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| DECISION-MAKER: | CABINET COUNCIL | | |
| SUBJECT: | THE REVENUE BUDGET 2021/22, MEDIUM TERM FINANCIAL FORECAST 2021/22 TO 2024/25 AND CAPITAL PROGRAMME 2020/21 to 2025/26 | | |
| DATE OF DECISION: | 23 FEBRUARY 2021 (Cabinet) 24 FEBRUARY 2021 (Council) | | |
| REPORT OF: | CABINET MEMBER FOR FINANCE AND INCOME GENERATION | | |
| <u>CONTACT DETAILS</u> | | | |
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STATEMENT OF CONFIDENTIALITY

Appendix 5 is exempt from publication by virtue of category 3 of rule 10.4 of the Council's Access to Information Procedure Rules i.e. information relating to the financial or business affairs of any particular person. It is not in the public interest to disclose this information due to an ongoing commercial dispute which is subject to a protected alternative dispute resolution procedure. If the information was disclosed then the Council's financial position would be available to other parties to the dispute and prejudice the Council's ability to achieve best value.

EXECUTIVE SUMMARY

This report details the revenue budget for 2021/22 and the Medium Term Financial Forecast (MTFF) for the period 2021/22 to 2024/25. It provides detail to inform Council in setting Council Tax and rents for 2021/22.

The report also details the General Fund and Housing Revenue Account (HRA) Capital Strategy and Programme for the period 2020/21 to 2025/26.

Details of the budget and capital programme are included in the following appendices and annexes thereto:

Appendix 1 The Revenue Budget 2021/22 and Medium Term Financial Forecast 2021/22 to 2024/25

Appendix 2 The Capital Strategy & General Fund Programme 2020/21 to 2025/26

Appendix 3 The HRA Budget 2021/22 and Capital Programme 2020/21 to 2025/26

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| RECOMMENDATIONS: | |
| CABINET | |
| Cabinet are recommended to: | |
| General Fund | |
| i) | Note the forecast outturn position for 2020/21 as set out in paragraphs 29 to 32 of Appendix 1. |
| ii) | Note the revised Medium Term Financial Forecast 2021/22 to 2024/25 as detailed in paragraphs 68 to 74 of Appendix 1 and Annex 1.1. |
| iii) | Note the aims and objectives of the Medium Term Financial Forecast which will be presented to council for approval on 24 th February 2021 as set out in paragraph 24 of Appendix 1. |
| iv) | Note that formal budget consultation began on 16 th December 2020 and ended on 19 th January 2021, although comments submitted after this date will be considered where possible. The outcome of the consultation is outlined in paragraphs 34 to 39 with no changes to amounts put forward as savings proposals in December. |
| v) | Notes the Equality and Safety Impact Assessment process that was followed as set out in paragraphs 40 to 43. The updated ESIA's and Cumulative Impact Assessment are available documents in the Members Room, documents 1 and 2. |
| vi) | Note that the Executive's budget proposals are based on the assumptions detailed within the MTFF and that this includes an increase in the Adult Social Care precept of 3.00% and an increase in the general council tax of 1.99%, allowable under general powers to increase council tax without a referendum. |
| vii) | To note that the report identifies general fund pressures totalling £36.81M in 2021/22, as detailed in paragraph 50 of Appendix 1. |
| viii) | To note that savings proposals totalling £10.68M are included in the 2021/22 General Fund Revenue Budget, with £7.14M in 2022/23, as detailed in paragraphs 53 to 56 of Appendix 1. |
| ix) | To note proposals for the use of the Local Council Tax Support Grant will be brought forward during 2021/22, as detailed in paragraph 75 of Appendix 1 |
| x) | Note that the budget sets the Band D Council Tax for Southampton City Council at £1,644.39 for 2021/22, a Net Budget Requirement of £173.85M and the Council Tax Requirement for 2020/21 at £105.88M as per Annex 1.2. |
| xi) | To note that further proposals will need to be considered to address the 2022/23 and future years budget shortfall. |
| xii) | Notes and recommends to council where appropriate, the MTFF and General Fund Revenue Budget changes as set out in Council recommendations i) to xiv). |
| General Fund Capital Programme | |
| xiii) | Notes the revised General Fund Capital Programme, which totals £466.43M (as detailed in paragraphs 4 to 6 of Appendix 2) and the associated use of resources. |
| xiv) | Notes that a further £6.52M has been added to the General Fund programme, requiring approval to spend, by Cabinet/Council subject to the relevant financial |

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| | | limits. These additions are detailed in paragraphs 14 to 23 of Appendix 2 and Annex 2.1. |
| | xv) | Notes the request for approval to spend a further £2.50M relating to the SEND (Special Educational Needs and Disabilities) programme as detailed in paragraph 11 of Appendix 2 and Annex 2.1. |
| | xvi) | Notes the removal of schemes from the capital programme totalling £201.79M as set out in paragraphs 8 and 10 of Appendix 2 and detailed in Annex 2.1. |
| | xvii) | Notes the required approval to accept government grant funding of £1.68M from the Department of Business, Energy & Industrial Strategy under the Public Sector Decarbonisation Scheme awarded following a bid made by the Green City & Place portfolio as detailed in paragraph 12 of Appendix 2. |
| | xviii) | Notes that the capital programme remains fully funded up to 2025/26 based on the latest forecast of available resources although the forecast can be subject to change; most notably with regard to the value and timing of anticipated capital receipts and the use of prudent assumptions of future Government Grants to be received. |
| | xix) | Notes that a review of the Council's capital strategy has been undertaken as detailed in Annex 2.3. |
| | xx) | Notes that a review of the Council's MRP (Minimum Revenue Provision) strategy has been undertaken as detailed in Annex 2.3(a). |
| | xxi) | Notes that a review of the Council's investment strategy has been undertaken as detailed in Annex 2.3(b). |

Housing Revenue Account

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| | xxii) | To note that, from 1 st April 2021, an average rent increase be applied to dwelling rents of 1.33%, as set out in paragraph 9 of Appendix 3, equivalent to an average increase of £1.14 per week in the current average weekly dwelling rent figure of £85.67. |
| | xxiii) | To note an increase in weekly service charges of 1.5%, as detailed in paragraphs 10 and 11 of Appendix 3 from 1 st April 2021 (including supported accommodation). |
| | xxiv) | To note and recommend the Housing Revenue Account Revenue Estimates as set out in Appendix 3. |
| | xxv) | To note the 40 year Business Plan for revenue and capital expenditure set out in Annexes 3.1 and 3.2 of Appendix 3 respectively, that based on current assumptions are sustainable and maintain a minimum HRA balance of £2.0M in every financial year. |
| | xxvi) | To note the increase in heating charges set out in paragraph 12 of Appendix 3 and Annex 3.3. |
| | xxvii) | Notes the revised Housing Revenue Account (HRA) Capital Programme, which totals £376.51M (as detailed in paragraph 22 & 32 of Appendix 3) and the associated use of resources. |
| | xxviii) | Notes the addition of £164.34M to the HRA Capital Programme and the request for approval to spend £164.34M as detailed in paragraph 31 of Appendix 3. |

| COUNCIL | | |
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| General Fund | | |
| | i) | Notes the general budget consultation process that was followed as detailed in paragraphs 34 to 39. |
| | ii) | Notes that the budget consultation feedback has been taken into consideration by the Cabinet and has informed their final budget proposals. Further details are contained within the Members Room document 3. |
| | iii) | Notes the Equality and Safety Impact Assessment process that was followed as set out in paragraphs 40 to 43. The updated ESIA's and Cumulative Impact Assessment are available documents in the Members Room, documents 1 and 2. |
| | iv) | Note the forecast outturn position for 2020/21 as set out in paragraphs 29 to 32 of Appendix 1. |
| | v) | Approves the revised Medium Term Financial Forecast (MTFF) for the period 2021/22 to 2024/25 attached as Annex 1.1. |
| | vi) | Approves the 2021/22 General Fund Revenue Budget as detailed in Annex 1.1(a) of the MTFF at Annex 1.1. |
| | vii) | Notes that the Executive's budget proposals are based on the assumptions detailed within the MTFF and that this includes an increase in the Adult Social Care precept of 3.00% and an increase in the general council tax of 1.99%, allowable under general powers to increase council tax without a referendum. |
| | viii) | Approves additional general fund pressures totalling £36.81M in 2021/22 as detailed in paragraph 50 of Appendix 1. |
| | ix) | Approves savings proposals totalling £10.68M that are included in the 2021/22 General Fund Revenue Budget, with £7.14M in 2022/23, as detailed in paragraphs 53 to 56 of Appendix 1. |
| | x) | To note proposals for the use of the Local Council Tax Support Grant will be brought forward during 2021/22, as detailed in paragraph 75 of Appendix 1. |
| | xi) | To delegate authority to the Executive Director for Finance, Commercialisation & S151 Officer, following consultation with the Cabinet Member for Finance and Income Generation, to do anything necessary to give effect to the proposals contained in this report. |
| | xii) | Sets the Band D Council Tax for Southampton City Council at £1,644.39 for 2021/22, a Net Budget Requirement of £173.85M and the Council Tax Requirement for 2020/21 at £105.88M as per Annex 1.2. |
| | xiii) | Notes the estimates of precepts on the council tax collection fund for 2021/22 as set out in Annex 1.3. |
| | xiv) | Agrees that the following amounts be now calculated by the Council for the financial year 2021/22 in accordance with Section 31 and Sections 34 to 36 of the Local Government Finance Act 1992; and Determines in accordance with Section 52ZB of the Act that the Council's relevant basic amount of Council Tax for 2021/22 is not excessive in accordance with principles approved by the Secretary of State under Section 52ZC of the Act. |

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| | | <p>(a) £512,018,229 (Being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(2) of the Act).</p> <p>(b) £406,137,601 (Being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act).</p> <p>(c) £105,880,628 (Being the amount by which the aggregate at (a) above exceeds the aggregate at (b) above, calculated by the Council in accordance with Section 31A(4) of the Act as its Council Tax requirement for the year). (Item R in the formula in Section 31B(1) of the Act).</p> <p>(d) £1,644.39 (Being the amount at (c) above (Item R), all divided by the tax base of 64,389 (Item T), calculated by the Council, in accordance with Section 31B(1) of the Act, as the basic amount of its Council Tax for the year).</p> |
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General Fund Capital Programme

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| | xv) | Approves the revised General Fund Capital Programme, which totals £466.43M (as detailed in paragraphs 4 to 6 of Appendix 2) and the associated use of resources. |
| | xvi) | Approves additions of £6.52M which has been added to the General Fund programme requiring approval to spend, by Cabinet/Council subject to the relevant financial limits. These additions are detailed in paragraphs 14 to 23 of Appendix 2 and Annex 2.1. |
| | xvii) | Approves the request to spend £2.50M as part of the SEND work as detailed in paragraph 11 of Appendix 2 and Annex 2.1. |
| | xviii) | Approves the removal of schemes from the capital programme totalling £201.79M as set out in paragraphs 8 and 10 of Appendix 2 and detailed in Annex 2.1. |
| | xix) | Approves the acceptance of government grant funding of £1.68M from the Department of Business, Energy & Industrial Strategy under the Public Sector Decarbonisation Scheme awarded following a bid made by the Green City & Place portfolio as detailed in paragraph 12 of Appendix 2. |
| | xx) | Notes that the capital programme remains fully funded up to 2025/26 based on the latest forecast of available resources although the forecast can be subject to change; most notably with regard to the value and timing of anticipated capital receipts and the use of prudent assumptions of future Government Grants to be received. |
| | xxi) | Approves the Council's capital strategy detailed in Annex 2.3. |
| | xxii) | Approves the Council's MRP strategy detailed in Annex 2.3(a). |
| | xxiii) | Approves the Council's investment strategy detailed in Annex 2.3(b). |

Housing Revenue Account

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| | xxiv) | Approves that, from 1 st April 2021, an average rent increase be applied to dwelling rents of 1.33%, as set out in paragraph 9 of Appendix 3, equivalent to an average increase of £1.14 per week in the current average weekly dwelling rent figure of £85.67. |
| | xxv) | Approves an increase in weekly service charges of 1.5% as detailed in paragraphs 10 and 11 of Appendix 3 from 1 st April 2021 (including supported accommodation). |

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| xxvi) | Approves the Housing Revenue Account Revenue Estimates as set out in Appendix 3. |
| xxvii) | Approves the 40 year Business Plans for revenue and capital expenditure set out in Annexes 3.1 and 3.2 of Appendix 3 respectively, that based on current assumptions are sustainable and maintain a minimum HRA balance of £2.0M in every financial year. |
| xxviii) | Approves the increase in heating charges as detailed in paragraph 12 of Appendix 3 and Annex 3.3. |
| xxix) | Approves the revised Housing Revenue Account (HRA) Capital Programme, which totals £376.51M (as detailed in paragraph 22 & 32 of Appendix 3) and the associated use of resources. |
| xxx) | Approves the addition of £164.34M to the HRA Capital Programme and the request for approval to spend £164.34M as detailed in paragraph 31 of Appendix 3. |

REASONS FOR REPORT RECOMMENDATIONS

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| 1. | The Council is a large and complex organisation managing the delivery of a vast range of businesses either directly or through/with others. Its core purpose is to improve the quality of life for residents and effective financial management is key to this. It is important that Members are aware of the major financial opportunities and challenges and that they make informed decisions. The Council regularly revises its MTFF so that the financial position is clear for budget proposals to be drawn up for the forthcoming year. |
| 2. | The Capital Programme is reviewed on a quarterly basis in accordance with the Council's Capital Strategy. Programme updates are reported to Cabinet and Council for approval. This is required to enable schemes in the programme to proceed and to approve additions and changes to the programme. Major capital projects are undertaken over a number of year so by setting a clear 5 year programme works can be undertaken in timely manner to assist the Council in achieving its aims and priorities, over both the short and medium term. |
| 3. | The Constitution requires the Executive to recommend its budget proposals for the forthcoming year to full Council. The recommendations contained in this report set out the various elements of the budget that need to be considered and addressed by the Cabinet in preparing the final papers that will be presented to full Council. |

ALTERNATIVE OPTIONS CONSIDERED AND REJECTED

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| 4. | Alternative options for revenue spending and MTFF assumptions form an integral part of the development of the overall MTFF that will be considered at the council budget setting meeting on 24 th February 2021. |
| 5. | Part of setting the General Fund Budget and Medium Term Financial Forecast, requires a view to be taken on the revenue cost of capital to the Council and proposals have been considered in order to ensure the most appropriate use of capital resources in meeting the council's priorities. The Capital Strategy and an updated Capital Programme are included as Appendix 2 to the report, and the latest position is included in the MTFF Model. |
| 6. | This report sets out the HRA revenue budgets for 2021/22 and the 40 year HRA business plan covering the period 2021/22 to 2060/61. The proposed changes to rents and other charges are an integral part of the revenue estimates for 2021/22. |
| 7. | The update of the Capital Programme is undertaken within the resource constraints imposed on it. No new schemes can be added unless specific additional resources are identified. |

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| | Alternative options for new capital spending are considered as part of the budget setting process in the light of the funding available and the overall financial position. |
| DETAIL (Including consultation carried out) | |
| <u>REVENUE BUDGET AND MEDIUM TERM FINANCIAL FORECAST</u> | |
| 8. | <p>As reported in Appendix 1 (paragraph 30) and in detail in the financial monitoring report to Cabinet, the position for COVID-19 costs in the current year is a gross impact of £34.5M on council portfolios. Even with grant support from Government, the council has expects to apply £5.6M of its own funds to help support the essential work needed to respond to the pandemic. Such a large cost also creates major difficulties with drafting a balanced budget for 2021/22. All efforts have been made to realistically assess the likely impact on the budget in 2021/22 from the pandemic and factor this into our spending and funding for 2021/22. The Council has £7.8M of general grant support in 2021/22 from Government, as announced alongside the settlement, and this has been factored into supporting the budget. However, for Southampton, as for all authorities, significant risks remain around how the pandemic will continue to impact on the financial position. This has made the work around ensuring a robust budget and financial resilience for the authority for 2021/22 and beyond of particular importance, as well as the statement provided by the Executive Director for Finance, Commercialisation & S151 Officer on the robustness of the budget and adequacy of reserves (see paragraphs 18 to 29).</p> <p>Details of the Revenue Budget for 2021/22 and the updated Medium Term Financial Forecast 2021/22 to 2024/25 are given in Appendix 1 and annexes thereto.</p> |
| 9. | <p>A report providing an update on the budget position for 2021/22 was presented to Cabinet on 15th December 2020. Appendix 1 provides an update to that report, giving details of the council's financial resources following the 2021/22 provisional local government finance settlement and sets out the final proposals in respect of additional budgetary pressures, lost income and unachieved savings following review of the initial proposals and taking into account feedback from the budget consultation exercise and the latest financial monitoring position. The final local government finance settlement, approved by Parliament on 10th February 2021, confirmed the funding allocations included in the proposed 2021/22 budget but at the time of writing allocations for Public Health Grant have not been announced.</p> |
| 10. | <p>The position reported in December 2020 showed a budget shortfall for 2021/22 of £3.97M. The updated position is a balanced budget for 2021/22 and budget shortfalls of £22.5M (2022/23), £27.3M (2023/24) and £26.6M (2024/25) respectively. A summary of all of the changes with respect to 2021/22 since the shortfall position reported in December 2020 is provided in paragraph 69 of Appendix 1. Future budget shortfalls will need to be addressed and will form a part of the in-year budget work carried out by the Executive Management Team.</p> |
| 11. | <p>The budget proposals set out in December 2020 were based on a council tax increase of just under 2% for the 'core' council tax rise and 2% for Adults Social Care. The recommended increase in this report remains just under 2.00% for the core increase but proposes making use of the extra flexibility of an additional 1% for upper tier councils to raise through the Adult Social Care levy, taking that element to 3%. All of the 3% increase will be applied to Adult Social Care to protect this service area, which has come under additional pressure during the COVID-19 pandemic.</p> |

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| 12. | The Medium Term Financial Forecast does not reflect any changes that may arise through the reform of the business rates retention system or implementation of the fair funding review, both of which the Government delayed until 2022/23. These anticipated changes, together with the postponement of the multi-year spending review, mean there is much uncertainty about funding after 2021/22. Due to uncertainty over future funding as well as spending pressures being far more volatile than ever before under COVID-19, the MTFF will be kept under regular review. |
| <u>CAPITAL STRATEGY AND CAPITAL PROGRAMME</u> | |
| 13. | Details of the capital programme for 2020/21 to 2025/26 and the updated Capital Strategy are given in Appendix 2 and annexes thereto. |
| 14. | <p>Appendix 2 highlights the proposed changes to the General Fund capital programme since the last reported monitoring position to Cabinet in February 2021. The net result of the changes is that the programme has decreased by £195.27M, with the withdrawal of the Property Investment Fund (worth £200M) being the key change.</p> <p>Appendix 3 highlights the proposed changes to the HRA capital programme since the last reported monitoring position to Cabinet in February 2021. The net result of the changes is that the programme has increased by £164.34M, the commitment to 1,000 Homes being the major factor behind the increase.</p> |
| 15. | The capital budget proposals put forward as part of this report reflect the anticipated needs of the Council over the next 5 years with significant investment. Additions to the programme have been kept to a minimum, due to the uncertainty of consequence of the pandemic on the authority and its impact on delivery of the programme. |
| 16. | Annex 2.3 details the updated capital strategy for approval. The capital strategy gives a high-level overview of how capital expenditure, capital financing and treasury management activity contribute to the provision of local public services along with an overview of how associated risk is managed and the implications for future financial sustainability. The capital programme will be kept under regular review, both in terms of future affordability and delivery when set against the Pandemic and its impact on the authority. |
| <u>HOUSING REVENUE ACCOUNT BUDGET AND CAPITAL PROGRAMME</u> | |
| 17. | The HRA records all the income and expenditure associated with the provision and management of council owned homes in the City. This account funds a significant range of services to approximately 16,000 homes for Southampton tenants and their families and to over 2,000 homes for leaseholders. Further information can be found in Appendix 3 on the HRA revenue budget 2021/22 and capital programme. The proposals include any amendments needed, where necessary, relating to general service charges and supported accommodation as well as HRA rents. |
| <u>STATEMENT OF THE SECTION 151 OFFICER IN ACCORDANCE WITH THE LOCAL GOVERNMENT ACT 2003 – ROBUSTNESS OF ESTIMATES AND ADEQUACY OF RESERVES</u> | |
| 18. | There are a number of major sources of change and uncertainty arising from the external environment, which may impact on the council's costs and funding. As stated by the Bank of England in late 2020, "The outlook for the economy remains unusually uncertain. It depends on the evolution of the pandemic and measures taken to protect public health, as well as the nature of, and transition to, the new trading arrangements between the European Union and |

the United Kingdom. It also depends on the responses of households, businesses and financial markets to these developments.” With both council funding and spending strongly linked to the pandemic and state of the economy, future planning and risk assessment is being undertaken against a very challenging backdrop.

The major risks and uncertainties include:

- The ongoing impacts of COVID-19 remain uncertain, both in terms of service pressures and economic impact. The nature of a ‘new normal’ is unknown and the ongoing impact of the pandemic on service demand levels and income streams is uncertain, but is likely to increase the volatility with budgets.
- The economic downturn and high unemployment rates could adversely impact the income derived from both council tax and business rates. The Office for Budget Responsibility (OBR) has forecasted the economy will contract by 11.8% in 2020 and will take until the end of 2022 to return to pre-pandemic levels. Other economic impacts may last longer, for example unemployment is expected to peak in the second quarter next year at 7.5% and fall to 4.4% by 2025 (pre-pandemic was 3.8% in 2019).
- The income derived from council tax and business rates has factored in prudence, stripping out previously expected growth in business rates and the council tax base. Adjustments have been made with respect to increasing the assumptions around empty properties (for business rates) and a rising number of council tax support claimants but the exact effects of the pandemic lockdowns is hard to predict.
- The economic effects, whether positive or negative, from leaving the transition period with the European Union and embarking on a free trade agreement on overall public finances and the resource available for the next Spending Review.
- The Government’s Fair Funding Review (FFR), expected in 2022/23 which will review the relative spending need of all local authorities and will therefore influence the allocation of resources between authorities.
- The Government’s implementation of the 75% business rate retention share for councils, up from the current 50% system, is now expected in 2022/23. Though this should be financially neutral nationally, there will be an impact from the expected ‘reset’ of business rates whereby baseline funding levels will be re-established. This means a potential risk of a loss of any business rate growth to the authority. As we have seen in 2020/21, business rates are unpredictable, meaning the council must budget allowing for increased uncertainty and volatility with funding in future.
- There are significant cost pressures arising from changing demographics and a growing, ageing population. These lead to increased demand for adult and children services, as well as other services across the Council. These pressures have been built into the budget and will continue to be reviewed
- The long promised Green Paper on adult social care to place the service on a more sustainable footing is still yet to arrive. Assumptions have necessarily been made over the continuation of a significant degree of grant support to local authorities.
- The adequacy of the provision made for inflationary costs, pay awards and also the potential for increases in interest rates which would impact on borrowing costs. As of November 2020, the inflation level for the United Kingdom was 0.3%, falling from a high of 3.1% almost three years earlier in November 2017. The outlook for inflation is that it will remain low over the medium term. This area will be kept under regular review for any potential adverse impact.

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| | <ul style="list-style-type: none"> Anything arising from the expected budget announcement by the Chancellor on 3 March or the Spending Review which is expected to outline the national future funding envelope for public services from 1 April 2022. |
| 19. | <p>Whilst this proposed budget maintains services during the pandemic, and allocates additional resources in key areas into 2021/22, the challenges ahead should not be under-estimated. Going into 2022/23 to ensure the Council operates within its financial envelope, it will need to cover an estimated budget shortfall of around £22.5M. This figure rests, inevitably, on a number of assumptions as set out in Annexe 1.1 to Appendix 1. Given the highly uncertain environment under which council services are currently operating, and the uncertainty which arises over future funding of those services due to the economic impact from the pandemic, it cannot be ruled out that the predicted £22.5M shortfall will yet increase.</p> <p>The size of the challenge, as well as a significant level of uncertainty, will mean the council needs to adapt its budget work and financial management to be more flexible and responsive. Accordingly, it is important that in-year budget work is undertaken during 2021/22, to assess spending and consider any further saving opportunities for 2021/22 as well as planning for the 2022/23 budget challenge at an early stage. The authority will therefore continue to keep its MTFE under close review given the high degree of financial uncertainty. Detailed budget monitoring, and considering the mitigation available where budget pressures arise, forms a part of the quarterly in-year budget monitoring evaluation which is reported to Cabinet.</p> |
| 20. | <p>Section 25 of the Local Government Act 2003 requires each Chief Financial Officer to report to their authority about the robustness of estimates and the adequacy of reserves when determining their budget and level of council tax.</p> <p>Each authority is required to consider their Chief Financial Officer's report when setting the level of council tax.</p> |
| 21. | <p>The financial position and unparalleled pressures experienced in 2020/21 have been taken into account when formulating the budget for 2021/22. As reported to Cabinet on 23rd February 2021, at the end of quarter 3 the financial position was that the council's net General Fund position is projected favourable at £4.59M for 'business as usual', though this does rely on using corporate funds and £5.76M from the Social Care Demand Reserve in support of Children's services.</p> |
| 22. | <p>The general fund balance is planned to remain at its current level (£10.07M) and provides a safeguard against unexpected incidents and also potential overspending. At this level, it is regarded as an adequate level.</p> |
| 23. | <p>We hold reserves for different purposes. We have reserves that are ringfenced for specific purposes, reserves that are earmarked for specific initiatives that can be met by one-off sources of money and more general reserves to deal with the financial risks outlined in the previous section. It is this last category that will have an element of 'uncommitted' sums set aside for future risks or need.</p> <p>A statement on reserves is provided on Annexe 1.1(b) to the Medium Term Financial Forecast. By the end of 2020/21, total reserves are expected to be £92.4M. However, the majority is already committed to meet particular future liabilities or is already planned to be used. The sum, available when taking future expected commitments and liabilities into account, is around £35.6M. In practice £7.4M of this is expected to help cover the rising pressure from social care demand each year, leaving £28.2M for all the risks identified above. This £28.2M is held within the Medium Term Financial Risk Reserve and protects the council from future risks, both known and unknown. It is essential to maintain this reserve at a</p> |

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| | <p>level assessed as reasonable by the S151 officer to provide a safety net for the authority and ensure stability of service and financial planning.</p> <p>An element of reserves was agreed to be utilised, at the February 2020 Council meeting, under the agreed strategy to support the budget which includes helping to ‘smooth’ the savings needed over the next 2-3 financial years, allowing longer term plans to be made. Given the pandemic situation, and the uncertainty arising over future funding and spend due to the pandemic, reserves are an essential element of ensuring both service and financial resilience at this critical time.</p> |
| 24. | <p>The Council had created a Social Care Demand Risk reserve, which as part of the 2020/21 budget was increased from £1M to £7M. This reserve will be further boosted this year to ensure financial resilience in an area where a number of significant and ‘high risk’ budgets exist, and is forecast to have a balance of £11.58M by the current year-end. The budget assumes a use of the reserve during 2021/22, but on current forecast will still have a balance of £7.4M after the expected drawdown. Social care budgets have been reviewed and increased to cater for expected demand but this sum provides a further cushion against future unexpected increases on social care service demand.</p> <p>The council faces a highly challenging financial background, with considerable uncertainty and also risks around volatility of spend and funding which will be strongly influenced by the unknowable course of the pandemic. It will therefore be crucial that reserves, both earmarked and general, continue to be managed in the medium term in a way that gives due regard to the need to set a legally balanced budget and safeguard against risks. Reserve use will be carefully monitored and the strategy on their use kept under review during the year.</p> |
| 25. | <p>On savings, the 2021/22 budget is balanced via £10.68M of savings and other assumptions factored into budgets (see Appendix 1, paragraphs 53-56 and Annexe 1.6).</p> <p>Services have been actively working on their saving proposals for some time, and where not achieved in-year during 2021/22 the assumption will be mitigations can be found until the savings are realised, or equivalent sums found.</p> <p>The Council agreed in November 2019 to resume property investment, with an additional £200M made available within the capital programme, which aimed to contribute net income to the budget of around £2.75M when fully invested. This investment has now been removed from the capital programme, as a result of Government changes to rules around borrowing which has precluded undertaking any borrowing from the Public Works Loan Board (PWLb) primarily for yield on investment. Capital spending plans will need to be submitted in advance to Government, and the S151 officer provide assurance that the council will not be undertaking investment of assets primarily for yield. One of the budget pressures to be met is the £2.75M shortfall with council income now this policy can no longer be implemented. Regeneration opportunities can still be considered, but would be expected to match clear criteria such as creating social or economic value that would otherwise not occur without the local authority investment.</p> |
| 26. | <p>Given the service pressures faced, as well as the other risks identified, the budget contains an uncommitted contingency level within centrally held funds of around £9.5M, which provides for added confidence when dealing with volatile budgets and uncertainty.</p> |
| 27. | <p>In the context of the proposed overall net budget of £174M, and the reserves and contingencies available, the savings plans and assumptions made should not present an excessive financial risk to the authority.</p> |

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| 28. | <p>Financial procedures to monitor and report on the forecast position versus the budget are well ingrained across the authority and reporting occurs frequently to both senior management and formally to members (via a quarterly Cabinet report).</p> <p>However, it is recognised that on-going robust financial management, strict budgetary control and the on-going monitoring of both savings and investment delivery plans, with processes in place to promote these during the next year is necessary to ensure this budget is delivered. This will be done with a focus on 'risk management', with the most attention given to the most material and volatile areas of the budget. We will also review all our processes against the background of the new Financial Management Code, and where appropriate ensure we enhance our processes to continue to promote sound financial management.</p> |
| 29. | <p>Circumstances around budget setting this year have been especially challenging; the economic and social impacts of the COVID-19 pandemic, Brexit and uncertainty around the future of local government funding. These present significant levels of uncertainty and potential financial risk and instability.</p> <p>However, for the reasons listed in this section including:</p> <ul style="list-style-type: none"> • the sound financial health from the reserves, in particular the Medium Term Financial Risk Reserve and Social Care Demand Reserve, • contingency and inflation funds in the budget of £9.5M (uncommitted), • the evidence from the CIPFA resilience index below (paragraphs 30 and 31) and • the clear intention to be as adaptable and responsive as possible to the current budget pressures by applying a more adaptable business planning and financial framework during 2021/22 and having a strong focus on reporting in-year budget review work, including new savings. <p>I am therefore content as the Council Chief Financial Officer that the Council is operating prudently and with sufficient financial resilience to deal with the risks highlighted within the budget report (John Harrison Executive Director for Finance, Commercialisation & S151 Officer).</p> |
| | <p><u>CIPFA Resilience Index</u></p> |
| 30. | <p>The Chartered Institute of Public Finance and Accountancy (CIPFA) has introduced a resilience index, designed to support the local government sector as it faces continued financial challenge. It has a series of up to 16 measures that compare local authorities with each other across issues such as level of and movement in reserves, level of gross debt and proportion of budget spent in areas experiencing the most demand pressure (Adults and Children Services) and therefore most likely to be at risk of overspending. It applies current and past data rather than future estimates. When this index was published in February 2020, the results for Southampton City Council were that the council is low or very low risk on level of reserves and change in reserves and the reserves sustainability measures. On some of the measures which look at our aspects of expenditure, the council come out as a higher risk. For example, on the relative proportion we spend in Adult Social Care – which is led by demand and statutory requirements to meet client needs.</p> |
| 31. | <p>At the time of writing, an update to the Resilience index for 2021 index is expected by 19th February. Should this become available, an update will therefore be made available to cabinet and council.</p> |
| | <p><u>CIPFA Financial Management Code</u></p> |
| 32. | <p>CIPFA has published a new Financial Management Code for authorities to adhere to. The Financial Management Code (FM Code) is designed to support good practice in financial management and to assist local authorities in demonstrating their financial sustainability. The</p> |

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| | <p>FM Code sets out the standards of financial management for local authorities, based on broad principles. It does not prescribe the financial management processes that local authorities should adopt but requires each authority to demonstrate that its processes satisfy the principles of good financial management.</p> |
| 33. | <p>The first year of compliance with the FM Code will be 2021/22. Future budget updates to Cabinet and Council will indicate how the processes adopted by Southampton City Council ensure compliances with the standards set out in the Code.</p> |
| | <p><u>BUDGET CONSULTATION</u></p> |
| 34. | <p>The Cabinet's draft budget proposals for 2021/22 were set out in the Budget Matters report of 15th December 2020. A public engagement exercise was undertaken with residents and stakeholders on the draft budget proposals between 16th December 2020 and 19th January 2021 (5 weeks).</p> <p>This year the proposals in the questionnaire were arranged over 4 sections:</p> <ul style="list-style-type: none"> • Priorities • Income generation proposals • Efficiencies and service improvement proposals • Proposals to increase council tax <p>The aim of this engagement exercise was to:</p> <ul style="list-style-type: none"> • Communicate clearly to residents and stakeholders the budget proposals for 2021/22 • Ensure any resident, business or stakeholder who wished to comment on the proposals had the opportunity to do so, enabling them to raise any impacts the proposals may have • Allow participants to propose alternative suggestions for consideration which they feel could achieve the objectives in a different way. |
| 35. | <p>Any that could impact the way that residents or customers review or experience a service of the council were subject to an Equality and Safety Impact Assessment (ESIA). A Cumulative Impact Assessment was also developed in order to review the overall impact of the savings proposals on groups defined within the Protected Characteristics as set out in the Equality Act 2010, as well as the impacts on community safety, poverty and health and wellbeing. These impact assessments were published as part of the public engagement exercise.</p> <p>In total, 597 people responded to the public engagement exercise. Of these, 95% were Southampton residents. Of those who responded, 89% either agreed or strong agreed with our focus on protecting frontline services and caring for the most vulnerable in society, 62% either agreed or strongly agreeing with our commitment to delivering a city that is Greener, Fairer and Healthier by realising our long-term strategy for the city, and 81% either agreed for strongly agreed with our focus on being even more efficient, generating income and safeguard jobs.</p> |
| 36. | <p>As part of the engagement process, officers and Cabinet members engaged with the community and Voluntary Sector through the Southampton Voluntary Services (SVS) Friday Forum. The unions have also been engaged regarding the budget proposals contained within this report.</p> |

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| | A full analysis of the public engagement exercise feedback is included in Members Room documents. |
| | <u>Issues raised in the consultation feedback</u> |
| 37. | <p>Following careful consideration of the feedback received through the public engagement exercise, the ESIA's were reviewed and updated as follows:</p> <p>a) Maximising independence for people with Learning Disabilities</p> <ul style="list-style-type: none"> • 72% of respondents supported this proposal. • Feedback raised concerns that some people may not receive the full support they need within a community setting. The ESIA has been updated to clarify that all customers will continue to have their assessed care needs met in line with the Care Act 2014. • Some respondents raised concerns that the proposal would result in a reduction in services for people with a learning disability. The ESIA has been updated to clarify that this proposal does not represent a reduction in services. • Some respondents raised concerns that suitable housing may not be available in community settings and the proposal might impact the housing register. The ESIA has been updated to confirm that there is a programme of work to develop specialist housing in the city for people with learning disabilities to meet their complex needs, and this additional specialist provision will mean that this proposal will have minimal impact on the general needs housing register. • Feedback also raised concerns that people with learning disabilities may experience social isolation in a community setting, which may have increased following Covid-19 lockdown restrictions. The ESIA has been updated to confirm that individual needs will be assessed in line with the Care Act, including consideration of social isolation. <p>b) Libraries income review</p> <ul style="list-style-type: none"> • 83% of respondents supported this proposal. • In response to feedback the ESIA has been updated to provide further information on the types of charges which will be reviewed, and the support available for those with outstanding debts. <p>c) Exploring community funding with alternative model</p> <ul style="list-style-type: none"> • 60% of respondents supported this proposal • Feedback raised concerns that a lottery might disproportionately attract people from lower income families and/or could exacerbate gambling problems and debt. • The ESIA has been updated to provide additional information on the proposed community lottery. • There is no data to suggest that a Local Authority lottery exacerbates gambling problems or that community lotteries disproportionately attract people from lower income families. <p>d) Concessionary fares</p> <ul style="list-style-type: none"> • 66% of respondents supported this proposal. |

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| | <ul style="list-style-type: none"> • Some respondents noted raised concerns about the impact of potential reductions in services on older or disabled people, and the impact on the council's Green City charter commitments. • We received responses from two bus companies in the city; Bluestar and First Bus. These raised concerns about the proposal in light of new Department for Transport guidance, and noted the potential impact on the commercial viability of networks. • The ESIA has been updated to reflect the latest projections regarding usage and associated reductions in concessionary fare reimbursement revenue. • We propose to engage constructively with the Bus Operators about reducing the Concessionary Fare Subsidy payment, whilst taking the Government guidance issued in January 2021 into consideration. |
| 38. | <p>There are no updates to the ESIA's relating to the following proposals:</p> <ul style="list-style-type: none"> • Review of telecare rental charges : 73% of respondents supported this proposal. • Improved use of appropriate lifting equipment to help reduce double handed care: 75% of respondents supported this proposal. <p>An additional ESIA has been developed to consider the equality impacts of the Council Tax increase proposals. The Cumulative Impact Assessment has been updated following careful consideration of all feedback received. The Cumulative Impact Assessment has also been updated to consider the impacts of Covid-19 and ensure that all budget proposals are considered in the context of the ongoing effects of COVID-19 and lockdown restrictions on Southampton residents.</p> <p>67 residents made comments regarding the value of pursuing a bid to be UK City of Culture 2025. The summary of consultation results (Members Room Document 3) captures these, but in essence concerns were expressed querying the justification, the economic benefit and value for money from the investment allocated in the budget. In the recent city Survey around 82% of responders (from a total of 1,183 returns) indicated that they are in favour of the city placing a bid, with the key aims of supporting the city's recovery and long term ambitions. History has demonstrated that being awarded the status of UK City of Culture has significant impact on both social and economic progress for the winning City. Throughout 2017, the value of tourism to the city of Hull as a result of being awarded City of Culture status was £300M, with over 6 million visits to the city. 1 in 4 businesses within the city employed new staff and more than 800 new jobs were created leading up to the year itself. During Hull's year of UK City of Culture in 2017, 9 out of 10 residents engaged with at least one cultural event and over 56,000 school children took part in activities.</p> |
| | <p><u>Summary of consultation feedback</u></p> |
| 39. | <p>A summary of the consultation feedback is given in Members room document 3. The feedback from the consultation with residents and stakeholders has not led to recommendations that Cabinet change or remove any Budget savings proposals. As outlined above, feedback identified impacts to particular Protected Characteristic groups which had not previously been identified. These impacts were carefully considered and relevant mitigations will be put in place as outlined in the ESIA's. Other feedback demonstrated that clarification was required in the documentation to reassure residents that all assessed needs will continue to be met under the Care Act 2014, and the ESIA's have been updated to reflect this.</p> |

| <u>EQUALITY AND SAFETY IMPACT ASSESSMENTS</u> | |
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| 40. | The Equality Duty is a duty on public bodies which came into force on 5 th April 2011. The Council will have due regard to the impact of its decisions on its equality duties and the need to advance equality of opportunity between people who have protected characteristics and those who do not. |
| 41. | While the Public Sector Equality Duty does not impose a legal requirement to conduct an Equality Impact Assessment, it does require public bodies to show how they considered the Equality Duty and that they have been consciously thinking about the aims of the Equality Duty as part of the process of decision-making. To comply with these requirements as well as the Community Safety legislation, the Council has used its existing Impact Assessment framework so that it can ensure the use of a consistent, Council wide mechanism to evidence how decision making took into account equality and safety considerations. In addition, the assessments take into account the impact on poverty and health and wellbeing. |
| 42. | Updated Individual Equality and Safety Impact Assessments (ESIAs) have been completed for those proposals contained within this report and as detailed in the report that they identified require such an assessment, as they could have an impact on a particular group or individuals. The final individual ESIAs are available in Members' Rooms. |
| 43. | The individual ESIAs have been analysed to consider the cumulative impacts the budget proposals may have on particular groups and the mitigating actions that could be considered. In order to give the right perspective to the budget proposals, the Cumulative Impact Assessment has to be considered in light of the available information on the City's profile, service user and non-user information and staffing profiles as well as the proportion of the Council's budget that is currently spent on targeted groups or communities. The cumulative ESIA is available to view in the Members Rooms. |
| <u>RESOURCE IMPLICATIONS</u> | |
| <u>Capital/Revenue</u> | |
| 44. | The capital and revenue implications are fully detailed within the report. |
| <u>Property/Other</u> | |
| 45. | There are no specific property implications arising from this report other than the schemes already referred to within Appendix 2 and Appendix 3 of the report. |
| <u>LEGAL IMPLICATIONS</u> | |
| 46. | It is important that Members are fully aware of the full legal implications of the entire budget and council tax making process, when they consider any aspect of setting the council's Budget. Formal and full advice to all Members of the council protects Members, both in their official and personal capacity, as well as the council. If Members have received the appropriate professional legal and financial advice and act reasonably, generally the courts will not interfere in their decisions. |
| 47. | The first and overriding legal duty on Members is their fiduciary duty to weigh the needs of service users against the interests of local taxpayers. In planning the budget, Members are under a fiduciary duty to act prudently, responsibly, in a business-like manner and in their view of what constitutes the best interests of the general body of local taxpayers. In deciding |

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| | upon expenditure, the council must fairly hold a balance between recipients of the benefits of services provided by the council and its local taxpayers. Members should note that their fiduciary duty includes consideration of future local taxpayers as well as present local taxpayers. |
| 48. | It is appropriate for Members to consider their own position as some Members may have expressed support publicly for policies that are not policies of the Council. Political documents do not represent a legal commitment on behalf of the Council. To treat any political document as a legal commitment by the Council would be illegal. Where there is a valid choice before Members, then, at that stage and only at that stage, Members may take political documents into account. |
| 49. | The legal significance of the Annual Budget derives from the council's duty under the Local Government Finance Act 1992 (the 1992 Act) to set a balanced budget. Failure to make a lawful Council Tax on or before 11 th March 2021 could have serious financial results for the council and make the council vulnerable to an Order from the Courts requiring it to make a council tax. Information must be published and included in the council tax demand notice. The Secretary of State has made regulations, which require charging authorities to issue demand notices in a form and with contents prescribed by these regulations. |
| 50. | There is also a duty under Section 65 of the 1992 Act to consult persons or bodies appearing to be representative of persons subject to non-domestic rates in each area about proposals for expenditure (including capital expenditure) for each financial year. |
| 51. | Under Section 114 (2) and 114 (3) of the Local Government Finance Act 1988, the Chief Financial Officer is required to make a report, if it appears to him/her that a decision or course of action the council or an officer has agreed or is about to make is unlawful, or that expenditure is likely to exceed resources available. |
| 52. | Section 25 of the Local Government Act 2003 imposes a specific duty on the CFO (Section 151 officer) to formally report to council at the time the budget is considered and the council tax is set, on the robustness of the budget estimates and the adequacy of financial reserves. This statement by the S151 officer is being included alongside the budget and council tax setting report to both cabinet and full council in February. |
| 53. | Of particular importance to the council tax setting process and budget meeting of the full council is the council's Budget and Policy Framework Procedure Rules set out in Part 4 of the City Council's Constitution. These provide a legal framework for the decision making process whereby the budget of the city council is determined, and the council tax is set. In addition, Members need to be aware that these rules provide a route whereby the Leader may require the full council to reconsider their position if they do not accept the Executive's recommended budget without amendment. |
| 54. | Further detailed legal considerations relating to the setting of a lawful budget are set out appendix 4, which Members are directed to have regard to in reaching their decision. |
| 55. | Unless otherwise stated the proposals within this report are authorised by virtue of S.1 Localism Act 2011 or the relevant statutory power relating to the function referred to within the budget proposal. The proposals within this report relating to Housing Service Charges are subject to additional legal considerations set out below. |

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| 56. | In relation to the Housing Revenue Account Service charges, the Council can make a charge for services it provides to council tenants in addition to a charge for rent pursuant to the Housing Act 1985 and also in compliance with paragraph 2 of the Council's standard tenancy agreement. The Council is permitted to introduce new charges and vary existing charges so long as it follows the procedure set out in the Housing Act 1985 and complies with the Rent Standard and Guidance produced by Homes England. In particular any service charges must be reasonable, transparent and are limited to covering the actual cost for providing the services. |
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Other Legal Implications

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| 57. | The financial forecasts contained in this report have been prepared and are submitted as part of the budget process set out in the council's Constitution. As part of the review process by the Council's Management Team, the proposals contained in this report have been checked from a legal viewpoint. |
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| 58. | <p>Local Authorities have a duty under the Human Rights Act 1998, when carrying out any function, not to act incompatibly with rights under the European Convention for the Protection of Fundamental Rights and Freedoms. In particular Article 2 the right to life shall be protected in law, Article 8, the right to respect for private and family life and Article 25 the rights of elderly to lead a life of dignity and independence and to participate in social and cultural life.</p> <p>In reaching a decision on the proposals contained in this report the Council must have regard to the provisions of the Equality Act 2010, in particular s.149, the Public sector equality duty.</p> <p>The duty provides that:</p> <p>(1) A public authority must, in the exercise of its functions, have due regard to the need to—</p> <p>(a) eliminate discrimination, harassment, victimisation and any other conduct that is prohibited by or under this Act;</p> <p>(b) advance equality of opportunity between persons who share a relevant protected characteristic and persons who do not share it;</p> <p>(c) foster good relations between persons who share a relevant protected characteristic and persons who do not share it.</p> <p>Having due regard to the need to advance equality of opportunity between persons who share a relevant protected characteristic and persons who do not share it involves having due regard, in particular, to the need to—</p> <p>(a) remove or minimise disadvantages suffered by persons who share a relevant protected characteristic that are connected to that characteristic;</p> <p>(b) take steps to meet the needs of persons who share a relevant protected characteristic that are different from the needs of persons who do not share it;</p> <p>(c) encourage persons who share a relevant protected characteristic to participate in public life or in any other activity in which participation by such persons is disproportionately low.</p> <p>Having due regard to the need to foster good relations between persons who share a relevant protected characteristic and persons who do not share it involves having due regard, in particular, to the need to—</p> <p>(a) tackle prejudice, and</p> <p>(b) promote understanding.</p> <p>The relevant protected characteristics are—</p> <ul style="list-style-type: none"> • age; • disability; |
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| | <ul style="list-style-type: none"> • gender reassignment; • pregnancy and maternity; • race; • religion or belief; • sex; • sexual orientation. <p>Details of how the Council has approached and considered its duty under to Equalities Act 2010 are set out in the accompanying EISA's which Members must have regard to in reaching their decision.</p> |
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RISK MANAGEMENT IMPLICATIONS

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| 59. | The council maintains a financial risk register which details the key financial risks that face the council at a given point in time. This is updated on a quarterly basis and forms part of the Financial Monitoring Report included elsewhere on this agenda. |
| 60. | Details of the risk assessment of the budget are given with the Chief Financial Officer's statement on the robustness of the budget estimates at paragraphs 18 to 29. |

POLICY FRAMEWORK IMPLICATIONS

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| 61. | The Medium Term Financial Forecast and the Budget are key parts of the Policy Framework of the Council and a budget and council tax for 2021/22 must be proposed by the Cabinet for consideration by the full council under the Constitution. The update of the Capital Programme forms part of the overall Budget Strategy of the Council. |
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| KEY DECISION? | Yes | |
| WARDS/COMMUNITIES AFFECTED: | All | |
| <u>SUPPORTING DOCUMENTATION</u> | | |
| Appendices | | |
| 1. | The Revenue Budget 2021/22 and MTF 2021/22 to 2024/25 | |
| 2. | The Capital Programme and Strategy 2020/21 to 2025/26 | |
| 3. | HRA Revenue Budget 2021/22 and Capital Programme 2020/21 to 2025/26 | |
| 4. | Statutory Power to Undertake Proposals in the Report | |
| 5. | HRA scheme details (confidential) | |
| Documents In Members' Rooms | | |
| 1. | Updated Equality and Safety Impact Assessments (ESIAs) | |
| 2. | Cumulative Impact Assessment | |
| 3. | Budget Consultation Feedback Report | |
| Equality Impact Assessment | | |
| Do the implications/subject of the report require an Equality and Safety Impact Assessment (ESIA) to be carried out. | | Yes |
| Privacy Impact Assessment | | |
| Do the implications/subject of the report require a Privacy Impact Assessment (PIA) to be carried out. | | No |
| Other Background Documents | | |
| Other Background documents available for inspection at: | | |
| Title of Background Paper(s) | | Relevant Paragraph of the Access to Information Procedure Rules / Schedule 12A allowing document to be Exempt/Confidential (if applicable) |
| 1. | Update on budget for 2021/22 including COVID, budget shortfall and potential savings | |
| 2. | | |