

Wiltshire Council

Cabinet

1 June 2021

Subject: Financial Year 2020/21 – Provisional Outturn Position

Cabinet Member: Cllr Pauline Church – Cabinet member for Finance and Procurement, Commissioning, IT, Digital and Commercialisation

Key Decision: Non Key

Executive Summary

This report sets out the provisional outturn position for services as at 31 March 2021 for the financial year 2020/21 for revenue as well as an update on the financial impact of COVID-19. Capital will be reported to Cabinet at their meeting on 13 July 2021 along with the final outturn position which will include the Collection Fund and the Treasury Management outturn position for 2020/21. The report also contains two recommendations on Capital Schemes to take forward to allow these schemes to progress.

COVID-19 Financial Impact

The report provides details on the financial impact to the Council of responding to the COVID-19 pandemic for the 2020/21 financial year. It gives detail on the Council's latest monthly submission to the Government that sets out the impact on the Council's finances.

Provisional Revenue Outturn position 2020/21

This report sets out the provisional revenue financial position for services. It sets out the movement from the quarter three (Q3) budget monitoring report, following the approval to set aside £13.571m in two new earmarked reserves, one for Latent Demand and a Collection Fund Volatility reserve as well as £4.165m in the Budget Equalisation Reserve approved as part of the quarter two (Q2) budget monitoring report.

These sums have been set aside to mitigate risk and known pressures that will arise in future years and to balance the budget for 2021/22 financial year. The approvals have effectively reset the budgets for services by transferring all the variances, the overspends and underspends, and putting the net position into the Latent Demand reserve.

The narrative in this report therefore sets out the variances in the financial performance from Q3 to the Q4 position. The overall financial variances for the financial year can be seen in Appendix A.

After receiving £32m of emergency funding to support the Council in managing the response to COVID-19, an estimated £6.4m from Government to offset income losses as a result of lockdown interventions, additional furlough grant claimed and the revision of the timing of latent demand, the Q4 outturn position has again improved. The provisional Q4 position shows an additional underspend of £16.246m following the requests approved as part of the Q2 and Q3 budget monitoring reports.

This improved position allows for the setting aside of an additional £2.937m in the Latent Demand reserve to help mitigate the risk of additional demand above that on which the budget was set.

An additional £6.648m to be transferred to earmarked reserves as detailed within the report, and a further £3.261m to the budget equalisation reserve to help support the budget setting process for 2022/23.

A further £2m is to be set aside to fund the estimated impact of the pay award in 2021/22 and £1.4m transferred to the General Fund reserve to increase the Council's financial resilience now and also allows for the contribution that was planned for 2022/23 to be removed and reduce the current estimated £45m budget gap.

The additional underspend of £16.246m for Q4, together with the £17.736m underspend at Q3, which has already been transferred to earmarked reserves, will see the Council underspend by £33.982m for the financial year 2020/21. However, a significant proportion of this one off funding will be required to meet a range of costs and pressures, some of which maybe recurring, in the following financial year. Therefore, this report has prudently set out proposals to set aside these funds to ensure the financial sustainability and resilience of the Council to continue to deliver services over the medium term.

Proposal

Cabinet is asked to note:

- a) the Section 151 officer's summary of the impact of COVID-19 on the Council's 2020/21 budget;
- b) the provisional revenue budget outturn position for the financial year 2020/21;
- c) the contributions to and from earmarked reserves as planned;

Cabinet are asked to approve:

- d) the transfer of an additional £2.937m to the Latent Demand reserve;
- e) the transfer in total of £3.912m to new earmarked reserves as detailed in the report and Appendices B & C, as follows:
 - i. National Assessment & Accreditation System (NAAS) £0.163m;

- ii. School Improvement, Monitoring & Brokerage Grant £0.220m;
- iii. Early Years Professional development programme £0.062m;
- iv. Neighbourhood Planning £0.164m;
- v. Local Plan £0.323m;
- vi. Highways & Environment £3.007m;
- vii. Car Parking Machines £0.034m;

f) the transfer of £2.675m to the Capital Financing reserve;

g) the transfer of the balance of the £6.661m provisional underspend as follows:

- i. £1.4m to be transferred to the General Fund reserve;
- ii. £2m to be set aside for the estimated pay award for 2021/22;
- iii. £3.261m to the Budget Equalisation reserve;

h) £0.470m of Capital Approval for Salisbury Car Park & Maltings is brought forward from 2022/23 into 2021/22 and allocated to the River Park Bridge works.

Reason for Proposal

To inform effective decision making and ensure sound financial management as part of the Councils overall control environment.

To inform Cabinet on the provisional revenue outturn position for the Council for the financial year 2020/21, including delivery of approved savings.

To improve the Councils financial resilience by increasing the balance on the General Fund reserve now and setting aside funds in earmarked reserves to prudently assist in managing the Councils future pressures and budget gap.

Terence Herbert – Chief Executive

**Andy Brown – Corporate Director Resources & Deputy Chief Executive
(S.151 Officer)**

Wiltshire Council

Cabinet

1 June 2021

Subject: Financial Year 2020/21 – Provisional Revenue Outturn Position

Cabinet Member: Cllr Pauline Church – Cabinet member for Finance and Procurement, Commissioning, IT, Digital and Commercialisation

Key Decision: Non Key

Purpose of Report

1. To advise Members of the provisional outturn position for financial year 2020/21 (31 March 2021) for revenue with the necessary approvals as appropriate. Figures remain provisional as certain entries to the accounts are dependent on information still being gathered, most notably on the Collection Fund, the account that contains all the council tax and business rates transactions, is yet to be finalised and will be reported to Cabinet in July.
2. To provide an update on the financial impact on the Council of responding to the COVID-19 pandemic and details on Government support.

FINANCIAL IMPACT OF THE COVID-19 EMERGENCY

Government Funding for the COVID-19 Emergency

3. The total level of general emergency funding received by Wiltshire from government to support the council in the financial impact of the emergency response to COVID-19 was £31.942m.
4. Other funding includes the scheme to compensate Councils for an element of lost income from services such as Car Parking. The council has claimed just over £5.4m for the period April 2020 to November 2020. The final claim is still to be calculated; at this stage a prudent forecast is included of a further £1m.
5. As part of the government response to the economic impact of COVID-19 and lockdown restrictions, additional business rates mandatory reliefs were announced for some business sectors. These mandatory reliefs are usually fully funded by government by way of a section 31 grant and are then paid in the following year when the deficit is realised. To ensure councils did not run into any cashflow problems as a result of the reduce Business Rates income Central Government paid an amount during the year. Due to the timing differences any loss will be recognised in the following years, with some losses being mandated to be spread across the following three financial years. The payment of the grant

during the year will result in significant additional grant in excess of budget but it will be requested to set this aside once the Collection Fund is finalised to fund the deficit as it is recognised in future years.

6. Significant further revenue funding has been received and can be seen in table 1 below. Some of this funding is where the council are simply acting as the paymaster where other funding is to fund specific service provision.
7. The Council has submitted claims to HMRC against the furlough scheme. This scheme was originally expected to end in October 2020 and has been extended a couple of times. More recently it has been extended to 30 September 2021 and the council continues to assess the ability to access this scheme. The total claim and grant received for the financial year is just in excess of £2.5m split between £2.274m for the council and £0.256m for Wiltshire maintained schools. The schools' element of this funding has been passed directly to those schools.
8. An analysis of the total funding for Wiltshire, broken down between that which the Council has utilised to fund specific service provision and the overall financial impact as well as that funding which has been passported on e.g. to businesses is detailed in table 1 below.

Table 1 – Funding Received from Government

Fund Description & National Funding	Wiltshire Allocation	Wiltshire Council	To be Passported
	£m	£m	£m
Business Grants (£12.3bn)	£108	-	£108
Additional Business Grants	£17	-	£17
Business Grants (£4.6bn)	£39	-	£39
Business Rate Reliefs (£9.7bn)*	£67	-	£67
Emergency Funding (£4.7bn)	£32	£32	-
Infection Control Fund (tranche 1 & 2 - £1.1bn)*	£11.7	-	£11.7
Hardship Funding (£0.5bn)*	£3.2	-	£3.2
Test and Trace (£0.3bn)	£1.6	£1.6	-
Bus Subsidy (£0.2bn)*	£0.8	-	£0.8
Business Support New Burdens Grants	£0.2	£0.2	-
Emergency Assistance Grant (£63m)	£0.4	£0.4	-
Dedicated Home to School and College Transport Funding*	£0.9	-	£0.9
Contain Outbreak Management Fund*	£11.5	-	£11.5
Compliance & Enforcement Grant*	£0.2	-	£0.2
COVID Winter Grant*	£0.8	-	£0.8
COVID Mental Health Grant	£0.1	£0.1	-
Self-Isolation payments Grant*	£0.3	-	£0.3
Shielding Grant*	£0.5	-	£0.5
Total Revenue Funding	£295.2	£34.3	£260.9

* the asterisk grant figures, together with the £34.3m funding for Wiltshire Council, and the £12.6m contribution from CCG provides the total £143m funding used to offset the financial impact reported to Government, as detailed in table 3 below.

Estimated Impact and Return to Government

9. Monthly returns have been made to MHCLG that set out the financial impact of responding to COVID-19. As the year has progressed these submissions have become more consistent. Government will continue to request these returns for at least the first quarter of the 2021/22 financial year to assess on-going impacts.
10. The Council has continued to refine the model and update the financial impacts in the modelling however the drivers of the financial pressures facing the Council continue to be additional spend, lost income e.g. car parking, council tax and changes to Council plans that can no longer be delivered e.g. saving plans.
11. An element of the financial pressure remains attributable to the losses forecast for the Collection Fund although this pressure has reduced, and more detail of those forecast losses will be included in the financial report next month.
12. It should be noted that estimates continue to include uncertainty and an element of judgement about the underlying cause of the pressure, whilst some are known and can be more confidently estimated e.g. lost income. Additional uncertainty remains for the next financial year with the world-wide infection rates and the impact of different variants not clear and uncertainty on the timing and impact of lockdown measures lifting.
13. The underlying assumptions around income losses within the return have not changed significantly and the actual losses of income for the last quarter are slightly better than originally estimated.
14. The estimated total gross financial impact of COVID-19 for the Council is £131m, which is a small increase of £1m on the estimate provided to Government in December.
15. Table 2 below provides a high-level summary of the twelfth submission to Government.

Table 2 – April 2021 Submission to MHCLG on impact of COVID-19

	MHCLG APRIL 2020						MHCLG DEC 2020	
	2019/20 FY TOTAL	2020/21				FY TOTAL	TOTAL	TOTAL
		Qtr 1	Qtr 2	Qtr 3	Qtr 4		IMPACT	IMPACT
	£m	£m	£m	£m	£m	£m	£m	
Additional Spend								
Adult Social Care	0.000	4.372	3.760	2.979	3.848	14.958	13.014	
Children's Social Care	0.000	0.316	0.774	1.060	1.050	3.200	0.657	
Education / Home to School Transport	0.000	0.000	0.154	0.463	0.251	0.869	0.736	
Housing/Cultural/Environmental	0.101	1.115	1.330	1.051	0.134	3.630	4.647	
Other (e.g. contracted relief)	0.063	1.761	0.352	0.238	0.614	2.964	2.727	
Saving Plans	0.000	1.689	1.680	1.670	1.669	6.708	7.790	
Test & Trace/Infection Control	0.000	2.360	3.933	6.228	0.915	13.435	13.435	
Estimated Spend	0.164	11.612	11.982	13.688	8.481	45.927	43.006	
Income Lost								
Council Tax / Business Rates	0.000	26.469	14.760	14.760	14.760	70.750	70.750	
Highways & Transport (inc car parking)	0.081	2.092	1.171	0.733	1.405	5.401	5.976	
Cultural & Related (inc Lesiure)	0.095	1.383	1.224	1.536	1.437	5.580	6.196	
Planning	0.000	0.297	-0.101	0.012	-0.208	0.000	0.563	
Other Sales, Fees and Charges	0.000	0.921	0.932	-0.627	0.437	1.664	1.674	
Commercial	0.000	0.110	0.071	0.024	-0.093	0.113	0.113	
Other (bad debt, returns)	0.000	0.075	0.075	0.174	1.176	1.500	1.500	
Estimated Lost Income	0.176	31.349	18.132	16.612	18.915	85.008	86.771	
Total Financial Impact	0.340	42.960	30.114	30.299	27.396	130.770	129.777	

16. With £131m of grants from Government, a £12.6m contribution from the CCG relating to hospital discharges Table 3 shows that the estimated impact in Council finances in this financial year, related to COVID-19, is estimated to be fully covered by the current funding.
17. This is before the £6.4m estimated receipt of funding expected through the income loss scheme. This leaves a surplus in funding in this financial year further and is reported later in the report in terms of the Councils overall financial position.

Table 3 – Net Financial Impact of COVID-19

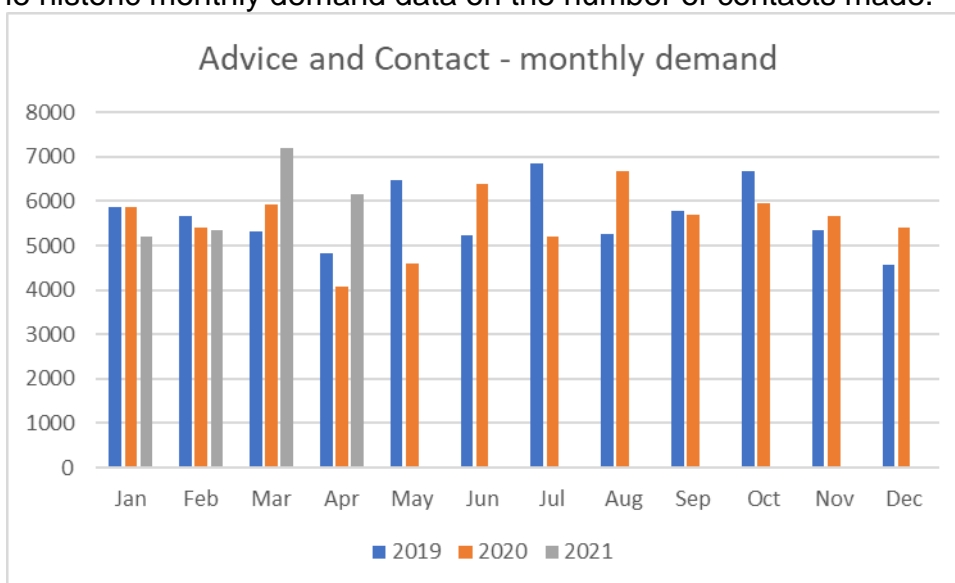
NET FINANCIAL IMPACT	£m
Total Financial Impact	131.110
COVID Grants & income receivable	
Passported	
Rough Sleepers	-0.015
Bus Subsidy	-0.804
Infection Control	-11.692
Hardship Grant	-3.222
Additional Dedicated Home to School and College Transport Funding	-0.868
COVID Winter Grant	-0.801
Self Isolation Pay	-0.314
Shielding Grant	-0.521
Contain Outbreak Management Fund	-11.536
Compliance & Enforcement	-0.202
Business Rates S31 Grant	-67.000
Wiltshire Council	
Covid 19 Grant	-31.942
Test & Trace	-1.587
Business Grants Support Grant	-0.225
Emergency Food Grant	-0.411
COVID Mental Health Grant	-0.085
CCG	-12.630
Grants & income	-143.854
NET FINANCIAL IMPACT	-12.744

PROVISIONAL REVENUE OUTTURN POSITION 2020/21

Timing Impact of COVID-19 and Latent Demand

18. The Council approved a net budget for 2020/21 of £344.023m at its meeting on 25 February 2020. The following paragraphs focus on provisional outturn variances against the reset budget based on most recent information, although some technical accounting areas are still being worked through.
19. The forecasts include the reported financial impact of COVID-19 as per the return to Government, and then include other variances from within the Council to provide an overall position for the Council.
20. The Q3 report forecasts were the best estimates at that point in time, and the variance in the last quarter has therefore been impacted by the third lockdown and further funding streams being received in Q4 most notably the Contain Outbreak Management Fund (COMF). The COMF is specific funding given to local authorities to fund activities that contain the virus, and the Council has utilised this to help fund the deployment of existing staff as well as specific programmes of work.

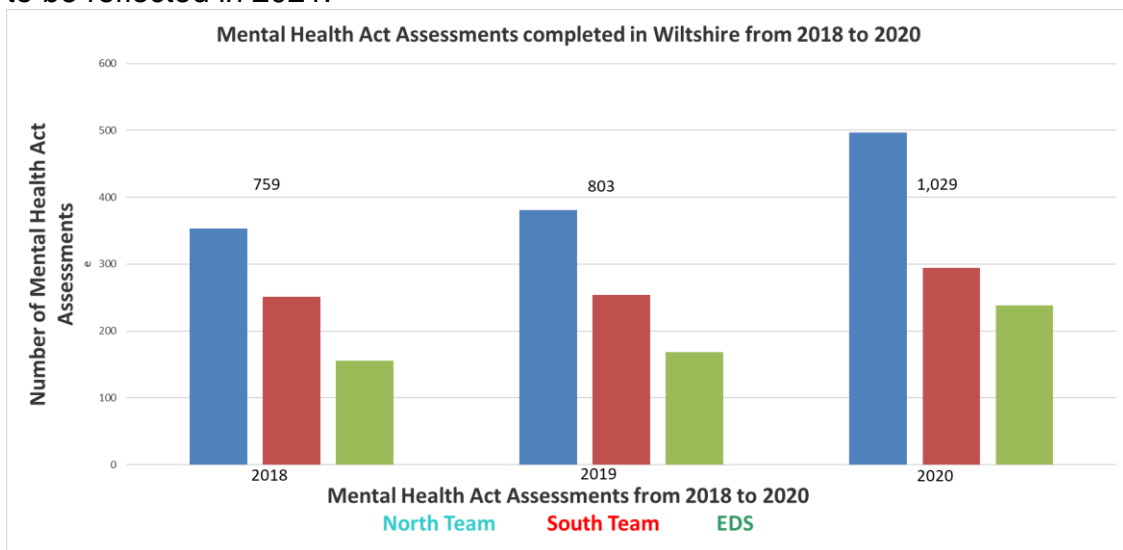
21. Overall, these factors have improved the position for the Council as at the year end, but this should be contexed that this is a matter of timing with future requirements and demands on the COVID-19 funding and support received being required to be met.
22. The proposals for transfers to earmarked reserves reflect this timing position with nearly £18m related to COVID-19 grants that will be utilised in the forthcoming year.
23. In addition, the previous forecasts anticipated an element of demand arising for services that, as a result of the third lockdown, have either yet to materialise or have been held back.
24. The demand may not have materialised in terms of actual costs arising, owing to the lead in time from initial demand contact to cost, during the financial year but there is evidence to suggest that as we approached the end of the financial year the data trends are pointing towards a potential rising tide of demand coming through as we have progressed through the road map.
25. Monthly demand for Advice and Contact for Adult Social Care services has seen a significant spike in March 2021 compared to last year, indicative that pent up demand for Councils services is now being released. The graph below provides the historic monthly demand data on the number of contacts made.



26. The number of Education Health Care Plans (EHCP) has continued to rise. In Wiltshire the number of EHCPs has more than doubled from 1,982 in 2015 to 4,105 as at March 2021. Each child or young person with an EHCP is allocated a SEND lead worker (SLW) and as a result of the increase in EHCPs, the caseload for the SLW has increased steadily. The number of requests for assessments has been high, with a significant peak in March, reflecting a national trend with an increase of over 30% in requests reported in England for this month.
27. Multi Agency Safeguarding Hub (MASH) contacts are continuing to be higher compared to 2019/20 which was the highest year in the last 6. Recent weekly

contacts have seen the highest number of weekly contacts in the past 3 years at over 400 with a baseline expectation of 305 per week and we have exceeded this in each of the last four weeks. More than one month's data is required to understand the current trend and whether this is the start of a perceived surge.

28. In mental health services we are aware that the Community Mental Health Services, run by AWP and who account for the majority of our referrals into the mental health social work teams, are predicting a 30% increase on Early Intervention and Intensive Support services. There is also evidence that there has been an increase in demand for mental health services from third sector organisations directly as a result of the pandemic, this is being borne out in increase activity through Advice and Contact for mental health support.
29. We have also seen a fluctuating picture in mental health act assessments, where they have risen and fallen due to lockdown, however, in 2020 we undertook over 200 more mental health act assessments than we did in 2019 which indicates the complexity of our service users who live in the community and who have significant and serious mental health conditions, who will therefore, need support from our social work team and are likely to have care and support needs under the Care Act, 2014 (this activity covers both children and adults) and continues to be reflected in 2021.



Revenue Budget

30. The following elements of this report reflect the management responsibility in line with the approved management hierarchy. The breakdown of the provisional outturn position is set out in table 4 below.

Table 4 – Provisional 2020/21 Summary Position

Summary Position	Original Budget	Revised Actual - Outturn	Variance at Q3	Variance at Q4
	£ m	£ m	£ m	£ m
Corporate Director - People	219.290	227.568	(2.032)	0.462
Corporate Director - Resources	33.768	32.805	(0.211)	(1.522)
Corporate Director - Place & Environment	85.180	91.119	12.572	(6.769)
Chief Executive Directorates	12.893	14.609	0.022	(0.235)
Corporate	33.922	24.889	2.492	(4.349)
General Fund Total	385.053	390.990	12.843	(12.413)
COVID-19 Emergency Grant Funding	0.000	(15.838)	(23.498)	(3.419)
Income Losses Scheme	0.000	(6.414)	(6.000)	(0.414)
General Fund Total	385.053	368.738	(16.655)	(16.246)
Collection Fund	0.000	0.000	0.000	0.000
General Government Grants	(41.029)	(40.960)	(1.081)	0.000
NDR Levy	0.000	0.000	0.000	0.000
Total General Fund impact on 2020/21	344.024	327.778	(17.736)	(16.246)

Overview of provisional outturn position 2020/21

31. Overall, this provisional outturn report presents an underspend of £16.246m for Q4, this is on top of the transfer to earmarked reserves approved as part of the Q3 budget monitoring report of £17.736m to help manage pressures in the following financial year and beyond, most of which is directly attributable to the impact of COVID-19. The financial position includes the balance of the £32m of emergency government funding, the £6.14m estimated funding on the income loss scheme and £2.3m furlough grant.
32. The detail of the provisional outturn position can be seen in Appendix A. Of this outturn variance of £16.246m it is recommended that £6.648m is set aside in specific earmarked reserves, with £3.973m to fund activity that is planned during the next financial year and £2.675m in the Capital Financing reserve to provide additional capacity in this revenue reserve for future capital investment. It is also recommended that £2.937m is added to the Latent Demand reserve to provide additional funding capacity to manage demand in the following financial years that exceeds the level on which the budget was based.
33. The balance remaining of the underspend is £6.661m and it is recommended that £1.4m of this underspend be transferred to the General Fund Reserve to provide additional capacity and resilience to support the Councils ongoing financial position and allow for the planned and budgeted contribution in the financial year 2022/23 to be removed.

34. It is also recommended that £2m be set aside to fund the estimated pay award for 2021/22. Following the Chancellor of the Exchequers announcement at the budget the pay award was originally expected to be for staff on the lower pay scales only. The pay award is negotiated between the Local Government Employers and the Trade Unions and currently an offer of 1.5% on all NJC pay points has been made by the National Employers.
35. The balance of £3.261m is then proposed to be transferred into the budget equalisation reserve to help support the budget setting process for 2022/23.

Table 5 – Provisional Underspend 2020/21 approvals

Description	£m
Draft Outturn position 2020/21	(16.246)
Other Earmarked Reserves Requests	
- New Reserves	3.973
- Capital Financing	2.675
Latent Demand	2.937
General Fund	1.400
Pay Award 2021/22	2.000
Budget Equalisation	3.261
Balance	0

The detail of these recommendations can be seen in Appendix B

36. The Collection Fund has not been finalised yet so the final figures on Council Tax and Business Rates are not included at this stage. A significant deficit is expected and although arisen in this financial year it will be recognised in the following financial years and will be partly funded by s31 grants from Central Government received in 2002/21 financial year and the funding set aside in the Collection Fund Volatility reserve. It remains unclear how long the economic impact of COVID-19 will impact on the Collection Fund and how quickly the economy will bounce back so that income from local taxation returns to pre-COVID-19 levels. It is also not clear whether any compensation schemes may continue if the impacts continue longer than this financial year.
37. As part of other mitigations, additional spending controls were implemented with the largest financial impact as a result of the external recruitment freeze and the details provided in the individual service details.
38. Details of significant variances within service areas since Q3 are included below.

CORPORATE DIRECTOR - PEOPLE

Table 6

Summary Position	<i>Original Budget</i> £ m	<i>Revised Actual - Outturn</i> £ m	<i>Variance at Q3</i> £ m	<i>Variance at Q4</i> £ m
Family & Childrens	52.613	51.226	(0.362)	(1.523)
Education & Skills	16.961	24.555	(0.761)	(0.506)
Learning Disabilities & Mental Health	72.264	70.581	(3.693)	0.020
Access & Reablement	49.536	52.582	2.997	1.548
Commissioning - Adults	23.257	24.742	0.173	1.230
Commissioning - Childrens	4.659	3.882	(0.386)	(0.307)
General Fund Total	219.290	227.568	(2.032)	0.462

Children & Young People with Social Care Needs: Budget £52.749m – £1.523m underspend

39. This is a volatile, demand driven area. The children in care and special educational needs and disability placement budgets had some additional budget pressure due to several factors including social distancing measures however, these were offset by the significant reduction in numbers of children in care.
40. As planned, £0.031m was drawn down during the year to fund support for care leavers, this reserve was created from a 2019/20 grant allocation.
41. The referrals into children's social care over the past year has reduced whilst children have not been in school. The original demand modelling scenario work anticipated significant cost pressure in 2020-21 whilst we haven't yet seen the significant increase, we are still anticipating a rise in demand and complexity.
42. A review of the modelling is currently taking place with Police and CCG colleagues. It is anticipated that there will be future significant increase in safeguarding work as a result of latent and new demand and pressure following extended periods of relative isolation for children and families throughout 'lockdown' and this will now create financial pressure in future years. Future anticipated overspend due to either, increased numbers of children in care or, complexity of children for this increased expenditure which will have a higher weekly cost will be funded from transfers from the latent demand reserve.
43. Despite the pandemic good progress has been made with the Fostering Excellence project which has continued throughout the COVID-19 period. We anticipate reaching the Fostering Excellence end of year target with net growth in excess of 20 foster carers.
44. A number of savings to fund schemes were delayed due to the response to COVID-19 taking priority, however mitigations were put in place in an attempt to reduce cost such as the avoidance of agency social worker costs. In the event, it was possible to hold vacant posts until they could be offered to graduates who are due to join the Council this summer as part of our grow your own recruitment strategy.

45. Vulnerable families were supported through COVID-19 grants made available for this purpose and so support budgets were not required at the same level.
46. As a result, it is requested that Cabinet approve a transfer to the latent demand reserve of £1.360m to fund the anticipated future activity. The DfE have confirmed they recognise that the COVID-19 outbreak will have impacted on delivery of the national assessment & accreditation system (NAAS), a system to enable child and family social workers to develop skills and knowledge to improve outcomes and it is therefore requested that Cabinet approve a transfer of £0.163m to a new earmarked reserve to allow these funds to be drawn down in the 2021-22 financial year.

Education & Skills (School Effectiveness, SEN & Inclusion): Budget £25.061m – £0.506m underspend

47. The impact of the pandemic on schools not operating as they would normally extend to the amount of service being purchased from the local authority. The impact on reduced income is £0.195m. This has been more than mitigated by work with schools being delayed due to school closure as a result of the pandemic, holding staff vacancies and delaying expenditure to offset costs. In addition, several savings to find schemes were delayed due to the response to COVID-19 taking priority, there were however mitigations in place to replace these. It has been necessary to prioritise supporting schools to open for pupils during the pandemic and as a result the Schools improvement monitoring and brokerage workplan has been delayed and Cabinet are requested to approve a transfer of £0.220m to support this work in the next financial year.
48. The early years providers have been largely open to children during the pandemic, even when schools were closed. As a result of this and the lockdown measures in place, the early years professional development programme was not able to be rolled out and Cabinet are requested to approve a transfer of £0.062m to allow this activity to take place during 2021-22 financial year.
49. All 5-16-year-old school children with an education care and health plan (EHCP) are entitled to free school transport. The budget was increased significantly in 2020-21 to keep pace with demand however that rate of increased demand has not come to fruition – this will be largely due to the pandemic but could also be, a more general flattening of the rising trend in this area. It is requested that Cabinet approve a small adjustment of £0.029m to the latent demand sum transferred.

Learning Disabilities and Mental Health: Budget £70.561m – (£0.020m) overspend

50. Overall Learning Disabilities and Mental Health budgets have overspent by £0.020m.
51. Within this, there were staff redeployments to COVID-19 hubs, with costs amounting to £0.076m that were covered by COVID-19 specific grants. There were increases in the costs of direct care that amounted to £0.096m.

Access and Reablement: Budget £51.034m – £1.548m overspend

52. Access and Reablement budgets overspent by £1.548m. The most significant of the factors behind this overspend is in respect of out of hospital costs. The picture of spend on older people care in 2020/21 was very much complicated by complex funding arrangements for hospital discharges. In particular, there was considerable uncertainty in predicting the level of discharges there would be, and what the cost of meeting the on-going care needs after the initial discharge period ended would be.
53. With effect from 1st September people discharged from hospital had their costs covered by the NHS for the first 6 weeks, and then, after a period of 6 weeks, transfer to their normal funding arrangements. Costs were held separately from the main departmental budgets, in a separate COVID-19 cost centre and a figure of £1.753m built into the projected costs as being the impact on the Council of the post discharge arrangements. This projected impact was held separately from the main Adult Social Care budgets during the year to aid accounting for Business as Usual as opposed to COVID-19 specific expenditure. It is estimated that the additional cost actually amounted to c £3.126m. This figure takes a prudent view of costs that might still be claimable against the NHS discharge fund.
54. The difference between the projected costs of £1.753m and the actual costs of £3.126m (£1.373m) largely accounts for the increased costs in the care budget of £1.598m. As part of year end accounting processes these costs have transferred to the Access and Reablement area.
55. The overspend on these care costs was slightly offset by an underspend caused by staff redeployments to COVID-19 hubs, with costs amounting to £0.050m that were covered by COVID-19 specific grants.

Adults Commissioning: Budget £23.512m – £1.230m overspend

56. There are 2 significant budget variations within the Commissioning budget overspend of £1.230m.
57. The first is that in December the Commissioning service renegotiated the block contract for Residential care with Order of St John, reducing the number of beds bought. As many of these beds were empty, this led to a saving, which in 2020/21 amounted to £0.350.
58. The second is that the Commissioning budget assumed income of £1.664m from the Better Care Fund and Improved Better Care Fund but which were not in the end committed, due to the ongoing focus in the year on Hospital Discharge arrangements. This is therefore fundamentally a presentational issue.

59. Other minor variations, including £0.037m underspend due to staff redeployments to COVID-19 hubs, with costs covered by COVID-19 specific grants, mean that the Commissioning budget overspend by £1.230m

Children’s Commissioning: Budget £4.189m – (£0.306m) underspend

60. Children’s Commissioning have put mitigation plans in place to delay expenditure and hold vacant posts where safe and practical to do so. In addition, contracts have been renegotiated to achieve on going savings. The result is an underspend of £0.306m.

61. During the year, pre agreed use of earmarked reserves totalling £0.124m relating to three separate grants was drawn down. It is requested that Cabinet approve a transfer of £0.202m created from this underspend to the latent demand reserve

CORPORATE DIRECTOR – RESOURCES

Table 7

Summary Position	<i>Original Budget</i> £ m	<i>Revised Actual - Outturn</i> £ m	<i>Variance at Q3</i> £ m	<i>Variance at Q4</i> £ m
Finance & Procurement	6.240	6.786	0.400	(0.177)
Programme Office & Systems Thinking	1.233	0.949	0.228	(0.469)
Housing & Commercial Development	15.704	14.598	(0.872)	(0.529)
Digital & Information	10.591	10.472	0.033	(0.347)
General Fund Total	33.768	32.805	(0.211)	(1.522)

Finance & Procurement: Budget £6.963m – Variance (£0.177m) underspend

62. The outturn variance of £0.177m underspend is made up of a combination of over and underspends.

63. £0.469m overspend is in relation to the Monkton Park PFI. The PFI earmarked reserve for future liability to cover the difference between the contract costs and PFI credits was exhausted in 2019/20. For 2020/21 this is being offset by underspends in the service. This pressure will need to be addressed for 2021/22 budget and for future years for the remainder of the PFI which runs until 2026/27.

64. The underspends offsetting the PFI pressure are from staffing budgets across the service as a result of holding vacancies and charging staff time to capital programmes where appropriate, unbudgeted income received in Procurement from the chasing up of bad debt and duplicate invoices and Housing benefits recovery being better than forecast in period 9.

65. As planned and reported in the budget monitoring forecasts this year, draw down of earmarked reserves held for Insurance and Schools PFI have been made of £0.826m and £0.030m respectively.

Programme Office & Systems Thinking: Budget £1.418m – (£0.469m) underspend

66. Following the decision to defer £100m of capital programmes, the service was unable to recharge staff to internal programmes of work and alternative funding streams as originally anticipated when the budget was set. In addition, internal restructures have been paused due to COVID-19 and therefore savings have not been made as anticipated, vacancies have been held to mitigate this and staff have been deployed on to COVID-19 activities. It is requested that Cabinet approve a transfer to the latent demand reserve from this underspend of £0.250m.

Housing Services and Commercial Development: Budget £15.127m – (£0.529m) underspend

67. The Outturn variance of £0.529m underspend is largely in Strategic Asset Management & Facilities Management. The impact of COVID-19 on both spending and income has been significant across the service, with a considerable amount of saving being realised and confirmed since the Q3 monitoring forecast due to the third lockdown.

68. Large numbers of operational buildings were closed for considerable lengths of time during the year meaning operating costs for buildings were reduced in many areas, and the lockdown meant that demand on some SAM&FM budgets used corporately by council services was dramatically reduced.

69. The most significant saving has been on utilities as a result of the third lockdown. In total throughout the year £1.058m was saved on utilities as buildings remained closed, this was a significant amount in the third lockdown through the winter months, dramatically reducing the cost of heating and hot water.

70. Increases in COVID-19 cleaning costs were £0.073m, lower than the Q3 forecast as many buildings remained closed and generated cleaning savings which partly offset the additional cleaning costs in the open buildings.

71. As planned and reported in the budget monitoring forecasts this year, the following movements have been actioned on earmarked reserves. £0.384m has been transferred into the Flexible Housing Support Grant earmarked reserve, this grant is being used to fully fund the Rough Sleeper Housing team and is being set aside to cover these costs in future years. £0.111m has been drawn down from the PFI Housing earmarked reserve to equalise the impact on revenue and cover the difference between the contract payments and PFI credits.

72. Additional costs are expected in 2021/22 associated with the recommissioning of closed buildings and the undertaking of non-essential repairs that have been delayed from 2020/21. It is therefore recommended that the outturn underspend of £0.529m is transferred into the Latent Demand reserve to manage these costs as they arise in 2021/22.

Digital and Information: Budget £10.819m – (£0.347m) underspend

73. The Outturn variance of £0.347m underspend is largely due to savings on telephony as a result of renegotiating the contract which has seen a significant reduction in charges. The saving was not included in the Q3 forecast as there was uncertainty over timing and the actual figure that would impact on the 2020/21 budget. This saving has been factored into 2021/22 budget.

74. As planned and reported in budget monitoring forecast this year, £0.400m has been drawn down from the Content Management System (CMS) - Single View of the Customer earmarked reserve to offset the salary costs for implementing the replacement of the CMS system.

CORPORATE DIRECTOR – PLACE & ENVIRONMENT

Table 8

Summary Position	Original Budget £ m	Revised Actual - Outturn £ m	Variance at Q3 £ m	Variance at Q4 £ m	Total Variance £ m
Economic Development & Planning	2.957	2.352	0.117	(1.276)	(1.159)
Communities & Neighbourhood	32.264	35.712	5.900	(3.456)	2.444
Highways & Environment	49.959	53.055	6.555	(2.037)	4.518
General Fund Total	85.180	91.119	12.572	(6.769)	5.803

Economic Development & Planning: Budget £3.628m – (£1.276m) underspend

75. The Outturn variance of £1.276m underspend is largely due to a significant increase in income from planning applications in the last quarter of 2020/21.

76. Income budgets for Development Management, Building Control and Local Land charges had been forecast to underachieve from the impact of COVID-19, this was being offset by savings in establishment and non-essential spend across Economic Development and Planning as part of the spend control measures.

77. However, Development Management and Building Control both saw significant activity in the last quarter, this activity could not have been forecast at Q3. The final outturn income positions were £0.380m overachievement of income of Development Management, £0.161 loss of income on Building Control and £0.119 loss of income on Local Land Charges.

78. As planned and reported in budget monitoring forecast this year, £0.274m has been transferred into Porton Science Park earmarked reserve which was approved by Cabinet as part of the business case for the Science Park. It creates a sinking fund for future capital maintenance from the surplus the site has generated in year. In addition, an amount is being set aside to help manage the first year running cost of Phase Two until the site is fully operational and covering its costs.

79. It is recommended that the following earmarked reserves are created from part of the reported outturn variance.
80. The underspend on the Local Plan budget is as a result of delays to the recently completed public consultation. The delay pushed back commissioning of transport, viability and climate evidence. This work will now take place in 2021/22 so it is recommended that the £0.323m underspend is set aside in an earmarked reserve to cover these costs when they occur.
81. Wiltshire Council receive Neighbourhood Planning Grant from central government to support the authority in the Neighbourhood Planning process. Plan making does not follow financial years and in 2020/21 we have received more grant than costs in that financial year. It is recommended the £0.164m balance of grant is transferred to an earmarked reserve to cover these costs when they occur in future years.

Communities and Neighbourhood: Budget £39.168m – (£3.456m) underspend

82. The Outturn variance of £3.456m underspend reflects the Directorate's work to minimise spend and maximise the impact of grant funding alongside changing assumptions from the Q3 forecast of a challenging year.
83. The Outturn variance on Libraries, Heritage and Art is £0.303m underspend. £0.200m of this is due to staff costs for staff working on COMF being badged against the grant. The remaining variance is from staff savings from continuing to hold vacancies, paying variable contract staff for hours due to be worked rather than average and supplies and services savings from the services not being open to the Public.
84. The Outturn variance on Leisure is £1.940m underspend. Staff have been exceptionally flexible and taken on redeployment to support the pandemic response throughout the year. At the time of forecasting for the Q3 report Government had not confirmed that the Furlough scheme would be extended and continue for the third lockdown. The forecast was therefore amended for Income but assumed Furlough grant would end. This accounts for circa £0.5m of the variance.
85. The Q3 forecast assumed that variable contracted staff would be paid based on an average of the hours they had previously worked as this was the approach for the first lockdown. However, this decision was amended for subsequent lockdowns and variable contracted staff were paid based on the hours due to be worked. This decision was not taken until after the forecast for Q3 was completed. This together with vacancies being held for longer due to the third lockdown accounts for circa £0.8m of the variance.
86. In the final quarter of the year staff costs for those working on COMF were badged specifically to the grant. This accounts for circa £0.1m of the variance.

87. The remaining variance is from further savings arising as a result of the third lockdown for example greater savings from the buildings closures in terms of cleaning, supplies and services, sports programmes not running and the difference between forecast income and actual income.
88. The total income collected for in house Leisure centres for 2020/21 was £1.171m against a Budget of £7.769m, so a loss of income of £6.598m. The Council received £2.015m Furlough grant for in house Leisure centre staff and has also claimed Loss of Income grant through the Government scheme which will cover part of these losses, this grant is reported separately so that actual variances are reported. The service is now working hard to bring back membership and mitigate losses in 2021/22
89. As planned and reported in budget monitoring forecast this year, £0.016m has been transferred into Sports & Physical programme earmarked reserves for Free Gym Referral programme and Disability Sports programme, this is to ensure the funding is ringfenced for these programmes as intended. £0.025m has been drawn down from Leisure Salisbury Athletic Track Maintenance earmarked reserve to cover the costs incurred in 2020/21.
90. The Outturn variance on Transport is £0.352m underspend this reflects challenging changes and the difficulties of forecasting an uncertain year. Duplicate buses and taxis have been required to manage social distancing, this additional cost has been underwritten in periodic grants from government, the forecast was adjusted each term when Government announced the level of funding the Council would receive.
91. As planned and reported in budget monitoring forecast this year, the following has been transferred into earmarked reserves. £0.671m for Supported Bus Service, this is the balance of unspent DfT grant, the Bus Network programme was delayed due to the impact of COVID-19. The grant conditions allow for the grant to be used in 2021/22, the earmarked reserve will ensure the programme continues and will cover the costs when they occur in 2021/22.
92. £1.2m for Rural Mobility Fund and £0.005m for Rural Mobility Fund Business case. These grants were awarded by DfT on the 31/03/2021 for the year 2021/2022. The earmarked reserve will roll the grant forward to 2021/22 to cover the costs of the programme as they occur.
93. The Outturn variance on Rights of Way, Countryside and Street Scene is £0.479m underspend. This is largely due to an underspend on the Idverde contract as a result of further reductions in the level of routine activity in the last quarter of the year, including cancellations of litter picks on the A303 and A36 trunk roads, and the extent to which staff would continue to be furloughed by the contractor. It is recommended that the variance on the Idverde contract of £0.293m is set aside in the Latent Demand reserve to allow for additional activity in 2021/22 which we are already seeing the impact of particularly in terms of litter picking.

94. As planned and reported in budget monitoring forecast this year, £0.006m has been transferred into Woolmore Farm ROW earmarked reserves for the future management of Slow Worms. This funding was secured from Persimmon Homes to relocate and manage an area for slowworms and ensure funds are available when costs are incurred.

95. The outturn variance on Public Protection is £0.304m underspend. This is largely due to establishment savings being greater than forecast at Q3 as the service were unable to recruit as planned in Q4 and income picking up particularly in pest control, resulting in a better position than forecast.

96. The Outturn variance on Customer Services is £0.078m underspend. This is largely due to staff costs for staff working on COMF being badged against the grant.

Highways and Environment: Budget £55.092m – (£2.037m) underspend

97. The Outturn variance on Highways is £0.308m underspend, this is largely due to further savings on establishment and contract consultancy as a result of the spend control measures.

98. The Outturn variance on Car Parking is £0.993m underspend. This is due to Income in Q4 being better than forecast. Lockdown three allowed for more Businesses to be open with restrictions than previous lockdowns so the impact seen on car parking was less than forecast. The total income collected for car parking for 2020/21 was £3.849m against a Budget of £8.385m, so a loss of income of £4.536m. The Council have claimed Loss of Income grant through the Government scheme which will cover part of these losses, this grant is reported separately so that actual variances are reported.

99. It is recommended £0.034m is transferred into an earmarked reserve for Contactless Parking Machines. Cabinet agreed to begin a replacement programme but due to delays as a result of COVID-19 the machines have not yet been delivered. Orders have been placed for seven machines. This earmarked reserve will cover the cost of these machines when incurred in 2021/22.

100. The Outturn variance on Waste is £0.735m underspend. As planned and reported in budget monitoring forecast this year, £0.168m has been transferred into Lot1 Contract Sinking Fund earmarked reserve, which is required as part of the deed of variation to the contract to ensure funds are available at the end of the contract term for the final payment for the MRF equipment. This amount is budgeted for and will be transferred each year for the life of the contract.

101. It is recommended that £3.007m is transferred to an earmarked reserve for Highways & Environment for future risks and activity.

102. There have been some presentational changes which has resulted in costs previously being reported under COVID-19 now being reported under Highways & Environment. The final variance for Waste would be the same as reported and agreed by cabinet at Q3.

CHIEF EXECUTIVE DIRECTORATES

Table 9

Summary Position	Original Budget £ m	Revised Actual - Outturn £ m	Variance at Q3 £ m	Variance at Q4 £ m
Legal & Governance	5.925	5.881	0.205	0.234
Human Resources & Org Development	3.071	4.101	(0.489)	(0.641)
Public Health	0.418	0.817	0.396	0.000
Directors & Members	3.479	3.810	(0.090)	0.172
General Fund Total	12.893	14.609	0.022	(0.235)

Legal, Electoral and Registration: Budget £5.647m – £0.234m overspend

103. The outturn variance on Legal, Electoral and Registration is £0.234m overspend. This is largely in underachievement of income in Legal and Registration services due to the impact of COVID-19 being greater than forecast as at P9 and a return of a Highways Bond.

104. As planned and reported in budget monitoring forecast this year, £0.200m has been transferred into the Elections earmarked reserve to fund Elections costs in 2021/22.

Human Resources & Organisational Development Services: Budget £4.742m – (£0.370m) underspend

105. The underspend has been delivered as a result some revenue costs being charged to the capital budget for Organisational Development (OD) & People Change and the Evolve programme (to procure a new Enterprise Resource Planning business applications system) for those HR & OD staff involved in supporting these programmes of work. The capital budget for the OD & People Change programme ends on 31 March 2022 and the costs will be set against revenue from that point despite the programme of work continuing. In addition, some vacancies have been held as there has been a reduction in demand for some learning & development and recruitment services as a result of the pandemic. This reduction is not expected to continue.

106. The service has also seen a reduction in the services being delivered to external organisations and therefore a reduction in trading income was received. The current estimate of reduced income is £0.165m however, this is more than mitigated by the steps outlined above. It is requested that Cabinet approve a transfer to the latent demand reserve from this underspend of £0.274m.

Public Health: Budget £0.817m – £0.000m variance

107. The Public Health budget balances at year end, as any over or underspend is met by a transfer to or from an earmarked reserve. In 2020/21 the balanced position is after transferring an underspend of £2.527m to the Public Health reserve.

108. This is a considerable change from the forecast in Q3, where an overspend of £0.396m was forecast. There are 3 main factors that explain this change.

109. Firstly, £1.051m of expenditure was chargeable to COVID-19 grants, and expenditure was therefore removed from the Public Health budget. Secondly, demand for services, in particular Sexual Health services and Safer Communities services was considerably lower due to the impact of lockdown on people's behaviour; this led to reduced expenditure of £1.080m. Thirdly, the overspend of £0.396m was covered by a budget virement.

CORPORATE EXPENDITURE

Table 10

Summary Position	Original Budget £ m	Revised Actual - Outturn £ m	Variance at Q3 £ m	Variance at Q4 £ m
Movement on Reserves	(0.674)	(1.400)	2.574	0.000
Financing & Investment Income & Expenditure	23.148	19.174	(2.054)	(3.598)
Restructure & Contingency	5.323	1.313	0.872	(0.828)
Corporate Levies	6.125	5.802	1.100	0.077
Income Losses Scheme	0.000	(6.414)	(6.000)	(0.414)
Covid	0.000	(15.838)	(23.498)	(3.419)
General Fund Total	33.922	2.637	(27.006)	(8.182)

Financing & Investment Income & Expenditure: Budget £22.772m – (£3.598m) underspend

110. During the year £2.675m of gainshare income from the Wiltshire online capital project for Phase 1 and 2 was received. It is recommended to transfer this balance into Capital Financing earmarked reserve.

111. The remaining variance on Financing & Investment Income and Expenditure (previously named Capital Financing) is £0.923m underspend. This is largely due to interest received being higher than forecast at Q3 as a result of higher cash balances than forecast due to the amount of grant funding received from government as detailed in the COVID-19 section of the report and reduced asset disposal costs as a result of less properties being sold.

Restructure & Contingency: Budget £2.141m – (£0.828m) underspend

112. The forecast variance for Restructure and Contingency is due to fewer redundancy costs than previous years. As the council was in emergency response, a recruitment freeze was implemented to mitigate costs and restructures were minimised to maximise the support available to manage the workforce in a flexible way to focus on priorities and as a result redundancy costs were much lower than anticipated.

General Government Grants: Budget (£40.960m) – balanced position

113. At this stage of the year end process the position for General Government Grants is reported as balanced. This will change when the Collection Fund is finalised, and any variance will be reported to Cabinet at its meeting on 13 July 2021.

Corporate Levies: Budget £5.725m – £0.077m overspend

114. The forecast variance for Corporate Levies is a small overspend of £0.077m. This is due slightly less income from the Renewable Energy Business Rates than originally forecast.

COVID-19 Budget (£12.419) – (£3.419m) underspend

115. The net position of £12.419m Income is contributing to balancing the Council's overall position, the outturn variance is £3.419m underspend.

116. General and specific COVID-19 Grants, where spend can be separately reported are included in this budget.

117. The costs reported under the COVID-19 line are costs incurred as a direct result of COVID-19 and where actuals have been assessed as directly attributable to COVID-19 and could be separately identified from service spend. Grants and costs that cannot be easily separated or identified have been included within the service positions.

118. Costs include PPE, additional cleaning to open Buildings safely, additional IT costs to improve and facilitate working from home, the setting up of a temporary morgue, the direct additional costs of reopening HRC's for example traffic management and new processes, Waste collection contractor costs in relation to increased agency and overtime in managing operations while staff are self-isolating/shielding, setting up and supplies for the Wiltshire Wellbeing Hub providing emergency food parcels and supplies to the most vulnerable, supporting adult care providers.

119. £2.276m of the outturn underspend variance is as a result of presentational changes where actual costs could not be separated to be reported under COVID-

19 as originally anticipated. These costs are now shown under Highways & Environment and directly offset this underspend.

120. £1m underspend is in relation to Hospital Discharges, at Q3 it was prudently forecast that there may be £1m costs that could not be recovered from NHS. However, all costs have been recovered.

121. The remainder £0.143m is a combination of spend being categorised against service budgets and costs coming in less than forecast at Q3.

122. Previous budget monitoring reports assumed that all COVID-19 grants would be fully spent and where they were not, they would be set aside at year end. As planned, these balances have been set aside in earmarked reserves to fund approved activity against these grants and total £17.868m.

123. £9.212m has been transferred into COVID-19 Business Grants earmarked reserve, which is the balance of funding for the Discretionary Business Grant schemes for 2020/21 and will be required in full in 2021/22 for Business grants.

124. £8.041m has been transferred into COVID-19 COMF earmarked reserve this is the balance of funding on the COMF grant and will roll funds forward for commitments that have been made for 2021/22.

125. Other small balances of unspent grant have been transferred into the following earmarked reserves: £0.080m has been transferred in COVID-19 Wellbeing for Education earmarked reserve; £0.346m has been transferred into COVID-19 Vulnerable earmarked reserve; and £0.189m has been transferred into COVID-19 Compliance earmarked reserve.

Income Losses Scheme Budget (£6.000m) – (£0.414m) underspend

126. The outturn variance on Income Losses Scheme is still a forecast figure at this stage as the final grant claim is still to be completed.

127. The original forecast was that the Council would be able to claim £6m from Government for the Income losses scheme, this estimate was before the third lockdown.

128. The Council has already claimed £5.414m to cover the period April 2020 to November 2020. It is difficult to forecast the final claim at this stage as further analysis is required to ensure all aspects of the scheme are included. Savings within the specific services must be fully identified and disclosed and as identified in the report above some income streams have shown significant recovery in the last quarter.

129. Within the report it is estimated that the Council would be able to claim a further £1m from the scheme at this stage. The final figure will be presented with final outturn in July 2021.

Dedicated Schools Grant – Total Grant £375.433m - £7.906m net overspend

130. The variance for dedicated schools grant (DSG) is an overall £7.906m overspend, analysed as below;

	Final Variance £M	Note
Schools Block (all schools)	(2.838)	Planned underspend to offset some HNB pressure
High Needs Block (all schools)	11.507	Demand for pupils with additional learning needs
Central Schools Services Block	(0.068)	Small variance
Early Years Block	(0.695)	Local changes to funding formula for closed settings – DfE clawback arrangements in 21-22 where numbers significantly differ.
TOTAL	7.906	

131. The overspend on high needs block (HNB) is driven by demand from parents and schools for support for vulnerable children with SEN & disability, reflected in increased numbers of education health and care plans (EHCP) which, have risen by 6.34% in the last financial year. The rate of growth slowed during the pandemic however, numbers of requests for assessment increased dramatically in March which could be due to the pause during lockdown or an indication that learners are struggling with their return to education post pandemic.

	1st April 2020	31st March 2021	Increase in EHCPs	% Increase in growth
Children & Young People with an EHCP	3,860	4,105	245	6.34%

132. The overspend is aligned with the national picture for many other local authorities and the Government's acknowledgement of this is evident at the national level with additional funding for the 2020/21 high needs block of £780m. The 2021-22 allocations have been published during the summer which includes

a further £5.5m increase for Wiltshire. This will come some way to alleviating the pressure for future years it will not however, assist with current or previous years' overspends. Lobbying continues to request support and additional funding at national level.

133. The DSG is ringfenced and is separate to local authority budget. Any underspend or overspend is also ringfenced. At the end of the financial year, the DSG reserve balance has a deficit of £19.933m following a positive prior year early years adjustment. The local authority has a 10-year recovery plan centred around inclusion which is being implemented in partnership with education leaders, however the deficit lies with Wiltshire Council whilst the recovery plan is delivered. Additional funding is key to meeting the needs of Wiltshire pupils.

DSG Reserve (held in the council's balance sheet) and actions

Balance brought forward from 2019-20	£11.350m
Early Years previous year adjustment	(£0.539m)
Variance (all blocks) for 2020-21	£7.906m
DSG Deficit carried forward 2020-21	£18.717m

There is much activity in this area nationally and locally;

134. The DfE launched a consultation on high needs block funding earlier this year, we await the outcome with interest.

135. The DfE's SEN Review has been postponed for several years however; the latest anticipated date is late in 2021.

136. School Leaders have raised the profile of the funding challenges with Wiltshire's MPs who have been supportive and raised with central government.

137. Officers are taking part in national and south west comparator research which when available, will show the extent of the national issue. Best practice and savings approaches are being shared with peers.

138. Recently, the f40 group who represent the 42 lowest funded authorities in the country have made representation to the DfE regarding the financial pressures on local authorities as a result of inadequate funding and a pre-response to the long awaited DfE SEN review.

139. The Society of County Treasurers are currently conducting a consultation questionnaire to enable them to understand the national pressures and raise with central government, to which we have submitted the position and issues specific for Wiltshire.

140. Wiltshire is taking steps to address the demand for specialist placements; significant Council investment in the System of Excellence and new Silverwood Special School places in the north of the county, the 150 place free special school in the south, expansion of specialist places within our schools and the flexible use

of capital receipts by the council to fund a series of projects to facilitate change both internally and to influence partners. These and the savings planned from them do not lead to a balanced position within the 10-year recovery period. Savings are limited by many external factors and include a parent's legal right to state parental preference and recourse to a tribunal. Our local authority position is that we cannot sustain the DSG deficit.

141. The DfE require a DSG Management Plan which was shared at February Cabinet. Officers are meeting with the DfE in June to discuss the plan. As the situation stands both locally and for most other local authorities, the pupil driven needs cannot be met without an appropriate level of funding. In addition, over a third of the high needs block funding formula is largely based on historical data from 2014 and in Wiltshire, the significant rise in the numbers of children with EHCPs since this date is driving much of this overspend. The DfE have confirmed this will be considered as part of the SEN review. In addition, the DfE has confirmed that Wiltshire is ranked 66th from 149 local authorities on the list of proportional ranked deficits and therefore our deficit is not sufficient to benefit from the "additional dedicated schools grant funding" being used to support those six with the largest proportionate deficits this financial year.

Housing Revenue Account (HRA) – Total income £27.150m - £1.2m net draw from reserve

142. Due to the ring-fenced nature of the Housing Revenue Account, at the end of any financial year the balance outstanding is offset by a transfer to or from the ring-fenced HRA reserve. For 2020/21 an amount of £4.312m was budgeted to be drawn from the reserve. It should be noted however that the provisional outturn position indicates that a draw from the HRA reserve of approximately £1.2m will be required. This improvement is mainly due to a £1.299m reduction to the provision for bad debts on the balance sheet (following a review); a variance of £1.668m from budget. The remainder is mainly due to the effect of COVID-19 lockdown on the service which resulted in lower activity levels of the Repairs and Maintenance team with reduced material costs and lower staff costs of the Systems and Support team as many of them were redeployed into the Welfare Hub and funded by COVID-19 grants. The lockdown also resulted in lower levels of resident engagement which in turn resulted in lower numbers of small improvement bids being granted. As a result of reduction in draw from the HRA reserve there is an opportunity to review the 30-year HRA business plan. This is anticipated to take place during 2021/22.

SAVINGS DELIVERY 2020/21

143. The Council had a savings requirement of £14.682m within its 2020/21 budget which was approved by Council in February 2020. The deliverability of these proposals has been monitored during the year and it was flagged that the COVID-19 response has seen resource focused away from savings delivery and, quite rightly, on service delivery during the response phase however savings delivery has been reported direct to the Corporate Leadership Team (CLT) as part of financial performance management.

144. At this stage of the year the deliverability of the savings is either delivered (blue) or undelivered (red) and can be seen in Appendix D. This position is included in the General Fund figures set out in this report.
145. Of the £14.682m savings proposals £8.400m (57.2%) are assessed as being delivered (blue) and £6.282m (42.8%) of savings targets are assessed as red meaning they have not been delivered. This is in line with the forecasts during the year.
146. Some of the savings that were agreed as part of the 2019/20 budget to be delivered in 2019/20 remain undelivered along with an amount from 2018/19 (£0.657m). Of a total of £5.590m that was deemed undelivered at the beginning of the financial year £3.006m has now been delivered, which leaves £2.584m (46.2%) remaining undelivered.
147. The delivery of savings remains an important element of financial performance management and a focus for the Council and the status of savings will be considered as part of the financial recovery and future year financial planning processes to ensure the budget remains robust and deliverable. Base budget pressure associated with the non-delivery of savings have been addressed as part of the budget setting process for 2021/22.

CAPITAL RECEIPTS FLEXIBILITIES 2020/21

148. The government allows Local Authorities to fund transformational activity that is designed to deliver ongoing revenue savings and/or transform service delivery to reduce costs or reduce demand for services in the future. This is known as Capital Receipts flexibilities. It is important that any Local Authority using this flexibility is transparent in reporting its plans and the individual projects that are to be funded or part funded and report the previous years' activity and whether the planned savings and/or service transformation have been or are being delivered as planned.
149. The outturn position for the current financial year, 2020/21 is shown in the table below. The table also sets out whether any underspend will be carried forward into 2021/22. Any spend against these budgets will be reported as part of budget monitoring during the year.

Table 11 – Capital Receipts Flexibilities

Directorate	Description	Current Approval 2020/21 £m	2020/21 Actual	2020/21 over/(under)s pend	Will this be required to be rolled over?
HR/OD	Organisational Development Transformation	1.000	0.297	-0.703	Yes
Other	Business Intelligence	1.000	0.000	-1.000	Yes
Children's & Families	Fostering Excellence	0.868	0.868	0.000	No
Children's & Families	Fostering Excellence Allowances	0.740	0.146	-0.594	Yes
Children's & Families	FACT Transformation	0.599	-0.040	-0.639	Yes
Children's & Families	Early Help Support Hub	0.200	0.000	-0.200	Yes
Children's & Families	Contextual Safeguarding	0.170	0.000	-0.170	Yes
Children's & Families	Transport Co-Ordinator	0.070	0.000	-0.070	Yes
Children's & Families	Supporting the Parents of under 1s	0.250	0.000	-0.250	Yes
Education & Skills	SEN & Inclusion Transformation	1.378	0.333	-1.045	Yes
ICT	Business Intelligence Hub	0.081	0.000	-0.081	No
Adults	Adult Transformation Phase 2	0.483	0.011	-0.472	No
Adults	Adult Social Care Transitions	0.056	0.010	-0.046	No
Housing & Commercial Development	Service Devolution & Asset Transfer	0.411	0.230	-0.181	No
Community & Neighbourhood	Leisure Insourcing Transformation	0.000	0.026	0.026	Yes
Other	Organisational Recovery	0.000	0.000	0.000	n/a
Other	Other Transformational Schemes to be considered	0.532	0.000	-0.532	No
TOTAL		7.838	1.881	-5.957	

RESERVES POSITION AND FORECAST

150. Reserves are an important element of the Council's finances and a sufficient level of balances should be held, to mitigate risks within the budget and operations of the Council.

151. The level of both general fund reserves and earmarked reserves currently held by the Council are low in comparison to other local authorities and this exposes the Council to a reduced ability to manage financial shocks. It is planned to report on the forecast balance of reserves on a quarterly basis, to increase the visibility of reserve balances, and further reports will continue to include forecasts and track changes to those forecasts.

152. As part of the outturn reporting for 2019/20 reserves balances were reported and the balances for General Fund Reserve stood at £15.456m and the balance for Earmarked Reserves excluding Dedicated Schools Grant Reserves was £27.202m. Including the DSG reserves and Schools Balances the Earmarked Reserves balance was £23.916m,

153. At the beginning of the year there was no plan to contribute to or draw from the General Fund Reserve, except for any final outturn balance remaining. The outturn position allows for a contribution to the General Fund Reserve of £1.4m which will increase the balance to £16.856m. This will provide additional capacity and resilience within this reserve to support the financial position in the forthcoming year, support the financial risks within the budget and allow lead in time for recovery, and will also allow for the planned and budgeted contribution in the

financial year 2022/23 to be removed. This will reduce the budget gap in 2022/23 by £1.4m to approximately £44m.

154. As part of the quarter 2 budget monitoring report £4.165m was set aside in a new earmarked Budget Equalisation reserve. This reserve has been fully used to support the 2021/22 budget. As part of the quarter 3 budget monitoring report an additional amount of £4.958m for Latent Demand and £8.613m for Collection Fund Volatility was also set aside to manage these specific financial impacts in future years. The Latent Demand reserve will be drawn down when evidence is presented that shows demand exceeds the metrics on which the budget was based, including the demand built into the budget for 2021/22. The Collection Fund reserve will be used over the next 3 years to manage the deficit from 2020/21 financial year that is anticipated.
155. As part of the year end processes transfers to and from existing earmarked reserves are carried out in line with previous approvals. These can be seen in detail in Appendix C with a total of £5.840m being set aside and £2.173m being drawn to fund spend in year with a net overall increase in earmarked reserves of £3.667m.
156. The total amount of COVID-19 grant funding that has not yet been spent is £17.868m is being transferred to reserves as set out in previous budget monitoring reports.
157. In addition to these previous approvals it is requested to transfer an additional £2.937m to the latent demand reserve as detailed in the narrative within the service paragraphs. This will provide more resilience and capacity to manage demand should it present above budgeted levels not only for 2021/22 financial year but also future years.
158. It is also requested to create new earmarked reserves totalling £6.649m. The detail of these request can be seen in the service narrative and in Appendix B & C and is listed below for ease:

Table 12

Service	Name	£m
Family & Children's	National Assessment & Accreditation System (NAAS) Grant	0.163
Education & Skills	School Improvement, Monitoring & Brokerage Grant	0.220
Education & Skills	Early Years Professional Development Programme	0.062
Economic Development & Planning	Neighbourhood Planning	0.164
Economic Development & Planning	Local Plan	0.323
Highways & Environment	Highways & Environment	3.007
Highways & Environment	Car Parking Machines	0.034
Financing & Invest Income & Expenditure	Gainshare Income	2.675
	TOTAL	6.649

159. When setting the budget for 2021/22 an assessment on the level of risk and therefore the level of general fund reserves and earmarked reserves has been made, and supports the approach of setting these balances aside this year for use in the following financial year and future alongside the plan for increasing the general fund reserve over time. The approach for increasing this reserve over time is pragmatically balanced off against the needs of service provision during Wiltshire's recovery.

160. During the 2020/21 the level of reserves has been considered and opportunities when arisen taken to increase balances. There has been an increase in transparency on reporting reserves during the year and it is expected to continue to report on these balances. It can be seen in the below table the opening and closing balances on earmarked reserves, and the anticipated use in 2021/22:

Table 13 – Earmarked Reserves

Description	£m
Opening Balance - as at 01/04/2020	(23.916)
Budget Equalisation (Q2 & Q4)	(7.426)
Pay Award 2021/22	(2.000)
Latent Demand (Q3 & Q4)	(7.895)
Collection Fund Volatility (Q3)	(8.613)
Planned net contribution from reserves	7.562
COVID-19 Grants	(17.868)
New reserve requests	(6.649)
Collection Fund section 31 grant (<i>estimated</i>)	(34.765)
Dedicated Schools Grant	7.341
Closing Balance - as at 31/03/2021	(94.229)
Anticipated Use 2021/22	
- Budget Equalisation	4.165
- Pay Award	2.000
- Latent Demand (<i>estimated at budget setting</i>)	3.000
- Collection Fund Volatility	4.279
- COVID-19 Grants	17.868
- Collection Fund section 31 grant (<i>estimated</i>)	34.765
- Others (<i>estimated at budget setting</i>)	1.199
Balance	(26.954)

161. Once the Collection Fund has been finalised it is likely that a significant amount of S31 grant received in the year will be transferred to an earmarked reserve to help manage the deficit that is expected on this fund. Due to technical regulation the deficit is not realised during the year that it is incurred and central government awarded significant s31 grant to ensure council's did not incur significant cashflow issues as a result of the losses in the Collection Fund, due mainly to additional Business Rate reliefs that were applied.

CAPITAL PROGRAMME

162. Capital Outturn will be presented to Cabinet at its meeting on 13 July 2021. The following re-allocation of capital approval is required in advance of the July meeting so that project can commence as planned in June 2021 and not be further delayed.

163. £0.470m of the Salisbury Car Park & Maltings capital budget funded by borrowing is required to be brought forward from 2022/23 into 2021/22 and allocated to the specific River Park Bridge works project. This will allow this specific project to be reported separately and work is planned to start in June 2021.

Overview & Scrutiny Engagement

164. Regular reports are taken to Overview & Scrutiny relating to the Council's financial position.

Safeguarding Implications

165. None have been identified as arising directly from this report.

Public Health Implications

166. None have been identified as arising directly from this report.

Procurement Implications

167. None have been identified as arising directly from this report.

Equalities and diversity impact of the proposals

168. None have been identified as arising directly from this report.

Environmental and Climate Change Considerations

169. None have been identified as arising directly from this report.

Risks Assessment

170. If the Council fails to take actions to address forecast shortfalls, overspends or increases in its costs it will need to draw on reserves. The level of reserves is limited and a one-off resource that cannot be used as a long term sustainable strategy for financial stability.

171. Ongoing budget monitoring and management forms part of the control environment and is a mitigating process to ensure early identification and action is taken. This control has been effective during the year and as a result the risk managed, with the effect of significant amounts being set aside in reserves to help support financial risks in future years.

Financial implications – Section 151 Officer Commentary

172. The financial year 2020/21 has been like no other, and the numerous funding mechanisms from Government e.g. emergency grants, specific grants, passported grants to businesses, income loss schemes, tax compensation scheme and furlough have resulted in a complex set of management accounts being reported, with many variables making up the overall bottom line.
173. Given the position being reported at the outset of the financial year the position being reported now is vastly improved and would not have been achieved without the emergency funding provided by the Government but also through the Councils early cost control measures.
174. However, the provisional outturn represents a moment in time, and we are still in the midst of a pandemic. It would be easy to think that the financial position of the Council is stable, when the reality is one of significant uncertainty, the beginning indications of a rising tide of latent demand and the stark reality that the current estimated budget gap in financial year 2022/23 is £45m.
175. Table 13 in the report demonstrates quite starkly the timing factor. At the end of the 2020/21 financial year it is estimated that we will have transferred over £70m into earmarked reserves, with a closing balance standing at over £94m. However, fast forward a year to the end of financial year 2021/22 and, after taking into account the planned spending and use of those earmarked reserves, our forecast balance will be closer to the level where we started the 2020/21 financial year at around £27m.
176. Therefore the right thing for the Councils financial stability is to prudently put funding aside now to manage some of the on-going pressures and risks as a result of COVID-19, such as latent demand and the deficits on council tax and business rates, previously not experienced, and ensuring the Council is better positioned financially for the future.
177. Whilst the budget for next year is balanced uncertainty still exists for the next financial year with the world-wide infection rates and the impact of different variants not clear, the impact of the roll-out of the vaccines and the reach into all elements of the community and uncertainty on the timing and impact of lockdown measures lifting.
178. Added to that the as yet unclear impact of the erosion of the Councils base level of funding through council tax and business rates, as well as the ongoing shifts in behaviour and knock on impact to its income streams combined with the almost inevitable latent demand for services that will come through, will further compound the financial pressures being estimated and faced.
179. We will be undertaking a base budget review to review the assumptions and data that was used to set the 2021/22 budget, the current position following the 2020/21 outturn and the latest forecasts and assumptions as we close Q1 for 2021/22. The latent demand reserve is held for the organisation as a whole and will only be released by Cabinet when services can demonstrate and evidence that

demand has arisen which is over and above that which was assumed at the time of setting the budget and was also as a result of being suppressed during lockdown or is required as a service intervention.

180. We also continue to work closely with Government on the Councils longer term financial position, as well as working with colleagues in the sector to put the case forward to Government on further funding, funding reforms and targeted support.

Legal Implications

181. None have been identified as arising directly from this report.

Proposals

182. Cabinet is asked to note:

- a) the Section 151 officer's summary of the impact of COVID-19 on the Council's 2020/21 budget;
- b) the provisional revenue budget outturn position for the financial year 2020/21;
- c) the contributions to and from earmarked reserves as planned;

183. Cabinet is asked to approve:

- d) the transfer of an additional £2.937m to the Latent Demand reserve;
- e) the transfer in total of £3.912m to new earmarked reserves as detailed in the report and Appendices B & C, as follows:
 - i. National Assessment & Accreditation System (NAAS) £0.163m;
 - ii. School Improvement, Monitoring & Brokerage Grant £0.220m;
 - iii. Early Years Professional development programme £0.062m;
 - iv. Neighbourhood Planning £0.164m;
 - v. Local Plan £0.323m;
 - vi. Highways & Environment £3.007m;
 - vii. Car Parking Machines £0.034m;
- f) the transfer of £2.675m to the Capital Financing reserve;
- g) the transfer of the balance of the £6.661m provisional underspend as follows:
 - i. £1.4m to be transferred to the General Fund reserve;
 - ii. £2m to be set aside for the estimated pay award for 2021/22;
 - iii. £3.261m to the Budget Equalisation reserve;

- h) £0.470m of Capital Approval for Salisbury Car Park & Maltings is brought forward from 2022/23 into 2021/22 and allocated to the River Park Bridge works.

Reasons for Proposals

184. To inform effective decision making and ensure a sound financial control environment.

Background Papers and Consultation

Budget monitoring reports Q2 & Q3

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Appendices:

Appendix A: Service Provisional Outturn Variance – Full Year
Appendix B: Service Provisional Outturn Variances - recommendations
Appendix C: Earmarked Reserves
Appendix D: Savings Delivery 2020/21

APPENDIX A – SERVICE PROVISIONAL OUTTURN VARIANCE 2020/21 – FULL YEAR POSITION

	<i>Original Budget</i>	<i>Revised Actual - Outturn</i>	<i>Variance at Q3</i>	<i>Variance at Q4</i>	<i>Total Variance</i>
	<i>£m</i>	<i>£m</i>	<i>£m</i>	<i>£m</i>	<i>£m</i>
Corporate Director People					
Family & Childrens	52.613	51.226	(0.362)	(1.523)	(1.885)
Education & Skills	16.961	24.555	(0.761)	(0.506)	(1.267)
Learning Disabilities & Mental Health	72.264	70.581	(3.693)	0.020	(3.673)
Access & Reablement	49.536	52.582	2.997	1.548	4.545
Commissioning - Adults	23.257	24.742	0.173	1.230	1.403
Commissioning - Childrens	4.659	3.882	(0.386)	(0.307)	(0.693)
Corporate Director Resources					
Finance & Procurement	6.240	6.786	0.400	(0.177)	0.223
Programme Office & Systems Thinking	1.233	0.949	0.228	(0.469)	(0.241)
Housing & Commercial Development	15.704	14.598	(0.872)	(0.529)	(1.401)
Digital & Information	10.591	10.472	0.033	(0.347)	(0.314)
Corporate Director Place & Environment					
Economic Development & Planning	2.957	2.352	0.117	(1.276)	(1.159)
Communities & Neighbourhood	32.264	35.712	5.900	(3.456)	2.444
Highways & Environment	49.959	53.055	6.555	(2.037)	4.518
Chief Executive Directorates					
Legal & Governance	5.925	5.881	0.205	0.234	0.439
Human Resources & Org Development	3.071	4.101	(0.489)	(0.641)	(1.130)
Public Health	0.418	0.817	0.396	-	0.396
Directors & Members	3.479	3.810	(0.090)	0.172	0.082
Corporate					
Movement on Reserves	(0.674)	(1.400)	2.574	-	2.574
Financing & Investment Income & Expenditure	23.148	19.174	(2.054)	(3.598)	(5.652)
Restructure & Contingency	5.323	1.313	0.872	(0.828)	0.044
Corporate Levies	6.125	5.802	1.100	0.077	1.177
Covid	-	(15.838)	(23.498)	(3.419)	(26.917)
Income Losses Scheme	-	(6.414)	(6.000)	(0.414)	(6.414)
General Government Grants	(41.029)	(40.960)	(1.081)	-	(1.081)
Wiltshire Council General Fund Total	344.024	327.778	(17.736)	(16.246)	(33.982)

**APPENDIX B – SERVICE PROVISIONAL OUTTURN VARIANCE 2020/21 –
RECOMMENDATIONS**

	<i>Variance at Q4</i>	<i>Other Earmarked Reserve requests</i>	<i>Latent Demand reserve contributions</i>	<i>Other balances for decision</i>
	£m	£m	£m	£m
	(underspend)/ overspend			
Corporate Director People				
Family & Childrens	(1.523)	0.163	1.360	-
Education & Skills	(0.507)	0.282	0.029	0.195
Learning Disabilities & Mental Health	0.020	-	-	(0.020)
Access & Reablement	1.548	-	-	(1.548)
Commissioning - Adults	1.230	-	-	(1.230)
Commissioning - Childrens	(0.306)	-	0.202	0.105
Corporate Director Resources				
Finance & Procurement	(0.177)	-	-	0.177
Programme Office & Systems Thinking	(0.469)	-	0.250	0.219
Housing & Commercial Development	(0.529)	-	0.529	-
Digital & Information	(0.347)	-	-	0.347
Corporate Director Place & Environment				
Economic Development & Planning	(1.276)	0.487	-	0.789
Communities & Neighbourhood	(3.456)	-	0.293	3.163
Highways & Environment	(2.037)	3.041	-	1.272
Chief Executive Directorates				
Legal & Governance	0.234	-	-	(0.234)
Human Resources & Org Development	(0.641)	-	0.274	0.367
Public Health	-	-	-	-
Directors & Members	0.172	-	-	(0.172)
Corporate				
Movement on Reserves	-	-	-	-
Financing & Investment Income & Expenditure	(3.598)	2.675	-	0.923
Restructure & Contingency	(0.828)	-	-	0.828
Corporate Levies	0.077	-	-	(0.077)
Covid	(3.419)	-	-	1.143
Income Losses Scheme	(0.414)	-	-	0.414
General Government Grants	-	-	-	-
Wiltshire Council General Fund Total	(16.246)	6.648	2.937	6.661

APPENDIX C – EARMARKED RESERVES

Service Area	Reserve	Opening Balance £'m	Actioned in Year £'m	Approved Transfer in Year £'m	Approved Withdrawal In Year £'m	New Request £'m	Closing Balance £'m
Corporate	Covid 2019/20 Emergency Grant	(11.079)	11.079	-	-	-	-
Corporate	Budget Equalisation	-	(4.165)	-	-	(3.261)	(7.426)
Corporate	Pay Award 2021/22	-	-	-	-	(2.000)	(2.000)
Corporate	Latent Demand	-	(4.958)	-	-	(2.937)	(7.895)
General Government Grants	Collection Fund Volatility	-	(8.613)	-	-	-	(8.613)
Covid	Covid Wellbeing for Education Return	-	-	(0.080)	-	-	(0.080)
Covid	COVID 19 Business Grants	-	-	(9.212)	-	-	(9.212)
Covid	COMF	-	-	(8.041)	-	-	(8.041)
Covid	Covid Vulnerable	-	-	(0.346)	-	-	(0.346)
Covid	Covid Compliance	-	-	(0.189)	-	-	(0.189)
Children's Commissioning	Mental Health Local Transformation Plan	(0.166)	0.150	-	-	-	(0.016)
Learning Disabilities & Mental Health	Syrian Refugee Programme	(0.696)	-	(0.294)	-	-	(0.991)
Housing & Commercial Development	Flexible Housing Support Grant	(0.566)	-	(0.384)	-	-	(0.950)
Economic Development & Planning	Porton Science Park	-	-	(0.274)	-	-	(0.274)
Communities & Neighbourhood	Leisure	-	-	(0.016)	-	-	(0.016)
Communities & Neighbourhood	Passenger Transport	-	-	(1.876)	-	-	(1.876)
Communities & Neighbourhood	Woolmore Farm Rights of Way - Slow Worms	-	-	(0.006)	-	-	(0.006)
Communities & Neighbourhood	Museum Development	-	-	(0.024)	-	-	(0.024)
Communities & Neighbourhood	Area Board	-	-	(0.070)	-	-	(0.070)
Highways & Environment	Waste Lot 1 MRF Equipment Sinking Fund	-	-	(0.168)	-	-	(0.168)
Legal & Governance	Elections	-	-	(0.200)	-	-	(0.200)
Public Health	Public Health Grant	(0.839)	-	(2.527)	-	-	(3.366)
Family & Childrens	Support for Care Leavers	(0.043)	-	-	0.031	-	(0.012)
Commissioning - Adults	IBCF	(0.455)	-	-	0.385	-	(0.070)
Commissioning - Childrens	Controlling migration fund	(0.198)	-	-	0.102	-	(0.095)
Commissioning - Childrens	Practitioner Training Grant	(0.022)	-	-	0.012	-	(0.010)
Commissioning - Childrens	Strategic Leadership Fund	(0.010)	-	-	0.010	-	(0.000)
Finance & Procurement	Insurance	(3.485)	-	-	0.826	-	(2.659)
Finance & Procurement	PFI Schools	(3.181)	-	-	0.030	-	(3.152)
Housing & Commercial Development	PFI Housing	(2.663)	-	-	0.111	-	(2.553)
Digital & Information	CMS Single View of the Customer	(0.741)	-	-	0.400	-	(0.341)
Communities & Neighbourhood	Leisure Salisbury Athletics Track Maintenance	(0.038)	-	-	0.025	-	(0.013)
Communities & Neighbourhood	English Heritage Monument Funding	(0.019)	-	-	0.014	-	(0.005)
Restructure & Contingency	Salisbury Recovery	(0.500)	-	-	0.228	-	(0.272)
Family & Childrens	NAAS Grant	-	-	-	-	(0.163)	(0.163)
Education & Skills	School Improvement, Monitoring & Brokerage Grant	-	-	-	-	(0.220)	(0.220)
Education & Skills	Early Years Professional Development Programme	-	-	-	-	(0.062)	(0.062)
Economic Development & Planning	Neighbourhood Planning	-	-	-	-	(0.164)	(0.164)
Economic Development & Planning	Local Plan	-	-	-	-	(0.323)	(0.323)
Highways & Environment	Highways & Environment	-	-	-	-	(3.007)	(3.007)
Highways & Environment	Car Parking Machines	-	-	-	-	(0.034)	(0.034)
Financing & Investment Inc. & Exp.	Gainshare Income	-	-	-	-	(2.675)	(2.675)
Education & Skills	Building Bridges	(0.031)	-	-	-	-	(0.031)
Finance & Procurement	Local Welfare Provision Grant	(0.077)	-	-	-	-	(0.077)
Housing & Commercial Development	Rough Sleeper Grant	(0.166)	-	-	-	-	(0.166)
Housing & Commercial Development	Flexible Housing Support Grant	(0.287)	-	-	-	-	(0.287)
Housing & Commercial Development	Homelessness Reduction	(0.121)	-	-	-	-	(0.121)
Housing & Commercial Development	Community Housing Fund	(0.462)	-	-	-	-	(0.462)
Economic Development & Planning	One Public Estate	(0.465)	-	-	-	-	(0.465)
Economic Development & Planning	Future High Street Fund	(0.105)	-	-	-	-	(0.105)
Communities & Neighbourhood	Public Art Grant	(0.009)	-	-	-	-	(0.009)
Communities & Neighbourhood	Sports Development	(0.058)	-	-	-	-	(0.058)
Communities & Neighbourhood	Street Games	(0.001)	-	-	-	-	(0.001)
Communities & Neighbourhood	Heritage Lottery Fund - Windrush	(0.007)	-	-	-	-	(0.007)
Communities & Neighbourhood	World Heritage Site Trust Transition	(0.028)	-	-	-	-	(0.028)
Communities & Neighbourhood	Lord Methuen Charitable Trust	(0.001)	-	-	-	-	(0.001)
Highways & Environment	Play Area Asset Transfers	(0.059)	-	-	-	-	(0.059)
Human Resources & Org Development	Skills for Care Grant	(0.018)	-	-	-	-	(0.018)
Corporate	Wiltshire Foundation Trust	(0.052)	-	-	-	-	(0.052)
Restructure & Contingency	Enabling Fund	(0.140)	-	-	-	-	(0.140)
General Government Grants	Business Rates Equalisation Fund	(0.309)	-	-	-	-	(0.309)
General Government Grants	LA EU Exit Preparation Grant	(0.105)	-	-	-	-	(0.105)
General Government Grants	Collection Fund S31 Grant - <i>estimated</i>	-	-	(34.765)	-	-	(34.765)
Local Authority	Total Earmarked Reserves (excluding DSG)	(27.202)	(6.507)	(58.473)	2.173	(14.847)	(104.856)
Education & Skills	Locally Managed Schools Balances	(8.091)	-	-	-	-	(8.091)
Education & Skills	DSG Reserve	11.377	7.341	-	-	-	18.717
TOTAL Earmarked Reserves		(23.916)	0.834	(58.473)	2.173	(14.847)	(94.229)

APPENDIX D - SAVINGS DELIVERY 2020/21 (page 1/2)

2020/21 Savings Delivery				
Service Area		Total Saving (£ m)	Delivered (£m)	Red (£ m)
Corporate Director People				
Family & Childrens	Prior Years	-1.333	-0.812	-0.521
	2020/21	-1.357	-0.076	-1.281
	Total	-2.690	-0.888	-1.802
Education & Skills	Prior Years	0	0	0
	2020/21	-0.065	-0.045	-0.020
	Total	-0.065	-0.045	-0.020
Learning Disabilities & Mental Health	Prior Years	-0.527	-0.527	0
	2020/21	-0.991	-0.020	-0.971
	Total	-1.518	-0.547	-0.971
Access & Reablement	Prior Years	0	0	0
	2020/21	-6.000	-4.800	-1.200
	Total	-6.000	-4.800	-1.200
Commissioning - Adults	Prior Years	0	0	0
	2020/21	-0.487	-0.120	-0.367
	Total	-0.487	-0.120	-0.367
	TOTAL	-10.759	-6.4	-4.359
Service Area		Total Saving (£ m)	Delivered (£m)	Red (£ m)
Corporate Director Resources				
Finance	Prior Years	0	0	0
	2020/21	-0.100	-0.100	0
	Total	-0.100	-0.100	0
Housing & Commercial Development	Prior Years	0	0	0
	2020/21	-0.754	-0.504	-0.250
	Total	-0.754	-0.504	-0.250
Digital & Information	Prior Years	0	0	0
	2020/21	-0.647	-0.357	-0.290
	Total	-0.647	-0.357	-0.290
	TOTAL	-1.501	-0.961	-0.540

APPENDIX D - SAVINGS DELIVERY 2020/21 (page 2/2)

Service Area		Total Saving (£ m)	Delivered (£m)	Red (£ m)
Chief Executive Directorates				
Legal & Governance	Prior Years	0	0	0
	2020/21	-0.002	0	-0.002
	Total	-0.002	0	-0.002
Human Resources & Org Development	Prior Years	0.000	0	0
	2020/21	-0.123	-0.123	0
	Total	-0.123	-0.123	0
Public Health	Prior Years	0	0	0
	2020/21	-1.004	0	-1.004
	Total	-1.004	0	-1.004
Directors & Members	Prior Years	-0.500	-1	0
	2020/21	-0.025	-0.025	0
	Total	-0.525	-0.525	0
	TOTAL	-1.654	-0.648	-1.006
Chief Executive Directorates				
Service Area				
		Total Saving (£ m)	Delivered (£m)	Red (£ m)
Chief Executive Directorates				
Highways & Environment	Prior Years	0	0	0
	2020/21	-0.088	-0.088	0
	Total	-0.088	-0.088	0
Communities & Neighbourhood	Prior Years	-0.380	-0.098	-0.282
	2020/21	-0.560	0	-0.548
	Total	-0.940	-0.110	-0.830
Economic Development & Planning	Prior Years	0	0	0
	2020/21	-0.025	0	0
	Total	-0.025	0	0
	TOTAL	-1.053	-0.223	-0.830
Corporate / Cross Cutting				
Service Area				
		Total Saving (£ m)	Delivered (£m)	Red (£ m)
Corporate / Cross Cutting	Prior Years	-2.850	-1	-1.781
	2020/21	-2.455	-2.105	-0.350
	Total	-5.305	-3.174	-2.131
GRAND TOTAL				
	Prior Years	-5.590	-3.006	-2.584
	2020/21	-14.682	-8.400	-6.282
	Total	-20.272	-11.406	-8.866
		Prior Year %	53.8%	46.2%
		2020/21 %	57.2%	42.8%
		Total %	56.3%	43.7%