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| Report Title: | 2021/22 Finance Update Report – Revenue and Capital Month 10 |
| Contains Confidential or Exempt Information | Report and appendices A, B, C, D, E, F, G and H are Part I. Appendix J is Part II, and not for publication by virtue of paragraph 3 of Part 1 of Schedule 12A of the Local Government Act 1972. |
| Cabinet Member: | Councillor Hilton, Cabinet Member for Asset Management & Commercialisation, Finance, & Ascot |
| Meeting and Date: | Cabinet – 31 March 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 2021/22 forecast financial outturn of the Council as at the end of Month 10 (31st January 2022). It includes the revenue and capital budgets along with the financial reserve position. Areas of financial risk affecting the budgets are highlighted.

1. DETAILS OF RECOMMENDATION(S)

RECOMMENDATION: That Cabinet notes the report and:

- i) notes the Council's projected revenue and capital forecast outturn for 2021/22;**
- ii) approves capital budget virements totalling £0.255m (paragraph 17.5);**
- iii) recommends that Council approve capital budget virements of £1.567m in respect of funding secured from the Public Sector Decarbonisation Scheme (paragraph 17.6); and**
- iv) approves the capital virement in confidential Appendix J.**

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

Options

Table 1: Options arising from this report

| Option | Comments |
|--|--|
| To note the Council's financial position. | This is the recommended option. |
| To approve, or recommend to Council for approval, capital budget virements. | This is the recommended option. |
| To not approve, or not recommend to Council for approval, capital budget virements | This is not recommended as capital improvement works will not be able to progress. |

3. KEY IMPLICATIONS

- 3.1 The Council 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 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.
- 3.2 Across the Medium-Term Financial Plan, the assumption is that the Council 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. MONTH 10 REVENUE BUDGET FORECAST OUTTURN

- 4.1 The projected net revenue outturn position for 2021/22 at month 10 shows a favourable variance of (£0.239m) against the budget of £103.360m as shown in Table 3 below. Any underspend will be transferred to general reserves at the end of the year.
- 4.2 This revenue outturn position represents a net improvement of (£0.138m) over the projected underspend at month 8. This net change is the result of a variety of movements across services.

4.3 Significant changes in the Month 10 forecast outturn are:

- 4.3.1 Resources is reporting a favourable movement of £0.362m from month 8. This is due to increased income recognition in the registrar service (£0.150m), and reductions in forecast staff costs in both Libraries (£0.065m) and Finance (£0.075m). The balance is made of other smaller movements.
- 4.3.2 Place is showing a favourable movement of (£0.129m) from month 8. This is underpinned by favourable movements including increased car parking income (£0.250m), delayed works at Sainsbury's rotunda (£0.100m) and updated waste forecasts (£0.190m). These have been offset by various pressures in the planning service £0.196m, reduced income from traffic orders £0.120m along with increased costs of fly tipping £0.065m. The balance is made of other smaller movements.
- 4.3.3 Adults, Health and Housing is showing an adverse movement of £0.023m. Although there has been an increase in costs in Housing £0.262m mainly due to an increase in the bad debt provision, this has been offset by the release of an accrual that is no longer required (£0.300m). The balance is made of other smaller movements.
- 4.3.4 As the end of the financial year approaches, it is assumed the contingency budget is unlikely to be required this year. These contingent funds will be moved to reserves to reflect the required use of reserves to balance the medium-term financial plan. Therefore, although Contingency and Corporate is showing a favourable movement of (£1.992m), this is offset by a movement into earmarked reserves prior to calculating the impact on the General Fund. Final decisions on the allocation of underspends to earmarked or general reserves will be taken at the end of the year.
- 4.4 The general fund balance is currently forecast to be (£7.298m) at the end of the year, which is marginally above the minimum level of general fund balances (£6.700m) identified by the S151 Officer.

4.5 Appendix A provides a full breakdown of variances against service areas and is summarised below:

Table 3: 2021/22 Revenue Forecast Outturn Month 10

| Directorate | Budget £000 | Forecast Outturn £000 | Forecast over / (under) spend £000 | Month 8 over / (under) spend £000 | Change since month 8 £000 |
|------------------------------------|----------------|-----------------------------|--|---|------------------------------------|
| Chief Executive | (1,062) | (2,212) | (1,150) | (1,189) | 39 |
| Governance, Law & Strategy | 3,845 | 3,465 | (380) | (354) | (26) |
| Children's Services | 24,911 | 25,676 | 765 | 769 | (4) |
| Adults, Health and Housing | 40,933 | 41,620 | 687 | 664 | 23 |
| Resources | 8,294 | 7,614 | (680) | (362) | (318) |
| Place | 14,935 | 15,502 | 567 | 696 | (129) |
| Contingency and Corporate | 1,660 | (413) | (2,073) | (81) | (1,992) |
| Total Service Expenditure | 93,516 | 91,252 | (2,264) | 143 | (2,407) |
| Total Non-Service Costs | 9,844 | 9,725 | (119) | (244) | 125 |
| Transfer to earmarked reserve | 0 | 2,144 | 2,144 | 0 | 2,144 |
| Net Council Expenditure | 103,360 | 103,121 | (239) | (101) | (138) |
| Total Funding | (25,106) | (25,106) | 0 | 0 | 0 |
| Net Council Tax requirement | 78,254 | 78,254 | 0 | 0 | 0 |
| | | | | | |
| General Fund | | | | | |
| Opening balance | (7,059) | (7,059) | | | |
| Budget transfers in / (from) | 0 | (239) | | | |
| Forecast closing balance | (7,059) | (7,298) | | | |

4.6 Savings

4.6.1 Appendix B summarises the status of savings included within the 2021/22 budget. Savings of (£5.350m) are forecast against a target of (£7,579m), a shortfall of £2.229m. These savings are RAG-rated by budget holders and are included in the reported service variances in Appendix A. Services are expected to mitigate the unachievable savings with alternative savings. Tables 4 and 5 summarise the status of the savings:

Table 4: Savings RAG rating

| RED / AMBER / GREEN (RAG) Status | Savings Target | Savings Forecast | Savings Forecast |
|----------------------------------|----------------|------------------|------------------|
| | £000 | £000 | % |
| GREEN | (4,928) | (4,336) | 88% |
| AMBER | (2,537) | (1,014) | 40% |
| RED | (114) | 0 | 0% |
| | (7,579) | (5,350) | 71% |

Table 5: Savings projections by directorate

| Directorate | Savings Target | Savings Forecast | Savings Forecast |
|------------------------------|----------------|------------------|------------------|
| | £000 | £000 | % |
| Adults, Health and Housing | (3,670) | (1,645) | 45% |
| Place | (1,731) | (1,439) | 83% |
| Children's | (1,280) | (1,388) | 108% |
| Resources | (660) | (647) | 98% |
| Governance, Law and Strategy | (168) | (161) | 96% |
| Chief Executive | (70) | (70) | 100% |
| Total | (7,579) | (5,350) | 71% |

5. CHIEF EXECUTIVE FORECAST OUTTURN

- 5.1 The Chief Executive directorate is forecasting an underspend of (£1.150m), an adverse variance of £0.039m from month 8. This is due to £0.290m potential non-payment of rent arrears and £0.010m cost pressures on the building maintenance budget for the Guildhall premises.

Table 6: M10 Chief Executive Forecast Outturn

| | Budget | Forecast Outturn | Forecast over / (under) spend | Change since month 8 |
|-----------------|----------------|------------------|-------------------------------|----------------------|
| | £000 | £000 | £000 | £000 |
| Chief Executive | 282 | 282 | 0 | 0 |
| Property | (1,344) | (2,494) | (1,150) | 39 |
| Total | (1,062) | (2,212) | (1,150) | 39 |

5.2 Significant areas of risk and opportunity

- 5.2.2 Property includes a Covid-19 pressures budget of £1.500m relating to lost income and costs of evictions in the commercial property service. Although anticipated costs of £0.300m have been included in the forecast, the remainder of this budget is not expected to be needed.
- 5.2.3 Industrial & Commercial Estates include a miscellaneous income budget of (£0.242m). 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 (£0.167m) of miscellaneous income has been identified so far leaving a potential £0.075m pressure which is included in the forecast.

6. GOVERNANCE, LAW & STRATEGY FORECAST OUTTURN

6.1 The Governance, Law & Strategy directorate is forecasting an underspend of (£0.380m), a favourable movement of (£0.026m) from month 8. This is mainly due to savings in the Performance team due to vacant posts.

Table 7: M10 Governance, Law & Strategy Forecast Outturn

| | Budget £000 | Forecast Outturn £000 | Forecast over / (under) spend £000 | Change since month 8 £000 |
|---------------------|------------------------|--------------------------------------|---|--|
| Deputy Director | 156 | 150 | 0 | 0 |
| Comms & Marketing | 344 | 363 | 19 | 19 |
| Governance | 2,235 | 2,046 | (189) | (5) |
| Law | 650 | 617 | (33) | 0 |
| Performance Team | 370 | 220 | (150) | (40) |
| Policy Comms & Eng. | 90 | 63 | (27) | 0 |
| Total | 3,845 | 3,465 | (380) | (26) |

6.2 Significant areas of risk and opportunity

- 6.2.1 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 (£0.227m). It had been anticipated that vacancies would be filled earlier in the year.
- 6.2.2 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 £0.025m over target for income in the year. It is difficult to predict future demand and this income stream remains under regular review.
- 6.2.3 There are savings on variable office costs including (£0.105m) for printing and centralised stationery in recognition of the ongoing impact of home working on office costs.
- 6.2.4 Legal savings of (£0.030m) (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.

- 6.2.5 Member services is currently reporting forecast savings of (£0.033m) 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 because of higher levels of virtual meetings.
- 6.2.6 The Corporate Communications service has £0.019m of pressures, largely around a shortfall in expected sales, fees and charges grant compensation from central government for losses due to the impact of Covid-19 partially offset by additional income from the hire of the Guildhall room and recharges for an external staff secondment.

7. CHILDREN'S SERVICES FORECAST OUTTURN

- 7.1 Children's Services is forecasting an overspend of £0.765m, a favourable movement of (£0.004m) from month 8.
- 7.2 The dedicated schools budget is showing an overspend of £0.841m, a favourable movement of (£0.352m) from month 8. This overspend is met from a dedicated reserve (DSG Adjustment Account) and therefore does not impact the general fund.

Table 8: Month 10 Children's Forecast Outturn

| | Budget £000 | Forecast Outturn £000 | Forecast over / (under) spend £000 | Change since month 8 £000 |
|--|------------------------|--------------------------------------|---|--|
| Children's Services non-Dedicated Schools Grant | | | | |
| AfC: Social Care and Early Help | 19,139 | 20,992 | 1,853 | 151 |
| AfC: Business Services | 4,053 | 4,014 | (39) | 5 |
| AfC: Education | 1,436 | 1,430 | (6) | (57) |
| AfC: Management | 324 | (267) | (591) | (40) |
| AfC: Public Health | 1,583 | 1,583 | 0 | 0 |
| AfC: Special Educational Needs | 2,116 | 1,803 | (313) | (25) |
| Retained Children's Services | (3,743) | (3,882) | (139) | (38) |
| Total Children's | 24,911 | 25,674 | 765 | (4) |

| | Budget £000 | Forecast Outturn £000 | Forecast over / (under) spend £000 | Change since month 8 £000 |
|--|----------------|-----------------------------|--|------------------------------------|
| Dedicated Schools Grant (DSG) | | | | |
| AfC – DSG | 12,470 | 14,309 | 1,839 | (310) |
| Retained – DSG | 57,252 | 56,254 | (998) | (42) |
| Transfer (to) / from DSG reserve | (69,722) | (70,563) | (841) | 352 |
| Total DSG | 0 | 0 | 0 | 0 |

| | Budget £000 | Forecast Outturn £000 | Forecast over / (under) spend £000 | Change since month 8 £000 |
|---|----------------|-----------------------------|--|------------------------------------|
| Non-DSG and DSG, but excluding transfer from the DSG reserve | | | | |
| Achieving for Children | 41,122 | 43,865 | 2,743 | (276) |
| Retained Children's Service | (3,743) | (3,882) | (139) | (38) |
| Retained DSG | 57,252 | 56,254 | (998) | (42) |
| Total | 94,631 | 96,233 | 1,606 | (356) |

7.3 Appendix G provides more detail of the service over and (under) spends. The overall favourable movement of (£0.004m) is underpinned by an adverse movement of £0.034m on the Achieving for Children contract, and a (£0.038m) favourable movement on retained services.

Table 9: Children's Services variances

| Service | Forecast over / (under) spend £000 | Para |
|--|--|------|
| Achieving for Children | 904 | 7.4 |
| Children's Services – Retained | (139) | 7.5 |
| Total Children's Services non-Dedicated Schools Grant | 765 | |
| AfC Contract - Dedicated Schools Grant | 1,839 | 7.6 |

| | | |
|---|-------|-----|
| Dedicated Schools Grant – Retained | (998) | 7.6 |
| Total Dedicated Schools Grant transfer to Reserve | (841) | 7.7 |
| Total Net Dedicated Schools Grant | 0 | |

- 7.4 Achieving for Children (non-Dedicated Schools Grant) adverse movement of £0.034m includes increased legal service costs of £0.080m which includes support for four high profile cases, offset by a favourable movement of (£0.030m) on Home to School Transport following a review of contracts. The overall forecast overspend of £0.904m is made up of the variances detailed below.
- 7.4.1 Placements overspend of £0.697m. Represents the full-year effect of three high-cost placements in quarter 4 of 2020/21, quarter 1 and 2 of 2021/22 totalling £0.822m. Additionally, the forecast reflects an estimated future demand for placements in the financial year of £0.090m. This overspend is partly offset by the release of the Council held “demography” fund of (£0.368m) into the AfC Contract and additional health contributions backdated of (£0.233m). There has been a national trend of an increase in the complexity of placements; this coupled with increasing demand on providers resulting in an increase in unit costs has adversely impacted the forecast.
- 7.4.2 Employee & Operational Related overspend of £0.540m. Child Focused posts retained to meet increased demand in domestic abuse & statutory services resulting from Covid-19. Partly offset by increased funding from the Contain Outbreak Management Fund (£0.051m).
- 7.4.3 Legal Services overspend of £0.280m. Increased cost of counsel based on quarter 3 recharges which includes the legal support for four high profile cases.
- 7.4.4 Contain Outbreak Management Fund (COMF) underspend of (£0.568m). Identification of existing employee costs that relate to prevention and management of the Covid-19 pandemic. COMF income is included in management costs, hence the underspend on this budget.
- 7.4.5 Recovery Plan underspend of (£0.123m). In-year mitigation plan focusing on application of grants and restriction on non-essential expenditure including vacancy management.
- 7.4.6 Home to School Transport underspend of (£0.105m). Review of contracts and reassessment of financial risk associated with new arrangements and potential provision for remainder of the financial year.
- 7.4.7 Other smaller variances include delayed progress to deliver therapy savings of £0.050m, increased support programme for schools matched

by additional grant within the retained budgets £0.075m, and increased costs of £0.058m in the Community Family Hubs due to the pandemic.

7.5 Retained Children's Service (non-Dedicated Schools Grant) show a favourable movement of (£0.038m) mainly due to additional grant in respect of Unaccompanied Asylum-Seeking Children. The overall net underspend of (£0.139m) includes increased grant allocations for School Improvement Grant (£0.074m), Troubled Families Grant (£0.060m) and Unaccompanied Asylum-Seeking Children (£0.047m). This is offset by an adverse movement on the bad debt provision of £0.040m.

7.6 **Dedicated Schools Grant**

7.6.1 The Dedicated Schools Grant overspend of £0.841m is a favourable movement of (£0.352m) from the previously reported position. This breaks down as follows:

- Achieving for Children High Needs Block favourable movement of (£0.310m). Reflects a favourable movement of (£0.260m) relating to a 15% reduction in the volume of pupils within the Further Education provision due to greater levels of turnover than anticipated at a cost of £6,000 per pupil. Realignment of Future Demand (£0.050m) to DSG Children's Service Retained to match indicative commitments.
- Retained Services High Needs Block adverse variance of £0.050m. Realignment of Future Demand from DSG Achieving for Children to match indicative commitments.
- Retained Central School Services Block favourable movement of (£0.092m). Primarily due to reduced management overheads.

7.6.2 The overall forecast overspend of £0.841m on the Dedicated Schools Grant comprises of:

- Schools Block underspend of (£0.537m), relating to the release of the total uncommitted balance of the pupil growth fund from a total allocation of £0.679m.
- Central School Services Block underspend of (£0.187m), comprising of reduced management overheads (£0.080m), an underspend within the Non-Independent Special School Places (£0.051m) and staffing vacancies (£0.030m).
- Early Years Block underspend of (£0.266m) due to the final budget allocation received from the ESFA in November 2021 for 2020/21. The final allocation was 3% more than anticipated. It is confirmed that the Early Years Block funding for 2020/21 was allocated to all nursery settings.

- High Needs Block overspend of (£1,831m) relating to the provision of Independent Special or Non-Maintained Special Schools and other associated direct support. In comparison to the prior year the average unit cost and volume for 2021/22 has increased by 1% and 9% respectively. The forecast reflects an estimated future demand for further provision during 2021/22 of £0.168m.

7.7 DSG Adjustment Account

- 7.7.1 DSG is ringfenced so any surplus or deficit is transferred to / from a specific reserve. The current forecast deficit of £0.841m will result in a deficit reserve of £2.632m (2% of gross budget).
- 7.7.2 The DSG grant conditions require that any authority with an overall deficit on its DSG account at the end of the financial year present a Deficit Management Plan to the Department for Education for managing their future DSG spend, including a recovery period of three to five years. This plan must be signed off by the Director of Children's Services and the Executive Director for Resources (section 151 officer). The plan must also be discussed at Schools Forum meetings.
- 7.7.3 It will be challenging to clear the cumulative deficit with increased costs and rising demand for complex service provision, 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 £5.000m. The Deficit Management Plan will be reported to the Schools Forum in April 2022.

8. ADULTS, HEALTH AND HOUSING FORECAST OUTTURN

- 8.1 Adults, Health and Housing is forecasting an overspend of £0.687m, and adverse movement of £0.023 from month 8.

Table 10: Month 10 Adults, Health and Housing Forecast Outturn

| | Budget £000 | Forecast Outturn £000 | Forecast over / (under) spend £000 | Change since month 8 £000 |
|----------------------------|------------------------|--------------------------------------|---|--|
| Director & Support | 2,483 | 2,424 | (59) | (30) |
| Adult Social Care Services | 34,999 | 35,768 | 769 | 91 |
| Housing Services | 3,464 | 3,741 | 277 | 262 |
| Better Care Fund | 14,403 | 14,403 | 0 | 0 |
| Public Health | 5,056 | 5,056 | 0 | 0 |

| | | | | |
|---------------------|---------------|---------------|--------------|-----------|
| Grants & BCF income | (19,472) | (19,772) | (300) | (300) |
| Total | 40,933 | 41,620 | 687 | 23 |

8.2 The favourable movement in Grants & BCF income of (£0.300m) has arisen from a review of a prior year accrual that is no longer required.

8.3 Adult Social Care Services

8.3.1 Adult Social Care Services are forecasting an overspend of £0.769m, and adverse variance of £0.023m from month 8. This is analysed below.

Table 11: Month 10 Adult Social Care Forecast Outturn

| | Budget £000 | Forecast Outturn £000 | Forecast over / (under) spend £000 | Change since month 8 £000 |
|------------------------------------|------------------------|--------------------------------------|---|--|
| Older People & Physical Disability | 21,078 | 22,336 | 1,258 | 120 |
| Learning Disability | 15,168 | 14,218 | (950) | (121) |
| Mental Health | 3,032 | 3,455 | 423 | (12) |
| Other Adult Social Care | 3,152 | 3,216 | 64 | 5 |
| Better Care Fund income | (7,431) | (7,457) | (26) | 99 |
| Total | 34,999 | 35,768 | 769 | 91 |
| | | | | |
| RBWM / Optalis analysis | | | | |
| RBWM Expenditure budgets | 15,986 | 16,602 | 616 | 182 |
| RBWM Income budgets | (13,937) | (15,280) | (1,343) | (73) |
| Optalis contract | 32,950 | 34,446 | 1,496 | (18) |
| Total | 34,999 | 35,678 | 769 | 91 |

8.3.2 In Older People and Physical Disabilities the number of older people supported at home has risen from 351 at the start of the year to 374. The number of older people in care homes has increased from 309 to 335. Whilst the service is on track to meet its savings targets, the increased demand is having an adverse impact on the budget.

8.3.3 Also in Older People and Physical Disabilities homecare is forecast to exceed the annual budget by £0.538m due to increasing demand and costs. This is based on an average daily spend of £0.015m. The pressure on this budget has been offset by additional income from the Better Care Fund, NHS Frimley Clinical Commissioning Group and client contributions. The income received from the CCG has been provided to

facilitate hospital discharge and prevent hospital admissions during the pandemic.

- 8.3.4 NHS funding of service to facilitate hospital discharge ends this financial year. An estimate for this funding was included in the budget. Further detail on the income received from the CCG is shown below.

Table 12: CCG income in 2021/22

| | Forecast |
|---|-----------------|
| | £000 |
| BCF -Minimum contribution to adult social care | (4,957) |
| Covid-19 related spend-Hospital discharge process (HDP) | (850) |
| Winter pressures | (508) |
| Free Nursing Care | (670) |
| Shared Care and Other | (200) |
| Total | (7,185) |

- 8.3.5 Learning Disabilities shows an underspend of (£0.950m), a favourable movement of (£0.121). This is mainly due to a comprehensive review of the forward look list, focusing on the estimated dates placement changes might occur.

- 8.3.6 Mental Health shows an overspend of £0.423m. Pressures have continued to increase on all care budgets for people with mental health issues, as anticipated given the adverse effect the pandemic and its resulting restrictions can have on people's mental health. As a result, the savings in mental health included in the budget will not be achieved.

8.4 **Public Health and Better Care Fund**

- 8.4.1 The Public Health budget of £5.060m is funded by ring-fenced Public Health grant. Underspends on this budget must be carried forward in a public health reserve and do not impact on the general fund. This is why it appears as a nil variance in the outturn tables above. The current forecast is for a marginal reduction of the Public Health reserve this year from £0.511m to £0.503m.

- 8.4.2 The Contain Outbreak Management Fund (COMF) and Test and Trace grant is also managed by Public Health. This grant is specifically to deal with issues arising from the pandemic and was awarded for use over two financial years 2020/21 and 2021/22. The amount spent in 2020/21 on this grant was £0.618m while the balance of £3.666m was carried forward. An additional £0.804m was received for 2021/22. There is no requirement to return funds and it can therefore be utilised in 2022/23.

As such we estimate an unused balance of £0.400m which will be allocated to spend in 2022/23.

8.4.3 The Better Care Fund is a pooled budget with the CCG but is accounted for in the Council's accounts. 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.

8.4.4 Disabled Facilities Grant (capital) must also be included in the Better Care Fund. 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.

8.5 **Housing Services**

8.5.1 Housing Services is forecasting an overspend of £0.277m, an adverse movement of £0.262m from month 8. This is due to an increase in the bad debt provision for temporary housing. This is related to a change in process for recognition of debt, which is referred to under sundry debt later in the report.

8.5.2 There is also a pressure due to higher demand for Homeless Temporary Accommodation. The total pressure is forecast at £0.595m but this will be covered by Homelessness Prevention Grant.

8.6 **Future risks for Adult, Health and Housing**

8.6.1 Adult Social Care is a demand led budget and can vary significantly due to demographic changes. The budget was set based on the number of residents in services at an average cost. As at the end of December 2021, the number of older people, learning disability clients and mental health service users has started to stabilise, albeit at a higher level than at the start of the year. The figures used to set the budget are included in the table below.

Table 13: Number of adult social care recipients

| | 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 | | | |

8.6.2 Temporary Accommodation is an ongoing pressure due to the lifting on the freeze on private sector evictions and overall increase in demand. The impending cost of living increases are likely to be a further pressure in this area towards the end of this financial year and into 2022/23.

9. RESOURCES FORECAST OUTTURN

9.1 Resources is forecasting an underspend of (£0.680m), a favourable movement of (£0.318m) since month 8. This is primarily due to increased weddings income in the Registrar's service, staff savings due to vacancies in Libraries & Resident Services and reduced staff costs in Finance. Savings of (£0.660m) built in to the 2021/22 budget for the Directorate are all expected to be delivered in year.

Table 14: Month 10 Resources Forecast Outturn

| | Budget £000 | Forecast Outturn £000 | Forecast over / (under) spend £000 | Change since month 8 £000 |
|---------------------------------|------------------------|--------------------------------------|---|--|
| Executive Director of Resources | 214 | 214 | 0 | 0 |
| Libraries & Residents Services | 2,551 | 2,049 | (502) | (230) |
| R&B Management and Admin | 1,045 | 1,095 | 50 | 7 |
| Housing Benefits | 424 | 174 | (250) | 0 |
| HR, Corporate Projects, and IT | 2,803 | 2,783 | (20) | (20) |
| Corporate Management | (6) | (18) | (12) | 0 |
| Finance | 1,263 | 1,316 | 53 | (76) |
| Total Resources | 8,294 | 7,614 | (680) | (318) |

9.2 Significant areas of risk and opportunity

- 9.2.1 Pressure on income within revenue and benefits, and housing benefits, because of the Covid-19 emergency is forecast to be £0.554m. This is £0.220m in excess of the budget set aside for this pressure. See paragraph 9.5.2 below for more information in relation to a potential change in housing benefits.
- 9.2.2 Costs relating to current and future staff vacancies within Finance, requiring cover by agency staff, have been reviewed and this staffing pressure is estimated to fall by £0.042m to £0.099m by the end of the year. This is net of vacancy savings.

9.3 Libraries & Residents Services

- 9.3.1 Libraries & Resident Services is forecasting an underspend of (£0.502m). The increased underspend of (£0.230m) from month 8 is largely due to an increase of (£0.150m) in income from weddings in the Registrar's service, an increase of (£0.065m) savings in ongoing part year staff vacancies in the Libraries and Reading Development & Library Promotions teams as well as more staff leaving, with resultant recruitment timelines. One-off increased income of (£0.020m) from sales, fees and charges is also forecast in the Libraries service from library fines, room hire, photocopying, withdrawn book sales and hire / rental of DVDs. Compensation from central government for lost sales, fees and charges in the Libraries service is (£0.018m) more than expected.
- 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 to meet new legislative requirements that came into force from May 2021. 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 £0.034m have been forecast to cover the work being done by registrars and casual registrars due to the increased volumes of weddings, bringing the total staffing pressure to £0.059m in Registrars.
- 9.3.4 In Libraries & Information Services a (£0.013m) saving on rental payments has also been forecast due to the closure of Eton Library earlier this year, a £0.005m increase on the last reported position.

9.4 Revenues & Benefits 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 £0.220m.
- 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 £0.080m. An additional £0.100m 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 slight increase of £0.007m in the forecast pressure in this service because of reduced sales, fees and charges compensation grant from central government.

9.4.4 Other small savings within the service have reduced the overall pressure to £0.050m.

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 indicate that there may be a surplus of at least (£0.250m) this year and this has been included in the forecast.

9.5.2 Based on the latest review of the projected outturn position there could be up to (£0.240m) additional surplus, but this is subject to uncertainties in predicting the final levels of outstanding housing benefit debt and related changes to the bad debt provision which can only be calculated at year end.

9.6 Finance

9.6.1 Finance is forecasting an overspend of £0.053m, an improvement of (£0.076m) on month 8, due to a (£0.042m) reduction in the overall staffing and agency costs and (£0.034m) in recharges to the pension fund for services provided.

10. PLACE FORECAST OUTTURN

10.1 The Place directorate is forecasting an overspend of £0.567m, a favourable movement of (£0.129m) from month 6.

10.2 Savings of (£1.731m) are included in the budget. The current forecast is for 83% of these to be achieved. The shortfall will be mitigated from savings elsewhere in the service.

10.3 Favourable movements this month include (£0.250m) increased forecast in daily car parking income and permit fees, reduced expenditure of (£0.100m) due to delayed works at the Sainsbury's Rotunda, and savings of (£0.190m) in the waste service due to reduced volumes partly because of the change to fortnightly collections.

10.4 Adverse movements include £0.196m in the Planning service due to a combination of reduced planning fees because of delayed approval of the Borough Local Plan, unbudgeted consultancy support for work on service transformation, an element of unachieved savings in the tree team and agency costs. Highways Services has also forecast a £0.120m reduction in income from temporary traffic orders and street works fixed penalty notices. And there is a further pressure of £0.065m from increased fly tipping costs.

Table 15: Month 10 Place Forecast Outturn

| | Budget £000 | Forecast Outturn £000 | Forecast over / (under) spend £000 | Change since month 8 £000 |
|-----------------------------------|------------------------|--------------------------------------|---|--|
| Executive Director of Place | 248 | 233 | (15) | 0 |
| Neighbourhood Services | 10,098 | 10,079 | (19) | (397) |
| Planning | 1,416 | 1,612 | 196 | 196 |
| Communities | (213) | 12 | 225 | 36 |
| Infrastructure, Sust. & Transport | 3,386 | 3,566 | 180 | 36 |
| Total | 14,935 | 15,502 | 567 | (129) |

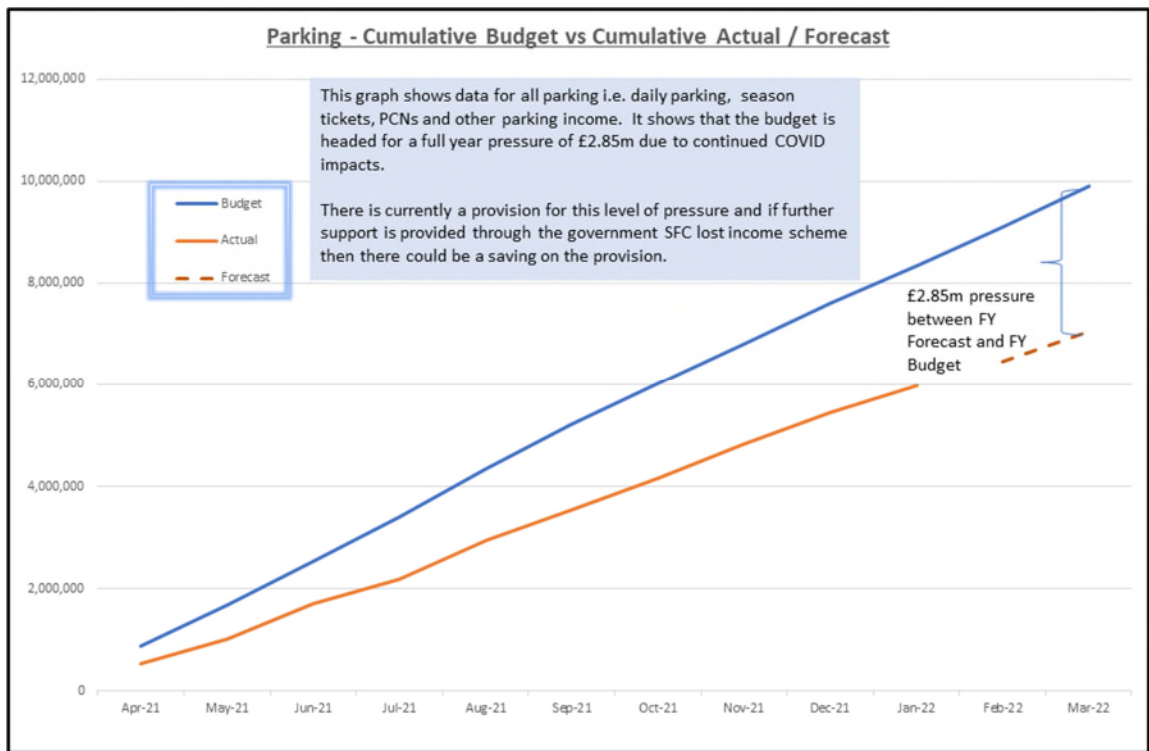
10.5 Neighbourhood Services

10.5.1 Neighbourhood Services is now forecasting an underspend of (£0.019m), a favourable movement of (£0.397m) from month 8. This is due to improvements in both Parking (0.380m) and Waste & Highways Environmental (0.125m) services, offset by a fall in Highways income of £0.120m.

10.5.2 The hybrid fortnightly general waste collection enduring solution means that residual waste is collected fortnightly while collections of recycling and food waste remain weekly (green waste remains fortnightly). To deliver this model, Serco requires additional resources in the form of vehicles and staff. These changes to the waste collection contract have added £0.500m of pressures this year. The net overspend is £0.383m after other mitigating underspends.

10.5.3 Additional income from enforcement of street works activity of £0.100m 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 two FTE posts is underway to fully resource the team and drive the initiative forward.

- 10.5.4 A waste disposal saving of (£0.175m) is still considered possible as tonnages have reduced since the recent reconfiguration of the model of service delivery. The overall saving will also be determined by the ongoing Dry Mixed Recyclable solution since the fire at Pure Recycling.
- 10.5.5 Green waste income is continuing to be ahead of budget as numbers of service users exceed budgeted expectations. There is a (£0.180m) overachievement of income. There is also overachievement of income on cemeteries and churchyards of (£0.070m).
- 10.5.6 The net underspend on Parking Services is forecast at (£0.550m), but this includes £3.090m of Covid funding. Total car parking income received for the first ten months of the year was 28% down against the profiled budget of (£8,311m) with income received of (£5.967m). Forecast total income is (£7.060m) against a total budget of (£9.864m). Forecast parking income and permit fees have increased by (£0.250m) based on current performance and likely trends for the rest of the year.
- 10.5.7 Included in Parking Services, income received from daily car parking and season tickets across the borough for the first ten months of the year was (£5.461m), which was 28% down against the profiled budget of (£7,626m).
- 10.5.8 Also included in Parking Services, 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 31 January 2022 is (£0.355m) against a profiled budget of (£1.111m), which is 68% down against budget. The current full year forecast is (£0.406m) against a budget of (£1,379m), which is a 71% pressure.



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 £0.364m above the £1.758m in the budget to support this pressure. Sales, fees & charges income for the first three months of the year is (£0.081m) more than budgeted.

10.6.2 Within Communities, staff funded by the Covid Community Outbreak Management Fund has resulted in an underspend of (£0.173m). This has mitigated to some extent the pressures in Leisure above.

10.6.3 The overall pressure in Communities is currently £0.225m, an adverse variance £0.036m on month 8.

10.7 Infrastructure, Sustainability & Transport

10.7.1 Because of government guidance on bus support during the pandemic, savings within the supported bus services are unlikely to be delivered this year. The total undeliverable saving is £0.100m with a forecast over-spend of £0.165m.

10.7.2 There is a projected shortfall of £0.033m in the s.278 income target in the Highways Project & Professional Development service. There are other small over and underspends in the service, resulting in an overall £0.180m forecast overspend.

11. CONTINGENCY AND CORPORATE FORECAST OUTTURN

- 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 As the end of the year approaches the contingency budget is forecast to not be needed. It will be transferred to reserves in line with the reserves funding required in the medium-term financial plan. In addition, a provision for redundancy costs (£0.400m) is no longer expected to be required and has been released from Corporate Budgets. Movements will be reflected in the outturn report with supporting information also provided.

11.3 Table 16: Month 10 Contingency and Corporate forecast outturn

| Contingency & Corporate | Budget £000 | Forecast Outturn £000 | Forecast over / (under) spend £000 | Change since month 8 £000 |
|-------------------------|----------------|-----------------------------|--|---------------------------------------|
| Contingency | 1,694 | 0 | (1,694) | (1,631) |
| Corporate Budgets | (34) | (413) | (379) | (361) |
| Total | 1,660 | (413) | (2,073) | (1,992) |

12. COLLECTION FUND

- 12.1 Most of the Council spending relies on collecting Council Tax and Business Rates. The Council's budgeted share of these two precepts is £88.000m in 2021/22. A total of £95.153m of Council Tax has been collected, equating to a collection rate of 94.22% against a target of 94.8%. Business Rate collection was £56.269m equating to a collection rate of 87.21% against a target of 92% as shown in the table below.

Table 17: 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 |
|-------------|------------------------------------|--|---|----------------------------|---------------------------------|--------------------|----------------------------------|
| | £000 | £000 | £000 | % | % | % | £000 |
| CTAX | | | | | | | |
| April | 100,946 | 11,749 | 11,749 | 11.64% | 11.51% | 11.6% | 89,197 |
| May | 100,930 | 21,252 | 9,503 | 21.06% | 20.84% | 21.5% | 79,678 |
| June | 100,936 | 30,625 | 9,373 | 30.34% | 30.24% | 30.6% | 70,311 |
| July | 100,904 | 39,671 | 9,046 | 39.32% | 39.32% | 39.8% | 61,234 |
| August | 100,952 | 48,901 | 9,231 | 48.44% | 48.38% | 48.9% | 52,051 |
| September | 101,009 | 58,259 | 9,358 | 57.68% | 57.37% | 58.2% | 42,750 |
| October | 101,021 | 67,408 | 9,149 | 66.73% | 66.37% | 67.5% | 33,614 |
| November | 100,983 | 76,803 | 9,396 | 76.06% | 75.28% | 76.5% | 24,180 |
| December | 101,012 | 86,082 | 9,279 | 85.22% | 84.57% | 85.7% | 14,930 |
| January | 100,988 | 95,153 | 9,070 | 94.22% | 93.43% | 94.8% | 5,835 |
| | | | | | | | |
| NNDR | | | | | | | |
| April | 52,714 | 6,023 | 6,023 | 11.43% | 10.70% | 12.0% | 46,691 |
| May | 52,942 | 10,184 | 4,161 | 19.24% | 19.98% | 20.0% | 42,758 |
| June | 63,503 | 17,509 | 7,325 | 27.57% | 35.08% | 31.0% | 45,995 |
| July | 65,812 | 22,469 | 4,960 | 34.14% | 42.70% | 41.0% | 43,343 |
| August | 66,427 | 27,301 | 4,832 | 41.10% | 48.92% | 49.0% | 39,126 |
| September | 64,680 | 32,992 | 5,692 | 51.01% | 58.11% | 58.0% | 31,687 |
| October | 65,030 | 39,250 | 6,258 | 60.36% | 67.10% | 66.7% | 25,779 |
| November | 65,665 | 44,894 | 5,643 | 68.37% | 74.98% | 75.0% | 20,771 |
| December | 65,724 | 50,499 | 5,605 | 76.83% | 83.15% | 83.5% | 15,225 |
| January | 64,519 | 56,269 | 5,770 | 87.21% | 89.55% | 92.0% | 8,250 |

13. SUNDRY DEBT

13.1 The current level of outstanding sundry debt is £10.148m. This is an increase of £2.421m since the start of the financial year. Much of the increase relates to changes in the process of recovering contributions from service users within the temporary accommodation service. Previously only cash receipts were recognised, now the full debt due is recognised. The age of the debt is in the table below and requires an increase in the bad debt provision of £0.850m.

Table 18: Aged Debt

| | Debt 1 April | Current debt | < 1 month | > 1 month, < 6 months | > 6 months, < 1 year | > 1 year |
|---------------------------------|--------------|---------------|--------------|-----------------------|----------------------|--------------|
| | £000 | £000 | £000 | £000 | £000 | £000 |
| Education, Youth and Foster | 81 | 87 | 7 | 26 | 0 | 54 |
| Schools | 1,075 | 90 | 51 | 34 | 3 | 3 |
| Housing Loans | 327 | 334 | 28 | 2 | 0 | 304 |
| Temporary accommodation | 449 | 1,929 | 350 | 283 | 1,052 | 244 |
| Adult Social Care | 3,830 | 5,138 | 1,979 | 939 | 653 | 1,568 |
| Adult deferred payments | 601 | 672 | 7 | 43 | 62 | 559 |
| Corporate, highways and leisure | 841 | 754 | 234 | 220 | 122 | 179 |
| Commercial property | 523 | 1,144 | 40 | 672 | 186 | 246 |
| Total | 7,727 | 10,148 | 2,696 | 2,219 | 2,078 | 3,157 |

14. REVENUE BUDGET MOVEMENTS

14.1 The movements to the net service expenditure budget since the February 2021 Council budget report are set out in the table below.

Table 19: Budget movements

| | Funded by the General Fund ¹ | Funded by Provision ² | Included in "Funding" within Original Budget 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 | (1,635) | (1,635) |
| Total | 95,051 | 100 | (1,635) | 93,516 |

Notes:

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 As at 31 March 2021, the Council had general fund reserves of (£7.059m). The forecast underspend results in a general fund reserve of (£7,298m), being (£0.598m) above the minimum level approved by Council for 2021/22 (£6.700m). This is prior to any additions to reserves and provisions at year-end made to reflect budget requirements in the medium term.

Table 20: General Fund reserve forecast

| General Fund Reserve projection | £000 |
|--|----------------|
| Opening balance 1 April 2021 | (7,059) |
| Forecast underspend | (239) |
| Forecast balance 31 March 2022 | (7,298) |

16. BORROWING PROJECTION

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 21** below.

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 21 Total Borrowing

| Borrowing Type | 1 April 2021 | Actual Month 8 | Actual Month 10 | Year End Forecast Month 8 | Year End Forecast Month 10 |
|------------------------------|----------------|----------------|-----------------|---------------------------|----------------------------|
| | £000 | £000 | £000 | £000 | £000 |
| Long Term | 57,049 | 71,265 | 71,264 | 71,265 | 71,265 |
| Short Term – Local Authority | 114,000 | 101,000 | 117,000 | 125,000 | 119,000 |
| Short Term – LEP/Trusts | 20,732 | 22,802 | 21,742 | 16,802 | 19,103 |
| Investments | (23,909) | (47,557) | (65,392) | (14,834) | (24,547) |
| Net Borrowing | 167,872 | 147,509 | 144,614 | 198,233 | 184,821 |

17. CAPITAL PROGRAMME

17.1 The gross capital expenditure for the current financial year is shown in Table 22. An adverse variance of £0.500m is reported for the Maidenhead Station Interchange & Car Park scheme. This overspend has arisen partly due to unforeseen costs such as asbestos and services diversions. Additional requirements from Network Rail including restricted working and fencing have resulted in substantial costs which officers are working with Legal Services to recover.

17.2 Further information on variances is detailed in Appendix E. After identifying further slippage of £3.184m this month, schemes that will now complete during 2022/23 total £29.623m. The Council is projected to spend £38.332m on capital projects by the end of the current financial year.

Table 22: Capital Programme forecast outturn

| | Budget | Forecast slippage to 2022/23 | Forecast over / (under) spend | Forecast outturn |
|----------------------------|---------------|------------------------------|-------------------------------|------------------|
| | £'000 | £'000 | £'000 | £'000 |
| Chief Executive | 32,651 | (16,881) | 0 | 15,770 |
| Governance, Law & Strategy | 445 | (345) | 0 | 100 |
| Place | 24,574 | (9,272) | 500 | 15,802 |
| Adults, Health & Housing | 1,318 | (671) | 0 | 647 |
| Children's Services | 6,449 | (1,994) | (563) | 3,892 |
| Resources | 2,638 | (460) | (57) | 2,121 |
| Total | 68,075 | (29,623) | (120) | 38,332 |

17.3 Appendix D details movements in the capital budget.

17.4 The £38.332m of 2021/22 capital expenditure will be funded by the income streams as set out in Table 23. It is projected that £22.428m of corporate funding is required for the financial year. There is likely to 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 0.10% is estimated to cost £0.022m for current year expenditure.

Table 23: Capital Programme financing

| Capital Programme funding | £000 |
|--|-----------------|
| Government Grants | (8,390) |
| Developers' Contributions (s106 & CIL) | (7,489) |
| Other Contributions | (25) |
| Corporate funding | (22,428) |
| Total | (38,332) |

Table 24: Capital programme status

| | |
|---|------------|
| Number of schemes in programme | 223 |
| Yet to start | 11% |
| In progress | 68% |
| Completed | 12% |
| Ongoing programmes e.g. Disabled Facilities Grant | 9% |

17.5 Capital virement: Case Management Procurement

17.5.1 The existing contract term for the current Idox system (Uniform plus various software) expires at the end of March 2022. To ensure compliance a formal tender is required. The current system is hosted in house and, in line with the corporate IT strategy, it is anticipated that the Council will seek to move to an externally hosted, cloud-based solution. There will be associated project costs which are estimated at £0.225m and these should be expected from 2022/23 to 2023/24.

17.5.2 The existing Planning and IT capital budgets have been reviewed to determine if there are any opportunities to reprioritise/redirect funding that is no longer required to support the Case Management project costs. It is proposed that virements are made into Planning Policy – Evidence Base Updates to fund the Case Management project implementation costs.

17.5.3 **It is therefore recommended that capital budget virements totalling £0.225m are approved from Neighbourhood Plans (£0.065m); Joint Minerals and Waste (£0.060m) and IT Strategy (£0.100m) into Planning Policy - Evidence Base Updates.**

17.6 **Capital virement: Zero carbon measures**

17.6.1 Following the preparation of a bid by the Sustainability and Climate Change Team, Property Services and Achieving for Children, the Council has been successful in a £1.566m bid for capital funding from the Public Sector Decarbonisation Scheme. This grant funding is linked to five specific schools, replacing their oil-fired boilers with lower carbon alternatives, and carrying out other sustainability improvements at their sites.

17.6.2 Boiler replacement schemes at the five schools (Alexander First, Boyne Hill Infants, Braywood First, Courthouse Junior and Oakfield First) have already been approved by Cabinet, with higher budgets approved at Council in February 2022. These budgets are fully funded by the School Condition Allocation (SCA). Under the terms of the Public Sector Decarbonisation Scheme (PSDS), the Council will need to continue to fund a sum for each scheme that represents the cost of a straight oil to gas boiler conversion. The costs over and above that of providing more ambitious carbon reducing alternatives, plus the wider sustainability improvements, are covered by the Public Sector Decarbonisation Grant.

17.6.3 Accordingly, the current £1.110m allocated to the five schemes from the School Condition Allocation can be reduced to £0.634m. It is proposed that the released funding £0.476m is returned to contingency for the School Condition Allocation and that the existing overall budget set for the School Condition Allocation spend is not changed. Officers will consider further school condition schemes to be funded using the released funding. Cabinet has already delegated any variation of the list of agreed School Condition Allocation schemes for 2022/23 to the Director of Children's Services, in consultation with the Cabinet Member for Adult Social Care, Children's Services, Health Mental Health and Transformation (January 2022).

17.6.4 Council, however, needs to approve budgets to allow the new £1.566m grant to be spent in 2022/23. This will be managed as one project in a single cost centre. **Cabinet are asked to recommend to Council an overall increase of £1.567m to the 2022/23 capital programme, with the funding and budget breakdowns as shown in Table 25.**

Table 25: Revised boiler replacement scheme capital budgets

| | Budget £000 | Funded by SCA £000 | Funded by PSDS £000 |
|--|------------------------|-------------------------------|--------------------------------|
| School Strategy – school heating & carbon reduction measures | 2,200 | 1,567 | 634 |

18. LEGAL IMPLICATIONS

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

19. RISK MANAGEMENT

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

20. POTENTIAL IMPACTS

20.1 Equalities. See EQIA at Appendix I.

20.2 Climate change/sustainability – none.

20.3 Data Protection/GDPR – none.

21. CONSULTATION

21.1 None

22. TIMETABLE FOR IMPLEMENTATION

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

23. APPENDICES

23.1 Eight appendices support this report:

- Appendix A Revenue Monitoring Statement
- Appendix B Savings Tracker
- Appendix C Capital budget summary
- Appendix D Capital programme budget movements
- Appendix E Capital monitoring report
- Appendix F Borrowing forecast
- Appendix G Children's variance analysis

- Appendix H Reserve Analysis
- Appendix I EQIA
- Appendix J Capital Budget Virement. (Part II) Not for publication by virtue of paragraph 3 of Part 1 of Schedule 12A of the Local Government Act 1972.

24. BACKGROUND DOCUMENTS

24.1 This report is supported by one background document:

- Budget Report to Council February 2021.

25. CONSULTATION

| Name of consultee | Post held | Date sent | Date returned |
|-----------------------------------|--|---|---------------|
| <i>Mandatory:</i> | | <i>Statutory Officers (or deputies)</i> | |
| Adele Taylor | Executive Director of Resources/S151 Officer | 17/3/22 | 21/3/22 |
| Emma Duncan | Deputy Director of Law and Strategy / Monitoring Officer | 17/3/22 | |
| <i>Deputies:</i> | | | |
| Andrew Vallance | Head of Finance (Deputy S151 Officer) | 17/3/22 | 17/3/22 |
| Elaine Browne | Head of Law (Deputy Monitoring Officer) | 17/3/22 | 22/3/22 |
| Karen Shepherd | Head of Governance (Deputy Monitoring Officer) | 17/3/22 | 22/3/22 |
| <i>Other consultees:</i> | | | |
| <i>Directors (where relevant)</i> | | | |
| Duncan Sharkey | Chief Executive | 17/3/22 | |
| Andrew Durrant | Executive Director of Place | 17/3/22 | 18/03/22 |
| Kevin McDaniel | Executive Director of Children's Services | 17/3/22 | |
| Hilary Hall | Executive Director of Adults, Health and Housing | 17/3/22 | 18/3/22 |

| | | |
|---|---|-----|
| Confirmation relevant Cabinet Member(s) consulted | Cabinet Member for Asset Management & Commercialisation, Finance, & Ascot | Yes |
|---|---|-----|

REPORT HISTORY

| Decision type: | Urgency item? | To follow item? |
|------------------|---------------|-----------------|
| Non-key decision | No | No |

Report Author: Julian McGowan, Senior Finance Business Partner

| Original Budget | SUMMARY | Revised Budget | Reported Projected Outturn | Projected Outturn Variance | Previously reported Variance Month 8 | Change from Previously reported Variance |
|-----------------|---|----------------|----------------------------|----------------------------|--------------------------------------|--|
| £000 | | £000 | £000 | £000 | £000 | £000 |
| | Chief Executive | | | | | |
| 277 | Chief Executive | 282 | 282 | 0 | 0 | 0 |
| (1,258) | Property | (1,344) | (2,494) | (1,150) | (1,189) | 39 |
| (981) | Total Chief Executive | (1,062) | (2,212) | (1,150) | (1,189) | 39 |
| | | | | | | 0 |
| | Governance, Law & Strategy | | | | | 0 |
| 0 | Deputy Director of Governance, Law & Strategy | 156 | 156 | 0 | 0 | 0 |
| 321 | Communications & Marketing | 344 | 363 | 19 | 0 | 19 |
| 1,867 | Governance | 2,235 | 2,046 | (189) | (184) | (5) |
| 628 | Law | 650 | 617 | (33) | (33) | 0 |
| 174 | Performance Team | 370 | 220 | (150) | (110) | (40) |
| 0 | Policy Communication & Engagement | 90 | 63 | (27) | (27) | 0 |
| 2,990 | Total Law & Governance | 3,845 | 3,465 | (380) | (354) | (26) |
| | | | | | | 0 |
| | Children's Services | | | | | 0 |
| (79) | Director of Children's Services | (79) | (79) | 0 | 0 | 0 |
| 38,803 | Achieving for Children Contract | 41,122 | 43,865 | 2,743 | 2,747 | (4) |
| 54,524 | Children's Services - Retained | 53,590 | 52,453 | (1,137) | (1,045) | (92) |
| (68,884) | Dedicated Schools Grant - Income | (69,722) | (70,563) | (841) | (933) | 92 |
| 24,364 | Total Children's Services | 24,911 | 25,676 | 765 | 769 | (4) |
| | | | | | | 0 |
| | Adults, Health and Housing | | | | | 0 |
| 2,409 | Director, Support Teams & Provider support | 2,483 | 2,424 | (59) | (29) | (30) |
| 3,396 | Housing | 3,464 | 3,741 | 277 | 15 | 262 |
| 32,763 | Adult Social Care | 34,999 | 35,768 | 769 | 678 | 91 |
| 13,747 | Better Care Fund - Spend | 14,403 | 14,403 | 0 | 0 | 0 |
| 5,066 | Public Health - Spend | 5,056 | 5,056 | 0 | 0 | 0 |
| (17,586) | Grant & BCF Income | (19,472) | (19,772) | (300) | 0 | (300) |
| 39,795 | Total Adults, Health & Housing | 40,933 | 41,620 | 687 | 664 | 23 |
| | | | | | | 0 |
| | Resources | | | | | 0 |
| 210 | Executive Director of Resources | 214 | 214 | 0 | 0 | 0 |
| 2,952 | Library & Resident Services | 2,551 | 2,049 | (502) | (272) | (230) |
| 1,407 | Revenues & Benefits | 1,045 | 1,095 | 50 | 43 | 7 |
| 90 | Housing Benefit | 424 | 174 | (250) | (250) | 0 |
| 2,498 | Human Resources, Corporate Projects & IT | 2,803 | 2,783 | (20) | 0 | (20) |
| (94) | Corporate Management | (6) | (17) | (11) | (12) | 1 |
| 1,292 | Finance | 1,263 | 1,316 | 53 | 129 | (76) |
| 8,355 | Total Resources | 8,294 | 7,614 | (680) | (362) | (318) |
| | | | | | | 0 |
| | Place | | | | | 0 |
| 244 | Executive Director of Place | 248 | 233 | (15) | (15) | 0 |
| 10,807 | Neighbourhood Services | 10,098 | 10,079 | (19) | 378 | (397) |
| 1,341 | Planning Service | 1,416 | 1,612 | 196 | 0 | 196 |
| 254 | Communities including Leisure | (213) | 12 | 225 | 189 | 36 |
| 3,325 | Infrastructure, Sustainability & Transport | 3,386 | 3,566 | 180 | 144 | 36 |
| 15,971 | Total Place Directorate | 14,935 | 15,502 | 567 | 696 | (129) |
| | | | | | | 0 |
| 4,557 | Contingency and Corporate Budgets | 1,660 | (413) | (2,073) | (81) | (1,992) |
| | | | | | | 0 |
| 95,051 | TOTAL SERVICE EXPENDITURE | 93,516 | 91,252 | (2,264) | 143 | (2,407) |

| Original Budget | SUMMARY | Revised Budget | Reported Projected Outturn | Projected Outturn Variance | Previously reported Variance Month 8 | Change from Previously reported Variance |
|-----------------|--|----------------|----------------------------|----------------------------|--------------------------------------|--|
| £000 | | £000 | £000 | £000 | £000 | £000 |
| | | | | | | 0 |
| | Non Service Costs | | | | | 0 |
| 5,910 | Capital Financing inc Interest Receipts and bank charges | 5,910 | 5,694 | (216) | (216) | 0 |
| 165 | Environment Agency levy | 165 | 165 | 0 | 0 | 0 |
| 4,199 | Pensions deficit recovery | 4,199 | 4,201 | 2 | 2 | 0 |
| 400 | Contribution to/(from) Capital | 400 | 400 | 0 | 0 | 0 |
| | Funding | | | | | 0 |
| (15,004) | NNDR Income | (15,004) | (15,004) | 0 | 0 | 0 |
| (210) | Income from trading companies | (210) | (210) | 0 | 0 | 0 |
| (315) | Education Services Grant | (315) | (315) | 0 | 0 | 0 |
| (2,800) | Government Grants(unringfenced) | (2,800) | (2,800) | 0 | 0 | 0 |
| (473) | New Homes Bonus | (473) | (473) | 0 | 0 | 0 |
| (3,170) | Use of Earmarked Reserve | (3,170) | (3,170) | 0 | 0 | 0 |
| 0 | Use of Property Reserve | (100) | (100) | 0 | 0 | 0 |
| 0 | Use of Transformation funding from flexible capital receipts | 0 | (650) | (650) | (734) | 84 |
| 0 | Transfer to / from Building Control Reserve | 0 | 0 | 0 | 0 | 0 |
| 0 | Transfer to / from Public Health / Better care fund reserve | 0 | 0 | 0 | 0 | 0 |
| 0 | Transfer to / Schools / DSG reserve | 0 | 0 | 0 | 0 | 0 |
| | Transfer to Revenue smoothing reserve | 0 | 2,144 | 2,144 | 0 | 2,144 |
| (300) | Transfer (surplus)/deficit to Council Tax Collection Fund | (300) | (300) | 0 | 0 | 0 |
| 1,600 | Transfer (surplus)/deficit to NNDR Collection Fund | 1,600 | 1,600 | 0 | 0 | 0 |
| (1,216) | Special Expenses | (1,216) | (1,216) | 0 | 0 | 0 |
| | Covid-19 | | 0 | 0 | 0 | 0 |
| (3,118) | Covid-19 Tranche 5 funding | (3,118) | (3,118) | 0 | 0 | 0 |
| (1,359) | COVID 19 Sales, Fees and Charges Compensation Qtr 1 2021/22 allocated to services | 0 | 0 | 0 | 0 | 0 |
| (1,106) | COVID 19 Sales, Fees and Charges Compensation outstanding funding to Qtr 2 2021/22 | (830) | (85) | 745 | 704 | 41 |
| 0 | Transfer from provision for redundancy | 0 | 0 | 0 | 0 | 0 |
| (16,797) | Total Non-Service Net Costs | (15,262) | (13,237) | 2,025 | (244) | 2,269 |
| | | | | | | 0 |
| 78,254 | NET COUNCIL TAX REQUIREMENT | 78,254 | 78,015 | (239) | (101) | (138) |
| | | | | | | 0 |
| 0 | Transfer to / (from) balances | 0 | 239 | 239 | 101 | 138 |
| | | | | | | 0 |
| 78,254 | 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 | 239 | | | |
| | | 7,059 | 7,298 | | | |

RBWM SAVINGS TRACKER 2021/22 Month :

10

| | | | 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 |
| 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, likely to be new schools' income. |
| 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 :

10

| | | | 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 |
| 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 | 4 | 34 | 75.0% | AMBER | Schools take up on this Buy Back 21/22 has not been as high as last year. Only £34k 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 | Alyse Strachan | Rhona Bellis | 50 | 42 | 8 | 50 | 83.3% | GREEN | Additional income currently being achieved. |
| 33 | Place | Neighbourhood Services | Remove 50 on street parking machines | Alyse Strachan | Rhona Bellis | 50 | 42 | 8 | 50 | 83.3% | 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 | Alyse 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 | Alyse 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 years 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 | Alyse 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 | Alyse 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 | Alyse Strachan | Rhona Bellis | 50 | 0 | 50 | 50 | 0.0% | GREEN | |

RBWM SAVINGS TRACKER 2021/22 Month :

10

| | | | 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 | Alyse 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 | Alyse Strachan | Rhona Bellis | 10 | 0 | 10 | 10 | 0.0% | GREEN | |
| 42 | Place | Neighbourhood Services | Redesign the street cleansing pattern for Royal Windsor Way | Alyse Strachan | Rhona Bellis | 10 | 0 | 10 | 10 | 0.0% | GREEN | |
| 43 | Place | Neighbourhood Services | Deliver the waste incentivisation scheme through the Climate Change Strategy | Alyse Strachan | Rhona Bellis | 30 | 25 | 5 | 30 | 83.3% | 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 | Dee Ball | 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 | Dee Ball | 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 | Dee Ball | 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 | Dee Ball | 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 | Dee Ball | 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 | Dee Ball | 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 | Dee Ball | 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 | 130 | 20 | 150 | 86.7% | 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 | Dee Ball | 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 :

10

| | | | 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 | 25 | 85 | 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 | 300 | 70 | 360 | 107.1% | GREEN | Policy changes delivering £66,000 from new academic year; Contract re-tendering exercise delivered indicative savings of 294,000. Total savings £360,000. |
| 66 | Children's | AFC Contract - LA Funded | Independent Fostering Agency (IFA) development | Kevin McDaniel | James Norris | 15 | 10 | 5 | 15 | 66.7% | GREEN | Savings plan on track |
| 67 | Children's | AFC Contract - LA Funded | Greater use of virtual technologies | Kevin McDaniel | James Norris | 50 | 40 | 10 | 50 | 80.0% | 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 | 10 | 5 | 15 | 66.7% | GREEN | Savings plan on track |
| 69 | Children's | AFC Contract - LA Funded | Care Leavers Accommodation | Kevin McDaniel | James Norris | 20 | 20 | 0 | 20 | 100.0% | GREEN | Savings plan on track |
| 70 | Children's | AFC Contract - LA Funded | Implement schools Inclusion Advisor | Kevin McDaniel | James Norris | 90 | 80 | 10 | 90 | 88.9% | GREEN | Savings plan on track |
| 71 | Children's | AFC Contract - LA Funded | Therapy assessment service | Kevin McDaniel | James Norris | 100 | 20 | 30 | 50 | 20.0% | GREEN | Forecast underachievement of savings plan £50k reflects current year to date actuals which demonstrate continued reliance on third party providers. Developing new ways of supporting therapeutic programme. |
| 72 | Children's | AFC Contract - LA Funded | Use external support for early years quality improvement needs | Kevin McDaniel | James Norris | 60 | 50 | 10 | 60 | 83.3% | 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 | 270 | 58 | 328 | 108.0% | GREEN | Planned placement moves achieved by May 2021. Currently new arrangement meeting expectations. |
| 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 :

10

| | | | 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 | 40 | 5 | 45 | 88.9% | GREEN | Savings plan on track |
| 77 | Children's | AFC Contract - LA Funded | Account appropriately for financial support services. | Kevin McDaniel | James Norris | 55 | 40 | 15 | 55 | 72.7% | 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 | Dee Ball | 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 | 130 | 20 | 150 | 86.7% | GREEN | Savings plan on track |
| 2019.7 | Adults, Health and Commissioning | Adult Social Care - Spend | Deliver adult social care transformation programme | Hilary Hall | Dee Ball | 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 | Dee Ball | 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 | Dee Ball | 180 | 0 | | 0 | 0.0% | AMBER | Systems have been delayed due to COVID - not able to access people's homes |
| 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 | |
| | | | | | | 7,579 | 3,420 | 2,789 | 5,350 | 70.6% | | |

| Capital Programme Movements 2021/22 | Expenditure £'000 | Income £'000 | Net £'000 |
|--|------------------------------|-------------------------|----------------------|
| Original Budget 2021/22 | 27,108 | (10,623) | 16,485 |
| Budget Changes to 28 February 2022 | | | |
| 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 | (271) | 271 | - |
| Roundings | (1) | 1 | - |
| Revised Budget 2021/22 | 68,075 | (20,339) | 47,736 |

Capital Monitoring Report 2021/22

| | Exp £'000 | Inc £'000 | Net £'000 |
|----------------------------------|---------------|----------------|---------------|
| Revised Budget | 68,075 | -20,339 | 47,736 |
| Variances identified | -120 | 0 | -120 |
| Slippage to 2022/23 | -29,623 | 4,435 | -25,188 |
| Projected Outturn 2021/22 | 38,332 | -15,904 | 22,428 |

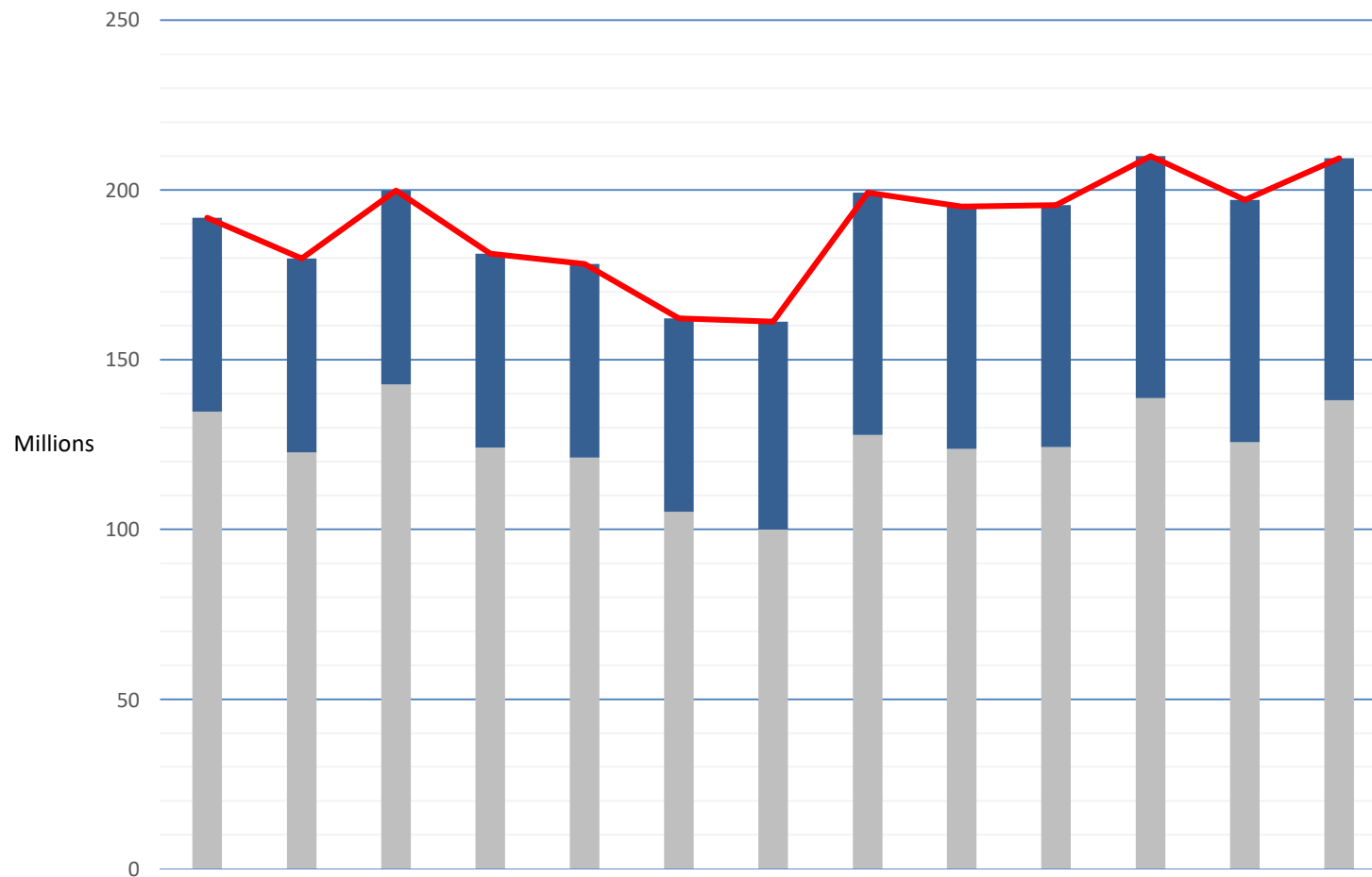
| Variances from revised budget | | £'000 | £'000 | £'000 | Commentary |
|--|--|-------------|----------|-------------|---|
| Schools - Non Devolved | | | | | |
| CSJX | St Peters Middle | -283 | 0 | -283 | Budget saving |
| CSHW | Secondary Expansions Risk Contingency | -183 | 0 | -183 | Budget saving |
| CSJR | Works to explore expansions for all Schools | -99 | 0 | -99 | Budget saving |
| Neighbourhood Services | | | | | |
| CD42 | Maidenhead Station Interchange & Car Park | 500 | 0 | 500 | We are still finalising this account, however, at this stage we are forecasting a £500k overspend. This is partly due to unforeseen costs including asbestos removal, services diversions and additional requirements from Network Rail (restricted working, fencing etc), which has resulted in substantial costs which we are working with our Legal team to recover. |
| Library & Resident Services | | | | | |
| CC99 | Eton Library – Open Access and Shop Front Repair | -37 | 0 | -37 | Budget no longer required |
| CL87 | Old Windsor Library-Extension | -5 | 0 | -5 | Revised business case |
| CLF5 | Registrars Office - Redecoration | -13 | 0 | -13 | Budget saving |
| Total variances | | -120 | 0 | -120 | |

| Slippage to 2022/23 | £'000 | £'000 | £'000 | Commentary |
|---|---------|-------|---------|------------|
| Slippage reported to February 2022 Council | -26,439 | 3,724 | -22,715 | |
| Additional slippage reported this month is as follows | | | | |

| Property | | | | | |
|---|---|--------|-----|--------|---|
| CI49 | Maidenhead Golf Course | 425 | 0 | 425 | Budget to be spent in accordance with agreement once finalised. |
| CX71 | Affordable Housing-106 Westborough Rd Refurb | 0 | 4 | 4 | Budget to be spent in 2022/23 based on latest cashflow projections. |
| CX62 | Guildhall Heating | 0 | 0 | 0 | Programmed works Guildhall heating |
| Democratic Representation | | | | | |
| CM60 | Grants - Outside Organisations | -84 | 0 | -84 | Capital grants to voluntary organisations deferred for use in future years. |
| Neighbourhood Services | | | | | |
| CC25 | M4 Smart Motorway | -10 | 0 | -10 | Professional fees impacting the Borough expected to be completed in 22-23. |
| CD37 | Car Park Improvements | 20 | 0 | 20 | Scheme in progress - to complete 2022 |
| CI83 | Ditch Clearance and Soakway Improvement Programme | -10 | 10 | 0 | Scheme delays e.g. COVID resulting in slippage to next year. |
| CI89 | Car Park Surfacing and Lining | -15 | 15 | 0 | Contractor delays due to supplier issues |
| CI91 | Car Park Signage | -10 | 1 | -9 | Contractor delays due to supplier issues |
| CC59 | Highways Tree Surgery Works from Inspections | -70 | 0 | -70 | Scheme delays e.g. COVID resulting in slippage to next year. |
| CC85 | Major Footway Construction/Maintenance | -10 | 0 | -10 | Scheme delays e.g. COVID resulting in slippage to next year. |
| CD12 | Roads Resurfacing-Transport Asset & Safety | -300 | 188 | -112 | Scheme delays e.g. COVID resulting in slippage to next year. |
| CD13 | Bridge Assessments | -50 | 0 | -50 | Scheme delays e.g. COVID resulting in slippage to next year. |
| CD35 | Reducing Congestion & Improving Air Quality | -44 | 44 | 0 | Scheme delays e.g. COVID resulting in slippage to next year. |
| CD75 | Bus Stop Accessibility | -1 | 1 | 0 | Scheme delays e.g. COVID resulting in slippage to next year. |
| CD76 | Bus Stop Waiting Areas | -7 | 7 | 0 | Scheme delays e.g. COVID resulting in slippage to next year. |
| CD80 | Grenfell Road-Off-Street Parking | -6 | 0 | -6 | Scheme delays e.g. COVID resulting in slippage to next year. |
| CD83 | LED Traffic Upgrades | -50 | 0 | -50 | Scheme delays e.g. COVID resulting in slippage to next year. |
| CD87 | Pothole Action Fund-DfT Grant | -300 | 300 | 0 | Scheme delays e.g. COVID resulting in slippage to next year. |
| CI87 | Street Lighting Structural Testing | -20 | 20 | 0 | Scheme delays e.g. COVID resulting in slippage to next year. |
| CI90 | Soakaway/Manhole Clearance Programme | -50 | 0 | -50 | Scheme delays e.g. COVID resulting in slippage to next year. |
| CD42 | Maidenhead Station Interchange & Car Park | -1,000 | 0 | -1,000 | Scheme partly funds Vicus Way CP - to be slipped to 2022/23 |
| Local Enterprise Partnership Schemes | | | | | |
| CC62 | Maidenhead Missing Links (LEP Match Funded) | -497 | 0 | -497 | Final stage of scheme in progress and likely to be completed in the new financial year. |
| CD90 | Maidenhead LP Housing Site Enabling Works - LEP | -423 | 0 | -423 | Revised scheme scoping underway; remainder of budget to be spent in 2022/23. |

| Planning | | | | | |
|---|--|---------|-------|---------|--|
| CI43 | Ascot High Street Public Realm & Highway Imps | 7 | 0 | 7 | Project in progress - remaining budget to be spent in 2022 |
| CI64 | Planning Policy-Evidence Base Updates Ongoing Prog | 10 | 0 | 10 | Project in progress - remaining budget to be spent in 2022 |
| CI69 | Supplementary Planning Documents-SPDs | -40 | 0 | -40 | |
| Communities | | | | | |
| CX64 | Windsor Coach Park Lift Upgrade | -195 | 6 | -189 | Scheme to progress in 2022 following project review |
| Housing | | | | | |
| CT52 | Disabled Facilities Grant | -115 | 115 | 0 | Remainder of funded scheme to continue into 2022-23 |
| Technology & Change Delivery | | | | | |
| CA17 | Delivery of IT Strategy | -100 | 0 | -100 | Propose to slip and vire |
| CA13 | Key Infrastructure Upgrades & Hardware | -10 | 0 | -10 | Scheme to complete in 2022/23 |
| Library & Resident Services | | | | | |
| CC65 | Refurbishment M/head, Windsor, Ascot, Eton Libs | -14 | 0 | -14 | M/head library-Balcony - ongoing issues re Covid have delayed scheme |
| CLB2 | Sunninghill Library Lease Repairs | -5 | 0 | -5 | Water ingress- under investigation |
| CLE6 | Upgrade Public PCs | -19 | 0 | -19 | Projected expenditure to occur in 2022/23 |
| CLG6 | Maidenhead Library-Heating | -130 | 0 | -130 | Scheme due for completion late 2022 |
| CC53 | Contact Centre - Ventilation & Back-up Generator | -62 | 0 | -62 | Maidenhead heating / ventilation project currently at tender stage |
| Schools - Non Devolved | | | | | |
| CSLE | Boiler Replacement Programme | 34 | -34 | 0 | Delays in boiler programme due to bids to Public Sector Decarbonisation Scheme (PSDS). |
| CSLO | Oakfield First Boiler Replacement | -34 | 34 | 0 | Scheme complete |
| | | -29,623 | 4,435 | -25,188 | |

Gross Borrowing Forecast at 18/02/2022



| | Mar-21 | Apr-21 | May-21 | Jun-21 | Jul-21 | Aug-21 | Sep-21 | Oct-21 | Nov-21 | Dec-21 | Jan-22 | Feb-22 | Mar-22 |
|---|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Long-term Borrowing £'000 | 57 | 57 | 57 | 57 | 57 | 57 | 61 | 71 | 71 | 71 | 71 | 71 | 71 |
| Required Short-term Borrowing (inc LEP) £'000 | 135 | 123 | 143 | 124 | 121 | 105 | 100 | 128 | 124 | 124 | 139 | 126 | 138 |
| Total Gross Borrowing £'000 | 192 | 180 | 200 | 181 | 178 | 162 | 161 | 199 | 195 | 196 | 210 | 197 | 209 |

Appendix G: Children's variance analysis

| 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 | 6,465 | 610 | 556 | 54 |
| Legal Services | 585 | 585 | 280 | 200 | 80 |
| Inhouse Fostering | 1,614 | 1,784 | 154 | 224 | (70) |
| Residential, therapeutic & Direct Payments | 4,025 | 5,651 | 140 | 13 | 127 |
| Independent Fostering Agencies | 1,410 | 0 | (136) | (215) | 79 |
| Leaving Care-Care Costs | 1,596 | 2,009 | 886 | 1,057 | (171) |
| Adoption Allowances | 137 | 0 | (59) | (59) | 0 |
| Children-in-Need Care Costs | 731 | 731 | (80) | (132) | 52 |
| Community Family Hubs | 1,234 | 1,914 | 58 | 58 | 0 |
| Total Social Care and Early Help | 18,010 | 19,139 | 1,853 | 1,702 | 151 |
| Other | | | | | |
| Business Services | 3,388 | 4,053 | (39) | (44) | 5 |
| Education | 1,363 | 1,436 | (6) | 51 | (57) |
| Operational Strategic Management | 319 | 324 | (591) | (551) | (40) |
| Public Health | 1,575 | 1,583 | 0 | 0 | 0 |
| Special Educational Needs and Children with Disabilities | 2,114 | 2,116 | (313) | (288) | (25) |
| COVID-19 tranche funding | 0 | 0 | 0 | 0 | 0 |
| Children's Services - Retained | (2,403) | (3,743) | (139) | (101) | (38) |
| Total Other | 6,355 | 5,770 | (1,088) | (933) | (155) |
| Total Children's Services non Dedicated Schools Grant | 24,365 | 24,911 | 765 | 769 | (4) |
| Dedicated Schools Grant | | | | | |
| AfC Contract - Dedicated Schools Grant | 12,035 | 12,470 | 1,839 | 2,149 | (310) |
| Dedicated Schools Grant - Retained | 56,848 | 57,252 | (998) | (956) | (42) |
| Dedicated Schools Grant Income | (68,883) | (69,722) | (841) | (1,193) | 352 |
| Total Dedicated Schools Grant | 0 | 0 | 0 | 0 | 0 |
| Total Children's Services and Dedicated Schools Grant | 24,365 | 24,911 | 765 | 769 | (4) |
| Summary Position | | | | | |
| Achieving for Children Contract | 38,803 | 41,122 | 2,743 | 3,019 | (276) |
| Children's Services - Retained | (2,403) | (3,743) | (139) | (101) | (38) |
| Dedicated Schools Grant - Retained | 56,848 | 57,252 | (998) | (956) | (42) |
| Total Children's Services net budget | 93,248 | 94,631 | 1,606 | 1,962 | (356) |

| Costc | Description | Opening Balance £000 | Movements in (actual to Date) £000 | Movements out (actual to Date) £000 | Forecast movement (in) / out £000 | Forecast balance as at 31/3/2022 £'000 |
|------------------------|---|-------------------------|--|---|---|--|
| USABLE RESERVES | | | | | | |
| AK14 | Schools Revenue Balances | (2,203) | 0 | 0 | 0 | (2,203) |
| AK08 | Insurance control account | 4 | (868) | 434 | 0 | (430) |
| AK13 | Insurance Fund (Reserve) | (905) | (301) | 149 | 0 | (1,057) |
| AK37 | Earmarked Capital Grant | (3,318) | (2,897) | 0 | 0 | (6,215) |
| AK38 | Community Infrastructure Levy | (11,747) | (4,629) | 1,449 | 0 | (14,927) |
| AK40 | NNDR Volatility Reserve | (4,167) | (811) | 0 | 2,135 | (2,843) |
| AK48 | Better Care Fund Reserve | (1,281) | 0 | 1,284 | 0 | 3 |
| AK50 | Public Health Reserve | (511) | 0 | 0 | (152) | (663) |
| AK54 | Optalis Development Reserve | (381) | 0 | 0 | 0 | (381) |
| AK55 | Brexit Funding | (299) | 0 | 0 | 0 | (299) |
| AK63 | Cap Rcpts Unapplied Gen Fund | (1,349) | (2,686) | 0 | 0 | (4,035) |
| | Building Control Chargeable Reserve (new) | 0 | 0 | 0 | 0 | 0 |
| | Revenue account smoothing reserve (new) | 0 | 0 | 0 | (2,144) | (2,144) |
| AL01 | Graves In Perpetuity Mtce Fund | (8) | 0 | 0 | 0 | (8) |
| AL03 | Arthur Jacob Nature Rsve Fund | (123) | 0 | 0 | 0 | (123) |
| AL04 | Old Court Maintenance Fund | (18) | 0 | 1 | 0 | (17) |
| AL09 | NNDR S31 Reserve | (19,154) | (1,239) | 0 | 18,083 | (2,310) |
| AL11 | Covid-19 General Reserve | (4,380) | 0 | 0 | 3,170 | (1,210) |
| AL12 | NNDR S31- Other Preceptors | 0 | (13,124) | 0 | 13,124 | 0 |
| AL13 | Safeguarding Reserve | (194) | 0 | 0 | 0 | (194) |
| AL14 | Collection Fund Compensation Reserve | (5,883) | 0 | 0 | 5,883 | 0 |
| AL15 | Property Reserve | (600) | 0 | 0 | 100 | (500) |
| AK20 | Net Revenue General Fund DRAFT OUTTURN | (7,059) | 0 | 0 | (239) | (7,298) |
| | TOTAL USABLE RESERVES | (63,576) | (26,555) | 3,317 | 39,960 | (46,854) |

| Costc | Description | Opening Balance £000 | Movements in (actual to Date) £000 | Movements out (actual to Date) £000 | Forecast movement (in) / out £000 | Forecast balance as at 31/3/2022 £'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 | 35,464 | (3,097) | 84,996 | | 117,363 |
| 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 | (26,321) | (3,097) | 85,254 | 0 | 55,836 |
| | TOTAL NET RESERVES | (89,897) | (29,652) | 88,571 | 39,960 | 8,982 |
| PROVISIONS | | | | | | |
| AE09 | Redundancy Provision | (400) | | | 400 | 0 |
| AE13 | MMI Clawback liability | (239) | | 17 | | (222) |
| AF53 | Appeals provision for Business Rates | (6,758) | (9,869) | | | (16,627) |
| AF55 | ASC Provision | (393) | | | 393 | 0 |
| AD30 | Bad Debt Provision | (594) | | 140 | (318) | (772) |
| AD31 | Council tax collection fund BDP | (4,358) | (2,783) | | | (7,141) |
| AD34 | Adult Social Care Bad Debt provision | (1,919) | | | (100) | (2,019) |
| AD35 | Housing benefit Bad Debt provision | (2,496) | | | | (2,496) |
| | TOTAL PROVISIONS | (17,157) | (12,652) | 157 | 375 | (29,277) |

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 |
|-----------------|--|-------------|--|----------------|--|--------------------------|---|

| | | | | | |
|----------------------------|----------------|---------------------|---------|--------------------|-----------|
| Responsible officer | Andrew Valance | Service area | Finance | Directorate | Resources |
|----------------------------|----------------|---------------------|---------|--------------------|-----------|

| | | | |
|--|--------------------------|--|------------------|
| Stage 1: EqIA Screening (mandatory) | Date created: 18/03/2022 | Stage 2 : Full assessment (if applicable) | Date created: NA |
|--|--------------------------|--|------------------|

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: 18/03/2022

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).

ROYAL BOROUGH OF WINDSOR AND MAIDENHEAD

EQUALITY IMPACT ASSESSMENT

EqIA : Finance Update Report

Stage 2 : Full assessment

2.1 : Scope and define

2.1.1 Who are the main beneficiaries of the proposed strategy / policy / plan / project / service / procedure? List the groups who the work is targeting/aimed at.

| |
|--|
| |
|--|

ROYAL BOROUGH OF WINDSOR AND MAIDENHEAD

EQUALITY IMPACT ASSESSMENT

EqlA : Finance Update Report

2.1.2 Who has been involved in the creation of the proposed strategy / policy / plan / project / service / procedure? List those groups who the work is targeting/aimed at.

2.2 : Information gathering/evidence

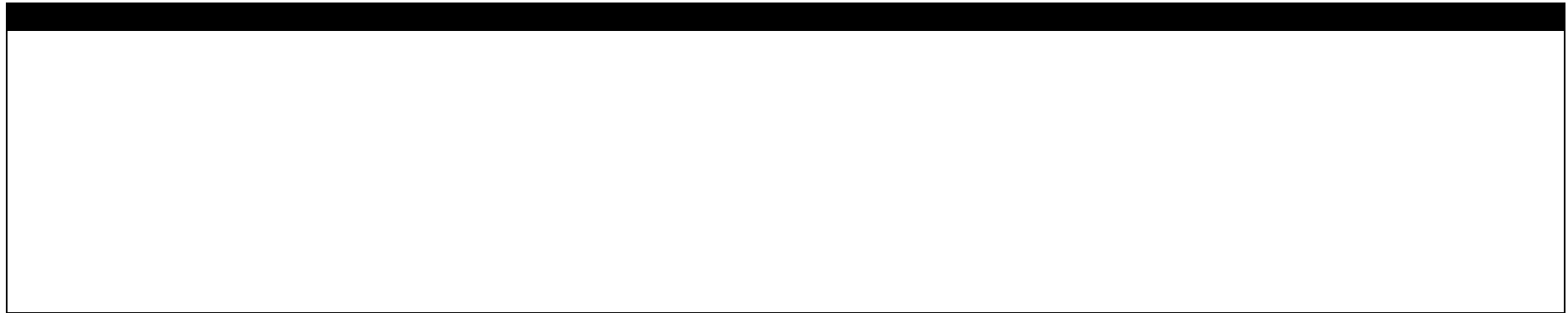
2.2.1 What secondary data have you used in this assessment? Common sources of secondary data include: censuses, organisational records.

2.2.2 What primary data have you used to inform this assessment? Common sources of primary data include: consultation through interviews, focus groups, questionnaires.

ROYAL BOROUGH OF WINDSOR AND MAIDENHEAD

EQUALITY IMPACT ASSESSMENT

EqIA : Finance Update Report



Eliminate discrimination, harassment, victimisation

ROYAL BOROUGH OF WINDSOR AND MAIDENHEAD

EQUALITY IMPACT ASSESSMENT

EqlA : Finance Update Report

| Protected Characteristic | Advancing the Equality Duty : Does the proposal advance the Equality Duty Statement in relation to the protected characteristic (Yes/No) | If yes, to what level? (High / Medium / Low) | Negative impact : Does the proposal disadvantage them (Yes / No) | If yes, to what level? (High / Medium / Low) | Please provide explanatory detail relating to your assessment and outline any key actions to (a) advance the Equality Duty and (b) reduce negative impact on each protected characteristic. |
|--------------------------------|--|--|--|--|---|
| Age | | | | | |
| Disability | | | | | |
| Gender reassignment | | | | | |
| Marriage and civil partnership | | | | | |
| Pregnancy and maternity | | | | | |
| Race | | | | | |
| Religion and belief | | | | | |
| Sex | | | | | |
| Sexual orientation | | | | | |

Advance equality of opportunity

ROYAL BOROUGH OF WINDSOR AND MAIDENHEAD

EQUALITY IMPACT ASSESSMENT

EqlA : Finance Update Report

| Protected Characteristic | Advancing the Equality Duty : Does the proposal advance the Equality Duty Statement in relation to the protected characteristic (Yes/No) | If yes, to what level? (High / Medium / Low) | Negative impact : Does the proposal disadvantage them (Yes / No) | If yes, to what level? (High / Medium / Low) | Please provide explanatory detail relating to your assessment and outline any key actions to (a) advance the Equality Duty and (b) reduce negative impact on each protected characteristic. |
|--------------------------------|--|--|--|--|---|
| Age | | | | | |
| Disability | | | | | |
| Gender reassignment | | | | | |
| Marriage and civil partnership | | | | | |
| Pregnancy and maternity | | | | | |
| Race | | | | | |
| Religion and belief | | | | | |
| Sex | | | | | |
| Sexual orientation | | | | | |

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EQUALITY IMPACT ASSESSMENT

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Foster good relations

| Protected Characteristic | Advancing the Equality Duty : Does the proposal advance the Equality Duty Statement in relation to the protected characteristic (Yes/No) | If yes, to what level? (High / Medium / Low) | Negative impact : Does the proposal disadvantage them (Yes / No) | If yes, to what level? (High / Medium / Low) | Please provide explanatory detail relating to your assessment and outline any key actions to (a) advance the Equality Duty and (b) reduce negative impact on each protected characteristic. |
|--------------------------------|--|--|--|--|---|
| Age | | | | | |
| Disability | | | | | |
| Gender reassignment | | | | | |
| Marriage and civil partnership | | | | | |
| Pregnancy and maternity | | | | | |
| Race | | | | | |
| Religion and belief | | | | | |
| Sex | | | | | |
| Sexual orientation | | | | | |

2.4 Has your delivery plan been updated to incorporate the activities identified in this assessment to mitigate any identified negative impacts? If so please summarise any updates.

These could be service, equality, project or other delivery plans. If you did not have sufficient data to complete a thorough impact assessment, then an action should be incorporated to collect this information in the future.

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EQUALITY IMPACT ASSESSMENT

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