
Covid-19 LA financial monitoring - July

COVID-19 local authority financial management information

You are reporting on behalf of:**Billing or precepting authority:**

This is Round 4 of a data collection designed to help departments across central government understand the impact of the COVID-19 pandemic on local authority finances. This collection is for planning purposes; to help us identify where the greatest pressures are likely to be going forward and to inform our ongoing assessment of likely future costs. The information you provide will not be used for monitoring or auditing purposes. We will share a summary of the findings with you in due course. We may also publish, as a management information release, selected results at national, class-type, and potentially local authority-level. Please note that information provided could be the subject of a request under the Freedom of Information Act.

As outlined in previous rounds, we recognise that the situation your authority faces is continually changing and we will continue to repeat and refine this collection on a regular, rolling basis. For Round 4, you are asked to restate your June 2020 estimates based on actual/outurn data where available, alongside projected estimates for July 2020 and the full 2020-21 financial year (1 April 2020 to 31 March 2021).

Where full financial year estimates are requested, please estimate these using government announcements to date and your authority's own current planning assumptions for the continued easing of lockdown restrictions.

We appreciate that you might not have precise figures, but your estimates are extremely useful in the absence of robust data. However please ensure to exercise accurate, professional judgement when submitting your estimates. All submissions should be agreed by your authority's S151 Officer but do not require official certification.

As with previous rounds, you may need to liaise with relevant colleagues in your authority in order to complete the form.

Please submit your response through DELTA by **11pm on Friday 31 July 2020**. We cannot accept returns after the closing deadline. You must hit submit on completing the form otherwise your return will not be counted.

For enquiries, please use the contact details below:

For DELTA registration and collection access enquiries: DELTAadmin@communities.gov.uk

For general enquiries relating to this collection: Igfcoviddata@communities.gov.uk

Section A: Allocation of £3.7bn grant funding by service area

On 19 March 2020, £1.6bn emergency funding was announced to help local authorities respond to the COVID-19 pandemic. On 18 April 2020, a further £1.6bn funding for local authorities was announced. On 2 July 2020, a further £500m funding for local authorities was announced as part of a new funding package for councils to address coronavirus pressures. This section relates specifically to your combined allocation from this £3.7bn funding and not any other additional funding which your authority might be receiving to respond to COVID-19.

Of this £3.7bn funding, your authority has received:

Question A1: What proportion of your grant funding have you allocated to the following service areas?

We recognise that some COVID-19-related activities may be cross-cutting, and that you may not have formally allocated the additional funding separately across service areas. However, please provide updated estimates as best you can. This should be done using notional allocations to reflect your priority areas of spending pressure if you do not yet have more reliable data or formal allocation plans available. You should only populate the 'Not yet allocated' category if you are certain that your authority does not have plans to use this funding.

Please provide percentage figures for each service area ensuring that they sum to 100%. If your authority does not provide a service or has not allocated any of this grant funding to a particular service area, you must enter 0%.

You may wish to refer to your Round 3 June submission which can be found in the DELTA datastore.

For additional guidance and information, where available, please click the information (i) button.

The summary RAG rating asks for your assessment of the confidence you have in the accuracy of the figures provided. This uses a standard RAG rating system where red reflects estimates based on limited evidence/weak assumptions, and green reflects strong evidence and clearer assumptions.

| Service Area | Estimated proportion of grant funding likely to be deployed in this area (%) |
|--|--|
| 1 - Adult Social Care – additional demand | 38.2 % |
| 2 - Adult Social Care - supporting the market | 28.7 % |
| 3 - Adult Social Care - workforce pressures | 8.3 % |
| 4 - Adult Social Care - PPE | 0.1 % |
| 5 - Adult Social Care - other | 0.1 % |
| Adult Social Care - sub total | 75.4% |
| 6 - Children's Social Care – workforce pressures | 3.8 % |
| 7 - Children's Social Care – residential care | 10.5 % |
| 8 - Children's Social Care – care leavers | 0.1 % |
| 9 - Children Social Care - other | 0.3 % |
| Children's Social Care - sub total | 14.7% |
| 10 - Education - SEND | 0.0 % |

11 - Education - home to school transport

0.0 %

12 - Education - other

0.0 %

Education - sub total

0%

13 - Highways and Transport

0.0 %

14 - Public Health - Testing, contact tracing and outbreak planning

0.0 %

15 - Public Health - Other

2.1 %

Public Health - sub total

2.1%

16 - Housing - homelessness services

0.0 %

17 - Housing - rough sleeping

3.1 %

18 - Housing - other

0.0 %

Housing - sub total

3.1%

19 - Cultural & related - Sports, leisure and community facilities

0.0 %

20 - Cultural & related - other

0.0 %

Cultural & related - sub total

0%

21 - Environment & regulatory - cremation, cemetery and mortuary services

2.3 %

22 - Environment & regulatory - waste management

0.3 %

23 - Environment & regulatory - other

0.0 %

2.6%

Environment & regulatory - sub total

24 - Planning & development

0.0 %

25 - Police, fire and rescue services

0.0 %

26 - Finance & corporate - ICT & remote working

0.0 %

27 - Finance & corporate - revenue & benefits

0.0 %

28 - Finance & corporate - other

0.0 %

Finance & corporate - sub total

0%

29 - Other - shielding

0.3 %

30 - Other - PPE (non-Adult Social Care)

0.0 %

31 - Other - forgone savings/delayed projects

0.0 %

32 - Other – lockdown compliance and reopening costs (incl. enforcement)

1.5 %

33 - Other - Domestic Abuse Services

0.3 %

34 - Other - excluding service areas listed above

0.0 %

Other - sub total

2.1%

35 - Not yet allocated

0.0 %

Total Percentage Check

100%

Confidence in accuracy of allocation estimates (RAG rating)

AMBER

Question A2: You have allocated funding to 'Other services' or a specific service area suffixed '-other', excluding the subcategories listed (i.e. shielding, PPE, forgone savings/delayed projects), please specify what this represents.

Expected cost alone exceeds grant. Cost adjusted to ensure the total allocation is no more than 100% of the grant funding.

Section B: Additional spending pressures due to COVID-19

Question B1: Compared to what you had budgeted prior to the COVID-19 pandemic, please estimate how much additional money you have spent, and plan to spend, on the following service areas due to pressures caused by COVID-19, irrespective of how it is funded.

Your additional spending should be reported:

1) Gross of any additional funding you have received - do not deduct any grant funding for COVID-19 costs or any other payments. For example, you should include all your additional expenditure to be funded or reimbursed by your Clinical Commissioning Group (CCG) partners, payments to care providers funded through the Infection Control Fund, and Test and Trace Service funded expenditure.

2) Net of any savings that may have arisen from changes in activity due to the COVID-19 pandemic e.g. due to use of the furlough scheme or reduced numbers of care users or care activities.

As in Section A, we recognise that COVID-19 activities may be cross-cutting across service areas, and it may not be possible to apportion additional spend due to COVID-19 with complete accuracy. However, please estimate as best you can.

Where money has been committed, but not actually spent (for example invoices expected/not yet fulfilled), beyond the months of this survey, please include this within your estimates of full financial year impacts.

You should report your additional spend estimates in millions, though you can provide figures to the nearest thousand pounds (up to 3 decimal places) if you are able to do so. If your authority does not provide a service or you have not spent any more as a result of COVID-19, you must enter 0 (zero).

You may wish to view your Round 3 June form which can be found in the DELTA datastore. For Round 4, please use actual expenditure/outturn-based estimates where possible for June.

Where full financial year estimates are requested, please estimate these using government announcements to date and your authority's own current planning assumptions for the continued easing of lockdown restrictions.

Where your authority has outsourced service provision, please record any additional costs beyond what was originally budgeted for under the relevant service line below. Management fees and costs that were included in pre-COVID-19 budgets should not be recorded below, regardless of whether or not any service has been received.

For additional information, where available, please click the information (i) button.

| Service Area | Estimated additional spending pressure due to Covid-19 | | |
|---|--|------------------------|----------------------------------|
| | June 2020 (£m) | July 2020 (£m) | Full financial year 2020-21 (£m) |
| 1 - Adult Social Care – additional demand | June 2020 £ 0.250 m | July 2020 £ 0.250 m | Full year 2020-21 £ 17.370 m |
| 2 - Adult Social Care - supporting the market | June 2020 £ 0.000 m | July 2020 £ 2.850 m | Full year 2020-21 £ 4.840 m |
| 3 - Adult Social Care - workforce pressures | June 2020 £ 0.140 m | July 2020 £ 0.140 m | Full year 2020-21 £ 1.410 m |

| | | | |
|--|------------------|------------------|--------------------------|
| 4 - Adult Social Care - Personal protective equipment (PPE) | June 2020 | July 2020 | Full year 2020-21 |
| | £ 0.000 m | £ 0.000 m | £ 0.020 m |
| 5 - Adult Social Care - other | June 2020 | July 2020 | Full year 2020-21 |
| | £ 0.010 m | £ 0.010 m | £ 0.020 m |
| ASC sub total | June 2020 | July 2020 | Full year 2020-21 |
| | £ 0.400 m | £ 3.250 m | £ 23.660 m |
| 6 - Children's Social Care – workforce pressures | June 2020 | July 2020 | Full year 2020-21 |
| | £ 0.070 m | £ 0.070 m | £ 0.640 m |
| 7 - Children's Social Care – residential care | June 2020 | July 2020 | Full year 2020-21 |
| | £ 0.110 m | £ 0.120 m | £ 1.760 m |
| 8 - Children's Social Care – care leavers | June 2020 | July 2020 | Full year 2020-21 |
| | £ 0.000 m | £ 0.000 m | £ 0.010 m |
| 9 - Children Social Care - other | June 2020 | July 2020 | Full year 2020-21 |
| | £ 0.000 m | £ 0.000 m | £ 0.060 m |
| CSC sub total | June 2020 | July 2020 | Full year 2020-21 |
| | £ 0.180 m | £ 0.190 m | £ 2.470 m |
| 10 - Education - SEND | June 2020 | July 2020 | Full year 2020-21 |
| | £ 0.000 m | £ 0.000 m | £ 0.000 m |
| 11 - Education - Home to school transport | June 2020 | July 2020 | Full year 2020-21 |
| | £ 0.010 m | £ 0.000 m | £ 1.310 m |
| 12 - Education - other | June 2020 | July 2020 | Full year 2020-21 |
| | £ 0.000 m | £ 0.000 m | £ 0.000 m |
| Education sub total | June 2020 | July 2020 | Full year 2020-21 |
| | £ 0.010 m | £ 0.000 m | £ 1.310 m |
| 13 - Highways and Transport | June 2020 | July 2020 | Full year 2020-21 |
| | £ 0.000 m | £ 0.000 m | £ 0.000 m |
| 14 - Public Health - Testing, contact tracing and outbreak planning | June 2020 | July 2020 | Full year 2020-21 |
| | £ 0.000 m | £ 0.000 m | £ 1.570 m |
| 15 - Public Health - other | June 2020 | July 2020 | Full year 2020-21 |
| | £ 0.040 m | £ 0.040 m | £ 0.350 m |
| Public Health sub total | June 2020 | July 2020 | Full year 2020-21 |
| | £ 0.040 m | £ 0.040 m | £ 1.920 m |
| 16 - Housing - homelessness services | June 2020 | July 2020 | Full year 2020-21 |
| | £ 0.000 m | £ 0.000 m | £ 0.000 m |

| | | | |
|--|------------------|------------------|--------------------------|
| 17 - Housing - rough sleeping | June 2020 | July 2020 | Full year 2020-21 |
| | £ 0.080 m | £ 0.080 m | £ 0.520 m |
| 18 - Housing - other (excluding HRA) | June 2020 | July 2020 | Full year 2020-21 |
| | £ 0.000 m | £ 0.000 m | £ 0.000 m |
| Housing sub total (excluding HRA) | June 2020 | July 2020 | Full year 2020-21 |
| | £ 0.080 m | £ 0.080 m | £ 0.520 m |
| 19 - Cultural & related - Sports, leisure and community facilities | June 2020 | July 2020 | Full year 2020-21 |
| | £ 0.050 m | £ 0.080 m | £ 0.370 m |
| 20 - Cultural & related - other | June 2020 | July 2020 | Full year 2020-21 |
| | £ 0.000 m | £ 0.000 m | £ 0.000 m |
| Cultural & related sub total | June 2020 | July 2020 | Full year 2020-21 |
| | £ 0.050 m | £ 0.080 m | £ 0.370 m |
| 21 - Environment & regulatory - cremation, cemetery and mortuary services | June 2020 | July 2020 | Full year 2020-21 |
| | £ 0.060 m | £ 0.060 m | £ 0.440 m |
| 22 - Environment & regulatory - waste management | June 2020 | July 2020 | Full year 2020-21 |
| | £ 0.030 m | £ 0.030 m | £ 0.060 m |
| 23 - Environment & regulatory - other | June 2020 | July 2020 | Full year 2020-21 |
| | £ 0.000 m | £ 0.020 m | £ 0.140 m |
| Environment & regulatory sub total | June 2020 | July 2020 | Full year 2020-21 |
| | £ 0.090 m | £ 0.110 m | £ 0.640 m |
| 24 - Planning & development | June 2020 | July 2020 | Full year 2020-21 |
| | £ 0.000 m | £ 0.000 m | £ 0.000 m |
| 25 - Police, fire and rescue services | June 2020 | July 2020 | Full year 2020-21 |
| | £ 0.000 m | £ 0.000 m | £ 0.000 m |
| 26 - Finance & corporate - ICT & remote working | June 2020 | July 2020 | Full year 2020-21 |
| | £ 0.010 m | £ 0.000 m | £ 0.030 m |
| 27 - Finance & corporate - revenue & benefits | June 2020 | July 2020 | Full year 2020-21 |
| | £ 0.010 m | £ 0.010 m | £ 0.030 m |
| 28 - Finance & corporate - other | June 2020 | July 2020 | Full year 2020-21 |
| | £ 0.010 m | £ 0.010 m | £ 0.030 m |
| Finance & corporate sub total | June 2020 | July 2020 | Full year 2020-21 |
| | £ 0.030 m | £ 0.020 m | £ 0.090 m |
| | June 2020 | July 2020 | Full year 2020-21 |
| | £ 0.010 m | £ 0.010 m | £ 0.040 m |

| | | | |
|---|------------------|------------------|--------------------------|
| 29 - Other - shielding | | | |
| 30 - Other - PPE (non-Adult Social Care) | June 2020 | July 2020 | Full year 2020-21 |
| | £ 0.020 m | £ 0.020 m | £ 0.340 m |
| 31 - Other - unachieved savings/delayed projects | June 2020 | July 2020 | Full year 2020-21 |
| | £ 0.510 m | £ 0.500 m | £ 6.060 m |
| 32 - Other – lockdown compliance and reopening costs (incl. enforcement) | June 2020 | July 2020 | Full year 2020-21 |
| | £ 0.020 m | £ 0.020 m | £ 0.250 m |
| 33 - Other - Domestic Abuse Services | June 2020 | July 2020 | Full year 2020-21 |
| | £ 0.000 m | £ 0.030 m | £ 0.040 m |
| 34 - Other - excluding service areas listed above | June 2020 | July 2020 | Full year 2020-21 |
| | £ 0.000 m | £ 0.000 m | £ 0.000 m |
| Other sub total (includes Shielding) | June 2020 | July 2020 | Full year 2020-21 |
| | £ 0.560 m | £ 0.580 m | £ 6.730 m |
| TOTAL ESTIMATED SPENDING PRESSURE (General Fund) | June 2020 | July 2020 | Full year 2020-21 |
| | £ 1.440 m | £ 4.350 m | £ 37.710 m |

Additional Housing Revenue Account (HRA) Pressures:

| | | | |
|--|------------------|------------------|--------------------------|
| 32 - HRA - workforce pressures | June 2020 | July 2020 | Full year 2020-21 |
| | £ 0.000 m | £ 0.000 m | £ 0.000 m |
| 33 - HRA - supplies and materials including PPE | June 2020 | July 2020 | Full year 2020-21 |
| | £ 0.010 m | £ 0.010 m | £ 0.150 m |
| 34 - HRA - other | June 2020 | July 2020 | Full year 2020-21 |
| | £ 0.000 m | £ 0.000 m | £ 0.000 m |
| HRA total | June 2020 | July 2020 | Full year 2020-21 |
| | £ 0.010 m | £ 0.010 m | £ 0.150 m |

Question B2: You have allocated spending pressures to ‘Other services’, excluding the subcategories listed (i.e. shielding, PPE, forgone savings/delayed projects), please specify what this represents.

Adults - incidental purchase card items
 Children's - Holiday provision for vulnerable children
 Public Health - Additional staffing

Environment - Staffing, Security and cleansing costs for Registration services
 Finance - urgent temporary accommodation for staff

Question B3: Using the RAG rating below, please assess the confidence you have in the accuracy of the additional expenditure figures provided. This uses a standard RAG rating system where red reflects estimates based on limited evidence/weak assumptions, and green reflects strong evidence and clearer assumptions.

Confidence in accuracy of spend pressure estimates (RAG rating)

RED

Questions B4 - B8 refer to your additional Adult Social Care expenditure.

Question B4: Has your local authority come to an agreement with your CCG partner(s) about the reimbursement and funding of some of your additional COVID-19 related costs including those relating to hospital discharge?

This can include a formal Section 75 agreement or any other type of agreement you have with your CCG partners about the funding or reimbursement of additional COVID-related costs.

Please select Yes or No

No

Question B5: What proportion of your total additional spend on adult social care will be funded by your CCG partner(s) to cover discharge costs?

Please express this proportion as a percentage of your total additional adult social care spending pressure as reported in B1.

If you have not come to an agreement with your CCG partner(s), please estimate as best as possible what proportion of your spend pressure will be funded. This should include monies from the £1.3bn NHS funding made available for enhanced hospital discharge. If you are unable to provide an estimate or are not expecting any CCG funding / reimbursement to cover some of your COVID-related gross costs you should enter 0 (zero).

| Service Area | June 2020 | July 2020 | Full financial year 2020-21 |
|---|-----------|-----------|-----------------------------|
| Proportion of total adult social care additional spend to be funded by CCG(s) | 0.0 % | 0.0 % | 0.0 % |
| Total adult social care additional spending | £ 0.400 m | £ 3.250 m | £ 23.660 m |
| Additional adult social care spending to be funded or reimbursed by CCG(s) | £ 0.000 m | £ 0.000 m | £ 0.000 m |
| | £ 0.400 m | £ 3.250 m | £ 23.660 m |

Additional adult social care spending not funded or reimbursed by CCG(s)

Question B6: What proportion of your total additional spending on adult social care (ASC) and ASC- PPE is going directly to external providers?

Please express your answers as a percentage. Your additional adult social care expenditure from B1 is shown below, and the equivalent amounts going directly to providers have been calculated as a guide.

| Service Area | June 2020 | July 2020 | Full financial year 2020-21 |
|--|-----------|-----------|-----------------------------|
| Proportion of total ASC additional spend going to external providers | 64.0 % | 96.0 % | 94.0 % |
| Total ASC additional spending | £ 0.400 m | £ 3.250 m | £ 23.660 m |
| ASC additional spending going to external providers | £ 0.256 m | £ 3.120 m | £ 22.240 m |
| ASC additional spending <u>not</u> going to external providers | £ 0.144 m | £ 0.130 m | £ 1.420 m |
| Proportion of ASC - PPE additional spending going to external care providers | 0.0 % | 0.0 % | 0.0 % |
| Total additional ASC PPE spending | £ 0.000 m | £ 0.000 m | £ 0.020 m |
| Additional ASC PPE spend going to external providers | £ 0.000 m | £ 0.000 m | £ 0.000 m |
| Additional ASC PPE spend <u>not</u> going to external providers | £ 0.000 m | £ 0.000 m | £ 0.020 m |

Question B7: You have reported ASC spending that is not going directly to external care providers, please provide an explanation of the types of activity and costs this includes.

Workforce costs £1.37M
 PPE £0.02M
 Other £0.02M, purchase card spend

Question B8: What proportion of additional ASC spending going to external care providers is being spent on covering the lost income to care providers from reduced occupancy by the self-funding sector?

Please provide estimates as best you can, if you are unable to provide an estimate or have not reported any ASC expenditure as going to external providers in question B6, please enter zero.

| Service Area | June 2020 | July 2020 | Full financial year 2020-21 |
|--|-----------|-----------|-----------------------------|
| Proportion being spent on covering the lost income to care providers from reduced occupancy by the self-funding sector | 0.0 % | 0.0 % | 0.0 % |
| Additional ASC spend going to external care providers | £ 0.256 m | £ 3.12 m | £ 22.2404 m |
| Amount going to providers being spent on covering the lost income to care providers from reduced occupancy by the self-funding sector | £ 0.000 m | £ 0.000 m | £ 0.000 m |
| Amount going to providers <u>not</u> being spent on covering the lost income to care providers from reduced occupancy by the self-funding sector | £ 0.256 m | £ 3.120 m | £ 22.240 m |

Question B9: Of your annual Adult Social Care spend estimate in B1, how much is money that has been committed, but not actually spent in the months specified above, for example from invoices expected or not yet fulfilled.

This should exclude pressures you have already budgeted for in your 20-21 baseline.

| Service Area | Full financial year 2020-21 |
|---|-----------------------------|
| Total adult social care additional spending sub total | £ 23.660 m |
| Proportion that has been committed but not yet spent | 5.5 % |
| Total adult social care additional spending committed | £ 1.301 m |

Questions B10 and B11 refer to your additional homelessness and rough sleeping expenditure.

Question B10: Of your total additional expenditure on homelessness services, as reported in B1, how much is being recovered through housing benefit/Universal Credit?

Please report your answer in £m

| Service Area | June 2020 (£m) | July 2020 (£m) | Full financial year 2020-21 (£m) |
|--|----------------|----------------|----------------------------------|
| Additional homelessness service spend reported in B1 | £ 0.000 m | £ 0.000 m | £ 0.000 m |
| Amount recovered through housing benefit /Universal Credit | £ 0.000 m | £ 0.000 m | £ 0.000 m |

Question B11: Of your total additional expenditure on rough sleeping services, as reported in B1, how much is being recovered through housing benefit/Universal Credit?

Please report your answer in £m

| Service Area | June 2020 (£m) | July 2020 (£m) | Full financial year 2020-21 (£m) |
|--|----------------|----------------|----------------------------------|
| Additional rough sleeping service spend reported in B1 | £ 0.080 m | £ 0.080 m | £ 0.520 m |
| Amount recovered through housing benefit /Universal Credit | £ 0.028 m | £ 0.028 m | £ 0.182 m |

Section C: Income reductions due to COVID-19

Question C1: Compared to what you budgeted prior to the COVID-19 pandemic, how much have the following sources of income been reduced due to pressures caused by COVID-19?

As with Spending Pressures, please provide income loss estimates as best you can. You should report your losses in millions, though you can provide figures to the nearest thousand pounds (up to 3 decimal places) if you are able to do so. Please report your loss estimates using positive figures. In all cases, losses should be reported as the difference between the actual/projected cash amount to be collected post COVID-19 (including the impact of the business rate measures announced at and since Budget 2020) compared to what was originally expected to be collected in cash terms prior to COVID-19 and prior to Budget 2020.

If your income has not been affected by COVID-19, you must enter 0 (zero). Additionally, if you are a Precepting authority (shire county in a two-tier area), you do not have to enter your share of Business Rates and Council Tax losses as these will be reported by the respective Billing authority. Billing authorities should show all council tax and business rates losses, including those that will be attributable to preceptors and the central share.

You may wish to view your Round 3 June form which can be found in the DELTA datastore. Please use actual outturn-based income losses where possible for June 2020.

Where full financial year estimates are requested, please estimate these using government announcements to date and your authority's own current planning assumptions for the continued easing of lockdown restrictions.

Only drops in revenue that your authority budgeted to collect at the start of the year should be recorded here. Where your authority has provided additional financial support to external providers to recompense their lost income, this should be recorded as an expenditure pressure in section B.

For additional information, where available, please click the information (i) button.

Note: As reported in MHCLG's NNDR additional reliefs data release published in May 2020, the total value of expanded retail discount and nursery discount for 2020-21 is shown to the right.

NNDR published BR reliefs 2020/21:

£ 46.045 m

This is the figure taken from columns K + L of the datasheet at the below link:

https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/883615/Revised_NNDR1_2020-21_Additional_reliefs_exercise.xlsx

Please note this figure is different to the one used in Round 3, you may wish to update this figure with your latest estimate, although we would expect the revised estimate to be close to the pre-populated amount.

Billing authorities should show all council tax and business rates cash losses, including those that will be attributable to preceptors and the central share, and are to report 'losses' as the difference between the tax cash income they expected to receive and what they have actually received at each point in time.

| Estimated income losses £m pressure due to Covid-19 | | | |
|--|-------------------------------|-------------------------------|---|
| Income source | June 2020 (£m) | July 2020 (£m) | Full financial year 2020-21 (£m) |
| 1 - Business rates losses- COVID-19 Reliefs | June 2020 £ 4.119 m | July 2020 £ 4.119 m | Full year 2020-21 £ 49.422 m |
| 2 - Business rates losses - Deferrals | June 2020 £ 0.500 m | July 2020 £ 0.000 m | Full year 2020-21 £ 0.000 m |
| 3 - Business rates losses - other | June 2020 £ 0.466 m | July 2020 £ 0.466 m | Full year 2020-21 £ 5.590 m |
| Business Rates losses subtotal (cash receipts) | June 2020 £ 5.085 m | July 2020 £ 4.585 m | Full year 2020-21 £ 55.012 m |
| Business rates losses subtotals (after reliefs) | June 2020 £ 0.966 m | July 2020 £ 0.466 m | Full year 2020-21 £ 5.590 m |
| 4 - Council Tax receipt losses - working age LCTS | June 2020 £ 0.282 m | July 2020 £ 0.495 m | Full year 2020-21 £ 5.939 m |
| 5 - Council Tax receipt losses - payment failure | June 2020 £ 0.114 m | July 2020 £ 0.114 m | Full year 2020-21 £ 1.363 m |
| 6 - Council Tax receipt losses - other | June 2020 £ 0.078 m | July 2020 £ 0.078 m | Full year 2020-21 £ 0.940 m |
| Council Tax receipt losses total | June 2020 £ 0.474 m | July 2020 £ 0.687 m | Full year 2020-21 £ 8.242 m |
| Collection Fund Losses - Total | June 2020 £ 1.440 m | July 2020 £ 1.153 m | Full year 2020-21 £ 13.832 m |
| | June 2020 £ 0.661 m | July 2020 £ 0.422 m | Full year 2020-21 £ 3.864 m |

7 - Highways and Transport Sales, Fees & Charges (SFC) - Parking services losses

| | | | |
|--|-----------|-----------|-------------------|
| 8 - Highways and Transport Sales, Fees & Charges (SFC) losses - other | June 2020 | July 2020 | Full year 2020-21 |
| | £ 0.232 m | £ 0.196 m | £ 1.686 m |

| | | | |
|---|-----------|-----------|-------------------|
| 9 - Cultural & Related (SFC) - Recreation and sport losses | June 2020 | July 2020 | Full year 2020-21 |
| | £ 0.000 m | £ 0.000 m | £ 0.000 m |

| | | | |
|---|-----------|-----------|-------------------|
| 10 - Cultural & Related (SFC) losses - other | June 2020 | July 2020 | Full year 2020-21 |
| | £ 0.080 m | £ 0.080 m | £ 0.775 m |

| | | | |
|---|-----------|-----------|-------------------|
| 11 - Planning & Development SFC losses | June 2020 | July 2020 | Full year 2020-21 |
| | £ 0.035 m | £ 0.030 m | £ 0.135 m |

| | | | |
|-------------------------------------|-----------|-----------|-------------------|
| 12 - Other SFC income losses | June 2020 | July 2020 | Full year 2020-21 |
| | £ 0.380 m | £ 0.375 m | £ 3.416 m |

| | | | |
|--|------------------|------------------|--------------------------|
| Sales, Fees & Charges income losses total | June 2020 | July 2020 | Full year 2020-21 |
| | £ 1.388 m | £ 1.103 m | £ 9.876 m |

| | | | |
|--------------------------------------|-----------|-----------|-------------------|
| 13 - Commercial income losses | June 2020 | July 2020 | Full year 2020-21 |
| | £ 0.134 m | £ 0.134 m | £ 1.499 m |

| | | | |
|---------------------------------|-----------|-----------|-------------------|
| 14 - Other income losses | June 2020 | July 2020 | Full year 2020-21 |
| | £ 0.008 m | £ 0.008 m | £ 0.100 m |

| | | | |
|---|------------------|------------------|--------------------------|
| Non-collection Fund Losses Total | June 2020 | July 2020 | Full year 2020-21 |
| | £ 1.530 m | £ 1.245 m | £ 11.475 m |

| | | | |
|------------------------------------|------------------|------------------|--------------------------|
| TOTAL ESTIMATED INCOME LOSS | June 2020 | July 2020 | Full year 2020-21 |
| | £ 2.970 m | £ 2.398 m | £ 25.307 m |

Additional Housing Revenue Account (HRA) losses:

| | | | |
|--|-----------|-----------|-------------------|
| 15 - HRA - residential rent arrears | June 2020 | July 2020 | Full year 2020-21 |
| | £ 0.081 m | £ 0.081 m | £ 0.972 m |

| | | | |
|---|-----------|-----------|-------------------|
| 16 - HRA - commercial rent arrears | June 2020 | July 2020 | Full year 2020-21 |
| | £ 0.007 m | £ 0.007 m | £ 0.080 m |

| | | | |
|-------------------------------------|-----------|-----------|-------------------|
| 17 - HRA - losses from voids | June 2020 | June 2020 | Full year 2020-21 |
| | £ 0.013 m | £ 0.013 m | £ 0.040 m |

| | | | |
|-------------------------|-----------|-----------|-------------------|
| 18 - HRA - other | June 2020 | July 2020 | Full year 2020-21 |
| | £ 0.004 m | £ 0.004 m | £ 0.048 m |

| | | | |
|------------------|------------------|------------------|--------------------------|
| HRA total | June 2020 | July 2020 | Full year 2020-21 |
| | £ 0.105 m | £ 0.105 m | £ 1.140 m |

Question C2: Your 2020-21 Business Rates loss attributable to reliefs is now different to the value of your published reliefs, please explain why.

The forecast for reliefs has been updated using business rates system data as at the end of June 2020

Question C3: You have recorded income reduction under 'Other' or a specific income loss line suffixed '- other' please specify what this represents.

BR - Other: empty property relief; payment failure; loss of growth from commercial developments
 CT - Other: loss of taxbase growth from housing developments
 Highways - Tolls from Itchen Bridge and Bus Lane penalty notices
 Cultural - Venue income loss
 SFC - Adult Social Care income loss, service income loss like registration ceremonies and nurseries.

Question C4: Using the RAG rating below, please assess the overall confidence you have in the accuracy of the income reduction figures provided. This uses a standard RAG rating system where red reflects estimates based on limited evidence/weak assumptions, and green reflects strong evidence and clearer assumptions.

Confidence in accuracy of income reduction estimates (RAG rating)

RED

Question C5. We are interested in understanding income losses which are irrecoverable and you know will impact on your financial position. Of the income losses specified below (and as you have reported in C1), what proportion is already known/deemed to be irrecoverable in that it will permanently impact on your financial position?

Income loss estimates should be attributed to the time period when the loss occurred e.g. if income was lost in June but will be recovered at a later date, this should be reflected in the June column.

Losses should be recorded as irrecoverable if they can not be recovered at any point.

Please express your estimate as a percentage of the given source of income loss. For each income type, your loss as reported in C1 is shown below, and the equivalent amounts deemed irrecoverable and recoverable have been calculated as a guide.

| Sales, fees and charges | June 2020 | July 2020 | Full financial year 2020-21 |
|---|-----------|-----------|-----------------------------|
| Proportion of Sales, fees and charges income deemed irrecoverable | 100.0 % | 100.0 % | 100.0 % |
| | £ 1.388 m | £ 1.103 m | £ 9.876 m |

Total sales, fees and charges loss

| | | | |
|--|-----------|-----------|-----------|
| Irrecoverable sales, fees and charges losses | £ 1.388 m | £ 1.103 m | £ 9.876 m |
|--|-----------|-----------|-----------|

| | | | |
|--|-----------|-----------|-----------|
| Recoverable sales, fees and charges losses | £ 0.000 m | £ 0.000 m | £ 0.000 m |
|--|-----------|-----------|-----------|

| Commercial Income | June 2020 | July 2020 | Full financial year 2020-21 |
|-------------------|-----------|-----------|-----------------------------|
|-------------------|-----------|-----------|-----------------------------|

| | | | |
|--|---------|---------|---------|
| Proportion of commercial income deemed irrecoverable | 100.0 % | 100.0 % | 100.0 % |
|--|---------|---------|---------|

| | | | |
|------------------------------|-----------|-----------|-----------|
| Total commercial income loss | £ 0.134 m | £ 0.134 m | £ 1.499 m |
|------------------------------|-----------|-----------|-----------|

| | | | |
|--|-----------|-----------|-----------|
| Irrecoverable commercial income losses | £ 0.134 m | £ 0.134 m | £ 1.499 m |
|--|-----------|-----------|-----------|

| | | | |
|--------------------------------------|-----------|-----------|-----------|
| Recoverable commercial income losses | £ 0.000 m | £ 0.000 m | £ 0.000 m |
|--------------------------------------|-----------|-----------|-----------|

| Other Income | June 2020 | July 2020 | Full financial year 2020-21 |
|--------------|-----------|-----------|-----------------------------|
|--------------|-----------|-----------|-----------------------------|

| | | | |
|---|---------|---------|---------|
| Proportion of other income deemed irrecoverable | 100.0 % | 100.0 % | 100.0 % |
|---|---------|---------|---------|

| | | | |
|-------------------------|-----------|-----------|-----------|
| Total other income loss | £ 0.008 m | £ 0.008 m | £ 0.100 m |
|-------------------------|-----------|-----------|-----------|

| | | | |
|-----------------------------------|-----------|-----------|-----------|
| Irrecoverable other income losses | £ 0.008 m | £ 0.008 m | £ 0.100 m |
|-----------------------------------|-----------|-----------|-----------|

| | | | |
|---------------------------------|-----------|-----------|-----------|
| Recoverable other income losses | £ 0.000 m | £ 0.000 m | £ 0.000 m |
|---------------------------------|-----------|-----------|-----------|

Confidence in accuracy of irrecoverable loss estimates (RAG rating)

| |
|-------|
| AMBER |
|-------|

The government recognises that there might be a limited number of cases in which it is appropriate for local authorities to furlough workers and claim funding through the Coronavirus Job Retention Scheme (CJRS). This would be in exceptional cases: where staff salaries are largely funded by sales, fees and charges, where there is a significant reduction in these revenue streams which are not already offset by additional grant funding from central government, where these staff cannot be redeployed, and where the alternative would be redundancy.

Question C6: If you are considering, or have already furloughed staff and made a claim through the CJRS, please include an estimate of the extent to which a reduction in sales, fees and charges are expected to be offset by the CJRS funding you will receive.

You should report your figure in millions, though you can provide figures to the nearest thousand pounds (up to 3 decimal places)

£ 0.000 m

Section D: Council Tax payment plans and Local Council Tax Support (LCTS)

Question D1: How many households – if any – has your authority agreed alternative council tax payment plans with in 2020-21? Please estimate your responses in this section as best you can.

1,500

Question D2. If you have agreed alternative arrangements, please also provide further detail on what the alternative payments plans look like. This could include, for example, arrangements to defer payments or to vary the amounts of payments to be taken over different months.

We allowed payees in both CTAX and Business Rates to move instalments from April 20 to January 21 to June 20 to March 21

The following question relates to your Local Council Tax Support (LCTS).

Question D3. Please estimate the total number of working age LCTS caseload and compare this against the authority's expectations for 2020-21, as set out in pre-COVID -19 budget calculations.

| | As at 30 June 2020 | As at 31 July 2020 | Average of quarterly snapshots across the full Financial Year 2020-21 |
|--|--------------------|--------------------|---|
| Total number of working age LCTS caseload | 13,901 | 13,923 | 13,951 |
| Total <i>expectation</i> of working age LCTS caseload (as set out in budget calculations pre COVID-19) | 11,963 | 11,963 | 11,963 |

Confidence in accuracy of LCTS caseload estimates (RAG rating)

AMBER

Section E: Allocation of £500m Covid-19 Council Tax hardship fund

Please estimate your responses in this section as best you can. However, if for any question in the section you are unable to provide a rough working estimate, you can leave the box blank and continue to the next question.

The Government has made COVID-19 Hardship Fund payments totalling £500m to local authorities.

As stated in the Hardship Fund guidance, published on 24 March 2020, it is expected that billing authorities will use the fund to provide all recipients of working age local council tax support ('LCTS') during the financial year 2020-21 with a further reduction of £150 in their annual council tax bill.

Where a taxpayer's liability for 2020-21 is, following the application of council tax support, less than £150, then their liability would be reduced to nil. Where a taxpayer's liability for 2020-21 is nil, no reduction to the council tax bill will be available.

Having allocated grant to reduce the council tax bill of working age LCTS recipients by a further £150, billing authorities should establish their own local approach to using any remaining grant to assist those in need.

Of this funding, your local authority allocation is:

£ 2.584 m

Question E1: How many working-age LCTS recipients have been re-billed with a hardship fund discount applied to their council tax liability?

14,299

Question E2: What proportion of your working age Local Council Tax Support caseload does your answer to E1 represent?

Please express as a percentage.

100.0 %

Question E3: What proportion of your authority's Hardship Fund has been allocated to provide discounts to current working-age recipients of LCTS?

The number provided should include actual and planned spend. Please express as a percentage.

82.6 %

In cash terms this is equivalent to:

£ 2.134 m

Question E4: What proportion of your hardship grant funding have you allocated towards other council tax reductions or support outside of the council tax system? Please express as percentage.

The number provided should include actual and planned spend. Please express as a percentage.

0.0 %

Question E5: If you would like to provide some additional commentary on your authority's use of the Hardship Fund, please do so here.

Awaiting trend on eligible numbers during easing of lock down, to then review early Autumn on take up and remaining sum.

Section F: Availability of reserves and cashflow difficulties due to COVID-19

In order to help us understand the impact of COVID-19 on financial sustainability, and on the basis of the funding provided to date, we would like you to provide us with some information on how you anticipate the shock will affect your authority's reserve levels and wider financial strategy.

Please provide information that is consistent with your input on income and expenditure.

Question F1: Please provide a provisional estimate of your unringfenced reserves balance as of 1st April 2020. Please separate between unallocated and earmarked reserves.

You should report your estimates in millions, though you can provide figures to the nearest thousand pounds (up to 3 decimal places) if you are able to do so, with a RAG rating for confidence in estimates.

Note: as reported in MHCLG's 2020-21 Local Authority Revenue Account data release published in July 2020, your 1 April 2020 reserves estimates are as shown below. For Question F1, you can provide more up-to-date estimates, if you wish to do so.

Unallocated financial reserves - 20/21 RA

£ 10.066 m

Other earmarked reserves - 20/21 RA

£ 67.317 m

Unallocated financial reserves

£ 10.066 m

Other earmarked reserves

£ 67.317 m

Confidence in accuracy of reserves estimates (RAG rating)

AMBER

Question F2. What percentage of your unringfenced reserves would you not be able to reallocate to meet unforeseen budgetary pressures in order to balance your 20/21 budgets?

For example: if earmarked funds are ringfenced or are attached to contractual commitments and/or unallocated balances would fall below the minimum level you are required to maintain.

| | % of unringfenced reserves as at 1 Apr 2020 <u>unavailable</u> for unforeseen circumstances | Unringfenced reserves as at 1 Apr 2020 <u>unavailable</u> for unforeseen circumstances | Unringfenced reserves as at 1 Apr 2020 <u>available</u> for unforeseen circumstances |
|---------------------------------------|---|--|--|
| Unallocated financial reserves | 100 % | £ 10.066 m | £ 0.000 m |
| Other earmarked reserves | 100 % | £ 67.317 m | £ 0.000 m |

Confidence in accuracy of reserves estimates (RAG rating)

RED

Question F3: If, in the event, you are required to deploy reserves to meet COVID-19 pressures in 2020-21, what impact would using unallocated reserves and/or other earmarked reserves have on your wider financial strategy?

Please select all that apply

- It would require you to add to reserves in 2021-22
- It would delay planned savings/improvement plans
- Other

Question F4: If you have selected Other, please specify.

Medium Term Financial Strategy to be reviewed, but will be pressure to replenish reserves given planned usage for budget issues and to meet further unknowns, including fresh waves of COVID. Re: F5 We are currently paying more in BR retail discount than compensated for by S31 grant - producing a cash flow cost

Question F5: Do you anticipate any difficulties in meeting cash flow requirements over the next three months as a result of pressures caused by COVID-19?

We are interested in any difficulties in meeting ongoing costs from your existing resources or through normal treasury management activity such as short-term borrowing. Please use the drop-down list provided.

No

Section G: Additional commentary

Question G1. If you would like to provide some additional commentary on how the COVID-19 pandemic is impacting your authority's finances and how you are responding, please do so here.

The forecast impact (costs, loss of income and savings) for the year is £47.6m. This compares with the grant from Government of £16.9m, (with support for income still to be announced), producing a shortfall of £30.7m.

Any use of reserves to cover the impact would significantly weaken the authority's financial resilience and needing to restore a level needed for risks, any overspending and delays in implementation of savings etc. Uncertainty over the financial impact through the collection fund and business rate retention share makes it doubly important reserves are available to support anticipated budget shortfalls. Further Government funding is therefore urgently sought and clarity with longer term ways to help.

For Question B9, the figures are based on committed spend up to the end of July, as a percentage of the annual forecast.

Many thanks for completing this form, please remember to click submit when you have finished each section and have S151 officer agreement.