

**CORPORATE REVENUE BUDGET
MONITORING REPORT 2019/20
PERIOD 9**

(year to 31st December 2019)

Section

1.	Executive Summary	3
2.	Key Issues identified since Period 6	6
3.	Overview of the Savings Programme.....	9
4.	Risks and Mitigations	12
5.	Future Years Issues	15
6.	Reserves	20

Annexes

1-8.	Directorate Summaries.....	23
9.	Dedicated Schools Grant (DSG) Summary	56
10.	Housing Revenue Account (HRA) Summary	63
11.	Reserves Requests.....	64
12.	Savings Programme.....	65
13.	Resource Allocations	66
14.	Policy Contingency.....	68
15.	Movement in Directorate Current Budgets since Period 6.....	69
16.	Collection Fund.....	70
17.	Write offs	72

Revenue Budget Management Report – Period 9 Forecast

1. Executive Summary

- 1.1 The Council set a net budget of £851.6m for 2019/20 at its meeting on 26 February 2019. This net budget is after assuming savings of £58.3m, included approving a savings programme of £46.2m and requiring a further £12.1m savings to be delivered that were achieved on a one-off basis in 2018/19. This is set out in Table 2.
- 1.2 Directorate Current Budgets have increased by £10.9m since period 6, whilst Corporate budgets have reduced by £10.9m. This largely relates to borrowing of £7.6m from Invest to Save reserve to fund ICT service transition and the creation of Education PFI reserve of £3.4m. Details are set out in Annex 15.
- 1.3 At Period 9 the forecast outturn is estimated to be an underspend of **£1.5m** with a further £0.1m of new savings have being identified and are included in the forecast.
- 1.4 There has been an overall worsening in the Directorate position of £0.0m (rounded from £0.031m) since Period 6 largely relating to
- Improvements in
- Adult Social Care of £4.4m
 - Human Resources of £0.5m
 - Partnerships, Insight and Prevention of £0.3m
 - Finance & Governance of £0.3m
- offset by increased overspend in
- Neighbourhoods of £5.1m
 - Inclusive Growth of £0.2m
 - Education & Skills of £0.1m
- 1.5 There is a £5.4m net underspend in Corporate Budgets including Policy Contingency. Corporately managed budgets have seen a net worsening position of £4.5m (see below at 2.3) from Period 6. This has been partially mitigated by a review of Policy Contingency Budgets where £2.0m is now considered to be no longer needed. This is detailed further in Annex 14.
- 1.6 Birmingham Children's Trust (BCT) highlighted a risk of potential overspend of £8.6m in the latest monitoring report provided by BCT, based on Period 7. This has not been included in the above forecast outturn position as BCT is a separate entity. The potential overspend relates in the main to increases in children in care placement costs due to the continued increase in numbers and cost of children in care and additional remand costs. The Council is working with BCT to understand the financial position as the trust undertake a number of measures to mitigate the increasing demands upon their service.

- 1.7 A summary of the forecast position for each Directorate is set out in Table 1.
- 1.8 There is a forecast underspend of £0.9m in Schools at Period 9. It is expected that any year end underspend will be appropriated to the DSG Grant Reserve. This has not been reflected in the reserves changes requested at Period 9. There is no effect on the General Fund. Further detail is contained in Annex 9.
- 1.9 There is a forecast balanced position in the Housing Revenue Account. Further detail is contained in Annex 10.
- 1.10 There are net additional requests for use of reserves of £81.8m since period 6 as described below. All requests are in line with the reserves policy as set out in Section 6. Further details are set out in Annex 11.

Breakdown of change in (Use of)/Contribution to Reserves since Period 6-By Directorate	
Directorate	£m
Adult Social Care	3.048
Digital & Customer Services	2.280
Education & Skills	(0.167)
Human Resources	0.324
Inclusive Growth	68.195
Neighbourhoods	(2.106)
Finance Control	11.013
Finance & Governance	0.000
Partnerships, Insight and Prevention	(0.799)
Grand Total	81.787

- 1.11 Details of the Collection Fund position are provided in Annex 16.
- 1.12 Details of write-offs are provided in Annex 17.

Directorate	Original Budget	Current Budget	Period 9 Forecast Outturn	Period 9 Forecast Base Budget Over / (Under)	Period 9 Forecast Savings Non-Delivery	Period 9 Forecast Over / (Under)	Period 6 Forecast Over / (Under)	Change since Period 6 (Improvement)/ Deterioration	
	£m	£m	£m	£m	£m	£m	£m	£m	%
Adult Social Care	325.692	331.227	319.021	(12.206)	0.000	(12.206)	(7.808)	(4.398)	(1.33)
Digital & Cust Services	22.046	31.187	31.187	0.000	0.000	0.000	0.000	0.000	0.00
Education & Skills	261.902	268.759	269.343	0.584	0.000	0.584	0.497	0.088	0.03
Finance & Governance	25.397	25.301	26.374	0.386	0.687	1.073	1.370	(0.297)	(1.17)
Human Resources	6.597	7.345	6.895	(0.450)	0.000	(0.450)	0.000	(0.450)	(6.13)
Inclusive Growth	97.515	98.312	98.684	(1.082)	1.455	0.373	0.137	0.235	0.24
Neighbourhoods	99.565	104.668	119.304	10.507	4.130	14.637	9.503	5.134	4.90
Partnerships, Insight and Prevention	6.442	6.747	6.646	(0.100)	0.000	(0.100)	0.180	(0.280)	(4.16)
Directorate Sub Total	845.156	873.545	877.455	(2.362)	6.272	3.910	3.879	0.031	0.00
Policy Contingency	42.244	25.161	18.069	(7.092)	0.000	(7.092)	(4.600)	(2.492)	(9.90)
Corporately Managed Budgets	91.600	80.294	82.000	1.706	0.000	1.706	(2.780)	4.486	5.59
Corporate Grants	(127.409)	(127.409)	(127.409)	0.000	0.000	0.000	0.000	0.000	0.00
Corporate Subtotal	6.435	(21.955)	(27.341)	(5.386)	0.000	(5.386)	(7.380)	1.994	(9.08)
City Council General Fund	851.590	851.590	850.114	(7.748)	6.272	(1.476)	(3.501)	2.025	0.24
Dedicated Schools Grant	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	n/a
Housing Revenue Account	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	n/a
City Council Total	851.590	851.590	850.114	(7.748)	6.272	(1.476)	(3.501)	2.025	0.24

Note 1: Percentage movement is shown as a percentage of the current budget

Note 2: The original budget in table 1 included hierarchy movement after the Council set the net budget for 2019/20 at its meeting on 26th Feb 2019

2. Key Issues since Period 6

- 2.1 A number of budgetary pressures reported in the 2018/19 outturn are evident in the period 9 monitoring process which are due to issues with planned savings delivery and/or base budget pressures. They are the focus of management actions and recovery plans are in place to deliver within directorate budgets wherever possible.
- 2.2 At Period 9 the forecast overspend in Directorates has increased by £0.0m (rounded) since Period 6 primarily relating to the following:
- Adult Social Care is now forecasting an underspend of £12.2m. This has improved by £4.4m since Period 6 (Period 6 £7.8m underspend):
 - There is an £0.2m improvement in Specialist Care Services since Period 6 that mainly relates to additional blue badge income and reduction in supplies and services expenditure.
 - The forecast underspend in Assessment and Support Planning has reduced by £2.1m since Period 6 due to the anticipated pressure on staffing budgets.
 - Packages of Care forecast a net improvement from period 6 of £4.5m due to reduction in the number/cost of packages and a rebasing of client income.
 - There is an improvement of £0.2m against the forecast in Commissioning largely related to further underspend on the cost of procuring an IT system.
 - In addition, there are improvements of £1.7m in Director budget mainly due to a credit of £0.5m relating to the previous financial year and £0.5m anticipated capitalisation. There is also a £0.2m in year underspend due to capitalisation of project costs in respect of the Eclipse System and £0.4m increased drawdown of iBCF offsetting project costs across the Directorate and £0.2m other minor variations.
 - Education and Skills forecast an overspend of £0.6m in period 9. This has deteriorated by £0.1m since Period 6 relating to:
 - School Transport forecasts an increased overspend of £0.6m since Period 6 relating to an increase in the number of pupils transported since September 2019
 - There is an improvement of £0.1m in Strategic Leadership and £0.2m in School Setting/Improvement. These were originally planned to offset a High Needs initiative but are now planned to fund the Directorate overall pressure.
 - It should also be noted that since period 6 Schools Financial Services has transferred to Finance & Governance and as such the £0.1m saving is no longer reported within Education & Skills.

- Other minor variation has improved by £0.2m at Period 6.
- Neighbourhoods Directorate forecast an overspend of £14.6m. This has increased by £5.1m since Period 6 relating to:
 - Street Scene forecast an increase in their overspend by £1.4m since Period 6. This is in relation to higher Waste Employee cost of £1.1m due to increased use of Agency staff and a delay in the implementation of the Street Cleansing service redesign, lower trade waste income of £0.3m, and shortfall of income of £0.5m in mixed paper recycling, offset by a favourable movement of £0.5m in utility and agency spend in the overall Street Scene Division.
 - Housing Service forecasts an increased overspend of £2.7m since Period 6, relating to growth in numbers presenting as homelessness of £1.9m, increased bad debts of £0.3m and income pressure of £0.5m in Private Sector Housing.
 - Bereavement service forecast an increased overspend of £1.0m since balanced position at Period 6. Following a detailed review of the volume of cremations and burials the income shortfall has increased by £1.3m. There is also an increase in the forecasted overspend on salaries of £0.1m due to reliance on agency staff. These have been partly offset by mitigations of £0.4m.
 - Other minor movements
- Inclusive Growth forecast an overspend of £0.4m. This has deteriorated by £0.2m since period 6 and is largely relating to:
 - There has been an increase of £0.2m in the forecast underspend in Planning & Development and Transportation & Connectivity due to staff vacancies and increase in recharges offset by £0.1m unbudgeted contractual energy costs
 - Property Services forecasts an increase in overspend of £0.7m since Period 6 comprising £0.3m additional Business Rates, £0.2m reduction in revenue benefits arising from delays in disposal of ring-fenced capital receipts and other minor variations of £0.2m
 - Highways & Infrastructure forecasts an improvement of £0.4m relating to car parking and parking enforcement income and savings due to staff turnover
- Human Resources is now forecasting an underspend of £0.5m comparing to a balanced position at Period 6. The improvement primarily relates to vacancies and additional income received.
- Partnerships, Insight and Prevention (PIP) is now forecasting an underspend of £0.1m comparing to a balanced position at Period 6. The improvement is as mainly a result of delay in implementation of restructure in Communication and Marketing.

- Finance & Governance forecast an overspend of £1.1m. This has improved by £0.3m since period 6 relating to minor movements across its services including vacancy management.

Further detail of each directorate forecast is set out in the Directorate Executive Summaries at Annexes 1-10 of this report.

2.3 At Period 9 the forecast underspend in Corporate Budgets has reduced by £2.0m since Period 6 primarily relating to the following:

- Following a review of Specific Policy Contingency, the Council considers it does not need to keep £2.5m of this contingency, so this can be released.
- The forecast on Corporately Managed Budgets has worsened by £4.5m
 - It is forecast that there will be an under-recovery of Pension costs of £3.6m.
 - The Council may have to set aside a provision of £4.3m arising from its support to subsidiary companies including the impact of pension guarantees to the West Midlands Pension Fund.
 - It is forecast that there will be additional commitments of £2.2m arising from insurance claims that cannot be met from insurance reserves.

This is offset by:

- Treasury Management is forecast to underspend by £3.6m
- There is a forecast achievement of £0.9m income from balance sheet management.
- There is a forecast net benefit of £1.0m related to an over-provision in the accounts in 2018/19 for Acivico less expected overspend in 2019/20.

2.4 There will be scrutiny and challenge of the financial position on a monthly basis via the Council's monthly Leadership Team, Member led Star Chambers, EMT and Resources Overview & Scrutiny. Quarterly reports will be considered by Cabinet. Additional Member led Star Chambers have been established for those directorates that are forecasting significant overspends to explore the issues and develop solutions. This will continue throughout the year including early focus on the 2020/21 position. These measures will seek to provide appropriate challenge and support to ensure that directorates deliver services within their approved budget.

3. Overview of the Savings Programme

3.1 The total approved savings programme is £58.3m in 2019/20. This comprises the approved savings plan of £46.2m plus £12.1m of savings that were only delivered on a one-off basis in 2018/19. Of these £40.4m are on track, £8.0m at risk and £10.9m are classed as undeliverable or non-delivered (red/purple) shown in Table 2. This is broken down by approved savings and one off savings in Tables 2a and 2b in Annex 12. Table 3 illustrates the movement between Period 6 and Period 9.

Directorate	2019/20 Agreed Savings	On Track/ Fully Delivered against Programme	Blue - Fully Delivered	Green-On Track	Amber-At Risk	Red-Non Delivery	Purple-Undeliverable	One off Mitigations to address Savings Non-Delivery
	£m	%	£m	£m	£m	£m	£m	£m
Adult Social Care	(16.310)	94.4	(5.056)	(10.336)	0.000	(0.918)	0.000	0.000
Digital & Cust Services	(6.918)	95.8	0.426	(7.054)	0.000	0.000	(0.290)	(0.290)
Education & Skills	(8.797)	0.5	0.037	(0.084)	(6.022)	(1.010)	(1.718)	(2.728)
Finance & Governance	(2.831)	58.1	(0.958)	(0.688)	(0.468)	(0.717)	0.000	(0.030)
Human Resources	(0.718)	100.0	(0.639)	(0.079)	0.000	0.000	0.000	0.000
Inclusive Growth	(4.770)	66.7	(1.407)	(1.774)	0.000	(0.794)	(0.795)	0.000
Neighbourhoods Partnerships, Insight and Prevention	(18.564)	66.5	(7.008)	(5.342)	(1.550)	(1.277)	(3.387)	(0.534)
Directorate Subtotal	(59.456)	68.1	(15.137)	(25.373)	(8.040)	(4.716)	(6.190)	(3.582)
Corporate Savings	1.180	100.0	1.180	0.000	0.000	0.000	0.000	0.000
Total Programme	(58.276)	67.5	(13.957)	(25.373)	(8.040)	(4.716)	(6.190)	(3.582)
New savings								
Inclusive Growth	0.000	n/a	(0.050)	(0.084)	0.000	0.000	0.000	0.000
New Savings Subtotal	0.000	n/a	(0.050)	(0.084)	0.000	0.000	0.000	0.000
Overachieved savings								
Adult Social Care	0.000	n/a	(0.918)	0.000	0.000	0.000	0.000	0.000
Overachieved Savings Subtotal	0.000	n/a	(0.918)	0.000	0.000	0.000	0.000	0.000
Total Programme	(58.276)	69.3	(14.925)	(25.457)	(8.040)	(4.716)	(6.190)	(3.582)
Percentage of Total Programme excluding new and overachieved savings	100.00%		23.95%	43.54%	13.80%	8.09%	10.62%	n/a

In total £6.2m is forecast to be undeliverable (purple) and £4.7m is forecast to be non-delivered (red) and Directorates will have to identify recovery plans to address this and bring those proposals to Cabinet where there is a policy implication. These could be alternative proposals or one-off mitigations. This has been addressed at Member led Star Chamber Meetings with detailed implementation plans being submitted for savings. £3.6m of one-off mitigations and £0.1m of new savings have been identified at Period 9. In addition there is £0.9m overachievement of savings at Period 9.

3.2 Of the £3.6m one-off mitigations mentioned above, £0.3m are in Digital & Customer Services, £2.7m in Education & Skill and £0.5m in Neighbourhoods.

- In Digital & Customer Services, the unachieved non-essential savings target of £0.1m and unachieved consolidation programme saving target of £0.2m will be absorbed through underspends within the directorate in 2019/20. There are no potential impacts on service delivery.

- In Education & Skills, Travel Assist savings non-delivery of £1.7m is being covered in 2019/20 by a one-off Policy Contingency allocation. Savings of £1.0m for Efficiency, WOC and Management review have been made on a one off basis in 2019/20 from a one-off contingency no longer required. Sustainable solutions for these savings will need to be identified from 2020/21 onwards. These savings do not impact on service delivery.
- In Neighbourhoods the £0.5m non-delivery of savings in Health and Wellbeing will be covered by the £3.9m funding from Policy Contingency.

3.4 In addition Adult Social Care have over-achieve savings of £0.9m relating to demand management within Packages of Care.

3.5 Table 3 illustrates the movement between Period 6 and Period 9.

	Blue - Fully Delivered	Green-On Track	Amber-At Risk	Red-Non Delivery	Purple-Undeliverable		One off Mitigations
	£m	£m	£m	£m	£m		£m
Period 9 Forecast	(14.925)	(25.457)	(8.040)	(4.716)	(6.190)		(3.582)
Period 6 Forecast	(13.599)	(25.411)	(8.946)	(6.223)	(4.231)		(3.432)
(Increase)/Decrease	(1.326)	(0.046)	0.906	1.507	(1.959)		(0.150)
Percentage Change (%)	9.8	0.2	(10.1)	(24.2)	46.3		4.4

The largest movement is an increase in savings classed as undeliverable of £2.0m. This is primarily related to £1.2m of savings for Bereavement Services Fees and Charges moving from on-track to undeliverable due to reductions in demand for cremations and burials (further details in Annex 7). There were also movements from on-track to undeliverable of £0.4m due to delay in introduction of the Controlled Parking Zone in Inclusive Growth and £0.2m related to Council Administrative Buildings (further details in Annex 6) and £0.2m related to Consolidation Programme.

There was an increase in savings classed as fully delivered of £1.3m, largely related to £0.9m overachievement of packages of care savings in Adult Social Care and £0.2m movement in various savings from on-track to fully delivered as would be expected at Period 9.

The value of savings classed as on-track increased by under £0.1m. This largely related to savings in Neighbourhoods moving from non-delivered to on-track of £0.3m for Commercialisation, £1.0m for Workforce savings and £0.1m related to Shelforce. In addition £0.9m of Workforce savings has moved from at risk to on-track. These have been offset by movements from on-track to undeliverable of £2.0m and from on-track to fully achieved of £0.2m mentioned above.

The value of savings rated as at risk decreased by £0.9m, largely related to the positive movement to on-track mentioned above.

The value of savings rated as non-delivery decreased by £1.5m, largely related to movements to on-track mentioned above.

3.5 Definitions of the savings classifications are as follows:

- Fully delivered (Blue) – the saving has been fully implemented and the saving has been achieved.
- On track (Green) – Savings that are on target to meet delivery milestones and are expected to deliver the level of savings anticipated.
- At risk (Amber) – Savings yet to be delivered and there may be some risks to the delivery milestones and/or the level of savings originally anticipated.
- Non Delivery (Red) – the saving are experiencing difficulty in achieving their delivery plan milestones and/or the level of savings originally anticipated; mitigations will need to be identified immediately for consideration and approval via Cabinet.
- Undeliverable (Purple) – the Council is no longer pursuing this saving as it is no longer considered to be achievable. An immediate action is needed to develop an alternative proposal to deliver the value of the saving that will be considered and approved by Cabinet.
- One-off mitigation – an approved saving has had trouble being delivered in the way anticipated, but a one-off mitigation has been identified within the service area which need to be reported to and considered by Cabinet as appropriate.

4. Risks and Mitigations

- 4.1 There are a number of risk areas identified across Directorates that are being highlighted in summary to ensure proactive management and mitigation and to identify new opportunities. However, the Directorates are not yet able to assess and quantify those risks fully to include them in the forecast. These will be tracked, and progress reported in future reports. **Further details of Directorate Risks and Mitigations are set out in Annexes 1-10.**

All Services have undergone robust challenges via a series of Star Chambers in January which will continue into 2020/21 and the new financial year. The Services have provided actions plan for all savings or mitigation plans where the directorate has been able to. Where these have been developed these can be seen in the directorate annexes.

4.2 Adult Social Care:

- Any fluctuations in demand over the Winter period may affect commitments against Packages of Care. As the gross budget is £303.7m, minor variations can have a considerable financial impact. This area of expenditure will be closely monitored.
- The delay in the implementation of the Early Intervention roll out may also have an impact on expenditure related to delays in discharges from hospital.
- £2.6m of the base budget savings relate to a one-off benefit as the costs associated with the roll out of the Framework Pricing Policy are anticipated to be lower than anticipated. As providers are reviewed, and service users moved to Direct Payment arrangements, this forecast underspend may be at risk and is therefore being closely monitored.
- A deep dive into the budget for 2019/20 and future years has not highlighted any non-delivery, however the impact of the roll out delay of the Early Intervention programme is not yet known.

4.3 Education and Skills:

- Children's Trust – the Children's Trust (BCT) have recently provided the first monitoring reports for 2019/20. The latest report provided by BCT, based on Period 7, highlights a potential overspend of £8.6m. The Council is working with BCT to understand the financial position as the trust undertake a number of measures to mitigate the increasing demands upon their service.
- Children's Trust (ICF) – Residual costs may be higher due to costs associated with ongoing legal cases. Data cleansing has also identified some additional costs which pre-date the Trust and further costs may emerge.

- Travel Assist: there are risks relating to increased SEND pupils requiring transport provision and the delay in implementing the Dynamic Purchasing System framework.
- Early Years Day Nurseries: there are potential costs as a result of the transfer of day nurseries. The forecast has not changed since Period 6, but a residual risk against this area remains.
- Adult Education: there is a potential shortfall on the income from fees and charges. Measures to mitigate this are being explored.
- Libraries: there is a potential issue of £0.1m relating to an underachievement of income. Further work is being undertaken to investigate this.
- There is a potential overspend in Access to Education relating to increased staffing and building costs following the closure of Vauxhall Gardens.

4.4 Neighbourhoods

Neighbourhoods is engaged in a series of Member led 'deep dive' Star Chambers and is actively working to develop a recovery plan across a range of services to mitigate the known pressures and overspends. These will be addressed in a future report. The Directorate is investigating how costs can be reduced in a number of areas. These are yet to be quantified:

- Housing Options is currently showing an overspend £3.8m, however if homelessness cases presenting increase beyond the capacity of housing services, costs may increase further.
- Housing: The service is planning to launch two pilots to test new ways of working as part of the housing redesign model, a prevention hub model and Homeless on the Day approach. However there have been some delays in its implementation.
- Coroners: There remains a risk from unplanned property repairs needed to the Mortuary and to the main building such as roof repairs, significant repairs to the floor of the main room used for filing purposes and repairs to rectify general wear and tear on the whole building.
- However, the pressure from the need to provide additional courtrooms has been mitigated through the use of Birmingham Council premises at Margaret Street, the conversion of which was completed in December 2019.
- It is still proposed to address the longer term issue by pursuing alternative larger building accommodation for the service. This continues to be progressed and the plan remains that if all the courts and associated

support can be accommodated together this will achieve economies of scale.

- Street Scene: Partnerships are being explored with other local authorities to share resources and improve productivity. However savings are unlikely to be achieved in the short term.
- Street Scene: a partial mitigation for costs within street cleansing at major events. The service proposes to introduce a bond scheme at safety advisory groups to ensure that costs of mopping-up operations are recovered from Event organisers.
- Parks: the service is progressing further potential land sales as part of existing savings initiatives
- Neighbourhoods: the service is exploring a change in service offer
- A hazardous incident was addressed by Environmental Services. The final cost of this will be reported once known.

5. Future Years Issues

5.1 Table 4 identifies forecast levels of non-achievement of savings in future years in relation to those savings classed as red or purple. It will be necessary for alternative savings proposals to be identified for consideration by Cabinet if the approved savings plans cannot be delivered as originally proposed and require policy decisions.

Directorate	2019/20	2020/21	2021/22	2022/23
	£m	£m	£m	£m
Adult Social Care*	0.000	1.615	0.605	0.605
Digital & Cust Services	0.000	0.290	0.290	0.290
Education & Skills	0.000	4.750	5.569	5.569
Finance & Governance	0.687	1.410	1.490	1.490
Human Resources	0.000	0.000	0.000	0.000
Inclusive Growth*	1.455	1.843	2.319	2.604
Neighbourhoods Partnerships, Insight and Prevention	4.130	3.730	3.652	3.652
	0.000	0.000	0.000	0.000
Directorate Subtotal	6.272	13.638	13.925	14.210
Corporate Savings	0.000	1.174	1.174	0.774
Period 9 Total Programme	6.272	14.812	15.099	14.984
Period 6 Total Programme	6.888	9.399	9.950	9.785
Increase/ (Decrease)	(0.616)	5.413	5.149	5.199
Percentage Change (%)	-8.94%	57.59%	51.75%	53.13%

*These figures are net of new and overachieved savings identified in Table 2.

Note: figures in 2019/20 include one off mitigations

- Adults: The Directorate is reporting a base budget pressure of £8.5m in 2020/21, rising to £9.0m from 2021/22.
 - £5.6m related to the continuation of Adult Social Care need funded by Winter Pressures Grant.
 - There is a shortfall in resources formerly funded from the Public Health Grant of £2.8m in 2020/21, rising to £3.3m from 2021/22.
 - There are resources of £0.1m needed to fund posts formerly funded by Public Health.

The Directorate is also reporting savings non-delivery of £1.6m in 2020/21, reducing to £0.6m from 2021/22 arising from a reduction in the planned use of the Public Health Grant within the Adults Service.

- Digital & Customer Services: The Directorate is reporting a base budget pressure of £0.9m in 2020/21, reducing to £0.6m in 2022/23

- There is a pressure of £0.3m in 2020/21 only relating to increase in demand for legal and procurement services following the insourcing of the Capita Contract.
- There is a pressure of £0.6m following a decision that Acivico will purchase its own IT system, and no longer contribute to BCC costs.
- During 2020 the Council intends to review the Council Tax Support scheme. Any new proposals will be subject to extensive consultation and, dependent on the outcome of the consultation, changes may be made to the level of support awarded.

The Directorate is also reporting savings non-delivery of £0.3m in future years relating to:

- Non-delivery of £0.1m in relation to non-essential spending savings for which the Directorate are proposing alternative mitigations as part of the 2020/21 budget process.
 - Non-delivery of £0.2m of cross-cutting consolidation savings.
- Education & Skills: The Directorate is reporting a base budget pressure of £7.6m in 2020/21, rising to £9.3m by 2022/23 relating to:
 - Travel Assist: There is £1.5m base budget pressure relating to additional costs of National Express contract (former ATG). Furthermore additional costs are anticipated with tenders to cover £0.4m of living wage increase and £0.5m of costs related to the Clean Air Zone (CAZ). This is offset by a net £0.2m assumed savings.
 - Early Years: A base budget pressure of £0.4m is expected related to the ongoing VAT costs of the staff formerly employed in Childrens centres who are due to TUPE transfer to Birmingham Community Healthcare Trust (BCHC).
 - Children's Trust: There is a base budget pressure of £6.1m relating to growth in looked after children.
 - There is a pressure of £0.5m in Childrens Social care demography from 2021/22, rising to £1.0m in 2022/23.
 - These pressures are partially offset by a reduction in the Children's Trust Contract price due to a reduction in their future Pension Contribution rates of £1.2m in 2020/21, falling to £0.5m by 2022/23.

The Directorate is also reporting savings non-delivery of £4.8m in 2020/21, rising to £5.6m in 2022/23 mainly relating to:

- Travel Assist: Risks remain with the £2.4m savings non delivery on Travel Assist.
- Birmingham Adults Education Services (BAES): A potential savings pressure of £0.4m has arisen relating to an increase to the corporate

support services recharge to Adult Education, which was introduced as part of the commercialisation savings in 2019/20.

- Children's Trust: A potential savings pressure of £1.5m has arisen relating to Children's Trust Step-up savings.
 - Early Years: A potential savings pressure of £0.8m has arisen relating to Early Years Step-up savings from 2021/22.
 - Workforce: A potential savings pressure of £0.3m has arisen relating to Early Years Step-up savings.
 - The Directorate is developing plans to mitigate the forecast levels of non-achievement of savings in future years.
- Inclusive Growth: The Directorate has identified the following base budget pressures.
 - £0.2m on Central Administration Building income.
 - £0.7m for Central Administration Building operating pressures,
 - £0.3m (rising to £0.6m in 2021/22) Wholesale Markets Income pressures,
 - £1.3m Health & Safety Compliance in the Corporate Estate,
 - £0.2m (rising to £0.7m in 2021/22) Car Park income pressure related to the closure of car parks to facilitate the development of the Smithfield site,
 - £0.2m for local car parking income pressures.
 - £0.2m relating to Security budget surplus
 - £0.1m in 2020/21 only for development funding for the Rout to Zero (R20) programme
 - £0.3m revenue implications from 2021/22 for approved capital programmes
 - £2.4m related to income assumptions in future years reduced to ensure they remain at achievable levels.
 - The Service has identified mitigations for some of these pressures totalling £1.5m with effect from 2021/22 resulting from the cessation of Prudential Borrowing costs. In addition the Service has also identified potential mitigations of £0.3m next year, rising to £0.9m by 2021/22 which will be considered as part of the 2020/21 budget process.

The Directorate has also identified non- achievement of savings as below

- £1.5m (rising to £2.4m in 2022/23) savings not delivered relating to InReach loan Income is developing plans to mitigate the forecast levels of non-achievement of savings in future years.
- £0.1m CAB reduction shortfall in revenue in 2020/21 only.

- £0.2m European and International Affairs inability to achieve self-funding
- Neighbourhoods: The Directorate has identified a number of base budget pressures totalling £13.6m, reducing to £12.3m in 2022/23 including:
 - £3.5m relating to Waste Management- Fleet
 - £3.8m Housing Options- Homeless
 - £1.5m reducing to £0.5m from 2021/22 relating to additional employee costs in refuse collection
 - £0.6m Housing Options – Impact of not increasing rents
 - £0.5m Waste Management- Street Cleaning Income
 - Further details are identified in Annex 7

The Directorate has also identified a number of non-delivery of savings of £3.7m:

- £0.7m Street Scene
- £1.1m Neighbourhoods
- £0.7m Directorate- wide
- £0.7m Regulation and Enforcement
- £0.5m Housing Services
- Further details are identified in Annex 7.
- The Directorate is developing plans to mitigate the forecast levels of non-achievement of savings in future years

Following an incident at the Tyseley (ERF) plant consideration is required with regards to addressing the potential financial risk in future plant failure and the resultant re-direction of waste disposal.

- Finance & Governance:
 - There are base budget pressures of a further £3.2m rising to £4.3m in 2022/23 comprising the following:
 - £1.0m advertising income
 - £0.2m for NNDR Budget Realignment
 - £0.2m for Cleaning from 2021/22
 - £0.9m rising to £2.1m in 2022/23 for CityServe (Schools Catering)
 - £0.3m for VAT advice
 - £0.5m to remove an income target for balance sheet management
 - £0.3m for additional interim staff for 2020/21 only.
 - £0.1m for additional audit work

- There is forecast savings non-delivery of £0.6m rising to £0.7m in 2022/23 relating to advertising income, £0.4m relating to CityServe, and £0.4m relating to Contract Management Savings.
- Partnerships, Insight and Prevention:
 - There are base budget pressures of a further £1.0m falling to £0.8m in 2022/23 comprising the following:
 - £0.7m to expand the existing team to meet service demand and ensure compliance with the Equality Act
 - £0.1m in 2020/21 only to fund a software upgrade within the central control centre
 - £0.2m to support priority Council communications and strategic marketing campaigns.

5.4 Further details are contained in in Annexes 1-8

6. Reserves

6.1 The Council operates a policy of not using reserves unless they have been set aside for specific purposes; they will not be used to mitigate the requirement to make savings or meet on-going budget pressures. In the main, use of reserves relates to grant reserves where the funding has been received prior to the requirement to spend the resource. The Council also has earmarked reserves where it has made a decision to set money aside to fund specific costs when they occur in later years. Use of such reserves should be strictly in accordance with the purpose for which it was approved.

6.2 The Council anticipated the use £27.0m of reserves in setting the 2019/20 budget. The significant proposed contribution to grant reserves is £57.9m which relates to contract negotiations around the Highways PFI. This is summarised in Table 5 below and further detail is set out in Annex 11.

Reserve	Original Budgeted (Use) /Contribution	Budget Approved Period 6	Changes Proposed Since Period 6	Forecast Proposed (Use) /Contribution at Period 9	Variance to Original
	£m	£m	£m	£m	£m
General Reserves*	(5.910)	(5.910)	0.000	(5.910)	0.000
Corporate	11.861	9.365	9.997	19.362	7.501
Subtotal All Corporate	5.951	3.455	9.997	13.452	7.501
Other Reserves					
Grant	(29.206)	(14.834)	66.668	51.833	81.040
Earmarked	(3.719)	(8.876)	5.123	(3.753)	(0.034)
Schools	0.000	0.000	0.000	0.000	0.000
Non Schools DSG	0.000	(1.199)	0.000	(1.199)	(1.199)
Subtotal Other	(32.926)	(24.910)	71.791	46.881	79.807
Total	(26.975)	(21.455)	81.787	60.333	87.307

* Agreed as part of the Reserves Policy

Changes in Use of Reserves

6.3 Net changes to the original budgeted use of reserves of £87.3m have been requested. A net contribution of £5.5m was approved by Cabinet at Period 6. Since Period 6, a net use/contribution of reserves of £81.8m is requested. The Period 9 forecast assumes that these reserves changes will be approved. Details of how these are proposed to change are set out in Tables 5, 6, and 7. Specific changes in reserves since Period 6 are set out in Annex 11.

6.4 There is a budgeted use of £5.9m of General Reserves, which is in line with the Reserves Policy. This is to fund the additional revenue costs arising from a retrospective change in the Council Minimum Revenue Provision Policy (MRP), approved by the Council in February 2018. This is a planned use agreed within the Council's Reserves Policy and is due to phase out over a number of years

as the Council identifies alternative ways to address these additional costs. No further uses of general reserves are planned.

6.5 Other Corporate net contribution to reserves of £10.0m requested since Period 6 relates to:

- A contribution of £9.1m to a Reserve for enhanced operational costs related to the Commonwealth Games.
- A further contribution to Commonwealth Games Reserves of £2.0m to fund costs in future years.

Offset by

- An increase in borrowing from the Invest to Save Reserve of £1.0m related to the new Enterprise Resource Planning (ERP) system. This brings the borrowing back to the originally budgeted figure.
- Use of £0.1m from Capital Fund to contribute to IB(Birmingham)Limited in line with the Cabinet Report 6th March 2018.
- Use of £0.02m Capital Fund in relation to residual legal and property advice re NEC film studio as approved in Sept 2017 by the Chief Finance Officer.

6.6 The Council holds Grant Reserves for the unused element of grant support for which the conditions of the grant are expected to be met. The reserves will be used to meet future years' expenditure for the service for which the grant was awarded. Since Period 6, there is net £66.7m of grant requested to be carried forward. These contributions to and uses of grant reserve are in line with the Reserves Policy approved by Cabinet in January 2019.

6.7 The Council holds Earmarked Reserves where resources have been set aside to support future years' service delivery. These reserves can only be used for specific purposes. Since Period 6, there are net contributions of £5.1m to reserves. These contributions to earmarked reserves are in line with the Reserves Policy approved by Cabinet in January 2019.

6.8 Further details of all requested use of or contributions to Reserves since Period 6 are provided in Annex 11.

Reserve	Balance 31/03/19	Reallocation of Reserves approved Period 6	Original Budgeted (use)/ contribution	Changes approved Period 6	Changes Proposed Since Period 6	Forecast Balance 31/03/20
	£m	£m	£m	£m	£m	£m
Corporate Reserves	219.587	(4.036)	5.951	(2.496)	9.997	229.002
Earmarked	36.375	4.036	(3.719)	(5.157)	5.123	36.658
Grant	262.597	0.000	(29.206)	14.372	66.668	314.431
Schools	34.255	2.700	0.000	0.000	0.000	36.955
Non Schools DSG	7.344	(2.700)	0.000	(1.199)	0.000	3.445
Total	560.158	0.000	(26.975)	5.520	81.787	620.491

Reserve	(Increase in use of)	Reduction in Use of	Increase in Contributions	(Reduction in Contributions)	Total
	£m	£m	£m	£m	£m
Corporate Reserves	(1.106)	0.000	11.103	0.000	9.997
Earmarked	(0.079)	0.324	4.878	0.000	5.123
Grant	(5.024)	0.000	71.692	0.000	66.668
Schools	0.000	0.000	0.000	0.000	0.000
Non Schools DSG	0.000	0.000	0.000	0.000	0.000
Total	(6.209)	0.324	87.672	0.000	81.787

Annex 1 Adult Social Care Directorate

1. Executive Summary

- 1.1 The Council set the Adult Social Care Directorate a net budget of £325.7m for 2019/20 at its meeting on 26 February 2019. This net budget is after approving a savings programme of £14.6m and requiring a further £1.7m savings to be delivered that were achieved on a one-off basis in 2018/19. Following budget adjustments, the net budget for the Directorate is now £331.2m.
- 1.2 At Period 9 the Adult Social Care Directorate forecasts that net spend for the year will be £319.0m, which would result in an underspend of £12.2m with major underspends identified within Packages of Care and employees. This is an increase of £4.4m against the forecast underspend at period 6. The underspend on packages of care reflects the Directorate's achievements against their challenging savings and transformation programme, whilst vacancies are being held to ensure savings related to the Customer Journey are achieved in future years.
- 1.3 At Period 9 no new savings have been identified in the forecast. Existing savings now reflect current delivery and the £0.9m of savings shown as not being delivered against Specialist Care Services are now being delivered through demand management within packages of care.

Directorate	Original Budget	Current Budget	Forecast Outturn	Forecast Base Budget Over/ (Under)	Forecast Savings Non-delivery	Forecast Over/ (Under)	Period 6 Forecast Over/ (Under)	Change since Period 6 (Improvement)/ Deterioration	
	£m	£m	£m	£m	£m	£m	£m	£m	£m
Director	26.684	15.782	14.838	(0.944)	0.000	(0.944)	0.729	(1.673)	-11%
Community & Operational	64.823	72.672	72.687	(0.903)	0.918	0.015	(1.917)	1.932	3%
Assessment & Support Planning	35.752	42.201	41.216	(0.985)	0.000	(0.985)	(3.122)	2.137	
Specialist Care Services	29.071	30.471	31.471	0.082	0.918	1.000	1.205	(0.205)	
Adult Packages of Care Summary	202.394	214.230	204.342	(8.970)	(0.918)	(9.888)	(5.413)	(4.475)	-2%
PoC - Adults with a Learning Disability	96.685	94.806	94.393	(0.413)	0.000	(0.413)	(0.779)	0.366	
PoC - Adults with Mental Health Needs	3.894	12.803	11.289	(1.514)	0.000	(1.514)	(1.663)	0.149	
PoC - Adults with a Physical Disability	28.718	29.617	29.485	(0.132)	0.000	(0.132)	0.168	(0.300)	
PoC - Older People	71.220	74.911	67.109	(6.884)	(0.918)	(7.802)	(3.112)	(4.690)	
PoC - Working Age Dementia	1.877	2.093	2.066	(0.027)	0.000	(0.027)	(0.027)	0.000	
Commissioning	31.791	28.542	27.152	(1.390)	0.000	(1.390)	(1.207)	(0.183)	-1%
Directorate Total	325.692	331.226	319.019	(12.207)	0.000	(12.207)	(7.808)	(4.399)	-1%

2. Key Issues Identified up to Period 9 and changes since Period 6

2.1 Community and Operational

Specialist Care Services £1.0m net adverse variance (£0.2m improvement from Period 6)

Overall the forecast has improved from Period 6 by £0.2m which is mainly related to additional blue badge income and a reduction in supplies and services expenditure.

Assessment & Support Planning £1.0m favourable variation (£2.1m deterioration from Period 6)

The Social Work service has concluded the Customer Journey consultation exercise relating to their workforce restructure. Voluntary redundancies have been agreed and will release savings in the current financial year. Full implementation is scheduled for April 2020. At this point the vacancies currently being held to ensure future step up savings are achieved, will be released permanently. These vacancies are contributing to the in-year underspend in this area.

In Period 6 the service showed a favourable forecast variation of £3.1m following the drawdown of Winter Pressures funding from Corporate Contingency in anticipation of higher demand over the Winter Period. Workforce requirements in this area over the winter period need to respond to fluctuating levels of activity in hospitals so as not to delay transfers of care and employee and Agency forecasts have now been revised to reflect the anticipated pressure on staffing budgets resulting in a reduction in the forecast underspend of £2.1m.

Packages of Care £9.9m favourable variation (£4.5m improvement from Period 6)

There is a net improvement from period 6 of £4.5m due to reduction in the number/cost of packages in Adults with a Learning Disability, Physical Disability and Older People and a rebasing of client income.

2.2 Commissioning £1.4m favourable variation (£0.2m improvement from Period 6)

This improvement of £0.2m from period 6 relates to a further underspend relating to the cost of procuring an ASC IT system.

2.3 Director £0.9m favourable variation (£1.7m improvement from Period 6)

The current forecast underspend against this service is £0.9m, a £1.7m improvement from P6 due to:

- £1.0m relating to the Birmingham Community Equipment Loan Store budget due to a credit in respect of the previous financial year of £0.5m and anticipated capitalisation of £0.5m,

- £0.371m appropriation to the iBCF reserve in period 9 which reflects a reduction in project costs, included in the period 6 forecast, across the Directorate.
- Other minor variations.

3. Risks and Mitigations

- 3.1 The current forecast assumes the commitment at period 9 against Packages of Care will continue to the end of the financial year. Any fluctuation in demand over the Winter period may affect this assumption and on a Packages of Care gross budget of £303.8m, minor variations can have a considerable financial impact. This area of expenditure is being closely monitored to ensure variations are investigated as soon as they are highlighted, however the current financial commitment is usually two months behind in terms of activity.
- 3.2 The delay in the implementation of the Early Intervention roll out may also have an impact on expenditure related to delays in discharges from Hospital.
- 3.3 £2.6m of the base budget savings relate to a one-off benefit as the costs associated with the roll out of the Framework Pricing Policy are anticipated to be lower than anticipated. As providers are reviewed, and service users moved to Direct Payment arrangements, this forecast underspend may be at risk and is therefore being closely monitored.
- 3.4 A budget deep dive into the budget for 2019/20 and future years has not highlighted any non-delivery, however the full impact of the roll out delay of the Early Intervention programme is not yet known.
- 3.5 No savings are at risk in the current year.

4. Future Years

4.1 Issues that have the potential to impact on future years' budgets (excluding inflation adjustments) are presented in the table below.

Future Years Issues			
	2020/21	2021/22	2022/23
	£m	£m	£m
Base Budget Pressures			
Shortfall in resources formerly funded from Public Health Grant	2.775	3.285	3.285
Resources needed to fund posts formerly funded by Public Health	0.123	0.123	0.123
Winter Pressures	5.600	5.600	5.600
Savings			
AD103 HIV/TB Support	0.115	0.115	0.115
HW7/AD006 Public Health	1.500	0.490	0.490
Mitigations	0.000	0.000	0.000
Total	10.113	9.613	9.613

Annex 2 Digital & Customer Services

- 1.1 The Council set the Digital and Customer Services Directorate (D&CS) a net budget of £26.8m for 2019/20 at its meeting on the 26th February 2019. This net budget is after approving a savings programme of £2.8m for 2019/20 and £4.1m of savings delivered on a one-off basis in 2018/19. Following budget adjustments, including allocations from Policy Contingency and transfers of services from other Directorates as part of the Council's new structure, the net original budget for the Directorate was revised to £22.0m. At period 6 the budget had been revised to £23.4m.
- 1.2 At period 9 the Directorate's net current budget is £31.2m, an increase of £7.8m from the net current budget reported at period 6.

The changes are set out below:

- Increase of £7.6m due to the release of the Invest to Save Budget for IT&D Services, in order to fund the costs associated with the ITDS service Capita contract transition into Birmingham City Council.
- Increase of £0.3m due to transfer of Employee Budget to Business Improvements from Adult & Social Care and Corporate Procurement in respect of consolidating Support Services.
- Other minor variations

The table below sets out the position for the Directorate at Period 9 by Division.

Table 1 – P9 Forecast Outturn Position

Table 1: Period 9 Forecast Outturn Position									
Directorate	Original Budget	Current Budget	Forecast Outturn	Forecast Base Budget Over/ (Under)	Forecast Savings Non-delivery	Forecast Over/ (Under)	Period 6 Forecast Over/ (Under)	Change since Period 6 (Improvement)/ Deterioration	
	£m	£m	£m	£m	£m	£m	£m	£m	%
Revenues & Benefits	2.791	2.781	2.781	0.000	0.000	0.000	0.000	0.000	0.00
Business Improvement	9.516	9.814	9.399	(0.415)	0.000	0.000	0.000	(0.415)	(4.36)
Customer Services	8.566	8.136	8.551	0.415	0.000	0.000	0.000	0.415	5.13
IT & Digital Services	1.005	10.289	10.289	0.000	0.000	0.000	0.000	0.000	0.00
Director of D&CS	0.168	0.168	0.168	0.000	0.000	0.000	0.000	0.000	0.00
Directorate Total	22.046	31.187	31.187	0.000	0.000	0.000	0.000	0.000	0.00

1.3 The Digital & Customer Services Directorate is forecasting a net nil variance outturn after taking into account transfers to reserves of £2.3m Invest to Save funding (for which approval is sought) received in 2019/20. The carry forward is essential for the service delivery in 2020/21.

Latest figures indicate that the estimated annual £12.0m (£8.0m in 2019/20) savings expected from the partial termination of the Capita ICT services contract will be achieved.

Issues around the ICT Support Costs within Customer Services have been identified. This is putting a pressure on the Customer Services budget of £0.4m. Savings in staffing budgets due to post being held vacant in various sections across Business Improvement is now offsetting this pressure.

Key Issues / Risks identified and mitigation plan

1.4 There are no key issues reported at period 9.

- Work is still ongoing involving Finance and IT&D staff to finalise the exact detail of the IT&Ds budget in order to reflect the post transition budget on Voyager for the new year.

Risks identified but not yet included in the Forecast

- 1.5 There are no new issues identified since the period 6 budget monitoring report

Future Years

- 1.6 During 2020 the Council intends to review the Council Tax Support scheme. Any new proposals will be subject to extensive consultation and, dependent on the outcome of the consultation, changes may be made to the level of support awarded.
- 1.7 Describe any issues that may impact on future years' budgets.

Future Years Issues			
	2020/21	2021/22	2022/23
	£m	£m	£m
Base Budget Pressures			
IT contracts Legal Capacity	0.150	0.000	0.000
IT Procurement Capacity	0.150	0.000	0.000
IT - Acivico	0.600	0.600	0.600
Fall out of corporate support to enable delivery of saving E20d.9 in Corporate Strategy	0.039	0.039	0.039
Savings Non-Delivery			
CC102A 19+ Consolidation Programme	0.150	0.150	0.150
Non-essential spending savings	0.140	0.140	0.140
Mitigation			
Replacement savings submitted as part of the 2020/21 budget process	(0.140)	(0.140)	(0.140)
Total	1.089	0.789	0.789

Note 1: There has been a significant increase in the demand for both legal and procurement services following the insourcing of the Capita Contract Services.

Note 2: Acivico will purchase their own IT system and as such can no longer contribute towards BCC costs.

Annex 3 Education & Skills Directorate

General Fund Forecast

1. Executive Summary

- 1.1 The Council set the Education & Skills Directorate a net budget of £255.5m for 2019/20 at its meeting on 26 February 2019. This net budget is after approving a savings programme of £8.9m. Following budget adjustments relating to the Council restructure, the net budget for the Directorate is now £268.8m and the new savings target is £8.8m (adjusted for Schools Financial Services which has transferred to Finance & Governance).
- 1.2 The budget includes a number of services which have been transferred in from the Place and Economy directorates, including Libraries, Adult Education, Careers, Youth Service and Employment Services. The overall budget of transferred services as at period 9 is £24.8m. This report incorporates the financial position of these services.
- 1.3 At Period 9 the Education & Skills Directorate's forecasts that net spend for the year will be £269.3m which represents an overspend of £0.6m reflecting an adverse movement of £0.1m since period 6. However, it also needs to be highlighted that the Birmingham Children's Trust (BCT) is reporting an overspend risk of £8.6m at Period 7. Further mitigations are being sought by the Trust though these have yet to be confirmed. At this stage no variance has been factored into the forecast pending clarification from the Trust on the expected impact of mitigations over the remainder of the financial year.

Key Changes to the Forecast Position Since Period 6

- 1.4 The key changes since period 6 that are included within the Education & Skills Directorate's forecast overspend at period 9 are:
 - Children with Complex Needs Transport (School Transport) – a £1.5m overspend is being forecast at period 9 (an increase of £0.6m from P6). This increase relates to an increase in the number of pupils transported from September 2019 along with the removal of the remaining mitigations that were previously being anticipated though are now unlikely to be achieved.
- 1.5 Mitigations/New Savings that have been identified and factored into the overall forecast at period 9 for the Directorate are:
 - Education Skills & Infrastructure - £0.6m saving (no change since period 6).
 - Premature Retirements - £0.1m saving (no change since period 6).

- School Setting/Improvements – an overall underspend is reported of £0.3m reflecting an improvement of £0.2m since period 6. Of the £0.3m School Improvement Monitoring and Brokering Grant carried forward from 2018/19, majority had been planned to offset a High Needs initiative but is now planned to fund the directorate overall pressure. The High Needs initiative will now be addressed using DSG.
- Early Years – at period 9 a minor underspend is reported (an improvement of £0.4m compared to period 6). This is due to the fact that the VAT (£0.4m) associated with the staff formerly employed in Children’s Centres who are due to TUPE transfer to BCHC will now be funded from Public Health as a one off measure for 2019/20 only.
- Other Minor Variations

It should also be noted that since period 6 Schools Financial Services has transferred to Finance & Governance and as such the £0.1m saving is no longer reported within Education & Skills.

Risks identified but not yet included in the Forecast

1.7 Base budget and savings programme risks that have not yet crystallised and mitigations that are being considered to address these, including financial implications, are:

- **Children’s Trust** –The latest information provided by BCT, based on Period 7, highlights a potential overspend of £8.6m. This relates in the main to increases in children in care placement costs due to the continued increase in numbers and cost of children in care and additional remand costs. In the last month there has been increase in the cost of external placements and care leavers of circa £1.1m. The overspend of reported of £8.6m already assumes mitigations of £4.4m. These are mitigations which have been secured so far, though further mitigations are being sought, though not yet confirmed. The financial position of the Children’s Trust will be closely monitored over the remainder of the year and future reports will seek to confirm the impact on the overall forecast.
- **Children’s Trust (ICF)** – Residual costs may be higher due to costs associated with ongoing legal cases. The data cleansing of the Payments system being undertaken in preparation for the planned move to the new financial system has also identified some additional costs which pre-date the Trust and further costs may emerge.
- **Travel Assist Transport Provision.** The additional costs arising from the shortfall in savings, administration of the previous provider and the new DPS transport framework have been fully factored into the forecast on the assumption that the framework would go live from 1st January 2020, however there is now a possible delay in implementing the DPS framework and the consequences of this are not yet understood. A significant risk remains relating to increased SEND pupils requiring transport provision. Whilst the impact of a provisional increase has been

reflected in the year end forecast work is still on-going to finalise the position.

- **Early Years Day Nurseries**– There is a budget set aside of £0.3m to support the whole of the Early Years estate. The forecast was updated in Period 6 to reflect increased costs across day nurseries, although a residual risk against this area remains, it is hoped that any pressure on this budget can be minimised through use of capitalisation.
- **Adult Education** – an overspend is reported relating to an expected shortfall on the income from fees and charges and additional recharges. This is related to the Commercialisation savings which were agreed by the service before transferring to Education & Skills. A more sustainable solution will be required going forward and a residual risk remains.
- **Libraries** – there is a potential issue of £0.1m (no change) relating to an underachievement of the income expected to be achieved by the Unique Venues Birmingham budget within the library service. The income position is now looking more positive though the final position has yet to be confirmed. The position will updated in the next monitoring report.

1.8 A service summary of the budget monitoring report is attached in Table 1

Directorate	Original Budget	Current Budget	Period 9 Forecast Outturn	Forecast Base Budget Over/ (Under)	Forecast Savings Non-delivery	Period 9 Forecast Over/ (Under)	Period 6 Forecast Over/ (Under)	Change since Period 6 (Improvement)/ Deterioration	
	£m	£m	£m	£m	£m	£m	£m	£m	%
Service General Fund									
Inclusion & SEND	24.827	27.724	29.266	1.541	0.000	1.541	0.927	0.614	2.2%
Education & Early Years	14.512	18.205	17.260	-0.945	0.000	-0.945	-0.435	-0.511	-2.8%
Children's Trust	183.285	183.179	183.540	0.360	0.000	0.360	0.327	0.033	0.0%
Strategic Leadership	14.859	14.847	14.213	-0.634	0.000	-0.634	-0.491	-0.143	-1.0%
Skills and Employability	24.418	24.802	25.063	0.261	0.000	0.261	0.167	0.094	0.4%
Education & Skills	261.902	268.759	269.343	0.584	0.000	0.584	0.497	0.087	0.0%

2. Future Years Issues

2.1 Whilst the focus of this report is on the delivery of the 2019/20 budget, the monitoring process allows the opportunity to consider what issues may have been identified which have not been provided for in previous plans.

2.2 Key future years issues include

Future Years Issues			
	2020/21	2021/22	2022/23
	£m	£m	£m
Travel Assist (Note 1)			
- red-rated savings risk	2.488	2.488	2.488
- Additional costs of new contract	1.500	1.500	1.500
- DPS additional costs	0.890	0.890	0.890
- assumed savings	(1.370)	(1.600)	(1.830)
- part reversal of assumed savings	1.186	1.416	1.646
Early Years (Note 2)	0.408	0.408	0.408
BAES (Note 3)	0.430	0.430	0.430
Childrens Social Care Demography	0.000	0.500	1.000
Reduction in Children's Trust Contract Price due to a reduction in their future Pension Contribution Rates	(1.248)	(0.883)	(0.504)
Children Trust – Step up saving 2020/21 (Note 4)	1.545	1.545	1.545
Workforce step up savings 2020/21 (Note 5)	0.287	0.287	0.287
Early Years step up saving 2021/22 (Note 6)	0.000	0.819	0.819
Childrens Trust Savings (Note 7)	6.100	6.100	6.100
Childrens Trust Recharges (Note 8)	0.121	0.121	0.121
Total	12.337	14.021	14.900

Note 1 Travel Assist. The Policy Contingency approval of £2.9m, covers previously reported cost pressures. Risks which remain relate to the step up saving against Travel Assist of £0.8m and the additional cost of new Dynamic purchasing system contract for transport provision which was due to come into effect in January 2020. Additional costs are anticipated within tenders to cover £0.4m of living wage increases and £0.5m of costs related to the Clean Air Zone (CAZ).

Note 2 Early Years. A budget pressure is expected related to the ongoing VAT costs of the staff formerly employed in Childrens centres who are due to TUPE transfer to Birmingham Community Healthcare Trust (BCHC). A budget pressure has been lodged as part of the 2020/21 budget process to cover this.

Note 3 BAES. A potential pressure has arisen relating to an increase to the corporate support services recharge to Adult Education, which was introduced as

part of the Commercialisation savings in 2019/20. The service do not feel that this saving will be achievable and are working on identifying a potential mitigation.

Note 4 Childrens Trust. A step up saving of £1.5m is currently included in the 2020/21 budget for the Childrens Trust, which was originally put forward in 2017/18 budget setting. The Trust now considers that this is not deliverable.

Note 5 Workforce Step Up Savings. A potential savings pressure of £0.3m has arisen relating to Early Years Step-up savings.

Note 6 Early Years Step Up Savings. A potential savings pressure of £0.8m has arisen relating to Early Years Step-up savings from 2021/22.

Note 7 Childrens Trust. There is a base budget pressure of £6.1m relating to growth in looked after children.

Note 8 Childrens Trust Recharges. There is a base budget pressure of £0.1m relating to Childrens Trust Recharges.

Other potential future risks are:

- Children Trust commissioning pressures relating to Looked After Children (LAC) placement demand and remand pressures.
- Service demand pressures – SEND transport

Annex 4 Finance and Governance Directorate

1. Executive Summary

- 1.1. The Finance and Governance (F&G) Directorate net budget for 2019/20 as set at the Council's meeting on 26 February 2019 is £25.4m. This net budget is after approving a savings programme of £2.3m and requiring a further £0.5m savings to be delivered that were achieved on a one-off basis in 2018/19. Following budget adjustments in-year, the net current budget for the Directorate is now £25.3m.
- 1.2. At Period 9 the F&G directorate is forecasting an overspend of £1.1m, compared to £1.4m reported at Period 6. The forecast overspend comprises of an overspend in Development and Commercial of £1.7m (£1.7m at Period 6) offset by an underspend of £0.1m in Service Finance (balanced at Period 6), £0.3m in Legal and Governance (£0.2m at Period 6) and £0.2m in Audit (£0.1m at Period 6). The Directorate is actively pursuing solutions and exploring options to resolve this position and bring the directorate spend in line with budget.

Division	Original Budget	Current Budget	Period 9 Forecast Outturn	Forecast Base Budget Over/ (Under)	Forecast Savings Non-delivery	Period 9 Forecast Over/ (Under)	Period 6 Forecast Over/ (Under)	Change since Period 6 (Improvement)/ Deterioration	
	£m	£m	£m	£m	£m	£m		£m	%
Development & Commercial	(4.374)	(4.263)	(2.581)	0.995	0.687	1.682	1.720	(0.037)	0.88%
Service Finance	20.487	20.221	20.121	(0.100)	0.000	(0.100)	0.000	(0.100)	(0.50%)
GBSLEP	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.00%
City Solicitor	7.754	7.686	7.400	(0.286)	0.000	(0.286)	(0.222)	(0.064)	(0.84%)
Birmingham Audit	1.529	1.657	1.434	(0.223)	0.000	(0.223)	(0.128)	(0.095)	(5.75%)
Directorate Total	25.396	25.301	26.374	0.386	0.687	1.073	1.370	(0.297)	(1.18%)

Directorate	Forecast Base Budget Over/ (Under)	Forecast Savings Non-delivery	Forecast Over/ (Under)	Summary Action Plan	Target Date for completed actions	Direction of Travel
	£m	£m	£m			
D & C Finance team	(0.052)	0.000	(0.052)			
Procurement Services	0.336	0.000	0.336	Procurement Maturity Assessment and Contract Review continues.	February 2020	→
Outdoor Advertising	0.176	0.500	0.676	Directorate-wide budget deep dive and spend review underway to fund overspend.	February 2020	→
Commercial Business	0.535	0.187	0.722	Service re-modelling in progress.	February 2020	→
Total	0.995	0.687	1.682			

2. Key issues identified up to Period 9 and changes since Period 6

- 2.1. The key issues that are included within the F&G Directorate's forecast overspend are:

2.2. Development & Commercial

Development and Commercial is reporting a forecast outturn overspend of £1.7m, minor variance as reported at period 6.

The forecast overspend is made up of the following pressures:

- At the end of Period 9 Digital Advertising is reporting a pressure of £0.7m, no change from the position reported at period 6.
- At the end of Period 9 Procurement is reporting a pressure of £0.3m, as reported at period 6.
- At the end of Period 9 Civic Cleaning is forecasting a pressure of £0.3m, an improvement £0.4m pressure reported at Period 6. A review of the specification for the Markets has reduced expenditure and the introduction of a home clean service for the Adults directorate is generating a new income stream. Work is on-going to identify further efficiencies and new income opportunities.
- At the end of Period 9 CityServe Schools Catering is forecasting a pressure of £0.3m, a minor improvement on the £0.3m pressure reported at Period 6. The service has commenced consultation on a proposed new structure, the outcome of which will not be finalised until the next financial year. A full service review and options appraisal has started which is expected to report during next financial year. The reduction in the pressure is as a result of a slightly improved income position.

2.3. Service Finance

At the end of period 9, Service Finance is reporting an underspend of £0.1m, compared to a balance budget position reported at Period 6. The Schools Financial Services Team has moved from Education and Skills directorate to Finance and Governance directorate and is forecasting an underspend of £0.1m due to vacancy management.

2.4. Greater Birmingham and Solihull Local Enterprise Partnership (GBSLEP)

The GBSLEP is a self-funded service made up of a gross expenditure budget of £1.2m against a gross income budget of £1.2m. At the end of period 9, GSLEP is reporting a nil variance, as reported at Period 6.

2.5. City Solicitor

At the end of period 9, City Solicitor is reporting an underspend of £0.3m variance against a net current budget of £7.8m, compared to an underspend of £0.2m reported at period 6, an improvement of £0.1m. This underspend relates to staffing and Legal Services Core Plus recharges exceeding budget.

2.6. Audit

At the end of Period 9, Birmingham Audit is reporting a £0.2m underspend against a net current budget of £1.7m, compared to £0.2m reported at Period 6, an improvement of £0.1m from period 6 due to successful recovery of statement reconciliation recoveries on behalf of Accounts Payable.

3. Risks identified but not yet included in the Forecast

3.1. The savings identified as “at risk” (“amber” savings) at period 9 and the management actions being put in place to ensure that they will be delivered are listed in table 2 below:

Ref	Description	£m	Commentary
CC106 19+ (Amber)	Contract Management Savings Opportunities	0.268	This remains unchanged from Period 6, Procurement are continuing to identify potential saving opportunities and an improved position is expected to be reported at Outturn, once new contract awards have been confirmed.
FG102 19+ (Amber)	Reduced External Legal Spend	0.200	The work group has been establishment to agree the framework for delivery of reduced external legal spend. The saving this year will be delivered in an alternative way through vacancy management.

4. Future years

4.1. Issues that have the potential to impact on future years' budgets (excluding inflation adjustments) are presented in table 3 below.

Future Years	2020/21 £m	2021/22 £m	2022/23 £m	Comments
Base Budget	0.997	0.997	0.997	PFG001 20+ Digital Advertising
	0.906	1.490	2.074	PFG002 20+ Cityserve (schools catering)
	0.000	0.201	0.201	PFG003 20+ Cleaning
	0.250	0.250	0.250	Funding of VAT advice
	0.500	0.500	0.500	GRIR transactions-write off of income budget
	0.218	0.218	0.218	NNDR refunds - BCC owned property revaluations-write off of income budget
	0.250	0.000	0.000	Additional interim staff for 2020/21
	0.051	0.051	0.051	Additional Audit Work for 2019/20 and onwards
Savings non-delivery	0.387	0.387	0.387	CY003 18+ Cityserve
	0.623	0.703	0.703	CC4 17+, SS002a Digital Advertising
	0.400	0.400	0.400	CC106 19+ Contract Management Savings
Total	4.582	5.197	5.781	

Annex 5 Human Resources

1. Executive Summary

- 1.1. The Council set the Human Resources (HR) Directorate a net budget of £6.6m for 2019/20 at its meeting on the 26th February 2019. This net budget is after approving a savings programme of £0.5m and requiring a further £0.2m savings to be delivered that were achieved on a one-off basis in 2018/19. Following changes to the Council's structure, the net original budget for the Directorate is £6.6m and as result of further in year adjustments the net current budget for the Directorate is £7.3m and it remains unchanged at Period 9.

Table 2 - Period 9 Forecast Outturn

Table 1: Period 9 Forecast Outturn Position									
Directorate	Original Budget	Current Budget	Forecast Outturn	Forecast Base Budget Over/ (Under)	Forecast Savings Non-delivery	Period 9 Forecast Over/ (Under)	Period 6 Forecast Over/ (Under)	Change since Period 6 (Improvement)/ (Deterioration)	
	£m	£m	£m	£m	£m	£m	£m	£m	%
HR Schools	0.141	0.141	(0.089)	(0.230)	0.000	(0.230)	0.000	(0.230)	(163.12)
HR Services	6.456	7.204	6.974	(0.220)	0.000	(0.220)	0.000	(0.220)	(3.06)
Directorate Total	6.597	7.345	6.895	(0.450)	0.000	(0.450)	0.000	(0.450)	(6.13)

- 1.2 At Period 9 the HR Directorate is reporting a net underspend for the year of £0.5m, made up of £0.2m underspend in HR Schools and £0.2m underspend in Core HR service. This compares to a balanced budget reported at Period 6.

The £0.2m underspend in HR schools is mainly as a result of vacancies and additional income received (balanced budget at Period 6). Whilst the £0.2m underspend in Core HR (balanced budget at Period 6) is mainly as a result of vacancies.

2. Key issues identified at Period 9 and change since period 6

- 2.1. No key issues have been identified at this stage for HR directorate. There is a positive movement of £0.5m compared to period 6 due to underspend relating to vacancies and exceeding the income target.

3. Risks identified but not yet included in the Forecast

- 3.1. No new issues have been identified that are not reflected in the forecast position

4. Future Years

4.1. At Period 9 the following carry forward request is proposed:

4.1.1. £0.3m ERP development Reserve: To support ERP, the new financial system, development and implementation costs of Schools HR Service (unspent from a £0.4m appropriation from reserves approved in Period 3).

4.2. Finance Staff and the Service continued to monitor emerging underspends, it is expected that the following carry forward requests will be made at outturn:

- JEQ Project £0.3m, the budget in 2019/20 was for a full 12-month cost, however the two-year project did not commence until mid-year. Thereby resulting in a carry forward request representing the 6 months of unspent budget.
- Review of HR Records £0.2m (Invest to Improve). A Policy Contingency allocation, the project has experienced a delayed start and is now expected to commence in April 2020
- Equal Pay £0.3m (Invest to Improve). Equal Pay Claims experiencing longer processing times which are now expected to be settled in 2020/21.

Annex 6 Inclusive Growth Directorate

1. Executive Summary

- 1.1 The Council set the Inclusive Growth Directorate a net budget of £104.0m for 2019/20 at its meeting on 26 February 2019. This net budget is after approving a savings programme of £2.8m and requiring a further £1.9m savings to be delivered that were achieved on a one-off basis in 2018/19. Following budget adjustments, including the transfer of Educational Skill and Infrastructure to Education and Skills Directorate, allocation of £0.6m Policy Contingency to cover price increases in Street Lighting electricity, £0.1m Policy Contingency for Council House improvements, plus other minor changes, the net budget for the Directorate is now £98.3m.
- 1.2 At Period 9 the Inclusive Growth Directorate forecasts that net spend for the year will be £98.7m. This would result in an overspend of £0.4m. The forecast overspend is made up by a Base Budget underspend of £1.1m and Savings non-delivery of £1.5m. The Inclusive Growth Directorate is actively pursuing solutions to resolve this position.

Directorate	Original Budget	Current Budget	Forecast Outturn	Forecast Base Budget Over/ (Under)	Forecast Savings Non-delivery	Forecast Over/ (Under)	Period 6 Forecast Over/ (Under)	Change since Period 6 (Improvement)/ Deterioration	
	£m	£m	£m	£m	£m	£m	£m	£m	%
P&D City Centre, EZ, BDI	3.257	(0.571)	(1.602)	(1.031)	0.000	(1.031)	(0.972)	(0.059)	10.33
Transportation & Connectivity	46.159	46.308	46.008	(0.300)	0.000	(0.300)	(0.200)	(0.100)	(0.22)
P&D Strategy & Planning	0.963	4.586	3.964	(0.722)	0.100	(0.622)	(0.741)	0.119	2.59
Birmingham Property Services	(3.743)	(3.518)	(0.786)	2.486	0.246	2.732	2.066	0.666	(18.93)
Housing Development	(0.322)	(0.435)	0.259	0.000	0.694	0.694	0.694	0.000	0.00
Highways & Infrastructure	43.483	43.969	42.869	(1.515)	0.415	(1.100)	(0.710)	(0.390)	(0.89)
Inclusive Growth Director	7.718	7.972	7.972	0.000	0.000	0.000	0.000	0.000	0.00
Other Funds - Holding A/Cs	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.00
Directorate Total	97.515	98.311	98.684	(1.082)	1.455	0.373	0.137	0.236	0.24

Key Issues Identified up to Period 6 and Changes since Period 3

- Planning & Development (City Centre, Management & EZ) have a £1.0m underspend due to staff vacancies and have had minimal movement from period 6
- Transportation & Connectivity - £0.3m underspend a movement of £0.01m from Period 6. This is due to vacancies and increased forecast recharges to projects
- Planning & Development (Strategy & BDI) are forecasting an a £0.6m Surplus which has decreased since period 6 by £0.1m due to unanticipated contractual energy costs related to former Paradise Circus site.
- Property Services - £2.732m overspend which has increased by £0.6 since Period 6 due to
 - Decreased forecast rental income of £0.2m
 - Business rates (including backdated elements) overspend of £0.3m
 - Revised timelines for asset disposals and associated delay in receipt of revenue benefits have caused a £0.2m decrease in Council Administration Building (CAB) saving mitigation
 - Security and Curatorial services net surplus budget cannot be delivered via predominantly cost recoverable service causing a £0.2m overspend.
 - Other minor variances
- Housing Development - £0.7m overspend (no change from Period 6):
- Highways & Infrastructure - £1.1m underspend moving favourably from Period 6 position of £0.7m underspend due to increased income on car parking and major project permits and savings on staffing due to staff turnover.

Savings that cannot be achieved in line with the original proposals and their ongoing mitigations:

- Controlled Parking Zone (SN35) - The introduction of the Controlled Parking Zone has been delayed due to issues relating to implementation of new Traffic Regulation Orders which are required in order to enforce the parking controls. The issues have proved to be more extensive than previously expected and the implementation date is now expected to be March 2020. This will result in a forecast shortfall in income in 2019/20 of £0.4m from this source which is being mitigated through increased car parking income and increased activity in civil parking enforcement and recovery of fines.

- 1.4 Current budgetary pressures and the mitigations that are being considered, (including financial implications where known):

Table 1a: Period 9 Forecast Outturn Position for Assistant Director Property Services						
Directorate	Forecast Base Budget Over/ (Under) £m	Forecast Savings Non-delivery £m	Forecast Over/ (Under) £m	Summary Action Plan	Target Date for completed actions	Direction of Travel (green/red/amber arrows)
Property Services - Commercial Income under-recovery	1.059	0.000	1.059	<ul style="list-style-type: none"> Review and reconciliation of existing investment portfolio rent roll information to confirm/refine forecast. ; Targeting High Value Lease Renewals/Rent Reviews; Targeting Supplemental Rents; Investment Strategy - Accelerating acquisition of new stock to generating increased rental income; External support engaged; Strategic review of the existing investment portfolio; Identification of target markets. Whilst actions above are ongoing, IG has identified significant mitigations within the overall forecast base budget position and will continue to work on increasing mitigations to balance the year-end position. In-year RAG therefore AMBER; Further information re: impact in future years can be seen in Section 1.8 below. 	Revised third quarter 13th December 2019. Fourth quarter rent run scheduled for February 2020.	AMBER
Property Services - CAB Income under-recovery	0.240	0.000	0.240	<ul style="list-style-type: none"> Whilst this specific pressure cannot be resolved in-year, IG has identified significant mitigations within the overall forecast base budget position and will continue to work on increasing mitigations to balance the year-end position. In-year RAG therefore AMBER; Further information re: impact in future years can be seen in Section 1.8 below. 	Ongoing	Amber
Property Services - CAB – operational expenditure	0.660	0.000	0.660	<ul style="list-style-type: none"> Whilst this specific pressure cannot be resolved in-year, IG has identified significant mitigations within the overall forecast base budget position and will continue to work on increasing mitigations to balance the year-end position. In-year RAG therefore AMBER; Further information re: impact in future years can be seen in Section 1.8 below. 	Ongoing	Amber
Property Services - Wholesale Markets Income under-recovery	0.266	0.000	0.266	<ul style="list-style-type: none"> Whilst this specific pressure cannot be resolved in-year, IG has identified significant mitigations within the overall forecast base budget position and will continue to work on increasing mitigations to balance the year-end position. In-year RAG therefore AMBER; Further information re: impact in future years can be seen in Section 1.8 below. 	Ongoing	Amber
Property Services – Business Rates	0.258	0.000	0.258	<ul style="list-style-type: none"> Backdated Business Rates related to City Council Commercial Property due to higher level of void properties Further work to assess current leasing plans with a view to reducing void property costs. 	WEF from January 2020	Amber
CAB – Shortfall in revenue generated from ring-fenced capital receipts	0.000	0.246	0.246	<ul style="list-style-type: none"> Whilst this specific pressure cannot be resolved in-year, IG has identified significant mitigations within the overall forecast base budget position and will continue to work on increasing mitigations to balance the year-end position. In-year RAG therefore AMBER Further information re: impact in future years can be seen in Section 1.8 below. 	Ongoing	Amber
Property Services – Security & Curatorial Services	0.180	0.000	0.180	<ul style="list-style-type: none"> Ability to generate a net revenue budget surplus of £0.180m from a predominantly internally recharged cost recovery service is not achievable. Whilst this specific pressure cannot be resolved in-year, IG has identified significant mitigations within the overall forecast base budget position and will continue to work on increasing mitigations to balance the year-end position. In-year RAG therefore AMBER. 	Ongoing	Amber
Property Services Core Services	(0.050)	0.000	(0.050)	Net surplus generated from staff vacancies exceeding income under-recovery.	One-off	Green
Property Services Prudential Borrowing	(0.127)	0.000	(0.127)	Time expired prudential borrowing on Working For the Future Programme	One-off	Green
Total	2.486	0.246	2.732			

Directorate	Forecast Base Budget Over/ (Under)	Forecast Savings Non-delivery	Forecast Over/ (Under)	Summary Action Plan	Target Date for completed actions	Direction of Travel (green/red/amber arrows)
	£m	£m	£m			
Housing Development - Inreach Commercial loan income under-recovery	0.000	0.694	0.694	<ul style="list-style-type: none"> Finalisation of loan agreement between the Council and InReach; Timetable for delayed schemes now revised and disposal dates estimated ; Detailed business planning, resource and governance exercise to be commenced from both InReach and Council perspectives. Other potential opportunities including asset disposals to be identified for consideration but due to mobilisation timescales would not be deliverable until 2020/21 at the earliest. Whilst this specific pressure cannot be resolved in-year, IG has identified significant mitigations within the overall forecast base budget position and will continue to work on increasing mitigations to balance the year-end position. In-year RAG therefore AMBER; Further information re: impact in future years can be seen in Section 1.8 below. 	January 2020 WEF 2020/21 WEF January 2020 Ongoing	Amber
Total	0.000	0.694	0.694			

Directorate	Forecast	Forecast	Forecast	Summary Action Plan	Target Date for	Direction of
	£m	£m	£m			
Planning & Development-European & International Affairs – Progression to self-funding	0.048	0.100	0.148	EI&A support the direct delivery of projects, generating grant funding and other services for the wider Council. As a consequence, it has proven more difficult than expected to recover the full cost of the team, particularly where project match-funding is required and where it was envisaged that partners would contribute towards costs. Future options for service and funding will be discussed with the Director, Inclusive Growth, the Leader of the Council and at the Star Chamber meeting on 13 th January 2020.	February 2020	Amber
Total	0.048	0.100	0.148			

- 1.5 Detail of anticipated implications upon levels of service provision:
- There are no anticipated negative implications on levels of service provision as a direct result of the key issues identified.

Use of base budget underspend:

Base budget mitigations will be identified where possible to balance the position either at a Division of Service or Directorate level. Please refer to section 1.3 for the current forecast base budget surpluses by Division of Service

Risks identified but not yet included in the Forecast

- 1.6 None identified

Future Years

- 1.7 Describe any issues that may impact on future years' budgets.

Future Years Issues			
	2020/21	2021/22	2022/23
	£m	£m	£m
Base Budget Pressures			
Property Services:			
Central Administration Building (CAB) Income	0.240	0.240	0.240
CAB Operating Expenditure Pressure	0.660	0.660	0.660
Wholesale Markets – income pressure	0.317	0.606	0.603
Health & Safety Compliance in Corporate Estate – H&S surveys	1.250	1.250	1.250
Commercial Income Under-recovery - this currently assumes that the forecast base budget income under-recovery of £1.233m, £1.007m and £0.971m in 2021/22, 2022/23 and 2023/24 respectively will be delivered through replacement income generation as part of the continued implementation of the property strategy. A review of these assumptions will be completed with external advisors taking into account the remaining timescales and current base budget and savings positions.	0.000	0.000	0.000
Security – Net surplus budget. This is a predominantly internal cost recovery service with no ability to generate the budgeted net surplus.	0.180	0.180	0.180
Highways & Infrastructure:			
Proposed sale or closure of car parks to facilitate development of the Smithfield site	0.159	0.730	0.730
Local car parking income pressure	0.190	0.190	0.190
Planning & Development (Strategy):			
European & International Affairs: inability to achieve self-funding due to non-income generating activity and match-funding requirements/interest rates	0.048	0.048	0.048
Planning & Development (City Centre & Planning Mgmt):			
Revenue implications of approved capital programmes: A38 Tunnel Waterproofing and City Centre Revitalisation	0.001	0.288	0.288
Inclusive Growth Director:			
Development funding to support the Route to Zero (R20) programme	0.082	0.000	0.000
Cross Department			
A review of project delivery resourcing in conjunction with the associated income and funding assumptions has highlighted a need to revise downwards the income assumptions in future years to ensure they remain at achievable levels and within a balanced budget	2.400	2.400	2.400

Savings:			
Identification of potential values subject to progress made as a result of mitigation actions detailed above and/or general progress on saving delivery:			
Property Services: Commercial Income Growth – assumes existing income generation (including inflation) estimated as part of Property Strategy is deliverable. This currently assumes growth of £3.701m, £5.051m and £6.400m in 2021/22, 2022/23 and 2023/24 respectively ongoing. In addition to these savings, per 'Base Budget' section above, the base budget under-delivery is also assumed to be delivered through further replacement income through the property strategy. A review of these assumptions will be completed with external advisors taking into account the remaining timescales and current base budget position.	0.000	0.000	0.000
CAB Reduction - Shortfall in revenue income generated from ring-fenced capital receipts due to revised timelines for disposal.	0.116	0.000	0.000
Planning & Development:			
European & International Affairs: inability to achieve self-funding due to non-income generating activity and match-funding requirements/interest rates	0.213	0.213	0.213
Housing Development:			
InReach (Birmingham) Ltd Loan Income	1.514	2.106	2.391
Mitigations			
Identification of potential values subject to progress made as a result of mitigation actions detailed above.			
Property Services			
Central Administration Building (CAB) Income – mitigation resulting from the cessation of prudential borrowing costs.	0.000	(0.240)	(0.240)
CAB Operating Expenditure Pressure - mitigation resulting from the cessation of prudential borrowing costs.	0.000	(0.660)	(0.660)
Wholesale Markets – income pressure – mitigation resulting from the cessation of prudential borrowing costs.	0.000	(0.606)	(0.603)
Highways & Infrastructure			
Closure of car parks – potential mitigations identified, which will be progressed as part of the 2020/21+ budget process.	(0.159)	(0.730)	(0.730)
Local car parking income pressure - potential mitigations identified, which will be progressed as part of the 2020/21+ budget process.	(0.190)	(0.190)	(0.190)
47			
Total	7.021	6.485	6.770

Annex 7 Neighbourhoods Directorate

1. Executive Summary

- 1.1 The Council set the Neighbourhoods Directorate a net budget of £100.0m for 2019/20 at its meeting on 26 February 2019. This net budget is after approving a savings programme of £15.0m and requiring a further £3.6m savings to be delivered that were achieved on a one-off basis in 2018/19. Following budget adjustments, the net original budget for the Directorate was revised to £104.7m
- 1.2 At Period 9, the Directorate is forecasting an overspend of £14.7m (14%). The Directorate continues to work on the recovery plan with the support of the Member led Star Chamber. Table 1 outlines the movements between Period 6 and P9.

Directorate	Original Budget	Current Budget	Forecast Outturn	Forecast Base Budget Over / (Under)	Forecast Savings Non-delivery	Forecast Over / (Under)	Period 6 Forecast Over / (Under)	Change since Period 6 (Improvement) / Deterioration	
	£m	£m	£m	£m	£m	£m	£m	£m	%
Street Scene	66.835	66.967	75.279	7.182	1.130	8.312	6.940	1.372	2.049%
Housing Services	3.760	3.525	7.808	4.283	0.000	4.283	1.600	2.683	76.123%
Neighbourhoods Management	15.310	19.799	19.433	(0.966)	0.600	(0.366)	(0.481)	0.115	0.580%
Regulation & Enforcement	0.315	0.208	1.192	(0.216)	1.200	0.984	0.020	0.964	462.727%
Business Support	13.344	14.168	15.592	0.224	1.200	1.424	1.424	0.000	0.000%
Total	99.565	104.668	119.304	10.507	4.130	14.637	9.503	5.134	4.905%

- 1.3 The Directorate is seeking approval to award a grant of £0.1m to the Midlands Art Centre (MAC) in line with our continued commitment to support Arts Organisations. This will be funded through the current budget allocations within Neighbourhoods.
- 1.4 For the Housing Revenue Account a balanced overall revenue position is forecast, with any net overspends or underspends to be managed by corresponding adjustments to the level of HRA borrowing repaid, Reserves or an additional contribution to the capital investment programme.
- 1.5 **Key Issues Identified up to Period 9 and changes since Period 6**

The key issues that are included within the Neighbourhoods Directorate's forecast overspend are discussed below. Recovery plans continue to evolve to mitigate financial pressures including service redesigns in Waste, Parks and Housing Services. Each division of service is analysed in the following section.

Street Scene Service – Overspend £8.3m (12%)

Adverse movement of £1.4m since period 6

Service	Annual		
	Budget £m	Forecast £m	Variance £m
Waste Management	55.469	63.891	8.422
Parks and Nature	11.498	11.388	-0.110
Net Expenditure for Service Committee	66.967	75.279	8.312

An adverse movement of £1.4m since period 6 relates to higher employee costs amounting to £1.1m. The overspend is driven by increased reliance on agency costs due to operational demand across the Street Scene service and a delay in the implementation of the Street Cleansing service redesign. In addition, despite efforts to obtain new customers and retain the existing sales order book, there is a continued loss of business to competitors resulting in a further projected loss of income on Trade Waste, £0.3m. There is also a pressure arising from the income the council receives for mixed paper recycling. The market prices have been declining for some time and the projected shortfall amounts to around £0.5m. This is partly offset by a favourable movement of £0.5m in utility and agency spend within the overall Street Scene Division

Neighbourhoods Service – Underspend, £0.4m, (2%)

Unfavourable movement of £0.1m since period 6

Service	Annual		
	Budget £m	Forecast £m	Variance £m
Community Sport	8.064	8.179	0.115
Neighbourhood	2.470	2.005	-0.465
Cultural Development	9.265	9.249	-0.016
Net Expenditure for Service Committee	19.799	19.433	-0.366

An adverse movement of £0.1m since Period 6

The annual German market has brought considerable economic benefit to the City. However, the annual cost of the market has increased since it first operated primarily due to the need to provide additional support services to ensure a safe and secure environment in which visitors can attend and enjoy the services provided by the Market.

Housing Service – Overspend, £4.3m, (122%)

Adverse movement of £2.7m since period 6

Service	Annual		
	Budget £m	Forecast £m	Variance £m
Private Sector Housing	-0.401	0.019	0.420
Housing Options	4.168	8.031	3.863
Shelforce	-0.243	-0.243	0.000
Net Expenditure for Service Committee	3.524	7.807	4.283

Housing Options previously reported an overspend of £1.6m. This was due to higher demand in temporary accommodation of £0.6m. This was based on a projected utilisation of B&B (high unit cost) accommodation at a maximum of 375, and an assumption that any increase in overall homelessness numbers is accommodated within existing and increased (lower unit cost) facilities such as Hostels and dispersed properties. The remaining £1.0m related to bad debt provision in line with past trends.

At period 9 there is a further adverse variation of £2.7m. This is split across Housing Options (£2.2m) and Private Sector Housing (£0.5m). The main reasons are as follows:

- Housing Options - growth in temporary accommodation of 375 for the year. The forecast includes an estimate on the utilisation of Bed & Breakfast (high unit cost) accommodation. Although this is projected to reduce, as mitigations through prevention and an increase in accommodation at a lower unit cost than B&B are secured, the forecast variance has moved adversely from £0.6m to £2.5m as a result of the overall projected growth in numbers presenting as homeless, i.e. a further increase of £1.9m.
Since the beginning of November, the Bed and Breakfast usage has decreased by 110 households and dispersed units increased by 145. These mitigations were to attempt to reduce the overspend on Bed and Breakfast budget. Work is under way to reduce the Bed and Breakfast costs and increase the numbers of dispersed units.
- Bad debt provision variance has moved adversely by £0.3m to £1.3m based on projected growth in customers, and arrears levels.
- Private Sector Housing – The Income Target was increased in 2018, taking into account the mobilisation of the Selective Licensing Scheme, however this was not implemented therefore the income target could not be achieved. This will create a net pressure of £0.5m.

Regulation & Enforcement Service – Overspend, £1.0m, (473%)

Adverse movement of £1.0m since period 6

Service	Annual		
	Budget £m	Forecast £m	Variance £m
Bereavement Services	-4.980	-4.015	0.965
Markets	-1.281	-0.836	0.445
Regulatory Services	6.436	6.039	-0.396
City Centre	0.034	0.004	-0.030
Net Expenditure for Service Committee	0.208	1.192	0.984

An adverse movement of £1.0m since Period 6

During the first three quarters the bereavement service has experienced lower volumes of cremations and funerals than was projected in the 2019/2020 budget. The anticipation at the end of quarter 1 was that the service could put into place mitigation plans in order to address the fall in demand. This position has worsened month by month since then. A detailed review of the service volumes compared to the previous financial years has resulted in forecasting a significant pressure and the service is now forecasting a net shortfall in Bereavement Service income of £1.3m. There is also a projected overspend on salaries of £0.1m due to reliance on agency staff, but the service has identified mitigations of £0.4m, leaving a projected shortfall of £1.0m.

Business Support - Overspend £1.4m (10.1%)

No change since period 6.

Service	Annual		
	Budget £m	Forecast £m	Variance £m
Neighbourhoods Business Support	1.072	1.272	0.200
Neighbourhoods Central Support Cost	13.096	14.320	1.224
Net Expenditure for Service Committee	14.168	15.592	1.424

1.6 Risks identified but not yet included in the Forecast

- The previously reported risk in Housing Options is now been reported as part of the Housing Services paragraph (£3.8m).
- A hazardous incidence was addressed by Environmental Services. The final cost of this will be reported once known.

Apart from the risks identified above the Directorate has not identified any new risks other than those reported previously.

1.7 Future Years – issues that may impact on future years budgets

- Street Scene: with the incident at the Tyseley (ERF) plant consideration is required with regards addressing the potential financial risk in future plant failure and the resultant re-direction of waste disposal.
- Neighbourhoods Service – The cost of hosting of the Annual German Market has increased since it first operated primarily due to the need to provide additional support services to ensure a safe and secure environment in which visitors can attend and enjoy the services provided by the Market.
- Housing Options: Any decision not to increase the temporary accommodation rent by the recommended CPI (1.7%) will result in a pressure of £0.600m.
- The Budget Consultation Document 2020+ that is currently being consulted upon includes a number of proposals that will potentially impact on the Directorate's budget, as illustrated in the table below.

In addition, around £2.8m of Local Investment proposals across the services have been identified for 2020/21 reducing to £2.5m for 2021/22 and 2022/23.

The Directorate continue to work on identifying mitigations for future year's non delivery of the savings programme.

Future Years Issues			
Division of Service/Description	2020/21 £m	2021/22 £m	2022/23 £m
Waste Management - Fleet	3.500	3.500	3.500
Housing Options - Homelessness	3.800	3.800	3.800
Housing Options - Impact of not increasing rents	0.600	0.600	0.600
Waste Management - Street Cleaning Income	0.500	0.500	0.500
Additional employee costs in relation to the refuse collection service	1.520	0.520	0.520
Demography impacts on Waste Management services	0.500	0.500	0.500
Additional resources for leaf clearance	0.400	0.400	0.400
Waste Management - IT	0.500	0.500	0.500
Regulation and Enforcement - Coroners	0.400	0.480	0.480
Waste Management - Garage Recharge Income	0.375	0.150	0.000
Parks Pressures	0.300	0.300	0.300
Environmental Health	0.300	0.275	0.275
Markets Service	0.220	0.220	0.110
Regulation and Enforcement - Victoria Square	0.148	0.000	0.000
Waste Management - Recycled Paper	0.120	0.120	0.120
Cultural Development - Museums	0.100	0.100	0.100
Sport - Moseley Road Baths	0.100	0.075	0.050
Directorate-wide	0.100	0.100	0.100
Waste Management - Trade Waste Income	0.050	0.050	0.050
Regulation and Enforcement - Centenary Square	0.025	0.025	0.025
Neighbourhoods - Assets of Community Value	0.025	0.025	0.025
Revenue Implications of Capital Proposals	0.014	(0.383)	0.305
Total Pressures	13.597	11.857	12.260
Street Scene	0.750	0.550	0.550
Neighbourhoods	1.087	0.787	0.787
Directorate-wide	0.700	0.700	0.700
Regulation and Enforcement	0.693	0.606	0.606
Housing Services	0.500	1.009	1.009
Total Savings Non Delivery	3.730	3.652	3.652
Total Neighbourhoods	17.327	15.509	15.912

Annex 8 Partnerships, Insight and Prevention

1. Executive Summary

- 1.1 The Council set the Partnerships, Insight and Prevention (PIP) Directorate a net budget of £4.1m for 2019/20 at its meeting on the 26th February 2019. This net budget is after approving a savings programme of £0.5m. Following transfers of services from other Directorates as part of the Council's new structure the original net budget of £4.1m is revised to £6.4m. The net current budget for the Directorate is now £6.7m following budget adjustments.
- 1.2 At Period 9 the Directorate is reporting a forecast total spend for the year of £6.6m. This would result in a forecast underspend of £0.1m, an improvement of £0.3m compared to the £0.2m pressure reported at period 6.

Table 1: Forecast Outturn Position

Directorate	Original Budget	Current Budget	Forecast Outturn	Forecast Base Budget Over/ (Under)	Forecast Savings Non-delivery	Forecast Over/ (Under)	Period 6 Forecast Over/ (Under)	Change since Period 6 (Improvement)/ Deterioration	
	£m	£m	£m	£m	£m	£m	£m	£m	%
Communications	1.340	1.340	1.327	(0.013)	0.000	(0.013)	(0.008)	(0.005)	(0.37)
Public Health	0.040	0.117	0.117	0.000	0.000	0.000	0.000	0.000	0.00
Community Safety and Resilience	1.605	1.914	2.116	0.202	0.000	0.202	0.205	(0.003)	(0.16)
Asst. Chief Exec	3.458	3.376	3.087	(0.289)	0.000	(0.289)	(0.017)	(0.272)	(8.06)
Directorate Total	6.442	6.747	6.647	(0.100)	0.000	(0.100)	0.180	(0.280)	(4.15)

Table 1a: Period 9 Forecast Outturn Position for Community Safety and Resilience

Directorate	Forecast Base Budget Over/ (Under)	Forecast Savings Non-delivery	Forecast Over/ (Under)	Summary Action Plan	Target Date for completed actions	Direction of Travel (green/red/amber arrows)
	£m	£m	£m			
Community Safety Strategy	0.020	0.000	0.020	Mitigated by underspends elsewhere within the Directorate	One-off	
Prevent / Counter Extremism	(0.000)	0.000	(0.000)		Use of Invest to Save allocation in 2019/20 will address future years issue.	
Emergency Planning and Resilience	0.183	0.000	0.183			
Total	0.202	0.000	0.202			

2. Key Issues in Period 9 and Changes since Period 6

- 2.1 No change to the £0.2m pressure relating to CCTV cameras in Emergency Planning and Resilience. A programme of decommissioning CCTV cameras which are either obsolete, dysfunctional or no longer achieve operational requirements will avert this pressure from 2020/21 onwards.

- 2.2 An underspend of £0.3m is being forecast within the Assistant Chief Executive Division from vacancies as a result of the proposed restructure in Business Improvement and Change. This forecast underspend along with other minor forecast variances across other Services will be used to fund the above overspend within the Directorate resulting in an overall net forecast underspend of £0.1m for the Directorate.
- 2.3 This net underspend of £0.1m is after taking into account transfers to reserves of £0.5m (for which approval is sought) of grant funding received in 2019/20 which needs to be carried forward into 2020/21 for service delivery.
- 2.4 Public Health is forecasting a balance position with a £1.3m use of reserves compared to the nil use of reserves reported at Period 6.

3. Risks identified but not yet included in the Forecast

- 3.1 The previously reported minor risks in relation to Efficiency Target and workforce savings are now fully mitigated as a result of progress made in relation to the restructure in Business Improvement and Change.

4. Future Years

- 4.1 Issues that have the potential to impact on future years' budgets are presented in the table below.

Future Years Issues				
	2020/21	2021/22	2022/23	Comments
	£m	£m	£m	
Base Budget Pressures	0.038	0.000	0.000	Strategic Programme Board
	0.696	0.662	0.674	Equalities Team
	0.150	0.150	0.150	Communications
	0.070	0.000	0.000	Control Centre upgrade
Savings	0.000	0.000	0.000	
Mitigations	0.000	0.000	0.000	
Total	0.954	0.812	0.824	

Education & Skills Directorate

Annex 9 DSG Forecast

1. Executive Summary

- 1.1 The Dedicated Schools Grant (DSG) is a highly prescribed and ring-fenced grant which is currently budgeted at £637.4m. It is the primary source of funding that is delegated /allocated to schools and other educational providers for their revenue costs as well as funding certain prescribed centrally managed provision. The funding is shown in Table 1 below. The latest total funding for Birmingham as notified by the Education and Skills Funding Agency (ESFA) on the 20th November 2019 is £1,188.1m, of which £550.7m is currently recouped by the Education Funding Authority (EFA) to directly passport funds to academies and free schools, leaving £637.4m.
- 1.2 The current Dedicated School Grant budget decreased from £638.4m at period 6 to £637.4m at period 9 as a result of an increase in ESFA grant of £0.295m and an increase in ESFA recoupment of (£1.3m) for Alternative Provision and the following schools who have converted to Academies:
- St Barnabas Primary
 - Banners Gate Primary
- 1.3 At Period 9 the DSG forecasts that gross spend for the year will be £637.4m, which would result in an underspend of £0.9m. It is expected that any underspend will be appropriated to DSG Grant Reserves.

Table1

	Funding	Less	BCC	Forecast	Over/	Over/
		Recoupment	Funding	Period 9	(Under)	(Under)
					Period 9	Period 6
	£m	£m	£m	£m	£m	£m
Schools Block	918.160	524.035	394.125	394.125	0.000	0.000
High Needs Block	162.103	26.637	135.466	136.785	1.319	0.000
Early Years Block	89.754		89.754	87.571	(2.183)	0.000
Central Services Block	18.040		18.040	18.040	0.000	0.000
Total	1,188.056	550.671	637.385	636.521	(0.864)	0.000

- 1.4 The key issues that are included within the DSG forecast underspend of £0.9m are.
- **High Needs**
The level of spend on High Needs is an area of concern, which is a concern nationally. At the end of 2018/19 the gross deficit on High Needs

block was £16.0m. A report to Schools Forum on the 19th June recommended the use of £2.7m of non-schools DSG reserves (other funding blocks) to reduce the cumulative High Needs Block deficit. The Directorate is developing and will be implementing a 3 year deficit recovery plan in 2019/20. This will be addressed as part of the additional funding of £26.0m which was announced in November 2019.

Overall a pressure of £1.3m is currently being forecast for the DSG High Needs Block an increase of £0.7m from the position reported at period 8 and this is analysed over 3 services areas below.

High Needs Service Area

The service is currently flagging a potential budget pressure on High Needs Services Area budget of £1.7m in 2019/20, though the final position will be dependent upon:

- Any additional costs resulting from any further placements of high cost pupils in Independent school provision.

This pressure is in addition to the High Need Block deficit of £13.3m referred to in the paragraph above.

The net overspend consists of both pressures and savings in 2019/20 across a number of areas is as follows:

- Special school and academies (including ESN) £1.4m Pressure
- Communication with Autism Teams provision for Children Out Of School £0.3m Pressure
- Resource Bases £0.3m Pressure
- Colleges/ FE providers Post16 & Post19 £1.4m Pressure
- Independent providers (including tripartite) (£2.2m) Saving
- Alternative Provision initiatives £0.7m Pressure

All of the above budgets are being reviewed monthly to take account of pupil movements and placements in provision.

Within the High Needs block there is a budget for Exclusion projects amounting to £0.4m in 2019/20, managed by the Head of the Virtual School. We have recently been informed by the Assistant Director of Inclusion and SEND that an overspend of £0.7m is expected in 2019/20 (included in analysis above). This is a significant concern and a review of the circumstances and reasons for the overspend is underway. This forecast assumes that there will be no further spend against this budget in the current year above that already identified.

Alternative Provision, Attendance and Independent School's

The service area has identified £0.4m of savings, due to

- Saving of £0.2m due to less than budgeted number of pupils being placed in alternative provision in 2019/20 to date.
- Other minor savings

This underspend will be used to offset overall high needs budget pressures identified above.

- **Early Years**

Currently projecting an overall underspend on the Early Years DSG block of £2.2m and this as arisen in 2 areas detailed below:

DSG funding for 3 & 4 Year olds

DSG Funding from the ESFA is received and calculated using:

- 5/12ths of the January 2019 census pupil numbers
- 7/12ths of the January 2020 census pupil numbers

On the basis of funding and costs anticipated we are currently projecting an underspend in for 2019/20 of £2.0m using:

- Actual payment information we have available for Private, Voluntary and Independent provider's (PVI's) (confirmed May 2019 & October 2019)
- Trend data from previous years for PVI's and schools to cover payments to be made in January 2020.
- Trend data from previous years for PVI's and schools to estimate 7/12ths funding (September 2019 to January 2020)

This is being raised as a potential saving at period 9, however we will not be in a position to provide a final projection until the January 2020 census information is available.

Disability Access Fund

DAF budget for 2019/20 is £0.4m and current actual spend is £0.1m. Projecting the spend to year end using last year's trend will equate to a total spend in 2019/20 of approx. £0.2m, giving rise to a potential underspend of £0.2m.

1.5 Risks and Mitigations identified but not yet included in the Forecast

Budget risks that have not yet crystallised and mitigations that are being considered to address these, including financial implications, are:

- **Birmingham Community Equipment Loan Service**

A contribution of £0.3m is expected from DSG to support the contract for the equipment loan service. A contribution of around £0.1m towards this may be possible following the restructuring of the Physical Disabilities Support Service held with Access to Education however there is no budget to support the remaining £0.2m.

- **School Deficits**

The Directorate is supporting schools with deficits to either come out of deficit and/or stop them increasing. As at 31st March 2019 the net balance on schools was £47.4m, which comprised £59.0m surplus balances and £12.6m deficit balances. The growing level of deficit is an increasing concern since where those deficits are not addressed and schools are directed to become academies due to poor educational performance. BCC is currently expecting 15 schools to convert to academy status in the 2019/20 financial year, however this number could vary as a result of academy orders being received and slippage or advancement in expected conversion dates of schools. Of the schools converting a number are projected to have significant deficit balances that will remain with BCC, these are currently projected to amount to approximately £5.9m in 2019/20. The extent of the final deficits will not be confirmed until each school's deficit balance has been determined and confirmed with the school, in line with ESFA guidelines (4 months after the date of conversion). To date 6 school balances have been confirmed in 2019/20.

The deficit of £5.9m will be covered from the DSG Closing schools contingency of £0.8m and the balance will be met from revenue funding released through application of capital receipts. This will leave a balance of circa £2.9m of capital receipts for future deficits, from 2020/21 onwards, which poses a significant risk.

- **Admissions and Appeals.** The service could receive less income approx. £0.1m due to unclear DfE guidance on charging of academies for admission appeals. We have now received legal advice which is currently being reviewed by the directorate.
- **Virtual School (Looked After Children Education Service)**
Staff savings are projected due to vacancies and charging of relevant staff time to the Pupil Premium Grant Budget. This is partly offset by the cost of agency cover.

1.6 Table 2 sets out the Period 9 forecast out-turn position for 2019/20.

Table 2: Period 9 Forecast Outturn Position								
Directorate	Current Budget	Period 9 Forecast Outturn	Forecast Base Budget Over/ (Under)	Forecast Savings Non-delivery	Forecast Over/ (Under)	Period 6 Forecast Over/ (Under)	Change since Period 6 (Improvement)/ Deterioration	
	£m	£m	£m	£m	£m	£m	£m	%
Service								
School Settings / Improvement	1.273	1.273	0.000	0.000	0.000	0.000	0.000	0.000
Admissions & Placement	2.918	2.526	(0.392)	0.000	(0.392)	0.000	(0.392)	(0.134)
Education Skills & Infrastructure	0.047	0.047	0.000	0.000	0.000	0.000	0.000	0.000
Early Years	63.305	61.122	(2.183)	0.000	(2.183)	0.000	(2.183)	(0.034)
Schools Delegated Budget	459.702	459.702	0.000	0.000	0.000	0.000	0.000	0.000
DHSchool Funding Central	(626.911)	(626.911)	0.000	0.000	0.000	0.000	0.000	0.000
LACES	1.467	1.467	0.000	0.000	0.000	0.000	0.000	0.000
Higher Needs	88.614	90.325	1.711	0.000	1.711	0.000	1.711	0.019
Behaviour Support Se	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Access to Education	5.663	5.663	0.000	0.000	0.000	0.000	0.000	0.000
Complex Needs Care	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Early Support Service	1.673	1.673	0.000	0.000	0.000	0.000	0.000	0.000
Early Help&Childrens	0.069	0.069	0.000	0.000	0.000	0.000	0.000	0.000
Business Support	2.180	2.180	0.000	0.000	0.000	0.000	0.000	0.000
Directorate Total	0.000	(0.864)	(0.864)	0.000	(0.864)	0.000	(0.864)	-15%

2 Future Years

- 2.1 Whilst the focus of this report is on the delivery of the 2019/20 budget, the monitoring process allows the opportunity to consider what issues may have been identified which have not been provided for in previous plans.
- 2.2 Key future year's issues include.

High Needs Block

Nationally the gap between allocated high needs funding and local spending to meet demand is forecast to continue to increase. Increases in demand are due to many factors, and include:

- Additional unfunded statutory obligations arising from the 2014 SEND reforms
- Increasing numbers of pupils with high needs and increasing complexity of need.

The level of spend on High Needs is an area of concern, which is a concern nationally. At the end of 2018/19 the net cumulative deficit on High Needs was £15.5m. Latest modelling of pupil pipeline data shows that growth in demand is outstripping available local resources. Currently, if no action is taken and there is no national increase in funding, there is a forecast cumulative deficit for the High Needs Funding Block shown in the table below:

Table 3

Year	Cumulative Deficit £m
2019/20	14.600
2020/21	29.200
2021/22	40.100
2022/23	50.000
2023/24	59.900

Deficit position will be revised in future monitoring period.

The Government have announced additional national funding of circa £700m for Special Needs. It has been confirmed in late December that Birmingham will receive additional funding for High Needs of £26.6m. This will contribute positively to addressing the pressures outlined along with the work underway on the transformation and modernisation of SEND provision which is being progressed by the Directorate.

School Deficit Balances

The Directorate is supporting schools with deficits to either come out of deficit and/or stop them increasing. As at 31/3/2019 the net balance on schools was £47.4m, which comprised £59.0m surplus balances and £12.6m deficit balances. The growing level of deficit is an increasing concern since where those deficits are not addressed and schools are directed to become academies due to poor educational performance BCC is required to fund the deficits.

The Directorate have produced and presented a School Financial Deficit Action Plan to CLT (13th May 2019) of the level of financial deficits in schools at the 2018/19 out-turn and outlined the action plan which has been developed to seek to minimise future levels of deficits, to avoid additional financial risk to the Council. A report was also taken to School Forum in June and further reports will be taken to CLT and School Forum on a quarterly basis.

The actions reported to School Forum in June covers a range of measures to strengthen action on deficits through the following:

- Identify a Schools Forum representative to sit on the Schools Finance Governance Board,
- Amend Schools Forums terms of reference to include the City Councils section 151 officer, who provides oversight of financial, statutory and constitutional requirements,
- Receive quarterly reports on the position of individual school budgets and the progress of actions being taken to address school deficits,
- Develop a Birmingham 'clawback' policy of individual surplus school balances, in order to maximise the designated School Budget across the City,
- Complete the DfE's Schools Forum self-assessment toolkit, to determine aspects of good practice and areas for further development,

Progress will be monitored through reporting to CLT and School Forum. The first report was presented to Schools Forum in September and a similar report will be presented to CLT in January.

Annex 10 Housing Revenue Account

1. Housing Revenue Account-

- 1.1 A balanced overall revenue position is forecast, with any net overspends or underspends to be managed by corresponding adjustments to the level of funding of the capital programme from revenue, HRA borrowing repaid or reserves.

Description	Annual		
	Budget	Forecast	Variance
	£m	£m	£m
Expenditure	205.069	207.159	2.090+
Income	(274.139)	(275.729)	(1.590)
Below the Line Analysis	69.070	68.570	(0.500)
Net Expenditure	0.000	0.000	0.000

- 1.2 Additional income of (£0.3m) is forecast compared to Period 6 largely due to additional freehold sales and de minimis land sales (£0.2m).

- 1.3 Savings on the HRA compared to the Period 6 forecast include:

- Net saving after realignment on budgets following review of recharges and housing structure (£0.6m)
- Reduction in forecast overspend on communal utility costs based on review of current expenditure after change in supplier (£0.4m)

- 1.4 Pressures on the HRA compared to the Period 6 forecast include:

- Higher legal costs, particularly in relation to disrepair litigation cases, £0.7m
- Reduced savings on Performance Related Pay payments to Repairs Contractors as a result of improved performance, £0.3m

- 1.5 Overall there are sufficient underspends on HRA expenditure to cover current specific pressures where costs have been identified.

Appendix A

Annex 11 Uses of Reserves

Annex 11 Use of Reserves

Detailed Breakdown of Proposed (Use of)/ Contribution to Reserves since Period 6					
Directorate making request	Reserve	Reason for request	Budget Approved Period 6	Changes Proposed Since Period 6	Forecast Proposed (Use) /Contribution at Month 9
			£m	£m	£m
Corporate	Financial Resilience Reserve		(5.910)	0.000	(5.910)
	Subtotal Use of General Reserves		(5.910)	0.000	(5.910)
Corporate	Capital Fund	In line with the Cabinet Report 6th March 2018, the City Council has made a capital contribution to IB(Birmingham)Limited, from the capital fund.	0.000	(0.067)	(0.067)
Corporate	Capital Fund	Residual legal and property advice re NEC film studio as approved in Sept 2017 by CFO.	0.000	(0.023)	(0.023)
Corporate	Enhanced Operations-CWG	To fund enhanced operations relating to the Commonwealth Games	0.000	9.103	9.103
Finance & Governance	Invest to Save Reserve	Borrowing to fund new ERP system restored to original planned amount	(6.535)	(1.016)	(7.551)
Corporate	Other Uses of Corporate Reserves		15.900	0.000	15.900
	Subtotal Use of Corporate Reserves		9.365	7.997	17.362
Adult Social Care	Syrian Refugee Programme		0.000	0.700	0.700
Inclusive Growth	Underpayments & Disputed Sum Reserve	PFI payment deductions-actuals to date and forecast	(9.522)	57.919	48.397
Inclusive Growth	CIL - City Wide Projects	Known amounts received and to be received	0.220	2.193	2.413
Inclusive Growth	CIL - Ladywood Ward	Known amounts received and to be received		0.387	0.387
Inclusive Growth	CIL - Harborne Ward	Known amounts received and to be received		0.017	0.017
Inclusive Growth	CIL - Stirchley Ward	Known amounts received and to be received		0.002	0.002
Inclusive Growth	CIL - Kings Norton north Ward	Known amounts received and to be received	0.000	0.006	0.006
Inclusive Growth	Section 106's	To fund project expenditure & income to Reserves	0.143	2.195	2.338
Inclusive Growth	Clean Air Zone Grant Allocation	Estimated slippage in implementation	5.788	4.067	9.855
Partnerships, Insight and Prevention	Public Health	Reduction in Transition funding required in 2019/20	0.000	(1.291)	(1.291)
Neighbourhoods	Section 106 HRA	Additional S106 income received		1.367	1.367
Neighbourhoods	Section 106 HRA	Transfer to fund capital BMHT programme		(3.457)	(3.457)
Neighbourhoods	Section 106 Place Directorate	Realignment of S106 Lights plan		(0.016)	(0.016)
Education & Skills	Lifelong Learning skills fund	Match funding against the WOW (World of Work) Project	(0.758)	(0.200)	(0.958)
Education & Skills	Skills for Growth Hub Project	Using remainder of reserve	(0.200)	(0.060)	(0.260)
Partnerships, Insight and Prevention	Prevent - Out of School (OSS)	Carry forward grant receipts in advance	0.000	0.095	0.095
Partnerships, Insight and Prevention	Prevent - admin	Carry forward grant receipts in advance	0.000	0.009	0.009
Partnerships, Insight and Prevention	Multi Agency Centre - Home Office	Carry forward grant receipts in advance	0.000	0.045	0.045
Partnerships, Insight and Prevention	EU migration fund	Carry forward grant receipts in advance	0.000	0.342	0.342
Adult Social Care	Controlling Migration Fund (CMF)	Fund MCHLG projects controlling migration		0.530	0.530
Adult Social Care	Improved Better Care Fund (Projects)	Reduction in use of IBCF Reserves	2.952	1.818	4.770
Various	Other Uses of Grant Reserves		(13.458)	0.000	(13.458)
	Subtotal Use of Grant Reserves		(14.835)	66.668	51.833
Inclusive Growth	HWYS -Bridge Agreements	For repair of Park Hill Bridge		(0.096)	(0.096)
Human Resources	Schools HR IT	Reduction in use of reserves due to timing of ERP Development Costs	(0.412)	0.324	(0.088)
Digital & Customer Services	ICT&D Transition Reserve	To fund slippage in expenditure as part of the transition from Capita	0.000	2.280	2.280
Inclusive Growth	Speed Camera (TA-00543-11)	Speed camera maintenance		(0.011)	(0.011)
Inclusive Growth	Bus Lane Enforcement Equipment Renewal (TVV)/Ring-fenced Inc	Forecast BLE surplus		1.516	1.516
Education & Skills	LOB - Archives Development Fund	Approvals for LOB Archives Development Fund		0.027	0.027
Finance & Governance	ERP System Temporary Reserve	Timing difference in expenditure funded from borrowing from ITS Reserve		1.016	1.016
Adult Social Care	SEND preparation for Employment	18/19 under-spend to be used in 19/20	(0.198)	0.066	(0.132)
Finance Control	Commonwealth Games Reserve	To Fund Commonwealth Games cost in future years	7.400	2.000	9.400
Various	Other Uses of Earmarked Reserves		(15.666)	0.000	(15.666)
	Subtotal Use of Earmarked Reserves		(8.876)	7.123	(1.753)
Education & Skills	Non-Schools Dedicated Schools Grant (DSG) approved at Period 3		(1.199)	0.000	(1.199)
	Subtotal Non Schools DSG		(1.199)	0.000	(1.199)
	Total Use of Reserves		(21.455)	81.787	60.333

Annex 12 Savings Programme

Table 2a: Overview of the Forecast Delivery of the 2019/20 Savings Programme- Original Approved Savings

Directorate	2019/20 Agreed Savings	On Track/ Fully Delivered against Programme	Blue - Fully Delivered	Green-On Track	Amber-At Risk	Red-Non Delivery	Purple- Undeliverable	One off Mitigations to address Savings Non-Delivery
	£m	%	£m	£m	£m	£m	£m	£m
Adult Social Care	(14.620)	100.0	(4.284)	(10.336)	0.000	(0.918)	0.000	0.000
Digital & Cust Services	(2.773)	89.5	0.426	(2.909)	0.000	0.000	(0.290)	(0.290)
Education & Skills	(8.797)	0.5	0.037	(0.084)	(6.022)	(1.010)	(1.718)	(2.728)
Finance & Governance	(2.301)	71.5	(0.958)	(0.688)	(0.468)	(0.187)	0.000	0.000
Human Resources	(0.514)	100.0	(0.435)	(0.079)	0.000	0.000	0.000	0.000
Inclusive Growth	(2.836)	96.5	(1.246)	(1.490)	0.000	(0.100)	(0.134)	0.000
Neighbourhoods	(14.982)	70.8	(6.308)	(4.294)	(1.035)	(1.077)	(2.268)	(0.115)
Partnerships, Insight and Prevention	(0.548)	100.0	(0.532)	(0.016)	0.000	0.000	0.000	0.000
Directorate Subtotal	(47.371)	70.1	(13.300)	(19.896)	(7.525)	(3.292)	(4.410)	(3.133)
Corporate Savings	1.180	100.0	1.180	0.000	0.000	0.000	0.000	0.000
Total Programme	(46.191)	69.3	(12.120)	(19.896)	(7.525)	(3.292)	(4.410)	(3.133)

Table 2b: Overview of the Forecast Delivery of the 2019/20 Savings Programme- One Off Savings

Directorate	2019/20 Agreed Savings	On Track/ Fully Delivered against Programme	Blue - Fully Delivered	Green-On Track	Amber-At Risk	Red-Non Delivery	Purple- Undeliverable	One off Mitigations to address Savings Non-Delivery
	£m	%	£m	£m	£m	£m	£m	£m
Adult Social Care	(1.690)	100.0	(1.690)	0.000	0.000	0.000	0.000	0.000
Digital & Cust Services	(4.145)	100.0	0.000	(4.145)	0.000	0.000	0.000	0.000
Education & Skills	0.000	0.0	0.000	0.000	0.000	0.000	0.000	0.000
Finance & Governance	(0.530)	0.0	0.000	0.000	0.000	(0.530)	0.000	(0.030)
Human Resources	(0.204)	100.0	(0.204)	0.000	0.000	0.000	0.000	0.000
Inclusive Growth	(1.934)	29.9	(0.211)	(0.368)	0.000	(0.694)	(0.661)	0.000
Neighbourhoods	(3.582)	48.8	(0.700)	(1.048)	(0.515)	(0.200)	(1.119)	(0.419)
Partnerships, Insight and Prevention	0.000	0.0	0.000	0.000	0.000	0.000	0.000	0.000
Directorate Subtotal	(12.085)	69.2	(2.805)	(5.561)	(0.515)	(1.424)	(1.780)	(0.449)
Corporate Savings	0.000	0.0	0.000	0.000	0.000	0.000	0.000	0.000
Total Programme	(12.085)	69.2	(2.805)	(5.561)	(0.515)	(1.424)	(1.780)	(0.449)

Annex 13 Resource Allocations**1.1 General Policy Contingency**

General Policy Contingency for the year is £2.5m. The use of £0.1m has already been approved leaving a balance of £2.4m at Period 6.

Cabinet approved an allocation of £0.1m on 29 October 2019 for Moseley Road Baths, leaving a balance of £2.3m.

The Financial Plan 2019 - 2023 has a specific contingency of £1.1m to fund costs of the Apprenticeship Levy. The latest forecast is that the total funding required to fund the Apprenticeship Levy is £1.1m. It is proposed to fund the small amount of extra costs (£0.040m) from General Policy Contingency, leaving a balance of £2.3m.

1.2 Specific Policy Contingency

The Council Financial Plan and Budget 2019-2023 approved by Council on 26th February 2019 reflected £39.7m for Specific Policy contingency in 2019/20. A breakdown by each specific contingency is reflected in Annex 14. It should be noted that the Directorate forecasts have already assumed the allocation of Specific Policy Contingency in year.

Allocations of £15.4m of Specific Policy Contingency have been approved up to Period 6. This left a balance of £23.4m before the proposed uses mentioned below.

The Gateway and Related Financial Approvals Framework requires approval from the Section 151 Officer, in conjunction with the Leader and the Chief Executive, to release funds from Specific Policy Contingency.

As part of the Council's simplification of processes, the Cabinet meeting of 30 July 2019, approved that the Section 151 Officer be given delegated authority for the verification and allocation of Specific Policy contingency to fund expenditure which is in line with the approval given as part of the Council Financial Plan and Budget 2019-2023.

Apprenticeship Levy

The Section 151 Officer has approved the release of £1.1m of Specific Policy contingency to fund the Apprenticeship Levy, as referred to above, in line with the Council Financial Plan and Budget.

Any requests for funding from Specific Policy Contingency that are not in line with the original application in the Council Financial Plan and Budget 2019-2023 will require approval by Cabinet.

Further use of Invest to Improve FundTransformation Finance Officer

An interim finance officer is required for the period from December 2019 to June 2020 in order to move forward the modern council agenda. This is estimated to cost £0.1m and has been approved by the Section 151 officer in line with the Financial Plan 2019+.

Route to Zero

On 11th June 2019 a climate emergency was declared at Full Council with the aspiration that the City and the Council would be net zero carbon by 2030 or as soon as possible thereafter as a 'just transition' permits. A report which was brought to Cabinet in July 2019 identified the need for external support for this work to procure a consultant to prepare the baseline report and complete other associated work to prepare for the development of the action plan. It was recommended to draw down £0.1m from Invest to Improve fund to commit required resources to the Route to Zero project for 2019/20. This has been approved by the Section 151 officer in line with the Financial Plan 2019+.

1.3 As referred to in section 2.3, it is now assumed that £2.5m of Specific Policy Contingency will not be required.

1.4 It is proposed to transfer £9.1m Budget Delivery Contingency to a Reserve for enhanced operational costs related to the Commonwealth Games.

1.5 Transfer of Service Areas

The Council continues to periodically review the Directorate Service responsibilities with the aim of securing the most appropriate service delivery arrangements to ensure that these are delivered effectively in a co-ordinated manner. The latest approved hierarchy is reflected in Table 1.

Appendix A

Annex 14 Policy Contingency

Annex 14 Policy Contingency

	Original Budget 2019/20	Approvals / Adjustments Prior to Period 9	Revised Budget 2019/20	Approvals / Allocations not yet in Voyager as at 31st December	Proposals awaiting approval at 31st December	Declared Policy Contingency Underspend at 31st December	Remaining Contingency if proposals approved
	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Car Park Closure Resources	252		252				252
National Living Wage	365		365			(365)	0
Autoenrolment in Pension Fund	300		300			(300)	0
Inflation Contingency	4,951	(1,563)	3,388			(1,827)	1,561
Highways Maintenance	250		250				250
Apprenticeship Levy	1,108		1,108		(1,108)		0
Commonwealth Games Project Team Costs	1,000		1,000				1,000
Budget Delivery Contingency	12,000	(2,897)	9,103		(9,103)		0
Adult Social Care & Health Demography	8,500	(3,900)	4,600			(4,600)	0
Short-term Council House Improvement	200	(119)	81				81
Adults Social Care Winter Pressure	5,600	(5,600)	0				0
Invest to Save Fund	3,172	(2,174)	998	(182)			816
Art Endowments	2,000		2,000				2,000
							0
Subtotal Specific Contingency	39,698	(16,253)	23,445	(182)	(10,211)	(7,092)	5,960
General Contingency	2,526	(242)	2,284		(40)		2,244
Revenue Services Transformation Programme	20		20		0		20
Total Contingency excluding savings	42,244	(16,495)	25,749	(182)	(10,251)	(7,092)	8,224

Annex 15 Movement in Directorate Budgets Since Period 6

Movements in Directorate Budgets from Period 6 to Period 9	
	£m
Directorate Current Net Budget at Period 6	862.611
Directorate Current Net Budget at Period 9	873.545
Movements	10.934
Detailed Movements in Directorate Budgets from Period 6 to Period 9	
	£m
Borrowing from Invest to Save Reserve	
Borrowing from Invest to Save Reserve to fund ICT Service Transition	7.641
Temporary Reduction in Borrowing from Invest to Save Reserve to fund new ERP system at Period 6. (Requested to be reversed at period 9)	(1.016)
Policy Contingency Reserves	
Transfers from Policy Contingency Reserves to Directorates	0.128
General Policy Contingency Allocations	
Moseley Road Baths funding	0.130
Reallocations of Reserves previously held as Corporate Reserves	
funding Major Events	0.653
Creation of Education PFI Reserve from Financial Resilience Reserve	3.383
Other	
Use of Cyclical Maintenance Reserve to fund repair on Old Rep Theatre	0.015
Grand Total	10.934

Annex 16 Collection Fund

The monitoring arrangements for the Collection Fund include reporting on the in-year position for Council Tax and Business Rates. However, for the most part, the impact on the budget is as set out in the Financial Plan 2019 - 2023, with any surplus or deficit being required to be carried forward and taken into account as part of the 2020/21 budget setting process.

Council Tax

The overall net budget for Council Tax income including Parish and Town Council Precepts is £349.3m in 2019/20. In addition, the Council collects the precepts on behalf of the Fire and Police Authorities.

There is a surplus forecast for the year of which the Council's share is £6.1m. The position is unchanged compared with quarter 2. This is made up of a cumulative surplus brought forwards from 2018/19 of £4.3m, which was reported previously in the 2018/19 Outturn Report, plus an additional in year surplus relating to 2019/20 of £1.8m. This additional surplus is primarily due to further forecast growth in the number of new properties compared with the volumes anticipated when setting the budget.

Business Rates

Under the 100% Business Rates Pilot that came into effect on 1st April 2017 the Council continues to retain 99% of all Business Rates collected under the Business Rates Retention Scheme with 1% being paid over to the West Midlands Fire Authority. The overall budgeted level of Business Rates in 2019/20 is £441.5m (excluding the Enterprise Zone), of which the Council's retained share is £437.1m.

Excluding the impact of appeals there is a deficit anticipated, in year, of which the Council's share is £8.4m. This is marginally higher than the position reported at quarter 2 of £8.3m.

Additional compensatory grants of £5.4m (A small reduction since quarter 2) are anticipated from Central Government to offset this deficit. These will be received into the General Fund in 2019/20 and so will be required to be set aside as a contribution to reserves in the current year to be used to offset the deficit in the Collection Fund.

In addition, there is an appeals related deficit anticipated of which the Council's share is £1.8m (no change). However, as reported previously, the Council has set aside, from previously reported Business Rates surpluses, a reserve to cover eventual Business Rates appeals losses. It is anticipated that £1.8m will be released from this reserve in 2020/21 to cover this element of the deficit.

As a result of the above a total in year deficit of £3.0m assumed to be carried forward and taken into account in setting the budget for 2020/21 made up of £10.1m deficit (£8.4m non appeals related plus £1.8m for appeals) relating to the Council's share offset by £7.1m of use of reserves (£5.4m relating to compensatory grants plus £1.8m of appeals reserves).

Appendix A

Annex 16 Collection Fund

In addition to the in-year position and as previously reported in the 2018/19 Outturn report, a cumulative deficit was brought forward from 2018/19 of £5.2m due to the final surplus position for 2018/19 being £7.4m compared with a £12.7m surplus anticipated when setting the budget for 2019/20. Therefore, an overall forecast Deficit of £8.2m relating to the Council's share of Business Rates (£2.970m in year Deficit plus £5.2m Deficit brought forward) is anticipated.

The position for Business Rates is shown in the table below.

	Quarter 3		Quarter 2		Change	
	£m	£m	£m	£m	£m	£m
Business Rates (BR) Deficit Excluding Appeals		8.350		8.307		0.043
BR Deficit relating to Appeals		1.769		1.769		0.000
Forecast 2019/20 Deficit		10.119		10.076		0.043
BR Deficit B/F 2018/19		5.241		5.241		0.000
BR Deficit C/F		15.360		15.317		0.043
Use of BR Appeals Reserve	(1.769)		(1.769)		0.000	
Compensatory Section 31 Grants	(5.380)		(5.382)		0.002	
		(7.149)		(7.151)		0.002
BR Related Overall Forecast Deficit		8.211		8.166		0.045

Overall

Taken together, the anticipated position for the Collection Fund and related income streams is a deficit of £2.1m to be carried forward and taken into account in setting the budget for 2020/21 (£6.1m surplus for Council Tax offset by a £8.2m deficit for Business Rates).

Annex 17 Write-offs**Write-off of Sundry Debts, Irrecoverable Housing Benefit, Council Tax and Business Rates****a. Irrecoverable Housing Benefit**

In circumstances where Housing Benefit overpayments are identified as not being recoverable, or where recovery is deemed uneconomic, the City Council's Financial Regulations and delegated powers allow for these overpayments and income to be written off. All possible avenues must be exhausted before such write offs are considered. Amounts already written off will still be pursued should those owing the Council money eventually be located or return to the city.

The cost to the Council of writing off these irrecoverable sums will be charged to the City Council's provision set up for this purpose, which includes sums set aside in previous years to meet this need. There is no direct effect on the revenue account.

In 2019/20, from 1st October up to 31st December 2019, further items falling under this description in relation to Benefit overpayments have been written off under delegated authority. The Table below details the gross value of amounts written off of £0.3m, which members are asked to note.

Age analysis	Up To 2013/14	2014/15- 2016/17	2017/18- 2019/20	Total
	£m	£m	£m	£m
Benefit Overpayments	0.023	0.063	0.185	0.271
Total	0.023	0.063	0.185	0.271

Section (d) of this Annex gives a more detailed age analysis of overpayments and income written off.

b. Irrecoverable Council Tax & Business Rates

All Council Tax and Business Rates are due and payable. However, there are certain instances where the amount of the bill needs to be either written off or reduced (e.g. where people have absconded, have died, have become insolvent or it is uneconomical to recover the debt).

If an account case is subject to this, then consideration is given to write the debt off subject to the requirement to consider all options to recover the debt, prior to submitting for write off. However, once an account has been written off, if the debtor becomes known to the Revenues Service at a later date, then the previously written off amount will be reinstated and pursued.

In respect of Business Rates, where a liquidator is appointed, a significant period of time is taken to allow for the company's affairs to be finalised and to subsequently determine if

Annex 17 Write Offs

any monies are available to be paid to creditors. Once it is established this is not to happen, a final search of Companies House is undertaken to confirm the company has been dissolved.

Cabinet are requested to approve the writing off of Business Rates debts to the Council which are greater than £0.025m, totalling £8.4m as detailed in Section (c) of this Annex. Further information in respect of these is available on request.

In 2019/20, from 1st October 2019 to 31st December 2019, further items falling under this description in relation to Business Rates have been written off under delegated authority. The table below details the total approved gross value of these amounts written off of £5.4m for Council Tax, which Members are asked to note.

Age analysis	Up To 2013/14	2014/15-2016/17	2017/18-2019/20	Total
	£m	£m	£m	£m
Business Rates	1.129	3.608	0.661	5.398
TOTAL	1.129	3.608	0.661	5.398

Section (e) of this Appendix gives a more detailed age analysis of overpayments and income written off.

Annex 17 Write Offs

c. Business Rates

Case No.	Supporting Information	Total Debt
	<u>Business Rates</u> Further information in respect of the Business Rates Write Offs listed below is available on request.	
1	Liability Period(s)/Account Ref Number(s) Business Rates due for the period 03/10/12 to 13/05/14 – 6004928936	£31,319.51
2	Liability Period(s)/Account Ref Number(s) Business Rates due for the period 15/10/12 to 30/09/14 - 6004985157	£42,432.64
3	Liability Period(s)/Account Ref Number(s) Business Rates due for the period 01/04/12 to 28/02/14 – 6005064771	£27,525.16
4	Liability Period(s)/Account Ref Number(s) Business Rates due for the period 01/07/12 to 31/07/14 - 6005131593	£31,925.42
5	Liability Period(s)/Account Ref Number(s) Business Rates due for the period 01/04/12 to 14/09/15 - 6005082455	£26,724.53
6	Liability Period(s)/Account Ref Number(s) Property 1 - Business Rates due for the period 25/03/13 to 01/02/15 – 6005385675 - £56,974.81 Property 2 - Business Rates due for the period 08/07/13 to 31/03/14 – 6005151819 - £134,474.49 Property 3 - Business Rates due for the period 15/04/14 to 03/03/15 – 6005323222 - £76,880.66	£268,329.96
7	Liability Period(s)/Account Ref Number(s) Business Rates due for the period 26/04/12 to 02/09/13 - 6005127144	£65,948.82
8	Liability Period(s)/Account Ref Number(s) Property 1 - Business Rates due for the period 12/04/12 to 28/02/15 – 6005035716 - £46,247.40 Property 2 - Business Rates due for the period 19/03/14 to 13/07/14 – 6005431929 - £1,787.21	£48,034.61
9	Liability Period(s)/Account Ref Number(s) Business Rates due for the period 08/03/13 to 18/02/14 - 6005137079	£29,909.84
10	Liability Period(s)/Account Ref Number(s) Property 1 - Business Rates due for the period 12/04/12 to 06/07/12 – 6004625012 - £1,475.04 Property 2 - Business Rates due for the period 22/01/14 to 05/10/15 – 6005249234 - £36,367.82	£37,842.86
11	Liability Period(s)/Account Ref Number(s) Business Rates due for the period 01/11/12 to 17/04/15 - 6005441183	£64,782.20
12	Liability Period(s)/Account Ref Number(s) Business Rates due for the period 15/01/13 to 04/01/17 - 6005372832	£142,381.46
13	Liability Period(s)/Account Ref Number(s) Property 1 - Business Rates due for the period 29/09/12 to 31/07/15 – 6004971413 - £35,261.61 Property 2 - Business Rates due for the period 01/04/15 to 31/10/15 – 6005258542 - £2,392.98	£37,654.59
14	Liability Period(s)/Account Ref Number(s) Business Rates due for the period 21/11/12 to 31/03/13 - 6005500134	£66,938.69
15	Liability Period(s)/Account Ref Number(s) Business Rates due for the period 01/04/11 to 15/11/12 - 6004190714	£27,742.88
16	Liability Period(s)/Account Ref Number(s) Business Rates due for the period 06/04/11 to 15/08/11 - 6004764145	£42,945.08
17	Liability Period(s)/Account Ref Number(s)	£27,034.77

Annex 17 Write Offs

	Business Rates due for the period 25/02/12 to 31/03/13 - 6004904856	
18	Liability Period(s)/Account Ref Number(s) Business Rates due for the period 21/03/12 to 10/02/13 - 6004985044	£71,778.12
19	Liability Period(s)/Account Ref Number(s) Business Rates due for the period 01/04/11 to 24/11/13 - 6004432426	£26,916.83
20	Liability Period(s)/Account Ref Number(s) Business Rates due for the period 01/04/11 to 11/03/15 - 6004730538	£129,989.13
21	Liability Period(s)/Account Ref Number(s) Business Rates due for the period 14/04/11 to 31/03/16 - 6004742572	£43,441.03
22	Liability Period(s)/Account Ref Number(s) Business Rates due for the period 01/07/11 to 16/06/14 - 6004774821	£35,466.75
23	Liability Period(s)/Account Ref Number(s) Property 1 - Business Rates due for the period 02/09/10 to 27/03/12 – 6004750423 - £19,967.43 Property 2 - Business Rates due for the period 01/11/10 to 27/03/12 – 6004652140 - £14,425.41	£34,392.84
24	Liability Period(s)/Account Ref Number(s) Business Rates due for the period 21/02/11 to 10/04/14 - 6004676797	£50,582.21
25	Liability Period(s)/Account Ref Number(s) Business Rates due for the period 25/06/10 to 16/08/11 - 6004659572	£89,096.79
26	Liability Period(s)/Account Ref Number(s) Business Rates due for the period 06/08/10 to 14/01/11 - 60047446461	£36,087.66
27	Liability Period(s)/Account Ref Number(s) Property 1 - Business Rates due for the period 01/11/10 to 22/12/11 – 6004757231 - £12,357.19 Property 2 - Business Rates due for the period 07/08/13 to 30/11/14 – 6005262651 - £14,880.69	£27,237.88
28	Liability Period(s)/Account Ref Number(s) Business Rates due for the period 24/12/10 to 13/02/12 - 6004871883	£56,079.83
29	Liability Period(s)/Account Ref Number(s) Business Rates due for the period 21/08/10 to 18/01/12 - 6004880555	£130,707.04
30	Liability Period(s)/Account Ref Number(s) Property 1 - Business Rates due for the period 01/10/10 to 13/07/11 – 6004672626 - £17,091.30 Property 2 - Business Rates due for the period 25/10/10 to 30/09/11 – 6004741068 - £15,954.01	£33,045.31
31	Liability Period(s)/Account Ref Number(s) Property 1 - Business Rates due for the period 02/11/10 to 19/03/12 – 6004631558 - £22,948.48 Property 2 - Business Rates due for the period 02/11/10 to 19/03/12 – 6004718772 - £25,012.76	£47,961.24
32	Liability Period(s)/Account Ref Number(s) Property 1 - Business Rates due for the period 01/08/12 to 30/04/13 – 6004895985 - £13,302.12 Property 2 - Business Rates due for the period 01/08/12 to 30/04/13 – 6004895952 - £16,959.84 Property 3 - Business Rates due for the period 01/08/12 to 31/03/13 – 6004880862 - £29,948.94 Property 4 - Business Rates due for the period 01/08/12 to 30/04/13 – 6004984552 - £12,130.96 Property 5 - Business Rates due for the period 01/08/12 to 31/05/13 – 6005320983 - £27,237.74 Property 6 - Business Rates due for the period 01/02/13 to 31/03/14 – 6004992754 - £13,729.82	£113,309.42
33	Liability Period(s)/Account Ref Number(s) Property 1 - Business Rates due for the period 24/09/12 to 20/05/16 – 6005083334 - £52,067.11 Property 2 - Business Rates due for the period 27/09/12 to 09/09/14 – 6005250548 - £10,908.34	£123,950.44

Annex 17 Write Offs

	Property 3 - Business Rates due for the period 28/09/12 to 23/10/13 – 6004927682 - £19,240.81 Property 4 - Business Rates due for the period 14/11/12 to 18/04/16 – 6004955951 - £21,914.98 Property 5 - Business Rates due for the period 28/01/14 to 05/05/14 – 6005186781 - £3,036.85 Property 6 - Business Rates due for the period 16/02/15 to 20/06/16 – 6005496291 - £16,782.35	
34	Liability Period(s)/Account Ref Number(s) Property 1 - Business Rates due for the period 10/07/12 to 24/02/14 – 6004892760 - £37,325.27 Property 2 - Business Rates due for the period 21/08/13 to 12/01/14 – 6005446848 - £11,787.90	£49,113.17
35	Liability Period(s)/Account Ref Number(s) Property 1 - Business Rates due for the period 01/01/13 to 31/01/13 – 6004968932 - £1,072.85 Property 2 - Business Rates due for the period 01/02/13 to 25/01/16 – 6005061670 - £32,542.40	£33,615.25
36	Liability Period(s)/Account Ref Number(s) Property 1 - Business Rates due for the period 10/09/12 to 24/09/13 – 6005359722 - £11,669.40 Property 2 - Business Rates due for the period 04/02/13 to 15/10/13 – 6004990645 - £14,600.76 Property 3 - Business Rates due for the period 28/09/12 to 23/10/13 – 6005031350 - £26,586.25 Property 4 - Business Rates due for the period 14/11/12 to 18/04/16 – 6005236435 - £26,387.39	£79,243.80
37	Liability Period(s)/Account Ref Number(s) Property 1 - Business Rates due for the period 02/11/12 to 20/12/15 – 6005406239 - £15,477.69 Property 2 - Business Rates due for the period 01/01/14 to 22/12/15 – 6005406159 - £44,817.45	£60,295.14
38	Liability Period(s)/Account Ref Number(s) Property 1 - Business Rates due for the period 09/11/12 to 17/09/15 – 6004951448 - £63,722.25 Property 2 - Business Rates due for the period 05/04/12 to 24/01/16 – 6005311233 - £54,469.96 Property 3 - Business Rates due for the period 11/01/13 to 17/09/15 – 6005202340 - £52,996.38 Property 4 - Business Rates due for the period 21/01/14 to 23/08/15 – 6005252044 - £34,251.80	£205,440.39
39	Liability Period(s)/Account Ref Number(s) Property 1 - Business Rates due for the period 01/01/12 to 22/07/12 – 6004840117 - £1,749.11 Property 2 - Business Rates due for the period 01/04/13 to 23/09/14 – 6004626617 - £38,329.32 Property 3 - Business Rates due for the period 03/09/13 to 23/09/14 – 6005124770 - £7,693.70 Property 4 - Business Rates due for the period 14/05/14 to 23/09/14 – 6005379253 - £11,240.50	£59,012.63
40	Liability Period(s)/Account Ref Number(s) Property 1 - Business Rates due for the period 01/12/12 to 04/10/16 – 6005560321 - £31,781.54 Property 2 - Business Rates due for the period 01/12/12 to 11/10/16 – 6005560332 - £42,929.74	£74,711.28
41	Liability Period(s)/Account Ref Number(s) Property 1 - Business Rates due for the period 16/01/12 to 30/11/12 – 6004982534 - £6,837.85 Property 2 - Business Rates due for the period 16/01/12 to 30/11/12 – 6004982545 - £9,109.90 Property 3 - Business Rates due for the period 16/01/12 to 30/11/12 – 6004989897 - £16,506.20 Property 4 - Business Rates due for the period 16/01/12 to 30/11/12 – 6005000480 - £293.05	£32,747.00
42	Liability Period(s)/Account Ref Number(s) Business Rates due for the period 26/04/13 to 18/01/15 - 6005034928	£25,967.00
43	Liability Period(s)/Account Ref Number(s) Business Rates due for the period 01/04/13 to 30/09/14 - 6004975131	£26,808.21
44	Liability Period(s)/Account Ref Number(s) Business Rates due for the period 28/01/13 to 16/05/16 - 6005317366	£54,480.76
45	Liability Period(s)/Account Ref Number(s)	£25,145.54

Annex 17 Write Offs

	Property 1 - Business Rates due for the period 01/12/11 to 13/01/15 – 6004797419 - £9,283.47 Property 2 - Business Rates due for the period 01/12/11 to 13/01/15 – 6004799517 - £15,862.07	
46	Liability Period(s)/Account Ref Number(s) Business Rates due for the period 21/02/12 to 14/03/16 - 6004823583	£65,052.86
47	Liability Period(s)/Account Ref Number(s) Business Rates due for the period 26/08/11 to 17/01/13 - 6004759635	£40,463.72
48	Liability Period(s)/Account Ref Number(s) Business Rates due for the period 01/04/11 to 08/03/12 - 6002311473	£53,640.13
49	Liability Period(s)/Account Ref Number(s) Business Rates due for the period 01/03/12 to 10/01/13 - 6004885185	£43,958.12
50	Liability Period(s)/Account Ref Number(s) Business Rates due for the period 29/11/11 to 06/03/13 - 6004790463	£28,998.43
51	Liability Period(s)/Account Ref Number(s) Business Rates due for the period 11/01/12 to 10/10/13 - 6005004733	£31,199.80
52	Liability Period(s)/Account Ref Number(s) Property 1 - Business Rates due for the period 16/04/11 to 03/04/14 – 6005040680 - £62,248.93 Property 2 - Business Rates due for the period 17/04/11 to 03/04/14 – 6005368278 - £49,982.83	£112,231.76
53	Liability Period(s)/Account Ref Number(s) Business Rates due for the period 22/03/12 to 02/05/13 - 6004903411	£31,047.36
54	Liability Period(s)/Account Ref Number(s) Business Rates due for the period 01/04/11 to 03/06/14 - 6005066799	£43,241.82
55	Liability Period(s)/Account Ref Number(s) Property 1 - Business Rates due for the period 27/08/10 to 30/11/12 – 6004703911 - £22,091.41 Property 2 - Business Rates due for the period 27/08/10 to 15/11/12 – 6004703922 - £19,423.98	£41,515.39
56	Liability Period(s)/Account Ref Number(s) Property 1 - Business Rates due for the period 13/12/10 to 30/04/12 – 6004730696 - £15,250.19 Property 2 - Business Rates due for the period 19/10/11 to 30/07/13 – 6004778947 - £12,149.54 Property 3 - Business Rates due for the period 01/05/12 to 05/06/12 – 6005122081 - £1,118.02	£28,517.75
57	Liability Period(s)/Account Ref Number(s) Business Rates due for the period 01/04/10 to 10/07/11 - 6004623823	£25,146.50
58	Liability Period(s)/Account Ref Number(s) Property 1 - Business Rates due for the period 31/01/11 to 27/09/11 – 6004767746 - £62,367.87 Property 2 - Business Rates due for the period 13/12/11 to 16/04/12 – 6004824939 - £5,434.08	£67,801.95
59	Liability Period(s)/Account Ref Number(s) Business Rates due for the period 01/07/10 to 31/03/14 - 6004816624	£37,287.90
60	Liability Period(s)/Account Ref Number(s) Business Rates due for the period 18/03/11 to 31/08/12 - 6004903820	£30,309.97
61	Liability Period(s)/Account Ref Number(s) Business Rates due for the period 29/04/10 to 09/03/14 - 6004928594	£124,072.91
62	Liability Period(s)/Account Ref Number(s) Property 1 - Business Rates due for the period 01/04/12 to 08/05/12 – 6001079436 - £2,504.67 Property 2 - Business Rates due for the period 01/04/12 to 08/05/12 – 6002218913 - £734.05 Property 3 - Business Rates due for the period 01/04/12 to 08/05/12 – 6003057569 - £2,732.50	£97,382.87

Annex 17 Write Offs

	Property 4 - Business Rates due for the period 01/04/12 to 08/05/12 – 6003703608 - £8,153.65 Property 5 - Business Rates due for the period 01/04/12 to 08/05/12 – 6003508636 - £452.19 Property 6 - Business Rates due for the period 01/04/12 to 08/05/12 – 6004161099 - £19,417.33 Property 7 - Business Rates due for the period 09/05/12 to 06/06/12 – 6004877563 - £2,157.29 Property 8 - Business Rates due for the period 05/09/11 to 08/05/13 – 6005533862 - £61,231.19	
63	Liability Period(s)/Account Ref Number(s) Business Rates due for the period 01/04/11 to 27/08/14 - 6004328481	£38,015.15
64	Liability Period(s)/Account Ref Number(s) Business Rates due for the period 18/06/13 to 01/09/15 - 6005071981	£25,424.22
65	Liability Period(s)/Account Ref Number(s) Business Rates due for the period 01/04/13 to 16/06/15 - 6005011852	£52,151.34
66	Liability Period(s)/Account Ref Number(s) Property 1 - Business Rates due for the period 20/12/13 to 01/01/15 – 6005092426 - £19,576.78 Property 2 - Business Rates due for the period 01/02/14 to 16/09/14 – 6005245210 - £22,851.32	£42,428.10
67	Liability Period(s)/Account Ref Number(s) Property 1 - Business Rates due for the period 11/04/12 to 08/09/13 – 6004919037 - £40,343.27 Property 2 - Business Rates due for the period 24/05/17 to 11/11/13 – 6005188458 - £10,931.07	£51,274.34
68	Liability Period(s)/Account Ref Number(s) Business Rates due for the period 09/09/13 to 16/07/14 - 6005113364	£25,590.32
69	Liability Period(s)/Account Ref Number(s) Business Rates due for the period 18/12/13 to 31/12/14 - 6005226033	£33,675.35
70	Liability Period(s)/Account Ref Number(s) Property 1 - Business Rates due for the period 10/07/13 to 07/12/15 – 6005250764 - £59,472.78 Property 2 - Business Rates due for the period 10/07/13 to 01/10/15 – 6005525886 - £15,034.24	£74,507.02
71	Liability Period(s)/Account Ref Number(s) Business Rates due for the period 03/09/13 to 09/01/15 - 6005131479	£66,748.26
72	Liability Period(s)/Account Ref Number(s) Business Rates due for the period 01/04/13 to 22/07/15 - 6004780629	£33,116.52
73	Liability Period(s)/Account Ref Number(s) Property 1 - Business Rates due for the period 14/01/14 to 03/03/15 – 6005170654 - £16,707.78 Property 2 - Business Rates due for the period 01/02/14 to 28/02/15 – 6005468171 - £9,697.45	£26,405.23
74	Liability Period(s)/Account Ref Number(s) Business Rates due for the period 13/11/13 to 12/11/14 - 6005131446	£200,072.10
75	Liability Period(s)/Account Ref Number(s) Business Rates due for the period 03/06/13 to 11/11/14 - 6005132245	£29,741.58
76	Liability Period(s)/Account Ref Number(s) Business Rates due for the period 17/07/13 to 12/01/15 - 6005126436	£30,753.05
77	Liability Period(s)/Account Ref Number(s) Business Rates due for the period 18/08/13 to 08/09/14 - 6005102652	£31,537.87
78	Liability Period(s)/Account Ref Number(s) Business Rates due for the period 01/04/13 to 31/01/16 - 6004698122	£32,798.24
79	Liability Period(s)/Account Ref Number(s) Business Rates due for the period 28/11/13 to 31/01/15 - 6005347620	£58,206.16

Annex 17 Write Offs

80	<p>Liability Period(s)/Account Ref Number(s)</p> <p>Property 1 - Business Rates due for the period 01/06/11 to 26/04/12 – 6004713551 - £28,487.10</p> <p>Property 2 - Business Rates due for the period 01/06/11 to 26/04/12 – 6004724229 - £18,879.02</p> <p>Property 3 - Business Rates due for the period 25/03/11 to 08/01/13 – 6004775813 - £26,731.84</p> <p>Property 4 - Business Rates due for the period 01/06/11 to 26/04/12 – 6004835549 - £98,468.49</p>	£172,566.45
81	<p>Liability Period(s)/Account Ref Number(s)</p> <p>Property 1 - Business Rates due for the period 01/04/11 to 31/07/12 – 6004752714 - £23,694.51</p> <p>Property 2 - Business Rates due for the period 01/04/11 to 29/07/12 – 6004759113 - £21,190.30</p> <p>Property 3 - Business Rates due for the period 01/04/11 to 07/05/12 – 6004751051 - £15,787.39</p> <p>Property 4 - Business Rates due for the period 01/04/11 to 31/07/12 – 6004770863 - £48,168.00</p> <p>Property 5 - Business Rates due for the period 01/04/11 to 31/07/12 – 6004806197 - £29,988.60</p> <p>Property 6 - Business Rates due for the period 01/01/12 to 29/07/12 – 6004813625 - £18,720.62</p> <p>Property 7 - Business Rates due for the period 01/04/12 to 29/09/13 – 6004916641 - £6,060.66</p>	£163,610.08
82	<p>Liability Period(s)/Account Ref Number(s)</p> <p>Property 1 - Business Rates due for the period 28/05/11 to 17/07/14 – 6004804124 - £7,963.42</p> <p>Property 2 - Business Rates due for the period 30/09/11 to 30/04/12 – 6004831898 - £1,428.28</p> <p>Property 3 - Business Rates due for the period 01/10/11 to 17/07/14 – 6005076362 - £7,054.47</p> <p>Property 4 - Business Rates due for the period 01/10/11 to 17/07/14 – 6005076373 - £6,674.11</p> <p>Property 5 - Business Rates due for the period 23/01/12 to 17/07/14 – 6004794410 - £10,046.46</p> <p>Property 6 - Business Rates due for the period 29/04/12 to 17/07/14 – 6004914758 - £5,904.64</p> <p>Property 7 - Business Rates due for the period 07/08/12 to 17/07/14 – 6004948865 - £4,951.78</p> <p>Property 8 - Business Rates due for the period 25/08/12 to 17/07/14 – 6004942641 - £4,843.09</p> <p>Property 9 - Business Rates due for the period 01/10/12 to 17/07/14 – 6005076351 - £3,717.43</p> <p>Property 10 - Business Rates due for the period 01/04/13 to 17/07/14 – 6004564327 - £194.20</p> <p>Property 11 - Business Rates due for the period 01/04/13 to 31/07/13 – 6004564338 - £23.16</p> <p>Property 12 - Business Rates due for the period 01/04/13 to 17/07/14 – 6004735179 - £194.20</p> <p>Property 13 - Business Rates due for the period 07/09/13 to 17/07/14 – 6005233925 - £4,405.18</p>	£57,400.42
83	<p>Liability Period(s)/Account Ref Number(s)</p> <p>Property 1 - Business Rates due for the period 01/04/11 to 31/07/13 – 6004716027 - £27,880.05</p> <p>Property 2 - Business Rates due for the period 30/04/11 to 08/11/12 – 6004715955 - £9,115.17</p> <p>Property 3 - Business Rates due for the period 01/04/12 to 08/11/12 – 6004802128 - £2,074.63</p>	£39,069.85
84	<p>Liability Period(s)/Account Ref Number(s)</p> <p>Business Rates due for the period 01/04/10 to 20/09/14 - 6005181311</p>	£103,819.86
85	<p>Liability Period(s)/Account Ref Number(s)</p> <p>Property 1 - Business Rates due for the period 20/09/10 to 09/09/12 – 6004647367 - £22,493.13</p> <p>Property 2 - Business Rates due for the period 04/02/11 to 05/02/12 – 6004677370 - £5,279.39</p> <p>Property 3 - Business Rates due for the period 14/04/11 to 05/02/12 – 6004846751 - £4,863.45</p> <p>Property 4 - Business Rates due for the period 21/04/11 to 09/10/12 – 6004756749 - £16,422.69</p> <p>Property 5 - Business Rates due for the period 03/06/11 to 11/10/12 – 6004955995 - £8,964.68</p> <p>Property 6 - Business Rates due for the period 24/06/11 to 11/03/12 – 6004716458 - £12,595.18</p> <p>Property 7 - Business Rates due for the period 04/05/12 to 17/01/13 – 6004982443 - £5,947.72</p>	£76,566.24
86	<p>Liability Period(s)/Account Ref Number(s)</p> <p>Property 1 - Business Rates due for the period 15/02/11 to 30/06/12 – 6005202135 - £357,630.82</p>	£950,580.79

Annex 17 Write Offs

	Property 2 - Business Rates due for the period 07/07/12 to 16/04/15 – 6005308525 - £592,949.97	
87	Liability Period(s)/Account Ref Number(s) Property 1 - Business Rates due for the period 01/10/10 to 30/09/11 – 6004615961 - £1,543.87 Property 2 - Business Rates due for the period 08/02/12 to 19/12/13 – 6004864060 - £9,113.56 Property 3 - Business Rates due for the period 01/06/13 to 02/10/18 – 6005234815 - £64,859.31	£75,516.74
88	Liability Period(s)/Account Ref Number(s) Business Rates due for the period 01/10/13 to 31/03/15 - 6005339724	£30,928.76
89	Liability Period(s)/Account Ref Number(s) Business Rates due for the period 01/04/13 to 29/05/18 - 6001847961	£38,371.52
90	Liability Period(s)/Account Ref Number(s) Business Rates due for the period 03/09/13 to 28/04/16 - 6005653616	£37,985.32
91	Liability Period(s)/Account Ref Number(s) Business Rates due for the period 02/08/13 to 31/05/18 - 6005674593	£34,060.82
92	Liability Period(s)/Account Ref Number(s) Business Rates due for the period 01/09/13 to 13/02/18 - 6005618433	£87,735.62
93	Liability Period(s)/Account Ref Number(s) Property 1 - Business Rates due for the period 01/04/13 to 31/03/15 – 6004155462 - £26,521.60 Property 2 - Business Rates due for the period 01/04/15 to 12/07/15 – 6005382438 - £452.59	£26,974.19
94	Liability Period(s)/Account Ref Number(s) Property 1 - Business Rates due for the period 02/05/13 to 30/01/16 – 6005491854 - £66,295.53 Property 2 - Business Rates due for the period 21/10/14 to 30/06/16 – 6005420875 - £6,280.86 Property 3 - Business Rates due for the period 01/05/15 to 05/09/16 – 6005559277 - £5,500.39	£78,076.78
95	Liability Period(s)/Account Ref Number(s) Property 1 - Business Rates due for the period 07/01/14 to 18/07/15 – 6005320621 - £32,493.26 Property 2 - Business Rates due for the period 10/05/16 to 31/08/17 – 6005606740 - £27,304.09	£59,797.35
96	Liability Period(s)/Account Ref Number(s) Property 1 - Business Rates due for the period 01/03/12 to 31/10/15 – 6005486753 - £43,547.99 Property 2 - Business Rates due for the period 01/03/12 to 09/10/17 – 5051461718 - £6,015.72	£49,563.71
97	Liability Period(s)/Account Ref Number(s) Property 1 - Business Rates due for the period 01/04/13 to 20/07/14 – 6004741831 - £46.94 Property 2 - Business Rates due for the period 01/04/15 to 31/03/16 – 6005322876 - £1,027.49 Property 3 - Business Rates due for the period 01/04/15 to 31/03/16 – 6005322661 - £583.78 Property 4 - Business Rates due for the period 01/04/15 to 31/03/16 – 6005322796 - £18.20 Property 5 - Business Rates due for the period 01/04/15 to 31/03/16 – 6005322967 - £119.21 Property 6 - Business Rates due for the period 01/04/15 to 03/01/16 – 6005319895 - £3,138.52 Property 7 - Business Rates due for the period 01/04/15 to 04/01/16 – 6005322694 - £483.83 Property 8 - Business Rates due for the period 01/04/15 to 04/01/16 – 6005323062 - £315.87 Property 9 - Business Rates due for the period 01/04/15 to 04/01/16 – 6005322650 - £369.83 Property 10 - Business Rates due for the period 01/04/16 to 20/07/17 – 6005385277 - £75.43 Property 11 - Business Rates due for the period 01/04/16 to 20/07/17 – 6005385368 - £353.31 Property 12 - Business Rates due for the period 01/04/16 to 20/07/17 – 6005385346 - £189.04 Property 13 - Business Rates due for the period 01/04/16 to 20/07/17 – 6005385324 - £16.87 Property 14 - Business Rates due for the period 01/04/16 to 20/07/17 – 6005385299 - £26.28	£25,445.40

Annex 17 Write Offs

	Property 15 - Business Rates due for the period 01/04/16 to 20/07/17 – 6005385266 - £216.34 Property 16 - Business Rates due for the period 01/04/16 to 20/07/17 – 6005385255 - £132.01 Property 17 - Business Rates due for the period 01/04/15 to 23/08/15 – 6005385233 - £18,218.10 Property 18 - Business Rates due for the period 01/04/16 to 20/07/17 – 6005385379 - £72.22 Property 19 - Business Rates due for the period 01/04/16 to 20/07/17 – 6005631269 - £42.33	
98	Liability Period(s)/Account Ref Number(s) Property 1 - Business Rates due for the period 01/04/13 to 31/05/19 – 6004702247 - £8,002.78 Property 2 - Business Rates due for the period 01/04/14 to 02/02/18 – 6005788276 - £4,146.93 Property 3 - Business Rates due for the period 01/04/14 to 31/05/19 – 6005707760 - £13,070.53 Property 4 - Business Rates due for the period 21/07/14 to 13/07/16 – 6005286673 - £500.00 Property 5 - Business Rates due for the period 01/12/14 to 30/05/19 – 6005688022 - £8,808.61 Property 6 - Business Rates due for the period 01/12/14 to 31/03/17 – 6005707588 - £5,055.96	£39,584.81
99	Liability Period(s)/Account Ref Number(s) Property 1 - Business Rates due for the period 01/04/13 to 13/10/14 – 6005080711 - £15,402.28 Property 2 - Business Rates due for the period 01/04/14 to 10/01/17 – 6005200264 - £45,328.06	£60,730.34
100	Liability Period(s)/Account Ref Number(s) Property 1a - Business Rates due for the period 19/03/10 to 31/03/10 – 6004572018 - £26,588.07 Property 1b - Business Rates due for the period 07/05/12 to 26/03/15 – 6005145624 - £71,683.80 Property 2 - Business Rates due for the period 07/11/12 to 31/03/15 – 6006023461 - £16,954.45	£115,226.32
101	Liability Period(s)/Account Ref Number(s) Business Rates due for the period 02/02/10 to 29/02/12 - 6004692635	£29,636.48
102	Liability Period(s)/Account Ref Number(s) Property 1 - Business Rates due for the period 01/04/11 to 08/09/12 – 6004037874 - £5,071.27 Property 2 - Business Rates due for the period 01/04/09 to 08/09/12 – 6005288362 - £12,806.02 Property 3 - Business Rates due for the period 01/04/11 to 09/09/12 – 6004282788 - £5,071.27 Property 4 - Business Rates due for the period 27/10/09 to 06/09/12 – 6005052179 - £42,077.47 Property 5 - Business Rates due for the period 01/04/10 to 08/09/12 – 6004536525 - £35,128.62 Property 6 - Business Rates due for the period 01/04/11 to 08/09/12 – 6004642271 - £9,970.78 Property 7 - Business Rates due for the period 01/04/12 to 08/09/12 – 6004842895 - £7,873.21	£117,998.64
103	Liability Period(s)/Account Ref Number(s) Property 1 - Business Rates due for the period 15/11/11 to 01/05/13 – 6004870313 - £32,664.79 Property 2 - Business Rates due for the period 01/04/14 to 20/10/14 – 6005098742 - £1,964.65	£34,629.44
104	Liability Period(s)/Account Ref Number(s) Property 1 - Business Rates due for the period 19/07/11 to 09/12/14 – 6004843989 - £28,536.87 Property 2 - Business Rates due for the period 01/04/13 to 09/12/14 – 6004733651 - £6,411.79	£34,948.66
105	Liability Period(s)/Account Ref Number(s) Property 1 - Business Rates due for the period 02/07/11 to 31/03/14 – 6005012571 - £29,612.60 Property 2 - Business Rates due for the period 01/04/14 to 31/12/14 – 6005315257 - £7,973.95	£37,586.55
106	Liability Period(s)/Account Ref Number(s) Property 1 - Business Rates due for the period 12/02/12 to 31/03/14 – 6005408019 - £25,661.22 Property 2 - Business Rates due for the period 01/04/14 to 31/05/16 – 6005518245 - £5,675.38 Property 3 - Business Rates due for the period 01/04/14 to 31/05/16 – 6005518234 - £23,277.33	£54,613.93
107	Liability Period(s)/Account Ref Number(s)	£48,189.85

Annex 17 Write Offs

	Property 1 - Business Rates due for the period 07/11/11 to 12/06/16 – 6005451814 - £25,694.32 Property 2 - Business Rates due for the period 07/11/11 to 12/06/16 – 6005451825 - £22,495.53	
108	Liability Period(s)/Account Ref Number(s) Property 1 - Business Rates due for the period 01/04/11 to 10/06/11 – 6005163148 - £1,112.96 Property 2 - Business Rates due for the period 01/04/12 to 04/02/14 – 6004670733 - £4,397.09 Property 3 - Business Rates due for the period 01/04/12 to 31/10/13 – 6004789182 - £4,321.57 Property 4 - Business Rates due for the period 01/04/12 to 31/05/13 – 6004894266 - £1,298.75 Property 5 - Business Rates due for the period 01/04/12 to 04/02/14 – 6004296513 - £9,976.46 Property 6 - Business Rates due for the period 30/09/12 to 04/02/14 – 6004924161 - £3,507.55 Property 7 - Business Rates due for the period 01/04/13 to 30/06/13 – 6005014237 - £625.59 Property 8 - Business Rates due for the period 29/06/13 to 04/02/14 – 6005163160 - £649.73 Property 9 - Business Rates due for the period 29/06/13 to 31/12/13 – 6005085249 - £1,375.32 Property 10 - Business Rates due for the period 06/12/13 to 04/02/14 – 6005605112 - £35.62	£27,300.64
109	Liability Period(s)/Account Ref Number(s) Business Rates due for the period 24/05/11 to 03/02/13 - 6004772347	£33,356.82
110	Liability Period(s)/Account Ref Number(s) Business Rates due for the period 06/04/11 to 22/04/13 - 6005554965	£42,248.16
111	Liability Period(s)/Account Ref Number(s) Business Rates due for the period 15/07/12 to 09/08/16 - 6004967586	£106,815.26
112	Liability Period(s)/Account Ref Number(s) Business Rates due for the period 03/09/12 to 08/08/13 - 6005029963	£49,269.71
113	Liability Period(s)/Account Ref Number(s) Business Rates due for the period 02/04/12 to 31/03/14 - 6004926952	£53,753.50
114	Liability Period(s)/Account Ref Number(s) Business Rates due for the period 09/07/12 to 30/11/13 - 6005008699	£29,616.92
115	Liability Period(s)/Account Ref Number(s) Business Rates due for the period 17/04/12 to 04/04/13 - 6004920692	£31,563.03
116	Liability Period(s)/Account Ref Number(s) Business Rates due for the period 30/07/12 to 08/12/13 - 6005063336	£26,816.58
117	Liability Period(s)/Account Ref Number(s) Business Rates due for the period 01/10/12 to 27/11/13 - 6004945797	£40,067.83
118	Liability Period(s)/Account Ref Number(s) Business Rates due for the period 15/08/12 to 30/07/14 - 6005000231	£35,084.02
119	Liability Period(s)/Account Ref Number(s) Business Rates due for the period 01/04/12 to 15/06/14 - 6002446237	£43,450.13
120	Liability Period(s)/Account Ref Number(s) Business Rates due for the period 01/04/12 to 26/08/14 - 6004137357	£27,723.36
121	Liability Period(s)/Account Ref Number(s) Business Rates due for the period 09/07/12 to 11/03/13 - 6004919048	£27,885.15
122	Liability Period(s)/Account Ref Number(s) Business Rates due for the period 01/04/12 to 08/06/15 - 6004830453	£35,262.99
123	Liability Period(s)/Account Ref Number(s) Business Rates due for the period 01/12/12 to 31/10/14 - 6004989922	£36,762.46

Annex 17 Write Offs

124	<p>Liability Period(s)/Account Ref Number(s)</p> <p>Property 1 - Business Rates due for the period 01/04/10 to 19/09/13 – 6005150758 - £2,120.59</p> <p>Property 2 - Business Rates due for the period 01/04/10 to 27/09/13 – 6005165155 - £1,234.56</p> <p>Property 3 - Business Rates due for the period 01/04/10 to 19/09/13 – 6005151228 - £13,480.92</p> <p>Property 4 - Business Rates due for the period 01/04/10 to 20/01/14 – 6005155786 - £4,403.19</p> <p>Property 5 - Business Rates due for the period 01/04/10 to 20/01/14 – 6005332518 - £22,967.96</p> <p>Property 6 - Business Rates due for the period 01/04/10 to 27/09/13 – 6005197368 - £2,287.25</p> <p>Property 7 - Business Rates due for the period 01/04/10 to 27/09/13 – 6005197357 - £10,137.91</p> <p>Property 8 - Business Rates due for the period 01/04/10 to 27/09/13 – 6005197346 - £2,287.25</p> <p>Property 9 - Business Rates due for the period 01/04/10 to 27/09/13 – 6005197426 - £12,351.17</p> <p>Property 10 - Business Rates due for the period 01/04/10 to 27/09/13 – 6005197437 - £5,598.20</p> <p>Property 11 - Business Rates due for the period 01/04/10 to 27/09/13 – 6005197448 - £2,515.98</p> <p>Property 12 - Business Rates due for the period 01/04/10 to 27/09/13 – 6005197459 - £2,544.10</p> <p>Property 13 - Business Rates due for the period 01/04/10 to 27/09/13 – 6005197460 - £2,515.98</p> <p>Property 14 - Business Rates due for the period 01/04/10 to 27/09/13 – 6005197482 - £2,973.43</p> <p>Property 15 - Business Rates due for the period 01/04/10 to 27/09/13 – 6005197493 - £2,325.38</p> <p>Property 16 - Business Rates due for the period 01/04/10 to 27/09/13 – 6005197517 - £3,011.56</p> <p>Property 17 - Business Rates due for the period 01/04/10 to 27/09/13 – 6005209089 - £4,193.30</p> <p>Property 18 - Business Rates due for the period 01/04/10 to 27/09/13 – 6005209136 - £6,556.79</p> <p>Property 19 - Business Rates due for the period 01/04/10 to 27/09/13 – 6005209147 - £5,108.20</p> <p>Property 20 - Business Rates due for the period 01/04/10 to 27/09/13 – 6005209158 - £5,565.65</p> <p>Property 21 - Business Rates due for the period 01/04/10 to 27/09/13 – 6005236333 - £5,184.44</p> <p>Property 22 - Business Rates due for the period 01/04/10 to 27/09/13 – 6005197324 - £7,395.45</p> <p>Property 23 - Business Rates due for the period 01/04/10 to 27/09/13 – 6005197266 - £15,547.79</p> <p>Property 24 - Business Rates due for the period 01/04/10 to 27/09/13 – 6005197222 - £3,164.04</p> <p>Property 25 - Business Rates due for the period 01/04/11 to 31/03/12 – 6005156494 - £4,664.93</p> <p>Property 26 - Business Rates due for the period 22/08/11 to 20/01/14 – 6005323686 - £3,968.35</p> <p>Property 27 - Business Rates due for the period 22/08/11 to 20/01/14 – 6005333044 - £7,066.93</p> <p>Property 28 - Business Rates due for the period 01/04/13 to 27/09/13 – 6005149455 - £50.63</p> <p>Property 29 - Business Rates due for the period 01/04/13 to 19/09/13 – 6005216937 - £1,023.24</p> <p>Property 30 - Business Rates due for the period 01/04/13 to 27/09/13 – 6005209114 - £1,036.65</p>	£163,291.82
125	<p>Liability Period(s)/Account Ref Number(s)</p> <p>Property 1 - Business Rates due for the period 01/04/15 to 03/07/17 – 6005551660 - £18,487.07</p> <p>Property 2 - Business Rates due for the period 01/04/15 to 06/10/15 – 6005555059 - £6,595.84</p> <p>Property 3 - Business Rates due for the period 07/10/15 to 03/07/17 – 6005711233 - £22,180.87</p>	£47,263.78
126	<p>Liability Period(s)/Account Ref Number(s)</p> <p>Business Rates due for the period 04/10/11 to 12/02/13 - 6004841529</p>	£34,658.62
127	<p>Liability Period(s)/Account Ref Number(s)</p> <p>Business Rates due for the period 16/05/11 to 30/12/11 - 6004801363</p>	£32,416.18
128	<p>Liability Period(s)/Account Ref Number(s)</p> <p>Business Rates due for the period 01/04/11 to 15/01/13 - 6004384494</p>	£33,973.72
129	<p>Liability Period(s)/Account Ref Number(s)</p> <p>Business Rates due for the period 26/01/12 to 07/05/13 - 6004834977</p>	£32,805.48

Annex 17 Write Offs

130	<p>Liability Period(s)/Account Ref Number(s)</p> <p>Property 1 - Business Rates due for the period 21/10/09 to 06/09/11 – 6004558552 - £18,274.33</p> <p>Property 2 - Business Rates due for the period 01/04/11 to 30/06/11 – 6004694539 - £729.71</p> <p>Property 3 - Business Rates due for the period 29/10/09 to 20/04/11 – 6004710450 - £1,046.19</p> <p>Property 4 - Business Rates due for the period 29/10/09 to 30/06/11 – 6004710461 - £569.00</p> <p>Property 5 - Business Rates due for the period 07/09/11 to 05/07/16 – 6004813374 - £61,645.49</p> <p>Property 6 - Business Rates due for the period 07/09/11 to 19/01/12 – 6004763493 - £7,885.97</p> <p>Property 7 - Business Rates due for the period 01/08/12 to 31/12/13 – 6004949391 - £31,052.63</p> <p>Property 8 - Business Rates due for the period 02/11/12 to 31/03/15 – 6004947419 - £11,748.01</p> <p>Property 9 - Business Rates due for the period 02/11/12 to 05/07/16 – 6004947260 - £5,816.29</p> <p>Property 10 - Business Rates due for the period 02/11/12 to 05/07/16 – 6004947259 - £8,950.32</p> <p>Property 11 - Business Rates due for the period 02/11/12 to 05/07/16 – 6004947237 - £8,125.58</p> <p>Property 12 - Business Rates due for the period 02/11/12 to 31/03/15 – 6004947226 - £6,260.09</p> <p>Property 13 - Business Rates due for the period 02/11/12 to 31/03/15 – 6004947215 - £4,772.71</p> <p>Property 14 - Business Rates due for the period 02/11/12 to 05/11/16 – 6004947168 - £14,992.51</p> <p>Property 15 - Business Rates due for the period 02/11/12 to 31/03/15 – 6005026668 - £4,619.73</p> <p>Property 16 - Business Rates due for the period 01/04/14 to 05/07/16 – 6004947282 - £3,483.01</p> <p>Property 17 - Business Rates due for the period 01/04/15 to 05/07/16 – 6005407674 - £2,494.87</p> <p>Property 18 - Business Rates due for the period 01/04/15 to 05/07/16 – 6005407685 - £2,775.54</p> <p>Property 19 - Business Rates due for the period 01/04/15 to 05/07/16 – 6005407696 - £7,016.83</p> <p>Property 20 - Business Rates due for the period 01/04/15 to 05/07/16 – 6005407721 - £3,679.94</p> <p>Property 21 - Business Rates due for the period 23/12/15 to 05/07/16 – 6005578078 - £6,677.81</p>	£212,616.56	
	TOTAL		£8,435,627.44

Appendix A

Annex 17 Write-offs

d. Age analysis of overpayments and debts written off under delegated authority by Revenues and Benefits Division

Detail	Pre 2009	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	Total	No of Debtors
Housing Benefit debts written off under delegated authority	£18,718	£0	£77	£630	£791	£3,155	£9,321	£17,631	£36,258	£38,561	£71,317	£75,022	£271,481	1128
TOTAL	£18,718	£0	£77	£630	£791	£3,155	£9,321	£17,631	£36,258	£38,561	£71,317	£75,022	£271,481	1128

Debt Size							
Small		Medium		Large		Total	
Cases	>£1,000	Cases	£1,001- £5,000	Cases	£5,000- £25,000	Cases	
1071	£127,252	54	£102,683	3	£41,546	1128	£271,481

Appendix A

Annex 17 Write-offs

e. Age analysis of overpayments and debts written off under delegated authority by Revenues and Benefits Division

Detail	Pre 2009/10	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	Total
Council tax written off under delegated authority	£35,870	£9,815	£16,647	£25,754	£68,706	£972,682	£1,527,889	£1,343,169	£737,083	£437,176	£223,680	£5,398,471
TOTAL	£35,870	£9,815	£16,647	£25,754	£68,706	£972,682	£1,527,889	£1,343,169	£737,083	£437,176	£223,680	£5,398,471

Debt size analysis of overpayments and debts written off under delegated authority by Revenues and Benefits Division

Grouped by value	Small (<£1,000)		Medium (£1,000 - £5,000)		Large (>£5,000)		TOTAL	
	Value	Cases	Value	Cases	Value	Cases	Value	Cases
Council Tax written off under delegated authority	£4,433,391	12,086	£965,080	767	-	-	£5,398,471	12,853
TOTAL	£4,433,391	12,086	£965,080	767	-	-	£5,398,471	12,853

f. Schedule of Sundry debts recommended for write off

Cabinet is requested to approve the writing off of debts greater than £0.025m due to the Council, totalling £0.3m. Table 1 details the nature of the debt.

Directorate/ Service Area	Invoice Date(s) or Liability period	Amount (£)	Nature of the Debt:
Adult Social Care and Health / Client Financial Services	Jan 2016 to Mar 2018	47,168.54	Nature of the debt: Social care charges for home support.
Adult Social Care and Health / Client Financial Services	Dec 2017 to Sept 2019	25,218.96	Nature of the debt: Social Care charges for residential care.
Adult Social Care and Health / Client Financial Services	Feb 2014 to Nov 2015	34,318.72	Nature of the debt: Social Care charges for residential care
Adult Social Care and Health / Client Financial Services	Nov 2015 to Apr 2019	90,205.86	Nature of the debt: Social Care charges for residential care
Adult Social Care and Health / Client Financial Services	Nov 2016 to Jan 2019	28,453.06	Nature of the debt: Social Care charges for residential care
Adult Social Care and Health / Client Financial Services	Aug 2016 to Jun 2018	40,852.28	Nature of the debt: Social care charges for residential care
Adult Social Care and Health / Client Financial Services	Sep 2015 to Sept 2019	61,591.71	Nature of the debt: Social Care charges for residential care
Total		327,809.13	