

Cabinet – 16 June 2021

Pre-Audit Outturn 2020/21 and Covid-19 update

Portfolio:	Councillor M Bird – Leader of the Council (Lead Portfolio)
Related Portfolio:	All
Service:	Finance – council wide
Wards:	All
Key decision:	No
Forward plan:	Yes

1. Aim

- 1.1 To inform Cabinet of the pre-audit revenue and capital financial outturn position for 2020/21, and financial and treasury indicators for 2020/21, along with an updated assessment of Covid-19 funding allocations to address cost pressures and income losses. The report also seeks approval to begin formal public consultation regarding future options for the continued provision of the appointeeship service to support a decision as part of the 2022/23 budget process.

2. Summary

2.1 *Pre-audit outturn 2020/21*

The overall net revenue pre-audit outturn is £127.12m against a budget of £127.57m, an underspend variance of £453k (0.07% of gross expenditure). The pre-audit capital outturn is a net break even position, net of council funded carry forwards of £38.87m.

2.2 *Treasury Management*

The report confirms that treasury management activity has been undertaken in accordance with the Code of Practice on Treasury Management and Walsall complied with all statutory Prudential Indicators.

2.3 *Financial Impact of Covid-19*

The council continues to play an active role in the overall national response to Covid-19. Government has to date allocated £65.89m of funding (plus £5.05m of support to Walsall residents and £122.73m for Walsall businesses) to help support those costs in Walsall, as detailed in Appendix 2. As well as the initial costs of funding the council's response, the impact of Covid-19 includes significant loss of income following closure of services and facilities, a significant impact on the council's collection fund and delays to the delivery of approved budget savings as the council has refocused its resources on its response to Covid-19.

- 2.4 This report provides a summary position on the 2020/21 financial impact of Covid-19 of income losses and additional general Covid-19 costs, based on a prudent set of assumptions. The report also provides a summary of additional funding to date in 2021/22. A detailed assessment of impact in relation to 2021/ 22 is ongoing and will be reported to Cabinet in July. Covid-19 funding requires careful management to ensure the council is not put under any financial strain, leading to uncertainty about future financial stability.
- 2.5 Regular updates are being provided to Cabinet on the financial implications for Walsall Council, including any recommendations for additional actions to be taken to manage the evolving situation.

3. Recommendations

That Cabinet:

- 3.1 Note the pre-audit revenue outturn underspend of £453k (table 1 and Appendix 1) and the pre-audit capital outturn break even position for 2020/21 (table 4).
- 3.2 Note the transfers from and to earmarked reserves as set out in section 4.3 and table 2.
- 3.3 Note that the opening general reserves balance will be £17.69m as at 1 April 2021. This is considered a prudent amount for 2021/22.
- 3.4 Note the additional funding allocated to Walsall as set out in sections 4.7 to 4.8 and Appendix 2 of this report, which has been broadly sufficient to cover the additional costs of supporting the council's Covid-19 response in 2020/21, as set out in sections 4.10 to 4.15 and Appendix 3.
- 3.5 Approve summary expenditure plans for additional grant funding to date for 2021/22 as set out in section 4.16.
- 3.6 Note and approve the capital re-profiling/carry forwards from 2020/21 to 2021/22 as set out in Appendices 4 and 5.
- 3.7 Note the financial health indicators for 2020/21 as summarised in Appendix 6.
- 3.8 Note the 2020/21 prudential indicators in Appendix 7 of this report and Walsall's compliance with these indicators.
- 3.9 Approve officers to enter in to a period of formal consultation regarding the future provision of the appointeeship service, as set out within sections 4.29 to 4.42 of this report, with the outcome of this consultation reported back to Cabinet to support the 2022/23 budget process.

4. Know - Context

- 4.1 Cabinet received regular financial reports to allow it to monitor the financial position of the council and consider plans for corrective action during 2020/21. Maintaining financial stability is a key requirement of the MTFs. This report contains the pre-audit

revenue and capital outturns for 2020/21 along with capital carry forwards into 2021/22, and a financial update on Covid-19 grant allocations.

Pre-Audit Revenue Outturn 2020/21

- 4.2 Managers are required to deliver their service targets and improvements within budget. Small variations are normal and insignificant on a gross revenue budget of £641.49m. The council wide pre-audit net revenue outturn is an underspend of £453k, summarised by directorate in table 1 below. Further detail at service level is found in Appendix 1.

Table 1: Pre-audit Revenue Outturn 2020/21			
Directorate	Budget £m	Year end Forecast £m	Year end forecast - variance to budget (under) / over £m
Adult Social Care and Public Health	68.04	67.01	(1.03)
Children's Services			
- Children's and Education	78.11	78.07	(0.04)
- Customer Engagement	6.48	5.00	(1.48)
Economy, Environment and Communities	55.28	54.86	(0.43)
Resources and Transformation	34.16	33.53	(0.63)
Services position	242.08	238.47	(3.60)
Capital Financing	(24.11)	(24.11)	0.00
Central budgets / Covid-19 corporate grants	(90.40)	(87.25)	3.15
Total council tax requirement	127.56	127.11	(0.45)

- 4.3 The year-end forecast includes the use of earmarked reserves of £47.81m and transfers to earmarked reserves of £112.99m. Additionally there has been a transfer from earmarked reserves to general reserves of £3.58m following release of reserves no longer needed, resulting in a net movement in reserves of £61.60m as set out in the table below. The main reason for the variance is £35m of movements in relation to Covid-19 which were clearly not budgeted for in the original 2020/21 approved budget.

Of the £47.81m of transfer from/use of reserves, as the earmarked reserves are created for specified purposes, then all but the £25.34m of Covid-19 grants was planned to be used, although the period over which they were used may have varied. Covid-19 costs funded from the S31 Covid-19 Response Fund and Sales, Fees and Charges grant (SFC) are recorded as expenditure within the services, with a corresponding transfer in of grant from earmarked reserves to fund the costs.

Of the £112.99m of transfers to reserves £60.75m relates to Covid-19 grants, £28.21m was planned transfers, with a further £16.40m of earmarked reserves being able to be created or replenished (e.g. risk reserve) as a result of service efficiencies (£3.6m), underspends arising in services due to costs being charged to Covid-19 grants

(£6.03m), and investments being returned to the centre from services in year / core funding changes (£6.55m).

Table 2: Earmarked Reserves						
	Opening Balance	Transfers from Reserves	Transfers to Reserves	Transfer to General Reserves	Movement	Closing Balance
	£m	£m	£m	£m	£m	£m
Treasury Reserves	22.30	(6.30)	6.67	0.00	0.37	22.67
Grant / Contributions received in advance	16.62	(5.86)	7.27	0.00	1.41	18.03
Improvement projects	28.58	(4.63)	9.87	(0.16)	5.08	33.66
Cost Pressures	2.67	(0.35)	8.34	0.00	7.99	10.66
Council Liabilities	39.53	(4.04)	10.85	(3.20)	3.61	43.14
Covid-19 grants	9.86	(25.34)	60.50	0.00	35.16	45.02
Public Finance Initiatives	22.30	(0.31)	0.04	0.00	(0.27)	22.03
Risk	0.00	0.00	7.64	0.00	7.64	7.64
Other	6.66	(0.98)	1.81	(0.22)	0.61	7.27
Total Balance 31.03.2021	148.52	(47.81)	112.99	(3.58)	61.60	210.12

Reserves are categorised for the purposes of reporting as follows:

- **Treasury reserves.** These reserves are to minimise the impact of interest rate changes and finance early redemption of loans to reduce the council's future interest exposure;
- **Grants / contributions received in advance.** This is where the council has received money in advance of the next accounting period or covers more than one accounting period. These amounts will be spent in line with the grant conditions;
- **Improvement projects.** These reserves are to finance service modernisation; specific projects such as pilot street cleansing initiatives, Cloud services, Oracle development, economic growth programme; and costs in relation to the council's transformation programme;
- **Cost pressures.** To include review of working practices including blended working, fluctuations in service demand such as in adult social care, crisis support and LAC;
- **Council liabilities.** These reserves cover expenditure where the council has a legal obligation to pay costs, such as equal pay claims and redundancies. In addition to these there are reserves for business rate appeals, pensions and insurance claims;
- **Covid-19 grants.** The carry forward of specific government grants to cover Covid pressures, including expanded retail relief for businesses;
- **Public Finance Initiatives.** Liabilities for our PFI's with Street Lighting and St Thomas More;
- **Risk.** To cover unforeseen risks in 2021/22 at the time the budget was set;
- **Other.** These reserves are to support a wide range of future costs such as partnership working with other external bodies.

4.4 Directorate Variances to Budget

The following sections provide a summary of the major variances (unders) and overs to budget for each directorate and central budgets, including a summary of transfers from and to earmarked reserves.

Adults Social Care (£1.03m underspend after use of and transfers to reserves)

The pre-audit outturn position, after the net use of reserves is an under spend of £1.03m, the main areas of significant variance being:

- £910k – a Procure to Pay saving was carried forward from 2019/20 of £1.294m of which £152k has been delivered and £380k has been offset by one-off funding as a result of Covid-19. For future years the saving is expected to be achieved through the payment audit process;
- (£1.17m) under spend within demand management mainly associated with the impact of Covid-19 partially offset by the impact of prior year costs;
- (£430k) additional CCG income relating to joint funding arrangements in relation to Section 117 and continuing health care;
- £470k additional debt provision based on the aged debt analysis for income across the directorate;
- (£600k) under spend on staffing costs due to vacant posts, one-off funding, reduced travel allowances, third party contract spend and impact of prior year costs;
- (£190k) release of rapid response mainstream budget as a result of decreased demand within the service.

It should be noted the outturn position includes one-off funding to offset costs associated with hospital discharges as a result of Covid-19, without this funding an overspend position of £1.6m would have been incurred. Also as a result of the one-off funding detailed above and the revised monitoring position, the in-year investment of £1.47m associated with demographic pressures and the in-year investment of £1.26m in relation to the fall out of the iBCF2 grant was no longer required for this financial year and was returned to support wider corporate pressures.

Public Health (on budget)

The pre-audit revenue net position for 2020/21 is on budget, after a transfer to reserves of £1.72m arising from underspends due to the charging of some costs to the one-off Covid-19 Respond Fund provided to support the local authority's Covid-19 response. The public health grant is ring fenced so any net underspend is rolled forward to the next year in accordance with the grant terms.

In addition, 2020/21 the Local Authority received total funding of £7.18m in relation to Contain Outbreak Management Fund (COMF) to support the council's Covid-19 response. The pre-audit outturn position for COMF is expenditure of £1.50m resulting in a transfer to earmarked reserves of £5.68m in compliance with grant conditions.

Children's (£38k underspend after use of and transfers to reserves)

The main areas of variance to budget include:

- £0k Home to school transport pressure: £558k primarily resulting from an increase in out of borough demand, offset by the implementation of a directorate action plan;
- (£38k) in Children's Social Care demand/Early Help position as follows:
 - Looked after Children placement costs are £26.98m, resulting in a small overspend of £66k;
 - £131k overspend within the Regional Adoption Agency Contract (RAA) due to historic interagency fee invoices, a provision for a repayment to the Adoption Support Fund and an increase in contributions payable to the RAA in 2020/21;
 - (£494k) underspend, primarily relating to staffing following successful recruitment drives resulting in less agency staff being used, and reduced spend on car mileage;
 - £259k - given the Directorates outturn position being close to budget, not all Troubled Families grant funding has been utilised in year, resulting in a further transfer to reserves to support future pressures.

Customer Engagement (£1.48m underspend after use of and transfers to reserves)

This £1.482m of underspends across the service includes housing benefits subsidy (£516k); salaries (£434k) due to charging of costs to Covid-19 grant; secondments and supplies and services (£436k) and additional income from rent/overpayments outstanding and court income (£98k).

Economy, Environment and Communities (£425k underspend after use of and transfers to reserves)

The main reasons for the net outturn position are:

- (£824k) in Clean & Green, relating to staffing related costs (£488k) and supplies and services (£336k);
- (£694k) net variance against budget in relation to Bereavement Services (including registrars and coroners);
- £252k - £224k non-achievement of planning income (non-Covid-19 related) together with late costs VAT issue of £33k;
- (£107k) in relation to NAG, Arts and Heritage staffing underspends;
- (£159k) in Libraries from staffing cost underspends (£81k), the book fund (£60k), and supplies and services (£18k);
- (£169k) from vacancies being held in Communities and Partnerships;
- (£445k) of underspends within Resilient Communities in relation to salary costs being funded from grants (Public Health, Marshalls and Domestic Abuse) rather than mainstream budgets;
- £115k additional unauthorised encampments legal costs;
- £571k above budget from the impact on the current Head of Service budgets being used to support the tier 2/3 senior management redesign, the costs of 2 interim directors, interim Heads of Planning and Clean & Green & Leisure and the recruitment costs of the permanent directors;
- £929k has been transferred to a corporately held earmarked reserve to support the continuation of the council's response to Covid-19.

Resources and Transformation (£632k underspend after use of and transfers to reserves)

The main areas of variance to budget include:

- (£250k) Corporate Landlord arising from vacant posts held within the service and underspend on utilities offset against additional maintenance and security for redundant buildings and additional rental income from properties;
- (£102k) Programme Management underspend on salaries offset by agency costs;
- (£173k) in relation to Finance Business Partner vacancies;
- £96k overspend in Legal on agency staffing;
- (£102k) ICT underspend arising from vacant posts offset by agency, equipment and general supplies;
- (£170k) HR underspend from the holding of vacant posts.

Central Budgets

The reported position for central budgets is a net variance of £3.15m above budget.

Central budgets include items which are planned to be transferred to earmarked reserves to manage corporate costs and liabilities (£11.64m), such as workforce planning, pensions, insurance fund, and to replenish transformation reserves. Central budgets also includes a net transfer to earmarked reserves of £44.14m in relation to Covid-19 grants.

A number of investments were released from services in year as not required and returned to central budgets, and along with additional non Covid-19 grants, and a change in core government funding after the budget was set, this released a further £10.28m of budgets which have been transferred to reserves to fund new cost pressures and manage the risk of costs unforeseen at the point the 2021/22 budget was set.

- 4.5 The 2020/21 budget included £8.76m of savings / cost reductions and efficiencies. Of these, £161k ongoing savings were achieved, with £8.60m undelivered due to the ongoing impact of Covid-19. These were accommodated within the 2021/22 budget setting process. A robust risk assessment of the 2020/21 budget was undertaken prior to the budget being set in February 2020. Action was taken corporately in-year to address ongoing demand and cost pressures with services, mainly within Children's Services and Adult Social Care. Significant investment has been included within the 2021/22 budget to manage the identified demand pressures within Adult Social Care and Looked after Children.
- 4.6 As a result of the year-end position, opening balances will be £17.69m as at 1 April 2021, which is considered a prudent amount for 2021/22.

Financial impact of Covid-19

- 4.7 At Budget March 2020 the Chancellor announced a Covid-19 Response grant to fund local authority actions to support social care services and vulnerable people; alongside the need for the NHS to treat Coronavirus patients including maintaining staffing levels; and funding to ensure other public services are prepared and protected. The evolving position regarding government support is regularly reported to Cabinet. The full list of

funding sources is provided at Appendix 2 (£65.89m of funding plus £5.05m of support to residents and £122.73m of support to businesses).

- 4.8 Council on 27 February 2020 approved a balanced budget. This was predicated on a number of assumptions that Covid-19 put at significant risk, including;
- Collection of £127.5m of council tax income, with a council tax base of 71,550 households, and collection of business rates income of £74.6m;
 - Receipt of £41.89m of fees and charges to directly offset the gross cost of services and reduce the cost of services to the council tax payer;
 - Delivery of £8.77m of savings through the Proud Programme;
 - A minimum level of reserves required of £13.55m.
- 4.9 Of the £65.89m specific grant identified at Appendix 2, a number are ringfenced grants to fund specific activity, with £36.29m of this figure being unringfenced Covid Response funds. Of the £36.29m unringfenced allocation, £27.06m relates to grant for 2020/21 and a further £9.23m has been allocated for 2021/22.

Additional Cost Pressures / Loss of Income

- 4.10 On the expenditure side, most costs will remain. For example, the Government's Coronavirus Job Retention Scheme enabling employees to be furloughed, does not apply to Walsall as we receive "public funds" which are expected to be used to continue to pay staff. Indeed, there are significant additional costs associated with our Covid-19, including staffing, support to residents and council tax payers and businesses and support to the elderly and vulnerable particularly in relation to adult social care and children's.
- 4.11 As reported previously to Cabinet, the council has faced significant reductions in sources of income, especially while fee generating services were closed or scaled back following government advice on restrictions e.g. Leisure, car parking and traded services income. Given councils' reliance on this income, the ability to balance the budget beyond the short term is challenging, as whilst Government has made a commitment to funding some of the income losses, it is not covering all of them.
- 4.12 The Government announced a new scheme on 2 July 2020 to reimburse lost income during the pandemic and boost cash flow. Where losses are more than 5% of a council's planned income from sales, fees and charges, the Government will cover 75p in every pound lost. Two returns have been submitted to MHCLG for the period April to November 2020, with a combined reimbursement of £2.29m. A further claim is to be submitted for the remaining 4 months of 2020/21 by 30 June 2021, with a further claim for the first quarter of 2021/22. This grant has been netted off the costs/income loss pressures to show the net pressure to be funded from the unringfenced Covid-19 Response fund grant. Government have advised that no further funding is currently expected to be approved beyond June 2021.
- 4.13 Table 3 summarises the financial impact of continued income losses and additional Covid-19 costs against this unringfenced grant, based on a number of assumptions, for 2020/21, after expected receipt of the income loss grant.
- 4.14 Total approvals to date of unbudgeted costs expected to be incurred are £12.05m of which £8.04m have been incurred in 2020/21; and a further £1.68m is expected in 2021/22, as set out in Appendix 3.

4.15 A detailed analysis of Covid-19 cost pressures and income losses is underway and will be reported in more detail in July. It is expected that the full £9.23m of grant allocation will be utilised along with any unspent 2020/21 grant.

Table 3: Covid-19 pressures	Provisional
	Outturn
	2020/21
	£
Loss of income due to service closures / changes - services covered by income grant	4,853,254
Loss of income - bad debt provision	2,042,490
Loss of income - dividends and investment returns	1,393,000
Cabinet, Gold and Silver approvals for additional cost pressures – see Appendix 6	8,044,981
Forecast additional costs - subject to Gold / Cabinet approval	288,611
Additional costs arising from Covid-19 delay in the achievement of approved savings	8,600,456
Total pressures to date	25,222,792
Government grant expected for loss of income	(3,249,584)
Total pressures to date net of expected grant for loss of income	21,973,208

4.16 *Additional Covid-19 Grants* - Expenditure plans for grants shown in Appendix 2 are required to be completed to ensure spend is committed in accordance with respective grant conditions. The following newly allocated grants are in excess of £250k, and require reporting to Cabinet on identified spending plans:

- **Contain Outbreak Management Fund (COMF) - £2,380,687** – Continuation of the fund for April 2021, to support local test, trace and contain activities as well as wider measures to protect public health and local economies. Suggested activities
 - Targeted testing for hard-to-reach groups out of scope of other testing programmes;
 - Additional contact tracing;
 - Additional resource for compliance with, and enforcement of, restrictions and guidance;
 - Enhanced communication and marketing, e.g. towards hard-to-reach groups and other localised messaging;
 - Targeted interventions for specific sections of the local community and workplaces;
 - Harnessing capacity within local sectors, e.g. voluntary, academic, commercial;
 - Extension/introduction of specialist support, e.g. behavioural science, bespoke comms;
 - Targeted support for school/university outbreaks;
 - Additional non-financial support for those who are self-isolating;
 - Community-based support for those disproportionately impacted such as the BAME population;
 - Support for engagement and analysis of regional areas to assess and learn from local initiatives;

- Providing support, as needed, to vulnerable people classed as Clinically Extremely Vulnerable.

The planned use of this additional funding in 2021/22 will be included in the monthly Covid-19 return to MHCLG from May 2021 onwards.

- **Winter Support grant extension - £266,999** – Continuation of the fund rebadged as Covid Local Support Grant for additional support to vulnerable households for the period from 17 April to 20 June 2021. It will allow councils to directly help the hardest-hit families and individuals, as well as provide food for children who need it over the holidays. Local councils understand which groups need support, and are best placed to ensure appropriate holiday support is provided – which is why they will distribute the funds, rather than schools, who will continue providing meals for disadvantaged children during term-time.
- **Community Testing - £493,770** – Extension of the community testing programme until the end of June 2021.
- **Welcome Back Fund – £253,601**. Expansion of the Reopening High Streets Safely Fund to March 2022. To support the reopening of local economies, but specifically -
 - Support and promote a safe public environment for a local area’s visitor economy;
 - Allow local areas to develop plans for responding to the medium-term impact of Covid-19 including trialling new ideas particularly where these relate to the High Street.
- **Infection Control and Testing Fund - £1,469,806** – extension to the previous Adult Social Care Infection Control Fund and Rapid Testing fund until June 2021. The purpose of this fund is to support adult social care providers to:
 - reduce the rate of Covid-19 transmission within and between care settings through effective IPC practices and increase uptake of staff vaccination, and
 - conduct rapid testing of staff and visitors in care homes, high risk supported living and extra care settings, to enable close contact visiting where possible.

Collection Fund

4.17 *Business Rates Retention Scheme* - 2020/21 was the fourth year the council participated in the 100% Business Rates Retention pilot with the six other West Midlands Metropolitan Authorities, with each billing authority now retaining 99% of Non-Domestic Rates (NDR) received with the remaining 1% for the West Midlands Fire Service. A shortfall in income due to changes in rateable value, successful appeals, exemptions and discounts resulted in a deficit on the collection fund. The council bears 99% of the overall deficit, which will reduce the councils local share income for 2021/22.

The outturn position for 2020/21 on the collection fund is an in year deficit of £34.03m. After taking account of a brought forward deficit from 2019/20, the net position is a deficit of £34.22m to carry forward (of which £33.88m is attributable to Walsall Council). The deficit seen in the year is exceptionally high mainly as a result of Covid-19 reliefs being given to retail, hospitality and leisure businesses totalling £26.93m. A grant equal to the reliefs has been received by the council resulting in a net deficit being carried forward into 2021/22 of £7.28m (£6.94m attributable to Walsall).

Following the introduction of new legislation for Covid-19 authorities are able to spread estimated deficits over the following three financial years to reduce any one-off large pressures on budgets. Any surplus or deficit arising will impact the following year's budget setting process and not the in-year general fund position.

The difference between the actual Walsall deficit for 2020/21 of £6.94m and the original budgeted forecast of £3.91m will be adjusted for in the 2022/23 budget setting process.

Further to the income set out above the council will also receive a grant during 2021/22 following the introduction of the 75% Income Guarantee Scheme to support authorities seeing decreases in income following the Covid-19 outbreak. This grant is expected to be £4.46m and will partly offset the 2020/21 deficit and any deficit in 2021/22.

- 4.18 *Council Tax* - The collection fund showed a total deficit in 2020/21 of £5.45m for council tax including preceptor's (Fire and Police) amounts, mainly due to the amount billed during the year of £140.57m being lower than forecast due to payments made and a corresponding receipt into the collection fund in respect of the Covid-19 Hardship Fund totalling £3.56m, resulting in a net in year deficit of £1.89m.

The in year deficit is partly as a result of the number of properties billed and differences in discounts and exemptions applied compared to the budget. The budget is based on the council tax base as at January each year and makes assumptions for numbers of properties, new builds, demolitions, discounts, exemptions, collection rates and Council Tax Reduction Scheme claimants. In addition the value of outstanding debt as at the end of 2020/21 has increased as a consequence of lower collections due to Covid-19 and a further £2.25m has been set aside for potential impairments.

A brought forward surplus from prior years totalling £2.17m means that there is a net surplus to be carried forward totalling £0.28m (£0.25m Walsall's share). Again, the introduction of new legislation for Covid-19 allows authorities to spread the deficit over the following three financial years to reduce any one off large pressures on budgets. Any surplus or deficit arising during 2021/22 will impact the following year's budget setting process and not the in-year general fund position.

Further to the income set out above the council will also receive a grant during 2021/2 following the introduction of the 75% Income Guarantee Scheme to support authorities seeing decreases in income following the Covid-19 outbreak. This grant is expected to be £1.49m and will partly offset the 2020/21 deficit and any deficit in 2021/22.

Walsall Proud Programme (WPP) Savings

- 4.19 The 2020/21 budget was predicated on delivery of £8.77m from the Proud Programme to be delivered from adopting new ways of working across the council, significantly enhancing our enabling technology capabilities, and improving our service efficiency and performance. Planned activities within the Walsall Proud Programme (WPP) were reviewed in order to determine those activities which could continue and those which would be delayed as the council focused on responding to the Covid-19 situation. As the year progressed, it became clearer that the refocus of programme resource into managing the council's Covid-19 response: an inability to generate fee and charge increases due to facility closures, and an inability to commence consultation on a number of organisational redesigns would significantly impact the programme and as

such, plans were made to ensure that undelivered financial savings of £8.60m would be rolled into the 2021/22 budget setting process.

Pre-Audit Capital Outturn 2020/21

- 4.20 The capital programme budget for 2020/21 was £217.18m, of which spend was £102.97m, resulting in unspent allocations of £114.21m. Following re-profiling, the complete £114.21m is required to be carried over into 2021/22 for completion.
- 4.21 The draft pre-audit position is split between council funded schemes (Appendix 4) and external funded schemes (Appendix 5), and summarised in table 4.

Table 4 : Pre-audit Capital Outturn 2020/21					
Funding	Budget £m	Outturn £m	Variance £m	Re-Profiling / Carry Forward to 2021/22 £m	Underspend £m
Council Funded	64.05	25.18	(38.87)	38.87	0
Externally Funded	153.13	77.79	(75.34)	75.34	0
Total	217.18	102.97	(114.21)	114.21	0

- 4.22 In year re-profiling, leading to carry forwards into the following year, is a routine and normal practice. Capital carry forward is defined as a means to carry capital resources from one year to another to cover identifiable commitments that have moved from one year to another, or for where a project spans more than one year. In any large organisation dealing with construction projects, procurement regulations, etc, a level of carry forward is expected and built into resourcing assumptions. It is recognised that capital projects can cross over years and it is often difficult to be accurate in the estimation of which year the expenditure will be incurred.
- 4.23 As indicated above, 65.8% or £75.34m of the total relate to grant funded schemes. Of these, £33.12m relates to schools/children's, £35.86m to major regeneration schemes, £0.23m for leisure / parks schemes, £5.94m to transport / highways schemes, and £0.19m for other schemes. These schemes tend to require carry forward due to the timing of the receipt of the grant versus the actual spend, which in school's is often during the summer of the next financial year.

Financial Health Indicators 2020/21

- 4.24 The annual review of financial health indicators is shown at Appendix 6. This summarises the following:
- Strong treasury management performance for 2020/21.
 - Strong balance sheet financial performance.
 - Council tax and business rate collection rates as expected.
 - Strong sundry debtor collection rates, showing an overall average number of 24 days.
 - Strong creditor performance, showing an overall average number of 7 days.
 - Revenue and capital position for 2020/21 – as outlined in the sections above.

Treasury Management

- 4.25 The pre-audit prudential and local indicators as at 31 March 2021 are shown in Appendix 7. The S151 Officer confirms that borrowing was only undertaken for cash flow and capital purposes and the statutory borrowing limit (the authorised limit) was not breached.
- 4.26 During 2020/21, the council complied with all legislative and regulatory requirements, as well as local indicators. Notable variances:
- L3a - Net borrowing costs as % of net council tax requirement (variance of -64.92%). The target figure of 20.00% represents an upper limit of affordable net borrowing costs as a percentage of the net council tax requirement for the authority. The actual level of net borrowing costs is currently less than the upper limit, which in the main is linked to the work undertaken by the service to seek to secure favourable rates on investments and reduced costs on borrowing, thus reducing the overall net borrowing costs.
 - L3b - Net borrowing costs as % of Tax Revenue (variance of -64.51%). The target figure of 12.50% represents an upper limit of affordable net borrowing costs as a percentage of tax revenues for the authority. The actual level of net borrowing costs is currently less than the upper limit, which in the main is linked to the work undertaken by the service to seek to secure favourable rates on investments and reduced costs on borrowing, thus reducing the overall net borrowing costs.
 - L5 & L6 – The targets set at the beginning of the year factored in borrowing at lower rates for capital expenditure. This borrowing was not required to be taken out during this financial year which has impacted upon this variance adversely as the rate for this year would have included the new borrowing at lower rates.
 - L8 – Average rate achieved on Short Term Interest vs At Call Rate – The target is to achieve a 50% better rate on short term investments vs the current At Call rate (i.e. do nothing other than leave all cash in overnight At Call accounts). The average At Call rate was 0.10%, creating a 50% above target of 0.15%. The short term interest rate achieved was actually 0.68%, which results in a 530% favourable variance above the At Call rate.
 - L9a-9d –At Call, Short Term, Long Term, Property Fund investment rates – The bank of England base rate was cut twice in March 2020 due to Covid-19, which has had a significant impact on all rates for the foreseeable future. The Treasury service do seek to minimise this impact by securing favourable rates on the property fund, which is currently exceeding the set target as well as seeking the most competitive rates available on all other investments.
 - L10 – Average interest rate on all ST investments (ST & At Call) – The authority's short term investment rate is now below target as the previously favourable short term rates within the financial year have now expired and due to Covid-19 it has been difficult to secure favourable rates again. At call rates were consistently poor throughout the year due to the rate cuts in March 2020. Overall, the combined rate achieved is 0.46% vs a target of 1.04%.
 - L11 & 11a – These two average rate indicators across all investments are below target similarly to above due to the base rate cuts in March 2020.
- 4.27 The authorised limit for external debt was approved by Council on the 25 February 2021 and the CIPFA Code of Practice only allows these limits to be changed by Council

and therefore the actual limit and the target remain the same. The actual debt position for the Council as at 31 March 2021 is £347.35m.

- 4.28 A comprehensive Annual Treasury Report will be reported to Cabinet and on to Council.

Proposed Formal Consultation Regarding the Future Provision of Appointeeship Services

- 4.29 The Financial Administration Client Welfare Services (CWS) team (within Finance) currently provide financial and administrative support for Adult Social Care clients, where required, by acting as corporate appointee or deputy on behalf of the authority.
- 4.30 A corporate appointee or deputy service is usually provided by a council where an individual does not have the capacity to make their own financial decisions and has no-one else who can, or is prepared to, take that responsibility on their behalf, or where safeguarding issues have been identified and there is no suitable party to undertake the role. Part of the appointee and deputy role is to provide the individual with managed access to personal monies and, where required, a prepaid card is available to support individuals with this.
- 4.31 Walsall Council has seen the total number of individuals requiring appointee or deputyship financial support almost treble in volume in the last 4 years. In August 2016, Walsall Council was responsible for 19 deputy accounts and 100 appointee accounts (total 119) and currently there are 65 active deputy accounts (with over 100 pending) and 261 appointee accounts.
- 4.32 From a recent benchmarking exercise, it is evident that this situation is also common across other authorities. From a total of 19 LA's who provide an appointee and deputy service, 13 (68.4%) indicated that they experienced an increase in the total number of individuals requiring the service over the period from August 2016 to date - the largest increase was over 300 clients (Lancashire) with Walsall seeing an increase of over 200 clients, which was the fourth highest rate of increase.
- 4.33 The council currently charges for deputyship service provision based on legislative guidance set out in the Courts of Protection Rules (2017) Practice Direction 19B – Fixed Costs in the Court of Protection, however the appointee service, which is a discretionary service, is currently provided free of charge.
- 4.34 From the review of benchmarked authorities appointeeship activity levels mentioned above, there is evidence that there has also been an increase in the number of authorities charging for provision of appointee services in the past 2 – 3 years. This is based on evidence captured by Walsall Council in 2016 compared to data now available, which indicates that at least 5 LA's who did not previously charge have now implemented charges.
- 4.35 The increase in the volume of individuals in Walsall needing appointee support has highlighted an issue in regards to the sustainability of the service provided, and the ongoing ability to be able to continue to accept new clients.

- 4.36 Additionally, as part of the Service Transformation Plan (STP) process aligned to the Proud Programme, all services have had to identify how they will improve services to customers whilst delivering savings opportunities for the authority over the next two years.
- 4.37 Based on the factors set out above, as part of the Finance STP, an option to consult on the future provision of appointee services was included and reported to Cabinet as part of the Draft Revenue Policy Proposals 2021/22 – 2022/23 in October 2020, and this was included in the final budget report presented to and approved by Cabinet and Council in February 2021.
- 4.38 That report noted this review as a 2022/23 proposal and as such it will require a formal consultation process to be undertaken with relevant stakeholders during 2021 to be in a position for Cabinet to consider implementation of any changes from April 2022 as part of the 2022/23 budget process.

Proposed scope of consultation:

- 4.39 Given the capacity of the appointeeship group, advice provided by legal services and the corporate equalities team confirms that as part of the consultation the authority needs to involve people that are going to be able to advocate on the individuals behalf.
- 4.40 It is therefore proposed that consultation is undertaken in a similar way to the process recently undertaken by other authorities, with the process focussing on feedback from key stakeholders.
- 4.41 The proposed consultation would therefore seek comments from those key stakeholders between July and September 2021, and will include the following groups (subject to finalisation with the corporate equalities team):
- Public consultation (social media or internet site) – subject to final confirmation / discussion with the equalities team
 - Voluntary sector stakeholders
 - Care providers
 - Support groups
 - Family or friends (where appropriate and if detailed in the councils care system, Mosaic)
 - Advocacy organisations such as POhWER and Advocacy Matters
 - Adult Social Care, including Social workers and key workers
- 4.42 Cabinet are therefore asked to approve that officers enter in to a period of formal consultation regarding the future provision of the appointeeship service, with the outcome of this consultation to be reported back to Cabinet to support the 2022/23 budget process.

Council Corporate Plan priorities

- 4.43 The councils financial strategy and annual budget process is designed to ensure that resources follow council priorities as set out in the Corporate Plan. Covid-19 creates risk, in that resources may need to be redirected to support the council's response, if Government funding is insufficient to fully cover both the direct (additional costs

pressures, loss of income) and indirect costs (cost of reset and costs arising from delays in savings delivery due to the need to refocus on our Covid-19 response. Regular dialogue is being held with MHCLG officials to seek full recovery of costs.

Risk management

- 4.44 Managers are required to deliver service and improvement targets on time, to standard and within budget. The resource allocation process is governed by the overarching Medium Term Financial Strategy (MTFS). Risk management is an integral part of this activity and is embedded in budget preparation, monitoring and forecasting to enable potential variances and risks to be identified early and addressed.
- 4.45 The council is, however, having to make decisions that have a significant financial impact without a guarantee that the costs will be fully compensated for by the Government. The shorter term risk of this is being managed through close management and reporting of costs, loss of income, and indirect impacts such as the 2020/21 delay in delivery of approved budget savings through Cabinet/Gold/Silver Control meetings as appropriate.
- 4.46 The 2020/21 budget and level of operating reserves were set following a robust financial risk assessment. The level of reserves can only be set based on a set of realistically foreseeable or predicted parameters, and was judged to be sufficient for all but the most unusual of events. Due regard is made to the strategic and operational risks facing the council. Some of these relate to the current economic condition, others to potential regulatory or national issues, which may have a local impact
- 4.47 As well as financial risk, the council maintains a register that highlights key themes of organisational risk (this is not risks to the community from Covid-19 or Reset) which is reported to Audit Committee as part of their annual work programme. The Strategic Risk Register (SRR) has been reviewed and amended to reflect the impact of Covid-19. The SRR is reported to CMT and Audit Committee. Risks to the organisation and forecast have been set out in previous Cabinet reports.

Financial implications

- 4.48 The outturn position will affect the overall financial standing of the council. The aim is to ensure the councils balances are at a level consistent with the requirements of the MTFS. The council has a statutory responsibility to set a balanced budget and to ensure it has an adequate level of reserves. The council will take a medium term policy led approach to all decisions on resource allocation. This report sets out that the council has delivered on its financial strategy and outturned with reserves intact for 2020/21.
- 4.49 The total final cost of Covid-19 is unknown at this stage. Costs for 2020/21 are covered in full from identified Government grant funding made available, with any unspent allocations expected to be utilised in 2021/22 in accordance with relevant grant conditions. Monthly returns are being provided to MHCLG on cost projections. Covid-19 may still impact on the council's reserve levels, with knock-on implications on the council's ability to set future budgets and this remains under review.
- 4.50 With regard to the proposed formal consultation in relation to the future provision of the appointeeship service, it should be noted that the 2022/23 budget includes assumed

savings of £79k from April 2022 in relation to reviewing the service. It is not possible to confirm at this point the exact value of savings that will be attributable to any changes in service provision in this area, as these will be dependent on Cabinet's decision following the formal consultation process, but updated estimates will be provided to Cabinet following consultation to support those decisions.

Legal implications

- 4.51 The council is required to set and operate within a balanced budget. Section 114 of the Local Government Finance Act 1988 requires the Chief Finance Officer (CFO), in consultation with the council's Monitoring Officer, to make a report under this section if it appears to him or her that the expenditure of the authority incurred (including expenditure it proposes to incur) in a financial year is likely to exceed the resources (including sums borrowed) available to it to meet that expenditure. In practice, this is most likely to be required in a situation in which reserves have become depleted and it is forecast that the council will not have the resources to meet its expenditure in a particular financial year. Walsall is not in this position.
- 4.52 The council will have due regard to its statutory responsibilities in proposing any changes to service provision and its statutory responsibilities in relation to setting a balanced budget.

Procurement Implications / Social Value

- 4.53 A number of goods and services, such as PPE, are currently being procured and procurement colleagues are working closely with services to ensure this is done in an agile, but compliant manner.

Property implications

- 4.54 The impact of Covid-19 has meant that many council premises have been required to close or remain open with restricted access to essential workers, which will be reviewed following easing of lockdown measures from June 2021.

Health and wellbeing implications

- 4.55 The health and wellbeing of communities in Walsall have direct implications on the resources required within the council and the wider public sector, and how resources are allocated.

Staffing implications

- 4.56 There have been significant implications for staff and how they support delivery of services during the council's response to Covid-19. Many are having to adapt to new ways of working, particularly home working. There are opportunities to review our future ways of working as part of 'reset'.

Reducing inequalities

- 4.57 The 2010 Equality Act lays a requirement to have due regard to the equality impact when exercising its function. As a public body, the council is required to comply with the Public Sector Equality Duty (PSED), as set out in the Equality Act, 2010. The PSED

requires the council to have due regard to the need to eliminate discrimination, advance equality of opportunity and foster good relations between different people when carrying out their activities. Failure to meet these requirements may result in the council being exposed to costly, time-consuming and reputation-damaging legal challenges.

Consultation

4.58 The report is prepared in consultation with the s151 Officer, relevant managers and directors. Comprehensive consultation will be undertaken during the budget process and feedback used to inform final decisions.

5. Decide

5.1 Following approval of the revenue and capital carry forwards outlined in this report, service / project managers will need to ensure that these allocations are solely used for the purpose as set out, and their progress is managed and reported during 2021/22.

6. Respond

6.1 Approved capital carry forwards, as outlined in this report, will be allocated as a variation to the 2021/22 capital programme, and managed during 2021/22.

7. Review

7.1 Both revenue and capital carry forwards, earmarked and general reserves will be managed alongside the approved 2021/22 revenue budget and capital programme.

7.2 Regular monitoring reports will be presented to Cabinet to inform them of the impact of Covid-19, including an update on risks and impact on the budget for 2021/22 and beyond.

Background papers: Various financial working papers.

Appendices:-

- 1 Pre-audit Revenue Outturn by service for 2020/21 including use of and transfers to reserves
- 2 Covid-19 Funding
- 3 Cabinet, Gold and Silver control approvals
- 4 Pre-audit Capital Outturn by scheme for 2020/21 – council funded schemes
- 5 Pre-audit Capital Outturn by scheme for 2020/21 – externally funded schemes
- 6 Financial Health Indicators 2020/21
- 7 Pre-audit Prudential and Treasury Indicators 2020/21

Author: Vicky Buckley, Head of Finance, ☎ 07983 604698, ✉ Vicky.Buckley@walsall.gov.uk



Deborah Hindson
Interim Executive Director / S151 Officer
3 June 2021



Councillor M. Bird
Leader of the Council
3 June 2021

Appendix 1 – Pre-audit revenue outturn position 2020/21

SERVICE	ANNUAL BUDGET	DRAFT OUTTURN AFTER USE OF AND TRANSFER TO EARMARKED RESERVES	VARIANCE TO BUDGET
	£	£	£
Economy, Environment & Communities			
Clean and Green Services	21,898,137	21,189,539	(708,598)
Regeneration & Development	1,956,008	2,054,126	98,118
Engineering & Transportation	17,938,253	17,966,606	28,353
Leisure & Bereavement Services	915,902	966,551	50,649
Planning & Building Control	811,073	1,080,514	269,441
EE & C management	575,875	932,944	357,069
Cultural Services	3,147,164	3,039,942	(107,222)
Resilient Communities	8,042,288	7,629,047	(413,241)
Total Economy, Environment & Communities	55,284,700	54,859,268	(425,432)
Children Services			
Access & Achievement	16,323,595	16,328,605	5,010
Children's Social Care	52,520,550	52,229,124	(291,426)
Children's Wide	961,660	951,527	(10,133)
Early Help	8,305,619	8,564,393	258,774
Customer Engagement	6,485,189	5,006,868	(1,478,321)
Total Children Services	84,596,613	83,080,517	(1,516,096)
Adult Social Care			
Access, Assessment & Care Manag'nt	7,731,357	7,654,425	(76,932)
ASC Partnerships	640,071	665,928	25,857
Complex Needs	636,008	583,994	(52,014)
Demand Management	49,975,354	49,279,541	(695,813)
Health & Social Care	1,206,853	614,718	(592,135)
Intelligence & Delivery	1,957,932	1,961,161	3,229
Management Support & Other	(9,291,719)	(9,080,811)	210,908
Mental Health Services	1,437,841	1,524,887	87,046
Older People	9,490,406	9,385,972	(104,434)
Resources	2,445,148	2,356,401	(88,747)
Safeguarding SCI	659,789	648,642	(11,147)
Strategy, Commissioning & Delivery Support	957,588	1,222,569	264,981
Public Health	202,587	202,588	1
Print & Design / Communications	(5,586)	(5,586)	(0)
Total Adult Social Care	68,043,629	67,014,429	(1,029,200)

SERVICE	ANNUAL BUDGET	DRAFT OUTTURN AFTER USE OF AND TRANSFER TO EARMARKED RESERVES	VARIANCE TO BUDGET
	£	£	£
Resources and Transformation			
Black Country LEP	17,196,556	17,196,555	(1)
Democratic Services	1,633,610	1,583,075	(50,535)
Legal	(208,094)	(112,356)	95,738
Electoral Services	782,698	848,372	65,674
Finance	1,979,786	1,805,571	(174,215)
Corporate Assurance	(134,122)	(152,210)	(18,088)
Human Resources	315,430	145,695	(169,735)
Corporate Landlord	9,281,292	9,031,322	(249,970)
Programme Management	1,844,018	1,742,361	(101,657)
Payroll & Pensions	(139,714)	(87,734)	51,980
Procurement	(75,695)	(46,322)	29,373
Transformation & Digital	1,682,015	1,571,896	(110,119)
Total Resources and Transformation	34,157,780	33,526,225	(631,555)
Sub Total Services	242,082,722	238,480,438	(3,602,284)
Capital Financing	(24,115,333)	(24,115,333)	(0)
Central Budgets / Central Covid-19 grants	(90,401,251)	(87,251,573)	3,149,678
TOTAL	127,566,138	127,113,532	(452,606)

Appendix 2 – Covid-19 funding

Source of Funding	Date announced	Lead Officer	To be spent by 31/03/21	Costed plan in place	National share £bn	Walsall share £	Funding received £	MHCLG return 30/04/21	
								2020/21	Qtr 2021/22
								Spend to March £	Forecast spend £
Unringfenced grant									
COVID-19 Response Fund tranche 1	19/03/2020				1.600	9,609,338	9,609,338	0	0
COVID-19 Response Fund tranche 2	18/04/2020				1.594	7,871,766	7,871,766	0	0
COVID-19 Support Package tranche 3	02/07/2020				0.494	2,940,149	2,940,149	0	0
COVID-19 Support Package tranche 4	12/10/2020				0.919	6,643,519	6,643,519	0	0
COVID-19 Support Package tranche 5 Qtr 1 2021/22	10/02/2021				1.550	9,225,164	9,225,164	0	0
Total Unringfenced Grant (1)		Vicky Buckley*	TBC	N/A	6.157	36,289,936	36,289,936	21,973,208	5,625,491
Loss of income grant									
Scheme to cover council's lost income	02/07/2020				0.528				
First claim (April – July) submitted Sept 2020, confirmed 19 Nov						1,273,050	1,273,050	1,161,035	0
Second claim (Aug - Nov) submitted Dec 2020, confirmed 23 March						1,019,888	1,019,888	1,146,317	0
Forecast recoverable income for the remainder of 2020/21 - estimated						956,646		942,232	0
Forecast recoverable income for Qtr 1 2021/22 - estimated	10/02/2021					1,277,057	0	0	1,277,057
Total loss of income Grant (2)		Vicky Buckley*	N/A	N/A		4,526,641	2,292,938	3,249,584	1,277,057
Ringfenced grant									
COVID-19 Support Package - for Asylum seeking children (1)	02/07/2020	Jivan Sembi	Y	Y	0.006	10,000	0	0	0
Test and Trace support payments (3) - grant for admin of scheme	30/09/2020	Mark Fearn	Y	Y	0.010	42,841	42,841	92,303	0
Extension of the scheme until 31 January 2021	11/01/2021				0.001	5,967	5,967	0	0
February 2021	24/03/2021				0.007	28,936	28,936	0	0
March / April 2021	24/03/2021				0.010	73,769	73,769	0	0
Local Authority Emergency Assistance for food & essential supplies (4)	10/06/2020	Elise Hopkins / Paul Gordon	Y	Y	0.063	420,523	420,523	420,523	0
Emergency fund for rough sleepers to self isolate (£3.2m) (5)	01/04/2020	Elise Hopkins	Y	Y	0.003	4,501	0	4,501	0
Infection Control Fund – care home support (6)	15/05/2020	Tracy Simcox	Y	Y	0.600	2,288,564	2,288,564	2,288,564	0
Infection Control Fund 2 – care home support	23/09/2020		Y	Y	0.546	2,342,514	2,342,514	2,342,514	0
Track and trace services (7)	22/05/2020	Stephen Gunther	Y	Y	0.300	1,650,559	1,650,559	1,650,559	0
Reopening High Streets Safely Fund (8)	24/05/2020	Katie Moreton	Y	Y	0.050	253,601	0	14,375	0
New Burdens Funding - Business rates admin (9)	29/05/2020	Elise Hopkins	Y	Y	0.070	170,000	170,000	46,220	29,695
Further funding announced by MHCLG	14/12/2020		Y	Y		45,441	45,441	0	11,360
Further funding announced by Cities & Local Growth fund	16/12/2020		Y	Y		76,500	76,500	0	0
Emergency Action Travel Fund (10)	29/05/2020	Matt Crowton / Ellie Cooper	07/09/2020	Y	0.200	255,000	255,000	237,577	0
Next Steps Accommodation Programme (interim accommodation & support) - Rough sleepers - Walsall not submitted any bids due to additional homelessness funding (11)	24/06/2020	Elise Hopkins	N/A	N/A	0.092	0	0	0	0
(long term accommodation) - Rough sleepers	20/05/2020		TBC	Y	0.161	157,794	0	0	0
Home to school and other transport funding (12)	08/08/2020	Paul Leighton	Y	Y	0.040	223,000	0	45,500	0
Wellbeing for Education funding (13)	12/08/2020	Trudy Wyatt	N	Y	0.008	40,416	0	0	20,208
Local authority compliance and enforcement grant (14)	08/10/2020	Paul Gordon	Y	Y	0.030	184,093	184,093	184,093	0

Source of Funding	Date announced	Lead Officer	To be spent by 31/03/21	Costed plan in place	National share £bn	Walsall share £	Funding received £	2020/21	Qtr 2021/22
								Spend to March £	Forecast Spend £
Contain Outbreak Management Fund (15)	12/10/2020	Sebastien Baugh	N	Y		2,283,824	2,283,824	1,479,275	804,549
Local restriction tier 2/3 £8/head	23/11/2020				0.899				
Local restrictions tier 3 from 2 December (part of Winter Support Plan)	06/01/2021		N	Y		1,141,912	1,141,912	0	0
Local restrictions - 2 - 29 December 2020			N	Y		1,141,912	1,141,912	0	0
Local restrictions - January 2021			N	Y	0.228	1,141,912	1,141,912	0	0
Local restrictions – February 2021 (27 Jan – 23 Feb)	05/03/2021		N	Y	0.289	1,468,173	1,468,173	0	0
Local restrictions – March 2021 (24 Feb – 31 March)	24/03/2021		N	Y	0.400	2,380,687	2,380,687	0	0
Local restrictions – April 2021	22/02/2021		N	N				0	0
Council Leisure Centre Support (16)	22/10/2020	Dave Brown	N/A	N/A	0.100	N/A	0	0	0
Winter support package (17)	08/11/2020	Elise Hopkins	Y	In part	0.170	1,134,746	851,019	1,381,915	0
Extension of Winter Grant scheme to 16 April 2021	26/02/2021				0.059	394,491	0	0	0
Covid Local Support Grant – extension until 20 June 2021	14/04/2021				0.040	266,999	0	0	266,999
Administration of fixed penalty notices (18)	10/11/2020	Lorraine Boothman	Y	TBC		230	230	0	0
Clinically Extreme Vulnerable support grant (19) - November allocation	04/11/2020	Paul Gordon	Y	Y	0.033	153,446	153,446	293,500	452,541
December allocation						207,450	207,450	0	0
January allocation						150,163	150,163	0	0
February allocation						207,450	177,695	0	0
Community Testing (20)	30/12/2020	Sebastien Baugh	Y	Y		425,535	425,535	425,535	0
Further claim/forecast for 2021/22						493,770	0	0	0
Extra Covid protection for rough sleepers (21)	08/01/2021	Elise Hopkins	TBC	TBC	0.010	TBC	0	0	0
Adult Social Care Rapid Testing Fund (22)	17/01/2021	Tracy Simcox	Y	Y	0.149	592,364	592,364	592,364	0
Workforce Capacity Fund - Social Care Sector to boost staffing levels (23)	17/01/2021	Karen Jackson / Tracy Simcox	Y	Y	0.120	715,912	501,138	715,912	0
Community Champions (24)	25/01/2021	Paul Gordon	Y	Y	0.022	432,500	432,500	0	432,500
Surge Testing (25)		Sebastien Baugh	Y	Y		114,824	0	114,824	0
Elections (26)	05/02/2021	Susan Wright	Y	Y	0.015	70,306	0	0	50,000
Welcome Back Fund (27)	23/03/2021	Dave Brown			0.056	253,601	0	0	0
LA Practical Support or those self isolating (28)	26/03/2021	Paul Gordon			0.013	76,777	76,777	0	0
Allocation for April 2021	13/05/2021					76,777	0	0	0
Infection Control & Testing Fund (29) – Infection & Prevention Control	29/03/2021	Tracy Simcox	30/06/21	TBC	0.202	858,976	858,976	0	0
ASC rapid testing					0.139	610,830	610,830	0	0
Hospital discharge and support care funding 2021/22 (30) – based on submission of a claim to CCG	18/03/2021	Karen Jackson			0.594	TBC	0	0	0
Total Ringfenced Grant						25,069,585	22,181,250	12,330,054	2,067,852
Total unringenced and ringfenced grants for Walsall (excluding support to businesses)						65,886,163	60,764,124	37,552,846	8,970,401

*Via approval by Cabinet/Gold/Silver

Support for residents	Date announced	Lead Officer	National share £bn	Walsall share £	Funding received £
Hardship Fund (31)		Mark Fearn	0.500	3,879,239	3,879,239
Test and Trace support payments (3)	30/09/2020	Mark Fearn			
National payments - cost of payments to applicants			0.025	153,500	153,500
Discretionary payments			0.015	92,107	92,107
Extension of the scheme until 31 January 2021 - National payments	11/01/2021		0.010	72,000	72,000
Extension of the scheme until 31 January 2021 - Discretionary payments	11/01/2021		0.010	58,393	58,394
February – main scheme payments	24/03/2021		0.022	56,000	56,000
February – discretionary payments	24/03/2021		0.010	49,000	49,000
March / April – main scheme payments	24/03/2021		0.016	289,500	289,500
March / April – discretionary payments	24/03/2021		0.040	399,500	399,500
Total Support for Residents				5,049,239	5,049,240

Support for businesses	Date announced	Lead Officer	National share £bn	Walsall share £	Funding received £
Grants to Businesses (32)		Mark Fearn		53,554,000	53,554,000
Repayment of unused funds	16/02/2021			-7,099,250	-7,099,250
Expanded retail discount (33)		Mark Fearn		26,824,481	24,744,343
Nursery discount				109,168	100,067
Local Restrictions Support Grants (Closed) for businesses forced to close during lockdown 5 Nov - 2 Dec 2020 (34)	05/11/2020	Mark Fearn		3,952,404	3,952,404
Additional Restrictions Support Grants (Open) to support businesses that were impacted by the restrictions, but not required to close.				458,304	458,304
Local Restrictions Support Grant (Closed) 2 Dec - 19 Dec 2020				287,877	287,877
Local Restrictions Support Grant (Open) 2 Dec - 19 Dec 2020				31,241	31,241
Adjustment on Open				22,052	22,052
Less overpayment on Closed				-66,852	-66,852
Christmas grant for 'wet led' pubs (35)	01/12/2020	Mark Fearn		108,800	108,800
Additional Restrictions Support Grant for discretionary grants to businesses				5,709,560	5,709,560
Additional Restrictions grant – top up (36)	14/01/2021			2,535,916	2,535,916
Local Restrictions Support Grants (Closed) Addendum tier 4 restrictions (37)	22/12/2020			5,928,606	5,928,606
Local Restrictions Support Grants for period 20 Dec 2020 – 4 January 2021	04/02/2021			1,139,363	1,139,363
Further lockdown grants to support businesses	05/01/2021	Mark Fearn	4.600	11,853,000	11,853,000
Local Restrictions Support Grants for period 16 Feb 2021 – 31 March 2021	22/02/2021			6,210,921	0
Ongoing restrictions support grants for period to 30 June 2021	01/04/2021		0.425	TBC	0
Restart programme (38) 2021/22	01/04/2021			11,172,591	11,172,591
Total Support for Businesses				122,732,182	114,432,022
Walsall Council Funds (including support to residents and businesses)				193,667,583	180,245,386

- 1 Covid-19 Response Fund / Support Package (£36.29m)** - a package of support to Local Government, announced over 5 tranches, to address Covid-19 related pressures for 2020/21. Total allocation for Walsall over 4 tranches in 2020/21 is £27.06m, with a further £9.23m allocation for Quarter 1 of 2021/22.

In recognition of the acute cost pressures that a small number of local authorities are facing with regard to Unaccompanied Asylum Seeking Children, the Department for Education will use £6m of the £500m 3rd tranche to provide targeted support to a small number of councils. Children's Services have submitted a claim for £10k.

- 2 Grant for reimbursement of lost income (£4.53m)** - a new scheme announced on 2 July 2020 to reimburse lost income during the pandemic and boost cash flow. Where losses are more than 5% of a council's planned income from sales, fees and charges, the government will cover 75p in every pound lost. The first return was submitted to MHCLG on 29 September 2020 for the period April to July 2020 – confirmed reimbursement of £1.27m, and the second on 21 December 2020 – confirmed reimbursement of £1.02m. The expectation is for a further claim to be submitted for the remainder of 2020/21 – estimated at £0.96m, subject to review.

The Spending Round on 25 November 2020 announced a further £0.02bn for extending the existing Covid-19 sales, fees and charges reimbursement scheme for a further three months until the end of June 2021 (the financial grant figure will be subject to actual losses incurred in 2021/22 as they arise), estimated at £1.28m.

- 3 Test and Trace Support payments (£1.32m)** – On 30 September 2020, the government announced that people will be required by law to self-isolate from 28 September 2020, supported by a payment of £500 for those on low incomes who cannot work from home and have lost income as a result, and who meet the criteria of the scheme. These payments are administered by unitary authorities and district councils, which are on top of any benefits and statutory sick pay (SSP) that they currently received. Walsall's allocation is £288k.

On 11 January 2021, the Department of Health and Social Care confirmed a further allocation of £20.4m for the extension of the scheme until 31 January 2021, divided between the costs of main and discretionary payments and administrative costs as below:

- £9.5m for funding the £500 Test and Trace support payments, for people who meet the standard eligibility criteria. This is subject to reconciliation for the duration of the scheme; Walsall's allocation is £72k.
- £900k for funding administration costs. Reasonable costs of administration will be covered for the duration of the scheme; Walsall allocation of £6k.
- £10m for funding the £500 discretionary payments, for people who do not meet the standard eligibility criteria, which is a fixed amount. Walsall's allocation is £58k.

Further allocations were announced on 24 March 2021 for February, March and April.

- February 2021 – additional funding of £39.7m. £134k allocated to Walsall (£56k main scheme payments, £49k discretionary payments, £25k admin costs, and £3k backdated admin costs).
- March / April 2021 - additional funding of £66m. £763k allocated to Walsall (£289k main scheme payments, £399k discretionary payments, £74k admin costs). Any underspends on this allocation can be carried over into 2021/22.

- 4 Local Authority Emergency Assistance for food and essential supplies (£0.42m)** - Funding for councils in England of £63m was announced on 10 June 2020. This is to help those who are struggling to afford food and other essentials due to Covid-19. The funding is a one-off contribution for the 2020/21 financial year. This funding has been used to fund food parcels, essential supplies, shielding and help to those with no recourse to public funds.

5 Emergency fund for rough sleepers to self isolate - Rough sleepers, or those at risk of rough sleeping will be supported by £3.2m of initial emergency funding if they need to self-isolate to prevent the spread of coronavirus (COVID-19). The funding will be available to all local authorities in England and will reimburse them for the cost of providing accommodation and services to those sleeping on the streets to help them successfully self-isolate. Walsall's allocation is £4.5k.

6 Infection Control Fund (£4.63m) – Funding announced by Department of Health and Social Care over 2 tranches. 75% of initial funding has been passed directly to care homes for use on infection control, the remaining 25% is also be used for infection control but LA's can allocate based on need. Local authorities should also publish on their websites their rate uplifts and other extra funding they are making available to care providers e.g. cash flow support etc.

ICF 1 allocation was £2,29m – 75% (£1.72m) to residential and nursing providers, and 25% (£0.57m) to share across domiciliary care providers based on their number of packages at a given point, in accordance with the relevant Grant conditions.

The Health Secretary announced an extension to the infection control fund on 17 September 2020. ICF 2 allocation was £2,34m. It is to be spent based on 'per bed' and 'per user' basis as registered with Care Quality Commission Sept '20. 80% is required to be passported to care homes within the LA area on a 'per bed' basis, and to CQC regulated community care providers within the LA area on a 'per user' basis, including to social care providers with whom the LA does not have existing contracts. 20% must be spent by the LA on the funding of support to the care sector on other COVID-19 infection control measures.

7 Track and trace services (£1.65m) - On 22 May 2020 the Government announced £300m additional funding for local authorities to support them to develop and action their plans to reduce the spread of the virus in their area as part of the launch of the wider NHS Test and Trace Service. This funding is to enable local authorities to develop and implement tailored local Covid-19 outbreak plans through for example funding the recruitment of additional staff where required. Cabinet on 17 June 2020 delegated authority to the Director of Public Health to manage this as part of the Walsall Outbreak Plan.

8 Reopening High Streets Safely Fund (£0.25m) - On 24 May 2020 the government announced a Reopening High Streets Safely Fund. This will provide £50m of funding for English local authorities to prepare for the reopening of non-essential retail. This funding is intended to support a range of practical safety measures including new signs, street markings and temporary barriers. Local authorities will also be able to use this money to develop local marketing campaigns to explain the changes to the public and reassure them that their high streets and other commercial areas are safe.

To date, c. £14k of the available funding has been spent on activities that are eligible for funding.

The Fund is designated to support four main strands of activity:

- Support to develop an action plan for how the local authority may begin to safely reopen their local economies
- Communications and public information activity to ensure that reopening of local economies can be managed successfully and safely
- Communications and public information activity to ensure that reopening of local economies can be managed successfully and safely
- Temporary public realm changes to ensure that reopening of local economies can be managed successfully and safely.

9 New Burdens funding (£0.29m) - MHCLG recognises that implementing new business rates measures will place some additional burden on billing authorities and confirms that it will provide New Burdens funding to cover matters such as IT costs, additional staff costs and rebilling. Initial

allocation of £170k with a further £45k announced on 14 December 2020, and £77k on 16 December 2020.

- 10 Emergency Action Travel Fund (£0.26m)** - On Friday 29 May 2020 the government issued allocations for local authorities of the Emergency Active Travel Fund across England - £17.23m to be allocated to West Midlands Combined Authority (£3.45m in tranche 1 and £13.79m in tranche 2). TfWM announced on 26 June that the West Midlands were successful in their application for Tranche 1, with an allocation of £3.85m being granted from DfT for our ambitious emergency active travel programme. The funding is being used on a wide range of rapid schemes, including pop-up cycle lanes and pavement widening, as well as on activation and communication activities. Walsall's element was confirmed in a funding offer letter on 7 July 2020.

Tranche 1 had to be spent by 7 September 2020. S151 signoff was provided and submitted to WMCA in early November 2020. The allocation of £255k is split £209k capital and £46k revenue.

- 11 Next Steps Accommodation (£0.16m)** – in May 2020, the Secretary of State announced £161m for 2020/21 (as part of an overall £433m for the lifetime of this parliament) to deliver 3,300 units of longer-term, move-on accommodation. The fund was open to bids from local authorities and on 20 October 2020 we received notification from MHCLG that following the assessment and moderation of our submission that the bid of £158k revenue (and £92k capital) is minded to be supported by MHCLG to progress to a further stage of due diligence.

- 12 Home to school and other transport funding (£0.22m)** - On 8 August 2020, the Department for Education and the Department for Transport announced £40m funding for transport authorities (West Midlands Combined Authority for Walsall) to provide new dedicated school and college transport in the Autumn term. This will provide an alternative to public transport, supporting the government's policy for children and young people to return to full time education in September whilst allowing for social distancing measures.

Each LA submitted an estimated request for funding which the CA combined and submitted one claim to the DFE. Children's did not use any of the funding due to changes in government guidelines around bubbles in schools etc. Only costs incurred were £45k in highways for traffic management at schools which have been included in a return to the CA.

- 13 Wellbeing for Education funding (£0.04m)** - On 12 August 2020, the Department for Education announced £8m of grant to support the Wellbeing for Education Return project which seeks to better equip education settings to support pupils and students' wellbeing and psychosocial recovery as they return to full-time education this autumn. Walsall's allocation is £40k, based on the number of state-funded education settings in their local authority area.

The Department's anticipate that local authorities use the funding provided to:

- Adapt the Wellbeing for Education Return training package, which will be shared with local authorities in September, to include local context and information about local services.
- Make accessible, and deliver, the adapted Wellbeing for Education Return training package to all state-funded education settings in their area in the first half of autumn term 2020.
- Provide ongoing support to all state-funded settings in their area, on promoting and supporting mental health and wellbeing over the next 6 months.

- 14 Local authority compliance and enforcement (£0.18m)** - On 25 September 2020, as part of the Winter Economy Plan, the Chancellor announced £60m funding for enforcement and compliance including Covid marshals. This followed the latest regulations which require councils to enforce the requirements for businesses in respect of Test and Trace.

On 8 October, the equal split of this funding between police and local authorities, £30m each, was announced. The funding is ringfenced for the purpose of compliance and enforcement of measures to control the spread of Covid-19. Activities include support to encourage and aid compliance for the public and businesses, to aid awareness and understanding of the regulations,

and other activities associated with enforcement (e.g. issuing prohibition notices, fixed penalty notices, or bringing legal proceedings).

- 15 Contain Outbreak Management Fund (£9.56m)** – Upper tier Local Authorities in England received a one-off payment of £8 per head, worth £465m overall (including a £20m supplementary fund), to support local test, trace and contain activities as well as wider measures to protect public health and local economies. Where councils have already received some funding from the Contain Outbreak Management Fund (COMF) this will be increased to the maximum of £8 per head of population. Walsall has received £2.28m at £8/head based on ONS UK mid-year estimate population figures 2019 of 285,478.

In January 2021, MHCLG announced that Upper Tier Local Authorities (UTLA) will receive £4/head per 28 days for the duration of the highest level restrictions (Tier 3, Tier 4 or National Lockdown). This will be calculated on a pro-rata basis, reflecting any time during a 28 day period that they were subject to Tier 3, 4 or National Lockdown measures. Any time during that period that a UTLA was subject to Tier 2 restrictions will be funded at £2 per population head per 28 days.

This funding can be used to fund local coronavirus response to public health activities, such as additional contact tracing, testing for hard-to-reach groups, and public health communications.

The Department of Health and Social Care, on 6 January 2021, confirmed that we will receive £1.14m from the Contain Outbreak Management Fund. This has been calculated based upon the time the authority has spent in each respective Tier between 2 December 2020 and 29 December 2020 inclusive. A further £1.14m has been received for January 2021, £1.14m for February (27 Jan – 23 Feb) and £1.47m for the period 24 February to 31 March (based on £4 per population per 28 days prorated). A monitoring form is to be completed and returned by 5 April 2021 detailing the allocation of funding received and committed to date. There is a requirement that all monitoring forms for financial year 2020/21 must be returned before funds can be released for 2021/22.

Vaccination programme – “Local authorities will need to agree in advance appropriate, proportionate, additional and unfunded costs at a local level with their respective Clinical Commissioning Groups (CCGs). In turn CCGs can draw down eligible funding centrally via the national programme. Appropriate, proportionate, additional and unfunded eligible costs already incurred at a local level in agreement with CCGs can also be drawn down from central funding. Material historical costs (over £50k) not previously agreed with the CCG and which are entirely and solely in support of Covid- 19 vaccine deployment will be considered on a case by case basis”. Cabinet on 10 February approved for £260k for establishment of three vaccination centres, to be funded from Contain Outbreak Management grant.

Following the publication of the roadmap out of lockdown for England on 22 February 2021, the Government also announced a further £400m funding for the Contain Outbreak Management Fund for 2021/22. April’s allocation of £2.38m was announced on 8 April 2021.

- 16 Council Leisure Centre Support (Nil)** - Department for Digital, Culture, Media and Sport confirmed on 22 October 2020 that £100m will be used to introduce a new fund which will support Council leisure centres most in need. Funding excludes internally provided leisure services and will only fund the difference between income and expenditure for the period 1 December 2020 to 31 March 2021 that enables leisure facilities to reopen, or partially reopen, where this offers a reasonable balance of activities and programming within coronavirus guidelines. Walsall will not be eligible for additional funding.
- 17 Winter Grant Scheme / Covid Local Support Grant (£1.80m)** - *New winter package to provide further support for children and families* – announced on 8 November 2020 by the Department for Work and Pensions.

£170m Covid Winter Grant Scheme to support children, families and the most vulnerable over winter. Walsall's allocation is £1.13m. The funding will be ring-fenced, with at least 80% earmarked to support with food and bills, based on population, weighted for deprivation, and will cover the period to the end of March 2021. Local Authorities will receive the funding at the beginning of December 2020. It will allow councils to directly help the hardest-hit families and individuals, as well as provide food for children who need it over the holidays. Local councils understand which groups need support, and are best placed to ensure appropriate holiday support is provided – which is why they will distribute the funds, rather than schools, who will continue providing meals for disadvantaged children during term-time.

Holiday Activities and Food programme to be expanded, covering Easter, Summer and Christmas in 2021. This has provided healthy food and enriching activities to disadvantaged children since 2018, and will be expanded across England next year, at a cost up to £220m. It will be available to children in every local authority in England, building on previous programmes – including this summer, which supported around 50,000 children across 17 local authorities.

Healthy Start payments set to rise from £3.10 to £4.25 a week from April 2021. This scheme supports pregnant women or those with children under four who have a low income and are in receipt of benefits to buy fresh fruit and vegetables. This will help people boost the long-term health of their children.

Suite of measures represents long-term plan to help tackle poor health, hunger and education. The Government has also pledged additional funding of £16m for food distribution charities, with conversations with FareShare and others ongoing as to how this is allocated.

Following the publication of the roadmap out of lockdown for England on 22 February 2021, the Government announced the extension of the Covid Winter Grant Scheme for the period 1 – 16 April 2021 until the end of the Easter holidays (£59.1m) – confirmed as £394k on 26 February 2021.

The Department of Work and Pensions announced a further £40m package of support on 14 April 2021 – rebadged as Covid Local Support Grant. This is for additional support to vulnerable households for the period from 17 April to 20 June 2021. The indicative allocation for Walsall is £267k.

Councils are expected to submit a final management return covering 1 Dec to 16 April by 5 May 2021, with a separate return covering 17 April to 20 June due by 9 July 2021.

18 Administration of fixed penalty notices - (announced 10 November) - The ACRO Criminal Records Office have been designated by the Government to administer fixed penalty notices issued by police officers to members of the public under the stay-at-home measures intended to minimise the spread of infection. In line with the Regulations, ACRO will transfer the payments they receive to the respective, appropriate local authority where each fine is issued. Due to the way the Regulations have been drafted this will be to 'tier one' authorities – unitary authorities, metropolitan districts, London boroughs and county councils. Reimbursement of £230 has been received to date.

19 Clinically Extreme Vulnerable support Grant (£720k) – a press release was initially published on 4 November 2020 by the Department of Health and Social Care. £32m to upper tier councils in England to support the clinically extremely vulnerable, specifically to provide support, such as access to food deliveries and signposting to local support of befriending services, to the most at risk and enable them to stay at home as much as possible over this short period.

MHCLG on 15 January confirmed that the November payment for shielding of £153k was paid on 14 January, with a further £207k confirmed for December, £150k for January, and £207k for February 2021.

- 20 Community Testing** (£0.92m) – announced by Department of Health and Social Care on 30 December 2020. The purpose of the grant is to provide support to the Local Authority towards expenditure lawfully incurred or to be incurred in relation to Community Testing in response to the Covid-19 outbreak.

The grant shall be payable in 3 instalments from when the local authority commences its community testing programme. Allocations notified of £302k (£101k payment 1 and £201k payment 2) in the form of a s31 ringfenced grant, for the period to 31 March 2021. A further 'true up' payment of £123k has been claimed and subsequently paid, resulting in total funding of £425k for 2020/21.

Following the publication of the roadmap out of lockdown for England on 22 February 2021, the Government also announced the extension of the Community Testing Programme until at least the end of June 2021, where additional 'true up' payments can be claimed on a monthly basis. Walsall have submitted a claim for £205k for April, with a further forecast of £289k for May/June.

- 21 Extra Covid protection for rough sleepers and renters** (TBC) - announced on 8 January by the Ministry of Housing, Communities and Local Government. Backed by an additional £10m in funding, all councils in England are being asked to redouble their efforts to help accommodate all those currently sleeping rough and ensure they are swiftly registered with a GP, where they are not already. This will ensure they can be protected from the virus and contacted to receive vaccinations in line with the priority groups outlined by the Joint Committee on Vaccination and Immunisation.

Councils will work closely with local health partners to ensure those sleeping rough are able to access the Covid-19 vaccine in line with the priority groups outlined by the Joint Committee on Vaccination and Immunisation. No allocations have been published.

- 22 Adult Social Care Rapid Testing Fund** (£0.59m) - On 23 December 2020, the Government announced an extra £149m to support the rollout of lateral flow device testing in care homes. Guidance and allocation were published on 17 January 2021 by the Department of Health and Social Care – Walsall's allocation is £592k.

The main purpose of this funding is to support additional rapid testing of staff in care homes, and to support visiting professionals and enable indoors, close contact visiting where possible. This includes adult social care providers with whom the local authority does not have a contract. Local authorities will be required to pass on 80 per cent of the funding to care homes on a per beds basis, with 20 per cent used at the local authority's discretion to support the care sector in delivering additional lateral flow device testing.

- 23 Workforce Capacity Fund - Social Care Sector funding to boost staffing levels** – £120m fund announced on 17 January 2021 by the Department for Health and Social Care. Walsall's indicative allocation announced on 19 January is £716k. The funding can:

- provide additional care staff where shortages arise
- support administrative tasks so experienced and skilled staff can focus on providing care
- help existing staff to take on additional hours if they wish with overtime payments or by covering childcare costs

- 24 Community Champions** - £23.75m announced by MHCLG on 25 January 2021, Walsall's allocation is £433k. Whilst all funding does need to be committed before 31 March 2021, delivery of projects and activities can extend beyond that date.

The Community Champions: Local Authority Fund aims to support a range of interventions to build upon, increase or improve existing activities to work with residents who are most at risk of Covid-19 - helping to build trust and empower at-risk groups to protect themselves and their

families. The broader aim is to reduce the impact of the virus on all communities, beyond just the target areas that we will work with through this scheme.

Funded projects are expected to:

- Build residents' confidence to integrate and engage more widely in their local communities and mix with people from different backgrounds.
- Adopt approaches to engagement that supports social connection to the local area and builds confidence to use local amenities and services.
- Provide practical solutions to overcome barriers, such as supporting those experiencing digital exclusion.
- Be targeted using the best available national and local sources of evidence of need.
- Exhibit good governance and the collection of robust evidence to enable measurement of progress in achieving the Funds aims.
- Deliver genuine value for money with robust programme management.

25 Surge Testing - support will be provided through funding, not through the direct provision of equipment. Funding will be retrospective based on receipted goods. Claim submitted for costs incurred of £115k.

26 Elections (£70k) - On 8 February 2021, the Minister for the Constitution & Devolution, made a statement to Parliament on the government's plans to proceed with local elections in May, following confirmation on 4 February 2021 that they would not be delayed:

- Funding to Returning Officers and local authorities for elections has been increased by £32m (to £92m) to account for costs associated with making elections Covid-secure, such as hiring alternative venues, providing PPE, additional stewarding staff, and faster or additional cleaning (particularly where polling takes place in schools).
- A specific indemnity will be provided in respect of Covid risks, to prevent gaps in coverage where local authority insurance does not include these.

The Cabinet Office confirmed the allocations on 12 March 2021. Of the £32m, £15m is additional funding for local government in England and £17 million is additional funding for Police and Crime Commissioner (PCC) elections in England and Wales. The funding will be paid as section 31 grants, therefore, local authorities can determine how best to use the funds to deliver the elections. The funding will be allocated to local authorities in England in a two-step process:

- Step 1: Allocation of £15m funding to local authorities: Walsall's allocation is confirmed as £70k, allocated based on drivers e.g. number of polling stations etc.
- Step 2: Allocation of £17m for adjustment for combination of local polls with PCC elections within the Maximum Recoverable Allowances (MRAs) for PCC elections in England and Wales. Walsall's maximum allowance is £265k.

27 Welcome Back Fund - £56m announced by MHCLG on 23 March 2021 to help councils boost tourism, improve green spaces and provide more outdoor seating areas, markets and food stall pop-ups – giving people more, safer options to reunite with friends and relatives. Funded from European Regional Development Fund (ERDF). Walsall's allocation confirmed as £254k.

The funding can also be used by councils to:

- Boost the look and feel of their high streets by investing in street planting, parks, green spaces and seating areas to make high streets as beautiful and welcoming as possible.
- Run publicity campaigns and prepare to hold events like street markets and festivals to support local businesses.
- Install signage and floor markings to encourage social distancing and safety.
- Improve high streets and town centres by planting flowers or removing graffiti.

Further guidance received on 16 April 2021. The costs associated with administering this grant will also be eligible for reimbursement up to 4% of the total grant value – to be funded from the

grant allocation announced. Evidence must be retained to demonstrate that any project expenditure is eligible and that costs have been defrayed. These records will need to be retained through the life of the project and for the relevant ERDF retention period.

- 28 LA Practical support for those self isolating** - Announced by the Department for Social Care on 26 March 2021. The purpose of the grant is to provide funding to local authorities to provide practical support for those self-isolating. This funding stream is ring-fenced for public health purposes to tackle Covid-19 working to break the chains of transmission and protecting people. The grant shall be payable in four instalments for the 4 month period covering March 2021 to June 2021. The first instalment of £12.9m is allocated for March for the financial year ending 31st March 2021 - Walsall's allocation confirmed as £77k. A further £77k was received on 13 May 2021 as second payment for April 2021.
- 29 Infection Control and Testing Fund (£1.47m)** - Announced by the Department for Health and Social Care on 29 March 2021, which consolidates the Adult Social Care Infection Control Fund and Rapid Testing fund with an extra £341m of funding until June 2021. The purpose of this fund is to support adult social care providers to:
1. reduce the rate of Covid-19 transmission within and between care settings through effective IPC practices and increase uptake of staff vaccination, and
 2. conduct rapid testing of staff and visitors in care homes, high risk supported living and extra care settings, to enable close contact visiting where possible

Walsall allocations have been confirmed as the following –

Infection Prevention and Control £859k – share of £202m -

- 52.5% allocation to care homes and residential drug and alcohol settings (£422,211)
- 17.5% allocation to community care providers (£179,072)
- 30% LA discretionary amount (£257,693)

Rapid Testing £611k – share of £139m -

- 60% allocation to care homes and residential drug and alcohol settings (£330,489)
- 40% discretionary community care funding (£280,341)

Local authorities should prioritise passing on the 'direct funding to providers' allocations to care homes and CQC-regulated community care providers. DHSC's expectation is that this should take no longer than 20 working days from receipt of the funding in a local authority. Reports are required to be produced by 19 May and 30 July. Providers are also required to complete the Capacity Tracker at least once per week until 30 June 2021.

- 30 Hospital discharge and support care funding 2021/22 (TBC)** - On 18 March 2021, the Department for Health and Social Care (DHSC) announced £594m further funding to continue the hospital discharge programme, supporting patients to leave hospital quickly and safely with community or at-home support.

On 31 March, NHS England confirmed to health care leaders that the £594 million will ensure that new or additional care needs are funded on discharge from hospital for up to six weeks for quarter one of 2021/22 (1 April to 30 June) and up to four weeks for quarter 2 of 2021/22 (1 July to 30 September).

The DHSC have issued a letter to council chief executives on 6 April confirming that designated settings will continue to provide support for people who are COVID-19 positive on discharge and are therefore unable to move to a non-designated care home, in line with current infection prevention and control guidance. Funding for this provision is included in the Discharge to Assess (D2A) funding allocation and covers 1 April to 30 September 2021. The Designated Settings Indemnity Support (DSIS) will also be extended until 30th June 2021.

31 Hardship Fund (£3.88m) - £500m Hardship Fund for local authorities to support hardship in their local area. Although it is for each authority to make its own determination in respect of any hardship relief scheme the guidelines state that the government expects each local authority to reduce the council tax liability of each working age council tax claimant by £150, or to zero if the total liability is less than £150. Walsall has allocated this funding to reduce council tax liability for working age claimants.

32 Business rates grants (£46.45m) - A cash injection of £10k to businesses that are currently eligible for small business rates relief and grants of up to £25k to retail and leisure business operating in premises with a rateable value between £15k to £51k. The council has received a grant of £53.55m. The Government has also stated that it recognises that implementing this new measure will place some additional burden on billing authorities and confirms that it will provide New Burdens funding for this.

This grant allocation relates to grants paid to businesses through the Small Business Grant Fund (SBGF), Retail Hospitality and Leisure Grant Fund (RHLGF) and Local Authority Discretionary Grant Fund (LADGF). All three funding schemes closed on 28 August 2020, with final payments to be made by 30 September 2020. We received confirmation on 16 February 2021 that we are required to pay the unused allocation of £7.10m.

33 Expanded retail / nursery discount (£26.93m) additional reliefs announced January and March 2020 as part of the Covid-19 support package to businesses.

1. Expanded retail discount - provides a 100 per cent business rates discount for hereditaments occupied by all businesses that are classified as in retail, leisure and hospitality sectors, regardless of rateable value and which are subject to business rates in the year 2020/21.
2. Nursery discount - a 100% business rates discount for hereditaments occupied by providers on Ofsted's Early Years Register and wholly or mainly used for the provision of the Early Years Foundation Stage and which are subject to business rates in the year 2020/21. There will be no rateable value limit on the relief.

34 Local Restrictions Support Grants (£4.69m) - Guidance was announced on 5 November 2020 by the Department of Business, Energy and Industrial Strategy for local authorities on paying grants to support businesses during the November to December 2020 national lockdown and periods of local restrictions.

Local Restrictions Support Grants (Closed) Addendum. These schemes are to support local businesses during the 5 November to 2 December 2020 national lockdown and during periods of local restrictions. Walsall allocation of £3.95m, to be paid on 13 November. For 5 November – 2 December, a 28-day payment cycle will be applied. Grant funding will be issued to Local Authorities at the beginning of the 28-day payment cycle, which is the first day widespread restrictions come into force nationwide. This funding will be provided on a rolling 28-day basis for as long as national restrictions apply. If the allocation proves insufficient for all eligible businesses, top-up funding will be provided. Local Authorities who triggered the Local Restrictions Support Grant (Open) between 1 August and 4 November will still receive their payments for that period. Local Authorities are only eligible to receive funding once in the 2020/21 Financial Year, but the funding can be used in Financial Years 2020/21 and 2021/22. Further allocation of £458k for Walsall for those business that remained open but impacted by restrictions (initial £500k reduced by £42k as notified on 11 December). A further allocation of £319k was notified on 16 December 2020 relating to the period 2 December to 19 December (£288k Closed, £31k Open) less an adjustment of £45k (-£67k Closed, £22k Open).

This funding allocation is 90% of the estimated grant funding requirement, that was calculated using Valuation Office Agency (VOA) data, based on the categories of business relevant to the closures imposed by Government. Businesses that are eligible are those that have been mandated to close by Government and include non-essential retail, leisure, personal care, sports facilities and hospitality businesses.

Thresholds -

- a. Businesses occupying hereditaments appearing on the local rating list with a rateable value of exactly £15k or under on the date of the commencement of the widespread national restrictions will receive a payment of £1,334 per 28-day qualifying restriction period.
- b. Businesses occupying hereditaments appearing on the local rating list with a rateable value over £15k and less than £51k on the date of the commencement of the widespread national restrictions will receive a payment of £2,000 per 28-day qualifying restriction period.
- c. Businesses occupying hereditaments appearing on the local rating list with a rateable value of exactly £51k or above on the commencement date of the widespread national restrictions, will receive £3,000 per 28-day qualifying restriction period.

Backdated cash grants for businesses in Local Alert Level 2 (High) and 3 (Very High) areas.

Businesses in hospitality, leisure and accommodation sectors that have been suffering from reduced demand for a while will receive backdated grants at 70% of the value of closed grants up to a maximum of £2,100 per month for this period. The funding will run from 1 August, to the start of the new national restrictions on 5 November.

This will allow councils to make grants to hospitality, leisure and accommodation businesses worth the following amounts:

- a. For properties with a rateable value of £15k or under, grants to be £934 per four weeks
- b. For properties with a rateable value of over £15k and below £51k, grants to be £1,400 per four weeks
- c. For properties with a rateable value of £51k or over grants to be £2,100 per four weeks.

35 Christmas grant for 'wet-led' pubs - Announced by the Prime Minister on 1 December 2020, a one-off £1,000 grant for pubs that predominantly serve alcohol rather than provide food (referred to as 'wet-led pubs') across tiers 2 and 3 in lieu of Christmas trade. The payment will be a one-off for December and will be paid on top on the existing £3,000 monthly cash grants for businesses. This will cover those in tiers 2 and 3 forced to reduce their operations as a result of the latest regional measures put in place to contain transmission of the virus. Eligible wet-led pubs across these tiers are invited to apply through their local authority who will be responsible for distributing the grants. The payment will be made once per business for the month of December only. Walsall's allocation is £109k.

36 Additional Restrictions Support Grant (£8.25m) - On 31 October 2020, the Government announced the introduction of additional support for Local Authorities under national and Local Covid Alert Level 3 restrictions. This is funding for local authorities to support businesses in their local economies. This support will take the form of a funding scheme in Financial Year 2020-2021 and can be used across Financial Years 20/21 and 21/22. The scheme is called the Additional Restrictions Grant (ARG) and is administered by business rate billing authorities in England.

Under the Additional Restrictions Grant, Local Authorities will receive a one-off lump sum payment amounting to £20 per head in each eligible Local Authority when LCAL 3 or widespread national restrictions are imposed. Walsall allocation of £5.71m, to be paid on 13 November. Local authorities can use this funding for business support activities. We envisage this will primarily take the form of discretionary grants, but LAs could also use this funding for wider business support activities. This amount has been calculated using the Office National Statistics midyear populations estimates published in March 2020. This is strictly a one off payment. A further top up of £2.54m was confirmed on 14 January 2021.

37 Tier 4 Lockdown Grants (£25.13m) - On the 19 December 2020 the Prime Minister announced that a number of Local Authority areas would be subject to Tier 4 restrictions.

In Tier 4, in addition to Tier 3 business closures covering hospitality, leisure, accommodation and tourism businesses, non-essential retail and beauty services are required to close. This is the same set of businesses that were required to close during national lockdown between 5th November – 2nd December. During national lockdown, guidance and grant allocations with respect to Local Restrictions Support Grant (Closed), Local Restrictions Support Grant (Open) and Local Restrictions Support Grant (Sector) were suspended and replaced by Local Restrictions Support Grant (Closed) Addendum.

The same approach will be taken for Tier 4 areas: with Local Restrictions Support Grant (Closed) Addendum Tier 4 guidance and payments taking effect. The difference with national lockdown guidance is that Local Authorities will be paid in 14-day payment cycles rather than 28-day cycles. Allocation of £5.93m confirmed on 14 January 2021.

Further business grants of £1.14m announced on 4 February for the period 20 December to 4 January (£22k 'open', £1.07m 'closed', £45k off-setting payment).

HM Treasury announced £4.6billion on 5 January 2021 in new lockdown grants to support businesses in the retail, hospitality and leisure sectors worth up to £9,000 per property (dependent on rateable value) to help businesses through to the Spring. This is to be provided in addition to the existing Local Restrictions Support Grant. Allocation of £11.85m confirmed on 14 January 2021.

On 22 February 2021, we received notification of a further grant allocation under the Local Restrictions Support Grant (Closed) Addendum: 5 January onwards scheme, covering the 44-day period from 16 February 2021 to the end of the financial year on 31 March 2021. Walsall's allocation is confirmed as £6.21m.

38 Restart Grants scheme (£11.17m) – New £5bn scheme announced on 1 April 2021 by the Department of Business, Energy and Industrial Strategy. Businesses in England in the non-essential retail sector will be eligible for one-off grants of up to £6,000, while businesses in the hospitality, accommodation, leisure, personal care and gym sectors, which are reopening later, will be eligible for one-off grants of up to £18,000. This funding will be delivered by local authorities - Walsall allocation confirmed as £11.17m. The amount paid to eligible businesses under the Restart Grants scheme is dependent on rateable value.

A further £425m of top-up funding for the ongoing Additional Restrictions Grant scheme for councils was also announced alongside the Restart scheme, to distribute to businesses in particularly urgent need of additional support – which could also be businesses who don't necessarily pay business rates like tour operators, B&Bs, caterers, freelancers and wedding service providers. Allocations from the latest £425m ARG top-up will be provided to local authorities if existing funds have been spent by 30 June 2021. Businesses can receive ARG funding alongside Restart Grants funding if they are eligible and their council deems them to be in urgent need of additional.

Appendix 3 – Cabinet, Gold and Silver Control Approvals

Date	Approval	Additional Costs Approved £	2020/21	2021/22
			Spend to March £	Forecast spend £
Cabinet approvals				
19/05/2020	Shielding and support to voluntary sector hubs to support vulnerable people and families at risk of harm of Covid-19. Total £1.033m approved, but £11k spent in 2019/20. Approved by Gold 11/05/20. £242k additional spend expected to be funded from the £420k grant for Emergency Assistance for food and essential supplies.	1,022,000	662,249	0
19/05/2020 & 09/12/2020	Adult Social Care provider payments, and additional supplier relief for contracted and non-contracted providers. Continuation of 'payment by plan' (except where there is no evidence of care having taken place) for domiciliary care services until the 31 March 2021, with delegated authority to the Executive Director of ASC approved 09 Dec. £319,000 approved by Cabinet on 19 May and £1,359,324 on 9 December.	1,678,324	1,370,495	0
04/06/2020	Infection Control Fund – Urgent decision taken by Leader to delegate authority to the Interim Director of Adult Social Care for allocation of the full £2,288,564 – 75% (£1,715,930) to residential and nursing providers, and 25% (£572,634) to share across domiciliary care providers based on their number of packages at a given point, both in accordance with the relevant Grant conditions.	0	0	0
17/06/2020	Emergency Personal Protective Equipment. There are currently 164 different Care Providers that the local Hub at Goscote is supporting - 58 of those are Residential/Nursing homes in Walsall, and 107 are providers delivering a selection of extra care, supported living and domiciliary care provision. In addition to this the hub supports volunteers requiring PPE, internal workforce delivering a range of personal care and front facing work with vulnerable people, direct payment recipients and carers who may require PPE to support people at home. Following approved by Gold 22/04/20, and Cabinet report approved by the Leader 23/4/20, a rolling monthly sum of no more than £660k over 3 months (£1.98m) was agreed – <i>permission has been given by NHS England to charge PPE costs to Walsall CCG - this is assumed to be net nil cost to the councils as at despatch date. Cabinet approved for the continuous ordering of urgent local supplies of PPE via the Council's Adult Social Care Provider Hub, continuing to work with the Corporate Procurement team.</i>	0	0	0
17/06/2020	Walsall Local Outbreak Plan – Governance and Delivery Arrangements, established to provide political ownership and public-facing engagement and communications for outbreak response. It is proposed that the Health and Wellbeing Board (or subcommittee) act as the "Local Outbreak Engagement Board" and revised Health protection Forum act as the local operational oversight and is responsible for the production of the Outbreak Plan. Funding by £1,650,559 ringfenced Test and Trace allocation with delegated authority to the Director of Public Health	0	0	0
15/07/2020	ICT to enable business continuity - total cost £550,764 less £154,374 funded 2019/20, £184,975 approved by Gold on 22 April, £39,600 funded from track and trace grant, and £171,815 approved by Gold 3 July.	356,790	349,066	0
15/07/2020	Extension to community response by 3 months initiative to support shielded vulnerable residents who do not meet the criteria for support.	64,939	54,000	0
12/08/2020 & 10/02/2021	Adult Social Care provider payments, and additional supplier relief for contracted and non-contracted providers – £500,000 approved by Cabinet on 12 August 2020 and £900,000 approved by Cabinet on 10 February 2021. Further to the £200,000 approved by Cabinet on 19 May 2020.	1,400,000	748,763	325,618
28/10/2020	Adult Social Care Infection Control fund ring-fenced Grant – Round 2 - £2,342,515 based on 'per bed' and 'per user' basis as registered with Care Quality Commission Sept '20. 80% (£1,874,011) is required to be passported to care homes within the LA area on a 'per bed' basis, and to CQC regulated community care providers within the LA area on a 'per user' basis, including to social care providers with whom the LA does not have existing contracts. 20%, £468,503 must be spent by the LA on the funding of support to the care sector on other COVID-19 infection control measures.	0	0	0

Date	Approval	Additional Costs Approved £	2020/21 Spend to March £	2021/22 Forecast spend £
28/10/2020	To provide funding of £108,000 for 4 community hubs from the £420,523 grant for Local Authority Emergency Assistance for food & essential supplies. A support programme has been set up with Adult Social Care to provide telephone contact and support through the Making Connections Walsall Hubs for those that are vulnerable and shielded.	0	0	0
04/12/2020	Co-mingled waste – additional costs to landfill following restrictions on number of caseloads that can be delivered from May 2020 – Revised allocation of £698,616 - £87,073 approved by Gold on 23/06/20 and £206,413 approved by Gold on 24/07/20. Leader approval requested in advance of Cabinet on 10 February 2021.	405,130	266,903	140,097
09/12/2020	Additional costs for looked after children placements	2,490,000	1,819,953	356,666
10/02/2021	Vaccination centres – additional costs / loss of income as a result of the establishment of 3 vaccination centres - Oak Park Active Living Centre, Bloxwich Active Living Centre, and TJ Hughes situated at The Saddlers Centre. £259,920 funded from Contain Outbreak Management grant. Approved by Gold 21 January 2021.	0	0	0
10/02/2021	Roll out of lateral flow testing in care homes. £592,364 allocation of Adult Social Care Rapid Testing Fund announced January 2021. Local authorities will be required to pass on 80 per cent of the funding to care homes on a per beds basis, with 20 per cent used at the local authority's discretion to support the care sector in delivering additional lateral flow device testing.	0	0	0
17/03/2021	Making Connections Walsall – continuation of contract for 4 community hubs and Fire Service from April 2021 – March 2022 totalling £135,000, and a further £100,000 for support to organisations in the wider network, funded from Contain Outbreak Management Fund.	0	0	0
19/04/2021	Expected shortfall in 2021/22 savings requirement for Money Home Job, given the increased work for managing Covid-19 business grants – Savings target of £925,268 with £421,818 expected to be delivered plus £197,000 use of Homelessness Prevention grant, leaving shortfall of £306,450. Initial Gold approval on 15/04/21, and subsequent approval by Leader/Portfolio Holder at briefing 19/04/21 (given that no Cabinet report is planned until June 2021).	306,450	0	306,450
Total Cabinet approvals to date		7,723,633	5,271,429	1,128,831
Gold Control approvals >£50k				
06/04/2020	Use of Computerised Tomography (CT) equipment for digital autopsies – to be reviewed after initial 6 month period (April– Sept)	95,200	10,025	2,506
17/04/2020	Provision of a temporary site to accommodate people from Gypsy, Roma and Travelling communities (20 April–17 May)	30,000	30,000	0
24/04/2020	Temporary mortuary at Birmingham Airport.	1,200,000	461,749	0
04/05/2020	Support for rough sleepers, victims of domestic abuse and complex young people requiring rehousing (13 weeks)	136,485	0	0
22/05/2020	Extension of Family Safeguarding delay in implementation of the Social Care locality model to 31 August (further to Silver approval on 20/04/20 below)	61,619	47,698	0
29/05/2020	Delay in FDAC programme grant – funding of 6 months of contract April – September 2020.	77,119	77,119	0
23/06/2020	Co-mingled waste – additional costs to landfill following restrictions on number of caseloads that can be delivered from May 2020 – May only (further requests may be required from June onwards)	87,073	87,073	0
17/07/2020	Delayed closure of Birchills Children's Centre by 4 months (Sept – Dec 2020). Further to the approval by Silver on 15/05/20. Cabinet on 15 July approved the closure by end of December 2020.	12,000	24,000	0
24/07/2020	Co-mingled waste – additional costs to landfill following restrictions on number of caseloads that can be delivered from May 2020 – Revised allocation of £293,486 - £87,073 approved by Gold on 23/06/20 above	206,413	206,413	0
16/10/2020	Local authority compliance and enforcement grant – specific ringfenced grant allocation of £184,093 – for appointment of Covid Marshalls, lead officer to deliver community champion initiative incl. 4 co-ordinators and admin, plus awareness project funding	0	0	0
16/10/2020	Environmental Health food safety resources – 3 additional officers to manage the councils statutory obligations as a result of high complaint and proactive interventions due to Covid-19	99,000	0	0

Date	Approval	Additional Costs Approved £	2020/21 Spend to March £	2021/22 Forecast spend £
02/11/2020	Social distancing measures, signage etc	77,910	25,287	13,542
27/11/2020	Issue of penalty notices for non-school attendance – loss of income as a result of no charges being levied in 2020/21	70,000	70,000	0
04/12/2020 & 25/03/21	Rental concessions due to lockdown and reduction in footfall to trade for period March '20 – April '21 - £90,455 approved by Gold 04/12/20 and £52,208 approved by Gold 25/03/21	142,663	142,663	35,666
04/12/2020	Loss of income from closure of Walsall Market, Arboretum and Arboretum Visitor centre that cannot be claimed from income grant	144,931	352,743	86,986
21/01/2021	Loss of income from not increasing fees and charges for the period August to March 2021. Total loss for year is forecast to be £107,107, with £34,209 for period April to July funded from fees and charges grant.	72,898	43,595	0
21/01/2021	Community Champions - aims to support a range of interventions to build upon, increase or improve existing activities to work with residents who are most at risk of Covid-19 - helping to build trust and empower at-risk groups to protect themselves and their families. The broader aim is to reduce the impact of the virus on all communities, beyond just the target areas that we will work with through this scheme. Grant allocation of £432,500.	0	0	0
04/02/2021	Compensation payments to Tarmac in accordance with the Highways Maintenance contract	350,564	263,566	0
18/02/2021 & 18/03/2021	IFM – impact on cleaning and catering casual staff, including additional PPE, materials, equipment, postage of payslips etc. £116,423 approved by Gold on 18/02/21 for period April 2020 to December 2020, and a further £117,364 by Gold on 18/03/21 for Jan-March 2021	233,787	233,787	29,106
04/03/2021	Support of remote education – devices for disadvantaged children of £199,980 to be funded from Contain Outbreak Management Fund	0	0	0
11/03/2021	Legal Services – additional locum costs for increase in social care work, setting up new court practices and increased frequency of hearings (March 2020 – March 2021)	292,682	292,682	73,170
11/03/2021	Surge testing - £114,824 costs incurred to tackle South African variant within 2 identified areas (Beechdale and Pleck) – claim submitted for reimbursement to Dept of Health and Social Care	0	0	0
18/03/2021	EHCP assessment – managing the backlog of Education Health Care Plans – April to June 2021	191,950	0	191,950
Total Gold approvals to date		3,582,294	2,368,399	432,926
Silver Control approvals <£50k				
15/04/2020	Cemeteries – increase in burial standby payments, additional diggers and call out payments – April to June 2020 (13 weeks)	27,143	13,803	0
20/04/2020	Family Safeguarding – delay in the implementation of the Social Care locality model over 2 months (04/05/20 – 01/07/20)	30,150	31,282	0
15/05/2020	Delayed closure of Birchills Children's Centre by 4 months (Sept – Dec 2020). Further £53k funded within Children's.	42,667	42,667	0
20/05/2020	Garden waste – resources required for first 2 weeks of resuming collections (15-26 June)	12,283	7,915	0
22/05/2020	Increased take up of free school meals as more meet low income eligibility criteria. Based on 100 eligible children for 10 wks from 18 May to 21 July.	15,000	0	0
22/05/2020	One Source Programme Management Support to support implementation as a result of home working – Sept-Dec '20	36,900	36,900	0
29/05/2020	Foster care – one off £200 to 189 fostering households for additional expenses for the period April – September 2020.	37,800	37,800	0
03/06/2020	Mental Health first aid training and support to 130 schools and 10 providers for the period 15 June – 31 August 2020	21,000	4,350	0
19/06/2020	Interpreter costs in Children's Services to engage with vulnerable families – April to September 2020.	20,000	20,000	0
24/06/2020	Legal - One off costs for the provision of external legal support (specifically on safe reopening of schools including health and safety, risk assessments, liability – both civil and criminal, PPE requirements, business closure regulations and advice generally on the Covid Act 2020) March-June '20	8,875	8,875	0
10/07/2020	Environmental Depot – reset and service continuity in order to continue to provide key front line services, staff safety and welfare – April 2020 to March 2021.	30,400	30,141	0

Date	Approval	Additional Costs Approved £	2020/21 Spend to March £	2021/22 Forecast spend £
10/07/2020	Opening of Walsall play areas and outdoor gyms – 2 agency staff for each of three sites operating 10am-6pm Monday to Sunday for 6 weeks of summer holiday.	26,500	0	0
07/08/2020	One off costs for the elongation of the implementation period for the council's early payment scheme for council suppliers (entered into in January 2020) due to Cabinet Office PPN02/20 & PPN04/20 requirements.	12,000	12,000	0
07/08/2020 & 26/03/2021	Support to Shop Happy Programme for Walsall Town (£12,000), and staff details and costs associated with supporting the Business Rates Grant Programme in assessing and processing the individual payments associated with applications (£11,673) – April / May 2020 - total £23,673 approved by Silver 07/08/20 with a further £16,040 approved by Silver 26/03/21.	39,713	4,000	0
26/08/2020	Reopening of recycling centres – introduction of traffic management system until 21 June and live feed web cam	38,300	45,212	0
06/11/2020	Communication - radio and instream adverts. 2 new campaigns across the region over a 10 week period. 1 – Wear a mask, 2 – Pushing out messaging about lockdown.	12,066	0	0
20/11/2020 & 28/01/21	Short breaks – cost of sending 2 children to external providers due to closure of Bluebells (Apr – Dec). Further cost of sending 1 child to external provider approved by gold 28/01/21	41,086	36,945	0
27/11/2020	To provide the Education Health and Care assessment team the increased capacity to manage the increased statutory requests for EHC needs assessment. 3 Special Educational Needs Case Work Officers for period 23 Nov – 31 Jan 2021.	48,802	48,802	0
27/11/2020	Taking account of the current limitations of public transport and the desire to encourage the Boroughs residents and workers to “shop local”, free parking in Council owned car parks will be promoted throughout December, resulting in a loss of income.	30,000	0	0
28/01/2021	Administration of One Source Programme – extension of experienced ICT Project Management contractor (in place since Nov 2019) to cover the implementation phase for the payroll module Feb – May 2021 and the wrapping up of the programme (May – June 2021).	47,250	18,000	29,250
05/02/2021	Passporting of section 31 grant that seeks to better equip education settings to support children and young people's wellbeing, resilience and recovery in the context of Covid-19 and associated measures. Grant of £40,416.	0	0	0
08/02/2021	Additional Vodafone charges being incurred whilst working remotely for the period April 2021 – September 2021	32,400	0	16,200
15/02/2021	ICT resource to enhance customer service – included ICT traded services to schools – April 2021 – March 2022	32,863	0	8,216
15/03/2021	Children's system development – project support resource to manage and implement changes to Capita and Mosaic. 5 months until Aug/Sept	50,000	0	25,000
26/03/2021	Installation of turnstiles in Council House to implement Covid access controls.	6,460	6,460	0
30/03/2021	Support to domiciliary care market – additional capacity by bringing extra providers onto the community based services framework – Q1 2021/22	16,002	0	16,002
12/04/2021	Shared lives - £1,000 per 27 households who receive long term shared lives carers to receive recognition and recompense for and due to the ongoing Covid restrictions and in light of their continued support to individuals in placement – April 2020 – March 2021.	27,000	0	27,000
28/04/2021	Bulk email costs - for emailing monthly update newsletter to citizens Apr-2021 - March 2022	4,200	0	1,050
Total Silver approvals to date		746,860	405,152	122,718
Total Cabinet / Gold / Silver approval for additional cost pressures		12,052,787	8,044,981	1,684,475

Appendix 4 – Pre-audit Capital Outturn by Scheme 2020/21 – council funded schemes

COUNCIL FUNDED SCHEMES	2020/21 Budget £	2020/21 Outturn £	Variance £	Carry forward to 2021/22 £	(Underspend)/ overspend £
CHILDREN'S SERVICES					
Schools capital using DSG	1,764,764	1,764,764	0	0	0
2 year old (RCCO)	13,078	13,078	0	0	0
School temporary classrooms	249,136	249,136	0	0	0
School estate condition survey	250,000	79,300	(170,700)	170,700	0
Looked after children out of borough placements	239,022	34,672	(204,350)	204,350	0
Children's services locality project	73,000	7,732	(65,268)	65,268	0
Aids and adaptations (statutory element)	526,920	105,283	(421,637)	421,637	0
Health through warmth and related retro fit schemes	102,679	89,501	(13,178)	13,178	0
CHILDREN'S SERVICES COUNCIL FUNDED TOTAL	3,218,599	2,343,466	(875,133)	875,133	0
ECONOMY, ENVIRONMENT & COMMUNITIES					
New homes bonus	76,999	0	(76,999)	76,999	0
Regenerating Walsall	230,006	6,800	(223,206)	223,206	0
Town and district centres public realm	770,500	0	(770,500)	770,500	0
Walsall market	40,516	0	(40,516)	40,516	0
Town centre masterplan	250,000	0	(250,000)	250,000	0
Broadway west playing fields (council)	92,000	0	(92,000)	92,000	0
Open water	5,000	4,875	(125)	125	0
St Peter church repairs to surrounding wall	32,784	0	(32,784)	32,784	0
Walsall arboretum car park	4,896	0	(4,896)	4,896	0
Walsall arboretum restoration programme - illuminated park proposals	5,242	0	(5,242)	5,242	0
Willenhall memorial park	3,076	0	(3,076)	3,076	0
Workshop breakdown vehicle	66,991	0	(66,991)	66,991	0
Bentley greenway footpath improvements	147,895	101,405	(46,490)	46,490	0

COUNCIL FUNDED SCHEMES	2020/21 Budget £	2020/21 Outturn £	Variance £	Carry forward to 2021/22 £	(Underspend)/ overspend £
Headstone safety in cemeteries (RCCO)	32,035	32,035	0	0	0
Installation of air conditioning & refurb of public toilets	120,581	120,581	0	0	0
Willenhall lawn cemetery extension & land development	682,134	542,961	(139,173)	139,173	0
Replacement cemeteries administration system	75,000	0	(75,000)	75,000	0
Oak park car park	0	84,745	84,745	(84,745)	0
Darlaston swimming pool-arrest system	10,289	10,289	0	0	0
North Walsall cemetery flooding	258,000	72,215	(185,785)	185,785	0
Oak park CCTV	7,032	7,032	0	0	0
Community dropped crossings	34,228	32,557	(1,671)	1,671	0
District town centre's public realm improvements	736,580	377,842	(358,738)	358,738	0
Highways maintenance	2,800,000	2,800,000	(0)	0	0
Hatherton road car park	225,187	13,731	(211,456)	211,456	0
Promotion of community health & safety	360,000	201,662	(158,338)	158,338	0
Replacement of obsolete analogue weather stations	30,000	0	(30,000)	30,000	0
Replacement of obsolete traffic signal control equipment	200,000	200,000	0	0	0
Replacement of speed enforcement camera	145,316	145,316	0	0	0
Hatherton road MSCP structural maintenance	200,000	0	(200,000)	200,000	0
Replacement partisol units	56,886	56,886	0	0	0
DSDA	9,801	0	(9,801)	9,801	0
Walsall town centre public realm improvements	229,500	7,727	(221,773)	221,773	0
Town and district centres public realm	227,706	87,398	(140,308)	140,308	0
Resurfacing of church road car park (RCCO)	48,168	48,168	0	0	0
Transit site	30,789	30,789	(0)	0	0
CCTV	432,000	402,792	(29,208)	29,208	0
Enterprise zones	4,185,088	300,000	(3,885,088)	3,885,088	0
Library redesign - Lichfield street hub	41,862	41,862	0	0	0

COUNCIL FUNDED SCHEMES	2020/21 Budget £	2020/21 Outturn £	Variance £	Carry forward to 2021/22 £	(Underspend)/ overspend £
Single library management system	39,757	0	(39,757)	39,757	0
Darlaston Library Integration	78,542	0	(78,542)	78,542	0
Replacement PC's	34,000	0	(34,000)	34,000	0
RFID self-issue	93,000	0	(93,000)	93,000	0
Regional materials recycling facility	2,782,381	533,324	(2,249,057)	2,249,057	0
Middlemore lane HWRC	8,545,500	6,600,816	(1,944,684)	1,944,684	0
ECONOMY, ENVIRONMENT & COMMUNITIES COUNCIL FUNDED TOTAL	24,477,267	12,863,808	(11,613,458)	11,613,458	0
RESOURCES AND TRANSFORMATION					
Procurement system for (HRMS) and oracle EBS financials	3,365,539	3,207,490	(158,049)	158,049	0
Asbestos removal	1,978	1,978	0	0	0
Planned property maintenance	437,714	187,714	(250,000)	250,000	0
Safe water supplies	100,235	100,235	0	0	0
Statutory testing	214,135	214,135	0	0	0
Civic centre heating	1,146,646	0	(1,146,646)	1,146,646	0
Council house rewiring	972,794	807,053	(165,741)	165,741	0
Council house smoke & heat detection fire alarm	326,920	0	(326,920)	326,920	0
Council house general heating	1,091,360	2,800	(1,088,560)	1,088,560	0
Operation repair & maintenance of council buildings	376,138	40,061	(336,077)	336,077	0
Fire risk assessment	211,633	211,633	0	0	0
Schools project	159,419	60,452	(98,967)	98,967	0
Walsall council house-modern secure reception	26,228	0	(26,228)	26,228	0
Cotag replacement	1,705	1,705	0	0	0
Council house internal decoration	55,500	11,058	(44,442)	44,442	0
Willenhall lane travellers site pumping station	44,400	0	(44,400)	44,400	0
One Source Archiving	334,356	0	(334,356)	334,356	0

COUNCIL FUNDED SCHEMES	2020/21 Budget £	2020/21 Outturn £	Variance £	Carry forward to 2021/22 £	(Underspend)/ overspend £
Security arrangements for corporate buildings	125,000	0	(125,000)	125,000	0
Rushall Olympic football club	5,833	0	(5,833)	5,833	0
Challenge block	85,000	51,786	(33,214)	33,214	0
Town centre strategic acquisition for third sector hub	2,476,483	13,140	(2,463,343)	2,463,343	0
Council chamber refurbishment	187,002	37,110	(149,892)	149,892	0
MYCMIS	29,500	2,500	(27,000)	27,000	0
Data backup system replacement	50,000	0	(50,000)	50,000	0
Essential Microsoft upgrades & foundation for office 365	145,830	87,409	(58,421)	58,421	0
ICT-safe and secure environment	3,402,645	946,500	(2,456,145)	2,456,145	0
Single mobile devices for use within the new in-tune platform	34,820	0	(34,820)	34,820	0
Resource & consultancy to upgrade win2008 server	200,000	192,292	(7,708)	7,708	0
Proud - ICT	200,000	87,026	(112,974)	112,974	0
Enabling Technology	11,700,000	399,924	(11,300,076)	11,300,076	0
Microsoft azure cloud usage	570,381	570,381	0	0	0
Maintaining a safe and secure environment	99,118	99,118	0	0	0
Telephony cloud based system	500,000	822	(499,178)	499,178	0
Proud card payments digital website	500,000	0	(500,000)	500,000	0
Flexible use of Capital Receipts	4,000,000	0	(4,000,000)	4,000,000	0
Health & Safety - Central Scheme	34,305	0	(34,305)	34,305	0
Capital Contingency	79,883	0	(79,883)	79,883	0
Leasing	2,557,613	2,557,613	(0)	0	0
Saddlers centre shopping centre	468,444	83250	(385,194)	385,194	0
RESOURCES AND TRANSFORMATION COUNCIL FUNDED	36,318,557	9,975,184	(26,343,373)	26,343,373	0
ADULT SOCIAL CARE					
All age disability hub	36,869	2,028	(34,841)	34,841	0
ADULT SOCIAL CARE COUNCIL FUNDED TOTAL	36,869	2,028	(34,841)	34,841	0
TOTAL COUNCIL FUNDED SCHEMES	64,051,292	25,184,486	(38,866,805)	38,866,805	0

Appendix 5 – Pre-audit Capital Outturn by Scheme 2020/21 – externally funded schemes

EXTERNALLY FUNDED SCHEMES	2020/21 Budget £	2020/21 Outturn £	Variance £	Carry forward to 2021/22 £	(Underspend)/ overspend £
CHILDREN'S SERVICES					
Academies	346,130	0	(346,130)	346,130	0
Basic need	30,838,665	4,330,956	(26,507,709)	26,507,709	0
Capital maintenance	4,227,341	2,252,915	(1,974,426)	1,974,426	0
Devolved formula capital	2,158,585	669,789	(1,488,796)	1,488,796	0
Healthy pupils capital fund	63,704	63,704	0	0	0
Section 106	381,270	36,902	(344,368)	344,368	0
Special provision fund	1,625,840	0	(1,625,840)	1,625,840	0
Universal infant free school meals	9,610	0	(9,610)	9,610	0
Purchase of dispersed temporary accommodation	255,000	0	(255,000)	255,000	0
Warm homes	737,728	437,005	(300,723)	300,723	0
Disabled facilities grant	2,816,396	2,816,396	0	0	0
Off gas scheme	285,373	13,320	(272,053)	272,053	0
CHILDREN'S SERVICES EXTERNALLY FUNDED TOTAL	43,745,642	10,620,986	(33,124,656)	33,124,656	0
ECONOMY, ENVIRONMENT AND COMMUNITIES					
Regenerating Walsall - private contributions	8,746	0	(8,746)	8,746	0
Broadway west playing fields (external)	150,000	0	(150,000)	150,000	0
Waste infrastructure capital grant	226,980	41,888	(185,092)	185,092	0
Pelsall memorial garden	5,369	857	(4,512)	4,512	0
Fibbersley LNR-Enovert	828	0	(828)	828	0
Rethinking parks	119,000	61,773	(57,227)	57,227	0
Black country blue network- ERDF	43,435	27,134	(16,301)	16,301	0
Additional highway maintenance pothole funding	225,499	225,499	0	0	0
Development of highways asset management plan	2,774	2,774	0	0	0
LTP including bridge strengthening 2010/11	221,417	221,312	(105)	105	0
LTP Yorks bridge	35,904	35,904	0	0	0

EXTERNALLY FUNDED SCHEMES	2020/21 Budget £	2020/21 Outturn £	Variance £	Carry forward to 2021/22 £	(Underspend)/ overspend £
Capital block DFT fund	2,258,473	2,258,473	(0)	0	0
Emergency active travel - tranche 1	209,000	207,961	(1,039)	1,039	0
Challenge fund	3,237,294	3,237,293	(1)	0	0
Replacement footbridge Coalpool lane	491,568	353,703	(137,865)	137,865	0
M6 junction 10 highway improvements	23,609,178	19,022,255	(4,586,923)	4,586,923	0
National productivity investment fund	390,143	390,144	1	0	0
Zebra crossing	54,560	49,786	(4,774)	4,774	0
M6 j10 designated funds	18,323	7,115	(11,208)	11,208	0
West midlands strategic transport plan (STP) 'movement for growth'	2,399,522	1,198,164	(1,201,358)	1,201,358	0
ECONOMY, ENVIRONMENT & COMMUNITIES EXTERNALLY FUNDED	33,708,013	27,342,036	(6,365,977)	6,365,977	0
RESOURCES AND TRANSFORMATION					
Growth deal	32,948,081	27,499,895	(5,448,186)	5,448,186	0
LPIF	29,765,878	355,627	(29,410,251)	29,410,251	0
Getting building fund	9,789,825	9,786,405	(3,421)	3,421	0
BCLEP reinvestment digital fund	781,318	250,000	(531,318)	531,318	0
Towns fund accelerated funding	1,500,000	1,046,629	(453,371)	453,371	0
RESOURCES AND TRANSFORMATION EXTERNALLY FUNDED TOTAL	74,785,102	38,938,555	(35,846,547)	35,846,547	0
ADULT SOCIAL CARE					
Integrated Community Equipment	888,000	888,000	0	0	0
ADULT SOCIAL CARE EXTERNALLY FUNDED TOTAL	888,000	888,000	0	0	0
TOTAL EXTERNALLY FUNDED SCHEMES	153,126,757	77,789,577	(75,337,180)	75,337,180	0

Appendix 6 - Financial Health Indicators 2020/21

Treasury Management	2019/20 Actual	2020/21 Target	2020/21 Actual
Average Interest Rate (Borrowing)	3.74%	3.35%	3.46%
- Excluding OLA	3.86%	3.53%	3.54%
- Including OLA			
Gearing Effect on Capital Financing Estimates	3.92%	5.00%	3.58%
Net Borrowing Costs / Council Tax Requirement and NNDR contribution	3.78%	12.50%	4.44%
Capital Financing Requirement (£m)	381.564	380.886	380.886
Authorised limit for external Debt (£m)	458.391	472.173	472.173
Investment Rate Average (excl Property fund)	1.20%	1.11%	0.59%

Balance Sheet Ratios	2016/17	2017/18	2018/19	2019/20	2020/21 Draft Pre-Audit
Current Assets : Current Liabilities	1.86	1.03	1.68	2.39	2.04
Useable Reserves : General Revenue Expenditure	0.63	0.65	0.72	0.73	0.80
Long Term Borrowing : Tax Revenue (Using both council tax and NNDR for tax revenue)	1.41	1.20	1.36	1.43	1.83
Long Term Assets : Long Term Borrowing	2.29	2.34	2.05	1.86	1.83
Total School Reserves : Dedicated School Grant	0.05	0.05	0.06	0.05	0.08

Revenues Performance % collected for financial year	2018/19 Actual Collected in total @ 31.03.21	2019/20 Actual Collected in total @ 31.03.21	2020/21	
			Profiled 2020/21	Actual 2020/21
Council tax %	97.0%	96.0%	92.5%	92.5%
Total Council Tax collected (£m)	£127,828,773	£133,790,703	£130,290,000	£130,355,064
National Non Domestic Rate %	98.6%	97.8%	90%	87.9%
Total NNDR collected (£m)	£71,227,947	£72,224,965	£43,750,000	£42,935,390

Debtors and Creditors Performance	2019/20 Actual	2020/21	
		Target	Actual
Sundry Debtors Collection – Average number of days to collect debt	25 days	30 days	24 days
Average number of days to process creditor payments*	10 days	14 days	7 days

Management of Resources	2020/21		
Service Analysis	Target	Actual	Variance
Children's Services	84,596,613	83,080,517	(1,516,096)
Economy, Environment and Communities	55,284,700	54,859,268	(425,432)
Adult Social Care	68,043,629	67,014,429	(1,029,200)
Resources and Transformation	34,157,780	33,526,225	(631,555)
Council Wide	(22,348,507)	(19,198,830)	3,149,677
NNDR/Top Up	(92,168,077)	(92,168,077)	0
Total Net Revenue Expenditure	127,566,138	127,113,532	(452,606)
General Reserves	Minimum £6.2m Maximum £15.5m	N/A	N/A
Council Funded Capital Expenditure	64,051,292	25,184,486	(38,866,806)
External Funded Capital Expenditure	153,126,757	77,789,577	(75,337,180)
Total Capital Expenditure	217,178,049	102,974,063	(114,203,986)
Capital Receipts	3,262,622	531,038	(2,731,584)

Management of Resources	2019/20		
Service Analysis	Target	Actual	Variance
Children's Services	74,413,853	75,564,514	1,150,661
Economy, Environment and Communities	59,391,898	59,513,597	121,699
Adult Social Care	63,323,488	63,500,820	177,332
Resources and Transformation	20,325,485	19,813,516	(511,969)
Council Wide	(6,188,857)	(7,417,927)	(1,229,070)
NNDR/Top Up	(89,892,422)	-89,892,422	0
Total Net Revenue Expenditure	121,373,443	121,082,098	(291,347)
General Reserves	Minimum £6.2m Maximum £15.5m	(14,410,205)	N/A
Council Funded Capital Expenditure	36,143,094	14,739,594	(21,403,500)
External Funded Capital Expenditure	96,525,661	53,174,730	(43,350,931)
Total Capital Expenditure	132,668,755	67,914,324	(64,754,431)
Capital Receipts	1,869,868	107,246	(1,762,622)

Notes to Management of Resources

The figures for 2019/20 represent the actual budget and spend for each area within the authority. This will include all internal recharges such as office accommodation, central support services, and accounting adjustments for pension liability in line with FRS17 and capital charges. Capital charges and pension liability year end transactions can change substantially at year end as this is when revaluations of assets and figures from the actuary are received and budgets updated to reflect any changes.

What this tells us

Treasury Management	
Average Interest Rate (Borrowing)	The average interest rate we are paying on the money we have borrowed compared to our target.
Gearing Effect on Capital Financing Estimates	Shows how a 1% increase in interest rates would affect the total interest cost to the council.
Net Borrowing Costs / Tax Requirement	Borrowing not financed by a grant from government, as a proportion of our Net Revenue Expenditure
Capital Financing Requirement (£m)	How much money we currently borrow to finance our capital programme.
Authorised limit for external Debt (£m)	The maximum amount of debt we should have at any one time
Investment Rate Average	The average interest rate we are receiving on the money we have invested.

Balance Sheet Ratios	
Current Assets : Current Liabilities	Our ability to meet our liabilities
Useable Reserves : General Revenue Expenditure	If our reserves are adequate to meet potential future variations.
Long Term Borrowing : Tax Revenue Using only council tax for tax revenue Using both council tax and NNDR for tax revenue	The effect of long term borrowing on our budget.
Long Term Borrowing : Long Term Assets	This allows us to understand the relationship between the money we borrow and the assets we have as they both change over time.
Total School Reserves : Dedicated School Grant	If schools reserves are at an appropriate level.

Revenues Performance	
% Collected for Financial Year Council Tax (%)	As a percentage the amount of council tax we collected during the financial year that runs from 1 April – 31 March. We collect council tax after the year that its related to, but this won't be included in this figure
National Non Domestic Rate (%)	As a percentage the amount of Business rates we collected during the financial year that runs from 1 April – 31 March. We collect council tax after the year that it related to.
Total Council Tax Collected (£m)	This tells us the amount of council tax we collected during the financial year that runs from 1 April – 31 March. We collect council tax after the year that it relates to, but this won't be included in this figure.
Total NNDR Collected (£m)	This tells us the amount of Business Rates we collected during the financial year that runs from 1 April – 31 March. We collect council tax after the year that it relates to, but this won't be included in this figure.
Sundry Debtors Collection Average number of days to collect debt	How long on average it takes us to collect money owed to us.
Average number of days to process creditors payments	How long on average it takes to pay our bills.

Management of Resources	
Service Analysis	
Children's Services Economy and Environment Adult Social Care Resources and Transformation Council Wide	Shows our forecast for how much we will spend on these services compared to what we planned and compared to how much we spent in the previous year.
General Reserves	Our forecast year end position on reserves against our opening balance.
Contingency	How much we have set aside and for unplanned expenditure, and how much we have left to spend.
Capital Expenditure	Forecast of our spend on capital programmes against our target
Capital Receipts	Forecast of how much money we expect to receive from selling some of our assets, against our target.

Appendix 7 – Pre-audit Prudential and Treasury Indicators 2020/21

National Indicators – as per CIPFA Prudential Code

Ref	Prudential Indicator Description	2019/20 Actual £m	2020/21 Target £m	2020/21 Actual £m	Variance to Target	
Pr1 1	Capital Expenditure	69.78	217.18	102.97	-114.21	-53%
Pr1 2	Ratio of financing costs to net revenue stream	4.31%	3.78%	3.68%	-0.09%	-2%
Pr1 3	Estimates of the incremental impact of new capital investment decisions on Council Tax	£15.36	£28.49	£28.49	0.000	0%
Pr1 4	Capital Financing Requirement	381.564	380.886	380.886	0.000	0%
Pr1 5	Authorised Limit for external debt	458.391	472.173	472.173	0.000	0%
Pr1 6	Operational Limit for external debt	416.719	429.248	429.248	0.000	0%

Ref	Prudential Indicator Description	2019/20	2020/21
Pr1 7	Gross Borrowing exceeds capital financing requirement	No	No
Pr1 8	Authority has adopted CIPFA Code of Practice for Treasury Management	Yes	Yes

Ref	Prudential Indicator Description	2019/20 Actual £m	2020/21 Target £m	2020/21 Actual £m
Pr1 9	Total principle sums invested for longer than 365 days must not exceed	14.0	25.0	45.0

Ref	Prudential Indicator Description	Upper Limit	Lower Limit	Actual 2019/20	Actual 2020/21
Pr1 10	Fixed Interest Rate Exposure	95.00%	40.00%	95.20%	94.31%
Pr1 11	Variable Interest Rate Exposure	45.00%	0.00%	4.80%	5.69%
Pr1 12	Maturity Structure of Borrowing:				
	Under 12 months	25.00%	0.00%	6.51%	10.48%
	12 months and within 24 months	25.00%	0.00%	6.55%	21.72%
	24 months and within 5 years	40.00%	0.00%	31.69%	19.84%
	5 years and within 10 years	50.00%	5.00%	1.89%	0.54%
	10 years and above	85.00%	30.00%	53.36%	47.42%

Local Indicators – As recommended by Treasury Management Panel

Ref	Prudential Indicator Description	2019/20 Actual	2020/21 Target	2020/21 Actual	Numerical Variance to Target	% Variance to Target	Met
L1	Full compliance with Prudential Code.	Yes	Yes	Yes	N/A	N/A	Y
L2	Average length of debt.	19.05 years	15-25 years	16.23	N/A	N/A	Y
L3a	Net borrowing costs as % of net council tax requirement.	6.06%	20.00%	7.02%	-12.98%	-64.92%	Y
3b	Net borrowing costs as % of Tax Revenue.	3.78%	12.50%	4.44%	-8.06%	-64.51%	Y
L4	Actual debt vs. operational debt.	73.82%	85.00%	80.92%	-4.08%	-4.80%	Y
L5	Average interest rate of external debt outstanding excluding former WMCC debt	3.74%	3.35%	3.46%	0.11%	3.15%	N
L6	Average interest rate of external debt outstanding including former WMCC debt	3.86%	3.53%	3.54%	0.01%	0.17%	N
L7	Gearing effect of 1% increase in interest rate (expressed as the potential increase to the rate shown in L6 i.e. shows what the rate included in L6 would change to).	3.92%	5.00%	3.58%	-1.42%	-28.40%	Y
L8	Average interest rate received on STI vs. 7 day LIBID rate.	n/a	50.00%	580.00%	n/a	n/a	Y
L9	Average interest rate received:						
L9a	AT call investments.	0.63%	0.60%	0.10%	-0.50%	-83.33%	N
L9b	Short Term Investments.	1.24%	1.10%	0.68%	-0.42%	-38.18%	N
L9c	Long Term Investments.	1.65%	1.65%	1.57%	-0.08%	-4.85%	N
L9d	Property Fund Investments.	4.16%	3.90%	4.10%	0.20%	5.25%	N
L10	Average interest rate on all ST investments (ST and AT call)	1.11%	1.04%	0.46%	-0.58%	-55.77%	N
L11	Average rate on all investments (excluding property fund)	1.20%	1.11%	0.59%	-0.52%	-46.65%	N
L11a	Average rate on all investments (including property fund)	1.50%	1.45%	1.01%	-0.44%	-30.34%	N
L12	% daily bank balances within target range.	100%	99%	100%	1.00%	1.01%	Y