

AGENDA MANAGEMENT SHEET

Report Title: Finance and Performance Monitoring 2020/21-
Year-End

Name of Committee: Cabinet

Date of Meeting: 28 June 2021

Report Director: Chief Financial Officer

Portfolio: Finance and Performance

Ward Relevance: All Wards

Prior Consultation: None

Contact Officer: Jon Illingworth, Section 151 and Chief Finance
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Public or Private: Public

Report Subject to Call-In: Yes

Report En-Bloc: No

Forward Plan: Yes

Corporate Priorities: This report relates to the following priority(ies):
 Rugby is an environmentally sustainable place, where we work together to reduce and mitigate the effects of climate change. (C)
 Rugby has a diverse and resilient economy that benefits and enables opportunities for all residents. (E)
 Residents live healthy, independent lives, with the most vulnerable protected. (HC)
 Rugby Borough Council is a responsible, effective and efficient organisation. (O)
[Corporate Strategy 2021-2024](#)
 This report does not specifically relate to any Council priorities but

Summary: This report sets out the 2020/21 Year-End financial and performance position for the Council.
The report also presents proposed budget adjustments as required by Financial Standing

Orders including carry-forward and other budget requests for 2021/22.

Financial Implications:

As detailed in the main report.

Risk Management Implications:

This report is intended to give Cabinet an overview of the Council's spending and performance position for 2020/21 to inform future decision-making.

Environmental Implications:

There are no environmental implications arising from this report.

Legal Implications:

There are no legal implications arising from this report.

Equality and Diversity:

No new or existing policy or procedure has been recommended.

Options:

Members can elect to approve, amend or reject the supplementary budget requests, carry forwards or reserve contributions as listed at recommendations 1 to 13.

Recommendation:

- 1) The Council's anticipated financial position for 2020/21 in Sections 1 to 5 and Appendices 1 and 2 be considered;
- 2) Performance summary & performance data included in Section 6 and Appendix 3 be considered & noted;

IT BE RECOMMENDED TO COUNCIL THAT:

- 3) A General Fund capital budget of £0.036m be included in the 2021/22 programme for the Crematorium Floor Refurbishment, for health & safety compliance, to be funded from the Crematorium Reserve as approved by the Rugby and West Northamptonshire Crematorium Joint Committee in November 2020, as detailed in paragraph 5.4;
- 4) The General fund surplus of (£0.281m) and Council Tax compensation scheme of (£0.112m) transfer to the Budget Stability Reserve as per section 3.1 and table 5 be approved.
- 5) Supplementary revenue budgets of £0.320m for 2021/22 and financed from the

- carry-forward reserve as a result of carry forwards from 2020/21 at section 3.4 and Appendix 4 be approved;
- 6) General Fund New Earmarked Reserves, (£0.500m) – Transformation Fund and (£0.034m) – Family Weight Project Reserve as detailed in section 3.5 are approved.
 - 7) General Fund transfer of business rates surplus (£6.999m) to the Business Rates Equalisation Reserve as per section 3.3 be approved;
 - 8) General Fund Movement in Reserves as detailed in Appendices 1 and 6 be approved;
 - 9) HRA Movement in Reserves as detailed in Appendix 2 be approved;
 - 10) A supplementary General Fund capital budget of £0.085m for Disabled Facilities Grants for 2021/22 to be funded from additional grant funding in 2021/22 be approved, as detailed in paragraph 5.4;
 - 11) Supplementary capital budgets for 2021/22 as a result of capital project slippage in 2020/21 at Appendix 4 be approved;
 - a. General Fund - £1.834m
 - b. HRA - £5.031m
 - 12) A virement of £0.150m within the 2021/22 HRA capital budget to allocate slippage from Rounds Gardens Demolition to the Rounds Garden Capital budget, as detailed in paragraph 5.4, be approved to meet ongoing decant and design fees;
 - 13) Reserves forecast and Risk assessment at Appendix 5 and 7 be noted.

Cabinet - 28 June 2021

Finance and Performance Monitoring 2020/21- Year-End

Public Report of the Chief Financial Officer

Recommendation

- 1) The Council's anticipated financial position for 2020/21 in Sections 1 to 5 and Appendices 1 and 2 be considered;
- 2) Performance data included in Section 6 and Appendix 3 be considered & noted;

IT BE RECOMMENDED TO COUNCIL THAT:

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- 5) Supplementary revenue budgets of £0.320m for 2021/22 and financed from the carry-forward reserve as a result of carry forwards from 2020/21 at section 3.4 and Appendix 4 be approved;
- 6) General Fund New Earmarked Reserves, (£0.500m) – Transformation Fund and (£0.034m) – Family Weight Project Reserve as detailed in section 3.5 be approved.
- 7) General Fund transfer of business rates surplus (£6.999m) to the Business Rates Equalisation Reserve as per section 3.3 be approved;
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- 9) HRA Movement in Reserves as detailed in Appendix 2 be approved;
- 10) A supplementary General Fund capital budget of £0.085m for Disabled Facilities Grants for 2021/22 to be funded from additional grant funding in 2021/22 be approved, as detailed in paragraph 5.4;

11) Supplementary capital budgets for 2021/22 as a result of capital project slippage from 2020/21 at Appendix 4 be approved;

- a. General Fund - £1.834m
- b. HRA - £5.031m

12) A virement of £0.150m within the 2021/22 HRA capital budget to allocate slippage from Rounds Gardens Demolition to the Rounds Garden Capital budget, as detailed in paragraph 5.4, be approved to meet ongoing decanting costs and design fees;

13) Reserves forecast and Risk assessment at Appendix 5 and 7 be noted.

1. INTRODUCTION

This is the final outturn finance and performance monitoring report for 2020/21, which combines finance (revenue and capital) as well as performance for General Fund (GF) and Housing Revenue Account (HRA). The year-end position for 2020/21 are based on expenditure accounted for from 01 April 2020 to 31 March 2021. The report also includes proposed 2021/22 budget adjustments which are recommended for approval by Members.

Please note that this financial position is subject to change from the outcome of the closure of accounts and external audit review with any changes to be reported as part of the quarterly monitoring in 2021/22.

The 2020/21 Outturn Report and Appendices are presented as per the Management and Portfolio Structure prior to 1st April 2021 to ensure that this is in line with the final year end accounts. With the key sections of the report laid out as follows:

- General Fund (GF) Revenue Budgets and Performance - Section 3 & Appendix 1;
- Carry forward requests Section 3.4 and Appendix 4
- General Fund Reserves – Section 3.5 & Appendices 5,6 & 7
- Summary of COVID-19 Related Grants 2020/21- Appendix 8
- Housing Revenue Account (HRA) Revenue Budgets and movement in reserves - Section 4 & Appendix 2;
- Capital Budgets - Section 5 and Appendices 1 (GF) & 2 (HRA);
- Performance- Section 6 and Appendix 3

Throughout the report, pressures on expenditure and income shortfalls are shown as positive values. Savings on expenditure and additional income are shown in brackets.

1.1 BACKGROUND

This year has seen unprecedented times with the impact of the Coronavirus pandemic (COVID-19) with the Country having experienced several lockdowns and tiered restrictions.

Consequently, these everchanging difficult circumstances have made it extremely challenging to monitor and forecast the financial impact of the pandemic over the last 12 months as pressures have emerged and government action taken to provide financial support wherever possible.

2. CORONAVIRUS UPDATE

The in-year monitoring has provided the necessary information to enable the government to recognise the financial support required to ensure that cash flow pressures can be limited, and local authorities can continue to serve their communities.

In Summary, the Borough has received a total of (£50.179m) to be directly passed on to businesses and residents and (£3.871m) received by the Council to mitigate pressures. Full details can be seen at Appendix 8

Whilst services have actively taken actions to minimise cost pressures wherever possible, the reported pressures mentioned previously have been partly mitigated by grants awarded by Government. These include;

- (£1.498m) – Central Government Emergency Funding
- (£0.962m) - The co-payment scheme to compensate local authorities for irrecoverable losses in 2020/21 from eligible sales, fees and charges which have been incorporated into the outturn position for each portfolio.
- (£0.400m) - COVID Outbreak Management Fund
- (£0.431m) - New Burdens grants of which £0.325m is held within the Grants Reserve.
- (0.071m) - Arts Council Culture Recovery Fund
- (0.046m) - Compliance and Enforcement Fund

In addition, the provisional settlement for 2021/22 provides continued support and the decision for authorities to spread collection fund deficits arising in 2020/21 over the next three years rather than the usual one.

Targeted COVID-19 support grants for General Fund services awarded since 31st December (Q3):

COVID-19 Funding Type	£000s	Notes
Balance brought forward at the end of Q3	(2,920)	
COVID Outbreak Management Funding	(300)	To support local measures to protect public health and local economies.
Sales, Fees and Charges Support Grant	(308)	Compensation for Sales, fees and charges income losses December-March 2021.
Local Tax Guarantee Scheme	(112)	75% of irrecoverable losses in council tax
New Burdens, test and trace and service grants	(231)	
	(3,871)	

Table 1 – Summary Service Grants – COVID 19.

2.1 Council Tax

In the Spring budget, the Government recognised that COVID-19 was likely to cause fluctuations in household incomes and as a result, some individuals may struggle to meet council tax payments.

In response, the government provided a £500m hardship fund for local authorities, of which £0.651m was allocated to Rugby (see Appendix 8), to discount council tax bills for those least able to pay, alongside existing local council tax support schemes.

The implication of rising council tax support cases is that it reduces the tax base and the amount of council tax income collectable. At the end of March 2021, the Council tax base was 0.5% below budget. New properties are coming on the valuation list, but any increase in the tax base is currently being over-shadowed by increases in Council Tax Support.

As a result, there is a council tax deficit on the Collection Fund of £0.534m at the end of 2020/21 of which Rugby's share is £0.060m. A proportion of the repayment of the collection fund deficit will be spread over the next three years rather than the usual period of a year, as per the new collection fund regulations.

As part of the Settlement, the government confirmed a "local tax income guarantee" that will compensate local authorities for 75% of irrecoverable losses in council tax and business rates income in respect of 2020/21. It is requested that the in year benefit for Council tax of (£0.112m) be transferred into the Budget Stability Reserve to part mitigate the impact of reduced revenue moving forward. See table 5.

2.2 Business Rates

The COVID-19 pandemic has posed an unprecedented challenge to the UK economy and many businesses saw significant falls in turnover or were forced to close temporarily. In response, the government has provided business support in loans, tax deferrals, business rates reliefs, and general and sector-specific grants to those hit hardest by COVID-19.

At the end of March 2021, the Council had given a total £16.538m in COVID-19 business rates reliefs to ratepayers. The Council's General Fund is compensated for its £6.882m share of these reliefs by Government Section 31 grant funding.

In addition, there are other COVID-19 related losses that are not compensated and impact on business rates income:

- Empty property relief for unoccupied business premises in the borough area is 16% higher than estimated.
- Business rates growth was anticipated from the Junction 1 service station in 2020/21, but there will not be any income until 2021/22.

As a result, there is a business rates deficit on the Collection Fund of £10.216m at the end of 2020/21 of which Rugby's share is £4.086m.

As stated above, the income losses from the additional COVID-19 business rates reliefs are fully funded by s31 grant from Central Government. The s31 grant will be received and accounted for in the general fund in 2020/21. To ensure this mitigates the losses and the Collection Fund deficit, it is requested that this funding is transferred into the Business Rates Equalisation Fund and withdrawn as necessary to ensure there is no impact on the authority's bottom line in future years (see table 6).

3. GENERAL FUND (GF) REVENUE BUDGETS

3.1 GF Overview and Key Messages:

The Final Outturn reports an underspend of (£0.281m) against the approved budget of £17.435m with the balance of (£0.281m) requested to be transferred to the Budget Stability Reserve to mitigate future pressures See table 5. The impact of this transfer will then provide an **overall balanced position** when compared to the budget for the general fund.

It is requested that budget surplus of (£0.281m) is approved to be transferred to the Budget Stability Reserve to manage any future risk and provide an overall balanced position for the general fund.

In addition, the proposed service net transfer to the earmarked reserves of (£0.877m) and service carry forwards totalling £0.585m are detailed in the Appendices 4 to 6

The final outturn position reports an increased saving of (£0.516m) compared with £0.235m pressure reported at quarter 3 (Q3). This movement is mainly due to savings within portfolios of (£1.013m) and includes;

- **Communities and Homes Portfolio – (£0.655m)** - mainly due to the Community Advice and Support Team (CAST) which previously reported a pressure of £0.755m which has been reduced due to grant income being received totaling (£0.397m) to mitigate accommodation costs for housing homeless people during the pandemic. Other changes within the CAST Service total (£0.342m) which are as a result of reduced costs, increased rental income and additional drawdowns from the Welfare Fund Reserve. This reduces the pressure to £0.016m at outturn. The remaining adverse movement is due to the pressure seen within Housing Benefit payments as explained below.
- **Environment and Public Realm Portfolio – (£0.270m)** - reflecting the increased income from S106 funds, Capital recharges and Capital Receipts from sale of Vehicles. With the balance due to reduced staffing and running costs across services.
- **Executive Services Portfolio – (£0.073m)** – reflecting increased income within services and other minor variances.

Corporate Items and Funding

There has been an adverse movement of £0.497m compared with Q3 report which is explained below;

- **£0.101m** - following the final year-end review of the accounting treatment for the pensions advance payment resulting from the reprofile of savings which is now expected to be received in year three.
- **£0.110m** – movement in the net cost of borrowing largely as a result of the impact of interest rates on investment returns, the uncertain nature of cashflows and the implications of spending of government grants relating to COVID-19
- **£0.500m** – transfer of savings to create a new Transformation Fund Reserve
- **(£0.214m)** – resulting from a final review of costs which has taken place to transfer any direct COVID-19 related pressure to be reported centrally which has then been offset against new burdens grants, emergency funding and other government funding grants.

Consequently, this more favourable position has enabled the Council to report that the pressure previously reported against the centrally held corporate savings targets is now almost fully delivered.

Further details of portfolio variances and key performance indicators can be seen in Appendix 1.

This final variance of **(£0.281m)** is made up of the following significant items;

A pressure of **£0.299m** from GF Portfolios; this is mainly due to loss of income and increased costs from the impact of COVID-19 with a summary provided below; this variance does not include the impact of the emergency costs, funding or grants for new burdens received from Ministry of Housing, Communities and Local Government (MHCLG) as these have been reported within central corporate budgets rather than be allocated to specific services.

- **Growth & Investment portfolio** reports a pressure of **£0.203m** which is in line with the previously reported forecasts at Q3 and mainly resulting from a loss of income as a direct impact of the COVID-19 pandemic across Planning, Sport & Recreation, Land Charges, Benn Hall and Visitor Centre. This pressure has been partly mitigated from the COVID-19 Sales, Fees and Charges recovery scheme in which the Council expects to receive an estimated (£0.575m). In addition, the service has been awarded (£0.080m) from the Arts Council Culture Recovery Fund to support loss of income within Benn Hall due to the impact of the pandemic.
- **Environment and Public Realm portfolio** reports a saving of **(£0.151m)**, mainly due to overachievement of income in the Highways Service (£0.095m) of which some of this is offset by corresponding spend in other services. (£0.035m) relates to additional burial income within the Cemetery Service and a total of (£0.085m) relates to staff vacancies and a reduction in running costs across the portfolio. There has been a transfer of (£0.068m) to the portfolio, from Capital, in relation to the sale of a number of vehicles which were individually sold below the Capital De-minimus level of £0.010m.
- **Communities and Homes portfolio** reports a pressure of **£0.204m**. There is a pressure of £0.106m on Housing Benefit Payments which is due to a reduction in the contribution to the bad debt provision against estimate, offset by decreasing levels of income received from Housing Benefit overpayments as the number of claimants fall following increased migration to Universal Credit. The underachievement of income in the Welfare Service has resulted in a pressure of £0.066m. There has also been an increase in software costs for several Council wide systems of £0.062m and finally, overspends totaling £0.052m across Woodside Park and the Central Telephone Service due to unexpected general running costs. These overspends have been partly mitigated by underspends in Central Business Support costs and Community Grants totaling (£0.082m).
- **Executive Services Portfolio** reports a pressure of **£0.059m** which includes the appointment of the New Deputy Chief Officer during 2020/21 and forms part of the overall senior management team restructure which was fully implemented on 1 April 2021. This pressure is mitigated from the existing vacancy savings within Corporate Resources and Environment and Public Realm. In addition, there has been further savings on the Publicity & Marketing budget within the Communications Team of £0.044m.
- **Corporate Resources Portfolio** reports a saving of **(£0.015m)** and includes the Head of Service vacancy saving of (£0.096m) which will offset the pressure seen within Executive Services. A £0.220m underachievement of income in Council Tax and Business Rates collection which was due to the courts being closed as a result of the pandemic. However, the loss of income has been mitigated by a total of (£0.130m) for the income compensation scheme.

In addition to specific pressures, there is a net saving from the Corporate items which are not attributed to a portfolio.

- **Corporate items** reports a saving of **(£0.259m)** after accounting for the following requests to transfer funds to earmarked reserves;
 - i) **(£0.500m)** - Creation of a new transformation reserve which is mainly financed from savings associated with borrowing costs (£0.072m), minimum revenue provision (£0.134m), revenue contribution to capital outlay (£0.144m) and capital receipts for vehicles (£0.054m) as reported within Environment and public realm.
 - ii) **(£0.281m)** – remaining surplus to be transferred to the budget stability reserve to mitigate potential risks in recovery from the pandemic and government funding changes.

In addition, the position includes COVID-19 related grants totaling (£2.032m) which mitigates the centrally held pressure of £0.847m and other pressures reported within portfolios. The remaining adverse variance is due to the requirement to reprofile the saving expected from advance payment of the pensions liability and the corporate savings target held centrally. However, it needs to be noted that the corporate savings target has been largely delivered within service budgets.

- **Funding – (£0.040m)** increased grant received over and above initial budgeted estimates.

2020/21 Savings Target

- Total Portfolio Service savings of (£0.385m) - **(£0.245m)** are risk assessed as green and deliverable. The balance of **(£0.140m)** represents the Housing Acquisition Fund savings and has been significantly impacted by the pandemic during the current year and only partially delivered, consequently, this will remain in place for 2021/22 and continue to be monitored during the next financial year.
- It needs to be noted that the 2020/21 income proposals of (£0.570m) have not been delivered because of the challenges faced by the pandemic and inability to expand areas of income generation within services. However, these have been part mitigated by cost efficiencies and grant income from the Sales, Fees and Charges compensation scheme.
- Corporate, Salary and Digitalisation savings of (£0.403m) – The outturn includes underspends within services for staffing related costs and efficiencies within postage and printing but does not fully deliver the budgeted target mainly due to additional staff costs from increased demand for services. However, this has been mitigated by additional new burden grants received by government to recognise the on-going cost pressures in the management of the pandemic during this financial year.

3.2 Council Tax

The council tax requirement for 2020/21 was approved by Council in February 2020. The total budgeted council tax income was (£75.288m) of which Rugby Borough Council's share is (£8.398m).

The amount of council tax income credited to the General Fund in 2020/21 is fixed to the original budgeted amount, not the actual amount billed during the year. Any difference between the actual amount and the original budget will feed through into a surplus or deficit on the Collection Fund, to be met from or credited to future years' budgets.

The final outturn has resulted in a council tax deficit on the Collection Fund of £0.534m which will be distributed between the authorities in the following proportions. A proportion of the repayment of the collection fund deficit will be spread over the next three years rather than the usual period of a year, as per the new collection fund regulations.

Collection Fund Deficit 2020/21	2020/21 £000s
Warwickshire County Council	409
Police and Crime Commissioner for Warwickshire	65
Rugby Borough Council	60
Total	534

Table 2 – Summary of Collection Fund surplus shares for 2020/21

3.3 Business Rate Retention

The Council sets its business rates income budget based on the NNDR1 form that is submitted to Government on 31 January each year. It was forecast that the Council would collect (£51.777m) of business rates during 2020/21, of which Rugby Borough Council would retain (£6.318m).

The following table details the Council's outturn position and a budget surplus of (£6.999m) for 2020/21 which is proposed to be transferred into the business rates equalisation reserve.

Business Rates Income	2020/21 Budget £000s	2020/21 Outturn £000s	Variance £000s
RBC share of NDR Income @ 40% (as per the NNDR1 forecast)	(20,711)	(20,711)	0
Less Tariff	13,294	13,272	(22)
Gross Amount Retained	(7,417)	(7,439)	(22)
Section 31 Grants	(1,856)	(8,121)	(6,265)
Levy Payment	3,155	4,299	1,144
Net Retained Income	(6,118)	(11,261)	(5,143)
Coventry & Warks' BR Pool Income*	(200)	(2,056)	(1,856)
Total Business Rates Income	(6,318)	(13,317)	(6,999)

Table 3 – Summary of Business Rates outturn for 2020/21 (excluding budgeted collection fund deficit for 2020/21 financed from reserves).

*This is a provisional figure pending final closure of accounts from Business Rates Pooling in 2020/21 any further changes will be reflected in the 2021/22 accounts.

The 2020/21 budget surplus of (£6.999m) is due to the reasons below:

- It is the budgeted business rates income per the NNDR1 that is charged to the General Fund with any actual cash variance being managed through the Collection Fund (**see note 1 below**).

- Additional s31 grant funding has been received in year from central government to provide COVID-19 relief to business ratepayers. The loss of business rates income from these schemes is reflected in the Collection Fund. However, the actual s31 grant income to compensate losses is credited to the General Fund at the end of the year.
- Additional income (£1.856m) from the Coventry & Warwickshire Business Rates Pool. In 2020/21, it was agreed that the Pool would release a level of its retained safety net balance to each pool member of which Rugby Borough Council would retain (£1.213m). The remainder represents the balance due from pooling benefit for the current year.
- The release of an amount set aside in the appeals provision for backdated mandatory relief claims that have been removed or withdrawn.

It is recommended that the budget surplus of (£6.999m) is approved to be transferred to the Business Rates Equalisation Reserve to manage any future risk and volatility in cashflow.

Note 1:

The **actual** business rates income billed and accounted for in the Collection Fund is less than the budgeted amount in 2020/21. This is because the financial benefits from growth were lower than estimated and there have been additional mandatory reliefs claimed that do not receive any compensation grant.

This has resulted in a deficit on the Collection Fund of £10.216m of which the relevant shares are shown in the table below.

Collection Fund Deficit 2020/21	2020/21 £000s
Central Government	5,108
Warwickshire County Council	1,022
Rugby Borough Council	4,086
Total	10,216

Table 4 – Summary of Collection Fund deficit shares for 2020/21

3.4 Carry forwards

A total of £0.585m has been requested to be carried forward into 2021/22 to mitigate risks and manage slippage during next financial year. This incorporates £0.265m already approved by Cabinet at Q3 Budget Monitoring plus a further £0.320m. This includes;

- £0.101m in relation to May 2020 elections postponed to May 2021 due to the COVID-19 pandemic;
- £0.088m for Town Centre Improvements for further stages approved June 2020 and;

- £0.065m for RBC Holding Ltd due to an expansion of brief and delay in appointing Directors. Full details are included in Appendix 4.
- £0.066m for other service requests relating to the recycling facility and Community and Leisure Grants

It is requested that proposed Carry forwards of £0.320m (as detailed in Appendix 4) are approved by Full Council

3.5 Corporate and General Fund Reserves as at 31 March 2021

As part of the budget setting process for 2021/22 a reserves risk assessment was completed for the main corporate reserves set aside to respond to and manage financial risks in the medium term. However, the Coronavirus pandemic has required this assessment be reviewed and updated based on the current known assumptions on the financial impact. The detailed risk assessment is included at appendix 7 and a graph summarising the information is shown below.

The Corporate and General Fund Reserves considered in this analysis are the General Fund itself, the Budget Stability Reserve, the Business Rates Equalisation Reserve, Emergency Climate Reserve and the Welfare Support Reserve.

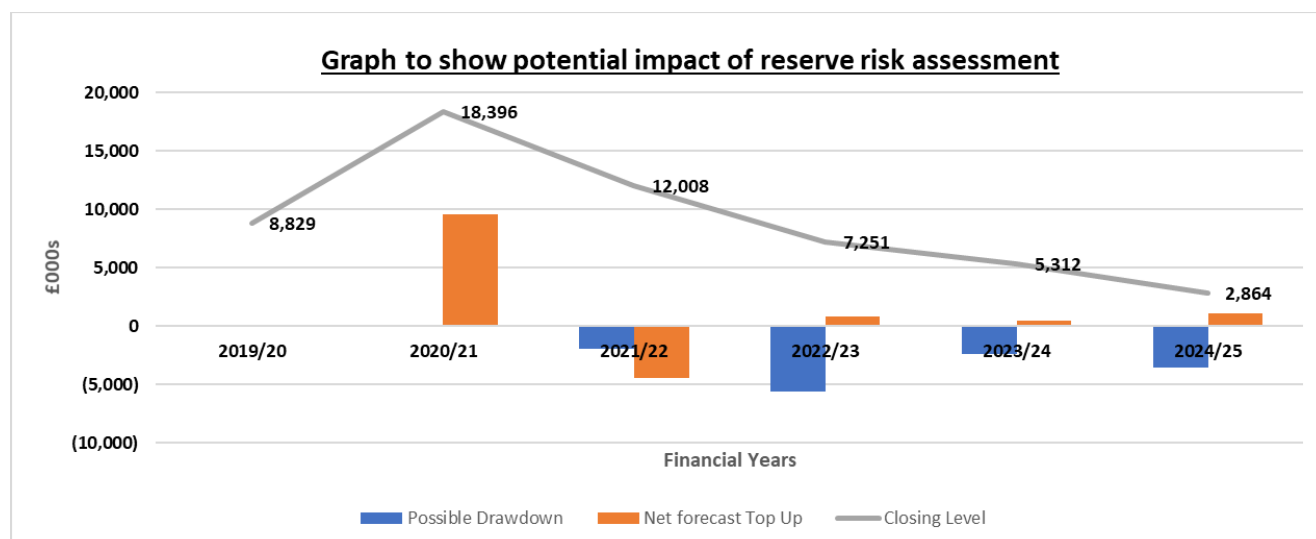


Chart 1 – Impact of Reserve Risk Assessment

The above chart has been updated with the latest information known and will continue to be monitored as the unprecedented circumstances seen in 2020/21 make it extremely challenging to determine the potential future risks, especially surrounding the medium and long term impact on the local economy and Council Tax and Business rates income collection for the Council.

As previously reported, the assessment in February 2021 identified a new budget of £1.100m in 2021/22 which is partly financed from reserves for potential continued risks of pressure and impact of slow recovery from the pandemic. This commitment continues into future years but phased out over the medium term and is included within the budget funding gap for 2022/23.

In addition, the current assessment assumes that the in year saving of (£0.281m) transferred to the budget stability reserve will be set aside to cover potential ongoing risks of the same amount for 2021/22.

What the risk assessment shows is that there is an improved position with current level of reserves increasing by (£9.567m) to (£18.396m) in 2020/21. This is largely due to transfers to the business rates equalisation reserve of £7.991m for business rates budgeted surplus in 2020/21 as explained in section 3.3. However, the balance then decreases to (£12.007m) which reflects the time differences in accounting for the business rates deficit as budgeted for 2021/22.

At this stage the current assessment is covered by the expected level of reserves. However, the true cost of coronavirus and the medium-term impact on the financial position may not be known for some time, therefore this will be continually monitored throughout 2021/22 as the recovery develops with any updates reflected in future Cabinet reports.

It is estimated that the 31 March 2021 balance of the General Fund will remain at (£2.250m) and the Budget Stability Reserve increased to (£3.048m). However, across the medium term the Budget Stability Reserve will have a total remaining balance of (£2.399m) with potential risks of £1.473m which if materialised would reduce the balance to (£0.926m), as detailed in Appendix 7.

The forecast balance of reserves at 31 March 2021 includes a contribution to the business rates equalisation reserve of (£6.999m) which incorporates an unwinding of a volatility reserve held with the Coventry & Warwickshire business rates pool (CWBRP). The pooling arrangement will continue for another year under the existing arrangements. The reserves forecast assumes that the remaining balance of (£0.626m) in the centrally held volatility reserve with CWBRP will be released back to the Council in 2022/23.

However, any further delay to the planned business rates reset will mean that this contribution would be delayed. This combined with a reduction in the business rates growth generated in the year could have a significant impact on the Authority's ability to mitigate against the 2021/22 pressures identified in this assessment.

General Fund Reserves

The General Fund balances remains at the same level as April 2020 totalling (£2.250m) and any in year supplementary requests have either been through grants, earmarked reserves or the budget stability reserve. Full details of the Reserves can be seen in Appendices 5, 6 and 7

Budget Stability

There are various items within the Council's budget that are subject to significant degrees of volatility or variation from one year to another, often due to factors that are outside the Council's control or influence; this reserve assists the mitigation of such volatility by allowing the Council to call upon it in years where budget overspends occur and conversely replenish it in years where favourable variances arise.

	£000s
Balance at 1 April 2020	(2,494)
In year transfers previously approved by Cabinet - Budget Setting Feb. 2020	(242)
In year 2020/21 transfer to reserves for the Council Tax 75% compensation scheme to mitigate any Council Tax collection fund deficits moving forward.	(112)
Draw down of funds to cover the set-up costs for the holding company as approved by Cabinet earlier in the year.	81
Projected general fund surplus for the financial year 2020/21	(281)
Balance at 31 March 2021	(3,048)

Table 5 – Summary of transfers to/from the Budget Stability reserve

The transfers to the budget stability reserve will initially be earmarked to support any on-going risks and impact of the COVID-19 pandemic in future years.

It is requested the proposed transfers of (£0.112m) and the in year surplus of (£0.281m) to mitigate on-going risks in future years are approved by Full Council

Business Rates Equalisation Reserve

This reserve is established to mitigate future fluctuations in the business rates base alongside the risks faced by the Council through the anticipated changes in business rates baseline and fair funding.

	£000s
Balance at 1 April 2020	(3,646)
In year transfers previously approved by Cabinet - Budget Setting Feb. 2020	(992)
In year benefit from Pooling	(831)
Additional contribution from in year surplus from Business Rates Income (explained in section 3.4)	(6,168)
Balance at 31 March 2021	(11,637)

Table 6 – Summary of transfers to/from the Business Rates Equalisation reserve

As previously highlighted in section 3.3, the collection fund for business rates is currently reporting a deficit of £4.086m. This deficit will be charged to the General Fund in 2021/22, but the balance on this earmarked reserve will be used in 2021/22 to mitigate the deficit.

It is requested the transfers of (£6.999m) to the Business Rates Equalisation Reserve as detailed in Table 6 are approved by Full Council.

Other Earmarked Service Reserves

The overall total earmarked reserves managed within services is (£4.159m) which has increased since 31 March 2020 by (£0.877m)

This is mainly due to the creation of a new Climate Reserve which was approved in February 2020 by Full Council and a request to create two new reserves as follows;

- **(£0.034m)** Family Weight Project Reserve –held for the management of risks, cash flow and costs relating to the delivery of this service.
- **(£0.500m)** Transformation Fund

As part of the restructure of the Senior Management Team the organisation has established a transformation unit. The purpose of this unit is to facilitate significant service redesign which will support the delivery of the Corporate Strategy and in the achievement of delivering a balanced medium-term financial plan. The creation of this specific reserve will enable the unit to react quickly to any resource requirements that are required, this could include;

- 1) Hiring of consultants to support reviews, for example where there is a lack of internal capacity or capability
- 2) Training and development
- 3) External advice (legal/finance/HR etc)
- 4) Penalty clauses for ending contracts

The transformation unit governance process will outline the framework for allocating budget requests. Any application for this funding will be allocated following service reviews and the requirement to prepare a detailed business plan which identifies the added value and the financial benefits.

It is requested that a new Transformation Reserve of (£0.500m) and Family Weight Project Reserve of (£0.034m) are approved by Full Council

It is requested that all transfers to and from Service Earmarked Reserves as detailed in Appendices 1 and 6 are approved by Full Council

4 HOUSING REVENUE ACCOUNT (HRA) REVENUE BUDGETS

4.1 Context

Housing Rents were set by Council on 4 February 2020, in the context of rent policy changes from government, most notably the imposition of 1% rent reductions for the period 2016/17 until 2020/21. Council responded to a consultation document on Social Rent policy for the period 2020/21 to 2024/25 in the autumn. Government has now confirmed that the application of a CPI + 1% annual rise will be allowed during this period and a 2.7% increase was agreed by Council in February for financial year 2020/21.

4.2 HRA Overview and Key Messages

The total approved HRA budget is £17.259m. Significant in-year variances to the original budget are set out in Appendix 2.

The key variations to reported quarter 3 (Q3) overspend of £0.661m are:

(£0.135m) – Income from Dwellings.

Although the final position is better than anticipated the income shortfall of £0.444m due largely to the decant of properties at the Rounds Garden and Biart Place sites. The increase in income correlates to the reduction in the bad/doubtful debts provision as shown below.

£0.184m - Housing Repairs.

The effects of COVID-19 have been significant across both Day-to-Day Repairs and the Voids Service most notably with staff members having to isolate during various stages of the financial year which has had an adverse impact on both agency and external sub-contractor costs. Sub-contractor / Agency variations to budget of £0.205m.

(£0.167m) Provision for Bad / Doubtful Debts.

A final reconciliation of bad/doubtful debts was performed at 31 March revealing a significant improvement across all our aged debt and as a result the provision was reduced by (£0.110m).

(£0.212m) Interest Payable / Receivable on Loans/Investments.

At Q3 a year end pressure of £0.050m was reported relating to the impact of investment returns for the PWLB borrowing held for the high-rise scheme being lower than the interest rate of the loan due to current market activity. Whilst this remains true the final net interest position for both interest payable and receivable is a favourable variation to budget of (£0.162m).

The year-end overspend of £0.664m is largely due to the increased contribution to the Major Repairs Reserve and has been balanced by the release of the capital fund. The HRA Revenue Balance has remained unchanged at 31 March 2021 at £5.085m.

It is requested the HRA movements in Reserves as detailed in Appendix 2 are approved by Full Council.

5. CAPITAL BUDGETS

The COVID-19 pandemic has had an impact on the level of activity on capital projects due to several lockdowns and tiered restrictions during 2020/21.

The revised approved capital programme (GF and HRA) for 2020/21 is £22.877m and there is a final variance of (£7.354m) against budget before taking into account the project slippage as detailed in the relevant fund dashboard and appendix 4.

5.1 General Fund Capital – Overview (Appendix 1)

The revised approved GF capital programme for 2020/21 is £6.568m. The programme shows a net variance, prior to slippage, supplementary, and refinancing requests, to year-end of (£2.006m). Explanations for in-year variances are detailed in Appendix 1.

5.2 Housing Revenue Account – Capital (Appendix 2)

The revised approved HRA capital programme for 2020/21 is £16.309m. The programme shows a net variance, prior to slippage, supplementary, and refinancing requests, to year-end of (£5.347m). Explanations for in-year variances are detailed in Appendix 2.

5.3 Capital Slippage 2020/21

Slippage on the capital programme arises when the approved scheme is not completed in the year in which the budget was approved. Details of the slippage on both the General Fund and the Housing Revenue Account is detailed in appendix 4. The approved capital budgets relating to slippage will be created in 2021/22 and progress will be reported as part of the quarterly reports to Cabinet.

It is requested that supplementary capital budgets for 2021/22, as a result of capital project slippage from 2020/21, detailed at Appendix 4 be approved by Full Council.

5.4 Capital Programme 2021/22

It is requested that the following capital budget changes to the 2021/22 capital programme, be approved by Cabinet.

- A General Fund capital budget of £0.036m for the Crematorium Floor Refurbishment for Health & Safety compatibility, to be funded from the Crematorium Reserve, as approved by the Rugby and West Northamptonshire Crematorium Joint Committee in November 2020.
- An additional General Fund capital budget of £0.085m for Disabled Facilities Grants for 2021/22 to be funded from additional grant funding allocated to the Council in 2021/22. After taking into account this plus slippage this will result in a scheme of £0.848m
- A virement of £0.750m within the 2021/22 HRA capital budget to allocate slippage from Rounds Gardens Demolition into the Rounds Garden Capital budget to meet ongoing decanting costs and design fees.

6. PERFORMANCE SUMMARY

The data 2020/21 can be seen in Appendix 3.

Training on the RPMS is available to Members and can be requested by contacting the Corporate Assurance & Improvement team. Training involves learning how to navigate the system, how to interpret the data and development of personalised performance dashboards. This can be arranged for a time to suit Members, either during the day or evening. If you wish to request training or if there is specific piece of performance data not covered in the appendix on a particular subject matter that you wish to review, then please request a performance report from the Corporate Assurance & Improvement team by emailing rpmssupport@rugby.gov.uk

Name of Meeting: Cabinet
Date of Meeting: 28 June 2021
Subject Matter: Finance and Performance Monitoring 2020/21- Year-End
Originating Department: Finance and Performance

DO ANY BACKGROUND PAPERS APPLY **X YES** **NO**

LIST OF BACKGROUND PAPERS

Doc No	Title of Document and Hyperlink
5	Finance and Performance Monitoring 2020/21 - Quarter 3 (February 2021)
7	Finance and Performance Monitoring 2020/21 - Quarter 2 (November 2020)
8	Finance and Performance Monitoring 2020/21 - Quarter 1 (September 2020)

The background papers relating to reports on planning applications and which are open to public inspection under Section 100D of the Local Government Act 1972, consist of the planning applications, referred to in the reports, and all written responses to consultations made by the Local Planning Authority, in connection with those applications.

Exempt information is contained in the following documents:

Doc No	Relevant Paragraph of Schedule 12A

Appendix 1 - Cabinet Summary at Final Outturn 2021 - General Fund

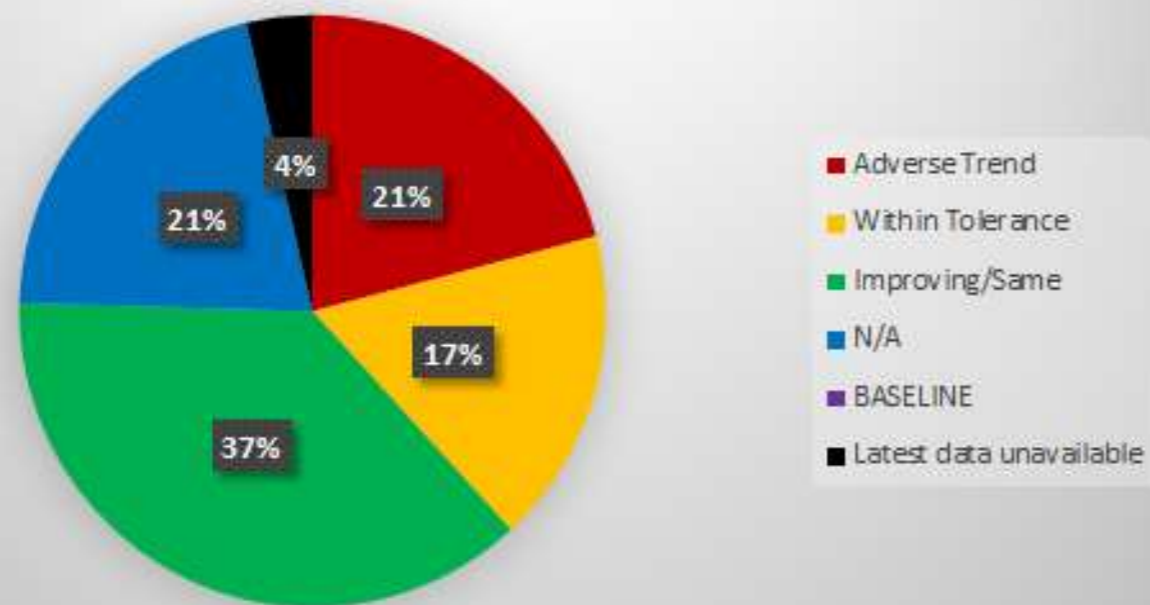
Service	Revenue Forecasts - Key variance information										Key reasons for variances
	Current Net Budget £000s	Total Net Expenditure £000s	Employee Variance £000s	Running Cost Variance £000s	Income Variance £000s	Pending Supplementary Budget /Virement £000s	Carry forward Requests £000s	Pending Reserve Movement Requests £000s	Revised Total Variance £000s		
Growth & Investment	3,195	3,182	(92)	(429)	508	0	290	(74)	203	<p>Key Variances</p> <p>Overspends</p> <ul style="list-style-type: none"> - £116,000 for the Queens Diamond Jubilee Centre is due to the impact of not receiving the budgeted management fee. This represents a reduced loss because of the Council's ability to secure (£254,000) funds through the SFC Recovery Scheme - £76,000 in the Planning Service due to the impact of COVID on Planning Application income - £34,000 in the Sport & Recreation service due to the national lockdowns and the pandemic the service delivery was impacted, thus not being able to charge for their work - £23,000 in the Benn Hall service which saw the venue shut for the majority of 2020/21 resulting in underachievements of income on Bar Sales, Room Hire and Events, however the service was successful in applying for the Art Council funding of (£71,000) and being able to part mitigate losses with the SFC Recovery fund of (£66,000) - £36,000 on Development Strategy due to agency costs following the manager leaving in December 2020 <p>Underspends</p> <ul style="list-style-type: none"> - (£41,000) for the Art Gallery & Museum, this was due to the venue being closed for the majority of 2020/21 resulting in savings on casual staff, postage and other costs associated with running the building - (£59,000) in Economic Development, this was due to a number of town centre activities that didn't take place due to the pandemic <p>Other minor variances across other Growth & Investment services totalled £18,000</p>	
Environment & Public Realm	7,563	7,311	(257)	133	(128)	0	113	(12)	(151)	<p>Key Variances</p> <p>Overspends</p> <ul style="list-style-type: none"> - £184,000 in the Refuse service due to increased haulage during COVID-19 for the Domestic waste team of £233,000 offset by recycling credits and haulage reimbursements of (£83,000). Loss of income in the Trade Waste service of £310,000 offset by haulage savings (due to businesses being closed during COVID-19) of (£154,000) and Sales, Fees and Charges income of (£25,000). A net overspend of £93,000 across all refuse services for staffing, consultancy and agency costs due to agency costs being higher than the cost of permanent staff. In addition to that, with the increase in haulage, agency has been bought in to help mitigate capacity issues. A saving of (£49,000) has been made on repair and maintenance of vehicles in the refuse services due a new fleet following the new vehicle replacement scheme. S106 income to fund the cost in providing a service to Houlton totalled (£74,000) for 2020/21. There was a significant increase in the number of Garden Waste Subscriptions during 2020/21 which resulted in additional income of (£63,000). - £74,000 in the car parks service due to an underachievement of income of £272,000 which has been partly mitigated by the Covid MHCLG Income Recovery Grant (£184,000) plus other minor savings totalling (£14,000) <p>Underspends</p> <ul style="list-style-type: none"> - (£95,000) in the Highways service due to an increase in income from internal works delivered to other service areas (£47,000) and vacancy savings of (£29,000) plus additional minor savings (£19,000) - (£75,000) in the Parks Service due to a reduction in the use of agency staff and staff vacancies due to general maintenance being suspended as staff were redeployed to help with RBC Covid response - (£68,000) in the Head of Environment & Public Realm cost centre due to the vacant role. - (£51,000) in the Cemetery Service due to over achievement of Burial income (£34,000) and less work was carried out in Cemetery grounds during 2020/21 resulting in a saving of (£16,000). - (£45,000) in Regulatory Services due to Community Wardens being redeployed on Covid Marshalling activities attracting (£46,000) MHCLG funding under the Covid Compliance and Enforcement grant - (£54,000) in Garage Services due to the sale of vehicles as a result of the new replacement programme which saw a large number of vehicles sold during 2020/21. These vehicles were under the de-minimus level for Capital resulting in a large underspend for the service. <p>Other minor variances across other Environment & Public Realm services totalled (£21,000).</p>	
Communities & Homes	2,238	2,497	201	378	(320)	0	16	(71)	204	<p>Key Variances</p> <p>Overspends</p> <ul style="list-style-type: none"> - £106,000 in Housing Benefits Subsidy due to a reduction in the contribution to bad debt provision against estimates offset by decreasing levels of income received from Housing Benefit overpayments as the number of Housing Benefit claimants fall following increased migration to Universal Credit - £62,000 in IT Services due to increased costs for various software and maintenance contracts including an additional extension for the Customer Services system until the new system is in place, additional modules and licences having been purchased for systems to accommodate agile working and lastly, annual price increases not fully known until the time of renewal. Included in the variances is a shortfall of income £14,000 in relation to the Street Name and Numbering service RBC provide. This was partly offset with income received from the Sale, Fees and Charges Scheme of (£9,000) - £66,000 in the Welfare service due to an unachievable income target. Despite continuous advertising, the income target for the Lifeline service is unachievable due to a competitive market with both other Local Authorities and the Private Sector - £25,000 in the Woodside Park service due to a shortfall in rental income of £32,000 due to 4 vacant plots and court costs of £30,000 in relation to a Trespassing case. This has been offset with staff vacancies (£17,000) and Sewage savings (£15,000) <p>Underspends</p> <ul style="list-style-type: none"> - (£30,000) in Central Business support due to a reduction in postage, stationary and coffee machine costs since the start of COVID-19 when employees were made to work from home - (£52,000) in Community Grants due to unallocation of grants despite a second round of advertising for a number of the grants available during 2020/21. A carry forward request of £16,000 is to be requested for payments relating to the 2020/21 grant allocation <p>Other minor variances across other Communities and Homes services totalled £27,000</p>	
Executive Director's Office	2,087	2,039	147	(195)	0	0	101	6	59	<p>Key Variances</p> <p>Overspends</p> <ul style="list-style-type: none"> - £146,000 for salaries within the Executive Director cost centre which relates to the shadowing of the previous Executive Director plus the new Deputy Executive Director role, however these costs are partly offset with the underspends with the vacant Head of Corporate Resources and Head of Environment & Public Realm <p>Underspends</p> <ul style="list-style-type: none"> - (£43,000) due to increased income within Communication, Consultation and Information Team <p>Other Minor variances across services (£44,000)</p>	

Capital Forecasts - Key variance information

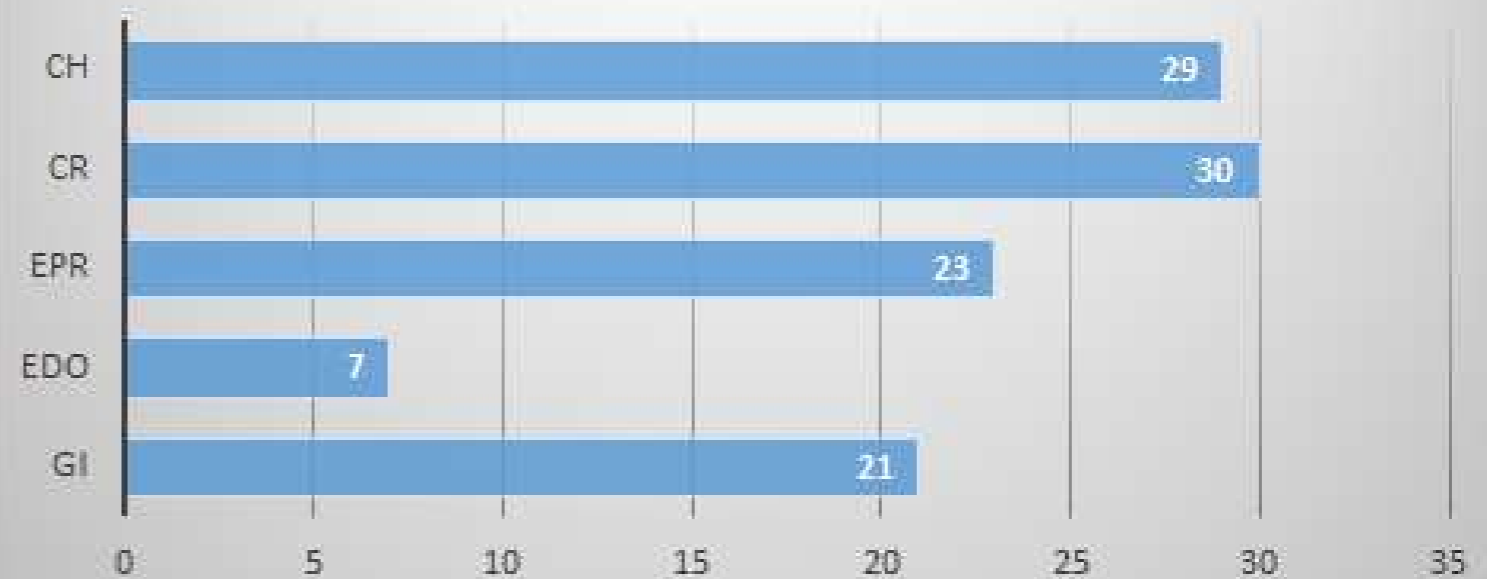
Portfolio	Current Budget £000s	Total Net Expenditure £000s	Total Expenditure Variance £000s	Pending Supplementary Budget/ Virement £000s	Pending Slippage Requests £000s	Pending Reserve Movement Requests £000s	Revised Total Variance £000s	Key reasons for variances
Growth & Investment	250	64	(186)	0	248	0	62	Overspends £32,000 Artwork supplementary financed from grants and revenue £30,000 Lias Line Contribution supplementary financed from revenue Please refer to Appendix 4 "Slippages" for the detail making up £0.248m
Environment & Public Realm	3,784	3,192	(592)	0	711	0	119	Overspends £18,000 Overspend on footpaths due to COVID-19 requirements for wider footpaths £32,000 Overspend on purchase of bins to be funded from developer contributions £18,000 Hollowell Way Park refurb overspend from S.106 for footpaths and skatepark £14,000 Overspend for capital S.106 spend by Long Lawford PC Please refer to Appendix 4 "Slippages" for the detail making up £0.711m
Communities & Homes	1,309	1,165	(144)	0	105	0	(39)	Savings (£22,000) Savings to be returned for planning and LLPG IT software module not required (£17,000) Savings on email/Web filtering solution software for non capital costs Please refer to Appendix 4 "Slippages" for the detail making up £0.105m
Corporate Resources	1,225	141	(1,084)	0	770	0	(314)	Savings (£314,000) Carbon Management Plan saving . Please refer to Appendix 4 "Slippages" for the detail making up £0.770m
Overall Total	6,568	4,562	(2,006)	0	1,834	0	(172)	

Performance Monitoring Information

Status of RBC Key Performance Indicators for Q4 2020/21



Number of Key Performance Indicators by service area



Appendix 2- Outturn Summary as at March 2021 - Housing Revenue Account (HRA)

Revenue Outturn - Key variance info

Service	Current Budget £000s	Total Net Expenditure £000s	Employee Variance £000s	Running Cost Variance £000s	Income Variance £000s	Pending Supplementary Budget /Virement £000s	Pending Reserve Movement Requests £000s	Total Variance £000s	Reason for variance
Rent income from dwellings	(15,746)	(15,302)	0	0	444	0	0	444	Year-end income shortfall of £0.444m largely due to the decant of properties at the Rounds Garden and Biar Place sites
Rent income from land and buildings	(130)	(130)	0	0	0	0	0	0	
Charges for services	(997)	(904)	0	0	93	0	0	93	
Contributions towards expenditure	(152)	(185)	0	0	(33)	0	0	(33)	
Total Income	(17,025)	(16,521)	0	0	504	0	0	504	
Transfer to Housing Repairs Account	3,979	4,163	14	301	(131)	0	0	184	The effects of Covid-19 have been significant across both Day to Day Repairs and the Voids Service, most notably with staff members having to isolate during various stages of the financial year which has had an adverse impact on both agency and external sub-contractor costs. Sub-contractor / Agency variations to budget of £0.205m
Total Supervision & Management	5,581	5,456	95	(220)	0	0	0	(125)	This variance is due to a statutory year end pensions accounting adjustment
Rent, rates, taxes and other charges	5	86	0	80	0	0	0	80	The increase is due to the level of voids during the year which stood at 89 properties at the end of March. Discounts for empty properties are no longer received since April 2019, so the HRA is liable for the Council Tax during the void period
Depreciation and impairment	2,137	3,249	0	1,112	0	0	0	1,112	
Debt management costs	24	14	0	(10)	0	0	0	(10)	
Provision for bad or doubtful debts	114	(110)	0	(224)	0	0	0	(224)	At year-end a final calculation was performed based on actual data obtained from the rent system which has resulted in an improving debt position. As a result, a reduction in provision has been calculated of (£0.110m) with a total variation to budget of (£0.224m)
Total Expenditure	11,840	12,857	109	1,038	(131)	0	0	1,016	
HRA share of CDC costs	224	224	0	0	0	0	0	0	
Net cost of HRA services	(4,961)	(3,441)	109	1,038	373	0	0	1,521	
Interest payable and similar charges	1,532	2,252	0	720	0	0	0	720	The year-end variation relates to the impact of investment returns for the PWLB borrowing held for the high-rise scheme being lower than the interest rate of the loan due to current market activity
Interest and Investment Income	(220)	(1,102)	0	(882)	0	0	0	(882)	
Net Operating expenditure	(3,649)	(2,291)	109	876	373	0	0	1,358	
Contributions to (+) / from (-) reserves	48	(662)	0	(710)	0	0	0	(710)	
Revenue Contributions to Capital Expenditure	3,601	2,953	0	(648)	0	0	0	(648)	
(Surplus) / Deficit for the Year on HRA Services	0	0	109	(482)	373	0	0	(0)	

Reserves & Balances

Name of reserve / balance	Balance as at 1/04/20	Contributions (to)/from	Balance as at 31/03/21	Forecast contribution (to)/from	Forecast balance as at 31/03/22	Forecast contribution (to)/from	Forecast balance as at 31/03/2023	Forecast contribution (to)/from	Description
	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	
Housing Revenue Account Balances	(5,085)	0	(5,085)	0	(5,085)	0	(5,085)	0	The level of the HRA Revenue balance was re-assessed in light of the unprecedented requirements arising from the redevelopment of the high rise sites in 2018/19 and in considering potential risks arising from the Council's capacity to manage in-year budget pressures and the wider reform and regulatory environment
HRA Balances (Capital)	(14,765)	394	(14,370)	866	(13,504)	840	(12,664)	(689)	Amounts set aside for capital investment in prior years to fund new build, estate regeneration and other works, for example, upgrades to the Housing Management System software.
HRA Major Repairs Reserve	(2,190)	(1,183)	(3,373)	503	(2,870)	(2,153)	(5,023)	(2,153)	The Major Repairs Reserve (MRR) reflects the need to replace major components as they wear out. This funding, together with previous allocations of supported borrowing and revenue contributions, has enabled the Council to maintain the housing stock in a good condition.
Housing Repairs Account	(668)	319	(348)	0	(348)	0	(348)	0	To mitigate the risks associated with cyclical and responsive repairs over time.
Sheltered Housing Rent Reserve	(212)	(48)	(260)	(48)	(308)	(48)	(356)	(48)	Following introduction of 1% rent cut in 2016/17, exemption from the policy was granted for one year for sheltered accommodation. Special Council on 1st March 2016 therefore recommended that rents for properties in this group were frozen and the subsequent difference in rent charged set aside to an earmarked reserve. The impact in 2020/21 was £48,280
Land at Aqua Place, Mill Road	(48)	0	(48)	0	(48)	0	(48)	0	
Right to buy Capital Receipts	(0)	0	(0)	(100)	(100)	(400)	(500)	(400)	
	(22,967)	(518)	(23,485)	1,221	(22,264)	(1,761)	(24,025)	(3,290)	

Capital Outturn - Key variance info

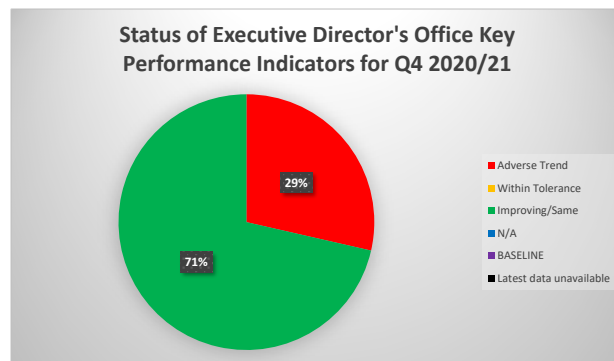
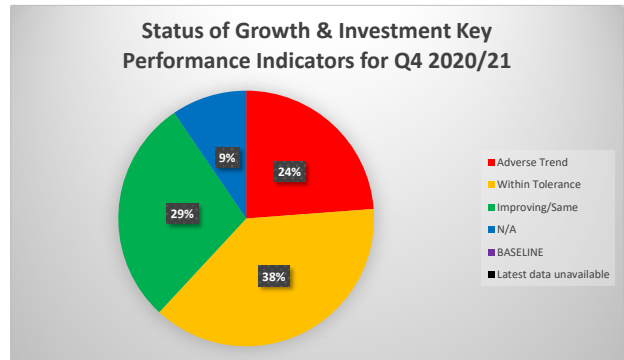
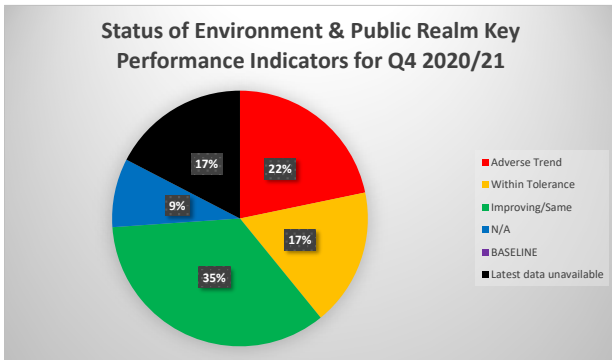
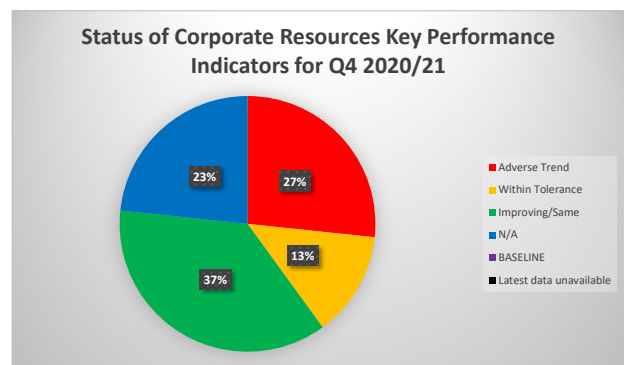
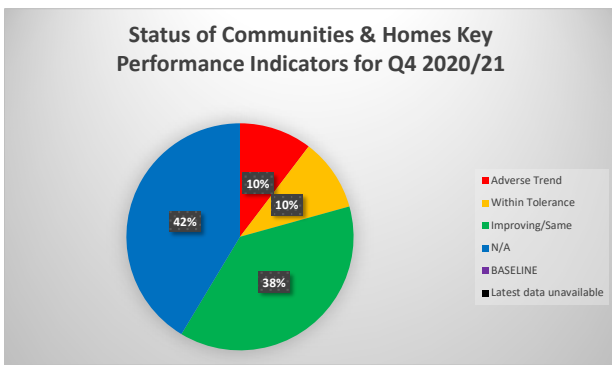
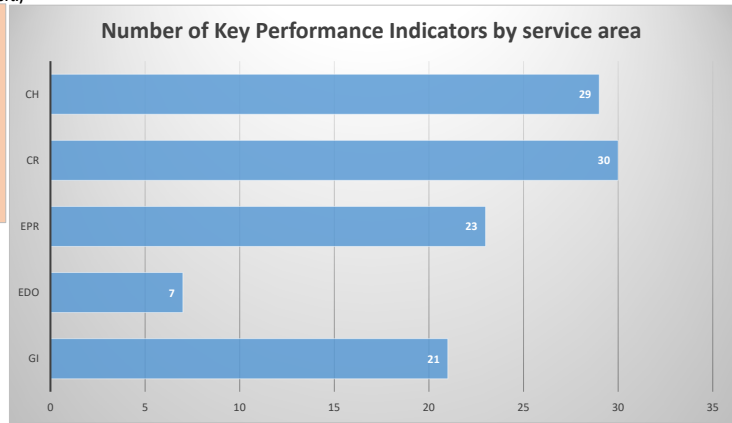
Service	Current Budget	Total Net Expenditure	Pending Supplementary / Virement / Slippages	Total Variance	Comments
	£000s	£000s	£000s	£000s	
Bell House Redevelopment	965	444	521	0	£521,000 slippage complete by September 2021
Biart Place - Capital	384	77	307	0	£307,000 slippage, design team being appointed end of March
Biart Place Demolition	2,083	2,151	0	68	£68,000 overspend on decant and design fees
Biart Place COV-19	0	50	0	50	£50,000 overspend for COVID costs
Garage Site HRA	229	45	0	(184)	(£184,000) saving as the project no longer exists.
Housing Management System	211	155	56	0	£56,000 slippage for ongoing costs, delays due issues with the data migration to the new system, the impact of covid on staff resources and working remotely has caused the scheme to be behind..
Fire Risk Prevention Works	70	23	47	0	£47,000 slippage due to delays caused by covid which is needed as more fire risk work will be identified throughout the year due to new regs re fire doors
Rewiring	0	50	0	50	£50,000 overspend at year end as no budget for PRS team's work
Lifeline Renewal Programme	63	46	17	0	£17,000 slippage for a digital switchover due
CCTV upgrades	45	0	0	(45)	(£45,000) saving as no upgrades required as CCTV will be decommissioned when Rounds Gardens is empty.
Finlock Gutter Improvements	111	34	77	0	£77,000 slippage, delays due to staff resources
Rebuilding Retaining Walls	89	8	81	0	£81,000 slippage, delays due to staff resources
Roof Refurbishment - Lesley Souter House	70	0	0	(70)	(£70,000) saving PRS undertaking repairs rather than capital works
Replacement Footpaths	120	2	118	0	£118,000 slippage, delays due to staff resources
Door Security Systems	311	302	10	1	£10,000 slippage for ongoing works
Electrical Upgrades - Community Rooms	186	60	40	(86)	£40,000 slippage for on going costs and (£86,000) saving on estimated costs
Boiler Works - Tanser Court	105	0	0	(105)	(£105,000) saving as boiler has been assessed and will last until the future of the site has been decided.
LED lighting	16	4	13	1	£13,000 slippage for costs still on anite
Driveways	0	5	0	5	£5,000 overspend as no budget, work done by PRS on void property
Disabled Adaptations	206	203	3	0	£3,000 slippage for ongoing commitments as anticipated considerable spend with at least two major extensions in the pipeline.
Kitchen Modifications	99	8	91	0	£91,000 slippage for works undertaken by PRS team, delays due to staff resources
Kitchen Modifications Voids	120	49	71	0	£71,000 slippage, delays due to staff resources
Heating Upgrades	1,423	992	431	0	£431,000 slippage, delays due to covid as not able to access properties
Bathroom Modifications	343	260	82	(1)	£82,000 slippage, delays due to covid as not able to access properties
Bathroom Modifications - voids	80	53	27	0	£27,000 slippage, delays due to staff resources
Patterdale sheltered scheme improvements	37	5	32	0	£32,000 slippage, Initial delays with contract signing pushed the project over the end of the financial year, contractor currently on site and works to be completed by the end of May 2021.
Housing Window Replacement	34	8	26	0	£26,000 slippage for remaining works left to do due to staff resources
Mobysoft Rentsense Software	45	45	0	0	
Purchase of Council Houses	6,686	5,278	1,408	0	£1,408,000 slippage for ongoing purchases
Rugby Gateway - Cala Homes	434	183	251	0	£251,000 slippage for 3 remaining purchases in Q1
Rounds Gardens Capital	694	422	272	0	£272,000 slippage for ongoing design fees and decanting costs.
Rounds Gardens demolition	750	0	750	0	£750,000 slippage for ongoing Rounds Gardens capital and virement back of this budget into Rounds Gardens capital as separate report for this budget being done
Property Repairs Team Vehicle	300	0	300	0	£300,000 slippage for vehicles ordered but not delivered expected Q1 2021/22
Overall Total	16,309	10,962	5,031	(316)	

(Annual performance indicators are included in this version of the performance report.)

This appendix collects the performance data for each of the Council's service areas. You can navigate to each service area's performance data using the tabs below.
 CH = Communities & Homes
 CR = Corporate Resources
 EPR = Environment & Public Realm
 EDO = Executive Director's Office
 GI = Growth & Investment
 Also below is the key to understanding the performance trends followed by the status charts of each service area.

Trend Key

- Improving/Stable trend
- Within tolerance levels
- Worsening trend
- N/A Trend is not measured
- BASELINE This is baseline data



Performance Appendix - Communities & Homes

Community & Projects

Performance Indicator	Service Area	Current Value		Trend
Number of affordable homes delivered	Community & Projects	Q4 2020/21	27	N/A
		Q3 2020/21	102	
		Q4 2019/20	63	

Latest Note

Registered Providers - 22 units, RBC - 5 units

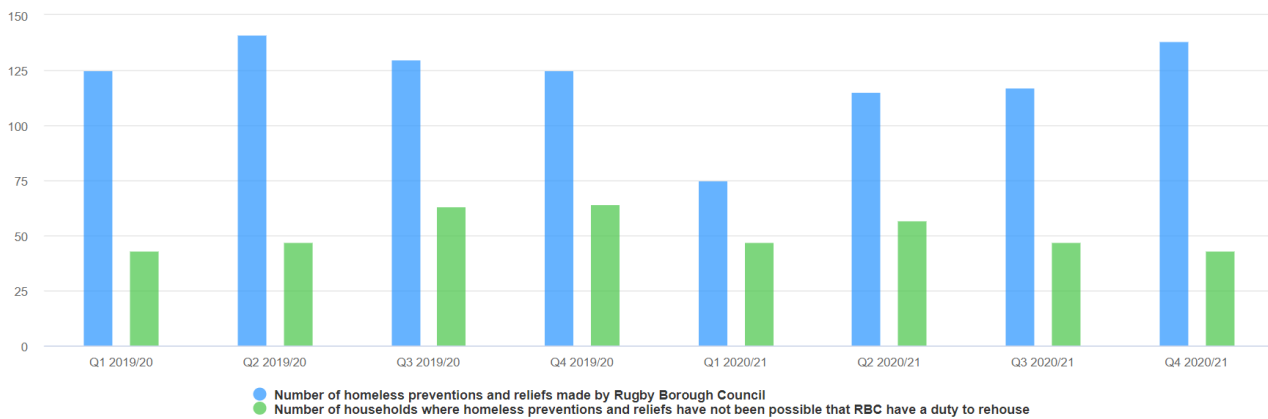
Performance Indicator	Service Area	Current Value		Trend
Acquisition of minimum 12 properties per annum	Community & Projects	2020/21	36	
		2019/20	36	

Latest Note

17 S106 completions, 19 Acquisitions

Community Advice & Support Team

Homelessness preventions-



Latest Note

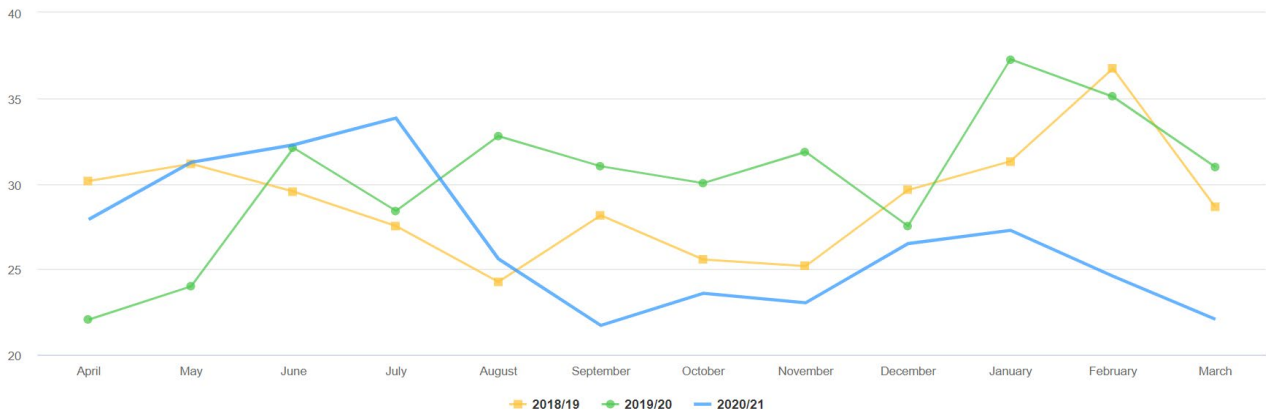
Performance Indicator	Service Area	Current Value		Trend
Number of households in Bed & Breakfast at the end of Quarter	Community Advice and Support Team	Q4 2020/21	16	N/A
		Q3 2020/21	25	
		Q4 2019/20	2	

Latest Note

Performance Indicator	Service Area	Current Value		Trend
Number of households in other types of temporary accommodation	Community Advice and Support Team	Q4 2020/21	141	N/A
		Q3 2020/21	143	
		Q4 2019/20	175	

Latest Note

Benefits process time-



Latest Note

Control Centre

Performance Indicator	Service Area	Current Value	Trend
% of calls answered in 60 seconds	Control Centre	Q4 2020/21	99.6%
		Q3 2020/21	99.8%
		Q4 2019/20	99.8%

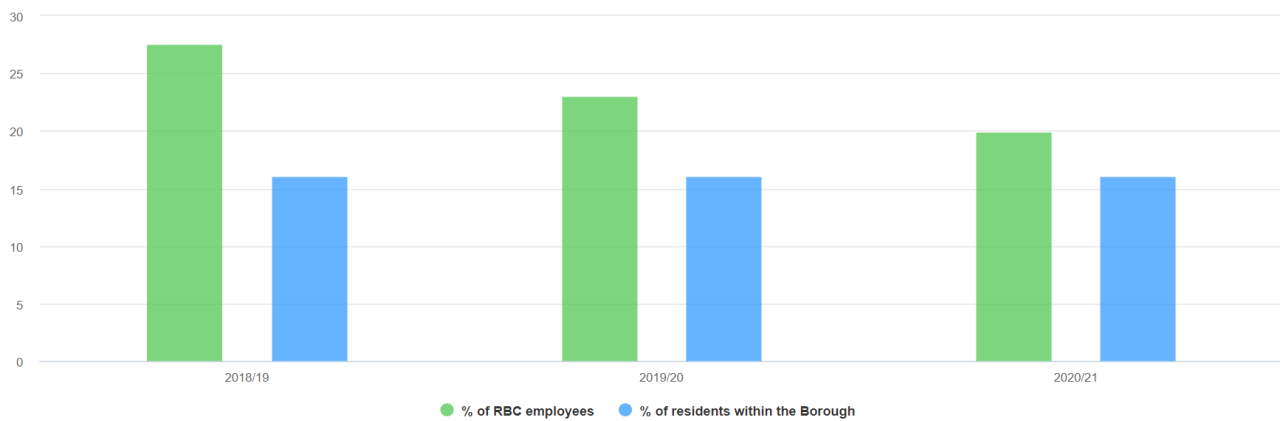
Latest Note

Performance Indicator	Service Area	Current Value	Trend
% of calls answered in 180 seconds	Control Centre	Q4 2020/21	100%
		Q3 2020/21	100%
		Q4 2019/20	100%

Latest Note

Equality & Diversity

Comparing the percentage of employees against the percentage of residents identifying as having a disability-

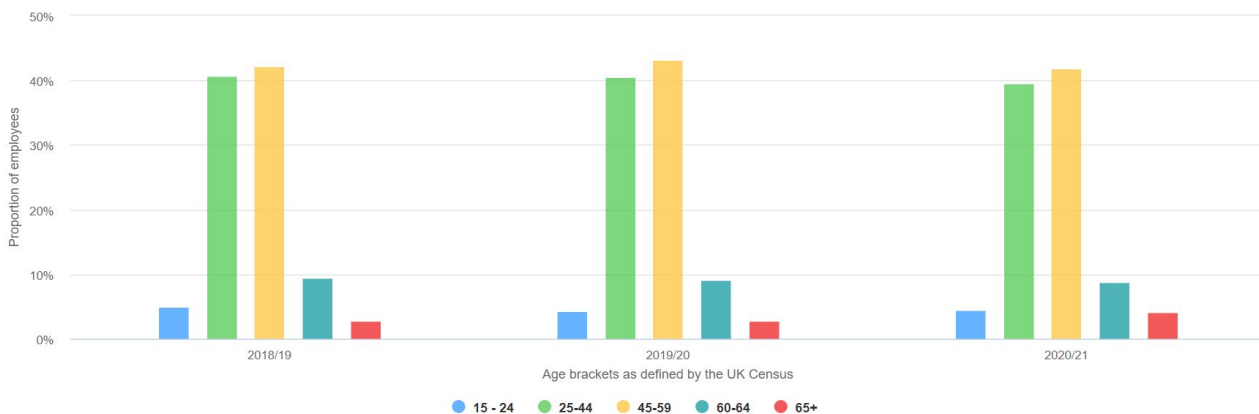


Latest Note

Performance Indicator	Service Area	Current Value		Trend
Percentage of employees at Rugby Borough Council who identify as male	Equality & Diversity	2020/21	50.8%	N/A
		2019/20	51.9%	
		2018/19	51.2%	
Latest Note				

Performance Indicator	Service Area	Current Value		Trend
Percentage of employees at Rugby Borough Council who identify as female	Equality & Diversity	2020/21	49.2%	N/A
		2019/20	48.1%	
		2018/19	48.8%	
Latest Note				

Employee Age Profile (as a percentage)-



Housing Management & Tenancy Sustainment				
Performance Indicator	Service Area	Current Value		Trend
Number of Right to Buy applications received	Housing Management & Tenancy Sustainment	2020/21	38	Red
		2019/20	59	
		2018/19	56	
Latest Note				

There has been a downward trend on the number of Right to Buy applications being received, this is consistent with national figures and in part due to the COVID 19 pandemic.

Performance Indicator	Service Area	Current Value		Trend
Number of Right to Buy applications completed	Housing Management & Tenancy Sustainment	2020/21	19	Red
		2019/20	24	
		2018/19	20	
Latest Note				

The number of completions in the Borough continue to decreased year on year, completions for the period 20/21 are consistent with the national trend. Q4 figures nationally are still to be released, however national sales by Q3 where showing a 40% decrease compared to completions for the same period 19/20. This decline may be due in part to the restrictions introduced in response to the COVID 19 pandemic. <http://www.gov.uk/government/statistics/right-to-buy-sales-in-england-october-to-december-2020>

The re-introduction of 95% mortgages may however see an increase in applications and completions.

Performance Indicator	Service Area	Current Value		Trend
Proportion of current rent arrears caused by Universal Credit	Housing Management & Tenancy Sustainment	Q4 2020/21	28%	Green
		Q3 2020/21	39.6%	
		Q4 2019/20	47%	
Latest Note				

Performance Indicator	Service Area	Current Value	Trend
Average number of days to allocate void property	Housing Management & Tenancy Sustainment	March 2021	30.5
		February 2021	28.15
		January 2021	30.7

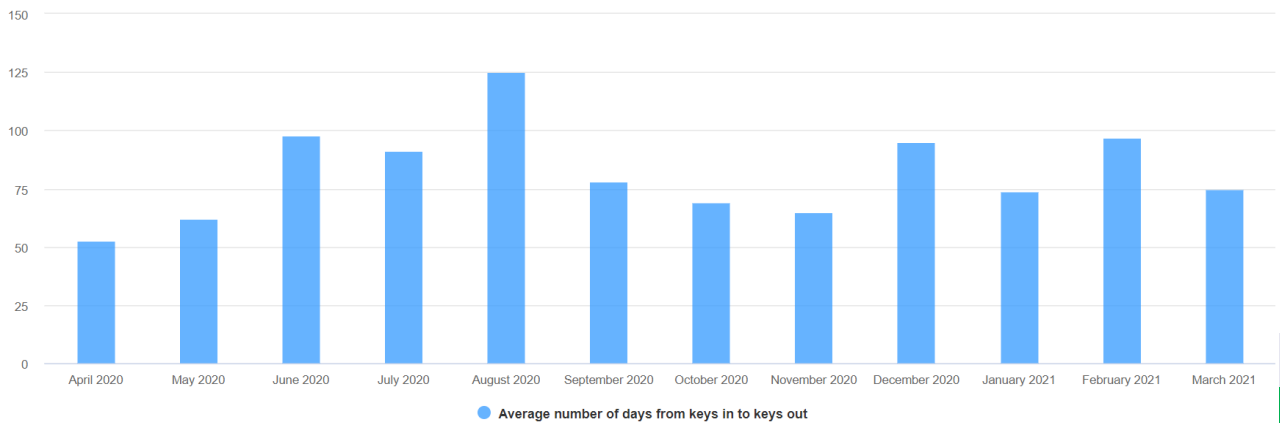
Latest Note

26 properties were let in March, an decrease on the previous month. 19 GN, 1 PSL & 6 Temp. Highest number of days to allocate was 139 which was due to offering to 3 different people and needing involvement from social services. This month saw a reduction in the number of properties requiring multiple lists to be run. We also were about to offer a small number of tenants living in temporary accommodation an into tenancy at the same address.

Performance Indicator	Service Area	Current Value	Trend
Average void rent loss	Housing Management & Tenancy Sustainment	March 2021	£923.79
		February 2021	£1,373
		January 2021	£938

Latest Note

Average time to let void property (in days from keys in to keys out)-



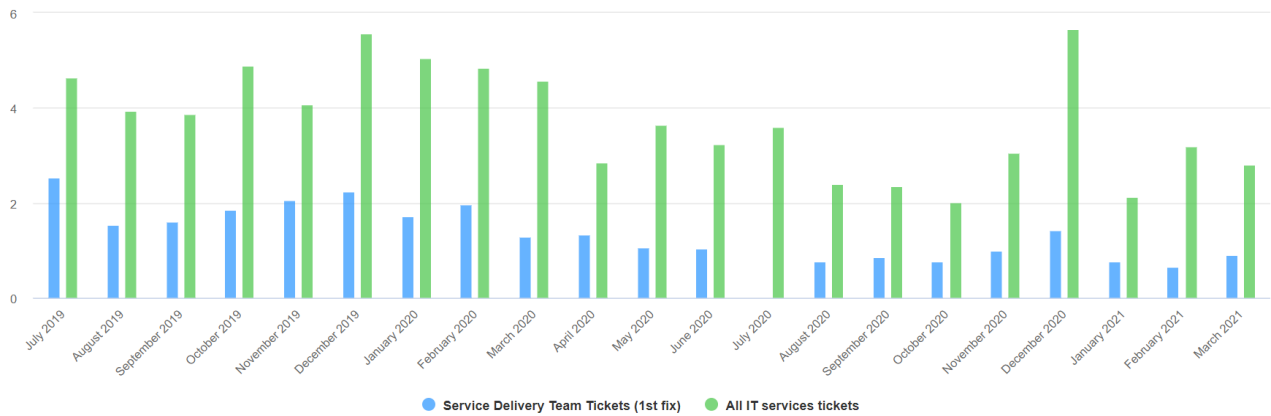
Latest Note

Performance Indicator	Service Area	Current Value	Trend
Current position of rent arrears	Housing Management & Tenancy Sustainment	Q4 2020/21	£863,911.94
		Q3 2020/21	£859,708
		Q4 2019/20	£967,129

Latest Note

Information & Communication Technology

IT Service desk average resolution time of tickets (in hours)-



Performance Indicator	Service Area	Current Value	Trend
Critical systems downtime	Information & Communications Technology	Q4 2020/21	0%
		Q3 2020/21	0%
		Q4 2019/20	0%
Latest Note			

Performance Indicator	Service Area	Current Value	Trend
Internet downtime	Information & Communications Technology	Q4 2020/21	1%
		Q3 2020/21	0%
		Q4 2019/20	0%
Latest Note			

Performance Appendix - Corporate Resources

Corporate Assurance & Improvement

Performance Indicator	Service Area	Current Value		Trend
Total amount recovered due to fraud or irregularity	Corporate Assurance & Improvement	2020/21	£3,230.00	N/A
		2019/20	£4,948.05	

Latest Note

This relates to recovery of a COVID 19 business support grant which was overclaimed. There were no amounts recovered through the NFI in 2020/21; this is because the exercise is completed every two years. Outcomes for the 2020/21 NFI exercise will be reported next year.

Performance Indicator	Service Area	Current Value		Trend
Total number of insurance claims	Corporate Assurance & Improvement	2020/21	26	N/A
		2019/20	25	

Latest Note

The data shows that the substantial reduction in claims made in recent years has been sustained.

Financial Services

Performance Indicator	Service Area	Current Value		Trend
Average return on investments	Financial Services	2020/21	1.31%	
		2019/20	1.2%	

Latest Note

Performance Indicator	Service Area	Current Value		Trend
Average cost of borrowing	Financial Services	2020/21	2.1%	
		2019/20	2.4%	

Latest Note

Performance Indicator	Service Area	Current Value		Trend
% delivery of savings targets	Financial Services	2020/21	75%	
		2019/20	100%	

Latest Note

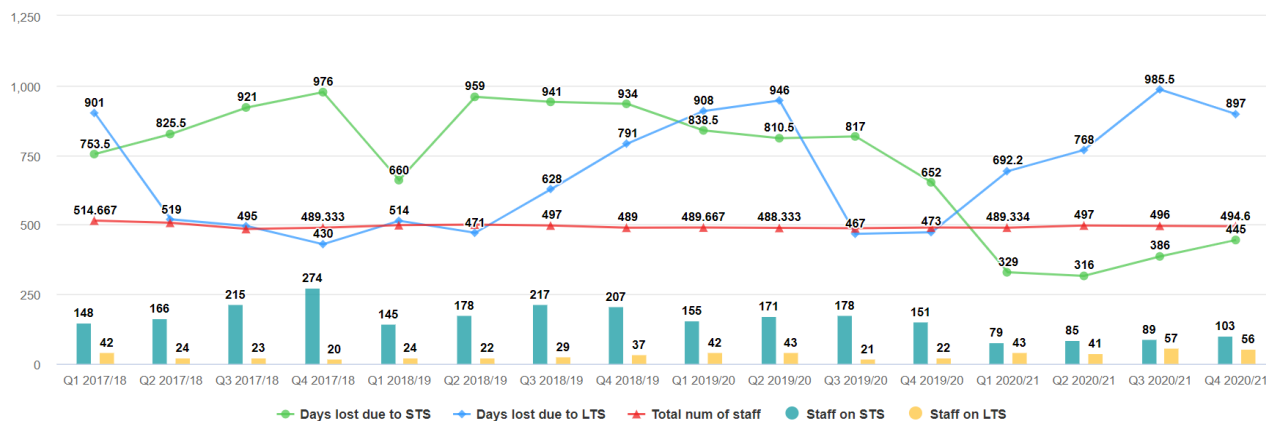
The delivery of savings has been impacted by COVID and only 1 target has not been delivered though. Shortfalls in income has been compensated through the government's SFC scheme, however this was only up to 75% of the budget (loss a 5% tolerance) for eligible areas

Performance Indicator	Service Area	Current Value		Trend
% delivery of corporate savings target	Financial Services	2020/21	100%	
		2019/20	100%	

Latest Note

Human Resources

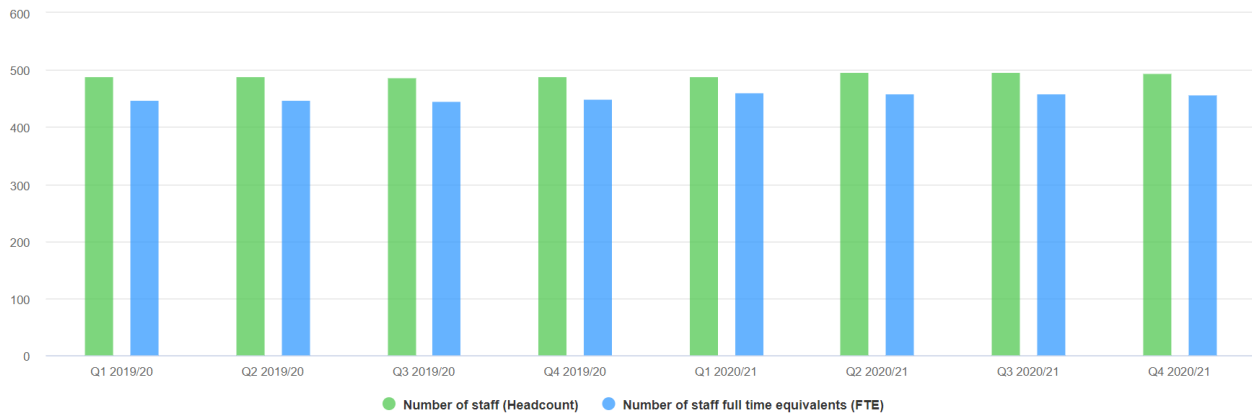
Sickness Absence-



Latest Note

LTS = Long Term Sickness. STS = Short Term Sickness. Extra incidences in February of long covid have contributed to the figure for LTS although it is reduced from the Q3 value. For STS there have been an increased number of phased returns and several suspected/confirmed covid cases.

Staff headcount



Latest Note

Performance Indicator	Service Area	Current Value	Trend
% of Staff turnover	Human Resources	2020/21	9.1%
		2019/20	38.02%

Latest Note

During the Covid pandemic lasting through 2020/21, the country has seen a drop in people leaving their employment on a voluntary basis. In XpertHR's survey on labour turnover, 38% of respondents reported a decrease in voluntary labour turnover during Covid. With the Council's focus on managing the pandemic, there has been less turnover from such activities as restructuring and redundancies. In 2019/20, prior to the pandemic, unemployment figures were at their lowest since records had begun, which generally leads to more, not less, labour market activity and therefore higher labour turnover rates.

Performance Indicator	Service Area	Current Value	Trend
Number of recruitment applicants aged under 30 years	Human Resources	2020/21	133
		2019/20	384

Latest Note

Performance Indicator	Service Area	Current Value	Trend
Number of internal promotions	Human Resources	2020/21	2
		2019/20	10

Latest Note

Performance Indicator	Service Area	Current Value	Trend
Number of training places taken on courses run internally	Human Resources	2020/21	564
		2019/20	1,506

Latest Note

325 people trained over 52 face to face or online sessions, 35 staff took 223 e-learning courses, we employed 5 new apprentices on Customer Care Level 2 or 3 and have a further 11 people who began their training funded by the apprenticeship levy. This will be down from last year as it took us a while to get up and running during the first lock down.

Performance Indicator	Service Area	Current Value	Trend
Number of recruitment vacancies filled	Human Resources	2020/21	10
		2019/20	73

Latest Note

Performance Indicator	Service Area	Current Value	Trend
Number of flexible working requests approved	Human Resources	2020/21	4
		2019/20	36

Latest Note

Performance Indicator	Service Area	Current Value	Trend
Number of disciplinary cases	Human Resources	2020/21	8
		2019/20	8

Latest Note

Performance Indicator	Service Area	Current Value	Trend
Number of grievances including bullying, harassment and recruitment complaints. Latest Note	Human Resources	2020/21	3
		2019/20	6

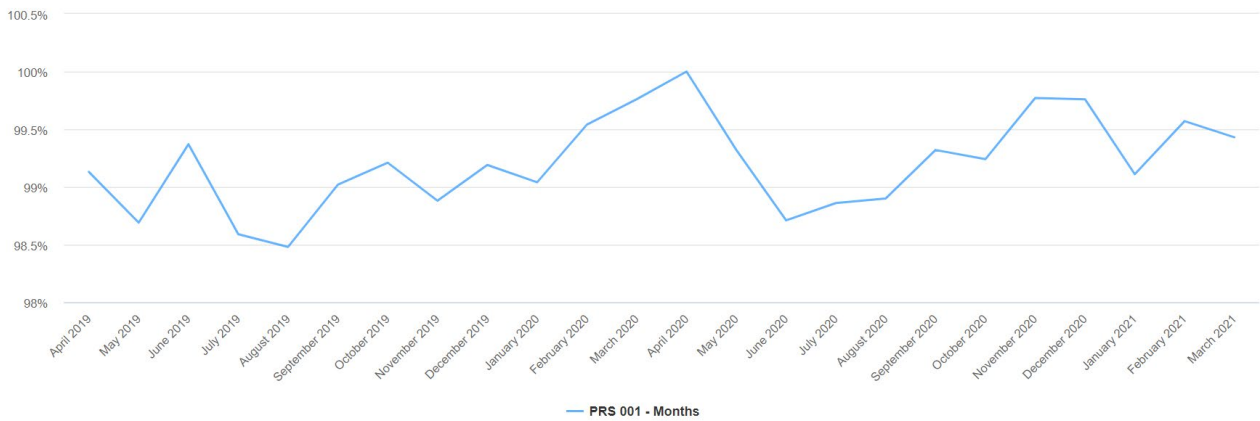
Performance Indicator	Service Area	Current Value	Trend
Number of employees receiving market supplements Latest Note	Human Resources	2020/21	79
		2019/20	76

Latest Note

As a lower quartile salary employer, we will always need to utilise market supplements to fill vacancies where there are particular recruitment and/or retention problems. Market supplements are justified by pay benchmarking. Historically we have provided market supplements to bring salaries up to the lower quartile pay benchmark. More regularly, in recent times, market supplements have needed to be applied to bring salaries up to the median pay benchmark.

Property Repairs Services

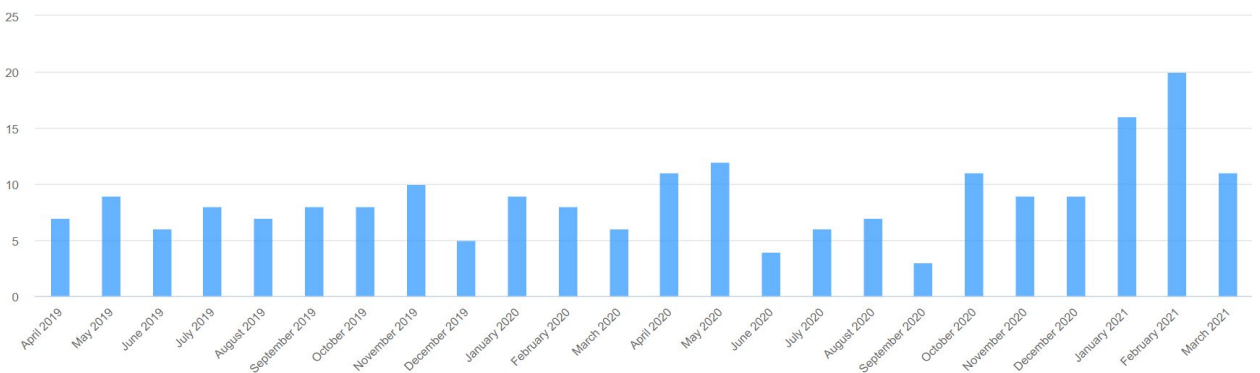
Responsive Repairs - Fixed first time rate-



Latest Note

Performance Indicator	Service Area	Current Value	Trend
Tenant feedback on the Oneserve repairs survey as a % responding as satisfied or better. Latest Note	Property Repairs Services	March 2021	89%
		February 2021	90%
		January 2021	86%

Responsive repairs - Average time taken on a repair (in days)-



Latest Note

Property Services

Performance Indicator	Service Area	Current Value	Trend
Energy Efficiency of Housing Stock	Property Services	2020/21	69
		2019/20	68

Latest Note

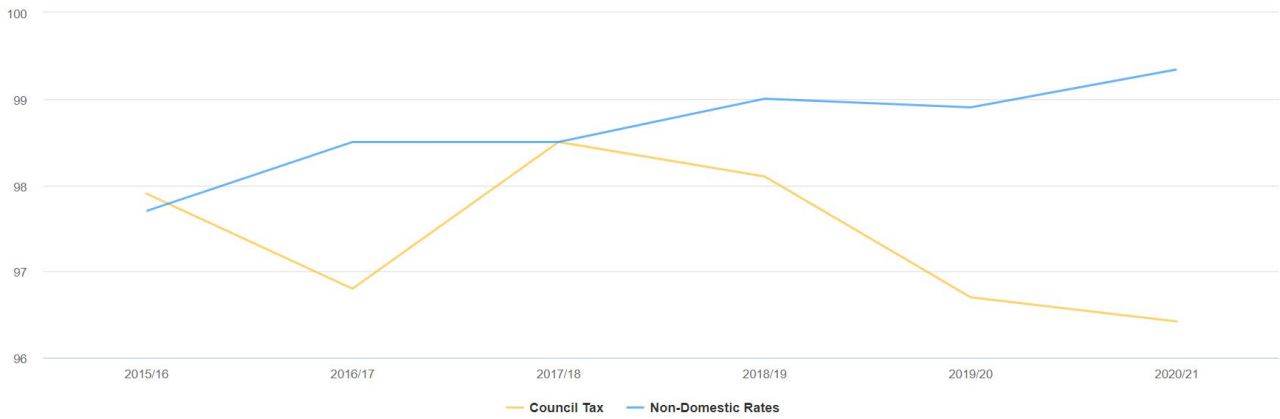
Performance Indicator	Service Area	Current Value	Trend
Planned maintenance and repairs costs per home	Property Services	2020/21	£501.18
		2019/20	£34.95

Latest Note

Figure is derived from planned maintenance work costs, divided by the total number of dwellings, whether they received any work or not - £1,706026.55 / 3404 dwellings.

Revenues Services

Revenues annual collection rates (%) -



Latest Note

The Council Tax value of 96.42% is based on having done little recovery throughout the year due to the pandemic. The increase in Non-Domestic Rates is due to retail discount being given to businesses.

Performance Appendix - Environment & Public Realm

Bereavement Services

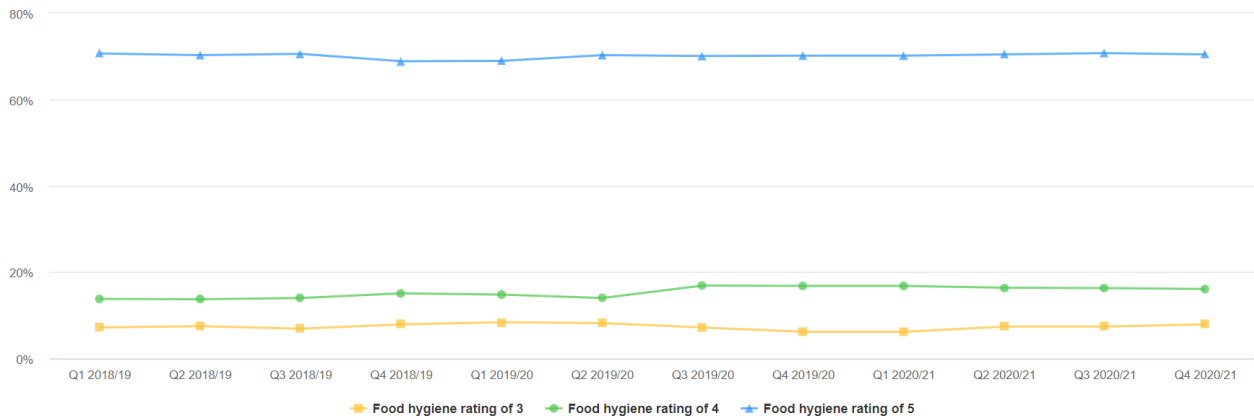
Performance Indicator	Service Area	Current Value	Trend
% of local deceased usage through Rainsbrook Crematorium	Bereavement Services	Q3 2020/21	60%
		Q2 2020/21	46.49%
		Q3 2019/20	62.64%

Latest Note

No data provided for Q4 due to long term sickness.

Commercial Regulation

% of premises with a food hygiene rating of 3+~



Latest Note

Small change due to low number of food inspections done following national lockdown and FSA guidance on physical inspections

Performance Indicator	Service Area	Current Value	Trend
Percentage of premises improved after a Food Hygiene Rating Scheme requested revisit	Commercial Regulation	2020/21	0%
		2019/20	97.01%

Latest Note

No FHRS revisit were done as not priority for physical inspections during pandemic

Performance Indicator	Service Area	Current Value	Trend
% of planned inspections completed	Commercial Regulation	Q4 2020/21	100%
		Q3 2020/21	4.98%
		Q4 2019/20	90.70%

Latest Note

Due to national lockdown and FSA guidance on inspections no physical inspections were planned

Performance Indicator	Service Area	Current Value	Trend
How many accidents have been reported on businesses where RBC enforce via the HSE system	Commercial Regulation	Q4 2020/21	19
		Q3 2020/21	16
		Q4 2019/20	16

Latest Note

Parks & Open Spaces

Performance Indicator	Service Area	Current Value		Trend
Number of volunteer hours on RBC green space	Parks and Open Spaces	2020/21	9,227	
		2019/20	15,765	

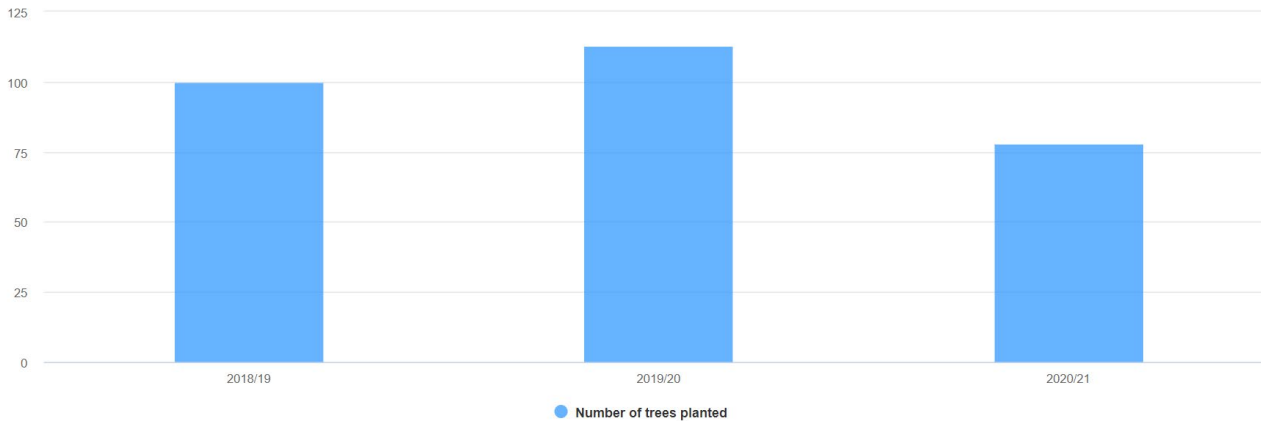
Latest Note

- Three National lock-downs because of the Covid pandemic severely restricted our volunteer abilities.

Performance Indicator	Service Area	Current Value		Trend
Number of Green Flags awarded	Parks and Open Spaces	2020/21	5	
		2019/20	5	

Latest Note

Number of trees planted on RBC green space-



Latest Note

-The impact of Covid reduced our capacity to do more tree planting

Refuse & Recycling

Performance Indicator	Service Area	Current Value		Trend
Percentage of household waste sent for reuse, recycling and composting	Refuse & Recycling	Q2 2020/21	49.9%	
		Q1 2020/21	47.9%	
		Q2 2019/20	48.7%	

Latest Note

No data for Q3 or Q4 provided. New manager in post will get the missing data ASAP and update on the RPMS.

Performance Indicator	Service Area	Current Value		Trend
Total number of bin collections	Refuse & Recycling	Q4 2020/21	688,200	N/A
		Q3 2020/21	684,200	
		Q4 2019/20	688,200	

Latest Note

Performance Indicator	Service Area	Current Value		Trend
Number of Missed Refuse Bins	Refuse & Recycling	Q4 2020/21	223	
		Q3 2020/21	142	
		Q4 2019/20	169	

Latest Note

Performance Indicator	Service Area	Current Value		Trend
Number of Missed Recycling Bins	Refuse & Recycling	Q4 2020/21	164	
		Q3 2020/21	219	
		Q4 2019/20	165	

Latest Note

Performance Indicator	Service Area	Current Value		Trend
Number of Missed Green Waste Bins	Refuse & Recycling	Q4 2020/21	80	
		Q3 2020/21	112	
		Q4 2019/20	105	

Latest Note

Performance Indicator	Service Area	Current Value	Trend
% of contamination in collected recycling	Refuse & Recycling	Q3 2020/21	9.90%
		Q2 2020/21	10.51%
		Q3 2019/20	12.50%

Latest Note

No data for Q4 provided. New manager in post will get the missing data ASAP and update on the RPMS.

Performance Indicator	Service Area	Current Value	Trend
Number of tagged contaminated recycling bins	Refuse & Recycling	Q4 2020/21	63
		Q3 2020/21	154
		Q4 2019/20	163

Latest Note

Performance Indicator	Service Area	Current Value	Trend
Number of Complaints	Refuse & Recycling	Q4 2020/21	34
		Q3 2020/21	32
		Q4 2019/20	33

Latest Note

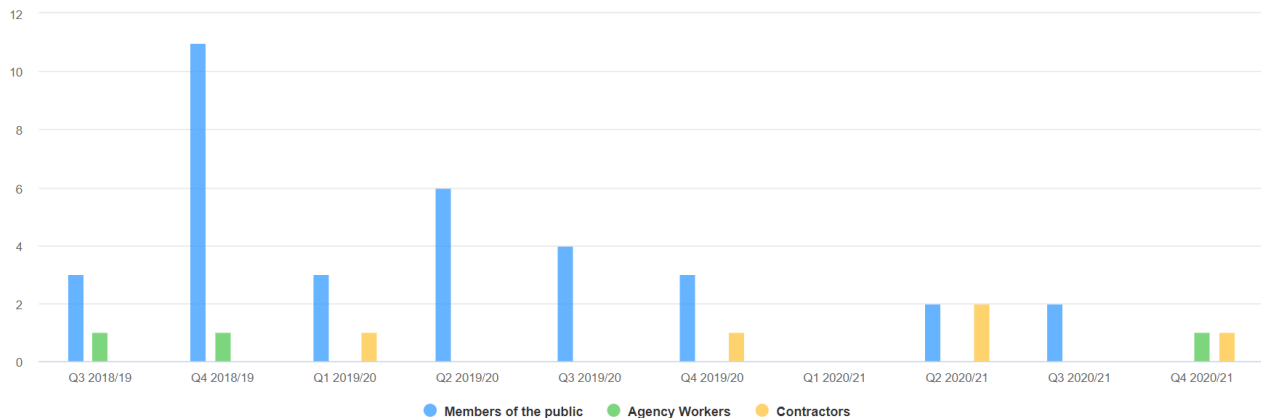
Performance Indicator	Service Area	Current Value	Trend
Bulky Waste Complaints	Refuse & Recycling	Q3 2020/21	2
		Q2 2020/21	0
		Q3 2019/20	11

Latest Note

No Q4 data provided. New manager in post will get the missing data ASAP and update on the RPMS.

Safety & Resilience

Non-employee categories recorded as being involved in an accident-



Latest Note

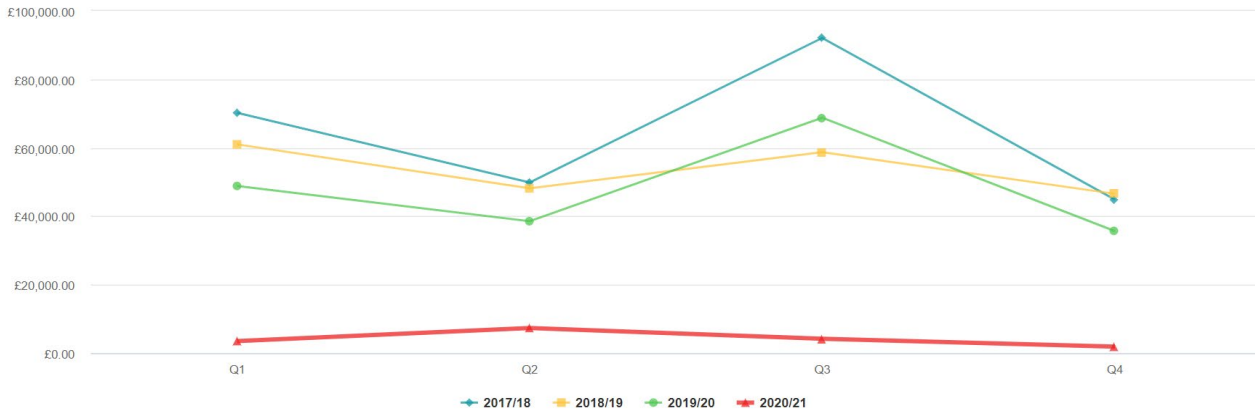
Performance Indicator	Service Area	Current Value	Trend
Number of RBC staff recorded in an accident	Safety & Resilience Team	Q4 2020/21	14
		Q3 2020/21	14
		Q4 2019/20	20

Latest Note

Performance Appendix - Growth & Investment

Benn Hall

Benn Hall overall income-



Latest Note

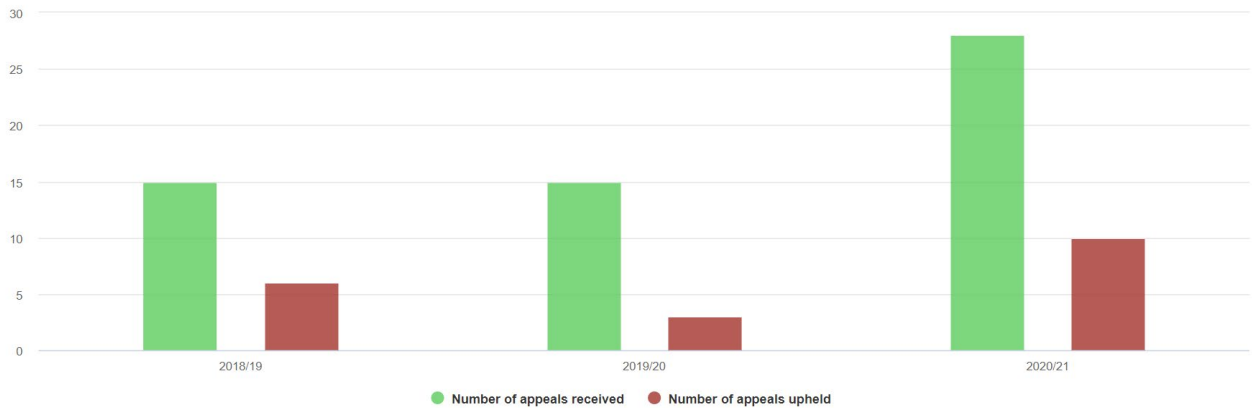
Development & Enforcement

Performance Indicator	Service Area	Current Value	Trend
Number of planning pre-applications received	Development & Enforcement	Q4 2020/21	201
		Q3 2020/21	292
		Q4 2019/20	303
			N/A

Latest Note

Drop in the number of planning pre-applications received has continued as we have temporarily suspended dealing with householder/domestic pre-application enquiries from 1st December 2020 as we remain overburdened and currently do not have sufficient resources to handle the volume that was being received. This is not a statutory requirement.

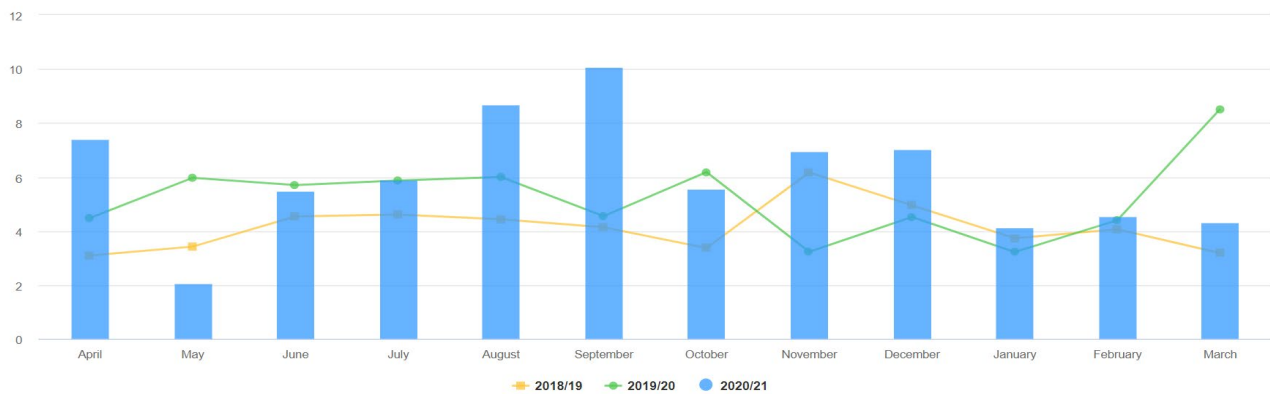
Planning Appeals-



Latest Note

No of appeals has risen but so has the number of applications being submitted, however, the majority of appeals against the Local Planning Authority are unsuccessful.

Average end to end time for Land Charge searches (in days)-



Latest Note

-The average end to end time for Land Charges Searches have improved in March despite the higher number of searches received. The number of searches received in March is 169, February- 148.

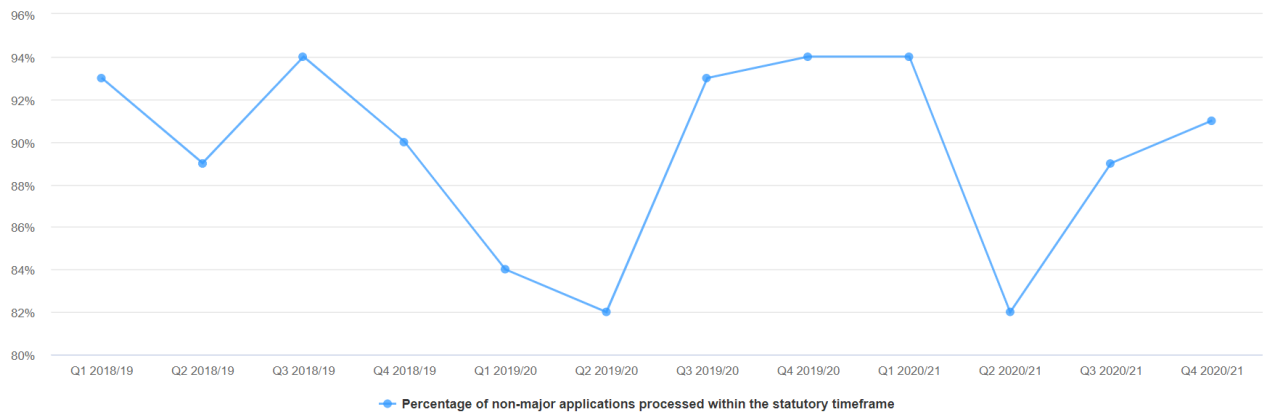
Please note the Government has set an expectation that all local authorities respond to search requests within 10 working days.

Performance Indicator	Service Area	Current Value	Trend
Percentage of major planning applications determined within statutory time frame	Development & Enforcement	Q4 2020/21	100%
		Q3 2020/21	100%
		Q4 2019/20	100%

Latest Note

-Ref designation report 10 out of 10 major planning applications were determined within the statutory time frame

Speed of processing Non-Major applications within the statutory timeframe-



Latest Note

A rise in the number of applications determined within the statutory period or with an agreed extension of time is positive.

Development Strategy			
Performance Indicator	Service Area	Current Value	Trend
The number of new homes built within the year.	Development Strategy	2019/20	871
		2018/19	939
		2017/18	578

Latest Note

2020/21 figure is still yet to be calculated due to the length of time it takes to collate the data. The performance management system will be updated as soon as data becomes available.

Sports & Recreation			
Performance Indicator	Service Area	Current Value	Trend
Leisure Centre Visits	Sport & Recreation	March 2021	0
		February 2021	0
		January 2021	0

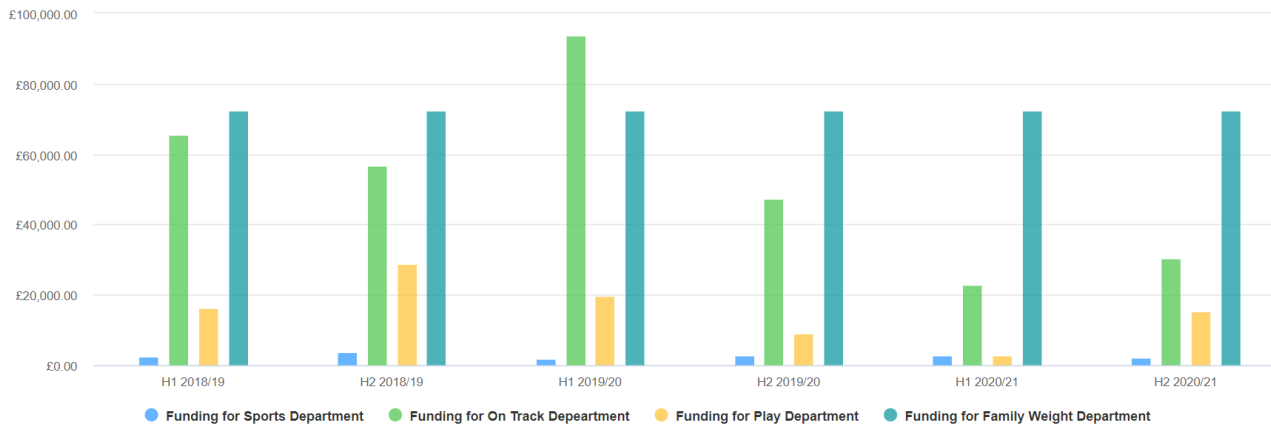
Latest Note

Centre closed due to national lockdown, Leisure Centre opening scheduled 12 April 2021.

Performance Indicator	Service Area	Current Value	Trend
Total grants income from external funding	Sport & Recreation	H2 2020/21	£120,164.00
		H1 2020/21	£100,904.00
		H2 2019/20	£131,572.00

Latest Note

Sports & Recreation Grants income breakdown-



Performance Indicator	Service Area	Current Value	Trend
Number of participants - Family Weight Management	Sport & Recreation	Q4 2020/21	168
		Q3 2020/21	200
		Q4 2019/20	20

Latest Note

Rugby Art Gallery & Museum

Performance Indicator	Service Area	Current Value	Trend
No. of visits to Rugby Art Gallery & Museum in person	Art Gallery, Museum	March 2021	0
		February 2021	0
		January 2021	0

Latest Note

Performance Indicator	Service Area	Current Value	Trend
No. of visits to the Hall of Fame in person	Art Gallery, Museum	March 2021	0
		February 2021	0
		January 2021	0

Latest Note

Attraction closed. This indicator will no longer be reported on going forward.

Visitor Centre

Performance Indicator	Service Area	Current Value		Trend
Visitor Centre overall retail sales	Visitor Centre	Q4 2020/21	£579.97	
		Q3 2020/21	£2,017.04	
		Q4 2019/20	£4,238.02	

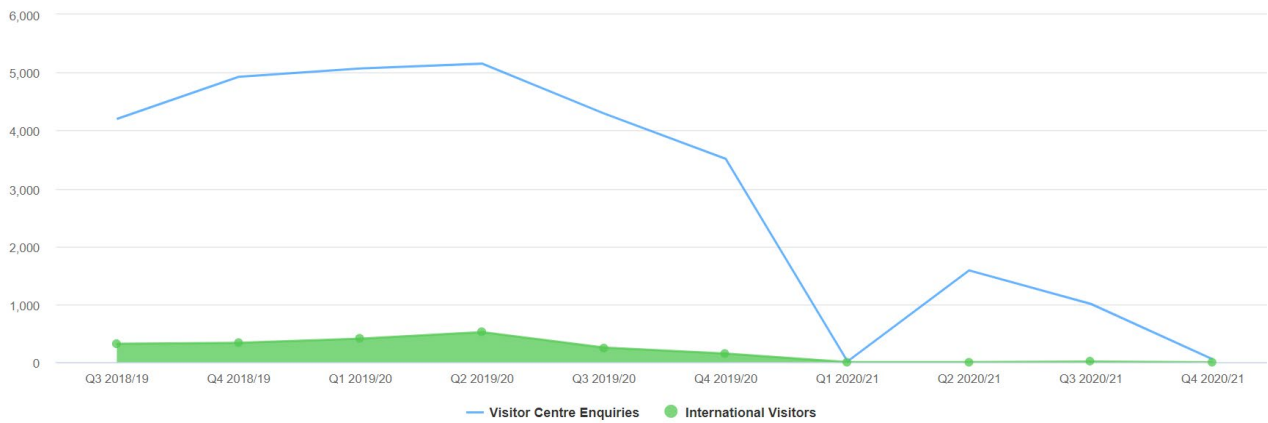
Latest Note

Performance Indicator	Service Area	Current Value		Trend
Visitor Centre online retail sales - excl. Hall of Fame	Visitor Centre	Q4 2020/21	£579.97	
		Q3 2020/21	£375.07	
		Q4 2019/20	£8.10	

Latest Note

Sales via e-bay and Shopappy during lockdown.

Visitor Centre Enquiries



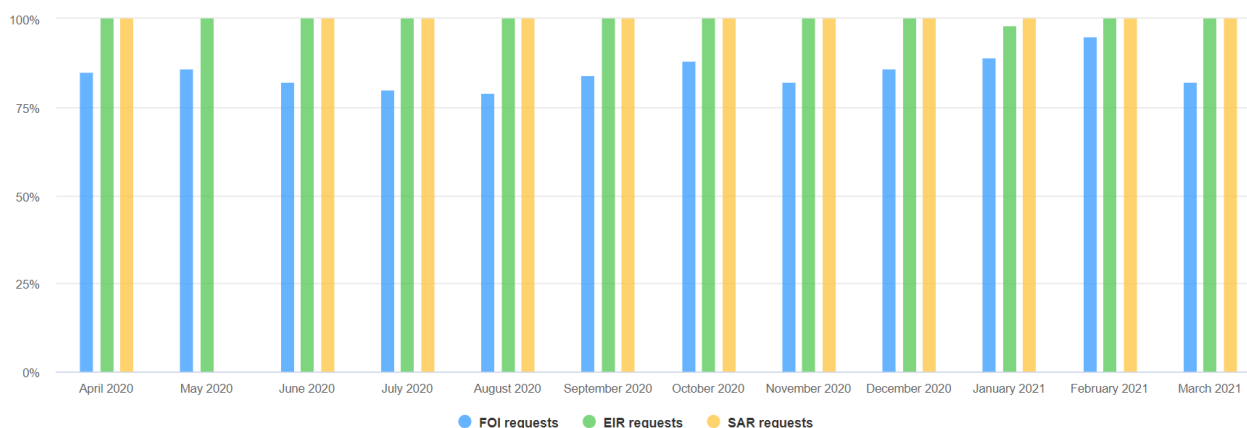
Latest Note

Visitor Centre enquiries include social media enquiries and online sales. There have been no international visitors as closed to the public.

Performance Appendix - Executive Director's Office

Communications, Consultations & Information

Requests for information completed within statutory timeframe-



Latest Note

FOI: 1 - Safety & Resilience (late response), 1 - Council Tax - no response, 1 - CAST - no response and 1 - Economic Development - late response. No SAR's received in February

Performance Indicator	Service Area	Current Value	Trend
Number of data breaches and near misses reported internally	Communications, Consultation & Information	Q4 2020/21	2
		Q3 2020/21	6
		Q4 2019/20	9

Latest Note

Performance Indicator	Service Area	Current Value	Trend
Number of data breaches reported to the Information Commissioner's Office (ICO)	Communications, Consultation & Information	Q4 2020/21	0
		Q3 2020/21	0
		Q4 2019/20	0

Latest Note

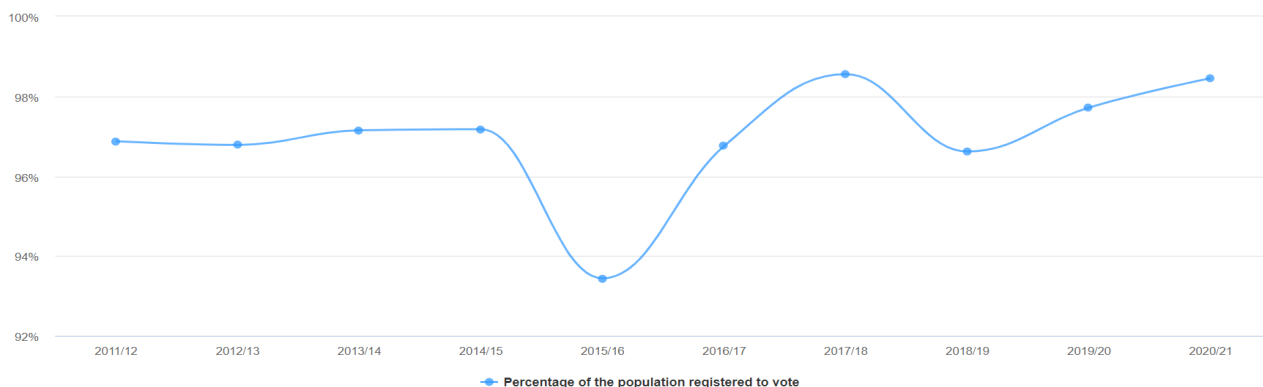
Democratic Services

Performance Indicator	Service Area	Current Value	Trend
Member attendance at Committee meetings	Democratic Services	March 2021	76.81%
		February 2021	95%
		January 2021	97.14%

Latest Note

Electoral Services

Electoral Registrations within the Borough of Rugby-



General Fund Service Carry forwards 2021/22

Appendix 4

Portfolio	Service	Proposed Carry Forward £000s	Description
Communities & Homes	Community Grants	16	Grants are allocated by the Grants Working Party each year, requests relate to grants awarded but yet to be paid as conditions may not yet have been reached or claimed by the organisations
		16	
Corporate Resources	RBC Holding Ltd	65	Funds for a trading company dealing with real estate development and investment was requested and approved at Cabinet on 6 July 2020. A carry forward has been requested as there has been an expansion of brief for trading structures and delay in appointing directors
		65	
Environment & Public Realm	Waste Collection & Recycling	48	MRF initial setup costs - funds required for agreed partner contributions in 2021/22
		48	
Executive Director's Office	Electoral Services	101	May 2020 elections postponed to May 2021 due to pandemic
		101	
Growth & Investment	Leisure Grants	2	Grants are allocated by the Grants Working Party each year, requests relate to grants awarded but yet to be paid as conditions may not yet have been reached or claimed by the organisations
Growth & Investment	Town Centre Improvements	88	Further stages of the Town Centre Improvements committed but not finalised or paid - As per Supplementary approved at Q3
		90	
Total Pending Carryforwards to be approved		320	
Total Carryforwards already approved		265	These were approved within the Q3 report
Grand Total Carryforwards to 2021/22		585	

General Fund Capital Slippage 2021/22

Appendix 4

Portfolio	Service	Proposed Slippage £000s	Description
Growth & Investment	Athletics Track	248	Slippage due to procurement process to ensure a robust project specification was in place. Due to complete Q1 2021/22.
		248	
Environmental & Public Realm	Memorial Safety	2	Slippage due to the impact of COVID-19 and staff resources
Environmental & Public Realm	Street Furniture	16	Slippage due to impact of COVID-19 on town centre plans
Environmental & Public Realm	Great Central Walk Bridge	28	Slippage due to issues with resourcing specialist bridge refurbishment consultants
Environmental & Public Realm	Rainsbrook Cemetery Preparation	186	Slippage as a result of delays due to staff resource issues
Environmental & Public Realm	Croop Hill Chapel Refurbishments	60	Slippage as a result of delays due to staff resource issues
Environmental & Public Realm	Route Optimiser System	10	Slippage as due to COVID-19 it has not been possible to carry out reviews for some of the businesses in trade waste
Environmental & Public Realm	Open Spaces Refurbishment	8	Slippage due to the impact of COVID-19 on works
Environmental & Public Realm	Rokeby Play Area Refurbishment	121	Slippage due to the impact of COVID-19 on works
Environmental & Public Realm	Whinfield Play Area Refurbishment	114	Slippage due to the impact of COVID-19 on works
Environmental & Public Realm	Newbold Quarry	20	Slippage due to water levels delaying works
Environmental & Public Realm	Vehicles	142	Slippage for vehicles ordered but not yet delivered
Environmental & Public Realm	Crematorium Memorialisation Project	4	Slippage for completion of project
		711	
Communities & Homes	Disabled Facilities Grant	80	Slippage due to the impact of COVID-19 on works
Communities & Homes	ICT Refresh Programme	13	Slippage for ongoing works on AV equipment
Communities & Homes	Digitalisation	7	Slippage for Alexa app waste collection notification
Communities & Homes	Income Management & System Development	5	Slippage for completion of project
		105	
Corporate Resources	Corporate Property Enhancements	94	Slippage resulting from the ongoing review of the Town Hall/Public Offices sites
Corporate Resources	Brownsover Car Park	70	Slippage due to delays in the tendering process
Corporate Resources	Corporate Asset Management System	37	Slippage due to the impact of COVID-19 on resources
Corporate Resources	Market Quarter Site	9	Slippage to meet remaining costs prior to sale
Corporate Resources	Changing Places	57	Slippage due to the impact of COVID-19 on works
Corporate Resources	Housing Acquisition Fund	294	Slippage for a future acquisition
Corporate Resources	Woodside Park LPG	9	Slippage due to issues finalising works
Corporate Resources	Carbon Management Plan	200	Slippage for potential schemes that are being investigated
		770	
	Grand Total Carryforwards to 2021/22	1,834	
Total Carryforwards already approved		2,013	These were approved within the Q1 (£0.410m) and Q3 (£1.603m) reports.
	Grand Total Carryforwards to 2021/22	3,847	

Portfolio	Service	Proposed Slippage £000s	Description
Communities & Homes	Bell House Redevelopment	521	Slippage for completion of project
Communities & Homes	Biart Place - Capital	307	Slippage for ongoing works - a design team has now been appointed
Communities & Homes	Housing Management System	56	Slippage due to the impact of COVID-19 on staff resources
Communities & Homes	Fire Risk Prevention Works	47	Slippage due to the impact of COVID-19 on works. There will be additional works in 2021/22 due to new regulations on fire doors
Communities & Homes	Lifeline Renewal Programme	17	Slippage in programme for a digital switchover
Communities & Homes	Finlock Gutter Improvements	77	Slippage due to the impact of COVID-19 on works and staff resources
Communities & Homes	Rebuilding Retaining Walls	81	Slippage due to the impact of COVID-19 on works and staff resources
Communities & Homes	Replacement Footpaths	118	Slippage due to the impact of COVID-19 on works and staff resources
Communities & Homes	Door Security Systems	10	Slippage due to the impact of COVID-19 on works and staff resources
Communities & Homes	Electrical Upgrades - Community Rooms	40	Slippage due to the impact of COVID-19 on works and staff resources
Communities & Homes	LED lighting	13	Slippage due to the impact of COVID-19 on works and staff resources
Communities & Homes	Disabled Adaptations	3	Slippage due to the impact of COVID-19 on works and staff resources
Communities & Homes	Kitchen Modifications	91	Slippage due to the impact of COVID-19 on works and staff resources
Communities & Homes	Kitchen Modifications Voids	71	Slippage due to the impact of COVID-19 on works and staff resources
Communities & Homes	Heating Upgrades	431	Slippage due to the impact of COVID-19 on works and staff resources
Communities & Homes	Bathroom Modifications	82	Slippage due to the impact of COVID-19 on works and staff resources
Communities & Homes	Bathroom Modifications - voids	27	Slippage due to the impact of COVID-19 on works and staff resources
Communities & Homes	Patterdale sheltered scheme improvements	32	Slippage due to delays with the contract signing, the contractor is now on site and works are to be completed by the end of May 2021
Communities & Homes	Housing Window Replacement	26	Slippage due to the impact of COVID-19 on works and staff resources
Communities & Homes	Purchase of Council Houses	1,408	Slippage for ongoing purchases
Communities & Homes	Rugby Gateway - Cala Homes	251	Slippage for 3 remaining house purchases
Communities & Homes	Rounds Gardens Capital	272	Slippage for ongoing design fees and decanting costs
Communities & Homes	Rounds Gardens demolition	750	Slippage for ongoing capital works. A budget virement for 2021/22 has been requested to transfer this budget to Rounds Garden Capital
Communities & Homes	Property Repairs Team Vehicle	300	Slippage for vehicles ordered but not yet delivered
	Grand Total Carryforwards to 2021/22	5	
Total Carryforwards already approved		12	These were approved within the Q3 report
	Grand Total Carryforwards to 2021/22	18	

General Fund (GF) Reserves and Balances over the Medium Term Financial Plan 2021/25

Appendix 5

	Balance at 1st April 2020	Actual transfers in/out	Balance at 31st March 2021	Net Transfers in Year	Balance at 31st March 2022	Net Transfers in Year	Balance at 31st March 2023	Net Transfers in Year	Balance at 31st March 2024	Net Transfers in Year	Balance at 31st March 2025
	£000s	£	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s
Gen Fund Revenue Acc	(2,250)	0	(2,250)	0	(2,250)	0	(2,250)	(50)	(2,300)	(201)	(2,501)
Corporate Reserves											
Business Rates Equalisation Reserve	(3,646)	(7,991)	(11,637)	3,214	(8,423)	(1,060)	(9,483)	(621)	(10,104)	(987)	(11,091)
Budget Stability Reserve	(2,494)	(554)	(3,048)	671	(2,377)	14	(2,363)	14	(2,349)	(50)	(2,399)
GF Revenue Carry Forward Reserve	(331)	(254)	(585)	585	0	0	0	0	0	0	0
Subtotal Corporate Reserves	(6,471)	(8,799)	(15,270)	4,470	(10,800)	(1,046)	(11,846)	(607)	(12,453)	(1,037)	(13,490)
Other Earmarked Reserves											
Non-Conditional Revenue Grants	(409)	(204)	(613)	373	(240)	40	(200)	40	(160)	40	(120)
Revenue Section Agreements	(1,152)	172	(980)	118	(862)	103	(759)	108	(651)	106	(545)
Transformation Fund	0	(500)	(500)	125	(375)	125	(250)	125	(125)	125	0
Insurance / RM Reserve	(10)	(0)	(10)	0	(10)	0	(10)	0	(10)	0	(10)
Subtotal - Organisation Wide Reserves	(1,571)	(532)	(2,103)	616	(1,487)	268	(1,219)	273	(946)	271	(675)
HoF Licence Reserve	(300)	120	(180)	180	0	0	0	0	0	0	0
Acquisition Reserve (AG/M)	(9)	(1)	(10)	(6)	(16)	(6)	(22)	(6)	(28)	(6)	(34)
Town Centre Improvement Reserve	(327)	135	(192)	0	(192)	0	(192)	0	(192)	0	(192)
Family Weight Project Reserve	0	(34)	(34)	0	(34)	0	(34)	0	(34)	0	(34)
Subtotal - Growth and Investment	(636)	220	(416)	174	(242)	(6)	(248)	(6)	(254)	(6)	(260)
CIPFA Training Reserve	(30)	4	(26)	3	(23)	3	(20)	0	(20)	0	(20)
Corporate Assurance Training Reserve	(5)	0	(5)	2	(3)	2	(1)	1	(0)	0	(0)
Warwickshire Consortium Reserve	(2)	0	(2)	0	(2)	0	(2)	0	(2)	0	(2)
STW Pensions Reserve	(86)	0	(86)	0	(86)	0	(86)	0	(86)	0	(86)
Energy Efficiency Investment Fund	(65)	(12)	(77)	(20)	(97)	0	(97)	0	(97)	0	(97)
Subtotal - Corporate Resources	(188)	(8)	(196)	(15)	(211)	5	(206)	1	(205)	0	(205)

General Fund (GF) Reserves and Balances over the Medium Term Financial Plan 2021/25
Appendix 5

	Balance at 1st April 2020	Actual transfers in/out	Balance at 31st March 2021	Net Transfers in Year	Balance at 31st March 2022	Net Transfers in Year	Balance at 31st March 2023	Net Transfers in Year	Balance at 31st March 2024	Net Transfers in Year	Balance at 31st March 2025
	£000s	£	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s
Digitalisation & Trading Reserve	(21)	5	(16)	0	(16)	0	(16)	0	(16)	0	(16)
Corporate Apprentice Scheme Reserve	(31)	(23)	(54)	54	0	0	0	0	0	0	0
Woodside Park R & M Reserve	0	(29)	(29)	(14)	(43)	3	(40)	2	(38)	0	(38)
Welfare Support Reserve	(439)	(22)	(461)	265	(196)	98	(98)	98	0	0	0
Welfare Support IT Reserve	(100)	0	(100)	0	(100)	0	(100)	0	(100)	0	(100)
Subtotal - Communities and Homes	(591)	(69)	(660)	305	(355)	101	(254)	100	(154)	0	(154)
Emergency Climate Reserve	0	(500)	(500)	200	(300)	0	(300)	0	(300)	0	(300)
Hackney Carriages Reserve	(59)	20	(39)	(23)	(62)	(4)	(66)	20	(46)	0	(46)
Crematorium Replacement Reserve	(50)	(15)	(65)	15	(50)	(15)	(65)	(25)	(90)	(25)	(115)
Crematorium Cameo Reserve	(26)	(3)	(29)	(3)	(33)	(3)	(36)	(3)	(38)	(2)	(40)
Environmental Crimes Reserve	(19)	(1)	(20)	0	(20)	0	(20)	0	(20)	0	(20)
Licensing Reserve	(25)	0	(25)	0	(25)	0	(25)	0	(25)	0	(25)
Waste Reserve	(48)	0	(48)	15	(33)	0	(33)	0	(33)	0	(33)
Land Drainage Reserve	(24)	4	(20)	2	(18)	2	(16)	2	(14)	2	(12)
Graves In Perpetuity	(11)	0	(11)	0	(11)	0	(11)	0	(11)	0	(11)
HMO License Reserve	(34)	7	(27)	10	(17)	17	0	(11)	(11)	0	(11)
Subtotal - Environment and Public Realm	(296)	(488)	(784)	216	(569)	(3)	(572)	(17)	(588)	(25)	(613)
Total Service Earmarked Reserves	(3,282)	(877)	(4,159)	1,295	(2,863)	365	(2,498)	351	(2,146)	240	(1,906)
TOTAL General Fund Reserves	(12,003)	(9,676)	(21,679)	5,766	(15,913)	(681)	(16,594)	(306)	(16,901)	(998)	(17,898)

Movement in General Fund Earmarked Reserves 2020/21
Appendix 6

Reserve	Opening Balance 2020/21	Contribution from Reserves	Contribution (to) Reserves	Transfer to/(from) other reserves	Closing Balance	Description of movement
	£000	£000	£000	£000	£000	
Corporate Reserves						
Business Rates Equalisation Reserve	(3,646)	0	(6,999)	(992)	(11,637)	This includes the budgeted transfer of a net (£0.992m), in year transfers to manage the deficit moving forward and the pooling benefit from the WCC Safety net fund
Budget Stability Reserve	(2,494)	81	(393)	(242)	(3,048)	This includes the budgeted net transfer of (£0.161m) previously approved and net in year transfers of (£0.112m) to mitigate potential future pressures in Council Tax and the final proposed transfer of general fund balance at outturn of (£0.281m)
GF Revenue Carry Forward Reserve	(331)	331	(585)	0	(585)	The balance on the reserve relates to a carry forward for all 2020/21 Council Resolution budgets which were not spent in year due to COVID-19 and any budgets which need to be carried forward to manage slippage of costs and risks in 2021/22. See Appendix 4 for full details
Graves In Perpetuity	(11)	0	0	0	(11)	
STW Pensions Reserve	(86)	0	0	0	(86)	
Emergency climate reserve	0	0	0	(500)	(500)	This includes the budgeted creation of the new reserve as approved by Full Council in February 2020
Subtotal Corporate Reserves	(6,568)	412	(7,977)	(1,734)	(15,867)	
Operational Reserves						
HoF Licence Reserve	(300)	120	0	0	(180)	This is to mitigate the pressure from the loss of income as reported to Cabinet previously
Welfare Support Reserve	(439)	526	(547)	0	(461)	Budgeted draw down of £0.360m with the balance which was assumed in the budget. The amount transferred to Reserves of (£0.547m) relates to grants received and not yet fully utilised
Welfare Support IT Reserve	(100)	0	0	0	(100)	
Insurance / RM Reserve	(10)	0	(0)	0	(10)	
Acquisition Reserve (AG/M)	(9)	6	(7)	0	(10)	Reserve used to purchase artwork for the Rugby Art Gallery Museum
Family Weight Project Reserve	0	0	(34)	0	(34)	New reserve created in 2020/21 due to an underspend in the service. The reserve will be spent in the future, in line with the requirements of the contract
Environmental Crimes Reserve	(19)	0	(1)	0	(20)	Reserve set up to hold any surplus income received from Environmental Crime Fixed Penalty Notices. This reserve can only be used to fund educational or preventative work
Hackney Carriages Reserve	(59)	25	(5)	0	(39)	To manage licence renewals which are paid upfront, usually for 3 years or 5 years
Licensing Reserve	(25)	0	0	0	(25)	

Waste Reserve	(48)	0	0	0	(48)	
Town Centre Improvement Reserve	(327)	135	0	0	(192)	Reserve set up to contribute towards spend in line with the Town Centre Strategy
IT Equipment Reserve	0	0	0	0	0	
Transformation Fund	0	0	(500)	0	(500)	New reserve to support transformation costs over the medium term
HMO License Reserve	(34)	18	(12)	0	(28)	To manage House in Multiple Occupation (HMO) renewals which are paid every 5 years
Land Drainage Reserve	(24)	4	0	0	(20)	Contribution to the service during 2020/21 for ad hoc expenditure on Land Drainage maintenance
Woodside Park R & M Reserve	0	0	(29)	0	(29)	Benefit of an insurance claim which will be set aside to mitigate any future risk of cost pressure.
Energy Efficiency Investment Fund	(65)	0	(12)	0	(76)	Funds achieved through efficiencies to be set aside to invest in future schemes
Warwickshire Consortium Reserve	(2)	0	0	0	(2)	
Corporate Assurance Training Reserve	(5)	0	0	0	(5)	
CIPFA Training Reserve	(30)	4	0	0	(26)	Funds drawn down to support in year costs of professional training
Corporate Apprentice Scheme Reserve	(31)	0	(23)	0	(54)	Underspend in the service transferred to the reserve to mitigate any costs in the future
Crematorium Replacement Reserve	(50)	0	(15)	0	(65)	Budgeted transfer of money into the reserve to cover any future maintenance costs as approved by the Joint Committee, managed by RBC and West Northamptonshire Council
Crematorium Cameo Reserve	(26)	3	(7)	0	(29)	Budgeted transfer of CAMEO income as approved by the Joint Committee, managed by RBC and West Northamptonshire Council
Digitalisation & Trading Reserve	(21)	5	0	0	(17)	This reserve funded the digitalisation capital project during 2020/21
Revenue Section Agreements	(1,152)	192	(20)	0	(980)	Management of the S106 income to finance the cost of schemes in place
Non-Conditional Revenue Grants	(409)	241	(445)	0	(613)	Non-Conditional Grant income received which increases the reserve by £0.204m in 2020/21. This is set aside and will be drawn down in future years to cover costs where appropriate.
Subtotal Operational Reserves	(3,185)	1,279	(1,657)	0	(3,563)	
TOTAL GF EARMARKED RESERVES	(9,753)	1,691	(9,634)	(1,734)	(19,430)	

Risk Assessment review of Corporate Reserves

Appendix 7

Risks	General Fund £000s	Business Rates Equalisation Reserve £000s	Budget Stability Reserve £000s	Emergency Climate Reserve £000s	Transformation Reserve £000s	Welfare Support £000s	TOTAL Excluding Earmarked Reserves £000s	Profiled impact of forecast reserve movement				
								2020/21	2021/22	2022/23	2023/24	2024/25
								£000s	£000s	£000s	£000s	£000s
Estimated Closing Balance previous year	(2,250)	(3,646)	(2,494)	0	0	(439)	(8,829)	(8,829)	(18,396)	(12,007)	(7,249)	(5,312)
forecast contribution (to) / from 2020/21	0	(7,991)	(554)	(500)	(500)	(22)	(9,567)	(9,567)				
forecast contribution (to)/ from 2021/22	0	3,214	671	200	125	265	4,475		4,475			
forecast contribution (to)/ from 2022/23	0	(1,060)	14	0	125	98	(823)			(823)		
forecast contribution (to)/ from 2023/24	(50)	(621)	14	0	125	98	(434)				(434)	
forecast contribution (to)/ from 2024/25	(201)	(987)	(50)	0	125	0	(1,113)					(1,113)
Closing Balance 31 March 2025	(2,501)	(11,091)	(2,399)	(300)	0	0	(16,291)	(18,396)	(13,921)	(12,830)	(7,683)	(6,425)
Potential Future Risks:												
Emergency - Unknown Risks associated with COVID -19	100	0	281	0	0	0	381	0	381	0	0	0
New Emergency - up to 1% of gross budget requirement and/or one month of salary	1,500	0	0	0	0	0	1,500	0	0	0	0	1,500
Known Risks - Net Fees and Charges/cost pressure as a result of COVID-19 (after excluding government grants)	0	0	0	0	0	0	-	0	0	0	0	0
Potential reduction in collection as a result of COVID-19 2021/22	0	1,029	42	0	0	0	1,071	0	0	1,071	0	0
Risk of delivery of 2021/22 current budget shortfall as a result of COVID-19 recovery planning	0	0	0	0	0	0	-	0	0	0	0	0
Borrowing and interest rate exposure	50	0	0	0	0	0	50	0	17	17	16	0
Unexpected in year service demand: demographic growth, economic factors creating need	250	0	0	0	0	0	250		83	83	84	0
Unfunded new burdens e.g. separate food waste collection	200	0	0	0	0	0	200	0	50	50	50	50
Pay structure and Employment Market	201	0	0	0	0	0	201	0	50	50	50	51
Legal challenge	200	0	0	0	0	0	200	0	50	50	50	50
Loss of Sustainable Growth above the baseline SFA Allocation	0	519	0	0	0	0	519	0	0	173	173	173
Total loss of income based on negative outcome option	0	4,605	0	0	0	0	4,605	0	0	2,654	964	987
Growth delay or slippage in business rates income over medium term	0	0	0	0	0	0	-	0		0	0	
Potential removal of above	0	0	0	0	0	0	-	0		0	0	
Risk of a significant employer or business leaving the borough	0	3,000	0	0	0	0	3,000	0	750	750	750	750
Transformation or service improvement initiatives	0	0	400	0	0	0	400	0	200	200	0	0
New Homes Bonus - no legacy payments	0	0	0	0	0	0	-		0	0	0	0
Non achievement of savings plans including digitalisation	0	0	0	0	0	0	-	0	0	0	0	0
Income not achieved for traded and commercial services including parking and green waste	0	0	250	0	0	0	250	0	83	83	84	0
Planning fees income reduction	0	0	500	0	0	0	500	0	250	250	0	0
Potential loss of contract income from services at risk or being retendered	0	0	0	0	0	0	-	0	0	0	0	0
Action Plan to respond to Emergency Climate requirements as per paper Feb. 2020	0	0	0	300	0	0	300	-	-	150	150	0
In year service demand: economic factors creating need in housing, homelessness	0	0	0	0	0	0	-	0	0	0	0	0
SUBTOTAL	2,501	9,153	1,473	300	-	-	13,427	-	1,914	5,581	2,371	3,561

Government Support Funding to Rugby Borough Council in response to COVID-19 Pandemic

To date, Rugby Borough Council has received support grants of (£50.179m) to pass directly on to residents and businesses as follows:

Body	COVID-19 Funding Type	Received £000s	Spend £000s	Diff £000s	Notes
MHCLG	Council Tax Hardship Fund	(651)	642	(9)	Council tax relief to support vulnerable people and householders in the local area - Balance transferred to Welfare Fund Earmarked Reserve
BIES	Small Business Grant Fund/Retail, Leisure and Hospitality	(17,790)	17,780	(10)	£10,000 cash grant paid to eligible small businesses in this sector
BIES	Local Authority Discretionary Grants Fund	(913)	913	0	Cash grants paid to small and micro businesses not eligible for the grants above
MHCLG	Expanded Business Rates Relief	(16,538)	16,538	0	To fund the increase in business rates retail relief to 100% to eligible retail, leisure and hospitality properties
MHCLG	Business Improvement District Support (BIDS) Grant	(31)	31	0	Passed to Rugby BID to contribute to their operational losses
Sports Council	England Sports Council Grant	(212)	212	0	Passed onto GLL to contribute to losses
DHSC	Test and Trace Support Payments - Statutory payments	(149)	95	(54)	Test and Trace support payments to eligible applicants, fully reimbursed by grant funding
DHSC	Test and Trace Support Payments - Discretionary payments	(118)	25	(93)	Discretionary grant allocation for individuals who do not qualify for the Test and Trace Support Payment but require financial support to self isolate - Balance transferred to the Grants Earmarked Reserve
BIES	Business Support Grant - Open LRG	(31)	0	(31)	Grant funding to support local businesses that are not legally required to close but which are severely impacted by the local restrictions on socialising
BIES	BEIS Business Support Grant - XMAS	(51)	46	(5)	Additional grant funding to support wet let pubs during the festive period under tiered restrictions
BIES	Business Support Grant - Closed LRSG - Addendum	(5,681)	4,083	(1,598)	Grant funding to support local businesses that are legally required to close due to local lockdown restrictions
BIES	Business Support Grant - Closed LRSG and Lockdown	(4,868)	3,406	(1,462)	Grant funding to support local businesses that are legally required to close due to local lockdown restrictions
BIES	Local Restrictions Support Grants and Additional Restrictions Grant	(3,146)	1,417	(1,729)	Grant funding to support local businesses during the national lockdown and local restrictions. The balance of £1.729m was fully spent by 31 May 2021
	TOTAL	(50,179)	45,188	(4,991)	

Plus (£2.373m) targeted COVID-19 support grants for General Fund services:

Body	COVID-19 Funding Type (excluding emergency funding)	£000s	Spend £000s	Diff £000s	Notes
MHCLG	Next Steps Accommodation Programme	(255)	173	(82)	Funding to support emergency accommodation and private rented sector accommodation pressures - Transferred to the Welfare Reserve
ERDF	Reopening of the High Streets Safety Fund	(96)	0	(96)	As reported to Cabinet in September 2020 - Still to be claimed in 2021/22
DHSC	New Burdens Test and Trace Support Payments	(54)	26	(28)	To support the costs of administering the scheme - Balance transferred to the Grants Earmarked Reserve
Arts Council	Arts Council Culture Recovery Fund	(71)	71	0	Announced 14 October funds to support loss of income within Benn Hall, which will be factored into future forecasts and will replace MHCLG sales fees and charges income recovery from MHCLG
MHCLG	Compliance and enforcement	(46)	46	0	Announced 8 October to support measures to control the spread of COVID-19 across individuals, businesses and in the community. This will be factored into future forecasts

MHCLG	COVID Outbreak Management Funding	(400)	400	0	Paid to the County Council and distributed between Warwickshire local authorities to support local measures to protect public health and local economies
MHCLG	New Burdens – Council Tax Hardship and Business Rates Relief	(22)	22	0	To support the costs of administering the scheme
BIES	New Burdens - BIES Business Rates Grants Schemes	(58)	58	0	To support the costs of administering the scheme
BIES	New Burdens – Local Authority Discretionary Grants Fund	(130)	0	(130)	To support the costs of administering the scheme - Transferred to the Grants Earmarked Reserve
BIES	New Burdens – Local Authority Discretionary Grants Fund	(167)	0	(167)	To support the costs of administering the scheme - Transferred to the Grants Earmarked Reserve
MHCLG	75% compensation for Council Tax Losses	(112)	0	(112)	Transferred to Budget Stability Reserve to mitigate potential pressures in future years
MHCLG	Sales, Fees and Charges Support Grant	(962)	962	0	Compensation for sales, fees and charges income losses
	TOTAL	(2,373)	1,758	(615)	

Plus (£1.498) emergency funding for local government to address pressures of COVID-19:

Body	COVID-19 Emergency Funding	£000s	£000s	£000s
MHCLG	Tranche 1 of Emergency Funding	(43)	43	0
MHCLG	Tranche 2 of Emergency Funding	(1,078)	1,078	0
MHCLG	Tranche 3 of Emergency Funding	(163)	163	0
MHCLG	Tranche 4 of Emergency Funding	(214)	214	0
	TOTAL	(1,498)	1,498	0

MHCLG Ministry of Housing, Communities and Local Government

BIES Department for Business, Energy & Industrial Strategy

DHSC Department of Health & Social Care

ERDF European Regional Development Fund

LRSG Local Restriction Support Grant