

Report

Cabinet



Part 1

Date: 7 July 2021

Subject Revenue Budget Outturn - 2020/21

Purpose This report explains the Council's financial position for the year ending 31 March 2021, and lists year-end reserve transfers for Cabinet's review and approval.

Author Head of Finance

Ward All

Summary The revenue outturn shows an underspend of £14,025k, after core budget contributions to/ from reserves, which represents a 4.6% variance against budget. This variance against budget has arisen, in the main, due to the following:

- Receipt of one off Welsh Government (WG) funds to compensate the Council for additional costs incurred in response to the pandemic and the lost income experienced due to Covid restrictions;
- Underspends across all service areas due to changes in service provision and working practices, and;
- Linked to the above, an underspend against the general revenue contingency budget, council tax reduction scheme and council tax income – all of which are non-service budgets.

The underspend has increased by £4,237k since the January forecast and, in the main, this is because of late decision by WG to allow Children's social care costs to be claimed from the hardship fund and other additional external grant confirmed late in the year.

The report explains the key variances against budget for the financial year ending 31 March 2021 and provides a summary statement of key issues, which have the potential to impact upon financial management in future years.

This report makes recommendations to utilise the one off underspend available to help the City recover from the impact of Covid; invest in the local economy and to protect the Council by enhancing its risk mitigation reserves. The details of which can be found within section 5 of this report.

- Appendix 1 Overall budget dashboard – March 2021
- Appendix 2 Revenue summary monitor - March 2021
- Appendix 3 Revenue summary monitor by activity - March 2021
- Appendix 4 School balance outturn position
- Appendix 5 2020/21 reserve movements
- Appendix 6 Delivery of MTFP savings – March 2021

Proposal That Cabinet:

1. Note the outturn position, which is subject to audit and the major variances for the year (sections 1-3);
2. To approve use of the underspend as set out in section 5 of the report and note the resulting level of the Council's general and earmarked reserves;
3. To approve reserves transfers as set out in section 5;
4. Note the school's outturn and the position on the individual and total school reserves.

Action by Head of Finance

Timetable Immediate in order to meet publication deadline for 2020/21 accounts.

This report was prepared after consultation with:

- Cabinet Member for Community & Resources
- Chief Executive
- Head of Finance
- Head of Law and Regulation
- Head of People and Business Change

Signed

1 Outturn summary

1.1 The 2020/21 revenue out-turn produced a net underspend, after core budget contributions to/from reserves, of £14m against the £300.2m budget (4.6% variance). This variance has arisen for several reasons and an analysis of individual service area key variances are shown later in this report.

At a high level, the following explains the position:

- Receipt of one-off Welsh Government (WG) funds to compensate Council services to support its enhanced service delivery to Newport's communities in response to Covid; and lost income from Covid restrictions; meant these costs were not borne by the Council;
- Funding for the direct costs of, and delivery' of the WG support programs to businesses; meant these costs were not borne by the Council;
- Underspends across all services in relation to (i) costs of general administration and service provision due to changes in working practices and (ii) not undertaking planned/normal services, as they were not required or unable to be carried out due to Covid response work being prioritised;
- Resulting directly and indirectly from all of the above, the Councils budget underspent on its general revenue contingency budget, council tax reduction scheme and council tax income, which they would ordinarily do in a 'normal year'. These are all non-service budget areas.

1.2 The outturn position, which is subject to audit, is summarised below and reflects the above issues:

Underspending across service areas (exc schools)	(£7,925k)
Underspending across non-service areas:	
Additional income from WG	(£2,502K)
Budget contingency	(£1,473k)
CTax Reduction Scheme saving	(£1,465k)
CTax income surplus	(£779k)
Capital financing	(£710k)
Overspending in non-service areas:	
Housing benefit	£738k
Other	£91k
Overall underspend	(£14,025k)

Allocation of the underspend

1.3 The resulting saving allows the Cabinet to consider how best to use this one-off resource to spend in the current and future years to help the City recover from the impacts of Covid and invest in other priorities.

1.4 In reviewing the use of the underspend, consideration was given to a range of issues:

- Supporting/ investing in our communities to recover post Covid and improve resilience;
- Supporting/ investing in the business community and local economy to recover post Covid;
- Investing in local communities infrastructure to encourage greater pride and cohesion;
- Investing in the City's 'green infrastructure' and carbon reduction initiatives;
- Investing in the Council's assets;
- Service investments to deal with one-off funding requirements;
- Protecting the Council by enhancing its risk mitigation reserves.

- 1.5 The full list of the additions to existing reserves and the new reserves set up for the above are listed in appendix 5. The summary of reserves also shows the 'use from/ contribution to' existing reserves already included within the base 2020/21 budget.

Council spending in response to the Covid pandemic and WG funding support

- 1.6 The Welsh public sector worked very closely to support communities and businesses across Wales. The WG provided significant one-off financial support to local businesses through the 'Business Restrictions Fund', 'Business support grants' and significantly for Local Government, recognition through the 'Local Government Emergency Hardship Fund' for the additional costs and loss of income incurred by Councils in dealing with the response.
- 1.7 The financial support to Newport City Council outlined above meant that these additional costs were not borne by the Council and were as follows:

FUND/FINANCIAL SUPPORT	£'000
Local Government Emergency Hardship Fund - Additional Costs of responding to Covid	18,062
Local Government Emergency Hardship Fund – loss of income compensation	4,993
Council Tax Income Collection – compensation	1,101
Council Tax Reduction Scheme - to assist with increased demand	273
Digital Transformation funding – to assist with digital service delivery	1,251
Savings unachieved funding	1,251
Administration of business support grants	441
TOTAL	27,372

- 1.8 In addition to the direct financial support for Council services to both respond to the impact of Covid and provide financial stability/ sustainability funding, the Council also acted as an agent for the WG in processing £51m of support payments across the following schemes, plus administering £20m of Business Rates holiday for certain sectors:

SCHEME	£'000 ADMINISTERED/ PAID OUT
Business Support Grants	50,286
Care Workers £500 Payments	261
COVID-19 Freelancer Grant	592
COVID-19 Start Up Grant	185
TOTAL	51,324
TOTAL NNDR holiday/rebate – leisure/hospitality sectors	20,287

2 Main variances against budget

- 1.1 This year has been a year like no other. As the Covid pandemic developed rapidly from March 2020, services were re-prioritised to deal with the immediate response to support communities across Newport and this lasted, to various extents, for all of the financial year. The additional costs of this were funded by WG, was not a cost borne by service budgets and as shown above, was significant at around £18m. Savings arose in service areas budgets due to:

- normal / planned activities not being required or unable to be carried out, which varied from service to service; including delayed recruitment into vacant posts;
- all areas reducing costs of general administration and service provision due to changes in working practices;

- lost income from Covid restrictions was compensated by WG and was significant at c£5m.

1.2 Service area budgets underspent (exc. schools) by nearly £8m. The summary table in appendix 2 highlights the position by service areas with appendix 3 showing the position by each of the service area activities. The more significant areas of underspending include:

- Staffing – £1.4m underspend
- Adults community care – £1.5m underspend
- Schools transport – £0.6m underspend
- Staff travel £0.3m underspend
- Building related savings (inc schools) - £1.6m underspend (over half of which relates to schools).

1.3 The following section highlights the key areas that contribute to the overall Council position:

- Key variances against budget for each service area and the position in terms of some of the key recurring risk based areas;
- Delivery of 2020/21 savings.

(i) Service area budgets

Children's - £221k overspend

Areas of overspending

- Emergency placements £638k – no budget provision available for emergency placements but during the pandemic, costs incurred for 10 children throughout the year. Recurring pressure of c£200k estimated which has been agreed as part of the 2021/22 budget.
- Leaving care £258k – this has an annual budget of £696k. New properties were taken on as housing unable to accommodate care leavers. Additional £20 per week allowance payable to care leavers were ineligible against the hardship fund from July 2020.
- In house residential & respite £752k – the service area has a budget of £2.9m for residential placements in its own homes. In 2020/21, it spent £752k more on in house placements than the budget allowed for. £411k of the overspend relates to staff costs where there were significantly higher staff to child ratios than the budget can afford (due to the needs of individual children), £83k of non Covid sickness cover (over and above cover budget), £29k of mutual termination costs and also £72k due to staff being employed prior to the home opening which was not budgeted. There was also a one off £94k security cost in Cambridge house to prevent a child leaving. Rose Cottage incurred £57k worth of higher operating costs than the business case suggested. These issues together relating to the operation of in house residential children homes and their costs will need to be reviewed/ addressed by the service area.

1.4 As a well-documented area of risk throughout the year, although independent fostering agencies budget has overspent by £146k this is an area, which has been temporarily affected by Covid. The budget can afford 60 placements at an average cost and given that Covid has prevented alternative suitable placements and adoptions, the number of placements in this sector increased to 73 by the end of July 2020. Although some of the placements that remained under Independent Fostering Agencies (IFA) have now been adopted and the total number of placements reduced to 60 at the end of March 2021, around £100k was claimed from the hardship fund in respect of placements where there are no alternative placements. The increase during the summer months, however, has caused an overspend against budget. This is a 'risk based budget' and is monitored carefully – the monitoring graphical representation of this area can be found within appendix 1.

Areas of underspending

- Out of area residential placements (£330k) – the budget of £3,009k can afford 20 placements, however numbers have been below this for the biggest part of 20-21 as Covid has prevented placements being made. The authority had no choice but to use emergency placements, hence the significant overspend on that budget. Therefore, the saving on this budget is temporary as restrictions are now relaxing and children can be placed.
- 1.5 As a well-documented area of risk throughout the year, although the budget is sufficient to fund 20 placements at an average cost and whilst the numbers of placements are broadly in line with budget; Covid has temporarily affected this budget. The underspend in this budget has been impacted by (i) associated costs of one of the more expensive placements reducing and (ii) WG confirmed at the end of March 2021 that placements extended because young people could not move onto the next expected step could be claimed from the hardship fund. Point (ii) resulted in a claim for £109k being submitted therefore increasing the one off underspend. This is a 'risk based budget' and is monitored carefully – the monitoring graphical representation of this area of risk can be found within appendix 1.
- Unaccompanied Asylum Seekers (£208k) – This is a cost neutral budget however, the Home Office funding conditions have changed with funding provided on the number of UASCs as opposed to the costs incurred. Home office have confirmed that this funding is not repayable.
 - Child protection & family support teams (£314k) – These budgets which are in the region of £5m collectively underspent by £139k due to one off grant funding received for Covid support for families with vulnerable children, outside of the Hardship Fund (full grant c£450k but also distributed to other areas). The remainder is a result of savings from vacant posts and additional ICF funding for a Senior Practitioner post.
 - External legal fees (£280k) – The budget of c£950k has underspent due to delayed court proceedings due to Covid.

Adults - (£3,045k underspend)

Areas of underspending

- Community care (£1,508k) – with a combined budget in excess of £35m across community care, lower client numbers due to Covid have resulted in a saving of £655k and offset by £238k undelivered Learning Disabilities services MTFP savings. The balance of the savings relates to £460k more income from property sales, £100k additional supporting people funding and £293k more income from non- residential fee income.
- 1.6 As a well-documented area of risk throughout the year, the outbreak of the pandemic has seen demand in community care reduce significantly due, in part, due to service users being cared for by family members temporarily.
- o Residential care has seen a reduction of 166 service users since the beginning of the year and the monthly average is significantly lower than last year. This reduction has contributed £732k of the underspend.
 - o A number of non-residential service users have either cancelled or suspended their care services – this has continued throughout the year and this, coupled with reimbursement for lost income of £300k from WG, resulted in an underspend of £1.2m against budget.
 - o Supported living has offset these as during 2020/21 this area continued to see new users being admitted to placements due to transition from children's services as well as from ageing carers resulting in an additional pressure on the budget. The budget can accommodate 161 clients at an average weekly cost and these were nearing 165 by the end of the year.

Whilst the context for this is known, the continuation of this underspend is not certain given the temporary nature of the fluctuations in demand. These budgets require continued close monitoring to gauge the continued impact of the pandemic.

- Frailty (£174k) – £2,020k annual budget - lower pooled contribution required given that all partners underspent by more than originally anticipated.
- In-house Adult residential homes (£497k) – annual budget £2,735k. £304k grant income for voids received from Adult Covid funding in addition to staffing underspends. Budget assumes a certain level of voids and therefore the terms of the hardship fund reimbursement resulted in a financial benefit to the home. We received £650 per week/ void yet voids result in lower operating costs.
- Day opportunities (£390k) – annual budget £1,130k. There is an MTFP saving in 2021/22 in relation to closing Brynglas Day Centre and providing in a different way. Covid-19 accelerated this process with the day centre having to close during the pandemic. There were significant savings from operating costs including a £69k rate rebate. Staff provided an outreach service with five taking early voluntary redundancy pending the closure.

It should be noted that although invest to save funding of £175k was approved by Cabinet for day opportunities redundancy costs, given the number of voluntary redundancies received and the need to deliver against the savings target a cost of £320k was incurred.

Education - (£2,010k underspend)

Areas of underspending

- SEN (£853k) – The budget of £4,899k for OOC, Recoupment and Local Provision would normally experience pressure as a result of the cost and volume of out of county placements, however in 20/21 there was an underspend of (£1,065k) due to reduced new placements and investment in local provision which, itself, saw a resulting overspend of £382k. In addition, there was higher than budgeted recoupment income of (£170k) due to other local authorities accessing placements within Newport schools.
- Breakfast clubs (£157k) – due to Covid related school closures affecting supplies and provisions.
- Special Home to School Transport (HTST)/SEN transport (£494k) – the budget for special/SEN transport is £2,489k with an underspend of approximately 20% for 2020/21 as a result of school closures and resulting reduction in contracted payments to providers, where full services were not running.
- Bridge Achievement Centre (£118k) – pupil referral unit staff savings as posts not filled due to Covid impact and favourable additional block contracts for alternative curriculum provision procurement. In addition, further SEN and grant income was received which was not budgeted for.
- Early Years (£167k) – Local education authority funds rising 3s placements in schools and due to the reduced take up there was an underspend against budget and increased WG grant funding.

RIH - (£686k underspend)

Areas of underspending

- Development services (£268k) – there is an annual budget of £361k and within that planning income over achieved.
- Community centres (£166k) – there is an annual budget of £98k, which has no allowance for SLA income on internal room hire, however, following a Norse review of SLA rates payable by various

grant-funded schemes additional income was realised (£225k) and offset by a contribution to maintenance reserve (£50k) and repairs overspend in respect of Alway and Caerleon (£60k).

- Centralised properties (£551k) – the annual budget of £4,327k was underspent as a result of an over achievement of profit share received from Norse (£295k), additional Fair Funding income resulting from a recalculation of the agreement (£85k), school cleaning income due to a contract uplift not reflected within the budget (£62k), utilities underspend (£60k) and staff savings.
- Carbon reduction (£136k) – an annual budget of £304k which includes proposed energy efficiency works which have been delayed resulting in savings of £30k carbon reduction minor works, £40k transfer of dumb meters to automatic billing, £12k utility sub metering review, £25k climate change consultancy and £29k reduced spend on re-fit support.
- Delayed projects due to Covid – carbon reduction minor works £30k, transfer of dumb meters to automatic billing £40k, utility sub metering review £12k, climate change consultancy £25k and reduced spend of re-fit support £29k.
- Adult Education (£115k) – the overall credit budget of £108k includes additional budget of £78k intended to support the cost of borrowing for the remaining hubs, development work on the hubs has paused resulting in this sum becoming a saving and further savings of £40k on Gwent Coleg fees.

Areas of overspending

- B&B accommodation/ private sector leasing - £239k – net annual budget of £603k across these areas with Housing Benefit income funding 90-95% of spend on accommodation but a delay in processing applications meant that not all income due was received in year, this will be collected in 2021/22.
- Commercial & Industrial properties - £468k – an overall credit budget of £1,415k relates to rent receivable but in 2020/21 income fell short of budget and this coupled with costs of response works across the estate resulted in an overspend against budget.

City Services - (£982k underspend)

Areas of underspending

- Car parks (£143k) – the credit budget of £561k over achieved largely due to a rates refund received at year-end (£130k).
- Home to School Transport (£466k) – there is an annual budget of £2,339k covering transport to primary, secondary and tertiary establishments. Savings due to Covid related school closures and a reduced payment rate to providers amounted to £401k plus reduced parental mileage claims and travel grants (£41k) and unbudgeted Welsh schools travel escort income (£24k).
- Head of City Services (£212k) – over half of this underspend relates to savings against staffing budgets because of vacant posts and recharges to grant.
- Refuse collection (£424k) – the annual budget of £2,897k has seen savings due to reduced disposal costs (£163k) resulting from reduced level of commercial activity and an insurance rebate (£116k) combined with staff savings (£110k), additional income for new boxes (£23k) and rates refund (£11k).
- Waste disposal site – there is a credit budget of £346k which saw a gross underspend of £148k due to increased commercial income in February/ March due to Trident Park closure which has been offset by £475k landfill provision (see below).

- Street cleansing (£196k) – the annual budget of £2,015k was underspent due to staff savings (£100k) and unbudgeted grant income received at year end (£90k)

Areas of overspending

- Countryside services – the annual budget of £500k includes no provision for dealing with Ash die back and this incurred spend of £530k over and above normal spending levels.
- Landfill provision - £475k in relation to the revised tip capping provision based on a review of the economic useful life of the site.

Directorate - (£316k underspend)

Areas of underspending

- There is an overall budget of £515k, which achieved savings of £311k due to staff vacancies. Covid has also resulted in reduced claims for travel and savings against other day-to-day budgets.

Finance - (£405k underspend)

Areas of underspending

- Accountancy – the annual budget of £1,696k achieved staff savings of £100k.
- Strategic procurement – there is an overall budget of £299k which realised savings from overachieved income from p-card rebate (£67k), staff vacancies (£58k) and licence fees (£28k) offset by small overspends against supplies (£8k).
- Council tax – the budget of £535k achieved savings in respect of staff (£50k), printing (£30k) and postages (£17k) combined with various smaller savings (£6k), all of these linked to temporary closure of courts and consequential much reduced arrears work being undertaken.

People & Business Change (£216k underspend)

Areas of underspending

- HR organisational development (£158k) – the OD budget of £196k was significantly underspent because of undelivered training due to Covid.

Areas of overspending

- Mailroom (£40k) – there is a credit budget of £4k, which was overspent because there is no provision to support the additional spend relating to the production of shielding and vaccination letters, which were not eligible to claim via the hardship fund.

Law & Regulation (£486k underspend)

Areas of underspending

- Legal Services – the overall budget of £1,267k saw an underspend of £177k as a result of staff savings (£127k) and overachieved income (£56k) relating to additional Fair Funding and service area contributions to staffing offset by overspends on supplies (£6k).
- Democratic and Member Services – staff savings (£92k).

- Environment and Safety – the annual budget of £618k was underspent by £85k because of staff savings (£107k) off set by underachieved income (£30k).

Non-service (£6,100k underspend)

Areas of underspending

- Interest payable – £7,032k annual budget underspent because of less borrowing required due to slippage in the capital programme (£867k).
- WG income (£2,502k) – additional income received in respect of undelivered savings and digital transformation that were both allocated based on revenue support grant distribution.
- Council tax benefits (£1,465k) – There is significant underspends against the £13.5m budget as it has capacity for greater demand; however, over a 3 year period in the MTFP, it is being significantly reduced. More demand was seen in 2020/21 due to Covid but the WG funding support as outlined above has meant that the underspend on this budget was maintained at 'normal levels'.
- Unused contingency budget (£1,473k) – as the overall budget was underspent, the contingency budget is therefore not required, thus creating further underspending.

Areas of overspending

- Interest receivable - decrease in interest income against the £327k budget. Due to the pandemic, the authority did not undertake any market investments (£158k).
- Housing benefits (£738k) – This position includes £247k potential payback of 2019/20 subsidy following annual external audit review. The balance relates to £115k bad debt provision and demand on accommodation in Newport.

(ii) **Delivery of savings**

- 2.7 Although the performance on delivery of savings has been significantly impacted by the Covid-19 situation, the levels of projected savings are 82% of target, which represents good progress in the circumstances. In saying that, the delayed/undelivered savings this represents is significant at £983k and there also remains, in addition, £133k of undelivered savings from 2019/20, which need to be addressed by children's social services. The position on delivery of savings is shown in appendix 6.
- 2.8 Whilst some of the areas have been considered as part of the 2021/22 budget, overall they contribute over £1m of overspending against the budget. The Council received one-off WG funding for delays in delivering savings in 2020/21 to offset the impact of this but is not expected to continue into 2021/22. Therefore, whilst the current delay is unavoidable, services will need to deliver these savings as best they can so not to / reduce the effect on the current year, 2021/22. This is an area of on-going risk and will need careful senior management review throughout the year.

3 Schools

- 3.1 The 'schools' section of the overall dashboard and the schools outturn summary (appendix 1 and 4 respectively) outline the position on school finances. These show the individual schools and sector in-year under/ overspending for 2020/21, their reserves position and the reserve movements over the last three years.
- 3.2 There was a significant improvement in school balances, in particular during February and March resulting in a significant underspend on school budgets at £8.4m; increasing total school reserves

to £9.5m at year-end. Schools made significant savings during the period of school closures, not only as they had the ability to claim for additional Covid related costs, but also due to over £4.7m of unexpected grants being received in late March. These included Welsh Government Revenue Maintenance (£2,421k) and recruit, recover and raise standards: the accelerating learning programme (£1,669k) grants as well as additional WLGA Covid operational grant (£283k) and EAS school-to-school WG grant (£403k). The outcome is that only four schools have a negative balance position at the end of the current financial year, one from the nursery sector and three from the secondary sector. The cumulative forecast deficit for these four schools has reduced from £2.787m to £1.372m.

- 3.3 Whilst the projected school balances have improved significantly in 2020/21, this is largely due to one off, non-recurring grant income outlined above. The nature of the grants means that they should be spent on the issues they were given for e.g. 'maintenance works' and 'catching up initiatives' etc. Therefore, schools will need to robustly monitor and manage their budgets effectively to ensure financial sustainability going forward in their 'core budgets' as without the savings made this year, many would have had minimal balances remaining at 31 March 2021 and the number of schools reporting a deficit position in 2021/22 would have increased.
- 3.4 Schools are currently finalising their 2021/22 budgets and Governing bodies had until the end of May to approve. All were reminded to prepare budgets taking account of their reserves position. Officers will review budgets to gauge what the reserve position is planned to be over the medium term whilst incorporating 'deficit recovery plans' to assess the longer term trajectory for school reserves. The Head of Finance recommends that the Councils Senior Leadership Team continue to support a robust monitoring process with the Education management teams to review financial management issues in detail.
- 3.5 The Chief Education Officer has agreed four licenced deficit requests for the 2021/22 financial year. Although this is a significant improvement on last year, it is clear that a large contributing factor was the significant grant funding received at year-end, significant savings made during schools closures and the additional costs that were reimbursed through the WG hardship fund.

4 Areas affecting 2021/22

- 4.1 Whilst the outturn is positive for the Council finances overall; it is important to reflect on the underlying issues that have been identified and assess what this might mean for the current year 2021/22 and beyond.
- 4.2 Although the delivery of 2020/21 savings was good under the circumstances, there is £983k of savings to be delivered from 2020/21 proposals and £133k from 2019/20. The latter is of concern as delivery of these initiatives are already 12 months late at the point Covid started. These will need to be delivered in addition to the new 2021/22 budget savings agreed for this year and whilst the Covid position is improving, the context is still relatively challenging. This will require specific oversight from the Senior Leadership Team.
- 4.3 The pandemic continues and the impact on operational services and the additional work this creates is unknown at this time. Given that the WG hardship fund has been confirmed until September 2021 work has started on forecasting potential financial impacts based on WG restriction levels for the latter 6 months of the year, after the Hardship Fund is due to end. This will inform forecasting and impact if there was to be no further support.
- 4.4 There are potential, additional issues that may need to be dealt such as demand within social care, maintenance issues and catching up on the delivery of projects albeit still within a challenging environment. The Senior Leadership Team will need to ensure these areas continue to be closely monitored.
- 4.5 The Councils budget has contingency and some of the regular non-service underspending should continue albeit at reduced levels, as savings are due to be realised over coming year.

4.6 Overspending in non-service budgets, in particular on housing benefit administration/costs require specific review.

5 Use of reserves

5.1 The Council's reserves are an integral part of how the Council deals with its financial risks, achievement of key priorities and complying with appropriate accounting practice. The reserves the Council holds, earmarked for the uses shown illustrates how planning for and using reserves is integrated into the Council's strategic financial planning. As financial risk and uncertainty continues, it becomes even more important that the Council considers and uses financial reserves to both protect its financial health and enabling its ambitions and priorities.

In year reserve transfers

5.2 There has been an overall increase in the reserve balances as set out in appendix 5 – they have increased from £87m as at 31 March 2020 to £108m at 31 March 2021 (including proposed new transfers for approval):

Opening balance as at 31 March 2020	(£87,065k)
Transfers actioned – base budgeted/approved in year (<i>appendix 5 - £6,208k transfer out of and (£11,733k) transfer in</i>)	(£5,525k)
Soft loan equalisation reserve – repayable from WG repayable grant receipts	(£1,861k)
Transfers to be approved – use of underspend (para 5.5)	<u>(£13,820k)</u>
Closing balance as at 31 March 2021	(£108,271k)

The balance of the £14,025k underspend relates to a reversal of a previously assumed budgeted transfer of £205k. The £13,820k above and the £205k utilises the £14,025k in full.

5.3 All of the above transfers have been included in the outturn. In terms of the transfers already actioned, all are consistent with one or more of (i) in line with existing policy (ii) were integral to the base budget approved by Cabinet previously (iii) in relation to the original creation of the reserve.

5.4 The larger, main transfers already actioned are noted below for Cabinet's attention, information and comment, if needed:

- consistent with existing policy:
 - (i) transferring school underspends into school's specific reserves - £8,474k;
- specific to the creation of the reserves in the first instance / in base budget:
 - (i) transfer out of loan modification technical reserve in line with accounting requirements - £572k;
 - (ii) transfer from usable capital receipts of £1,506k in line with capital programme financing;
 - (iii) use of approved invest to save funds to cover cost of implementation costs of saving proposals at £1,474k;
 - (iv) transfer into insurance reserve to mitigate against potential future liabilities - £498k
 - (v) in addition to the larger, specific transfers set out above, Cabinet is asked to approve a larger number of smaller transfers - £1,731k transfers out of and £2,182k transfers into reserves, as detailed within appendix 5.

5.5 In addition to the above, unlike traditional earmarked reserves, the Soft Loan equalisation reserve has been created from Welsh Government repayable grant receipts to reflect a new accounting treatment of interest free loan funding. Our auditors asked us to look at this in their feedback to

2019/20 accounts process. It is primarily a self-balancing accounting mechanism to be drawn against over the life of the loans, to avoid annual volatility in income and expenditure account reporting

5.6 Appendix 5 includes all transfers in/ out of reserves and whilst the significant transfers are set out in (i) to (v) above.

5.7 Furthermore, the following reserve transfers are recommended to fully utilise the £14,025k revenue underspend:

Covid specific:

(i)	Administration and business development grants (£250k) to assist recovery	£306k
(ii)	Creation of a community Covid recovery fund	£500k
(iii)	Children services legal fees	£150k

Community resilience/ cohesion:

(iv)	City Services – refurbishment & cleansing of open spaces	£500k
(v)	‘Cariad’ Casnewydd	£170k
(vi)	Community gardening schemes	£180k
(vii)	Public services board contribution towards support role	£40k
(viii)	Anniversary tree planting	£20k

Service delivery:

(ix)	Implementation costs of an upgrade/ new financial system to secure future stability of the financial platform	£200k
(x)	Community occupational therapy	£53k
(xi)	IT infrastructure	£120k
(xii)	Community centre maintenance	£50k
(xiii)	Additional support for highways road repairs	£116k

Risk:

(xiv)	General investment risk reserve	£792k
(xv)	Allocate to existing MTFP reserve to support achievement of the corporate plan and support future budgetary challenges	£3,150k

Other:

(xvi)	Green recovery taskforce pilot – implementation of decarbonisation schemes	£1,000k
(xvii)	Capital investment to support the growth and regeneration across the City	£4,593k
(xviii)	Homelessness prevention	£289k
(xix)	Chief Education Grant – support to schools	£765k

(xx)	Housing supply review	£25k
(xxi)	Provision for temporary arrangements for St Andrews school	<u>£801k</u>
		£13,820k
(xxii)	Reversal of LDP budgeted transfer for use over the medium term	£205k

5.8 Cabinet is asked to note and approve all reserve transfers set out within this section.

5.9 The reserves have been categorised according to the planned use of funding and type of reserve, whether this be risk, enabling, smoothing or other. Reserves are:

- All earmarked for specific purposes with the exception of the 'general reserves', meaning that any use outside of those original purposes would require the original intention to be deferred/cancelled or the reserve paid back.
- All, with exception of the capital receipts reserve, can be used to fund either capital or revenue costs and are therefore transferrable to other reserves, if it were needed.
- Within the reserve balance at the year-end:
 - c£42.3m (39%) of the reserve balances are being drawn down over the medium term in line with contractual / funding obligations e.g. PFI, Super Connected cities;
 - c£6.7m (6%) are to cover 'specific risks' and should not be used for other purposes until risks change;
 - c£17m (16%) are to cover future capital spending and make up part of the Council's 'capital spend headroom';
 - c£14.6m (13%) are for funding of the MTFP saving and change initiatives linked to generating savings;
 - c£16m (15%) are the Council's general reserves and school balances, which are at minimum levels and for school use only respectively.

Timetable

Ongoing

Risks

Risk	Impact of Risk if it occurs* (H/M/L)	Probability of risk occurring (H/M/L)	What is the Council doing or what has it done to avoid the risk or reduce its effect	Who is responsible for dealing with the risk?
Outturn post audit is different	L-M	L	It will be possible to reduce the recommended transfer to reserves if required	HoF

* Taking account of proposed mitigation measures

Links to Council Policies and Priorities

A balanced budget position is reported and the use of the contingency budget was not required to achieve this. This one off resource provides support for the City to recover from the impacts of Covid and contribute towards the Council's key priorities.

Options Available and considered

1. Cabinet can choose to accept officers recommendation and transfer the underspend into specific earmarked reserves;
2. Cabinet can choose not to approve the reserve transfers and instead report an underspend of £14,025k, this would be transferred to the general reserve;
3. Cabinet can choose not to approve the reserve transfers and move to alternative earmarked reserves.

Preferred Option and Why

Option 1, as the £14,025k underspend is being reserved for future investment in the areas outlined in paragraph 5.6.

Comments of Chief Financial Officer

Financial impacts and issues are in the body of the report. A combination of WG financial support and prioritising Covid response work meant that Councils budgets were underspent last year. This has allowed Cabinet to consider how best to utilise and the report spells out how most of this will be used to enable communities and businesses recover from the pandemic, improve resilience and community cohesion and pride and provide funding to reduce the Councils carbon emissions.

The Covid challenge is still with us, there are still unknown risks, and the pathway forward is not clear. The Council has a good level of financial resilience and WG are providing support for at least the first 6 months of the year for any on-going impacts.

Comments of Monitoring Officer

There are no legal issues arising from the Report. The use of the underspend and the approval of reserve transfers are executive decisions for Cabinet.

Comments of Head of People and Business Change

There are no direct HR implications arising from this report.

The revenue out-turn report describes the budget management process and outcome from the previous financial year, in this case 2020-21. The Well-being of Future Generations Act requires local authorities to ensure they consider the impact of decisions taken today on future generations. The report shows an overall underspend against the revenue budget; managing the budget effectively will have a positive impact on current and future years.

Comments of Cabinet Member

The Chair of Cabinet confirms she has seen and approved the report, noted the issues and alongside use of the underspend, discussed and agreed these with Cabinet Members.

Local issues

N/A

Scrutiny Committees

N/A

Equalities Impact Assessment and the Equalities Act 2010

N/A

Children and Families (Wales) Measure

N/A

Wellbeing of Future Generations (Wales) Act 2015

This update is against a backdrop of significant uncertainty that has been faced throughout the global pandemic. Although this is likely to have a lasting impact on the economy and the local community, the availability of the one off resources allows the Council to support economic recovery and invest in the local community over the medium term.

Wellbeing of Future Generations (Wales) Act 2015 forms an integral part of the financial management of the Council and the MTFP process of which the outturn of the Council is essential part. Analysis and review of reserves are an important aspect on the future generations and the Head of Finance reviews and assesses the robustness and adequacy of these reserves as part of this outturn report.

Crime and Disorder Act 1998

N/A

Consultation

N/A

Background Papers

2020/21 Revenue Monitor reports

Dated: 30 June 2021

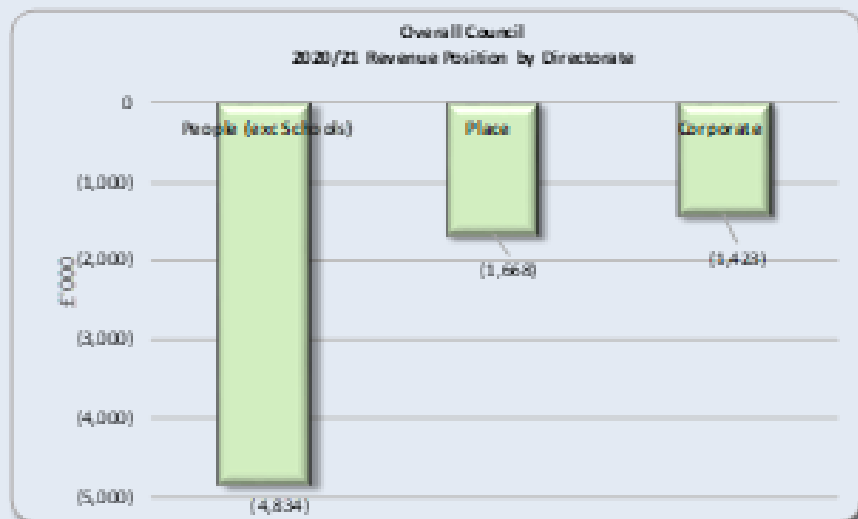
Appendix 1

Budget Monitoring Position – March 2021

Position by Directorate

	Current Budget	Forecast	Variance
	£'000	£'000	£'000
People (exc Schools)	90,825	85,991	(4,834)
Place	34,782	33,114	(1,668)
Corporate	19,004	17,581	(1,423)
Service Area Budget	144,611	136,686	(7,925)
Schools	106,527	98,082	(8,445)
Service Area Budget (inc Schools)	251,138	234,768	(16,370)
Schools - transfer to reserve	0	8,445	8,445
Non Service	47,659	43,032	(4,627)
Total Budget (excluding contingency)	298,797	286,245	(12,552)
General Contingency	1,473	0	(1,473)
Total Budget (including contingency)	300,270	286,245	(14,025)

Detailed explanations can be found within service area dashboards



Undelivered Savings:

- 2020/21 - £983k
- Previous years - £133k
- Overall, undelivered savings are resulting in an overspend against budget of £1.1m. This is predominantly due to delays in implementation due to Covid.

Position Summary

- Revenue outturn produced a net underspend of £14,025k after core contributions to/from reserves.
- In addition to the unused general contingency, service area forecasts have improved significantly resulting in an overall underspend against budget of £7,925k mainly within the people portfolio.
- Schools forecast position has improved due to significant unexpected grant income received at year end (£4.7m - detail of which can be found within the schools section).
- The forecast has benefitted from some one off budget savings this year:
 - Delays in recruitment have resulted in significant vacancy savings
 - A number of staffing costs e.g. overtime claimed under the hardship fund which may have ordinarily been incurred
 - Loss of income assumed to be reimbursed although some areas may have seen a downturn in income levels despite Covid
 - Far less miscellaneous expenditure being incurred that would have been ordinary.
- Although the overall position shows an underspend against budget there are key budget issues in a number of areas which need to be addressed:
 - Undelivered 20/21 and prior year savings (£1,116k)
 - Increased demand for emergency placements (£638k) and in house residential & respite (£752k)
 - Costs associated with ash die back (£530k)
- It is important to note that the future of the pandemic and the likely financial consequence of further local and national lockdowns is unknown. Whilst WG have confirmed hardship funding for the first 6 months of the new year, managers must continue to carefully monitor budgets and pre-empt any covid impact beyond September.

Budget Monitoring Position – March 2021

Key Assumptions and Risks - Covid

WG Financial support

- Forecasts assume that all eligible Covid related spend incurred for the remainder of the financial year, and claimed in March, will be reimbursed by the WG hardship fund. Significant areas which have claimed from this fund include continued homelessness costs, continued support of adult social care; cover cost of overtime and agency for shielding and covid related sickness; self isolation payments; statutory sick pay enhancements and additional cost of cleaning in schools.
- It is also assumed that lost income will also be reimbursed by WG.
- Key areas of lost income include:
 - Adult Social Care – Charges for externally provided residential care
 - RIH –Commercial & Industrial property income
 - City Services – Bus shelter advertising; Bus station departures; Car parking
- Additional cleaning costs in schools from September and FSM vouchers issued to the end of the financial year have had nil impact on the overall Education position.

In summary the forecast position is made up of the following:

MTFP undelivered savings 2020/21	£1,116k
Key demand led areas across social care and city services (see page 1)	£1,920k
Staffing and other service area variances	(£10,842)
Council tax surplus and CTRS	(£2,244k)
Additional income from WG	(£2,502k)
General contingency	(£1,473k)
Forecast position	(£14,025k)

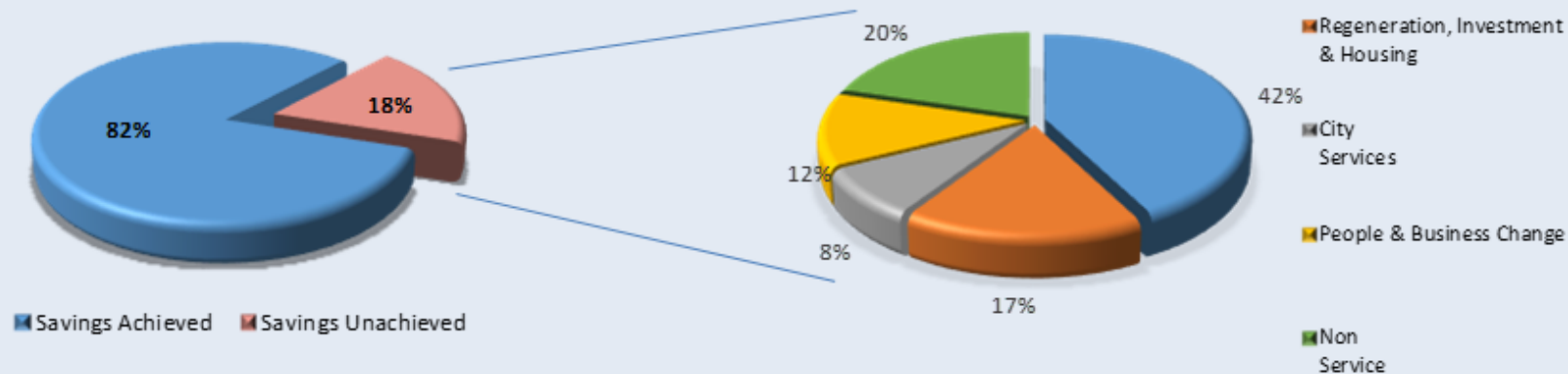
Budget Monitoring Position – March 2021

Staff Forecasts

Overall Staffing	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar
Budget (£'000)	59,926	59,926	60,116	59,906	59,425	59,431	59,551	59,543	59,546	59,596	59,596	60,649
Forecast (£'000)	59,926	59,958	59,157	58,396	57,875	57,911	57,865	57,762	57,981	58,088	58,088	59,272
Variance (£'000)	0	32	(959)	(1,510)	(1,550)	(1,519)	(1,686)	(1,780)	(1,565)	(1,508)	(1,508)	(1,377)

- Whilst there are a number of vacancies across the council and recruitment into these posts have been delayed in some areas these savings are being offset in part by an increased requirement for additional staff time and agency staff.

2020/21 Delivery of Savings (Forecast)



- The first chart shows that 82% of the total savings are forecast for full delivery in 2020/21;
- The second chart illustrates the areas where savings are forecast not to be delivered (18% of overall target);
- The delivery of savings in 2020/21 has been significantly affected by the ongoing pandemic and the resulting overspends against budget have been reflected within the forecast;
- In addition to the £983k undelivered savings in 20/21 there remains £133k of undelivered savings from previous years within social care.

Overall Summary by Directorate	People	Place	Corporate	Non Service	Total
2020/21 MTRP Target (£) Total	2,211	1,282	794	1,130	5,417
Total Savings Realised by Year End 2020/21	1,795	1,034	676	930	4,434
Variation to MTRP Target	-416	-248	-119	-200	-983
Variation % to MTRP Target	-19%	-19%	-15%	-18%	-18%

Budget Monitoring Position – March 2021

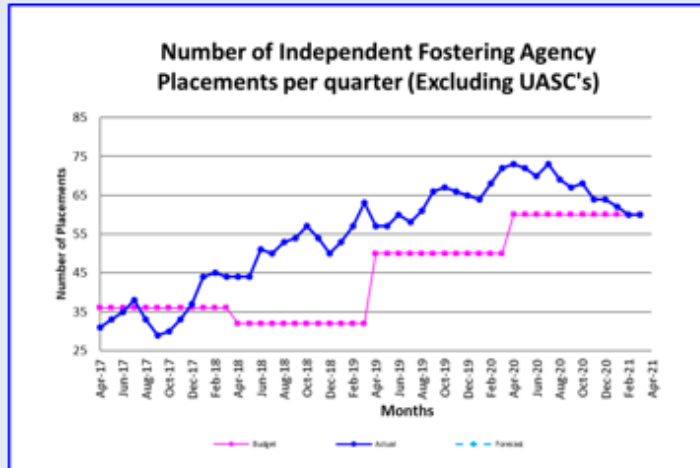
	Annual Budget £'000	Forecast £'000	Variance £'000	Graph Reference
Risk Based Areas				
Children & Young People				
Independent Fostering Agencies	2,382	2,528	146	i
Out of Area Residential	3,009	2,679	(330)	ii
In House Fostering	3,479	3,308	(171)	
Leaving Care	672	931	259	
Legal fees	950	820	(130)	
In House Residential	2,190	2,764	574	
Emergency Placements	0	638	638	
Adult & Community Services				
Community Care - Residential	21,300	21,053	(247)	
Community Care - Supported Living	10,499	10,942	443	iii
Community Care - Non Residential	11,317	10,826	(491)	iv
Community Care Income - Residential & Non Residential	(8,076)	(9,243)	(1,167)	
Education				
SEN Out of County - Local Authority	2,425	1,037	(1,388)	v
SEN Out of County - Independents	2,092	2,414	323	v
SEN Local Provision Development	621	1,003	382	
SEN Transport	1,674	1,341	(333)	
Special Home to School Transport	815	654	(162)	
Bridge Achievement Centre	1,188	1,070	(118)	
Regeneration, Investment & Housing				
Homelessness - B&B Costs	746	1,095	349	
Commercial & Industrial Properties Income	(1,460)	(1,051)	409	
City Services				
Commercial/ Asbestos Income	(1,245)	(1,441)	(196)	
Home to School Transport - Primary	989	789	(200)	
Home to School Transport - Secondary	1,171	1,017	(154)	
Home to School Transport - College	117	72	(45)	
CPE - Fines income	(691)	(532)	159	
Burial fees	(561)	(580)	(19)	
Car parking income	(892)	(892)	0	
Law & Regulation				
Licensing - Hackney carriages / private hire	(361)	(481)	(119)	
Total Net Budget	54,350	52,762	(1,588)	

- In 2020/21, there were over 25 budget areas identified as having the potential to be high risk or highly volatile. This list was reviewed on an on-going basis
- Although some of these areas have come in underspent against budget, they have continued to be monitored given the potential to have a significant impact
- There are six budget 'hotspot' areas within the risk based monitoring which demonstrate the significant financial impact and risk that only a small number of areas pose to the financial position of the Authority (graph ref i – v)
- The figures here do not reflect the Covid related loss of income being claimed from WG to highlight the risk in these areas.

Budget Monitoring Position – March 2021

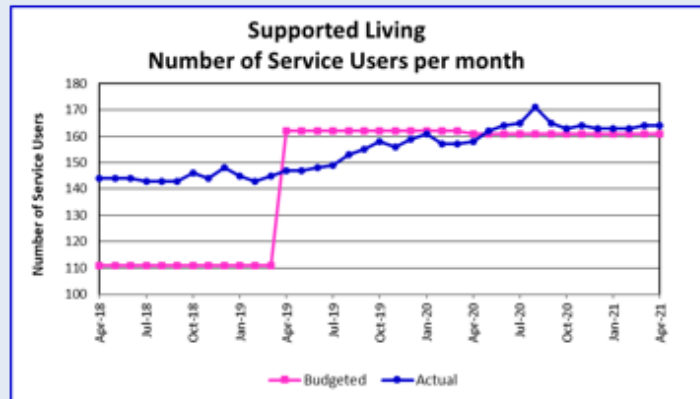
Risk Based Monitoring graphs

(i) Independent Fostering Agencies



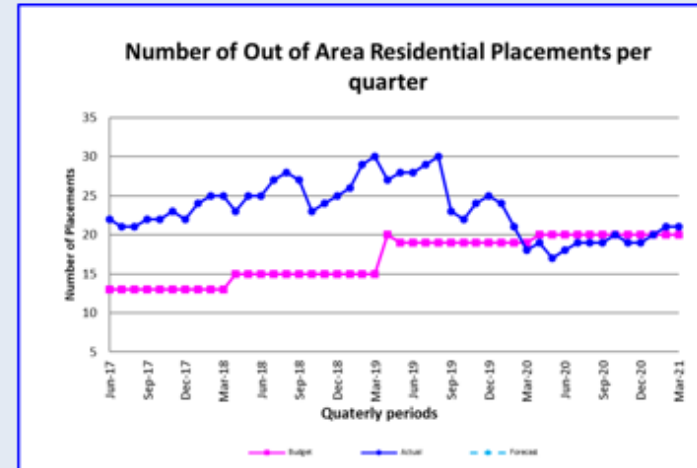
- The 2020/21 budget can afford 60 placements at an average cost. The number of placements have remained at 60 at the end of the year. Although these numbers are in line with budget (at average cost) the increase in number during the summer have resulted in an overall overspend in this area of £146k.

(iii) Community Care – Supported Living



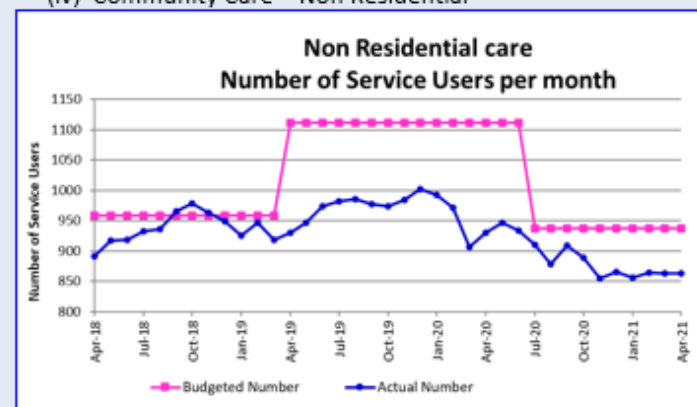
- Budget can afford 161 placements at an average cost. Numbers were at 164 at year end resulting in an with almost a third of costs being higher than the average resulting in an overspend of £443k.

(ii) Out of Area (OOA) Residential Placements



- Budget can afford 20 placements at an average cost. Whilst the numbers are in line with budget, WG confirmed at the end of the year that placements extended due to covid could be funded via the hardship fund (£109k). The balance of the £330k underspend is due to reduced costs for some of the more expensive placements.

(iv) Community Care – Non Residential

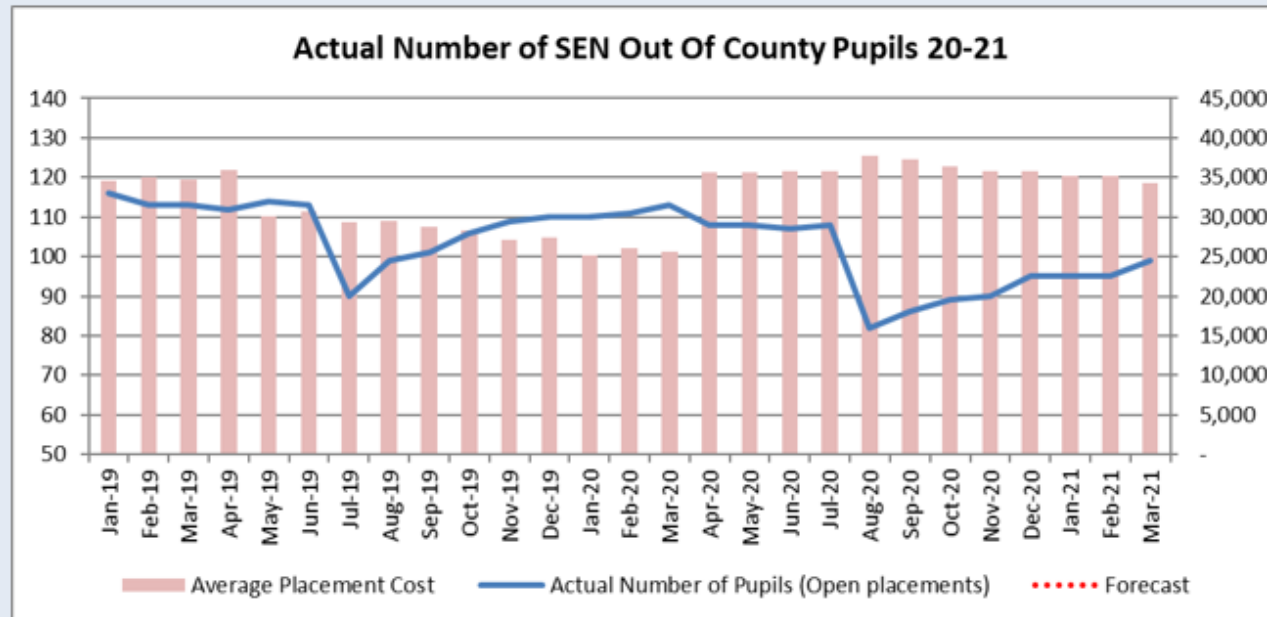


- Budget can afford 937 users per month at an average cost. Although around a quarter of users exceed this cost per week the numbers of users are lower resulting in an underspend of £1.2m. The net underspend includes lost income of £200k being reimbursed by WG, £460k additional income from house sales and other funding

Budget Monitoring Position – March 2021

Risk Based Monitoring graphs

(v) SEN Out of County Placements – Local Authority and Independent



- SEN OOC budget can accommodate 128 placements at an average cost of £35k. At year end there were 99 open placements which has resulted in a forecast underspend. The forecast highlights an anticipated underspend against budget for local authority of £1.4m and an overspend of £323k for independent. Therefore no budgetary pressure currently exists within current forecasts.
- Placements ranging between £10k and £20k account for 26% of the total number of placements

Budget Monitoring Position – March 2021

Schools

There has been a significant improvement in school balances during February and March resulting in the overall school reserves increasing by £8.4m to £9.5m at year end. Although schools made significant savings during the period of school closures they also had the ability to claim for additional covid related costs from the hardship fund. In addition to this over £4.7m of unexpected grants were received in late March in respect of WG revenue maintenance, accelerated learning programme and the WLGA covid operational grant. As a result of the one off additional funding only 2 of the 56 schools have reported an in year overspend.

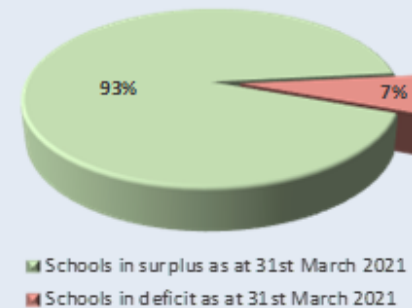
Forecasts by sector are shown below;

- Nursery £28k overspend (1 out of 2 nurseries with deficit at year end)
- Primary £5,197k underspend (0 out of 43 schools with deficit at year end)
- Secondary £3,038k underspend (3 out of 9 schools with deficit at year end)
- Special £239k underspend (0 out of 2 special schools with deficit at year end)

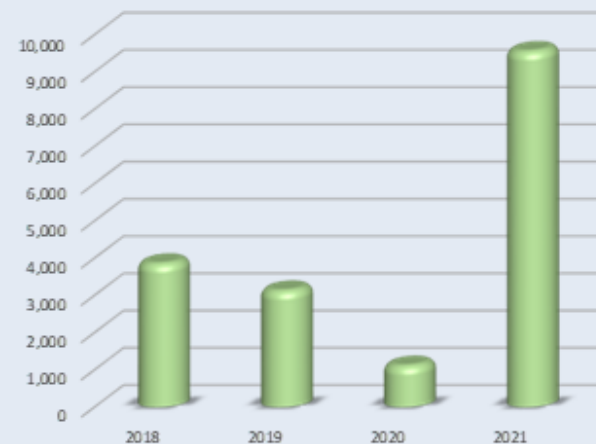
Schools forecasting deficit reserves at YE	March
Caerleon Comprehensive	(607)
Llanwern High	(121)
Lliswerry High	(549)
Kimberley Nursery	(95)
Total Net Budget	(1,372)

Schools are forecasting an in year underspend of £8,445k therefore increasing school balances to £9,558k from £1,113k as at the end of March 2021. Whilst this is an improved position, a significant proportion of the underspend is resulting from school closures, additional covid costs and lost income being reimbursed through the hardship fund and £4.7m unexpected grant income received at year end. It is for that reason why schools continue to be an area of significant risk for the authority.

Proportion of Schools Forecasting Deficit as at 31st March 2021



Balances held by Schools as at 31st March



APPENDIX 2 Revenue Summary Monitor - March 2021

Summary Revenue Budget 2020/21	Current Budget £'000	Outturn before Proposed Transfers £'000	Variance against Budget £'000	Change Since Last Statement £'000
People				
Children and Young People	25,855	26,076	221	(371)
Adult and Community Services	49,215	46,170	(3,045)	(514)
Education	15,755	13,745	(2,010)	(473)
Schools	106,527	98,082	(8,445)	(3,006)
	197,352	184,073	(13,279)	(4,364)
Place				
Regeneration, Investment and Housing	10,158	9,398	(760)	(829)
City Services	24,624	23,716	(908)	(1,237)
	34,782	33,114	(1,668)	(2,066)
Chief Executive				
Directorate	516	200	(316)	(11)
Finance	3,482	3,077	(405)	232
People and Business Change	8,378	8,162	(216)	289
Law and Regulation	6,628	6,142	(486)	(261)
	19,004	17,581	(1,423)	249
Capital Financing Costs and Interest				
Capital Financing Costs and Interest (Non-PFI)	14,347	13,639	(708)	(708)
Public Finance Initiative (PFI)	8,854	8,852	(2)	(9)
	23,201	22,491	(710)	(717)
Sub Total - Service/Capital Financing	274,339	257,259	(17,080)	(6,898)
Contingency Provisions				
General Contingency	1,473	-	(1,473)	0
Centralised Insurance Fund	581	581	(0)	(0)
Other Income and Expenditure	489	(1,039)	(1,528)	378
	2,542	(458)	(3,000)	379
Levies / Other				
Discontinued Operations - pensions	1,517	1,361	(157)	0
Discontinued Operations - Ex Gratia Payments	2	3	1	0
Levies - Drainage Board, Fire service etc	8,704	8,699	(5)	3
CTAX Benefit Rebates	13,465	12,000	(1,465)	(265)
	23,688	22,063	(1,625)	(261)
Transfers To/From Reserves				
Base budget - Planned Transfers to/(from) Reserves	(299)	(285)	14	14
Earmarked reserves: Transfer to/(from) Schools	-	8,445	8,445	3,007
	(299)	8,160	8,459	3,021
Total	300,270	287,024	(13,246)	(3,759)
Funded By				
WG funding (RSG and NNDR)	(228,077)	(228,077)	-	-
Council Tax	(72,193)	(72,193)	-	-
Council Tax Surplus - WG grant	-	(779)	(779)	(478)
Total	(0)	(14,025)	(14,025)	(4,237)

APPENDIX 3 Revenue Summary Monitor by Activity - March 2021

Summary Revenue Budget 2020/21				Notes - Explanation as Required
	Current Budget	Outturn after Proposed Transfers	(Under) / Over	
	£'000	£'000	£'000	
People				
Children and Young People	25,855	26,076	221	
SOC19 Pathway Team	1,397	1,212	(185)	Staffing overspend due to additional unbudgeted post in year and maternity cover. Underspend on funding received for unaccompanied asylum-seeking children (UASC) placements of £208k.
SOC20 Leaving Care	696	960	264	Over 18 year olds being housed due to a deficit in Housing accommodation. The number of When I'm Ready placements were more that budgeted for.
SOC21 Southwark 16+Homeless	15	11	(4)	
SOC22 LAC Family Contact	67	122	55	Overspend on additional support for Children Looked After
SOC23 Child Safeguard + Missing Children	53	54	0	
SOC24 Children + Families Management Acc	504	459	(46)	Grant contributions towards salary costs
SOC26 Integrated Family Support Team	1,494	1,452	(42)	Underspend on Family Contact Centre due to centre being closed because of Covid.
SOC27 SE Wales Adoption	720	826	106	Increase in annual contribution to regional adoption service in 20/21 and an increase in external adoption placements.
SOC28 Child Protection	4,866	4,111	(756)	Under spend on team staffing budgets due to vacancies and staffing costs allocated to a Welsh Government grant award. Underspend on Legal fees due to backlog in court cases because of COVID.
SOC30 NCC Child Res	2,939	4,329	1,390	Increased cost of emergency placements. In house residential/respite overspends including overspend relating to specific placement needs in year.
SOC31 Out of Auth Residential Placements	3,009	2,617	(391)	COVID preventing placements being made so temporary saving and some placement costs met from the Covid Hardship fund. Underspend on grant funding for remand accommodation.
SOC32 Ind Foster Agency Placements	2,382	2,528	146	Higher number of placements and weekly cost per placement than the budget can afford during the year.
SOC33 In-House Fostering	4,811	4,620	(192)	The number of placements were less than budgeted, Covid-19 has impacted on the recruitment of new foster carers. This is offset by increased costs for foster carer support.
SOC34 Special Guardianship Orders	1,020	1,105	86	Number of placements exceed what the budget is able to afford.
SOC35 Education Support Team	123	124	0	
SOC36 Direct Pay Child Services	169	189	19	Increase in payments made for provision of care.
SOC37 S17 Child Dis Aid	30	18	(12)	Underspend on equipment budget
SOC38 Adoption Allowances	317	330	13	Number of placements exceed what the budget is able to afford.
SOC39 Child Safeguard	597	591	(6)	Small underspend on salary costs and mileage expenditure
SOC40 Youth Offending Service	644	421	(223)	Uplift in Police Crime Commissioner grant funding received, additional funding received from the Children & Communities grant plus vacant posts in year.

Summary Revenue Budget 2020/21

	Current Budget £'000	Outturn after Proposed Transfers £'000	(Under) / Over £'000	Notes - Explanation as Required
People				
Adult and Community Services	49,215	46,171	(3,045)	
SOC1 Home Care + Extra Care	1,755	1,748	(7)	Changes to extracare service were delayed at the beginning of the year due to Covid resulting in a £17k overspend offset by a Home Care systems contract saving of £24k
SOC2 Older People Res Units	2,735	2,098	(637)	Operational savings and grant income contributed £497k underspend. Residential income was also greater than planned levels.
SOC3 Supp Living Agency	-	-	-	In house service ceased in 19/20 - budget now within Community Care
SOC4 Day Opportunities	1,130	740	(390)	Day centre closed during Covid-19 pandemic leading to savings from operating costs. In addition there was unplanned income from operating the home to school transport service which generated a contribution of £97k.
SOC5 First Contact	528	464	(64)	£61k staffing underspend on the Hospital Team due to grant contributions towards posts and £3k saving on Emergency Out of Hours contract
SOC6 SMAPF	-	-	-	
SOC7 Integrated OT Total	581	626	45	£38k overspend on the Gwent Wide Integrated Community Equipment Service. There is an overspend of £8k for the Occupational Therapy team.
SOC8 Centrica Lodge Resp	235	183	(51)	£56k underspend on contract/operating costs offset by £5k under achievement of income
SOC9 Community Care Teams	2,127	2,093	(33)	£24.4k underspend on the Intake Team due to staffing contributions from Winter Pressures funding and a £7k underspend across transport and supplies & services.
SOC10.1 Community Care Residential Packages	20,644	20,447	(197)	The pandemic & regulations has seen a reduction in the number of admissions into residential and nursing placements from an average of 493 in 19/20 to an average of 450 in 20/21.
SOC10.2 Community Care Supported Living Packages	10,117	10,484	367	The number of service users who were in placements had increased at the beginning of the year in line with predictions for service users transitioning from children's services and from the community.
SOC10.3 Community Care Non Residential Packages	12,838	12,250	(588)	Service users and the level of actual care and support being provided decreased throughout the year. This decrease in costs is offset by medium term revenue plan savings of £288k which were not able to be delivered.
SOC10.4 Community Care Packages Income	(10,169)	(11,336)	(1,167)	The level of property income has exceeded previous years by over £410k, additional supporting People Grant £100k, fee income exceeded budget by £293k as well as a reduction in bad debt provision by £230k.
SOC11 Community Care Packages-Mental Health	1,667	1,648	(20)	A reduction in residential services has been offset with increases in Supported Living placements
SOC12 Frailty Pooled Budget	2,020	1,847	(173)	Lower contribution to regional pooled budget
SOC13 Adults Management Account	510	570	60	Overspend mainly a result of undelivered staffing saving £78k.

Summary Revenue Budget 2020/21

	Current Budget £'000	Outturn after Proposed Transfers £'000	(Under) / Over £'000	Notes - Explanation as Required
People				
SOC14 Service Dev + Comm	821	692	(129)	Staffing underspends of £55.5k on Commissioning & Contracts and £49k on Performance Information & Business Support Team due to vacancies. Underspend of £21k on Support for Carers as some events could not be run resulting in reduced expenditure. A contribution was received from Aneurin Bevan University Health Board towards the cost of Carers day.
SOC15 Supporting People General	195	202	6	Overspend due to a vacancy provision that was not achieved
SOC16 Adult Services Contracts	751	732	(19)	Underspend due to a contribution from the Intermediate Care Fund
SOC17 Telecare Contract	32	(3)	(35)	A credit of £20k due to a contract ending. £6k income has been received due to users now being charged for the Telecare service and there was a reduction on Telecare installs during the year due to COVID
SOC18 Adult Safeguard Tot	476	459	(17)	£43k underspend on Appointeeships due to fee income. £26k overspend on adult safeguarding. £51k on regional deprivation of liberty team offset by a saving of £25k on integrated salary.
PBC9 Social Services	222	224	2	Minor underspend on training.
Education	15,754	13,745	(2,010)	
EDU2 School Based Counselling	206	206	(0)	
EDU4 Psychology Services	335	336	1	
EDU5 SEN Team	337	258	(80)	Vacant post savings and non recurring grant income.
EDU6 SEN Recoup OOC	4,268	3,033	(1,235)	Underspend offsets pressure in SEN Local Provision Development. Less movement in year due to COVID. Recoupment income higher than budget.
EDU7 SEN Equip + Resources	198	154	(45)	
EDU8 SEN Local Provision	621	1,003	382	Pressure relates to support of SEBD (Social Emotional Behavioural Difficulties) provision in schools within the City. Includes contribution to schools for additional placements as Learning Resource Bases are at capacity. This avoids a higher costs in Out of County.
EDU9 Inclusion Management Account	158	116	(42)	
EDU10 Education Welfare Service	278	242	(36)	
EDU11 Bridge Achievement Centre	1,188	1,070	(118)	Vacant posts not appointed to due to COVID. Savings in transport and grant income maximised.
EDU12 EIG-Education Improvement Grant	471	468	(2)	
EDU13 GEMS	(9)	(9)	(0)	
EDU14 Breakfast Clubs	462	357	(105)	Savings due to COVID. One off.
EDU15 School Meals Repairs + Maintenance	610	600	(10)	
EDU17 Educ Mngt-Non Team	(22)	5	27	

Summary Revenue Budget 2020/21

	Current Budget	Outturn after Proposed Transfers	(Under) / Over	Notes - Explanation as Required
	£'000	£'000	£'000	
People				
EDU18 Service Dev + Bus	71	52	(18)	
EDU19 Schools Admissions + Appeals	261	254	(7)	
EDU20 21CS Programme	159	157	(2)	
EDU21 Early Years + Integration	1,069	902	(167)	Rising 3s payments and grants to other organisations less than budget.
EDU22 Redundancy + Pension	1,030	1,030	(0)	
EDU23 Joint Services	1,441	1,392	(49)	SENCOM and EAS savings.
EDU24 Transport	1,674	1,341	(333)	Savings relate to Summer and Spring Term transport due to covid, contract payment at a reduced rate.
STR28 Special Home to School Transport	815	654	(162)	Savings relate to Summer and Spring Term transport due to covid, contract payment at a reduced rate.
18992 Durham Road PFI	133	126	(7)	
Schools	106,527	98,082	(8,445)	
EDU01 Schools	106,527	98,082	(8,445)	Reduced expenditure as a result of Covid and school closures and additional costs recovered via the WG hardship fund. Late unbudgeted grant income of approx £4.7m received.
Total People	197,352	184,073	(13,279)	
Place				
Regeneration, Investment and Housing	10,158	9,398	(760)	
RIH1 Homelessness	734	887	153	Welsh Government guidance to accommodate rough sleepers throughout the COVID pandemic has meant there has been a significant increase in the forecasted expenditure. Currently the manager assumes these costs will continue for the rest of the financial year this month however COVID related Housing Benefit income has also been included at an average rate of 90% of cost; with the exception of the modular accommodation where the levels of ineligible accommodation costs is higher. A Welsh Government announcement issued on 16.08.20 has confirmed that Welsh Government will cover all additional homelessness COVID costs for the remainder of the financial year so the forecasts have been amended to reflect this. The homelessness budgets will, as always remain volatile and will be closely monitored by the manager and service manager. Mar-20 The Housing Benefit reconciliation for the year has been completed by the manager and income offset against the COVID optional however it has been noted by the manager that there has been some miscoding's between homelessness budgets and that that there is a significant delay on Private sector leased Housing Benefit income.

Summary Revenue Budget 2020/21

	Current Budget £'000	Outturn after Proposed Transfers £'000	(Under) / Over £'000	Notes - Explanation as Required
Place				
RIH2 Strategy + Dev	335	306	(29)	Welsh Government instruction to ensure sanitation is available to all travellers during the pandemic has meant that any new illegal encampment must have certain provisions made available, the housing strategy manager has confirmed that only two of the four sites have taken up the offer; forecast assumes full Welsh Government reimbursement of costs to March; Manpower savings in the Housing manager code (£-53k); Ellen Ridge - On going legal costs, additional utilities and response repairs expected as site is still illegally occupied, court rulings are due imminently. The manager has assumed a significant increase in legal costs in July monitor after discussions with our legal colleagues (£21k); in October monitor the legal costs forecast has been transferred from Ellen Ridge to the Housing strategy code as that team manager manages this area of housing
RIH3 Housing Needs	949	893	(57)	The main overspends relate to: Invoices relating to 19/20 grants not accrued (£15k) the remainder of the balance relates to COVID additional costs for staff overtime (£35k) and agency (£173.4k) forecasted, the manager assumes in the forecast that the levels of additional hours will continue. Welsh Government reimbursement income has been included to November period as above; in October monitor the manpower has been updated to account for savings as a result of an officer on long term sickness and vacancies, the absence of the officer has had a direct impact on Temporary Supported Accommodation Supporting People Income we will receive so this has been reduced (£21k);
RIH4 Private Sector Housing	97	88	(9)	The Newport City Council mandatory contribution to the private sector housing service was calculated by the manager at circa £88k leaving an underspend against budget.
RIH5 Com + Ind Portfolio	(1,365)	(873)	492	Lost income has been received for commercial properties that have suffered losses as a result of the pandemic (£-453.5k) after discussions at year end it was decided that a provision would be put aside for two significant schemes (£397k); there has also been significant works required across the commercial and industrial and general estate during the year as properties are prepared for reletting; Beechwood house has yielded a profit of £9k at year end more detailed monitoring is required in next financial year; the university hoarding Phase 2 replacement continued in 20/21 at a cost of £27k
RIH6 Provision Market	-	(5)	(5)	The market did transfer to the new tenant in February in addition to this a rent free period of three months has been agreed as a result of COVID, the manager has estimated the loss of income based on last years actual (£38.5k); March 2021 - Rates reversals were posted to budgets in March period which was to late for manager to forecast (£-8.3k)

Summary Revenue Budget 2020/21

	Current Budget £'000	Outturn after Proposed Transfers £'000	(Under) / Over £'000	Notes - Explanation as Required
Place				
RIH7 Civic Centre Facilities Management	696	694	(2)	Utilities are underspent as the majority of the civic staff continue to work from home (£-70.9k) these saving have been offset by significant building works in and around the building (Closed Circuit Television / reception / tree works -£75k) the full reception works were not completed by the end of March as forecasted in January therefore these will continue into the next financial year; lost income for room hire received (£-11.7k)
RIH8 Station Buildings	311	270	(42)	As with the civic budget utilities spend has been lower than budget as the building was closed during the year (£-24.9k); NORSE management fee was also renegotiated in year providing another underspend against budget (£-17.3k); underspent on building rates (£-51k) has been offset by refund to a tenant in respect of the 19/20 and 20/21 service charge (£50k)
RIH9 Centralised Properties	4,286	3,728	(558)	Significant underspend on budget as a result of additional income received from Education in respect of schools cleaning and Fair funding (£147.3k); centralised water budget underspend (£58.3k); manpower underspend as scale 5 not appointed until January (£-32.5k) and increased NORSE profit share - notification received in April 2021 (£347.6k)
RIH10 Carbon Reduction	304	168	(136)	Various projects like the utility sub meter review has been delayed and unlikely to happen in this financial year as manager has just gone on shared parental leave , other forecast headings also reduced as manager but no information was provided despite asking for a position note before the leave started; further reductions to forecasts in December monitor, again not received a notification from budget holder however have discussed with service manager and he is comfortable with the managers reductions given projects are further delayed due to the pandemic, further reductions again applied in January monitor however no notes have been received from manager, discussed with service manager and he also reduced one budget heading further as project not going ahead
RIH11 Building Control	(21)	(16)	5	
RIH12 Plan & Dev Mngt Acc	121	328	207	Interim Head of Service has increased manpower costs (forecasted to end of March) also vacancy provision removed; Bad Debt Provision for 20/21 included in September monitor (£99k); March 2021 - the final bad debt charge £111k , £9.5k higher than originally notified
RIH13 R+R Pooled Admin	52	54	2	Vacancy Provision removed

Summary Revenue Budget 2020/21

	Current Budget £'000	Outturn after Proposed Transfers £'000	(Under) / Over £'000	Notes - Explanation as Required
Place				
RIH14 Urban Regeneration	465	409	(56)	In October an admin fee for income due from Welsh Government in respect of the Lockdown discretionary grant had been applied (£-15k); this sum was increased in February to £-73.9k to include the Christmas and spring COVID restriction grants - it has been agreed these sums can be reserved for use in 21/22; unfunded expenditure for the creation of a mini masterplan for the Newport Knowledge Quarter has been paid and 50% of the freeport bid has been paid with a offsetting contribution from corporate services; late charge for consultancy fees from Capital received in March so not forecasted £17k; Outturn also assumes the underspend on the business support account will also be reserved for use in 21/22
RIH16 Development Mngt	361	92	(268)	Manpower savings as a result of Head of Service cover in year (£-48k), underspend, savings on supplies and services and transport (£-16k); income over recovery £-205k due , £-65k of this sum was highlighted in February high level monitor the balance relates to windfall income received though out year
RIH17 Planning Pol + Imp	228	202	(26)	Vacancy Provision removed
RIH18 Local Devt Plan	127	127	(0)	
RIH19 Community Centres	109	26	(83)	Movement due to additional Income to Maesglas offset by additional costs for roof repairs in Always. However, overall surplus is due to increased Service Level Agreement income as a result of renegotiated rates
RIH20 Comm Devt Core	73	91	17	
RIH21 Youth Core	282	100	(183)	Underspend in Youth Clubs due to covid
RIH22 City Playschemes	80	54	(26)	
RIH23 Adult Education	26	(89)	(115)	Tutor staff savings and cost of borrowing not required due to pause in Neighbourhood Hub development
RIH24 Libraries	1,012	889	(123)	Movement largely due to unbudgeted additional internal recharge income
RIH25 Museum + Art Gallery	354	362	8	
RIH26 Medieval Ship	70	72	1	
RIH27 Partnerships	119	112	(7)	
RIH28 Tredegar House + Grounds	249	298	49	Additional contract payment
RIH29 14 Locks	-	-	-	
RIH30 Transporter Bridge	124	118	(6)	
RIH31 CD Communities First	-	(42)	(42)	Movement due to reduction of professional fees and additional income
RIH32 Work + Skills Employ	-	91	91	Smoothing reserve not required due to overall underspend
RIH33 Work + Skills Europe	-	(0)	(0)	
RIH34 Families First	-	-	-	
RIH35 Flying Start	-	-	-	
RIH36 Monwel	(21)	(78)	(57)	Mixture of additional income and various cost savings
RIH37 Youth	-	44	44	Movement due to staff cost saving in Aspire West

Summary Revenue Budget 2020/21

	Current Budget £'000	Outturn after Proposed Transfers £'000	(Under) / Over £'000	Notes - Explanation as Required
Place				
41065 Rivermead Centre	-	-	-	
41066 Cefn Wood Centre	-	-	-	
41070 Community Centre General	-	-	-	
City Services	24,624	23,716	(908)	
STR1 Env Serv	930	1,416	486	Movement due to additional Ash-die back costs and associated grant reduction, additional Countryside costs as well as repairs to Lodges and Tredegar Park toilets
STR2 Cemeteries	(536)	(486)	50	Income expected to exceed Budget due to Covid (£20K) and unbudgeted Grant income (£30K). Offsets cost pressures with in Cemeteries. Movement due to tarmacking costs and some additional equipment costs
STR3 Passenger Transport	1,087	985	(102)	Staff savings and unbudgeted education income
STR4 Asset Management	535	496	(39)	increase in Contracts & Projects income (-£40k)
STR5 Street Lighting	2,055	1,919	(137)	Additional LED savings not recognised until late in the year
STR6 Senior Management Team	724	502	(223)	Savings on staff and Hostile Vehicle Mitigation
STR7 Traffic Management	90	214	124	Highways Planning -3 x agency employee's covering 1.6 permanent employee vacant posts at a higher cost partially offset by increased income from Temporary Traffic Orders
STR8 Road Safety	389	302	(87)	Additional spend on agency for Road Safety offset by savings on vacant Schools Crossing Patrol posts
STR9 Leisure Trust	2,836	2,891	55	Leisure Delivery Plan reserve not required
STR10 Waste Disposal Site	(346)	(868)	(522)	Increased commercial Income offset by contribution to landfill provision
STR11 Sustainable Waste	2,149	2,436	287	Increased contract payments due to material price drop (£390k), increased recycling supplies (£37k) partly offset by increased composting income from external commercial contracts (-£44k) and staff vacancies (-£58k). Additional Sustainable Waste Management Grant received late NET (-£120k)
STR12 Refuse Collection	2,897	2,473	(424)	Reduced waste sent for sorting (-£173k), reduced disposal costs (-£96k), reduced agency costs (-£177k) offset by reduced internal recharge income
STR13 HWRC	759	695	(65)	Reduced waste disposal and staffing costs offset by increased premises costs
STR15 Drainage Operations	606	600	(6)	
STR16 Fleet Management	2,036	1,930	(106)	Reduction in plant/fleet hire and increased income
STR17 Grounds Maint	912	979	67	Increase in traffic management costs and under achieved income
STR18 Highways	1,673	1,381	(292)	Savings due to vacant posts offset by additional traffic management costs
STR19 SDR South Distrib Road	(155)	(184)	(29)	Delays in tree work resulting in traffic management savings
STR20 Car Parks	(575)	(704)	(128)	Savings due to rate rebate
STR21 Street Cleansing	2,015	1,819	(196)	Staff savings, increased income and unbudgeted grant income received late in year

Summary Revenue Budget 2020/21

	Current Budget £'000	Outturn after Proposed Transfers £'000	(Under) / Over £'000	Notes - Explanation as Required
Place				
STR23 Depot Running Costs	210	213	3	
STR24 Winter Maintenance	132	140	8	
STR25 Public Features	34	9	(25)	Other Contract and electricity cost savings
STR26 Customer Services	1,630	1,607	(23)	Savings on training partially offset by additional Information Technology and Contract costs
STR27 Benefits	199	280	80	Flooding grant claim deemed ineligible and self isolation payment not received
STR28 Home to School Transport	2,339	2,674	335	Savings due to school closures and the reduced rates paid to transport providers offset by a contribution to reserves for additional transport costs related to the opening of a new school
Total Place	34,782	33,114	(1,668)	
Chief Executive				
CD100 Directorate	515	200	(315)	Staff cost savings and reduced professional fees
Finance	3,482	3,078	(405)	
FIN1 Accountancy	2,263	2,127	(136)	Staff & Training cost savings plus unbudgeted income
FIN2 Internal Audit	359	331	(28)	Various savings offset by agency costs and income not expected to meet budget
FIN3 Payments	136	125	(11)	
FIN4 Strategic Procurement	299	154	(145)	Staff cost and software licence savings plus unbudgeted income.
FIN5 Council Tax + NNDR	257	192	(65)	Savings on staff, printing and postages
FIN6 Debtors	169	150	(19)	Savings on staff
People and Business Change	8,378	8,162	(216)	
PBC1 HR Strategy + Op	834	684	(150)	Significant Training cost savings due to covid and staff savings on vacant posts offset by Salary Sacrifice under achievement of income
PBC2 HR Emp Serv	336	383	47	Redundancy and pension strain costs
PBC3 Business Chg Improv	242	316	74	Medium Term Revenue Plan savings only partially achieved this year due to implementation delays
PBC5 Comm Cohesion	51	54	3	
PBC6 Partnership	512	475	(38)	Underspend on various fees plus unbudgeted income
PBC7 Partnership + Policy	537	488	(49)	Savings on project costs
PBC8 Health + Safety	182	130	(52)	Savings on staff due to vacant posts
PBC10 Digital	385	371	(13)	
PBC11 Info Gov + Dev	162	182	20	
PBC12 Shared Res Serv	4,098	4,101	2	
PBC13 Document Services	231	302	71	Shielding and vaccination letters not reclaimable from Hardship Fund
LAW1 Comms + Marketing	380	339	(41)	Staff savings and savings relating to the Council Newspaper.
PBC14 Spatial Data	428	336	(92)	Staff savings plus unbudgeted income from work done on behalf of another local authority

Summary Revenue Budget 2020/21

	Current Budget £'000	Outturn after Proposed Transfers £'000	(Under) / Over £'000	Notes - Explanation as Required
Chief Executive				
Law and Regulation	6,628	6,142	(486)	
LAW2 Registrars	153	160	7	
LAW3 Democratic Services	498	383	(115)	Staff savings as a result of vacant posts and re-organisation of Cabinet Office.
LAW4 Members Allowances	1,151	1,124	(27)	Savings on training and allowances
LAW5 Electoral Reg	238	235	(2)	
LAW6 Legal	1,378	1,206	(172)	Staff savings due to vacant posts and Fair Funding income.
LAW7 Land Charges	(113)	(96)	17	
LAW8 Insurances	906	872	(34)	Unbudgeted income and savings on staff partially offset by increased premiums
LAW9 Comm Safety	824	912	88	Reduction in Closed Circuit Television income partially offset by savings in line rental and staffing
LAW10 Environmental health	1,006	920	(86)	Savings on staffing partially offset by a reduction in income
LAW11 Trading Standards	767	727	(40)	Staff savings and additional income offset by additional training costs
LAW12 Licensing	(179)	(301)	(122)	Unbudgeted income from hackney carriage licences
Total Chief Executive	19,003	17,582	(1,423)	
People	197,352	184,073	(13,279)	
Place	34,782	33,114	(1,668)	
Chief Executive	19,003	17,582	(1,423)	
Grand Total	251,137	234,769	(16,370)	

APPENDIX 4 School Balance Outturn Position

School Name	Opening Balance 20/21	Final ISB Allocation (inc Post 16)	In Year U/(O) Spend March 21	Closing Reserve 31/03/21
	£	£	£	£
Bassaleg School	218,531	7,856,688	532,429	750,960
Newport High	(233,397)	5,369,672	405,611	172,214
Caerleon Comprehensive	(1,064,561)	6,955,364	457,470	(607,091)
The John Frost School	76,130	6,708,661	339,806	415,936
Llanwern High	(290,421)	4,693,050	169,434	(120,987)
Llisbury High	(754,031)	4,761,940	205,091	(548,940)
St Josephs R.C. High	90,450	6,249,619	313,127	403,577
St Julians School	(180,821)	7,532,976	473,672	292,851
Ysgol Gyfun Gwent Is Coed	(39,385)	2,133,927	141,581	102,196
Sub Total	(2,177,504)	52,261,898	3,038,221	860,716
Alway Primary	60,116	1,616,446	141,560	201,676
Caerleon Lodge Hill	96,832	1,206,789	134,796	231,628
Charles Williams CIW	224,970	1,828,320	234,292	459,262
Clytha Primary	16,709	799,879	62,176	78,885
Crindau Primary	147,659	1,383,677	63,211	210,869
Eveswell Primary	242,539	1,508,421	128,870	366,809
Gaer Primary	81,402	1,700,801	173,261	254,663
Glan Usk Primary	36,470	2,145,351	218,867	255,337
Glan Llyn Primary	53,135	957,679	61,600	114,736
Glasllwch Primary	73,001	785,126	42,849	115,850
High Cross Primary	(42,257)	915,248	68,584	26,327
Jubilee Park	(8,018)	1,233,946	153,605	145,587
Langstone Primary	104,577	1,118,693	120,131	224,708
Llanmartin Primary	21,641	764,684	72,764	94,405
Llisbury Primary	117,548	2,099,413	239,255	356,802
Maesglas Primary	(18,822)	1,025,786	132,690	113,867
Maindee Primary	66,774	1,794,337	136,413	203,186
Malpas CIW Primary	63,613	1,160,074	43,298	106,911
Malpas Court Primary	46,823	1,204,965	112,101	158,924
Malpas Park Primary	41,131	860,822	101,142	142,273
Marshfield Primary	65,929	1,390,803	67,385	133,314
Millbrook Primary	82,741	1,069,252	125,453	208,194
Milton Primary	24,777	1,621,824	147,691	172,468
Monnow Primary	161,652	1,523,251	55,968	217,620
Mount Pleasant	34,117	879,584	50,037	84,154
Pentrepoeth Primary	51,847	1,543,344	56,374	108,221
Pillgwenlly Primary	121,114	2,115,241	73,082	194,196
Ringland Primary	49,111	1,075,436	87,361	136,473
Rogerstone Primary	(32,929)	1,933,625	211,899	178,970
Somerton Primary	144,338	666,223	10,429	154,768
St Andrews Primary	52,774	2,363,696	173,537	230,911
St Davids RC Primary	67,457	779,100	89,652	157,110
St Gabriels RC Primary	34,230	697,848	86,689	120,919
St Josephs RC Primary	33,472	708,991	84,048	117,521
St Julians Primary	309,759	2,172,711	279,909	589,669
St Marys Rc Primary	58,503	1,341,826	124,267	182,770
St Michaels RC Primary	27,137	765,331	138,073	165,210
St Patricks RC Primary	48,321	729,584	52,042	100,364
St Woolos Primary	(47,163)	1,138,148	120,464	73,302
Tredegar Park Primary	203,343	1,534,164	333,010	536,353
Ysgol Gym Bro Teyrnon	167,308	775,404	122,672	289,981
Ysgol Gym Casnewydd	148,725	1,304,474	192,883	341,608
Ysgol Gym Ifor Hael	99,385	713,033	72,409	171,794
Sub Total	3,331,795	54,953,354	5,196,799	8,528,594
Fairoak Nursery	29,788	171,119	(5)	29,783
Kimberley Nursery	(66,244)	247,689	(28,869)	(95,112)
Sub Total	(36,456)	418,809	(28,874)	(65,330)
Maes Ebbw	(117,594)	3,433,781	139,584	21,990
Bryn Derw	112,917	1,576,272	99,534	212,451
Sub Total	(4,677)	5,010,053	239,118	234,441
Grand Total	1,113,157	112,644,114	8,445,264	9,558,422

APPENDIX 5 2020/21 Reserve Movements

Reserve	Balance at 31-Mar-20	Movement in Reserves (within budgeted position)		Proposed Transfers	Balance at 31-Mar-21
		Transfers Out	Transfers In	Transfers In	
Council Fund:	(6,500)	-	-	-	(6,500)
Balances held by schools for future use	(1,113)	29	(8,474)	-	(9,558)
Earmarked Reserves:					
Music Service	(127)	-	-	-	(127)
Pay Reserve	(1,418)	-	-	-	(1,418)
Insurance Reserve	(664)	-	(498)	-	(1,162)
MMI Insurance Reserve	(602)	-	-	-	(602)
Health & Safety	(16)	-	-	-	(16)
Education Achievement Service	(92)	-	-	-	(92)
Schools Redundancies	(725)	-	(260)	-	(985)
General Investment Risk Reserve	(658)	594	(332)	(792)	(1,188)
European Funding I2A & CFW	(394)	18	(608)	-	(984)
Metro Bus	(9)	-	-	-	(9)
GEMS Redundancies	(78)	-	-	-	(78)
SUB TOTAL - RISK RESERVES	(4,783)	612	(1,698)	(792)	(6,661)
Capital Expenditure	(5,344)	40	(31)	(4,593)	(9,928)
Invest to Save	(9,938)	1,474	-	-	(8,464)
Super Connected Cities	(426)	128	-	-	(298)
Landfill (fines reserve)	(332)	-	-	-	(332)
School Reserve Other	(182)	155	-	-	(27)
School Works	(452)	20	-	-	(432)
Investment Reserve	(342)	-	(155)	-	(497)
Usable Capital Receipts	(8,259)	2,054	(548)	-	(6,753)
Streetscene Manager Support	(117)	51	-	-	(66)
SUB TOTAL - ENABLING RESERVES	(25,391)	3,922	(734)	(4,593)	(26,796)
Municipal Elections	(130)	-	(34)	-	(164)
Local Development Plan	(625)	-	(63)	-	(688)
Glan Usk PFI	(1,607)	-	-	-	(1,607)
Southern Distributor Road PFI	(40,691)	299	-	-	(40,392)
Building Control	(104)	23	-	-	(81)
Loan modification technical reserve (IFRS 9)	(1,085)	572	-	-	(513)
Kingsway	-	-	(64)	-	(64)
SUB TOTAL - SMOOTHING RESERVES	(44,242)	894	(161)	-	(43,509)
Works of art	(21)	-	-	-	(21)
Theatre & Arts Centre	(232)	-	-	-	(232)
Cymorth Income	(25)	-	-	-	(25)
Blaen Y Pant	(18)	14	-	-	(4)
Homelessness Prevention	(38)	-	-	-	(38)
Environmental Health - Improve Air Quality	(49)	-	-	-	(49)
Refurbishment of a Children / Older People Homes	(41)	-	-	-	(41)
Apprenticeship Scheme	(29)	12	-	-	(17)
City Economic Development Reserve	(90)	-	-	-	(90)
Welsh Language Standards	(169)	40	-	-	(129)

Reserve	Balance at 31-Mar-20	Movement in Reserves (within budgeted position)		Proposed Transfers	Balance at 31-Mar-21
		Transfers Out	Transfers In	Transfers In	
Port Health	(16)	-	-	-	(16)
CRM	(244)	192	-	-	(52)
Financial System Upgrade	(400)	-	-	(200)	(600)
Events	(216)	-	-	-	(216)
MTFP Reserve	(2,037)	70	-	(3,150)	(5,117)
Voluntary Sector Grants	(49)	6	-	-	(43)
Bus Wifi	(17)	17	-	-	-
Bus Subsidy	(15)	-	-	-	(15)
Feasibility Reserve	(117)	63	-	-	(54)
IT Development	(53)	-	-	-	(53)
Leisure Delivery Plan	(103)	-	-	-	(103)
Chartist Tower	(256)	-	-	-	(256)
Joint Committee City Deal Reserve	(626)	337	-	-	(289)
NEW - Civil Parking Enforcement	(175)	-	(70)	-	(245)
Community Covid Recovery Fund	-	-	-	(500)	(500)
City Services – refurbishment & cleansing of open spaces	-	-	-	(500)	(500)
Green Recovery Task Force	-	-	-	(1,000)	(1,000)
Business Recovery Fund	-	-	-	(250)	(250)
Business Development Grants	-	-	-	(56)	(56)
Children's Service legal fees	-	-	-	(150)	(150)
Community Occupational Therapy	-	-	-	(53)	(53)
Directly Managed Community Centres Maintenance	-	-	-	(50)	(50)
IT Infrastructure	-	-	-	(120)	(120)
PSB Contribution	-	-	-	(40)	(40)
COVID Reserve	-	-	(596)	-	(596)
Highways road repairs [potholes]	-	-	-	(116)	(116)
Homelessness Prevention	-	-	-	(289)	(289)
Chief Education Grant	-	-	-	(765)	(765)
Home to School Transport	-	-	-	(801)	(801)
Housing Supply review	-	-	-	(25)	(25)
Anniversary tree planting / green canopy	-	-	-	(20)	(20)
Cariad Casnewydd	-	-	-	(170)	(170)
Soft Loan interest equalisation reserve	-	-	-	(1,861)	(1,861)
Community Gardening Schemes	-	-	-	(180)	(180)
SUB TOTAL - OTHER RESERVES	(5,036)	751	(666)	(10,296)	(15,247)
RESERVES TOTAL	(87,065)	6,208	(11,733)	(15,681)	(108,271)

APPENDIX 6 Delivery of MTFP Savings – March 2021

Overall Summary

	Education	Social Services Children	Social Services Adults	Regeneration Investment & Housing	City Services	People & Business Change	Finance	Law & Regulation	Non Service	Total 2020/21
2020/21 MTRP Target (£) Total	197	922	1,092	611	671	393	90	311	1,130	5,417
Total Savings Realised by Year End 2020/21	197	922	676	444	590	275	90	311	930	4,434
Variation to MTRP Target	0	0	-416	-167	-81	-119	0	0	-200	-983
Variation % to MTRP Target	0%	0%	-38%	-27%	-12%	-30%	0%	0%	-18%	-18%
Undelivered Savings from Previous Years	0	-133	0	0	0	0	0	0	0	-133
Variation to MTRP Target - previous and current year	0	-133	-416	-167	-81	-119	0	0	-200	-1,116

Summary by Portfolio

	People	Place	Corporate	Non Service	Total
2020/21 MTRP Target (£) Total	2,211	1,282	794	1,130	5,417
Total Savings Realised by Year End 2020/21	1,795	1,034	676	930	4,434
Variation to MTRP Target	-416	-248	-119	-200	-983
Variation % to MTRP Target	-19%	-19%	-15%	-18%	-18%
Undelivered Savings from Previous Years	-133	0	0	0	-133
Total Undelivered Savings	-549	-248	-119	-200	-1,116