

REPORT TO EXECUTIVE

Date of Meeting: 7 JULY 2020

REPORT TO COUNCIL

Date of Meeting: 21 JULY 2020

Report of: CHIEF FINANCE OFFICER

Title: Emergency Budget 2020/21

Is this a Key Decision?

No

Is this an Executive or Council Function?

Council

1. What is the report about?

- 1.1 The impact of Covid-19 on the finances of local authorities is extraordinary, and newsfeeds across the country tell of Councils struggling to balance the books and warning of the possibility of section 114 notices. The situation is being closely monitored by Government with councils submitting regular reports on income losses and additional expenditure. Significant funding has been given by Government to the sector. In Exeter's case £1.379 million has been received. But the scale of income loss and additional expenditure incurred because of Covid-19 and the lockdown dwarfs additional funding received from Government. Today, in relation to the City Council, the estimated additional expenditure and income losses total £11.190 million. This represents close to a third of the Council's gross General Fund revenue budget (excluding housing benefit payments). It is worth noting that the Council's net budget is only £14m. The Council is obliged to take action to ensure our books balance at the end of the financial year. This report therefore seeks to set a revised budget for 2020/21 to address the additional expenditure and loss of income experienced as a result of the restrictions imposed to combat the Covid-19 pandemic.
- 1.2 The impact on business rates and the implications for the economy, particularly the key income streams for the city council in relation to the city centre, are matters that will challenge the medium term financial plan, and it is worth noting upfront that beyond this immediate year we face the requirement to make further savings of £4.350 million.

2. Recommendations:

- 2.1 That the Executive recommends and Council approves the Council's revised spending proposals in respect of both its General Fund and HRA revenue budgets;

- 2.2 That the Executive and Council notes that future budget monitoring reports will assess the position against this revised budget and further decisions may be required depending on the economic impact being experienced as the year progresses.
- 3. Reasons for the recommendation:
 - 3.1 To ensure that the Council maintains a balanced budget, which results in the maintenance of the recommended minimum reserves level.
- 4. What are the resource implications including non financial resources.
 - 4.1 The report sets out the revised budgets for 2020/21. Details of the resource implications are set out in section 8.

5. **Section 151 Officer comments:**

- 5.1 The revised General Fund budget will achieve the requirement to maintain a minimum balance in excess of £3 million. Whilst the proposals are balanced, there are a number of assumptions, which mean that significant changes could continue to occur during the year. It is expected that any further changes required will be dealt with in the normal Budget monitoring reports for both the General Fund and HRA.
- 5.2 Changes could be positive as well as negative, and if the financial position is deemed to be better, Members will have choices about where they wish to make changes. This could be to restart some of the spending which has been held back or they could choose to increase reserves to help smooth the future years savings required. Members should remain aware both of section 8.7 and the impact that this will have on the Council's financial position and the need to identify £5.8 million in savings from next year onwards. Much of the flexibility to spread these savings has been lost as a result of this emergency budget.
- 5.3 It is important to remember that Council is legally responsible for setting a balanced budget each year and for taking action when there are adverse movements in the projected financial position during the year. Therefore, if a decision is taken to remove a proposed reduction, then Council must identify how that will be funded.

6. **What are the legal aspects?**

- 6.1 The Local Government Finance Act 1992 places a legal requirement on Council to approve not only the budget but also any changes to the budget proposed during the year. Council has a legal duty to ensure that the budget is balanced and that any changes to the budget are fully funded.

7. **Monitoring Officer's comments:**

- 7.1 Legislation does not prescribe how much the minimum level of reserves should be. The Section 151 officer is tasked with recommending the minimum level of reserves required as part of the budget setting process having regard to elements of risk in the Council's finances. Section 25 of the Local Government Act 2003 requires the S151 officer to report on the adequacy of the Council's financial resource.

- 7.2 The Monitoring Officers' comments are intended to assist all members of the Council when considering the complex legal background to their budgetary decisions and in particular to set out the legal factors and requirements which Members of the City Council need to consider in reaching decisions on the budget.
- 7.3 In coming to a decision in relation to the revenue budget, the City Council and Councillors have the following legal duties:
- To act in accordance with their statutory duties and responsibilities;
 - To act reasonably; and
 - To have careful regard to their fiduciary duty to its rate payers and council tax payers.
- 7.4 When making decisions, councillors are reminded of the obligation to act reasonably and in accordance with the principals set down in the Wednesbury case. This means that councillors are required to take into account all relevant considerations and ignore any irrelevant considerations. Put simply, it would be unlawful for the Council to come to a view which is unreasonable in the sense that it is so irrational that no reasonable authority could have reached it.
- 7.5 The meaning of fiduciary duty is more difficult to define but can be summarised as a duty to conduct administration in a business-like manner with reasonable care, skill and caution and with due regards to the council's rate payers. When discharging their fiduciary duties councillors will need to consider the following:
- Prudent use of the council's resources, including the raising of income and the control of expenditure;
 - Financial prudence both long and short term;
 - Striking a fair balance between the interest of the tax payers on the one hand and the community interest and adequate and efficient services on the other hand;
 - Acting in good faith with a view to complying with statutory duties and exercising its statutory powers for the benefit of the community.

8. Report details:

8.1 Background

- 8.1.1 On 25 February 2020, Council approved the budget for 2020-21, including setting the Council Tax for the City of Exeter. This resulted in a balanced budget for the year, with an amount to be put back into the General Fund Balance at year end.
- 8.1.2 The restrictions imposed to protect the public from the Covid-19 pandemic have had a material impact on the Council's financial position, both in respect of the General Fund and the Housing Revenue Account. Not only has the Council incurred additional unbudgeted expenditure as a result of its response to the restrictions and the additional responsibilities taken on, but the lockdown has resulted in a significant loss of income.
- 8.1.3 Projections of the financial impact on the Council show a position where the Council will be unable to simply use its General Fund Balance to offset the additional

expenditure and losses. As a result Council needs to take action early to protect the overall financial position of the Council. The projections are of course based on a number of assumptions, which are likely to change as the response to the pandemic progresses. The purpose of this report therefore is to deliver a balanced budget, bearing in mind that the position may change for better or worse over the course of the year.

- 8.1.4 As the situation is fluid, the proposals made to address the shortfall are such, that if the financial position of the Council improves, then elements of the reductions being proposed can be reinstated or reserves can be strengthened.
- 8.1.5 The report will set out the additional expenditure incurred, the projections of income lost, broken down between irrecoverable and potentially recoverable, and proposals to balance the budget. A separate section will set out those section for the HRA.

8.2 Additional Expenditure – General Fund

- 8.2.1 The table below set out the additional expenditure incurred / projected for the year:

	Actual incurred to June £m	Projected full year £m
Housing General Fund	0.190	0.206
Leisure	0.184	1.774
Waste Management	0.037	0.059
Wellbeing Hub	0.143	0.143
PPE	0.022	0.035
Other	0.150	0.411
Total	0.726	2.628

- 8.2.2 Housing General Fund – the major area of additional expenditure relates to the Government's requirement to remove all rough sleepers from the streets from the end of March. The Council engaged in a contract with Great Western Hotel and provided accommodation for all rough sleepers. The cost to date of this has been £180,000 against which the Government provided a specific grant of £24,000. The projected costs allow for the scheme to run until the end of July. Any further extension of the scheme will cost the Council around £50,000 a month. Costs incurred after July have not been included in the model.
- 8.2.3 Leisure – Leisure is one of the hardest hit sectors of industry under the lockdown restrictions. It is still not certain when sites will be permitted to open, but it will not be before 4 July at the earliest. Legacy Leisure, have cut costs significantly, using the Government's furlough scheme, but are still incurring costs without any income. Alongside this, the Council was in the process of tendering for a new Leisure operator as the existing contract ends in September 2020. As soon as the restrictions were implemented, all four shortlisted contractors indicated that they would not be in a position to continue with the tender process at this time, owing to the uncertain future for Leisure provision. Therefore, Exeter is in a difficult position and has been negotiating an end to the existing contract including cost recovery

payments to Legacy Leisure. A further report on this agenda sets out the costs of bringing Leisure provision back in house as a result of the stalled procurement. The unbudgeted costs to the end of the contact total approximately £235,000. Alongside this, it is estimated that the cost of bringing Leisure back in house will be net £1.542 million in 2020/21. This is owing to the limited opportunities to generate income over the remainder of this financial year and start-up costs required to ensure the smooth transition. To be clear, Leisure would cause a significant cost to the Council over and above the budget, whatever option was taken. It is one of the largest cost pressures facing Local Authorities as a whole as a result of the Covid -19 restrictions, regardless of the model being used.

- 8.2.4 Waste – Additional costs have been incurred to ensure that staff are as safe as possible when working. This has included providing additional vehicles to transport staff around to reduce the number in the cab at any one time and additional PPE.
- 8.2.5 Wellbeing Hub – The Council was responsible for providing services to vulnerable and shielded members of the Community. Additionally, the Council provided Community initiative grants to Community groups in conjunction with financial support also provided by the Exeter Chiefs.
- 8.2.6 Other costs incurred relate to the net interest position of the Council, which is expected to be affected by lower interest rates and additional short term borrowing required to offset the shortfall in income.

8.3 Income Losses – General Fund

- 8.3.1 The table below set out the lost income incurred to date / projected for the year. Some of the income loss is immediate and irrecoverable e.g. car park income / closure of facilities such as the Corn Exchange, some is projected e.g. commercial rent. This is due to the fact that it has been invoiced but not yet paid and may be recovered once the economy starts to recover. It will only be an actual loss when a bad debt provision is made or it is written off. Therefore there is scope for the position to be better or worse than projected:

	Irrecoverable loss to June £m	Projected loss to June £m	Projected full year £m
Car Parks	1.941		4.571
Commercial Rent		0.300	1.183
Leisure	0.031		0.081
Waste		0.426	0.886
Visitor attractions	0.468		0.906
Other	0.427	0.255	0.935
Total	2.867	0.981	8.562

- 8.3.2 Car Parks – The Council profiles and monitors the budget weekly, and for the period of lockdown was receiving between 2% and 5% of the expected income. During June this has risen to around 13% of the expected income and has resulted in an

actual loss of close to £2 million to the end of June, with further losses against budget expected throughout the rest of this calendar year as recovery will be slow.

- 8.3.3 Commercial Rent – The March quarter invoices totalled £1.340 million. Of this £0.788 million has been paid, £0.445 million has an agreed deferment plan in place and £0.107 million is owed by tenants who have not engaged with the Council. Of the £0.552 million, it is projected based on experience that at least £0.302 million will be paid and up to £0.250 million will be written off. Overall an amount of £1.183 million is projected for losses
- 8.3.4 Leisure - The current contract was expected to provide a small amount of income in the early part of the year, however this is not possible as the centres are closed. The restrictions in place even when the Government allows the reopening of the Centres makes it unlikely that any income will be generated this year.
- 8.3.5 Waste / cleansing is currently predicting a decrease in anticipated income primarily because of the fall in trade waste and recycling income. There has been a drop in recycling values and volumes as the global industry has been hit by the Pandemic.
- 8.3.6 The RAMM, Corn Exchange, Underground Passages and EVIT are all closed and therefore unable to generate income. Even when they are allowed to open, social distancing will continue to have a significant impact on income.
- 8.3.7 The Council's other income streams have also seen reductions to varying degrees as a result of the restrictions imposed. Again, it is anticipated that there will be future losses owing to the measures that will continue even after restrictions are lifted.

8.4 Summary of shortfall

- 8.4.1 The Council is estimated additional expenditure and income losses totalling £11.190 million. This represents close to a third of the Council's gross General Fund revenue budget (excluding housing benefit payments).

8.5 Options to address the gap

	£m
Covid-19 Grant from Government	1.379
Remove transfer to General Fund Balance	0.839
Use of General Fund Balance	1.247
Repurposing Earmarked Reserves	2.121
Use of Furlough scheme	0.403
Stop in-year Service Spend	1.623
Additional savings offered by Strata	0.121
Convert public toilet and play area maintenance expenditure to be funded by CIL	0.160
Offset statutory repayment of debt against previous voluntary repayments	0.638
Convert revenue used for capital expenditure to capital receipts	0.838
Remove voluntary repayment of debt	0.162
RAMM – successful appeal against Business Rates	1.659
Total	11.190

8.5.1 The following table sets out the proposals for addressing the gap.

8.5.2 The Council's ability to respond to the financial crisis is testament to the disciplined financial management decisions made over the past six years. Decisions such as the early repayment of debt and financing the capital programme in line with the useful life of assets have put the Council in a position where we can address the issue without placing a significant extra risk on the Medium Term Financial Plan and without dipping below our minimum reserve level. The section 151 Officer thanks members for the trust and support in enabling the Council to be in a financial position to face the challenges directly.

8.5.3 That is not to say that the decisions taken are without pain. Every option put forward has a negative impact to varying degrees, which will be set out in the section to which it relates. The Council is also hopeful that the Government will continue to provide financial support to all Councils and the impact of additional emergency grant will of course offset some of the reductions set out in the report.

8.5.4 The task in hand is to deliver in year savings without damaging the longer term ambitions of the city council to support a stronger city, delivering green and inclusive growth, active and healthy lifestyles, and building homes and neighbourhoods.

8.5.5 Much of our focus over the decade, since the beginning of the austerity programme enforced on the public services, has been to support growth. When Government reduced our rate support grant (then £10.6m, now £0.300m) it was explained that local authorities would be incentivised to support growth, we would receive financial rewards from building homes and a share of business rates from growing the economy. We became the second fastest growing city in the UK for the decade, a consequence of which we received income from new homes bonus and business rates to off-set the loss of grant. With one of the lowest council taxes in the country and limited to raising council tax by no more than £5 a year, like many councils we have had to generate income rather than relying on grant to support services and to achieve the outcomes expected of the council. We have protected funding to the arts and culture sector, indeed this year becoming a UNESCO city of Literature; we have massively invested in leisure and community infrastructure and embarked on a transformational agenda with Sport England to support active and healthy lifestyles, in the process we have become the most active city in the country. With WellBeing Exeter we have pioneered with partners across the health sector and local government integrated care investing in Asset Based Community Development. And the council has gone further than most in establishing Place Based Leadership to support an ambitious housing agenda to build within the city the homes that are needed. A city with tightly drawn municipal boundaries is working with its neighbours to deliver housing for the sub-region but is also focused on building within the city and has even set up its own housing development company to ensure we are not simply dependent on the private sector.

8.5.6 Much of this work is discretionary and it would be understandable if members directed officers to look at these discretionary services in order to address the £11.190 shortfall. However, this would undermine the great work done over the

decade that has resulted in a city with one of the strongest economies in the south west, indeed much of this 'discretionary' work is vital to supporting a recovery that will build back better. For example our work on the skills agenda and Net Zero Exeter will be vital to the recovery programme.

8.5.7 Therefore we have approached the strategy of addressing the £11.190 shortfall with some principles at the forefront of this exercise:

- We should not remove something that would harm the city and the council in the medium and longer term.
- We should adhere to our values and principles throughout, avoiding where possible job losses but embrace innovation and transformational change to deliver outcomes.
- balance reductions with the need to generate income over the medium and longer term
- Change is now ever present in the work place and therefore striving for efficiency savings is continuous.

8.5.8 We have therefore targeted areas of the council where funding has not been committed and where immediate action could be taken to stop expenditure in year. All directors have been tasked with going through budgets to consider every vacant post with a presumption that vacant posts will not be filled for the rest of the year unless an exceptional case can be made. The use of temporary agency posts will be minimised. Naturally this will cause some services to see standards slip below normal expectations, but it will be temporary. Likewise some areas will stop maintenance expenditure etc., in year. In addition many events and activities planned for the year have been put into some doubt because of social distancing and government guidance and these budgets will be taken as savings for this year. Front line services across the council will have to deliver £1.623m of savings. The detail of these service impacts are set out in Appendix 1.

8.5.9 In addition Strata, our IT Company, will be required to deliver £121,000 of savings. Strata – Aware of the challenges facing their owners Strata have offered a range of reductions to support the Councils. Following the same methodology adopted by Exeter, none of the proposals are permanent.

8.5.10 Covid-19 Grant – To date the Government has provided support of £3.2 billion to Local Authorities in two tranches. Exeter has received £1.379 million.

8.5.11 Remove transfer to General Fund Balance – The Council's budget, agreed in February, projected a transfer to the General Fund Balance at year end. This was due to the fact that the Government postponed the fair funding review late in the year after the Council had identified reductions. This will no longer be possible, so is removed.

8.5.12 Use of General Fund Balance – At the year end, the General Fund Balance has been increased to £5.850 million from the projected £4.350 million. This is the result of three proposed changes - the Council has opted to offset its statutory repayment of

debt against prior year voluntary overpayments (£0.5 million), the Council has opted to convert capital financing from revenue contributions to capital receipts (£0.6 million) and better performance from the Business Rates Pool (£0.4 million). It is proposed to leave the minimum level of £3 million in the General Fund Balance and use the rest as necessary.

8.5.13 Repurposing Earmarked Reserves – It is proposed to repurpose the following

	£m
Princesshay / Major Projects	0.019
Partnership	0.015
Neighbourhood Plans	0.037
NHB – unallocated	0.067
NNDR Deficit	0.561
Capital Fund	0.290
NHB – Local Community Grants (to be funded now from CIL)	0.495
2021-22 Budget (smooth savings profile)	0.637
Total	2.121

reserves:

This will of course mean these funds are not available for their original purpose and in particular, will mean that savings are re-profiled earlier over the medium term financial plan.

- 8.5.14 Use of Furlough scheme – the Council has saved approximately £0.403 million from using the Government's Furlough scheme. Members of staff have continued to be paid 100% of their salaries during this time. Clearly this figure may change if facilities are opened quicker than expected or some staff furloughed for longer.
- 8.5.15 Stop in-year Service Spend – see section 8.5.8
- 8.5.16 Additional savings offered by Strata – see section 8.5.9.
- 8.5.17 Convert public toilet and play area maintenance expenditure to be funded by CIL – It is proposed to use funding from CIL (not neighbourhood CIL) to ensure that public toilet provision is maintained in the City and play area maintenance can continue.
- 8.5.18 Offset statutory repayment of debt against previous voluntary repayments – as with 2019-20, it is proposed to offset this year's statutory debt repayment against prior years overpayments. This will save £0.638 million.

- 8.5.19 Convert revenue used for capital expenditure to capital receipts – In the budget, £0.838 million was set aside to fund capital expenditure. It is proposed to fund this from capital receipts instead.
- 8.5.20 Remove voluntary repayment of debt - £0.162 million was set aside as a further voluntary overpayment of debt. This can be removed.
- 8.5.21 RAMM – successful appeal against Business Rates – last year, the Council won an appeal against the rateable value of RAMM, which resulted in a repayment of Business Rates totalling over £1 million. However, the Valuation Office appealed and therefore the funds were placed in an earmarked reserve, in case the Council lost and had to repay the funds. The rates due for 2019-20 and 2020-21 were added to the reserve, however the appeal by the Valuation Office has been unsuccessful and furthermore, the Court of Appeal have rejected the Valuation Office's attempt to appeal that verdict to a higher court. Therefore these funds are now available to offset the shortfall outlined above.

8.6 **Balanced budget**

- 8.6.1 Appendix 2 shows the proposed balanced budget, with a General Fund balance well in excess of the recommended reserve level. However, there are a number of further unknowns to be factored in, which will significantly reduce the General Fund Balance in this financial year.

8.7 **Financial Pressures**

- 8.7.1 The 2020-21 budget allowed for a pay award increase of 2%. The Unions have recently rejected an offer closer to 3% and therefore the pay award, when it is finally agreed will be far in excess of the amount allowed in the budget. Each 1%, over and above the budget will cost around £0.215 million. This is a nationally negotiated award, that the Council will have only a small influence along with all other Councils.
Likely cost - £325,000
- 8.7.2 There are a number of supplementary budgets proposed, which cover funds approved in 2019-20 that have not yet been spent. These are set out in the Outturn report on the agenda and total £0.118 million for those that are to be funded by General Fund Balances. **Cost - £118,000**
- 8.7.3 The proposal to bring Leisure in-house will require a significant amount of work and will pose challenges. Although there is a substantial allowance within this report, it is necessary to ensure additional funds are available for unexpected costs associated with bringing a large service back in-house. **Contingency - £450,000**
- 8.7.4 As mentioned above, the costs of housing rough sleepers have only been included up to the end of July. Any additional costs will have to be covered by General Fund reserves. **Likely cost - £50,000 per month**

- 8.7.5 The costs of the recommended capital projects being considered by this Council will have to be covered by reserves. As set out in the report, the revenue impact of financing these schemes is - **£117,597**
- 8.7.6 The Executive considered a report on the net zero Exeter 2030 Plan in June, which highlighted that a further report would be required to address the Council's plans to deliver the actions set out in the "what Exeter City Council can do" section. This has not yet been costed, but will be a significant pressure facing the Council. **Cost – Unknown**
- 8.7.7 The City is going to require to support to minimise the ongoing impact of the financial challenges arising out of Covid-19. Historically, the City Council has actively supported the recovery phase of a recession, through using its staff and bringing forward significant sites for redevelopment. Budget reductions over the last ten years mean that the Council does not have the resources available that it had previously, but it will be important for the Council to be at the heart of the recovery plan for the City. **Cost - unknown**

8.8 **Collection Fund**

- 8.8.1 The Council's Collection Fund holds all payments in and out relating to Council Tax and Business Rates. As such any losses incurred will be suffered by the Collection Fund in year and then distributed to the Council and Precepting Authorities in future years. This means the impact of the Pandemic will be felt over the medium Term. Although the Government have taken steps to offset the impact on Business by providing 100% relief for all retail, hospitality and Leisure businesses as well as Nurseries, the income received for both Business Rates and Council Tax are well below normal levels. The current projections are a shortfall of £5.025 million in Council Tax and £2.064 million in Business Rates. If this is the final position, it will impact the City Council by around £425,000 on Council Tax and £825,000 on Business Rates. This would be a one off reduction in income for the Council in either 2021-22 or 2022-23.

8.9 **Medium Term Financial Plan (MTFP)**

- 8.9.1 Whilst the budget proposals above deal with the issues arising in-year, there will be an impact on the Medium Term Financial Plan as the potential Council Tax and Business Rates losses feed through alongside the impacts of the proposals in this report. Appendix 3 shows the latest medium term financial plan, taking into account the risk of reduced business rates going forward. As can be seen there is an increase in the total savings required to £5.8 million but more importantly those savings are required earlier in the plan's timeframe.

8.10 **Housing Revenue Account (HRA)**

- 8.10.1 The HRA has also been affected by the restrictions imposed. This is particularly felt in additional costs relating to void properties and increases in arrears on rent payments. The latest estimate is and reduction in income / additional expenditure totalling £0.998 million.

8.10.2 Whilst this could be contained within the HRA balance, it will have an impact on the HRA MTFP as this projected using the HRA Balance by the end of the MTFP period. Therefore the HRA have put forward a range of proposals to address their shortfall again using a mix of vacancy freezes and delaying maintenance. These are set out in Appendix 4.

8.11 Emergency Budget Q&A

8.11.1 In order to assist staff, members and the wider public, a Q&A sheet has been produced, which is attached at Appendix 5.

8.12 Risk Assessment

8.12.1 The financial forecasts are based on a number of assumptions including the level of income losses and support from the Government. In addition there are a number of uncertainties that could affect the financial position either now or in the future. These include the costs of providing further services in support of the response (e.g. track and trace) and whether there is a second wave and additional restrictions imposed.

8.12.2 Although the Council faces risks from the assumptions and uncertainties outlined above these will be mitigated by the following:

- Adopting a prudent approach to financial forecasting which involves obtaining information from external professional sources;
- Continuous monitoring and review of the key factors together with regular reports to Strategic Management and Members on any key issues;
- Regular budget monitoring meetings with budget managers to ensure that budget pressures are identified at the earliest opportunity;
- Regular budget monitoring reports to Members which will include additional action where required;
- Retaining a prudent level of reserves and balances.

9. How does the decision contribute to the Council's Corporate Plan?

9.1 The budget underpins the Corporate Plan by determining the amount of funds available to the Council to deliver its priorities.

10. What risks are there and how can they be reduced?

10.1 The key risks are set out in section 8.12 above

11. Equality Act 2010 (The Act)

11.1 Under the Act's Public Sector Equalities Duty, decision makers are required to consider the need to:

- eliminate discrimination, harassment, victimisation and any other prohibited conduct;
- advance equality by encouraging participation, removing disadvantage, taking account of disabilities and meeting people's needs; and

- foster good relations between people by tackling prejudice and promoting understanding.
- 11.2 In order to comply with the general duty authorities must assess the impact on equality of decisions, policies and practices. These duties do not prevent the authority from reducing services where necessary, but they offer a way of developing proposals that consider the impacts on all members of the community.
- 11.3 In making decisions the authority must take into account the potential impact of that decision in relation to age, disability, race/ethnicity (includes Gypsies and Travellers), sex and gender, gender identity, religion and belief, sexual orientation, pregnant women and new and breastfeeding mothers, marriage and civil partnership status in coming to a decision.
- 11.4 In recommending this proposal no potential impact has been identified on people with protected characteristics as determined by the Act because:
- 11.4.1 The report sets out the financial parameters for the Council. Any decisions regarding specific changes in the level of service provided will be the subject of a future report

12. Carbon Footprint (Environmental) Implications:

- 12.1 Members have recommended to Council that the Net Zero Exeter 2030 Plan be adopted and that when the financial position is clearer the Chief Executive & Growth Director bring back a report to address how the council could progress those actions identified for the attention of the city council. Currently this emergency budget had focused on reducing the shortfall. The implications for addressing the Net Zero agenda and other growth items will be considered in the autumn when we will have a clear picture on income and the recovery phase.

13. Are there any other options?

- 13.1 Not applicable.

Dave Hodgson, Chief Finance Officer

Local Government (Access to Information) Act 1972 (as amended)

Background papers used in compiling this report:-

None

Contact for enquires:

Democratic Services (Committees)

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