

# COUNCIL BUDGET - 2020/21 REVENUE AND CAPITAL MONTH 5 BUDGET MONITORING

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<b>Cabinet Portfolio</b>	Finance, Property and Business Services
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<b>Papers with report</b>	Appendices A – F

## HEADLINE INFORMATION

<b>Purpose of report</b>	<p>This report provides the Council's forecast financial position and performance against the 2020/21 revenue budget and Capital Programme.</p> <p>A net in-year underspend of £1,570k is reported against General Fund revenue budget normal activities as of August 2020 (Month 5), an improvement of £734k on the Month 4 position. Unallocated reserves are projected to total £29,475k at 31 March 2020.</p> <p>In-year COVID-19 pressures, net of government grant, are projected at £3,444k. This will be funded from earmarked reserves of £9,126k set up to fund potential COVID-19 pressures. Further details are set out in paragraph 19.</p> <p>The latest positions on other funds and the Capital Programme are detailed within the body of this report.</p>
<b>Contribution to our plans and strategies</b>	<p><b>Putting our Residents First: <i>Financial Management</i></b></p> <p>Achieving Value for Money is an important element of the Council's Medium Term Financial Plan.</p>
<b>Financial Cost</b>	N/A
<b>Relevant Policy Overview Committee</b>	Corporate Services, Commerce & Communities
<b>Ward(s) affected</b>	All

## RECOMMENDATIONS

That Cabinet:

1. Note the budget position as at August 2020 (Month 5) as outlined in Table 1.
2. Note the Treasury Management update as at August 2020 at Appendix E.

3. Continue the delegated authority up until the October 2020 Cabinet meeting to the Chief Executive to approve any consultancy and agency assignments over £50k, with final sign-off of any assignments made by the Leader of the Council. Cabinet are also asked to note those consultancy and agency assignments over £50k approved under delegated authority between the 24 September 2020 and 22 October 2020 Cabinet meetings, detailed at Appendix F.
4. Approve acceptance of gift funding in relation to a Planning Performance Agreement in accordance with the provisions of Section 93 of the Local Government Act 2003 for;
  - a. Douay Martyrs School, Cardinal Hume Campus - £16,250
  - b. Nanaksar Primary School (Discharge of Conditions) £7,500
  - c. Paddington Packet Boat (1st Payment) - £10,000
5. Accept a grant award of £3,863k from the Department for Business, Energy and Industrial Strategy in respect of the Green Homes Grant
6. Accept the Next Steps Accommodation Programme funding award from the Ministry of Housing, Communities and Local Government of £535,925.

## INFORMATION

### Reasons for Recommendations

1. The reason for **Recommendation 1** is to ensure that the Council achieves its budgetary objectives, providing Cabinet with an update on performance at Month 5 against budgets approved by Council on 20 February 2020. An update on the Council's Treasury Management activities is signposted in **Recommendation 2**.
2. **Recommendation 3** is intended to enable continued delegation of approval for appointment of consultancy and agency appointments over £50k to the Chief Executive, with final sign-off from the Leader of the Council. In addition, Appendix K reports back on use of this delegated authority previously granted by Cabinet.
3. Gift funding has been offered by developers which if accepted by Cabinet will be utilised to fund dedicated staff to support this pre-application and application work. **Recommendation 4** seeks authority from Cabinet to approve the acceptance of £34k in relation to a number of major developments.
4. The Council has been successful with an application to the Green Homes Grant Local Authority Delivery scheme for funding to provide energy efficiency upgrades to low-income homes. Approval is sought in **Recommendation 5** to accept this funding which will be used to provide loft insulation, cavity wall insulation, low energy lights and double glazing across existing Council housing and will be reported under the HRA Works to Stock programme.
5. The Council has been allocated Next Steps Accommodation Programme funding from the Ministry of Housing, Communities and Local Government of £535,925 for continuing to support rough sleepers supported during the COVID response. This relates to the short-term/interim accommodation and immediate support element of the fund. **Recommendation 6** is to accept this ringfenced funding.

### Alternative options considered

6. There are no other options proposed for consideration.

## SUMMARY

### REVENUE

7. General Fund pressures totalling £26,035k are projected in relation to the impacts of the COVID-19 pandemic and the Council's response during the 2020/21 financial year, with confirmed grant awards from the first 3 tranches of COVID-19 funding totalling £17,974k and an estimated further £6,500k to come from the Government's announcement to fund 75% of fees and charges pressures over a 5% threshold. The Council has now submitted the first return to the MHCLG for this scheme, with £6,500k being the amount calculated using the Government's methodology, this value will transfer to the COVID-19 funding line presented below pending a response from the Government on the return. Of the £17,974k funding received to date, £1,883k was applied in 2019/20 leaving £16,091k to fund 2020/21 pressures. It is expected that these funding allocations, together with the use of earmarked reserves of £3,444k will contain this exceptional pressure in the current financial year. The Council has earmarked reserves available that can be applied to meet the balancing funding requirement and any additional pressures should they materialise. The Council set aside £3,293k into an earmarked reserve to fund potential unfunded COVID-19 pressures as part of the outturn for 2019/20. In addition to this, the Council holds £2,356k of earmarked Public Health Reserves which can be directed at COVID-19 related spend that meets the criteria for Public Health grant spend. There are further service specific reserves of £3,477k that take the total available to £9,126k and give sufficient headroom to avoid any requirement to call on General Balances.
8. On the assumption that this funding strategy for COVID-19 pressures can be achieved, an underspend of £1,570k is projected across General Fund budgets at Month 5, an improvement of £734k on the Month 4 position. This consists of £1,427k service underspends alongside a £143k underspend on capital financing and funding. Taking account of the budgeted £6,334k drawdown from General Balances, this will result in unallocated General Balances totalling £29,475k at 31 March 2021 – which is higher than anticipated in the budget strategy approved by Cabinet and Council in February 2020. This position reflects the likelihood of a higher than budgeted pay award for 2020/21, although this ongoing cost pressure is being offset by temporary underspends.
9. Within this position, £2,512k of the £6,386k savings planned for 2020/21 are banked or on track for delivery in full by 31 March 2021, with £3,874k being tracked as being at an earlier stage of implementation or at risk as a result of the COVID-19 pandemic. While any in year pressures relating to delays in implementing savings have been incorporated into the COVID-19 pressure noted above, it will be necessary to monitor the impact of any delays on the 2021/22 budget.
10. Within the Collection Fund, a pressure of £4,800k is reported at Month 5 as a result of the significant growth in demand for the Council Tax Reduction Scheme as well as slower than budgeted growth in both Council Tax and Business Rates taxbases. These pressures reflect the impact of COVID-19 on local tax collection. The government have recently announced that the deficit on the Collection Fund can be recouped from the General Fund over a period of 3 years rather than the usual 1 to help spread the funding strategy for COVID-19 over a longer period of time.
11. While a funding strategy is in place to contain the financial effects of COVID-19 in the current financial year, it appears likely that development of a budget for the 2021/22 financial year will be challenging. The budget strategy approved by Cabinet and Council in February 2020 assumed £10,644k savings and a £3,000k release from General Balances would be required to balance the 2021/22 budget. This savings requirement is likely to be revised upwards to reflect slippage in 2020/21 savings, a level of ongoing COVID-19 pressures, the impact of a

higher than anticipated pay award for 2020/21 and the projected deficit on the Collection Fund. However, it is also reasonable to expect that government will provide some degree of further COVID-19 funding in 2021/22 to meet the ongoing pressures relating to Covid-19.

## **CAPITAL**

12. As at Month 5 an under spend of £46,380k is reported on the 2020/21 General Fund Capital Programme of £113,611k, due mainly to re-phasing of project expenditure into future years with some schemes temporarily put on hold during the Coronavirus pandemic. This position reflects an initial view which will be refined in future reports as the impact of the pandemic on the progress of individual schemes and programmes becomes clearer. The forecast outturn variance over the life of the 2020/21 to 2024/25 programme is an under spend of £4, 315k.

## FURTHER INFORMATION

### General Fund Revenue Budget

13. **Normal Activities** - An underspend of £1,570k is reported across normal operating activities at Month 5, an improvement of £734k on the Month 4 position. The most significant gross pressures are in the Social Care directorate, driven by a pressure within Children's Services and Adult Social Work, being largely mitigated by an underspend on Provider and Commissioned Care to a net pressure of £62k. These are offset by underspends predominately in the Building Services, Transport & Business Improvement directorate (£705k), largely driven by an underspend in Highways and in Environment, Education and Community Services, with a £250k underspend against First Time Buyers service due to reduced levels of activity following a slowdown in the Housing Market. There are underspends reported against Interest and Investment Income and Levies and Other Corporate Budgets, with further details on all of these variances later in this report. A minor £26k overachievement of income is reported on Corporate Funding, as the exact level of grant funding for the year was not confirmed until after Cabinet and Council approved budgets in February 2020.
14. **COVID-19 Financial Impact** - There is a significant pressure of £26,035k relating to the in-year impact of the COVID-19 pandemic being reported under Exceptional Items in the table below. In terms of funding this pressure, there are confirmed grant awards from the first 3 tranches of COVID-19 funding totalling £17,974k and an estimated further £6,500k forecast to come from the announcement covering funding for 75% of fees and charges pressures over a 5% threshold. £1,883k of the confirmed funding was applied in 2019/20 leaving £16,091k to fund 2020/21 pressures.
15. The COVID-19 financial pressure is being driven largely by a reduction in Fees and Charges income, partly due to services not running during the pandemic and partly due to the Council ceasing Fees and Charges to support the residents during times of financial hardship. In addition to this the Council is continuing to support the Social Care provider market, to ensure consistency in service delivery to our more vulnerable residents, compounded by a forecast increase in demand for these services during the pandemic. Alongside this, the Council also continues to support homelessness and rough sleepers, ensuring this group are protected during the pandemic.
16. **Savings** - £6,386k of savings are included in the 2020/21 General Fund revenue budget. Currently, delivery is on track or banked against £2,512k of this total, with £3,874k either in the early stages of delivery or deemed higher risk. The high value of the savings at risk are directly attributable to the COVID-19 pandemic, due to delays in implementing the saving programme as a result of the Council's efforts to redirect resources during these difficult times, protecting vulnerable residents and supporting local businesses, particularly within the Social Care market place. Where savings are not expected to be delivered in full during the current financial year, the resulting pressures form part of the reported COVID-19 pressure and associated funding strategy.
17. **2020/21 Pay Award** - The Council budgeted for a 2% pay award being agreed based on the latest intelligence available at the time the budget was set at February Council. The in-year monitoring position reported below has been forecast on the basis of a 2.75% uplift in pay, but any award above 2% will also require a funding strategy going forward which will be dealt with as part of the MTF.

**Table 1: General Fund Overview**

Original Budget £'000	Budget Changes £'000	Service	Month 5		Variance (As at Month 5) £'000	Variance (As at Month 4) £'000	Movement from Month 4 £'000
			Revised Budget £'000	Forecast Outturn £'000			
213,955	(1,482)	Directorate Operating Budgets	212,473	211,046	(1,427)	(717)	(710)
7,093	0	Corporate Operating Budgets	7,093	6,976	(117)	(115)	(2)
13,657	0	Development & Risk Contingency	13,657	13,657	0	0	0
(421)	1,482	Unallocated Budget Items	1,061	1,061	0	0	0
<b>234,284</b>	<b>0</b>	<b>Sub-total Expenditure</b>	<b>234,284</b>	<b>232,740</b>	<b>(1,544)</b>	<b>(832)</b>	<b>(712)</b>
(227,950)	0	Corporate Funding	(227,950)	(227,976)	(26)	(4)	(22)
<b>6,334</b>	<b>0</b>	<b>Total Normal Activities</b>	<b>6,334</b>	<b>4,764</b>	<b>(1,570)</b>	<b>(836)</b>	<b>(734)</b>
		<u>Exceptional Covid-19 items</u>					
0	0	Pressures	0	26,035	26,035	26,252	(217)
0	0	Covid-19 grant funding	0	(16,091)	(16,091)	(16,091)	0
0	0	Estimated further grant funding	0	(6,500)	(6,500)	(6,500)	0
0	0	Earmarked Reserves applied	0	(3,444)	(3,444)	(3,661)	217
<b>6,334</b>	<b>0</b>	<b>Total Net Expenditure</b>	<b>6,334</b>	<b>4,764</b>	<b>(1,570)</b>	<b>(836)</b>	<b>(734)</b>
(34,239)	0	Balances b/fwd	(34,239)	(34,239)			
<b>(27,905)</b>	<b>0</b>	<b>Balances c/fwd 31 March 2021</b>	<b>(27,905)</b>	<b>(29,475)</b>			

18. General Fund Balances are expected to total £29,475k at 31 March 2021 as a result of the forecast position detailed above, which is £1,570k higher than anticipated in the budget strategy agreed in February 2020. The Council's current MTFF assumes that unallocated balances will remain between £15,000k and £32,000k to manage emergent risks, with any sums above that level earmarked for use to smooth the impact of government funding cuts.

### Directorate Operating Budgets

19. The Directorate Operating Budgets are presented in the format of the new structures approved by Council. They represent the majority of the Council's investment in day-to-day services for residents, with more volatile or demand-led areas of activity tracked separately through the Development and Risk Contingency. The impacts of COVID-19 are being reported discretely under Exceptional Items as detailed in Table 1, the position presented in Table 2 therefore represents the position reported against normal activities. Further information on latest projections for each service is contained within Appendix A to this report, with salient risks and variances within this position summarised in the following paragraphs.

**Table 2: Directorate Operating Budgets**

Original Budget £'000	Budget Changes £'000	Service		Month 5		Variance (As at Month 5) £'000	Variance (As at Month 4) £'000	Movement from Month 4
				Revised Budget £'000	Forecast Outturn £'000			
19,095 (3,359)	165 (165)	Finance	Expenditure	19,260	19,267	7	38	(31)
			Income	(3,524)	(3,583)	(59)	(51)	(8)
<b>15,736</b>	<b>0</b>		<b>Sub-Total</b>	<b>15,736</b>	<b>15,684</b>	<b>(52)</b>	<b>(13)</b>	<b>(39)</b>
166,088 (38,158)	(1,819) 270	Social Care	Expenditure	164,269	162,712	(1,557)	317	(1,874)
			Income	(37,888)	(36,269)	1,619	13	1,606
<b>127,930</b>	<b>(1,549)</b>		<b>Sub-Total</b>	<b>126,381</b>	<b>126,443</b>	<b>62</b>	<b>330</b>	<b>(268)</b>
49,247 (35,800)	3,568 (3,545)	Environment, Education & Community Services	Expenditure	52,815	52,451	(364)	(70)	(294)
			Income	(39,345)	(39,468)	(123)	(253)	130
<b>13,447</b>	<b>23</b>		<b>Sub-Total</b>	<b>13,470</b>	<b>12,983</b>	<b>(487)</b>	<b>(323)</b>	<b>(164)</b>
48,647 (11,118)	(16) 17	Building Services, Transport & Business Improvement	Expenditure	48,631	48,030	(601)	(744)	143
			Income	(11,101)	(11,205)	(104)	181	(285)
<b>37,529</b>	<b>1</b>		<b>Sub-Total</b>	<b>37,530</b>	<b>36,825</b>	<b>(705)</b>	<b>(563)</b>	<b>(142)</b>
21,275 (1,962)	44 (1)	Corporate Resources & Services	Expenditure	21,319	20,978	(341)	(245)	(96)
			Income	(1,963)	(1,867)	96	97	(1)
<b>19,313</b>	<b>43</b>		<b>Sub-Total</b>	<b>19,356</b>	<b>19,111</b>	<b>(245)</b>	<b>(148)</b>	<b>(97)</b>
<b>213,955</b>	<b>(1,482)</b>	<b>Total Directorate Operating Budgets</b>		<b>212,473</b>	<b>212,473</b>	<b>211,046</b>	<b>(1,427)</b>	<b>(717)</b>

20. An underspend of £52k is reported on Finance budgets at Month 5, an improvement of £39k on Month 4 mostly in Corporate Finance. There are compensating variances reported in Exchequer and Business Assurance Services and Procurement, which relate to the implementation of BID reviews. This is primarily relating to extended notice periods and staffing vacancies.
21. At this stage in the financial year a net pressure of £62k is reported across Social Care before COVID-19 pressures, with this variance being driven largely by staffing variances in Children's Services and Adult Social Work, offset by reductions in Provider and Commissioned Care where some services have been unable to run during the lockdown period. Placement budgets are undergoing a review in line with the pooled budget arrangements with the CCG.
22. Environment, Education & Community Services is reporting a net underspend of £487k, within this position is an overspend on Housing, Education and Trading Standards offset mostly by a large underspend in Green Spaces. The underspend in Green Spaces is linked to a number of services not being operational due to the pandemic and underspends in staffing due to vacant posts.
23. A net £705k underspend is reported across Building Services, Transport & Business Improvement with £201k relating to slippage in Highways works and £366k in Property Services, with additional income from lease extensions and the garage portfolio reflected in Month 5. Waste Services is also reporting an underspend resulting from recruitment delays.
24. Corporate Resources & Services are reporting compensating variances to an overall £245k underspend. There is an underspend in Business & Technical Support due to vacant posts, which is offsetting the overspend in HR following BID transformation changes.

25. The Council is permitted to finance the costs associated with service transformation from Capital Receipts, with both one-off implementation costs and the support for service transformation, including the BID team, being funded from this resource. Current projections include an estimate of £1,922k for such costs, which will remain under review over the remainder of the year and have been excluded from the reported monitoring positions. It is anticipated that these costs will be financed from a combination of Capital Receipts and Earmarked Reserves.

### Progress on Savings

26. The savings requirement for 2020/21 is £6,136k. In addition, there are savings of £250k brought forward from 2019/20, which gives an overall total of £6,386k reported below. Of this sum £2,512k are either banked or on track for delivery at this early stage of the year. £1,512k savings are in the early stages of delivery or potentially subject to greater risk to delivery, with the remaining £2,362k being reported as having a serious problem with delivery.
27. The high number of savings being reported as having a serious problem with delivery (£2,362k) are directly attributed to the COVID-19 pandemic and the delay this has caused in implementing the saving programme as the Council has needed to redirect resources to manage the pandemic. This value has been included within the Council's COVID-19 pressures under Exceptional Items and is therefore not included within the reported position on normal activities quoted in Table 1. It will be necessary to reassess these at risk savings over the coming months to ensure these are appropriately reflected in future iterations of the Council's MTF.

**Table 3: Savings Tracker**

2020/21 General Fund Savings Programme	Finance	Social Care	DEECS	BSTBI	Corporate Resources	Cross-Cutting	Total 2020/21 Savings	
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	%
B Banked	(145)	0	(80)	0	(31)	0	(256)	4.0%
G On track for delivery	(83)	(1,383)	0	(200)	0	(590)	(2,256)	35.3%
A Potential significant savings shortfall or a significant or risky project which is at an early stage;	0	(1,112)	0	(400)	0	0	(1,512)	23.7%
R Serious problems in the delivery of the saving	0	0	(1,086)	0	(375)	(901)	(2,362)	37.3%
<b>Total 2020/21 Savings</b>	<b>(228)</b>	<b>(2,495)</b>	<b>(1,166)</b>	<b>(600)</b>	<b>(406)</b>	<b>(1,491)</b>	<b>(6,386)</b>	<b>100.0%</b>



## Corporate Operating Budgets

28. Corporately managed expenditure includes revenue costs of the Council's Capital Programme, the net impact of Housing Benefit Subsidy arrangements on the Council, externally set levies and income arising from the provision of support services to other funds and ring-fenced budgets.
29. As a result of anticipated capital expenditure and associated borrowing costs, a £108k underspend is reported on the revenue costs of debt financing. Levies and Other Corporate Budgets are forecast to underspend by £9k, mainly driven by a lower Concessionary Fares levy as the final levy figure wasn't available until after the budget was set. Housing Benefit remains on budget with no variance being reported. No material variances are reported across the remainder of Corporate Budgets, resulting in a headline underspend of £115k.

**Table 4: Corporate Operating Budgets**

Original Budget £'000	Budget Changes £'000	Service	Month 5		Variance (As at Month 5) £'000	Variance (As at Month 4) £'000	Revised Budget £'000	
			Revised Budget £'000	Forecast Outturn £'000				
0	0	Interest and Investment Income	Salaries	0	0	0	0	0
8,459	166		Non-Sal Exp	8,625	8,517	(108)	(108)	0
(487)	(166)		Income	(653)	(653)	0	0	0
<b>7,972</b>	<b>0</b>		<b>Sub-Total</b>	<b>7,972</b>	<b>7,864</b>	<b>(108)</b>	<b>(108)</b>	<b>0</b>
499	0	Levies and Other Corporate Budgets	Salaries	499	500	1	3	(2)
12,376	0		Non-Sal Exp	12,376	12,394	18	18	0
(12,289)	0		Income	(12,289)	(12,317)	(28)	(28)	0
<b>586</b>	<b>0</b>		<b>Sub-Total</b>	<b>586</b>	<b>577</b>	<b>(9)</b>	<b>(7)</b>	<b>(2)</b>
0	0	Housing Benefit Subsidy	Salaries	0	0	0	0	0
147,893	0		Non-Sal Exp	147,893	147,893	0	0	0
(149,358)	0		Income	(149,358)	(149,358)	0	0	0
<b>(1,465)</b>	<b>0</b>		<b>Sub-Total</b>	<b>(1,465)</b>	<b>(1,465)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>7,093</b>	<b>0</b>	<b>Total Corporate Operating Budgets</b>		<b>7,093</b>	<b>6,976</b>	<b>(117)</b>	<b>(115)</b>	<b>(2)</b>

## Development & Risk Contingency

30. For 2020/21 £16,127k was set aside to manage uncertain elements of budgets within the Development & Risk Contingency, which included £15,627k in relation to specific risk items and £500k as General Contingency to manage unforeseen issues, since this date, £2,470k has been released into directorates' base budgets, leaving £13,657k to finance expenditure in these areas.

**Table 5: Development & Risk Contingency**

Original Budget £'000	Budget Changes £'000	Service		Month 5		Variance (As at Month 5) £'000	Variance (As at Month 4) £'000	Movement from Month 4 £'000
				Revised Budget £'000	Forecast Outturn £'000			
1,063	0	Social Care	Asylum Service	1,063	799	(264)	0	(264)
3,211	0		Demographic Growth - Looked After Children	3,211	3,783	572	0	572
895	0		Demographic Growth - Children with Disabilities	895	673	(222)	0	(222)
2,873	(150)		SEN transport	2,723	2,723	0	0	0
3,842	(1,049)		Demographic Growth - Adult Social Care	2,793	2,793	0	0	0
1,736	(914)	Environment, Education & Community Services	Impact of Welfare Reform on Homelessness	822	882	60	116	(56)
0	0		Planning Enforcement	0	20	20	20	0
2,407	(357)	Building Services, Transport & Business Improvement	Waste Disposal Levy & Associated Contracts	2,050	1,935	(115)	(115)	0
(400)	0	Corp Items	Additional Investment	(400)	(400)	0	0	0
500	0		Income General Contingency	500	449	(51)	(21)	(30)
<b>16,127</b>	<b>(2,470)</b>	<b>Total Development &amp; Risk Contingency</b>		<b>13,657</b>	<b>13,657</b>	<b>0</b>	<b>0</b>	<b>0</b>

31. At this stage in the financial year, the majority of contingency items continue to be forecast at budgeted levels although a pressure of £60k on homelessness reflects higher than anticipated number of households requiring support and £20k for Development Control relating to Planning Enforcement action. There is a reduced call on the contingency in Waste Services of £115k, with this movement largely reflecting a WLWA rebate.
32. Within Social Care Contingency there are a number of movements in Month 5, including a reduced call on contingency of £264k for Asylum Service linked to increased income rates and £222k for Children with Disabilities offset by an increased call of £572k for Looked After

Children as a result of high cost placements and semi-independent placements. Work is ongoing in this area and will be closely monitored.

33. It is expected that the pressures can be managed within the £500k budget set aside for General Contingency. There is currently £51k to offset the pressure on service contingency leaving £449k available for any further calls on General Contingency. All contingency items will continue to be closely monitored over the coming months and forecasts refreshed accordingly.

### **Exceptional Items – COVID-19 Pressures**

34. The majority of the COVID-19 pressure is relating to Social Care, and Environment, Education & Community Services, these two areas represent £20,521k of the £26,035k pressure.
- a. Within Social Care, the Council is forecasting a pressure of just over £8.6m, driven by support offered to providers, additional demand for services and Personal Protective Equipment (PPE) to enable to Council to ensure that some of the more vulnerable residents are supported and receive the care they need during the pandemic.
  - b. In addition to this, approximately £1.4m of support has been provided to support homeless residents of the borough and ensure their safety during COVID-19, with a further £1.9m being used to fund environmental services including the mortuary and crematorium services, alongside waste management.
  - c. Included within this pressure is a forecast decline in Fees and Charges income of approximately £11m, some of which relates to services not running during the pandemic, alongside a number of Fees and Charges that the Council has temporarily suspended in order to support residents during difficult times, with the suspension of parking charges making up approximately £3m of this value.
35. Included within this position is a forecast assumption that the overall pressure caused by COVID-19 will be funded by Central Government and other funding strategies. To date, the Council has received £17,974k of unringfenced grant funding, and is estimating £6,500k of additional funding with £16,091k of the confirmed funding being utilised in 2020/21, with the balance having been applied in 2019/20.
36. The strategy to deal with any unfunded in-year COVID-19 costs is to utilise earmarked reserves. As part of the outturn for 2019/20, the Council took the decision to transfer £3,293k into an Earmarked Reserve to boost the Council's financial resilience in 2020/21. A further £2,356k is held in Public Health earmarked reserves and £3,477k in service specific reserves, which can be utilised if necessary to fund any further in-year pressures.

### **HIP Initiatives**

37. There is £677k of HIP Initiative balances brought forward at the start of the year. To date £6k has been allocated leaving £671k available for future releases.

### **Schools Budget**

38. At Month 5 the Dedicated Schools Grant position is reporting an in-year overspend of £9,126k. This is a £25k adverse movement from Month 4 due to continuing pressures in the cost of High Needs. There is a current backlog of cases however EHCPs growth in published SEN2 data (17.5% vs 8.7% nationally) indicates this will add further pressure to the budget. When the £15,002k deficit brought forward from 2019/20 is taken into account, the deficit to

carry forward to 2021/22 is forecast at £24,128k. This pressure will ultimately be funded from future grant awards and will therefore not impact upon the Council's own resources.

### **Collection Fund**

39. The Collection Fund is forecasting a deficit of £4,800k as at Month 5, a £148k adverse movement from Month 4, with the variance being largely driven by an increase in taxbase growth above the level previously forecast. The majority of the pressure is being driven by increased demand as households face financial difficulties as a result of COVID-19 alongside reduced assumptions against taxbase growth for both Council Tax and Business Rates, again associated with COVID-19.

### **Housing Revenue Account**

40. The Housing Revenue Account is currently forecasting a £19k variance, resulting in a drawdown of reserves of £2,037k. This results in a projected 2020/21 closing HRA General Balance of £15,037k. This excludes the potential cost pressures of COVID-19, which are estimated at £517k. These pressures have not been included in the Month 5 forecast position for HRA revenue or capital as firstly they may not all materialise and secondly they are at a level that is fundable in-year. In addition lobbying for specific HRA COVID-19 funding from government is ongoing.

### **Future Revenue Implications of Capital Programme**

41. Appendix D to this report outlines the forecast outturn on the 2020/21 to 2024/25 Capital Programme, with a balanced position over the five-year programme. Alongside marginal variances on Government Grant income and Capital Receipts, Prudential Borrowing is projected to be £1,226k lower. The reduction in the borrowing requirement would result in a £60k per annum reduction to revenue, which represents a minor variance when set in the context of the current MTFF position on capital financing costs.
42. Capital Projects have been affected by the pandemic and the ability to deliver to previous timescales is being reviewed on an ongoing basis. A number of schemes have had to be put on hold until the autumn and this is likely to increase slippage on the programme further than that initially flagged in this Month 5 monitoring report.

## Appendix A – Detailed Group Forecasts (General Fund)

### FINANCE

43. A forecast underspend of £39k is reported for the Finance Directorate as at Month 5 against normal activities, with £665k being reported against the COVID-19 pressure within Exceptional Items. Pressures within Exchequer and Business Assurance relating to the partial achievement of the managed vacancy target for the service have been netted down by vacant posts held open pending a BID review of Procurement and non-staffing underspends within Fleet.
44. Volume based reductions in bank charges relating to reduced service utilisation by Residents during the pandemic are also contributing to the position at Month 5.

**Table 6: Finance Operating Budgets**

Original Budget	Budget Changes	Service	Month 5		Variance (As at Month 5)	Variance (As at Month 4)	Movement from Month 4	
			Revised Budget	Forecast Outturn				
£'000	£'000		£'000	£'000	£'000	£'000		
4,224	0	Corporate Finance	Salaries	4,224	4,193	(31)	(32)	1
636	0		Non-Sal Exp	636	691	55	74	(19)
(445)	0		Income	(445)	(486)	(41)	(26)	(15)
<b>4,415</b>	<b>0</b>		<b>Sub-Total</b>	<b>4,415</b>	<b>4,398</b>	<b>(17)</b>	<b>16</b>	<b>(33)</b>
5,844	215	Exchequer and Business Assurance Services	Salaries	6,059	6,148	89	87	2
3,283	9		Non-Sal Exp	3,292	3,276	(16)	(4)	(12)
(2,796)	(224)		Income	(3,020)	(3,038)	(18)	(25)	7
<b>6,331</b>	<b>0</b>		<b>Sub-Total</b>	<b>6,331</b>	<b>6,386</b>	<b>55</b>	<b>58</b>	<b>(3)</b>
1,790	(59)	Procurement	Salaries	1,731	1,692	(39)	(36)	(3)
3,318	0		Non-Sal Exp	3,318	3,267	(51)	(51)	0
(118)	59		Income	(59)	(59)	0	0	0
<b>4,990</b>	<b>0</b>		<b>Sub-Total</b>	<b>4,990</b>	<b>4,900</b>	<b>(90)</b>	<b>(87)</b>	<b>(3)</b>
11,858	156	Finance Directorate	Salaries	12,014	12,033	19	19	0
7,237	9		Non-Sal Exp	7,246	7,234	(12)	19	(31)
(3,359)	(165)		Income	(3,524)	(3,583)	(59)	(51)	(8)
<b>15,736</b>	<b>0</b>		<b>Total</b>	<b>15,736</b>	<b>15,684</b>	<b>(52)</b>	<b>(13)</b>	<b>(39)</b>

### Exceptional Items – COVID-19 Pressures

#### Finance Development & Risk Contingency

Original Budget	Budget Changes	Development & Risk Contingency	Month 5		Variance (As at Month 5)	Variance (As at 4)	Movement from 4
			Revised Budget	Forecast Outturn			
£'000	£'000		£'000	£'000	£'000	£'000	£'000
0	0	COVID 19	0	(665)	(665)	(665)	0
0	0	Total Exceptional Items	0	(665)	(665)	(665)	0

45. Within the Finance Service, £665k is being reported against COVID-19 pressures under Exceptional Items. The pressure arises predominantly from shortfalls in court fee income

following the cessation of court hearings during the COVID pandemic and is likely to increase until recovery activity through the courts can resume as normal.

## **FINANCE OPERATING BUDGETS (£67k underspend, £54k favourable movement)**

### **Corporate Finance (£17k underspend - £33k favourable movement)**

46. An improved position is reported for Month 5 due predominantly to volume related reductions in bank charges during the COVID pandemic. Although foot-fall related reductions may continue with on-going lockdown restrictions for some services, the implementation of card based payment facilities for residents, in car parks for example, may off-set the reduction seen up to this point. A profile in line with 2019/20 is assumed for Month 6 onwards until the impact of these developments becomes clearer.

### **Exchequer & Business Assurance Services (£55k pressure, £3k favourable movement)**

47. Staff resource assumptions are consistent with Month 4 and a reduction in bank charges, causing the month on month variance.

### **Procurement (£90k underspend, £3k favourable movement)**

48. The underspend position for Procurement continues to assume stable fuel prices and usage for the Fleet Service with a salary underspend arising from posts held vacant.

## SOCIAL CARE

49. Social Care is projecting an overspend of £62k at Month 5 on normal activities, an improvement of £268k on the Month 4 base budget position, with a pressure of £86k on the development and risk contingency. This excludes COVID-19 exceptional items of £8,496k that are covered under the development and risk contingency below. The improvement of £268k this month is as a result of a detailed review of staffing assumptions across the Service, which is covering additional pressures emerging across the service.

**Table 7: Social Care Operating Budgets**

Original Budget £'000	Budget Changes £'000	Service	Month 5		Variance (As at Month 5) £'000	Variance (As at Month 4) £'000	Movement from Month 4 £'000	
			Revised Budget £'000	Forecast Outturn £'000				
21,123	(696)	Provider and Commissioned Care	Salaries	20,427	19,264	(1,163)	(1,143)	(20)
9,849	651		Non-Sal Exp	10,500	10,657	157	134	23
(4,876)	0		Income	(4,876)	(4,724)	152	57	95
<b>26,096</b>	<b>(45)</b>		<b>Sub-Total</b>	<b>26,051</b>	<b>25,197</b>	<b>(854)</b>	<b>(952)</b>	<b>98</b>
7,350	732	Adult Social Work	Salaries	8,082	8,344	262	245	17
77,244	(2,483)		Non-Sal Exp	74,761	73,229	(1,532)	32	(1,564)
(23,405)	308		Income	(23,097)	(21,513)	1,584	51	1,533
<b>61,189</b>	<b>(1,443)</b>		<b>Sub-Total</b>	<b>59,746</b>	<b>60,060</b>	<b>314</b>	<b>328</b>	<b>(14)</b>
17,296	(28)	Children's Services	Salaries	17,268	17,315	47	491	(444)
21,287	6		Non-Sal Exp	21,293	21,754	461	399	62
(9,600)	(38)		Income	(9,638)	(9,659)	(21)	1	(22)
<b>28,983</b>	<b>(60)</b>		<b>Sub-Total</b>	<b>28,923</b>	<b>29,410</b>	<b>487</b>	<b>891</b>	<b>(404)</b>
1,714	(1)	SEND	Salaries	1,713	1,854	141	128	13
178	1		Non-Sal Exp	179	229	50	19	31
(125)	0		Income	(125)	(221)	(96)	(96)	0
<b>1,767</b>	<b>0</b>		<b>Sub-Total</b>	<b>1,767</b>	<b>1,862</b>	<b>95</b>	<b>51</b>	<b>44</b>
351	0	Public Health	Salaries	351	368	17	18	(1)
6,822	0		Non-Sal Exp	6,822	6,805	(17)	(18)	1
(45)	0		Income	(45)	(45)	0	0	0
<b>7,128</b>	<b>0</b>		<b>Sub-Total</b>	<b>7,128</b>	<b>7,128</b>	<b>0</b>	<b>0</b>	<b>0</b>
456	0	Health Integration & Voluntary Sector Partnerships	Salaries	456	476	20	12	8
2,417	0		Non-Sal Exp	2,417	2,417	0	0	0
(107)	0		Income	(107)	(107)	0	0	0
<b>2,766</b>	<b>0</b>		<b>Sub-Total</b>	<b>2,766</b>	<b>2,786</b>	<b>20</b>	<b>12</b>	<b>8</b>
48,290	7	<b>Social Care Directorate Total</b>	Salaries	48,297	47,621	(676)	(249)	(427)
117,797	(1,825)		Non-Sal Exp	115,972	115,091	(881)	566	(1,447)
(38,158)	270		Income	(37,888)	(36,269)	1,619	13	1,606
<b>127,929</b>	<b>(1,548)</b>		<b>Total</b>	<b>126,381</b>	<b>126,443</b>	<b>62</b>	<b>330</b>	<b>(268)</b>

## SOCIAL CARE DEVELOPMENT AND RISK CONTINGENCY (Breakeven, Nil Variance)

50. The Council's 2020/21 Development and Risk Contingency includes provisions for areas of expenditure within Social Care for which there is a greater degree of uncertainty and relates to in-year demographic changes across Adults and Children's Social Care, including Asylum Seekers and SEN Transport. Table 8 sets out the Month 5 projected position for the Development and Risk Contingency.
51. At Month 5, Social Care contingency is forecast to overspend against contingency by £86k, representing an adverse movement of £86k on the month 4 position. This adverse movement is made up of a pressure on Looked After Children as a result of an increase in the number of high cost and semi-independent living placements. There has been a net increase in high needs and semi-independent placements, however, extensive work is underway within the Service to identify suitable pathways for each client to step down wherever possible into lower needs placements, which in turn will reduce the pressure in this volatile area.
52. Within Asylum, the impact of increased income rates has fed through into the position in addition to a review of the high needs placements within the Service, which has led to an improved position on the contingency this month.
53. The contingency position in Adult Social Care is being closely monitored in line with the ongoing work on the overall impact of COVID-19 on Social Care budgets. As such, any demographic increases above the budgeted levels are being considered as an impact of COVID-19 and are being reported against either the NHS Covid grant funding, or within Exceptional Items, which has been the case within Adult Social Care and SEN Transport. This will continue to be monitored closely throughout the year.

**Table 8: Social Care Development & Risk Contingency**

Original Budget £'000	Budget Changes £'000	Development & Risk Contingency	Month 5		Variance (As at Month 5) £'000	Variance (As at Month 4) £'000	Movement from Month 4
			Revised Budget £'000	Forecast Outturn £'000			
1,063	0	Asylum Service	1,063	799	(264)	0	(264)
3,211	0	Demographic Growth - Looked After Children	3,211	3,783	572	0	572
895	0	Demographic Growth - Children with Disabilities	895	673	(222)	0	(223)
2,873	(150)	SEN Transport	2,723	2,723	0	0	0
3,842	(1,049)	Demographic Growth - Adult Social Care	2,793	2,793	0	0	0
<b>11,884</b>	<b>(1,199)</b>	<b>Current Commitments</b>	<b>10,685</b>	<b>10,771</b>	<b>86</b>	<b>0</b>	<b>86</b>
0	0	<b>COVID-19</b>	<b>0</b>	<b>8,496</b>	8,521	8,521	25
<b>0</b>	<b>0</b>	<b>Total Exceptional Items</b>	<b>0</b>	<b>8,496</b>	<b>8,521</b>	<b>8,521</b>	<b>25</b>

### Exceptional Items – COVID-19 Pressures

54. Within Social Care, COVID-19 pressures of £8,496k are being reported, which is a favourable movement on the Month 4 position of £25k, with approximately £7,077k of this value being reported against Adult Social Care and £1,419k being reported against Children's Services.
55. The Adult Social Care pressure includes £2,500k of support provided to external providers during the pandemic, to ensure continuation of care to eligible Social Care clients at a time



when providers are facing financial difficulty. In addition to this, a further £2,200k is forecast to provide PPE within the wider Adult Social Care service delivery model. A further £1,351k is being forecast for additional demand, within the service as a result of the pandemic. The remaining balance relates to workforce pressures within the service that are directly attributable to the pandemic.

56. The pressure associated with Children's Services relates to an increase in spend in Residential care as during the pandemic, the department are not able to move Children on to more suitable accommodation and therefore achieve a lower unit cost, based on providing a more appropriate level of care.

## **SOCIAL CARE OPERATING BUDGETS (£62k overspend, £268k improvement)**

### **Provider and Commissioned Care (£854k underspend, £98k adverse movement)**

57. At Month 5, Provider and Commissioned Care is showing an underspend of £854k. This is predominantly as a result of large staffing underspends of £1,163k driven by the cessation of agency contracts in services delivering a reduced provision during lockdown. This has been particularly apparent in services such as Passenger Transport, which was heavily impacted by school closures and the temporary closure of Children's Centres, where permanent staff were redeployed to Early Year's Centres to replace agency staffing.

### **Adult Social Work (£314k overspend, £14k improvement)**

58. The position reported at Month 4 is an overspend of £314k across Adult Social Work, an improvement of £14k, driven by pressure of £262k on staffing budgets with a net pressure of £52k on non-staffing spend.
59. Placement budgets within Adult's Social Care are undergoing an extensive review in line with the pooled budget arrangements with the CCG and the use of the Hospital Discharge Grant to fund additional costs of discharges, to determine the long term impact of clients currently funded through this grant arrangement. The premise of the payment into the pooled budget with the CCG has been on the basis that hospital discharges as a result of COVID-19 should be on a cost neutral basis.
60. NHS England have now issued guidance on the arrangements from the 1 September 2020, following on from the cessation of the COVID-19 emergency period on the 31 August. This has now put forward transitional arrangements for funding until the 31 March 2021 for the initial costs of discharge from hospital, prior to assessment being undertaken Officers are reviewing the guidance to more accurately forecast the costs for the remainder of the year and the potential impact of COVID-19 on placement budgets.

### **Children's Services (£487k overspend, £404k improvement)**

61. Revisions to agency staffing assumptions covering permanent posts and providing support during Covid within Children's Services has resulted in an improved salaries position at Month 5. BID reviews are underway in a number of areas within the Service and the introduction of new agency staffing arrangements with Sanctuary Personnel, will deliver the agency requirements at a lower cost and should support further reduction in spend.

### **SEND (£95k overspend, £44k adverse movement)**

62. Pressures on staffing budgets within SEND are driven largely by the Educational Psychology Service, however, these additional staffing requirements are delivering income within the service and broadly net off this pressure. Across the remainder of the service, staffing and

non-staffing pressures caused by additional mediation and consultancy costs are driving the overspend position at Month 5.

**Public Health (Breakeven, nil movement)**

63. The Public Health budgets are offset against the Public Health earmarked reserve, so any over or underspend are either funded by or contribute to the reserve each year. The main spend within Public Health is through contract provision, for which services have continued to be delivered through the lockdown period as far as possible and the Government advice has been to continue funding these contracts at full value. It is currently forecast that Public Health services will be delivered within budget.

**Health integration and Voluntary Sector Partnerships (£20k overspend, £8k adverse movement)**

64. A fully established structure at Month 5 has led to a slight pressure within the Service of £20k, an adverse movement of £8k on the Month 4 position. There is a budget of £2.2m within this Service area to fund contributions to the Voluntary Sector, which is forecast to spend to budget at Month 5.

## ENVIRONMENT, EDUCATION & COMMUNITY SERVICES

65. The Environment, Education and Community Services directorate is showing a projected outturn underspend of £487k at Month 5 on normal activities, a favourable movement of £164k from Month 4. A further £12,124k is being reported under the COVID-19 exceptional items disclosure. The overall variance on normal activities is a result of pressures within Trading Standards and Education offset by underspends in Green Spaces, Sport and Culture and Parking.

**Table 9: Environment, Education & Community Services Operating Budgets**

Original Budget £'000	Budget Changes £'000	Service	Month 5		Variance (As at Month 5) £'000	Variance as at Month 4 £'000	Movement from Month 4 £'000	
			Revised Budget £'000	Forecast Outturn £'000				
4,526	0	Planning, Transportation & Regeneration	Salaries	4,526	4,590	64	64	0
1,414	286		Non-Sal	1,700	1,805	105	105	0
(4,770)	(286)		Exp	(5,056)	(5,248)	(192)	(192)	0
<b>1,170</b>	<b>0</b>		Income	(5,056)	(5,248)	(192)	(192)	0
			<b>Sub-Total</b>	<b>1,170</b>	<b>1,147</b>	<b>(23)</b>	<b>(23)</b>	<b>0</b>
13,164	17	Green Spaces, Sports & Culture	Salaries	13,181	12,860	(321)	(198)	(123)
5,994	0		Non-Sal	5,994	5,812	(182)	(178)	(4)
(10,767)	0		Exp	(10,767)	(10,632)	135	73	62
			Income	(10,767)	(10,632)	135	73	62
			<b>Sub-Total</b>	<b>8,408</b>	<b>8,040</b>	<b>(368)</b>	<b>(303)</b>	<b>(65)</b>
3,030	306	Housing	Salaries	3,336	3,295	(41)	59	(100)
3,940	3,120		Non-Sal	7,060	6,857	(203)	(65)	(138)
(3,482)	(3,259)		Exp	(6,741)	(6,763)	(22)	(207)	185
			Income	(6,741)	(6,763)	(22)	(207)	185
			<b>Sub-Total</b>	<b>3,655</b>	<b>3,389</b>	<b>(266)</b>	<b>(213)</b>	<b>(53)</b>
973	0	Education	Salaries	973	1,018	45	46	(1)
4,230	0		Non-Sal	4,230	4,378	148	148	0
(4,313)	0		Exp	(4,313)	(4,312)	1	1	0
			Income	(4,313)	(4,312)	1	1	0
			<b>Sub-Total</b>	<b>890</b>	<b>1,084</b>	<b>194</b>	<b>195</b>	<b>(1)</b>
2,419	0	Trading Standards, Environment Health & Licensing	Salaries	2,419	2,456	37	(54)	91
559	0		Non-Sal	559	773	214	182	32
(3,134)	0		Exp	(3,134)	(3,214)	(80)	2	(82)
			Income	(3,134)	(3,214)	(80)	2	(82)
			<b>Sub-Total</b>	<b>(156)</b>	<b>15</b>	<b>171</b>	<b>130</b>	<b>41</b>
959	0	Parking Services	Salaries	959	886	(73)	(72)	(1)
2,958	0		Non-Sal	2,958	2,954	(4)	(14)	10
(8,429)	0		Exp	(8,429)	(8,463)	(34)	1	(35)
			Income	(8,429)	(8,463)	(34)	1	(35)
			<b>Sub-Total</b>	<b>(4,512)</b>	<b>(4,623)</b>	<b>(111)</b>	<b>(85)</b>	<b>(26)</b>
2,364	(89)	Community Safety, Cohesion & Resilience	Salaries	2,275	2,044	(231)	(203)	(28)
2,716	(71)		Non-Sal	2,645	2,723	78	110	(32)
(905)	0		Exp	(905)	(836)	69	69	0
			Income	(905)	(836)	69	69	0
			<b>Sub-Total</b>	<b>4,015</b>	<b>3,931</b>	<b>(84)</b>	<b>(24)</b>	<b>(60)</b>
27,435	234	Environment, Education & Community Services Directorate	Salaries	27,669	27,149	(520)	(358)	(162)
21,811	3,335		Non-Sal	25,146	25,302	156	288	(132)
(35,800)	(3,545)		Exp	(39,345)	(39,468)	(123)	(253)	130
			Income	(39,345)	(39,468)	(123)	(253)	130
			<b>Total</b>	<b>13,470</b>	<b>12,983</b>	<b>(487)</b>	<b>(323)</b>	<b>(164)</b>

66. The Council's 2020/21 contingency budget contains provision for areas of expenditure or income within Environment, Education and Community Services for which there is a greater degree of uncertainty. At Month 5, projected calls on contingency are forecast to be £80k greater than the budgeted provision.

**Table 10: Development and Risk Contingency**

Original Budget £'000	Budget Changes £'000	Contingency Item	Month 5		Variance as at Month 5 £'000	Variance as at Month 4 £'000	Movement from Month 4 £'000
			Revised Budget £'000	Forecast Outturn £'000			
822	0	Impact of Welfare Reform on Homelessness	822	882	60	116	(56)
0	0	Development Control - General Contingency	0	20	20	20	0
<b>822</b>	<b>0</b>	<b>Total</b>	<b>822</b>	<b>902</b>	<b>80</b>	<b>136</b>	<b>(56)</b>
0	0	COVID-19	0	(12,124)	(12,124)	(12,231)	(107)
<b>0</b>	<b>0</b>	<b>Total Exceptional Items</b>	<b>0</b>	<b>(12,124)</b>	<b>(12,124)</b>	<b>(12,231)</b>	<b>(107)</b>

67. The data in the table below shows the use of Temporary Accommodation. At Month 5, the number of households in Bed and Breakfast accommodation is 35 units above the budgeted assumptions made in modelling Supply and Demand for the 2020/21 MTFP.

**Table 11: Housing Needs performance data**

	June 20	July 20	August 20
All Approaches	261	239	249
Full Assessment Required	205	232	201
New into Temporary Accommodation (Homeless and Relief)	30	34	30
Households in Temporary Accommodation	424	417	426
Households in B&B	160	156	165

68. As in previous years, a contingency has been set aside in 2020/21 to resource the procurement of Private Sector placements or the need for Temporary Accommodation in the borough. The call on contingency relating to homelessness is forecast at £882k, £60k above the budgeted provision. The movement of £56k is as a result of reduced expenditure on placements into the Private Rented Sector for General Needs clients.
69. The service is currently forecasting the number of clients in B&B accommodation will average 164 over the financial year, however, management actions to reduce numbers through increased non-cost prevention and move-on activity are being implemented.
70. The Council will continue to closely monitor this risk, as following the introduction of the Homeless Reduction Act in April 2018, there has been increased demand for Housing assistance. Specific funding is retained within an earmarked reserve to manage this risk.
71. At Month 5, a drawdown of £20k from General Contingency is being utilised to appoint Counsel for the planning enforcement enquiry at the Brookside Moor Lane, Harmondsworth site. This involves challenging the unauthorised use of green belt land for creating a scrap yard without planning consent.

## **Exceptional Items – COVID-19 Pressures**

72. Environment, Education and Community Services are currently forecasting £12,124k of pressures against the COVID-19 exceptional items disclosure, with approximately £8,822k of this amount related to losses of income during the pandemic, with the balance being related to cost pressures.
73. The largest single pressure within the service area relates to approximately £3,065k loss of income from parking Fees and Charges as the Council took the decision to temporarily cease charging in this area to support residents during difficult times. A further £2,933k is being reported against Green Spaces, Sports and Culture income as a result of these services not being able to run during the pandemic, with leisure centres and golf courses closing under Government guidelines. The remaining £2,824k of loss income relates to trading standards, food & safety and licencing (predominantly driven by imported food charges) and lost income from planning and development control Fees and Charges.
74. The expenditure pressures being reported in this area include approximately £1,274k for homelessness and rough sleeper support, ensuring that this vulnerable group is protected during the pandemic, alongside an estimated £1,039k to support our leisure centres whilst they remain closed, following Government guidelines and £801k to support the Breakspear Crematorium hub. A number of smaller pressures reported across the directorate make up the remaining balance, with the largest of these being circa £124k within the Anti-Social Behaviour Team.

## **ENVIRONMENT, EDUCATION AND COMMUNITY SERVICES OPERATING BUDGETS (£487k underspend, £164k favourable movement)**

### **Planning, Transportation and Regeneration (£23k underspend, Nil movement)**

75. Planning Services is currently reporting a £30k underspend, largely driven by unbudgeted Section 106 funding for Air Quality agency staff. Building Control is forecasting an underspend of £26k due to posts being held vacant until later in the financial year, whilst Transport and Aviation Services is reporting a £33k overspend attributable to unachievable managed vacancy factor due to the service being fully staffed.

### **Green Spaces, Sports and Culture (£368k underspend, £65k favourable movement)**

76. Green Spaces, Sports and Culture is currently reporting a £368k underspend, of which £321k relates to underspends against staffing; largely driven by vacant posts across the service in a number of different areas. A further £182k relates to a reduction in non-staffing expenditure which predominantly reflects the majority of services not being operational for the first two months of the financial year and limited operation going forward as some of these services gradually resume. Income pressures of £135k related to the non-staffing expenditure, partly offsets this position.

### **Housing (£266k underspend, £53k favourable movement)**

77. Housing is reporting an overall underspend of £266k at Month 5. There is a large variance within the First Time Buyers service of £250k due to reduced levels of activity following a slowdown in the Housing Market.

### **Education (£194k overspend, £1k favourable movement)**

78. The Month 5 position for Education shows an overspend of £194k against budget. The pressure on the base budget is related to a historical underlying pressure that is due to be addressed in a BID review of the Education service.

**Trading Standards, Environment Health & Licensing (£171k overspend, £41k adverse movement)**

79. The service is reporting a £171k pressure at Month 5. There is a £37k staffing overspend forecast, partly attributable to increased costs associated with Covid-19 projects (now expected to be funded from the Council's Reopening High Streets Safely grant, which also largely accounts for the income variance reflected at Month 5). The £214k non-staffing pressure largely reflects ongoing costs associated with the Project Pompeii animal welfare case (£71k) and overspends within the Imported Food Office.

**Parking Services (£111k underspend, £26k favourable movement)**

80. Of the reported underspend at Month 5, £34k is attributable to an expected over-achievement in parking suspensions income. The remainder relates to the service's staffing forecast, with recruitment to a number of vacant posts, particularly within the Parking Admin Team, subject to some delays and decreased cash collection forecasts, given lower costs were incurred during the lockdown period.

**Community Safety, Cohesion & Resilience (£84k underspend, £60k favourable movement)**

81. The service is reporting a £84k underspend, with staffing underspends resulting from recruitment delays across the Community Safety and ASBET teams partly negated by non-staffing overspend and an income pressure. The latter largely relates to the removal of a recharge of security costs associated with Olympic House to Social Care, these costs also having been removed from ASBET's non-staffing forecast given that the Council is no longer responsible for security of the site.

## BUILDING SERVICES, TRANSPORT & BUSINESS IMPROVEMENT

82. Building Services, Transport and Business Improvement directorate is showing a projected outturn underspend of £705k at Month 5 on normal activities, a favourable movement of £142k from Month 4. A pressure of £3,239k is being reported against the COVID-19 pressures under exceptional items, a movement of (£6k) from Month 4. The overall variance is a result of underspends within Highways, Waste Services and Property & Estates.

**Table 12: Building Services, Transport & Business Improvement**

Original Budget £'000	Budget Changes £'000	Service	Month 5		Variance (As at Month 5) £'000	Variance as at Month 4 £'000	Movement from Month 4 £'000	
			Revised Budget £'000	Forecast Outturn £'000				
449	10	Property & Estates	Salaries	459	435	(24)	(26)	2
3,596	0		Non-Sal Exp	3,596	3,539	(57)	(38)	(19)
(2,869)	(10)		Income	(2,879)	(3,164)	(285)	(136)	(149)
<b>1,176</b>	<b>0</b>		<b>Sub-Total</b>	<b>1,176</b>	<b>810</b>	<b>(366)</b>	<b>(200)</b>	<b>(166)</b>
1,581	0	Capital Programme	Salaries	1,581	1,285	(296)	(239)	(57)
254	0		Non-Sal Exp	254	61	(193)	(191)	(2)
(1,526)	0		Income	(1,526)	(977)	549	483	66
<b>309</b>	<b>0</b>		<b>Sub-Total</b>	<b>309</b>	<b>369</b>	<b>60</b>	<b>53</b>	<b>7</b>
776	(50)	Repairs & Engineering	Salaries	726	856	130	160	(30)
4,105	22		Non-Sal Exp	4,127	4,188	61	40	21
(220)	28		Income	(192)	(299)	(107)	(120)	13
<b>4,661</b>	<b>0</b>		<b>Sub-Total</b>	<b>4,661</b>	<b>4,745</b>	<b>84</b>	<b>80</b>	<b>4</b>
2,114	0	Highways	Salaries	2,114	2,128	14	10	4
3,741	0		Non-Sal Exp	3,741	3,526	(215)	(226)	11
(3,015)	0		Income	(3,015)	(3,015)	0	0	0
<b>2,840</b>	<b>0</b>		<b>Sub-Total</b>	<b>2,840</b>	<b>2,639</b>	<b>(201)</b>	<b>(216)</b>	<b>15</b>
9,399	0	Waste Services	Salaries	9,399	9,383	(16)	(49)	33
14,589	0		Non-Sal Exp	14,589	14,559	(30)	(31)	1
(3,236)	0		Income	(3,236)	(3,342)	(106)	(82)	(24)
<b>20,752</b>	<b>0</b>		<b>Sub-Total</b>	<b>20,752</b>	<b>20,600</b>	<b>(152)</b>	<b>(162)</b>	<b>10</b>
3,087	0	ICT	Salaries	3,087	2,929	(158)	(147)	(11)
4,444	0		Non-Sal Exp	4,444	4,497	53	53	0
(200)	0		Income	(200)	(203)	(3)	(3)	0
<b>7,331</b>	<b>0</b>		<b>Sub-Total</b>	<b>7,331</b>	<b>7,223</b>	<b>(108)</b>	<b>(97)</b>	<b>(11)</b>
0	0	Town Centre Initiatives	Salaries	358	303	(55)	(55)	0
0	0		Non-Sal Exp	156	341	185	(5)	190
0	0		Income	(53)	(205)	(152)	39	(191)
<b>0</b>	<b>0</b>		<b>Sub-Total</b>	<b>461</b>	<b>439</b>	<b>(22)</b>	<b>(21)</b>	<b>(1)</b>
358	0	Building Services, Transport & Business Improvement Directorate	Salaries	17,724	17,319	(405)	(346)	(59)
156	0		Non-Sal Exp	30,907	30,711	(196)	(398)	202
(53)	0		Income	(11,101)	(11,205)	(104)	181	(285)
<b>461</b>	<b>0</b>		<b>Total</b>	<b>37,530</b>	<b>36,825</b>	<b>(705)</b>	<b>(563)</b>	<b>(142)</b>

83. The Council's 2020/21 contingency budget contains provision for areas of expenditure or income within Building Services, Transport & Business Improvement for which there is a greater degree of uncertainty. At Month 5, projected calls on contingency are £115k below budget.

**Table 13: Development and Risk Contingency**

Original Budget £'000	Budget Changes £'000	Development & Risk Contingency	Month 5		Variance (As at Month 5) £'000	Variance as at Month 4 £'000	Movement from Month 4 £'000
			Revised Budget £'000	Forecast Outturn £'000			
2,050	0	Waste Disposal Levy & Associated Contracts	2,050	1,935	(115)	(115)	0
<b>2,050</b>	<b>0</b>	<b>Current Commitments</b>	<b>2,050</b>	<b>1,935</b>	<b>(115)</b>	<b>(115)</b>	<b>0</b>
		COVID-19	0	(3,239)	(3,239)	(3,245)	(6)
<b>0</b>	<b>0</b>	<b>Total Exceptional Items</b>	<b>0</b>	<b>(3,239)</b>	<b>(3,239)</b>	<b>(3,245)</b>	<b>(6)</b>

84. The call on the Waste contingency is £1,935k, to fund estimated population driven increases in the cost of disposal via the West London Waste Authority (WLWA) levy and associated waste disposal contracts. This is a reduction of £115k compared with budget, largely reflecting a rebate due from the WLWA based on tonnages for the first quarter of 2020/21.
85. There has been a 3% increase in residual waste volumes (which account for the largest proportion of the Council's disposal costs) this year to date compared to the same period last year, although this is within budgeted levels. Whilst mixed organic (food and garden) tonnages are well above those in the equivalent period last year (partly impacted by the pandemic and lockdown), aggregate PAYT costs were below expectations for first quarter, hence the aforementioned rebate.
86. Mixed dry recycling tonnages are running 20% above those for the equivalent period last year, affecting disposal costs via the Council's contract with Biffa. This waste stream has been most significantly affected by the pandemic, with year on year increases sustained at a very high level despite the end of the most severe lockdown measures. Accordingly, a further £650k is reported against Exceptional Items related to COVID-19 to report on the estimated additional costs emerging. This will be reviewed as the year progresses and the position becomes clearer.

#### **Exceptional Items – COVID-19 Pressures**

87. Building Services, Transport and Business Improvement Services are currently forecasting COVID-19 pressures of £3,239k, which relates to £1,125k of expenditure pressures alongside £2,114k of income shortfalls all directly attributable to the COVID-19 pandemic.
88. The Waste Service is reporting staffing pressures due the Council's Passenger Services vehicles being used to transport waste crews to facilitate social distancing measures, as well as non-staffing pressures due to higher kerbside collections, predominantly within garden and mixed dry recycling, slower progress regarding recycling initiatives given delays in the recruitment to three new recycling officer posts and pressures in relation to recycling bag spend.
89. Within the income shortfall reported against COVID-19, £901k relates to the Waste Service, attributable to reduced income at the New Years Green Lane site whilst it was closed (and reduced activity since reopening), a decrease in income from Trade Waste collection services and a shortfall in recycling income as markets for certain materials, particularly textiles, have collapsed due to the pandemic.



90. A pressure against rental income of approximately £570k is included within Property & Estates on the anticipation that income collection rates are likely to reduce from commercial shops and garages alongside other small pressures within rental income budgets.
91. Finally, £643k is being reported in Highways as a result of the suspension of vehicle crossovers work as well as reduced street-works activity during the early part of the lockdown period and an anticipated decrease in recharge income owing to TfL's LIP funding suspension and uncertainty with respect to the level of progression of the borough highways capital programme.

## **BUILDING SERVICES, TRANSPORT AND BUSINESS IMPROVEMENT SERVICES OPERATING BUDGETS (£705k underspend, £142k favourable movement)**

### **Property and Estates (£366k underspend, £166k favourable movement)**

92. There is a reported underspend of (£366k) at Month 5, predominantly due to additional rental income receivable from two new leases effective from April. £78k of the favourable movement is as a result of the two leases being extended for a further three months. The remaining movement is related to a review of the current use of the garage portfolio.

### **Capital Programme (£60k overspend, £7k adverse movement)**

93. The Capital and planned works service is showing a projected pressure of £60k against base budget. This represents the residual expenditure for staffing and project costs after fees have been assumed as chargeable to capital projects.

### **Repairs and Engineering (£84k overspend, £4k adverse movement)**

94. The Facilities Management Service is showing an overspend of £70k against budget, attributable to increased reactive and compliance works required across the corporate property portfolio. In addition, the Health and Safety service is projecting an overspend of £14k due to the use of an external training provider.

### **Highways (£201k underspend, £15k favourable movement)**

95. The service is reporting a £201k underspend at Month 5, largely reflecting reduced costs associated with the construction of domestic vehicle crossings whilst works ceased following lockdown (not resuming until the latter part of May). The adverse movement in the month is attributable to additional road maintenance supplies and an increase in road closure advertising spend.

### **Waste Services (£152k underspend, £10k favourable movement)**

96. There is a reported £152k underspend across Waste Services. The staff costs forecast is £15k below budget, resulting from delays to the recruitment of three new recycling officer posts, partly netted down by agency overspends. The £31k non-staffing underspend is attributable to the temporary cessation of Waste Weekend events, partly offset by increased spend on trade waste bin maintenance. There is a favourable income variance of £108k, largely reflecting the new charging structure for bulky waste collection services.

### **ICT (£108k underspend, £11k favourable movement)**

97. ICT is reporting a £108k underspend at Month 5. Whilst there is a favourable staff costs variance of £158k, largely attributable to vacant posts as the service continues to recruit to establish the structure approved as part of the March 2019 BID business case, there is a

non-staffing pressure of £53k with annual renewal uplifts and costs associated with upgrades impacting on contract costs.

**Town Centre Initiatives (£22k underspend, £1k favourable movement)**

98. A staffing underspend at Month 5 relates to a plan to recruit a new Town Centres Improvement Officer no longer being progressed (this post was to be recharged to capital, with a compensatory pressure against the income budget). There is a £185k non-staffing underspend at Month 5, though this largely reflects anticipated spend against the Reopening High Streets Safely grant (and which is offset by a favourable variance on the service's income line).

## CORPORATE RESOURCES & SERVICES OPERATING BUDGET

99. An underspend of £245k is reported for the Corporate Resources and Services Directorate at Month 5, a favourable movement of £97k from Month 4. The overall variance is a result of an underspend within Business and Technical Support. A pressure of £885k is reported against the COVID-19 exceptional item disclosure, a movement of (£20k) from Month 4.

**Table 14: Corporate Resources & Services Directorate Operating Budgets**

Original Budget £'000	Budget Changes £'000	Service	Month 5		Variance (As at Month 5) £'000	Variance (As at Month 4) £'000	Movement from Month 4	
			Revised Budget £'000	Forecast Outturn £'000				
1,496	0	Democratic Services	Salaries	1,496	1,514	18	19	(1)
1,750	0		Non-Sal Exp	1,750	1,789	39	(13)	52
(702)	0		Income	(702)	(692)	10	10	0
<b>2,544</b>	<b>0</b>		<b>Sub-Total</b>	<b>2,544</b>	<b>2,611</b>	<b>67</b>	<b>16</b>	<b>51</b>
1,791	0	Human Resources	Salaries	1,791	1,805	14	68	(54)
978	0		Non-Sal Exp	978	949	(29)	(21)	(8)
(232)	0		Income	(232)	(225)	7	7	0
<b>2,537</b>	<b>0</b>		<b>Sub-Total</b>	<b>2,537</b>	<b>2,529</b>	<b>(8)</b>	<b>54</b>	<b>(62)</b>
2,303	44	Legal Services	Salaries	2,347	2,185	(162)	(108)	(54)
58	1		Non-Sal Exp	59	83	24	24	0
(284)	0		Income	(284)	(284)	0	0	0
<b>2,077</b>	<b>45</b>		<b>Sub-Total</b>	<b>2,122</b>	<b>1,984</b>	<b>(138)</b>	<b>(84)</b>	<b>(54)</b>
614	0	Corporate Communications	Salaries	614	604	(10)	(12)	2
152	0		Non-Sal Exp	152	148	(4)	(4)	0
(26)	0		Income	(26)	(26)	0	0	0
<b>740</b>	<b>0</b>		<b>Sub-Total</b>	<b>740</b>	<b>726</b>	<b>(14)</b>	<b>(16)</b>	<b>2</b>
679	0	Business Performance	Salaries	679	673	(6)	11	(17)
83	0		Non-Sal Exp	83	83	0	1	(1)
0	0		Income	0	0	0	0	0
<b>762</b>	<b>0</b>		<b>Sub-Total</b>	<b>762</b>	<b>756</b>	<b>(6)</b>	<b>12</b>	<b>(18)</b>
11,159	0	Business & Technical Support	Salaries	11,159	10,715	(444)	(234)	(210)
211	0		Non-Sal Exp	211	430	219	24	195
(719)	0		Income	(719)	(640)	79	80	(1)
<b>10,651</b>	<b>0</b>		<b>Sub-Total</b>	<b>10,651</b>	<b>10,505</b>	<b>(146)</b>	<b>(130)</b>	<b>(16)</b>
18,042	44	Corporate Resources & Services Directorate	Salaries	18,086	17,496	(590)	(256)	(334)
3,232	1		Non-Sal Exp	3,233	3,482	249	11	238
(1,963)	0		Income	(1,963)	(1,867)	96	97	(1)
<b>19,311</b>	<b>45</b>		<b>Total</b>	<b>19,356</b>	<b>19,111</b>	<b>(245)</b>	<b>(148)</b>	<b>(97)</b>

### Exceptional Items – COVID-19 Pressures

Within Corporate Resources and Services Directorate, a pressure of £885k is being reported against the COVID-19 exceptional items disclosure, with £373k of this relating to expenditure pressures and £512k relating to income shortfalls.

**Table : 15 Corporate Resources & Services Development & Risk Contingency**

Original Budget	Budget Changes	Development & Risk Contingency	Month 5		Variance (As at Month 5)	Variance (As at Month 4)	Movement from 4
			Revised Budget	Forecast Outturn			
£'000	£'000		£'000	£'000	£'000	£'000	£'000
0	0	Covid 19	0	(885)	(885)	(865)	20
0	0	Total Exceptional Items	0	(885)	(885)	(865)	20

100. Within the expenditure pressures, £260k relates to the costs of non-Social Care Personal Protective Equipment (PPE) and £63k to the Council's provision of food shopping to shielding residents and some of the more vulnerable residents of the borough. The remaining balance is made up of smaller items, the largest being £16k of mortuary funding for additional PPE and refrigerated storage.
101. Within the £492k pressure reported against income shortfalls from the COVID-19 pandemic, £202k relates to a loss of income against Land Charges, alongside £187k relating to a reduction of income against the registration of Births, Deaths and Marriages, a further £100k from reduced court hearings and £16k reported against street naming income, all of which are related to lockdown restrictions and social distancing impacting on these services.

### **CORPORATE RESOURCES & SERVICES OPERATING BUDGET (£245k underspend, £97k favourable movement)**

#### **Democratic Services (£67k pressure, £51k adverse movement)**

102. The adverse movement of £51k arises in part due to the allocation of the 2.75% increase for Members allowances, which was above the budgeted 2%. As with the rest of the Council, this will be funded through underspends in year and factored into the budget build for next year. The remainder is as a result of revisions to forecast assumptions for spend.

#### **Human Resources (£8k underspend, £62k favourable movement)**

103. The Month 5 position is reflecting the impact of the reorganisation of the senior Management tier which took effect from April 1<sup>st</sup> in line with the ongoing BID review and proposals agreed by the Leader. As for Month 4, underspends in Learning and Development budgets continue to be reported as a result of a reduction in training spend during lockdown.

#### **Legal Services (£138k underspend, £54k favourable movement)**

104. Posts held vacant within Legal Services during the COVID pandemic have resulted in a net underspend at Month 5 of £162k. The planned timeframes for recruitment have moved back following COVID restrictions accounting for the favourable movement from Month 4. The Month 5 position assumes recruitment to 6 posts of varying grades currently vacant by January and includes a £60k provision for the utilisation of external legal expertise that may be required to support with peaks in workload.

#### **Corporate Communications (£14k underspend, £2k adverse movement)**

105. The service is reporting an underspend of £14k at Month 5. There is a £10k staff costs underspend, attributable to delayed recruitment to vacant posts, not all of which have been covered by agency. The £4k non-staffing underspend largely results from reduced printing costs associated with the smaller format April/May edition of Hillingdon People.

**Business Performance (£6k underspend, £18k favourable movement)**

106. Business Performance is showing an overspend position of £6k at Month 5 - an improvement of £18k compared to Month 4 arising from revised recruitment assumptions.

**Business & Technical Support (£146k underspend, £16k favourable movement)**

107. The service is reporting an underspend of £146k, largely attributable to vacant posts, with recruitment to a number of these not now anticipated following staffing reviews across the group (reflected in the favourable movement compared with Month 4). Savings arising from post deletions are assumed to off-set £200k of the £267k 2019/20 MTFF savings target carried forward. The reorganisation of the Senior Management tier as part of the ongoing Service BID reviews approved by the Leader is reflected for the current month.

## Appendix B – Other Funds

### SCHOOLS BUDGET

#### Dedicated Schools Grant (£9,126k overspend, £25k adverse)

108. The Dedicated Schools Grant (DSG) monitoring position is an in-year overspend of £9,126k at Month 5, this is an increase of £1,951k on the budgeted deficit of £7,175k and an adverse movement of £25k on the month 4 position. This overspend is due to ongoing pressures in the cost of High Needs placements, where significant growth continues. The budget for High Needs was increased for 2020/21 to take account of projected growth, but the recent publication of the SEN2 data indicates that growth in EHCPs in the past academic year has been significantly higher (17.5% vs 8.7% nationally). When the £15,002k deficit brought forward from 2019/20 is taken into account, the cumulative deficit carry forward to 2021/22 is £24,128k.

**Table 16: DSG Income and Expenditure 2020/21**

Original Budget	Budget Changes	Funding Block	Month 5		Variance		
			Revised Budget	Forecast Outturn	Variance (As at Month 5)	Variance (As at Month 4)	Change from Month 4
£'000	£'000		£'000	£'000	£'000	£'000	£'000
(296,926)	171	<b>Dedicated Schools Grant Income</b>	(296,755)	(296,755)	0	0	0
231,400	(28)	<b>Schools Block</b>	231,372	231,303	(69)	(69)	0
25,401	0	<b>Early Years Block</b>	25,401	25,401	0	0	0
3,270	0	<b>Central Schools Services Block</b>	3,270	3,308	38	33	5
44,030	(143)	<b>High Needs Block</b>	43,887	45,869	1,982	1,962	20
<b>7,175</b>	<b>0</b>	<b>Total Funding Blocks</b>	<b>7,175</b>	<b>9,126</b>	<b>1,951</b>	<b>1,926</b>	<b>25</b>
		Balance Brought Forward 1 April 2020	15,002	15,002			
		<b>Balance Carried Forward 31 March 2021</b>	<b>22,177</b>	<b>24,128</b>			

#### Dedicated Schools Grant Income (Nil variance, no change)

109. The DSG has been adjusted to reflect the actual uptake of the free entitlement for eligible two, three and four year olds. This adjustment was based on the January 2020 census and includes a retrospective change to the 2019/20 funding, as well as a recalculation of the 2020/21 Early Years block funding. There has also been an amendment to the High Needs block allocation following confirmation of the import/export adjustment for 2020/21 which updates funding to reflect the local authority in which pupils with SEND are resident.

#### Schools Block (£69k underspend, no change)

110. The Schools Block includes all funding paid directly to mainstream schools as part of their delegated budget share, including the funding recouped by the ESFA and paid to mainstream academies. There is also a growth contingency fund which is funded from the Schools Block. Schools that are expanding, in agreement with the local authority, to meet basic need pupil population growth, receive additional funding to provide financial recompense throughout the relevant financial year to cover the cost of this agreed and planned growth.

111. Schools Forum took the decision to withhold growth contingency allocations for one school due to insufficient projected pupil growth in September 2020 and therefore there will be an underspend relating to this allocation. The growth contingency policy has been amended for 2020/21 in order address the growth in secondary pupils. Schools will be funded for any Year

7 pupils, which are above the Published Admission Number (PAN). £480k was set aside for this purpose, with the actual funding requirement will not be known until actual numbers on roll are confirmed.

112. The growth contingency also funds diseconomies of scale funding for new basic need academy schools and officers are still waiting on further details from one school on the level of diseconomies of scale funding that is being requested, which could affect the position further.

#### **Early Years Block (Nil variance, no change)**

113. The process for determining early years funding allocations for local authorities is to take an annual census count of the number of hours taken up by children each January. The rationale is that this is the mid-point of the academic year and therefore balances the lower numbers eligible for the free entitlements in the autumn term and the higher numbers in the summer term. The DfE recognises that, given COVID-19, the number of children accessing childcare may not have returned to normal levels by January 2021. Therefore the final funding allocation to local authorities for the 2020 autumn term will be based on the January 2020 census count.
114. From the start of the autumn term 2020, the guidance is for local authorities to continue to fund providers which are open at broadly the levels they would have expected to see in the 2020 autumn term had there been no COVID-19 outbreak. Providers which have been advised to close, or left with no option but to close, due to public health reasons should also be funded as normal. Providers which are closed, without public health reason, should not receive funding. Officers are currently reviewing the number of providers planning to open from September and will adjust payments accordingly. The financial impact of this will be known in more detail in the coming months.

#### **Central School Services Block (£38k overspend, £5k adverse)**

115. The published DSG budget allocations confirmed a 20% decrease in the Central School Services Block provided for historic commitments. This resulted in a £265k reduction in funding, though this was partly off-set by £51k of additional funding for pupil growth. This reduction in funding resulted in a budget shortfall for the services funded by the Central School Services block adding to the pressure which has led to an overall deficit DSG being agreed for 2020/21.
116. At Month 5 the Central School Services block is projecting a £38k pressure predominantly due the additional cost of maternity cover in the School Placement and Admissions.

#### **High Needs Block (£1,982k overspend, £20k adverse)**

117. There continues to be significant pressure in the High Needs Block in 2020/21, with an overspend of £1,982k being projected at month 5. The growth in the number of pupils with an EHCP continued throughout 2019/20 with the recently published SEN2 data indicating that growth in Hillingdon in the past academic year has been 17.5% compared with 8.7% nationally.
118. The current academic year has seen a further increase in the number of in-borough special schools that are now over their commissioned place number. Where a special school is over its planned place number there is a requirement to fund for the additional places plus the agreed top-up funding which is placing additional pressure on the High Needs block.

119. Due to a continuing lack of capacity in-borough and across other local authority provision, there is a requirement to place pupils in more costly school placements, with an increase in the number of children that commenced new placements in Independent special schools in the current academic year. This is resulting in significant additional pressure on the High Needs block. There is an expectation that this will become the only route that the Council will be able to take until more provision is created locally.
120. There was a further increase in the cohort of post-16 SEN placements in 2019/20 and this has put additional pressure on the 2020/21 High Needs budgets with the potential that placements for young people with SEN can continue to be funded up to the age of 25.
121. In addition to the cost of pupils with an EHCP, the High Needs Block is now funding Early Support Funding (ESF) as an alternative to the allocation of statutory funding for children with SEN who experience significant barriers to learning. This funding allows schools to access funding quicker to enable them to intervene early and have the greatest impact. Whilst the expectation is that this might reduce total costs in the long-term, we are yet to see the financial impact of this.



## COLLECTION FUND

122. A deficit of £4,800k is reported within the Collection Fund relating to an adverse position across both Council Tax and Business Rates, which is predominantly driven by reduced growth in the Council Tax taxbase and a reduction in the Business Rates taxbase as a result of expected business failures due to the COVID-19 pandemic. Additional support within Council Tax is driving approximately 40% of the pressure as households face financial difficulty. The majority of the movement sits within Business Rates and is attributable to a significant reduction in gross yield, nearly wholly offset by Section 31 Grant income as more businesses qualify for Retail Relief.
123. The Council is participating in the 50% Business Rates Retention Pool for London, which provides scope for retaining additional growth while guaranteeing the level of income the Council would have received under the existing 50% Retention system. Business Rates projections below reflect this guaranteed position, with any additional funds available from the pool to be captured separately in budget setting reports as appropriate.

**Table 17: Collection Fund**

Original Budget £'000	Budget Changes £'000	Service	Month 5		Variance (As at Month 5) £'000	Variance (As at Month 4) £'000	Revised Budget £'000	
			Revised Budget £'000	Forecast Outturn £'000				
(131,835)	0	Council Tax	Gross Income	(131,835)	(131,226)	609	645	(36)
11,049	0		Council Tax Support	11,049	13,158	2,109	2,109	0
39	0		B/fwd Deficit	39	303	264	264	0
<b>(120,747)</b>	<b>0</b>		<b>Sub-Total</b>	<b>(120,747)</b>	<b>(117,765)</b>	<b>2,982</b>	<b>3,018</b>	<b>(36)</b>
(112,314)	0	Business Rates	Gross Income	(112,314)	(79,858)	32,456	27,293	5,163
(6,141)	0		Section 31 Grants	(6,141)	(31,919)	(25,778)	(20,760)	(5,018)
53,666	0		Less: Tariff	53,666	53,666	0	0	0
8,784	0		Less: Levy	8,784	4,890	(3,894)	(3,933)	39
(498)	0		B/fwd Surplus	(498)	(1,464)	(966)	(966)	0
<b>(56,503)</b>	<b>0</b>	<b>Sub-Total</b>	<b>(56,503)</b>	<b>(54,685)</b>	<b>1,818</b>	<b>1,634</b>	<b>184</b>	
<b>(177,250)</b>	<b>0</b>	<b>Total Collection Fund</b>		<b>(177,250)</b>	<b>(172,450)</b>	<b>4,800</b>	<b>4,652</b>	<b>148</b>

124. At Month 5 a deficit of £2,982k is projected against Council Tax, the position includes an adverse variance reported against Gross Income of £609k, which is being driven by a smaller than forecast growth in the taxbase as a result of delays in property building during the pandemic alongside a reduction in the collection rate forecasting to lead to an increase in the bad debt provision required for 2020/21. The movement from Month 4 is mainly driven by an increase in taxbase growth above the level previously forecast. The majority of the pressure in Council Tax is driven by a £2,109k pressure within Council Tax Support as a result of increased demand as households face financial difficulties. The position is compounded by a pressure of £264k against the brought forward surplus as a result of an adverse movement at outturn within Council Tax, this is the result of the Council ceasing debt chasing activities at the end of 2019/20 due to the COVID-19 pandemic. Within this position, potential volatility in Discounts and Exemptions continue to be closely monitored.
125. A £1,818k deficit is reported across Business Rates at Month 5, the position includes an adverse variance against in-year activity of £2,784k with this variance being driven by an adverse position within Gross Rates of £32,456k. This is predominantly due to the Government's support package to assist businesses during the pandemic, including 100% rates relief for the retail, hospitality and leisure sectors, this relief is wholly funded by Section

31 Grants and explains the favourable position in this area, represented by an overachievement of grant income of £25,778k. The £32,456k adverse variance against gross rates assumes a reduction in the taxbase due to business failure caused by financial hardship during the pandemic. The additional support offered by Central Government was announced after the Council set the 2020/21 budget and explains why such large variances are being reported.

126. The in-year position includes a favourable position being reported against the Levy of £3,894k, which is the result of the reduction in the taxbase and lower gross rates yield for the Council, leading to a lower levy payment due to Central Government. In addition, a surplus is reported against the brought forward surplus of £966k, driven by a favourable movement at outturn as a result of clarity received from the London Pool position at year end.

## Appendix C – HOUSING REVENUE ACCOUNT

127. The Housing Revenue Account (HRA) is currently forecasting a drawdown of reserves of £2,038k, which is £9k favourable compared to the Month 4 position. This excludes the potential cost pressures of Covid-19, which are estimated at £517k. The 2020/21 closing HRA General Balance is forecast to be £15,037k. The use of reserves is funding investment in new housing stock. The table below presents key variances by service area.

**Table 18: Housing Revenue Account**

Service	Month 5		Variance (+ adv / - fav)		
	Revised Budget	Forecast Outturn	Variance (As at Month 5)	Variance (As at Month 4)	Movement from Month 4
	£'000	£'000	£'000	£'000	£'000
Rent Income	(57,872)	(57,693)	179	0	179
Other Income	(5,414)	(5,307)	107	0	107
<b>Net Income</b>	<b>(63,286)</b>	<b>(63,000)</b>	<b>286</b>	<b>0</b>	<b>286</b>
Housing Management	14,741	14,677	(64)	(86)	22
Tenant Services	3,759	3,797	38	40	(2)
Repairs	5,368	5,419	51	36	15
Planned Maintenance	4,040	3,710	(330)	0	(330)
Capital Programme Funding	20,790	20,790	0	0	0
Interest & Investment Income	15,385	15,385	0	0	0
Development & Risk Contingency	1,260	1,260	0	0	0
<b>Operating Costs</b>	<b>65,343</b>	<b>65,038</b>	<b>(305)</b>	<b>(10)</b>	<b>(295)</b>
<b>(Surplus) / Deficit</b>	<b>2,057</b>	<b>2,038</b>	<b>(19)</b>	<b>(10)</b>	<b>(9)</b>
General Balance 01/04/2020	(17,075)	(17,075)	0	0	0
<b>General Balance 31/03/2021</b>	<b>(15,018)</b>	<b>(15,037)</b>	<b>(19)</b>	<b>(10)</b>	<b>(9)</b>

### Income

128. As at Month 5, rental income is forecast to under recover by £179k and other income is forecast to under recover by £107k. This represents an adverse movement on Month 4 of £179k and £107k respectively, and reflects updated assumptions on stock movements and the rental loss due to Covid-19 on delays to the works to stock capital programme.

129. The number of Right to Buy (RTB) applications received in the first five months of 2020/21 was 55 compared to 79 for the same period in 2019/20; a reduction of 30%. There have been 16 RTB completions in the first five months of 2020/21 compared to 19 for the same period in 2019/20; a reduction of 16%. The RTB applications and sales will be kept under review during the year. As at Month 5, the 2020/21 RTB sales forecast is 50, which is the same as the budgeted sales.

### Expenditure

130. The Housing management service is forecast to underspend by £64k, an adverse movement of £22k on Month 4 mainly due to confirmed Covid-19 costs of £21k being included in the Month 5 forecast position.

131. Tenant services is forecast to overspend by £38k, a minor favourable movement of £2k on Month 4.
132. The repairs and planned maintenance budget totals £9,408k. There is a favourable movement on Month 4 of £315k due to a reduction in the forecast spend on the external decorations budget of £330k and an increase in the repairs staffing forecast spend of £15k.
133. As at Month 5 the capital programme funding, interest and investment income and development and risk contingency budgets are forecast to break even.

#### **COVID-19 cost pressures on the HRA**

134. The table below summarises the HRA Covid-19 cost pressures identified to date and this will be kept under review during the year. These pressures total £517k in Month 5 and are not included in the HRA forecast position until they are confirmed.
135. The key forecast pressures relate to repairs and maintenance totalling £303k due to unreported and catch up day-to-day repairs and void works, and bad debt provision totalling £214k due to increasing arrears and the age of the arrears.
136. The movement from Month 4 is a reduction of £144k, £21k on confirmed housing management Covid-19 pressures and a reduction of £123k relating to rents due to timing delays on the works to stock capital programme. This pressure of £144k has been moved from the Covid-19 pressure risk list and is now included within the overall HRA Month 5 forecast £19k underspend position.

**Table 19: HRA COVID-19 pressures**

<b>HRA Covid-19 pressures</b>	<b>2020/21 Month 5</b>	<b>2020/21 Month 4</b>	<b>2020/21 Movement from Month 4</b>
	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
Repairs and Planned Maintenance	303	303	0
Development and Risk Contingency – Bad Debt Provision	214	214	0
Housing Management (workforce, PPE)	0	21	(21)
Rental Income impact	0	123	(123)
<b>Total HRA Revenue Covid-19 pressures</b>	<b>517</b>	<b>661</b>	<b>(144)</b>

## HRA Capital Expenditure

137. The HRA capital programme is set out in the table below. The 2020/21 revised budget is £65,609k. The 2020/21 forecast expenditure is £42,125k with a net variance of £23,484k of which £22,884k is due to re-phasing and £600k due to cost under spends.

**Table 20: HRA Capital Expenditure**

Programme	2020/21 Revised Budget	2020/21 Forecast	2020/21 Cost Variance Forecast V Revised Budget	2020/21 Project Re-Phasing	Total Project Budget 2020-25	Total Project Forecast 2020-25	Total Project Variance 2020-25	Movement 2020-25
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
<b>Major Projects (Note 1)</b>								
New General Needs Housing Stock	39,712	28,442	(175)	(11,095)	141,424	141,249	(175)	
New Build - Shared Ownership	7,023	1,388	(125)	(5,510)	14,867	14,742	(125)	
New Build - Supported Housing Provision	816	816	0	0	816	816	0	
<b>Total Major Projects</b>	<b>47,551</b>	<b>30,646</b>	<b>(300)</b>	<b>(16,605)</b>	<b>157,107</b>	<b>156,807</b>	<b>(300)</b>	<b>0</b>
<b>HRA Programmes of Work</b>								
Works to Stock programme	15,870	9,591	0	(6,279)	60,243	60,243	0	
Major Adaptations to Property	2,188	1,888	(300)	0	10,129	9,829	(300)	
<b>Total HRA Programmes of Work</b>	<b>18,058</b>	<b>11,479</b>	<b>(300)</b>	<b>(6,279)</b>	<b>70,372</b>	<b>70,072</b>	<b>(300)</b>	<b>0</b>
<b>Total HRA Capital</b>	<b>65,609</b>	<b>42,125</b>	<b>(600)</b>	<b>(22,884)</b>	<b>227,479</b>	<b>226,879</b>	<b>(300)</b>	<b>0</b>
Movement from Month 4		(6,294)		(6,294)				

**Note 1: see Annex A for a detailed breakdown of the major projects by scheme**

### Major Projects

138. The 2020/21 Major Projects programme revised budget is £47,551k. Forecast expenditure is £30,646k, with a re-phasing variance of £16,605k and a cost underspend of £300k forecast in 2020/21.

#### New General Needs Housing Stock

139. There is forecast re-phasing of £11,095k across the General Needs programme due to delays in the progress of several projects, partly arising from Covid-19 lockdown.

140. A cost under spend of £300k is forecast on the completed mixed tenure development at Acol Crescent, apportioned across general needs and shared ownership, after agreement of the final account with the contractor.

141. The redevelopment of Maple and Poplar Day Centre were put on hold due to the Covid-19 crisis. The construction works have been tendered and a contractor is ready to be appointed. The project has a planned development of 34 units comprising 50% general needs social housing and the remainder being shared ownership.

142. Works are in progress on site for the redevelopment of the former Willow Tree depot into general needs housing and are expected to be complete in April 2021.

143. Construction works at the Nelson Road development were paused due to Covid-19 however the main contractor resumed work on site in July 2020 with the construction of the 6 new homes to be complete by March 2021.
144. Seventeen buybacks have been formally approved in 2020/21 estimated to cost up to £5,328k inclusive of stamp duty, legal fees & expected void repairs costs from the Acquisitions and Internal Developments budget, partially offset by the reallocation of £1,080k previously approved funding for three properties that are no longer progressing.
145. In October 2019 Cabinet Members approved the purchase of land at Newport Road and a turnkey package development of 28 units for short-term accommodation, at a total cost of £9,071k including stamp duty and fees, and a deposit of £1,297k was previously paid in 2019/20. Further staged payments will be released in 2020/21 and 2021/22 as the construction works progress, which are due to complete in September 2021.
146. In September 2020 Cabinet Members approved the purchase of freehold acquisition of 253 Park Road, Uxbridge and 9 new build homes for short term accommodation which are currently under construction at a package price of £3,637k including stamp duty and fees, with a deposit of £724k payable on exchange of contracts. A further staged payment will be released in 2020/21 on completion of the construction works, which are due to complete in March 2021.

#### New Build - Shared Ownership

147. The New Build Shared Ownership budget comprises schemes being delivered across five sites. These are expected to deliver 116 units in total.
148. The mixed tenure redevelopment of the former Belmore Allotments site has had planning approval and the tendering process for the construction contract is able to commence shortly. Works on site are not expected to start before April 2021 and this is reflected in the forecast.
149. Revised plans for the redevelopment of Woodside Day Centre have been reviewed following changes to the original plan for the ground floor. A planning application is to be submitted shortly followed by tenders. Construction works are not expected to proceed until next year.

#### New Build - Supported Housing

150. Construction of the supported housing projects at Grassy Meadow and Park View are complete and sites are operational, with some minor external works at Grassy Meadow remaining to be completed in 2020/21. Liquidated damages continue to be held against the Park View contractor for delays. Currently the total project costs are expected to come in within the revised budget pending any appeals from the contractor.

#### **HRA Programmes of Work**

151. The Works to Stock 2020/21 revised budget is £15,870k. Due partly to the Covid-19 crisis, forecast expenditure has reduced by £6,279k from budget across various work streams, with planned programmes in various stages of progress and some schemes continuing into next year.
152. The major adaptations to property budget is forecast to under spend by £300k based on anticipated demand for the year.

## **HRA Capital Receipts**

153. There has been 16 Right to Buy sales of council dwellings as at the end of August 2020 for a total gross sales value of £3,231k. A further 34 sales are forecast to bring the yearly total to 50, totalling £9,200k in 2020/21.
154. The application of retained Right to Buy receipts is limited by the retention agreement to a maximum 30% of the cost of replacement housing. In the event that expenditure does not meet the criteria, funds would be payable to the MHCLG.
155. During 2020/21, the £8,385k Right to Buy 1-4-1 capital receipts generated in 2017/18 could potentially become repayable unless the following expenditure profile is achieved: £18,561k by Q3 and £9,389k by Q4. Cumulative expenditure on 1 for 1 replacement from previous quarters above the minimum requirement can be carried forward.
156. However, in June 2020 the London Borough of Hillingdon has accepted the MHCLG's offer to temporarily relax the rules in response to the COVID-19 situation, whereby the 2020/21 Q1 and Q2 deadlines are extended to the Q3 deadline i.e. to 31/12/2020.

## Annex A: HRA Capital Expenditure – Major Projects breakdown by scheme

Prior Years	Scheme	Unit Numbers	2020/21 Total Revised Budget	2020/21 Total Revised Forecast	2020/21 Variance	2020/21 Cost Variance	Proposed Re-phasing	Total Project Budget 2020-2025	Total Project Forecast 2020-2025	Total Project Variance 2020-2025
£'000			£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
6,859	Acol Crescent	33	711	411	(300)	(300)	0	711	411	(300)
n/a	Internal Acquisitions and Developments	86	4,220	100	(4,120)	0	(4,120)	10,493	10,493	0
325	Belmore Allotments	34	1,253	300	(953)	0	(953)	6,072	6,072	0
315	Maple And Poplar	10	2,455	2,025	(430)	0	(430)	2,627	2,627	0
315	Willow Tree	1	203	10	(193)	0	(193)	203	203	0
31	2 East Way	2	305	5	(300)	0	(300)	305	305	0
25	Bartram Close	6	686	35	(651)	0	(651)	949	949	0
67	34-44 Sullivan Crescent	6	1,895	1,258	(637)	0	(637)	1,944	1,944	0
363	Nelson Road	2	471	100	(371)	0	(371)	471	471	0
285	Great Bentley	9	1,533	38	(1,495)	0	(1,495)	3,104	3,104	0
1,297	Acquisition TCM House	60	786	786	0	0	0	786	786	0
556	Acquisition 191 Harefield Road	88	30	30	0	0	0	30	30	0
5,400	Acquisition 17 New Build Homes	5	946	612	(334)	0	(334)	1,089	1,089	0
39	Petworth Gardens	27	2,876	250	(2,626)	0	(2,626)	4,915	4,915	0
14,600	Parkview	28	7,774	3,460	(4,314)	0	(4,314)	7,774	7,774	0
20,556	Grassy Meadow	2	28	28	0	0	0	28	28	0
36	113-127 Moorfield Road	17	265	265	0	0	0	265	265	0
403	Woodside Day Centre	9	3,736	3,555	(181)	0	(181)	3,736	3,736	0
			17,378	17,378	0	0	0	111,605	111,605	0
<b>51,472</b>		<b>425</b>	<b>47,551</b>	<b>30,646</b>	<b>(16,905)</b>	<b>(300)</b>	<b>(16,605)</b>	<b>157,107</b>	<b>156,807</b>	<b>(300)</b>
12,691	General Needs Housing Stock	161	39,712	28,442	(11,270)	(175)	(11,095)	141,424	141,249	(175)
3,625	New Build - Shared Ownership	116	7,023	1,388	(5,635)	(125)	(5,510)	14,867	14,742	(125)
35,156	New Build - Supported Housing	148	816	816	0	0	0	816	816	0
<b>51,472</b>		<b>425</b>	<b>47,551</b>	<b>30,646</b>	<b>(16,905)</b>	<b>(300)</b>	<b>(16,605)</b>	<b>157,107</b>	<b>156,807</b>	<b>(300)</b>



## Appendix D - GENERAL FUND CAPITAL PROGRAMME

157. As at Month 5 an under spend of £46,380k is reported on the 2020/21 General Fund. Capital Programme of £113,611k, due mainly to re-phasing of project expenditure into future years. The 2020/21 forecast under spend is partly due to various schemes being temporarily put on hold during the Coronavirus pandemic. The forecast outturn variance over the life of the 2020/21 to 2024/25 programme is an under spend of £4,315k.
158. General Fund Capital Receipts of £7,997k are forecast for 2020/21, with a deficit of £26k in total forecast receipts to 2024/25.
159. Overall, Prudential Borrowing required to support the 2020/21 to 2024/25 capital programmes is forecast to be under budget by £1,226k. This is due to a combined shortfall of £1,026k on other sources of funding (capital receipts and CIL), offset by net cost under spends of £738k and additional available grant and contributions of £1,514k.

### Capital Programme Overview

160. Table 19 below sets out the latest forecast outturn on General Fund capital projects, with project level detail contained in annexes A - D to this report. Forecasts for future years include capital projects and programmes of work approved by Cabinet and Council in February 2020.

**Table 21: General Fund Capital Programme Summary**

	Total Project Budget 2020-2025	Total Project Forecast 2020-2025	Total Project Variance	Movement
	£'000	£'000	£'000	£'000
Schools Programme	20,244	20,551	307	30
Major Projects	189,165	189,052	(113)	(67)
Programme of Works	169,027	164,518	(4,509)	(160)
General Contingency	7,333	7,333	-	
<b>Total Capital Programme</b>	<b>385,769</b>	<b>381,454</b>	<b>(4,315)</b>	<b>(197)</b>
<b>Movement</b>	<b>42</b>	<b>(155)</b>	<b>(197)</b>	

161. The 2020/21 revised budget has increased by £42k due to the recent Transport for London grant award for the Bridge Assessment and Strengthening Programme.

### Schools Programme

162. The Schools Expansions programme is reporting an over spend of £307k relating mainly to additional items of £277k requested by Ruislip High School to be included in the expansion, which were not in the original scope of works. Works at Ruislip High were delayed due to Covid-19 lockdown and will not be ready for September term time, with completion now expected later this year. There is a residual £30k over spend arising on agreement of the final account with the original contractor for the expansion of Hillside Primary School.
163. The installation of a modular classroom at Hedgwood primary school for pupils with special educational needs has been completed for September 2020 term, funded from the Special

Provision Capital Fund. Other plans for the remainder of the grant are under feasibility review with expenditure expected to fall mainly in future years.

164. The approved programme includes £2,850k for additional temporary classrooms in 2020/21 however it is not forecast to be required this year based on current demand for school places.

### **Major Projects**

165. Including prior years, the Major Projects programme includes £50,000k prudential borrowing to finance the housing company Hillingdon First with construction work in progress at the residential development site in South Ruislip. The budget will also finance identified potential acquisitions of development land and commencement of construction of other sites, over a number of years. Two new developments are expected to progress this year.
166. The programme includes £15,970k for a major residential development at the Falling Lane site in Yiewsley which will be self financing from the sale of discounted market sale properties. The scheme is temporarily on hold during the Coronavirus pandemic.
167. The construction works contract for the provision of a new £30,000k leisure centre in Yiewsley/West Drayton is to be re-tendered. In July, Cabinet approved the main contract award for the £2,000k refurbishment of Yiewsley and West Drayton Community Centre and works are underway on site for completion early next year.
168. Works have been re-tendered for the contract to extend the Uxbridge mortuary, which is expected to commence towards the end of this year. The first phase of remedial works at the Battle of Britain Bunker are commencing, following contract award approval. Works to expand the Rural Activities Garden Centre are currently on hold during the pandemic.
169. The new Shopping Parades Initiative programme reports an under spend of £46k as a secondment post is no longer required with lower than anticipated shop front grants at this stage, possibly impacted by Covid-19. Design work on shop fronts will be completed this year with public realm work paused until future Transport for London funding or other sources can be identified.
170. There are cost under spends amounting to £67k following settlement of retentions and minor items for completed projects such as the refurbishment of Bessingby FC clubhouse and Battle of Britain Visitor Centre.
171. The National Lottery Heritage Fund has recently confirmed the Council has been successful in securing £2,283k funding for the regeneration of Cranford Park, and following this detailed design work is commencing this year with works on site expected to start next year. The total project budget also includes match funding.
172. Works have commenced on the creation of a new Polish Air Force exhibition and installation of a soundscape and lighting display in the Controller's Cabin at the Battle of Britain Bunker, with a revised budget of £172k.

### **Programmes of Works**

173. The 2020/21 Transport for London programme has been severely curtailed with the previously agreed LIP grant significantly reduced due to Covid-19 and the impact it has had on TFL's finances from reduced tube fares. As a consequence TFL have agreed to fund only £156k in respect of sunk costs and social distancing measures, resulting in a £3,577k expenditure and grant financing shortfall. The Department for Transport have recently

awarded £100k Emergency Active Travel funding for measures to improve walking and cycling and support reducing use of public transport during the pandemic.

174. A number of Chrysalis outdoor gyms and playgrounds projects were put on hold when the pandemic started but are now planned to be implemented later this year.
175. The libraries refurbishment programme continues with five sites completed or near completion and works are in progress at Manor Farm and Oak Farm libraries. The leisure centre refurbishment programme remains on hold during the pandemic.
176. Works are underway on refurbishing the Mezzanine area at the Civic Centre to enable relocation of services. A number of schemes within the Civic Centre and Property Works Programme are in various stages of progress, and £118k total under spends are reported on completed projects that commenced in 2019/20. The planned scope of works for the currently uncommitted budget are being developed with some projects on hold during the Coronavirus pandemic.
177. An overall under spend of £200k is reported within the Environmental and Recreational Initiatives programme, relating to pollution screening works being introduced at various schools across the borough this year, with further works able to be funded from future year allocations.
178. New cashless pay and display parking payment machines will be rolled out across the borough this year, following approval of the contract award at June Cabinet. An under spend of £89k is reported on the project, as the contract sum was below the budget estimate. Installation work is planned to be complete before Christmas.
179. Disabled Facilities Grant adaptations are forecast to under spend by £500k based on anticipated demand for the year. The grant will be able to be utilised on financing Social Care equipment capitalisation. Private Sector Renewal Grants are also forecast to under spend by £25k.
180. Works are in various stages of progress on numerous carriageway refurbishments within the Highways improvement programme with £2,569k of new works in progress and further phases of works to be implemented later this year. Under Corporate Technology and Innovation, the project to upgrade computer hardware and transition to Windows 10/Microsoft 365 commenced in January and is in progress.
181. There have been a number of Covid 19 related general equipment capitalisation items arising this year, however it is expected this will be managed from the existing approved budget at this stage.
182. The remaining 2020/21 general capital contingency budget is £1,333k following recent allocations of £95k for the acquisition of Copse Wood and £72k towards the Battle of Britain Visitor Centre enhancements project.

### **Capital Financing - General Fund**

183. Table 20 below outlines the latest financing projections for the capital programme, with an underspend of £1,226k in the medium term reported on Prudential Borrowing.

**Table 22: General Fund Capital Programme Financing Summary**

	Revised Budget 2020/21 £'000	Forecast 2020/21 £'000	Variance £'000	Total Financing Budget 2020-2025 £'000	Total Financing Forecast 2020-2025 £'000	Total Variance £'000	Movement
Council Resource Requirement							
Self Financing Schemes	20,629	12,150	(8,479)	62,160	62,160	-	-
Invest to Save Schemes	5,881	4,804	(1,077)	8,881	8,792	(89)	-
Service Provision	67,438	38,351	(29,087)	221,513	219,350	(2,163)	(226)
<b>Total Council Resources</b>	<b>93,948</b>	<b>55,305</b>	<b>(38,643)</b>	<b>292,554</b>	<b>290,302</b>	<b>(2,252)</b>	<b>(226)</b>
Financed By							
Capital Receipts	9,431	7,997	(1,434)	52,820	52,794	(26)	(240)
CIL	3,500	2,500	(1,000)	17,500	16,500	(1,000)	500
Prudential Borrowing	81,017	44,808	(36,209)	222,234	221,008	(1,226)	(486)
<b>Total Council Resources</b>	<b>93,948</b>	<b>55,305</b>	<b>(38,643)</b>	<b>292,554</b>	<b>290,302</b>	<b>(2,252)</b>	<b>(226)</b>
Grants & Contributions	19,663	11,926	(7,737)	93,215	91,152	(2,063)	29
<b>Capital Programme</b>	<b>113,611</b>	<b>67,231</b>	<b>(46,380)</b>	<b>385,769</b>	<b>381,454</b>	<b>(4,315)</b>	<b>(197)</b>
Movement	42	(924)	(966)	42	(155)	(197)	

184. Forecast capital receipts in 2020/21 amount to £7,997k after financing transformation costs. Two sales has been completed totalling £1,332k and a deposit has also been received on one other marketed residential property with legal completion expected in September. Several sites have been approved at September Cabinet for disposal, with auctions planned for October and December 2020. The forecast also includes General Fund share of Right to Buy (RTB) sales of £1,658k based on a forecast of 50 RTB sales this year. The adverse movement of £240k is due partly to increased forecast transformation financing from capital receipts.
185. As at the end of August 2020, a total of £355k Community Infrastructure Levy receipts have been invoiced (after administration fees), an increase in month of £114k. A shortfall of £1,000k is forecast as developer activity has been affected by Covid-19 with a subsequent impact on timing and certainty of CIL payments, however this has improved by £500k as development activity appears to be rising since the lockdown. Eligible expenditure exceeds the CIL forecast with spend on Highways investment, community assets through the Chrysalis Programme and other major community infrastructure such as schools meeting the criteria for application of CIL monies.
186. Forecast grants and contributions are £2,063k lower than the revised budget, due mainly to the cut to the 2020/21 TFL LIP grant, partially offset by confirmed Capital Maintenance Grant being higher than the estimate included in the capital financing budget, including a further additional award of £994k that was recently announced. This can be used to support the existing Schools Conditions Building Programme and eligible expenditure within the Schools Expansions programme.

187. Section 106 balances of £68k pertaining to libraries provision are to be applied to the libraries refurbishment programme. Social Care equipment capitalisation is forecast to be fully funded from uncommitted Disabled Facilities Grant.
188. The favourable movement in prudential borrowing in 2020/21 of £486k is due mainly to the improvement in the CIL forecast and grants available for financing the existing programme.

## ANNEX A - Schools Programme

Prior Year Cost	Project	2020/21 Revised Budget	2020/21 Forecast	2020/21 Cost Variance	Forecast Re-phasing	Total Project Budget 2020-2025	Total Project Forecast 2020-2025	Total Project Variance 2020-2025	Project Forecast Financed by:		
									Council Resources	Government Grants	Other Cont'ns
£'000		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
	<b>Education and Children Services</b>										
16,032	New Primary Schools Expansions	367	397	30	0	367	397	30	397	0	0
16,868	Secondary Schools Expansions	5,691	5,058	277	(910)	9,571	9,848	277	9,548	300	0
0	Additional Temporary Classrooms	2,850	0	0	(2,850)	6,650	6,650	0	4,400	2,250	0
458	Schools SRP	1,958	411	0	(1,547)	3,416	3,416	0	0	3,416	0
0	Meadow School	240	240	0	0	240	240	0	240	0	0
<b>33,358</b>	<b>Total Schools Programme</b>	<b>11,106</b>	<b>6,106</b>	<b>307</b>	<b>(5,307)</b>	<b>20,244</b>	<b>20,551</b>	<b>307</b>	<b>14,585</b>	<b>5,966</b>	<b>0</b>

## APPENDIX B – Major Projects

Prior Year Cost	Project	2020/21 Revised Budget £'000	2020/21 Forecast £'000	2020/21 Cost Variance £'000	2020/21 Forecast Re-phasing £'000	Total Project Budget 2019-24 £000	Total Project Forecast 2019-24 £000	Total Project Variance 2019-24 £000	Project Forecast Financed by:		
									Council Resources £000	Government Grants £000	Other Cont'ns £000
	<b>Community Commerce &amp; Regeneration</b>										
0	New Theatre	1,000	0	0	(1,000)	44,000	44,000	0	42,950	0	1,050
963	New Yiewsley Leisure Centre	937	365	0	(572)	29,037	29,037	0	29,037	0	0
69	Yiewsley/West Drayton Comm Centre	1,931	1,500	0	(431)	1,931	1,931	0	1,931	0	0
773	Hillingdon Outdoor Activity Centre	2,000	200	0	(1,800)	25,727	25,727	0	0	0	25,727
0	New Museum	500	50	0	(450)	5,632	5,632	0	4,882	0	750
0	Shopping Parades Initiative	600	457	(46)	(97)	2,896	2,850	(46)	2,105	590	155
7,294	Hayes Town Centre Improvements	1,933	437	0	(1,496)	1,933	1,933	0	299	350	1,284
1,597	Uxbridge Change of Heart	492	492	0	0	492	492	0	438	0	54
93	Battle of Britain Underground Bunker	1,412	288	0	(1,124)	1,462	1,462	0	1,462	0	0
58	RAGC Expansion	915	94	0	(821)	1,356	1,356	0	1,356	0	0
7	Uxbridge Mortuary Extension	993	350	0	(643)	1,224	1,224	0	609	0	615
2	1 & 2 Merrimans Housing Project	470	10	0	(460)	619	619	0	619	0	0
31	Uxbridge Cemetery Gatehouse	0	0	0	0	543	543	0	543	0	0
0	Uniter Building Refurbishment	390	20	0	(370)	390	390	0	390	0	0
0	Botwell Leisure Centre Football Pitch	0	0	0	0	200	200	0	200	0	0
	<b>Planning Transportation and Recycling</b>										
0	Cranford Park Heritage Lottery Project	493	235	0	(258)	2,597	2,597	0	215	1,783	599
	<b>Finance Property and Business Services</b>										
6,871	Housing Company Financing	18,129	12,000	0	(6,129)	43,129	43,129	0	43,129	0	0
250	Yiewsley Site Development	2,500	150	0	(2,350)	15,970	15,970	0	15,970	0	0
0	Belmore Allotments Development	0	0	0	0	4,605	4,605	0	3,061	0	1,544
0	Purchase of Uxbridge Police Station	5,000	0	0	(5,000)	5,000	5,000	0	5,000	0	0
1,485	Bessingby Football/Boxing Clubhouse	111	56	(55)	0	111	56	(55)	56	0	0
2,552	Cedars and Grainges Car Park	119	119	0	0	119	119	0	119	0	0
6,761	Battle of Britain Visitors Centre	20	8	(12)	0	20	8	(12)	8	0	0
0	Battle of Britain Enhancements	172	172	0	0	172	172	0	172	0	0
<b>28,806</b>	<b>Total Major Projects</b>	<b>40,117</b>	<b>17,003</b>	<b>(113)</b>	<b>(23,001)</b>	<b>189,165</b>	<b>189,052</b>	<b>(113)</b>	<b>154,551</b>	<b>2,723</b>	<b>31,778</b>

## ANNEX C - Programme of Works

Prior Year Cost	Project	2020/21 Revised Budget	2020/21 Forecast	2020/21 Cost Variance	Forecast Re-phasing	Total Project Budget 2020-2025	Total Project Forecast 2020-2025	Total Project Variance 2020-2025	Project Forecast Financed by:		
									Council Resources	Government Grants	Other Cont'ns
£'000		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
N/A	School Building Condition Works	4,706	3,090	0	(1,616)	10,906	10,906	0	1,616	8,315	975
N/A	Sports Clubs Rebuild / Refurbishments	750	250	0	(500)	3,750	3,750	0	3,750	0	0
N/A	Bowls Clubs Refurbishments	556	556	0	0	556	556	0	556	0	0
N/A	Leisure Centre Refurbishment	1,946	144	0	(1,802)	3,097	3,097	0	3,097	0	0
N/A	Libraries Refurbishment Programme	2,320	1,577	0	(743)	2,320	2,320	0	2,252	0	68
N/A	Youth Provision	1,620	200	0	(1,420)	3,620	3,620	0	3,620	0	0
N/A	Harlington Road Depot Improvements	586	330	0	(256)	586	586	0	586	0	0
N/A	Property Works Programme	3,227	2,289	(44)	(894)	8,986	8,942	(44)	8,917	25	0
N/A	Civic Centre Works Programme	5,156	2,737	(74)	(2,345)	8,177	8,103	(74)	8,103	0	0
N/A	CCTV Programme	284	344	0	60	384	384	0	384	0	0
N/A	Highways Structural Works	15,684	15,684	0	0	47,684	47,684	0	47,684	0	0
N/A	HS2 Road Safety Fund	645	210	0	(435)	645	645	0	0	0	645
N/A	Transport for London	4,186	448	(3,577)	(161)	17,588	14,011	(3,577)	0	13,600	411
N/A	Emergency Active Travel	100	100	0	0	100	100	0	0	100	0
N/A	Street Lighting Replacement	924	462	0	(462)	2,403	2,403	0	2,283	0	120
N/A	Road Safety	310	200	0	(110)	910	910	0	910	0	0
N/A	Disabled Facilities Grant	2,852	2,352	(500)	0	14,260	13,760	(500)	0	13,760	0
N/A	Equipment Capitalisation - Social Care	2,359	2,359	0	0	11,795	11,795	0	2,824	8,971	0
N/A	PSRG/LPRG	100	75	(25)	0	500	475	(25)	475	0	0
N/A	Homeless Provision	190	190	0	0	190	190	0	0	190	0
N/A	Corporate Technology and Innovation	3,984	3,984	0	0	7,440	7,440	0	7,440	0	0
N/A	Environmental/Recreational Initiatives	1,405	1,087	(200)	(118)	2,905	2,705	(200)	835	40	1,830
N/A	Playground Replacement Programme	170	109	0	(61)	420	420	0	420	0	0
N/A	Equipment Capitalisation - General	765	765	0	0	3,825	3,825	0	3,825	0	0
N/A	Leader's Initiative	356	123	0	(233)	1,156	1,156	0	1,156	0	0
N/A	Car Park Pay & Display Machines	1,040	951	(89)	0	1,040	951	(89)	951	0	0
N/A	Purchase of Vehicles	2,960	750	0	(2,210)	7,022	7,022	0	7,022	0	0
N/A	Chrysalis Programme	1,127	676	0	(451)	5,127	5,127	0	5,127	0	0
N/A	Section 106 Projects	464	464	0	0	464	464	0	0	0	464
N/A	Devolved Capital to Schools	283	283	0	0	1,171	1,171	0	0	1,159	12
	<b>Total Programme of Works</b>	<b>61,055</b>	<b>42,789</b>	<b>(4,509)</b>	<b>(13,757)</b>	<b>169,027</b>	<b>164,518</b>	<b>(4,509)</b>	<b>113,833</b>	<b>46,160</b>	<b>4,525</b>



## Appendix E – Treasury Management Report as at 31 August 2020

**Table 23: Outstanding Deposits – Average Rate of Return 0.20%**

Period	Actual (£m)	Actual (%)	Benchmark (%)
Call Accounts and MMF's*	21.7	59.13	70.00
Up to 1 Month Fixed-Term Deposits	0.0	0.00	
Over 1 Month Fixed-Term Deposits	0.0	0.00	0.00
<b>Total</b>	<b>21.7</b>	<b>59.13</b>	<b>70.00</b>
Strategic Pooled Funds	15.0	40.87	30.00
<b>Total</b>	<b>36.7</b>	<b>100.00</b>	<b>100.00</b>

\*Money Market Funds

189. Deposits are held with UK institutions, all of which hold a minimum A- Fitch (or lowest equivalent) long-term credit rating and AAA rated Money Market funds. UK deposits are currently held in NatWest Bank plc, Lloyds Bank plc and Santander UK plc. There is also an allocation to Strategic Pooled Funds.
190. The average rate of return on day-to-day operational treasury balances is 0.20%. As part of the Council's investment strategy for 20/21, the Council continues to hold a total of £15m in three long-dated strategic pooled funds (£5m in each). The strategic pooled funds have a 3-5 year investment horizon with dividends being distributed periodically.
191. The Council aims to minimise its exposure to bail-in risk by utilising bail-in exempt instruments and institutions whenever possible. However, with average balances being lower than historic levels, the majority of funds need to be held in instant access facilities to manage daily cash flow. It is therefore not possible to fully protect Council funds from bail-in risk. At the end of August, 100% of the Council's day-to-day operational treasury investments had exposure to bail-in risk compared to a June benchmark average of 59% in the Local Authority sector (latest benchmark provided quarterly by the Council's treasury advisors Arlingclose). The Council's exposure reduces to 0% once instant access facilities are excluded from the total bail-in percentage.
192. Liquidity was maintained throughout August by placing surplus funds in instant access accounts and making short-term deposits with the DMADF with maturities matched to cash outflows. In addition a £15m of short-term temporary borrowing was taken to replace matured temporary borrowing, ensuring cash balances were kept above minimum levels.

**Table 24: Outstanding Debt - Average Interest Rate on Debt: 3.22%**

**Average Interest Rate on Temporary Borrowing: 0.66%**

	Actual (£m)	Actual (%)
<b>General Fund</b>		
PWLB	46.27	16.36
Long-Term Market	15.00	5.30
Temporary	50.00	17.68
<b>HRA</b>		
PWLB	138.57	48.99
Long-Term Market	33.00	11.67
<b>Total</b>	<b>282.84</b>	<b>100.00</b>

193. During August there were no scheduled long term debt repayments, however, £20m of temporary borrowing reached maturity. Gilt yields crept up during the month, ending it around

30bps higher than it began. With the ongoing need to take further borrowing and with restrictive premiums, early repayment of debt remains unfeasible.

194. There were no breaches of the Prudential Indicators or non-compliance with the Treasury Management Policy and Practices. In order to maintain liquidity for day-to-day business operations during September, cash balances will be placed in instant access accounts and short term deposits. In addition, cash flow forecasts indicate further temporary borrowing is required to ensure minimum cash levels are maintained throughout September.

## Appendix F – Consultancy and agency assignments over £50k approved under delegated authority

196. The following Agency staff costing over £50k have been approved under delegated powers by the Chief Executive in consultation with the Leader and are reported here for information.

**Table 25: Consultancy and agency assignments**

Post Title	Original Start Date	Approved From	Proposed End Date	Previous Approval £'000	Approved £'000	Total £'000
<b>Social Care</b>						
Approved Mental Health Worker	05/02/2018	05/10/2020	01/11/2020	139	4	143
AMHP	04/02/2019	05/10/2020	01/11/2020	128	6	134
AMHP	03/06/2019	05/10/2020	01/11/2020	103	6	109
AMHP	01/07/2019	05/10/2020	01/11/2020	97	6	103
Social Worker	03/08/2019	05/10/2020	01/11/2020	86	6	92
AMHP	30/09/2019	05/10/2020	01/11/2020	78	6	84
AMHP	30/09/2019	05/10/2020	01/11/2020	78	6	84
Social Worker	01/11/2019	05/10/2020	01/11/2020	81	7	88
Senior Social Worker	04/11/2019	05/10/2020	01/11/2020	76	6	82
AMHP	04/11/2019	05/10/2020	01/11/2020	71	6	77
AMHP	04/11/2019	05/10/2020	01/11/2020	118	10	128
Social Worker (CHC)	03/01/2017	05/10/2020	01/11/2020	183	4	187
AMHP	03/02/2020	05/10/2020	01/11/2020	52	6	58
AMHP	03/02/2020	05/10/2020	01/11/2020	52	6	58
Team Manager	03/02/2020	05/10/2020	01/11/2020	57	6	63
Team Manager	17/07/2017	05/10/2020	01/11/2020	337	8	345
Senior Social Worker	01/04/2013	05/10/2020	01/11/2020	270	6	276
Social Worker	06/04/2017	05/10/2020	01/11/2020	261	6	267
Social Worker	23/10/2017	05/10/2020	01/11/2020	205	5	210
Social Worker	16/12/2016	05/10/2020	01/11/2020	297	6	303
Social Worker	21/08/2016	05/10/2020	01/11/2020	299	6	305
Social Worker	10/07/2017	05/10/2020	01/11/2020	229	6	235
Social Worker	07/11/2016	05/10/2020	01/11/2020	308	6	314
Social Worker	04/05/2015	05/10/2020	01/11/2020	350	5	355
Social Worker	13/04/2015	05/10/2020	01/11/2020	394	6	400
Senior Social Worker	30/04/2012	05/10/2020	01/11/2020	392	6	398
Social Worker	11/07/2016	05/10/2020	01/11/2020	321	6	327
Social Worker	01/08/2015	05/10/2020	01/11/2020	362	7	369
Social Worker	27/10/2016	05/10/2020	01/11/2020	291	6	297
Educational Psychologist	04/02/2019	05/10/2020	01/11/2020	244	11	255
Educational Psychologist	15/11/2015	05/10/2020	01/11/2020	410	8	418
Special Needs Officer	01/12/2016	05/10/2020	01/11/2020	257	6	263
Social Worker	11/08/2014	05/10/2020	01/11/2020	491	6	497
Social Worker	01/01/2013	05/10/2020	01/11/2020	509	6	515
Social Worker	01/04/2013	05/10/2020	01/11/2020	306	6	312
Social Worker	26/08/2016	05/10/2020	01/11/2020	287	6	293
Support Worker	20/12/2015	05/10/2020	01/11/2020	139	3	142
Social Worker	04/07/2016	05/10/2020	01/11/2020	344	6	350

<b>Post Title</b>	<b>Original Start Date</b>	<b>Approved From</b>	<b>Proposed End Date</b>	<b>Previous Approval £'000</b>	<b>Approved £'000</b>	<b>Total £'000</b>
Social Worker	21/11/2016	05/10/2020	01/11/2020	282	6	288
Social Worker	01/01/2013	05/10/2020	01/11/2020	507	6	513
Senior Social Worker	29/06/2017	05/10/2020	01/11/2020	272	6	278
Senior Educational Psychologist	15/08/2016	05/10/2020	01/11/2020	373	11	384
Social Worker	02/07/2017	05/10/2020	01/11/2020	223	6	229
Independent Domestic Violence Advocate	01/10/2018	05/10/2020	01/11/2020	106	4	110
Independent Domestic Violence Advocate	01/10/2018	05/10/2020	01/11/2020	49	4	53
Education Health and Care Officer	04/03/2019	05/10/2020	01/11/2020	97	5	102
Senior Social Worker	21/11/2017	05/10/2020	01/11/2020	129	7	136
Senior Social Worker	19/12/2011	05/10/2020	01/11/2020	136	7	143
Social Worker	01/04/2018	05/10/2020	01/11/2020	199	6	205
Social Worker	24/11/2015	05/10/2020	01/11/2020	149	4	153
Social Worker	01/04/2013	05/10/2020	01/11/2020	122	6	128
SEND Officer	04/11/2019	05/10/2020	01/11/2020	59	5	64
SEND Officer	02/12/2019	05/10/2020	01/11/2020	67	6	73
Head of Service - LAC and Young People's Services	17/02/2020	05/10/2020	01/11/2020	62	8	70
Support Worker	03/04/2017	05/10/2020	01/11/2020	122	3	125
Registered Manager	04/02/2019	05/10/2020	01/11/2020	73	5	78
Support Worker	03/10/2016	05/10/2020	01/11/2020	94	2	96
Support Planner	03/09/2018	05/10/2020	01/11/2020	70	3	73
Care Worker	06/07/2016	05/10/2020	01/11/2020	122	2	124
Care Worker	06/03/2017	05/10/2020	01/11/2020	102	2	104
Brokerage Officer	03/09/2018	05/10/2020	01/11/2020	61	2	63
Residential Worker	29/04/2019	05/10/2020	01/11/2020	55	3	58
Nursery Practitioner	01/10/2017	05/10/2020	01/11/2020	96	2	98
SENDIASS Manager	29/04/2019	05/10/2020	01/11/2020	129	7	136
Senior Early Years Practitioner	01/04/2018	05/10/2020	01/11/2020	58	2	60
Early Years Practitioner	01/04/2018	05/10/2020	01/11/2020	53	2	55
Early Years Practitioner	01/04/2018	05/10/2020	01/11/2020	68	2	70
Early Years Practitioner	06/02/2017	05/10/2020	01/11/2020	95	2	97
Early Years Practitioner	01/04/2018	05/10/2020	01/11/2020	68	2	70
Early Years Practitioner	01/04/2018	05/10/2020	01/11/2020	68	2	70
Early Years Practitioner	25/03/2016	05/10/2020	01/11/2020	102	2	104
Nursery Officer	05/09/2016	05/10/2020	01/11/2020	97	2	99
Early Years Practitioner	23/02/2015	05/10/2020	01/11/2020	128	2	130
Service Development & Quality Assurance Officer	01/04/2019	05/10/2020	01/11/2020	177	9	186
Residential Worker	29/04/2019	05/10/2020	01/11/2020	49	3	52
FIS Officer	01/04/2018	05/10/2020	01/11/2020	83	3	86
FIS Officer	01/04/2018	05/10/2020	01/11/2020	48	3	51
Support Worker	07/08/2019	05/10/2020	01/11/2020	50	3	53
Online Services Co-ordinator	04/03/2019	05/10/2020	01/11/2020	108	5	113

<b>Post Title</b>	<b>Original Start Date</b>	<b>Approved From</b>	<b>Proposed End Date</b>	<b>Previous Approval £'000</b>	<b>Approved £'000</b>	<b>Total £'000</b>
Senior Business Analyst (Liquid Logic Implementation)	01/07/2019	05/10/2020	01/11/2020	104	7	111
Project Manager/Senior Business Analyst (Liquid Logic Implementation)	01/07/2019	05/10/2020	01/11/2020	109	7	116
Senior Business Analyst (Liquid Logic Implementation)	01/07/2019	05/10/2020	01/11/2020	105	7	112
<b>Environment, Education &amp; Community Services</b>						
Private Sector Housing Officer	30/04/2018	31/08/2020	22/11/2020	112	12	124
Private Sector Housing Officer	22/06/2019	28/09/2020	20/12/2020	71	15	86
Private Sector Housing Officers x2	01/04/2019	20/07/2020	11/10/2020	229	43	272
Planning Service Manager	01/07/2019	30/09/2020	31/03/2021	141	57	198
Virtual School Officer	25/11/2019	21/09/2020	18/12/2020	58	17	75
Domestic Abuse Programme Lead	28/08/2017	13/07/2020	29/11/2020	266	26	292