

## **SLOUGH BOROUGH COUNCIL**

**REPORT TO:** Overview and Scrutiny Committee

**DATE:** 10<sup>th</sup> September 2020

**CONTACT OFFICER:** Barry Stratfull: Service Lead Finance (Deputy Section 151 Officer)

**(For all enquiries)** (01753) 875358

**WARD(S):** All

### **PART I**

#### **FOR COMMENT & CONSIDERATION**

#### **REVENUE BUDGET MONITORING REPORT – 2020-21 (QUARTER 1 - APRIL-JUNE 2020)**

##### **1 Purpose of Report**

This report provides the Overview and Scrutiny Committee with an update on the financial position of the Council's revenue account for the first quarter (April to June) of the 2020-21 financial year.

##### **2 Recommendation(s)/Proposed Action**

The Overview and Scrutiny Committee is requested to:

- a) Note the reported underlying financial position of the Council for the year end 2020-21;
- b) Note the Council's provisional reserve balances for the year end 2020-21;
- c) Note the proposed budget transfer (virements) for 2020-21 as detailed in Section 9 of the report; and
- d) Note the proposed write offs for the first quarter of 2020-21 as detailed in Section 10 of the report.

##### **3. The Slough Joint Wellbeing Strategy, the Joint Strategic Needs Assessment (JSNA) and the Five Year Plan**

This report indirectly supports all of the strategic priorities and cross cutting themes. The maintenance of excellent governance within the Council helps to ensure that it is efficient, effective and economic in everything it does. It helps to achieve the corporate objectives by detailing how the Council is delivering services to its residents within the financial parameters of the approved budget.

##### **4 Other Implications**

###### **(a) Financial**

The financial implications are contained within this report.

(b) Risk Management

<b>Risk</b>	<b>Mitigating action</b>	<b>Opportunities</b>
Legal	N/A	N/A
Property	N/A	N/A
Human Rights	N/A	N/A
Health and Safety	N/A	N/A
Employment Issues	No Additional actions post budget setting.	None
Equalities Issues	Any Equality issues were considered as part of the budget setting process and EIA's were produced where appropriate. An EIA will be produced where required during the financial year.	N/A
Community Support	N/A	N/A
Communications	Current covid financial position and its potential impact on SBC have been communicated with officers and all staff.	N/A
Community Safety	N/A	N/A
Financial	The financial risks to the Council, especially with covid are advised in the attached report and how elements will impact the year end financial position.	This monitoring report covers the first quarter of the 2020-21 financial year and presents end of financial year projections. Decisions taken now will have a positive impact on the actual end of year financial position.
Timetable for delivery	The Council is currently reviewing the 2021-22 budgets. It has a duty to set a balance budget for the year.	The Council has outlined in the 18 <sup>th</sup> May 2020 cabinet report 'Impact of covid 19 on 2020-21 budgets.
Project Capacity	The LGA are providing pre-planned support to SCST/SBC which includes a review of SCST's financial position.	N/A
Other	N/A	N/A

(c) Human Rights Act and Other Legal Implications  
None.

(d) Equalities Impact Assessment

There is no identified need for the completion of an EIA.

## 5. THE FORECAST (YEAR END) POSITION 2020-21

### COUNCIL SUMMARY

5.1 The 2020-21 approved net budget for the Council is £124.412m.

At quarter 1 the forecast year end position for all the Council run services is an overspend of £1.943m (1.56%). This overspend takes in to account and applies the covid grant of £12.708m (grant £9.070 confirmed and £3.631 provisional). Before applying the grant the total overspend is £14.651m.

5.2 The current position, including Slough Children's Services Trust (SCST), and is summarised in the table below with full details shown in Appendix A.

<b>SUMMARY - GENERAL FUND REVENUE FORECAST (YEAR END) POSITION 2020-21</b>			
<b>Directorate</b>	<b>Revised Budget</b>	<b>Forecast (Year End) Position 31.03.2021</b>	<b>Full Year Variance</b>
	<b>£'M</b>	<b>£'M</b>	<b>£'M</b>
Adult & Communities	52.158	60.015	7.857
Children Learning & Skills (excl. SCST)	11.472	11.028	(0.444)
Slough Children's Service Trust (SCST)	28.723	30.295	1.572
Regeneration	(0.886)	0.577	1.463
Place & Development	20.947	21.644	0.697
Finance & Resources (includes COVID Grant)	10.529	1.327	(9.202)
Chief Executive Office	1.123	1.123	0.000
<b>Total</b>	<b>124.066</b>	<b>126.009</b>	<b>1.943</b>
<b>% of revenue budget over/(under) spent</b>			<b>1.57%</b>
<a href="#">Non Departmental Services[1]</a>	0.346	0.346	0.000
<b>Total (Incl. Non Departmental Services)</b>	<b>124.412</b>	<b>126.355</b>	<b>1.943</b>
<b>% of budget over/(under) spent</b>			<b>1.56%</b>

[1] Includes interest payments to finance the capital programme and investment receipts.

### Covid Related Pressures

5.3 Before the covid grant is applied the total pressure for the council is forecast £14.651m which is split by directorate. The table below separates general pressure from the covid pressure.

<b>FORECAST COVID 19 PRESSURES BY DIRECTORATE</b>			
<b>Directorate</b>	<b>Total Pressure Excluding Covid Grant</b>	<b>Covid Related</b>	<b>Other Pressures or (Savings)</b>
	<b>£'M</b>	<b>£'M</b>	<b>£'M</b>
Adult & Communities	7.857	6.500	1.357
Children Learning & Skills	1.128	1.572	(0.444)
Regeneration	1.463	1.380	0.083
Place & Development	0.697	0.400	0.297
Finance & Resources	3.506	2.856	0.650
Chief Executive Office	0.000	0.000	0.000
<b>Total</b>	<b>14.651</b>	<b>12.708</b>	<b>1.943</b>

## Budget Changes

- 5.4 There have been budget transfers (virements) of £0.034m between directorate Adults and Communities and Regeneration a detailed analysis is provided in section 9 of the report Also outlined are budget transfers over £0.100m for approval.

## Adults & Communities

- 5.5 The Directorate's approved budget is £52.158m with a net provisional outturn of £60.015m. This represents an overspend of £7.857m, (which is 15.06% of the approved budget). It is estimated that of the £7.857m approximately £6.500m relates to covid pressures directly or indirectly.
- 5.6 The provisional outturn position is summarised in the table below and further analysis provided in Appendix B;

<b>ADULTS &amp; COMMUNITIES - FORECAST (YEAR END) POSITION 2020-21</b>			
<b>Directorate</b>	<b>Revised Budget</b>	<b>Forecast (Year End) Position 31.03.2021</b>	<b>Full Year Variance</b>
	<b>£'M</b>	<b>£'M</b>	<b>£'M</b>
Adult Social Care	40.303	45.591	5.288
Public Health	6.715	6.715	0.000
Communities and Skills	4.942	6.815	1.873
Regulatory Services	0.198	0.894	0.696
<b>Total</b>	<b>52.158</b>	<b>60.015</b>	<b>7.857</b>

- 5.7 The overall forecast overspend in Adult Social Care is £5.288m, and estimated £4.100 are due to covid pressures. These pressures include increase in client numbers by 5% above normal rate, additional support for care providers, inflation increases of up to 5%, additional PPE and loss of income from in care financial assessments of clients. The Communities and Skills pressure is due to the loss of income from the Leisure Services contract and Regulatory Services is also loss of income.

## Management Action

- 5.8 The Adults Social Care service is exploring all means to reduce this budget pressure. A bid is being placed for some extra funding from Frimley Integrated Care System to offset the additional costs of covid that have not been funded by CCG monies and local authority covid grant The Recovery plan to reduce costs is currently on hold due to the crisis and will be under review to see if the costs can be reduced.

## Children, Learning & Skills and Slough Children's Services Trust (SCST)

- 5.9 The Directorate's net controllable Revenue Budget for 2020-21 is £40.195m inclusive of the Dedicated Schools Grant (DSG). The forecast outturn is £1.128m overspend (2.81% of its budget). The covid pressure relates to £1.572 within the SCST a reflection of increasing numbers of Children Looked After.
- 5.10 This provisional outturn position is summarised in the table below and an explanation for the main variances within the Directorate is also provided

<b>CHILDREN, LEARNING &amp; SKILLS - FORECAST (YEAR END) POSITION 2020-21</b>			
<b>Directorate</b>	<b>Revised Budget</b>	<b>Forecast (Year End) Position 31.03.2021</b>	<b>Full Year Variance</b>
	<b>£'M</b>	<b>£'M</b>	<b>£'M</b>
Directorate Services	5.541	5.718	0.177
Slough Children's' Service Trust (SCST)	28.723	30.295	1.572
Inclusion	0.680	0.698	0.018
Schools	3.667	3.573	(0.094)
Early Years and Prevention	1.921	1.376	(0.545)
<b>Sub Total</b>	<b>40.532</b>	<b>41.660</b>	<b>1.128</b>
<b>Dedicated Schools Grant (DSG)</b>	<b>(0.337)</b>	<b>(0.337)</b>	<b>0.000</b>
<b>TOTAL</b>	<b>40.195</b>	<b>41.323</b>	<b>1.128</b>

### **Director's Services**

- 5.11 The service is expected to overspend by £0.177m due to budget pressure on PFI unitary charge and central management.

### **Slough Children's Services Trust (SCST)**

- 5.12 The SCST is forecast to overspend by £1.692m above the agreed Council's budget, and the £1.572m relates to covid 19 pressures which is a reflection of increasing numbers of Children Looked After.
- 5.13 When SCST first informed the Council that there was a real possibility that the company was facing insolvency if expenditure was not brought under control, in July 2019, the section 151 officer requested that the possible impact of this action on SBC be highlighted – which resulted in a potential £4m revenue impact on the Council due to payments made to SCST in advance by the Council being unrecoverable. Due to significant work undertaken by SBC officers and DfE officials, the risk of SCST insolvency during 2019-20 was averted. The £4m payments in advance still requires an agreement between the SCST and DfE and agree a resolution.
- 5.14 SBC officers have been working closely with SCST's leadership team in an effort to understand SCST's current financial position and to support the organisation in initiatives that will reduce this overspend by the end of the financial year. Further, both SBC and SCST officers have been in regular discussions with DfE and LGA officials highlighting the ongoing financial pressures facing the Trust and children's services more generally.
- 5.15 It is absolutely in the Council's best interests to ensure that SCST's finances are in a robust position at contract end. Not least in case it was deemed, at contract end that any existing liabilities owed by SCST should fall on the Council rather than on DfE who established the Trust. SBC officers have entered into discussions with DfE officials, supported by the LGA, to obtain clarification on this issue.

### **Inclusion.**

- 5.16 The service has a forecast overspend of £0.018m. This pressure is due to previous year's budgetary reductions and the service has not realised the compensating reduction in expenditure.

### Early Years' and Prevention.

- 5.17 The service is currently forecast to underspend by £0.545. This underspend is mainly due to there no longer being vacant posts in the service which has led to a reduction in the high level of agency staffing. The income projection has been reduced by 15% on fees and charges. It is assumed that this will continue to reduce but will be supported in some way by the covid 19 support funding.

### Management Action

- 5.18 The service is developing a plan to address the pressure on the High Needs Block within the DSG. And it will continue to review the SCST payment in advance £4.000m

### Regeneration

- 5.19 The Regeneration Directorate net budget is -£0.886m and has a forecast year end position of £1.463m over budget. The covid 19 pressure is approximately £0.870m due to income losses, the reminder pressure within commercial rents and emergency repairs.
- 5.20 The provisional outturn position is summarised in the table below and further analysis provided in Appendix B;

<b>REGENERATION - FORECAST (YEAR END) POSITION 2020-21</b>			
<b>Directorate</b>	<b>Revised Budget</b>	<b>Forecast (Year End) Position 31.03.2021</b>	<b>Full Year Variance</b>
	<b>£'M</b>	<b>£'M</b>	<b>£'M</b>
Major Infrastructure	4.263	4.263	0.000
Planning & Transport	2.107	2.739	0.632
Parking	0.427	0.895	0.468
Regeneration Development	(6.351)	(6.070)	0.281
Regeneration Delivery	(1.354)	(1.272)	0.082
Economic Development	0.022	0.022	0.000
<b>TOTAL</b>	<b>(0.886)</b>	<b>0.577</b>	<b>1.463</b>

### Place & Development

- 5.21 This Directorate's current net budget is £20.947m. The forecast year end position is an overspend of £0.697m. The main pressure in this area continues to relate to tackling homelessness (£0.200 is directly due to covid 19 pressure although due to other savings this is not clear) and the facilities operational building management.
- 5.22 The provisional outturn position is summarised in the table below and further analysis provided in Appendix B;

<b>PLACE &amp; DEVELOPMENT - FORECAST (YEAR END) POSITION 2020-21</b>			
<b>Directorate</b>	<b>Revised Budget</b>	<b>Forecast (Year End) Position 31.03.2021</b>	<b>Full Year Variance</b>
	<b>£'M</b>	<b>£'M</b>	<b>£'M</b>
Building Management	4.946	5.613	0.667
Housing (People) Services	2.548	2.578	0.030
Housing Development	0.022	0.022	0.000
Neighbourhood Services	1.315	1.315	0.000
Environmental Services	14.201	14.201	0.000
Direct Service Organisation (DSO)	(2.085)	(2.085)	0.000
<b>TOTAL</b>	<b>20.947</b>	<b>21.644</b>	<b>0.697</b>

### Finance & Resources

- 5.23 This Directorate's current net budget is £10.529m, and has a favourable variance -£9.202. Without the application of the covid grant the directorate has a pressure of £3.506m. £2.725 is an indirect cost of covid due to savings targets not being met and the remainder is pressure of agency costs.
- 5.24 The provisional outturn position is summarised in the table below and further analysis provided in Appendix B;

<b>FINANCE &amp; RESOURCES - FORECAST (YEAR END) POSITION 2020-21</b>			
<b>Directorate</b>	<b>Revised Budget</b>	<b>Forecast (Year End) Position 31.03.2021</b>	<b>Full Year Variance</b>
	<b>£'M</b>	<b>£'M</b>	<b>£'M</b>
Customer and Communications	0.846	0.886	0.040
Organisation Development & HR	1.104	2.329	1.225
Governance	0.953	0.953	0.000
Digital & Strategic IT	4.750	4.659	(0.091)
Corporate Resources	1.439	1.454	0.015
Transformation	(1.500)	0.000	1.500
Transactional Services	3.076	3.893	0.817
Corporate and Departmental	(0.139)	(0.139)	0.000
Covid GRANT (General)	0.000	(9.077)	(9.077)
Covid GRANT Provisional (Income Loss)	0.000	(3.631)	(3.631)
<b>TOTAL</b>	<b>10.529</b>	<b>1.327</b>	<b>(9.202)</b>

### Chief Executive

- 5.25 This Directorate's current net budget is £1.123m, and is expected to breakeven this financial year.
- 5.26 The provisional outturn position is summarised in the table below

<b>CHIEF EXECUTIVE OFFICE - FORECAST (YEAR END) POSITION 2020-21</b>			
<b>Directorate</b>	<b>Revised Budget £'M</b>	<b>Forecast (Year End) Position 31.03.2021 £'M</b>	<b>Full Year Variance £'M</b>
Executive's Office	0.352	0.352	0.000
Strategy and Performance	0.771	0.771	0.000
<b>TOTAL</b>	<b>1.123</b>	<b>1.123</b>	<b>0.000</b>

### **Non-Departmental Services and MRP**

5.27 This service current net budget is £0.346m, and is expected to breakeven this financial year. This includes treasury function which includes interest payable and receivable. The treasury function follows the prudential code guidelines agreed at cabinet.

5.28 The forecast outturn position is summarised in the table below

<b>NON DEPARTMENTAL SERVICES - FORECAST (YEAR END) POSITION 2020-21</b>			
<b>Non-Departmental</b>	<b>Revised Budget £'M</b>	<b>Forecast (Year End) Position 31.03.2021 £'M</b>	<b>Full Year Variance £'M</b>
Treasury Management	0.915	0.915	0.000
Other Non Service Items	(0.769)	(0.769)	0.000
Parish Precepts	0.200	0.200	0.000
<b>TOTAL</b>	<b>0.346</b>	<b>0.346</b>	<b>0.000</b>

### **MRP**

5.29 The treasury management budget is apportioned below. Within treasury an allowance has been placed for the Minimum Revenue Provision (MRP). The amount charged to the revenue budget for the repayment of debt is known as Minimum Revenue Provision (MRP). The total MRP charge is estimated to be £4.002m, where resources allow the council will consider using capital receipts to fund MRP in order to relieve pressure on the Revenue budget.

<b>Non-Departmental</b>	<b>Revised Budget £'M</b>
Interest Payable and Similar Charges	3.983
Interest & Investment Income	-3.108
Minimum Revenue Provision	0.040
	<b>0.915</b>

### **Transformation Fund**

5.30 The Council has an agreed Transformation programme and has allocated the below £4.426m for elements below. Financial regulations allows the flexible use of capital receipts on projects that are designed to generate ongoing revenue savings in the delivery of public services and/or transform service delivery to reduce costs.



<b>Transformation Fund Programme 20-21</b>	
<b>Scheme</b>	<b>Fund Available £'M</b>
Transformation Fund Our Futures	2.768
Children's Trust	0.250
Other Initiatives (still to be identified)	1.408
<b>Total</b>	<b>4.426</b>

## 6 Impact on Council Reserves

- 6.1 The Council currently has £16.320m reserves, £8.123m of general reserves and £8.147m of earmarked reserves which could be available to protect the Council from current covid 19 financial pressures. The Council will work to reduce the overall pressure in the revenue services. If it was to meet the pressures from within the reserves the impact is shown below. Reducing the reserves to £14.377m, however, the Council will work to mitigate this pressure.

<b>COUNCIL RESERVES FORECAST (YEAR END) POSITION 2020-21</b>	
<b>Council Reserves</b>	
	<b>£'M</b>
General Fund	8.173
Earmarked Reserves	8.147
<b>Total</b>	<b>16.320</b>
Current Deficit/Pressure Q1 Revenue Budget Monitoring	(1.943)
<b>Forecast Balance at 31.03.2021</b>	<b>14.377</b>

- 6.2 The Council also has a Dedicated Schools Grant deficit of £13.356m. This relates to special educational needs and shows separately on its balance sheet. The Council does not have to take account of this deficit in setting its budget and does not need to take this balance into account when considering the robustness of the Council's reserves. The schools balances are £6.156m most of which is attributable to one school at this time; the deficit of £13.356m is not included in an assessment of the Council's current financial position as DfE guidance, from March 2019, states:

*“Any kind of local authority revenue reserve may be either negative or positive. Since ring-fenced reserves are not taken into account in assessing local authorities’ ability to set a lawful balanced budget, DSG deficits will not need to be covered for that purpose by an equivalent amount in local authorities’ general reserves”.*

- 6.3 The Council will need agreement with the DfE on how the deficit will be cleared in future years.

## 7. Housing Revenue Account (HRA)

- 7.1 The HRA forecast outturn position is to spend £38.394 against a forecast income of £35.953m expected; this gives a net deficit for the HRA of £2.441m. This deficit will be made up by a planned contribution from the housing reserves.
- 7.2 The HRA is a statutory ring-fenced account and any balances at the end of the year must be carried forward within this account to the next year. The HRA

general reserve balance is forecast £13.996m at the beginning of the financial year and will reduce to £11.555m if the amount of overspend is £2.441m.

7.3 The latest overall position is summarised in the table below.

<b>SUMMARY - HOUSING REVENUE ACCOUNT FORECAST (YEAR END) POSITION 2020-21</b>			
<b>Directorate</b>	<b>Revised Budget</b>	<b>Forecast (Year End) Position 31.03.2021</b>	<b>Full Year Variance</b>
	<b>£'M</b>	<b>£'M</b>	<b>£'M</b>
HRA Expenditure	38.394	38.394	0.000
HRA Income	(35.953)	(35.953)	0.000
<b>Total</b>	<b>2.441</b>	<b>2.441</b>	<b>0.000</b>

## 8 SAVINGS SUMMARY

### Council Saving Summary

8.1 The Council's total savings placed in this year's financial budget is £7.955m. Below are a savings summary by service area and the type of savings. With the impact of covid pressures large proportion of the savings are deemed unachievable. The services are working towards these targets to mitigate pressures for the future.

<b>SAVINGS MONITOR 2020-21</b>					
<b>Service</b>	<b>Responsible Officer</b>	<b>Savings Agreed</b>	<b>Savings Identified to date</b>	<b>Savings Expected to be achieved</b>	<b>Savings Now Deemed Unachievable</b>
			<b>GREEN</b>	<b>AMBER</b>	<b>RED</b>
		<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
Adult & Communities	Alan Sinclair	<b>2,395</b>	124	317	1,954
Children, Learning & Skills	Cate Duffy	<b>590</b>	0	590	0
Regeneration	Stephen Gibson	<b>(500)</b>	0	<b>(1,000)</b>	500
Place & Development	Richard West	<b>1,291</b>	0	1,291	0
Finance & Resources	Neil Wilcox	<b>3,944</b>	0	1,510	2,434
Treasury Finance & Resources	Neil Wilcox	<b>235</b>	0	235	0
<b>Total Savings</b>		<b>7,955</b>	<b>124</b>	<b>2,943</b>	<b>4,888</b>
<b>% Against Saving</b>			<b>2%</b>	<b>37%</b>	<b>61%</b>
<b>% Savings from Previous month</b>			<b>0%</b>	<b>0%</b>	<b>0%</b>
			<b>2%</b>	<b>37%</b>	<b>61%</b>

## 8.2 Type of Saving

Service	Commercial	Efficiency	Income	Staffing	Strategic Review	Total
	£'000	£'000	£'000	£'000	£'000	£'000
Adult & Communities	2,054	151	40	0	150	2,395
Children, Learning & Skills	0	110	180	0	300	590
Regeneration	-900	0	400	0	0	-500
Place & Development	285	150	856	0	0	1,291
Finance & Resources	1,800	1,184	0	960	0	3,944
Treasury Finance & Resources	235	0	0	0	0	235
<b>Total</b>	<b>3,474</b>	<b>1,595</b>	<b>1,476</b>	<b>960</b>	<b>450</b>	<b>7,955</b>

8.3 Appendix C provides a complete list of savings with further detail. Outlined by directorate

## 9. VIREMENTS

9.1 The virements below represent a movement of budgets between directorates which needs approval by the Cabinet.

Reference	Reason	Adults and Communities	Regeneration
PL-959	Highways Tree Budget Transfer	(33,900.00)	33,900.00
<b>Virement Total Between Directorate</b>		<b>(33,900.00)</b>	<b>33,900.00</b>

9.2 The below virements under finance regulations need approval as the movements are over the £100,000 limit. These virements are movements within a directorate transferring budgets to individual service areas cost centres.

Reference	Department	Budget Transfers Over £100,000	Amount
PL-936	Adults & Communities	Moving Salary Costs to the correct budget responsibility	243,980.00
PL-940	Adults & Communities	Moving Salary Costs to the correct budget responsibility	101,600.00
PL-960	Children Learning and Skills	Grant Allocations Transfer	244,959.00
PL-961	Children Learning and Skills	Grant Allocations Transfer	696,726.00

## 10. WRITE OFFS

10.1 Write offs totalling £73,524.07 have arisen over the past 3 months. Cabinet will be requested to approve these write offs in accordance with the council's financial procedures rules. The Write Offs are detailed in the table below.

Reason	Council Tax £	Housing Benefit £	Total £
Unable to trace / Absconded	2,554.60	1,663.38	4,217.98
Deceased	0.00	1,453.83	1,453.83
Statute Barred/Unable to Enforce	2,260.35	0.00	2,260.35

Misc. (incl uneconomical to pursue)	17,684.30	48,037.74	65,722.04
Credit Balances	(130.13)	0.00	-130.13
<b>Total</b>	<b>22,369.12</b>	<b>51,154.95</b>	<b>73,524.07</b>

## 11. CONCLUSION

- 11.1 There is no doubt that SBC is currently operating in a period of financial difficulty primarily due to the covid 19 pressure and demand for increased services. The covid 19 financial situation is impacting with increased costs due to increased demand and lost opportunities to generate income. This will continue to be monitored closely, acknowledging that the current estimates remain provisional as the full impacts of the virus are still emerging.

## 12 Appendices Attached

- 'A' - General Fund Overall Forecast Position
- 'B' - General Fund Forecast Position Detailed
- 'C' - General Fund Savings Monitor Itemised Report

**APPENDIX A - General Fund Revenue Monitoring June 2020 Period 3 Quarter 1**

Directorate	Base Budget	Revised Budget	Forecast Year End Position 2021	Full Year Variance
	£'M	£'M	£'M	£'M
<b><u>Adult and Communities</u></b>				
Adult Social Care	40.535	40.303	45.591	5.288
Public Health	6.715	6.715	6.715	0.000
Communities and Leisure	4.842	4.942	6.815	1.873
Regulatory Services	0.100	0.198	0.894	0.696
<b>Total</b>	<b>52.192</b>	<b>52.158</b>	<b>60.015</b>	<b>7.857</b>
<b><u>Children, Learning and Skills</u></b>				
Directorate Services	5.541	5.541	5.718	0.177
Slough Childrens' Service Trust	28.723	28.723	30.295	1.572
Inclusion	0.680	0.680	0.698	0.018
Schools	3.667	3.667	3.573	(0.094)
Early Years and Prevention	1.921	1.921	1.376	(0.545)
<b>Sub-Total</b>	<b>40.532</b>	<b>40.532</b>	<b>41.660</b>	<b>1.128</b>
Dedicated Schools Grant (DSG)	(0.337)	(0.337)	(0.337)	0.000
<b>Total</b>	<b>40.195</b>	<b>40.195</b>	<b>41.323</b>	<b>1.128</b>
<b><u>Regeneration</u></b>				
Major Infrastructure	4.263	4.263	4.263	0.000
Planning & Transport	2.073	2.107	2.739	0.632
Parking	0.427	0.427	0.895	0.468
Regeneration Development	(6.351)	(6.351)	(6.070)	0.281
Regeneration Delivery	(1.354)	(1.354)	(1.272)	0.082
Economic Development	0.022	0.022	0.022	0.000
<b>Total</b>	<b>(0.920)</b>	<b>(0.886)</b>	<b>0.577</b>	<b>1.463</b>
<b><u>Place &amp; Development</u></b>				
Building Management	4.946	4.946	5.613	0.667
Housing (People) Services	2.548	2.548	2.578	0.030
Housing Development	0.022	0.022	0.022	0.000
Neighbourhood Services	1.315	1.315	1.315	0.000
Environmental Services	14.201	14.201	14.201	0.000
DSO	(2.085)	(2.085)	(2.085)	0.000
<b>Total</b>	<b>20.947</b>	<b>20.947</b>	<b>21.644</b>	<b>0.697</b>
<b><u>Finance and Resources</u></b>				
Customer and Communications	0.846	0.846	0.886	0.040
Organisation Development and HR	1.104	1.104	2.329	1.225
Governance	0.953	0.953	0.953	0.000
Digital and Strategic IT	4.750	4.750	4.659	(0.091)
Corporate Resources	1.439	1.439	1.454	0.015
Transformation	(1.500)	(1.500)	0.000	1.500
Transactional Services	3.076	3.076	3.893	0.817
Corporate and Departmental	(0.139)	(0.139)	(0.139)	0.000
Covid GRANT (General)	0.000	0.000	(9.077)	(9.077)
Covid GRANT Provisional (Income Loss)	0.000	0.000	(3.631)	(3.631)
<b>Total</b>	<b>10.529</b>	<b>10.529</b>	<b>1.327</b>	<b>(9.202)</b>
<b><u>Chief Executive Office</u></b>				
Executive's Office	0.352	0.352	0.352	0.000
Strategy and Performance	0.771	0.771	0.771	0.000
<b>Total</b>	<b>1.123</b>	<b>1.123</b>	<b>1.123</b>	<b>0.000</b>
<b>GRAND TOTAL</b>	<b>124.066</b>	<b>124.066</b>	<b>126.009</b>	<b>1.943</b>
<b>% of revenue budget over/(under)</b>				<b>1.57%</b>

## Appendix B General Fund Provisional Year End Position

Provides further detail on key pressure areas and a complete breakdown is provided in Appendix A above

### 1 Adults & Communities - Adult Social Care

The overall overspend forecast in Adult Social Care is £5.288m, which is 13.12% of its budget £40.303m. This includes covid related pressures of £4.076 and £1.212 general pressures of additional demography growth to cover costs of client care.

<b>ADULTS &amp; COMMUNITIES - FORECAST (YEAR END) POSITION 2020-21 ADULT SOCIAL CARE</b>			
<b>Service</b>	<b>Revised Budget</b>	<b>Forecast (Year End) Position 31.03.2021</b>	<b>Full Year Variance</b>
	<b>£'M</b>	<b>£'M</b>	<b>£'M</b>
Safeguarding and Governance	0.490	0.430	(0.060)
ASC Management	1.390	1.111	(0.279)
Directly Provided Services	2.330	2.329	(0.001)
Mental Health Services	4.524	4.973	0.449
Learning Disability Services	11.200	11.899	0.699
North Locality	4.915	6.029	1.114
South Locality	4.245	6.135	1.890
East Locality	6.191	8.464	2.273
Reablement	1.266	0.866	(0.400)
Care Group Commissioning	3.752	4.016	0.264
<b>Sub Total before Planned in Year Savings</b>	<b>40.303</b>	<b>46.252</b>	<b>5.949</b>
<b>Planned in year savings</b>	<b>0.000</b>	<b>(0.661)</b>	<b>(0.661)</b>
<b>Sub Total</b>	<b>40.303</b>	<b>45.591</b>	<b>5.288</b>

### 2. Adults & Communities – Communities & Regulatory

The forecast for communities & skills is an overspend of £1.873m. The main area of overspend is due to the loss of income from the leisure services contract of £1.489M and the potential of having to pay extra monies to the provider of a similar amount. There are ongoing negotiations with provider and once these have concluded the outcome will be reported.

The forecast for regulatory services is an overspend of £0.696m. These covid pressures are £0.465m of savings target unlikely to be met, £0.131m loss of income from trading services. Lastly additional maintenance cost £0.100

<b>ADULTS &amp; COMMUNITIES - FORECAST (YEAR END) POSITION 2020-21 COMMUNITIES</b>			
<b>Service</b>	<b>Revised Budget</b>	<b>Forecast (Year End) Position 31.03.2021</b>	<b>Full Year Variance</b>
	<b>£'M</b>	<b>£'M</b>	<b>£'M</b>
<b>Communities</b>			
Community and Skills	4.942	6.815	1.873
Regulatory Services	0.198	0.894	0.696
<b>Sub Total</b>	<b>5.140</b>	<b>7.709</b>	<b>2.569</b>

### 3. Regeneration - Planning & Transport

The Planning and Transport service has a forecast of £0.632m adverse position and is summarised in the table below.

<b>REGENERATION - FORECAST (YEAR END) POSITION 2020-21 PLANNING &amp; TRANSPORT</b>			
<b>Service - Planning &amp; Transport</b>	<b>Revised Budget</b>	<b>Forecast (Year End) Position 31.03.2021</b>	<b>Full Year Variance</b>
	<b>£'M</b>	<b>£'M</b>	<b>£'M</b>
Local Land Charges	(0.063)	(0.063)	0.000
Director Management Unit	0.661	0.661	0.000
Planning Policy	0.692	0.692	0.000
Building Control	0.061	0.294	0.233
Development Management	0.284	0.284	0.000
Bus Lane Enforcement	(0.750)	(0.351)	0.399
Highways	0.153	0.153	0.000
Highways / Roads (Routine)	1.003	1.003	0.000
Land Drainage	0.159	0.159	0.000
Street works and Permits	(0.093)	(0.093)	0.000
<b>TOTAL</b>	<b>2.107</b>	<b>2.739</b>	<b>0.632</b>

The building control pressure of £0.233m is mainly due to the emergency response earlier this year regarding the roof damage in the high street. This is being challenged by our legal team for possible recovery.

The other pressures mainly arises within Bus Lane Enforcement £0.399m income loss due to covid 19, the average number of tickets issued are much lower than estimated. Any funds generated due to bus lane cameras must be used to reinvest within SBC's transport and highways functions.

### 4. Regeneration - Parking

The Parking service has a pressure of £0.468m. This is summarised below:

<b>REGENERATION - FORECAST (YEAR END) POSITION 2020-21 PARKING</b>			
<b>Service - Parking</b>	<b>Revised Budget</b>	<b>Forecast (Year End) Position 31.03.2021</b>	<b>Full Year Variance</b>
	<b>£'M</b>	<b>£'M</b>	<b>£'M</b>
Car Parks	0.297	0.324	0.027
On- Street Parking Account	0.364	0.599	0.235
Parking Development	0.051	0.051	0.000
Car Parks-Ground Level Pay	(0.287)	(0.153)	0.134
Car Parks-Hatfield Multi Storey	0.104	0.119	0.015
Car Parks-Ground Level Free	0.023	0.023	0.000
Car Parks-Herschel Multi Story	(0.125)	(0.068)	0.057
<b>TOTAL</b>	<b>0.427</b>	<b>0.895</b>	<b>0.468</b>

Parking is projected to have an income loss in parking fees and fines of £0.469m due to covid 19, the projection assumes fees to resume to pre covid levels from July 20.

5. **Regeneration - Regeneration Development**

Currently Regeneration Development has a forecast overspend of £0.281m. which are lower commercial rents income due to changes in few of the renewed leases

<b>REGENERATION - FORECAST (YEAR END) POSITION 2020-21 REGENERATION DEVELOPMENT</b>			
<b>Service - Regeneration Development</b>	<b>Revised Budget</b>	<b>Forecast (Year End) Position 31.03.2021</b>	<b>Full Year Variance</b>
	<b>£'M</b>	<b>£'M</b>	<b>£'M</b>
Strategic Acquisition Board	(5.605)	(5.324)	0.281
Slough Housing Company	0.000	0.000	0.000
Asset Management	(0.134)	(0.134)	0.000
Commercial Properties	(0.339)	(0.339)	0.000
Age Concern	0.000	0.000	0.000
Capital Disposal & Feasibility Studies	(0.279)	(0.279)	0.000
Bus Station	0.042	0.042	0.000
Property Management	(0.036)	(0.036)	0.000
<b>TOTAL</b>	<b>(6.351)</b>	<b>(6.070)</b>	<b>0.281</b>

6. **Place & Development - Building Management**

Building Management is currently forecast an overspend of £0.667m. This is mainly due to operational running costs for central buildings £0.345m, income losses in community centre, parks of £0.193m due to covid and general repair pressures within children centres £0.116m.

<b>PLACE &amp; DEVELOPMENT - FORECAST (YEAR END) POSITION 2020-21 BUILDING MANAGEMENT</b>			
<b>Service - Building Management</b>	<b>Revised Budget</b>	<b>Forecast (Year End) Position 31.03.2021</b>	<b>Full Year Variance</b>
	<b>£'M</b>	<b>£'M</b>	<b>£'M</b>
ASC buildings	0.175	0.192	0.017
Central functions	3.324	3.669	0.345
Community Centres and Hubs	0.869	1.062	0.193
Children Centres and Libraries	0.540	0.656	0.116
Parks Buildings	0.038	0.034	(0.004)
<b>TOTAL</b>	<b>4.946</b>	<b>5.613</b>	<b>0.667</b>

7. **Place & Development - Strategic Housing Services**

This service area which in prior years has always overspent. The councils decision was to provide extra funding for temporary accommodation and the service is projected a near breakeven position.

8. **Finance & Resources - Organisation Development & Human Resources (OD&HR)**

The OD&HR service has a forecast of £1.225m overspend, which is a saving target unlikely to be met this financial year as outlined in the savings report and Appendix C. This is summarised in the table below.



<b>FINANCE &amp; RESOURCES - FORECAST (YEAR END) POSITION 2020-21 ORGANISATION DEVELOPMENT &amp; HR</b>			
<b>Service - Organisation Development &amp; HR (OD&amp;HR)</b>	<b>Revised Budget</b>	<b>Forecast (Year End) Position 31.03.2021</b>	<b>Full Year Variance</b>
	<b>£'M</b>	<b>£'M</b>	<b>£'M</b>
Human Resources	0.968	1.012	0.044
Health and Safety	0.233	0.266	0.033
Training	0.515	0.515	0.000
Union Work	0.049	0.049	0.000
Emergency Planning	0.187	0.187	0.000
Payroll	0.402	0.325	(0.077)
People Services Transformation	(1.250)	(0.025)	1.225
<b>TOTAL</b>	<b>1.104</b>	<b>2.329</b>	<b>1.225</b>

9. **Finance & Resources - Transformation**

This saving will be met with Our Futures Programme. However, the benefit will be realised in next financial year. Further analysis is being taken and a projection will be outlined in quarter 2.

<b>FINANCE &amp; RESOURCES - FORECAST (YEAR END) POSITION 2020-21 TRANSFORMATION</b>			
<b>Transformation</b>	<b>Revised Budget</b>	<b>Forecast (Year End) Position 31.03.2021</b>	<b>Full Year Variance</b>
	<b>£'M</b>	<b>£'M</b>	<b>£'M</b>
Transformation	(1.500)	0.000	1.500
<b>TOTAL</b>	<b>(1.500)</b>	<b>0.000</b>	<b>1.500</b>

10. **Finance & Resources – Transaction Services**

Transactional Services has forecast overspend of £0.817m. This pressure is largely due to temporary staffing costs, Liberata contractual fees and non budgeted additional resource costs.

<b>FINANCE &amp; RESOURCES - FORECAST (YEAR END) POSITION 2020-21 TRANSACTIONAL SERVICES</b>			
<b>Service - Transactional Services</b>	<b>Revised Budget</b>	<b>Forecast (Year End) Position 31.03.2021</b>	<b>Full Year Variance</b>
	<b>£'M</b>	<b>£'M</b>	<b>£'M</b>
Transactional Services	3.076	3.893	0.817
<b>TOTAL</b>	<b>3.076</b>	<b>3.893</b>	<b>0.817</b>

## APPENDIX C SAVINGS 2020-21

SAVINGS MONITOR 2020-21										
Directorate	Service	TF Denotes Transformation Fund	Savings Agreed	Savings Identified to date	Savings Expected to be achieved	Savings Now Deemed Unachievable	Savings Item	RAG	Comments	Saving Type
			£'000	£'000	£'000	£'000				
A&C	Adult Social Care Commissioning		100	100	0	0	Recommission floating support services	GREEN		Commercial
A&C	Adult Social Care Commissioning		150	24	126	0	Review Provider Services and Personalisation Opportunities	AMBER		Strategic Review
A&C	Adult Social Care Operations		100	0	100	0	Mental Health - Extension of Hope House Services	AMBER		Efficiency
A&C	Communities and Leisure		1,489	0	0	1,489	Leisure Services - Leisure Contract Management savings	RED	Due to COVID impact on Leisure Services	Commercial
A&C	Communities and Leisure		51	0	51	0	Redesign support	GREEN		Efficiency
A&C	Communities and Leisure		40	0	40	0	Revenue payback from capital investment	AMBER		Income
A&C	Regulatory Services		465	0	0	465	Regulatory services becoming fully self funded	RED	Part of Our Futures Programme	Commercial
<b>Total</b>	<b>Adult &amp; Communities</b>		<b>2,395</b>	<b>124</b>	<b>317</b>	<b>1,954</b>				

Directorate	Service	TF Denotes Transformation Fund	Savings Agreed	Savings Identified to date	Savings Expected to be achieved	Savings Now Deemed Unachievable	Savings Item	RAG	Comments	Saving Type
			£'000	£'000	£'000	£'000				
CLS	Schools (General Fund)		110	0	110	0	Redesign support	AMBER		Efficiency
CLS	School Effectiveness	TF	180	0	180	0	School Effectiveness Review	AMBER		Income
CLS	Children, Learning and Skills	TF	300	0	300	0	Transformation of Early Help	AMBER		Strategic Review
<b>Total</b>	<b>Children, Learning &amp; Skills</b>		<b>590</b>	<b>0</b>	<b>590</b>	<b>0</b>				

Directorate	Service	TF Denotes Transformation Fund	Savings Agreed	Savings Identified to date	Savings Expected to be achieved	Savings Now Deemed Unachievable	Savings Item	RAG	Comments	Saving Type
			£'000	£'000	£'000	£'000				
Regen	Regeneration Development		100	0	0	100	Regeneration - Income generation target	RED	Due to COVID impact on services	Commercial
Regen	Planning & Transport		400	0	0	400	Traffic Enforcement Income	RED	Due to COVID impact on services	Income
Regen	Regeneration Development		(1,000)	0	-1,000	0	ESFA - One off funding for school on TVU site	AMBER		Commercial
<b>Total</b>	<b>Regeneration</b>		<b>(500)</b>	<b>0</b>	<b>-1,000</b>	<b>500</b>				

Directorate	Service	TF Denotes Transformation Fund	Savings Agreed	Savings Identified to date	Savings Expected to be achieved	Savings Now Deemed Unachievable	Savings Item	RAG	Comments	Saving Type
			£'000	£'000	£'000	£'000				
P&D	Environmental Services & DSO	TF	135	0	135	0	DSO Traded Services	AMBER		Commercial
P&D	Environmental Services & DSO		700	0	700	0	DSO wins more major infrastructure project work (one off)	AMBER		Income
P&D	Environmental Services & DSO	TF	150	0	150	0	Environmental services - work for other local authorities (Line Painting etc.)	AMBER		Commercial
P&D	Environmental Services & DSO		156	0	156	0	Inflationary increases and grant bids	AMBER		Income
P&D	Housing (People) Services		50	0	50	0	Housing Regulations Team - Business development Manager	AMBER		Efficiency
P&D	Housing (People) Services		100	0	100	0	Private Sector Acquisition Team (Housing)	AMBER		Efficiency
<b>Total</b>	<b>Place &amp; Development</b>		<b>1,291</b>	<b>0</b>	<b>1,291</b>	<b>0</b>				



<b>RAG LEGEND</b>	
<b>GREEN</b>	Delivered or on track to be delivered in full
<b>AMBER</b>	Majority delivery of savings expected
<b>RED</b>	Will not be implemented or likely to be not be implemented