

Appendix 1

FINANCIAL MONITORING REPORT - PERIOD 4 2020/21

SECTION 1: SUMMARY REVENUE BUDGET

- 1.1 This is the final Financial Monitoring Report of 2020/21. This report provides an update on the Council's 'business as usual' activities against the revised budget and also includes commentary on the financial position arising from Covid-19 in terms of additional costs, losses of income, and Government funding.
- 1.2 It is recognised that the financial environment within which the Council operates presented significant financial challenges, prior to the outbreak of the coronavirus pandemic. As previously reported, the Council's 2020/21 budget allowed for a number of baseline budgets to be 'reset', recognising both the increased demand led pressures and specific pressures in some income generating areas. Savings of £5m were approved by members and a £5m contribution from reserves was agreed in arriving at a balanced budget position.
- 1.3 This report has been prepared excluding the implications of any other reports presented on the same agenda which may have budget implications.

Current Forecast Outturn (non Covid-19)

- 1.4 The Budget and Forecast Outturn positions for 2020/21, excluding the pressures arising from Covid-19 related additional costs and loss of income, are summarised in Table 1. A more detailed analysis of the gross expenditure, income and variations for each Portfolio is provided at Annex A.

Table 1 – Revenue Budget 2020/21	Previous Budget £000	Current Budget £000	Forecast Outturn £000	Variance + / - £000	Ref Annex
Education, Skills and Business	13,072	12,777	12,143	(634)	A (i)
Children and Young People	45,760	45,698	44,264	(1,434)	A (ii)
Integrated Care and Health	51,336	51,264	52,255	+991	A (iii)
Wellbeing, Culture and Heritage	5,501	5,149	4,525	(624)	A (iv)
Finance and Governance	5,683	5,818	5,095	(723)	A (v)
Reset and Recovery	1,427	1,390	1,325	(65)	A (vi)
Environment and Transport	19,984	19,666	19,843	+177	A (vii)
Regeneration and Planning	3,862	2,950	2,619	(331)	A (viii)
Safer, Stronger Communities	8,892	8,813	8,470	(343)	A (ix)
TOTAL PORTFOLIO BUDGETS	155,517	153,525	150,539	(2,986)	
Council-Wide budgets	(155,150)	(153,158)	(153,534)	(376)	B (ii)
NET POSITION 2020/21	367	367	(2,995)	(3,362)	

- 1.5 The previous approved budget has been revised to include adjustments arising from earmarked reserves previously approved that have been reprofiled into future years (£2,475k) or are to be returned to reserves (£85k). In addition, the budget has been updated for neutral technical accounting adjustments (e.g. recharges and depreciation).

- 1.6 The impact of the Covid-19 global pandemic and the continuing uncertainty surrounding local government funding means the Council continues to face a challenging funding position and will do so for the foreseeable future. The 2021/22 budget was prepared having regard to a number of factors including statutory responsibilities, the pressures arising from the demand for social care, and the need to resource a local economic recovery from the Covid-19 pandemic.
- 1.7 For 2020/21 an in-year underspend of £3,362k is currently projected based on the respective forecast outturn positions, as shown in table 1. It must be noted that as part of setting the 2021/22 budget, which was approved by Council on 4 March 2021, the forecast underspend in 2020/21 has been considered in setting the general fund balances based on the risk exposure of the Council. This forecast underspend position is one-off in nature due to the exceptional circumstances arising from Covid-19, including the closure of some services for part of the year, and lower demands for some services. Given the position noted above and in Section 1.6, it is imperative that any outturn underspend at the end of the year are made available during 2021/22 to increase the level of general fund reserves.

Key Variations

- 1.8 Details of portfolio budget variations are noted in Annex A (i) to A (ix), and details of the most significant variations are included below.
- 1.9 There is currently a forecast underspend of £683k in respect of placement costs associated with Children Looked After, due to the profile of children admitted and discharged during 2020/21 and the temporary reduction in demand linked to Covid-19, as seen across the North West. The Council has made additional funding available to the Children and Young People portfolio in the current year in recognition of the increasing costs which has been the trend in recent years. However, the potential for cost and/or volume volatility continues to present an ongoing financial risk. Due to the high cost of individual care placements, relatively small increases in the number of children entering care are likely to result in a significant increase in overall care costs. Although the portfolio continues to work to ensure effective discharge arrangements are in place so that where appropriate, children can be safely returned to their families, there is not always a direct relationship between a reduction in the number of children looked after and a reduction in costs.
- 1.10 It is anticipated that there will be a £1.025m underspend against budgetary provision for the Edge of Care Service, which primarily arises from a delay in the commencement of the planned service and as such, posts remaining vacant throughout the year. The temporary freeze on some recruitment has also contributed to underspends against employee budgets across a range of services within the Children and Young People Services Department.
- 1.11 The financial position for Integrated Care and Health reflects known existing pressures and anticipated levels of activity taking into account, as far as possible at this stage, the potential lasting effects on the market of the Covid-19 pandemic.
- 1.12 There are savings being forecast from underoccupancy, primarily within Physical Support and Memory and Cognition services. However, there are pressures within services for people with Learning Disabilities in both Direct Payments and Supported Living, particularly in relation to a number of complex support packages put in place during the year, along with a pressure in in-house services due to the level of staffing cover. Similarly, the pressure shown in Mental Health Support relates to large care packages arising under the Transforming Care initiative.

- 1.13 The process of on-going care package reviews has mitigated the position to some extent. Care Management Panels continue to oversee the decision-making process on all packages over £150 per week and the department is working with Learning Disability providers to identify efficiencies.
- 1.14 Additional funding received to support the response to Covid-19 has been utilised throughout the period to support care providers with cash flow and to maintain a robust and effective provider market. The portfolio continues to work closely with the sector to understand the on-going effects of the pandemic going into 2021/22.
- 1.15 The Waste Collection and Recycling Service is projecting a combined budget pressure of £623k due to a number of factors as detailed in Appendix A(vii).
- 1.16 The amount of recyclables has increased considerably whilst the resale value of materials is subject to volatility within the market, with reducing prices having a negative impact on the levels of income generated. Cardboard has been impacted to such an extent that there is now a charge for the disposal of this material.
- 1.17 Indoor Sports and Recreation are forecasting an underspend of £419k against staffing and supplies and services budgets. Income losses from the closure of leisure centres are excluded from Annex 4(iv) as this will be funded from the Government's, Sales Fees and Charges (SFC) compensation scheme and the Emergency Grant Funding. However, under the principles of the scheme only net income loss can be recovered from the SFC compensation scheme.
- 1.18 There is a forecast underspend of £320k within Building Support Services in respect of utility costs arising from the closure of public buildings. Similar to 1.16 above, utility savings are offset against any income loss claimed from the Government's SFC compensation scheme, where appropriate. For example, compensation for income losses in leisure services will be net of utility savings attributable to leisure centres.
- 1.19 The Finance and Governance portfolio is forecasting to be under budget by £723k, which is primarily due to additional grant income of £300k and underspends within employee budgets due to the management of vacant posts.

Covid-19 Financial Implications

- 1.20 The outbreak of the coronavirus pandemic, the need for the provision of additional support and the loss of income across a number of services which were required to close or have experienced reduced levels of activity, will be felt over a sustained period beyond the current year and therefore will impact on future years budgets. The Government recognised that Local Authorities face financial pressures in responding to the pandemic, providing some emergency funding and introducing a compensation scheme for lost Sales, Fees and Charges income.
- 1.21 In addition, other specific ringfenced funding has been made available which has either been routed via the Liverpool City Region Combined Authority or paid directly to the Council. A report considered by Cabinet on 27 January 2021 provided detail in relation to other specific Covid-19 funding, which for the purpose of this report has been excluded.
- 1.22 The *Medium-Term Financial Strategy 2021-2024 and Revenue and Capital Budget 2021/22* report considered by Cabinet on 24 February 2021 and Council on 3 March 2021 details the longer-term implications of Covid-19 on the Council's financial position.

- 1.23 Table 2 details the pressures arising from additional spending and income losses during 2020/21, alongside the estimated funding available from Government Emergency Funding and its SFC compensation scheme.

Table 2–Covid-19 Position	£000
Total Emergency Funding	17,126
Forecast Sales, Fees and Charges (SFC) compensation scheme	5,000
Total Emergency & SFC Compensation Funding	22,126
Costs / Income loss 2019/20	214
Forecast Additional Spending Pressures 2020/21	10,374
Forecast Loss of Sales, Fees & Charges Income 2020/21	8,530
Forecast Loss of Commercial and Other Income 2020/21	1,568
Spending Pressures and Income Losses 2021/22	1,440
Total Additional Costs & Losses of Income	22,126

- 1.24 The Government have provided four tranches of Emergency Funding during the period March to October 2020.
- 1.25 As previously reported, the most significant areas of additional expenditure costs are relating to social care, particularly within Integrated Care and Health.
- 1.26 In addition, costs have been incurred in supporting the nursery and childcare provider market, providing accommodation for homeless / rough sleepers, shielding, community food hubs, purchase of PPE and adaptations to public buildings.
- 1.27 The most significant reductions in income from sales, fees and charges continue to be in the areas of Indoor Leisure Services and Car Parking.
- 1.28 The Covid-19 driven reductions in income are, in part, recovered through the Government's SFC compensation scheme. The Council has submitted two claims for compensation and the final claim for the period December 2020 to March 2021 will be finalised at the end of the year. The Council is only compensated for the net loss of income after offsetting any cost savings in the service, for example savings on premises costs.
- 1.29 Covid-19 driven losses in relation to commercial and investment income are not covered by the SFC compensation scheme. This includes rental income from retail, commercial and industrial premises.
- 1.30 Councils are required to provide Government with a monthly forecast of the additional Covid-19 related pressures being faced for the current year. To date, ten returns have been submitted, and there will be a further claim submitted in March 2021 and continuing into 2021/22.
- 1.31 The forecasts in Table 2 exclude the impact of losses in relation to the Council's Collection Fund (i.e. Council Tax and Business Rates income). The estimated deficit on the Collection Fund for 2020/21 of £3.0m has been factored into future years budget provision.

SECTION 2: IMPLEMENTATION OF 2020/21 SAVINGS PROPOSALS

- 2.1 Progress towards the achievement of savings targets has in some areas, been impacted by Covid-19. Table 3 details those proposals which have been implemented and savings which are forecast to be achieved in year.
- 2.2 In respect of saving proposals have not been implemented in full or part, either directly due to Covid-19 or due to a delay in timescale for implementation, management have identified alternative one-off budget savings to mitigate the financial impact on the budget in 2020/21, or the financial impact can be mitigated through Covid-19 emergency grant funding or the SFC compensation scheme.

Table 3 – Implementation of 2020/21 savings proposals	£000	%
Actual or Forecast reduction in expenditure / increase in income implemented	3,655	72.29%
Alternative saving identified or saving mitigated through Emergency Grant Funding / Sales, Fees and Charges Compensation Scheme	1,401	27.71%
Total	5,056	100%

SECTION 3: CAPITAL PROGRAMME 2020/21 to 2022/23

- 3.1 Table 4(i) presents a summary of the Council's current 3-year capital programme. The detailed programme is provided at Annex D, whilst Annex E provides details of variations of £50k or more since the previous report considered by Cabinet on 6 January 2021.

Table 4(i) - Capital Programme 2020/21 to 2022/23	2020/21 £000	2021/22 £000	2022/23 £000
Education, Skills and Business	4,113	17,477	5,300
Children and Young People	20	90	0
Integrated Care and Health	160	0	0
Wellbeing, Culture and Heritage	1,212	817	0
Reset and Recovery	248	500	950
Environment and Transport	14,937	22,786	21,956
Regeneration and Planning	1,523	6,281	450
Safer, Stronger Communities	2,319	4,700	3,209
Total	24,532	52,651	31,865
FINANCED BY			
Grants and Other Contributions	16,153	36,047	28,628
Capital Receipts	1,691	3,590	1,014
Revenue Contribution	1,312	1,505	1,200
Borrowing	5,376	11,509	1,023
Total	24,532	52,651	31,865

- 3.2 The *Medium Term Financial Strategy 2021-2024 and Revenue and Capital Budget 2021/2* report considered by Cabinet on 24 February 2021 and Council on 3 March 2021 outlined the Council's ambitious capital plans over the medium term and a number of strategic capital schemes have been identified for 2021/22 alongside pipeline schemes for future years. The above table excludes these schemes. The schemes will be included within the programme following approval of feasibility, design and detailed plans.
- 3.3 Longton Lane Primary School has been included in the recently published list of the first fifty schools to benefit from the national Schools Rebuilding Programme that was announced in June 2020. The Schools Rebuilding Programme will undertake major rebuilding and refurbishment projects.
- 3.4 The detailed nature of the works to be undertaken at Longton Lane Primary School are still to be agreed with the Department for Education. At this stage it is not known whether the scheme will be developed and delivered directly by the Department for Education, or if the Authority will receive funding to progress the required works.
- 3.5 The Department for Education has confirmed the Basic Need Capital Grant allocation for 2022/23 is £129k, and funding is based on estimated pupil numbers. The purpose of the funding is to ensure adequate places are available in the borough. The capital programme will be updated to reflect the allocation in future reports.

Table 4(ii) details the capital grant allocations since 2017/18:

Table 4(ii) - Basic Need Allocations	2017/18 £000	2018/19 £000	2019/20 £000	2020/21 £000	2021/22 £000	2022/23 £000
Capital Funding	3,935	16	1,041	4,680	2,818	129

SECTION 4: RESERVES AND BALANCES

4.1 General Balances

The general balances position at 31 March 2021 is forecast to be as follows, having regard to the net current forecast outturn position as detailed in Table 1.

Table 5 – General Balances	Previous Estimate £000	Forecast Outturn £000
General Balances at 1 April 2020	9,327	9,327
Net Position 2020/21	684	2,995
General Balances at 31 March 2021	10,011	12,322

- 4.1.1 The Council recognises that the level of reserves it should maintain must be set having regard to its future sustainability, priorities, and the operational and financial risks facing the authority. The Council's Reserve Strategy is included within the *Medium-Term Financial Strategy 2021-2024 and Revenue and Capital Budget 2021/22* report considered by Cabinet on 24 February 2021 and Council on 3 March 2021.

4.2 Earmarked Balances

The forecast position in relation to Earmarked Balances at 31 March 2021 is provided in Table 6. Annex C details approved use of Earmarked Balances during the period and Annex F provides details of Earmarked Balances to 2022/24.

Table 6 – Earmarked Balances	Balance at 1 April 2020	Transfers (see 4.2.1)	To be set aside 2020/21	To be utilised 2020/21	Balance at 31 March 2021 £000
	£000	£000	£000	£000	£000
Transformation Reserve	10,750	2,652	800	(1,465)	12,737
Growth Reserve	4,418	3,689	-	(2,094)	6,013
Children's Services Reserve	4,256	(1,332)	-	(2,909)	15
Essential Equipment Fund	423	-	1,000	(180)	1,243
Councillor Improvement Fund	677	-	-	-	677
Insurance & Contingent Liability Reserve	6,918	(3,000)	-	(1,000)	2,918
Waste Management Development Fund	1,641	-	-	(456)	1,185
Inflationary Reserve	4,000	(4,000)	1,000	(1,000)	-
Equal Pay Reserve	425	(425)	-	-	-
Community Improvement Reserve	1,292	-	-	(465)	827
Strategic Priorities Fund	567	(467)	-	(16)	84
Service Investment Reserve	1,753	(1,652)	-	(40)	61
Restructuring Reserve	465	535	-	-	1,000
Funding Reform Volatility Reserve	-	4,000	-	-	4,000
Covid-19 Funding Reserve	6,177	-	-	(6,177)	-
TOTAL	43,762	-	2,800	(15,802)	30,760

- 4.2.1 On the 24 February 2021, Cabinet approved the creation of a Funding Reform Volatility Reserve and also the rationalisation of a number of reserves as detailed in the Medium-Term Financial Strategy 2021-2024 and Revenue and Capital Budget 2021/22 Report. The above table reflects that approval. In addition to the above reserves, the Council has set aside £10m of Capital Receipts for the creation of a Land and Property Acquisition Fund.
- 4.2.2 Due to the mechanism of the operation of the Collection Fund the £20.2m Extended Business Rates Relief paid in 2020/21 as a Section 31 grant will flow into general fund balances and a corresponding deficit will result in the Collection Fund. Therefore, this funding received as a Section 31 grant will need to be set aside as an earmarked reserve to offset the resulting Collection Fund Deficit, which will only be accounted for in 2021/22.

4.2.3 In the event that Covid-19 emergency grant funding received during 2020/21 remains uncommitted, it is proposed that the funding will be set-aside and carried forward in an earmarked reserve to be applied against Covid-19 expenditure pressures arising in 2021/22. This will be undertaken as part of the closure of the 2020/21 accounts, as appropriate.

4.3 **Schools Balances**

The projected position reflects schools' current spending plans for the financial year, as approved by the individual governing bodies.

Table 7 – School Balances	£000
School Balances at 1 April 2020	7,108
Forecast Net Position 2020/21	192
Forecast School Balances at 31 March 2021	7,300

4.4 **Usable Capital Receipts**

Table 8 – Usable Capital Receipts	£000
Available Capital Receipts brought forward at 1 April 2020	28,031
Receipts generated in year to date	207
Required to fund Capital Programme 2020/21 to 2023/24 *	(6,495)
Transfer of uncommitted Capital Receipts to the Land and Property Acquisition Fund (see section 4.2.1)	(10,000)
Available Balance (after taking commitments into account)	11,743

* Excludes building demolition costs at Redbank School site as detailed in the Cabinet Report of the 8th January 2019. The costs of demolition subsequently being reimbursed to the capital receipts reserve upon any future disposal of the site by Redbank Schools Ltd.

SECTION 5: OTHER FINANCIAL MONITORING MATTERS

5.1 **Other Matters**

5.1.1 **Review of national funding formula for allocations of high needs funding to local authorities: changes for 2022-23**

The Department for Education are inviting local authorities in England to respond to specific proposals for a small number of changes to the national funding formula that will be used to allocate high needs funding to local authorities in the 2022-23 financial year. They are also seeking views on some of the longer-term changes to the formula that could be considered in future. The consultation runs from 10 February 2021 to 24 March 2021.

5.1.2 **Business Rates Review**

The government committed to conduct a fundamental review of business rates and conducted a call for evidence exercise from July 2020 to October 2020. On 19 February 2021 the government announced the fundamental review of business rates will be published in the Autumn of 2021 when there is more clarity on the long-term state of the economy and the public finances. The Government is currently considering responses from

the call for evidence and will publish an interim report on 23 March 2021 summarising the responses.

5.1.3 Early Repayment of Financial Assistance

The Council has been approached by St Helens Clinical Commissioning Group (CCG), who have requested an in-principle agreement to accelerate repayment of the financial assistance made in 2016/17. This report seeks approval for the Executive Director of Corporate Services, in conjunction with the Cabinet Member for Finance and Governance to agree the terms of the early repayment arrangement with the CCG by the end of the financial year.

5.1.4 Pre-development funding for TCF St Helens Southern Gateway Package

The Council was notified on 29 January 2021 by Liverpool City Region Combined Authority that it had been successful in its request for pre-development funding from the Transforming Cities Fund in support of the St Helens Southern Gateway package. Funding of up to £95k will be allocated based on eligible expenditure, and further details are contained in Delegated Executive Decision 0033 2020/21.

5.1.5 2021 Budget Statement - Local Government Announcements

The Chancellor of the Exchequer presented the 2021 budget statement to the House of Commons on the 3 March 2021. Clarification regarding the detailed impact on the Council will be provided to Members in future financial reports, but some of the key announcements include;

1. The business rates discount for retail, hospitality and leisure businesses will continue into 2021/22, with:
 - a. Full 100% discount for 3 months to the end of June 2021; and
 - b. 66% reduction for remainder year, with maximum reduction of £2m for properties that were required to be closed on 5 January 2021, and £105,000 per business for other eligible properties.

Local authorities will be fully compensated for the loss of income as a result of these measures.

2. The announcement of new business support grants from April 2021. There will be Restart Grants worth up to £6,000 for non-essential retail businesses, and up to £18,000 per premise for hospitality and other sectors that are opening later. As with previous grant schemes, these grants will be administered by local authorities.
3. Government announced £425m of discretionary grant funding, which local authorities will distribute. At the time of drafting this report the individual allocations for each authority are unknown.
4. The Government's response to the fundamental review of business rates will be published on 23 March 2021;
5. New investment funds and initiatives have been announced including:
 - a. Creation of a UK Infrastructure Bank which will have £12bn of equity and debt capital to finance local authority and private sector investment; and

- b. The prospectus for the £4.8bn levelling up fund has been launched, which is a bid-based fund to invest in high value local infrastructure.
 - c. In addition, the UK Community Renewal Fund prospectus has been launched which will provide £220m of national funding for 2021/22 to help the transition from the EU structural fund programme and prepare for the UK Shared prosperity Fund. The Government has identified 100 priority places, including St Helens, who are able to submit bids, which will be assessed via a competitive process. The bids must be submitted via a designated 'lead authority' (the Liverpool City Region Combined Authority), who will receive £20k capacity funding to allow them to receive and appraise bids. Government will announce successful projects from late July 2021 onwards. Being listed as a priority place does not guarantee funding.
6. Eight new Freeports have been announced, including one in the Liverpool City Region. These are special economic zones with simpler planning, infrastructure funding, and lower taxes and customs. Governance arrangements and business cases have yet to be finalised.
7. The 5% reduced rate of VAT for the retail, hospitality and leisure sector will be extended for 6 months. There will be an interim rate of 12.5% for a further 6 months after that, with the standard rate only returning in April 2022.

5.1.6 Pensions Prepayment

Further to discussions with Merseyside Pensions Fund (MPF), an opportunity to make an advance payment of employer pension contributions over the next 2 years has been made available to the Council. The prepayment can be made either by making an annual prepayment or a two-year payment.

The opportunity to make an advance payment will result in a discount being applied to the employer pension contribution rates payable. A two-year payment will result in an overall reduction of pension payments of approximately £0.726m and this will contribute to delivery of the Council's budget savings as previously agreed by Council at its meeting on 3 March 2021, whilst also reducing the Council's exposure to credit risk.

To facilitate this will require the temporary use of reserves for one year, with a £9.149m contribution from the Transformation Reserve required in 2021/22, and the sum being returned to reserves in 2022/23. This position is reflected in Annex F – Earmarked Balances 2020/21 to 2023/24.

It is recommended that approval is given to make a two-year contribution prepayment to MPF.

5.1.7 CIPFA Financial Resilience

The Chartered Institute of Public Finance & Accountancy (CIPFA) published the Financial Resilience Index during February 2021. This is a comparative analytical tool designed to show a council's position on a range of measures associated with financial risk, and an aid to support good decision making and financial management. CIPFA state that 'the Index shows a council's position on a range of measures associated with financial risk. The selection of indicators has been informed by extensive financial resilience work undertaken

by CIPFA over the past five years, public consultation and technical stakeholder engagement'.

CIPFA describes financial resilience as the ability of local authorities to remain viable, stable and effective in the medium to long term in the face of pressures from growing demand, tightening funding and an increasingly complex and unpredictable financial environment.

The Index is made up of a set of indicators taken from publicly available data and compares similar authorities across a range of factors which include, for example:

- the level of, and rate of use of, reserves
- the ratio of interest payable to net revenue expenditure
- the ratio of Council Tax requirement as a proportion of net revenue expenditure
- the ratio of spending on social care to net revenue expenditure
- the proportion of fees and charges income against total service expenditure.

The tool does provide some useful comparisons, but it is not without limitations. CIPFA acknowledge there is no single overall indicator of financial risk and that the Index highlights areas where additional scrutiny should take place in order to provide additional assurance.

Analysis shows the Council's spending on children's social care as a ratio to net revenue spending is higher than a number of the comparator authorities, and this has the potential to increase in future indices as the Council invested additional funding in children's social care as part of setting the 2020/21 budget. In addition, a number of indicators relating to the Council's reserves have deteriorated in comparison to the prior years index, particularly in relation to the level and usage of general fund reserves. It must be noted, the figures used in the Financial Resilience Index are those through to 31 March 2020, and a number of the indices are a snapshot at that date, and will not reflect the Council's current position and/or decisions made in agreeing the Medium Term Financial Strategy 2021-2024 and Revenue & Capital Budget 2021/22 in relation to ensuring greater resilience and longer term sustainability.

The comparison of St Helens' indicators against its Nearest Neighbour Authorities Grouping is attached at Annex H including some additional narrative regarding reserves and some further CIPFA commentary.

SECTION 6: TREASURY MANAGEMENT POSITION STATEMENT

6.1 A summary of the Council's Treasury position at the end of the reporting period is included in Table 9. A more detailed breakdown of the Treasury Management position is included at Annex G.

Table 9 – Treasury Management Position	As at 1 April 2020	As at Previous Period	As at Current Period
Investments Outstanding	£118.4m	£146.6m	£144.5m
Investment Returns (average for the year to date)	-	0.59%	0.57%
Benchmark Returns	-	0.17%	0.11%
Borrowing	£124.7m	£121.6m	£121.6m

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The following tables analyse portfolio budgets across services and detail the nature of expenditure and income.

- (i) Education, Skills and Business Portfolio
- (ii) Children and Young People Portfolio
- (iii) Integrated Care and Health Portfolio
- (iv) Wellbeing, Culture and Heritage Portfolio
- (v) Finance and Governance Portfolio
- (vi) Reset and Recovery Portfolio
- (vii) Environment and Transport Portfolio
- (viii) Regeneration and Planning Portfolio
- (ix) Safer, Stronger Communities Portfolio

Service Analysis – Education, Skills and Business Portfolio

Annex A (i)

	Previous Budget 2020/21 £'000	Current Budget 2020/21 £'000	Current Expenditure 2020/21 £'000	Current Income 2020/21 £'000	Forecast Outturn 2020/21 £'000	Variance 2020/21 £'000	Previous Variance 2020/21 £'000
Education, Skills and Business							
Children and Young People's Services							
Schools							
Schools Delegated Budget	0	0	114,138	(114,138)	0	0	0
Schools Total	0	0	114,138	(114,138)	0	0	0
Non Schools							
Other Expenditure Attributable to Schools	5,045	4,726	8,019	(3,293)	4,631	(95)	(75)
Early Years Development (incl PVI's)	205	206	8,111	(7,905)	189	(17)	0
Support for Children with SEND	1,869	1,882	8,794	(6,912)	1,631	(251)	(172)
Behaviour Support Services	52	52	3,616	(3,564)	52	0	0
Home to School/College Transport	3,109	3,108	3,177	(69)	3,228	+120	0
Youth Service	531	532	562	(30)	522	(10)	0
Management & Other Support Services	1,672	1,682	3,835	(2,153)	1,397	(285)	(135)
Non Schools Total	12,483	12,188	36,114	(23,926)	11,650	(538)	(382)
Total Children and Young People's Services	12,483	12,188	150,252	(138,064)	11,650	(538)	(382)
Place Services Directorate							
Economic Development	268	268	600	(332)	268	0	0
Place and Economic Delivery	321	321	333	(12)	225	(96)	(50)
Total Place Services	589	589	933	(344)	493	(96)	(50)
Total	13,072	12,777	151,185	(138,408)	12,143	(634)	(432)

Annex A (i)

- There is a forecast underspend within Support for Children with SEND in respect of the Educational Psychology service (£184k) and the SEND Team (£67k).
- A number of functions within Management and Other Support Services are also projected to underspend including Business Intelligence, Governor Services and Clerking (£42k); the Virtual School (£120k); School Improvement (£80k); Forward Planning (£23k) and the Education Welfare Services (£20k).
- There is a projected underspend of £95k in relation to historical retirement costs associated with school-based staff.
- Supporting travel for young people with special educational needs and disabilities represents a significant financial cost for the Authority. A budget pressure of £120k is forecast based on the current level of demand and profile of service users.
- Place & Economic Delivery are forecasting an underspend on employees due to vacant posts of £96k.

Subjective Analysis - Education, Skills and Business Portfolio (Excluding Schools)

Annex A (i)

	Previous Budget 2020/21 £'000	Current Budget 2020/21 £'000	Forecast Outturn 2020/21 £'000	Variance 2020/21 £'000	Previous Variance 2020/21 £'000
Education, Skills and Business – Children & Young People's Services					
Staffing	11,723	11,722	11,008	(714)	(396)
Premises	1,005	1,005	1,005	0	0
Transport	2,631	2,632	2,781	+149	0
Supplies & Services	3,226	3,226	3,211	(15)	(15)
Third Party Payments	11,162	11,162	11,162	0	0
Transfer Payments	0	0	0	0	0
Central & Departmental Recharges	3,004	2,959	2,959	0	0
Capital Charges	3,523	3,408	3,408	0	0
Total Expenditure	36,274	36,114	35,534	(580)	(411)
Sales, Fees & Charges	(421)	(421)	(441)	(20)	0
Grants & Reimbursements	(21,933)	(22,068)	(22,078)	(10)	0
Recharge Income	(1,437)	(1,437)	(1,365)	+72	+29
Total Income	(23,791)	(23,926)	(23,884)	+42	+29
Total	12,483	12,188	11,650	(538)	(382)

Subjective Analysis - Education, Skills and Business Portfolio (Place Services)

Annex A (i)

	Previous Budget 2020/21 £000	Current Budget 2020/21 £000	Forecast Outturn 2020/21 £000	Variance 2020/21 £000	Previous Variance 2020/21 £000
Education, Skills and Business – Place Services					
Staffing	660	660	564	(96)	(50)
Premises	0	0	0	0	0
Transport	1	3	3	0	0
Supplies & Services	245	254	254	0	0
Third Party Payments	716	16	16	0	0
Transfer Payments	0	0	0	0	0
Central & Departmental Recharges	0	0	0	0	0
Capital Charges	0	0	0	0	0
Total Expenditure	1,622	933	837	(96)	(50)
Sales, Fees & Charges	0	0	0	0	0
Grants & Reimbursements	(1,033)	(344)	(344)	0	0
Recharge Income	0	0	0	0	0
Total Income	(1,033)	(344)	(344)	0	0
Total	589	589	493	(96)	(50)

Service Analysis – Children and Young People Portfolio

Annex A (ii)

Children and Young People Services	Previous Budget 2020/21 £000	Current Budget 2020/21 £000	Current Expenditure 2020/21 £000	Current Income 2020/21 £000	Forecast Outturn 2020/21 £000	Variance 2020/21 £000	Previous Variance 2020/21 £000
Social Care & Commissioning Teams	9,335	9,315	9,674	(359)	9,622	+307	+431
Children Looked After	27,046	27,032	31,500	(4,468)	25,763	(1,269)	(1,078)
Child Protection	1,883	1,870	1,977	(107)	1,823	(47)	(73)
Children's Centres/Early Help Service	2,814	2,795	3,300	(505)	2,809	+14	+230
Support for Disabled Children	1,364	1,367	1,777	(410)	1,367	0	+35
Family Support Services	2,613	2,614	3,010	(396)	2,066	(548)	(343)
Management & Other Support Services	61	61	2,388	(2,327)	210	+149	+213
Youth Offending Teams	644	644	1,343	(699)	604	(40)	0
Total	45,760	45,698	54,969	(9,271)	44,264	(1,434)	(585)

- There are a number of variances in respect of staffing budgets which reflect additional costs due to the use of agency staff in some service divisions, offset by slippage in respect of services that are either in the process of recruiting staff to essential frontline posts, operating with a vacancy or staff costs are funded from grant. Across the portfolio there is an overall projected underspend of £910k against employee budgets.
- There is an underspend of £1.025m projected in respect of the Edge of Care Service. In part, this is reflected in the variance against employee budget provision noted above.
- Budget provision to support placement costs associated with children who are looked after is currently projected to underspend by £683k based on existing arrangements. It should be noted that due to the high cost of individual care placements, relatively small increases in the number of children being looked after can result in significant changes to overall care costs. There is, however, a forecast pressure of £90k relating to family support packages designed to help young people remain in the family environment and avoid the need to become accommodated in fostering or residential care placements.
- Direct payments in support of families caring for disabled children is a financial pressure for the portfolio. Based on the current number of families assessed as requiring support, there will be a budget pressure of £130k for this service. However, contracts in place to provide home care support are currently forecast to be underspent by £120k.

Subjective Analysis - Children and Young People Portfolio

Annex A (ii)

	Previous Budget 2020/21 £000	Current Budget 2020/21 £000	Forecast Outturn 2020/21 £000	Variance 2020/21 £000	Previous Variance 2020/21 £000
Children and Young People					
Staffing	18,954	19,016	18,106	(910)	(35)
Premises	614	614	926	+312	+307
Transport	488	485	413	(72)	(40)
Supplies & Services	1,669	1,679	1,980	+301	+32
Third Party Payments	27,965	28,361	27,253	(1,108)	(966)
Transfer Payments	544	544	674	+130	+120
Central & Departmental Recharges	3,988	4,012	4,012	0	0
Capital Charges	296	258	258	0	0
Total Expenditure	54,518	54,969	53,622	(1,347)	(582)
Sales, Fees & Charges	(58)	(58)	(58)	0	0
Grants & Reimbursements	(5,813)	(6,313)	(6,400)	(87)	(2)
Recharge Income	(2,887)	(2,900)	(2,900)	0	(1)
Total Income	(8,758)	(9,271)	(9,358)	(87)	(3)
Total	45,760	45,698	44,264	(1,434)	(585)

Service Analysis – Integrated Care and Health Portfolio

Annex A (iii)

	Previous Budget 2020/21 £000	Current Budget 2020/21 £000	Current Expenditure 2020/21 £000	Current Income 2020/21 £000	Forecast Outturn 2020/21 £000	Variance 2020/21 £000	Previous Variance 2020/21 £000
Integrated Care and Health							
Physical Support - Frail & Elderly	12,539	12,417	31,001	(18,584)	11,859	(558)	(485)
Sensory Support	840	840	1,031	(191)	800	(40)	(21)
Support with Memory & Cognition	7,875	7,872	12,790	(4,918)	7,162	(710)	(518)
Learning Disability Support	20,434	20,421	26,972	(6,551)	22,873	+2,452	+1,728
Mental Health Support	2,953	2,933	3,907	(974)	3,021	+88	+180
Assistive Equipment & Technology	675	672	2,211	(1,539)	600	(72)	+170
Care Management - Assessment & Review	6,020	6,109	8,185	(2,076)	6,067	(42)	(154)
Transport and Generic Services	0	0	1,374	(1,374)	25	+25	+55
Management, Commissioning & Support Services	0	0	4,613	(4,613)	(152)	(152)	(130)
Total	51,336	51,264	92,084	(40,820)	52,255	+991	+825

- The financial position for Integrated Care and Health reflects known pressures and anticipated levels of activity taking into account, as far as possible at this stage, the potential lasting effects of the Covid-19 pandemic.
- Covid-19 infection rates have resulted in lower occupancy levels in care home settings and therefore additional funding received to support the response to Covid-19 had been utilised to support care providers with cash flow and to maintain a robust and effective provider market.
- Although there are savings from underoccupancy primarily in Physical Support and Memory and Cognition services, there are pressures within services for people with Learning Disabilities in both Direct Payments and Supported Living, in particular in relation to a number of complex support packages put in place during the year along with a pressure in in-house services due to the level of staffing cover. Similarly, the pressure shown in Mental Health Support relates to large care packages arising under the Transforming Care initiative.

Subjective Analysis – Integrated Care and Health Portfolio

Annex A (iii)

	Previous Budget 2020/21 £'000	Current Budget 2020/21 £'000	Forecast Outturn 2020/21 £'000	Variance 2020/21 £'000	Previous Variance 2020/21 £'000
Integrated Care and Health					
Staffing	19,932	19,932	19,490	(442)	(535)
Premises	146	146	187	+41	+155
Transport	675	675	644	(31)	+72
Supplies & Services	1,518	1,518	1,486	(32)	(19)
Third Party Payments	42,950	42,950	44,292	+1,342	+886
Transfer Payments	7,767	7,767	8,087	+320	(186)
Central & Departmental Recharges	19,003	18,957	18,495	(462)	(41)
Capital Charges	170	139	139	0	0
Total Expenditure	92,161	92,084	92,820	736	+332
Sales, Fees & Charges	(12,703)	(12,703)	(12,385)	+318	+578
Grants & Reimbursements	(21,218)	(21,218)	(21,281)	(63)	(85)
Recharge Income	(6,904)	(6,899)	(6,899)	0	0
Total Income	(40,825)	(40,820)	(40,565)	+255	+493
Total	51,336	51,264	52,255	+991	+825

Service Analysis – Wellbeing, Culture and Heritage Portfolio

Annex A (iv)

		Previous Budget 2020/21 £'000	Current Budget 2020/21 £'000	Current Expenditure 2020/21 £'000	Current Income 2020/21 £'000	Forecast Outturn 2020/21 £'000	Variance 2020/21 £'000	Previous Variance 2020/21 £'000
Wellbeing, Culture and Heritage								
Integrated Care and Health								
Sexual Health	2,203	2,203	2,203	2,203	0	2,233	+30	(80)
Primary Care	115	115	115	115	0	54	(61)	(44)
Public Health Advice	737	737	737	737	0	733	(4)	(4)
Obesity	1,179	1,179	1,179	1,179	0	1,266	+87	+67
Physical Activity	1,036	1,036	1,036	1,036	0	1,074	+38	+30
Substance Misuse	2,941	2,941	2,941	2,941	0	2,938	(3)	(29)
Stop Smoking Services & Interventions	602	602	602	602	0	647	+45	+41
Healthy Child Programme	4,797	4,797	4,797	4,797	0	4,768	(29)	0
Miscellaneous Public Health Services	904	904	904	904	(100)	936	+32	+8
Management & Support Services	0	0	0	0	2,463	(2,463)	(201)	+11
Public Health Grant	(14,514)	(14,514)	(14,514)	0	(14,514)	(14,448)	66	0
Public Health Grant Funded Services	0	0	17,077	(17,077)	0	0	0	0
Place Services Directorate								
Adult Community Learning	5	5	607	(602)	5	0	0	0
Arts Development & Support	444	425	472	(47)	411	(14)	(14)	(14)
Archiving	186	186	306	(120)	186	0	0	0
Sports Development	668	395	602	(207)	343	(52)	0	0
Indoor Sports & Recreation	1,263	1,230	4,364	(3,134)	811	(419)	(48)	(48)
Outdoor Sports & Recreation	310	307	447	(140)	296	(11)	(10)	(10)
Library Services	2,394	2,370	2,525	(155)	2,306	(64)	(6)	(6)
Tourism & Events	231	231	256	(25)	167	(64)	(63)	(63)
Total Culture and Heritage Services	5,501	5,149	9,579	(4,430)	4,525	(624)	(141)	(141)
Total	5,501	5,149	26,656	(21,507)	4,525	(624)	(141)	(141)

Service Analysis – Wellbeing, Culture and Heritage Portfolio

Annex A (iv)

- Indoor Sports are forecasting an underspend of (£419k) comprising of an employee underspend of (£339k) and an underspend on general supplies & services of (£80k). Under the principles of the Governments, Sales, Fees and Compensation Scheme, cost savings in income generation areas, which have been impacted by Covid-19 should be used to offset the income loss.
- Tourism & Events are forecasting an underspend of £64k due to the cessation of spring and summer events as a result of the Covid-19 pandemic
- The Public Health Grant for 2020/21 is forecast to be under committed and this will be carried forward into 2021/22.

Subjective Analysis - Public Health Grant Funded Services

Annex A (iv)

	Previous Budget 2020/21 £000	Current Budget 2020/21 £000	Forecast Outturn 2020/21 £000	Variance 2020/21 £000	Previous Variance 2020/21 £000
Public Health Grant Funded Services					
Staffing	985	985	661	(324)	(43)
Premises	0	11	11	0	0
Transport	5	5	5	0	0
Supplies & Services	68	57	57	0	0
Third Party Payments	11,792	11,792	12,050	+258	+43
Transfer Payments	0	0	0	0	0
Central & Departmental Recharges	4,227	4,227	4,227	0	0
Capital Charges	0	0	0	0	0
Total Expenditure	17,077	17,077	17,011	(66)	0
Sales, Fees & Charges	0	0	0	0	0
Grants & Reimbursements	(14,614)	(14,614)	(14,548)	66	0
Recharge Income	(2,463)	(2,463)	(2,463)	0	0
Total Income	(17,077)	(17,077)	(17,011)	66	0
Total	0	0	0	0	0

Subjective Analysis - Culture and Heritage Services

Annex A (iv)

	Previous Budget 2020/21 £000	Current Budget 2020/21 £000	Forecast Outturn 2020/21 £000	Variance 2020/21 £000	Previous Variance 2020/21 £000
Culture and Heritage Services					
Staffing	4,505	4,515	4,058	(457)	(121)
Premises	1,689	1,696	1,701	+5	+5
Transport	33	35	35	0	0
Supplies & Services	1,085	1,054	945	(109)	(14)
Third Party Payments	903	609	546	(63)	(63)
Transfer Payments	0	0	0	0	0
Central & Departmental Recharges	821	804	804	0	0
Capital Charges	874	866	866	0	0
Total Expenditure	9,910	9,579	8,955	(624)	(193)
Sales, Fees & Charges	(2,946)	(2,962)	(2,962)	0	+52
Grants & Reimbursements	(747)	(758)	(758)	0	0
Recharge Income	(716)	(710)	(710)	0	0
Total Income	(4,409)	(4,430)	(4,430)	0	+52
Total	5,501	5,149	4,525	(624)	(141)

Service Analysis – Finance and Governance Portfolio

Annex A (v)

	Previous Budget 2020/21 £'000	Current Budget 2020/21 £'000	Current Expenditure 2020/21 £'000	Current Income 2020/21 £'000	Forecast Outturn 2020/21 £'000	Variance 2020/21 £'000	Previous Variance 2020/21 £'000
Finance and Governance							
Corporate Services Directorate							
Local Tax Collection	1,614	1,749	2,595	(846)	1,744	(5)	0
Emergency Planning	93	93	93	0	92	(1)	0
Local Welfare Assistance Schemes	131	131	131	0	131	0	0
Grants & Donations	44	44	51	(7)	44	0	0
Non-Distributed Costs	1,534	1,534	1,534	0	1,534	0	0
Finance	0	0	5,745	(5,745)	(479)	(479)	(90)
Coroners Court Services	220	220	220	0	220	0	0
Registration of Births, Deaths & Marriages	60	60	250	(190)	60	0	0
Democratic Representation & Management	1,577	1,577	1,577	0	1,537	(40)	0
Elections	410	410	420	(10)	310	(100)	(100)
Human Resources	0	0	2,600	(2,600)	(68)	(68)	0
Legal Services	0	0	1,340	(1,340)	(30)	(30)	0
Governance & Administration	0	0	230	(230)	0	0	0
Total	5,683	5,818	16,786	(10,968)	5,095	(723)	(190)

- Due to the potential non-continuation of the proposed Yorkshire Purchasing Organisation transaction, which was considered by Cabinet on the 4th December 2019, it is forecast that the additional dividend of £150k built into budget will not be realised in 2020/21.
- There is a projected underspend of £244k in Finance due to slippage against staffing budgets.
- Due to the current coronavirus pandemic, the Government decided to postpone local and mayoral elections for a year to May 2021. This will result in an underspend of £100k.
- There is forecast underspend across the portfolio on supplies & services of £215k. This is across the following Services - Finance £85k, Legal £30k, HR £60k, Democratic Services £40k.
- New Burdens Grant Funding of £300k in relation to the administration of the Governments Business Support Programme's is included within Finance.

Subjective Analysis - Finance and Governance Portfolio

Annex A (v)

	Previous Budget 2020/21 £000	Current Budget 2020/21 £000	Forecast Outturn 2020/21 £000	Variance 2020/21 £000	Previous Variance 2020/21 £000
Finance and Governance					
Staffing	8,922	8,779	8,520	(259)	(130)
Premises	193	193	193	0	0
Transport	72	72	72	0	0
Supplies & Services	3,363	3,082	2,768	(314)	(210)
Third Party Payments	224	224	224	0	0
Transfer Payments	0	0	0	0	0
Central & Departmental Recharges	4,328	4,432	4,432	0	0
Capital Charges	4	4	4	0	0
Total Expenditure	17,106	16,786	16,213	(573)	(340)
Sales, Fees & Charges	(289)	(282)	(282)	0	0
Grants & Reimbursements	(2,425)	(2,438)	(2,588)	(150)	+150
Recharge Income	(8,709)	(8,248)	(8,248)	0	0
Total Income	(11,423)	(10,968)	(11,118)	(150)	+150
Total	5,683	5,818	5,095	(723)	(190)

Service Analysis – Reset and Recovery Portfolio

Annex A (vi)

	Previous Budget 2020/21 £000	Current Budget 2020/21 £000	Current Expenditure 2020/21 £000	Current Income 2020/21 £000	Forecast Outturn 2020/21 £000	Variance 2020/21 £000	Previous Variance 2020/21 £000
Reset and Recovery							
Corporate Services Directorate							
Corporate Management	1,427	1,390	1,390	0	1,390	0	0
I.T.	0	0	7,288	(7,288)	(35)	(35)	0
Press & Public Affairs	0	0	627	(627)	(2)	(2)	0
Policy Development	0	0	738	(738)	(19)	(19)	0
Other Services	0	0	129	(129)	0	0	0
Corporate Training	0	0	219	(219)	(9)	(9)	0
Total	1,427	1,390	10,391	(9,001)	1,325	(65)	0

Subjective Analysis – Reset and Recovery Portfolio

Annex A (vi)

	Previous Budget 2020/21 £000	Current Budget 2020/21 £000	Forecast Outturn 2020/21 £000	Variance 2020/21 £000	Previous Variance 2020/21 £000
Reset and Recovery					
Staffing	5,628	5,795	5,765	(30)	0
Premises	5	5	5	0	0
Transport	44	44	44	0	0
Supplies & Services	1,931	1,412	1,377	(35)	0
Third Party Payments	0	0	0	0	0
Transfer Payments	0	0	0	0	0
Central & Departmental Recharges	2,118	2,090	2,090	0	0
Capital Charges	694	1,045	1,045	0	0
Total Expenditure	10,420	10,391	10,326	(65)	0
Sales, Fees & Charges	(355)	(335)	(335)	0	0
Grants & Reimbursements	(226)	(281)	(281)	0	0
Recharge Income	(8,412)	(8,385)	(8,385)	0	0
Total Income	(8,993)	(9,001)	0	0	0
Total	1,427	1,390	1,325	(65)	0

Service Analysis – Environment and Transport Portfolio

Annex A (vii)

	Previous Budget 2020/21 £000	Current Budget 2020/21 £000	Current Expenditure 2020/21 £000	Current Income 2020/21 £000	Forecast Outturn 2020/21 £000	Variance 2020/21 £000	Previous Variance 2020/21 £000
Environment and Transport							
Place Services Directorate							
Parks & Open Spaces	2,293	2,320	2,503	(183)	2,341	+21	+22
Street Cleaning	1,717	1,728	1,916	(188)	1,588	(140)	(103)
Cemetery & Crematorium	(980)	(979)	1,467	(2,446)	(720)	+259	+186
Waste Collection	1,685	1,693	2,356	(663)	1,766	+73	+58
Recycling	3,692	3,120	5,561	(2,441)	3,670	+550	+250
Parking Services	(70)	(39)	1,465	(1,504)	(52)	(13)	(12)
Highways Maintenance	9,216	9,443	11,447	(2,004)	9,297	(146)	(60)
Street Lighting	1,662	1,721	1,834	(113)	1,640	(81)	(60)
Traffic Management & Road Safety	662	599	930	(331)	534	(65)	(40)
Direct Services	(193)	(193)	19,082	(19,275)	(515)	(322)	(206)
Management & Support Services	0	0	1,492	(1,492)	41	+41	0
Councillor Improvement Fund	300	253	253	0	253	0	0
Total	19,984	19,666	50,306	(30,640)	19,843	+177	+35

Service Analysis – Environment and Transport Portfolio

Annex A (vii)

- Street Cleaning are forecasting an underspend of £140k. This is made up of an employee underspend of £119k due to vacant posts, £21k underspend on fuel and vehicle hire .
- Cemetery & Crematorium has a net budget pressure of £259k, which includes an overspend of £94k on repairs & maintenance, £10k additional employee costs, an overspend on equipment and general supplies & services of £45k, along with a shortfall in income of £110k .
- Waste Collection & Recycling has a combined budget pressure of £623k. This includes £305k increased tipping fees, £194k reduction in income from the sale of recyclable materials,£80k underspend on fuel, vehicle hire and general supplies & services, a 26k underspend on employees, along with a net shortfall in income of £230k (inclusive of £270k relating to Garden Waste).
- Highways Maintenance are forecasting an underspend of £146k, comprising of an underspend on employees of £167k , underspend on car allowances £5k and an anticipated overspend of £26k on Third Party payments.
- Street Lighting are forecasting an underspend of £81k, comprising of an underspend on employees of £29k, car allowances £4k and street lighting energy costs of £48k.
- Traffic Management & Road Safety are forecasting an underspend of £65k, comprising of an underspend on employees of £60k and car allowances £5k.
- Direct Services are forecasting an underspend of £322k. This is made up of an underspend of £479k on employees due to vacant posts and reduced overtime payments, £61k net overspend on transport and general supplies & services, along with a net shortfall in income of £96k.

Subjective Analysis – Environment and Transport Portfolio

Annex A (vii)

	Previous Budget 2020/21 £000	Current Budget 2020/21 £000	Forecast Outturn 2020/21 £000	Variance 2020/21 £000	Previous Variance 2020/21 £000
Environment and Transport					
Staffing	21,051	20,477	19,596	(881)	(627)
Premises	5,103	5,105	5,152	+47	+28
Transport	5,090	5,146	5,110	(36)	(79)
Supplies & Services	5,921	5,796	5,868	+72	+29
Third Party Payments	2,127	2,059	2,390	+331	+324
Transfer Payments	0	0	0	0	0
Central & Departmental Recharges	3,021	3,002	3,002	0	0
Capital Charges	8,847	8,721	8,721	0	0
Total Expenditure	51,160	50,306	49,839	(467)	(325)
Sales, Fees & Charges	(10,950)	(10,805)	(10,136)	+669	+337
Grants & Reimbursements	(1,206)	(1,225)	(1,246)	(21)	+27
Recharge Income	(19,020)	(18,610)	(18,614)	(4)	(4)
Total Income	(31,176)	(30,640)	(29,996)	+644	+360
Total	19,984	19,666	19,843	+177	+35

Service Analysis - Regeneration and Planning Portfolio

Annex A (viii)

	Original Budget 2020/21 £'000	Current Budget 2020/21 £'000	Current Expenditure 2020/21 £'000	Current Income 2020/21 £'000	Forecast Outturn 2020/21 £'000	Variance 2020/21 £'000	Previous Variance 2020/21 £'000
Regeneration and Planning							
Place Services Directorate							
Building Control	262	259	603	(344)	263	4	4
Development Control	564	511	1,520	(1,009)	463	(48)	(176)
Planning Policy	757	646	646	0	595	(51)	(24)
Estates - Industrial & Commercial Premises (including Town Centre)	(122)	(246)	4,858	(5,104)	(153)	93	93
Market Undertakings	287	285	789	(504)	278	(7)	(10)
Economic Development	1,365	794	1,499	(705)	794	0	0
Management & Support Services	0	0	1,335	(1,335)	0	0	0
Transport Planning, Policy & Strategy	749	701	736	(35)	680	(21)	(12)
Building Support Services	0	0	5,775	(5,775)	(350)	(350)	55
Estates Management	0	0	345	(345)	49	49	28
Total	3,862	2,950	18,106	(15,156)	2,619	(331)	(42)

- Development Control is forecasting an underspend on employees due to vacant posts of £148k.
- Estates - Industrial & Commercial are forecasting a budget pressure of £93k. The Council has a rental share agreement with the landlord of the Hardshaw Centre who has reported that rental income has reduced to the point where the minimum amount receivable £117k has been reached. A budget pressure of £63k is therefore expected. There has also been an increase in costs for the Council's occupation of the Millennium Centre, resulting in a further £30k pressure.
- Building Support are forecasting a net underspend of £350k, comprising of on underspend of £30k on employees, and £320k underspend on utility costs. In some services, there may be a requirement to offset savings arising from closure of buildings against claims for income loss under the principles of the Governments, Sales, Fees and Charges scheme.

	Previous Budget 2020/21 £000	Current Budget 2020/21 £000	Forecast Outturn 2020/21 £000	Variance 2020/21 £000	Previous Variance 2020/21 £000
Regeneration and Planning					
Staffing	2,783	3,507	3,423	(84)	(157)
Premises	7,650	7,577	7,287	(290)	80
Transport	45	47	47	0	0
Supplies & Services	3,873	3,962	3,942	(20)	25
Third Party Payments	521	474	474	0	0
Transfer Payments	0	0	0	0	0
Central & Departmental Recharges	1,952	2,085	2,085	0	0
Capital Charges	578	454	454	0	0
Total Expenditure	17,402	18,106	17,712	(394)	(52)
Sales, Fees & Charges	(6,868)	(6,874)	(6,811)	+63	+10
Grants & Reimbursements	(1,260)	(790)	(790)	0	0
Recharge Income	(5,412)	(7,492)	(7,492)	0	0
Total Income	(13,540)	(15,156)	(15,093)	+63	+10
Total	3,862	2,950	2,619	(331)	(42)

Service Analysis - Safer, Stronger Communities Portfolio

Annex A (ix)

Safer, Stronger Communities	Previous Budget 2020/21 £000	Current Budget 2020/21 £000	Current Expenditure 2020/21 £000	Current Income 2020/21 £000	Forecast Outturn 2020/21 £000	Variance 2020/21 £000	Previous Variance 2020/21 £000
Place Services Directorate							
Housing Services	1,018	932	2,480	(1,548)	906	(26)	+23
Homelessness	296	295	1,095	(800)	296	+1	+4
Housing Benefit Administration	(265)	(265)	47,796	(48,061)	(265)	0	0
Supporting People	5,413	5,412	5,412	0	5,165	(247)	(187)
Community Safety	950	944	1,283	(339)	898	(46)	(31)
Environmental Health	1,070	1,077	1,464	(387)	1,086	+9	(33)
Trading Standards	521	527	541	(14)	493	(34)	(29)
Licensing & Land Charges	(111)	(109)	550	(659)	(109)	0	+8
Total	8,892	8,813	60,621	(51,808)	8,470	(343)	(245)

- Supporting People is forecasting an underspend of £247k based on the existing level of demand and the profile of service users.
- There is an underspend on staffing budgets of £224k across the portfolio.
- There is an ongoing income pressure within the Environmental Warden Service of £73k.

Subjective Analysis – Safer, Stronger Communities Portfolio

Annex A (ix)

	Previous Budget 2020/21 £000	Current Budget 2020/21 £000	Forecast Outturn 2020/21 £000	Variance 2020/21 £000	Previous Variance 2020/21 £000
Safer, Stronger Communities					
Staffing	3,881	3,807	3,583	(224)	(107)
Premises	196	192	210	+18	+18
Transport	196	190	173	(17)	(3)
Supplies & Services	861	707	725	+18	+8
Third Party Payments	5,936	6,445	6,220	(225)	(165)
Transfer Payments	47,592	47,592	47,592	0	0
Central & Departmental Recharges	1,434	1,303	1,303	0	0
Capital Charges	401	385	385	0	0
Total Expenditure	60,497	60,621	60,191	(430)	(249)
Sales, Fees & Charges	(1,468)	(1,639)	(1,552)	+87	+4
Grants & Reimbursements	(49,445)	(49,732)	(49,732)	0	0
Recharge Income	(692)	(437)	(437)	0	0
Total Income	(51,605)	(51,808)	(51,721)	+87	+4
Total	8,892	8,813	8,470	(343)	(245)

Budget Movements since the previous reporting period

Annex B (i)

PORTFOLIO	Previously Reported Budget £'000 *1	Use of Earmarked Reserves £'000 *2	Technical & Accounting Adjustments £'000 *3	Current Budget £'000
Education, Skills and Business	13,072	-	(295)	12,777
Children and Young People	45,760	(35)	(27)	45,698
Integrated Care and Health	51,336	-	(72)	51,264
Wellbeing, Culture and Heritage	5,501	(309)	(43)	5,149
Finance and Governance	5,683	(287)	422	5,818
Reset and Recovery	1,427	(231)	194	1,390
Environment and Transport	19,984	(920)	602	19,666
Regeneration and Planning	3,862	(773)	(139)	2,950
Safer, Stronger Communities	8,892	(5)	(74)	8,813
TOTAL DIRECTORATE BUDGETS	155,517	(2,560)	568	153,525
Council Wide Budgets	(155,150)	2,560	(568)	(153,158)
Net Position 2020/21	367	0	0	367

*1 Previously reported budget as detailed in the Cabinet Report of the 6th January 2021.

*2 Movement in earmarked reserves during the period - see Annex C(i) and Annex C(ii).

*3 Neutral technical and accounting adjustments (e.g. recharges, depreciation).

Annex B (ii)

'Council-Wide' Budget Variations

(i) Debt Management Costs

The Minimum Revenue Provision has reduced by £276k as a consequence of the re-phasing of schemes within the 2019/2020 capital programme into future years, as reported to Cabinet at its meeting on 24 June 2020.

Debt management costs have reduced by £1.1m due to decisions around the continued deferral of additional borrowing.

(ii) Investment Interest

Investment interest has reduced by £1.0m as a result of the downward movement of the bank rate and available market returns, and delays in anticipated loan advances.

Utilisation of Earmarked Reserves during the period

Annex C (i)

This table details the approved decisions to utilise Earmarked Reserves during the period

Portfolio	Reserve	Detail	Decision Reference	Cash Limit Change 2020/21 £000
Finance and Governance	Strategic Priorities Fund	Match Funding to an external grant award by the Arts Council for England. Funding of £33k to be profiled into 2021/22.	Administrative Decision CORP00816	0

Annex C (ii)

This table details previously approved usage of Earmarked Reserves during 2020/21 that have now been rephased into future years or have now been identified as not being required and returned to reserves

Portfolio	Detail	Decision Reference	Reprofiled into Future Years £000	Returned to Reserves £000
Finance and Governance	Funding for the Replacement of the Human Resources and Payroll Systems.	Cabinet 23 rd September 2020	287	0
Regeneration and Planning	Funding to progress the business case, planning and detailed design for Glass Futures.	Cabinet 17 th July 2019	447	0
Regeneration and Planning	Funding to deliver St Helens Local Plan.	Delegated Executive Decision 0034 2019/20	115	0

Portfolio	Detail	Decision Reference	Reprofiled into Future Years £000	Returned to Reserves £000
Regeneration and Planning	Funding to support the deliverability of projects to support growth in the economy.	Administrative Decision ENVPP0112	60	0
Environment and Transport	Reprofiling of the Councillor Improvement Fund.	n/a	50	0
Reset and Recovery	Funding towards Replacement Telephony System.	Delegated Executive Decision 0128 2017/18	170	0
Environment and Transport	Funding to support the review and modernisation of the Recycling and Waste Collection.	Cabinet 24 th October 2018	810	0
Wellbeing, Culture and Heritage	Contribution towards match funding to support bids to the RLWC2021 legacy fund.	Cabinet 17 th July 2019	274	0
Environment and Transport	Funding towards the installation of Pedestrian Controlled Crossings.	Administrative Decision ENVPP01621	50	0
Various	Other Schemes funding repurposed / returned less than £50k.	Various	212	85
Total			2,475	85

	2022/23		
	Period 3	Period 4	Variance
	£000	£000	£000
	5,300	5,300	0
	0	0	0
	0	0	0
	0	0	0
	500	950	450
	18,489	21,956	3,467
	20	450	430
	3,209	3,209	0
	27,518	31,865	4,347

	2021/22		
	Period 3	Period 4	Variance
	£'000	£'000	£'000
15,812	17,477	1,665	
0	90	90	
0	0	0	
701	817	116	
800	500	-300	
16,727	22,786	6,059	
5,113	6,281	1,168	
3,218	4,700	1,482	
42,371	52,651	10,280	

2020/21			
	Period 3	Period 4	Variance
	£'000	£'000	£'000
5,771	4,113	-1,658	
50	20	-30	
160	160	0	
1,075	1,212	137	
398	248	-150	
17,973	14,937	-3,036	
2,261	1,523	-738	
3,465	2,319	-1,146	
31,153	24,532	-6,621	

	2022/23		
	Period 3	Period 4	Variance
	£000	£000	£000
8,074		8,074	0
17,087		20,554	3,467
834		1,014	180
500		1,200	700
1,023		1,023	0
27,518		31,865	4,347

2021/22			
Period 3	Period 4	Variance	
£000	£000	£000	£000
21,399	22,843	1,444	
6,093	13,204	7,111	
3,336	3,590	254	
800	1,505	705	
10,743	11,509	766	
12,374	52,651	10,280	

2020/21			
	Period 3	Period 4	Variance
	£000	£000	£000
			-3,222
10,800		7,578	
10,450		8,575	-1,875
1,765		1,691	-74
2,230		1,312	-918
5,908		5,376	-532
21,152		21,522	-6,621

	2022/23				Variance £'000
	Period 3 £'000	Period 4 £'000	Period 3 £'000	Period 4 £'000	
Allanson Street Primary Internal Decoration	0	0	0	0	0
Ashurst Primary Roof Repairs	0	0	0	0	0
Ashurst Primary Rebuild	0	0	0	0	0
Bleak Hill Primary Expansion	0	0	0	0	0
Broad Oak Primary Playing Field Drainage	0	0	0	0	0
Broad Oak Primary Roof Replacement	0	0	0	0	0
Broad Oak Primary Veranda Refurbishment and Nursery Remodel	0	0	0	0	0
Eaves Primary Roof Repairs	0	0	0	0	0
Eaves Primary Windows Phase 2	0	0	0	0	0
Eccleston Lane Ends Water Main Replacement	0	0	0	0	0
Garswood DDA	0	0	0	0	0
Grange Valley Primary Roof Replacement	0	0	0	0	0
Legh Vale Primary Roofing Repairs	0	0	0	0	0
Longton Lane Primary Condition and Risk Assessment Works	0	0	0	0	0
Merton Bank Primary Platform Lift	0	0	0	0	0
Newton Le Willows Primary School Remodelling	0	0	0	0	0
Newton Le Willows Primary School Brickwork Repairs	0	0	0	0	0
Newton Le Willows Primary Heating	0	0	0	0	0
Oakdene Primary Heating	0	0	0	0	0
Queens Park Primary Refurbishment & Roofing Works	0	0	0	0	0
Rainford CE Primary School DDA	0	0	0	0	0
Rector CE Primary ASD Unit Roof	0	0	0	0	0
Rivington CE Primary Playground and External Works	0	0	0	0	0
Robins Lane Primary Heating	0	0	0	0	0
Sutton Oak CE Primary School Window Replacement	0	0	0	0	0
Sutton Oak Primary Condition Works	0	0	0	0	0
Thato Heath Primary - Flooring	0	0	0	0	0
Thato Heath Primary Fire Compartmentation Works	0	0	0	0	0
Thato Heath Structural Repairs	0	0	0	0	0
The District CE Primary Safeguarding/DDA Works	0	0	0	0	0
The District CE Primary Heating	0	0	0	0	0
Wargrave Primary WC's	0	0	0	0	0
Wargrave CE Primary External Facia	0	0	0	0	0
Wargrave Replacement Water Main	0	0	0	0	0
Secondary Schools					
Cowley High Boiler Replacement	0	0	0	0	0
Cowley High - Damp Remediation Works	0	0	0	0	0
Cowley High Ventilation	0	0	0	0	0
Haydock High Lift / DDA	0	0	0	0	0
St Cuthberts MUGA Resurfacing	0	0	0	0	0
Special & Other Schools					
Lansbury Bridge Rattle Pool	0	0	0	0	0
Lansbury Bridge Roof Repairs	0	0	0	0	0
Mill Green Key Stage 5 Base	0	0	0	0	0
Mill Green Boiler Replacement	0	0	0	0	0
Launchpad Roof Renewal	0	0	0	0	0
Penkford Refurbishment	0	0	0	0	0
Penkford Relocation	0	0	0	0	0
Pupil Referral Heating	0	0	0	0	0

	2021/22				Variance £'000
	Period 3 £'000	Period 4 £'000	Period 3 £'000	Period 4 £'000	
Allanson Street Primary Internal Decoration	0	0	0	0	0
Ashurst Primary Roof Repairs	0	0	0	0	0
Ashurst Primary Rebuild	0	0	0	0	0
Bleak Hill Primary Expansion	0	0	0	0	0
Broad Oak Primary Playing Field Drainage	0	0	0	0	0
Broad Oak Primary Roof Replacement	0	0	0	0	0
Broad Oak Primary Veranda Refurbishment and Nursery Remodel	0	0	0	0	0
Eaves Primary Roof Repairs	0	0	0	0	0
Eaves Primary Windows Phase 2	0	0	0	0	0
Eccleston Lane Ends Water Main Replacement	0	0	0	0	0
Garswood DDA	0	0	0	0	0
Grange Valley Primary Roof Replacement	0	0	0	0	0
Legh Vale Primary Roofing Repairs	0	0	0	0	0
Longton Lane Primary Condition and Risk Assessment Works	0	0	0	0	0
Merton Bank Primary Platform Lift	0	0	0	0	0
Newton Le Willows Primary School Remodelling	0	0	0	0	0
Newton Le Willows Primary School Brickwork Repairs	0	0	0	0	0
Newton Le Willows Primary Heating	0	0	0	0	0
Oakdene Primary Heating	0	0	0	0	0
Queens Park Primary Refurbishment & Roofing Works	0	0	0	0	0
Rainford CE Primary School DDA	0	0	0	0	0
Rector CE Primary ASD Unit Roof	0	0	0	0	0
Rivington CE Primary Playground and External Works	0	0	0	0	0
Robins Lane Primary Heating	0	0	0	0	0
Sutton Oak CE Primary School Window Replacement	0	0	0	0	0
Sutton Oak Primary Condition Works	0	0	0	0	0
Thato Heath Primary - Flooring	0	0	0	0	0
Thato Heath Primary Fire Compartmentation Works	0	0	0	0	0
Thato Heath Structural Repairs	0	0	0	0	0
The District CE Primary Safeguarding/DDA Works	0	0	0	0	0
The District CE Primary Heating	0	0	0	0	0
Wargrave Primary WC's	0	0	0	0	0
Wargrave CE Primary External Facia	0	0	0	0	0
Wargrave Replacement Water Main	0	0	0	0	0

	2020/21				Variance £'000
	Period 3 £'000	Period 4 £'000	Period 3 £'000	Period 4 £'000	
Allanson Street Primary Internal Decoration	0	0	0	0	0
Ashurst Primary Roof Repairs	0	0	0	0	0
Ashurst Primary Rebuild	0	0	0	0	0
Bleak Hill Primary Expansion	0	0	0	0	0
Broad Oak Primary Playing Field Drainage	0	0	0	0	0
Broad Oak Primary Roof Replacement	0	0	0	0	0
Broad Oak Primary Veranda Refurbishment and Nursery Remodel	0	0	0	0	0
Eaves Primary Roof Repairs	0	0	0	0	0
Eaves Primary Windows Phase 2	0	0	0	0	0
Eccleston Lane Ends Water Main Replacement	0	0	0	0	0
Garswood DDA	0	0	0	0	0
Grange Valley Primary Roof Replacement	0	0	0	0	0
Legh Vale Primary Roofing Repairs	0	0	0	0	0
Longton Lane Primary Condition and Risk Assessment Works	0	0	0	0	0
Merton Bank Primary Platform Lift	0	0	0	0	0
Newton Le Willows Primary School Remodelling	0	0	0	0	0
Newton Le Willows Primary School Brickwork Repairs	0	0	0	0	0
Newton Le Willows Primary Heating	0	0	0	0	0
Oakdene Primary Heating	0	0	0	0	0
Queens Park Primary Refurbishment & Roofing Works	0	0	0	0	0
Rainford CE Primary School DDA	0	0	0	0	0
Rector CE Primary ASD Unit Roof	0	0	0	0	0
Rivington CE Primary Playground and External Works	0	0	0	0	0
Robins Lane Primary Heating	0	0	0	0	0
Sutton Oak CE Primary School Window Replacement	0	0	0	0	0
Sutton Oak Primary Condition Works	0	0	0	0	0
Thato Heath Primary - Flooring	0	0	0	0	0
Thato Heath Primary Fire Compartmentation Works	0	0	0	0	0
Thato Heath Structural Repairs	0	0	0	0	0
The District CE Primary Safeguarding/DDA Works	0	0	0	0	0
The District CE Primary Heating	0	0	0	0	0
Wargrave Primary WC's	0	0	0	0	0
Wargrave CE Primary External Facia	0	0	0	0	0
Wargrave Replacement Water Main	0	0	0	0	0

EDUCATION, SKILLS AND BUSINESS PORTFOLIO					
Primary Schools					
Allanson Street Primary Internal Decoration					
Ashurst Primary Roof Repairs					
Ashurst Primary Rebuild					
Bleak Hill Primary Expansion					
Broad Oak Primary Playing Field Drainage					
Broad Oak Primary Roof Replacement					
Broad Oak Primary Veranda Refurbishment and Nursery Remodel					
Eaves Primary Roof Repairs					
Eaves Primary Windows Phase 2					
Eccleston Lane Ends Water Main Replacement					
Garswood DDA					
Grange Valley Primary Roof Replacement					
Legh Vale Primary Roofing Repairs					
Longton Lane Primary Condition and Risk Assessment Works					
Merton Bank Primary Platform Lift					
Newton Le Willows Primary School Remodelling					
Newton Le Willows Primary School Brickwork Repairs					
Newton Le Willows Primary Heating					
Oakdene Primary Heating					
Queens Park Primary Refurbishment & Roofing Works					
Rainford CE Primary School DDA					
Rector CE Primary ASD Unit Roof					
Rivington CE Primary Playground and External Works					
Robins Lane Primary Heating					
Sutton Oak CE Primary School Window Replacement					
Sutton Oak Primary Condition Works					
Thato Heath Primary - Flooring					
Thato Heath Primary Fire Compartmentation Works					
Thato Heath Structural Repairs					
The District CE Primary Safeguarding/DDA Works					
The District CE Primary Heating					
Wargrave Primary WC's					
Wargrave CE Primary External Facia					
Wargrave Replacement Water Main					
Secondary Schools					
Cowley High Boiler Replacement					
Cowley High - Damp Remediation Works					
Cowley High Ventilation					
Haydock High Lift / DDA					
St Cuthberts MUGA Resurfacing					
Special & Other Schools					
Lansbury Bridge Rattle Pool					
Lansbury Bridge Roof Repairs					
Mill Green Key Stage 5 Base					
Mill Green Boiler Replacement					
Launchpad Roof Renewal					
Penkford Refurbishment					
Penkford Relocation					
Pupil Referral Heating					

2022/23		
Period 3	Period 4	Variance £000
£000	£000	£000
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
300	300	0
1,000	1,000	0
1,000	1,000	0
5,300	5,300	0

2022/23		
Period 3	Period 4	Variance £000
£000	£000	£000
0	0	0
0	0	0
0	0	0

2022/23		
Period 3	Period 4	Variance £000
£000	£000	£000
0	0	0
0	0	0
0	0	0
0	0	0

2022/23		
Period 3	Period 4	Variance £000
£000	£000	£000
0	0	0
0	0	0
0	0	0
0	0	0

2021/22			
	Period 3	Period 4	Variance
	£'000	£'000	£'000
0	75	75	75
0	4	4	4
125	125	0	0
0	30	30	30
0	0	0	0
0	0	0	0
20	20	0	0
50	50	0	0
662	771	109	
2,761	2,772	11	
2,265	2,915	650	
15,812	17,477	1,665	

2021/22			
	Period 3	Period 4	Variance
	£'000	£'000	£'000
0	90	90	90
0	0	0	0
0	90	90	90

2021/22			
	Period 3	Period 4	Variance
	£'000	£'000	£'000
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0

2021/22			
	Period 3	Period 4	Variance
	£'000	£'000	£'000
0	53	53	53
0	65	65	65
0	0	0	0
0	0	0	0
450	392	-58	-58
251	307	56	56
701	817	116	

2020/21			
Period 3	Period 4	Variance	
£'000	£'000	£'000	
75	0	-75	
15	11	-4	
0	0	0	
30	0	-30	
40	40	0	
89	89	0	
0	0	0	
500	400	-100	
0	0	0	
731	58	-673	
5,771	4,113	-1,658	

2020/21			
Period 3	Period 4	Variance	
£'000	£'000	£'000	
49	20	-29	
1	0	-1	
50	20	-30	

2020/21			
Period 3	Period 4	Period 2	
£'000	£'000	£'000	
0	0	0	
30	30	0	
117	117	0	
13	13	0	
160	160	0	

2020/21			
Period 3	Period 4	Variance	
£'000	£'000	£'000	
53	0	-53	
0	0	0	
192	380	188	
277	277	0	
0	58	58	
553	497	-56	
1,075	1,212	137	

EDUCATION, SKILLS AND BUSINESS PORTFOLIO	
Other Schemes	
Early Education for 2 Year Olds	
Harnessing Technology	
Healthy Pupils Capital Funding	
Taylor Park Youth Service Base - Condition Works	
Various Schools Roller Shutters	
Various Schools Fire Risks	
Various Schools Heating	
Committed Grant Funding	
School Devolved Formula Capital	
Uncommitted Grant Funding	
Basic Need Uncommitted	
School Condition Funding Uncommitted	
TOTAL	
CHILDREN AND YOUNG PEOPLE PORTFOLIO	
Children and Families Accommodation	
Free Early Educational Entitlement - Rainhill Nursery	
TOTAL	
INTEGRATED CARE AND HEALTH PORTFOLIO	
Integrated Activity	
Mental Health Support Tenancy	
Brookfield Centre Internal Door Replacement	
Prior Year Schemes	
TOTAL	
WELLBEING, CULTURE AND HERITAGE PORTFOLIO	
Libraries ICT Refresh	
Newton Le Willows Health and Fitness Centre Equipment Refurbishment of Newton Le Willows Health and Fitness Centre	
St Helens Arts and Cultural Centre	
Sutton Leisure Centre - Swimming Provision	
Sutton Leisure Centre - Third Generation Pitch	
TOTAL	

	2022/23				Variance £'000	
	2021/22		2022/23			
	Period 3 £'000	Period 4 £'000	Variance £'000	Period 3 £'000		
ICT Device Refresh	345	195	-150	500	-300	
WIFI Upgrade	53	53	0	0	0	
TOTAL	398	248	-150	800	-300	
					450	
					0	
					450	

	2021/22				Variance £'000	
	2020/21		2021/22			
	Period 3 £'000	Period 4 £'000	Variance £'000	Period 3 £'000		
Highway Schemes						
A49 to M6 Junction 22 Link Road	1,513	1,013	-500	11,938	14,091	
A57 / M62 Warrington Road Junction 7	643	843	200	0	0	
A570 St Helens Linkway	588	788	200	0	0	
A58 Improvements (STEP) Year 3-6	61	61	0	0	0	
A58 Liverpool Rd/A580 East Lancs Rd Junc't Impvts (Pewfall). KRN (Employment Hubs)	4,696	4,696	0	0	0	
Accessibility Improvements-Supporting Regeneration	40	40	0	0	0	
Active Travel Fund - Tranche 1	340	340	0	0	0	
Active Travel Fund - Tranche 2	0	0	0	0	0	
Additional Highway Maintenance (Pothole Funding)	141	141	0	0	0	
Bridge Strengthening & Maintenance	648	100	-548	0	0	
Carrigeway Maintenance	540	540	0	0	0	
Eastern Regional Interchange	25	25	0	0	0	
Haydock Industrial Estate Access (STEP) Year 3-6	81	81	0	0	0	
Highways Challenge Fund	2,233	1,741	-492	0	0	
Highway / Road Investment	548	334	-214	0	0	
Key Route Network	551	551	0	0	0	
LCR Sustainable Urban Development	1,264	600	-664	0	0	
Local Safety Schemes (AIP Schemes)	404	104	-300	0	0	
Local Transport Plan Unallocated	0	0	0	2,213	0	
Safer Routes to Schools	113	50	-63	0	0	
SCP - Amber Flashing Lights	10	10	0	0	0	
Section 106 Arrangements - (Highway Schemes)	83	83	0	0	0	
St Helens Active Travel East (STEP) Year 3-6	20	20	0	0	0	
Street Lighting - Invest To Save Phase 2	440	500	60	0	0	
Street Lighting	631	400	-231	0	0	
Traffic Management & Signing	40	40	0	0	0	
Traffic Calming & Restraint	40	40	0	0	0	
Urban Traffic Control	262	162	-100	0	0	
Walking & Cycling Measures	40	40	0	0	0	
Environmental Schemes						
Air Quality Monitoring	1	1	0	0	0	
Recycling & Waste Collection	1,193	438	-755	0	0	
Section 106 Arrangements - (Non - Highway Schemes)	56	3	-53	53	0	
Taylor Park and Sutton Park Play Equipment	4	4	0	0	0	
Other Schemes						
Parking Meter Upgrades	0	84	0	0	0	
Vehicle Replacement Programme	1,064	1,064	0	2,576	1,402	
TOTAL	17,997	14,937	-3,036	22,786	6,059	
					3,467	

	2020/21				Variance £'000
	2021/22		2020/21		
	Period 3 £'000	Period 4 £'000	Variance £'000	Period 3 £'000	
RESET AND RECOVERY PORTFOLIO					
ICT Device Refresh	345	195	-150	500	-300
WIFI Upgrade	53	53	0	0	0
TOTAL	398	248	-150	800	-300
					450
					0
					450
ENVIRONMENT AND TRANSPORT PORTFOLIO					
Highway Schemes					
A49 to M6 Junction 22 Link Road	1,513	1,013	-500	11,938	14,091
A57 / M62 Warrington Road Junction 7	643	843	200	0	0
A570 St Helens Linkway	588	788	200	0	0
A58 Improvements (STEP) Year 3-6	61	61	0	0	0
A58 Liverpool Rd/A580 East Lancs Rd Junc't Impvts (Pewfall). KRN (Employment Hubs)	4,696	4,696	0	0	0
Accessibility Improvements-Supporting Regeneration	40	40	0	0	0
Active Travel Fund - Tranche 1	340	340	0	0	0
Active Travel Fund - Tranche 2	0	0	0	0	0
Additional Highway Maintenance (Pothole Funding)	141	141	0	0	0
Bridge Strengthening & Maintenance	648	100	-548	0	0
Carrigeway Maintenance	540	540	0	0	0
Eastern Regional Interchange	25	25	0	0	0
Haydock Industrial Estate Access (STEP) Year 3-6	81	81	0	0	0
Highways Challenge Fund	2,233	1,741	-492	0	0
Highway / Road Investment	548	334	-214	0	0
Key Route Network	551	551	0	0	0
LCR Sustainable Urban Development	1,264	600	-664	0	0
Local Safety Schemes (AIP Schemes)	404	104	-300	0	0
Local Transport Plan Unallocated	0	0	0	2,213	0
Safer Routes to Schools	113	50	-63	63	0
SCP - Amber Flashing Lights	10	10	0	0	0
Section 106 Arrangements - (Highway Schemes)	83	83	0	0	0
St Helens Active Travel East (STEP) Year 3-6	20	20	0	0	0
Street Lighting - Invest To Save Phase 2	440	500	60	0	0
Street Lighting	631	400	-231	0	0
Traffic Management & Signing	40	40	0	0	0
Traffic Calming & Restraint	40	40	0	0	0
Urban Traffic Control	262	162	-100	0	0
Walking & Cycling Measures	40	40	0	0	0
Environmental Schemes					
Air Quality Monitoring	1	1	0	0	0
Recycling & Waste Collection	1,193	438	-755	0	0
Section 106 Arrangements - (Non - Highway Schemes)	56	3	-53	53	0
Taylor Park and Sutton Park Play Equipment	4	4	0	0	0
Other Schemes					
Parking Meter Upgrades	0	84	0	0	0
Vehicle Replacement Programme	1,064	1,064	0	2,576	1,402
TOTAL	17,997	14,937	-3,036	22,786	6,059
					3,467

	2022/23		
	Period 3 £'000	Period 4 £'000	Variance £'000
Demolition of Chalon Way Car Park	400	150	-250
Ground Conditions Survey	41	0	-41
Town Centre - Car Park Lighting	78	78	0
Town Centre Development	104	104	0
Town Centre Strategic Acquisition	15	15	0
Town Hall Roof - Remedial Works	145	91	-54
Urban Skatepark	0	0	0
Hardshaw Brook Depot Review	989	596	-393
Modernisation of St Helens Crematorium	250	250	0
The Gamble Building and Earlestown Town Hall	239	239	0
Feasibility and Project Management	0	0	0
TOTAL	2,261	1,523	-738

	2021/22		
	Period 3 £'000	Period 4 £'000	Variance £'000
Demolition of Chalon Way Car Park	400	600	250
Ground Conditions Survey	41	20	-20
Town Centre - Car Park Lighting	78	0	0
Town Centre Development	104	0	0
Town Centre Strategic Acquisition	15	1,295	1,295
Town Hall Roof - Remedial Works	145	0	0
Urban Skatepark	0	192	192
Hardshaw Brook Depot Review	989	393	393
Modernisation of St Helens Crematorium	250	3,006	3,006
The Gamble Building and Earlestown Town Hall	239	0	0
Feasibility and Project Management	0	0	0
TOTAL	2,261	5,113	6,281

	2020/21		
	Period 3 £'000	Period 4 £'000	Variance £'000
Demolition of Chalon Way Car Park	400	150	-250
Ground Conditions Survey	41	0	-41
Town Centre - Car Park Lighting	78	78	0
Town Centre Development	104	104	0
Town Centre Strategic Acquisition	15	0	0
Town Hall Roof - Remedial Works	145	-54	-54
Urban Skatepark	0	0	0
Hardshaw Brook Depot Review	989	596	-393
Modernisation of St Helens Crematorium	250	250	0
The Gamble Building and Earlestown Town Hall	239	239	0
Feasibility and Project Management	0	0	0
TOTAL	2,261	1,523	-738

	2021/22		
	Period 3 £'000	Period 4 £'000	Variance £'000
Demolition of Chalon Way Car Park	400	600	250
Ground Conditions Survey	41	61	20
Town Centre - Car Park Lighting	78	0	0
Town Centre Development	104	0	0
Town Centre Strategic Acquisition	15	1,295	1,295
Town Hall Roof - Remedial Works	145	0	0
Urban Skatepark	0	192	192
Hardshaw Brook Depot Review	989	393	393
Modernisation of St Helens Crematorium	250	3,006	3,006
The Gamble Building and Earlestown Town Hall	239	0	0
Feasibility and Project Management	0	0	0
TOTAL	2,261	5,113	6,281

REGENERATION AND PLANNING PORTFOLIO			
	2020/21		
	Period 3 £'000	Period 4 £'000	Variance £'000
Demolition of Chalon Way Car Park	400	150	-250
Ground Conditions Survey	41	0	-41
Town Centre - Car Park Lighting	78	78	0
Town Centre Development	104	104	0
Town Centre Strategic Acquisition	15	0	0
Town Hall Roof - Remedial Works	145	-54	-54
Urban Skatepark	0	0	0
Hardshaw Brook Depot Review	989	596	-393
Modernisation of St Helens Crematorium	250	250	0
The Gamble Building and Earlestown Town Hall	239	239	0
Feasibility and Project Management	0	0	0
TOTAL	2,261	1,523	-738

SAFER, STRONGER COMMUNITIES PORTFOLIO			
	2021/22		
	Period 3 £'000	Period 4 £'000	Variance £'000
Community Safety Schemes	14	0	-14
Alley Gates - Extended Scheme	21	0	-21
Extension of CCTV			
Housing Schemes	1,790	4,163	2,373
Disabled Facilities Grants and Adaptations	2,736	2,843	107
General Fund Housing (Housing Assistance)	20	50	30
Sherdley Road Site	480	0	480
Housing Clearance and Enforcement	50	50	0
Insulation Measures and Fuel Poverty	144	275	131
TOTAL	3,465	2,319	-1,146

Changes to the Capital Programme since the Previous Reporting Period

A summary of the main variations to the programme during the period is contained in the following tables. A de-minimus level of £50k has been set for the purpose of this report.

Table1 – New schemes included in the capital programme

PORTFOLIO	NEW SCHEMES	DETAILS	FUNDED BY
Children and Young People	Children and Families Accommodation	Provision of children's accommodation as detailed in Delegated Executive Decision 0020 2020/21.	Grant £61k
Environment and Transport	Active Travel Tranche 2	The Department of Transport has made an award to Liverpool City Region Combined Authority of £7.86m to support cycling and walking within the region, of which St Helens has been allocated £1.120m (Revenue and Capital). Capital funding has been profiled into 2021/22.	Other Contributions £1,030k

Table 2 -Existing schemes rephased over the capital programme

PORTFOLIO	EXISTING SCHEMES SLIPPAGE / ACCELERATION	DETAILS	FUNDED BY
Education, Skills and Business	Various	<p>A number of schemes have been rephased into 2021/22 to reflect the current programme of works:</p> <ul style="list-style-type: none"> • Ashurst Primary Rebuild (£600k) • Bleak Hill Primary Extension (£124k) • Early Education for 2 Year Old's (£75k) <p>In addition, Capital Grant Funding - School Devolved Capital (£109k) and Uncommitted School Condition Funding (£650k) has been rephased into 2021/22.</p>	Grant £799k

Annex E

PORTFOLIO	EXISTING SCHEMES SLIPPAGE / ACCELERATION	DETAILS	FUNDED BY
Wellbeing, Culture and Heritage	Libraries ICT Refresh	Rephased into 2021/22 pending the review of the Library Service.	Borrowing £53k
Wellbeing, Culture and Heritage	Sutton Leisure Centre - Swimming Provision	Acceleration of scheme from 2021/22 to reflect the current programme of works.	Borrowing £58k
Wellbeing, Culture and Heritage	Sutton Leisure Centre – Third Generation Pitch	Rephased into 2021/22 to reflect the current programme of works.	Other Contributions £56k
Reset and Recovery	ICT Device Refresh	Reprofiling of scheme costs from 2020/21 and 2021/22 into 2022/23 to reflect the anticipated timescale for the upgrade of devices.	Revenue £450k
Environment and Transport	Various	A number of schemes have been rephased into 2021/22 to reflect the current programme of works: <ul style="list-style-type: none"> • Bridge Strengthening and Maintenance (£548k) • Highways Challenge Fund (£492k) • Highways Road Investment (£130k) • LCR Sustainable Urban Development (£664k) • Safer Routes to Schools (£63k) • Street Lighting (£171k) • Recycling and Waste Collection (£755k) • Section 106 Arrangements, Non-Highway Schemes (£53k) 	Grants / Other Contributions £1,991k Borrowing £130k Revenue £755k
Regeneration & Planning	Various	A number of schemes have been rephased into 2021/22 to reflect the current programme of works: <ul style="list-style-type: none"> • Demolition of Chalon Way Car Park (£250k) • Town Hall Roof Remedial Repairs (£54k) • Hardshaw Brook Depot Review (£393k) 	Grants £250k Capital Receipts £54k Borrowing £393k

Table 3 – Existing schemes, other variations

PORTFOLIO	EXISTING SCHEMES OTHER	DETAILS	FUNDED BY
Wellbeing, Culture and Heritage	Newton-le-Willows Health and Fitness Centre Equipment	Equipment costs higher than the budget, costs will be incurred in 2021/22.	Borrowing £65k
Wellbeing, Culture and Heritage	Refurbishment of Newton-le-Willows Health and Fitness Centre	The cost of the scheme has increased, and the programme has been updated to reflect the additional works.	Borrowing £169k Revenue £19k
Environment and Transport	A49 to M6 Junction 22 Link Road	Expenditure has been reprofiled across the programme up to 2023/24. The overall costs within the programme remain unchanged.	n/a
Environment and Transport	A57/M62 Warrington Road – Junction 7 A570 St Helens Linkway	Realignment of funding from existing Local Safety Schemes Programme (£300k) and the Urban Traffic Control Scheme (£100k) to both the A57/M62 and A570 schemes due to scheme completion costs being more than the budgeted programme.	Other Contributions £400k
Environment and Transport	Active Travel Tranche 1	Funding from the Liverpool City Region Combined Authority has been included within the programme for 2020/21.	Other Contributions £340k
Safer, Stronger Communities	Housing Schemes	The Housing Capital Programme has been rephased, and the programme includes an additional £374k Disabled Facilities Grant Funding announced in December 2020 that can be utilised in future years.	Grant 374k

EARMARKED BALANCES 2020/21 TO 2023/24

ANNEX F

	Balance 31.03.20 £'000			Transfers £'000			To £'000			From £'000			Balance 31.03.21 £'000			To £'000			From £'000			Balance 31.03.23 £'000			To £'000			From £'000		
Transformation Reserve *	10,750	2,653	800	-1,465	12,738	800	-11,838	1,700	9,949	-1,246	10,403	800	-1,231	9,972																
Growth Reserve	4,418	3,689	0	-2,094	6,013	0	-1,909	4,104	0	0	4,104	0	0	4,104	0	0	0	0	0	0	0	0	0	0	0	0	0	4,104		
Children's Services Reserve	4,256	-1,332	0	-2,909	15	0	-15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Essential Equipment Fund	423	0	1,000	-180	1,243	0	-694	549	0	-500	49	0	0	49	0	0	0	0	0	0	0	0	0	0	0	0	0	49		
Councillor Improvement Fund	677	0	0	0	677	0	-250	427	0	0	427	0	0	427	0	0	0	0	0	0	0	0	0	0	0	0	0	427		
Insurance & Contingent Liability Fund	6,918	-3,000	0	-1,000	2,918	0	0	2,918	0	0	2,918	0	0	2,918	0	0	0	0	0	0	0	0	0	0	0	0	0	2,918		
Waste Management Fund	1,641	0	0	-456	1,185	0	-690	495	0	-10	485	0	0	485	0	0	0	0	0	0	0	0	0	0	0	0	0	485		
Inflationary Reserve	4,000	-4,000	1,000	-1,000	0	1,000	0	1,000	1,000	0	2,000	1,000	0	2,000	1,000	0	0	0	0	0	0	0	0	0	0	0	3,000			
Equal Pay Reserve	425	-425	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Community Improvement Reserve	1,292	0	0	-466	826	0	-274	553	0	0	553	0	0	553	0	0	0	0	0	0	0	0	0	0	0	0	0	553		
Strategic Priorities Reserve	567	-467	0	-16	84	0	-84	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Service Investment Reserve	1,753	-1,653	0	-40	60	0	-60	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Restructuring Reserve	465	535	0	0	1,000	0	-1,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
COVID-19 Funding Reserve	6,177	0	0	-6,177	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Funding and Volatility Reserve	0	4,000	0	0	4,000	2,000	0	6,000	2,000	0	8,000	2,000	0	8,000	2,000	0	2,000	2,000	0	10,000										
TOTAL	43,762	0	2,800	-15,802	30,760	3,800	-16,814	17,747	12,949	-1,756	28,939	1,800	769	31,508																

The above table includes the rationalisation of reserves as detailed in the Medium Term Financial Strategy and Revenue and Capital Budget 2021/22 as approved by Cabinet on 24 February 2021 and Council on 4 March 2021 . See Section 4.2.1.

The above table excludes any funding requirement from Reserves in relation to the Glass Futures Regeneration Programme approved by Cabinet on 7 October 2020.

* The above table excludes the impact on reserves from any early repayment from the CGG as detailed in section 3.13.

* The above table excludes a sum of £510k approved as match funding to support a bid to the Department for Transport (DfT) for Highways Pinch Point Funding. The match is only required in the event of the bid being approved by the DfT, as detailed in the Cabinet Report 26 February 2020.

Annex G

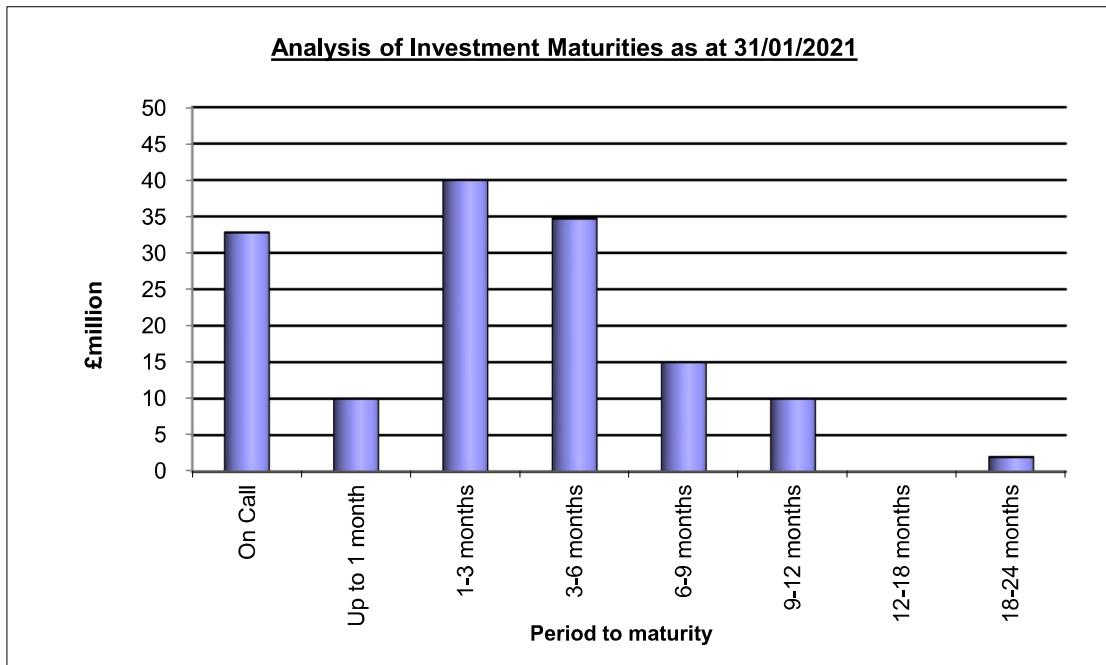
TREASURY MANAGEMENT POSITION STATEMENT

The CIPFA (Chartered Institute of Public Finance and Accountancy) Code of Practice for Treasury Management recommends that Members be updated on treasury management activities regularly. This Section therefore ensures the Council is implementing best practice in accordance with the Code.

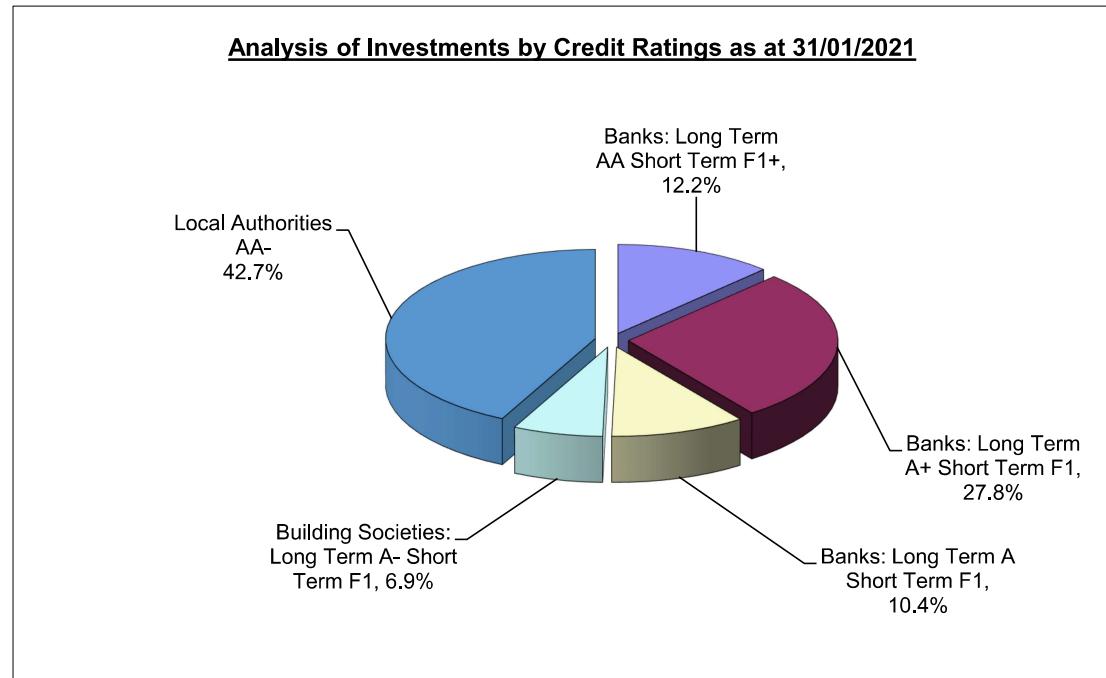
Investments

- 1.1 As detailed in the Council's Annual Investment Strategy (which is incorporated into the annual Treasury Management Strategy Statement) the Council's investment priorities are the security of capital and liquidity of funds. The Council's investment dealings in the period, therefore, have been undertaken in order to achieve the optimum return on its investments, commensurate with the proper levels of security and liquidity and having properly assessed all inherent risks.
- 1.2 It has been deemed appropriate to ensure that the Council maintains a high degree of liquidity with its investments, to ensure cash is available to deal with emerging pressures due to the current Covid-19 pandemic.
- 1.3 The Council has sought to maintain a mix of investments with the Counterparties who meet the Council's criteria. However, the profile of maturities has been influenced by a number of factors:
 - i) the availability of advantageous call rates from some high-quality Counterparties;
 - ii) limits on the duration of investments with certain counterparties;
 - iii) availability of investment opportunities in excess of one year with a number of Counterparties.

The following chart provides an overview of the split in the Authority's investment by maturity as at 31 January 2021.



- 1.4 At the time of drafting this report, the Council has investments of £144.495m; the chart below details the split of the Council's investment by type and the credit rating assigned to the different groups of Counterparties.



These investments include funds (circa. £9.4m) held in relation to Schools and Merseyside Recycling and Waste Authority.

- 1.5 Of the institutions identified in the pie chart above, 12.2% of funds are invested with Counterparties, which have an AA or above rating, which are Banks (with a rating of AA). Of the remaining investments, 80.9% are held with institutions with a Long-Term credit rating of at least A but below AA, with the remaining 6.9% held with institutions with a credit rating of A-.

- 1.6 The average level of funds available, for investment purposes, from April to January in 2020/21 was £149.373m. Investment rates available in the market remain low and have reduced due to economic uncertainties as a result of the Covid-19 pandemic but, despite this, the Council has performed above benchmark returns, as detailed in the following table.

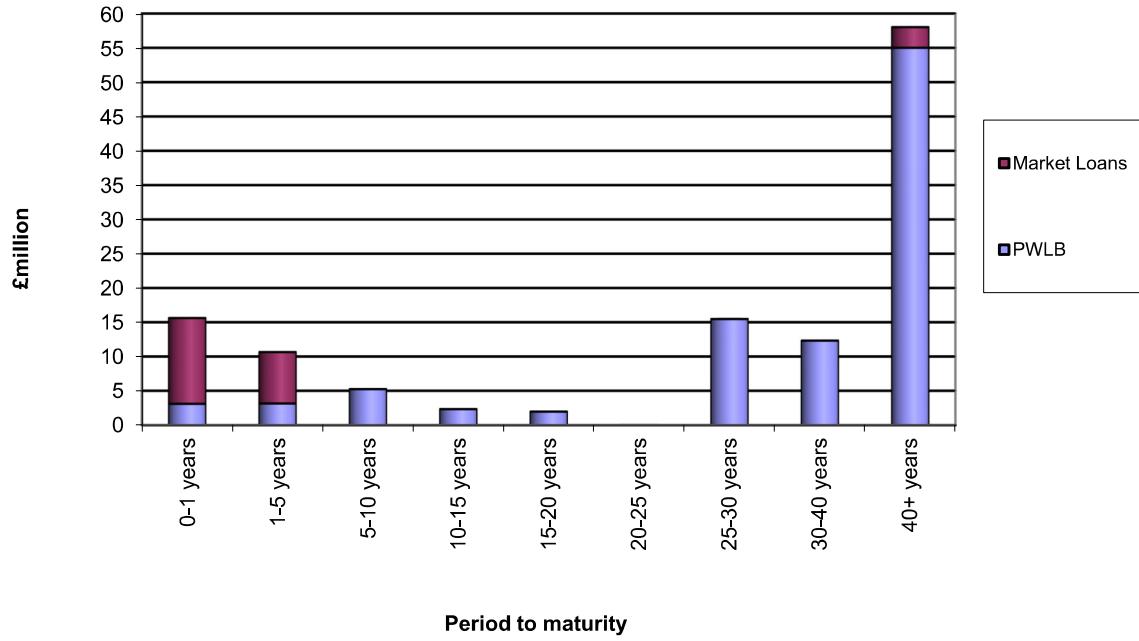
<u>Investment Returns 2020/21 up to 31/01/2021</u>									
2020/21	Returns Achieved			Benchmark Returns			Performance relative to Benchmarks		
Month	Fixed Term Investments	Call Accounts	Combined Return	1 Year LIBID	7 Day LIBID	Combined LIBID	Fixed Term	Call	Overall +/- return
April	1.076%	0.322%	0.781%	0.730%	-0.020%	0.436%	0.346%	0.342%	0.345%
May	1.032%	0.254%	0.678%	0.550%	-0.050%	0.277%	0.482%	0.304%	0.401%
June	0.878%	0.120%	0.624%	0.390%	-0.070%	0.236%	0.488%	0.190%	0.388%
July	0.811%	0.095%	0.612%	0.230%	-0.060%	0.149%	0.581%	0.155%	0.463%
August	0.679%	0.113%	0.553%	0.140%	-0.070%	0.094%	0.539%	0.183%	0.459%
September	0.590%	0.119%	0.499%	0.050%	-0.070%	0.027%	0.540%	0.189%	0.472%
October	0.596%	0.102%	0.507%	0.010%	-0.080%	-0.006%	0.586%	0.182%	0.513%
November	0.611%	0.096%	0.499%	0.010%	-0.080%	-0.010%	0.601%	0.176%	0.509%
December	0.564%	0.104%	0.462%	-0.020%	-0.090%	-0.036%	0.584%	0.194%	0.498%
January	0.549%	0.092%	0.435%	-0.040%	-0.090%	-0.052%	0.589%	0.182%	0.487%

- 1.7 Cash holdings are expected to remain fairly static for the remainder of 2020/21.

Borrowing

- 1.8 At the time of drafting this report, the Council has outstanding debt of £121.563m. No new borrowing has been taken during the period.
- 1.9 The chart below shows the maturity profile of the Council's loan portfolio as at 31 January 2021.

Analysis of Loan Maturities as at 31/01/2021



- 1.10 In accordance with the revised Prudential Code, the maturity of borrowing should be determined by reference to the earliest date on which the lender can require payment. If the lender does have the right to increase the interest rate payable (as is the case with a Market Loan (LOBO – Lender Option Borrower Option loan), then this should be treated as a right to require payment. In accordance with this guidance, the maturity dates of the Council's LOBO loans have been profiled as the next call date for each loan. This has made the Council's position look much more short term when all of these loans have maturity dates of 27+ years.

CIPFA FINANCIAL RESILIENCE INDEX

ST HELENS INDICATORS COMPARED TO NEAREST NEIGHBOUR GROUPING

Authorities Included:

1. Barnsley
2. Bolton
3. Bury
4. Calderdale
5. Darlington
6. Doncaster
7. Dudley
8. Halton
9. Rotherham
10. St Helens
11. Stockton-on-Tees
12. Sunderland
13. Tameside
14. Telford and Wrekin
15. Wakefield
16. Wigan

CIPFA's Nearest Neighbour Model uses a range of demographic and socio-economic indicators to help councils identify the most appropriate authorities to benchmark themselves against, helping them to better assess financial risks.

The CIPFA Financial Resilience Index tool does provide some useful comparisons, but it is not without limitations, and the most current data relates to the financial year 2019/20. CIPFA themselves in their statement acknowledge 'there is no single overall indicator of financial risk, so the Index instead highlights areas where additional scrutiny should take place in order to provide additional assurance.'

It must be noted that for many local authorities the level of reserves at 31 March 2020 will include the first tranche of Covid-19 funding received in March 2020 which local authorities earmarked to fund additional spending pressures in 2020/21 arising from the pandemic.

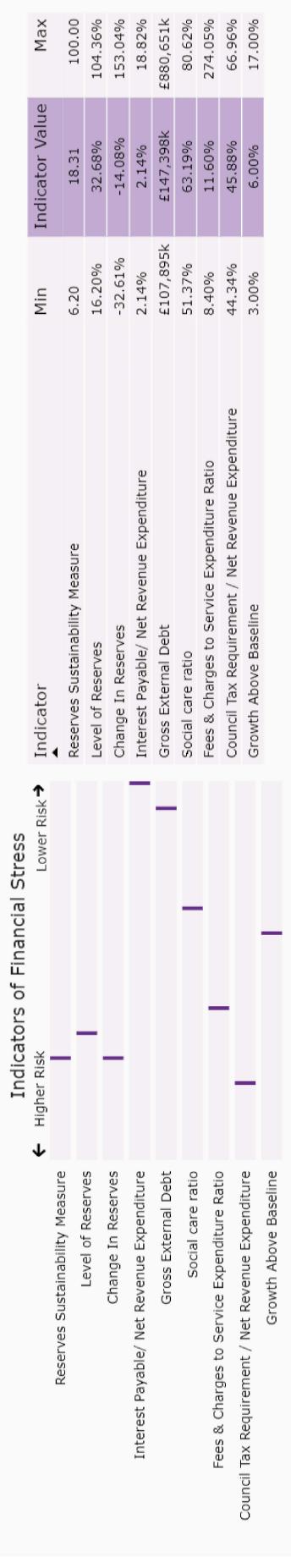
CIPFA also note that the world has undoubtedly changed significantly since 2019/20, therefore, resilience will likely have weakened over the course of the pandemic. The latest figures provide a baseline assessment of local authority financial resilience at the start of the first COVID-19 lockdown. This will act as a useful benchmark against the next update of the index which will show the impact of COVID-19 on council finances.

CIPFA also state "*Despite some financial support from government, significant challenges, uncertainties and financial risks remain that we would expect to see play out in the next update unless government support for councils goes further in 2021/22 and beyond.*"

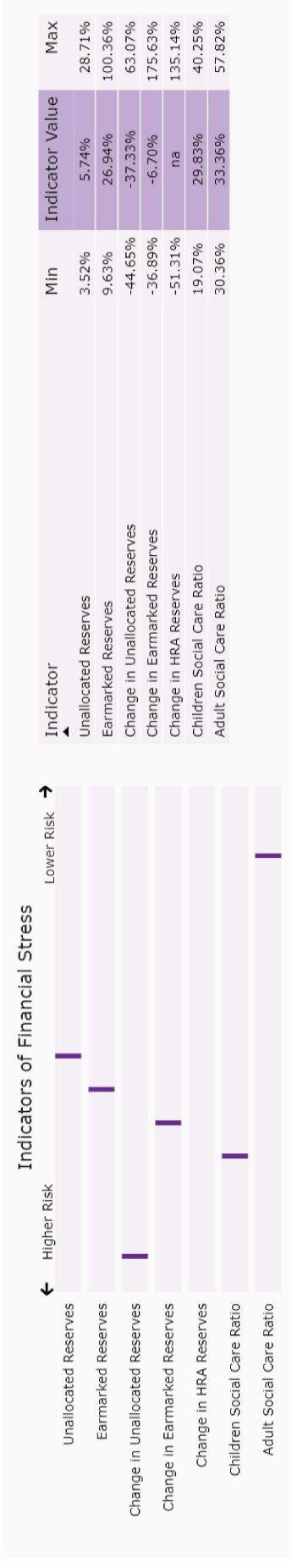
CIPFA FINANCIAL RESILIENCE INDEX SUMMARY

The following diagrams show the relative risk position for St Helens for each of the indicators and the minimum and maximum value for each indicator for the nearest neighbour group compared with the actual value for St Helens for each indicator (purple highlighted).

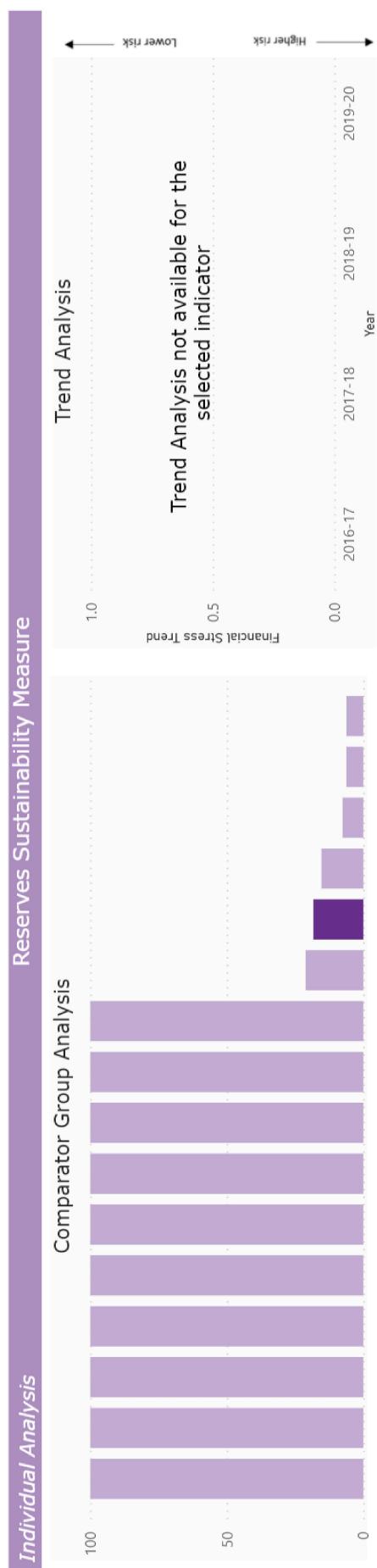
Results Breakdown



Results Breakdown



The following diagrams show the position for St Helens (dark purple highlight) against each indicator compared to the nearest neighbour group.



This indicator is the ratio between the current level of reserves and the average change in the reserves in each of the past three years. A negative value (which implies reserves have increased) or one greater than 100 is recorded to 100.

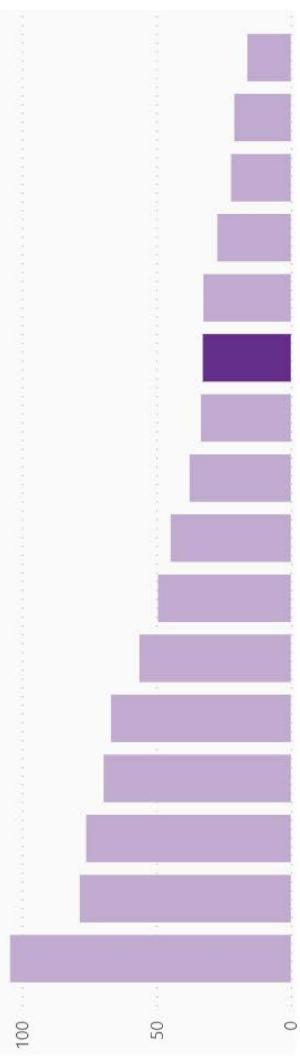
Reserves Sustainability Measure

Comparator Group	Min	Max
Metropolitan Districts	1.02	100
St Helens Nearest Neighbours	6.20	100
London Boroughs	1.62	100
Unitary Authorities	4.14	100
County Councils	28.01	100
St Helens Council	18.31	

Individual Analysis

Level of Reserves

Comparator Group Analysis



This is the ratio of the current level of the reserves (total useable excluding public health and schools) to the council's net revenue expenditure.

Level of Reserves

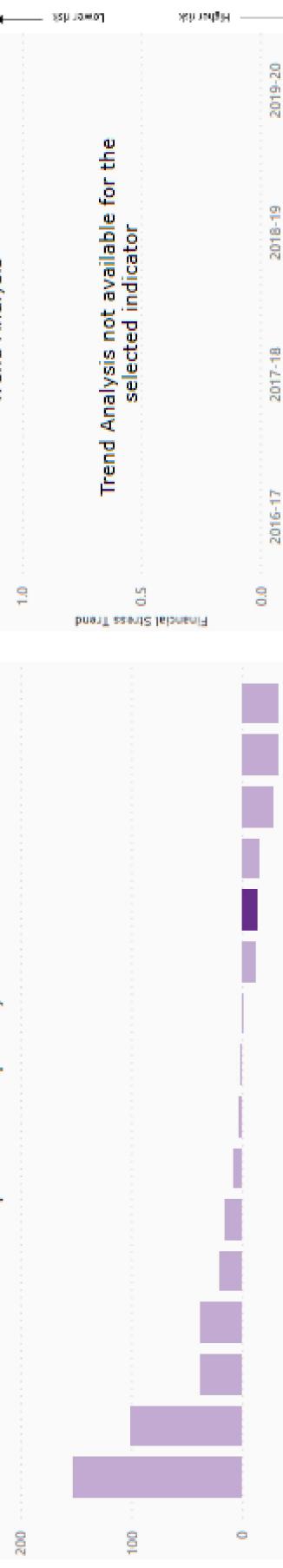
Comparator Group	Min	Max
Metropolitan Districts	6.30%	83.57%
St Helens Nearest Neighbours	16.20%	104.36%
London Boroughs	10.40%	202.56%
Unitary Authorities	10.75%	142.63%
County Councils	13.32%	55.73%
St Helens Council	32.68%	

Individual Analysis

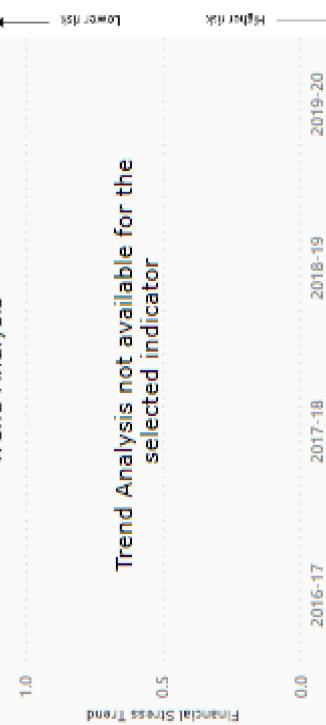
Change In Reserves

Comparator Group Analysis

200



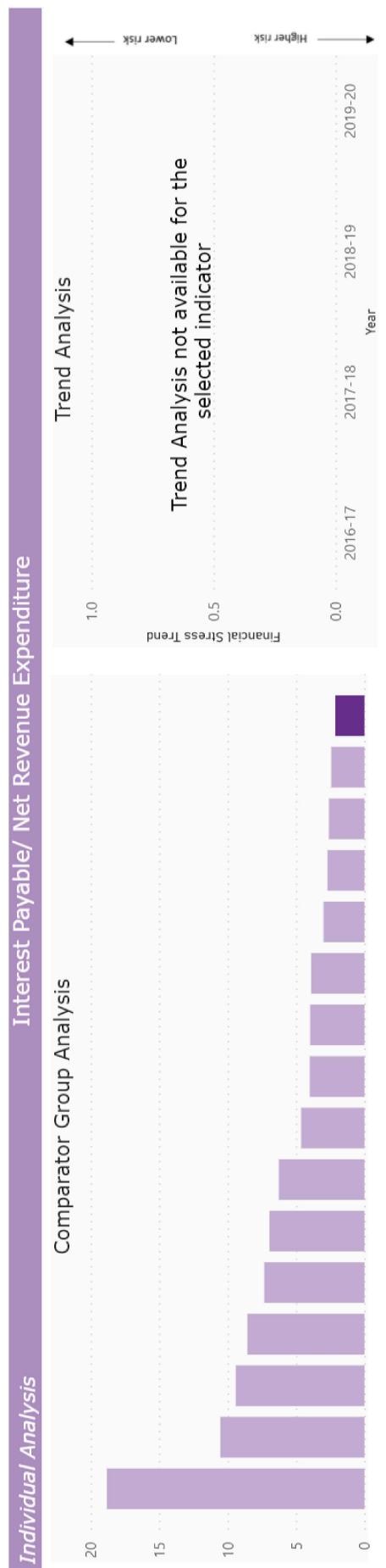
Trend Analysis



This indicator shows the average percentage change in reserves (total useable excluding public health and schools) over the past three years.

Change in Reserves

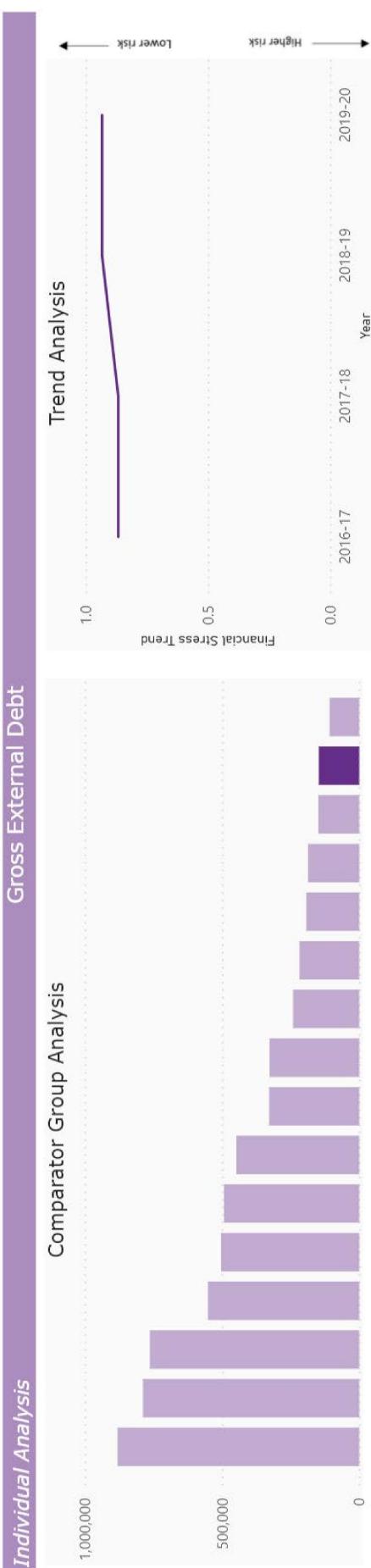
Comparator Group	Min	Max
Metropolitan Districts	-74.59%	303.50%
St Helens Nearest Neighbours	-32.61%	153.04%
London Boroughs	-64.89%	121.02%
Unitary Authorities	-42.03%	284.62%
County Councils	-9.67%	241.95%
St Helens Council	-14.08%	



This indicator is the ratio of Interest Payable and Net Revenue Expenditure.

Interest Payable / Net Revenue Expenditure

Comparator Group	Min	Max
Metropolitan Districts	1.30%	18.82%
St Helens Nearest Neighbours	2.14%	18.82%
London Boroughs	0.00%	15.85%
Unitary Authorities	-0.98%	17.51%
County Councils	1.82%	7.44%
St Helens Council	2.14%	



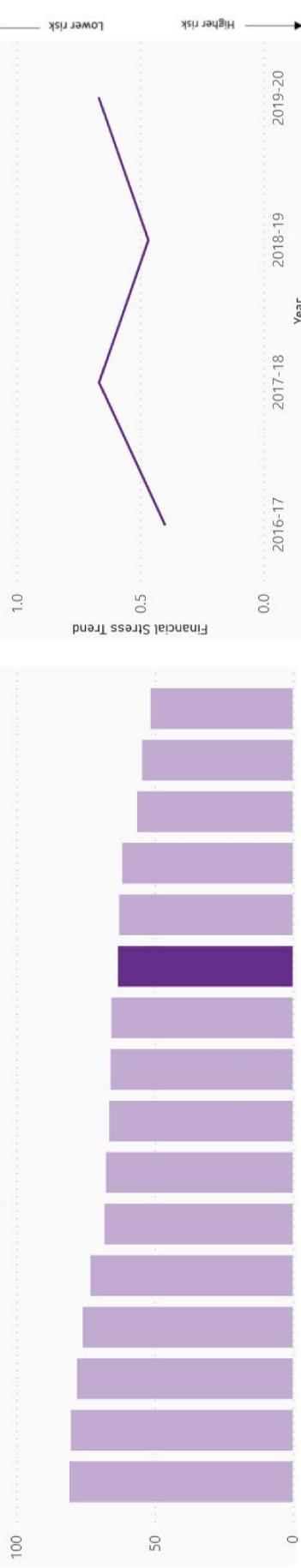
This indicator compares the gross external debt held by a Council.

Gross External Debt		
Comparator Group	Min	Max
Metropolitan Districts	£147,398k	£3,679,630k
St Helens Nearest Neighbours	£107,895k	£880,651k
London Boroughs	£8,938k	£1,520,882k
Unitary Authorities	£2,000k	£1,572,304k
County Councils	£239,299k	£1,692,988k
St Helens Council	£147,398k	

Individual Analysis

Social care ratio

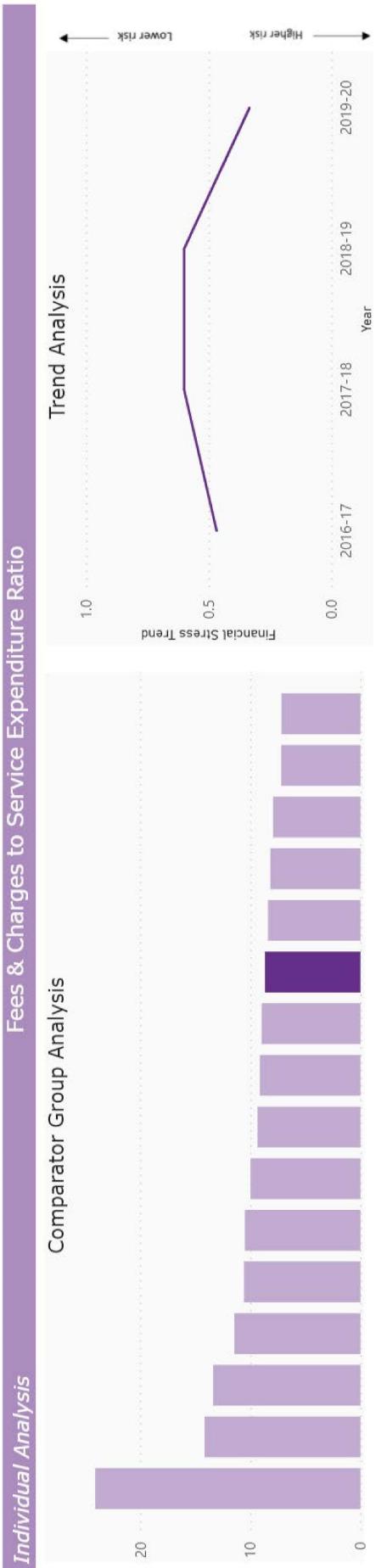
Comparator Group Analysis



This indicator is the ratio of the total spending on adults' and children's social care to net revenue expenditure.

Social Care Ratio

Comparator Group	Min	Max
Metropolitan Districts	48.30%	80.62%
St Helens Nearest Neighbours	51.37%	80.62%
London Boroughs	8.04%	88.04%
Unitary Authorities	28.75%	87.93%
County Councils	60.79%	84.13%
St Helens Council	63.19%	



This indicator shows the proportion of fees and charges against the Council's total service expenditure.

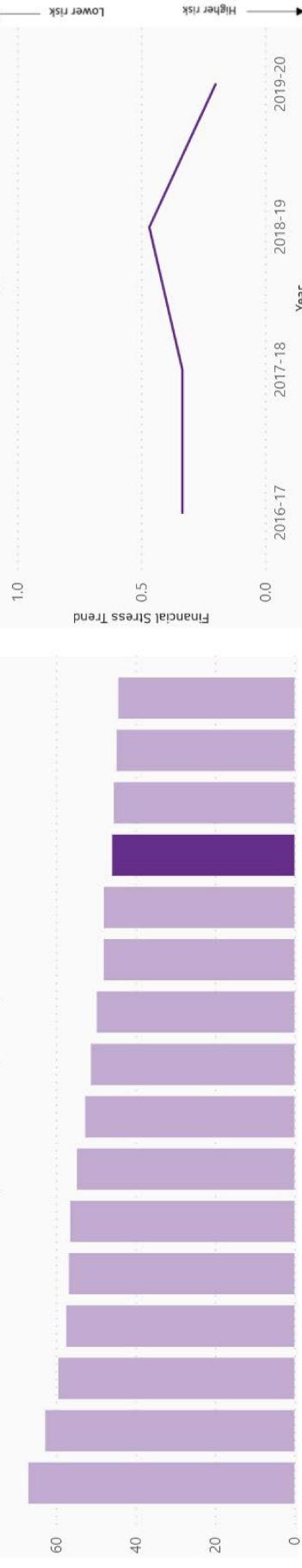
Fees & Charges to Service Expenditure Ratio

Comparator Group	Min	Max
Metropolitan Districts	6.47%	14.15%
St Helens Nearest Neighbours	7.17%	24.07%
London Boroughs	2.74%	30.56%
Unitary Authorities	6.17%	24.07%
County Councils	5.18%	13.24%
St Helens Council	8.66%	

Individual Analysis

Council Tax Requirement / Net Revenue Expenditure

Comparator Group Analysis



Trend Analysis



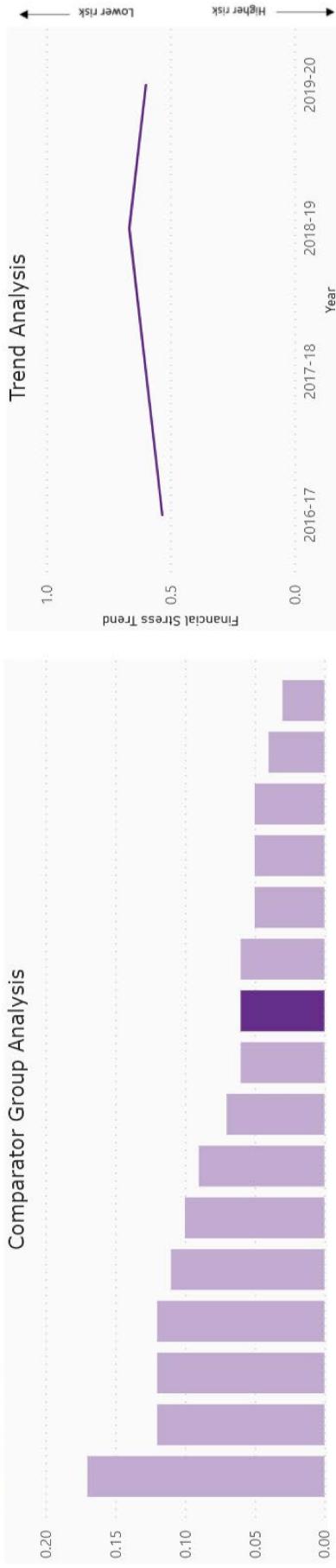
This indicator shows the ratio of Council Tax as a proportion of net expenditure.

[Council Tax Requirement / Net Revenue Expenditure](#)

Comparator Group	Min	Max
Metropolitan Districts	31.30%	70.24%
St Helens Nearest Neighbours	44.34%	66.96%
London Boroughs	5.74%	83.47%
Unitary Authorities	34.10%	94.20%
County Councils	65.33%	86.88%
St Helens Council	45.88%	

Individual Analysis

Growth Above Baseline



This indicator is calculated as the difference between the baseline funding level and the retained rates income, over the baseline funding level.

[Growth Above Baseline](#)

Comparator Group	Min	Max
Metropolitan Districts	-1.00%	25.00%
St Helens Nearest Neighbours	3.00%	17.00%
London Boroughs	-5.00%	365.00%
Unitary Authorities	-4.00%	66.00%
County Councils	1.00%	6.00%
St Helens Council	6.00%	

Individual Analysis

Unallocated Reserves

Comparator Group Analysis

Trend Analysis



This indicator is calculated as the ratio of unallocated reserves to net revenue expenditure.

Unallocated Reserves

Comparator Group	Min	Max
Metropolitan Districts	1.13%	15.93%
St Helens Nearest Neighbours	3.52%	28.71%
London Boroughs	0.00%	36.12%
Unitary Authorities	0.57%	36.37%
County Councils	2.71%	17.20%
St Helens Council	5.74%	

Individual Analysis

Earmarked Reserves

Comparator Group Analysis

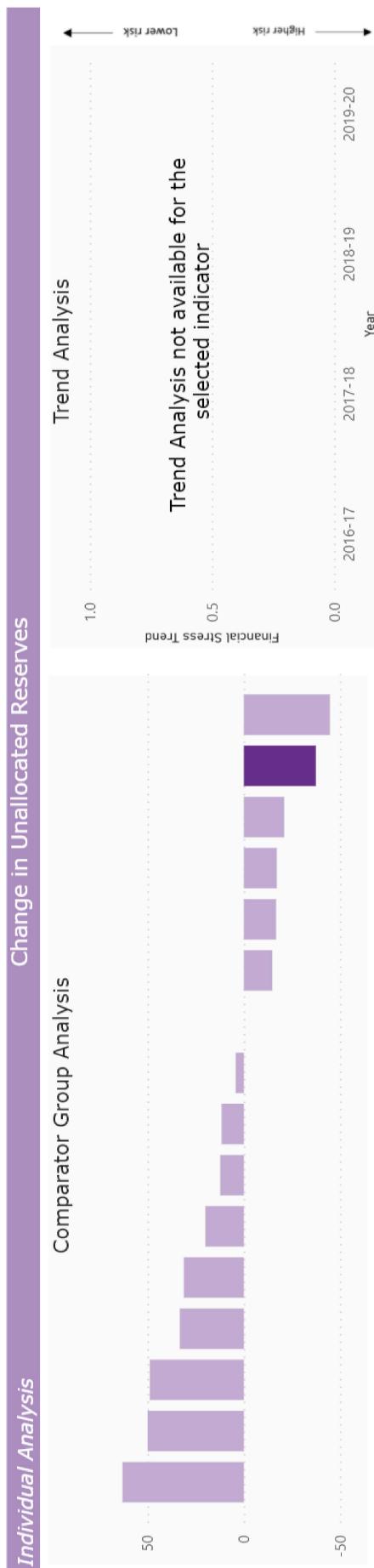
Trend Analysis



This indicator is calculated as the ratio of earmarked reserves (excluding public health & schools) to net revenue expenditure.

Earmarked Reserves

Comparator Group	Min	Max
Metropolitan Districts	3.44%	74.77%
St Helens Nearest Neighbours	9.63%	100.36%
London Boroughs	7.85%	166.44%
Unitary Authorities	5.96%	126.23%
County Councils	5.79%	53.00%
St Helens Council	26.94%	



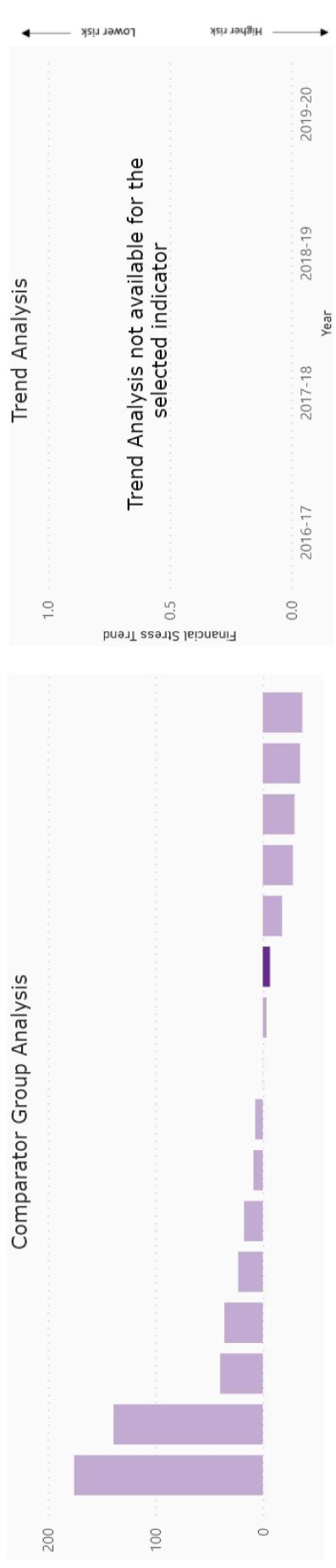
This indicator is the average percentage change in unallocated reserves over the past three years.

[Change in Unallocated Reserves](#)

Comparator Group	Min	Max
Metropolitan Districts	-67.48%	168.82%
St Helens Nearest Neighbours	-44.65%	63.07%
London Boroughs	-100.00%	110.73%
Unitary Authorities	-73.54%	244.69%
County Councils	-34.90%	164.71%
St Helens Council	-37.33%	

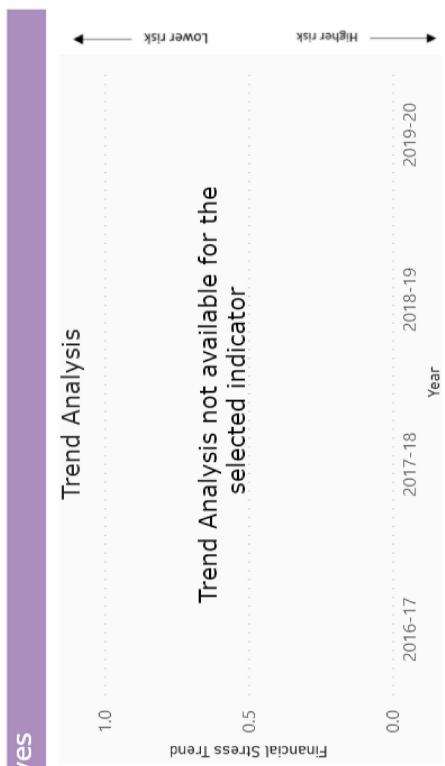
Individual Analysis

Change in Earmarked Reserves



Change in Earmarked Reserves

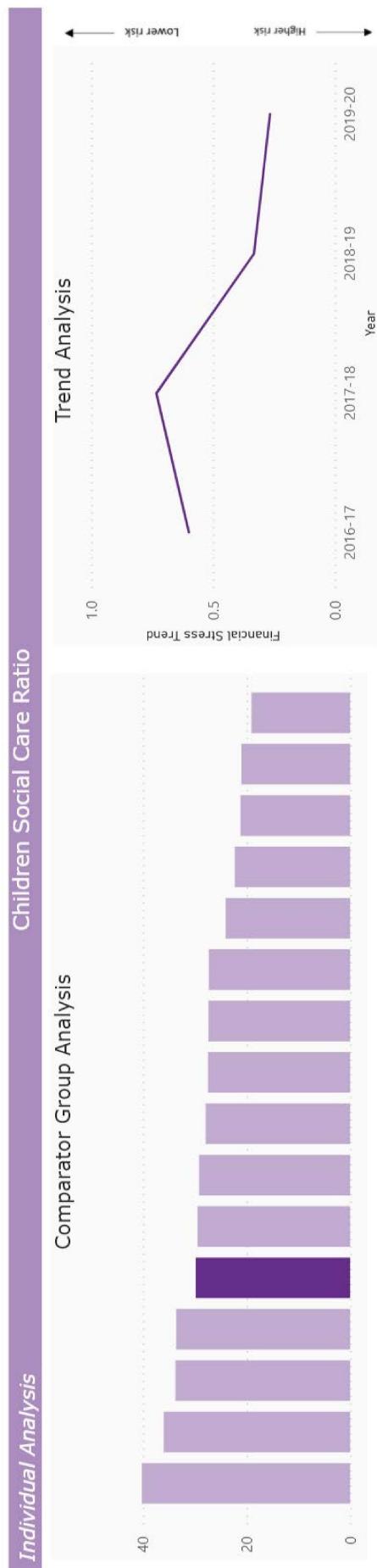
This indicator is the average percentage change in earmarked reserves over the past three years.



Trend Analysis

Trend Analysis not available for the Selected indicator

Comparator Group	Min	Max
Metropolitan Districts	-84.34%	350.11%
St Helens Nearest Neighbours	-36.89%	175.63%
London Boroughs	-51.88%	173.70%
Unitary Authorities	-46.79%	1,508.16%
County Councils	-12.11%	873.61%
St Helens Council	-6.70%	



This indicator is the ratio of spending on children's social care to net revenue expenditure.

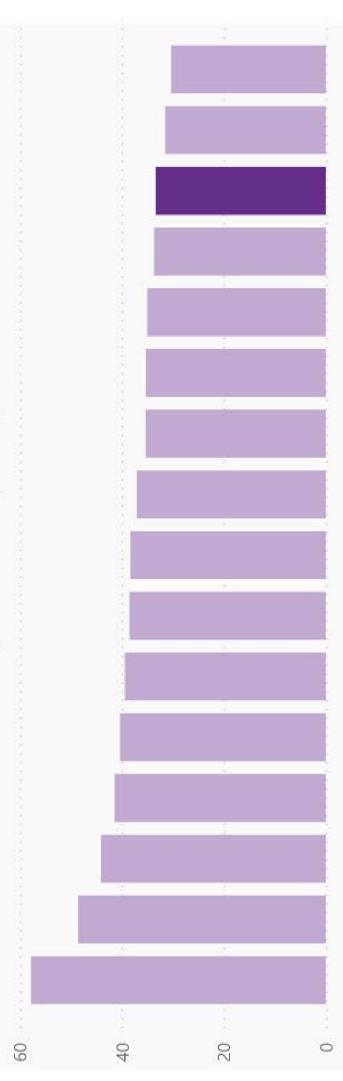
Children's Social Care Ratio

Comparator Group	Min	Max
Metropolitan Districts	16.37%	40.25%
St Helens Nearest Neighbours	19.07%	40.25%
London Boroughs	3.23%	41.15%
Unitary Authorities	3.72%	40.44%
County Councils	13.91%	33.30%
St Helens Council	29.83%	

Individual Analysis

Adult Social Care Ratio

Comparator Group Analysis



Trend Analysis



This ratio is the ratio of spending on adult social care to net revenue expenditure.

Adult Social Care Ratio		
Comparator Group	Min	Max
Metropolitan Districts	26.21%	57.82%
St Helens Nearest Neighbours	30.36%	57.82%
London Boroughs	4.81%	54.32%
Unitary Authorities	20.03%	54.37%
County Councils	38.65%	56.19%
St Helens Council	33.36%	