

## COVID-19 local authority financial management information

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

This is Round 2 of a data collection designed to help departments across central government understand the impact of the COVID-19 pandemic on local authority finances. This collection is for planning purposes; to help us identify where the greatest pressures are likely to be going forward and to inform our ongoing assessment of likely future costs. The information you provide will not be used for monitoring or auditing purposes. We will also share a summary of the findings with you in due course.

As outlined in Round 1, we recognise that the situation your authority faces is continually changing and we will continue to repeat and refine this collection on a rolling monthly basis. For Round 2, you are asked to restate your April 2020 estimates based on actual/outturn data where available, alongside projected estimates for May 2020 and the full 2020-21 financial year.

**Where full financial year estimates are requested, please estimate these assuming current restrictions remain in place until the end of July 2020, and thereafter the situation reverts entirely back to a position you anticipated prior to COVID-19. Note that this assumption is intended for accounting purposes only and solely to improve consistency in the returns provided and should in no way be interpreted as government policy.**

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

Whilst the majority of this form is broadly similar in structure to Round 1, there are some additional sections and questions, and more detailed data required in places. As such, you may need to liaise with relevant colleagues in your authority in order to complete the form.

**Please submit your response though DELTA by 11pm on Friday 15 May 2020.** We cannot accept returns after the closing deadline. You must hit submit on completing the form otherwise your return will not be counted.

For enquiries, please use the contact details below:

For DELTA registration and collection access enquiries: [DELTAadmin@communities.gov.uk](mailto:DELTAadmin@communities.gov.uk)

For general enquiries relating to the collection: [lgfcoviddata@communities.gov.uk](mailto:lgfcoviddata@communities.gov.uk)

### Section A: Allocation of £3.2bn grant funding by service area

On 19 March 2020, £1.6bn emergency funding was announced to help local authorities respond to the COVID-19 pandemic. On 18 April 2020, a further £1.6bn funding for local authorities was announced. This section relates specifically to your combined allocation from this £3.2bn funding and not any other additional funding which your authority might be receiving to respond to COVID-19.

**Of this £3.2bn funding, your authority has received:**

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

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

Please ensure the following areas of funding are recorded under 'Other' instead of specific service lines: Forgone savings and delayed or stopped projects, all Personal Protective Equipment (PPE) excluding that which falls under Adult Social Care (ASC), and Shielding.

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

You may wish to refer to your Round 1 April submission on the use of your initial £1.6bn funding allocation. If completed on DELTA, your Round 1 submission can be found in the DELTA data store. However, please note that the categories used below are more detailed than those used in Round 1 and are therefore not entirely comparable.

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

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

Service Area	Estimated proportion of grant funding likely to be deployed in this area, (%)
1 - Adult Social Care – additional demand	<input type="text" value="33 %"/>
2 - Adult Social Care - supporting the market	<input type="text" value="8 %"/>
3 - Adult Social Care - workforce pressures	<input type="text" value="21 %"/>
4 - Adult Social Care - PPE	<input type="text" value="29 %"/>
5 - Adult Social Care - other	<input type="text" value="0 %"/>
<b>Adult Social Care - sub total</b>	<input type="text" value="91%"/>
6 - Children's Social Care – workforce pressures	<input type="text" value="0 %"/>
7 - Children's Social Care – residential care	<input type="text" value="5 %"/>
8 - Children's Social Care – care leavers	<input type="text" value="1 %"/>
9 - Children Social Care - other	<input type="text" value="2 %"/>
<b>Children's Social Care - sub total</b>	<input type="text" value="8%"/>
10 - Education - SEND	<input type="text" value="0 %"/>
11 - Education - home to school transport	<input type="text" value="0 %"/>
12 - Education - other	<input type="text" value="0 %"/>
	<input type="text" value="0%"/>

**Education - sub total**

13 - Highways and  
Transport

0 %

14 - Public  
Health

0 %

15 - Housing - homelessness  
services

1 %

16 - Housing - rough  
sleeping

0 %

17 - Housing - other

0 %

**Housing - sub total**

1%

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

0 %

19 - Cultural & related - other

0 %

**Cultural & related - sub total**

0%

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

0 %

21 - Environment & regulatory - waste management

0 %

22 - Environment & regulatory - other

0 %

**Environment & regulatory - sub total**

0%

23 - Planning & development

0 %

24 - Police, fire and rescue services

0 %

25 - Finance & corporate - ICT & remote working

0 %

26 - Finance & corporate - revenue & benefits

0 %

27 - Finance &amp; corporate - other

0 %

**Finance & corporate - sub total**

0%

28 - Other - shielding

0 %

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

0 %

30 - Other - unachieved savings/delayed projects

0 %

31 - Other - excluding service areas listed above

0 %

**Other - sub total**

0%

32 - Not yet allocated

0 %

**Total Percentage Check**

100%

Confidence in accuracy of allocation estimates (RAG rating)

RED

**Question A2: If you have allocated any funding to 'Other services', excluding the subcategories listed (i.e. shielding, PPE, forgone savings/delayed projects), please specify.**

## Section B: Additional spending pressures due to COVID-19

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

**We are looking for gross additional spending so please do not deduct any grant funding for Covid costs or other payments you have received when providing estimates.**

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

Please ensure the following areas of expenditure are recorded under 'Other' instead of specific service lines: Forgone savings and delayed or stopped projects, all Personal Protective Equipment (PPE) related spend excluding spend that falls under Adult Social Care (ASC), and Shielding.

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

If submitted, you may wish to view your Round 1 April form which can be found in the DELTA data store. However, please note that the categories used below ask for more detailed data than in Round 1 and are therefore not entirely consistent. For Round 2, please use actual expenditure/outturn-based estimates where possible for April.

Where full financial year estimates are requested, please estimate these **assuming current restrictions remain in place until the end of July 2020, and thereafter reverts entirely back to a situation you anticipated prior to COVID-19. Note that this assumption is intended for accounting purposes only and solely to improve consistency in the returns provided and should in no way be interpreted as government policy.**

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

Estimated additional spending pressure due to Covid-19			
Service Area	April 2020 (£m)	May 2020 (£m)	Full financial year 2020-21 (£m)
<b>1 - Adult Social Care – additional demand</b>	April 2020 £ 1.132 m	May 2020 £ 1.132 m	Full year 2020-21 £ 4.529 m
<b>2 - Adult Social Care - supporting the market</b>	April 2020 £ 0.186 m	May 2020 £ 0.186 m	Full year 2020-21 £ 0.743 m
<b>3 - Adult Social Care - workforce pressures</b>	April 2020 £ 0.510 m	May 2020 £ 0.510 m	Full year 2020-21 £ 2.041 m
<b>4 - Adult Social Care - PPE</b>	April 2020 £ 0.700 m	May 2020 £ 0.700 m	Full year 2020-21 £ 2.800 m
<b>5 - Adult Social Care - other</b>	April 2020 £ 1.437 m	May 2020 £ 1.437 m	Full year 2020-21 £ 5.746 m
<b>ASC sub total</b>	<b>April 2020</b> £ 3.965 m	<b>May 2020</b> £ 3.965 m	<b>Full year 2020-21</b> £ 15.859 m
<b>6 - Children's Social Care – workforce pressures</b>	April 2020 £ 0.155 m	May 2020 £ 0.155 m	Full year 2020-21 £ 0.620 m
<b>7 - Children's Social Care – residential care</b>	April 2020 £ 0.123 m	May 2020 £ 0.123 m	Full year 2020-21 £ 0.490 m
<b>8 - Children's Social Care – care leavers</b>	April 2020 £ 0.007 m	May 2020 £ 0.007 m	Full year 2020-21 £ 0.029 m
<b>9 - Children Social Care - other</b>	April 2020 £ 1.436 m	May 2020 £ 1.436 m	Full year 2020-21 £ 5.744 m
<b>CSC sub total</b>	<b>April 2020</b> £ 1.721 m	<b>May 2020</b> £ 1.721 m	<b>Full year 2020-21</b> £ 6.883 m
<b>10 - Education - SEND</b>	April 2020 £ 0.000 m	May 2020 £ 0.000 m	Full year 2020-21 £ 0.000 m

<b>11 - Education - Home to school transport</b>	April 2020	May 2020	Full year 2020-21
	£ 0.000 m	£ 0.000 m	£ 0.000 m
<b>12 - Education - other</b>	April 2020	May 2020	Full year 2020-21
	£ 0.009 m	£ 0.009 m	£ 0.035 m
<b>Education sub total</b>	<b>April 2020</b>	<b>May 2020</b>	<b>Full year 2020-21</b>
	£ 0.009 m	£ 0.009 m	£ 0.035 m
<b>13 - Highways and Transport</b>	April 2020	May 2020	Full year 2020-21
	£ 0.259 m	£ 0.259 m	£ 1.034 m
<b>14 - Public Health</b>	April 2020	May 2020	Full year 2020-21
	£ 0.000 m	£ 0.000 m	£ 0.000 m
<b>15 - Housing - homelessness services</b>	April 2020	May 2020	Full year 2020-21
	£ 0.025 m	£ 0.025 m	£ 0.100 m
<b>16 - Housing - rough sleeping</b>	April 2020	May 2020	Full year 2020-21
	£ 0.000 m	£ 0.000 m	£ 0.000 m
<b>17 - Housing - other (excluding HRA)</b>	April 2020	May 2020	Full year 2020-21
	£ 0.000 m	£ 0.000 m	£ 0.000 m
<b>Housing sub total (excluding HRA)</b>	<b>April 2020</b>	<b>May 2020</b>	<b>Full year 2020-21</b>
	£ 0.025 m	£ 0.025 m	£ 0.100 m
<b>18 - Cultural &amp; related - Sports, leisure and community facilities</b>	April 2020	May 2020	Full year 2020-21
	£ 0.000 m	£ 0.000 m	£ 0.000 m
<b>19 - Cultural &amp; related - other</b>	April 2020	May 2020	Full year 2020-21
	£ 0.000 m	£ 0.000 m	£ 0.000 m
<b>Cultural &amp; related sub total</b>	<b>April 2020</b>	<b>May 2020</b>	<b>Full year 2020-21</b>
	£ 0.000 m	£ 0.000 m	£ 0.000 m
<b>20 - Environment &amp; regulatory - cremation, cemetery and mortuary services</b>	April 2020	May 2020	Full year 2020-21
	£ 0.000 m	£ 0.000 m	£ 0.000 m
<b>21 - Environment &amp; regulatory - waste management</b>	April 2020	May 2020	Full year 2020-21
	£ 0.052 m	£ 0.052 m	£ 0.208 m
<b>22 - Environment &amp; regulatory - other</b>	April 2020	May 2020	Full year 2020-21
	£ 0.000 m	£ 0.000 m	£ 0.000 m
<b>Environment &amp; regulatory sub total</b>	<b>April 2020</b>	<b>May 2020</b>	<b>Full year 2020-21</b>
	£ 0.052 m	£ 0.052 m	£ 0.208 m
	April 2020	May 2020	Full year 2020-21
	£ 0.000 m	£ 0.000 m	£ 0.000 m

**23 - Planning & development****24 - Police, fire and rescue services**

April 2020

May 2020

Full year 2020-21

£ 0.000 m

£ 0.000 m

£ 0.000 m

**25 - Finance & corporate - ICT & remote working**

April 2020

May 2020

Full year 2020-21

£ 0.011 m

£ 0.011 m

£ 0.045 m

**26 - Finance & corporate - revenue & benefits**

April 2020

May 2020

Full year 2020-21

£ 0.002 m

£ 0.002 m

£ 0.009 m

**27 - Finance & corporate - other**

April 2020

May 2020

Full year 2020-21

£ 0.034 m

£ 0.034 m

£ 0.135 m

**Finance & corporate sub total****April 2020****May 2020****Full year 2020-21**

£ 0.047 m

£ 0.047 m

£ 0.189 m

**28 - Other - shielding**

April 2020

May 2020

Full year 2020-21

£ 0.000 m

£ 0.000 m

£ 0.000 m

**29 - Other - PPE (non-Adult Social Care)**

April 2020

May 2020

Full year 2020-21

£ 0.003 m

£ 0.003 m

£ 0.013 m

**30 - Other - unachieved savings/delayed projects**

April 2020

May 2020

Full year 2020-21

£ 0.000 m

£ 0.000 m

£ 0.000 m

**31 - Other - excluding service areas listed above**

April 2020

May 2020

Full year 2020-21

£ 0.413 m

£ 0.413 m

£ 1.650 m

**Other sub total****April 2020****May 2020****Full year 2020-21**

£ 0.416 m

£ 0.416 m

£ 1.663 m

**TOTAL ESTIMATED SPENDING PRESSURE (General Fund)****April 2020****May 2020****Full year 2020-21**

£ 6.494 m

£ 6.494 m

£ 25.971 m

**Additional Housing Revenue Account (HRA) Pressures:****32 - HRA - workforce pressures**

April 2020

May 2020

Full year 2020-21

£ 0.015 m

£ 0.015 m

£ 0.060 m

**33 - HRA - supplies and materials including PPE**

April 2020

May 2020

Full year 2020-21

£ 0.000 m

£ 0.000 m

£ 0.000 m

**34 - HRA - other**

April 2020

May 2020

Full year 2020-21

£ 0.019 m

£ 0.019 m

£ 0.075 m

<b>HRA total</b>	<b>April 2020</b>	<b>May 2020</b>	<b>Full year 2020-21</b>
	£ 0.034 m	£ 0.034 m	£ 0.135 m

**Question B2: For the selected service lines and total service pressures below, you are asked to express your additional spending as a percentage of your original budgeted expenditure for April, May and 2020-21 prior to the COVID-19 pandemic.**

You should calculate the additional spending pressure due to COVID-19, as reported in Question B1, divided by budgeted spend in this area prior to COVID-19. For example: (additional April ASC spending pressure/original April ASC budget pre-COVID-19)\*100.

You may be able to use your 2020-21 revenue account (RA) submission to inform your original budget baselines if it does not take account of COVID-19 funding and pressures. For April and May, if you do not have a monthly budget profile, you should use 1/12 of your original annual budget for any given spending line. Please enter 0% if you have no additional pressures or do not provide a particular service.

**Estimated additional spending pressure due to Covid-19 as a proportion of budgeted expenditure**

<b>Service Area</b>	<b>April 2020 (%)</b>	<b>May 2020 (%)</b>	<b>Full financial year 2020-21 (%)</b>
<b>1 - Adult Social Care - total</b>	April 2020	May 2020	Full Year 2020-21
	2 %	2 %	19 %
<b>2 - Children's Social Care - total</b>	April 2020	May 2020	Full Year 2020-21
	1 %	1 %	10 %
<b>3 - Education</b>	April 2020	May 2020	Full Year 2020-21
	0 %	0 %	0 %
<b>4 - Highways and Transport</b>	April 2020	May 2020	Full Year 2020-21
	1 %	1 %	14 %
<b>5 - Public Health</b>	April 2020	May 2020	Full Year 2020-21
	0 %	0 %	0 %
<b>6 - Housing (excluding HRA) - total</b>	April 2020	May 2020	Full Year 2020-21
	0 %	0 %	0 %
<b>7 - Cultural &amp; related - total</b>	April 2020	May 2020	Full Year 2020-21
	0 %	0 %	0 %
<b>8 - Environment &amp; regulatory - total</b>	April 2020	May 2020	Full Year 2020-21
	0 %	0 %	1 %
<b>9 - Planning &amp; development</b>	April 2020	May 2020	Full Year 2020-21
	0 %	0 %	0 %
<b>10 - Police, fire and rescue services</b>	April 2020	May 2020	Full Year 2020-21
	0 %	0 %	0 %
<b>11 - Finance &amp; corporate - total</b>	April 2020	May 2020	Full Year 2020-21
	0 %	0 %	2 %



12 - Other - total (includes shielding)

April 2020

May 2020

Full Year 2020-21

0 %

0 %

0 %

**TOTAL ESTIMATED SPENDING  
PRESSURE**

April 2020

May 2020

Full Year 2020-21

1 %

1 %

7 %

**Additional Housing Revenue Account (HRA) Pressure:**

13 - HRA - total

April 2020

May 2020

Full Year 2020-21

0 %

0 %

1 %

**Question B3: If you have allocated spending pressures to 'Other services', excluding the subcategories listed (i.e. shielding, PPE, forgone savings/delayed projects), please specify. Please do not use more than 100 characters.**

Inc planned savings from a customer services/efficiency programme, Domestic abuse & Community Support

**Question B4: Using the RAG rating below, please assess the confidence you have in the accuracy of the additional expenditure figures provided. This uses a standard RAG rating system where red reflects estimates based on limited evidence/weak assumptions, and green reflects strong evidence and clearer assumptions.**

Confidence in accuracy of spend pressure estimates (RAG rating)

RED

## Section C: Income reductions due to COVID-19

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

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

If your income has not been affected by COVID-19, you must enter 0 (zero). Additionally, if you are a precepting authority (county council in a two-tier area), you must enter 0 (zero) in the Business Rates and Council Tax lines. Billing authorities should show council tax and business rates losses, including those that will be attributable to preceptors.

If submitted, you may wish to view your Round 1 April form which can be found in the DELTA data store. However, please note that the format for this section has changed. For Round 2, please use actual outturn-based income losses where possible for April 2020.

Where full financial year estimates are requested, please estimate these **assuming current restrictions remain in place until the end of July 2020, and thereafter reverts entirely back to a situation you anticipated prior to COVID-19. Note that this assumption is intended for accounting purposes only and solely to improve consistency in the returns provided and should in no way be interpreted as government policy.**

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

<b>Estimated income losses £m pressure due to Covid-19</b>			
<b>Income source</b>	<b>April 2020 (£m)</b>	<b>May 2020 (£m)</b>	<b>Full financial year 2020-21 (£m)</b>
<b>1 - Business Rates cash receipt losses</b>	April 2020	May 2020	Full year 2020-21
	£ 0.311 m	£ 0.311 m	£ 1.606 m
<b>2 - Council Tax receipt losses - LCTS</b>	April 2020	May 2020	Full year 2020-21
	£ 0.131 m	£ 0.131 m	£ 1.567 m
<b>3 - Council Tax receipt losses - payment failure</b>	April 2020	May 2020	Full year 2020-21
	£ 0.194 m	£ 0.194 m	£ 0.777 m
<b>4 - Council Tax receipt losses - other</b>	April 2020	May 2020	Full year 2020-21
	£ 0.000 m	£ 0.000 m	£ 0.000 m
<b>Council Tax receipt losses total</b>	<b>April 2020</b>	<b>May 2020</b>	<b>Full year 2020-21</b>
	£ 0.325 m	£ 0.325 m	£ 2.344 m
<b>Collection Fund Losses - Total</b>	<b>April 2020</b>	<b>May 2020</b>	<b>Full year 2020-21</b>
	£ 0.636 m	£ 0.636 m	£ 3.950 m
<b>5 - Highways and Transport Sales Fees &amp; Charges (SFC) losses</b>	April 2020	May 2020	Full year 2020-21
	£ 0.103 m	£ 0.103 m	£ 0.417 m
<b>6 - Cultural &amp; Related SFC losses</b>	April 2020	May 2020	Full year 2020-21
	£ 0.367 m	£ 0.367 m	£ 2.134 m
<b>7 - Planning &amp; Development SFC losses</b>	April 2020	May 2020	Full year 2020-21
	£ 0.379 m	£ 0.379 m	£ 1.127 m
<b>8 - Other SFC income losses</b>	April 2020	May 2020	Full year 2020-21
	£ 0.343 m	£ 0.343 m	£ 1.333 m
<b>Sales, Fees &amp; Charges income losses total</b>	<b>April 2020</b>	<b>May 2020</b>	<b>Full year 2020-21</b>
	£ 1.192 m	£ 1.192 m	£ 5.011 m
<b>9 - Commercial income losses</b>	April 2020	May 2020	Full year 2020-21
	£ 0.000 m	£ 0.000 m	£ 0.000 m
<b>10 - Other income losses</b>	April 2020	May 2020	Full year 2020-21
	£ 0.047 m	£ 0.047 m	£ 0.103 m
<b>Non-collection Fund Losses Total</b>	<b>April 2020</b>	<b>May 2020</b>	<b>Full year 2020-21</b>
	£ 1.239 m	£ 1.239 m	£ 5.114 m
<b>TOTAL ESTIMATED INCOME LOSS</b>	<b>April 2020</b>	<b>May 2020</b>	<b>Full year 2020-21</b>
	£ 1.875 m	£ 1.875 m	£ 9.064 m

**Additional Housing Revenue Account (HRA) losses:**

<b>11 - HRA - residential rent arrears</b>	April 2020	May 2020	Full year 2020-21
	<input type="text" value="£ 0.375 m"/>	<input type="text" value="£ 0.375 m"/>	<input type="text" value="£ 4.500 m"/>
<b>12 - HRA - commercial rent arrears</b>	April 2020	May 2020	Full year 2020-21
	<input type="text" value="£ 0.000 m"/>	<input type="text" value="£ 0.000 m"/>	<input type="text" value="£ 0.000 m"/>
<b>13 - HRA - losses from voids</b>	April 2020	April 2020	Full year 2020-21
	<input type="text" value="£ 0.000 m"/>	<input type="text" value="£ 0.000 m"/>	<input type="text" value="£ 0.000 m"/>
<b>14 - HRA - other</b>	April 2020	May 2020	Full year 2020-21
	<input type="text" value="£ 0.097 m"/>	<input type="text" value="£ 0.097 m"/>	<input type="text" value="£ 0.387 m"/>
<b>HRA total</b>	<b>April 2020</b>	<b>May 2020</b>	<b>Full year 2020-21</b>
	<input type="text" value="£ 0.472 m"/>	<input type="text" value="£ 0.472 m"/>	<input type="text" value="£ 4.887 m"/>

**Question C2: For the below lines, please express your estimated monthly and full year losses as a proportion of what you had budgeted for that income source in the given period.**

Income losses, as reported in Question C1, should be displayed as a percentage of your budgeted income for each period prior to plans being changed due to the COVID-19 pandemic.

You may be able to use income estimates from your 2020-21 revenue account (RA) submission to inform your income baselines if it does not already take account of COVID-19 funding and pressures. For April and May, if you do not have a monthly budgeted income profile, you should use 1/12 of your original annual projected income for any given line. Please enter 0% if you have no additional pressures or do not provide a particular service.

Please express these figures as positive percentages and enter 0% if you are not reporting any losses.

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

**Estimated income loss expressed as percentage of budgeted income prior to COVID-19**

<b>Income source</b>	<b>April 2020 (%)</b>	<b>May 2020 (%)</b>	<b>Full financial year 2020-21 (%)</b>
<b>1 - Business Rates cash receipt losses</b>	April 2020	May 2020	Full Year 2020-21
	<input type="text" value="1 %"/>	<input type="text" value="1 %"/>	<input type="text" value="1 %"/>
<b>2 - Council Tax receipt losses - total</b>	April 2020	May 2020	Full Year 2020-21
	<input type="text" value="2 %"/>	<input type="text" value="2 %"/>	<input type="text" value="2 %"/>
<b>3 - Collection fund losses - total</b>	April 2020	May 2020	Full Year 2020-21
	<input type="text" value="3 %"/>	<input type="text" value="3 %"/>	<input type="text" value="3 %"/>
<b>4 - Highways and Transport Sales Fees &amp; Charges (SFC) losses</b>	April 2020	May 2020	Full Year 2020-21
	<input type="text" value="0 %"/>	<input type="text" value="0 %"/>	<input type="text" value="0 %"/>
<b>5 - Cultural &amp; Related SFC losses</b>	April 2020	May 2020	Full Year 2020-21
	<input type="text" value="0 %"/>	<input type="text" value="0 %"/>	<input type="text" value="0 %"/>
<b>6 - Planning &amp; Development SFC losses</b>	April 2020	May 2020	Full Year 2020-21
	<input type="text" value="0 %"/>	<input type="text" value="0 %"/>	<input type="text" value="0 %"/>
<b>7 - Other SFC income losses</b>			

	April 2020	May 2020	Full Year 2020-21
	0 %	0 %	0 %
<b>8 - Sales, Fees &amp; Charges income losses total</b>	April 2020	May 2020	Full Year 2020-21
	0 %	0 %	0 %
<b>9 - Commercial income losses</b>	April 2020	May 2020	Full Year 2020-21
	0 %	0 %	0 %
<b>10 - Other income losses</b>	April 2020	May 2020	Full Year 2020-21
	0 %	0 %	0 %
<b>11 - Non collection fund losses - total</b>	April 2020	May 2020	Full Year 2020-21
	0 %	0 %	0 %
<b>TOTAL ESTIMATED INCOME LOSS</b>	April 2020	May 2020	Full Year 2020-21
	3 %	3 %	7 %
<b>Additional Housing Revenue Account (HRA) losses:</b>			
<b>HRA total</b>	April 2020	May 2020	Full Year 2020-21
	1 %	1 %	6 %

**Question C3: If you have recorded any income reduction under 'Other' please specify the reason.**

We were unable to assess the income percentages at all levels in the required period.

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

Confidence in accuracy of income reduction estimates (RAG rating)

RED

### Question C5: How much of the Business rate loss you have reported in C1 is attributable to the following?

Please express in £ millions (up to 3 decimal places) and assess the confidence you have in the accuracy of figures.

Reason for Business Rate Loss	April 2020 (£m)	May 2020 (£m)	Full financial year 2020-21 (£m)
COVID-19 reliefs	<div>April 2020</div> <div>£ 0.636 m</div>	<div>May 2020</div> <div>£ 0.636 m</div>	<div>Full year 2020-21</div> <div>£ 3.950 m</div>
Deferrals	<div>April 2020</div> <div>£ 0.000 m</div>	<div>May 2020</div> <div>£ 0.000 m</div>	<div>Full year 2020-21</div> <div>£ 0.000 m</div>
Other	<div>April 2020</div> <div>£ 0.000 m</div>	<div>May 2020</div> <div>£ 0.000 m</div>	<div>Full year 2020-21</div> <div>£ 0.000 m</div>

Confidence in accuracy of business rate loss estimates (RAG rating)

RED

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

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

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

£ 0.000 m

### Question C7: We are interested in understanding income losses which are irrecoverable and you know will impact on your financial position.

Of your non-collection fund income losses (that is, excluding losses from Business Rates and Council Tax), what proportion is already deemed to be irrecoverable in that it will permanently impact on your financial position?

Please express your estimate as a percentage of your total non-collection fund losses.

April 2020 (% of non collection fund loss)	May 2020 (% of non collection fund loss)	Full year 2020-21 (% of non collection fund loss)
100 %	100 %	100 %

Confidence in accuracy of irrecoverable loss estimates (RAG rating)

RED

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

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

**Question D1: How many households – if any – has your authority agreed alternative council tax payment plans with in 2020-21? Please estimate your responses in this section as best you can. However, if for any question in the section you are unable to provide a rough working estimate then leave the box blank and continue to the next question.**

590

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

The Council already offers residents multiple payment plans from 10 to 12 month repayments. In addition, as a reaction to Covid-19 offered a Ctax deferral scheme for households whose income has reduced by 20% or more, allowing applicants to change their payment dates or re-schedule their payments. For Q4 below, we had 49 Ctax payers with 100% relief before the hardship scheme, the answer to Q4 is post hardship.

The following questions relate to your Local Council Tax Support (LCTS).

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

	April 2020	May 2020	Full financial year 2020-21
Total number of working age LCTS caseload	13,498	13,881	13,998
Total <i>expectation</i> of working age LCTS caseload	12,998	12,998	12,998

Confidence in accuracy of LCTS caseload estimates (RAG rating)

AMBER

**Question D4: How many of your current caseload qualifies for 100% council tax support?**

1,109

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

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

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

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

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

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

### Question E1: To date, how many hardship discounts have been applied to council tax liabilities of Working Age LCTS claimants?

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

Please express as a percentage.

### Question E3: To date, how much of your council's allocated hardship fund has been earmarked to current recipients of LCTS?

Please express in £m, up to 3 decimal places.

### Question E4: What proportion of your allocated hardship fund grant funding does your answer to E3 represent?

Please express as a percentage.

### Question E5: What proportion of your grant funding have you allocated towards other council tax reductions or support outside of the council tax system?

Please express as percentage.

### Question E6: How many households have received support as set out in E5 in this way to date?

### Question E7: If you would like to provide some additional commentary on your authority's use of the Hardship Fund, please do so here.

The Council decided to award up to £200, towards reducing the bills of LCTS claimants. The level of new applicants coming forward so far is less than we initially anticipated, however, we expect another spike in applications over the next few months due to continued impact of covid. The remaining balance will be used to provide wider support packages but only after we have a clearer picture on the volume of LCTS claimants.

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

### Reserves

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

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

### Question F1: How much of your current 'other earmarked reserves' and 'unallocated financial reserves' balances could you deploy to meet COVID-19 pressures throughout 2020-21?

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

	Deployable reserves to meet COVID-19 pressures in 2020-21 (£m)
Unallocated financial reserves	<input type="text" value="£ 16.800 m"/>
Other earmarked reserves	<input type="text" value="£ 17.300 m"/>
Confidence in accuracy of deployable reserves estimates (RAG rating)	
<input type="text" value="AMBER"/>	

### Question F2: If, in the event, you are required to deploy reserves to meet Covid-19 pressures in 2020-21, what impact would using *unallocated reserves* have on your wider financial strategy?

Please select all that apply

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

### Question F3: If you have selected Other, please specify.

### Question F4: If, in the event, you are required deploy reserves to meet Covid-19 pressures in 2020-21, what impact would using *other earmarked reserves* have on your wider financial strategy?

Please select all that apply

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

### Question F5: If you have selected Other, please specify.

## Cashflow

### Question F6. Do you anticipate any difficulties in meeting cash flow requirements over the next three months as a result of pressures caused by Covid-19?

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



## Section G: Additional commentary

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

At this point, it is too early for the Council to provide financial implications on anything other than an estimate basis. As the situation progresses the Council will be able to provide greater clarity on the cost pressures, and how it intends to manage them. The financial implications above do not include any capital implications. The Council expects to incur significant additional costs on schemes underway prior to the impact of covid19

lockdown.

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These figures do not include the £6m per year of additional costs that the Council is incurring as a result of Operation Stovewood

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The Council's 2020/21 budget also includes £16m of new savings to be delivered in the current year. Progress in delivering these cost reductions within the year is significantly impacted by Covid 19, particularly service transformation savings within Children's and Adults services, with that impact expected to continue for some time even if there is a relatively quick return to normal circumstances

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