

REPORT TO: Executive Board

DATE: 17 June 2021

REPORTING OFFICER: Operational Director – Finance

PORTFOLIO: Corporate Services

SUBJECT: 2020/21 Financial Outturn Position

WARD(S): Borough-wide

1.0 PURPOSE OF REPORT

- 1.1 To report the Council's overall revenue and capital net spending outturn position for the year 2020/21
- 1.2 To report on the financial impact of Covid-19 and to summarise general Government funding made available to the Council to date.

2.0 RECOMMENDED: That;

- (i) **The report be noted.**

3.0 SUPPORTING INFORMATION

Revenue Spending

- 3.1 The final accounts for 2020/21 are nearing completion and the revenue spending position for each Department is shown in Appendix 1. It presents a summary of spending against the operational revenue budget and Appendix 2 provides detailed figures for each individual Department. In overall terms the outturn position for the year shows that net spend is under the approved budget by £2.340m.
- 3.2 The outturn position is a significant improvement on the forecast overspend of £1.180m reported at the end of quarter 3. There are a number of reasons for the improved financial position including fully utilising government grants made available to the Council; a scaling back of forecast final quarter net spend and the continued push by directorates to only spend where absolutely essential.
- 3.3 In reviewing the final outturn position it is accepted that it has been an extraordinary year in terms of what has driven the Council's financial position. The impact of the Covid-19 pandemic has resulted in the Council being in receipt of significant amounts of grant from Government. Local and national restrictions have limited the operation of some Council services and the focus of many services has been to address the impact and recovery out of the pandemic, rather than day to day operational matters.

- 3.4 The favourable financial position for the year is in stark contrast to the past four financial years where the Council has repeatedly reported net spend being over the approved budget. However, extreme caution should be adopted in treating the 2020/21 outturn position as a sign of future improvement to the Council's finances, as 2020/21 has been very much a one-off situation. As services return to some form of normality during 2021/22, the previous demand pressures will return and hence the Council's budget will once again come under severe pressure.
- 3.5 Covid costs and loss of income for the year are in the region of £25m. All of these costs have been funded from general and specific Government grants received by the Council. This represents an improvement from the forecast provided at Q3 due to additional grants being provided, forecast costs in some cases not being fully realised and capitalisation of some costs to reduce the impact upon the Council's revenue position.
- 3.6 The £2.340 reported net underspend will increase the Council's General Fund Balance, taking it up to £6.342m. This represents 5.7% of the Council's 2021/22 net budget of £111.446m and considered a prudent position.

Revenue Spending

- 3.7 Within the overall budget position for the quarter, the key budget variances are as follows;

(i) **Children and Families Department:-**

The Department's net spend position for the year is £1.179m over the approved budget. In comparison, at Q3 it was forecast to be £2.342m over the budget for the year.

Net budgetary growth of £3.112m was allocated to the Department in setting the 2020/21 budget. This has helped improve the Department's financial position compared to previous years, as in 2019/20 the Department was overspent by £4.289m.

Where appropriate and in accordance with any conditions, elements of spend have been funded from specific covid Government grants or general covid funding.

Out of Borough Residential Care continues to be the main budget pressure for the Children and Families Department as the costs of residential care have continued to increase year on year. Additional budget funding was provided of £1.85m for this financial year to alleviate the pressure, yet spend for the year was £1.329m over budget; not including packages that were funded from the covid budget which were an additional £1.154m. Initial forecasts for 2021-22 indicate higher levels of spend than this financial year based on current packages. Although placements and costs are changeable throughout the year there is a general trend of costs increasing each year. There may also be further financial strain

depending on the longevity of covid funding, should this funding cease then this will add further pressure to the budget.

The table below breaks down the current residential placements based on costs and placement type. These are the full package costs including the covid funded element in order to give the accurate costs of residential care at present.

Provision	Weekly Costs	No. Placed	Total cost for the year
Residential	£2000 - £3000	4	358,048
Residential	£3001 - £4000	15	2,784,509
Residential	£4001 - £5000	10	1,831,251
Residential	£5001 - £6000	4	657,261
Residential	£6001 - £10,500	4	1,224,234
Secure	£6713 - £10,500	3	971,407
Leaving Care	£300 - £3487	23	1,809,338
Parent & Child	£581 - £,2053	2	127,589

Independent Fostering Agency (IFA) expenditure is under the budgeted spend by £0.276m. This is a direct result of the work carried out by the fostering team. The number of young people in an IFA placement is continuing to reduce with a direct correlation to the successful recruitment and retention of in-house fostering provision. Over the last year there has been a significant growth of children placed in-house; in April 19 there were 110 and in December 20 it was 153. The children placed in IFA provision has reduced from 73 in April 19 to 52 in March 21.

Early Years net expenditure is £0.088m over budget at the end of the year. This amount would have been greater, but covid funding of £0.259m to offset losses of parental fee income due to the inability of children to attend nursery, has improved the final outturn figure.

(ii) **Adult Social Care Department:-**

The Adult Social Care Department has the highest net spend position of all Council Departments, in 2020/21 the total net spend was £48.811m. Despite the level of high value risk the Department's net spend for the year was marginally below the approved budget by £0.053m This is inclusive of the Care Homes Division reported net overspend of £0.080m and Community Care costs coming in £0.041m under budget.

Covid costs for the Department for the year totalled £10.825m with approximately just under 50% of this being costs for the Hospital Discharge Programme which were fully funded from Halton Clinical Commissioning Group (CCG).

The final 2020-21 Care Homes Division spend of £0.080m over budget is far lower than initially forecast. This is largely due to the delay, caused by the pandemic, of transferring staff at St Luke's and St Patrick's onto Council staff contracts. This significant additional cost is expected in 2021/22. Furthermore, £1.986M Covid grants have helped to offset additional costs within the internal care homes incurred following the emergency response to the pandemic.

The long-term impact of the Covid pandemic is yet to be seen, however it is anticipated that many of the additional costs incurred will remain in at least the short to medium term.

(iii) **Education, Inclusion & Provision:-**

The net Departmental expenditure is £0.126m under the approved budget as at 31 March 2021, representing an improvement from the project overspend of £0.675m estimated at Q3.

Schools Transport is over budget by £0.333m. This has continued a trend of the past few years. The Council has a statutory responsibility to provide special educational needs pupils with transport and there is a large demand for this service. However, the outturn is an improvement from the 2019/20 final position of £0.774m over budget. This reduction is mainly due to the current Covid-19 situation and schools being temporarily shut. It is very likely there will be an increase in these costs for 2021/22 as schools operate to a full academic calendar.

Commissioned Services is under budget by £0.707m, this is as a result of a number of services meeting the conditions of specific covid funded grants and the Council fully utilising these grants ahead of base funding. This is a one-off for 2020/21 and costs will revert to being funded from base budget in future years.

(iv) **Public Health and Public Protection :-**

Net spend for the Department is £0.643m under the revised budget for the year. In the main this is linked to employee costs which are £0.595m under budget. This is a result of savings made during the year by staff having worked on Covid related activities and the associated costs funded from the Test & Trace Support Service grant and the Contain Outbreak Management Fund. There are a small number of vacancies, maternity leave and reductions in hours within the department that have also contributed to the Department's underspend.

(v) **Finance:-**

The Finance Department's outturn is a net underspend of £0.992m against budget.

Insurance budgets are underspent at year-end due to a reduction in the amount of liability excess costs. Costs are dependent on claims received and excesses paid, due to their nature are difficult

to predict. A proportion of the outturn underspend (£50,000) has been carried forward to provide for the increased costs of insurance premiums in 2021-22.

The Concessionary Travel budget has underspent due to the pandemic restrictions which have meant passenger numbers have reduced considerably during 2020-21. However, an element of higher costs have continued to be paid during the pandemic, to support continued bus operation throughout the Borough.

Included within the underspend position is grant income of £0.188m received for the additional burden of operating the business support grant scheme. This scheme was administered within existing staff resources and therefore no additional costs were incurred.

(vi) Policy, Planning and Transportation:-

As at 31 March 2021 the Department's net spend was £0.785m below the approved budget.

Employee costs were below budget by £0.447m due to a number of vacancies across the Department, in particular the Highways, Planning and Traffic Divisions.

The main area of reduced spend against available budget related to street lighting energy costs, which were £0.586m below forecast. The continued implementation of the LED Street Lighting capital programme should continue to control energy usage within this area.

Revenue – COVID - 19 Net Spending

- 3.8 The impact of Covid-19 has resulted in additional costs for the Council's full range of services, particularly within Adult Social Care. In addition to costs, closure of some services during restriction periods has resulted in shortfalls of budgeted income targets over the financial year. There is the possibility the impact will continue to be felt in future years. The Finance Department is working closely with service colleagues to look at the cost impact over the next year.
- 3.9 For 2020/21 the Council has received four tranches of un-ringfenced grant funding to cover general costs and loss of income associated with Covid-19. Total funding is £12.837m and of this £0.438m was used in meeting costs incurred in 2019/20.
- 3.10 The Council has also utilised ringfenced grant funding of £11.971m for specific services relating to Covid during the past year. However, this excludes grant funding which the Council has received but passported on, for example, business support grants, self-isolation payments and hardship grants relating to council tax support.

- 3.11 Government announced a compensation scheme to help part fund the loss of sales/fees and charges income which Councils incur as a result of the pandemic. In summary, the income loss scheme will involve a 5% deduction, whereby councils will absorb losses up to 5% of their planned sales, fees and charges income, with the government compensating them for 75p in every pound of relevant loss thereafter. Claims for the compensation scheme are still to be finalised but it is forecast the Council will receive £1.685m for the year 2020/21. Government have also committed to the scheme operating in the first quarter of 2021/22.
- 3.12 In summary, excluding the Collection Fund (see below), Covid related costs and loss of income incurred by the Council over the past year will be fully funded from Government grant.
- 3.13 The impact of the pandemic up on the Collection Fund (business rates and council tax) is excluded from the figures within the report. The Collection Fund is accounted for separately, on the basis of estimates provided when setting the Council's 2020/21 budget. Any shortfall in income collected only has an impact upon future year budgets.
- 3.14 As at 31 March 2021 the council tax position showed the Council had a gross surplus position of £1.8m (to be shared with major preceptors). This figure is inclusive of a grant contribution of £1.3m from the Government's Hardship Fund, which enabled the Council to reduce by £150 the 2021/21 council bills for residents in receipt of the council tax reduction scheme. In setting the 2021/22 budgets the Council approved use of £0.4m of the Collection Fund surplus in balancing the overall budget.
- 3.15 As at 31 March 2021 the Business Rates position showed the Council had a gross deficit position of £19.7m. This excludes grant of £14.4m received from Government to apply 100% rate relief to small businesses and the retail, leisure and hospitality sector during 2020/21. The resulting deficit balance of £5.3m can be spread over the next 3 years. Further to this, Government are committed to compensating Council's for 75% of losses on the Collection Fund, which is currently estimated at £2.9m.
- 3.16 The in-year collection rate for council tax and business rates reduced in the first couple months of the financial year, but held steady for the remainder of the year, before picking up slightly at the end of the year. The council tax collection rate as at 31 March 2021 is 94.14%, down 0.43% on this point last year and for business rates is 96.18%, down 0.88% for the same period last year.

CAPITAL EXPENDITURE

- 3.17 Capital spending at 31st March 2021 totalled £27.041m, which is 74% of the planned spending of £35.631m (which assumes a 20% slippage between years).

4.0 CONCLUSIONS

4.1 The net spend position for the Council is lower than has been forecast throughout the year. However, this is due to 2020/21 having been an exceptional year and should not be used as a benchmark for future years.

4.2 The impact of the Covid-19 pandemic over the coming year remains uncertain and whilst future costs and loss of income can be forecast, the position remains very fluid. It is imperative that lobbying of the Government continues in order for them to support Local Government in continuing to provide funding for the ongoing cost of Covid-19.

5.0 POLICY AND OTHER IMPLICATIONS

5.1 None.

6.0 IMPLICATIONS FOR THE COUNCIL'S PRIORITIES

6.1 There are no direct implications, however, the revenue budget and capital programme support the delivery and achievement of all the Council's priorities.

6.0 RISK ANALYSIS

6.1 There are a number of financial risks within the budget. However, the Council has internal controls and processes in place to ensure that spending remains in line with budget.

7.0 EQUALITY AND DIVERSITY ISSUES

7.1 None.

8.0 LIST OF BACKGROUND PAPERS UNDER SECTION 100D OF THE LOCAL GOVERNMENT ACT 1072

8.1 There are no background papers under the meaning of the Act.

Summary of Revenue Spending to 31 March 2021

APPENDIX 1

Directorate / Department	Revised Budget £'000	Actual Net Spend £'000	Variance £'000
Community & Environment	27,568	27,253	315
Economy, Enterprise & Property	3,614	3,364	250
Finance	4,873	3,881	992
ICT & Support Services	-1,015	-812	(203)
Legal & Democratic Services	482	353	129
Planning & Transportation	16,820	16,035	785
Policy, People, Performance & Efficiency	397	229	168
Enterprise, Community & Resources	52,739	50,303	2,436
Adult Social Care (inc Community Care)	45,230	45,177	53
Children & Families	24,037	25,216	(1,179)
Complex Care Pool	4,212	4,212	0
Education, Inclusion & Provision	8,280	8,154	126
Public Health & Public Protection	1,227	584	643
People	82,986	83,343	(357)
Corporate & Democracy	-22,847	-23,108	261
Mersey Gateway	8,020	8,020	0
Operational Net Spend	120,898	118,558	2,340
Covid-19 Additional Costs	0	19,630	(19,630)
Covid-19 Shortfall in Budgeted Income Targets	-5,128	0	(5,128)
Less: Government Non-Specific Grant (Tranche 1-4)	0	-11,102	11,102
Less: Specific Government Grants	0	-11,971	11,971
Less: Sales, Fees and Charges Compensation Scheme	0	-1,685	1,685
Covid Net Spend	-5,128	-5,128	0
Total Net Spend (Including Covid-19)	115,770	113,430	2,340

APPENDIX 2

Community & Environment Department

	Annual Budget £'000	Actual £'000	Variance (Overspend) £'000
Expenditure			
Employees	13,296	12,626	670
Premises	2,176	1,936	240
Supplies & Services	1,088	910	178
Book Fund	155	135	20
Hired Services	541	484	57
Food Provisions	137	127	10
School Meals Food	775	775	0
Transport	157	145	12
Other Agency Costs	181	170	11
Waste Disposal Contract	6,188	6,136	52
Grants to Voluntary Organisations	41	20	21
Grant to Norton Priory	172	174	(2)
Capital Financing	262	312	(50)
Rolling Projects	56	56	0
Total Expenditure	25,225	24,006	1,219
Income			
Sales Income	-733	-354	(379)
School Meals Sales	-815	-617	(198)
Fees & Charges Income	-3,318	-2,983	(335)
Rents Income	-101	-118	17
Government Grant Income	-1,077	-1,154	77
Reimbursements & Other Grant Income	-597	-590	(7)
Schools SLA	-1,221	-1,328	107
Internal Fees Income	-280	-126	(154)
School Meals Other Income	-279	-89	(190)
Catering Fees	-114	-73	(41)
Capital Salaries	-173	-166	(7)
Transfers from Reserves	-189	-227	38
Total Income	-8,897	-7,825	(1,072)
Net Operational Expenditure	16,328	16,181	147

Community & Environment Department (continued)

	Annual Budget £'000	Actual £'000	Variance (Overspend) £'000
Covid Costs			
Community Development	0	1	(1)
Community Safety	0	8	(8)
Leisure & Recreation	0	13	(13)
Open Spaces	0	324	(324)
Schools Catering	0	17	(17)
Waste & Environmental Improvement	0	540	(540)
Shielding Hub	0	25	(25)
Surge Enforcement Scheme	0	88	(88)
Winter Grant Scheme	0	500	(500)
Covid Loss of Income			
Commercial Catering	-58	0	(58)
Community Development	-189	0	(189)
Leisure & Recreation	-658	0	(658)
Open Spaces	-354	0	(354)
Schools Catering	-165	0	(165)
Stadium	-542	0	(542)
Waste & Environmental Improvement	-32	0	(32)
Government Grant Income			
General Covid Funding	0	-2,927	2,927
Surge Enforcement Grant	0	-87	87
Winter Grant Scheme	0	-500	500
Net Covid Expenditure	-1,998	-1,998	0
Recharges			
Premises Support	1,640	1,640	0
Transport Support	2,360	2,192	168
Central Support	4,170	4,170	0
Asset Rental Support	3,558	3,558	0
Recharge Income	-488	-488	0
Net Total Recharges	11,240	11,072	168
Net Departmental Expenditure	25,570	25,255	315

Economy, Enterprise & Property Department

	Annual Budget £'000	Actual £'000	Variance (Overspend) £'000
Expenditure			
Employee Related Expenditure	4,430	4,384	46
Repairs & Maintenance	2,103	1,891	212
Premises	97	97	0
Energy & Water Costs	691	627	64
NNDR	463	487	(24)
Rents	166	168	(2)
Economic Regeneration Activities	13	13	0
Security	471	430	41
Supplies & Services	352	308	44
Supplies & Services - Grant	691	682	9
Grants to Voluntary Organisations	111	111	0
Covid-19 Discretionary Business Support Grants	2,417	2,417	0
Capital Finance	155	155	0
Transfer to Reserves	1,035	1,035	0
Total Expenditure	13,195	12,805	390
Income			
Fees & Charges Income	-1,010	-1,001	(9)
Rent - Commercial Properties	-671	-468	(203)
Rent - Investment Properties	-39	-39	0
Rent - Markets	-315	-315	0
Government Grant	-3,585	-3,585	0
Reimbursements & Other Grant Income	-872	-879	7
Schools SLA Income	-480	-480	0
Recharges to Capital	-216	-216	0
Transfer from Reserves	-996	-1,061	65
Total Income	-8,184	-8,044	(140)
Net Operational Expenditure	5,011	4,761	250

Economy, Enterprise & Property Department (continued)

	Annual Budget £'000	Actual £'000	Variance (Overspend) £'000
Covid Costs			
Staffing	0	59	(59)
Repairs & Maintenance	0	81	(81)
Security	0	16	(16)
Supplies & Services	0	85	(85)
Reopening High Street Safely	0	25	(25)
Covid Loss of Income			
Rent - Commercial Properties	-316	0	(316)
Rent - Investment Properties	-5	0	(5)
Rent - Markets	-470	0	(470)
Government Grant Income			
General Covid Funding	0	-1,032	1,032
Reopening High Street Safely	0	-25	25
Net Covid Expenditure	-791	-791	0
Recharges			
Premises Support	1,777	1,777	0
Transport Support	28	28	0
Central Support	2,082	2,082	0
Asset Rental Support	1,308	1,308	0
Recharge Income	-6,592	-6,592	0
Net Total Recharges	-1,397	-1,397	0
Net Departmental Expenditure	2,823	2,573	250

Finance Department

	Annual Budget £'000	Actual £'000	Variance (Overspend) £'000
Expenditure			
Employees	5,678	5,534	144
Premises	0	34	(34)
Supplies & Services	348	253	95
Insurances	989	697	292
Concessionary Travel	2,218	1,543	675
LCR Levy	2,241	2,241	0
Rent Allowances	31,383	31,383	0
Non HRA Rebates	70	125	(55)
Discretionary Housing Payments	528	525	3
Discretionary Social Fund	106	148	(42)
Transfer to Reserves	50	50	0
Total Expenditure	43,611	42,533	1,078
Income			
Fees & Charges	-247	-270	23
SLA to Schools	-464	-465	1
Business Rates Administration Grant	-157	-157	0
Hsg Ben Administration Grant	-461	-489	28
Rent Allowances	-31,383	-30,852	(531)
New Burdens Grant	-67	-307	240
Council Tax Admin Grant	-204	-202	(2)
Non HRA Rent Rebates	-70	-123	53
Reimbursements & Other Grants	-249	-317	68
Liability Orders	-156	-201	45
Transfer from Reserves	-40	-18	(22)
Discretionary Housing Payments Grant	-528	-528	0
LCR Reimbursement	-2,241	-2,241	0
Total Income	-36,267	-36,170	-97
Net Operational Expenditure	7,344	6,363	981

Finance Department (continued)

	Annual Budget £'000	Actual £'000	Variance (Overspend) £'000
Covid Costs			
Employees	0	5	(5)
Supplies & Services	0	13	(13)
Non HRA Rebates	0	107	(107)
Discretionary Social Fund	0	7	(7)
Covid Isolation Grant Payments	0	356	(356)
Covid Isolation Grant -Transfer to Reserves	0	156	(156)
Covid Loss of Income			
Fees & Charges	-5	0	(5)
Council Tax Liability Orders	-250	0	(250)
Reimbursements & Other Grants	-36	0	(36)
Government Grant Income			
General Covid Funding	0	-423	423
Covid Isolation Grant	0	-512	512
Net Covid Expenditure	-291	-291	0
Recharges			
Premises Support	249	249	0
Central Support	2,311	2,311	0
Recharge Income	-5,031	-5,042	11
Net Total Recharges	-2,471	-2,482	11
Net Departmental Expenditure	4,582	3,590	992

ICT & Support Services Department

	Annual Budget £'000	Actual £'000	Variance (Overspend) £'000
Expenditure			
Employees	7,286	7,261	25
Supplies & Services	976	727	249
Computer Repairs & Software	958	1,095	(137)
Communications Costs	17	20	(3)
Other Premises	64	94	(30)
Capital Financing	78	59	19
Transport Expenditure	3	3	0
Transfers to Reserves	15	0	15
Total Expenditure	9,397	9,259	138
Income			
Fees & Charges	-1,129	-755	(374)
SLA to Shools	-543	-520	(23)
Transfer from Reserves	-29	-29	0
Total Income	-1,701	-1,304	(397)
Net Operational Expenditure	7,696	7,955	(259)
Covid Costs			
Employees	0	9	(9)
Supplies & Services	0	614	(614)
Covid Loss of Income			
Proposed Efficiencies not achieved	-660	0	(660)
Government Grant Income			
General Covid Funding	0	-1,283	1,283
Net Covid Expenditure	-660	-660	0
Recharges			
Premises Support	406	406	0
Transport Support	20	20	0
Central Support	1,213	1,213	0
Asset Rental Support	1,150	1,150	0
Recharge Income	-11,500	-11,556	56
Net Total Recharges	-8,711	-8,767	56
Net Departmental Expenditure	-1,675	-1,472	(203)

Legal & Democratic Services Department

	Annual Budget	Actual	Variance (Overspend)
	£'000	£'000	£'000
Expenditure			
Employees	1,796	1,695	101
Supplies & Services	272	216	56
Civic Catering & Functions	49	0	49
Legal Expenses	219	304	(85)
Transport Related Expenditure	8	6	2
Total Expenditure	2,344	2,221	123
Income			
Land Charges	-47	-66	19
License Income	-247	-249	2
School SLA's	-82	-80	(2)
Fees & Charges	-57	-42	(15)
Reimbursements & Grant Income	0	26	(26)
Transfer from Reserves	-37	-37	0
Government Grant Income	0	-9	9
Total Income	-470	-457	(13)
Net Operational Expenditure	1,874	1,764	110
Covid Costs			
Employees	0	36	(36)
Supplies & Services	0	2	(2)
Legal Expenses	0	48	(48)
Elections Covid Grant	0	3	(3)
Covid Loss of Income			
Land Charges	-2	0	(2)
License Income	-8	0	(8)
Government Grant Income			
General Covid Funding	0	-96	96
Elections Covid Grant	0	-3	3
Net Covid Expenditure	-10	-10	0
Recharges			
Premises Support	61	61	0
Central Support	328	328	0
Recharge Income	-1,781	-1,800	19
Net Total Recharges	-1,392	-1,411	19
Net Departmental Expenditure	472	343	129

Planning & Transportation Department

	Annual Budget £'000	Actual £'000	Variance (Overspend) £'000
Expenditure			
Employees	4,751	4,304	447
Efficiency Savings	-300	-300	0
Premises	161	108	53
Hired & Contracted Services	133	467	(334)
Supplies & Services	85	141	(56)
Street Lighting	1,673	1,087	586
Highways Maintenance	2,534	2,716	(182)
Fleet Transport	1,363	1,090	273
Bus Support - Halton Hopper Tickets	197	-1	198
Bus Support	603	444	159
Capital Financing	1,252	1,267	(15)
Grants to Voluntary Organisations	61	61	0
NRA Levy	67	66	1
LCR Levy	882	882	0
Total Expenditure	13,462	12,332	1,130
Income			
Sales & Rents Income	-133	-83	(50)
Planning Fees	-546	-588	42
Building Control Fees	-217	-172	(45)
Other Fees & Charges	-904	-807	(97)
Grants & Reimbursements	-145	-322	177
Government Grant Income	-473	-483	10
Halton Hopper Income	-197	-14	(183)
School SLA's	-45	-41	(4)
Recharge to Capital	-317	-241	(76)
LCR Levy Reimbursement	-882	-882	0
Contribution from Reserves	-362	-362	0
Efficiency Savings	-28	0	(28)
Total Income	-4,249	-3,995	(254)
Net Operational Expenditure	9,213	8,337	876

Planning & Transportation Department (continued)

	Annual Budget £'000	Actual £'000	Variance (Overspend) £'000
Covid Costs			
Employees	0	116	(116)
Bus Support	0	25	(25)
PPE & Equipment	0	81	(81)
EATF Grant Expenditure	0	13	(13)
Additional Home to School Transport	0	49	(49)
Covid Bus Support Grant	0	25	(25)
Contribution from Capital Reserves	0	387	(387)
Covid Loss of Income			
Fees & Charges	-75	0	(75)
Grants & Reimbursements	-37	0	(37)
Government Grant Income			
Covid Bus Support Grant	0	-25	25
EAT Grant	0	-13	13
Additional Home to School Transport Grant	0	-49	49
Government Grant Income	0	-721	721
Net Covid Expenditure	-112	-112	0
Recharges			
Premises Recharges	572	572	0
Transport Recharges	692	620	72
Asset Charges	9,766	9,766	0
Central Recharges	1,733	1,733	0
Transport Recharge Income	-4,299	-4,136	(163)
Central Recharge Income	-857	-857	0
Net Total Recharges	7,607	7,698	(91)
Net Departmental Expenditure	16,708	15,923	785

Policy, People, Performance & Efficiency Department

	Annual Budget £'000	Actual £'000	Variance (Overspend) £'000
Expenditure			
Employees	1,968	1,881	87
Employees Training	126	54	72
Apprenticeship Levy	300	292	8
Supplies & Services	138	145	(7)
Total Expenditure	2,532	2,372	160
Income			
Fees & Charges	-102	-150	48
Reimbursements & Grant Income	0	-10	10
Schools SLA	-456	-392	(64)
Total Income	-558	-552	(6)
Net Operational Expenditure	1,974	1,820	154
Covid Costs			
Employees	0	3	(3)
Government Grant Income			
General Covid Funding	0	-3	3
Net Covid Expenditure	0	0	0
Recharges			
Premises Support	91	91	0
Central Support	963	963	0
Recharge Income	-2,631	-2,645	14
Net Total Recharges	-1,577	-1,591	14
Net Departmental Expenditure	397	229	168

Adult Social Care Department (incl Care Homes and Community Care)

	Annual Budget £'000	Actual £'000	Variance (Overspend) £'000
Expenditure			
Employees	13,058	13,051	7
Premises	845	858	(13)
Supplies & Services	653	637	16
Aids & Adaptations	63	30	33
Transport	137	156	(19)
Food Provision	135	149	(14)
Agency	750	725	25
Supported Accommodation and Services	1,487	1,487	0
Emergency Duty Team	102	140	(38)
Contacts & SLAs	519	537	(18)
Residential & Nursing Care	3,760	3,760	0
Domiciliary Care	456	456	0
Transfer To Reserves	354	354	0
<u>Housing Solutions Grant Funded Schemes</u>			
LCR Immigration Programme	240	234	6
Flexible Homeless Support	86	78	8
LCR Trailblazer	67	65	2
Rough Sleepers Initiative	63	62	1
Total Expenditure	22,775	22,779	(4)
Income			
Fees & Charges	-327	-385	58
Sales & Rents Income	-617	-617	0
Reimbursements & Grant Income	-2,585	-2,603	18
Housing Strategy Grant Funded Schemes	-456	-456	0
Capital Salaries	-111	-121	10
CCG Reimbursement Re Lilliycross	0	0	0
Government Grant Income	-2,807	-2,817	10
Total Income	-6,903	-6,999	96
Net Operational Expenditure Excluding Homes and Community Care	15,872	15,780	92
Care Homes Net Expenditure	6,628	6,708	(80)
Community Care Expenditure	18,201	18,160	41
Net Operational Expenditure Including Homes and Community Care	40,701	40,648	53

Adult Social Care (inc Care Homes and Community Care) continued

	Annual Budget £'000	Actual £'000	Variance (Overspend) £'000
Covid Costs			
Employees	0	1,738	(1,738)
Premises	0	110	(110)
Transport	0	120	(120)
Supplies (Including PPE)	0	735	(735)
Contracts	0	197	(197)
Food & Drink Provisions	0	12	(12)
Infection Control	0	1,846	(1,846)
Rapid Test	0	268	(268)
Workforce Capacity	0	302	(302)
Hospital Discharge Programme	0	5,146	(5,146)
Rough Sleeping Fund	0	6	(6)
Winter Covid Scheme	0	145	(145)
Deferred Savings	0	200	(200)
Covid Loss of Income			
Community Care Income	-359	0	(359)
Community Services Transport	-70	0	(70)
Community Services Trading	-80	0	(80)
Community Services Placements	-69	0	(69)
Government Grant Income			
Infection Control Grant	0	-1,846	1,846
Rapid Test Funding	0	-268	268
Rough Sleeping Fund	0	-6	6
Winter Covid Scheme	0	-145	145
Workforce Capacity Grant	0	-302	302
CCG Hospital Discharge Programme	0	-5,146	5,146
General Covid Funding	0	-3,690	3,690
Net Covid Expenditure	-578	-578	0
Recharges			
Premises Support	563	563	0
Transport Support	564	564	0
Central Support	3,588	3,588	0
Asset Rental Support	741	741	0
Recharge Income	-927	-927	0
Net Total Recharges	4,529	4,529	0
Net Departmental Expenditure	44,652	44,599	53

Care Homes Division

	Annual Budget £'000	Actual £'000	Variance (Overspend) £'000
Expenditure			
Employees	5,880	5,881	(1)
Premises	309	367	(58)
Supplies & Services	291	282	9
Food Provision	283	283	0
Transfer to Reserves	0	79	(79)
Total Expenditure	6,763	6,892	(129)
Income			
Reimbursements & Grant Income	-135	-184	49
Total Income	-135	-184	49
Net Operational Expenditure	6,628	6,708	(80)
Covid Costs			
Repairs & Maintenance	0	104	(104)
Medical & Hygiene	0	79	(79)
Equipment & furniture	0	12	(12)
Additional Staffing Costs - Contracted	0	347	(347)
Infection Control Grant	0	342	(342)
Rapid Test Funding	0	60	(60)
Workforce Capacity Grant	0	59	(59)
Additional Staffing Costs - Agency	0	982	(982)
Government Grant Income			
General Covid Funding	0	-1,524	1,524
Infection Control Grant	0	-342	342
Rapid Test Funding	0	-60	60
Workforce Capacity Grant	0	-59	59
Net Covid Expenditure	0	0	0
Recharges			
Premises Support	80	80	0
Central Support	261	261	0
Asset Rental Support	288	288	0
Recharge Income	0	0	0
Net Total Recharges	629	629	0
Net Departmental Expenditure	7,257	7,337	(80)

Community Care

	Annual Budget £'000	Actual £'000	Variance (Overspend) £'000
Expenditure			
Residential & Nursing	11,847	11,225	623
Domiciliary Care & Supported Living	8,338	7,446	893
Direct Payments	9,658	9,528	130
Day Care	370	350	21
Total Expenditure	30,214	28,548	1,666
Income			
Residential and Nursing Income	-9,069	-7,562	(1,507)
Domiciliary Income	-1,461	-1,366	(95)
Direct Payment Income	-714	-665	(49)
ILF Income	-656	-656	(0)
Income from other CCG's	-113	-139	26
Total Income	-12,012	-10,388	(1,625)
Net Operational Expenditure	18,201	18,160	41
Covid Costs			
Hospital Discharge Programmes	0	5,146	(5,146)
Infection Control Grant	0	1,452	(1,452)
Workforce Capacity Grant	0	209	(209)
Covid Loss of Income			
Fees and Charges	-359	0	(359)
Government Grant Income			
General Covid Funding	0	-359	359
Workforce Capacity Grant	0	-209	209
Infection Control Grant	0	-1,452	1,452
CCG Hospital Discharge Programmes	0	-5,146	5,146
Net Covid Expenditure	-359	-359	0
Net Departmental Expenditure	17,842	17,801	41

Children & Families Department

	Annual Budget £'000	Actual £'000	Variance (Overspend) £'000
Expenditure			
Employees	9,257	9,266	(9)
Premises	284	201	83
Supplies & Services	938	1,136	(198)
Transport	113	103	10
Direct Payments/Individual Budgets	896	732	164
Commissioned Services	224	83	141
Out of Borough Residential Placements	7,213	8,542	(1,329)
Out of Borough Adoption	95	9	86
Out of Borough Fostering	2,475	2,199	276
In House Adoption	297	332	(35)
Special Guardianship	1,722	1,722	0
In House Foster Carer Placements	2,221	2,402	(181)
Care Leavers	287	263	24
Family Support	57	78	(21)
Contracted Services	4	3	1
Early Years	389	477	(88)
Transfer to Reserves	156	156	0
Emergency Duty Team	104	125	(21)
Total Expenditure	26,732	27,829	(1,097)
Income			
Fees & Charges	-34	-22	(12)
Sales Income	-4	-2	(2)
Rents	-42	-44	2
Reimbursements & Grant Income	-795	-723	(72)
Transfer from Reserves	-61	-61	0
Dedicated School Grant	-51	-51	(0)
Government Grant Income	-4,365	-4,365	0
Total Income	-5,352	-5,268	(84)
Net Operational Expenditure	21,380	22,561	(1,181)

Children & Families Department (continued)

	Annual Budget £'000	Actual £'000	Variance (Overspend) £'000
Covid Costs			
Employees	0	157	(157)
Supplies & Services	0	57	(57)
Transport	0	25	(25)
Commissioned services to Vol Orgs	0	103	(103)
Residential Care	0	1,154	(1,154)
Direct Payments	0	33	(33)
Out of Borough Fostering	0	2	(2)
In House Foster Carer Placements	0	23	(23)
Care Leavers	0	10	(10)
Family Support	0	2	(2)
Covid Loss of Income			
Rents	-4	0	(4)
Parental Fees	-258	0	(258)
Income			
Halton CCG Contribution	0	-34	34
COVID Winter Grant Income	0	-29	29
COVID General Grant Income	0	-1,765	1,765
Net Covid Expenditure	-262	-262	0
Recharges			
Premises Support	193	193	0
Transport Support	19	17	2
Central Support	2,655	2,655	0
Recharge Income	-210	-210	0
Net Total Recharges	2,657	2,655	2
Net Departmental Expenditure	23,775	24,954	-1,179

Complex Care Pool

	Annual Budget £'000	Actual £'000	Variance (Overspend) £'000
Expenditure			
Intermediate Care Services	6,575	6,724	(149)
End of Life	206	206	0
Sub Acute	1,641	1,128	513
B3 Beds	345	345	0
Joint Equipment Service	617	911	(294)
CCG Contracts & SLA's	3,025	3,080	(55)
Red Cross Contract	65	65	0
Intermediate Care Beds	607	607	0
Carers Breaks	405	265	140
Oakmeadow	1,167	1,254	(87)
Carers Centre	364	364	0
Inglenook	125	60	65
Health & Community Care packages	3,975	3,975	0
Balance Charged to Reserves	0	157	(157)
Total Expenditure	19,117	19,141	(24)
Income			
BCF	-10,891	-10,891	0
CCG Contribution to Pool	-3,402	-3,402	0
Oakmeadow Income	-612	-609	(3)
Other Income	0	-27	27
Total Income	-14,905	-14,929	24
Net Operational Expenditure	4,212	4,212	0
Covid Costs			
Care Costs	0	65	(65)
Infection Control	0	84	(84)
Rapid Testing	0	11	(11)
Workforce Capacity	0	17	(17)
Government Grant Income			
CCG Covid funding	0	-65	65
Infection Control	0	-84	84
Rapid Testing	0	-11	11
Workforce Capacity	0	-17	17
Net Covid Expenditure	0	0	0
Net Departmental Expenditure	4,212	4,212	0

Education, Inclusion & Provision Department

	Annual Budget £'000	Actual £'000	Variance (Overspend) £'000
Expenditure			
Employees	5,395	5,666	(271)
Premises	97	90	7
Supplies & Services	2,109	2,083	26
Transport	6	1	5
School Transport	737	1,070	(333)
Commissioned Services	2,612	1,905	707
Agency Related Expenditure	1,584	1,576	8
Independent School Fees	4,281	4,283	(2)
Inter Authority Recoupment	560	560	0
Nurse Education Payments	6,268	6,268	0
Pupil Premium Grant	83	83	0
Capital Finance	2,929	2,929	0
Total Expenditure	26,661	26,514	147
Income			
Fees & Charges	-189	-204	15
Transfer from Reserves	-631	-631	0
Dedicated Schools Grant	-16,109	-16,109	0
Government Grant Income	-4,543	-4,543	0
Reimbursements & Other Income	-1,413	-1,442	29
Inter Authority Income	-55	0	(55)
Schools SLA Income	-408	-446	38
Total Income	-23,348	-23,375	27
Net Operational Expenditure	3,313	3,139	174

Education, Inclusion & Provision Department (continued)

	Annual Budget £'000	Actual £'000	Variance (Overspend) £'000
Covid Costs			
Attendance & Exclusion	32	32	0
Education Welfare	321	321	0
Childcare	3	3	0
School Transport	50	50	0
Government Grant Income			
General Covid Funding	-406	-406	0
Net Covid Expenditure	0	0	0
Recharges			
Premises Support	131	131	0
Transport Support	418	465	(47)
Central Support	1,875	1,876	(1)
Asset Rental Support	2,980	2,980	0
Recharge Income	-437	-437	0
Net Total Recharges	4,967	5,015	(48)
Net Departmental Expenditure	8,280	8,154	126

Public Health & Public Protection Department

	Annual Budget £'000	Actual £'000	Variance (Overspend) £'000
Expenditure			
Employees	3,119	2,524	595
Premises	5	2	3
Supplies & Services	218	207	11
Contracts & SLA's	6,528	6,519	9
Transport	10	2	8
Agency	20	20	0
Transfer to Reserves	1,077	1,077	0
Total Expenditure	10,977	10,351	626
Income			
Fees & Charges	-226	-222	(4)
Reimbursements & Grant Income	-367	-367	0
Government Grant Income	-10,466	-10,466	0
Total Income	-11,059	-11,055	(4)
Net Operational Expenditure	-82	-704	622
Covid Costs			
Contracts & SLA's	0	15	(15)
COVID-19 Test & Trace	0	949	(949)
Contain Outbreak Management Fund	0	989	(989)
LCR SMART Testing	0	778	(778)
COVID Surge Enforcement Fund	0	88	(88)
Covid Loss of Income			
Pest Control fees & charges	-21	0	(21)
Health & Wellbeing fees & charges	-38	0	(38)
Government Grant Income			
General Covid Funding	0	-74	74
COVID-19 Test & Trace	0	-949	949
Contain Outbreak Management Fund	0	-989	989
LCR SMART Testing	0	-778	778
COVID Surge Enforcement Fund	0	-88	88
Net Covid Expenditure	-59	-59	0
Recharges			
Premises Support	112	112	0
Transport Support	23	21	2
Central Support	1,174	1,155	19
Net Total Recharges	1,309	1,288	21
Net Departmental Expenditure	1,168	525	643

Corporate and Democracy

	Annual Budget £'000	Actual £'000	Variance (Overspend) £'000
Expenditure			
Employees	289	286	4
Contracted Services	35	26	9
Supplies & Services	118	181	(64)
Premises Expenditure	0	32	(32)
Transport Costs	0	-32	32
Members Allowances	875	881	(7)
Interest Payable - Treasury Management	657	657	0
Interest Payable - Other	2,352	2,087	265
Bank Charges	84	124	(40)
Audit Fees	126	120	6
Contingency	1,425	0	1,425
Capital Financing	2,159	2,911	(753)
Contribution to Reserves	32,365	32,365	(0)
Debt Management Expenses	34	51	(17)
Halton Borough Transport Costs	0	238	(238)
Precepts & Levies	196	206	(10)
Total Expenditure	40,715	40,134	582
Income			
Interest Receivable - Treasury Management	0	0	0
Interest Receivable - Other	-1,327	-1,631	304
Other Fees & Charges	-55	-39	(17)
Grants & Reimbursements	-65	-443	378
Government Grant Income	-26,664	-26,687	24
Transfer from Reserves	-8,626	-7,616	(1,010)
Total Income	-36,737	-36,416	(321)
Net Operational Expenditure	3,979	3,717	261
Covid Loss of Income			
Treasury Management income	-367	0	(367)
Government Grant Income			
Covid Grant Income	0	-367	367
Net Covid Expenditure	-367	-367	0
Recharges			
Premises Recharges	5	5	0
Central Recharges	1,152	1,152	0
Recharge Income	-27,982	-27,982	0
Net Total Recharges	-26,825	-26,825	0
Net Departmental Expenditure	-23,214	-23,475	261

2020/21 CAPITAL EXPENDITURE

APPENDIX 3

Directorate/Department	2020/21 Cumulative Allocation £'000	Actual Expenditure £'000	Total Allocation Remaining £'000
<u>Enterprise, Community & Resources</u>			
Community & Environment			
Stadium Minor Works	69	60	9
Children's Playground Equipment	120	128	(8)
Landfill Tax Credits	10	0	10
Upton Improvements	13	0	13
Crow Wood Play Area	90	22	68
Crow Wood Pavilion	1	1	0
Peelhouse Lane Cemetery	390	368	22
Victoria Park Glass House	25	21	4
Sandymoor Playing Fields	3	1	2
Runcorn Town Park	246	23	223
Open Spaces	542	331	211
Bowling Greens	5	4	1
Widnes & Runcorn Cemeteries – Garage & Storage	3	0	3
Litter Bins	20	26	(6)
Brookvale Recreation Centre Pitch	0	11	(11)
Moor Lane Leisure Centre	1,986	1,089	897
Stadium Decarbonisation Scheme	1,200	0	1,200
ICT & Support Services			
IT Rolling programme	700	511	189
Covid IT Capital Costs	0	627	(627)
Economy, Enterprise & Property			
3MG	72	39	33
Foundry Lane Residential Area	150	154	(4)
Kingsway House Moves	13	17	(4)
Equality Act Improvement Works	93	83	10
Widnes Market Refurbishment	290	249	41
Broseley House	35	34	1
Solar Farm	705	701	4
Solar Farm Extension	61	75	(14)
The Croft	30	31	(1)
Kingsway Learning Centre Improved Facilities	499	462	37
Kingsway Learning Centre Equipment	281	183	98
Halton Lea TCF	371	21	350
Runcorn Town Centre Redevelopment	750	2,102	(1,352)
Property Improvements	200	202	(2)

Directorate/Department	2020/21 Cumulative Allocation £'000	Actual Expenditure £'000	Total Allocation Remaining £'000
Mersey Gateway			
Land Acquisitions	1,738	260	1,478
Development Costs	100	115	(15)
Construction Costs	48	48	0
Mersey Gateway Handback Land	100	158	(58)
Other			
Risk Management	355	71	284
Fleet Replacements	1,086	312	774
Policy, Planning & Transportation			
Total Bridge & Highway Maintenance	4,810	1,639	3,171
Integrated Transport	1,368	550	818
STEP Schemes	0	156	(156)
SJB MM - Arch Painting	641	320	321
SJB - Deck Reconfiguration	453	502	(49)
SJB - Decoupling	10,247	9,133	1,114
KRN - Earle Rd Gyrotory	233	0	233
Widnes Loops	4,258	1,466	2,792
Street Lighting	527	17	510
Lighting Upgrades	957	212	745
Silver Jubilee Bridge - Lighting	500	7	493
Risk Management	355	71	284
Fleet Vehicles	1,086	312	774
SUD Green Cycle	469	455	14
Windmill Hill Flood Risk Management Scheme	218	54	164
Total Enterprise Community & Resources	38,522	23,434	15,088

Directorate/Department	2020/21 Cumulative Allocation £'000	Actual Expenditure £'000	Total Allocation Remaining £'000
<u>People Directorate</u>			
Adult Social Care			
Grants - Disabled Facilities	650	623	27
Stair Lifts	170	158	12
Joint Funding RSL Adaptations	185	133	52
Madeline McKenna Residential Home	10	20	(10)
Millbrow Care Home	516	71	445
St Lukes	265	22	243
St Patricks	55	6	49
Purchase of 2 adapted properties	369	12	357
Orchard House	199	59	140
Lilycross	1,026	955	71
Re-design Oakmeadow Communal Spaces	20	9	11
Schools Related			
Asset Management Data	28	22	6
Capital Repairs	1,305	825	480
Asbestos Management	40	7	33
Schools Access Initiative	63	8	55
Basic Need Projects	315	0	315
Ashley School	263	246	17
Fairfield Primary School	17	10	7
Kitchen Gas Safety	42	13	29
Small Capital Works	114	65	49
SEND allocation	50	29	21
Healthy Pupil Capital Fund	2	2	0
Brookfields @ The Grange	9	9	0
Woodside Primary	130	129	1
Chesnut Lodge	174	174	0
Total People Directorate	6,017	3,607	2,410
TOTAL CAPITAL PROGRAMME	44,539	27,041	17,498
Slippage (20%)	-8,908	0	(8,908)
TOTAL	35,631	27,041	8,590