

Month 10 Financial Monitoring Report

1. High Level Summary Financial Position

- 1.1. This report on the major financial issues for the Council at Month 10.
- 1.2. At the end of January, the Council's General Fund is forecasting a net underspend of £9.2m (Column E in table1) which represents -1.1% of the £852.9m budget. This underspend is made up of a £16.4m (Column D in table1) underspend on non-Covid issues and a £7.2m (Column C in table1) overspend related to the Covid-19 emergency.
- 1.3. The net covid-19 overspend of £7.2m (Column C in table1) is after applying funding; £84.3m government grant, an estimate of funding for income loss of £21.9m (Column E), and proposed school meal funding £6.4m. The funding gap is being dealt with as a corporate issue.
- 1.4. The non-Covid net underspend of £16.4m (Column D in table1) is an improvement of £2.7m since Month 9 (Column D) position.
- 1.5. Cabinet are asked to approve in principle the transfer of any non-ring-fenced underspend at year-end into the Delivery Plan Reserve to provide for further resources to support the investment into the delivery of the Delivery Plan.
- 1.6. On 22nd October the Council was informed of a further £44.2m of un-ringfenced Covid-19 related grant. It was approved by Cabinet on November 10th in the Month 9 Report that this is transferred to specific Covid reserve to manage the ongoing pandemic through the higher risk winter months. On 31st October the Government announced further national lockdown measures. It has been announced that Birmingham will move into Covid Tier 4. Since that announcement in January 2021 the country has gone into third national lockdown, it was stated the lockdown would last at least six weeks as the UK tackles increasing coronavirus numbers and severe pressure on the NHS. The Council is working through the funding implications.
- 1.7. The Government has also announced £100m of national funding to support leisure centres. It has issued the instructions on how to claim for losses for a period from December 2020 to March 2021. The Council and its Leisure providers have submitted a claim of £2.9m, which was submitted as per the 15 January deadline.
- 1.8. Brexit: Two key risks have been identified: European Union citizens are losing access to certain benefits and services on 1st January 2020. The Department for Work and Pensions (DWP) have confirmed that EEA nationals granted settled status will have the same access to benefits as comparable British citizens. It is the right of EEA citizens with pre-settled status that is for which there is a need for clarity from Government. There are Business & Service Continuity Assessments being conducted for a number of issues such as economic impact, European Union settlement scheme, new Immigration bill, border plans, and new regulations.
- 1.9. An establishment review with the exception of key frontline services is underway and this will have a part year impact on budget delivery in 2020-21 and the full impact of the changes will be seen in 2021-22. The non-delivery of saving in 2020-21 has been partly offset by one-off mitigation actions including directorates not filling vacant posts. For 2021-22 and beyond the Council will build an establishment baseline based on a

business-as-usual position that protects council jobs and services and reflects the Medium Term Financial Plan (MTFP) and future workforce budgets. The Council will then continue to adopt the new workforce management practices, establishment controls and corporate and directorate governance (including workforce boards) to ensure that it keeps to the baselines and maintains transparency over the non Business As Usual (BAU) workforce and budgets. The Council does not envisage any redundancies as a direct result of this work as the outcomes are likely to be deleted vacancies and reduced agency cost. Additional resourcing requirements over and above the BAU baseline, either as part of invest to save programmes or where separately funded (such as Covid) will be managed against the specific budgets set aside for such activities.

- 1.10. Directorates are reporting that £20.0m of the £27.1m savings targets are either delivered or on track. This represents 73.7% of the total savings target. This has not changed since Month 9. Directorates continue to work towards ensuring that these savings are brought on track and are delivered.
- 1.11. Since Month 9 the net underspend has increased by £0.3m (Column E). The cost of the Covid-19 emergency has increased by £2.4m (Column C) in month 10. There was a decrease of £2.7m in non covid-19 costs since Month 9 (Column D). The largest single movement is that Neighbourhoods directorate has reduced its non covid forecast by £1.5m. The non-Covid-19 position is reported in more detail in section 2 below.

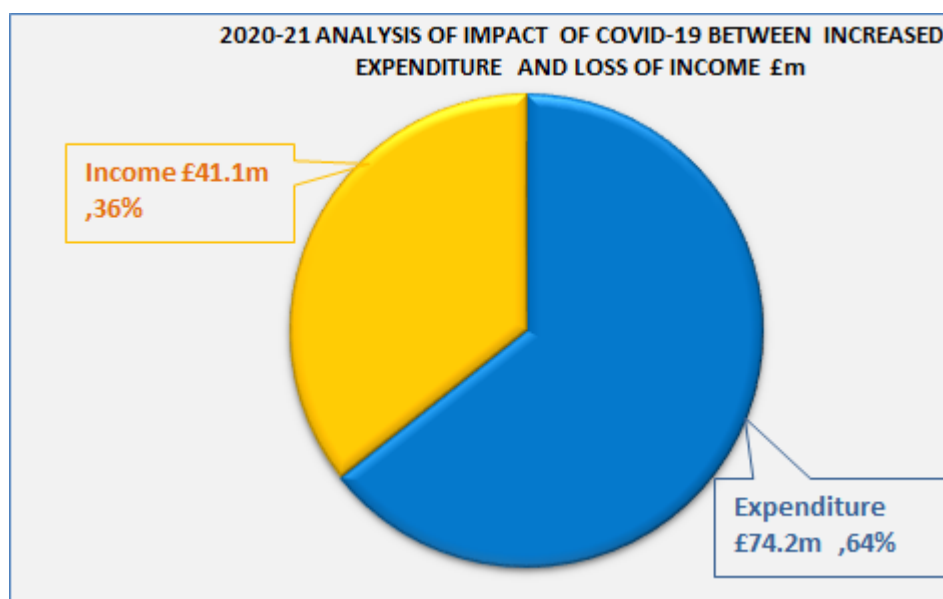
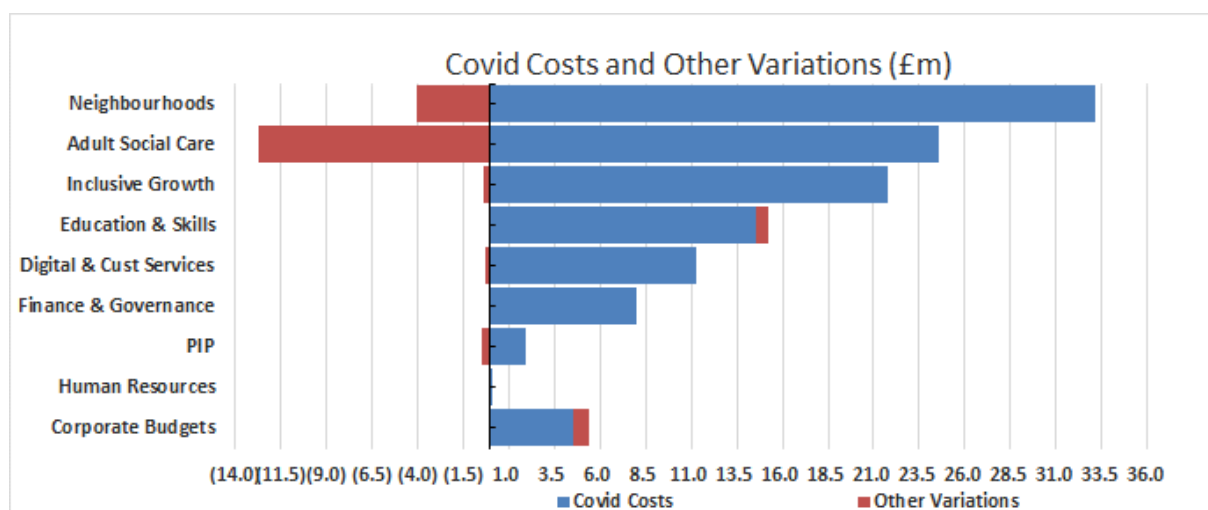


Table 1

Table 1:High Level Summary						
Directorate	A	B	C	D	E	F
	Current Budget	Forecast Outturn	Covid 19 Financial Impact Included *	Over/(Under) spend Non Covid costs	Total Over/(Under) Spend **	Movement in Total Over/(Under) Spend From M9***
	£m	£m	£m	£m	£m	£m
Neighbourhoods	126.571	155.637	33.100	(4.035)	29.065	(0.435)
Inclusive Growth	105.690	127.125	21.800	(0.365)	21.435	0.489
Education & Skills	277.730	292.968	14.584	0.654	15.238	(1.263)
Adult Social Care	329.064	340.911	24.547	(12.700)	11.847	0.000
Digital & Cust Services	30.216	41.180	11.247	(0.283)	10.964	1.393
Finance & Governance	15.407	23.299	7.969	(0.077)	7.892	(0.081)
Partnerships, Insight and Prevention	7.394	8.835	1.942	(0.501)	1.441	(0.434)
Human Resources	6.852	6.946	0.094	0.000	0.094	0.000
Directorate Sub Total	898.924	996.901	115.283	(17.306)	97.977	(0.331)
Corporate Budgets	(45.991)	(40.586)	4.500	0.905	5.405	0.000
Proposed School Meals Funding	0.000	(6.400)	(6.400)	0.000	(6.400)	0.000
Covid Funding	0.000	(84.278)	(84.278)	0.000	(84.278)	0.000
Income Loss Scheme Funding	0.000	(21.938)	(21.938)	0.000	(21.938)	0.000
Corporate Subtotal	(45.991)	(153.202)	(108.116)	0.905	(107.211)	0.000
City Council General Fund	852.933	843.699	7.167	(16.401)	(9.233)	(0.331)
Financial Position as at M9	852.933	844.030	4.751	(13.653)	(8.903)	
Movement from previous M9	0.000	(0.331)	2.417	(2.748)	(0.331)	
Movement from previous M9 %	0.00%	(0.04)%	50.87%	20.12%	3.72%	

* The above table has been sorted according to the total over/under spend (largest to smallest)

**This excludes Covid-19 risk, see [3.30 below](#)

*** This shows the movement from previous quarter.

Table 2:High Level Summary	A	B	C	D	E	F	G	H	I	J	K
Directorate	Current Budget	Forecast Outturn	Covid 19 Financial Impact Included *	Over/(Under) spend Non Covid costs	Total Over/(Under) Spend **	Covid 19 Financial Impact Included M9	Over/(Under) spend Non Covid costs M9	Total Over/(Under) Spend M9	Movement Covid 19 cost from M9	Movement in Non Covid cost From M9	Movement in Total Over/(Under) Spend From M9***
	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m
Neighbourhoods	126.571	155.637	33.100	(4.035)	29.065	32.000	(2.500)	29.500	1.100	(1.535)	(0.435)
Inclusive Growth	105.690	127.125	21.800	(0.365)	21.435	20.992	(0.046)	20.946	0.808	(0.319)	0.489
Education & Skills	277.730	292.968	14.584	0.654	15.238	15.384	1.117	16.501	(0.800)	(0.463)	(1.263)
Adult Social Care	329.064	340.911	24.547	(12.700)	11.847	24.547	(12.700)	11.847	0.000	0.000	0.000
Digital & Cust Services	30.216	41.180	11.247	(0.283)	10.964	9.854	(0.283)	9.571	1.393	0.000	1.393
Finance & Governance	15.407	23.299	7.969	(0.077)	7.892	7.996	(0.023)	7.973	(0.027)	(0.054)	(0.081)
Partnerships, Insight and Prevention	7.394	8.835	1.942	(0.501)	1.441	1.999	(0.124)	1.875	(0.057)	(0.377)	(0.434)
Human Resources	6.852	6.946	0.094	0.000	0.094	0.094	0.000	0.094	0.000	0.000	0.000
Directorate Sub Total	898.924	996.901	115.283	(17.306)	97.977	112.867	(14.559)	98.308	2.417	(2.748)	(0.331)
Corporate Budgets	(45.991)	(40.586)	4.500	0.905	5.405	4.500	0.905	5.405	0.000	0.000	0.000
Proposed School Meals Funding	0.000	(6.400)	(6.400)	0.000	(6.400)	(6.400)	0.000	(6.400)	0.000	0.000	0.000
Covid Funding	0.000	(84.278)	(84.278)	0.000	(84.278)	(84.278)	0.000	(84.278)	0.000	0.000	0.000
Income Loss Scheme Funding	0.000	(21.938)	(21.938)	0.000	(21.938)	(21.938)	0.000	(21.938)	0.000	0.000	0.000
Corporate Subtotal	(45.991)	(153.202)	(108.116)	0.905	(107.211)	(108.116)	0.905	(107.211)	0.000	0.000	0.000
City Council General Fund	852.933	843.699	7.167	(16.401)	(9.233)	4.751	(13.653)	(8.903)	2.417	(2.748)	(0.331)
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Movement from previous M9	0.000	(0.331)	2.417	(2.748)	(0.331)						
Movement from previous M9 %	0.00%	(0.04)%	50.87%	20.12%	3.72%						

Analysis of Non covid pressure faced by Directorate

Directorate	non delivery of savings £m	expenditure variations £m	income variations £m	one-off mitigations £m	Non Covid 19 Financial Impact Included £m
Neighbourhoods	0.6	(1.2)	3.4	(6.8)	(4.0)
Adult Social Care	0.0	(5.3)	(7.4)	0.0	(12.7)
Inclusive Growth	0.9	0.0	1.3	(2.6)	(0.4)
Education & Skills	0.0	0.8	(0.1)	0.0	0.7
Finance & Governance	0.0	(0.8)	1.8	(1.1)	(0.1)
Digital & Cust Services	0.0	(0.3)	0.0	0.0	(0.3)
Partnerships, Insight and Prevention	0.0	3.3	(3.8)	0.0	(0.5)
Human Resources	0.0	0.5	0.3	(0.8)	0.0
Directorate Sub Total	1.5	(3.0)	(4.5)	(11.3)	(17.3)

There was no over delivery of saving identified by the directorates.

One off mitigation: actions taken by Directorates to deliver a balance budget for 2020-21, which also includes mitigation for non-delivery of savings target. (over £0.5m).

- 1.12 Neighbourhoods: mitigations of £6.8m have been identified for 2020/21. These include £4.0m related to delayed Prudential Borrowing, £1.6m other mitigations in Street Scene (including the "Love your Street" initiative delay), £0.5m in Housing General Fund through reductions in temporary accommodation costs and £0.5m in Neighbourhoods service area primarily through holding vacant posts pending the implementation of a new operating model
- 1.13 Inclusive Growth: One-off measures are mainly from not filling the vacant positions.
- 1.14 Finance and Governance: One-off mitigations actions have been taken, including £1.0m savings due to vacancies not being filled.
- 1.15 Human Resources: There are one-off mitigations actions that have been identified but not yet approved includes use of reserves carried forward from previous year.

2. Capital Programme

2.1. Capital Expenditure

Table 4 Overall Capital Budget position as at the end of Month 10

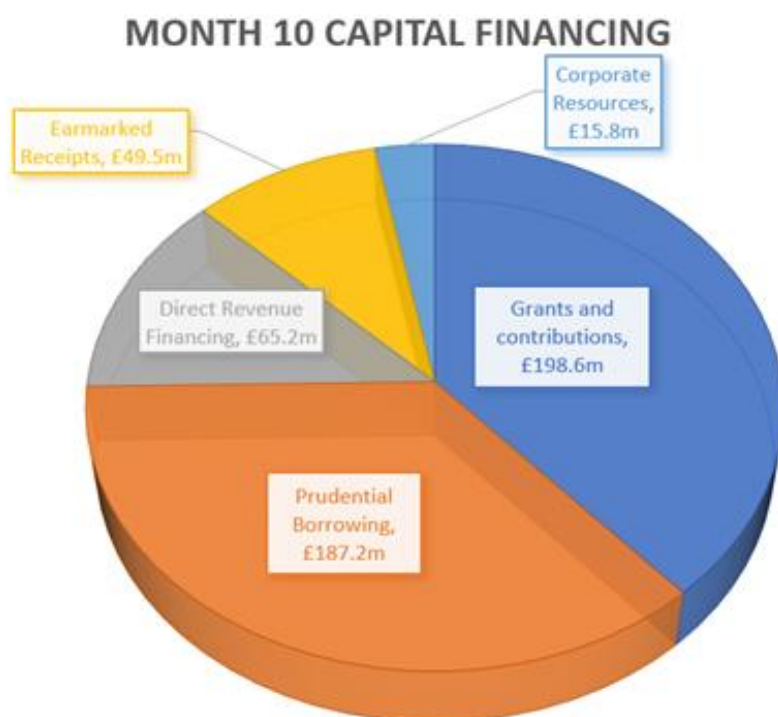
	Spend to date	Month 9 Approved Budget	New Schemes & Resources	Revised Budget Quarter 3	Forecast net slippage	Forecast Outturn
	£m	£m	£m	£m	£m	£m
General Fund	246.6	753.8	0.2	754.0	344.0	410.0
HRA*	78.6	114.9	0.0	114.9	8.6	106.4
TOTAL	325.2	868.7	0.2	868.9	352.6	516.4

NB: HRA = Housing Revenue Account

- 2.2. Forecast Outturn: Overall capital expenditure for the year 2020/21 is forecast at £516.4m against the revised month 10 capital budget of £868.9m. This is an increased slippage of £3.2m from the position reported at Month 9.
- 2.3. The forecast underspend of £352.6m comprises £349.3m of slippage and £3.3m of forecasted net savings. Of the total forecast underspend of £352.6m - £310.5m is Covid related and £42.1m non-Covid related.
- 2.4. Expenditure to date is £325.2m which is some 62% of the year-end total forecast.
- 2.5. The proposed month 10 budget of £868.9m has increased marginally from the Month 9 budget approved by Cabinet (of £868.7m) by £0.2m.

Table 6: Summary of Capital Project Funding for Month 10			
	General Fund	Housing Revenue Account (HRA)	Total
	£m	£m	£m
Forecast Capital expenditure	410.0	106.4	516.4
Forecast Funding			
Grants and contributions	(194.4)	(4.3)	(198.6)
Earmarked Receipts	(27.8)	(21.7)	(49.5)
Direct Revenue Financing	0.0	(65.2)	(65.2)
Corporate Resources	(15.8)	0.0	(15.8)
Prudential Borrowing	(172.0)	(15.3)	(187.2)
Total Funding	(410.0)	(106.4)	(516.4)

- 2.6. The pie chart below shows how the forecast outturn at Month 10 of £516.4m is planned to be financed.



3. Key Issues

Non Covid-19 Related Issues

Education and Skills

- 3.1. There is a non Covid overspend forecast for the directorate of £0.7m. This is a reduction of £0.5m from Month 9 due a reduction in the Children's Trust forecast overspend. The majority of the current overspend, £0.5m originates from the Children's Trust. The latest forecast from the Children's Trust consists of pressures primarily around pay (caseloads and Independent Reviewing Officers) and placement costs. Total Children in Care numbers have increased (currently 2,007 and at the same time last year the numbers were 1,997) but the number of children in high cost residential placements has reduced by 5 since April 2020 and other placement costs have been renegotiated downwards. Savings have also arisen from the cessation of the Priory contract and reduction in external fostering placements. Additional pressure is being largely been managed by a number of savings measures, including managing demand at the front door to ensure admissions into care are appropriate; ensuring the most appropriate cost of a placement is secured according to need; pursuing step down options for existing residential placements; ongoing review of all supported accommodation packages to ensure validity of placement; and, pursuing financial contributions to placements for children with complex needs, in addition to the specific savings highlighted above.
- 3.2. The Education and Skills Directorate together with Birmingham and Solihull Clinical Commissioning Group published a 'written statement of action' in July 2019, in response to the DfE, to make improvements to the special educational needs and disability (SEND) service. It is anticipated that any financial impact on the Local Authority will be met from the Dedicated Schools Grant (DSG). The provisional 2021/22 DSG settlement has indicated another substantial funding increase (12%) for High Needs. There are substantial pressures from both demography (pupil numbers) and increased complexity of provision, but the additional funding provides scope to also address the improvements necessary and outlined in the 'written statement of action'. A programme of transformation projects designed to meet the written statement of action is being implemented within High Needs Block funding, including building SEND health and education local teams and local provision in mainstream schools; developing responsive, flexible and effective local specialist provision; and, improving early identification and intervention for SEND.
- 3.3. There remains a concern around schools with financial deficits. The number of schools in deficit has only grown by a small amount (from 38 to 40), but the total deficit amount has risen substantially from £7.2m to £9.0m.
- 3.4. Home to school transport, an overspend on Travel Assist of £0.3m is expected, relating primarily to the additional costs of interim staff to support transformation and systems implementation costs in 2020/21. There is also a shortfall in contributions to pupil transport (as fewer pupils use the service during lockdown). However, recurring savings in subsequent years from better route planning and other transformation activity should offset these in-year pressures.
- 3.5. The Local Authority has been facing considerable additional pressure on home to school provision, as a result of Covid, including an additional 181 routes in order to provide appropriate social distancing. Currently, the Department for Education (DfE) has provided additional grant funding to cover the Autumn term (£1.6m), but there is no indication of

whether DfE funding will continue in the Spring term (and beyond). The current presumption made in the forecast is that as Covid persists and additional routes continue to be required, then additional DfE funding will be made available. Conversely, if routes are reduced due to reduced demand (as fewer pupils attend school) then savings may accrue, but there is no certainty over this. The impacts of Covid and the need for social distancing are still evolving, making accurate financial forecasting for this service particularly difficult

Neighbourhoods

- 3.6. At the end of Month 10 the forecast for the Neighbourhoods Directorate non Covid-19 is an underspend of £4.0m, which is an improvement of £1.5m.
- 3.7. The Street Scene Service has an underspend of £0.6m. It is reporting a further £0.2m underspend due to re-imbursement of waste management costs to other directorates mainly for staffing.
- 3.8. Housing underspend of £1.5m: This is an improvement of £0.7m since month 9. There is a £0.9m underspend due to agreed void property loss charges, relating to Dispersed properties, no longer being transferred to the HRA. This is offset by a minor increase in bed & breakfast costs plus lower than expected leased property rents to those previously reported, which reduces the improvement to £0.7m.
- 3.9. The Neighbourhoods service is projecting a £2.3m underspend. The latest review of Health & Wellbeing facilities has highlighted an improvement of £0.2m across both pay and supplies budgets.
- 3.10. Regulation and Enforcement is forecasting income pressure of £0.3m in Bereavement and Markets. This is an improvement of £0.3m compared to month 9 due to a £0.4m improvement in the level of income generated, offset by additional Covid security costs of £0.1m.

Adult Social Care

- 3.11. There is a non Covid underspend forecast for the directorate of £12.7m (no changes since Month 9)
- 3.12. **Community & Operational** - £7m underspend- The Directorate's Transformation Programme is now substantially complete with the roll-out of the Customer Journey restructure in September and the Early Intervention Programme over the coming months in order to deliver existing planned sustainable savings. Both the Customer Journey & Early Intervention structures savings totalling £7.6m will be achieved in year, £1.3m due to the early delivery of 2021/22, £3.4m due to the phased reduction in the use of agency staff through to the end of October.
- 3.13. Health Packages of Care - £5.7m underspend - The current packages of care forecast includes Health funding for hospital discharges and prevention packages up to the end of October 2020. It is anticipated that the funding and support will continue until it is reassessed (or to 31st March at the latest), as clients are reassessed in respect of their on-going needs. However, there is risk of significant costs still to be quantified in relation to support to the care market in respect of actual costs incurred and it is anticipated that there is currently a significant level of hidden demand which will impact when lockdown is fully eased. To date the Council has claimed £8.7m from Health which is one-off due to

temporary arrangements put in place during Covid. The Council has also now received a £1.2m inflationary increase in Better Care Fund funding to packages of care which has just been agreed with Clinical Commissioning Groups.

Inclusive Growth

- 3.14. The directorate is forecasting an underspend of £0.4m which is an improvement of £0.3m since month 9.
- 3.15. The Council is currently working with Birmingham Highways Ltd to re-procure the subcontract for its Highway Maintenance and Management PFI contract. Affordability will be assessed taking account of the total cost of a re-procured contract and available resources, with the outcome being factored in as part of setting future Council budgets.
- 3.16. On the 6th April 2020 the Council received approval from Government to delay the implementation of the Birmingham Clean Air Zone until no earlier than January 2021 and activities associated with delivery were scaled back reflecting the delays experienced and also the need for the Council to redeploy staff to support the Covid-19 response. The Council has remained committed to the Clean Air Zone and the implementation date has now been set for 1st June 2021.
- 3.17. The forecast for commercial property rental income is lower than anticipated when considering the prior year outturn position and known variations. Property Services are undertaking a review to confirm the accuracy of the forecast. This uncertainty in conjunction with the yet to be confirmed impacts of Covid-19 mean that there is a real risk that the current forecast pressures could increase.

New Oracle Back office system (Enterprise Resources Planning)

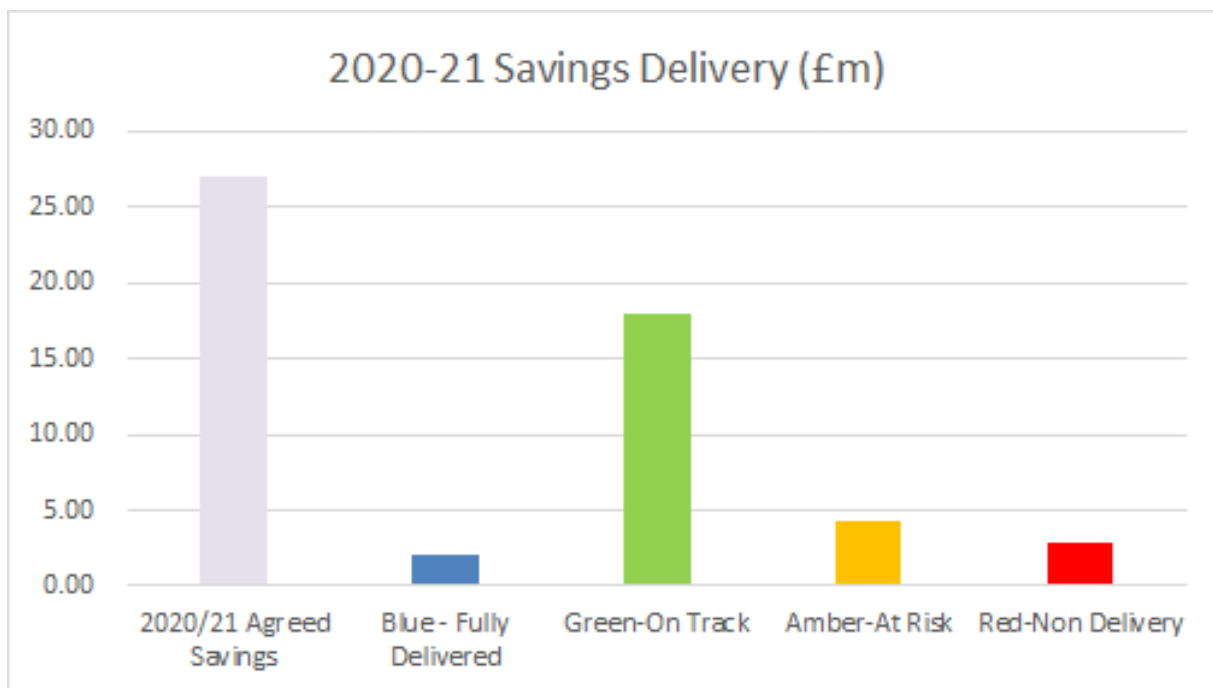
- 3.18. The programme, as a result of an assurance process, is going through a reset phase to establish and quantify financial and non-financial risks. A report to Cabinet is planned for March 2021.

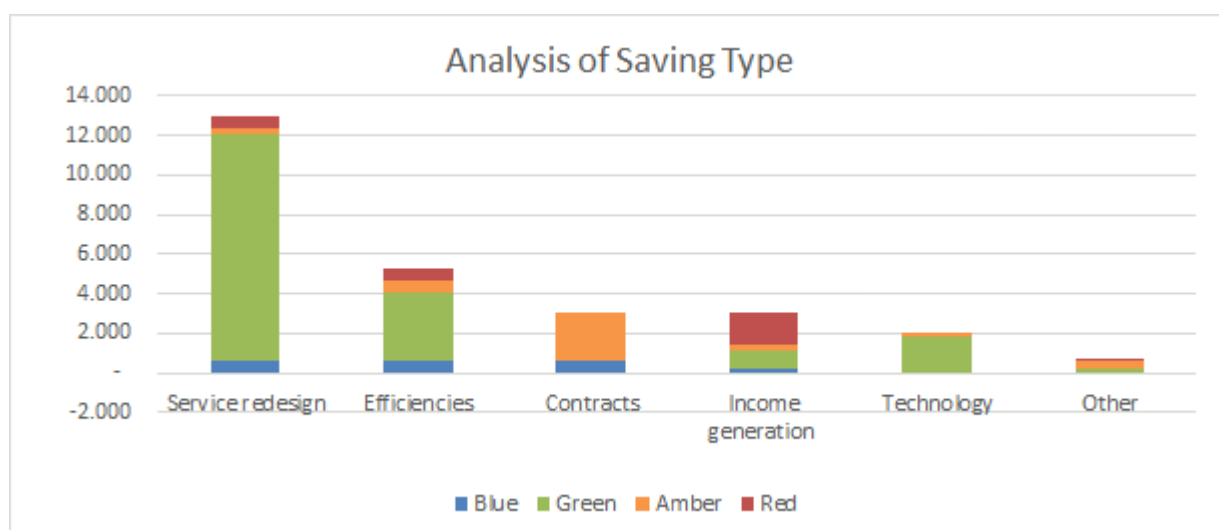
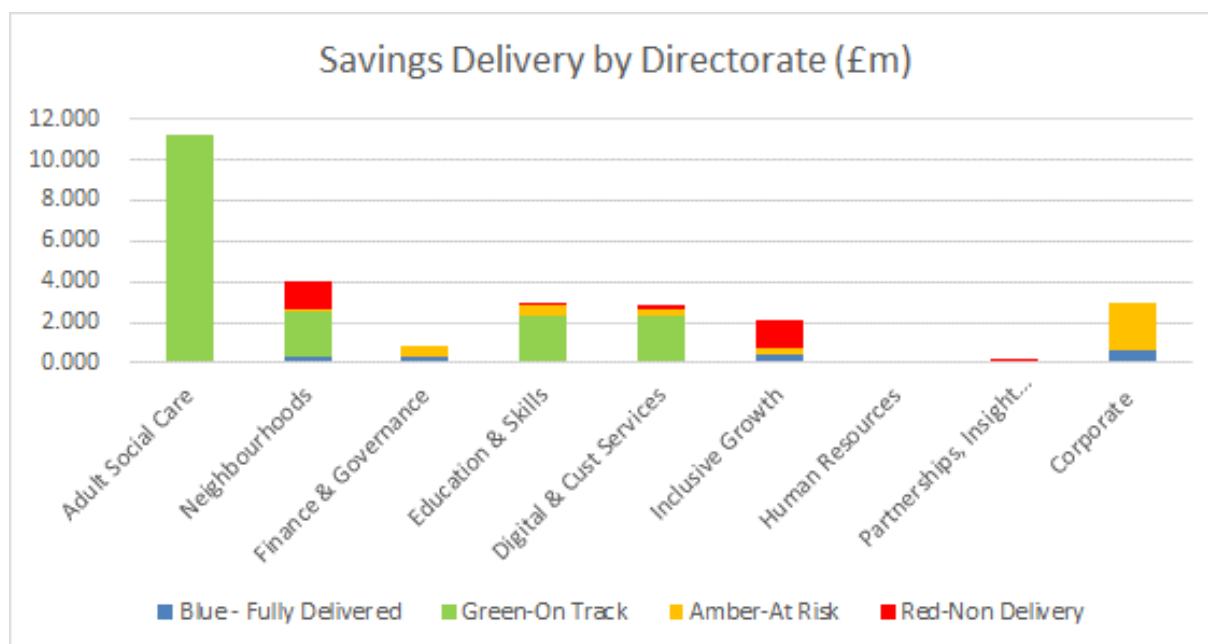
Savings Programme

Directorate	Non-Delivery of Saving		Saving at Risk	Saving Delivered and on Track	Total Saving
	Delayed Because of Covid-19	High Risk & Undeliverable			
	£m	£m	£m	£m	£m
Neighbourhoods	0.7	0.6	0.2	2.5	4.0
Adult Social Care	-	-	-	11.2	11.2
Inclusive Growth	0.5	0.9	0.3	0.4	2.1
Education & Skills	-	0.0	0.5	2.3	2.9
Finance & Governance	-	-	0.5	0.4	0.9
Digital & Cust Services	0.2	-	0.3	2.4	2.9
Partnerships, Insight and Prevention	0.0	-	-	0.1	0.1
Human Resources	-	-	-	0.1	0.1
Corporate	-	-	2.4	0.6	3.0
Total	1.4	1.5	4.2	20.0	27.1

3.19. The £27.1m savings programme for 2020-21 (shown in the following charts) is now showing £20.0m as delivered or on track Covid-19 has impacted savings delivery. The key areas at risk or non-deliverable (those over £0.5m) are:

- **Neighbourhoods** has £0.2m savings that are at risk and £1.3m savings that are unlikely to be achieved, of which £0.7m are related to Covid. One-off mitigations have been identified in 2020/21 to fully meet this target. The savings are planned to be achieved from 2021/22 after the completion of the Housing Service Redesign.
- **Contract savings** cut across all directorates and are shown corporately. The target is £3.0m of which £0.7m has been delivered so far, leaving £2.3m at risk. While a delivery plan exists, this is now considered a risk as Covid-19 has caused services to reappraise their planned procurements.
- **Finance & Governance** has £0.5m savings at risk, mainly related to savings based on reducing external legal spend. If not achieved, these will be mitigated from general underspends, mainly from vacancies.
- **Education & Skills** has £0.5m savings at risk - these largely relate to an increased commercialisation target for the Adult Education Service that was set in 2019/20 at £1.2m and reduced this year to £0.8m, but which is still unlikely to be fully delivered. It is being partly mitigated this year through a restructure of the service and savings from elsewhere in Skills & Employability.
- **Digital & Customer Services** has £0.3m savings at risk mainly due to delays and potential income losses related to Covid-19.
- **Inclusive Growth** has £0.3m savings at risk and £1.4m that are unlikely to be achieved, mainly due to delays and risks to income caused by Covid-19





Borrowing

- 3.21. The annual cost of servicing debt represents approximately 30% of the budget. Currently borrowing is £3,304m, with the year-end projection likely to be below the planned level of £3,850m. Some government grants have been received early and there is slippage in spending on the capital programme. There does remain uncertainty about the impact of Covid-19 on future cashflows.

Council Tax and Business Rates

- 3.22. The Collection Fund collects business rates and council tax income and pays it over to the precepting body. Council tax and business rates income has been heavily impacted by Covid-19. The forecast for the Collection Fund is a deficit of £57.4m (£7.3m deficit for Council Tax and a £50.1m deficit for Business Rates).
- 3.23. It should be noted that the Government has stated that local authorities will be compensated for 75% of the in-year loss in Collection Fund Income. The Council

estimates that it will receive in the region of £39.6m based on the guidance issued by the Government.

Covid-19 Major Incident Financial Impact

- 3.24. The Council has now received £128.5m of un-ringfenced Covid-19 related grant funding from the government. This includes £44.2m that was received in November. The government has announced an income loss scheme where after 5% deductible, the council will be compensated for 75p in every pound in sales, fees and charges losses due to Covid-19. The council currently estimates that this could provide £21.9m of additional funding, the council must submit a quarterly bid for income lost, £6.5m was received during Quarter 3. The government has also announced several ring-fenced grants for additional reliefs and support schemes which are being spent on the additional measures set out in government guidance.
- 3.25. The financial impact of Covid-19 has increased by £2.4m compared to Month 9. The summary below sets out the Covid-19 financial position

Month 10 Covid-19 financial position	£m
Directorate covid overspend	115.283
Corporate budgets overspend	4.500
Total Covid-19 overspend	119.783
Covid grants (tranches 1- 4)	128.478
Income compensation	21.938
School meals funding	6.400
Total Covid income	156.816
Net surplus	(37.033)
Contribution to reserve	44.200
Net deficit	7.167

- 3.26. Below are details of those directorates which have seen their covid-19 cost increase by above £0.5m:
- 3.27. Neighbourhoods covid forecast has increased by £1.1m since month 9, this is a result of £0.5m loss of Parks income and £0.2m cost associated with the collection and handling of clinical and hazardous waste, £0.2m loss of hostels income due to Covid, as fewer rooms are being utilised than previously forecast, £0.1m loss of income within Health & Wellbeing and internal leisure sites and additional Covid security costs of £0.1m.
- 3.28. Digital & Customer Services (DCS) covid cost has increased by £1.4m since Month 9 as a result of increased IT equipment costs.
- 3.29. Inclusive Growth (IG) has seen its covid-19 cost increased by £0.8m which is a result of further loss of Commercial Property Income.
- 3.30. There are further Covid-19 financial risks which have been quantified at £1.0m, which are reported through emergency cells on a weekly basis. There is an ongoing review of risks to ensure that they reflect the latest circumstances. The quantification of risk has reduced by £10.3m since Month 9. This is due to £0.8m of risks now being included in the Covid forecast, a reduction of £2.2m in forecast costs, and £7.3m of risks being reprofiled to 2021/22.