

Report Title:	2021/22 Finance Update Report – Revenue and Capital Month 8
Contains Confidential or Exempt Information	No - Part I
Cabinet Member:	Councillor Hilton, Cabinet Member for Finance and Ascot
Meeting and Date:	Cabinet – 27 January 2022
Responsible Officer(s):	Andrew Vallance, Head of Finance and Deputy S151 Officer Adele Taylor, Executive Director of Resources and S151 Officer
Wards affected:	All



REPORT SUMMARY

This report sets out the financial position of the Council in respect of the 2021/22 financial year as at the end of Month 8.

The report reviews the various elements of the Council's financial position including the revenue budget and its funding, the capital programme, and the Council's financial reserve position.

The report reviews the main areas of financial risk affecting 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 including:

- i) The Council's projected revenue and capital position for 2021/22.**
- ii) Approves a capital budget virement of £164,000 from Boulters Lock Car Park extension to Windsor Coach Park.**

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

Options

Table 1: Options arising from this report

Option	Comments
Cabinet is requested to note the Council's financial position	This is the recommended option

3. KEY IMPLICATIONS

- 3.1 RBWM faces considerable financial risks that can have a potentially significant and immediate impact on its finances. To mitigate and smooth the impact on the budget, reserves and a contingency budget are held. However, these are

currently at, or close to, the minimum levels required to protect the Council from these financial risks as well as potential service risks that it may also face.

Across the Medium-Term Financial Plan, the assumption is that RBWM will identify sustainable savings and therefore remain above the minimum level of reserves identified by the S151 Officer.

Table 2: Key Implications

Outcome	Unmet	Met	Exceeded	Significantly Exceeded	Date of delivery
General Fund Reserves Achieved	<£6,700,000	£6,701,000 to £6,900,000	£6,900,001 to £16,900,000	> 16,900,000	31 May 2022

4. FINANCIAL DETAILS / VALUE FOR MONEY

Revenue Budget and Funding

- 4.1 The **projected net revenue outturn position for 2021/22 at month 8 shows a favourable variance of £101,000** against the Revised Revenue Budget of £103,360,000 as shown in Table 3 below. This underspend is forecast to be transferred to general reserves at the end of the year.
- 4.2 This revenue outturn position represents a net improvement of £55,000 over the projected underspend at month 6. This net change is the result of a variety of small movements across services.
- 4.3 Forecast changes to note since month 6 are:
 - 4.3.1 Increases in bad debt provisions in Adults Social Care (£100,000), and corporate debt (£68,000) have been recognised this month. Levels of debt are reviewed monthly, and this will remain under review for the rest of the year. Movements of this magnitude are not considered unusual.
 - 4.3.2 Resources have forecast an increased saving against budget of £201,000 this month which helps to mitigate the pressures above. This increase includes lower than expected staff pressures in revenues and benefits of £80,000 and old balance sheet credits written off into corporate budgets of £86,000, as well as some other small movements.
 - 4.3.3 Forecast parking income in our car parking service has increased this month by £100,000 for the year. This is before consideration of any impact of the latest Covid-19 related restrictions, which continues to be carefully monitored.
- 4.4 The **general fund balance is forecast to be £7,160,000 at the end of the year, which is above the minimum level** of general fund balances to be achieved as set out in the key implications in section 3 which states that reserves should exceed £6,700,000.

- 4.5 A full breakdown of variances against each service area is attached at **Appendix A** and the reconciliation of the variance against the current 2021/22 Budget is set out in the table below:

Table 3: Summary 2021/22 Revenue Outturn position.

Directorate	Revised Budget	Projected Outturn	Projected Outturn Variance	Previous reported Variance Month 6	Change from Previous reported Variance
	£000	£000	£000	£000	£000
Chief Executive	(1,062)	(2,251)	(1,189)	(1,189)	0
Governance, Law & Strategy	3,845	3,491	(354)	(348)	(6)
Children's Services	24,911	25,680	769	684	85
Adults, Health and Housing	40,933	41,597	664	506	158
Resources	8,294	7,932	(362)	(161)	(201)
Place	15,181	15,877	696	758	(62)
Contingency and Corporate Budgets	1,660	1,579	(81)	(149)	68
Total Service Expenditure	93,762	93,905	143	101	(42)
Total Non-Service Costs	9,598	9,354	(244)	(147)	(97)
Net Council Expenditure	103,360	103,259	(101)	(46)	(55)
Total Funding	(25,106)	(25,106)	0	0	0
Transfer to / (from) balances	0	101	101	46	55
Net Council Tax requirement MTFP February 2021	78,254	78,254	0	0	0
General Fund					
Opening Balance	7,059	7,059			
Budget Transfers (from) Balances	0	101			
	7,059	7,160			

4.6 Savings Tracker

The monitoring of built-in savings for 2021/22 is shown in the savings tracker attached in **Appendix B**.

In summary - the projected savings achievable as at Month 8 are £5,250,000 against a target of £7,433,000, resulting in potentially unachievable savings of £2,183,000. These savings are rag-rated and are included in the reported service variances in Appendix A. Services are expected to mitigate the unachievable savings with alternative savings. The status breakdown is shown in **Table 5 and 6** below:

Table 5 - Savings Tracker 2021/22 Summary			
RAG Status:	2021/22 Savings Target £000	Total Savings Forecast in 2021/22 £000	% of target full year forecast
GREEN	4,482	4,200	87.8%
AMBER	2,837	1,050	41.4%
RED	114	0	0.0%
	7,433	5,250	70.6%

Table 6 - Savings Projections by Directorate 2021/22			
By Directorate:	2021/22 Savings Target £000	Total Savings Forecast in 2021/22 £000	% of target full year forecast
Adults, Health and Housing	3,624	1,599	44.1%
Children's	1,280	1,398	109.2%
Law & Governance	168	157	93.5%
Chief Executive	(30)	(30)	0.0%
Place	1,731	1,479	85.4%
Resources	660	647	98.0%
	7,433	5,250	70.6%

5. Chief Executive Revenue Forecast Outturn Position 2021/22

- 5.1 The Directorate is forecasting an **underspend position of £1,189,000** for the year 2021/22 as shown in Table 7 below.

Table 7: Chief Executive Revenue Forecast Outturn position 2020/21

Chief Executive	Current Budget	Projected Outturn	Projected Outturn Variance	Change Since Month 6
	£000	£000	£000	£000
Chief Executive	282	282	0	0
Property	(1,344)	(2,533)	(1,189)	0
Total Chief Executive	(1,062)	(2,251)	(1,189)	0

Areas of Risk & Opportunity (Significant)

Property

- 5.2 Included in the budget for 2021/22 is a Covid-19 pressures budget of £1,500,000 relating to lost income and costs of evictions in the commercial property service that were anticipated when the budget was set. Although there are specific and anticipated costs of £300,000, the remainder of this budget is not expected to be needed.
- 5.3 Industrial & Commercial Estates include a miscellaneous income budget of £242,000. Although there are a few small premises rents that go against this budget much of it is for one-off or new rental income. This year £167,000 of

miscellaneous income has been identified so far leaving a potential £75,000 pressure.

5.4 The forecast underspend has not changed since month 6.

6. Governance, Law & Strategy Revenue Forecast Outturn Position 2021/22

6.1 The Directorate is forecasting an **underspend outturn position of £354,000** for the year 2021/22 as shown in Table 8 below. A small improvement of £6,000 on month 6.

Table 8: Governance, Law & Strategy Revenue Outturn Forecast 2021/22

Governance, Law & Strategy	Current Budget	Projected Outturn	Projected Outturn Variance	Change Since Month 6
	£000	£000	£000	£000
Deputy Director of Law & Strategy	156	156	0	0
Communications & Marketing	344	344	0	0
Governance	2,235	2,051	(184)	(6)
Law	650	617	(33)	0
Performance Team	370	260	(110)	0
Policy Communication & Engagement	90	63	(27)	0
Total Governance, Law & Strategy	3,845	3,491	(354)	(6)

Savings built into the 2021/22 budget amounted to £168,000 for the Directorate of which £157,000 are expected to be delivered in the year.

The schools buy back for the data protection service has not been as high as budgeted (£6,000 pressure), this is being mitigated in year from savings within the Directorate.

Areas of Risk & Opportunity (Significant)

6.2 An ongoing recruitment programme is in progress across the directorate. It is anticipated that full establishment will be achieved by March 2022. Vacancy savings because of this process are forecast to be £187,000 across services in 2021/22. It had been anticipated that vacancies would be filled earlier in the year.

6.3 Land charges income is currently ahead of budget, boosted by the property market buoyancy because of the stamp duty holiday extension to the end of September. The service is forecasting to be £25,000 over target for income in the year. It is difficult to predict future demand and this income stream remains under regular review.

6.4 There are savings on variable office costs including £100,000 printing in recognition of the ongoing impact of home working on office costs. Ongoing savings have been proposed in the 2022/23 revenue budget to reflect these changes.

- 6.5 Legal savings of £30,000 (included in vacancy savings above) relate to services now provided by the Deputy Director of Law & Strategy, which had been part of the shared legal services contract. This budget is therefore no longer required.
- 6.6 Member Services is currently reporting forecast savings of £33,000 mainly due to inflation on Members' allowances not taken by several Members, not all Special Responsibility Allowance payments being made under the '1-SRA' rule, and reduced mileage claims as a result of higher levels of virtual meetings.
- 6.7 Other in year savings across a few cost centres make up the balance of the improved position for the Directorate since month 6.

7. Children's Services Revenue Forecast Outturn Position 2021/22

- 7.1 The Directorate is forecasting an **adverse outturn position of £769,000** for the year 2021/22 as shown in Table 9 below.
- 7.2 Children's Services Directorate current revenue position is a forecast overspend of £1,962,000 against a current budget including the Dedicated Schools Grant of £95,229,000 for the financial year 2021/22. Of this overspend £1,193,000 is offset to the Dedicated Schools deficit, resulting in a net overspend on Children's Services of £769,000. The financial position for 2021/22 is set out in Table 9. The deficit is expected to reduce in period 9.

Table 9: Children's Services budget position 2021/22

	Service	Current Budget	Projected Outturn	Projected Outturn Variance	Change Since Month 6
		£000	£000	£000	£000
	Children's Services non-Dedicated Schools Grant				
*	Social Care and Early Help	19,050	20,752	1,702	154
*	Business Services	3,386	3,342	(44)	(9)
*	Education	1,393	1,444	51	5
*	Operational Strategic Management	324	(227)	(551)	28
*	Public Health	1,582	1,582	0	(78)
*	Special Educational Needs and Children with Disabilities	2,120	1,832	(288)	(25)
	Children's Services – Retained	(2,945)	(3,046)	(101)	10
	Total Children's Services Non-Dedicated Schools Grant	24,911	25,680	769	85
	Dedicated Schools Grant				
*	AfC Contract - Dedicated Schools Grant	12,035	14,184	2,149	694
	Dedicated Schools Grant – Retained	58,286	57,330	(956)	(1,256)
	Dedicated Schools Grant Income (transfer to DSG deficit)	(70,318)	(71,514)	(1,193)	562

Service	Current Budget	Projected Outturn	Projected Outturn Variance	Change Since Month 6
	£000	£000	£000	£000
Total Dedicated Schools Grant	0	0	0	0
Summary Position				
* Achieving for Children Contract	39,888	42,907	3,019	769
Children's Services – Retained	(2,945)	(3,046)	(101)	10
Dedicated Schools Grant – Retained	58,286	57,330	(956)	(1,256)
Total Children's Services budget	95,229	97,191	1,962	(477)

7.3 The services included within the Children's Services Directorate are set out in **Appendix G**. The outturn variance of £769,000 consists of the following material variances as set out in Table 10.

Table 10: Children's Services material variances

Service	Projected Outturn Variance	Note
	£000	
Total Social Care and Early Help	1,702	
Total Achieving for Children Other	(832)	
Total Achieving for Children	870	1
Children's Services – Retained	(101)	2
Total Children's Services Non-Dedicated Schools Grant	769	
AfC Contract - Dedicated Schools Grant	2,149	
Dedicated Schools Grant – Retained	(956)	
Total Dedicated Schools Grant	1,193	3
Total Dedicated Schools Grant transfer to Reserve	(1,193)	4
Total Net Dedicated Schools Grant	0	
Total Outturn Variance	769	

7.4 The reported variance compared to the Month 6 Cabinet report is an adverse movement of £85,000 of which £75,000 relates to the AFC Contract and £10,000 adverse movement relates to Children's Services retained. The material movements include:

Achieving for Children material movements totalling net increase of £75,000:

- **Employee & Operational Related Expenditure £244,000** – adverse movement reflecting the requirement to retain several interim staff to cover statutory posts for the remainder of 2021/22

- **Placements (£283,000)** – cost reduction most significantly relating to negotiated health contributions backdated to January 2020 (£233,000) and placement moves net (£50,000)
- **Home to School Transport (£25,000)** – favourable movement following review of contracts and reconciliation of final claims relating to 2020/21
- **Legal Services £100,000** - increased cost of counsel based on quarter 2 recharges which includes the legal support for four high profile cases
- **Public Health (£78,000)** – previous forecast assumed higher level of interims covering hard to fill roles within Health Visitor and Nursery Nurses service; updated position reflects reduced availability of Public Health professionals to meet increasing demands on the service
- **Unaccompanied Asylum-Seeking Children £80,000** – indicative costs relating to new National Transfer Scheme
- **Others £37,000**

Children’s Service Retained material movements £10,000:

- **Grants £10,000** – adverse movement following review of grants to be received 2021/22

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

The forecast overspend of £870,000 comprises of service variances as reflected below:

- **Placements £668,000** – represents the full-year effect of three high-cost placements in quarter 4 of 2020/21, quarter 1 and 2 of 2021/22 totalling a net £822,000. Additionally, based on indicative movements in Care and previous years’ trends the forecast reflects an estimated Future Demand for further placements during 2021/22 of £95,000. The overspend is partly offset by the release of the RBWM held “demography” fund of £368,000 into the AfC Contract which has been matched to additional in-year costs. There has been a national trend of an increase in the complexity and need of placements; this coupled with increasing demand on providers resulting in an increase in unit costs has adversely affected the forecast. The pressure is partly offset by additional health contributions backdated to January 2020 (£233,000).
- **Employee & Operational Related £431,000** - Child Focused posts retained to meet increased demand in Domestic Abuse & statutory services resulting from Covid-19 including the increased level of referrals and complexity of the demands on the service.

- **Legal Services £200,000** - increased cost of counsel based on quarter 1 and reflective of previous activity levels
- **Unaccompanied Asylum-Seeking Children £80,000** – indicative costs relating to new National Transfer Scheme
- **School Improvement Grant £75,000** – increased support programme for schools matched by an additional grant within Children's Services – Retained non-Dedicated Schools
- **Community Family Hubs £58,000** – increased operational costs and reduced income generation due to ongoing impact of the Covid-19 pandemic
- **Therapy Savings £50,000** – delayed progress to fully deliver savings plan in 2021/22
- **Contain Outbreak Management Fund (£517,000)** – identification of existing employee costs that relate to prevention and management of the Covid-19 pandemic
- **Home to School Transport (£75,000)** – outcome from retendering process exceeding the savings plan
- **Recovery Plan (£100,000)** – in-year mitigation plan focusing on application of grants and restriction on non-essential expenditure including vacancy management

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

The net underspend of £101,000 consists of service variances as set out below:

- **School Improvement Grant (£75,000)** – increased grant allocation matched by increased costs within AfC Contract
- **Troubled Families Grant (£50,000)** – increased grant allocation following improved number of contacts with families
- **Others £24,000**

7.7 **Total DSG (Note 3)**

The DSG overspend of £1,193,000 reflects a favourable movement of £562,000 to the previously reported position.

The material forecast variances are as follows:

- **Schools Block (£537,000)** – this favourable variance relates to the release of the total uncommitted balance of the pupil growth fund of £537,000 from

a total allocation of £679,000. This forecast variance has not been previously reported.

- **Central School Services Block (£95,000)** – this favourable variance mainly relates to the underspend within the Non-Independent Special School Places (£51,000) and staffing vacancies (£30,000). This forecast variance has not been previously reported.
- **Early Years Block (£266,000)** - this favourable movement relates to the final budget allocation received from the ESFA in November 2021 for 2020/21. The final allocation 2020/21 was 3% more than projected. It is confirmed that the Early Years Block funding for 2020/21 was allocated to all nursery settings. This forecast variance has not been previously reported.
- **High Needs Block £2,091,000** - increased costs relating to the provision of Independent Special or Non-Maintained Special Schools and other associated direct support. In comparison to 2020/21 the average unit cost and volume for 2021/22 has increased by 1% and 9% respectively. This variance includes an adverse movement of £336,000 compared to the previously reported position relating to an increase in the number of pupils being placed at an Independent Special or Non-Maintained Special School including movements since the start of the new academic year.

There are pressures on the High Needs Block with this position continuing and replicated in most other local authorities. It is linked to a combination of factors to include rising demand for service provision that meets the increasingly complex needs of children and young people, and the SEND Reforms (2014) that increased support to include individuals from birth up to 25 years of age.

Included within the current High Needs Block forecast are commitments relating to the Further Education Institutes increased pupil numbers at the start of the academic year. Further to negotiations with the institute by Achieving for Children along with high levels of pupil turnover the funding for 2021/22 is being re-evaluated and will reduce accordingly. The favourable impact will be reflected in the period 10 monitoring report.

7.8 **Total DSG Transfer to Reserves (Note 4)**

To fund the in-year overspend there will be a deficit balance transfer of £1,193,000 to the Dedicated Schools Grant reserve, resulting in a cumulative net carry forward as at 31st March 2022 of £2,984,000 (2%). This cumulative deficit includes pooling into the deficit reserve previously held Dedicated Schools Grant earmarked reserves of £134,000.

The DSG conditions of grant 2021/2022 (paragraph 5.2), requires that any Local Authority with an overall deficit on its DSG account at the end of the financial year 2020/21, or whose DSG surplus has substantially reduced during the year, must be able to present a plan to the Department for Education (DfE) for managing their future DSG spend.

The Deficit Management Plan must be signed off by the Director of Children's Services and the Executive Director for Resources (section 151 officer). The Deficit Management Plan must be taken to Schools Forum meetings and discussed by members.

The Deficit Management Plan must address the cumulative deficit position with a recovery period of three to five years. It will be extremely challenging to clear the cumulative deficit with increasing cost pressures and rising demand for service provision that meets the increasingly complex needs of children and young people, and the SEND Reforms (2014) that increased support to include individuals from birth up to 25 years of age.

Based on current demand, pricing and estimated future grant funding the current projected cumulative deficit for the DSG by 31 March 2023 is in the region of £5,000,000 unless actions are undertaken to address these challenges.

The Deficit Management Plan will be reported to the Schools Forum in April 2022.

8. Adults, Health & Housing Revenue Forecast Outturn Position 2021/22

- 8.1 The overall position for the Adults, Health and Housing Directorate is a forecast **overspend of £664,000** against a current budget of £40,946,000 for 2021/22, see table 11.

Table 11: Summary position for the Directorate as at Month 6

Service area	Current Budget	Projected Outturn	Projected Outturn Variance	Change Since Month 6
	£'000	£'000	£'000	£'000
Director & Support	2,483	2,454	(29)	46
Adult Social Care Services	34,986	35,664	678	97
Housing Services	3,464	3,479	15	15
Total	40,933	41,597	664	158

- 8.2 **The Director & Support** revenue position as at Month 8 is a forecast **underspend of £29,000** against a current budget of £2,483,000 for 2021/22.

This is a decrease from Month 6 of £46,000 due to increase in costs for Out of hours of £60,000 offset by an underspend of £19,000 in Voluntary grants. This underlying underspend is due to additional income from the COMF funding of £55,000 and further delays in recruitment to vacant posts of £18,000.

Table 12: Director & Support Revenue budget position

Service Area	Current Budget	Projected Outturn	Projected Outturn Variance	Change Since Month 6
	£'000	£'000	£'000	£'000
<u>Director & Support Teams</u>				
Transformation & Systems	512	512	0	0
Director, Procurement & Partnerships	434	449	15	0

Service Area	Current Budget	Projected Outturn	Projected Outturn Variance	Change Since Month 6
	£'000	£'000	£'000	£'000
Jnt Arr-Modern Records & Coroners	495	512	17	0
Commissioned -Community and Children	258	263	5	0
Adult Social Care Commissioning & Support	621	555	(66)	46
Government Grant Income	163	163	0	0
Total – Director & Support teams	2,483	2,454	(29)	46

- 8.3 **Adult Social Care is forecasting an overspend of £678,000** against a current budget of £34,999,000 for 2021/22 at Month 8. This is an increase from the forecast overspend at Month 6 of £97,000.
- 8.4 The increases this month have been an increase in the Bad Debt provision of £100,000 and a pressure of £162,000 on costs of Senior Interims in Social Care. Where financial assessments are made for clients and a contribution to costs is required, invoices are raised to recover those contributions. Monthly debt review meetings specifically review this debt and its recoverability – based on work done by the recovery team. The level of the provision is adjusted on the basis of these meetings.
- 8.5 In common with the national trend, the service is experiencing unprecedented demand, in terms of volume and acuity of need. Much of the demand is being driven from hospital discharges with more frail older people requiring more intensive support to remain in their own homes or requiring residential or nursing placements. At the start of the year, 351 older people were being supported at home, this has now stabilised at 374; the number of older people in care homes has increased from 309 in April 2021 to 335 now. Whilst the service is on track to meet its specific savings targets for 2021/22, the increased demand is having an adverse impact on the overall budget.
- 8.6 The split of the change in the forecast between services are shown in table 13 below

Table 13: Adult Social Care 2021/22 Revenue Monitoring Month 8 Position

Summary Type	Care Group / Service	Current Budget	Projected Outturn	Projected Outturn Variance	Change Since Month 6
		£'000	£'000	£'000	£'000
	Summary Position				
Exp	RBWM Expenditure budgets	15,986	16,420	434	(121)
Inc	RBWM Income budgets	(13,937)	(15,207)	(1,270)	(368)
Optalis	Optalis contract -Total	32,950	34,464	1,514	641
	Adult Social care services budgets	34,999	35,677	678	97
	Commissioning & Support	621	550	(71)	41
	Total Adult Social Care Net Budget	35,620	36,227	607	138

The main reasons for the overspend relate to the cost of providing homecare and increasing pressure on older adults' nursing and residential placements.

The cost of providing homecare is forecast to exceed the annual budget by £435,000 due to increasing demand and costs. The pressure on this budget has been offset by additional income from the Better Care Fund (BCF), NHS Frimley Clinical Commissioning Group (CCG) and client contributions. The income received from the CCG has been provided to facilitate hospital discharge and prevent hospital admissions.

The estimated income receivable from the CCG has continued into this financial year as the Department of Health and Social Care (DHSC) announced that the scheme would now continue until the end of financial year. Allowance for additional income was made when setting the budget for 2021/22. Further detail on the income received from the CCG in 2021/22 is shown in **Table 14 below**.

Table 14: Summary of CCG estimated income due to be received in 2021/22

Purpose of income	£'000
BCF -Minimum contribution to adult social care	4,957
Covid-19 related spend-Hospital discharge process (HDP)	850
Free Nursing Care	670
Shared Care and Other	200
TOTAL INCOME	6,677

The number of residents supported in long-term care in nursing and residential homes had reduced significantly due to the impact of Covid-19 in 2020/21. So far this year the numbers are increasing. As with domiciliary care, income from the CCG provided to facilitate hospital discharge and to prevent hospital admissions continues into this financial year for the remainder of the financial year.

8.7 **Older People and People with a Physical disability**

The numbers of older people needing nursing accommodation appears to be increasing putting additional pressure on budgets. The people requiring care and support from adult social care are frailer with complex co-morbidities. Much of this is because of the direct impact of Covid-19 but also of conditions that could not be fully treated during the lockdown periods of 2020.

Much of the block, bedded provision is now being fully utilised – and where vacancies arise, they are being immediately filled with new residents - and therefore additional costs are being incurred from spot arrangements. The largest area of additional spend is purchasing nursing or residential care with dementia support. The pressure on the spot purchasing budget for residential and nursing beds is being partly offset by the additional income generated from client contribution charging.

8.8 Learning Disability

Table 15: Learning Disability services

Summary Type	Care Group / Service	Current Budget	Projected Outturn	Projected Outturn Variance	Change Since Month 6
		£'000	£'000	£'000	£'000
	Learning Disability (LD)				
Exp	Residential; Nursing; Supported Living - block	1,926	1,971	45	0
Optalis	Residential & Nursing care - spot	5,269	4,485	(784)	9
Optalis	Residential & Supported Living - Optalis provided	3,518	3,439	(79)	(50)
Optalis	Supported Living - spot	3,589	3,678	89	(91)
Optalis	Day & Other Care - Optalis provided	2,201	1,917	(284)	(50)
Optalis	Income from charges	(1,531)	(1,307)	224	0
Inc	Other LD Income	(579)	(553)	26	0
Optalis	Care teams staffing	775	709	(66)	0
	Learning Disability Total	15,168	14,339	(829)	(182)

The month 8 forecast underspend for LD services is £829,000 please see **Table 15** above, which is an increased underspend from the last reported position as at month 6 of £182,000. The main reasons for this reduction are CHC awarded and clients moving out of the area, changes in the cost of packages of care and some deaths.

8.9 Mental Health

Table 16: Mental Health Services

Summary Type	Care Group / Service	Current Budget	Projected Outturn	Projected Outturn Variance	Change Since Month 6
		£'000	£'000	£'000	£'000
	Mental Health (MH)				
Optalis	Mental Health services	2,270	2,789	519	(95)
Optalis	Mental Health Team	1,185	1,122	(63)	0
Inc	Mental Health Income	(423)	(444)	(21)	0
	Overall Mental Health Total	3,032	3,467	435	(95)

Pressures have continued to increase on all care budgets for people with mental health issues, as anticipated given the current pandemic and restrictions.

Following a detailed review of mental health service users, the forecast outturn position for Mental Health is a pressure of £435,000 a decrease of £95,000 from last month because of several deaths and changes in Care Packages. Because of the overspend, the potential savings identified for 2021/22 have not been achieved. Plans for mitigating the forecast pressure are being put in place.

8.10 Public Health and Better Care Fund

The Public Health budget is fully funded by the £5,056,000 ring-fenced Public Health Grant. Underspends on this budget must be carried forward in a public health reserve. At the start of this financial year, there was £511,000 in the Public Health reserve for use in 2021/22 or future years. The PH reserve will be used according to PH priorities in 2021/22 and 2022/23. This includes an additional £243,000 spend against additional staff, £100,000 uplift in spend on the Sexual Health Contract and the Health Visiting and School Nursing Contract. £20,000 has been allocated for a Picker Institute Evaluation of Health Visiting/School Nursing and £15,000 for an Oral Health Survey for 5 year olds.

The Contain Outbreak Management Fund (COMF including Test and Trace grant) also sits within Public Health. This grant is specifically for issues arising from the pandemic, awarded for use over two financial years i.e. 2020/21 and 2021/22. The amount spent in 2020/21 on this grant was £618,000 while the balance has been carried forward into 2021/22 - £3,666,000 in addition to the £804,000 funds received for 2021/22. Spending plans have now been drawn up for these remaining and new funds with only £250k yet to be allocated but should be identified soon.

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 or the staffing administration of the scheme. Current budgets for 2021/22 are as below: -

Table 17: Public Health Grant and Better Care Fund

Service	Current Budget	Projected Outturn	Projected Outturn Variance	Change Since Month 6
	£'000	£'000	£'000	£'000
Public Health – gross spend	5,056	5,056	0	0
COMF Grant (inc T&T)	3,666	3,666	0	0
Total expenditure	8,722	8,722	0	0
Public Health Grant & COMF	(8,722)	(8,722)	0	0
Better Care fund – expenditure	13,133	13,133	0	0

Service	Current Budget	Projected Outturn	Projected Outturn Variance	Change Since Month 6
	£'000	£'000	£'000	£'000
Better Care fund income	(13,133)	(13,133)	0	0

8.11 Housing

The annual budget for Housing is £3,464,000. As at month 8 the forecast variation on this budget is a £265,000 overspend, see **table 18** below:

Table 18 – Housing

	Current Budget	Projected Outturn	Projected Outturn Variance	Change Since Month 6
	£000	£000	£000	£000
Housing and Environmental Health:				
Head of Housing	244	244	0	0
Housing Strategy & Residential	2,296	2,296	0	0
Environmental Health	884	884	0	0
Trading Standards & Licensing	40	55	15	15
Total Housing	3,464	3,479	15	15

Homelessness – the pressure on this service is continuing to grow due to higher-than-expected demand over the last two quarters of the year. This will result in additional net Temporary Accommodation (TA) spend of £451,000 over the next few months. As a result, this would increase our Housing Variance to a pressure of £595,000. However, the Homelessness Prevention Grant can be used to cover these additional costs alongside existing homeless prevention schemes. This will bring us in line with budget as long as there are sufficient funds in the grant.

There is a small overspend on Trading Standards and Licensing due to a decrease in projections on the income likely to be received this year

8.12 Future risks for Adult, Health and Housing

8.12.1 Achievement of Savings Adult social care has committed to significant savings in 2021/2022 with the majority on schedule to be delivered. As outlined above, it is unlikely that the planned savings in the mental health service will be achieved. Covid-19 has had an inevitable impact on the planned savings but all efforts are continuing to be made to deliver on target

8.12.2 Demographic Growth

A budget was set at the start of this financial year based on the number of residents in services at an average cost. This is being closely monitored monthly as we are seeing continuing additional demand at increased costs.

As at the end of November 2021, the number of older people, learning disability clients and mental health service users has started to stabilise. The figures used to set the budget are included in the table below; please note these are average figures across all care settings.

Table 19

	Budget £	Budgeted Average Weekly Unit Cost	Actual Ave Weekly Unit Cost This Yr	Budgeted Average Numbers	Numbers at Start of Month											
					Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec			
Older People																
Nursing	£8,775,160	£969 pw	£1,041 pw	174	181	183	183	184	190	198	200	200	204			
Residential	£4,301,750	£711 pw	£789 pw	116	128	129	133	131	131	132	133	131	131			
Temporary Spot (N and R)	£215,000	£940 pw	£986 pw	4	18	16	17	12	15	14	20	15	10			
Direct Payments	£1,197,250	£328 pw	£351 pw	70	58	62	60	61	60	58	59	58	55			
Supported / Sheltered Living	£472,670	£8,731 pw	£9,693 pw	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a			
Home Care RBWM	£4,627,710	£332 pw	£262 pw	267	351	358	370	377	382	383	382	376	374			
Day & Other Community	£65,000	£1,247 pw	£1,247 pw	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a			
Total Older People	£19,654,540	-	-	631	736	748	763	765	778	785	794	780	774			
Physical Disability																
Nursing	£412,430	£1,107 pw	£1,129 pw	7	6	6	6	7	7	7	7	7	7			
Residential	£449,280	£834 pw	£858 pw	10	12	12	10	10	10	10	10	10	9			
Supported / Sheltered Living	£94,810	£1,818 pw	£2,445 pw	1	1	1	1	1	2	1	1	1	1			
Home Care Optalis	£775,300	£370 pw	£374 pw	40	38	37	38	41	42	42	42	42	42			
Day & Other Community				-												
Total Physical Disability	£1,731,820	-	-	59	57	56	55	59	61	60	60	60	59			
Learning Disabilities																
Nursing	£194,900	£1,246 pw	£1,029 pw	3	3	3	3	3	3	3	2	2	3			
Residential	£5,073,620	£1,730 pw	£1,564 pw	56	56	56	56	54	53	51	51	52	52			
Supported / Sheltered Living	£3,276,010	£683 pw	£750 pw	92	89	81	82	81	82	83	83	84	84			
Shared Lives (Fostering)	£137,140	£440 pw	£394 pw	6	4	3	3	3	3	3	3	3	3			
Home Care	£313,000	£207 pw	£211 pw	29	24	28	28	27	27	27	27	26	26			
Day & Other Community	£921,910	£650 pw	£596 pw	27	43	44	44	43	42	42	40	41	41			
Total Learning Disabilities	£9,916,580	-	-	213	219	215	216	211	210	209	206	208	209			
Mental Health																
Nursing	£253,570	1,096	£974 pw	4	5	5	5	5	5	7	7	7	7			
Residential	£468,560	737	£710 pw	12	19	19	19	18	20	20	19	19	19			
Supported / Sheltered Living	£1,121,890	517	£633 pw	42	54	56	56	51	45	46	45	47	47			
Home Care	£299,290	158	£200 pw	36	27	29	29	27	22	22	22	24	24			
Day & Other Community	£126,960	303	£285 pw	8	7	7	7	7	8	8	8	8	8			
Total Mental Health	£2,270,270	-	-	103	112	116	116	108	100	103	101	105	105			
Total All Client Groups	£33,573,210	-	-	1,006	1,124	1,135	1,150	1,143	1,149	1,157	1,161	1,153	1,147			

8.12.3 Pressures

- Learning Disabilities

Within Learning Disability services, a detailed 'Forward Look' list is maintained. This includes any changes that we are aware of which may have an impact on adult social care budgets, such as transition cases from children's services, movements within joint packages of care with Health or residents moving away from health funded Continuing Health Care (CHC) funding to adult social care funding. There is a risk that **£450,000** (P2-£700,000) may transfer to our services during this financial year. This element is being monitored on a monthly basis and any adjustments to the Forward Look are identified and acted on.

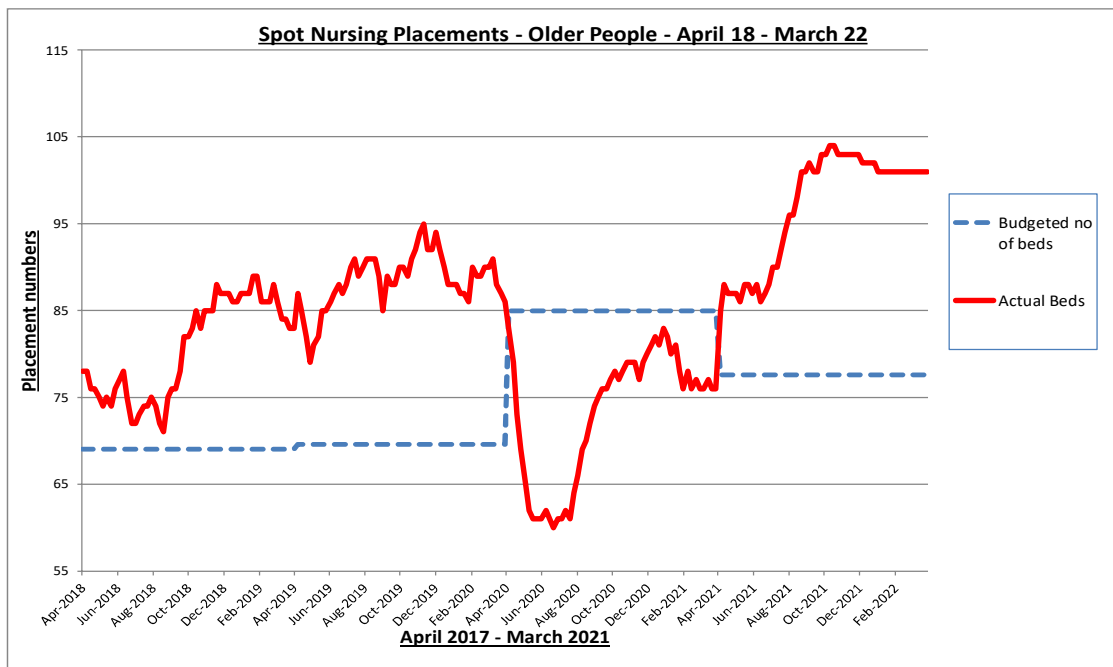
The Deprivation of Liberty safeguarding (DOLS) is changing to Liberty Protection Safeguards (LPS) under the Mental Capacity (Amendment) Bill. The new legislation now covers from 16 plus and broadens the scope to treat people and deprive them of their liberty in a medical emergency. The changes to this bill will bring additional costs and pressure, initially forecast at £110,000 but may increase. A proposal to lobby central government for new burdens funding is being discussed nationally.

- Mental Health

Mental Health also maintains a Forward Look, within this we can identify additional pressures of £13,000 of cases that could transfer to adult social care services

- Older adults and spot purchasing arrangements

The team continues to ensure that the block contracts are fully utilised before spot purchasing additional care. The number of spot purchased older people nursing placements continues to grow. After an initial dip following Covid-19, the numbers increased but now seem to be stabilising. Please see the graph below.



- Temporary accommodation

This area of spend will be closely monitored during this financial year, due to the challenges faced with monitoring temporary accommodation usage. Risks include the freeze on private sector evictions being lifted, therefore increasing the homeless presentations, and the potential of further restrictions- such as further lockdowns over the winter period, resulting in additional parental/friend evictions. The mitigation to the challenge includes a private sector officer starting this month with a focus on discharging the duty of current households in temporary accommodation into suitable private rented sector.

9. Resources Revenue Forecast Outturn Position 2021/22

- 9.1 Resources Directorate is forecasting an underspend outturn position of £362,000 for the year 2021/22 as shown in Table 20 below. Savings of £660,000 built in to the 2021/22 budget for the Directorate are all expected to be delivered in year.

Table 20: Resources Revenue Forecast 2020/21

Resources	Current Budget	Projected Outturn	Projected Outturn Variance	Change Since Month 6
	£000	£000	£000	£000
Executive Director of Resources	214	214	0	0
Libraries & Residents Services	2,551	2,279	(272)	(35)
R&B Management and Administration	1,045	1,088	43	(80)
Housing Benefits	424	174	(250)	0
HR, Corporate Projects and IT	2,803	2,803	0	0
Corporate Management	(6)	(18)	(12)	(86)
Finance	1,263	1,392	129	0
Total Resources	8,294	7,932	(362)	(201)

9.2 Areas of Risk & Opportunity (Significant)

- 9.2.1 Pressure on income within revenue and benefits and housing benefits as a result of the Covid-19 emergency is forecast to be £554,000, this is £220,000 in excess of the budget set aside for this pressure in 2021/22 See below for more information
- 9.2.2 Costs relating to current and future staff vacancies within finance, requiring to be covered by agency staff, are estimated to rise to £140,000 by the end of the year. This is net of vacancy savings and grant contributions. As the situation changes, this forecast will be updated.

9.3 Libraries & Residents Services

- 9.3.1 The increased underspend of £35,000 from month 6 is due to ongoing part year staff vacancies in the Libraries and Reading Development & Library Promotions teams.
- 9.3.2 Income carried forward for postponed Weddings will cover the cost of increased capacity, although any income relating to Covid-19 related postponed Weddings remains at risk of refund if not delivered in year. Registrars have invested in extra resources in order to meet new legislative requirements that came into force from 4th May. This will allow the service to continue to officiate the maximum number of Weddings possible at the current time.

9.3.3 Additional costs of £25,000 have been forecast to cover the work being done by registrars and casual registrars to cover the backlog of weddings.

9.3.4 In Libraries & Information Services an £8,000 saving on rental payments has also been forecast due to the closure of Eton Library earlier this year.

9.4 **R&B Management and Administration**

9.4.1 Magistrates' courts although open (on-line) have restricted the numbers of cases that can be brought, thus delaying recovery of costs and tax. Fees are charged to help fund the costs of the Council Tax and Business Rates recovery service and it is forecast that this income will be down on budget by £220,000.

9.4.2 It is anticipated that staff and agency costs associated with administering the continuing distribution of Covid-19 related grants and support to businesses and individuals will be funded fully from new burdens grant funding, and costs are forecast as being £80,000 currently. An additional £100,000 new burdens grant has been received recently and similar levels of additional costs are likely to be incurred, which will be kept under review.

9.4.3 There has been a £80,000 reduction in the forecast pressure in this service. Largely due to a £70,000 reduction in staffing pressures in the Processing team due to delays in recruitment to vacant posts and dealing effectively with the extra work generated by the impact of Covid-19.

9.4.4 Other small savings within the service have reduced the overall pressure to £43,000.

9.5 **Housing Benefits**

9.5.1 Although forecasting the shortfall between benefits paid out and the subsidy reclaimable is always difficult, dependent as it is on the mix of benefits paid, current predictions based on current patterns of payments, indicate that there may be a surplus of at least £250,000 this year. This may change and will be kept under review, as we have already seen a sharp fall in the recoverable amount relating to the provision of housing for those presenting as homeless, reflecting the rising costs associated with that provision.

10. Place Revenue Forecast Outturn Position 2021/22

10.1 The Directorate is forecasting an **overspent outturn position of £696,000** for the year 2021/22 as shown in Table 21 below.

10.2 Savings of £1,731,000 were built into the directorate's 2021/22 budget. We are forecasting to achieve 85% of these savings. The shortfall will be mitigated from savings elsewhere in the service.

10.3 The forecast variance has improved by £62,000 largely due to £100,000 increased forecast in daily car parking income and permit fees, partially offset by a £40,000 increase in fly tipping costs based on recent trends.

Table 21: Place Revenue Forecast 2020/21

Place	Current Budget	Forecast Outturn	Forecast Outturn Variance	Change Since Month 6
	£000	£000	£000	£000
Executive Director of Place	248	233	(15)	0
Neighbourhood Services	10,405	10,783	378	(97)
Planning	1,416	1,416	0	0
Communities	(213)	(24)	189	(2)
Infrastructure, Sustainability & Transport	3,325	3,469	144	37
Total Place	15,181	15,877	696	(62)

10.4 Areas of Risk & Opportunity (Significant)

10.5 Neighbourhood Services

10.5.1 The hybrid fortnightly general waste collection enduring solution means that residual waste will be collected fortnightly while collections of recycling and food waste will remain weekly (green waste remains fortnightly). These changes to the waste collection contract have added £500,000 of pressures this year. To deliver this model, Serco requires additional resources in the form of vehicles and staff and is a substantial element of the net forecast overspend of £378,000 in the service.

10.5.2 Additional income from enforcement of **street works activity** – £100,000 built into the budget is not considered achievable this year. The service has been redesigned to focus on robust enforcement with a review of the business case being undertaken by the service. Work so far has been promising in terms of income generated and recruitment of 2 FTE posts is underway to fully resource the team and drive the initiative forward.

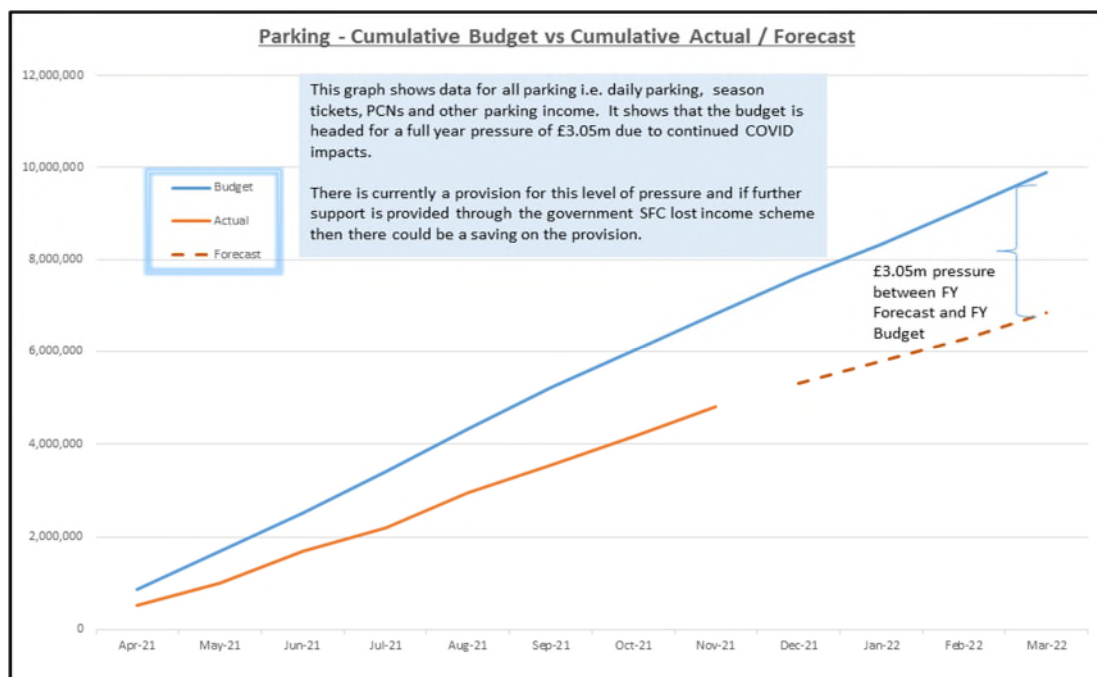
10.5.3 A **Waste** disposal saving of £175,000 was still considered possible until recently but any saving delivery is now likely to be from savings on tonnages based on previous year's data – only £65,000 is now forecast. The overall saving will also be determined by the ongoing Dry Mixed Recyclable solution since the fire at Pure recycling.

10.5.4 Also helping to mitigate savings - **green waste income** is continuing to be ahead of budget as numbers of service users exceed budgeted expectations - £150,000 overachievement of income forecast and income from **cemeteries and open spaces** - £70,000.

10.5.5 The Parks & Countryside service is now being reported as part of this division pursuant to new management arrangements, and was previously part of the Infrastructure, Sustainability & Transport division.

10.5.6 **Car Parking Income** – total income received from car parking across the borough for the first eight months of the year was 29% down against the profiled budget of £6,814,000 with income received of £4,818,000.

- 10.5.7 Income received from daily car parking and season tickets across the borough for the first eight months of the year was £4,429,000, which was 29% down against the profiled budget of £6,251,000. Actual daily parking income received for the eight months was £4,135,000 against profiled budget of £5,349,000 (Windsor received £3,030,000 against the profiled budget of £4,095,000 compared to Maidenhead which received income of £1,105,000 against the profiled budget of £1,254,000). Based on data to date, the budget allocated to cover this ongoing loss of income because of Covid-19 restrictions of £3,090,000 is expected to be sufficient for the anticipated pressure this year.
- 10.5.8 Season ticket sales are a particular area of concern that is being closely monitored by the service to identify permanent changes in commuter behaviour that may affect this income stream on a permanent basis. Income received to 30th November is £294,000 against a profiled budget of £902,000, which is 67% down against budget. The current full year forecast is £409,000 against a budget of £1,379,000, which is a 70% pressure.
- 10.5.9 Forecast parking income and permit fees was increased by £100,000 (£50,000 for both types) based on current performance and likely trends for the rest of the year.



10.6 Communities

- 10.6.1 **Leisure centres concession contract** – additional support for Leisure Focus will be required this year as social distancing restricts footfall and income generation within the leisure centres. This is anticipated to be £364,000 above the £1,758,000 put in the budget to support this pressure in 2021/22. Forecast SFC income for the first 3 months of the year is £513,000.
- 10.6.2 Within Communities staff working on COMF funded grant activities has resulted in forecast savings of £173,000 against base budgets. This has mitigated to some extent the pressures in Leisure above.

10.6.3 The overall pressure in Communities is currently £189,000, a small improvement of £2,000 on month 6.

10.7 Infrastructure, Sustainability & Transport

10.7.1 Because of government guidance on bus support during the Covid-19 emergency, savings within the **supported bus services** are unlikely to be delivered this year. The total undeliverable saving is £100,000 with a forecast over-spend of £165,000.

10.7.2 As mentioned above, the Parks & Countryside service is now being reported as part of Neighbourhood Services rather than previously the Infrastructure, Sustainability & Transport service, and is the reason for the £37,000 increase in the forecast overspend. There are other small over and underspends in the service, resulting in an overall £144,000 forecast overspend for the service.

11. Contingency and Corporate Revenue Forecast Outturn Position 2021/22

11.1 The contingency budget constitutes several 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.

11.2 Additional provision has been made this month of £68,000 for corporate bad and doubtful debt.

Analysis of the contingency and corporate budget movements follows in **Table 22** below

Table 22: Contingency and Corporate budget position

Contingency & Corporate	Current Budget	Projected Outturn	Projected Outturn Variance	Change Since Month 6
	£000	£000	£000	£000
Corporate Contingency:				
Adults Contractual	331	331	0	0
Demographic growth Children's	63	0	(63)	0
Savings Delivery	1,300	1,300	0	0
Total Contingency	1,694	1,631	(63)	0
Corporate Budgets	(34)	(52)	(18)	68
Total Contingency and Corporate Budgets:	1,660	1,579	(81)	(68)

12. Other Revenue Budget Issues

12.1 Collection Fund

Most of the Council spending relies on collecting Council Tax and Business Rates. The Council's budgeted share of these two precepts is £88,000,000 in 2021/22. Collection rates are as a result, closely monitored. A total of £76,803,248 of Council Tax collected, equates to a collection rate of 76.06% against a target collection rate of 76.5%. Business Rate collection was £44,893,627 equating to a collection rate of 68.37% against a target collection rate of 75.0% as shown in the table below.

Table 23 Revenues Collection Figures 2021/22							
	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	Target as per SADC	Current year balance Outstanding (£)
CTAX							
April	100,945,944	11,749,256	11,749,256	11.64%	11.51%	11.6%	89,196,688
May	100,930,216	21,252,177	9,502,921	21.06%	20.84%	21.5%	79,678,039
June	100,935,586	30,624,936	9,372,759	30.34%	30.24%	30.6%	70,310,650
July	100,904,338	39,670,554	9,045,618	39.32%	39.32%	39.8%	2020
August	100,951,942	48,901,428	9,230,874	48.44%	48.38%	48.9%	52,050,513
September	101,008,884	58,259,043	9,357,614	57.68%	57.37%	58.2%	42,749,841
October	101,021,416	67,407,697	9,148,654	66.37%	66.37%	67.5%	33,613,719
November	100,983,220	76,803,248	9,395,551	76.06%	72.28%	76.5%	24,179,973
NNDR							
April	52,713,615	6,022,929	6,022,929	11.43%	10.70%	12.0%	46,690,685
May	52,941,908	10,183,936	4,161,006	19.24%	19.98%	20.0%	42,757,973
June	63,503,191	17,508,680	7,324,745	27.57%	35.08%	31.0%	45,994,511
July	65,811,704	22,468,766	4,960,086	34.14%	42.70%	41.0%	43,342,938
August	66,426,898	27,300,760	4,831,994	41.10%	48.92%	49.0%	39,126,137
September	64,679,837	32,992,369	5,691,609	51.01%	58.11%	58.0%	31,687,468
October	65,029,717	39,250,349	6,257,980	60.36%	67.1%	66.7%	25,779,367
November	65,664,789	44,893,627	5,643,277	68.37%	74.98%	75.0%	20,771,162

13. Sundry Debt

13.1 The current level of outstanding sundry debt is £8,968,000 as at 30th November 2021. This is an increased level of debt of £1,241,000 since 31st March 2021. Much of the increase relates to changes in the process of recovering contributions from service users within the temporary accommodation service. In the past only cash receipts were recognised, now the full debt due is recognised. The age of the debt is in the table below.

2021 OUSTANDING DEBTS AND BAD DEBT PROVISION REQUIREMENT AS AT 30 November 2021									
Service	2020/21		2021/22						
	Debt Outstanding 31st March 2021	Bad Debt provision 31st March 2021	Debt outstanding 30 November 2021	<1 month	>1 month and <6 months	>6months and <1 year	1 to 2 years	>2 years	Bad Debt provision for 2021/22
	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000
Education, Youth and Foster Schools	81	63	57	1	1	0	1	54	55
Housing loans	1,075	0	54	40	5	6	3	0	4
Temporary Accommodation - bed and breakfast	327	242	308	0	0	1	2	306	481
Adult Social care	449	148	2,149	61	509	1,397	100	82	582
Adult deferred payments	3,830	1,464	3,716	549	1,139	535	669	826	1,832
Corporate including Highways and Leisure	601	191	658	10	51	65	157	375	0
Commercial Property**	841	223	943	391	233	142	146	32	284
Optalis and AfC	523	383	679	22	287	160	184	25	333
	0	0	535	95	414	24	2	1	0
TOTAL DEBT	7,727	2,714	9,099	1,169	2,639	2,330	1,264	1,701	3,571
% of outstanding debt				13%	29%	26%	14%	19%	

14. Revenue Budget Movements

14.1 The movements to the net service expenditure budget since the February 2021 Council budget report total £1,289,000 net as shown in the table below: -

Table 25 - Net Service Expenditure Movements 2021/22				
Description	Funded by the General Fund (note 1)	Funded by Provision (note 2)	Included in "Funding" within Original Budget (note 3)	Total
	£000	£000	£000	£000
Original Budget	95,051	0	0	95,051
Property Management Provision	0	100	0	100
Allocation of SFC to services	0	0	(1,389)	(1,389)
Total	95,051	100	(1,389)	93,762

1. If additional budget is authorised, but no funding is specified, the transaction would, by default, be funded from the General Fund Reserve.
2. Sportsable – a premium payable under the lease agreement has been funded from the property reserve set up for this purpose in 2020/21.
3. Transactions here relate to amounts approved in the annual budget, which have for various reasons been allocated to service budgets in year but were part of the "funding" budget in the February 2021 Council report.

15. Revenue Reserve

- 15.1 At 31 March 2021, the Council had general fund reserves of £7,059,000. The projected outturn position at month 6 of £181,000 underspend, results in a general fund reserve projection of £7,160,000 at 31 March 2022, being £460,000 above the minimum level approved by Council for 2021/22 (£6,700,000).

Table 26: General Fund reserve projection

General Fund Reserve projection	£000
Opening Balance 01.04.2021	7,059
Projected underspend	101
Current Projected Balance at 31.03.2022	7,160

16. Borrowing Projection 2021/22

- 16.1 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 27** below.

The Council is now anticipating holding £16,800,000 of funds on behalf of the LEP at the year-end, which it will be able to use as internal borrowing in place of short-term borrowing from other local authorities.

The graph in **Appendix F** shows the actual and forecast end-of-month gross borrowing levels for the year. In the table below the Council's investment balances are offset against the gross amount borrowed to give the net borrowing position.

Table 27 Total Borrowing

Borrowing Type	Actual Start Start of Year £000	Actual Previous Month 6 £000	Actual Current Month 8 £000	Forecast Month 6 £000	Year End Forecast Month 8 £000
Long Term	57,049	61,264	71,265	71,265	71,265
Short Term – Local Authority	114,000	76,000	101,000	144,000	125,000
Short Term – LEP/Trusts	20,732	23,887	22,802	0	16,802
Investments	(23,909)	(9,286)	(47,557)	(14,000)	(14,834)
Net Borrowing	167,872	151,865	147,509	201,265	198,233

17. Capital Programme

- 17.1 The gross capital expenditure for the current financial year 2021/22 is shown in **Table 28**. This summarises the outturn position by directorate. This month there

are new budget savings to report for schools' expansions and contingency works totalling £282,000. Further detail on total budget variances, including items reported in previous months, is detailed in **Appendix E**. After identifying further slippage to 2022/23 of £26,439,000, the Council is projected to spend £41,150,000 on capital projects in the current financial year. One major item of slippage reported this month is £15,950,000 for the Maidenhead Golf Club site. The budget is expected to be utilised in the next financial year once an agreement on the site is finalised. Detail on the funding of the capital programme is shown in **Table 29**.

Table 28: Capital Programme projected outturn.

	Revised Gross Budget 2021/22	Forecast Gross slippage to 2022/23	Current year variances	Projected Gross Outturn 2021/22
	£'000	£'000	£'000	£'000
Chief Executive	32,651	(17,306)	-	15,345
Law & Strategy	445	(261)	-	184
Place Directorate	24,574	(6,202)	(20)	18,352
Adults, Health & Housing	1,318	(556)	-	762
Children's Services	6,664	(1,994)	(531)	4,139
Resources	2,638	(120)	(150)	2,368
Total	68,290	(26,439)	(701)	41,150

17.2 Budget movements to arrive at the revised budget are detailed in **Appendix D**.

17.3 Capital Expenditure Financing

17.3.1 The £41,150,000 capital expenditure will be funded by the income streams as set out in **Table 29**. It is projected that £24,340,000 of corporate funding is required for the financial year. There will be further final slippage of residual unspent budget to 2022/23. At present, the cost of short-term borrowing at a short-term borrowing rate of 0.09% is estimated to cost £22,000 for current year expenditure.

Table 29: Capital Programme financing

Capital Programme funding	£000
Government Grants	(9,116)
Developers' Contributions (s106 & CIL)	(7,669)
Other Contributions	(25)
Corporate funding	(24,340)
Total	(41,150)

Table 30: Capital programme status

	£000
Number of schemes in programme	223
Yet to start	11%
In progress	70%
Completed	10%
Ongoing programmes e.g. Disabled Facilities Grant	9%

17.4 Windsor Coach Park Lift and Footbridge – Capital Budget Virement.

17.4.1 Capital Review Board has recently reviewed all in-year project delivery plans and associated budgets. Where budgets are shown as slippage these are closely reviewed and projects reprioritised where possible. In terms of the Boulters Lock car park extension, this project has stalled because of increasing contract costs and despite going back out to market, quotation cost far exceeds budget provision.

17.4.2 Therefore, it is proposed to process a £164,000 virement of this budget to support the proposed refurbishment of Windsor’s coach park lift and footbridge that requires an essential repair and refurbishment. The total proposed cost of this project is £150,000; however, a variation of the covered bridge section and pending assessment from bridge engineers, may increase costs hence the additional requirement. Officers will continue to work through alternative options for the car park area and a project will be considered in early 2022.

17.4.3 It is therefore recommended that a capital budget virement of £164,000 is approved from Boulters Lock Car Park extension to Windsor Coach Park.

18. Transformation Plan funded from flexible reserves

18.1 The 2020 transformation plan for 2021/22 has a one-off budget of £1,347,091, funded from flexible capital receipts; Council approved this in February 2020.

18.2 To 30 November 2021, the Council has received £1,347,000 of capital receipts that are allocable to the transformation plan. It is forecast that this will be fully utilised by the end of the year to fund allowable revenue transformation costs.

19. LEGAL IMPLICATIONS

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

20. RISK MANAGEMENT

20.1 Projected variance will require mitigation to reduce it during the financial year.

21. POTENTIAL IMPACTS

21.1 Equalities – none.

21.2 Climate change/sustainability – none.

21.3 Data Protection/GDPR – none.

22. CONSULTATION

22.1 None

23. TIMETABLE FOR IMPLEMENTATION

23.1 Implementation date if not called in: '**Immediately**'.

24. APPENDICES

24.1 Eight appendices support this report:

- Appendix A Revenue Monitoring Statement
- Appendix B Savings Tracker 2021-22
- Appendix C Capital budget summary
- Appendix D Capital monitoring report
- Appendix E Capital Slippage
- Appendix F Borrowing forecast
- Appendix G Children's variance analysis
- Appendix H Reserve Analysis

25. BACKGROUND DOCUMENTS

25.1 This report is supported by one background document:

- Budget Report to Council February 2021.

26. CONSULTATION

Name of consultee	Post held	Date sent	Date returned
<i>Mandatory:</i>			
<i>Statutory Officers (or deputy)</i>			
Adele Taylor	Executive Director of Resources/S151 Officer	30/12/21	4/1/22 and 18/1/22
Emma Duncan	Deputy Director of Law and Strategy / Monitoring Officer	17/1/22	
<i>Deputies:</i>			

Name of consultee	Post held	Date sent	Date returned
Andrew Vallance	Head of Finance (Deputy S151 Officer)	23/12/21	4/1/22 and 17/1/22
Elaine Browne	Head of Law (Deputy Monitoring Officer)	17/1/22	19/01/22
Karen Shepherd	Head of Governance (Deputy Monitoring Officer)	17/1/22	
<i>Other consultees:</i>			
<i>Directors (where relevant)</i>			
Duncan Sharkey	Chief Executive	17/1/22	18/1/22
Andrew Durrant	Executive Director of Place	17/1/22	19/1/22
Kevin McDaniel	Executive Director of Children's Services	17/1/22	
Hilary Hall	Executive Director of Adults, Health and Housing	17/1/22	18/1/22

Confirmation relevant Cabinet Member(s) consulted	Cabinet Member for Finance & Ascot	Yes
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REPORT HISTORY

Decision type:	Urgency item?	To follow item?
For information	No	No

Report Author: Rhona Bellis, Chief Accountant.
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SUMMARY	Revised Budget	Reported Projected Outturn	Projected Outturn Variance	Previously reported Variance Month 6	Change from Previously reported Variance
	£000	£000	£000	£000	£000
Chief Executive					
Chief Executive	282	282	0	0	0
Property	(1,344)	(2,533)	(1,189)	(1,189)	0
Total Chief Executive	(1,062)	(2,251)	(1,189)	(1,189)	0
					0
Governance, Law & Strategy					0
Deputy Director of Governance, Law & Strategy	156	156	0	0	0
Communications & Marketing	344	344	0	0	0
Governance	2,235	2,051	(184)	(178)	(6)
Law	650	617	(33)	(33)	0
Performance Team	370	260	(110)	(110)	0
Policy Communication & Engagement	90	63	(27)	(27)	0
Total Law & Governance	3,845	3,491	(354)	(348)	(6)
					0
Children's Services					0
Director of Children's Services	(79)	(79)	0	0	0
Achieving for Children Contract	39,888	42,857	2,969	2,202	767
Children's Services - Retained	55,420	54,413	(1,007)	237	(1,244)
Dedicated Schools Grant - Income	(70,318)	(71,511)	(1,193)	(1,755)	562
Total Children's Services	24,911	25,680	769	684	85
					0
Adults, Health and Housing					0
Director, Support Teams & Provider support	2,483	2,454	(29)	(75)	46
Housing	3,464	3,479	15	0	15
Adult Social Care	34,999	35,677	678	581	97
Better Care Fund - Spend	14,403	14,403	0	0	0
Public Health - Spend	5,056	5,056	0	0	0
Grant & BCF Income	(19,472)	(19,472)	0	0	0
Total Adults, Health & Housing	40,933	41,597	664	506	158
					0
Resources					0
Executive Director of Resources	214	214	0	0	0
Library & Resident Services	2,551	2,279	(272)	(237)	(35)
Revenues & Benefits	1,045	1,088	43	123	(80)
Housing Benefit	424	174	(250)	(250)	0
Human Resources, Corporate Projects & IT	2,803	2,803	0	0	0
Corporate Management	(6)	(18)	(12)	74	(86)
Finance	1,263	1,392	129	129	0
Total Resources	8,294	7,932	(362)	(161)	(201)
					0
Place					0
Executive Director of Place	248	233	(15)	(15)	0
Neighbourhood Services	10,405	10,783	378	475	(97)
Planning Service	1,416	1,416	0	0	0
Communities including Leisure	(213)	(24)	189	191	(2)
Infrastructure, Sustainability & Transport	3,325	3,469	144	107	37
Total Place Directorate	15,181	15,877	696	758	(62)
					0
Contingency and Corporate Budgets	1,660	1,579	(81)	(149)	68
					0
TOTAL SERVICE EXPENDITURE	93,762	93,905	143	101	42

SUMMARY	Revised Budget	Reported Projected Outturn	Projected Outturn Variance	Previously reported Variance Month 6	Change from Previously reported Variance
	£000	£000	£000	£000	£000
					0
Non Service Costs					0
Capital Financing inc Interest Receipts and bank charges	5,910	5,694	(216)	(201)	(15)
Environment Agency levy	165	165	0	0	0
Pensions deficit recovery	4,199	4,201	2	2	0
Contribution to/(from) Capital	400	400	0	0	0
Funding					0
NNDR Income	(15,004)	(15,004)	0	0	0
Income from trading companies	(210)	(210)	0	0	0
Education Services Grant	(315)	(315)	0	0	0
Government Grants(unringfenced)	(2,800)	(2,800)	0	0	0
New Homes Bonus	(473)	(473)	0	0	0
Use of Earmarked Reserve	(3,170)	(3,170)	0	0	0
Use of Property Reserve	(100)	(100)	0	0	0
Use of Transformation funding from flexible capital receipts	0	(734)	(734)	(737)	3
Transfer to / from Building Control Reserve	0	0			
Transfer to / from Public Health / Better care fund reserve	0	0			
Transfer to / Schools / DSG reserve	0	0			
Transfer (surplus)/deficit to Council Tax Collection Fund	(300)	(300)	0	0	0
Transfer (surplus)/deficit to NNDR Collection Fund	1,600	1,600	0	0	0
Special Expenses	(1,216)	(1,216)	0	0	0
Covid-19					
Covid-19 Tranche 5 funding	(3,118)	(3,118)	0	0	0
COVID 19 Sales, Fees and Charges Compensation outstanding funding to Qtr 2 2021/22	(1,076)	(372)	704	789	(85)
Total Non-Service Net Costs	(15,508)	(15,752)	(244)	(147)	(97)
					0
NET COUNCIL TAX REQUIREMENT	78,254	78,153	(101)	(46)	(55)
					0
Transfer to / (from) balances	0	101	101	46	55
					0
TOTAL INCLUDING TRANSFERS TO(FROM) BALANCES	78,254	78,254	0	0	0
General Fund					
Opening Balance	7,059	7,059			
Budget Transfers (from) Balances	0	101			
	7,059	7,160			

RBWM SAVINGS TRACKER 2021/22 Month :

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			General Information			Financials						
Savings Ref	Directorate	Service	MTPF Savings Title	Lead Officer	Finance Lead	2021/22 Savings Target £000	Savings Achieved £000	Savings Forecast in Remainder of the Year £000	Total Savings Forecast in 2021/22 £000	% of target full year forecast	RAG for Remaining Savings Forecast	Explanation of Current Savings Forecast and Remedial Action planned to address underperformance and Mitigation Strategies
1	Resources	Revenues & Benefits	Removal of one Benefit Assistant post	Louise Freeth	Rhona Bellis	22	20	1	22	100.0%	GREEN	
2	Resources	Library & Resident Services	Stop moving the Container Library saving towage costs	Angela Huisman	Rhona Bellis	28	0	28	28	0.0%	GREEN	This saving is dependent on Planning permission being granted, but support from parish means that we are hopeful this will be achieved
3	Resources	Library & Resident Services	Reduction of Library hours	Angela Huisman	Rhona Bellis	73		73	73	0.0%	GREEN	
4	Resources	Finance	Review of Accountancy structure	Ruth Watkins	Rhona Bellis	35	35		35	100.0%	GREEN	
5	Resources	Finance	Review of Internal audit contract	Andrew Vallance	Rhona Bellis	50	50		50	100.0%	GREEN	
6	Resources	Finance	Remove supplies and services budgets from finance team	Ruth Watkins	Rhona Bellis	67	67		67	100.0%	GREEN	
7	Resources	Finance	Defer Discretionary NNDR write-off	Ruth Watkins	Rhona Bellis	28	28		28	100.0%	GREEN	
8	Resources	Finance	Review of resourcing of the Insurance and Risk service	Andrew Vallance	Rhona Bellis	45	45		45	100.0%	GREEN	
9	Resources	Finance	Removal of fax machine analogue lines	Ruth Watkins	Rhona Bellis	2		2	2	0.0%	GREEN	
10	Resources	HR&IT	Removal of database and network contracts budget	Nikki Craig	Rhona Bellis	63		63	63	0.0%	GREEN	
11	Resources	HR&IT	Stop software licences for employee relations advice	Nikki Craig	Rhona Bellis	3		3	3	0.0%	GREEN	
13	Resources	HR&IT	Review of charging structure for provision of services to academies and schools	Nikki Craig	Rhona Bellis	10		10	10	0.0%	GREEN	
14	Resources	HR&IT	Increase the admin charge for DBS checks	Nikki Craig	Rhona Bellis	6		6	6	0.0%	GREEN	
15	Resources	HR&IT	Efficiencies from D360 document management system and iTrent HR system.	Nikki Craig	Rhona Bellis	13			0	0.0%	RED	System delivery delays outside of the councils control is likely to result in the D360 document system not being fully operational this year, savings cannot be achieved until this system is in place and working. Work is being undertaken to mitigate the saving across the service.
16	Resources	HR&IT	Ceasing Quick Address software contract	Nikki Craig	Rhona Bellis	2		2	2	0.0%	GREEN	
17	Resources	HR&IT	Restructure of OD function	Nikki Craig	Rhona Bellis	30		30	30	0.0%	GREEN	
18	Resources	HR&IT	Restructure of Compliments and Complaints function	Nikki Craig	Rhona Bellis	18		18	18	0.0%	GREEN	
19	Law & Governance	Law & Governance	Removal of Member training budget	Emma Duncan	Rhona Bellis	2	2		2	100.0%	GREEN	
20	Law & Governance	Law & Governance	Reduction in budget Member's Special Responsibility Allowances	Emma Duncan	Rhona Bellis	24	24		24	100.0%	GREEN	
21	Law & Governance	Law & Governance	Removal of room hire budget for council meetings	Emma Duncan	Rhona Bellis	1			0	0.0%	RED	Need to hire external facilities - Holiday Inn for 4 members meetings - cannot fit all members into the chamber and maintain social distancing.

RBWM SAVINGS TRACKER 2021/22 Month :

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			General Information			Financials						
Savings Ref	Directorate	Service	MTPF Savings Title	Lead Officer	Finance Lead	2021/22 Savings Target £000	Savings Achieved £000	Savings Forecast in Remainder of the Year £000	Total Savings Forecast in 2021/22 £000	% of target full year forecast	RAG for Remaining Savings Forecast	Explanation of Current Savings Forecast and Remedial Action planned to address underperformance and Mitigation Strategies
22	Law & Governance	Law & Governance	Reduction in budget for Member mileage claims	Emma Duncan	Rhona Bellis	5	5		5	100.0%	GREEN	
23	Law & Governance	Law & Governance	Reduction in postage to Members	Emma Duncan	Rhona Bellis	2	2		2	100.0%	GREEN	
24	Law & Governance	Law & Governance	Reduction in the annual support provided to the Twinning Committee	Emma Duncan	Rhona Bellis	5	5		5	100.0%	GREEN	
26	Law & Governance	Law & Governance	Reduced MFD printing	Emma Duncan	Rhona Bellis	30		30	30	0.0%	GREEN	
27	Law & Governance	Law & Governance	Reduction in Stationery purchased.	Emma Duncan	Rhona Bellis	20		20	20	0.0%	GREEN	
28	Law & Governance	Law & Governance	Reduced Confidential waste collection	Emma Duncan	Rhona Bellis	4		4	4	0.0%	GREEN	
30	Law & Governance	Law & Governance	Review of charging structure for Schools Data Protection Officer service	Emma Duncan	Rhona Bellis	40	30		30	75.0%	AMBER	Schools take up on this Buy Back 21/22 has not been as high as last year. Only £30k of the target now likely to be achievable
31	Law & Governance	Law & Governance	Reduce Borough By-Elections Budget	Emma Duncan	Rhona Bellis	7	7		7	100.0%	GREEN	
32	Place	Neighbourhood Services	Additional income from green waste subscriptions	Alysse Strachan	Rhona Bellis	50	33	17	50	66.7%	GREEN	Additional income currently being achieved.
33	Place	Neighbourhood Services	Remove 50 on street parking machines	Alysse Strachan	Rhona Bellis	50	33	17	50	66.7%	GREEN	Have gone from 82 Parking machines down to 33. Looking to achieve estimated savings target.
34	Place	Neighbourhood Services	Redesign provision of street cleansing	Alysse Strachan	Rhona Bellis	100	0	100	100	0.0%	GREEN	
35	Place	Neighbourhood Services	Introduce fortnightly residual waste collections whilst retaining weekly food waste and recycling collections	Alysse Strachan	Rhona Bellis	175	0	175	175	0.0%	GREEN	Waste collection frequency change go-live not yet determined. Waste disposal saving still possible based on previous year's savings on tonnage. A recent fire at the Pure Recycling near Warwick where our dry mixed recycling was taken has meant that it has been redirected to Crayford and a different provider as an interim measure. This has exposed the council to the vagaries of the market and gate fees have increased from £48 per ton to £60 per ton, thus threatening the deliverability of the saving. a longer term contract is being progressed to bring the rate down.
37	Place	Neighbourhood Services	Additional income from enforcement of street works activity	Alysse Strachan	Rhona Bellis	100	0	100	0	0.0%	RED	Unclear as to whether business plan is achieving budget income target. 1 x temp member of staff recently left. Advertising 2 FTC posts and revisiting business case. Real concern that income target can be achieved and a growth bid for restoration of this as a revenue budget has been submitted for 22/23. Longer term, it is intended to consider whether this activity should be part of an incentive contract on highway enforcement overall wef November 22.
38	Place	Neighbourhood Services	Reduce the council's pool car fleet	Alysse Strachan	Rhona Bellis	20	20	0	20	100.0%	GREEN	Achieved. Pool cars removed.
39	Place	Neighbourhood Services	Remodel street cleansing activity in town centres, estate and rural roads	Alysse Strachan	Rhona Bellis	50	0	50	50	0.0%	GREEN	

RBWM SAVINGS TRACKER 2021/22 Month :

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			General Information			Financials						
Savings Ref	Directorate	Service	MTFP Savings Title	Lead Officer	Finance Lead	2021/22 Savings Target £000	Savings Achieved £000	Savings Forecast in Remainder of the Year £000	Total Savings Forecast in 2021/22 £000	% of target full year forecast	RAG for Remaining Savings Forecast	Explanation of Current Savings Forecast and Remedial Action planned to address underperformance and Mitigation Strategies
40	Place	Neighbourhood Services	Activate optional one-year contract extension for parking enforcement	Alysse Strachan	Rhona Bellis	30	10	0	10	33.3%	AMBER	Saving was about no annual inflation, which was initially estimated at 3%. However, inflation later reduced which meant that full £30k could not be achieved.
41	Place	Neighbourhood Services	Redesign the street cleansing pattern for the A404M/Marlow bypass	Alysse Strachan	Rhona Bellis	10	0	10	10	0.0%	GREEN	
42	Place	Neighbourhood Services	Redesign the street cleansing pattern for Royal Windsor Way	Alysse Strachan	Rhona Bellis	10	0	10	10	0.0%	GREEN	
43	Place	Neighbourhood Services	Deliver the waste incentivisation scheme through the Climate Change Strategy	Alysse Strachan	Rhona Bellis	30	20	10	30	66.7%	GREEN	Proposed changes are being actioned and saving is on track.
44	Law & Governance	Communications & Marketing	Maximise digital distribution of Around the Royal Borough	LD	Rhona Bellis	14		14	14	0.0%	GREEN	
45	Law & Governance	Communications & Marketing	Implement a revised Advantage Card	LD	Rhona Bellis	14		14	14	0.0%	GREEN	
46	Adults, Health and Commissioning	Adult Social Care - Spend	Develop alternative options for supporting residents in need of additional support	Hilary Hall	Margaret Ashton-Gray	200	50	150	150	25.0%	AMBER	Some technological solutions are in the process of being rolled out so that the saving should take place later in the financial year
47	Adults, Health and Commissioning	Adult Social Care - Spend	Deliver day opportunities for older people and people with learning disabilities in a different way	Hilary Hall	Margaret Ashton-Gray	300	0	300	300	0.0%	GREEN	Formal consultation has been completed and the recommendation is due to be considered by Cabinet in November 2021. If the proposals are agreed, the full saving will be made in this financial year.
48	Adults, Health and Commissioning	Adult Social Care - Spend	Ensure value for money from residential care placements for people with learning disabilities	Hilary Hall	Margaret Ashton-Gray	200	200	0	200	100.0%	GREEN	A number of cases have been reviewed and alternative care arranged. Saving achieved
49	Adults, Health and Commissioning	Adult Social Care - Spend	Ensure value for money from supported living packages for people with learning disabilities	Hilary Hall	Margaret Ashton-Gray	200	200	0	0	100.0%	GREEN	A number of cases have been reviewed and alternative care arranged. Saving achieved
50	Adults, Health and Commissioning	Adult Social Care - Spend	Ensure value for money from community packages for people with learning disabilities	Hilary Hall	Margaret Ashton-Gray	200	200	0	200	100.0%	GREEN	A number of cases have been reviewed and alternative care arranged. Saving achieved
51	Adults, Health and Commissioning	Adult Social Care - Spend	Extend the offer of reablement to all residents coming out of hospital	Hilary Hall	Margaret Ashton-Gray	500	0	250	250	0.0%	AMBER	Recruitment continues to increase the reablement team to ensure this saving is achieved. Whilst there have been some delays to date, this is now on track for delivery.
52	Adults, Health and Commissioning	Adult Social Care - Spend	End contract with People to Places for services that are no longer running	Hilary Hall	Margaret Ashton-Gray	90	90	0	90	100.0%	GREEN	Saving achieved contract ended
53	Children's	AFC Contract - LA Funded	Refocus the operation of the Health Visiting service	Kevin McDaniel	James Norris	150	104	46	150	69.3%	GREEN	Savings plan on track
54	Adults, Health and Commissioning	Adult Social Care - Spend	Maximise the income due to the council from resident contributions	Hilary Hall	Margaret Ashton-Gray	500	500	0	0	0.0%	GREEN	Debt process has been established, Debt panel has been reconstituted. Income levels are being scrutinised.
55	Place	Planning	Reshape Planning Support Team	Adrien Waite	Rhona Bellis	29		29	29	0.0%	GREEN	

RBWM SAVINGS TRACKER 2021/22 Month :

8

			General Information			Financials						
Savings Ref	Directorate	Service	MTFP Savings Title	Lead Officer	Finance Lead	2021/22 Savings Target £000	Savings Achieved £000	Savings Forecast in Remainder of the Year £000	Total Savings Forecast in 2021/22 £000	% of target full year forecast	RAG for Remaining Savings Forecast	Explanation of Current Savings Forecast and Remedial Action planned to address underperformance and Mitigation Strategies
56	Place	Infrastructure, Sustainability & Transport	Reduction in Arts Grants	Chris Joyce	Rhona Bellis	187		187	187	0.0%	GREEN	
57	Place	Infrastructure, Sustainability & Transport	Reshape museum and tourism information centre service	Chris Joyce	Rhona Bellis	85		85	85	0.0%	GREEN	
58	Place	Infrastructure, Sustainability & Transport	Remove ongoing aviation budget	Chris Joyce	Rhona Bellis	20	20		20	100.0%	GREEN	
59	Place	Communities, Enforcement and Partnerships	Remodel and reshape the Community Safety functions including the Community Safety Partnership and Community Wardens.	David Scott	Rhona Bellis	300		300	300	0.0%	GREEN	
60	Place	Communities, Enforcement and Partnerships	Revise the management of the leisure contract	David Scott	Rhona Bellis	62		30	30	0.0%	AMBER	Continued restrictions in leisure means this may not be fully delivered this year through the remodelling of the leisure client function but expected to be achieved by a redistribution of the costs to other grants support in year.
61	Place	Communities, Enforcement and Partnerships	Remove funding from Borough in bloom and community participation project	David Scott	Rhona Bellis	86		86	86	0.0%	GREEN	No contract signed for 2021/22
62	Place	Communities, Enforcement and Partnerships	Remove funding from SMILE and stop service	David Scott	Rhona Bellis	58	58		58	100.0%	GREEN	Service dismantled for directly employed staff
63	Place	Communities, Enforcement and Partnerships	Remove vacant community sports development post and projects	David Scott	Rhona Bellis	54	54		54	100.0%	GREEN	Vacant post not recruited to. Post being deleted.
64	Place	Planning	Reshape the trees function	Adrien Waite	Rhona Bellis	125	60	65	125	48.0%	AMBER	Delays to implementing process changes means this will not be fully achievable this year
65	Children's	AFC Contract - LA Funded	Develop an increasingly independent school travel policy which is focused on the most vulnerable.	Kevin McDaniel	James Norris	280	160	210	370	57.1%	GREEN	Policy changes delivering £66,000 from new academic year; Contract re-tendering exercise delivered indicative savings of £304,000. Total savings £370,000.
66	Children's	AFC Contract - LA Funded	Independent Fostering Agency (IFA) development	Kevin McDaniel	James Norris	15	8	7	15	53.3%	GREEN	Savings plan on track
67	Children's	AFC Contract - LA Funded	Greater use of virtual technologies	Kevin McDaniel	James Norris	50	32	18	50	64.0%	GREEN	Savings plan on track
68	Children's	AFC Contract - LA Funded	Support for young person's transition to a sustainable adulthood.	Kevin McDaniel	James Norris	15	8	7	15	53.3%	GREEN	Savings plan on track
69	Children's	AFC Contract - LA Funded	Care Leavers Accommodation	Kevin McDaniel	James Norris	20	16	4	20	80.0%	GREEN	Savings plan on track
70	Children's	AFC Contract - LA Funded	Implement schools Inclusion Advisor	Kevin McDaniel	James Norris	90	64	26	90	71.1%	GREEN	Savings plan on track
71	Children's	AFC Contract - LA Funded	Therapy assessment service	Kevin McDaniel	James Norris	100	16	34	50	16.0%	GREEN	Forecast underachievement of savings plan £50k reflects current year to date actuals which demonstrate continued reliance on third party providers
72	Children's	AFC Contract - LA Funded	Use external support for early years quality improvement needs	Kevin McDaniel	James Norris	60	40	20	60	66.7%	GREEN	Savings plan on track
73	Children's	AFC Contract - LA Funded	Continue to optimise costs of placements for children in our care.	Kevin McDaniel	James Norris	250	206	122	328	82.4%	GREEN	Planned placement moves achieved by May 2021. Currently new arrangement working well.
74	Resources	Library & Resident Services	Library Stock fund	Angela Huisman	Rhona Bellis	20	20		20	100.0%	GREEN	
75	Chief Executive	Property Service	Consultancy costs	Barbara Richardson	Rhona Bellis	70	70		70	100.0%	GREEN	

RBWM SAVINGS TRACKER 2021/22 Month :

8

			General Information			Financials						
Savings Ref	Directorate	Service	MTFP Savings Title	Lead Officer	Finance Lead	2021/22 Savings Target £000	Savings Achieved £000	Savings Forecast in Remainder of the Year £000	Total Savings Forecast in 2021/22 £000	% of target full year forecast	RAG for Remaining Savings Forecast	Explanation of Current Savings Forecast and Remedial Action planned to address underperformance and Mitigation Strategies
76	Children's	AFC Contract - LA Funded	Improve business support processes	Kevin McDaniel	James Norris	45	32	13	45	71.1%	GREEN	Savings plan on track
77	Children's	AFC Contract - LA Funded	Account appropriately for financial support services.	Kevin McDaniel	James Norris	55	28	27	55	50.9%	GREEN	Savings plan on track
78	Resources	Finance	Insurance savings	Andrew Vallance	Rhona Bellis	100	100		100	100.0%	GREEN	
2019.1	Adults, Health and Commissioning	Adult Social Care - Spend	Introduce an online financial assessment for adults to calculate financial contributions for care and support	Hilary Hall	Margaret Ashton-Gray	70	0	25	25	0.0%	AMBER	Systems implementation dates have been delayed due to COVID
2019.2	Children's	AFC Contract - LA Funded	Transform youth and early years services to be targeted at the most vulnerable	Kevin McDaniel	James Norris	150	104	46	150	69.3%	GREEN	Savings plan on track
2019.7	Adults, Health and Commissioning	Adult Social Care - Spend	Deliver adult social care transformation programme	Hilary Hall	Margaret Ashton-Gray	1,205	200	205	405	16.6%	AMBER	this saving target is spread over a number of cost centres and areas. Some savings have been achieved and the remainder are subject to delays, these include Mental Health service savings, Transition savings, spot purchased nursing placements and front door savings .
2019.8	Adults, Health and Commissioning	Adult Social Care - Spend	Deliver system efficiencies through the new customer relationship management system	Dan Brookman	Margaret Ashton-Gray	25	0	25	25	0.0%	AMBER	The new customer relationship management system was introduced during the Covid and opportunities to integrate other systems with it to realise efficiencies has been delayed.
2019.9	Adults, Health and Commissioning	Adult Social Care - Spend	Implement technology enabled care across adult services	Dan Brookman	Margaret Ashton-Gray	180	0		0	0.0%	AMBER	Systems have been delayed due to COVID - not able to access people's homes
2020	Adults, Health and Commissioning	Adult Social Care - Spend	One-off saving reversed	Hilary Hall	Margaret Ashton-Gray	(46)	(46)	0	(46)	100.0%	GREEN	Savings reversed
2020.1	Place	Neighbourhood Services	Review and optimise the number of subsidised bus routes	Alyse Strachan	Rhona Bellis	100	0	0	0	0.0%	AMBER	The full saving will be unachievable based on Covid-19 government guidance on bus services.
2020.2	Resources	Library & Resident Services	Library savings	Angela Huisman	Rhona Bellis	45		45	45	0.0%	GREEN	
2020.3	Chief Executive	Property Service	New property income, Additional Management Fee to Countryside -adjustment down to bring overall savings budget to £200k	Barbara Richardson	Rhona Bellis	(100)	(100)		(100)	100.0%	GREEN	
						7,433	2,931	3,168	5,250	70.6%		

	2021/22 Original Budget			New Schemes – 2021/22 Approved Estimate A			Unspent budget from Schemes Approved in Prior Years B			Revised Budget 2021/22 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												
Chief Executive												
Property	16,675	(2,738)	13,937	18,677	(2,763)	15,914	13,974	0	13,974	32,651	(2,763)	29,888
Total Chief Executive	16,675	(2,738)	13,937	18,677	(2,763)	15,914	13,974	0	13,974	32,651	(2,763)	29,888
Law & Strategy												
Corporate Communications	0	0	0	0	0	0	84	0	84	84	0	84
Democratic representation	0	0	0	0	0	0	361	0	361	361	0	361
Total Law & Strategy	0	0	0	0	0	0	445	0	445	445	0	445
Place Directorate												
Neighbourhood Services	4,253	(3,285)	968	4,885	(4,132)	753	4,134	(1,174)	2,960	9,019	(5,306)	3,713
Local Enterprise Partner Schemes	1,178	(1,178)	0	1,178	(1,178)	0	10,349	(3,418)	6,931	11,527	(4,596)	6,931
Communities	340	(40)	300	340	(40)	300	1,001	(385)	616	1,341	(425)	916
Planning	300	0	300	300	0	300	1,005	(312)	693	1,305	(312)	993
Green Spaces & Parks	250	(40)	210	250	(40)	210	1	(1)	0	251	(41)	210
Infrastructure, Sustainability & Transport	835	(592)	243	835	(592)	243	296	(76)	220	1,131	(668)	463
Total Place Directorate	7,156	(5,135)	2,021	7,788	(5,982)	1,806	16,786	(5,366)	11,420	24,574	(11,348)	13,226
Adults, Health & Housing												
Housing	640	(640)	0	640	(640)	0	478	(423)	55	1,118	(1,063)	55
Adult Social Care	0	0	0	0	0	0	200	(200)	0	200	(200)	0
Total Adults, Health & Housing	640	(640)	0	640	(640)	0	678	(623)	55	1,318	(1,263)	55
Childrens Services												
Non Schools	0	0	0	35	(35)	0	557	(83)	474	592	(118)	474
Schools - Non Devolved	1,838	(1,838)	0	3,000	(3,000)	0	2,458	(1,429)	1,029	5,458	(4,429)	1,029
Schools - Devolved Capital	272	(272)	0	200	(200)	0	414	(417)	(3)	614	(617)	(3)
Total Childrens Services	2,110	(2,110)	0	3,235	(3,235)	0	3,429	(1,929)	1,500	6,664	(5,164)	1,500
Resources												
Finance	305	0	305	305	0	305	1,324	0	1,324	1,629	0	1,629
Technology & Change Delivery	222	0	222	222	0	222	215	0	215	437	0	437
Revenues & Benefits	0	0	0	0	0	0	30	0	30	30	0	30
Library & Resident Services	0	0	0	0	0	0	542	(16)	526	542	(16)	526
Total Resources	527	0	527	527	0	527	2,111	(16)	2,095	2,638	(16)	2,622
Total Committed Schemes	27,108	(10,623)	16,485	30,867	(12,620)	18,247	37,423	(7,934)	29,489	68,290	(20,554)	47,736

Portfolio Total		(£'000)	27,108		(£'000)	68,290
External Funding						
Government Grants			(5,916)			(11,034)
Developers' Contributions			(4,707)			(9,495)
Other Contributions			0			(25)
Total External Funding Sources			(10,623)			(20,554)
Total Corporate Funding			16,485			47,736

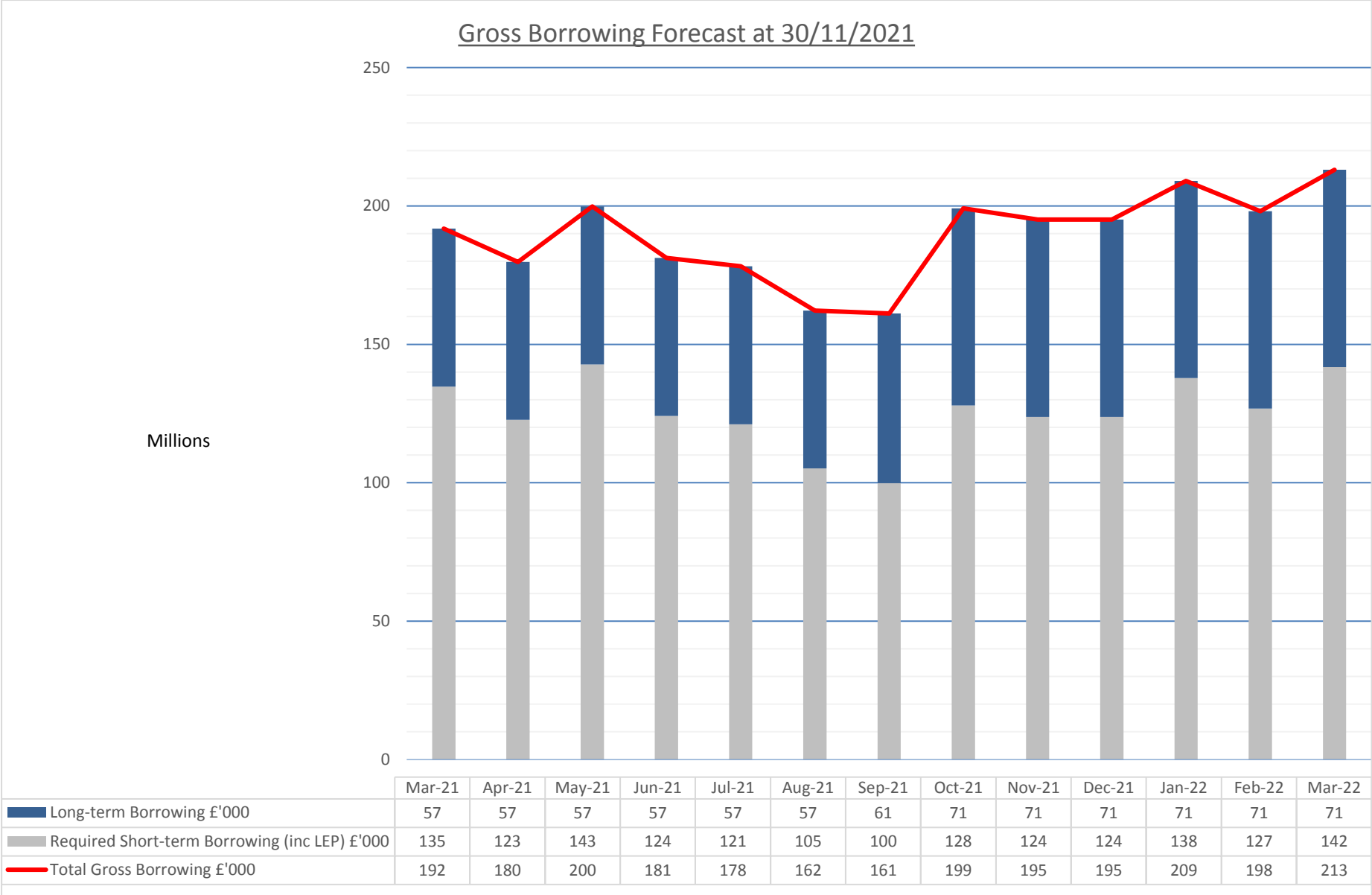
Capital Programme Movements 2021/22	Expenditure £'000	Income £'000	Net £'000
Original Budget 2021/22	27,108	(10,623)	16,485
Budget Changes to 31 December 2021			
Slippage reported to February 2021 Council	24,994	(6,379)	18,615
Additional Slippage in from 2020/21 after reprofiling schemes	12,666	(1,556)	11,110
Council approval Community Options -Lease Surrender	365	-	365
Affordable Housing-106 Westborough Rd Refurb - final budget drawdown	25	(25)	-
Budget drawdown - Schools non devolved	130	(130)	-
Schools devolved formula capital - Budget realignment	(71)	71	-
Council 27 April 2021- Purchase of Temporary Accommodation	1,612	-	1,612
Windsor Girls Council July 2021	790	(790)	-
Commissioning infrastructure DfT grant allocation	847	(847)	-
Commissioning infrastructure budget savings following review	(451)	-	(451)
Schools budget drawdown - Special Provision Capital Fund	300	(300)	-
Youth Centres Modernisation Programme - additional s106 budget	32	(32)	-
Schools budget savings	(56)	56	-
Roundings	(1)	1	-
Revised Budget 2021/22	68,290	(20,554)	47,736

Capital Monitoring Report 2021/22

	Exp £'000	Inc £'000	Net £'000
Revised Budget	68,290	(20,554)	47,736
Variances identified	(701)	20	(681)
Slippage to 2022/23	(26,439)	3,724	(22,715)
Projected Outturn 2021/22	41,150	(16,810)	24,340

Variances from revised budget		£'000	£'000	£'000	Commentary
Schools - Non Devolved					
CSJX	St Peters Middle	(250)	-	(250)	Budget saving
CSHW	Secondary Expansions Risk Contingency	(183)	-	(183)	Budget saving
CSJR	Works to explore expansions for all Schools	(99)	-	(99)	Budget saving
Infrastructure, Sustainability & Transport					
CLC5	Heritage Education Space Old Windsor	(20)	20	0	Budget no longer required. S106 to be reallocated.
Technology & Change Delivery					
CA17	Delivery of IT Strategy	(100)	-	(100)	Budget saving
Library & Resident Services					
CC99	Eton Library – Open Access and Shop Front Repair	(37)	-	(37)	Budget no longer required
CLF5	Registrars Office - Redecoration	(12)	-	(12)	Budget saving
Total variances		(701)	20	(681)	

Slippage to 2022/23		£'000	£'000	£'000	Commentary
Slippage reported to November 2021 cabinet		(1,201)	350	(851)	
Additional slippage identified					
Property					
CC78	Vicus Way Car Park	(164)	-	(164)	Construction in progress; remaining profiled budget to be spent in 2022/23
CC80	Temp Parking Provision-Maidenhead Regeneration	(105)	-	(105)	Remaining budget to be spent in 2022/23.
CI29	Broadway Car Park & Central House Scheme	(273)	-	(273)	Budget to be spent in 2022/23 based on latest cashflow projections.
CI49	Maidenhead Golf Course	(15,950)	-	(15,950)	Budget to be spent in accordance with agreement once finalised.
CI73	York Road, Maidenhead-Affordable Housing	(45)	-	(45)	Budget to be spent in 2022/23 based on latest cashflow projections.
CX43	Affordable Housing-St Edmunds	(110)	-	(110)	Budget to be spent in 2022/23 based on latest cashflow projections.
CX50	Guildhall-Render Repair & Redecoration	(45)	-	(45)	Budget to be spent in 2022/23 based on latest cashflow projections.
CX60	Nicholson Shopping Centre Development	(283)	-	(283)	Budget to be spent in 2022/23 based on latest cashflow projections.
CX67	18-20 Ray Mill Rd East-Family Centre Relocation	(7)	-	(7)	Budget to be spent in 2022/23 based on latest cashflow projections.
CX70	Regeneration-Legal & Consultancy Fees	(200)	-	(200)	Budget to be spent in 2022/23 based on latest cashflow projections.
CX71	Affordable Housing-106 Westborough Rd Refurb	(4)	-	(4)	Budget to be spent in 2022/23 based on latest cashflow projections.
Commissioning - Infrastructure					
CC25	M4 Smart Motorway	(50)	29	(21)	This is for professional fees to oversee elements of the scheme that impacts the borough. This is expected to be completed in 22-23.
CC95	Cookham Bridge Refurbishment & Structural Repair	(600)	-	(600)	Part of a 2 year capital bid. The design has been completed and awaiting confirmation of funding in 22-23. This will allow for the repair works to be carried out and scheme to progress.
CD37	Car Park Improvements	(20)	-	(20)	Scheme in progress - to complete 2022
CD92	Telemetry System Replacement	(45)	-	(45)	Scheme is still under review and therefore it is unlikely that any works will be completed by March.
CI84	Eton High Street Unsafe Electrical Boxes Removal	(25)	25	-	This is part of a 2 year scheme, the first part is underway; awaiting funding in 22-23 to complete the rollout.
CI88	Car Park Lighting	(20)	20	-	Contractor delays due to supplier issues
CI89	Car Park Surfacing and Lining	(20)	20	-	Contractor delays due to supplier issues
CI91	Car Park Signage	(8)	-	(8)	Contractor delays due to supplier issues
CI92	Parking Reviews	(25)	-	(25)	Contractor delays due to supplier issues
Local Enterprise Partnership Schemes					
CC62	Maidenhead Missing Links (LEP Match Funded)	(274)	-	(274)	Scheme in progress - to complete 2022
CD90	Maidenhead LP Housing Site Enabling Works - LEP	(2,622)	-	(2,622)	Scheme in progress - to complete 2022
CD91	Windsor Town Centre Package - LEP	(1,744)	1,166	(578)	Project to complete in 2022 following re-tender process.
Planning					
CI43	Ascot High Street Public Realm & Highway Imps	(7)	-	(7)	Project in progress - remaining budget to be spent in 2022
CI47	Neighbourhood Plan-Consultation/Exams/Referendums	(65)	-	(65)	Project in progress - remaining budget to be spent in 2022
CI56	Design Quality – Planning Service	(29)	-	(29)	Project in progress - remaining budget to be spent in 2022
CI57	Joint Minerals and Waste Plan	(96)	-	(96)	Project in progress - remaining budget to be spent in 2022
CI59	Traveller Local Plan	(175)	-	(175)	Project in progress - remaining budget to be spent in 2022
CI64	Planning Policy-Evidence Base Updates Ongoing Prog	(10)	-	(10)	Project in progress - remaining budget to be spent in 2022
CI67	Wider Area Growth Study	(83)	-	(83)	Project in progress - remaining budget to be spent in 2022
Communities					
CX64	Windsor Coach Park Lift Upgrade	(284)	284	-	Scheme to progress in 2022 following project review
Housing					
CT29	Low Cost Housing (S106 Funding)	(161)	161	-	Scheme expenditure unlikely during current financial year - slip to 2022/23
CT51	Key Worker DIYSO	(195)	195	-	Scheme expenditure unlikely during current financial year - slip to 2022/23
Head of Commissioning - People					
CT62	Adult Services Case Management System	(200)	200	-	Project planning in place for scheme expenditure to occur in 2022/23
Library & Resident Services					
CLE6	Upgrade Public PCs	(20)	-	(20)	Projected expenditure to occur in 2022/23
Schools - Non Devolved					
CSEX	Feasibility/Survey Costs	(124)	124	-	Basic need funded element to slip to 2022/23 in order to best utilise all available grant funding.
CSLD	South Ascot Village Primary SEN Unit	(150)	150	-	Project in early stages of commencement; due to complete during 2022/23
CSLE	Boiler Replacement Programme	(350)	350	-	Delays in boiler programme due to bids to the government's Public Sector Decarbonisation Scheme (PSDS). Information available in January - scheme likely to slip to early on in the next financial year.
CSKU	Windsor Girls School Expansion 2022	(600)	600	-	The contractor for the project has now provided the Royal Borough with their spend profile, allowing most of this year's budget to be slipped.
CSLJ	Wraysbury Primary Resourced Provision	(50)	50	-	Further slippage of £50k; completion of project is now aimed for September 2023
Total Slippage		(26,439)	3,724	(22,715)	



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	6,678	6,482	556	312	244	
Legal Services	585	585	200	100	100	
Inhouse Fostering	1,614	1,614	224	149	75	
Residential, therapeutic & Direct Payments	4,025	3,925	13	444	(431)	
Independent Fostering Agencies	1,410	1,726	(215)	(163)	(52)	
Leaving Care-Care Costs	1,596	2,009	1,057	817	240	
Adoption Allowances	137	137	(59)	(55)	(4)	
Children-in-Need Care Costs	731	731	(132)	(101)	(31)	
Community Family Hubs	1,234	1,841	58	45	13	
Total Social Care and Early Help	18,010	19,050	1,702	1,548	154	
Other						
Business Services	3,388	3,386	(44)	(35)	(9)	
Education	1,363	1,393	51	46	5	
Operational Strategic Management	319	324	(551)	(579)	28	
Public Health	1,575	1,583	0	78	(78)	
Special Educational Needs and Children with Disabilities	2,114	2,120	(288)	(263)	(25)	
COVID-19 tranche funding	0	0	0	0	0	
Children's Services - Retained	(2,403)	(2,945)	(101)	(111)	10	
Total Other	6,355	5,862	(933)	(864)	(69)	
Total Children's Services non Dedicated Schools Grant	24,365	24,908	769	684	85	
Dedicated Schools Grant						
AfC Contract - Dedicated Schools Grant	12,035	12,035	2,149	1,455	694	
Dedicated Schools Grant - Retained	56,848	58,286	(956)	300	(1,256)	
Dedicated Schools Grant Income	(68,883)	(70,321)	(1,193)	(1,755)	562	
Total Dedicated Schools Grant	0	0	0	0	0	
Total Children's Services and Dedicated Schools Grant	24,365	24,908	769	684	85	
Summary Position						
Achieving for Children Contract	38,803	39,888	3,019	2,250	769	
Children's Services - Retained	(2,403)	(2,945)	(101)	(111)	10	
Dedicated Schools Grant - Retained	56,848	58,286	(956)	300	(1,256)	
Total Children's Services net budget	93,248	95,229	1,962	2,439	(477)	

Costc	Description	21/22 B/F £'000	21/22 Movements in £'000	21/22 Movements out £'000	21/22 Balance as at 30/11/2021 £'000
USABLE RESERVES					
AK14	Schools Revenue Balances	(2,203)			(2,203)
AK08	Insurance control account	4	(868)	434	(430)
AK13	Insurance Fund (Reserve)	(905)	(339)	151	(1,093)
AK37	Earmarked Capital Grant	(3,318)	(2,409)		(5,727)
AK38	Community Infrastructure Levy	(11,747)	(4,536)	1,233	(15,050)
AK40	NNDR Volatility Reserve	(7,435)	(266)		(7,701)
AK48	Better Care Fund Reserve	(1,281)		1,281	0
AK50	Public Health Reserve	(511)			(511)
AK54	Optalis Development Reserve	(381)			(381)
AK55	Brexit Funding	(299)			(299)
AK63	Cap Rcpts Unapplied Gen Fund	(1,349)	(1,353)		(2,702)
AL01	Graves In Perpetuity Mtce Fund	(8)			(8)
AL03	Arthur Jacob Nature Rsve Fund	(123)			(123)
AL04	Old Court Maintenance Fund	(18)		1	(17)
AL09	NNDR S31 Reserve	(19,154)	(2,474)		(21,628)
AL11	Covid-19 General Reserve	(4,380)			(4,380)
AL12	NNDR S31- Other Preceptors	(13,124)			(13,124)
AL13	Safeguarding Reserve	(194)			(194)
AL14	Collection Fund Compensation Reserve	(5,883)			(5,883)
AL15	Property Reserve	(600)			(600)
AL17	Lower Tier Servcies Grant Allocation	0	(75)	75	0
AK20	Net Revenue General Fund DRAFT OUTTURN	(7,059)	(101)		(7,160)
	TOTAL USABLE RESERVES	(79,968)	(12,421)	3,175	(89,214)

Costc	Description	21/22 B/F £'000	21/22 Movements in £'000	21/22 Movements out £'000	21/22 Balance as at 30/11/2021 £'000
UNUSABLE RESERVES					
AG33	Capital Adjustment Account	(197,370)			(197,370)
AG34	Revaluation Reserve	(208,341)			(208,341)
AK25	Pensions Reserve	339,880			339,880
AF22	Collection Fund-NNDR	38,188	(373)	75,611	113,426
AF51	Collection Fund - Council Tax	397		258	655
AG36	Accumulated Absences Account	1,858			1,858
AK41	DSG Adjustment Account	1,791			1,791
	TOTAL UNUSABLE RESERVES	(23,597)	(373)	75,869	51,899
	TOTAL NET RESERVES	(103,565)	(12,794)	79,044	(37,315)
PROVISIONS					
AE09	Redundancy Provision	(400)			(400)
AE13	MMI Clawback liability	(239)		17	(222)
AF53	Appeals provision for Business Rates	(9,482)	(9,869)		(19,351)
AF55	ASC Provision	(393)			(393)
AD30	Bad Debt Provision	(594)		140	(454)
AD31	Council tax collection fund provision	(4,358)	(2,783)		(7,141)
AD34	Adult Social Care Bad Debt provision	(1,919)			(1,919)
AD35	Housing benefit Bad Debt provision	(2,496)			(2,496)
	TOTAL PROVISIONS	(19,881)	(12,652)	157	(32,376)

ROYAL BOROUGH OF WINDSOR AND MAIDENHEAD

EQUALITY IMPACT ASSESSMENT

EqIA : Finance Update Report

Essential information

Items to be assessed: (please mark 'x')

Strategy		Plan		Project		Service procedure	x
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Responsible officer	Andrew Valance	Service area	Finance	Directorate	Resources
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Stage 1: EqIA Screening (mandatory)	Date created: 19/01/2022	Stage 2 : Full assessment (if applicable)	Date created : NA
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Approved by Head of Service / Overseeing group/body / Project Sponsor:

"I am satisfied that an equality impact has been undertaken adequately."

Signed by (print): Andrew Valance

Dated: 19/01/2022

ROYAL BOROUGH OF WINDSOR AND MAIDENHEAD

EQUALITY IMPACT ASSESSMENT

EqlA : Finance Update Report

Guidance notes

What is an EqlA and why do we need to do it?

The Equality Act 2010 places a 'General Duty' on all public bodies to have 'due regard' to:

- Eliminating discrimination, harassment and victimisation and any other conduct prohibited under the Act.
- Advancing equality of opportunity between those with 'protected characteristics' and those without them.
- Fostering good relations between those with 'protected characteristics' and those without them.

EqlAs are a systematic way of taking equal opportunities into consideration when making a decision, and should be conducted when there is a new or reviewed strategy, policy, plan, project, service or procedure in order to determine whether there will likely be a detrimental and/or disproportionate impact on particular groups, including those within the workforce and customer/public groups. All completed EqlA Screenings are required to be publicly available on the council's website once they have been signed off by the relevant Head of Service or Strategic/Policy/Operational Group or Project Sponsor.

What are the "protected characteristics" under the law?

The following are protected characteristics under the Equality Act 2010: age; disability (including physical, learning and mental health conditions); gender reassignment; marriage and civil partnership; pregnancy and maternity; race; religion or belief; sex; sexual orientation.

What's the process for conducting an EqlA?

The process for conducting an EqlA is set out at the end of this document. In brief, a Screening Assessment should be conducted for every new or reviewed strategy, policy, plan, project, service or procedure and the outcome of the Screening Assessment will indicate whether a Full Assessment should be undertaken.

Openness and transparency

RBWM has a 'Specific Duty' to publish information about people affected by our policies and practices. Your completed assessment should be sent to the Strategy & Performance Team for publication to the RBWM website once it has been signed off by the relevant manager, and/or Strategic, Policy, or Operational Group. If your proposals are being made to Cabinet or any other Committee, please append a copy of your completed Screening or Full Assessment to your report.

Enforcement

Judicial review of an authority can be taken by any person, including the Equality and Human Rights Commission (EHRC) or a group of people, with an interest, in respect of alleged failure to comply with the general equality duty. Only the EHRC can enforce the specific duties. A failure to comply with the specific duties may however be used as evidence of a failure to comply with the general duty.

ROYAL BOROUGH OF WINDSOR AND MAIDENHEAD

EQUALITY IMPACT ASSESSMENT

EqlA : Finance Update Report

Stage 1 : Screening (Mandatory)

1.1 What is the overall aim of your proposed strategy/policy/project etc and what are its key objectives?

This report sets out the financial position of the Council in respect of the current year. The report reviews the various elements of the Council's financial position including the revenue budget and its funding, the capital programme, and the Council's financial reserve position. The report reviews the main areas of financial risk affecting the revenue and capital budgets and in respect of these risks sets out the assumptions that underpin the forecast position for the year.

RECOMMENDATION: That Cabinet: notes the report including:

- i) The Council's projected revenue and capital position for 2021/22.*
- ii) Approves a capital budget virement of £164,000 from Boulters Lock Car Park extension to Windsor Coach Park.*

1.2 What evidence is available to suggest that your proposal could have an impact on people (including staff and customers) with protected characteristics? Consider each of the protected characteristics in turn and identify whether your proposal is Relevant or Not Relevant to that characteristic. If Relevant, please assess the level of impact as either High / Medium / Low and whether the impact is Positive (i.e. contributes to promoting equality or improving relations within an equality group) or Negative (i.e. could disadvantage them). Please document your evidence for each assessment you make, including a justification of why you may have identified the proposal as "Not Relevant".

ROYAL BOROUGH OF WINDSOR AND MAIDENHEAD

EQUALITY IMPACT ASSESSMENT

EqIA : Finance Update Report

Protected characteristics	Relevance	Level	Positive/negative	Evidence
Age	Not Relevant			
Disability	Not Relevant			
Gender re-assignment	Not Relevant			
Marriage/civil partnership	Not Relevant			
Pregnancy and maternity	Not Relevant			
Race	Not Relevant			
Religion and belief	Not Relevant			
Sex	Not Relevant			
Sexual orientation	Not Relevant			

ROYAL BOROUGH OF WINDSOR AND MAIDENHEAD

EQUALITY IMPACT ASSESSMENT

EqIA : Finance Update Report

Outcome, action and public reporting

Screening Assessment Outcome	Yes / No / Not at this stage	Further Action Required / Action to be taken	Responsible Officer and / or Lead Strategic Group	Timescale for Resolution of negative impact / Delivery of positive impact
Was a significant level of negative impact identified?	No	Not at this stage		
Does the strategy, policy, plan etc require amendment to have a positive impact?	No	Not at this stage		

If you answered **yes** to either / both of the questions above a Full Assessment is advisable and so please proceed to Stage 2. If you answered “No” or “Not at this Stage” to either / both of the questions above please consider any next steps that may be taken (e.g. monitor future impacts as part of implementation, re-screen the project at its next delivery milestone etc).