

**CABINET
15 DECEMBER 2020**

PART 1 – PUBLIC DOCUMENT

TITLE OF REPORT: SECOND QUARTER REVENUE MONITORING 2020/21

REPORT OF THE SERVICE DIRECTOR - RESOURCES

EXECUTIVE MEMBER: EXECUTIVE MEMBER FOR FINANCE AND IT

COUNCIL PRIORITY: ENABLE AN ENTERPRISING AND CO-OPERATIVE ECONOMY

1. EXECUTIVE SUMMARY

- 1.1. The purpose of this report is to inform Cabinet of the summary position on revenue income and expenditure forecasts for the financial year 2020/21, as at the end of the second quarter. The forecast variance is a £2.036million increase on the net working budget of £17.294million, with an ongoing impact in future years of a £73k decrease and a request to carry forward budget of £20k to fund a specific project in 2021/22. Within these summary totals there are a number of budget areas with more significant variances, which are detailed and explained in table 3.
- 1.2. The report also provides an update on;
- the delivery of planned efficiencies (paragraph 8.3)
 - the use of budget approved to be carried forward from 2019/20 (paragraph 8.4)
 - performance against the four key corporate 'financial health' indicators (paras 8.5-8.7)
 - the overall forecast funding position for the Council and factors that may affect this (paras 8.8 – 8.18)

2. RECOMMENDATIONS

- 2.1. That Cabinet note this report.
- 2.2. That Cabinet approves the changes to the 2020/21 General Fund budget, as identified in table 3 and paragraph 8.2, a £2.036million increase in net expenditure.
- 2.3. That Cabinet notes the changes to the 2021/22 General Fund budget, as identified in table 3 and paragraph 8.2, a total £53k decrease in net expenditure. These will be incorporated in the draft revenue budget for 2021/22.

3. REASONS FOR RECOMMENDATIONS

- 3.1. Members are able to monitor, make adjustments within the overall budgetary framework and request appropriate action of Services who do not meet the budget targets set as part of the Corporate Business Planning process.

4. ALTERNATIVE OPTIONS CONSIDERED

- 4.1. Budget holders have considered the options to manage within the existing budget but consider the variances reported here necessary and appropriate

5. CONSULTATION WITH RELEVANT MEMBERS AND EXTERNAL ORGANISATIONS

- 5.1. Consultation on the budget monitoring report is not required. Members will be aware that there is wider consultation on budget estimates during the corporate business planning process each year.

6. FORWARD PLAN

- 6.1. The report contains a recommendation on a key decision that was first notified to the public in the Forward Plan on the 14th August 2020.

7. BACKGROUND

- 7.1. Council approved the revenue budget for 2020/21 of £15.136million in February 2020. As at quarter 2 the working budget has increased to £17.294million. Table 1 below details the approved changes to this budget to get to the current working budget:

Table 1 - Current Working Budget

	£k
Original approved budget for 2020/21	15,136
Quarter 3 2019/20 Revenue Monitoring report – 2020/21 budget changes approved by Chief Executive under delegated authority as a result of the Cabinet meeting on 24 March 2020 being cancelled due to Covid-19 situation (March 2020)	287
2019/20 Revenue Outturn Report – 2020/21 budget changes approved by Cabinet (June 2020)	403
Quarter 1 2020/21 Revenue Monitoring report - 2020/21 variances approved by Cabinet (September 2020)	1,468
Current Working Budget	17,294

- 7.2. The Council is managed under Service Directorates. Table 2 below confirms the current net direct resource allocation of each Service Directorate and how this has changed from the budget allocations published in the Quarter One monitoring report.

Table 2 – Service Directorate Budget Allocations

	Working Budget at Q1	Changes approved at Q1	Other Budget Transfers	Current Net Direct Working Budget
Service Directorate	£k	£k	£k	£k
Managing Director	1,904	8	(19)	1,893
Commercialisation	(429)	140	16	(273)
Customers	3,666	345	8	4,019
Legal & Community	2,370	(113)	0	2,257
Place	4,465	376	7	4,848
Regulatory Services	1,344	716	6	2,066
Resources	2,506	(4)	(18)	2,484
TOTAL	15,826	1,468	0	17,294

8. RELEVANT CONSIDERATIONS

- 8.1. Service Managers are responsible for monitoring their expenditure and income against their working budget. Table 3 below highlights those areas where there are forecast to be differences. An explanation is provided for each of the most significant variances, which are generally more than £25k. The final column details if there is expected to be an impact on next year's (2021/22) budget:

Table 3 - Summary of significant variances

Budget Area	Working Budget £k	Forecast Outturn £k	Forecast Variance £k	Reason for difference	Carry Forward Request £k	Estimated Impact on 2021/22 £k
Hitchin Town Hall Community Facility						
Supplies and Services Expenditure	102	41	(61)	The £111k reduction in forecast income reported at Q1 assumed that income levels would return towards pre-pandemic levels in the second half of the year. However, this has now been further affected by the "rule of 6" restrictions, which are likely to be in place until at least March, and the new lock-down period. This limits the income generating potential of the facility and the income projection has therefore reduced accordingly, mitigated as far as possible by reductions in associated costs. The reduction in expenditure is for the whole period, as the Q1 report just adjusted for the expected income reduction at that time.	0	0
Income	(91)	(23)	+68		0	0
Careline Emergency Response Fallback Service	19	49	+30	Increase in forecast cost is due to a markedly higher number of falls requiring the despatch of the Emergency Response Fallback Service to assess the situation. The response service is delivered by a private contractor and is subject to a call out charge. In the first half of this financial year 116 call outs were required, compared to only 21 for the equivalent period in 19/20. This is considered a further consequence of the COVID-19 pandemic, with informal carers (family, friends, neighbours) declining to respond when initially contacted in the event of a client suffering a fall. The client contribution to the service is a fixed monthly fee, meaning that the increase in activity and spend is not offset by an increase in Careline income.	0	0

Budget Area	Working Budget £k	Forecast Outturn £k	Forecast Variance £k	Reason for difference	Carry Forward Request £k	Estimated Impact on 2021/22 £k
Legal & Community Directorate Staffing Costs	1,654	1,600	(54)	Reduction in forecast spend is due to vacant posts in the first half of the year being filled later than anticipated.	0	0
Wilbury Hills Crematorium Project Costs	24	51	+27	The Planning Inspector has now set a date in February 2021 for a Public Enquiry into Central Bedfordshire Council's decision to refuse planning permission, rather than hold an Appeal Hearing. This change in approach by the Planning Inspector has increased the estimated cost of pursuing the appeal, with the appointment of a barrister to represent NHDC now required.	0	0
Waste and Street Cleansing Contract Expenditure	5,300	5,235	(65)	Underspend variance follows the calculation of the contract indexation for 2020/21. The budget for 20/21 assumed a contract indexation of 1.28%, based on the respective indices at that time. Due primarily to a subsequent fall in the fuel price index the calculation of the actual indexation rate for 20/21, as defined in the terms of the contract, has resulted in a deflationary value of -0.89%. The forecast variance therefore removes the provision for indexation in the budget. The negative indexation has not yet been applied to the contract prices, with negotiations ongoing with the contractor.	0	(65)

Budget Area	Working Budget £k	Forecast Outturn £k	Forecast Variance £k	Reason for difference	Carry Forward Request £k	Estimated Impact on 2021/22 £k
Comingled Recycling - Haulage and Processing Costs	501	654	+153	<p>The trend of higher than anticipated tonnages and falling sales prices for materials, as evident and highlighted at quarter one, has continued during the second quarter. With an increase in costs of £121k reported at Q1, the total impact at this point in the year is an increase on the budgeted cost of £274k. The higher tonnages are considered an impact of the pandemic, as relatively more people work from home and receive deliveries ordered online. Such is the uncertainty as to the level of expenditure in the remainder of the year, the forecast variance reflects only the impact on costs from recorded activity to date.</p> <p>Forecasts of the Covid-19 impact for the whole year have assumed an impact of £300k, although it has also been flagged that it could be in excess of £500k.</p>	0	0
Commingled Recycling – Recycling Credits Income	(503)	(540)	(37)	The higher tonnages of comingled material collected for recycling, and hence diverted from landfill, has increased the forecast total of recycling credit income eligible from Hertfordshire County Council.	0	0
Leisure Centres Management				Forecast outturn follows Full Council approval in September 2020 of the financial support package for SLL of up to £1.8m, developed in response to the impact of the Covid-19 pandemic. Open book accounting with the contractor will be used to determine the final level of any finance support provided, but it is likely that the total cost will be around £1.8m		
Management Contract Fee Income	(808)	0	+808		0	0
Leisure Centres Expenditure Support	0	992	+992		0	0
Total:	(808)	992	+1,800		0	0
Regulatory Directorate Staffing Costs	3,517	3,441	(76)	Forecast staffing underspend is due to various vacant posts in Planning and Environmental Health. A combination of the delayed progress in the local plan, recruitment difficulties due to Covid-19 and several resignations in critical areas has led to the underspend.	0	0

Budget Area	Working Budget £k	Forecast Outturn £k	Forecast Variance £k	Reason for difference	Carry Forward Request £k	Estimated Impact on 2021/22 £k
Housing Services – Temporary Accommodation						
Expenditure on accommodation	477	651	+174	As the MHCLG continues to expect local authorities to accommodate rough sleepers, the Council's use of hotels continues to be high and, with the prospect of further restrictions under COVID lockdown rules and the arrival of winter, this is likely to continue through to the end of March 2021 and possibly beyond.	0	0
Net Housing Benefit Payments	434	577	143	Increase in forecast net payments reflects the proportion of Housing Benefit payments relating to Temporary Accommodation that are capped and not reimbursed by subsidy.	0	0
Housing Benefit Contribution to Temporary Accommodation Costs	(150)	(305)	(155)	Contribution received from Housing Benefit claimants in temporary accommodation. This income has increased due to the increased numbers of people in temporary accommodation.	0	0
Government Grant Income	(0)	(71)	(71)	Following a recent funding bid, MHCLG awarded the Council £183k towards the cost of accommodating people sleeping rough, or those threatened with rough sleeping. While £112k of this funding has been allocated to Haven First to increase the capacity of their specialist supported housing service, with the ultimate aim of sustainable resettlement for all individuals, the remaining £71k partially mitigates the forecast overspend on temporary accommodation.	0	0
Net total	762	853	+91		0	0
Housing Stock Condition Survey	20	0	(20)	Resources to carry out the housing stock condition survey have been focussed on Covid-19 related actions. It is therefore requested to carry forward the £20k budget for the survey, which will be planned and, subject to available resources, carried out during 2021/2022.	20	0

Budget Area	Working Budget £k	Forecast Outturn £k	Forecast Variance £k	Reason for difference	Carry Forward Request £k	Estimated Impact on 2021/22 £k
Car Parking Income				As highlighted in the Covid Impacts report and at Q1, parking activity has been severely impacted by the Covid-19 pandemic, with people and businesses changing their normal routines and activities in response.		
Pay-As-You-Use Income	(1,526)	(1,380)	+146	The £146k reduction in forecast income follows the £409k reduction reported at Q1, giving a total shortfall of £555k recorded for the first half of the year. The comparatively smaller variance reported at Q2 indicates the extent of the recovery in parking activity during Q2. Receipts increased month by month during the quarter, with the recorded total for September around 75% of the original budget expectation.	0	0
Car Park Season Ticket Income	(236)	(187)	+49	Demand for parking season tickets continued to be below the budget expectation during Q2, meaning a total shortfall of £123k for the first half of the year (£74k reported at Q1). The trend of businesses embracing home working has resulted in significant refunds being issued to several companies that had originally purchased a large number of car park season tickets.	0	0
Total:	(1,762)	(1,567)	+195	The total shortfall reported to date (including PCNs) is £779k. Forecasts of the Covid-19 impact for the whole year have assumed an impact of around £1.1m. This is now expected to increase with the four week lock-down period. It is likely that the additional impact will be at least £100k.	0	0
Town Lodge Business Rates Expenditure	0	56	+56	The efficiency proposal for 20/21 in respect of Town Lodge premises costs had anticipated that the handover of the Town Lodge site to the developer would take place early in the calendar year 2020. This timescale however has been delayed due to the developer submitting a revised planning application. If planning permission is granted in December, it is expected that the sale will be completed by the end of this financial year. Upon completion the liability for business rates will pass to the developer.	0	0

Budget Area	Working Budget £k	Forecast Outturn £k	Forecast Variance £k	Reason for difference	Carry Forward Request £k	Estimated Impact on 2021/22 £k
District Council Offices (DCO) Energy Costs	46	25	(21)	Decrease in forecast spend in 20/21 includes the impact of certain areas of the building being out of use since the lockdown commenced in March. It also relates to professional advice that air conditioning systems should be switched off as they could enable the wider spread of Covid-19. This advice has now changed and any risk is considered negligible. At the same time there is now sufficient consumption data to establish ongoing energy needs following the refurbishment of DCO and the switch to electric heating.	0	(13)
Total of explained variances	8,781	10,867	+2,086		20	(78)
Other minor balances	8,513	8,463	(50)		0	5
Overall Total	17,294	19,330	+2,036		20	(73)

- 8.2. Cabinet are asked to approve the differences highlighted in the table above (a £2.036million increase in spend), as an adjustment to the working budget (recommendation 2.2). Cabinet are asked to note the estimated impact on the 2021/22 budget (net £53k decrease in budget, which includes the request to carry forward £20k of budget from 2020/21 to 2021/22), which will be incorporated in to the 2021/22 budget setting process (recommendation 2.3).
- 8.3. The original approved budget for 2020/21 (and therefore working budget) included efficiencies totalling £651k, which were agreed by Council in February 2020. Any under or over delivery of efficiencies will be picked up by any budget variances (table 3 above). However, there can be off-setting variances which mean that it is unclear whether the efficiency has been delivered. Where this is the case, this will be highlighted. At Quarter One it was estimated that £115k of the efficiencies would not be achieved. The current forecast at the end of Quarter Two is a total underachievement of £171k. The £56k increase in the forecast underachievement relates to the Town Lodge premises costs efficiency and the delay in transferring the liability for business rates to the developer, as highlighted and explained in table 3 above.
- 8.4. The working budget for 2020/21 includes budgets totalling £679k that were carried forward from the previous year. These are generally carried forward so that they can be spent for a particular purpose that had been due to happen in 2019/20 but was delayed into 2020/21. At Quarter One it was forecast that £11k of the total carried forward will not be spent in 2020/21 and this forecast remains unchanged at Quarter Two.

- 8.5. There are 4 key corporate 'financial health' indicators identified in relation to key sources of income for the Council. Table 4 below shows the performance for the year. A comparison is made to the original budget to give the complete picture for the year. Each indicator is given a status of red, amber or green. A green indicator means that they are forecast to match or exceed the budgeted level of income. An amber indicator means that there is a risk that they will not meet the budgeted level of income. A red indicator means that they will not meet the budgeted level of income. Currently one of the indicators is amber and three are red.
- 8.6. The three red indicators were highlighted and explained at Quarter One. The projected income outturn from land charges and parking penalty charge notices is unchanged at Quarter Two. The further reduction in projected parking fees income at the end of Quarter Two is itemised in table 3 above.
- 8.7. The amber indicator in relation to income from planning applications is to highlight that cash receipts at the end of Quarter Two were slightly below the budget expectation and the wider economic downturn may precipitate a reduction in planning activity in the remainder of the year. As such there is a risk that the income budget will not be achieved.

Table 4 - Corporate financial health indicators

Indicator	Status	Original Budget	Actual to Date	Projected Outturn	Projected Variance
		£k	£k	£k	£k
Planning Application Fees (including fees for pre-application advice)	Amber	(950)	(723)	(950)	0
Land Charges	Red	(164)	(59)	(122)	42
Car Parking Fees	Red	(1,936)	(397)	(1,381)	555
Parking Penalty Charge Notices	Red	(573)	(164)	(471)	102

FUNDING, RISK AND GENERAL FUND BALANCE

- 8.8. The Council's revenue budget is funded from the following main sources; Council Tax, New Homes Bonus and Retained Business Rates income. The Council was notified by Central Government in February 2020 of the amount of New Homes Bonus it could expect to receive in 2020/21 and planned accordingly.
- 8.9. Council Tax and Business Rates are accounted for in the Collection Fund rather than directly in our accounts, as we also collect them on behalf of other bodies. Each organisation has a share of the balance on the Collection Fund account. At the end of the second quarter, there is forecast to be a deficit on the NHDC share of the Council Tax Collection Fund of £185k and an estimated deficit on the Business Rates

Collection Fund of around £7.5million. As statute requires that Collection Fund income amounts chargeable to the General Fund in 2020/21 must be those estimates prepared around the time of setting the budget for the year, the forecast deficits do not impact the funding total or the projected general fund balance shown in table 6. The repayment of the deficits will instead affect the funding position for 2021/22.

- 8.10. The forecast deficit on the Business Rates Collection Fund is primarily due to the additional business rate reliefs introduced by government in response to the COVID-19 pandemic. The Council receives compensation in the form of a grant from Central Government for business rate reliefs introduced, which goes into our funds rather than the Collection Fund. The Council expects to receive total compensation of £8.418m for reliefs in 2020/21, which includes £6.734m for the additional reliefs introduced by government in response to the COVID-19 pandemic. The Council holds the grant received in a reserve to fund the repayment in future years of deficits recorded. Some of the amount held in reserve will be used in 20/21 to fund the repayment to the Collection Fund of the deficit originally estimated for 2019/20, as shown in table 6.
- 8.11. In 2020/21 NHDC is a member of the Hertfordshire Business Rates Pool with five other Hertfordshire Local Authorities. The Pool was formed with the expectation that this should reduce the business rates levy amount otherwise payable at the end of the year, as has been the case in prior years. In 2018/19 the Council benefited from a pooling gain of £368k. Council approved in February the release of this pooling gain to the General Fund in 2020/21 and this is included in the funding total in table 6. Original estimates indicated a total pooling gain of £4.3m for the Hertfordshire Business Rates Pool in 2020/21, with NHDC calculated to benefit from a saving of around £700k, reducing the estimated levy from £1.1m (if outside the pool) to an estimated pool contribution required of £0.4m.
- 8.12. The amount of levy payable for 20/21 and any pooling gain will be dependent on the actual value of business rates collected in the year after adjusting for business rate reliefs, which are directly compensated for via the grant from central government. As the Pool Lead, Hertfordshire County Council is currently collating forecast estimates from each of the pooling authorities in order to gain an indication of the overall position for the pool and the levy implication for member authorities. The impact of the Covid-19 pandemic and the associated wider economic downturn means that there are a range of potential outcomes for pool member authorities in terms of the respective contribution required to the pool to meet the total levy payable, dependent on the incidence and severity of the reduction in rates income collected due to business closures. In the worst-case scenario, the reduction in rates collected means a 'pooling loss' is incurred, with the required contribution to the Pool meaning that the Council ultimately retains less business rates income than if it had remained outside of the pool. In any case however, the Council's contribution to the pool in 2020/21 will be funded from grant held in reserve, and as such will have a net zero impact on the General Fund balance at the end of the year.

- 8.13. The Council has received non-ringfenced emergency grant funding in 2020/21 from Government of £1.502m in relation to the Covid-19 pandemic and in October it was announced that NHDC would receive a further £100k, bringing the total grant received in this financial year to £1.602m. The Council has also received and is due to receive various streams of specific funding. It is currently assumed that these will be spent on the specific purpose for which they have been allocated and therefore will have a net zero General Fund impact. This assumption will be kept under review.
- 8.14. In September, MHCLG invited Local Authorities to apply for compensation for loss of income due to the impact of Covid, referred to previously as the 'Income Guarantee'. The Council's claim submitted for the period April to the end of July amounted to £680k. The corresponding full year forecast indicates a total income compensation claim for the year of around £1.5m, although this will depend on income levels for the remainder of the year.
- 8.15. At Quarter One the total net General Fund impact related to Covid-19 impacts was £1.565m. The total net General Fund impact detailed in table 3 above relating to Covid-19 impacts is £2.276m. Table 5 below shows how this breaks down by budget area, and how it compares to the estimated full-year impact as reported to MHCLG in the latest impacts return (6th November 2020).

Table 5 – COVID Financial Impact

Budget Area	Reported at Q1 £k	Reported at Q2 £k	Total reported to date £k	Expected to be covered by Income guarantee	Full-year estimate £k	Reason for difference
Leisure Centres	0	1,800	1,800	Part	1,800	N/a
Parking	584	195	779	Yes	1,200	Only included impact in first half of year as could have recovered quite quickly. Full year estimate now includes assumed impact of second lock-down
Recycling Processing and materials	121	153	274	No	500	Material volumes and material values very uncertain.
Garden Waste	186	0	186	No	186	N/a
Homeless Accommodation	69	91	160	No	160	N/a
Investment Income	115	0	115	No	115	N/a
HTH/ Museum Income	111	7	118	Yes	118	N/a
Trade Waste	90	0	90	Yes	93	
Court Summons Income	79	0	79	No	180	The majority of the difference is because the current year budget was adjusted as part of the 2019/20 revenue outturn report.
Land Charges	42	0	42	Yes	25	Increase in demand and currently back towards normal levels.
Careline fall response	0	30	30	No	30	N/a
Careline over-time	27	0	27	No	4	Only part due to Covid-19, the remainder is due to other factors

Planning	0	0	0	Yes	91	Not reported as there might be some large applications later in the year that bring this back in line with budget.
Support Grants	0	0	0	No	150	Net nil General Fund impact as covered from Special Reserve
Other	141	0	141	Part	174	
Total	1,565	2,276	3,841		4,826	
Less: non-ringfenced grant funding					(1,602)	
Less: estimated Sales, Fees and Charges compensation income					(1,500)	
Less: funding from Special Reserve					(150)	
Net General Fund impact					1,574	

8.16. As shown in table 5 above, the estimated overall impact is just over £1.5m. It is therefore necessary to apply a proportion of the grants and compensation received to come back to this overall impact. If the whole estimated grant and compensation was applied then this would understate the estimated year end position. Therefore £2.267m (£3.841m less £1.574m) has been shown in table 6 below.

8.17. Table 6 below summarises the impact on the General Fund balance of the position at Quarter Two detailed in this report.

Table 6 – General Fund impact

	Working Budget	Projected Outturn	Difference
	£k	£k	£k
Brought Forward balance (1st April 2020)	(9,378)	(9,378)	-
Net Expenditure	17,294	19,330	2,036
Funding (Council Tax, Business Rates, NHB)	(15,576)	(15,576)	0
Contribution to Funding Equalisation Reserve	329	329	0
Contribution to Collection Fund	294	294	0
Funding from Reserves (including Business Rate Relief Grant)	(294)	(294)	0
Covid-19 un-ringfenced government grant funding	(407)	(1,602)	(1,195)
Applied Government Compensation for Covid-19 related income losses (to balance to £2.267m)	0	(665)	(665)
Carried Forward balance (31st March 2021)	(7,738)	(7,562)	176

8.18. The minimum level of General Fund balance is determined based on known and unknown risks. Known risks are those things that we think could happen and we can forecast both a potential cost if they happen, and percentage likelihood. The notional amount is based on multiplying the cost by the potential likelihood. The notional amount for unknown risks is based on 5% of net expenditure. There is not an actual budget set aside for either of these risk types, so when they occur they are reflected as budget variances (see table 3). We monitor the level of known risks that actually happen, as it highlights whether there might be further variances. This would be likely if

a number of risks come to fruition during the early part of the year. We also use this monitoring to inform the assessment of risks in future years. The notional amount calculated at the start of the year for known risks was £1,351k, and by the end of quarter two a total of £433k has come to fruition. The identified risks realised in the first quarter relate to;

- Recycling services. Increase in net cost due to the increased cost of haulage and processing of commingled recycling collected (as highlighted in table 3 above) - £153k.
- Usage of bed and breakfast accommodation for homeless households (as highlighted in table 3 above) - £91k.

Table 7 – Known financial risks

	£'000
Original allowance for known financial risks	1,351
Known financial risks realised in Quarter 1	(189)
Known financial risks realised in Quarter 2	(244)
Remaining allowance for known financial risks	918

9. LEGAL IMPLICATIONS

- 9.1. The Cabinet has a responsibility to keep under review the budget of the Council and any other matter having substantial implications for the financial resources of the Council. Specifically, 5.6.8 of Cabinet's terms of reference state that it has remit "*to monitor quarterly revenue expenditure and agree adjustments within the overall budgetary framework*". By considering monitoring reports throughout the financial year Cabinet is able to make informed recommendations on the budget to Council. The Council is under a duty to maintain a balanced budget and to maintain a prudent balance of reserves.

10. FINANCIAL IMPLICATIONS

- 10.1. Members have been advised of any variations from the budgets in the body of this report and of any action taken by officers.

11. RISK IMPLICATIONS

- 11.1. As outlined in the body of the report. The process of quarterly monitoring to Cabinet is a control mechanism to help to mitigate the risk of unplanned overspending of the overall Council budget.

12. EQUALITIES IMPLICATIONS

- 12.1. In line with the Public Sector Equality Duty, public bodies must, in the exercise of their functions, give due regard to the need to eliminate discrimination, harassment, victimisation, to advance equality of opportunity and foster good relations between those who share a protected characteristic and those who do not.

- 12.2. For any individual new revenue investment proposal of £50k or more, or affecting more than two wards, a brief equality analysis is required to be carried out to demonstrate that the authority has taken full account of any negative, or positive, equalities implications; this will take place following agreement of the investment.

13. SOCIAL VALUE IMPLICATIONS

- 13.1. The Social Value Act and “go local” policy do not apply to this report.

14. ENVIRONMENTAL IMPLICATIONS

- 14.1. There are no known Environmental impacts or requirements that apply to this report.

15. HUMAN RESOURCE IMPLICATIONS

- 15.1. Although there are no direct human resource implications at this stage, care is taken to ensure that where efficiency proposals or service reviews may affect staff, appropriate communication and consultation is provided in line with HR policy.

16. APPENDICES

- 16.1. None.

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18. BACKGROUND PAPERS

- 18.1. None.