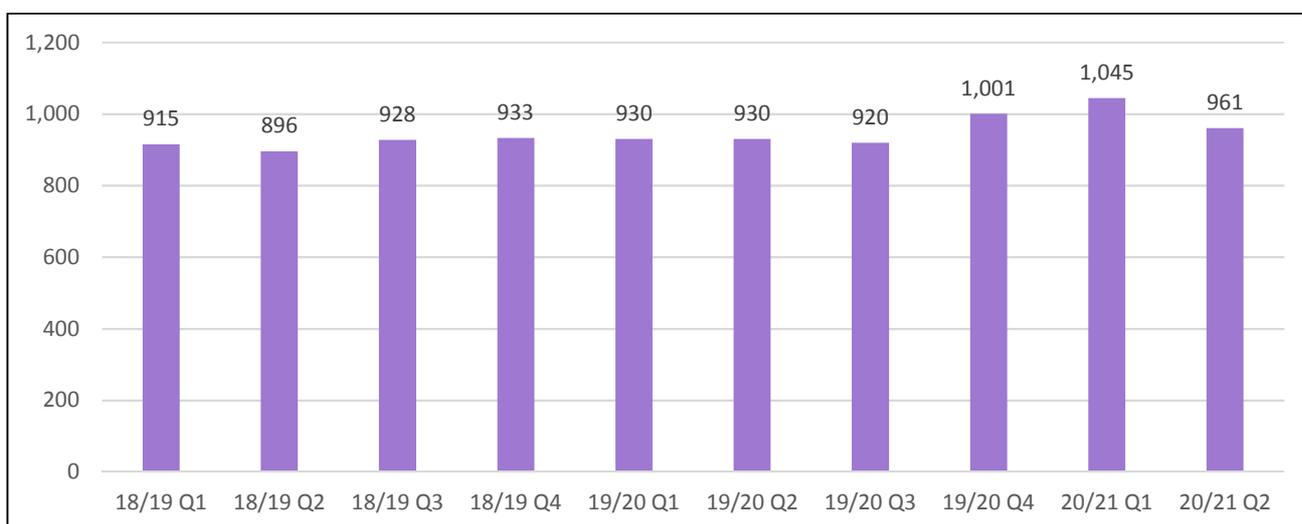
Classification	£000	Explanation
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Operational	28	Extension of the contract of a previously identified communication tool to ensure robust communications with schools
Total	28	

Total Dedicated Schools Grant (Note 3)

The overspend of £388,000 mainly consists of High Needs Block pressures of £983,000 including Pupil Top Up funding, other direct support packages based on the 2019-20 outturn and indicative autumn pupil data, 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 (£93,000) due to lower levels of take-up and staff vacancies (£52,000). **These variances total £388,000.**

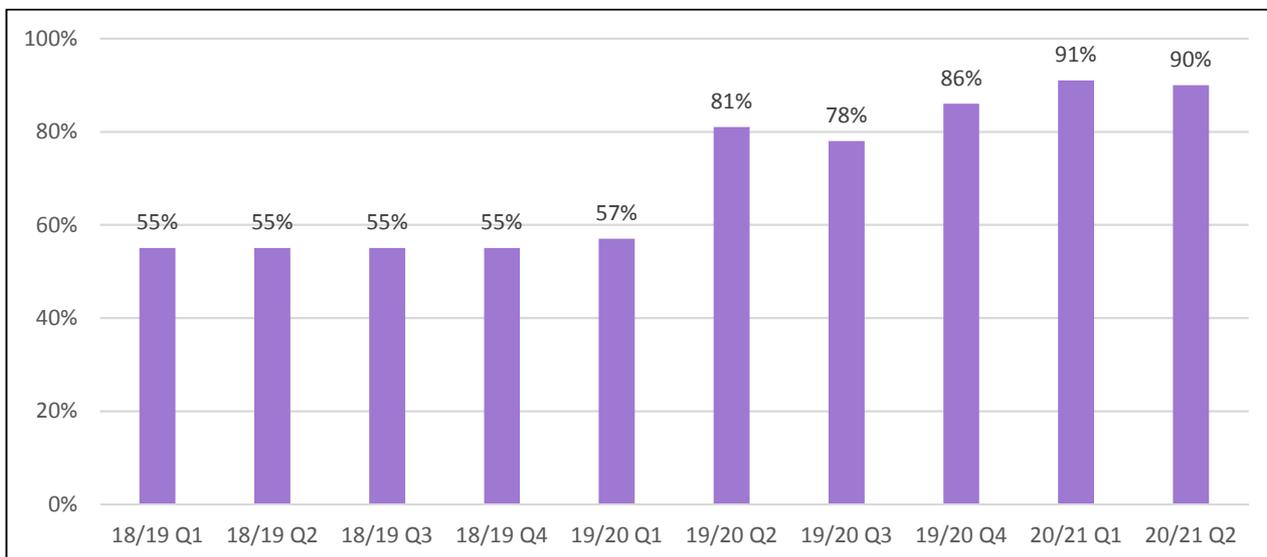
Chart 8: Number of children with Education Health Care Plans



The number of children with an Education, Health Care Plan has remained constant over the period to 2019/20 quarter ; however, from 2019/20 quarter 4 and peaking in the following quarter there was a comparable increase of 14%. As expected the current quarter has demonstrated a reduction in numbers due to the turnover of pupils between the academic years.

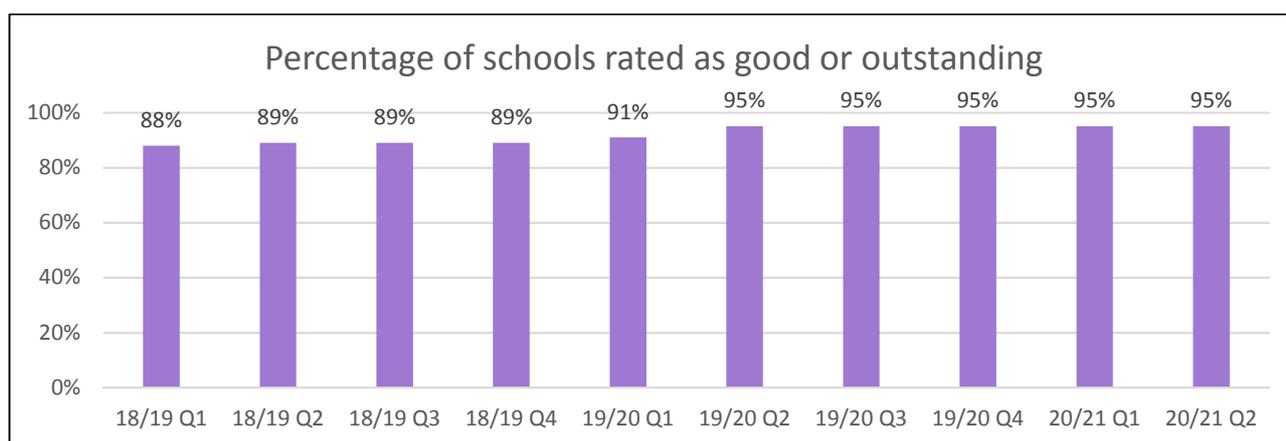
Nationally, authorities are reporting an increase in Education, Health Care Plans. The Department of Education’s review of the detail shows that numbers in secondary schools continue to decline with the rise occurring mainly in primary and special schools.

Chart 9: Percentage of Education, Health Care Plans agreed within statutory timescales



Since 2019/20 quarter 2 there has been a significant increase in the percentage of children with an Education, Health Care Plan agreed within statutory timescales.

Chart 10: 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 95%. This provides education for 94% 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 **£388,000** 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 £1,413,000 represents a 1.14% cumulative deficit.

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 November 2020 £72.36million, equating to 75.28% of Council Tax had been collected against a target collection rate of 76.5%. Business rate collection was £38.993 million equating to 74.98% against a target collection rate of 75.0% 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 £38.398m 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, several Grant schemes were also announced by Government. £26.8m has been awarded in cash grants for businesses qualifying for the Small Business, Retail, Hospitality and Leisure Grant Fund and £1.9m has been awarded under the Discretionary Grant Scheme. A further £761k has been awarded to businesses as a result of the second national lockdown and Tier 2 restrictions but claims continue to be assessed.

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
Aug-20	96,137,557	46,507,642	8,574,652	48.38%	49.13%	48.9%	49,629,916
Sep-20	96,183,710	55,185,267	8,677,626	57.37%	58.28%	58.2%	40,998,443
Oct-20	96,148,343	63,814,439	8,629,171	66.37%	67.53%	67.5%	32,333,905
Nov-20	96,122,890	72,364,308	8,549,870	75.28%	76.60%	76.5%	23,758,582
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
Aug-20	840,715	361,846	59,180	43.04%	41.88%	41.5%	478,869
Sep-20	845,146	402,594	40,748	47.64%	49.86%	48.3%	442,552
Oct-20	843,274	456,720	54,126	54.16%	57.80%	56.2%	386,554
Nov-20	839,684	513,439	56,719	61.15%	64.74%	63.4%	326,245
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
Aug-20	54,115,373	26,473,401	3,479,255	48.92%	49.39%	49.0%	27,641,972
Sep-20	53,586,200	31,139,042	4,665,641	58.11%	57.09%	58.0%	22,447,157
Oct-20	52,795,944	35,426,867	4,287,825	67.10%	66.36%	66.7%	17,369,077
November	52,006,679	38,993,051	3,566,184	74.98%	76.20%	75.0%	13,013,629

10.5 Outstanding Sundry debts

The current level of outstanding sundry debts is £7,496,000 as at 30th November 2020. This is a reduced level of debt of £1,391,000 since period 6 which is mainly due to reduced debt levels for Commercial property. The age of the debts is shown in **Table 19** below.

The table also shows 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.

A provisional increase in the corporate bad debt provision of £288,000 has been included in the corporate revenue outturn forecast; this is for corporate debts including highways, leisure and commercial property and is shown in Table 19 below:-

Table 19: Outstanding Sundry Debts

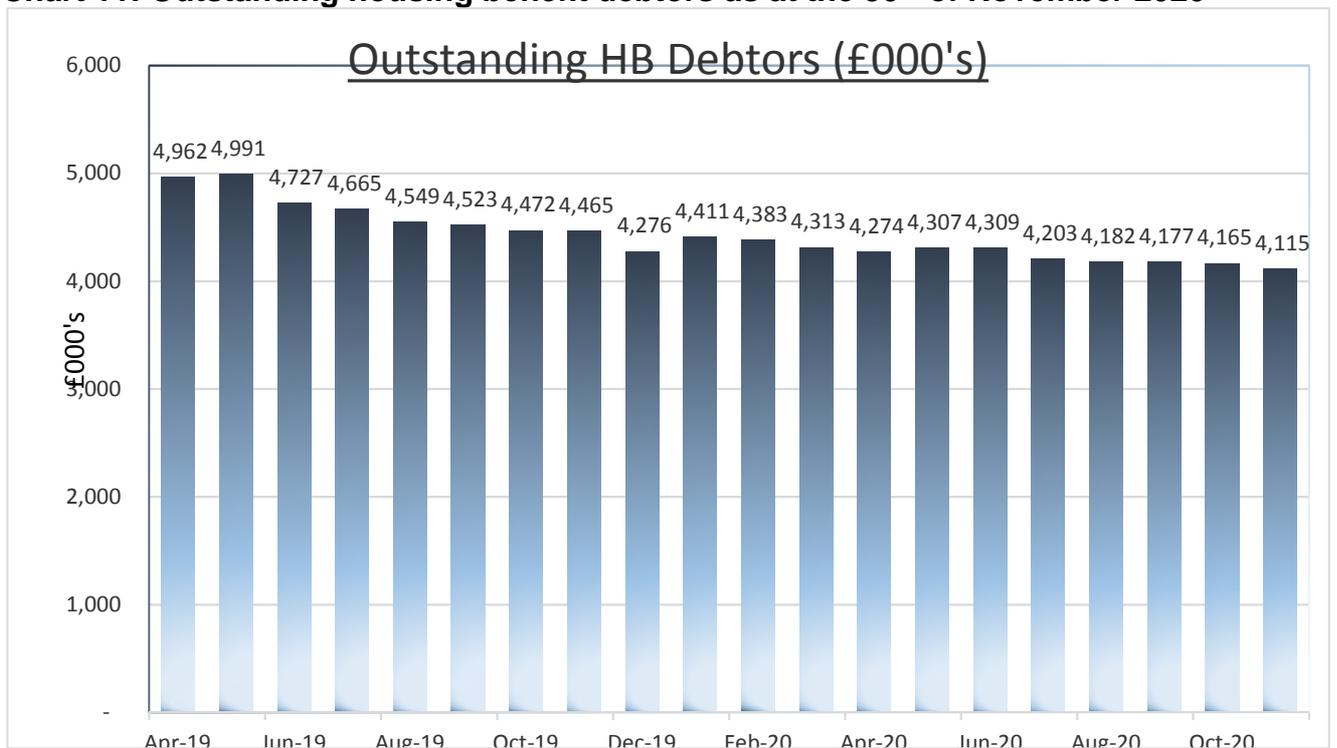
OUTSTANDING DEBTS AND PROJECTED BAD DEBT PROVISION REQUIREMENT AS AT 30TH NOVEMBER 2020													
SERVICE	2019/20		2020/21								Projected Bad Debt Provision for 2020/21	Projected Bad Debt Provision change at Month 8	Remissions
	Debt Outstanding	Bad Debt Provision	Debt Outstanding as at Month 8	<1 month	>1 mth and < 6 months	> 6 months < 1 year	1 to 2 years	> 2 years					
	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	
Education, Youth and Foster Schools	33	21	92	7	3	1	10	71	76	55	634		
Housing Loans	0	0	168	144	20	0	0	4	6	6	0		
Temporary Accommodation - bed & bfast	313	215	344	0	1	2	11	330	253	38	0		
Adult Social care	358	80	282	33	112	40	71	26	76	(4)	1		
Adult deferred payments	3,371	1,046	4,102	606	1,651	506	758	581	1,232	186	381		
Corporate including Highways and Leisure	684	0	833	34	159	95	219	326	0	0	0		
Commercial Property**	2,236	194	781	366	153	132	31	99	223	29			
TOTAL DEBT	6,995	1,556	7,496	1,207	2,691	1,030	1,111	1,458	2,126	570	2,083		
% of outstanding debt				16%	36%	14%	15%	19%					

** Commercial Property has only been identified seperately since 1st April 20

10.6 Outstanding Housing benefit debtors

Outstanding Housing benefit debtors as at 30th November 2020 is shown below. This debt has reduced to £4,115,000 compared to £4,465,000 in the same period of 2019-20.

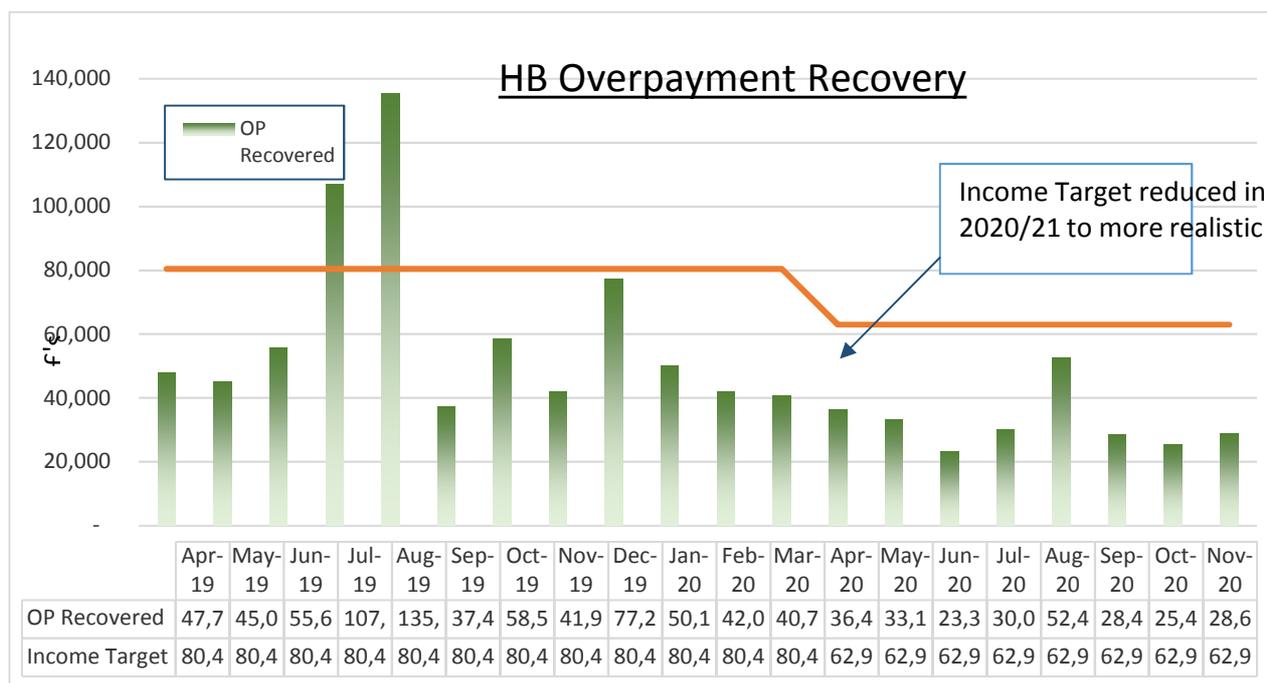
Chart 11: Outstanding housing benefit debtors as at the 30th of November 2020



10.7 Housing benefit overpayment recovery

Housing benefit overpayment recovery rates are shown 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 12: 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 are movements of £19,000 for severance in the revenue budget since the November 2020 Cabinet report.

Table 20: Revenue budget movement

Table 20 Revenue budget movement to 30th of November 2020-21

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				86,506	
Severance	8	36	0	44	Feb 2020 Council
Changes Approved	8	36	0	44	
Approved service budget September Cabinet				86,550	

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.

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.

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 Covid-19 funding has been received since 11th March 2020. The grants are included in the service Covid-19 projections in Appendix A. The funding announcements and details as known to date are detailed in **Appendix I**.

The Council has now received a total of £94,293,000 of Covid-19 grant funding for different purposes across the Council; to date we have spent £83,250,000. Funding for the sales, fees and charges compensation scheme return 2 of £2,486,000 and the Integrated care system provider payments of £1,270,000 are currently unfunded, however the expectation is that we will receive funding for all of the fees and charges compensation scheme and partial funding of the provider payments. The payment of £2,434,000 for the sales, fees and charges compensation claim was received in November 2020 in full.

10.10 Revenue Reserve

At 31.03.2020 the Council had general fund reserves of £8,231,000. Usable and unusable reserves as well as provisions are shown in **Appendix H**.

The current £3,738,000 projected underspend which includes £14,857,000 of Covid-19 costs and the transfer of £3,000,000 to the Covid-19 reserve results in a general fund reserve of £6,751,000 which is £0.4m above the minimum level approved by Council. It does need to be recognised this is on the basis of receiving all of the SFC income.

The NNDR31 reserve of £16,251,000 as shown in Appendix H is the Councils 49% share of the £33,164,000 S31 grant received for the Covid-19 expanded business rates retail relief scheme as shown in table 21. This reserve will be released at the beginning of 2021/22 to cover RBWM's share of the loss of business rates income in the collection fund as a result of the payment of these reliefs.

As is usual best practice, we will take the opportunity to review our reserves and provisions to ensure that any positive variance is properly applied to manage our risks for future years to improve our financial sustainability. This will be undertaken over the coming weeks and feed into future monitoring reports.

Table 21 General Fund reserve projection

General Fund Reserve Projection at 30.11.20	£000
--	-------------

Opening Balance 01.04.20	8,231
One-Off contribution from reserves	(2,218)
	6,013
Transfer to Covid-19 reserve	(3,000)
Year-end underspend	3,738
Current Projected Balance at 30.11.20	<u>6,751</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 C**. 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 22** below. The forecast year-end borrowing position has been reduced this month based on anticipated income from the Covid-19 compensation scheme for sales, fees and charges. The graph in **Appendix F** shows the actual and forecast end of month gross borrowing levels for the year. These are the actual amounts borrowed. In the table below the Council's investment balances are offset against the gross amount borrowed to give the net borrowing position.

Table 22 Total Borrowing

Borrowing Type	Actual Start of Year £000	Actual Previous Month £000	Actual Current Month £000	Year End Forecast Previous Month £000	Year End Forecast Current Month £000
Long Term	57,049	57,049	57,049	57,049	57,049
Short Term – Local Authority	134,000	77,000	65,000	161,000	156,000
Short Term – LEP	33,521	68,439	68,392	0	0
Investments	(51,726)	(22,382)	(23,313)	(20,000)	(20,000)
Net Borrowing	172,844	180,106	167,128	198,049	193,049

11 Capital Programme

- 11.1 The forecast gross capital expenditure for the current financial year 2020/21 is shown in **Table 23**. This summarises the projected outturn position by directorate including reported slippage to

2021/22 and any known variances from budget. It is projected that the Council will spend £49,796,000 on capital projects in the current financial year. Additional slippage of £9,499,000 has been identified this month, mainly relating to Local Enterprise Partnership schemes. Detail on the funding of the capital programme is shown in **Table 25**.

11.2 **Table 23** Capital Programme projections.

	Revised Gross Budget 2020/21 £'000	Forecast Gross slippage to 2021/22 £'000	Current year variances £'000	Projected Gross Outturn 2020/21 £'000
Managing Director	439	0	0	439
Place Directorate	42,391	(22,440)	300	20,251
Adults, Health & Commissioning	27,324	(6,636)	200	20,888
Childrens Services	7,074	(360)	(14)	6,700
Resources	3,518	(1,781)	(219)	1,518
Total	80,746	(31,217)	267	49,796

Further detail on the 2020/21 budget is shown in **Appendix D**. Budget movements to arrive at the revised budget are detailed in **Appendix E**.

The movement in projections from September cabinet by directorate are outlined as follows.

Managing Director

There are no variances or slippage to report at present.

Place

A £250,000 variance for the construction of Braywick Leisure centre has been confirmed this month. This is as a result of Covid-19 related delays and is funded by the use of CIL contributions to mitigate the need to borrow.

Clewer Memorial Pavilion has incurred a further £30,000 overspend due to unforeseen steelwork and construction costs. This is mitigated by a £30,000 underspend on the Ockwells Park improvement project.

Adults, Health & Commissioning

A £200,000 adverse variance on Maidenhead Station has been identified this month with options currently being explored to mitigate this cost. The outcome will be reported in the next financial update.

Local enterprise partnership project schemes report significant slippage this month with Maidenhead Missing links forecasting £560,000, Housing site enabling works £4,117,000 and Windsor Town Centre Package reporting £1,239,000 of slippage.

In July 2020 at the meeting of the Berkshire Local Transport Body additional budget of £850,000 for the Windsor Town Centre package was agreed. It is forecast that this sum will be spent in 2021/22. Formal approval to add the budget to the 2021/22 capital programme will be sought in the budget papers to February 2021 Council and will be funded by CIL receipts.

Children's Services

Works at St Peters school continue with the project now due to complete early next financial year. £300,000 slippage has been identified on this scheme which will reduce the need for short term borrowing in the current financial year.

Resources

An estimated £75,000 saving has been identified for the Modern Workplace Project which will reduce the borrowing requirement for this project. £50,000 budget will be spent in 2021/22 to complete the project.

Additional slippage of £1,347,000 has been identified for Transformation Projects. The project will fully commence in 2021/22. Further detail is set out in table 26.

A full list of year to date variances and slippage is detailed in **Appendix E**.

Capital Expenditure Financing

The £49,796,000 projected capital expenditure is set to be funded by the income streams as set out in **Table 24**. It is projected that £27,337,000 of corporate funding is required for the financial year of which £454,000 will be sourced from projected capital receipts. The balance will be funded by short term borrowing at a rate of 0.4%. Cash flow projections currently forecast that further slippage is likely and the cost of borrowing for 2020/21 capital expenditure is estimated at £100,000. The slow rate of progress of capital projects is reflected in the reported slippages.

Table 24 Capital Programme financing

Capital Programme funding	£'000
Government Grants	(16,982)
Developers' Contributions (s106 & CIL)	(4,203)
Other Contributions	(1,274)
Corporate funding	(27,337)
Total	(49,796)

Table 25: Capital programme status

	December 2020
Number of schemes in programme	236
Yet to start	4%
In progress	68%
Completed	10%
Ongoing programmes e.g. Disabled Facilities Grant	18%

The rate of progress of schemes is reflected in the slippage of budgets into 2021/22 as per **Table 23** above.

12 Transformation Plan funded from flexible reserves

The second year of the transformation plan for 2020/21 has a one-off budget of £1,000,000, funded from flexible capital receipts; 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.

We have now received confirmation that the flexible use of capital receipts continues into 2021/22, as a result the budget of £1,347,091 has been slipped into 2021/22.

To the 30th of November 2020 the Council has received £551,000 of capital receipts that can be allocated to the transformation plan; the remaining £796,000 of required receipts to fund the plan is due in 2020/21 but is not yet received. Further details are shown below in **Table 26**.

Table 26: Transformation Plan actuals and commitments to 30th November 2020

TRANSFORMATION CAPITAL SUMMARY 2020-21			
	PROJECT COSTS	STAFF SEVERANCE COSTS	TOTALS
	£,000	£,000	£,000
Budget brought forward	56	291	347
Budget 2020-21	500	500	1,000
TOTAL BUDGET 2020-21	556	791	1,347
Actual spend to 30th of November 20.	0	0	0
Commitments	0	0	0
TOTAL SPEND & COMMITMENT 2020-21	0	0	0
UNALLOCATED BUDGET	556	791	1,347
TRANSFORMATION FUNDING			£,000
Capital receipts received as at 30th of November 2020			551
Capital receipts due in 2020/21 but not yet received			796
TOTAL FUNDING REQUIRED			1,347

13 LEGAL IMPLICATIONS

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

14 RISK MANAGEMENT

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

15 POTENTIAL IMPACTS

15.1. Equalities – none

15.2. Climate change/sustainability – none

15.3. Data Protection/GDPR -none

16 CONSULTATION

16.1 None.

17 TIMETABLE FOR IMPLEMENTATION

17.1 Implementation date if not called in: immediately.

18 APPENDICES

18.1 This report is supported by eight appendices:

- Appendix A Revenue Monitoring Statement
- Appendix B Savings Tracker 2020-21
- Appendix C Capital budget summary
- Appendix D Capital monitoring report
- Appendix E Capital budget movements
- Appendix F Borrowing forecast
- Appendix G Children's variance analysis
- Appendix H Reserve and provisions
- Appendix I Covid-19 funding summary

19 BACKGROUND DOCUMENTS

19.1 This report is supported by one background document:

- Budget Report to Council February 2020.

20 CONSULTATION (MANDATORY)

Name of consultee	Post held	Date issued for comment	Date returned with comments
Cllr Hilton	Lead Member for Finance and Ascot	30/12/2020	4/1/2021
Duncan Sharkey	Managing Director	23/12/2020	4/1/2021
Russell O'Keefe	Executive Director	23/12/2020	
Adele Taylor	Executive Director and Section 151 Officer	23/12/2020	4/1/2021
Kevin McDaniel	Director of Children's services	23/12/2020	4/1/2021
Nikki Craig	Head of HR and Corporate Projects	23/12/2020	4/1/2021
Louisa Dean	Communications	23/12/2020	4/1/2021
Andrew Vallance	Head of Finance	23/12/2020	4/1/2021
Hilary Hall	Deputy Director of Commissioning and Strategy(DASS)	23/12/2020	4/1/2021

REPORT HISTORY

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

Revenue Monitoring Statement 2020/21					
Original Budget	SUMMARY	Revised Budget	Projected Variance including COVID 19 costs	Previously reported Variance as at Nov cabinet	COVID 19 costs
£000		£000	£000	£000	£000
	Managing Director				
364	Management & Legal	878	16	15	0
2,675	Governance	2,027	(78)	(71)	15
3,039	Total Managing Director's Directorate	2,905	(62)	(56)	15
	Children's Services				
(79)	Director of Children's Services	(79)	0	0	0
36,934	Achieving for Children Contract	37,039	2,415	1,486	531
52,640	Children's Services - Retained	51,212	(330)	1	28
(66,310)	Dedicated Schools Grant - Income	(64,993)	(388)	(208)	0
23,185	Total Children's Services Directorate	23,179	1,697	1,279	559
	Adults, Health and Commissioning				
1,353	Director, Support Teams & Provider support	1,450	752	1,412	1,368
7,228	Highways and other Commissioned Infrastructure	7,011	812	655	636
9,365	Waste	9,354	(184)	(225)	(97)
(7,043)	Parking Services	(7,057)	6,536	6,049	6,438
35,398	Adult Social Care	35,219	(1,181)	(1,399)	(810)
13,288	Better Care Fund - Spend	15,164	(198)	(90)	
4,657	Public Health - Spend	4,933	0	(50)	
(16,713)	Grant & BCF Income	(18,866)	0	140	
47,533	Total Adults, Health & Commissioning Directorate	47,208	6,537	6,492	7,535
	Resources				
210	Executive Director of Resources	210	0	0	
2,271	Library & Resident Services	2,263	568	629	412
1,076	Revenues & Benefits	1,067	85	329	194
90	Housing Benefit	91	566	334	378
2,574	Human Resources, Corporate Projects & IT	2,559	(30)	(2)	5
2,805	Corporate Management	74	(110)	(110)	0
1,352	Finance	1,331	32	0	2
10,378	Total Resources Directorate	7,595	1,111	1,180	991
	Place				
245	Executive Director of Place	245	0	0	
2,362	Housing & Environmental Health	2,336	1,207	1,227	1,263
1,110	Planning Service	1,110	0	0	0
(5)	Communities including Leisure	(9)	3,337	3,042	3,189
1,335	Infrastructure, Sustainability & Transport	1,438	78	92	190
(2,676)	Property Service	(2,689)	1,143	1,237	1,666
2,371	Total Place Directorate	2,431	5,765	5,598	6,308
0	Contingency and Corporate Budgets	3,443	(2,014)	(2,050)	0
86,506	TOTAL EXPENDITURE	86,761	13,034	12,443	15,408

Original Budget	SUMMARY	Revised Budget	Projected Variance including COVID 19 costs	Previously reported Variance as at Nov cabinet	COVID 19 costs
£000		£000	£000	£000	£000
86,506	Total Service Expenditure	86,761	13,034	12,443	15,408
(2,218)	Contribution to / (from) reserves	(2,218)	300	0	
0	Contribution to/(from) Covid-19 reserve	0	3,000	0	
0	Contribution from NNDR volatility reserve	0	(1,519)	(1,519)	
4,217	Pensions deficit recovery	4,217	(162)	(162)	
0	Projected COVID-19 funding for December to March 2021	0	(3,162)	0	(3,162)
0	COVID 19 Sales, Fees and Charges Compensation projected for August to November	0	(2,486)	(3,405)	(2,486)
0	COVID 19 Sales, Fees and Charges Compensation as per September claim	0	(2,434)	(2,434)	(2,434)
0	COVID 19 MHCLG funding	0	(7,326)	(7,326)	(7,326)
(1,767)	Provision for Business rates release	(1,767)	(654)	(654)	
1,767	Collection fund deficit	1,767	654	654	
0	Transfer (from)to provision for redundancy	(255)	750	27	
162	Environment Agency levy	162	0	0	
6,010	Capital Financing inc Interest Receipts	6,010	(733)	(749)	
94,677	NET REQUIREMENTS	94,677	(738)	(3,125)	0
(1,217)	Less - Special Expenses	(1,217)	0		
0	Transfer to / (from) balances	0	738	3,125	
93,460	GROSS COUNCIL TAX REQUIREMENT	93,460	0	0	
	General Fund				
	Opening Balance	8,231			
	Contribution to / (from) Reserves	(2,218)			
	Budget Transfers (from) Balances	0			
		6,013			
	Transfers (from) Balances, Variance	738			
	Budget General Fund Outturn	6,751			

RBWM SAVINGS 20/21																
		General Information						Financials					If savings impacted as a result of COVID when will the full-year savings be achieved			
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>	Actual saving to 31st Oct £000	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	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	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	16%	AMBER	Loss of income in Youth Service, Children's Centres and Outdoor Education Activities due to COVID19 £206,000. 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 01-04-21 resulting in additional non achievement of planned savings £151,000.	20	73	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	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	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	100%	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.		35	Yes	No	Yes	No
7	B4	Adult Social Care - Spend	Deliver adult social care transformation programme	Contracts	Hilary Hall	Alan Abrahamson	495	0%	RED	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.		-	Yes	No	Partial	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	35	No	No	No	No
9	B4	Adult Social Care - Spend	Implement technology enabled care across adult services	Contracts	Dan Brookman	Alan Abrahamson	120	0%	AMBER	Technology solutions have been expedited due to Covid-19 so expect to deliver full saving.		-	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	116%	GREEN	Total budgeted saving of £700,000 exceeded by further savings of £115,000 generated from earlier moves than planned and improved pricing, however, recognition there may be some slippage in further movements as Public Health England continues to restrict conditions for movement.	392	815	Yes	Yes	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	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	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	Partial	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.	10	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.	33	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	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	110	No	No	No	No
19	B5	Community, Protection & Enforcement Services	Re-focus Community Wardens on problem solving, achieving staff savings	Staffing	David Scott		180	100%	GREEN	Restructure being implemented wef 6 April, full saving will 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	55%	AMBER	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 and will now be concluded in April 21. The savings unachieved will be mitigated fully in year from staff vacancies. To achieve them in 21/22, opening hours will need to be formally reduced.		120	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 saving 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	8	No	No	No	No
24	B4	Communications	Deliver system efficiencies through the new customer relationship management system	Contracts	Louisa dean		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	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 signposted to alternative forms of assistance.	Staffing	Louise Freeth		63	102%	GREEN	Staff redundant wef 31.03.20.		64	No	No	No	No
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

		General Information						Financials Month				If savings impacted as a result of COVID when will the full-year savings be achieved				
Savings Ref / FYE	Directorate	Service	MTPF 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>	Actual saving to 31st Oct £000	Savings Forecast £000	Yes / No Covid impact	2020/21	2021/22	Saving not achievable at all
Savings per Budget 20/21																
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	0%	RED	Delay in implementation, now deliverable in 2021/22		-	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	100%	GREEN	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		250	No	No	No	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, the achievement of these savings is linked to the outcome of the sales, fees and charges compensation scheme.		-	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, the achievement of these savings is linked to the outcome of the sales, fees and charges compensation scheme.		-	Yes	No	Yes	No
47	B4	Commissioning-Infrastructure	Review and optimise the number of subsidised bus routes	Other	Ben Smith	Abid Hussain	100	40%	AMBER	Bus Services savings target (2020/21) was previously reported as only achieving £50k of the £100k. The full saving will be unachievable based on Covid-19 government guidance on bus services		40	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	62%				3,584				
Full Year Effects of savings per Budget 19/20																
51	B4	Commissioning-Infrastructure	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	FYE of 2019/20 initiative - completed	50	50	No	No	No	No
54	B4	Commissioning-Infrastructure	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	64	No	No	No	No
56	B4	Commissioning-Infrastructure	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	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	100%	GREEN	Demand led income, little service can do to generate this demand, income levels kept under regular review.		100	No	No	No	No
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

			General Information				Financials						If savings impacted as a result of COVID when will the full-year savings be achieved				
Savings Ref / FYE	Directorate	Service	MTFP Savings Title	How will savings be achieved?	Lead Officer	Finance Lead	Month		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>	Actual saving to 31st Oct £000	Savings Forecast £000	Yes / No Covid impact	2020/21	2021/22	Saving not achievable at all	
							2020/21 Savings Target £000	% of target full year forecast									
Savings per Budget 20/21																	
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 achieved - 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	95%			234	1,125					
Total Savings Per Budget 20/21							7,009	67%			234	4,709					

	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
Capital Programme 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	16,467	(32)	16,435	29,697	(182)	29,515
Housing	650	(650)	0	300	(300)	0	356	(356)	0	656	(656)	0
Communities & Enforcement & Partnerships	3,767	(39)	3,728	4,857	(641)	4,216	5,410	(1,379)	4,031	10,267	(2,020)	8,247
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	33	(20)	13	33	(20)	13
Total Place Directorate	24,249	(842)	23,407	18,764	(1,178)	17,586	23,627	(2,208)	21,419	42,391	(3,386)	39,005
Adults, Health & Commissioning												
Head of Commissioning – Infrastructure	7,634	(3,281)	4,353	6,853	(3,345)	3,508	2,033	(227)	1,806	8,886	(3,572)	5,314
Head of Commissioning – People	0	0	0	0	0	0	200	(200)	0	200	(200)	0
Local Enterprise Partnership Schemes	18,491	(16,636)	1,855	12,836	(12,836)	0	5,402	(5,062)	340	18,238	(17,898)	340
Total Adults, Health & Commissioning	26,125	(19,917)	6,208	19,689	(16,181)	3,508	7,635	(5,489)	2,146	27,324	(21,670)	5,654
Childrens Services												
Non Schools	0	0	0	0	0	0	620	(83)	537	620	(83)	537
Schools - Non Devolved	2,987	(1,087)	1,900	1,925	(1,725)	200	3,847	(736)	3,111	5,772	(2,461)	3,311
Schools - Devolved Capital	196	(196)	0	196	(196)	0	486	(486)	0	682	(682)	0
Total Childrens Services	3,183	(1,283)	1,900	2,121	(1,921)	200	4,953	(1,305)	3,648	7,074	(3,226)	3,848
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	43,613	(19,296)	24,317	37,133	(9,002)	28,131	80,746	(28,298)	52,448
	(£'000)									(£'000)		
Portfolio Total	56,791									80,746		
External Funding												
Government Grants	(21,400)									(22,958)		
Developers' Contributions	(96)									(3,972)		
Other Contributions	(610)									(1,368)		
Total External Funding Sources	(22,106)									(28,298)		
Total Corporate Funding	34,685									52,448		

Capital Programme 2020/21 - Full list of variances and slippage

	Expenditure £'000	Income £'000	Net £'000
Revised Budget	80,746	(28,298)	52,448
Variances	267	(256)	11
Slippage to 2021/22	(29,740)	6,095	(23,645)
Projected Outturn 2020/21	51,273	(22,459)	28,814

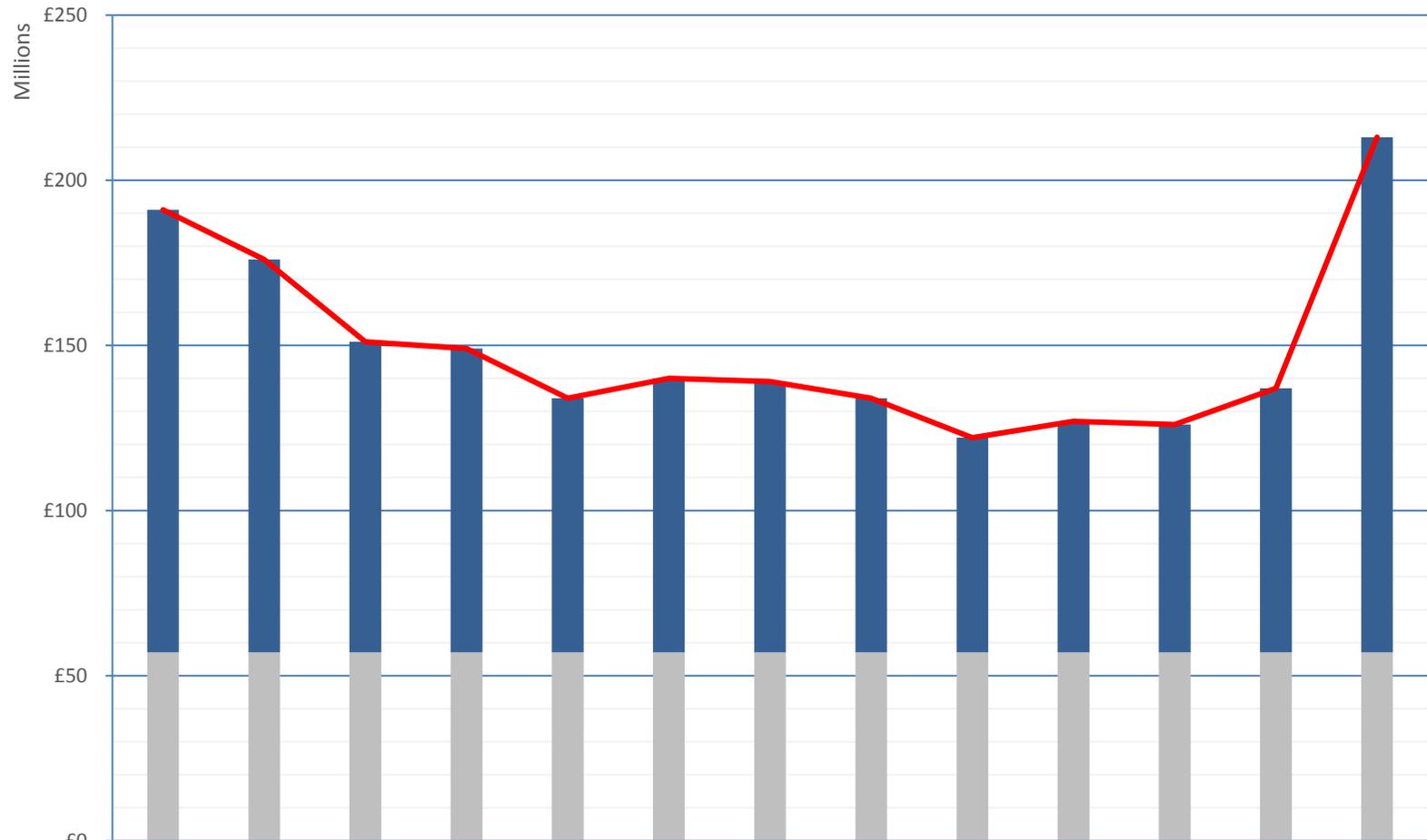
Variances from revised budget	Expenditure £'000	Income £'000	Net £'000	Commentary
Communities & Enforcement & Partnerships				
CC82 Braywick Compound Works	6	(6)	-	Revised business case
CD25 Public Rights of Ways-Bridge Repairs	(6)	-	(6)	Revised business case
CF08 Ray Mill Island Access Works	3	-	3	Revised business case
CZ75 P&OS-Allens Field Improvements Ph 2	(3)	3	-	Revised business case
CV39 Ockwells Park-Phase 3 Improvements	(30)	-	(30)	Underspend used to offset deficit on CV41 due to additional steel work / structural requirement
CV41 Clewer Memorial Pavilion, Windsor-Modifications	75	-	75	Unforeseen costs due to delays in the work schedule and resourcing issues relating to the Covid outbreak. Works to complete 6 weeks behind schedule. £30k additional steel works / structural requirements mitigated by saving on CV39
CZ18 Braywick Leisure Centre	250	(250)	0	Projected overspend due to COVID delays mitigated by CIL income.
Infrastructure, Sustainability & Transport				
CC39 Old Court Improvements	3	-	3	Costs incurred for fire doors at Windsor Arts Centre after prior years slippage budget was removed.
CLB6 MALS Digital Offer	3	(3)	-	Costs incurred for museums Digital Programme after prior years slippage budget was removed. S106 Arts funding available to mitigate cost.
Schools - Non Devolved				
CSHU Windsor Girls Expansion	(14)	-	(14)	Budget no longer required
Local Enterprise Partnership Schemes				
CD42 Maidenhead Station Interchange & Car Park	200	-	200	Anticipated overspend; options being explored to mitigate cost.
Technology & Change Delivery				
CA11 Desktop PC Replacement Project	(135)	-	(135)	Revised business case generating savings
CA12 Modern Workplace Project-Phase 2	(75)	-	(75)	Estimated underspend on budget
Library & Resident Services				
CC99 Eton Library - Open Access and Shop Front Repair	(10)	-	(10)	Scheme saving
	267	(256)	11	

Projected Slippage to 2021/22	Expenditure £'000	Income £'000	Net £'000	Commentary
Property Services				
CC78 Vicus Way Car Park	(7,885)	-	(7,885)	Scheme slippage due to COVID 19 contract delays.
CI29 Broadway Car Park & Central House Scheme	(8,691)	-	(8,691)	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.
CX43 Affordable Housing	(5,845)	-	(5,845)	Reprofiling of budget due to COVID-19 delays.
Communities & Enforcement & Partnerships				
CV42 Braywick Park-New 3G Pitch to Compliment L.C.	(19)	19	-	Slippage for retentions 2021-22
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
Local Enterprise Partnership Schemes				
CC62 Maidenhead Missing Links (LEP Match Funded)	(560)	560	-	Project delays suggest that only 80% of project will be completed in 2020/21
CD90 Maidenhead LP Housing Site Enabling Works - LEP	(4,117)	4,117	-	Project delays suggest that only 35% will be spent by March
CD91 Windsor Town Centre Package - LEP	(1,239)	1,239	-	Project delays suggest that only £324k will be spent by March
Head of Commissioning - People				
CT62 Adult Services Case Management System	(100)	100	-	COVID-19 resource capacity issues. IT time used to support the corporate emergency response resulting in project delay.
Schools - Non Devolved				
CSJX St Peters Middle	(300)	-	(300)	Project now due to complete 2021/22
CSKG Internal Upgrade - Wessex Nursery	(60)	60	-	Project delayed to allow roof work to be carried out first
Technology & Change Delivery				
CA13 Key Infrastructure Upgrades & Hardware	(50)	-	(50)	Estimate depending on several variables, this may change closer to the time.
Library & Resident Services				
CC53 Contact Centre - Ventilation & Back-up Generator	(47)	-	(47)	Delay in works due to COVID 19/ library closures
CC65 Refurbishment Mhead, Windsor, Ascot, Eton Libs	(16)	-	(16)	Delay in works due to COVID 19/ library closures
CC97 Eton Wick Library - General Repairs	(3)	-	(3)	Delay in works due to COVID 19/ library closures
CLB2 Sunninghill Library Lease Repairs	(18)	-	(18)	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	(150)	-	(150)	Delay in works due to COVID 19/ library closures
	(29,740)	6,095	(23,645)	

Capital Programme Movements 2020/21

	Expenditure £'000	Income £'000	Net £'000
Original Budget 2020/21	56,791	(22,106)	34,685
Budget Changes to 30 November 2020			-
Additional Slippage in from 2019/20	25,595	(3,354)	22,241
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	(2,528)	110	(2,418)
DFG reallocation of funding to revenue due to underspend	(300)	300	-
Larchfield School budget addition - September 2020 Cabinet	110	(110)	-
Allocation of CIL income for infrastructure projects	0	(1,933)	(1,933)
s106 identified funding - schools expansion works	0	(126)	(126)
Roundings	3	(4)	(1)
Revised Budget 2020/21	80,746	(28,298)	52,448

Gross Borrowing Forecast at 10/12/2020



	Mar-20 Actual.	Apr-20 Actual	May-20 Actual	Jun-20 Actual	Jul-20 Actual	Aug-20 Actual	Sep-20 Actual	Oct-20 Actual	Nov-20 Actual	Dec-20 Est	Jan-21 Est	Feb-21 Est	Mar-21 Est
Short term borrowing £'000	134,000	119,000	94,000	92,000	77,000	83,000	82,000	77,000	65,000	70,000	69,000	80,000	156,000
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	191,049	176,049	151,049	149,049	134,049	140,049	139,049	134,049	122,049	127,049	126,049	137,049	213,049

Appendix G

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	706	612	94
* Legal Services	510	510	175	175	0
* Inhouse Fostering	1,467	1,467	36	36	0
* Residential, therapeutic & Direct Payments	4,199	4,199	14	(158)	172
* Independent Fostering Agencies	1,696	1,696	(373)	(336)	(37)
* Leaving Care-Care Costs	988	988	773	721	52
* 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	377	427	(50)
Total Social Care and Early Help	16,698	16,698	1,744	1,513	231
Other					
* Business Services	3,042	3,042	(86)	(54)	(32)
* Education	895	895	150	25	125
* Operational Strategic Management	295	295	283	47	236
* Public Health	1,725	1,725	(2)	(2)	0
* Special Educational Needs and Children with Disabilities	3,144	3,144	(231)	(371)	140
Children's Services - Retained	(2,609)	(2,617)	(161)	121	(282)
Total Other	6,493	6,484	(47)	(234)	187
Total Children's Services non Dedicated Schools Grant	23,191	23,184	1,697	1,279	418
Dedicated Schools Grant					
* AfC Contract - Dedicated Schools Grant	11,135	11,238	557	328	229
Dedicated Schools Grant - Retained	55,175	53,755	(169)	(120)	(49)
Dedicated Schools Grant Income	(66,310)	(64,993)	(388)	(208)	(180)
Total Dedicated Schools Grant	0	0	0	0	0
Total Children's Services and Dedicated Schools Grant	23,191	23,184	1,697	1,279	418
Summary Position					
Achieving for Children Contract	36,934	37,039	2,415	1,486	929
Children's Services - Retained	(2,609)	(2,617)	(161)	121	(282)
Dedicated Schools Grant - Retained	55,175	53,755	(169)	(120)	(49)
Total Children's Services net budget	89,501	88,177	2,085	1,487	598

* 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 B/F £'000	20/21 Movements in £'000	20/21 Movements out £'000	20/21 Balance as at 16/12/20 to C/F £'000
USABLE RESERVES					
School Balances					
AK14	Schools Revenue Balances	(1,462)			(1,462)
AK26	General DSG Reserve	1,159			1,159
AK9H	Earmarked DSG Reserve	(134)			(134)
		(437)			(437)
Other Reserves					
AK08	Insurance control account		(898)	346	(552)
AK13	Insurance Fund (Reserve)	(960)	(206)		(1,166)
AK37	Earmarked Capital Grant	(2,191)	(1,386)		(3,577)
AK38	Community Infrastructure Levy	(4,841)	(3,541)	286	(8,096)
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)	(300)		(381)
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)	16	(27)
AL08	Covid-19 Tranche grant Reserve		(1,157)		(1,157)
TBC	Covid-19 General Reserve		(3,000)		(3,000)
AL09	NNDR S31 Reserve		(24,112)		(24,112)
AL11	Redundancy Reserve		(750)		(750)
AK20	Net Revenue General Fund BUDGET OUTTURN	(8,231)	1,480		(6,751)
	TOTAL USABLE RESERVES	(21,740)	(33,879)	3,550	(52,069)

Costc	Description	20/21 B/F £'000	20/21 Movements in £'000	20/21 Movements out £'000	20/21 Balance as at 16/12/20 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 Reserve	2,034			2,034
AK25	Pensions Reserve	249,304			249,304
AF22	Collection Fund-NNDR	7,592	(2,244)	67,091	72,439
AF51	Collection Fund - Council Tax	54		27	81
AG36	Accumulated Absences Account	1,934			1,934
	TOTAL UNUSABLE RESERVES	(159,972)	(2,244)	67,118	(95,098)
	TOTAL RESERVES	(181,712)	(36,123)	70,668	(147,167)
PROVISIONS					
AE13	MMI Clawback liability	(242)		3	(239)
AF53	Appeals provision for Business Rates	(1,024)	(360)		(1,384)
	TOTAL PROVISIONS	(1,266)	(360)	3	(1,623)

**COVID-19 FUNDING SUMMARY AS AT
30TH NOVEMBER 2020**

Category	Name of Funding	Description	Directorate	Received Date	ACTUAL SPEND TO END OF DEC 20	Spent & Committed £'000	Received £'000
COVID-19 Unringfenced Tranche Funding	Coronavirus (COVID-19): emergency funding for local government. Tranche 1	Unringfenced funding for local authorities to use to respond to the COVID-19 pandemic.	ALL	27/03/20	2983	2,983	2,983
	Coronavirus (COVID-19): emergency funding for local government. Tranche 2	Unringfenced funding for local authorities to use to respond to the COVID-19 pandemic.	ALL	18/05/20	4149	4,149	4,149
	Coronavirus (COVID-19): emergency funding for local government. Tranche 3	Unringfenced funding for local authorities to use to respond to the COVID-19 pandemic.	ALL	05/08/20	994	994	994
	TOTAL				8,126	8,126	8,126
Test & Trace and COMF Funding	Surge Funding / additional Contain Outbreak Management Fund (COMF)	Funding to support local authorities deliver their non-pharmaceutical interventions and to support their Covid response. The funding is a non-recurring payment for the 2020-2021 financial year.	AHC	30/11/2020	44	1,212	1,212
	Test and Trace Service Support Grant	A grant provided to local authorities in England to develop and action their plans to reduce the spread of the virus in their area.	AHC	19/06/20	212	436	436
	TOTAL				256	1,648	1,648
Funding for Adult Social Care	Clinical Commissioning Group (CCG) funding for additional costs associated with COVID-19 including hospital discharge	NHS/CCG funding to help local authorities with COVID 19-associated costs including those relating to hospital discharge and follow-on care.	AHC	Monthly Claims	1324	1,324	1,324
	Adult Social Care Infection Control Fund (ICF) Tranche 1	The primary purpose of this fund is to support adult social care providers, to reduce the rate of COVID-19 transmission in and between care homes and support wider workforce resilience.	AHC	28/05/20	1125	1,125	1,125
	Adult Social Care Infection Control Fund (ICF) Tranche 2	The primary purpose of this fund is to support adult social care providers, to reduce the rate of COVID-19 transmission in and between care homes and support wider workforce resilience.	AHC	28/07/2020	900	1,125	1,125
	Adult Social Care Infection Control Fund (ICF) Tranche 3	The primary purpose of this fund is to support adult social care providers, to reduce the rate of COVID-19 transmission in and between care homes and support wider workforce resilience.	AHC	02/10/2020	753	821	849
	Adult Social Care Infection Control Fund (ICF) Tranche 4	The primary purpose of this fund is to support adult social care providers, to reduce the rate of COVID-19 transmission in and between care homes and support wider workforce resilience.	AHC	23/12/2020	594	821	849
	TOTAL				3,349	3,574	3,574
Other Government Funding for Local Authorities	Emergency Active Travel Fund	The emergency grant funding supports local transport authorities with producing cycling and walking facilities.	AHC	08/07/20	140	140	140
	COVID Winter Grant Scheme	Funding made available in early December 2020 to support those most in need with the cost of food, energy (heating, cooking, lighting), water bills (including sewerage) and other essentials.	CS	Dec 20	120	236	236
	Self Isolation payment funding	Test and Trace Support payment of £500 will ensure that those on low incomes are able to self-isolate without worry about their finances	RES	30/10/20	101	101	101
	Home to School Transport	Funding to create extra capacity and allow more students to use alternatives to public transport, while social distancing measures remain in place.	CS	TBC	0	-	116
	Emergency Assistance Grant for Food and Essential Supplies	For local authorities in England to use to support people who are struggling to afford food and other essentials due to COVID-19.	AHC	06/08/20	44	44	88
	Next Steps Accommodation Programme (NSAP)	Funding to support local authorities and their partners to ensure that the current provision that has been set up to safeguard people who were taken safely from the streets is able to continue for an appropriate length of time. The funding is for use during 2020-21 only.	Place	16/11/20	145	145	145
	TOTAL				510	566	610

COVID-19 FUNDING SUMMARY AS AT
30TH NOVEMBER 2020

Category	Name of Funding	Description	Directorate	Received Date	ACTUAL SPEND TO END OF DEC 20	Spent & Committed £'000	Received £'000
	Reopening High Streets Safely Fund	Funding from the European Regional Development Fund (ERDF) to local authorities to support the safe reopening of high streets and other commercial areas.	Place	Claimed retrospectively to cover costs	134	134	134
	Compliance and Enforcement Grant	Funding for local authorities to cover compliance and enforcement activity. The funding is ringfenced for C&E activity, including COVID-19 Secure Marshals.	Place	20/11/20	55	55	55
	Expanded Retail Relief	In response to the coronavirus pandemic, in the Budget on 11 March the Government announced that it would increase the discount to 100% and extend it to include the leisure and hospitality sectors. Following the announcement on 23 March 2020 of further measures to limit the spread of coronavirus, the Government confirmed that some of the exclusions for this relief have been removed, so that retail, leisure, and hospitality properties that will have had to close as a result of the restriction measures will now be eligible for the relief.	RES	Monthly	38398	38,398	33,164
	Council Tax Hardship Relief	The expectation is that the majority of the hardship fund will be used to provide council tax relief, alongside existing local council tax support schemes.	RES	03/04/2020	434	434	564
	Business Rates Grants	As part of a raft of unprecedented measures announced by the Chancellor to support those affected by the coronavirus outbreak, eligible properties, including those in the retail, hospitality and leisure sectors, will not pay business rates for the next 12 months. The smallest businesses in these sectors are going to receive one off grants of either £10,000 or £25,000	RES	01/04/2020	26,225	30,587	30,587
	Additional Grant top-up	A discretionary fund has been set up to accommodate certain small businesses previously outside the scope of the business grant funds scheme. This additional fund is aimed at small businesses with ongoing fixed property-related costs	RES	25/06/2020	1,918	1,948	1,948
	New Burdens for Business Grants Support	As above	RES	07/07/2020	170	170	170
	Local Restrictions Support Grant (Closed) Addendum	The Local Restrictions Support Grant (LRSG (Closed) Addendum supports businesses that have been required to close due to the national restrictions between 5 November and 2 December 2020.	RES	13/11/2020	2,935	2,935	2,935
	Additional Restrictions Support Grant	The Additional Restrictions Grant (ARG) provides local councils with grant funding to support closed businesses that do not directly pay business rates as well as businesses that do not have to close but which are impacted. In addition, larger grants can be given than those made through LRSG (Closed).	RES	13/11/2020	-	3,028	3,028
	New Burdens for Council Tax Hardship Fund & Business Rates Relief		RES	Expected 22/12/20	-	22	22
	Housing Grant	Claim for reimbursement	Place	01/09/2020	30	30	30

COVID-19 FUNDING SUMMARY AS AT
30TH NOVEMBER 2020

Category	Name of Funding	Description	Directorate	Received Date	ACTUAL SPEND TO END OF DEC 20	Spent & Committed £'000	Received £'000	
	Bus Services Support Grant	Operators will propose the services levels they expect to run. They will run up to 100% of scheduled commercial mileage for a typical non-school week excluding public holidays for the period of the scheme. They must consult and agree with the relevant local transport authorities (LTAs) regarding the services that should be provided, having regard to the critical concern of serving key workers such as NHS staff while ensuring that buses are not heavily loaded because of reduced service patterns. Operators must also take all reasonable steps to respond and comply promptly with reasonable requests from LTAs to amend the services operated and the routes used by those services, hours of operation, vehicles used or levels of provision. They must supply data on service usage and operations during the period when they receive CBSSG Restart	AHC	28/05/2020	45	45	60	
	COVID Mental Health Support for Schools		CS	30/09/2020	26	26	26	
	KS1 Phonics & KS2 Moderation		CS	30/09/2020	-	6	6	
	Additional Restrictions Grant		RES	TBC	-	3,031	3,031	
	Shielding		AHC	TBC/NOT RECEIVED			59	
	New funding package for lost income		ALL	30/11/2020	-	2,434	2,434	
	Integrated Care System (ICS) - Provider support payments		AHC	Reimbursed	1,324	1,324	1,324	
	Getting Building Fund - LEP		LEP	TBC	40	40	40	
				TOTAL	72,284	85,313	80,443	
Allocated to Schools	Covid19 - catch-up premium		CS	30/09/2020	180	180	180	
	covid - schools emergency support (2nd payment)		CS	30/10/2020	72	72	72	
	HMRC - JRS Grant (Job Retention Scheme) June		CS	15/06/2020	15	15	15	
	HMRC - JRS Grant (Job Retention Scheme) August		CS	07/08/2020	11	11	11	
	HMRC - JRS Grant (Job Retention Scheme) September		CS	07/09/2020	12	12	12	
	HMRC - JRS Grant (Job Retention Scheme) October		CS	07/10/2020	13	13	13	
	Coronavirus Schools Emergency Support (1st payment)		CS	28/08/2020	41	41	41	
				TOTAL	344	344	344	
					GRAND TOTAL	84,359	99,005	94,135