Covid-19 LA financial monitoring - June

COVID-19 local authority financial management information

You are reporting on behalf of:

Rotherham Metropolitan Borough Council

Billing or precepting authority:

Billing authority

This is Round 3 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 share a summary of the findings with you in due course. We may also publish, as a management information release, selected results at national, class-type, and potentially local authority-level. Please note that information provided could be the subject of a request under the Freedom of Information Act.

As outlined in previous rounds, we recognise that the situation your authority faces is continually changing and we will continue to repeat and refine this collection on a regular, rolling basis. For Round 3, you are asked to restate your May 2020 estimates based on actual/outturn data where available, alongside projected estimates for June 2020 and the full 2020-21 financial year (1 April 2020 to 31 March 2021).

Where full financial year estimates are requested, please estimate these assuming COVID-19 related costs up until the end of July 2020 based on the indicative timings as set out in the latest available Government advice and thereafter use your authority's own current planning assumptions for longer term annual impacts. You may wish to refer to the UK Government's COVID-19 recovery strategy at *https://www.gov.uk/government/publications/our-plan-to-rebuild-the-uk-governments-covid-19-recovery-strategy*

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.

As with previous rounds, 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 19 June 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
For general enquiries relating to this collection: 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:

£ 16,239,092

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 provide updated estimates 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 or formal allocation plans available. You should only populate the 'Not yet allocated' category 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 that 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 2 May submission which can be found in the DELTA datastore.

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

The summary RAG rating asks for your 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	51.3 %
2 - Adult Social Care - supporting the market	19.8 %
3 - Adult Social Care - workforce pressures	1.5 %
4 - Adult Social Care - PPE	13.0 %
5 - Adult Social Care - other	0.0 %
Adult Social Care - sub total	85.6%
6 - Children's Social Care – workforce pressures	0.0 %
7 - Children's Social Care – residential care	9.8 %
8 - Children's Social Care – care leavers	0.4 %
9 - Children Social Care - other	3.0 %
Children's Social Care - sub total	13.2%
10 - Education - SEND	0.0 %
11 - Education - home to school transport	0.0 %
12 - Education - other	0.0 %
Education - sub total	

0%

13 - Highways and Transport

0.0 %

14 - Public Health

0.0 %

15 - Housing - homelessness services

1.2 %

16 - Housing - rough sleeping

0.0 %

17 - Housing - other

0.0 %

Housing - sub total

1.2%

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

0.0 %

19 - Cultural & related - other

0.0 %

Cultural & related - sub total

0%

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

0.0 %

21 - Environment & regulatory - waste management

0.0 %

22 - Environment & regulatory - other

0.0 %

Environment & regulatory - sub total

0%

23 - Planning & development

0.0 %

24 - Police, fire and rescue services

0.0 %

25 - Finance & corporate - ICT & remote working

0.0 %

26 - Finance & corporate - revenue & benefits

0.0 %

27 - Finance & corporate - other

0.0 %

Finance & corporate - sub total

0%

28 - Other - shielding

0.0 %

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

0.0 %

30 - Other - unachieved savings/delayed projects

0.0 %

31 - Other - excluding service areas listed above

0.0 %

Other - sub total

0%

32 - Not yet allocated

0.0 %

Total Percentage Check

100%

Confidence in accuracy of allocation estimates (RAG rating)

RED

Question A2: You have allocated funding to 'Other services' or a specific service area suffixed '-other', excluding the subcategories listed (i.e. shielding, PPE, forgone savings/delayed projects), please specify what this represents.

Additional fostering placements

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.

Your additional spending should be reported:

1) Gross of any additional funding you have received - do not deduct any grant funding for COVID-19 costs or any other payments e.g. Clinical Commissioning Group (CCG) reimbursement

2) Net of any savings arising from changes in activity due to the COVID-19 pandemic e.g. due to use of the furlough scheme.

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 that which 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 2 May form which can be found in the DELTA datastore. For Round 3, please use actual expenditure/outturn-based estimates where possible for May.

Where full financial year estimates are requested, please estimate these assuming COVID-19 related costs up until the end of July 2020 based on the indicative timings as set out in the latest available Government advice and thereafter use your authority's own current planning assumptions for longer term annual impacts. You may wish to refer to the UK Government's COVID-19 recovery strategy at *https://www.gov.uk/government/publications/our-plan-to-rebuild-the-uk-governments-covid-19-recovery-strategy*

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

	Estimated additional spending pressure due to Covid-19		
Service Area	**May 2020 (£m)**	**June 2020 (£m)**	**Full financial year 2020-21 (£m)**
1 - Adult Social Care – additional demand	May 2020: £ 1.056 m	June 2020: £ 1.056 m	Full year 2020-21: £ 4.225 m
2 - Adult Social Care - supporting the market	May 2020: £ 0.408 m	June 2020: £ 0.408 m	Full year 2020-21: £ 1.634 m
3 - Adult Social Care - workforce pressures	May 2020: £ 0.031 m	June 2020: £ 0.031 m	Full year 2020-21: £ 0.123 m
4 - Adult Social Care - PPE	May 2020: £ 0.267 m	June 2020: £ 0.267 m	Full year 2020-21: £ 1.067 m
5 - Adult Social Care - other	May 2020: £ 0.575 m	June 2020: £ 0.575 m	Full year 2020-21: £ 2.300 m
ASC sub total	***May 2020***: £ 2.337 m	***June 2020***: £ 2.337 m	***Full year 2020-21***: £ 9.349 m
6 - Children's Social Care – workforce pressures	May 2020: £ 0.190 m	June 2020: £ 0.190 m	Full year 2020-21: £ 0.760 m
7 - Children's Social Care – residential care	May 2020: £ 0.202 m	June 2020: £ 0.202 m	Full year 2020-21: £ 0.808 m
8 - Children's Social Care – care leavers	May 2020: £ 0.007 m	June 2020: £ 0.007 m	Full year 2020-21: £ 0.029 m
9 - Children Social Care - other	May 2020: £ 0.573 m	June 2020: £ 0.573 m	Full year 2020-21: £ 2.291 m
	May 2020: £ 0.972 m	***June 2020***: £ 0.972 m	***Full year 2020-21***: £ 3.888 m

CSC sub total

10 - Education - SEND

May 2020	June 2020	Full year 2020-21
£ 0.000 m	£ 0.000 m	£ 0.000 m

11 - Education - Home to school transport

May 2020	June 2020	Full year 2020-21
£ 0.000 m	£ 0.000 m	£ 0.000 m

12 - Education - other

May 2020	June 2020	Full year 2020-21
£ 0.032 m	£ 0.032 m	£ 0.130 m

Education sub total

May 2020	***June 2020***	***Full year 2020-21***
£ 0.032 m	£ 0.032 m	£ 0.130 m

13 - Highways and Transport

May 2020	June 2020	Full year 2020-21
£ 0.046 m	£ 0.046 m	£ 0.186 m

14 - Public Health

May 2020	June 2020	Full year 2020-21
£ 0.000 m	£ 0.000 m	£ 0.000 m

15 - Housing - homelessness services

May 2020	June 2020	Full year 2020-21
£ 0.025 m	£ 0.025 m	£ 0.100 m

16 - Housing - rough sleeping

May 2020	June 2020	Full year 2020-21
£ 0.000 m	£ 0.000 m	£ 0.000 m

17 - Housing - other (excluding HRA)

May 2020	June 2020	Full year 2020-21
£ 0.000 m	£ 0.000 m	£ 0.000 m

Housing sub total (excluding HRA)

May 2020	***June 2020***	***Full year 2020-21***
£ 0.025 m	£ 0.025 m	£ 0.100 m

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

May 2020	June 2020	Full year 2020-21
£ 0.000 m	£ 0.000 m	£ 0.000 m

19 - Cultural & related - other

May 2020	June 2020	Full year 2020-21
£ 0.000 m	£ 0.000 m	£ 0.000 m

Cultural & related sub total

May 2020	***June 2020***	***Full year 2020-21***
£ 0.000 m	£ 0.000 m	£ 0.000 m

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

May 2020	June 2020	Full year 2020-21
£ 0.000 m	£ 0.000 m	£ 0.000 m

21 - Environment & regulatory - waste management

May 2020	June 2020	Full year 2020-21
£ 0.013 m	£ 0.013 m	£ 0.054 m

May 2020	June 2020	Full year 2020-21
£ 0.076 m	£ 0.076 m	£ 0.304 m

22 - Environment & regulatory - other

Environment & regulatory sub total	***May 2020***	***June 2020***	***Full year 2020-21***
	£ 0.089 m	£ 0.089 m	£ 0.358 m

	May 2020	June 2020	Full year 2020-21
23 - Planning & development	£ 0.000 m	£ 0.000 m	£ 0.000 m
24 - Police, fire and rescue services	£ 0.000 m	£ 0.000 m	£ 0.000 m
25 - Finance & corporate - ICT & remote working	£ 0.011 m	£ 0.011 m	£ 0.045 m
26 - Finance & corporate - revenue & benefits	£ 0.002 m	£ 0.002 m	£ 0.009 m
27 - Finance & corporate - other	£ 0.034 m	£ 0.034 m	£ 0.135 m

Finance & corporate sub total	***May 2020***	***June 2020***	***Full year 2020-21***
	£ 0.047 m	£ 0.047 m	£ 0.189 m

	May 2020	June 2020	Full year 2020-21
28 - Other - shielding	£ 0.000 m	£ 0.000 m	£ 0.000 m
29 - Other - PPE (non-Adult Social Care)	£ 0.003 m	£ 0.003 m	£ 0.011 m
30 - Other - unachieved savings/delayed projects	£ 0.000 m	£ 0.000 m	£ 0.000 m
31 - Other - excluding service areas listed above	£ 0.663 m	£ 0.663 m	£ 2.650 m

Other sub total	***May 2020***	***June 2020***	***Full year 2020-21***
	£ 0.666 m	£ 0.666 m	£ 2.661 m

TOTAL ESTIMATED SPENDING PRESSURE (General Fund)	**May 2020**	**June 2020**	**Full year 2020-21**
	£ 4.214 m	£ 4.214 m	£ 16.861 m

Additional Housing Revenue Account (HRA) Pressures:

	May 2020	June 2020	Full year 2020-21
32 - HRA - workforce pressures	£ 0.002 m	£ 0.002 m	£ 0.010 m

33 - HRA - supplies and materials including PPE	May 2020	June 2020	Full year 2020-21
	£ 0.000 m	£ 0.000 m	£ 0.000 m

34 - HRA - other	May 2020	June 2020	Full year 2020-21
	£ 0.055 m	£ 0.055 m	£ 0.220 m

HRA total	***May 2020***	***June 2020***	***Full year 2020-21***
	£ 0.057 m	£ 0.057 m	£ 0.230 m

Question B2: You have allocated spending pressures to 'Other services', excluding the subcategories listed (i.e. shielding, PPE, forgone savings/delayed projects), please specify what this represents.

The Council anticipates that increased costs will arise as a result of increased demand for services to respond to Domestic Abuse issues and increased provision of Community Support but costs are not yet quantified. Inc planned savings from a customer services/efficiency programme

Question B3: 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

Question B4: Has your local authority come to an agreement with your partner CCG(s) about the reimbursement and funding of some of your additional COVID-19 related costs including those relating to hospital discharge?

Please select Yes or No

Yes

Question B5: What proportion of your total additional spending on adult social care, will be reimbursed by your partner CCG(s)?

Please express your answer as a percentage. Your additional adult social care expenditure from B1 is shown below, and the equivalent amounts reimbursed and not reimbursed by CCGs has been calculated as a guide.

Service Area	**May 2020 (£m)**	**June 2020 (£m)**	**Full financial year 2020-21 (£m)**
	10.0 %	5.0 %	7.0 %

Proportion of total adult social care additional spend to be funded by CCG(s)			
Total adult social care additional spending	£ 2.337 m	£ 2.337 m	£ 9.349 m
Additional adult social care spending to be funded or reimbursed by CCG(s)	£ 0.234 m	£ 0.117 m	£ 0.654 m
Additional adult social care spending not funded or reimbursed by CCG(s)	£ 2.103 m	£ 2.220 m	£ 8.695 m

Question B6: What proportion of your total additional spending on adult social care (ASC) and ASC- PPE is going directly to external providers?

Please express your answers as a percentage. Your additional adult social care expenditure from B1 is shown below, and the equivalent amounts going directly to providers have been calculated as a guide.

Service Area	May 2020 (£m)	June 2020 (£m)	Full financial year 2020-21 (£m)
Proportion of total ASC additional spend going to external providers	75.0 %	75.0 %	75.0 %
Total ASC additional spending	£ 2.337 m	£ 2.337 m	£ 9.349 m
ASC additional spending going to external providers	£ 1.753 m	£ 1.753 m	£ 7.012 m
ASC additional spending not going to external providers	£ 0.584 m	£ 0.584 m	£ 2.337 m
Proportion of additional ASC PPE spend going to external providers	46.0 %	46.0 %	46.0 %
Total additional ASC PPE spending	£ 0.267 m	£ 0.267 m	£ 1.067 m
Additional ASC PPE spend going to external providers	£ 0.123 m	£ 0.123 m	£ 0.491 m
Additional ASC PPE spend not going to external providers	£ 0.144 m	£ 0.144 m	£ 0.576 m

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 to 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 (shire county in a two-tier area), you do not have to enter your share of Business Rates and Council Tax losses as these will be reported by the respective Billing authority. Billing authorities should show all council tax and business rates losses, including those that will be attributable to preceptors and the central share.

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

Where full financial year estimates are requested, please estimate these assuming COVID-19 related costs up until the end of July 2020 based on the indicative timings as set out in the latest available Government advice and thereafter use your authority's own current planning assumptions for longer term annual impacts. You may wish to refer to the UK Government's COVID-19 recovery strategy at *https://www.gov.uk/government/publications/our-plan-to-rebuild-the-uk-governments-covid-19-recovery-strategy*

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

Note: The value of your additional Business Rates reliefs for 2020-21, as reported in the NNDR data collection published in May 2020, is shown to the right.

NNDR published BR reliefs 2020/21:

£ 30.144 m

The figure you submit below for your 2020-21 financial year business rate losses attributable to reliefs should be the same or close to this published value.

As a billing authority you should show all council tax and business rates losses, including those that will be attributable to preceptors and the central share.

	Estimated income losses £m pressure due to Covid-19		
Income source	**May 2020 (£m)**	**June 2020 (£m)**	**Full financial year 2020-21 (£m)**
1 - Business rates losses- COVID-19 Reliefs	May 2020: £ 2.686 m	June 2020: £ 2.686 m	Full year 2020-21: £ 32.228 m
2 - Business rates losses - Deferrals	May 2020: £ 0.000 m	June 2020: £ 0.000 m	Full year 2020-21: £ 0.000 m
3 - Business rates losses - other	May 2020: £ 0.311 m	June 2020: £ 0.311 m	Full year 2020-21: £ 1.606 m
Business Rates losses subtotal (cash receipts)	***May 2020***: £ 2.997 m	***June 2020***: £ 2.997 m	***Full year 2020-21***: £ 33.834 m
Business rates losses subtotals (after reliefs)	***May 2020***: £ 0.311 m	***June 2020***: £ 0.311 m	***Full year 2020-21***: £ 1.606 m

	May 2020	June 2020	Full year 2020-21
4 - Council Tax receipt losses - working age LCTS	£ 0.131 m	£ 0.131 m	£ 1.567 m
5 - Council Tax receipt losses - payment failure	£ 0.194 m	£ 0.194 m	£ 0.777 m
6 - Council Tax receipt losses - other	£ 0.000 m	£ 0.000 m	£ 0.000 m
Council Tax receipt losses total	***May 2020***	***June 2020***	***Full year 2020-21***
	£ 0.325 m	£ 0.325 m	£ 2.344 m
Collection Fund Losses - Total	***May 2020***	***June 2020***	***Full year 2020-21***
	£ 0.636 m	£ 0.636 m	£ 3.950 m
7 - Highways and Transport Sales, Fees & Charges (SFC) - Parking services losses	£ 0.078 m	£ 0.078 m	£ 0.444 m
8 - Highways and Transport Sales, Fees & Charges (SFC) losses - other	£ 0.000 m	£ 0.000 m	£ 0.000 m
9 - Cultural & Related (SFC) - Recreation and sport losses	£ 0.000 m	£ 0.000 m	£ 0.000 m
10 - Cultural & Related (SFC) losses - other	£ 0.030 m	£ 0.030 m	£ 0.243 m
11 - Planning & Development SFC losses	£ 0.108 m	£ 0.108 m	£ 1.222 m
12 - Other SFC income losses	£ 0.765 m	£ 0.963 m	£ 5.549 m
Sales, Fees & Charges income losses total	***May 2020***	***June 2020***	***Full year 2020-21***
	£ 0.981 m	£ 1.179 m	£ 7.458 m
13 - Commercial income losses	£ 0.000 m	£ 0.000 m	£ 0.000 m
14 - Other income losses	£ 0.047 m	£ 0.047 m	£ 0.103 m
Non-collection Fund Losses Total	***May 2020***	***June 2020***	***Full year 2020-21***
	£ 1.028 m	£ 1.226 m	£ 7.561 m
TOTAL ESTIMATED INCOME LOSS	**May 2020**	**June 2020**	**Full year 2020-21**
	£ 1.664 m	£ 1.862 m	£ 11.511 m

Additional Housing Revenue Account (HRA) losses:

15 - HRA - residential rent arrears	May 2020	June 2020	Full year 2020-21
	£ 0.019 m	£ 0.019 m	£ 2.250 m
16 - HRA - commercial rent arrears	May 2020	June 2020	Full year 2020-21
	£ 0.000 m	£ 0.000 m	£ 0.000 m
17 - HRA - losses from voids	May 2020	May 2020	Full year 2020-21
	£ 0.000 m	£ 0.000 m	£ 0.000 m
18 - HRA - other	May 2020	June 2020	Full year 2020-21
	£ 0.000 m	£ 0.000 m	£ 0.320 m
HRA total	***May 2020***	***June 2020***	***Full year 2020-21***
	£ 0.019 m	£ 0.019 m	£ 2.570 m

Question C2: Your 2020-21 Business Rates loss attributable to reliefs is now different to the value of your published reliefs, please explain why.

New businesses coming forward for review who meet the relief qualifying criteria following detailed assessment. Identified post May NNDR 2

Question C3: You have recorded income reduction under ‘Other’ or a specific income loss line suffixed '- other' please specify what this represents.

t is too early to see how signiciant an impact covid-19 has on key areas of income such as fees and charges and Council Tax. Whilst the hardship fund will enable the Council to mitigate the Council Tax pressure to a degree it will not assist with increasing levels of debtors, cash flow implications and potential increases in bad debt/write offs.

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. We are interested in understanding income losses which are irrecoverable and you know will impact on your financial position. Of the income losses specified below (and as you have reported in C1), what proportion is already known/deemed to be irrecoverable in that it will permanently impact on your financial position?

Please express your estimate as a percentage of the given source of income loss. For each income type, your loss as reported in C1 is shown below, and the equivalent amounts deemed irrecoverable and recoverable have been calculated as a guide.

Sales, fees and charges	**May 2020 (£m)**	**June 2020 (£m)**	**Full financial year 2020-21 (£m)**
Proportion of Sales, fees and charges income deemed irrecoverable	100.0 %	100.0 %	100.0 %
Total sales, fees and charges loss	£ 0.981 m	£ 1.179 m	£ 7.458 m
Irrecoverable sales, fees and charges losses	£ 0.981 m	£ 1.179 m	£ 7.458 m
Recoverable sales, fees and charges losses	£ 0.000 m	£ 0.000 m	£ 0.000 m

Commercial Income	**May 2020 (£m)**	**June 2020 (£m)**	**Full financial year 2020-21 (£m)**
Proportion of commercial income deemed irrecoverable	100.0 %	100.0 %	100.0 %
Total commercial income loss	£ 0.000 m	£ 0.000 m	£ 0.000 m
Irrecoverable commercial income losses	£ 0.000 m	£ 0.000 m	£ 0.000 m
Recoverable commercial income losses	£ 0.000 m	£ 0.000 m	£ 0.000 m

Other Income	**May 2020 (£m)**	**June 2020 (£m)**	**Full financial year 2020-21 (£m)**
Proportion of other income deemed irrecoverable	93.0 %	93.0 %	93.0 %
Total other income loss	£ 0.047 m	£ 0.047 m	£ 0.103 m
Irrecoverable other income losses	£ 0.044 m	£ 0.044 m	£ 0.096 m
Recoverable other income losses	£ 0.000 m	£ 0.000 m	£ 0.000 m

Confidence in accuracy of irrecoverable 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

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

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.

670

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 mutiple payment plans from 10 to 12 month repayments. In addition, as a reaction to Covid-19 offered a Ctax defferal scheme for households whose income has reduced by 20% or more, allowing applicants to change their payment dates or re-schedule their payments.

The following question relates 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.

	As at 31 May 2020	As at 30 June 2020	Average of quarterly snapshots across the full Financial Year 2020-21
Total number of working age LCTS caseload	13,881	14,404	14,404
	12,998	12,998	12,998

Total *expectation* of working age LCTS caseload (as set out in budget calculations pre COVID-19)

Confidence in accuracy of LCTS caseload estimates (RAG rating)

AMBER

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

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, you can leave the box blank and continue to the next question.

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.

Of this funding, your local authority allocation is:

£ 2.864 m

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

14,404

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

Please express as a percentage.

100.0 %

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.

£ 1.538 m

As a percentage of your allocation, this accounts for:

53.7 %

Question E4: 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.

0.0 %

Question E5: How many households have received support as set out in E4 in this way to date?

0

Question E6: If you would like to provide some additional commentary on your authority's use of the Hardship Fund, please do so here.

he 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

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: Please provide a provisional estimate of your unringfenced reserves balance as of 31st March 2020? Please separate between unallocated and earmarked reserves.

Note: The fields below have been pre-populated with estimates of your unringfenced reserves balance from the 2019/20 Revenue Account data, please update with provisional outturn data if available

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.

Unallocated financial reserves - 19/20 RA	**Other earmarked reserves - 19/20 RA**
£ 16.812 m	£ 16.081 m

	Unringfenced reserves as at 31st March 2020
Unallocated financial reserves	£ 20.700 m
Other earmarked reserves	£ 13.400 m

Confidence in accuracy of reserves estimates (RAG rating)

GREEN

Question F2: What percentage of your unringfenced reserves as reported in F1 are programmed for expenditure within the next three to four years within your Medium Term Financial Strategy and are therefore internally seen as unavailable for unforeseen circumstances?

Please separate between unallocated and earmarked reserves.

	Percentage of unringfenced reserves as at 31st March 2020 seen as unavailable for unforeseen circumstances	**Unringfenced reserves as at 31st March 2020 seen as unavailable for unforeseen circumstances**
Unallocated financial reserves	0 %	£ 0.000 m
Other earmarked reserves	100 %	£ 13.400 m

Confidence in accuracy of reserves estimates (RAG rating)

AMBER

Question F3: If, in the event, you are required to deploy reserves to meet COVID-19 pressures in 2020-21, what impact would using unallocated reserves and/or other earmarked reserves have on your wider financial strategy?

Please select all that apply

- [x] It would require you to add to reserves in 2021-22
- [x] It would delay planned savings/improvement plans
- [ ] Other

Question F4: If you have selected Other, please specify.

Question F5: 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.

No

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.
These figures do not include the £4.6m per year of additional costs that the Council is incurring as a result of Operation Stovewood
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.