

CABINET

Date of Meeting	Tuesday, 13th July, 2021
Report Subject	Revenue Budget Monitoring Report Final Outturn 2020/21
Cabinet Member	Cabinet Member for Finance, Social Value and Procurement
Report Author	Corporate Finance Manager
Type of Report	Operational

EXECUTIVE SUMMARY

This report provides the revenue budget final outturn position for the Council Fund and Housing Revenue Account for the financial year 2020/21. The report takes into account the latest position on claims made to the Welsh Government Hardship Fund.

The formal Statement of Accounts and supporting notes were submitted to Audit Wales on 15 June and will now be subject to audit over the summer with the final audited accounts presented to Audit Committee in September for formal approval.

The COVID-19 pandemic has provided unprecedented challenges for the Council; the financial impact in the last 12 months has been significant and has included cost pressures as a result of the response, such as purchasing PPE, payments to social care providers, accommodation for the homeless, and significant reductions in planned income from Council services.

The Welsh Government Emergency Hardship Funding Grant provided financial assistance for dealing with the additional costs arising from the pandemic, together with financial assistance to mitigate loss of income from Council Services. In total the Council is projecting funding of £13.5m for additional expenditure and £4.3m for lost income and this is reflected in the outturn position.

As reported previously measures were introduced to review and challenge non-essential spend and recruitment to vacancies with the aim of reducing in-year expenditure to 'dampen' the projected overspend at that time. This work made a positive impact on the outturn position.

The final year end position is:

Council Fund

- An operating surplus of £2.185m (excluding the impact of the pay award which has been met by reserves), which is a favourable movement of £0.273m from the surplus figure of £1.912m reported at Month 11.
- The operating surplus of £2.185m equates to 0.8% of the Approved Budget, which is marginally above the target MTFs KPI for a variance against budget of 0.5%.
- A contingency reserve balance as at 31st March, 2021 of £5.973m

Housing Revenue Account

- Net in-year revenue expenditure to be £2.866m lower than budget
- A closing un-earmarked balance as at 31st March, 2021 of £5.039m

RECOMMENDATIONS

1	To note the overall report and the Council Fund contingency sum as at 31 st March 2021.
2	To note the final level of balances on the Housing Revenue Account (HRA).
3	To approve the carry forward requests included in paragraph 1.18.

REPORT DETAILS

1.00	REVENUE BUDGET MONITORING POSITION (OUTTURN 2020/21)
1.01	<p>Council Fund Projected Position</p> <p>The final year end position is as follows:</p> <ul style="list-style-type: none"> • An operating surplus of £2.185m (excluding the impact of the pay award which has been met by reserves) • A projected contingency reserve available balance as at 31 March 2021 of £5.973m.

1.02	<p>Table 1. Projected Position by Portfolio</p> <p>The table below shows the final position by portfolio:</p> <table border="1" data-bbox="320 259 1394 1211"> <thead> <tr> <th data-bbox="320 259 786 450">Portfolio/ Service Area</th> <th data-bbox="786 259 975 450">Approved Budget £m</th> <th data-bbox="975 259 1185 450">Projected Outturn £m</th> <th data-bbox="1185 259 1394 450">In-Year Over / (Under) spend £m</th> </tr> </thead> <tbody> <tr> <td>Social Services</td> <td>68.472</td> <td>68.218</td> <td>(0.255)</td> </tr> <tr> <td>Out of County Placements</td> <td>11.940</td> <td>12.649</td> <td>0.708</td> </tr> <tr> <td>Education & Youth</td> <td>8.790</td> <td>8.215</td> <td>(0.575)</td> </tr> <tr> <td>Schools</td> <td>98.701</td> <td>98.701</td> <td>0.000</td> </tr> <tr> <td>Streetscene & Transportation</td> <td>30.650</td> <td>31.154</td> <td>0.504</td> </tr> <tr> <td>Planning & Environment</td> <td>5.789</td> <td>5.821</td> <td>0.032</td> </tr> <tr> <td>People & Resources</td> <td>4.459</td> <td>4.387</td> <td>(0.072)</td> </tr> <tr> <td>Governance</td> <td>9.193</td> <td>8.555</td> <td>(0.638)</td> </tr> <tr> <td>Strategic Programmes</td> <td>4.943</td> <td>4.558</td> <td>(0.385)</td> </tr> <tr> <td>Housing & Assets</td> <td>16.135</td> <td>15.197</td> <td>(0.938)</td> </tr> <tr> <td>Chief Executive</td> <td>2.750</td> <td>2.486</td> <td>(0.264)</td> </tr> <tr> <td>Central & Corporate Finance</td> <td>24.165</td> <td>23.861</td> <td>(0.304)</td> </tr> <tr> <td>Total</td> <td>285.986</td> <td>283.801</td> <td>(2.185)</td> </tr> </tbody> </table>	Portfolio/ Service Area	Approved Budget £m	Projected Outturn £m	In-Year Over / (Under) spend £m	Social Services	68.472	68.218	(0.255)	Out of County Placements	11.940	12.649	0.708	Education & Youth	8.790	8.215	(0.575)	Schools	98.701	98.701	0.000	Streetscene & Transportation	30.650	31.154	0.504	Planning & Environment	5.789	5.821	0.032	People & Resources	4.459	4.387	(0.072)	Governance	9.193	8.555	(0.638)	Strategic Programmes	4.943	4.558	(0.385)	Housing & Assets	16.135	15.197	(0.938)	Chief Executive	2.750	2.486	(0.264)	Central & Corporate Finance	24.165	23.861	(0.304)	Total	285.986	283.801	(2.185)
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1.03	<p>The reasons for the favourable net movement of £0.273m from the previous month are shown in Appendix 1.</p> <p>The reasons for the overall projected variances are summarised within Appendix 2 showing the detail of all variances over £0.050m and a summary of minor variances for each portfolio.</p> <p>It is important to note that the majority of the positive movements give only a one-off benefit and would not have been material to the budget setting process for 2021/22.</p>																																																								
	<p>Significant Movement from Month 11</p>																																																								
1.04	<p>Out of County Placements (£0.088m)</p> <p>The movement is mainly due to a reduction in the provision for bad debts and a small number of low cost placements that have now ended.</p> <p>Streetscene & Transportation £0.115m</p> <p>The movement is due to a number of factors :</p> <ul style="list-style-type: none"> • Additional pressures in CCTV hardware upgrades and equipment rental of £0.276m. 																																																								

- Highways network principal inspections and additional salt usage in winter maintenance due to the number of turn outs totaling £0.184m.
- Further costs on school transport of £0.035m.

These additional costs are mitigated by a positive outturn in domestic rates at Parc Adfer and the updated position on the Welsh Government Hardship Fund claims including reimbursement of increased residual waste tonnages (£0.381m).

Governance (£0.085m)

The positive movement relates to the confirmation of Welsh Government Hardship Funding for Income losses for Registrars service (£0.045m). Minor movements across the portfolio (£0.040m) account for the remainder.

Housing & Assets (£0.161m)

The positive movement relates to the reduced usage of utilities (£0.087m) together with Service Contract costs being lower than anticipated (£0.035m) and further funding identified from the Welsh Government Hardship Fund (£0.038m).

People & Resources £0.066

Salary sacrifice costs and Criminal Records Bureau disclosure costs were £0.034m higher than previously anticipated within Human Resources & Organisational Design Services. Within Corporate Finance Grant Income generated was £0.031m less than previously anticipated.

Chief Executives £0.054m

The movement is due to an agreed carry forward of funding to contribute to the first year implementation costs for the replacement CAMMS software package following a successful procurement exercise for £0.030m and the carry forward of an underspend on core funding Voluntary Sector budget to further support the third sector applying to the Community Chest in 2021/22 of £0.016m.

Central and Corporate Finance (£0.304m)

The positive movement is due to the following areas:

- Employer Pension Fund contributions higher than previously projected (£0.035m).
- A one-off saving of (£0.034m) on soft loan interest costs within the Central Loans and Investment Account
- Increased contribution from the TTP to the Apprentice Tax Levy (£0.014m).
- Audit Wales costs lower than projected following the reduced requirement to audit specific grants (£0.040m).
- Additional costs for the Coroners Service of (£0.038m).
- Inflationary pressure for Fuel no longer required (£0.051m).
- An increase in the one off benefit of Matrix Agency rebates received of (£0.050m).

	<p>- Minor movements account for the remainder each less than (£0.025m).</p>
1.05	<p>Key Financial Risks – Council Tax Income and Council Tax Reduction Scheme</p> <p>There have been significant impacts on Council Tax income and the Council Tax Reduction Scheme during the year.</p> <p>The potential financial impact of these two areas have been reported separately due to 1) the difficulties in predicting the impacts of these risks and 2) the potential for these areas to be further supported by additional Welsh Government funding.</p> <p>An update on the final position on each area is detailed below.</p>
1.06	<p>Council Tax Income</p> <p>As with all Councils, the pandemic has significantly impacted on council tax collection during 2020/21. Despite this, an ‘in-year’ collection level of 97.0% was achieved - a reduction of 0.9% in percentage terms compared to the previous financial year outturn of 97.9%. In monetary terms this equates to £900k. Income is recovering now that recovery processes have resumed in full. Welsh Government have provided financial support of £22.6m across Wales as a contribution towards these potential losses. As a result of this, the Council has received an additional £1.051m from the Welsh Government COVID Hardship Fund Council Tax Collection which has been set aside in a provision to safeguard against potential future bad debts arising from the current shortfall.</p>
1.07	<p>Council Tax Reduction Scheme (CTRS)</p> <p>During the early stages of the pandemic there was a significant increase in demand identified. Welsh Government have provided funding to meet the full financial impact of £0.294m.</p>
1.08	<p>Achievement of Planned In-Year Efficiencies</p> <p>The 2020/21 budget contained £5.206m of specific efficiencies which were closely tracked and monitored. The Council aims to achieve a 95% rate in 2020/21 as reflected in the MTFs KPI's.</p> <p>The final assessment of efficiencies achieved in 2020/21 was that £5.357m or 100% of the efficiencies were achieved. This included an over recovery of £0.151m on Discretionary Transport Review – Post 16 Transport.</p> <p>Further details on the current status on efficiencies can be seen in Appendix 3.</p>
1.09	<p>Reserves and Balances</p>

	<p>Un-earmarked Reserves</p> <p>The level of Council Fund Contingency Reserve brought forward into 2020/21 was £2.370m as detailed in the 2019/20 outturn report. This is the amount available for general purposes following the set-aside of £3.0m for Emergency Funding. During 2020/21 a total of £0.609m has been drawn down to fund ineligible COVID-19 expenditure, the balance remaining to available forward into 2021/22 is £2.277.</p>																																																																											
1.10	<p>Taking into account the above, the final outturn position, and previously agreed allocations, the balance on the Contingency Reserve at 31 March 2021 is projected to be £5.973m as detailed in Appendix 4.</p> <p>Although the overall level of Contingency Reserve has increased, it still only brings it to similar levels of recent years. The use of this reserve will be subject to further consideration but will need to include potential 'top ups' to existing earmarked reserves (e.g. Investment to Save/Workforce) as well as being a safeguard against the reported risks in the 2021/22 budget (e.g. pay provision/Out of County Placements)</p>																																																																											
1.11	<p>Council Fund Earmarked Reserves 2020/21</p> <p>Monitoring Summary - Outturn</p> <table border="1" data-bbox="320 1061 1337 2101"> <thead> <tr> <th data-bbox="320 1061 895 1137">Reserve Type</th> <th data-bbox="895 1061 1129 1137">Balance as at 01/04/20</th> <th data-bbox="1129 1061 1337 1137">Balance as at 31/03/21</th> </tr> </thead> <tbody> <tr> <td data-bbox="320 1137 895 1173">Service Balances</td> <td data-bbox="895 1137 1129 1173">1,828,696</td> <td data-bbox="1129 1137 1337 1173">4,140,168</td> </tr> <tr> <td data-bbox="320 1173 895 1209">Single Status/Equal Pay</td> <td data-bbox="895 1173 1129 1209">1,120,944</td> <td data-bbox="1129 1173 1337 1209">1,042,570</td> </tr> <tr> <td data-bbox="320 1209 895 1245">Investment in Organisational Change</td> <td data-bbox="895 1209 1129 1245">1,693,729</td> <td data-bbox="1129 1209 1337 1245">1,464,329</td> </tr> <tr> <td data-bbox="320 1245 895 1281">Benefits Equalisation</td> <td data-bbox="895 1245 1129 1281">132,822</td> <td 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Employment Claims	107,998	124,846
Community Benefit Fund NWRWTP	64,727	229,792
Sub-Total Earmarked Balances	7,464,602	7,665,699
Schools Balances	111,957	6,902,451
Grants & Contributions	3,887,337	5,730,074
TOTAL	13,292,592	24,438,392

A more detailed analysis of the Reserves and the reason for movement in 2020/21 is shown in Appendix 7

1.12	<p>Request for Carry Forward of Funding</p> <p>A number of requests to carry forward funding are included in Appendix 6 and are recommended for approval.</p>
1.13	<p>Housing Revenue Account</p> <p>The 2019/20 Outturn Report to Cabinet on 16 June 2020 showed an un-earmarked closing balance at the end of 2019/20 of £2.009m and a closing balance of earmarked reserves of £0.437m.</p>
1.14	<p>The 2020/21 budget for the HRA is £36.672m which includes a movement of £0.164m to reserves.</p>
1.15	<p>The monitoring for the HRA is projecting in year expenditure to be £2.866m lower than budget and a closing un-earmarked balance as at 31 March 2021 of £4.875m (£5.039m less earmarked reserve of £0.164m), which at 14.47% of total expenditure satisfies the prudent approach of ensuring a minimum level of 3%. Appendix 5 attached refers.</p>
1.16	<p>Housing Revenue Account £1.675m</p> <p>There has been an increased contribution to reserves due to the improvement in the projected outturn. This is due to the rephasing of the SHARP and capital scheme expenditure into 2021/22 due to COVID-19 restrictions and the resulting reduction of in year Prudential Borrowing costs.</p> <p>The increased contribution to reserves in 2020/21 will fund the rephased capital works now anticipated in 2021/22 and will offset future borrowing associated with these works.</p>
1.17	<p>The budget contribution towards capital expenditure (CERA) is £11.955m.</p>

2.00	RESOURCE IMPLICATIONS
2.01	As set out within the report.

3.00	IMPACT ASSESSMENT AND RISK MANAGEMENT
3.01	The financial impacts of the emergency as set out in the report are a combination of actual costs and losses to date and estimates of costs and losses for the future. There is the possibility that the estimates will change over time. The budget will be monitored closely and mitigation actions taken wherever possible.

4.00	CONSULTATIONS REQUIRED/CARRIED OUT
4.01	None specific.

5.00	APPENDICES
5.01	Appendix 1: Council Fund – Movement in Variances from Month 11 Appendix 2: Council Fund – Budget Variances Appendix 3: Council Fund – Programme of Efficiencies Appendix 4: Council Fund – Movement on Un-earmarked Reserves Appendix 5: Housing Revenue Account Variances Appendix 6: Request for Carry Forward Funding Appendix 7: Council Fund Earmarked Reserves (to follow)

6.00	LIST OF ACCESSIBLE BACKGROUND DOCUMENTS
6.01	Various budget records.

7.00	CONTACT OFFICER DETAILS
7.01	Contact Officer: Dave Ledsham Strategic Finance Manager Telephone: 01352 704503 E-mail: dave.ledsham@flintshire.gov.uk

8.00	GLOSSARY OF TERMS
8.01	Budget: a statement expressing the Council's policies and service levels in financial terms for a particular financial year. In its broadest sense it includes both the revenue budget and capital programme and any authorised amendments to them. Council Fund: the fund to which all the Council's revenue expenditure is charged. Financial Year: the period of twelve months commencing on 1 April.

Housing Revenue Account: the Housing Revenue Account (HRA) is a local authority account showing current income and expenditure on housing services related to its own housing stock. The account is separate from the Council Fund and trading accounts and is funded primarily from rents and government subsidy.

Intermediate Care Fund: Funding provided by Welsh Government to encourage integrated working between local authorities, health and housing.

Projected Outturn: projection of the expenditure to the end of the financial year, made on the basis of actual expenditure incurred to date.

Reserves: these are balances in hand that have accumulated over previous years and are held for defined (earmarked reserves) and general (general reserves) purposes. Councils are required to regularly review the level and purpose of their reserves and to take account of the advice of the Chief Finance Officer.

Revenue: a term used to describe the day-to-day costs of running Council services and income deriving from those services. It also includes charges for the repayment of debt, including interest, and may include direct financing of capital expenditure.

Variance: difference between latest budget and actual income or expenditure. Can be to date if reflecting the current or most up to date position or projected, for example projected to the end of the month or financial year.

Virement: the transfer of budget provision from one budget head to another. Virement decisions apply to both revenue and capital expenditure heads, and between expenditure and income, and may include transfers from contingency provisions. Virements may not however be approved between capital and revenue budget heads.

Budget Monitoring Report
Council Fund Variances

MONTH 12 - SUMMARY

Service	Movement between Periods (£m)	Narrative for Movement between Periods greater than £0.025m
Social Services		
Older People		
Localities	-0.018	There has been an increase in the amount of income received from health towards free nursing care as well as increases in income from service users, such as client contributions and property charges. Offsetting this is a carry forward to fund a post in 21/22 to assist in maximising Continuing Health Care Funding.
Reablement Services	0.032	The change is due to the difference in valuation of stock which was held at the start of the year when compared to the valuation held at the end of the year.
Resources & Regulated Services	-0.081	Additional ICF funding was allocated to the Councils residential care service to offset costs associated with minimising hospital admissions. There was also a reduction in some employee costs which vary depending on the care provided each month.
Minor Variances	0.004	
Adults of Working Age		
Resources & Regulated Services	-0.224	There has been a reduction in care package costs for some service users, due to increased numbers of family members being at home, through homeworking or furlough, there has been a reduction in the budgeted levels of domiciliary care provided. These reductions were only able to be identified late in the year once all care provider invoices had been received and identified.
Disability Services	0.101	Late notification of funding contributions meant the projected income levels were less than anticipated.
Minor Variances	-0.012	
Children's Services		
Family Placement	0.085	This is due to a carry forward for payments in lieu to foster carers for respite days unable to be taken in 20/21
Grants	-0.036	The final contribution to the Integrated Family Support Service was lower than originally anticipated.
Early Years & Family Support	-0.067	Changes in eligibility in Welsh Government grant funding has meant costs usually funded from this service have been transferred to relevant grants to maximise the grant claim
Legal & Third Party	0.027	Family Intervention and Parenting Assessment costs and some other client related costs were higher than anticipated.
Residential Placements	-0.065	Changes in funding eligibility for some Welsh Government grants has meant costs normally funded from this budget have been transferred to the relevant grants to maximise grant claims
Professional Support	0.047	Changes in eligibility for some Welsh Government grant funding has meant services usually paid from this budget have been transferred to the grant to maximise the claim. There is a carry forward to contribute toward employing newly qualified social workers on a temporary basis which helps to reduce the amount of agency cover needed and assists in retaining staff.
Minor Variances	0.006	
Safeguarding & Commissioning		

Business Systems & Financial Assessments	0.084	The Social Services information system is due for renewal in the coming years, this is a carry forward for the recruitment of temporary staff to assist with the planning and implementation of this significant project
Management & Support	-0.031	Telephone recharges are calculated at year end and until this time are unknown. This years charges are less than budgeted for.
Impact of Covid-19	0.181	Adjustment to Welsh Government Hardship income mostly due to in-house provided homecare which had been overclaimed.
Minor Variances	0.010	
Total Social Services (excl Out of County)	0.042	
Out of County		
Children's Services	-0.023	
Education & Youth	-0.065	Reduction in provision for bad debt increase and a small number of ended low cost placements
Total Out of County	-0.088	
Education & Youth		
Archives	0.029	Increased costs of consultancy for shared service model
Minor Variances	0.035	
Total Education & Youth	0.063	
Schools		
Schools	0.000	
Streetscene & Transportation		
Service Delivery	0.276	Additional pressures in CCTV hardware upgrades and equipment rental.
Highways Network	0.184	£0.100m Principal Inspections carried forward and remaining pressures in winter maintenance.
Transportation	0.035	Additional costs on school transport
Regulatory Services	-0.310	Parc Adfer £0.200m positive outturn in domestic rates and successful Covid Claim. Remaining variance is a mix of Permits Income and reduction in internal charges.
Impact of Covid-19	-0.071	Updated position on the proposed Hardship claims due from Welsh Government, including increased residual waste tonnages.
Other Minor Variances	0.000	
Total Streetscene & Transportation	0.115	
Planning, Environment & Economy		
Business	-0.091	Additional hours from the Enforcement Teams acting as FCC's response to the COVID pandemic have been recharged against the WG COVID Hardship Grant
Community	-0.041	Additional hours from the Enforcement Teams acting as FCC's response to the COVID pandemic have been recharged against the WG COVID Hardship Grant
Regeneration	0.107	Agreed carry forward of Admin Grant £0.058m; additional capital expenditure of £0.023m. Minor movements across the service
Management & Strategy	-0.011	Commitment challenge across the service, minor variances
Minor Variances	-0.003	
Total Planning & Environment	-0.039	
People & Resources		
HR & OD	0.034	Final outturn on salary sacrifice costs and CRB Disclosure higher than anticipated
Corporate Finance	0.031	Revised outturn on the Grant Maximisation Income impacted by COVID
Impact of Covid-19	-0.000	
Total People & Resources	0.066	
Governance		
Customer Services	-0.045	Fee Income losses claimed from the WG Hardship Fund, vacant posts and commitment challenge
Minor Variances	-0.040	Cumulative minor movements across the portfolio
Total Governance	-0.085	

Strategic Programmes		
Leisure	-0.040	Reduced Utility costs and reduced usage have contributed to the positive variance
Minor Variances	0.001	
Total Strategic Programmes	-0.039	
Housing & Assets		
Centralised Costs	-0.087	Positive movement of (£0.075)m on Gas and Electric. Consumption less than anticipated. Minor variances.
Council Fund Housing	-0.035	Changes to service contract costs
Impact of Covid-19	-0.038	Additional recovery of income claimed from the Welsh Government COVID-19 Hardship Fund
Minor Variances	-0.001	
Total Housing & Assets	-0.161	
Chief Executive's	0.054	Agreed carry forward £0.030m to contribute to the first year costs of the replacement CAMMS Software in the new financial year following successful procurement exercise
Impact of Covid-19	-0.000	
Central & Corporate Finance	-0.204	Final outturn on the Corporate Central Loans & Investment Account, Matrix Rebates, Pension contributions and inflationary pressures not required
Impact of Covid-19	0.004	
Grand Total	-0.273	

Budget Monitoring Report
Council Fund Variances

MONTH 12 - SUMMARY

Service	Approved Budget (£m)	Projected Outturn (£m)	Annual Variance (£m)	Impact of Covid-19 (£m)	Last Month Variance (£m)	Cause of Major Variances greater than £0.050m	Action Required
Social Services							
Older People							
Localities	19.096	18.473	-0.623		-0.605	The net position of residential care was £0.573m underspent. This includes the cost of residential care placements net of income received such as property charges and contributions from Health. There was a decline in the demand for residential care placements due to COVID-19. Day care is £0.058m under budget, this service is currently closed and will be reopened only when it is safe to do so. Domiciliary and Direct Payments are reporting a combined overspend of £0.203m based on the amount of care provided. The Localities Team staff budget was underspent by £0.141m due to a number of staff not yet on top of scale, some temporary reduced hours and in-year savings on travel costs. The minor adaptations budget was £0.058m underspent.	
Community Transformation Fund	0.000	0.061	0.061		0.045	The Community Transformation grant was overspent due to costs for a temporary residential home, opened to assist with the pandemic, being higher than expected. These costs are mitigated by underspend on other budgets with Older Peoples services.	
Resources & Regulated Services	8.035	7.476	-0.560		-0.478	The Councils in-house care provision underspent by £0.554m. Day care was underspent by £0.006m, day centres were closed and will only open once it is safe to do so. The day centre staff are deployed to residential care to assist in delivering the service, however the staff costs are still recorded against the day care budget. Homecare is £0.052m underspent. Employee costs are incurred as a result of the amount of homecare delivered. Residential care was underspent by £0.055m. Extra care was underspent by £0.441m due to the delayed opening of Plas yr Ywen in Holywell.	
Impact of Covid-19	0.000	0.006	0.006	0.006	0.006		
Minor Variances	1.224	1.216	-0.008		-0.028		
Adults of Working Age							
Resources & Regulated Services	25.464	25.155	-0.309		-0.085	The outturn represents the full cost of care packages for the financial year.	
Disability Services	0.657	0.839	0.182		0.082	The overspend was due to the cost of care packages for young people transferring into Adult Social Services, net of any contributions from Welsh Government and Health.	
Administrative Support	0.328	0.247	-0.081		-0.072	Not all staff have been paid at top of grade and there are also some staff who were seconded from this service. In addition there have been in-year savings on staff travel costs.	
Residential Placements	1.297	2.004	0.707		0.704	The overspend was the cost of social care for people within the Mental Health service. These costs include nursing and residential care, domiciliary care and Direct Payments.	
Minor Variances	3.450	3.218	-0.232		-0.227		
Children's Services							
Flintshire Independent Co-Ordinator	0.112	0.040	-0.073		-0.082	Eligibility criteria for the Flying Start grant was adjusted to allow for some costs, usually funded from this budget, to be funded from the grant instead. The underspend was due to transferring these costs to the grant.	

Budget Monitoring Report
Council Fund Variances

MONTH 12 - SUMMARY

Service	Approved Budget (£m)	Projected Outturn (£m)	Annual Variance (£m)	Impact of Covid-19 (£m)	Last Month Variance (£m)	Cause of Major Variances greater than £0.050m	Action Required
Family Placement	2.621	2.843	0.223		0.138	The overspend was due to service demand from the number of foster placements. In some instances, these avoid having to make expensive Out of County placements. The main pressures are payments for foster carers, foster agencies and special guardianship payments.	
Early Years & Family Support	0.306	0.232	-0.074		-0.007	Changes to the eligibility for the Children and Communities Grant has meant costs usually funded from this budget have been transferred to the grant to maximise the claim.	
Legal & Third Party	0.225	0.545	0.320		0.293	Legal costs are overspent due to the number of cases going through the courts and use of some external legal professionals. Direct Payments have also increased in demand	
Residential Placements	0.441	0.378	-0.062		0.003	Changes to the eligibility for the Children and Communities Grant has meant costs usually funded from this budget were transferred to the grant to maximise the claim.	
Professional Support	5.346	5.468	0.122		0.075	To support adequate levels of child protection, the established staffing structure needs to be at a sufficient level to meet mandatory safeguarding standards. Vacancies are therefore minimised and additional temporary posts are necessary.	
Minor Variances	0.624	0.582	-0.042		-0.003		
Safeguarding & Commissioning							
Charging Policy income	-3.060	-2.535	0.525		0.513	A misinterpretation of complex financial assessment rules was detected. This resulted in a number of service users being overcharged over a number of years. The overspend is due to the cost to reimburse service users of any overcharges. This is being partially mitigated by recoupment of some Direct Payments.	
Business Support Service	1.224	1.146	-0.077		-0.073	This variance is on employee costs and due to some staff not yet paid top of scale and some staff opting out of the pension scheme	
Management & Support	-2.057	-2.145	-0.088		-0.058	The underspend is due to not having to contribute towards the Regional Collaboration unit in 2020/21. There is a carry forward for additional Social Worker qualification costs.	
Impact of Covid-19	0.000	-0.219	-0.219	-0.219	-0.400	The underspend is due to Hardship funding received from Welsh Government to support the Councils in-house care provision. Most additional costs incurred due to COVID-19 are staff costs reported within their respective service areas.	
Minor Variances	3.141	2.916	-0.225		-0.038		
Total Social Services (excl Out of County)	68.472	68.218	-0.255	-0.214	-0.296		
Out of County							
Children's Services	7.437	8.274	0.837		0.860	The pressure reflects the current cohort of placements with significant numbers of new placements in recent months together with a number of placement changes at higher cost due to breakdowns of placements	
Education & Youth	4.504	4.375	-0.129		-0.064	The underspend reflects the current cohort of Education placements with demand for new placements still being maintained.	
Total Out of County	11.940	12.649	0.708	0.000	0.796		
Education & Youth							

Budget Monitoring Report
Council Fund Variances

MONTH 12 - SUMMARY

Service	Approved Budget (£m)	Projected Outturn (£m)	Annual Variance (£m)	Impact of Covid-19 (£m)	Last Month Variance (£m)	Cause of Major Variances greater than £0.050m	Action Required
Inclusion & Progression	4.312	4.299	-0.013		-0.004	The service has had an agreed budget carry forward amount of £0.131m.	
Integrated Youth Provision	1.353	1.143	-0.210	-0.090	-0.234	Includes an underspend of -£0.090m on Youth Centres due to closures arising from COVID-19 safety measures producing savings on building cleaning and some relief staffing costs. Also includes a total saving of -£0.101m on the Youth Justice Service mainly due to a delay in recruitment to a new post and savings on staff travel and third party payments	
School Improvement Systems	1.709	1.380	-0.329		-0.339	Savings arising from the challenge of non-essential spend. Early Entitlement savings due to demography and reduced number of settings requiring funding. COVID-19 has caused a significant reduction of non-maintained settings requiring funding due to low numbers. WG recently announced top-up funding to support payments to non-maintained settings which caused another favourable variance within the service.	
School Planning & Provision	0.676	0.622	-0.054		-0.056	Mainly a saving against the provision for third party/public liability insurance claims	
Minor Variances	0.739	0.770	0.031		-0.005		
Total Education & Youth	8.790	8.215	-0.575	-0.090	-0.638		
Schools	98.701	98.701	-0.000		-0.000		
Streetscene & Transportation							
Service Delivery	8.839	9.537	0.698		0.422	The service has incurred pressures of £0.110m security costs driven by vandalism at the Household Recycling Centres, followed by additional costs of £0.190m in CCTV hardware upgrade. There have been costs of £0.057m in JCB vehicles that were not covered by capital grant. Additional incurred costs in Waste Operations: £0.180m of hire and repairs, £0.130m rental of equipment and traffic management. Streetlighting incurred an £0.080m income pressure on the Community Income Budget.	
Highways Network	7.764	8.321	0.558		0.373	Highways network incurred this variance as a result of a carry forward request being required in relation to a match funding contribution on electric recycling vehicles following grant funding being confirmed by WG on 15th March 2021. The Council ordered the vehicles and they are due to be delivered in September 2021 and this contribution will meet the terms and conditions of the grant funding. The service incurred a further £0.098m of expenditure on Principal inspections. The remaining overspend is related to winter maintenance costs following above average winter conditions and additional salt usage requirements.	

Budget Monitoring Report
Council Fund Variances

MONTH 12 - SUMMARY

Service	Approved Budget (£m)	Projected Outturn (£m)	Annual Variance (£m)	Impact of Covid-19 (£m)	Last Month Variance (£m)	Cause of Major Variances greater than £0.050m	Action Required
Transportation	9.366	8.715	-0.651		-0.687	School Transport operators have been supported during school closures by receiving 75% of their contracted values. In addition, a number of school routes have been re-procured to reflect current arrangements for operation in the school year. This has resulted in a net underspend in School Transport of £0.499m. It should be noted however that the improvement from the 75% will only impact during COVID-19 circumstances. There are increased cost pressures for Social Services and Childrens Services transport totalling £0.080m. In addition Transportation Strategy is £0.100m underspent, due to a delay in School Crossing Patrol's recruitment due to COVID-19.	
Regulatory Services	4.681	4.587	-0.095		0.215	Parc Adfer has experienced a positive outturn of £0.200m caused by a reduction of non domestic rates and successful COVID-19 Claim. This has been offset by car park income losses of £0.255m, following amendments to WG Income Loss Funding eligibility criteria. In mitigating the overall overspend, higher income in burial fees of £0.040m was received due to increased death rates.	
Impact of Covid-19	0.000	-0.006	-0.006	-0.006	0.065	Following a full reconciliation and review of Streetscene expenditure and income loss relating to the COVID-19 Pandemic, all relevant details are consolidated in one code. This has been done to facilitate enhanced reporting and monitoring of the impact.	
Other Minor Variances	0.000	0.000	0.000		0.000		
Total Streetscene & Transportation	30.650	31.154	0.504	-0.006	0.389		
Planning, Environment & Economy							
Business	1.692	1.628	-0.065		0.027	Underspend as a result of additional hours of Enforcement Staffing due to the pandemic recharged to the COVID Hardship Fund	
Development	0.023	-0.066	-0.089		-0.072	Higher than anticipated actual fee income levels received during the month for Planning, Building Control and Land Charges services	
Regeneration	0.511	0.664	0.153		0.046	Agreed carry forward of WG COVID Admin Fee Grant £0.058m; additional capital expenditure funded by service £0.023m ; Markets fee income loss and unachieved historic efficiency £0.060m	
Management & Strategy	1.272	1.221	-0.051		-0.040	Vacant posts and commitment challenge across the service	
Minor Variances	2.290	2.374	0.084		0.111		
Total Planning & Environment	5.789	5.821	0.032	-0.000	0.071		
People & Resources							
HR & OD	2.398	2.327	-0.070		-0.104	Favourable variance due to the agreed recharge for overheads claimed from the TTP project for hosting the service on behalf of the region.	
Corporate Finance	2.062	2.060	-0.001		-0.033		
Impact of Covid-19	0.000	0.000	0.000	0.000	0.000		
Total People & Resources	4.459	4.387	-0.072	0.000	-0.137		
Governance							

Budget Monitoring Report
Council Fund Variances

MONTH 12 - SUMMARY

Service	Approved Budget (£m)	Projected Outturn (£m)	Annual Variance (£m)	Impact of Covid-19 (£m)	Last Month Variance (£m)	Cause of Major Variances greater than £0.050m	Action Required
Legal Services	0.736	0.844	0.108		0.129	Overspend as a result of employing locums covering absence to ensure continuing client service delivery in the area of child protection; historical efficiency target that was dependant on demand reduction in another service that has not occurred therefore preventing the consequent achievement of the efficiency. The overspend is mitigated by vacant posts and higher than anticipated fee income levels and commitment challenge across the service.	
Democratic Services	2.098	1.991	-0.107		-0.098	Reduced take up of Members Allowances and savings from travelling expenses due to remote working, non requirement to resource Electoral Canvassers; commitment challenge across the service	
Internal Audit	0.826	0.766	-0.061		-0.055	Vacant post within Internal Audit ; reduced expenditure on postage costs within Central Despatch	
ICT	4.445	4.384	-0.062		-0.060	Reduced expenditure on Records Management together with commitment challenge across the service	
Customer Services	0.731	0.632	-0.099		-0.054	Favourable variance following the receipt of the Welsh Government Hardship Fund Fee Income Loss claim; vacant posts and commitment challenge across the service.	
Revenues	0.037	-0.345	-0.382		-0.377	Favourable variance as a result of the surplus on the Council Tax Collection Fund, Welsh Government Lockdown Grant Admin Fees received, vacant posts and minor variances across the service	
Impact of Covid-19	0.000	0.000	0.000	0.000	-0.000		
Minor Variances	0.320	0.284	-0.036		-0.038	Cumulative minor variances across the portfolio	
Total Governance	9.193	8.555	-0.638	0.000	-0.553		
Strategic Programmes							
Leisure	4.943	4.527	-0.416		-0.376	The Climate Change Levy (CCL) was in prior years paid as a separate one off charge. However from 2019 the energy provider changed the way they issued costs for CCL and these charges are now included in service specific utility bills within the centralised budgets.	
Minor Variances	0.000	0.031	0.031		0.030	Cumulative minor variances across the portfolio	
Total Strategic Programmes	4.943	4.558	-0.385	0.000	-0.346		
Housing & Assets							
Enterprise Centres	-0.217	-0.112	0.105		0.099	Pressure due to loss of income in respect of void units	
Property Holdings	-0.095	-0.041	0.054		0.048	Reduced rent income following sale of asset	
Caretaking & Security	0.262	0.179	-0.083		-0.066	Mainly staffing cost savings due to vacancies	
CPM & Design Services	0.505	0.574	0.069		0.070	Due to a shortfall of fee income recovered by the Design Services team following impacts of a change to the way fees are charged for their work supporting the Council's capital programme. This has been partly mitigated by an allocation from a reserve earmarked for this purpose.	
Centralised Costs	3.353	2.255	-1.098		-1.011	Overall positive variance of (£1.098m). (£0.580m) from NDR savings - predominantly from the demolition of Phases 3&4 at County Hall. (£0.718m) savings on Electric, gas and water due to reduced consumption over the year as well as benefitting from reduced rates .	

Budget Monitoring Report
Council Fund Variances

MONTH 12 - SUMMARY

Service	Approved Budget (£m)	Projected Outturn (£m)	Annual Variance (£m)	Impact of Covid-19 (£m)	Last Month Variance (£m)	Cause of Major Variances greater than £0.050m	Action Required
Benefits	11.665	11.814	0.149		0.135	Staffing cost pressures are being partly offset by WG through the COVID-19 Hardship Fund.	
Housing Solutions	1.091	0.902	-0.190		-0.186	Savings on Bed and Breakfast accommodation due to managing demand through use of temporary accommodation	
Council Fund Housing	-0.324	-0.198	0.126		0.161	Reduction of internal Housing Support grant allocation due to eligibility issues and pressure arising from new service contract for Carelink with additional increase in pressure arising from charges from the outgoing contractor.	
Impact of Covid-19	0.000	-0.027	-0.027	-0.027	0.011		
Minor Variances	-0.106	-0.150	-0.043		-0.038		
Total Housing & Assets	16.135	15.197	-0.938	-0.027	-0.777		
Chief Executive's	2.750	2.486	-0.264		-0.318	Vacant posts across the Service	
Impact of Covid-19	0.000	0.000	0.000	0.000	0.000		
Central & Corporate Finance	24.165	23.858	-0.307		-0.102	Over recovery of planned pension contributions recoupment against actuarial projections based on the level of contributions received during the year. Final outturn on Matrix rebates, and inflation pressures anticipated, but not required in 2020/21.	
Impact of Covid-19	0.000	0.004	0.004	0.004	0.000		
Grand Total	285.986	283.801	-2.185	-0.333	-1.912		

2020/21 Efficiencies Outturn Tracker - Master Outturn

Efficiency Description	Accountable Officer	Efficiency Target	Projected Efficiency	(Under)/Over Achievement	Efficiency Open/Closed (O/C)	Confidence in Achievement of Efficiency - Based on (see below) R = High Assumption A = Medium Assumption G = Figures Confirmed	
		2020/21 £m	2020/21 £m	2020/21 £m			
Portfolio							
Corporate							
Employer Pension Contributions	Reduced requirement due to recovery	Rachel Parry Jones	0.800	0.800	0.000	C	G
Actuarial Review	Reduced contribution rate	All	2.646	2.646	0.000	C	G
Single Person Discount Review	One Off Efficiency	David Barnes	0.300	0.300	0.000	O	G
Total Corporate Services			3.746	3.746	0.000		
Social Services							
Reviewing Function	Reduction of Post	Neil Ayling	0.025	0.000	(0.025)	C	G
Supported Living	Reduction of Voids	Neil Ayling	0.025	0.000	(0.025)	C	G
Communications	Reduction in Mobile Hardware	Neil Ayling	0.030	0.000	(0.030)	C	G
Vacancy Management Saving	Appropriate Vacancy Management	Neil Ayling	0.030	0.070	0.040	C	G
Strategic Use of Grant Funding	Core Funding Replacement Solution	Neil Ayling	0.100	0.170	0.070	C	G
Regional Collaboration Wrexham CBC	Reduction in Posts	Neil Ayling	0.030	0.000	(0.030)	C	G
Additional Social Services Grant	Social Services Grant	Neil Ayling	0.426	0.426	0.000	C	G
Total Social Services			0.666	0.666	0.000		
Education & Youth							
Integrated Youth Provision	Youth Centres - Premises	Claire Homard	0.014	0.014	0.000	O	G
Total Education & Youth			0.014	0.014	0.000		
Streetscene & Transportation							
Discretionary Transport Review - Post 16 Transport	Joint with Education	Katie Wilby	0.449	0.600	0.151	O	G
Income from External Works		Katie Wilby	0.010	0.010	0.000	O	G
Garden Waste Charges	Additional take up of service	Katie Wilby	0.030	0.030	0.000	O	G
NWRWTP Gate Fee Benefit	Utilisation of WG Grant funding	Katie Wilby	0.200	0.200	0.000	O	G
Total Streetscene & Transportation			0.689	0.840	0.151		
Planning, Environment & Economy							
Countryside	Additional Tree Income	Tom Woodall	0.010	0.010	0.000	O	G
Countryside	Review of Spending	Tom Woodall	0.017	0.017	0.000	O	G
Review of Pest Control	Trading Standards Investigations and Community Safety	Sian Jones	0.035	0.035	0.000	O	G
Development Management	Increased Planning Fee Income	Mandy Lewis	0.015	0.015	0.000	O	G
Minerals & Waste	Adoption of new SLA with Partners	Gary Nancarrow	0.005	0.005	0.000	O	G
Portfolio Admin	Supplies and Services Review	Lynne Fensome	0.005	0.005	0.000	O	G
Regeneration	Bus Dev, Housing and Markets	Niall Waller	0.004	0.004	0.000	O	G
Total Planning, Environment & Economy			0.091	0.091	0.000		
Total 2020/21 Budget Efficiencies			5.206	5.357	0.151		

	%	£
Total 2020/21 Budget Efficiencies	100	5.206
Total Projected 2020/21 Budget Efficiencies Underachieved	3	0.151
Total Projected 2020/21 Budget Efficiencies Achieved	103	5.357
Total 2020/21 Budget Efficiencies (Less Previously agreed Decisions)	100	0.000
Total Projected 2020/21 Budget Efficiencies Underachieved	0	0.000
Total Projected 2020/21 Budget Efficiencies Achieved	0	0.000

Corporate Efficiencies Remaining from Previous Years

Income Target Remaining	£m	
Income Target Efficiency remaining from Previous Years	All Portfolios	(0.150)
Pressure 2020/21		0.100
Total Income Efficiency Remaining		(0.050)

Movements on Council Fund Unearmarked Reserves

	£m	£m
Total Reserves as at 1 April 2020	11.025	
Less - Base Level	(5.769)	
Total Reserves above base level available for delegation to Cabinet		5.256
Less - amount approved for Childrens Services ' Front Door Pressures'		(0.122)
Less - COVID-19 Emergency Funding Allocation		(2.886)
Plus Month 12 outturn		2.184
Plus COVID Digital Transformation Support for Services		1.181
Plus Support for Unachieved Savings Hardship Fund Support		1.181
Less - projected national pay award increase		(0.821)
Total Contingency Reserve available for use		5.973

Budget Monitoring Report
Housing Revenue Account Variances

MONTH 12 - SUMMARY

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Last Month Variance (£m)	Cause of Major Variance	Action Required
Housing Revenue Account						
Income	(36.676)	(36.540)	0.136	0.172	There is a pressure forecast of £0.136m. Of this £0.120m relates to loss of income voids which are currently running at 2.00% void rate compared to 1.75% in the Business Plan. £0.074m relates to garages, £0.035m relates to void water charges. Additional new build rental income projected at £0.048m. There was an increase in AHG grant income received of £0.053. The remaining £0.008m is attributed to Minor Variances	
Capital Financing - Loan Charges	9.027	7.797	(1.230)	(1.111)	Reduction in borrowing costs due to the rephasing of SHARP and other capital schemes into 2021/22, as a result of the delays caused by Covid. This balance has been transferred to reserves to offset the cost of borrowing in future years.	
Estate Management	1.846	1.599	(0.246)	(0.215)	Additional expenditure of £0.061m is anticipated during the year in respect of the purchase of software. This is offset by salary efficiencies arising from vacancy savings and the pay award of £0.210m. There is also a saving of £0.030m relating to court costs as action has been suspended due to Covid. There has been an underspend on CCTV costs of -£0.024. The remaining £0.043m is minor variances	
Landlord Service Costs	1.434	1.365	(0.069)	(0.071)	There is a saving of £0.053m which relates to servicing costs which are lower due to some Covid restrictions, and £0.016m of minor variances	
Repairs & Maintenance	8.907	8.433	(0.475)	(0.466)	Overall positive variance of (£0.475m). Contributory factors : Reduction in Materials for Responsive and Voids expenditure due to Covid restrictions (£0.196m). Reduced projection of Responsive sub-contractor spend on basis of Covid restrictions (£0.232m). Staffing Vacancy savings (£0.065m). Overall NI staffing saving (£0.089m). Increased Fleet projection based on Q2 charges £0.104m. Minor variances 0.003m.	
Management & Support Services	2.523	2.532	0.009	0.011	There is a pressure projected of £0.007m of this £0.028m relates to salary savings. £0.019m relates to underspend on training due to Covid restrictions. There has been an increase in insurance costs of £0.086m. Underspend on IT -£0.021. -£0.042m minor variances.	
Capital Expenditure From Revenue (CERA)	12.928	11.955	(0.973)	0.000	Lower than anticipated contribution from revenue to capital	
HRA Projects	(0.153)	(0.172)	(0.019)	0.004	Positive variance of £(0.019m) for Feasibility works due to WG funding secured.	
Contribution To / (From) Reserves	0.164	3.031	2.866	0.000	Increased contribution to reserves as a result of the underspends in year caused by the ongoing pandemic.	
Total Housing Revenue Account	0.000	0.000	0.000	(1.675)		

Requests for Carry Forward of Funding – Final Outturn

Education & Youth

Request for carry forward of **£0.020m** underspend – for contribution to the costs of an additional Learning Adviser (post 16) temporary post for 2021-2022 to support schools with post 16 collaboration and also to lead on our Adult Community Learning developments. (Starting date 12th April). This will enable the funding of this work for a longer period. Circa £0.011m of this underspend is as a result of not needing this year to make an annual contribution to the Music Service for Easter and Summer Residential courses due to COVID.

Request to carry forward **£0.017m** from the reported £0.343m underspend on the Early Entitlement service (EES) - this is in part due to needing to pay less to settings (exceptional circumstances as a result of the pandemic) and also because we were unsure until this term whether or not WG would continue to provide the full top-up support received as a pilot LA. Assuming 21/22 is a normal year i.e. same as pre-covid and we receive full top-up support from WG (although this is not yet confirmed), EES would be in an underspend position of £0.140m. Without this top-up however, the underspend would diminish to an overspend of approx. £0.017m. The numbers of children accessing EES each year is also extremely difficult to predict, even in normal years, which is another reason why we experience such variance. The carry forward request of £0.017m will protect the increased staffing hours that we do need for additional support for settings and children with Additional Learning Needs, particularly in light of the additional support that will be needed from the team given that our very youngest children have had such a disrupted experience and have been least able to access online learning. This would however still leave a budget saving of £0.326m for this year from this service area.

Request from Archives for a further c/f of **£0.003m** following being approved initially as a c/f from 2019/20 to purchase a new microfilm reader. Purchase has not been possible due to office closures as a result of COVID-19.

Request to carry forward **£0.030m** to support the expansion of our Counselling service. We have received some WG funding to increase the capacity of the team however, we have significant waiting lists within the secondary school sector and increasing need within the primary cohort where our provision is extremely limited with the current service only delivers to pupils in Year 6. We are in the process of recruiting staff and the additional funding will be used to increase the provision to the primary sector.

Request to increase by **£0.037m** an agreed carry forward of £0.020m to £0.057m for Plas Derwen as there is a larger underspend than anticipated. The funding is required to support the move into the new building which will be completed in September 2021. The funding will be used to facilitate the move to the new build, e.g. staff cover, additional staff support and resources to enable a smooth transition.

Total Education & Youth £0.107m

Streetscene & Transportation

Request to carry forward **£0.098m** in order to enable the large number of Principal inspections that were not completed last financial year due to a tender not being advertised due to COVID-19, being carried out early 2021/22. These inspections are carried out on Flintshire's main principal structures on a 6 year cycle to ensure safety and highlight any future maintenance. The intention is to procure the 50 outstanding inspections through the NMWTRA consultancy framework. Discussions with potential contractors have already taken place.

Fleet Workshop repairs for **£0.033m**. Quotes received in 2020/21 for repairs and floor painting have not taken place due to COVID-19, which are now due to be completed in 2021/22.

CCTV in Alltami Depot **£0.190m** – upgrade of CCTV hardware at all HRC sites and Alltami Depot, which was unable to be installed during 2020/21 due to the impact of COVID-19.

Small plant and machinery **£0.052m** – new and additional items of equipment for grounds and highways maintenance and cemetery/burials. Unfortunately, these were unable to be procured in 2020/21 due to delays as a result of the COVID-19 pandemic.

Total Streetscene & Transportation £0.373m

Housing & Assets

Study of Castle Park and Greenfield Business park - request to carry forward **£0.015m** - A study has been commissioned which was expected to have been completed in 2020/21. The consultants have been appointed and have begun reviewing background material to inform the options appraisal but work isn't expected to be completed until part way through 2021/22.

Deeside Leisure Centre – request to carry forward **£0.004m** Feasibility Study It was agreed that a study commissioned by Aura would be part funded by way of a 2/3 contribution from the Council towards the total costs to be funded from an underspend on the Property and Asset budget. Phases 1 and 2 were completed in 2020/21 and costs paid by Aura with a 2/3 contribution being recharged to the Council. Works are ongoing on Stage 3 and a c/f of £3,800 as the Council's 2/3 contribution towards the remaining costs for Stage 3 of the study.

Clearance of Dee Park, Connah's Quay -request to carry forward funding of **£0.004m** from the underspend is requested to be c/f towards the costs of clean-up of Dee Park as a community safety initiative which are to be completed early in 2021/22.

Total Housing & Assets £0.023m

Planning Environment & Economy

Request to carry forward an element of a WGLA COVID Grant allocated to Corporate Health & Safety from Schools **£0.005m** for Health & Safety training and PPE procurement.

Total Planning Environment & Economy £0.005m

Chief Executives

Request to carry forward an underspend on the core funding Voluntary Sector budget this year of approximately **£0.016m**; this is allowing for the £0.010m being provided to the Deeside Community Trust. The underspend is due in the main to the dissolution of OWL plus some of the review work i.e. partnering organisations together who provide services to similar client groups. The additional criteria for the Community Chest relating to the pandemic recovery is leading to increased applications. The carry forward would further support the third sector who apply to the Community Chest.

Total Chief Executive's £0.016m

Governance

Revenues: Request to carry forward **£0.117m** receipt of a further COVID Business Restrictions Fund Admin Grant received late March, 2021. This grant will be used to continue the Finance recovery objective of recovering income/debt over the following 12 months.

ICT: Request to carry forward **£0.151m** receipt of an additional payment for the HWB In Schools infrastructure Grant received late March, 2021.

Total Governance £0.268m

Social Services

Children's Fostering, payment in lieu of respite days unable to be taken in 20/21 due to COVID-19 totalling **£0.097m**.

Children's Newly Qualified Social Workers, there were some NQSW employed in 20/21 on a temporary basis to assist with bringing down agency costs, a carry forward of **£0.087m** is requested to fund the retention of the NQSW who have not yet gained permanent employment

Adults; CHC Coordinator, this post is in the MTFs for 22/23 but would want to bring forward recruitment to 2021/22, a carry forward would fund this for 12 months totalling around **£0.047m**.

Adults; PARIS replacement/upgrade. Again there is MTFs pressure in 2022/23 but two posts are requested to be funded for 2021/22 to start work earlier for this totalling around **£0.084m**.

Total Social Services £0.299m

Total Carry Forward Requests £1.091m

Monitoring Summary Outturn					
Reserve Type	Description of Reserve	Balance as at 01/04/20	Balance as at 31/03/21	Movement 2020/21	Reason for Movement
Service Balances	Represents service departments carry forward of funding for specific purposes	1,828,696	4,140,168	2,311,472	Agreed Carry forwards with Cabinet approval Revenue Budget Monitoring Report 20/21 Months 9, 10, 11 and Outturn report.
Single Status/Equal Pay	Accumulated historic reserve set aside to fund one-off workforce costs following the implementation of the single status agreement	1,120,944	1,042,570	-78,373	Funded Workforce costs during 2020/21. Balance to fund future years costs.
Investment in Organisational Change	Reserve set aside to support investment in change and to support 'Invest to Save' projects	1,693,729	1,464,329	-229,400	Funded approved investment requirements during 2020/21. Balance committed for projects to be spent over next three years.
Benefits Equalisation	Reserve set aside to mitigate against the potential volatility in Housing Benefit Subsidy	132,822	0	-132,822	Drawn down to mitigate part of pressure on Housing Subsidy account due to the level of increase in the provision for bad debts
Property Claims		36,363	0	-36,363	£15,600 drawn down to meet legal costs, £20,763 transferred to service balances reserve
County Elections	Reserve set aside to fund the costs of future elections	211,990	235,913	23,922	Reserve increased to contribute to Elections in 2021
Local Development Plan (LDP)	Reserve set aside for costs associated with finalising and implementing the Local Development Plan (LDP)	180,000	242,360	62,360	Reserve increased to fund the necessary LDP work in year 2021/22
Warm Homes Admin Fee	Reserve set aside to support and resource the demand for the services of the Warm Homes Energy Team in their work to deliver energy efficiency improvements to those in fuel poverty	0	322,068	322,068	Energy Team historic fees and charges brought into revenue after being realigned from Capital
Waste Disposal	Reserve set aside for specific work on new wells on landfill site	82,648	23,360	-59,288	Brookhill & Standard former landfill sites. Aftercare provision for 2020/21
Enterprise Centres	Reserve to subsidise rent income shortfalls at the Enterprise Centres	6,993	0	-6,993	Drawn down to mitigate part of rent income pressure on Enterprise Centres
Design Fees	Reserve set aside to mitigate fee shortfalls	200,000	170,000	-30,000	Drawn down to mitigate part of income pressure on Design Fees
Winter Maintenance	Reserve set aside for when there is an above average winter exceeding the annual Winter Maintenance budget of £0.841m	250,000	250,000	0	No movement
Car Parking	Car Park income ring fenced for works/improvements to Mold Town Centre in accordance with Mold Town agreement	45,403	45,403	0	No movement
Insurance Reserves	Various insurance related reserves, including the Council's internal insurance fund (IIF), to meet the costs of self-insurance as not all risks are externally insured	2,203,010	2,224,462	21,452	Movement reflects the balance between claims paid and the internal contribution to the IIF
Cash Receipting Review	Reserve created as a result of a review in the way cheque book schools are accounted for	3,181	3,595	414	Reserve increased in-year reflecting minor timing differences at year-end at cheque book schools
Flintshire Trainees	Reserve set aside to fund Flintshire Trainee programme	524,106	612,843	88,737	Reserve increased to fund additional trainees in 2020/21
Rent Income Shortfall	Reserve created to mitigate loss of income from industrial property rent	30,979	30,979	0	No movement
Customer Service Strategy	Reserve set aside to enable the role out of Customer Services Strategy. This will include improvements to Connect Centres, improving self-service facilities and investment in new software	22,468	22,468	0	No movement
Capita One	Regional IT system holding management information for schools hosted by Flintshire. Any funds held at the end of the financial year in excess of costs incurred will be spent on delivering the service in future years	18,827	18,827	0	No movement - balance given up
North Wales Economic Ambition Board	Council's share of the Joint Committee's reserves held by Gwynedd County Council.	0	92,319	92,319	Flintshire share of Year End Reserve
Supervision Fees	Reserve set aside for work carried out by the Development Control Team in supervising works on housing developments in connection with the adoption of roads and/or other related work deemed necessary	48,798	48,798	0	Balance held to fund new Back Office system following successful procurement exercise / consultant days, additional training and equipment costs following installation
LMS Curriculum	Reserve set aside to correct formula errors and targeted support to individual schools following estyn inspections.	420,896	427,268	6,372	Estyn inspections delayed due to pandemic.
Organisational Change/ADM	Reserve set aside to support initial set up costs and financial technical support for contingency against any financial issues arising as a result of implementing alternative service delivery methods	33,500	33,500	0	No movement
Carbon Reduction	Reserve set aside for costs associated with the design, R & M, security, planning costs, engineer fees etc of 2 Solar Farms	25,221	0	-25,221	Reserve fully utilised as revenue funded preparatory works now complete
Employment Claims	Reserve set aside to fund the estimated costs of employee claims against the Council	107,998	124,846	16,848	Reserve increased to fund legal costs
Community Benefit Fund NWRWTP	Contributions from NWRWTP Partnership and Wheelabrator Technologies Inc to fund environmentally beneficial projects in the locality of Flintshire. In the interim is being utilised as a 'Community Recovery Fund' to help local communities in the Deeside area from the impacts of the COVID-19 pandemic.	64,727	229,792	165,065	More collections than distribution of grants, delays of funds utilisation due to the COVID pandemic and will commence Autumn 2021.
Sub-Total Earmarked Balances		7,464,602	7,665,699	201,097	
Schools Balances	Represents the element of balance released under the delegation of budgets to schools which remained unspent at the end of the financial year	111,957	6,902,451	6,790,494	Reserves increased due to a combination of in-year savings due to the pandemic and the late notification of grants received in March 2021.
Grants & Contributions	Various grants and contributions from external providers that must be spent in accordance with associated restrictions on use	3,887,337	5,730,074	1,842,737	Grants Carried forward into 2021/22 following delay related to COVID
TOTAL		13,292,592	24,438,392	11,145,800	