

## **REPORT TO EXECUTIVE**

Date of Meeting: 5 July 2022

## **REPORT TO COUNCIL**

Date of Meeting: 19 July 2022

Report of: Director Finance

Title: Overview of General Fund Revenue Budget 2021/22

### **Is this a Key Decision?**

No

### **Is this an Executive or Council Function?**

Council

#### **1. What is the report about?**

To advise Members of the overall financial position of the General Fund Revenue Budgets for the 2021/22 financial year and to seek approval for the General Fund working balance, a number of supplementary budgets and the creation of new earmarked reserves.

#### **2. Recommendations:**

It is recommended that Members of the Executive note the report and Council notes and approves (where applicable):

- 1) That the net transfer of £6,687,965 from Earmarked Reserves as detailed in paragraph 8.11 is approved;
- 2) That the supplementary budgets of £4,304,610 and budget transfers as detailed in paragraph 8.13 are approved;
- 3) That the Earmarked Reserves at 31 March 2022 be noted;
- 4) That the Council Tax account and collection rate be noted;
- 5) That the outstanding sundry debt, aged debt analysis and debt write-off figures be noted;
- 6) The creditors payments performance be noted; and
- 7) By taking into account the overall financial position of the Council, the General Fund working balance at 31 March 2022 be approved at £5,480,752.

#### **3. Reasons for the recommendation:**

To formally note the Council's end of year financial position and carry forward any budgets that were not spent but where the funding is still required.

#### **4. What are the resource implications including non financial resources?**

The impact on the General Fund working balance is set out in section 8.12.

## 5. Section 151 Officer comments:

There are a number of issues for Members to note:

- Underspends have been caused by difficulties in recruiting staff, and the ability to get products and services delivered;
- The overall amount being put into General Funds Balances broadly covers the request for additional budgets in 2022-23 to be funded from General Fund Balances;
- The overall financial position remains unchanged in that the MTFP required a reduction of £6.6m;
- There are very significant (and unbudgeted) financial pressures facing the Council (along with the rest of the World) which will likely add further requirements for reduction in spend.

Council is requested to approve £4.3m of supplementary budgets, the majority of which are funded from earmarked reserves. These are affordable and in many cases backed by external grant funding. They do however indicate the challenges the Council is facing in delivering your expectations.

Members should review the earmarked reserves set out in Appendix 3 to satisfy themselves that they remain priorities, when not required by statute.

## 6. What are the legal aspects?

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:

This report raises no issues for the Monitoring Officer

Simon Copper (Deputy Monitoring Officer)

## 8. Report details:

### Overview of General Fund Revenue Budget 2021/22

#### 8.1 Financial Summary

<b>FUND</b>	<b>Planned Transfer To / (From) Working Balance</b> £	<b>Budget Variance Over / (under)</b> £	<b>Outturn Transfer 2021/22</b> £
General Fund	(732,830)	1,17,300	784,470

## 8.2 **General Fund (Appendix 1 & Appendix 2)**

The Services show an overall underspend of £5,421,597 against a revised budget of £21,452,470. Variances of more than +/- £30,000 are detailed below:

## 8.3 **Chief Executive & Growth Director**

<b>Budget Heading</b>	<b>Over / (Underspend)</b>
<b>IT Services</b>	<b>(£192,044)</b>
<b>Responsible Officer: Director Finance</b> This underspend is wholly due to the annual refund from Strata. However, from this saving, £184,000 is to be moved to an earmarked reserve and will be requested as a supplementary budget for Strata in 2022/23.	
<b>Affordable Housing Development</b>	<b>(£194,439)</b>
<b>Responsible Officer: Director Finance</b> This underspend is due to the supplementary budget for the Exeter City Living business cases not being used in full. This outstanding balance will be requested as a supplementary budget in 2022/23.	

## 8.4 **Transformation**

<b>Budget Heading</b>	<b>Over / (Underspend)</b>
<b>Active &amp; Healthy People</b>	<b>(£252,582)</b>
<b>Responsible Officer: Active &amp; Healthy People Programme Lead</b> There was additional unbudgeted in-year income from a Devon County Council annual Wellbeing Exeter payment (£395k rather than the budget £195k), this will be transferred into an earmarked reserve and spent in future years Exeter City Council received grant funding to support the clinically extremely vulnerable, this grant funded £32k towards staff costs that would usually be paid for from ECC general fund working balances. The budget provided for the Playing Pitch strategy was not spent in full, a budget for £20k is requested for 2022/23.	
<b>Exeter Community Grants Programme</b>	<b>(£91,830)</b>
<b>Responsible Officer: Active &amp; Healthy People Programme Lead</b> Community groups, charities and the voluntary sector have taken time to have the confidence and capacity to stand back up projects, events and initiatives in communities following COVID-19 restrictions and uncertainty. The Programme is funded by Neighbourhood CIL and so the underspend will be available to re-allocate in future years.	

## 8.5 City Development, Housing and Supporting People

Budget Heading	Over / (Underspend)
<b>Housing Needs &amp; Homelessness</b>	<b>(£177,760)</b>
<p><b>Responsible Officer: Service Lead, Housing Needs &amp; Homelessness</b></p> <p>The service received government funding for the Protect &amp; Vaccinate scheme, the majority of this funding has been spent apart from £29k which will be transferred to an earmarked reserve and spent in 2022/23. This grant along with the Winter Pressures grant scheme and savings due to staff recruitment gaps have helped fund costs that would usually be funded by General Fund working balances.</p>	
<b>General Fund Housing - Property</b>	<b>(£46,719)</b>
<p><b>Responsible Officer: Tenancy Services Lead</b></p> <p>There has been little or no movement in EXtralet properties in the past 12 months. This is as a result of the model that EXtralet operates under. Clients in these properties have a tendency to remain in situ and conduct their tenancies direct with the landlord of the property. They do not generally move on to alternative accommodation unless the Landlord requests that the property is returned to them. As a result of this the number of voids works and works carried out in order to hand back properties is much reduced. This is in comparison to PSL properties, which need a regular turnover of clients in order to maintain a constant supply of temporary accommodation for homeless households.</p>	
<b>Building Control &amp; Land Charges</b>	<b>(£83,703)</b>
<b>Planning Services</b>	<b>(£772,229)</b>
<p><b>Responsible Officer: Interim Service Lead for City Development</b></p> <p>Income from Land Charges was higher than anticipated due to the stamp duty holiday resulting in increased property sales. Building Control income was also higher than budgeted levels due to an increase in home improvements and the construction industry in general. The surplus from these services is transferred to a ring fenced reserve.</p> <p>There have been a number of vacant posts within the planning service resulting in savings in pay costs.</p> <p>Income from planning fees was higher than anticipated, part of this money benefits the general fund working balances and the remainder is transferred to an earmarked reserve for future improvements to the service.</p> <p>As reported at quarter three the local plan budget required re-profiling in accordance with anticipated spend projections, the 2021/22 underspend of £280k will be required in 2022/23 and a supplementary budget has been requested.</p> <p>The budget required for CIL charging schedule consultancy work has not yet been spent and a supplementary budget requested for 2022/23.</p> <p>Income collected in respect of habitats mitigation contributions from developers will be transferred to an earmarked reserve.</p>	

<b>Liveable Exeter Garden City</b>	<b>(£1,589,033)</b>
<p><b>Responsible Officer: Director of City Development</b></p> <p>Further grant funding has been received in respect of Garden Communities and the Exeter Development Fund, this funding will be transferred to earmarked reserves and supplementary expenditure budgets requested for 2022/23.</p>	
<b>Organisational Change Programme</b>	<b>(£258,461)</b>
<p><b>Responsible Officer: Deputy Chief Executive</b></p> <p>The budget has been re-profiled to reflect a three year programme, the underspend has been requested as a supplementary budget in 2022/23.</p>	

## 8.6 Communications, Culture and Leisure Facilities

<b>Budget Heading</b>	<b>Over / (Underspend)</b>
<b>Culture</b>	<b>(£212,062)</b>
<p><b>Responsible Officer: Service Lead Communications, Tourism &amp; Culture</b></p> <p>As reported at quarter three, the volume of activity in 2021/22 was reduced in comparison to a normal year due to the pandemic making planning difficult. The supplementary budget of £100,000 for a special event will be used when the event is confirmed by a third party. There was a £67,350 reduction in grants issued and the remainder of the under-spend is savings made in supplies and services.</p>	
<b>Markets &amp; Halls</b>	<b>(£82,076)</b>
<p><b>Responsible Officer: Facilities &amp; Markets Manager</b></p> <p>This favourable out-turn is due to a much better performance than expected by the Matford/Livestock Centre which returned an extra £177,000 surplus than expected. This was primarily due to the continued improved performance by the livestock auctioneers, extra income being secured for the use of the car parks, and some back-dated rents being received for the tenanted units at the centre. In addition there was some savings made in employee costs, achieved because posts were left vacant until the centre's events programme could start to return to normal after Covid restrictions.</p> <p>This was offset to some degree by a worse than anticipated performance from other Market &amp; Hall activities. In particular, an extra £90,000 (against budget) cost of running the Corn Exchange because the venue's programme was very badly affected by the pandemic.</p>	
<b>Museum Service</b>	<b>(£353,531)</b>
<p><b>Responsible Officer: Service Lead – Museum Manager</b></p> <p>The under-spend is almost entirely due to the 2021/22 rates being significantly below budget. There is an on-going dispute with the Valuation Office regarding the rateable value of the RAMM museum and resolutions take so long to reach that the final figure is not agreed by the time budgets are set. This issue is likely to continue into 22/23 as ECC is disputing the new rateable value. There have also been material savings</p>	

against staffing and supplies & services; however, these have been reduced by loss of income, a result of the slow recovery from the pandemic.

**Leisure & Sport**

**£309,961**

**Responsible Officer: Service Lead Communications, Tourism & Culture**

As reported at quarter three, it was assumed that St Sidwells Point would have opened in September 2021 and the delay in going operational has been a major factor in the overspend against budget. However, the significant savings across the wider service have reduced the impact of this loss to the general reserve.

**St Sidwells Point**

**(£59,850)**

**Responsible Officer: Director Leisure**

This budget will not be used this year; however, there may be some additional costs in regards to St Sidwells Point that may arise next year therefore this supplementary budget will be requested again

**Communications**

**(£108,742)**

**Responsible Officer: Service Lead Communications, Tourism & Culture**

A purposeful reduction in marketing and communication activity by third parties and an increase in reliance on council resources and methods has led to the reported underspend. There has also been increased income due to a single backdated payment of Clear Channel advertising revenue of almost £50,000. The staff award ceremony was not held due to the pandemic restrictions, saving a further £10,000.

**8.7 Net Zero Exeter and City Management**

<b>Budget Heading</b>	<b>Over / (Underspend)</b>
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**Environmental Protection**

**(£155,367)**

**Responsible Officer: Service Lead – Environmental Health and Community Safety**

£124,280 of the surplus relates to the balance of the £166,570 Contain Outbreak Management Fund grant received in year to help reduce the spread of coronavirus and support local public health. This will be transferred to an earmarked reserve and be used to cover staff costs of delivery in 2022/23. There have been savings due to vacancies in year.

**Licensing, Food, Health & Safety**

**(£87,425)**

**Responsible Officer: Service Lead – Environmental Health and Community Safety**

It was anticipated that vehicle licensing would need to draw on reserves this year, however staff costs have been re-structured to reflect the workload across licensing and this has generated a £22,590 surplus on vehicle licensing which will be transferred to an earmarked reserve. £10k of unspent Exeter Business Against Crime partnership contributions will also be transferred to reserves for future investment.

<b>Public Safety</b>	<b>£58,786</b>
<p><b>Responsible Officer: Service Lead – Engineering, Waterways &amp; Parking</b></p> <p>There have been £56k savings in the year due to staff vacancies within the Control Centre and Home Call service. There was a £98k shortfall in Home Call alarm income against budget, although the service did still generate a small surplus. There has been reduced demand as a result of an increasing number of alternatives available. There was also £14k of unbudgeted emergency repair works to the fibre optic network during the year.</p>	
<b>Parking Services</b>	<b>£1,410,869</b>
<p><b>Responsible Officer: Service Lead – Engineering, Waterways &amp; Parking</b></p> <p>Parking income continues to be affected by Covid and changes in commuter behaviour. Parking fees and charges achieved 84% of the budget for the year. There is reduced demand for season tickets, but income from Penalty Charge Notices has exceeded the expected budget. Overall income was down by £1,450,630. There were some additional costs from charges for payment by card and RingGo which have been more than offset by savings in other areas including agency and utilities.</p>	
<b>Waterways</b>	<b>£49,709</b>
<p><b>Responsible Officer: Service Lead – Engineering, Waterways &amp; Parking</b></p> <p>Mooring repair work covered the cost of additional resource within the team and made a small surplus of £6,300, although this is £14,500 less than the target as the service continues to build its customer base. The River Exe exceeded its income budget by £41k with additional boat storage charges, however canal income was down by £36k. There were overspends across both the river and canal, in part due to 5 years' worth of business rates totalling £14k for the buoy store.</p>	
<b>Engineering</b>	<b>(£413,510)</b>
<p><b>Responsible Officer: Service Lead – Engineering, Waterways &amp; Parking</b></p> <p>There were underspends within footpaths, signs and sundries, bridge inspections, land drainage and the Engineering team, however we will be submitting supplementary budget requests to carry forward £412,700 into 22/23. This is made up of the North St footbridge removal, Bull Meadow works with South West Water and various other projects that either the team have not been able to complete within the year, or are beyond our control.</p>	
<b>Parks &amp; Green Spaces</b>	<b>(£284,737)</b>
<p><b>Responsible Officer: Service Lead – Public &amp; Green Space</b></p> <p>The reported underspend includes £134,700 of work that could not be completed in year and will be requested as supplementary budgets in 22/23, this includes the Cathedral Yard bollard, lighting works at the depot, and children's play areas as a result of difficulties with getting contractors and equipment in the year. Pay costs within Parks and Playing Fields are £97k lower than budget due to difficulties in recruitment. There has been additional income from events during the year, and other savings across a range of supplies and services due to lack of capacity.</p>	

<b>Bereavement Services</b>	<b>£33,339</b>
<p><b>Responsible Officer: Service Lead – Public &amp; Green Space</b></p> <p>Cemeteries income was £63k lower than budgeted as a result of the fall in demand for burials seen in recent years. This was partly offset by operational savings and no special works being done in year.</p>	
<b>Street Cleaning</b>	<b>(£226,496)</b>
<p><b>Responsible Officer: Service Lead – Public &amp; Green Space</b></p> <p>The majority of this underspend is due to street sweeping which have a number of vacancies and are experiencing difficulties getting sufficient agency staff to cover so pay is £120k below budget and this has an impact on other direct costs. There have been £21k savings on litter bins as the focus was on spending the Binrastructure capital grant. Graffiti cleaning is £22k underspent due to retirement of one of the officers.</p>	
<b>Domestic Refuse</b>	<b>(£283,833)</b>
<p><b>Responsible Officer: Interim Service Lead - Waste, Recycling &amp; Fleet</b></p> <p>The under-spend includes a balance of £147,340 from the £200k funding to support the roll out of new recycling arrangements. This will be requested to carry forward to 22/23 to continue to support the roll out and fund a Recycling Officer. The service has struggled during the year to recruit and retain staff, particularly drivers with increasing competition from other sectors. Pay costs are £76k below budget but this has made it very difficult to continue to deliver the service throughout the year, and resources have regularly had to be diverted from other areas of activity. There are also savings across other categories of expenditure and additional income was received in the year.</p>	
<b>Waste Chargeable Services</b>	<b>£297,065</b>
<p><b>Responsible Officer: Interim Service Lead - Waste, Recycling &amp; Fleet</b></p> <p>There was a considerable surplus on green waste which did £150k better than expected as the service has become increasingly popular with residents since Covid. However trade waste did make a surplus but was £440k less than budgeted, this is because there was a shortfall within the waste budget generally which it was hoped could be met with additional significant contracts within the City.</p>	
<b>Waste Overheads</b>	<b>£36,096</b>
<p><b>Responsible Officer: Interim Service Lead - Waste, Recycling &amp; Fleet</b></p> <p>There has been pressure on the premises budgets at Oakwood House with high utilities and insurance costs, and continued costs of drain clearance at the vehicle wash.</p>	
<b>Net Zero &amp; Business</b>	<b>(£570,380)</b>
<p><b>Responsible Officer: Service Lead – Net Zero &amp; Business</b></p> <p>The under-spend is primarily the balance of the £500k earmarked reserve for Net Zero and this will be used in future years. There is £1m approved in total but plans for delivery are being confirmed. There are also underspends for Exeter City Futures and Transformation Fund activity on commercialisation which will be requested as supplementary budgets in 22/23. There have been savings on salary costs as other grant funding has been made available to support activity in year.</p>	

## 8.8 Finance

Budget Heading	Over / (Underspend)
<b>Major Projects</b>	<b>(£350,004)</b>
<p><b>Responsible Officer: City Surveyor</b></p> <p>As reported at quarter three, various supplementary budgets have not been fully utilised in-year. However, these budgets will be requested for 22/23 as there is planned activity within major projects, including asset valuation work in support of Exeter City Living</p>	
<b>Corporate Property – Estates</b>	<b>(£135,090)</b>
<p><b>Responsible Officer: City Surveyor</b></p> <p>The annual loss allowance adjustment improved the year-end out-turn position by £265,487. However, this has been reduced by the shortfall from properties, such as the Southgate Hotel (income loss of £151,595), who have been significantly impacted by the pandemic. The recovery period is still uncertain but an improvement is hoped for in 22/23.</p>	
<b>Corporate Property – Assets</b>	<b>(£243,057)</b>
<p><b>Responsible Officer: City Surveyor</b></p> <p>The majority of this underspend is against the property maintenance budget; at quarter three, this was forecast at £200,000 but this has reduced to just over £169,000. Elsewhere, there have been material savings in salaries due to a combination of vacancies and reductions in hours; also £16,000 of staff costs were capitalised under the ERDF project.</p>	
<b>Corporate</b>	<b>£55,044</b>
<p><b>Responsible Officer: Director Finance</b></p> <p>The overspend is due to additional audit costs (partly offset by audit fee grants) and the inclusion of borrowing fees of £15,400</p>	

## 8.9 Corporate Services

Budget Heading	Over / (Underspend)
<b>Human Resources</b>	<b>(£46,256)</b>
<p><b>Responsible Officer: Service Lead, Human Resources</b></p> <p>The Council's training budget has been under-utilised this year, giving rise to a saving of almost £69,000. However, stretched resources has led to an increase in temporary staff costs and 21/22 has also seen an increase in occupational health services; both of these have reduced the savings to the reported amount.</p>	
<b>Legal Services</b>	<b>(£59,218)</b>
<p><b>Responsible Officer: Service Lead, Legal Services</b></p>	

As reported at quarter three, the Legal team have successfully implemented a new business plan which has resulted in additional revenue streams and income surplus to budget. This level of performance is anticipated to continue into 22/23 therefore is allowing them to recruit additional resources; this includes another legal apprentice to provide a robust development programme within the team.

<b>Elections &amp; Electoral Registration</b>	<b>(£37,310)</b>
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**Responsible Officer: Corporate Manager Democratic and Civic Support**

The changes in the process of electoral registration has led to material savings across the election cost centres. The reduction of canvassing staff required and the subsequent decrease in cost forms the majority of this saving. The reduction in saving from quarter three is predominantly due to the repayment of grant money, the amount and timing of which was not known by quarter three reporting.

<b>Corporate Support</b>	<b>£119,758</b>
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**Responsible Officer: Corporate Manager Democratic and Civic Support**

As reported at quarter three, the rental income at the Civic Centre has been adversely affected, with many units vacant for the entirety of 21/22. However, the loss was not as much as reported at quarter three (actual loss was £249,000, compared to the forecasted £260,000). Savings in supplies & services has mitigated the reduction in income and staff savings due to vacant posts has also helped to reduce the overall loss.

<b>Transportation</b>	<b>(£42,801)</b>
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**Responsible Officer: Corporate Manager Democratic and Civic Support**

This surplus to budget will be transferred to the Green Travel reserve

#### 8.10 Other Financial Variations

<b>Budget Heading</b>	<b>Over / (Underspend)</b>
<b>Net interest</b>	<b>£620,978</b>

The budgeted interest payable for 2021/22 anticipated that the Council would take out additional borrowings in the year to finance a further loan to the wholly owned property development company; ECL. The additional borrowings were not required in 2021/22, saving £490k of interest payable.

A loan was taken out in December 2021 to finance the purchase of the Guildhall shopping centre. The interest on this loan for 2021/22 of £210k was not factored in to the original budget.

The interest receivable for 2021/22 was £905k lower than budget. This is due to two key factors; the above mentioned loan to ECL will now not take place until 2022/23 and therefore the related expected interest was not receivable during the year; and the Council received significantly lower than expected rates of interest on investments during 2021/22, investment interest rates were at record lows throughout 2021/22 following the economic recession caused by the global pandemic.

<b>Covid 19 Grant</b>	<b>(£967)</b>
Further awards of funding from Central Government to support Councils with Covid-19 expenditure pressures.	
<b>Sales, Fees &amp; Charges Compensation</b>	<b>(£457,124)</b>
The Sales, Fees & Charges Compensation scheme was extended to cover the first three months of 2021/22. The scheme compensates local authorities for irrecoverable and unavoidable income losses as a result of lockdown, government restrictions and social distancing measures related to the pandemic.	

### 8.11 Earmarked Reserves

During 2021/22 there has been an overall net transfer from Earmarked Reserves of £6.688m. The details of all Earmarked Reserve movements are shown in Appendix 3.

<b>Movement</b>	<b>2021/22</b>
Opening Balance, as at 01/04/21	<b>£32,431,103</b>
Net transfer	(£6,687,965)
<b>Balance, as at 31/03/22</b>	<b>£25,743,138</b>

### 8.12 General Fund Balance

During 2021/22 there has been an overall surplus of £784,470. The minimum requirement for the General Fund working balance was approved by Council in February 2022 at £3 million.

<b>Movement</b>	<b>2021/22</b>
Opening Balance, as at 01/04/21	£4,696,282
Surplus	£784,470
<b>Balance at 31/03/22</b>	<b>£5,480,752</b>

### 8.13 Supplementary Budgets & Budget Transfers

There is a requirement for some supplementary budgets in 2022/23 as the Council has identified at the end of the year a number of revenue budgets that have not been spent but where a commitment is required in the following financial year.

It is therefore proposed that supplementary budgets totalling £4,304,610 identified in Appendix 4 are approved and added to the 2022/23 budget. The supplementary budgets will be financed from Earmarked Reserves (£3,358,830), CIL (£91,630) and the General Fund working balance (£854,150).

Appendix 4 also lists proposed budget transfers which have been identified where budgets need to be transferred from one service area to another.

#### 8.14 Outstanding Sundry Debt

An aged debt analysis of the Council's sundry debts is shown in the table below.

Age of Debt	March 2022	March 2021
Up to 29 days (current)	£1,154,547	£2,399,454
30 days – 1 Year	£2,129,058	£1,530,103
1 – 2 years	£387,330	£451,358
2 – 3 years	£623,164	£550,482
3 – 4 years	£280,899	£276,837
4 – 5 years	£180,759	£417,580
5 + years	£1,136,701	£752,772
<b>Total</b>	<b>£5,892,458</b>	<b>£6,378,586</b>

#### 8.15 Council Tax

As at 1 April 2022, arrears amounted to £6.533m, the movements during 2021/22 were as follows:

	£m	£m
<b>Arrears as at 1 April 2021</b>		<b>6.080</b>
Add:		
2021/22 debits raised net of discounts	£76.517	
Less:		
Payments received	(£76.956)	
Refunds and change in pre-payments	£1.144	
Write-offs	(£0.252)	
<b>Arrears as at 31 March 2022</b>		<b>6.533</b>

Against the arrears of £6.533m, a bad and doubtful debt provision of £2.740m has been provided, calculated in accordance with the appropriate accounting guidelines.

The 'In-Year' collection rate has increased in comparison with the previous year. The collection rate for 2021/22 was 96.5% compared with 96.0% in 2020/21.

#### 8.16 Debt Write-Offs

The following amounts have been written-off during 2021/22:

	2020/21	2021/22
• Council Tax	£100,805	£251,786
• Business Rates	(£19,497)	(£4,273)
• Sundry Debt	£37,336	£36,402
• Housing Rents	£61,893	£86,948
• Non-HRA Rents	£59,823	£111,991
• HB Overpayments	£194,205	£150,304

### 8.17 Creditor Payments Performance

Creditors' payments continue to be monitored in spite of the withdrawal of statutory performance indicator BVPI8. The percentage paid within 30 days was 93.04% for 2021/22 compared with 97.44% for 2020/21.

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

This is a statement of the 2021/22 financial position.

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

The risks relate to overspending the Council budget and are mitigated by regular reporting to the Strategic Management Board and Members. Members have a legal responsibility to take action where balances are projected to reach an unsustainable level and the Strategic Management Board are working to address the current projected shortfall in reserves.

Areas of budgetary risk are highlighted in this report. The key areas of budgetary risks are attached as Appendix 4, for reference.

## 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: because

11.4.1 There are no significant equality and diversity impacts associated with this decision.

## **12. Carbon Footprint (Environmental) Implications:**

There are no direct carbon/environmental impacts arising from the recommendations.

## **13. Are there any other options?**

Not applicable.

**Director Finance & S151 Officer, Dave Hodgson**

Authors: Nicola Matthews-Morley, Bridget Kendrick and Claire Hodgson

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

Background papers used in compiling this report:

None

Contact for enquires:

Democratic Services (Committees)

Room 4.36

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