

Report Title:	2021/22 Draft Outturn Report: Revenue and Capital
Contains Confidential or Exempt Information	No - Part I
Cabinet Member:	Councillor Hilton, Cabinet Member for Asset Management & Commercialisation, Finance, & Ascot
Meeting and Date:	Cabinet – 26 May 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 details the financial outturn against budget for the 2021/22 financial year. It is labelled as draft as the accounts are still subject to audit by the Council's external auditors.

### **1. DETAILS OF RECOMMENDATION(S)**

**RECOMMENDATION:** That Cabinet notes the report including:

- i) The final revenue outturn for the year is an underspend on services of £2,353m (para 4.1);
- ii) After adjusting for non-service costs, funding, and transfers to and from earmarked reserves, the general fund has increased by £1.694m to £8.753m (para 4.1);
- iii) The final outturn on the schools budget is an overspend of £0.257m resulting in an overall deficit on the DSG reserve of £2.048m and school reserves of £2.913m (para 7.6);
- iv) The final capital outturn is expenditure of £26.178m with slippage of £42.001m (para 15.1); and
- v) The movements in earmarked reserves (para 13.1).

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

#### **Options**

**Table 1: Options arising from this report**

<b>Option</b>	<b>Comments</b>
To note the Council's outturn.	This is the recommended option.
To not note the Council's outturn.	This is not the recommended option.

### 3. KEY IMPLICATIONS

- 3.1 The Council faces considerable financial risks that can have a significant and immediate impact on its finances. However, reserves are currently close to the minimum levels assessed as being required to protect the Council from these financial risks as well as potential service risks that it may also face.
- 3.2 The Medium-Term Financial Plan assumes that the Council will identify sustainable savings and therefore remain above the minimum level of reserves identified by the S151 Officer (£6.7m).

**Table 2: Key Implications**

<b>Outcome</b>	<b>Unmet</b>	<b>Met</b>	<b>Exceeded</b>	<b>Significantly Exceeded</b>	<b>Date of delivery</b>
General Fund Reserves	<£6.7m	£6.7m to £6.9m	£6,9m to £16.9m	> £16.9m	31 March 2022

### 4. 2021/22 REVENUE BUDGET OUTTURN

- 4.1 The final revenue outturn on service budgets is an underspend of £2.353m, a favourable movement of £2.162m from that reported in month 10. The movement in the final two months is mostly accounted for by one-off funding, including £0.541m of funding from the Community Outbreak Management Fund (one-off Covid funding), further release of Covid contingency budget not required in property services of £0.300m, and allocation of other one-off government grants of £0.212m. Children's Services has also shown significant improvement which, not in items above, included a favourable movement of £0.362m due to cost reductions in both staff and placements, and delays in national schemes (para 7.2 provides more detail). In Adults, Health and Housing there was also the release of a historical accrual of £0.300m that was identified as no longer required. Further detail on variances by directorate is provided below.
- 4.2 After adjustments for non-service costs, movements to reserves and funding sources the General Fund increases by £1.694m to £8,753m which exceeds the minimum in table 2 above.

**Table 3: 2021/22 Revenue Budget Outturn**

	<b>Budget</b>	<b>Outturn</b>	<b>Over / (under) spend</b>	<b>Change since month 10</b>
	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>
Chief Executive department	(1,062)	<b>(2,700)</b>	<b>(1,638)</b>	<b>(488)</b>
Governance, Law and Strategy	3,845	<b>3,136</b>	<b>(709)</b>	<b>(329)</b>
Children's Services	24,909	<b>25,123</b>	<b>214</b>	<b>(551)</b>
Adults, Health and Housing	40,933	<b>40,794</b>	<b>(139)</b>	<b>(826)</b>
Resources	8,294	<b>7,551</b>	<b>(743)</b>	<b>(63)</b>
Place	14,935	<b>15,597</b>	<b>662</b>	<b>95</b>
<b>Total cost of services</b>	<b>91,854</b>	<b>89,501</b>	<b>(2,353)</b>	<b>(2,162)</b>
Contingency budget	1,660	<b>(542)</b>	<b>(2,202)</b>	<b>(129)</b>
Non-service costs	10,274	<b>10,084</b>	<b>(190)</b>	<b>24</b>
Funding (excluding CTAX)	(22,666)	<b>(21,708)</b>	<b>958</b>	<b>863</b>
Transfer (from) / to earmarked reserves	(2,870)	<b>(777)</b>	<b>2,093</b>	<b>(51)</b>
<b>Net Council expenditure</b>	<b>78,252</b>	<b>76,558</b>	<b>(1,694)</b>	<b>(1,455)</b>

<b>General Fund</b>		
Opening balance	(7,059)	(7,059)
Transfer (in)	0	(1,694)
<b>Closing balance</b>	<b>(7,059)</b>	<b>(8,753)</b>

- 4.3 The Chief Executive Department underspent by £1.638m. This is primarily due to a one-off Covid-19 pressure budget within the commercial property service that was not required. This underspend was gradually declared during the year as the picture in respect of property income became clearer and due to active management of the property portfolio.
- 4.4 Law & Governance underspent by £0.709m. This is primarily due to staff vacancies and difficulties in recruiting. Other factors include reduced costs due to homeworking, overachievement of income targets, and additional one-off grant funding.
- 4.5 Children's Services overspent by £0.214m. This is driven by a small number of high-cost placements. There have also been high legal costs, related to complex cases, and extra staff costs due to the pandemic though these have been offset by additional Covid grant. The AfC in-year recovery plan and the review of home to school transport have also helped manage the overspend.
- 4.6 Adults, Health and Housing underspent by £0.139m. One-off hospital discharge funding from the NHS and Contain Outbreak Management Fund have contributed to the movement in Adults. These were agreed with partners during the last couple of months and have improved the in-year position. It should be noted that the number of older people being supported has

increased significantly, and in isolation the Adult Social Care budget continues to face pressures which are being actively managed.

- 4.7 Resources underspent by £0.743m. This is due to an underspend on the Housing Benefits budget and in particular a reduction on the required level of bad debt provision relating to overpayments resulting from better collection rates and lower levels of overpayments being made. In addition, sales, fees and charges losses due to Covid were not as much as anticipated and were partly mitigated by the government compensation scheme.
- 4.8 Place overspent by £0.662m. This is primarily due to the impact of the pandemic on the leisure contract and bus services. There has also been a delay in planning income.
- 4.9 The corporate contingency was not required (as planned) and a number of provisions were not required, resulting in the underspend of £2.202m in this area. There have been several transfers into earmarked reserves, these are detailed at section 13 below. Note also that the funding line in Table 3 shows an overspend as some Sales, Fees and Charges compensation income was budgeted for in this line but was accounted for in cost of services. The potential underspend of the contingency had been highlighted in previous reports and was part of the strategy of increasing general fund reserve levels, if possible.

## 5. CHIEF EXECUTIVE DEPARTMENT

- 5.1 The Chief Executive Department final outturn was an underspend of £1.638m. This is primarily due to a one-off Covid-19 pressure budget within the commercial property service that was not required.

**Table 4: Chief Executive Department Outturn**

	Budget	Outturn	Over / (under) spend	Change since month 10
	£000	£000	£000	£000
Chief Executive	282	246	(36)	(36)
Property	(1,344)	(2,946)	(1,602)	(452)
<b>Total</b>	<b>(1,062)</b>	<b>(2,700)</b>	<b>(1,638)</b>	<b>(488)</b>

- 5.2 Property included a Covid-19 pressures budget of £1.510m relating to potential lost income and costs of evictions in respect of commercial property. In the final outturn none of this budget was required. There was also an underspend of £0.206m due to a reduction in premises and other overhead costs caused by reduced occupancy levels throughout the year as more staff worked from home. The majority of this has been highlighted in previous reports.

## 6. GOVERNANCE, LAW & STRATEGY

- 6.1 The Governance, Law & strategy directorate final outturn was an underspend of £0.709m. The biggest factor contributing to this underspend has been staff vacancies of £0.300m. Reduced corporate costs due to home working, over-achievement of income targets and additional grant funding have also contributed, as set out in more detail below.

**Table 5: Governance, Law & Strategy Budget Outturn**

	Budget	Outturn	Over / (under) spend	Change since month 10
	£000	£000	£000	£000
Deputy Director	156	149	(7)	(7)
Communications & Marketing	344	227	(117)	(136)
Governance	2,235	1,908	(327)	(138)
Law	650	610	(40)	(7)
Performance Team	370	178	(192)	(42)
Policy Comms & Engagement	90	64	(26)	1
<b>Total</b>	<b>3,845</b>	<b>3,136</b>	<b>(709)</b>	<b>(329)</b>

- 6.2 Governance shows an underspend of £0.327m. This is primarily due to reduced printing and stationery costs due to homeworking by staff across the council £0.109m, overachievement of income from land charges due to property market buoyancy and stamp duty holiday £0.077m, and reduced Member allowance costs due to Members not taking the indexation of allowances, not receiving Special Responsibility Allowances (DRAs) due to the 'one SRA rule', and virtual meetings reducing mileage claims £0.055m.
- 6.3 The Performance Team shows an underspend of £0.192m which is due to one-off vacancy savings because of delays in the recruitment programme.
- 6.4 Communications & Marketing shows an underspend of £0.117m. This is primarily due to additional grant funding from the Contain Outbreak Management Fund £0.065m and the overachievement of income from the Guildhall for meetings and events.

## 7. CHILDREN'S SERVICES

### **Non-Dedicated Schools Grant**

- 7.1 Children's services show an overspend of £0.214m. This is driven by high-cost placement costs. There have also been high legal costs, due to complex cases, and extra staff costs due to the pandemic though these have been offset by additional Covid grant. The AfC in-year recovery plan and the review of home to school transport have also helped manage the overspend.

**Table 6: Children's (non-Dedicated Schools Grant) Outturn**

	Budget	Outturn	Over / (under) spend	Change since month 10
	£000	£000	£000	£000
AfC: Social Care and Early Help	19,139	20,818	1,679	(174)
AfC: Business Services	4,053	3,927	(126)	(87)
AfC: Education	1,436	1,405	(31)	(25)
AfC: Management	324	(259)	(583)	8
AfC: Public Health	1,583	1,583	0	0
AfC: Special Educational Needs	2,096	1,608	(488)	(175)
Retained Children's Services	(3,724)	(3,958)	(234)	(95)
<b>Total</b>	<b>24,909</b>	<b>25,123</b>	<b>214</b>	<b>(551)</b>

- 7.2 The change in the forecast is due to a number of factors, including the impact of the AfC in-year recovery plan reducing staff costs £0.138m, additional grant funding from Public Health and Domestic Abuse grant £0.118m, further reduced placement costs £0.092m, review of home to school transport contracts yielding reduced costs £0.081m, clawback of historic unspent care packages with associated reductions on ongoing support £0.073m, delays in arrivals from the national transfer scheme for unaccompanied asylum seeking children £0.070m.
- 7.3 The net position on AfC services is an overspend of £0.451m. The primary reason for this is the overspend on placements of £0.599m, driven by the full year effect of three high-cost placements. There is a national trend of an increasing complexity of placements. This coupled with increasing demand on providers has increased unit costs.
- 7.4 Additionally, within AfC there have been increased staff costs of £0.483m from child focused posts retained to meet increased demand in early help, including domestic abuse and statutory services resulting from the pandemic. There have been additional legal costs of £0.420m in respect of four complex cases.
- 7.5 These additional costs in AfC have been offset by Contain Outbreak Management Fund grant of £0.568m, savings from the in-year recovery plan £0.318m which focused on application of grants and non-essential expenditure, and review of the Home to School Transport contracts including partner contributions £0.186m.
- 7.6 The underspend on retained services £0.234m is primarily due to additional grants (e.g., School Improvement Grant, Public Health) allocated to the service.

#### **Dedicated Schools Grant**

- 7.7 The Dedicated Schools budget overspent by £0.257m. This overspend is transferred to a dedicated reserve so does not impact on the general fund, but it should be noted that the accumulated deficit now stands at £2.048m.

**Table 7: Dedicated Schools Grant Outturn**

	Budget	Outturn	Over / (under) spend	Change since month 10
	£000	£000	£000	£000
AfC – DSG	12,470	13,902	1,432	(407)
Retained – DSG	57,272	56,098	(1,175)	(177)
Transfer (to) / from DSG reserve	(69,742)	(70,000)	(257)	584
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Dedicated Schools Reserve</b>	
Opening Deficit	1,791
Add: 2021/22 deficit	257
Closing Deficit	2,048

- 7.8 The Schools Block underspend £0.537m related to the release of uncommitted pupil growth fund as no new school places have been required this year.
- 7.9 Central School Services Block underspend £0.328m related to one-off nursery rental income £0.130m, reduced management overheads £0.080m, non-independent special school places £0.051m and staffing vacancies £0.049m.
- 7.10 Early Years Block underspend £0.426m due to final budget allocation from ESFA in November 2021 in respect of 2020/21 being 3% more than anticipated £0.266m. Early Years spring term final calculation based on DFE data provided in March 2022 accounted for a further £0.160m.
- 7.11 High Needs Block overspend of £1.547m primarily due to provision of Independent Special or Non-Maintained 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.
- 7.12 The DSG grant conditions require that any authority with an overall deficit on its DSG account at the end of the financial year prepare a Deficit Management Plan, including a recovery period of three to five years. 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 up to 25 years of age. The current projected cumulative deficit by 31 March 2023 is £5.000m. The Deficit Management Plan will be reported to Schools Forum in May 2022.

## **8. ADULTS, HEALTH & HOUSING**

- 8.1 Adults, Health & Housing show an underspend of £0.139m. One-off funding sources including the hospital discharge funding from the NHS and Contain Outbreak Management Fund have contributed to this. But it should be noted

that the number of older people being supported has increased significantly, and in isolation the Adult Social Care budget overspent.

**Table 8: Adults, Health & Housing Budget Outturn**

	Budget	Outturn	Over / (under) spend	Change since month 10
	£000	£000	£000	£000
Director & Support	2,423	1,464	(959)	(900)
Adult Social Care Services	35,059	35,467	408	(361)
Housing Services	3,464	3,863	399	122
Public Health	5,056	8,109	3,053	3,053
Grant income	(5,069)	(8,109)	(3,040)	(2,740)
<b>Total</b>	<b>40,933</b>	<b>40,794</b>	<b>(139)</b>	<b>(826)</b>

### Director & Support

- 8.2 The primary reason for the underspend relates to work that was undertaken to allocate costs to other sources of funding to reflect the work the team had been doing during the pandemic £0.383m. These other sources of funding included use of the Contain Outbreak Management Fund for work on the pandemic. In addition, a prior year accrual was identified and released as it was no longer required £0.300m. The balance was largely due to one-off grant funding received.

### Adult Social Care Services

- 8.3 The outturn on Adult Social Care Services is detailed further below:

**Table 9: Adults Social Care Services Outturn**

	Budget	Outturn	Over / (under) spend	Change since month 10
	£000	£000	£000	£000
Older people & physical dis.	21,170	21,948	778	(480)
Learning disability	15,168	14,035	(1,133)	(183)
Mental health	3,032	3,289	257	(166)
Other Adult Social Care	3,212	3,333	121	57
Better Care Fund income	(7,523)	(7,138)	385	411
<b>Total</b>	<b>35,059</b>	<b>35,467</b>	<b>408</b>	<b>(361)</b>

- 8.4 Older People & Physical Disabilities overspent by £0.778m. The data below shows an increase of 169 clients since the budget was set. Some of this will relate to increased hospital discharge for which there has been NHS funding of £0.850m during the year, but even with this there remains a net pressure.



- 8.5 Learning disability underspent £1.113m primarily due to cases on the forward list not materialising as expected. These are high-cost placements and so just a few delays can result in significant budget variances.
- 8.6 Mental health overspent by £0.257m due to small increases in numbers overall, but within this a significant increase in the number in residential settings from 17 when the budget was set to 25 at the end of the year.
- 8.7 Expenditure funded by the Better Care Fund was less than budget. Income from the Better Care Fund matches expenditure, hence the variance of £0.385m in the table above.

**Table 10: Number of Adult Social Care Recipients**

	Budget	Budgeted numbers	Q1	Q2	Q3	Q4	31 Mar 22	Change
	£000	No. clients	No. clients	No. clients	No. clients	No. clients	No. clients	No. clients
<b>Older people</b>								
Res & Nur	13,076	290	314	324	338	342	351	61
Domiciliary & other	6,578	341	437	255	450	456	449	108
<b>Total older people</b>	<b>19,655</b>	<b>631</b>	<b>751</b>	<b>779</b>	<b>788</b>	<b>798</b>	<b>800</b>	<b>169</b>
<b>Physical Disability</b>								
Res & Nur	862	17	17	17	17	16	17	-1
Domiciliary & other	859	41	39	43	44	44	42	2
<b>Total physical disability</b>	<b>1,721</b>	<b>58</b>	<b>56</b>	<b>60</b>	<b>60</b>	<b>60</b>	<b>59</b>	<b>1</b>
<b>Learning disabilities</b>								
Res & Nur	5,269	59	59	56	54	55	56	-3
Domiciliary & other	4,648	154	158	154	154	155	155	1
<b>Total learning disabilities</b>	<b>9,617</b>	<b>213</b>	<b>217</b>	<b>210</b>	<b>208</b>	<b>210</b>	<b>211</b>	<b>-2</b>
<b>Mental Health</b>								
Res & Nur	722	17	24	25	26	24	25	8
Domiciliary & other	1,548	86	91	79	78	77	81	-5
<b>Total mental health</b>	<b>2,270</b>	<b>103</b>	<b>115</b>	<b>104</b>	<b>104</b>	<b>101</b>	<b>106</b>	<b>3</b>
<b>Total</b>	<b>33,562</b>	<b>1,005</b>	<b>1,137</b>	<b>1,152</b>	<b>1,160</b>	<b>1,127</b>	<b>1,144</b>	<b>139</b>

### Housing Services

- 8.8 Housing Services are reporting an overspend of £0.497m primarily due to an increase in the bad debt provision following a review of the potential risks faced by the Council in achieving recovery of Housing Rents. There has also been higher demand for Housing Temporary Accommodation, but this has been offset by Homelessness Prevention Grant.

### Public Health

- 8.9 Although Public Health shows an overspend above, this is offset by additional income on the grants line. This is because The Contain Outbreak Management Fund was administered from this budget. In respect of the ring-

fenced Public Health grant, the underspend was £0.077m which has been transferred into the Public Health reserve for use in future years.

## 9. RESOURCES

- 9.1 Resources outturn is an underspend of £0.743m. This is due to an underspend on the Housing Benefits budget and in particular a reduction on the bad debt provision relating to overpayments. In addition, sales, fees and charges losses due to Covid were not as much as anticipated and were mitigated by the government compensation scheme.

**Table 11: Resources Budget Outturn**

	Budget	Outturn	Over / (under) spend	Change since month 10
	£000	£000	£000	£000
Executive Director of Resources	214	201	(13)	(13)
Libraries & Residents Services	2,551	2,064	(487)	15
Housing Benefits + R&B mgt	1,469	975	(494)	(294)
HR, Corporate Projects, and IT	2,803	2,754	(49)	(29)
Corporate Management	(6)	182	188	199
Finance	1,263	1,375	112	59
<b>Total Resources</b>	<b>8,294</b>	<b>7,551</b>	<b>(743)</b>	<b>(63)</b>

- 9.2 Housing Benefits is a complex and volatile budget and ended the year with an underspend £0.494m. Key factors in the outturn are the level of overpayments identified, overpayments collected and the resultant bad debt provision. Overall, the bad debt provision reduced £0.410m following a review of the risks faced by the Council.
- 9.3 The underspend in Libraries & Residents Services £0.487m includes overachievement of weddings and ceremonies income in the Registrars services £0.348m. In addition, one-off Covid support budgets for reduced sales, fees and charges were not fully required, partly due to the government compensation scheme, and generated an underspend £0.121m.
- 9.4 Corporate Management overspent by £0.188m primarily due to accrued external audit costs being more than budget because of the additional work being undertaken in responding to objections raised against the prior year accounts and in additional work undertaken on the audit of the financial statements.
- 9.5 Finance overspent by £0.112m mainly due to use of temporary staff to cover vacancies.

## 10. PLACE

- 10.1 The Place directorate final outturn was an overspend of £0.662m. This is primarily due to the impact of the pandemic on the leisure contract and bus services. There has also been a delay in planning income. Further details are set out below.

**Table 12: Place Budget Outturn**

	Budget	Final Outturn	Over / (under) spend	Change since month 10
	£000	£000	£000	£000
Executive Director of Place	248	241	(7)	8
Neighbourhood Services	10,098	10,092	(6)	13
Planning	1,416	1,564	148	(48)
Communities	(213)	(5)	208	(17)
Infrastructure, Sust. & Transport	3,386	3,705	319	139
<b>Total</b>	<b>14,935</b>	<b>15,597</b>	<b>662</b>	<b>95</b>

- 10.2 Communities shows an overspend of £0.208m. Reduced concessions income from Leisure Focus due to the impact of the pandemic resulted in an overspend of £0.384m which was the primary reason. This was offset by £0.173m as some staff were funded by Contain Outbreak Management Fund grant due to the work performed on managing the spread of Covid-19 within the Borough.
- 10.3 Infrastructure, Sustainability & Transport shows an overspend of £0.319m. This is primarily due to pressures on the Supported Bus Services of £0.140m. Government guidance on bus support during the pandemic has had an adverse impact on contract costs and meant the budget saving of £0.100m has not been achieved. There has also been a transfer into reserve of £0.140m for Arts funding.
- 10.4 Planning shows an overspend of £0.148m. This is due to a shortfall in planning income partly because of delays in getting the Borough Local Plan approved and higher than expected legal costs for appeals.

## 11. COLLECTION FUND

- 11.1 A total of £99.062m of Council Tax has been collected, equating to a collection rate of 98%. Business rate collection is £61.580m, equating to a collection rate of 96%.

**Table 13: Council Tax and NNDR collection rates**

	Total due for year £000	Total collected £000	Total collected %	Collected same period last year %	Target %	Balance £000
<b>CTAX</b>						
Apr	100,946	11,749	11.64%	11.51%	11.60%	89,197
May	100,930	21,252	21.06%	20.84%	21.50%	79,678
Jun	100,936	30,625	30.34%	30.24%	30.60%	70,311
Jul	100,904	39,671	39.32%	39.32%	39.80%	61,234
Aug	100,952	48,901	48.44%	48.38%	48.90%	52,051
Sep	101,009	58,259	57.68%	57.37%	58.20%	42,750
Oct	101,021	67,408	66.73%	66.37%	67.50%	33,614
Nov	100,983	76,803	76.06%	75.28%	76.50%	24,180
Dec	101,012	86,082	85.22%	84.57%	85.70%	14,930
Jan	100,988	95,153	94.22%	93.43%	94.80%	5,835
Feb	101,006	97,608	96.64%	95.68%	97.00%	3,398
Mar	100,981	99,062	98.10%	96.98%	98.50%	1,920
<b>Business rates</b>						
Apr	52,714	6,023	11.43%	10.70%	12.00%	46,691
May	52,942	10,184	19.24%	19.98%	20.00%	42,758
Jun	63,503	17,509	27.57%	35.08%	31.00%	45,995
Jul	65,812	22,469	34.14%	42.70%	41.00%	43,343
Aug	66,427	27,301	41.10%	48.92%	49.00%	39,126
Sep	64,680	32,992	51.01%	58.11%	58.00%	31,687
Oct	65,030	39,250	60.36%	67.10%	66.70%	25,779
Nov	65,665	44,894	68.37%	74.98%	75.00%	20,771
Dec	65,724	50,499	76.83%	83.15%	83.50%	15,225
Jan	64,519	56,269	87.21%	89.55%	92.00%	8,250
Feb	64,217	59,356	92.43%	92.65%	95.00%	4,861
Mar	64,019	61,580	96.19%	95.19%	98.30%	2,439

**12. SUNDRY DEBT**

- 12.1 The current level of outstanding sundry debt is £11.431m, an increase of £3.704m since the start of the financial year. As a result of this the bad debt provision has increased from £2.714m to £3.464m, representing an in-year cost of £0.750m.

**Table 14: Aged Debt**

	Debt 1 April 2021	Debt 31 March 2022	< 1 month	1 – 6 months	6 -12 months	12 months +
	£000	£000	£000	£000	£000	£000
Education, Youth and Foster	81	15	9	0	0	7
Schools	1,075	123	56	13	3	50
Housing Loans	327	360	19	53	0	287
Temporary accommodation	449	1,077	27	195	489	365
Adult Social Care	3,830	7,183	3,513	1,457	542	1,672
Adult deferred payments	601	542	10	28	43	461
Corporate, highways and leisure	841	1,176	718	158	46	253
Commercial property	523	955	386	137	220	212
<b>Total</b>	<b>7,727</b>	<b>11,431</b>	<b>4,738</b>	<b>2,041</b>	<b>1,343</b>	<b>3,307</b>

### 13. RESERVES

- 13.1 Appendix H details the movements in reserves. Some of the larger movements are set out below.
- 13.2 The Better Care Fund reserve has increased by £2.119m due to additional resources contributed by the NHS that will be available to the BCF to utilise in future years.
- 13.3 The Covid 19 general reserve has been utilised to fund this year's budget in accordance with the medium-term financial plan. It has also been maintained at the level of funding required in 2022/23 per the plan.
- 13.4 The Business Rates Section 31 Reserve has increased by net £2.987m due to additional s31 grant received in 2021/22 to offset losses in 2022/23. The Business Rates Volatility reserve has been utilised in line with the medium-term financial plan.
- 13.5 The Grant funded future commitment reserve is a new reserve with a value of £2.928m. This represents government grants received in year that cannot be carried forward as receipts in advance as they are unringfenced without conditions. However, the associated expenditure is expected in future years and so the funding is carried forward in an earmarked reserve.
- 13.6 The Collection Fund Compensation reserve has been utilised in year to offset losses in the Collection Fund arising from the pandemic.
- 13.7 The Community Infrastructure Levy reserve is used for capital financing.

## 14. BORROWING

- 14.1 Throughout the year the Council's borrowing levels are updated based on cash-flow and spending on the capital programme. Currently, the Council is borrowing temporarily pending anticipated capital receipts in future years and short-term interest rates remaining low. The details of the current borrowing are shown below. Additional grant funding was received in March causing the investments held at the end of the year to be higher than previously expected.
- 14.2 Appendix F shows the actual borrowing levels for the year. Note that in the table below the borrowing is shown net of investment balances.

**Table 15: Net borrowing**

	Opening balance £000	Closing balance £000	M10 forecast £000
Long term	57,059	<b>71,265</b>	71,265
Short term – Local Authority	114,000	<b>119,000</b>	119,000
Short term – LEP / Trusts	20,732	<b>15,598</b>	19,103
Investments	(23,909)	<b>(41,609)</b>	(24,547)
<b>Total</b>	<b>167,872</b>	<b>164,254</b>	184,821

## 15. CAPITAL

- 15.1 Capital expenditure was £26.178m with slippage of £42.001m. Appendix D details the capital budget movements and Appendix E provides more detail on variances.

**Table 16: Capital programme outturn**

	Gross budget £000	Slippage £000	Current year variances £000	Gross outturn £000
Chief Executive department	32,877	(22,701)	142	10,318
Governance, Law and Strategy	347	(289)	0	58
Children's Services	24,695	(13,066)	314	11,943
Adults, Health and Housing	1,368	(748)	181	801
Resources	6,491	(3,962)	(645)	1,884
Place	2,468	(1,235)	(59)	1,174
<b>Total</b>	<b>68,246</b>	<b>(42,001)</b>	<b>(67)</b>	<b>26,178</b>

- 15.2 Major scheme expenditure includes works to construct Vicus Way car park which is now well underway with £7.114m expenditure in year. Construction of the multi-storey car park is due to complete in 2022/23.

- 15.3 Property services report overall service area slippage of £22.700m due to some delays in the planning and development of schemes. This includes £15.400m for the Maidenhead Golf Course site where budget is earmarked for surrender of the site lease.
- 15.4 Local Enterprise partnership schemes are all in progress with expenditure of £4.261m incurred during the financial year. Completion of these schemes is now scheduled for 2022/23 at a budgeted further cost of £7.200m. The schemes include Maidenhead Housing site enabling works which will improve traffic flow around Maidenhead Town Centre.
- 15.5 The adverse variance of £0.500m that was reported for the Maidenhead Station Interchange & Car Park scheme. The works at the station are now complete and the final position will be reported in early 2022/23.
- 15.6 Neighbourhood Services report scheme slippage of £2.600m. This includes £0.655m for Cookham Bridge, which is programmed over three financial years due to complexity. There is also slippage in the Roads Resurfacing – Transport Asset & Safety programme of £0.645m due to delays caused by the pandemic and material supplies.
- 15.7 Children’s services have completed several schemes during the financial year below budget, generating a saving to the Council of £0.647m. Works at St Peters Middle school are now complete at a cost of £2.117m over two financial years. In addition, works at Dedworth & Furze Plat resource bases are also complete providing new provision for children with special educational needs.
- 15.8 During 2021/22 £0.861m of transformation costs were funded flexibly by capital receipts, helping maintain the Council’s general fund. This includes investment in ICT to streamline processes and costs relating to staff restructures.
- 15.9 The £26.178m of 2021/22 capital expenditure will be funded by the income streams as set out in Table 17. At present, after use of capital fund reserves of £0.400m the cost of short-term borrowing at a short-term borrowing rate of 0.10% is estimated to cost £0.014m for current year expenditure.

**Table 17: Capital programme financing**

<b>Source of funding</b>	<b>£000</b>
Government grants	(5,600)
Developers' contributions (s106 & CIL)	(5,696)
Other contributions	(150)
Corporate funding	(14,732)
<b>Total</b>	<b>(26,178)</b>

**Table 18: Capital programme status**

<b>Number of schemes in programme</b>	<b>223</b>
Yet to start	11%
In progress	68%
Completed	12%
Ongoing programmes e.g., Disabled Facilities Grant	9%

**16. LEGAL IMPLICATIONS**

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

**17. RISK MANAGEMENT**

- 17.1 Projected variances require mitigation to reduce them during the financial year.

**18. POTENTIAL IMPACTS**

- 18.1 Equalities. See EQIA at Appendix I.
- 18.2 Climate change/sustainability. There are no direct impacts.
- 18.3 Data Protection/GDPR. There are no direct impacts.

**19. CONSULTATION**

- 19.1 None.

**20. TIMETABLE FOR IMPLEMENTATION**

Implementation date if not called in: 'Immediately'.

**21. APPENDICES**

- 21.1 This report is supported by nine appendices:



- Appendix A Revenue monitoring statement (amended)
- Appendix B Savings tracker (amended)
- 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 Usable reserves (amended)
- Appendix I EQIA

## 22. BACKGROUND DOCUMENTS

- 22.1 This report is supported by one background documents, the budget report to [Council February 2021](#).

## 23. 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	13/5/22	13/5/22
Emma Duncan	Deputy Director of Law and Strategy / Monitoring Officer	13/5/22	
<i>Deputies:</i>			
Andrew Vallance	Head of Finance (Deputy S151 Officer)	13/5/22	16/5/22
Elaine Browne	Head of Law (Deputy Monitoring Officer)	13/5/22	17/5/22
Karen Shepherd	Head of Governance (Deputy Monitoring Officer)	13/5/22	13/5/22
<i>Other consultees:</i>			
<i>Directors (where relevant)</i>			
Duncan Sharkey	Chief Executive	13/5/22	17/5/22
Andrew Durrant	Executive Director of Place	13/5/22	17/5/22
Kevin McDaniel	Executive Director of Children's Services	13/5/22	16/5/22
Hilary Hall	Executive Director of Adults, Health and Housing	13/5/22	17/5/22

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

## REPORT HISTORY

<b>Decision type:</b>	<b>Urgency item?</b>	<b>To follow item?</b>
For information	No	No

Report Author: Julian McGowan, Senior Finance Business Partner

Original Budget	Service	Revised Budget	Outturn	Variance	Variance Month 10	Change from Month 10
£000		£000	£000	£000	£000	£000
	<b>Chief Executive department</b>					
277	Chief Executive	282	246	(36)	0	(36)
(1,258)	Property	(1,344)	(2,946)	(1,602)	(1,150)	(452)
<b>(981)</b>	<b>Total Chief Executive department</b>	<b>(1,062)</b>	<b>(2,700)</b>	<b>(1,638)</b>	<b>(1,150)</b>	<b>(488)</b>
	<b>Governance, Law &amp; Strategy</b>					
0	Deputy Director of Governance, Law & Strategy	156	149	(7)	0	(7)
321	Communications & Marketing	344	227	(117)	19	(136)
1,867	Governance	2,235	1,908	(327)	(189)	(138)
628	Law	650	610	(40)	(33)	(7)
174	Performance Team	370	178	(192)	(150)	(42)
0	Policy Communication & Engagement	90	64	(26)	(27)	1
<b>2,990</b>	<b>Total Law &amp; Governance</b>	<b>3,845</b>	<b>3,136</b>	<b>(709)</b>	<b>(380)</b>	<b>(329)</b>
	<b>Children's Services</b>					
(79)	Director of Children's Services	(79)	(94)	(15)	0	(15)
38,803	Achieving for Children Contract	41,102	42,985	1,883	2,743	(860)
54,524	Children's Services - Retained	53,628	52,231	(1,397)	(1,137)	(260)
(68,884)	Dedicated Schools Grant - Income	(69,742)	(69,999)	(257)	(841)	584
<b>24,364</b>	<b>Total Children's Services</b>	<b>24,909</b>	<b>25,123</b>	<b>214</b>	<b>765</b>	<b>(551)</b>
	<b>Adults, Health and Housing</b>					
2,409	Director, Support Teams & Provider support	2,423	1,464	(959)	(59)	(900)
3,396	Housing	3,464	3,863	399	277	122
32,763	Adult Social Care	35,059	35,467	408	769	(361)
13,747	Better Care Fund - Spend	14,403	14,769	366	0	366
5,066	Public Health - Spend	5,056	8,109	3,053	0	3,053
(17,586)	Grant & BCF Income	(19,472)	(22,878)	(3,406)	(300)	(3,106)
<b>39,795</b>	<b>Total Adults, Health &amp; Housing</b>	<b>40,933</b>	<b>40,794</b>	<b>(139)</b>	<b>687</b>	<b>(826)</b>
	<b>Resources</b>					
210	Executive Director of Resources	214	201	(13)	0	(13)
2,952	Library & Resident Services	2,551	2,064	(487)	(502)	15
1,407	Revenues & Benefits	1,045	1,502	457	50	407
90	Housing Benefit	424	(527)	(951)	(250)	(701)
2,498	Human Resources, Corporate Projects & IT	2,803	2,754	(49)	(20)	(29)
(94)	Corporate Management	(6)	182	188	(11)	199
1,292	Finance	1,263	1,375	112	53	59
<b>8,355</b>	<b>Total Resources</b>	<b>8,294</b>	<b>7,551</b>	<b>(743)</b>	<b>(680)</b>	<b>(63)</b>
	<b>Place</b>					
244	Executive Director of Place	248	241	(7)	(15)	8
10,807	Neighbourhood Services	10,098	10,092	(6)	(19)	13
1,341	Planning Service	1,416	1,564	148	196	(48)
254	Communities including Leisure	(213)	(5)	208	225	(17)
3,325	Infrastructure, Sustainability & Transport	3,386	3,705	319	180	139
<b>15,971</b>	<b>Total Place</b>	<b>14,935</b>	<b>15,597</b>	<b>662</b>	<b>567</b>	<b>95</b>
<b>90,494</b>	<b>TOTAL SERVICE EXPENDITURE</b>	<b>91,854</b>	<b>89,501</b>	<b>(2,353)</b>	<b>(191)</b>	<b>(2,162)</b>

Original Budget	Service	Revised Budget	Outturn	Variance	Variance Month 10	Change from Month 10
£000		£000	£000	£000	£000	£000
4,557	<b>Contingency Budgets</b>	1,660	(542)	(2,202)	(2,073)	(129)
	<b>Non Service Costs</b>					
6,310	Capital Financing inc Interest Receipts and bank charges	6,310	6,123	(187)	(216)	29
165	Environment Agency levy	165	162	(3)	0	(3)
4,199	Pensions deficit recovery	4,199	4,199	0	2	(2)
	<b>Funding</b>					
(15,004)	NNDR Income	(15,004)	(15,004)	0	0	0
(210)	Income from trading companies	(210)	0	210	0	210
(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
(300)	Transfer (surplus)/deficit to Council Tax Collection Fund	(300)	(382)	(82)	0	(82)
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
(3,118)	Covid-19 Tranche 5 funding	(3,118)	(3,118)	0	0	0
(1,359)	COVID 19 Sales, Fees and Charges Compensation	0	0	0	0	0
(1,106)	COVID 19 Sales, Fees and Charges Compensation	(830)	0	830	745	85
	<b>Transfers to (from) reserves not in cost of services</b>					
(3,170)	Use of Earmarked Reserve	(3,170)	(3,170)	0	0	0
0	Use of Property Reserve	(100)	(100)	0	0	0
0	Transfer to business s31 reserve	0	880	880	0	880
0	Top up insurance reserve	0	234	234	0	234
0	Transfer Redmond Review / Transparency Code to New Burdens reserve	0	45	45	0	45
0	Transfer to Covid general reserve to match MTFP	0	934	934	0	934
0	Use of flexible capital receipts for transformation	0	0	0	(650)	650
<b>(12,240)</b>	<b>Net non-service costs and non-CTAX funding</b>	<b>(13,602)</b>	<b>(12,943)</b>	<b>659</b>	<b>(2,192)</b>	<b>2,851</b>
<b>78,254</b>	<b>Net Council expenditure</b>	<b>78,252</b>	<b>76,558</b>	<b>(1,694)</b>	<b>(2,383)</b>	<b>689</b>

Ref	Directorate	Service	Savings description	Savings Target £000	Savings Achieved £000	% of target full year forecast	RAG	Comments
1	Resources	Revenues & Benefits	Removal of one Benefit Assistant post	22	22	100.0%	GREEN	
2	Resources	Library & Resident Services	Stop moving the Container Library saving towage costs	28	20	71.4%	AMBER	This saving was dependent on planning permission being granted, and in conjunction with support from the parish almost 75% of the saving has been achieved.
3	Resources	Library & Resident Services	Reduction of Library hours	73	73	100.0%	GREEN	
4	Resources	Finance	Review of Accountancy structure	35	35	100.0%	GREEN	
5	Resources	Finance	Review of Internal audit contract	50	50	100.0%	GREEN	
6	Resources	Finance	Remove supplies and services budgets from finance team	67	67	100.0%	GREEN	
7	Resources	Finance	Defer Discretionary NNDR write-off	28	28	100.0%	GREEN	
8	Resources	Finance	Review of resourcing of the Insurance and Risk service	45	45	100.0%	GREEN	
9	Resources	Finance	Removal of fax machine analogue lines	2	2	100.0%	GREEN	
10	Resources	HR&IT	Removal of database and network contracts budget	63	63	100.0%	GREEN	
11	Resources	HR&IT	Stop software licences for employee relations advice	3	3	100.0%	GREEN	
13	Resources	HR&IT	Review of charging structure for provision of services to academies and schools	10	10	100.0%	GREEN	
14	Resources	HR&IT	Increase the admin charge for DBS checks	6	6	100.0%	GREEN	
15	Resources	HR&IT	Efficiencies from D360 document management system and iTrent HR system.	13	13	100.0%	GREEN	System delivery delays outside of the Council's 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 has been successfully undertaken to mitigate the saving across the service through new schools' income.
16	Resources	HR&IT	Ceasing Quick Address software contract	2	2	100.0%	GREEN	
17	Resources	HR&IT	Restructure of OD function	30	30	100.0%	GREEN	
18	Resources	HR&IT	Restructure of Compliments and Complaints function	18	18	100.0%	GREEN	
19	Law & Governance	Law & Governance	Removal of Member training budget	2	2	100.0%	GREEN	
20	Law & Governance	Law & Governance	Reduction in budget Member's Special Responsibility Allowances	24	24	100.0%	GREEN	
21	Law & Governance	Law & Governance	Removal of room hire budget for council meetings	1		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.
22	Law & Governance	Law & Governance	Reduction in budget for Member mileage claims	5	5	100.0%	GREEN	
23	Law & Governance	Law & Governance	Reduction in postage to Members	2	2	100.0%	GREEN	
24	Law & Governance	Law & Governance	Reduction in the annual support provided to the Twinning Committee	5	5	100.0%	GREEN	
26	Law & Governance	Law & Governance	Reduced MFD printing	30	30	100.0%	GREEN	
27	Law & Governance	Law & Governance	Reduction in Stationery purchased.	20	20	100.0%	GREEN	
28	Law & Governance	Law & Governance	Reduced Confidential waste collection	4	4	100.0%	GREEN	
30	Law & Governance	Law & Governance	Review of charging structure for Schools Data Protection Officer service	40	34	85.0%	AMBER	Schools take up on this Buy Back 21/22 has not been as high as last year. Only £34k of the target achieved.
31	Law & Governance	Law & Governance	Reduce Borough By-Elections Budget	7	7	100.0%	GREEN	
32	Place	Neighbourhood Services	Additional income from green waste subscriptions	50	50	100.0%	GREEN	
33	Place	Neighbourhood Services	Remove 50 on street parking machines	50	50	100.0%	GREEN	
34	Place	Neighbourhood Services	Redesign provision of street cleansing	100	100	100.0%	GREEN	
35	Place	Neighbourhood Services	Introduce fortnightly residual waste collections whilst retaining weekly food waste and recycling collections	175	175	100.0%	GREEN	

Ref	Directorate	Service	Savings description	Savings Target £000	Savings Achieved £000	% of target full year forecast	RAG	Comments
37	Place	Neighbourhood Services	Additional income from enforcement of street works activity	100	0	0.0%	RED	Business plan did not achieve budget income target. 1 x temp member of staff left in year. Advertising 2 FTC posts and revisiting business case. 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	20	20	100.0%	GREEN	
39	Place	Neighbourhood Services	Remodel street cleansing activity in town centres, estate and rural roads	50	50	100.0%	GREEN	
40	Place	Neighbourhood Services	Activate optional one-year contract extension for parking enforcement	30	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	10	10	100.0%	GREEN	
42	Place	Neighbourhood Services	Redesign the street cleansing pattern for Royal Windsor Way	10	10	100.0%	GREEN	
43	Place	Neighbourhood Services	Deliver the waste incentivisation scheme through the Climate Change Strategy	30	30	100.0%	GREEN	
44	Law & Governance	Communications & Marketing	Maximise digital distribution of Around the Royal Borough	14	14	100.0%	GREEN	
45	Law & Governance	Communications & Marketing	Implement a revised Advantage Card	14	14	100.0%	GREEN	
46	Adults, Health and Commissioning	Adult Social Care - Spend	Develop alternative options for supporting residents in need of additional support	200	200	100.0%	GREEN	
47	Adults, Health and Commissioning	Adult Social Care - Spend	Deliver day opportunities for older people and people with learning disabilities in a different way	300	300	100.0%	GREEN	
48	Adults, Health and Commissioning	Adult Social Care - Spend	Ensure value for money from residential care placements for people with learning disabilities	200	200	100.0%	GREEN	
49	Adults, Health and Commissioning	Adult Social Care - Spend	Ensure value for money from supported living packages for people with learning disabilities	200	200	100.0%	GREEN	
50	Adults, Health and Commissioning	Adult Social Care - Spend	Ensure value for money from community packages for people with learning disabilities	200	200	100.0%	GREEN	
51	Adults, Health and Commissioning	Adult Social Care - Spend	Extend the offer of reablement to all residents coming out of hospital	500	500	100.0%	GREEN	
52	Adults, Health and Commissioning	Adult Social Care - Spend	End contract with People to Places for services that are no longer running	90	90	100.0%	GREEN	
53	Children's	AFC Contract - LA Funded	Refocus the operation of the Health Visiting service	150	150	100.0%	GREEN	
54	Adults, Health and Commissioning	Adult Social Care - Spend	Maximise the income due to the council from resident contributions	500	500	100.0%	GREEN	Saving has been achieved in other areas. The online financial assessment will be introduced as part of the response to the new social care charging reforms that will be implemented in 2023-2024.
55	Place	Planning	Reshape Planning Support Team	29	29	100.0%	GREEN	
56	Place	Infrastructure, Sustainability & Transport	Reduction in Arts Grants	187	187	100.0%	GREEN	
57	Place	Infrastructure, Sustainability & Transport	Reshape museum and tourism information centre service	85	80	94.1%	AMBER	Covid has delayed the full implementation of this saving and will be carried forward into 2022-2023
58	Place	Infrastructure, Sustainability & Transport	Remove ongoing aviation budget	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.	300	300	100.0%	GREEN	
60	Place	Communities, Enforcement and Partnerships	Revise the management of the leisure contract	62	37	59.7%	AMBER	Continued restrictions in leisure means this was not fully delivered this year through the remodelling of the leisure client function but partially mitigated 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	86	86	100.0%	GREEN	

Ref	Directorate	Service	Savings description	Savings Target £000	Savings Achieved £000	% of target full year forecast	RAG	Comments
62	Place	Communities, Enforcement and Partnerships	Remove funding from SMILE and stop service	58	58	100.0%	GREEN	
63	Place	Communities, Enforcement and Partnerships	Remove vacant community sports development post and projects	54	54	100.0%	GREEN	
64	Place	Planning	Reshape the trees function	125	90	72.0%	AMBER	Delays to implementing process changes means this was not fully achieved this year.
65	Children's	AFC Contract - LA Funded	Develop an increasingly independent school travel policy which is focused on the most vulnerable.	280	420	150.0%	GREEN	Policy changes delivering £66,000 from new academic year; Contract re-tendering exercise delivered indicative savings of £354,000. Total savings £420,000.
66	Children's	AFC Contract - LA Funded	Independent Fostering Agency (IFA) development	15	15	100.0%	GREEN	
67	Children's	AFC Contract - LA Funded	Greater use of virtual technologies	50	50	100.0%	GREEN	
68	Children's	AFC Contract - LA Funded	Support for young person's transition to a sustainable adulthood.	15	15	100.0%	GREEN	
69	Children's	AFC Contract - LA Funded	Care Leavers Accommodation	20	20	100.0%	GREEN	
70	Children's	AFC Contract - LA Funded	Implement schools Inclusion Advisor	90	90	100.0%	GREEN	
71	Children's	AFC Contract - LA Funded	Therapy assessment service	100	50	50.0%	AMBER	Forecast underachievement of savings plan reflects 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	60	60	100.0%	GREEN	
73	Children's	AFC Contract - LA Funded	Continue to optimise costs of placements for children in our care.	250	328	131.2%	GREEN	Planned placement moves achieved by May 2021. New arrangement meeting expectations.
74	Resources	Library & Resident Services	Library Stock fund	20	20	100.0%	GREEN	
75	Chief Executive	Property Service	Consultancy costs	70	70	100.0%	GREEN	
76	Children's	AFC Contract - LA Funded	Improve business support processes	45	45	100.0%	GREEN	
77	Children's	AFC Contract - LA Funded	Account appropriately for financial support services.	55	55	100.0%	GREEN	
78	Resources	Finance	Insurance savings	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	70	25	35.7%	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	150	150	100.0%	GREEN	
2019.7	Adults, Health and Commissioning	Adult Social Care - Spend	Deliver adult social care transformation programme	1,205	405	33.6%	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	25	0	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	180	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	100	0	0.0%	RED	The full saving will be unachievable based on Covid-19 government guidance on bus services.
2020.2	Resources	Library & Resident Services	Library savings	45	45	100.0%	GREEN	

7,579	6,397	84.4%
-------	-------	-------





<b>Capital Programme Movements 2021/22</b>	<b>Expenditure £'000</b>	<b>Income £'000</b>	<b>Net £'000</b>
<b>Original Budget 2021/22</b>	27,108	(10,623)	16,485
<b>Budget Changes to 31 March 2022</b>			
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	-
Schools electrical upgrades	42	(42)	-
Affordable Key Worker Housing budget drawdown	55	0	55
Goswell Hill-Night Time Economy Measures / ASB	50	0	50
Budget adjustment Leisure Centre equipment	24	0	24
Roundings	(1)	2	1
<b>Revised Budget 2021/22</b>	<b>68,246</b>	<b>(20,380)</b>	<b>47,866</b>

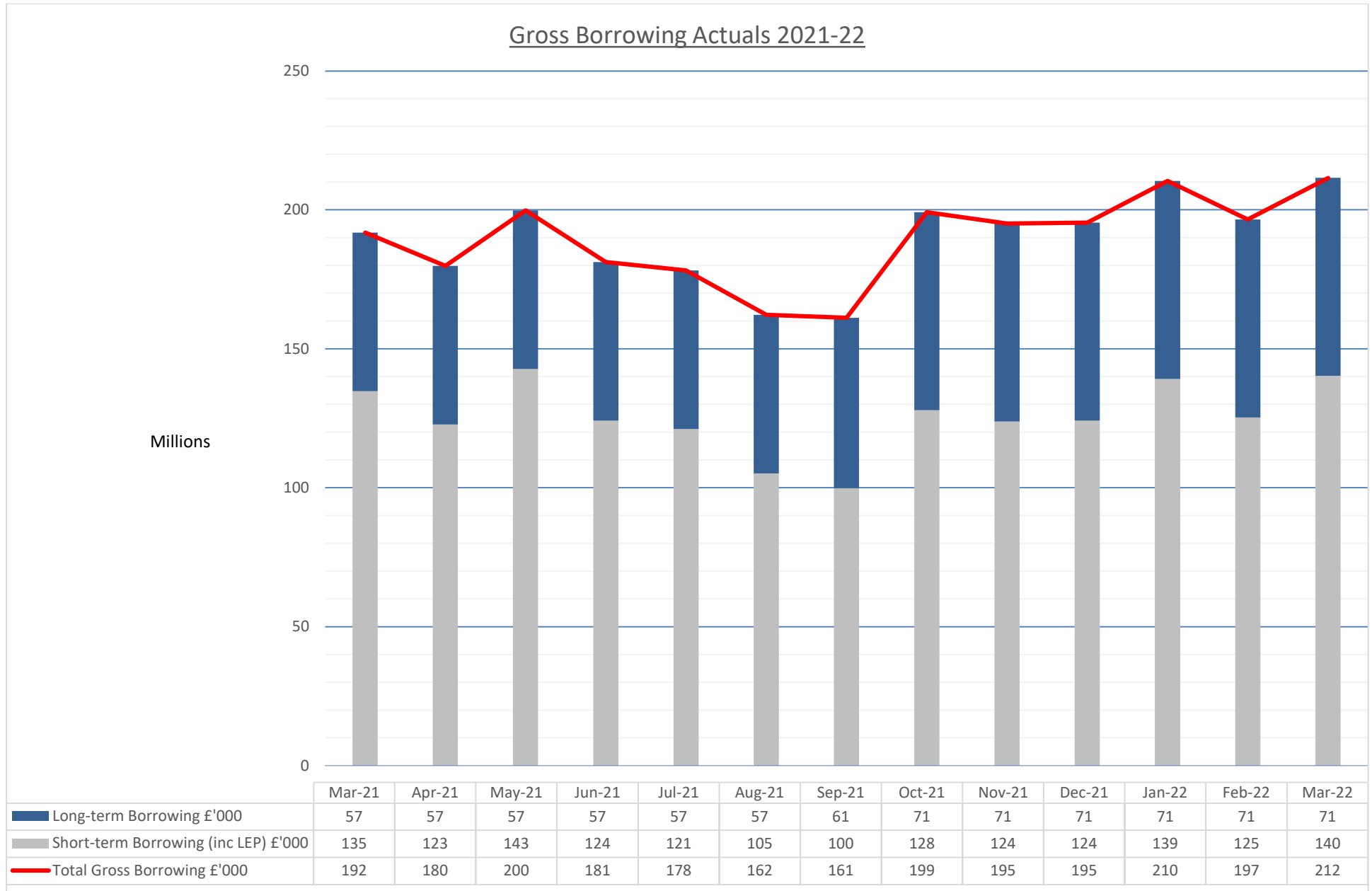
## Capital Monitoring Report 2021/22

	Exp £'000	Inc £'000	Net £'000
Revised Budget	68,246	(20,380)	47,866
Variances identified	(67)	(421)	(488)
Slippage to 2022/23	(42,001)	9,355	(32,646)
<b>Final Outturn 2021/22</b>	<b>26,178</b>	<b>(11,446)</b>	<b>14,732</b>

Variances from revised budget		£'000	£'000	£'000	Commentary
<b>Property</b>					
CI60	Regeneration Improvement Projects	142	(142)	0	
<b>Library &amp; Resident Services</b>					
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
CLE9	Windsor Lib - Replacement Public PC and Laptops	(3)	0	(3)	
<b>Adult Social Care</b>					
CT52	Disabled Facilities Grant	(176)	176	0	Unspent budget to be reprofiled in 2022/23 with a Social Care Capital report scheduled for cabinet.
CT72	Other DFG Funded Social Care Capital	357	(357)	0	Fully funded budget aligned with grant conditions and transferred to Capital programme
<b>Neighbourhood Services</b>					
CC86	VMS Support and Maintenance	1	0	1	Project complete
CC90	Boulton Lock Car Park Extension	4	0	4	Project complete
CC92	Maintenance to Anti-Terrorist Rising Bollards	(2)	0	(2)	Project complete
CD07	Road Marking-Safety Programme	5	0	5	Project complete
<b>Planning</b>					
CI32	Borough Local Plan-Examinations / Submissions	92	0	92	Revised Business Case
<b>Infrastructure, Sustainability &amp; Transport</b>					
CC27	Permanent Traffic Counter Sites	(2)	0	(2)	Project complete
CC51	Datchet Barrel Arch Drainage Repairs	1	0	1	Project complete
CC73	Wessex Way Highway Drainage - Feasibility	(10)	10	0	Revised Business Case
CD27	Cycling Capital Programme	(6)	0	(6)	Scheme completed-offer up of savings
CLC5	Heritage Education Space Old Windsor 2016-17	(20)	20	0	Revised Business Case
CLF4	RBWM Audio Upgrade	4	0	4	Unforeseen Costs
CV40	Battlemead Common- Phase 1 Infrastructure Enabling	(5)	0	(5)	Project complete
CY09	Superfast Broadband in Berkshire	(4)	0	(4)	Project complete
CY33	Climate Strategy-Projects	240	(240)	0	Revised Business Case - project fully grant funded
<b>Green Spaces &amp; Parks</b>					
CV03	Parks Improvements	3	0	3	Revised Business Case
CV30	Play Areas - Replacement Equipment	12	(12)	0	Revised Business Case
<b>Communities</b>					
CZ18	Braywick Leisure Centre	22	(22)	0	Final expenditure mitigated by underspend on CV41 & CV42 below.
CV41	Clewer Memorial Pavilion, Windsor-Modifications	(21)	21	0	Project complete
<b>Schools - Non Devolved</b>					
CSGS	Larchfield Primary Safeguarding & Entrance Works	(11)	11	0	Project complete
CSHW	Secondary Expansions Risk Contingency	(183)	45	(138)	Project complete
CSJJ	Replacement and Repair of Windows Various Schools	(1)	0	(1)	Project complete
CSJR	Works to explore expansions for all Schools	(99)	0	(99)	Project complete
CSJX	St Peters Middle	(283)	0	(283)	Project complete
CSKS	Dedworth Campus Resource Base	(43)	43	0	Project complete
CSKT	Furze Platt Federation Resource Base	(26)	26	0	Project complete
<b>Total Variances</b>		<b>(67)</b>	<b>(421)</b>	<b>(488)</b>	

Slippage to 2022/23		£'000	£'000	£'000	Commentary
Slippage reported to March 2022 Cabinet		(29,623)	4,435	(25,188)	
Final additional slippage reported this month is as follows					
<b>Property</b>					
CC78	Vicus Way Car Park	(769)	0	(769)	Slippage re committed sums / retentions 2022-23
CC80	Temp Parking Provision-Maidenhead Regeneration	(192)	0	(192)	Relocation works to West Street delayed as linked to Broadway Car Park and Landing
CI29	Broadway Car Park & Central House Scheme	(3,131)	1,189	(1,942)	Project to continue in 2022/23 with budget profiles accordingly
CI49	Maidenhead Golf Course	38	0	38	Adjust slippage to 2022-23 - overstated against expenditure
CI73	York Road, Maidenhead-Affordable Housing	(39)	0	(39)	Still under negotiation, remaining funds to slip to 22/23
CI75	York House-Leasing & Building Adaption Costs	(27)	0	(27)	Additional works required for Grey Room adaption for Bridge Events
CX40	Operational Estate Improvements	(475)	0	(475)	Schedule of works in line with condition surveys 2022-23
CX41	Commercial Investment Property Portfolio-Repairs	(187)	0	(187)	Schedule of works in line with condition surveys 2022-23
CX43	Affordable Housing-St Edmunds	24	0	24	Reverse slippage to 2022-23 in line with outturn for 2021-22
CX50	Guildhall-Render Repair & Redecoration	(31)	0	(31)	GE ongoing programme of works
CX54	Cedar Tree Guest House, Windsor-Purchase	(313)	0	(313)	Slip to 22/23 - budget subject to upcoming Cabinet report
CX60	Nicholson Shopping Centre Development	(10)	0	(10)	Slippage re additional fees
CX61	Fire Compartmentalisation Works-Maintained Schools	(28)	0	(28)	GE Ongoing works in line with FRA's
CX67	18-20 Ray Mill Rd East-Family Centre Relocation	(12)	0	(12)	Slip to 22/23 - outstanding planning matter to resolve
CX70	Regeneration-Legal & Consultancy Fees	(300)	0	(300)	Slip to 22/23 - ongoing negotiations and further consideration and scoping required
CX71	Affordable Housing-106 Westborough Rd Refurb	(12)	12	0	Match funding re slippage 2021-22
CX72	Community Options, Maidenhead-Lease Surrender	(356)	0	(356)	Slip to 22/23 - lease surrender completed 4th April and remaining formalities being attended to
CN80	CRM Upgrade / Jadu Contract	(59)	0	(59)	Additional Development of Customer Relationship Management systems
<b>Democratic Representation</b>					
CM60	Grants - Outside Organisations	115	0	115	Reversal of 2021-22 slippage following virement approval to CZ42
<b>Neighbourhood Services</b>					
CC25	M4 Smart Motorway	(6)	16	10	2021/22 Neighbourhood services slippage adjustment
CC48	Chobham Road, Sunningdale Parking Road Safety Impr	(12)	0	(12)	
CC59	Highways Tree Surgery Works from Inspections	22	0	22	2021/22 Neighbourhood services slippage adjustment
CC70	Street Cleansing Maidenhead Town Centre	(14)	6	(8)	2021/22 Year End Slippage Adjustment
CC85	Major Footway Construction/Maintenance	(73)	0	(73)	2021/22 Neighbourhood services slippage adjustment
CC95	Cookham Bridge Refurbishment & Structural Repair	(56)	0	(56)	2021/22 Neighbourhood services slippage adjustment
CD12	Roads Resurfacing-Transport Asset & Safety	(348)	348	(0)	2021/22 Neighbourhood services slippage adjustment
CD13	Bridge Assessments	(68)	0	(68)	2021/22 year end slippage
CD14	Bridge Parapet Improvement Works	(1)	0	(1)	2021/22 Neighbourhood services slippage adjustment
CD35	Reducing Congestion & Improving Air Quality	8	(8)	0	2021/22 Neighbourhood services slippage adjustment
CD37	Car Park Improvements	(15)	0	(15)	2021/22 Neighbourhood services slippage adjustment
CD45	Public Conveniences-Refurbishment 2015-16	(10)	0	(10)	2021/22 Neighbourhood services slippage adjustment
CD73	Replacement Highway Drain-Waltham Rd,White Waltham	(24)	24	0	2021/22 Neighbourhood services slippage adjustment
CD82	Intelligent Traffic System-Maintenance & Renewal	(10)	10	0	2021/22 Neighbourhood services slippage adjustment
CD83	LED Traffic Upgrades	(68)	22	(46)	2021/22 Neighbourhood services slippage adjustment
CD85	Enforcement Services-Mobile Phone Replacement	(3)	0	(3)	Revised working and business processes
CD87	Pothole Action Fund-DfT Grant	(49)	49	0	2021/22 Neighbourhood services slippage adjustment
CI83	Ditch Clearance and Soakway Improvement Programme	(10)	10	0	2021/22 Neighbourhood services slippage adjustment
CI84	Eton High Street Unsafe Electrical Boxes Removal	(90)	90	0	2021/22 Neighbourhood services slippage adjustment
CI86	Bridge Strengthening Scheme	(5)	5	0	2021/22 Neighbourhood services slippage adjustment
CI87	Street Lighting Structural Testing	(6)	6	0	2021/22 Neighbourhood services slippage adjustment
CI88	Car Park Lighting	(29)	29	0	2021/22 Neighbourhood services slippage adjustment
CI89	Car Park Surfacing and Lining	(23)	23	0	2021/22 Neighbourhood services slippage adjustment
CI90	Soakaway/Manhole Clearance Programme	1	0	1	2021/22 Neighbourhood services slippage adjustment
CI91	Car Park Signage	1	7	8	2021/22 Neighbourhood services slippage adjustment
CI92	Parking Reviews	1	0	1	2021/22 Neighbourhood services slippage adjustment
CI94	Vicus Way Waste Transfer Station Site Works	(46)	0	(46)	2021/22 Neighbourhood services slippage adjustment
CY20	Community Warden Vehicles	(12)	0	(12)	Ongoing programme of vehicle replacement
<b>Local Enterprise Partnership Schemes</b>					
CC62	Maidenhead Missing Links (LEP Match Funded)	(255)	0	(255)	Completion of final stage anticipated 2022-23
CD42	Maidenhead Station Interchange & Car Park	(107)	225	118	2021/22 Neighbourhood services slippage adjustment
CD90	Maidenhead LP Housing Site Enabling Works - LEP	(268)	0	(268)	Adjust match funding re 2021-22 in line with outturn
CD91	Windsor Town Centre Package - LEP	(76)	76	0	
<b>Planning</b>					
CI22	Tree Planting & Maintenance	(154)	0	(154)	Slippage committed for the tree planting contracts 2022-2023
CI43	Ascot High Street Public Realm & Highway Imps	(8)	8	0	Match funding re slippage
CI56	Design Quality - Planning Service	(83)	94	11	Match funding re slippage 2021-22
CI59	Traveller Local Plan	(13)	0	(13)	Required for next stages of plan making including consultations.
CI64	Planning Policy-Evidence Base Updates Ongoing Prog	(12)	0	(12)	Ongoing project spanning financial years 2022-23
CI67	Wider Area Growth Study	(69)	152	83	Match funding re slippage 2021-22
CI69	Supplementary Planning Documents-SPDs	(10)	0	(10)	Required for production of new SPDs and finalise work in progress e.g. tall buildings
CI82	Highways Works Programme-Tree replacement	(157)	0	(157)	Ongoing programme of works re Highways trees
CX66	Oak Processionary Moth Treatment	(14)	0	(14)	Scheme delivery scheduled re 2022 per H.Leonard
<b>Infrastructure, Sustainability &amp; Transport</b>					
CC54	Electric Vehicle Charging Points-Pilot	(117)	92	(25)	Match funding re slippage 2021-22
CC60	Hostile Vehicle Mitigation Measures for Windsor	(484)	15	(469)	Match funding re slippage 2021-22
CC63	Major Incident Resource Kit	(3)	0	(3)	
CC6B	Hostile Vehicle Mitigation Measures-Windsor Ph 1B	(25)	25	0	Match funding re slippage 2021-22
CD01	LTP Feasibility Studies/Investigation/Devlop	(25)	25	0	Match funding re slippage 2021-22
CD10	Traffic Management	(59)	50	(9)	Match funding re slippage 2021-22
CD23	Local Safety Schemes	(85)	84	(1)	Match funding re slippage 2021-22
CD43	Flood Prevention	(38)	38	0	Match funding re slippage 2021-22
CD72	Preliminary Flood Risk-Assessments	(18)	18	0	Match funding re slippage 2021-22
CD97	Cycling Action Plan-Delivery	(191)	191	0	Match funding re slippage 2021-22
CF02	Emergency Active Travel Measures	(37)	37	0	Match funding re slippage 2021-22
CI66	Infrastructure Delivery Prog-CIL & Grant Funding	(103)	0	(103)	
CI93	Highway Drainage Schemes	(56)	0	(56)	Ongoing programme of Highway drainage schemes for 2022-23
CV39	Ockwells Park-Phase 3 Improvements	(27)	5	(22)	Match funding re slippage 2021-22
CY29	Christmas Lgts-Mhd High St & Queen St to Broadway	(11)	0	(11)	Replacement lamps & Tubes
CY34	Major Scheme Business Case Development	(188)	113	(75)	
<b>Green Spaces &amp; Parks</b>					
CC87	Public Rights of way - General	(5)	0	(5)	
CF08	Ray Mill Island Access Works	(25)	0	(25)	2021/22 Slippage Adjustment
CV45	Parks & Open Spaces- Access / Security Measure	(11)	0	(11)	2021/22 Slippage Adjustment
<b>Communities</b>					
CC47	CCTV Replacement	(61)	0	(61)	Scheduled programme of works re camera replacements & retentions
CI14	Maidenhead Waterways Construction phase 1	(11)	10	(1)	Match funding re slippage
CI54	Maidenhead Waterways-Weir Project	(13)	0	(13)	Retentions etc
CR24	Windsor Squash Courts	0	(284)	(284)	S106 match funding slip to 2022-23 as scheme unlikely to proceed pre 31-3-23
CV42	Braywick Park-New 3G Pitch to Compliment L.C.	(1)	0	(1)	
CX64	Windsor Coach Park Lift Upgrade	0	278	278	Reverse income slippage - funding 2022-23
CZ42	Leisure Centres-Annual Programme & Equipment	(28)	0	(28)	

<b>Housing</b>					
CE08	Air Quality Monitoring	(150)	95	(55)	Provision for Air Quality Monitoring Stations which are required for balance of a ten year period.
CT52	Disabled Facilities Grant	115	(115)	0	
CX65	Goswell Hill-Night Time Economy Measures / ASB	(42)	0	(42)	
<b>Head of Commissioning - People</b>					
CT62	Adult Services Case Management System	0	0	0	Procurement for Paris replacement initiated - start Q1
<b>Non Schools</b>					
CKVH	2Yr old capital entitlement	(6)	6	0	Slip to 22/23
CKVN	IT Software upgrades-2015-16	(16)	16	0	Slip to 22/23
CKVR	Youth Centres Modernisation Programme	(66)	66	0	slip to 22/23
CKVX	Pinkneys Green Storage Facility	(4)	4	0	Slip to 22/23
CKVY	Youth Voice Youth Choice	(5)	0	(5)	Slip to 22/23
CT61	AfC Case Management System	(71)	0	(71)	Slip to 22/23
<b>Schools - Non Devolved</b>					
CSDQ	Urgent Safety Works Various Schools	(34)	34	0	Slip to 22/23
CSEX	Feasibility/Survey Costs	(32)	32	0	slip to 22/23
CSGV	Cox Green School Expansion Year 1 of 3	(1)	0	(1)	
CSKA	Alexander School Kitchen Refurbishment	(149)	149	0	slip to 22/23
CSKC	Climate Strategy schools programme 1	(169)	169	0	slip to 22/23
CSKR	Kitchen Extract Cleaning and Hatchworks	(25)	25	0	slip to 22/23
CSKU	Windsor Girls School Expansion 2022	(112)	112	0	slip to 22/23
CSKV	Charters PD Works	(200)	200	0	Slip to 22/23
CSLA	School Kitchen Oven Upgrades	(36)	36	0	slip to 22/23
CSLB	Alwyn Air Conditioning Upgrade	(12)	12	0	slip to 22/23
CSLC	Boyne Hill Water System and Electrical Upgrade	(100)	100	0	slip to 22/23
CSLD	South Ascot Village Primary SEN Unit	(41)	41	0	slip to 22/23
CSLE	Courthouse Junior Boiler Replacement	(12)	12	0	slip to 22/23
CSLG	Hilltop Boiler Replacement and Pipework Upgrade	(218)	218	0	slip to 22/23
CSLH	Larchfield Heating Pump and Emitter Upgrade	(145)	145	0	slip to 22/23
CSLI	Maidenhead Nursery Mains Water Connection	(1)	1	0	slip to 22/23
CSLJ	Wraysbury Primary Resourced Provision	9	(9)	0	slip to 22/23
CSLK	Waltham St Lawrence Cold Water Tank	(14)	14	0	slip to 22/23
CSLL	Hilltop Subsidence Scheme	(4)	4	0	slip to 22/23
CSLO	Oakfield First Boiler Replacement	(12)	12	0	slip to 22/23
CSLP	Alexander First Boiler Replacement	(11)	11	0	slip to 22/23
CSLQ	Braywood First Boiler Replacement	(11)	11	0	slip to 22/23
CSLR	Eton Wick First Incoming Power & Elec Upgrade	(21)	(21)	(42)	slip to 22/23
CSLS	Woodlands Park Primary Heating Upgrade	(17)	17	0	slip to 22/23
<b>Schools - Devolved Capital</b>					
CJ77	Budget Only NDS Devolved Capital	(433)	433	0	DfC unspent budget carried forward
<b>Finance</b>					
CA14	Transformation Projects	(486)	0	(486)	Year end slippage adjustment
CA15	Capitalised Debt Charges	(111)	0	(111)	Year end slippage adjustment
<b>Revenues &amp; Benefits</b>					
CM00	Revenues & Benefits-Document Management System	(22)	0	(22)	Ongoing development of system 2022-23
<b>Technology &amp; Change Delivery</b>					
CA12	Modern Workplace Project-Phase 2	(2)	0	(2)	2021/22 Slippage Adjustment
CA13	Key Infrastructure Upgrades & Hardware	(18)	0	(18)	2021/22 Slippage Adjustment
CA16	MHR Pension Data Service Implementation	(14)	0	(14)	2021/22 Slippage Adjustment
CA17	Delivery of IT Strategy	(65)	0	(65)	2021/22 Slippage Adjustment
<b>Library &amp; Resident Services</b>					
CLB2	Sunninghill Library Lease Repairs	(9)	0	(9)	Scheme ongoing re conditions of lease
CLE1	Cox Green Lib - Building Repairs Etc	(5)	0	(5)	Ongoing work slipped to 2022-23
CLG3	General Library Improvements	(23)	0	(23)	Ongoing programme of works 2022-23
CLG6	Maidenhead Library-Heating	(20)	0	(20)	Scheme due for completion late 2022
<b>Total Slippage</b>		<b>(42,001)</b>	<b>9,355</b>	<b>(32,646)</b>	



<b>Children's Services</b>					
<b>Service</b>	<b>Original Budget</b>	<b>Current Budget</b>	<b>Outturn Variance</b>	<b>Previously Reported Variance</b>	<b>Change in Reported Variance</b>
	£'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	483	610	(127)
Legal Services	585	585	420	280	140
Inhouse Fostering	1,614	1,784	64	154	(90)
Residential, therapeutic & Direct Payments	4,025	5,651	23	140	(117)
Independent Fostering Agencies	1,410	0	(78)	(136)	58
Leaving Care-Care Costs	1,596	2,009	942	886	56
Adoption Allowances	137	0	(65)	(59)	(6)
Children-in-Need Care Costs	731	731	(93)	(80)	(13)
Community Family Hubs	1,234	1,914	(16)	58	(74)
<b>Total Social Care and Early Help</b>	<b>18,010</b>	<b>19,139</b>	<b>1,680</b>	<b>1,853</b>	<b>(174)</b>
Other					
Business Services	3,388	4,053	(127)	(39)	(88)
Education	1,363	1,436	(31)	(6)	(25)
Operational Strategic Management	319	324	(583)	(591)	8
Public Health	1,575	1,583	0	0	0
Special Educational Needs and Children with Disabilities	2,114	2,116	(488)	(313)	(175)
COVID-19 tranche funding	0	0	0	0	0
Children's Services - Retained	(2,403)	(3,743)	(234)	(139)	(95)
Total Other	6,355	5,770	(1,462)	(1,088)	(374)
<b>Total Children's Services non Dedicated Schools Grant</b>	<b>24,365</b>	<b>24,909</b>	<b>217</b>	<b>765</b>	<b>(548)</b>
Dedicated Schools Grant					
AfC Contract - Dedicated Schools Grant	12,035	12,470	1,432	1,839	(407)
Dedicated Schools Grant - Retained	56,848	57,272	(1,175)	(998)	(177)
Dedicated Schools Grant Income	(68,883)	(69,742)	(257)	(841)	584
<b>Total Dedicated Schools Grant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Children's Services and Dedicated Schools Grant</b>	<b>24,365</b>	<b>24,909</b>	<b>217</b>	<b>765</b>	<b>(548)</b>
Summary Position					
Achieving for Children Contract	38,803	41,122	1,883	2,743	(860)
Children's Services - Retained	(2,403)	(3,743)	(234)	(139)	(95)
Dedicated Schools Grant - Retained	56,848	57,272	(1,175)	(998)	(177)
<b>Total Children's Services net budget</b>	<b>93,248</b>	<b>94,650</b>	<b>474</b>	<b>1,606</b>	<b>(1,132)</b>

Reserve name	Opening Balance	Net transfer (in) / out	Closing balance	Description of reserve
General Fund	-7,059	-1,694	-8,753	General revenue reserve, not earmarked for specific purposes.

**Earmarked Reserves**

Better Care Fund	-1,281	-2,119	-3,400	Funds directed by the BCF Board.
Brexit Reserve	-299	299	0	Reserve no longer required, transferred to Business Rates volatility.
Business Rates Section 31 Grant Reserve	-19,154	-3,898	-23,053	This relates to additional s31 grant to cover for the Covid-19 reliefs granted to businesses.
Business Rates Volatility Reserve	-4,167	1,034	-3,133	To cover any deficits on business rate collection.
Collection Fund Compensation Reserve	-5,883	5,883	0	Reserve fully utilised in year, with small residual balance transferred to Business Rates Volatility Reserve.
Community Infrastructure Levy Capital	-11,747	3,034	-8,713	For funding of capital finance schemes.
Community Infrastructure Levy Revenue	0	-329	-329	CIL contributions to revenue costs
Covid-19 General Reserve	-4,380	2,236	-2,144	To meet funding gap in 2022/23 due to the impact of the pandemic, identified in the MTFP
Insurance Reserve	-901	0	-901	To fund insurance claims.
Grant funded future commitments reserve	0	-2,928	-2,928	New burdens and other unringfenced government grants that have not been utilised by services in year but will be required in future years.
Optalis Development Reserve	-381	0	-381	Set aside to mitigate against increases in the Optalis contract.
Property Reserve	-600	100	-500	Funding property specific one-off costs.
Public Health Fund	-511	-77	-588	Ring-fenced Public Health Grant.
Arts funding reserve	0	-140	-140	Specific funding for the arts.
Safeguarding Reserve	-194	0	-194	Funds earmarked for the Safeguarding Board.
Other small reserves	-148	71	-77	Other reserves < £130k.
<b>Total Earmarked Reserves</b>	<b>-49,646.74</b>	<b>3,166.43</b>	<b>-46,480.31</b>	

**Schools Related Reserves**

Schools Forum De delegated school services	0	-547	-547	Funding passed back (de-delegated) for school services with Schools Fourum approval.
Sensory Consortium Service	0	-245	-245	Berkshire joint arrangement for specialist ducation support.
Schools Revenue Balances	-2,293	-710	-3,003	School specific reserves.
DSG Adjustment Account	1,791	257	2,048	Ringfenced deficit on education services held separately from general fund.
<b>Total Schools Related Reserves</b>	<b>-502</b>	<b>-1,246</b>	<b>-1,748</b>	

# 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
---------------------	----------------	--------------	---------	-------------	-----------

<b>Stage 1: EqIA Screening (mandatory)</b>	Date created: 04/05/2022	<b>Stage 2 : Full assessment (if applicable)</b>	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:** 04/05/2022



# 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

### EqlA : 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					

# ROYAL BOROUGH OF WINDSOR AND MAIDENHEAD

## EQUALITY IMPACT ASSESSMENT

### EqlA : Finance Update Report

#### 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.*

**ROYAL BOROUGH OF WINDSOR AND MAIDENHEAD**

**EQUALITY IMPACT ASSESSMENT**

**EqlA : Finance Update Report**