

Contains Confidential or Exempt Information	No
Title	REVENUE AND CAPITAL OUTTURN 2021/22
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Portfolio	Councillor Steve Donnelly, Cabinet Member for Inclusive Economy
For Consideration By	Cabinet
Date to be considered	15 June 2022
Implementation Date if Not Called In	28 June 2022
Affected Wards	All
Area Committees	All
Keywords/Index	Financial Outturn

Purpose of Report

This report provides Cabinet with the 2021/22 outturn position for the General Fund, Housing Revenue Account, Dedicated Schools Grant and Capital Budgets. The outturn position confirms that the Council's spending has remained within approved budgets for the year.

Despite a continued challenging and operating environment the Council has exercised strong financial control and grip resulting in a net General Fund underspend of (£2.678m) (1.05%) which relates to BAU and c£37m of gross General Fund COVID pressure fully funded from government grants.

Although the underspend provides the Council with additional flexibility to increase its financial resilience, the year ahead is not without its challenges especially in light of the current cost of living crisis, inflation and cost increases that are impacting Ealing residents, businesses and council services. The Council will continue with its strong financial control and grip so to allow itself financial flexibility to deal with pressures as they manifest over the year.

1. Recommendations

It is recommended that Cabinet:

- 1.1 Notes the General Fund revenue budget outturn position of £2.678m net underspend (1.05%) for 2021/22 (section 4), and an underspend of £0.903m on the Housing Revenue Account (HRA) for 2021/22 (section 7).
- 1.2 Approves for reserves to be topped-up by the General Fund underspend of £2.678m (section 9).
- 1.3 Notes financial pressures arising from COVID-19 in 2021/22 with total spend of c£37m in relation to General Fund, fully funded from government grants (section 4) and £0.903m in relation to the HRA (section 7).
- 1.4 Notes the progress on delivering the 2021/22 savings (section 5).
- 1.5 Notes the year end Dedicated Schools Grant (DSG) surplus of £0.781m within the DSG account (section 6).
- 1.6 Notes the HRA balance as at 31 March 2022 of £4.925m and earmarked reserves of £15.249m (section 9).
- 1.7 Notes the 2021/22 capital programme outturn variance of £0.009m overspend (paragraph 8.3 and 8.5.1).
- 1.8 Approves the re-profiling of 2021/22 capital programme schemes with slippage in excess of £1m, of £67.469m (Appendix 2) into future years.
- 1.9 Notes the General Fund balance as at 31 March 2022 of £15.919m and the total balance on General Fund earmarked reserves of £124.535m as at 31 March 2022 (section 9).

2. Reason for Decision and Options Considered

- 2.1 The report outlines the Council's outturn position on revenue, capital, income and expenditure for 2021/22.

3. Key Implications

- 3.1 The report presents the management accounts of the Council and provides information on the outturn position as at 31 March 2022. The overall position at the end of the year includes:

- (£2.678m) underspend in relation to BAU General Fund activity (Quarter 3

(£2.571m)) and a net underspend of (£0.903m) for HRA (Quarter 3 (£1.246m)).

- Break-even position in relation to COVID across the General Fund, with gross pressure in excess of c.£37m and a net pressure of £0.903m across the HRA (Quarter 3 £1.246m).

3.2 Councils are required to deliver a balanced budget each year ensuring that the projected expenditure and commitments can be matched by the available resources in year. As is to be expected, a combination of demand, inflation and COVID-19 driven pressures give rise to a real challenge in councils' ability to achieve a balanced budget in the absence of understanding the longer term impact of current issues in the coming year, financial support from government and changes to central government funding.

4. General Fund Revenue Outturn Position 2021/22

4.1 The General Fund revenue outturn position for 2021/22 is £253.470m (£254.025m Quarter 3). This represents a net underspend of £2.678m (Quarter 3 (£2.571m)) (1.05%) against a General Fund revenue budget of £256.148m.

4.2 The net position is summarised in Table 1 below:

Table 1: 2021/22 Summary of Net Revenue Budget Variance

Revenue Budget	Outturn Variance (£M)	Net Variance - Quarter 3 (£M)	Net Change (£M)
Children's and Schools	2.091	2.427	(0.336)
Adults & Public Health	0.167	(0.838)	1.005
Place	4.096	3.811	0.285
Chief Executive	(1.228)	0.032	(1.261)
COVID (Council Wide)	0.000	0.000	0.000
Net Cost of Services Sub-total	5.125	5.433	(0.307)
Corporate Budgets	(7.804)	(8.004)	0.200
Total General Fund	(2.678)	(2.571)	(0.107)

4.3 BAU Budget Pressure

4.3.1 Explanations for significant BAU underspends and pressures are set out below.

Children's and Schools

4.3.2 Children's and Schools service have reported a significant gross budget pressure of £4.481m (Quarter 3 £6.767m). The gross pressure is being reduced by the additional use of DSG and in-year management actions,

bringing the net overspend to £2.091m (£2.427m Quarter 3).

4.3.3 The budget pressures are mainly driven by:

- a) Combination of demand and cost pressures in relation to Looked After Children and SEN Home to School Transport.
- b) Slippage in implementing approved cost avoidance savings for Children in Care due to increases in demand.
- c) Increased social worker agency costs due to a combination of demand and high staff turnover which is being managed in the long-term through the international recruitment programme.
- d) Costs in relation to unaccompanied asylum-seeking children (UASC) being higher than the available government grant.

Adults & Public Health

4.3.4 Adults and Public Health service has reported a significant gross pressure of £6.312m (Quarter 3 £5.307m) which is off-set by significant in-year management actions leading to a net pressure of £0.167m (Quarter 3 (£0.838m)).

4.3.5 There is an underlying gross budget pressure in relation to a combination of the value and volume of placement expenditure which has been partly off-set by one-off income from a combination of an increase in billed income and NHS contributions towards cost. Of the increase in placement costs a significant element of this relates to hospital discharge and nursing costs from the NHS as the previous arrangement under the lockdown is included within the reported COVID-19 costs.

4.3.6 We expect significant pressure to continue in 2022/23 which is funded from growth as approved by Cabinet in February 2022.

Place

4.3.7 Place are reporting a significant gross pressure of £4.627m (Quarter 3 £4.108m) which is partly being off-set by in-year management actions reducing the pressure to £4.096m (Quarter 3 £3.812m). The key drivers of the budget pressure are:

- a) Place Delivery net pressure of £0.917m reflects a variety of pressures, including GEL contract costs (£0.580m), property regulation income due to a transition period for the Discretionary Licensing Schemes ending in December 2021 (£0.526m) and other net underspends of £0.189m.
- b) Community Development net pressure of £1.072m is mainly driven by pressure relating to non-delivery of leisure savings in relation to the Gurnell development (£0.651m) and unachieved one-off temporary accommodation rental income (£0.561m) due to the delay between the purchasing of individual properties and having them available for let.

- c) Growth and Sustainability net pressure of £1.920m is mainly driven by a provision set-aside for two public inquiry planning appeals (£0.800m), write-off of legacy costs associated with the previous Gurnell Leisure scheme as the Council progresses with developing a new scheme (£0.614m) and costs associated with the Local Plan (£0.400m).
- d) Housing Development net pressure of £0.216m mainly relating to professional advice on the set up for Broadway Living Registered Provider.

Chief Executive

- 4.3.8 Chief Executive outturn position is a net underspend of (£1.228m) (Quarter 3 £0.032m) mainly driven by Housing Benefit subsidy due to the average caseload reduction (-11%) and overall HB overpayments created in-year, which has led to reduced subsidy cost and income for overpayments reducing the level of debt requiring to be provided for.

Corporate Budgets

- 4.3.9 The Corporate budget is reporting a net underspend of (£7.804m) (Quarter 3 (£8.004m) which is mainly driven by a combination of a one-off net underspend on levies of (£0.399m), use of contingency (£2m) and underspend on treasury management (£5.172m).

4.4 COVID Budget Pressure

- 4.4.1 The gross COVID expenditure in 2021/22 for General Fund was £37.024m (Quarter 3 £12.819m) which has been met from government grants.

5. Achievement of 2021/22 Savings

- 5.1 Progress on delivery of savings has been monitored against the gross saving value of £16.095m and reported to the Strategic Leadership Team as part of the quarterly Finance Monitor during 2021/22.
- 5.2 At the end of the year £10.661m (66.23%) (Quarter 3 48.80%) of savings have been achieved with £5.435m (33.77%) (Quarter 3 27.99%) not achieved.
- 5.3 The table below summarises the savings programme by Future Ealing Outcome bundles.

Table 2: 2021/22 Savings Programme by Future Ealing Outcome Bundles

Future Ealing Outcomes Bundles	Total	Red	Amber	Green	% Savings Achieved (Green)
	£M	£M	£M	£M	
Thriving Places (Neighbourhoods)	0.912	0.744	0.000	0.168	18.41%
All Age Disability	0.462	0.000	0.000	0.462	100.00%
Assets	0.246	0.094	0.000	0.152	61.75%
Better Lives Phase 2 Programme	2.366	0.000	0.000	2.366	100.00%
Commercial	0.590	0.344	0.000	0.246	41.69%

Future Ealing Outcomes Bundles	Total	Red	Amber	Green	% Savings Achieved (Green)
	£M	£M	£M	£M	
Crime and Safety	0.070	0.070	0.000	0.000	0.00%
Independent & Healthy	0.103	0.000	0.000	0.103	100.00%
Housing & Homelessness	1.948	1.311	0.000	0.637	32.70%
Environment Service	0.203	0.070	0.000	0.132	65.33%
Efficiency	1.182	0.501	0.000	0.681	57.60%
Income & Debt	1.751	0.000	0.000	1.751	100.00%
Technical Review	2.252	0.000	0.000	2.252	100.00%
Digital Programme	0.419	0.299	0.000	0.121	28.79%
Cost Avoidance	3.591	2.001	0.000	1.590	44.28%
Total Gross Savings	16.095	5.435	0.000	10.661	66.23%
Key:	Red	Savings not achieved.			
	Amber	Savings forecasted in-year, in progress of being delivered.			
	Green	Savings achieved			

5.4 COVID-19 Impact on Delivery of Savings

5.4.1 In total £0.881m of the savings were delayed to be either fully or partly delivered in-year due to the pandemic (Quarter 3 £0.837m).

6. Dedicated Schools Grant (DSG) Account

6.1 The operation of the DSG continues to allow the Council to carry forward any DSG deficits and underspends to a ring-fenced reserve. This is separate from the General Fund, which is not permitted to subsidise the account under the regulations.

6.2 At the end of 2021/22 the Council held a net surplus balance of £0.781m on its DSG account which includes a High Needs DSG deficit of £1.147m, offset by surpluses on the schools block (£1.165m) and the early years block (£0.563m). The overall outturn was an improvement from the forecast position at Quarter 3 largely due to there being a reduced pressure on the High Needs Block with lower demand than anticipated, other one-off mitigation measures not previously included within the forecast and also changes to the other blocks' positions.

6.3 There is still a structural pressure within the High Needs Block as the improved position between years largely flowed from an agreed transfer of £1.799m between Early Years and School Block to High Needs as approved by the Schools Forum and other one-off mitigation measures. This continues to be subject to the High Needs Recovery Plan which has been developed between the Schools Forum and the Local Authority.

Table 3: 2021/22 DSG Account Summary

DSG Account	Outturn 2021/22 £M				Quarter 3 Forecast £M
	Schools Block	Early Years Block	High Needs Block	Total	
Opening Balance as at 1 April 2021	(1.144)	(0.925)	1.999	(0.370)	(0.371)
2021/22 in-year movement	0.079	0.362	(0.852)	(0.411)	1.150
Outturn Deficit (+) / Surplus (-) Balance at 31 March 2022	(1.365)	(0.563)	1.147	(0.781)	0.779

7. Housing Revenue Account (HRA)

- 7.1 The HRA outturn variance is a net overspend of £3.237m (Quarter 3 £2.911m) and this includes a £0.903m overspend in relation to COVID-19. The main driver of the non-Covid pressure of £2.334m is mainly due to taking more time to turnaround void properties (general needs and temporary accommodation voids) than the planned void turnaround time allowed in the budget and the COVID pressure from general maintenance services not being provided during COVID, this has resulted in a loss in leasehold rebate income of £0.903m.

Table 4: HRA 2021/22 Summary

HRA Revenue Forecast	Net Variance - (£M)			Net Variance - Quarter 3
	BAU	COVID-19	Total	
Income	2.334	0.903	3.237	2.911
Expenditure	(3.237)	0.000	(3.237)	(2.911)
Sub-total	(0.903)	0.903	0.000	0.000
Contribution to Reserves	0.000	0.000	0.000	0.000
Net Balance	(0.903)	0.903	0.000	0.000

8. Capital Programme

- 8.1 A summary of the capital programme is set out in the table below.

Table 5: Capital Programme Summary 2021/22 – 2025/26+ Movements

Capital Programme Summary	2021/22 £M	2022/23 £M	2023/24 £M	2024/25 £M	2025/26+ £M	Total £M
Revised Programme as at Quarter 4						
General Fund	113.704	330.831	135.220	106.037	138.324	824.115
HRA	91.444	66.186	69.530	93.744	121.980	442.885
Total	205.148	397.017	204.750	199.782	260.304	1,267.000
Revised Programme as at Quarter 3						
General Fund	129.805	369.802	89.946	78.768	127.533	795.853
HRA	91.364	94.220	84.936	61.608	110.756	442.885
Total	221.169	464.022	174.882	140.376	238.289	1,238.738
Changes due to slippage, accelerated spend, reprofiling and/or in-year additions						

Capital Programme Summary	2021/22 £M	2022/23 £M	2023/24 £M	2024/25 £M	2025/26+ £M	Total £M
General Fund	(16.101)	(38.971)	45.274	27.269	10.790	28.262
HRA	0.08	(28.034)	(15.406)	32.136	11.224	0.000
Total	(16.021)	(67.005)	29.868	59.405	22.015	28.262

8.2 The revised capital programme reflects:

- Quarter 3 net slippage approved by Cabinet in February 2022
- New additions as approved by Cabinet for the General Fund and HRA in the 'Budget Strategy and MTFs 2022/23 to 2024/25' report and the 'Housing Revenue Account (HRA) Business Plan 2022-23' report.

8.3 The capital programme for 2021/22 is reporting a net overspend of £0.009m against the approved programme budget, summarised in the table below.

Table 6: 2021/22 Capital Summary

2021/22 Capital Budget Summary	2021/22 Budget	Year to Date Actuals	Slippage/ (Accelerated) Spend	Variance Under (-) / Over (+) spend
	£M	£M	£M	£M
Children's and Schools	9.600	8.794	0.801	(0.004)
Adults & Public Health	0.527	0.527	0.000	0.000
Total Children's and Adults	10.127	9.184	0.801	(0.04)
Place	67.858	48.578	19.293	0.014
Chief Executive	35.720	7.237	28.483	0.000
Total General Fund	113.704	65.136	48.577	0.009
HRA	91.444	59.628	31.816	0.000
Capital Programme Total	205.148	124.764	80.393	0.009

8.4 Approval is now sought to the re-profiling of capital schemes with a net slippage of over £1m (£67.469m), details of which are set out in Appendix 2.

8.5 Key Variances

8.5.1 The net variance of £0.09m is to be funded from external funding and will have no impact on the Council's General Fund position.

9. General Fund Balance and Earmarked Reserves

9.1 General Fund Balance

9.1.1 The General Fund balance was £15.919m as at 31 March 2022.

Table 7: General Fund Balance Forecast

General Fund Balance	2021/22 Outturn Variance £M
Balance as at 1 April 2021	15.919
Overspend (-) / underspend (+) in 2021/22	2.678
Potential Balance as at 31 March 2022	18.597
General Fund Balance	£M
Target Balance as at 31 March 2022	15.919

9.1.2 At £15.919m the General Fund balance is consistent with the risk-assessed target specified in the MTFs. The Chief Finance Officer, as the Council's Section 151 Officer, considers that a balance of £15.919m is adequate given the risks the council is facing and considering Ealing's spending history. The adequacy of reserves is reviewed annually.

9.2 Earmarked Reserves

9.2.1 Excluding Collection Fund equalisation, COVID-19 grant and other non-General Fund reserves (table 9), overall, there has been a net increase in-year of £16.258m which includes a £0.852m reduction in the DSG Deficit being carried forward.

Table 8: General Fund Earmarked Reserves and Balances

Reserves	31 March 2021	Net Movement In-Year	31 March 2022
	£M	£M	£M
Corporate - Insurance Reserve	(5.721)	0.000	(5.721)
Parking Places Reserve Account	(3.173)	(4.583)	(7.756)
PFI Reserves	(24.647)	(0.512)	(25.159)
Dedicated Schools Grant Balance	(0.370)	(0.412)	(0.782)
Sub-total Controllable Ringfenced Reserves	(33.911)	(5.507)	(39.418)
Corporate - Ealing Civic Improvement Fund	(1.298)	0.001	(1.296)
Corporate - Invest to Save Reserve	(2.817)	(0.279)	(3.096)
Corporate - Social Care Transformation Reserve	(0.167)	0.000	(0.167)
Corporate - Economic Volatility Reserve	(6.961)	(6.178)	(13.139)
Service - Various	(10.327)	(14.482)	(14.482)
Corporate - Various	(7.282)	(0.140)	(7.422)
Sub-total Controllable Non-Ringfenced Reserves	(28.852)	(39.603)	(39.603)
General Fund Balance	(15.919)	0.000	(15.919)
TOTAL GENERAL FUND RESERVES & BALANCES	(78.682)	(16.258)	(94.940)

9.2.2 The most significant movements in earmarked General Fund reserves during

2021/22 include;

- Parking Places Reserve Account – net increase of £4.583m mainly relates to LTN income.
- PFI Reserve – net increase of £0.512m increase reflects funding set aside to fund future annual repayment liabilities.
- Invest to Save reserve increase reflects planned payback of previous invest to save capital schemes.
- Economic Volatility Reserve increase of £6.178m reflects the General Fund underspend as detailed in the report above and a budgeted contribution of £3.500m.
- Service various – net increase of £4.155m is made of various balances for specific service areas which include Regional Adoption Agency balance (c£1m), CIL admin fees (c£0.5m), underspend on Perceval House decant programme (£0.573m) and earmarked grants (£0.221m).

9.2.3 Set out in the table below is the summary movement across technical and other earmarked reserves and balances.

Table 9: Technical and Other Earmarked Reserves and Balances

Reserves	31 March 2021	Net Movement In-Year	31 March 2022
	£M	£M	£M
Housing Revenue Account Reserve	(15.249)	0.000	(15.249)
Housing Revenue Account Balance	(4.925)	0.000	(4.925)
Sub-total HRA Reserve and Balances	(20.175)	0.000	(20.175)
Collection Fund Equalisation Fund	(23.091)	9.430	(13.661)
COVID-19 Grant Balance	(10.930)	0.040	(10.890)
Sub-total Ringfenced Technical Reserves	(34.021)	9.470	(24.551)
Schools Balances	(21.404)	1.111	(20.294)
TOTAL OTHER RESERVES & BALANCES	(75.600)	10.581	(65.020)

9.2.4 The following are the most significant movements in relation to technical and other earmarked reserves and balances;

- Collection Fund Equalisation Fund is a technical reserve which is used to allow for the distribution of collection fund balances relating to timing differences. The net movement in 2021/22 is due to:
 - a) Statutory Regulations not permitting the Council to charge any Collection Fund surplus and deficits to the General Fund in the year they arise.
 - b) The Council has received section 31 grant monies to cover the additional reliefs paid out in 2021/22 but due to the timing differences

with regards to accounting for these the Council needs to carry these forward through an earmarked reserve.

- School Balances represents individual school surplus and deficit balances that the Council holds on behalf of local authority maintained schools. The in-year movement is reflective of the net movement in balances held as at 31 March by individual schools.

10. Council Tax and Business Rates Collection 2021/22

10.1 The Council's collection performance for council tax and business rates in 2021/22 is set out below.

10.2 Council Tax

10.2.1 The outturn Council Tax collection was 95.83% which was behind the target collection profile of 97.2% by 1.37% which equates to £2.7m. The outturn collection rate of 95.83% was an improvement on the 20/21 figure of 95.45%

10.2.2 The net debit increased on the previous year's outturn figure by £15.97m and the cash collected increased by £16.0m.

Table 10: 2021/22 Council Tax in-year collection

Council Tax In-Year Collection	Quarter 4		Quarter 3	
	£M	%	£M	%
Amount due to be collected to achieve 97.2%	195.188	97.20%	195.621	97.20%
Target Collection	195.188	97.20%	168.653	83.80%
Amount collected	192.443	95.83%	163.090	81.04%
Variance against target	(2.745)	(1.37%)	(5.563)	(2.76%)

Source: QRC Monthly data

10.3 Business Rates

10.3.1 The outturn NNDR collection was 92.71% which was behind the target collection profile of 97.2% by 4.49% which equates to £5.8m. The outturn collection rate of 92.71% was an improvement on the 2020/21 figure of 90.57%.

10.3.2 The net debit increased on the previous year's outturn figure by £24.47m and the cash collected increased by £24.94m, these changes from last year are mainly due to reduced relief given to retail properties.

Table 11: 2021/22 Business Rates in-year collection

Business Rates In-Year Collection	Quarter 4		Quarter 3	
	£M	%	£M	%
Amount due to be collected to achieve 97.2%	125.891	97.20%	128.739	97.20%

Business Rates In-Year Collection	Quarter 4		Quarter 3	
	£M	%	£M	%
Target Collection	125.891	97.20%	102.912	77.70%
Amount collected	120.081	92.71%	92.885	70.13%
Variance against target	(5.810)	(4.49%)	(10.027)	(7.57%)

Source: QRC Monthly data

11. Legal

11.1 The Council is required to monitor and review, from time to time during the year, its income and expenditure against budget, using the same figure for financial reserves. If, having conducted the review, it appears to the Council that there has been a deterioration in its financial position, it must take such action, if any, as it considers necessary to deal with the situation, and be ready to take action if overspends or shortfalls in income emerge. (Section 28 of the Local Government Act 2003).

11.2 In regard to Schools Funding and Dedicated Schools Grant (DSG)

11.2.1 The Council currently receives funding for schools through the Dedicated Schools Grant (DSG) and has the statutory responsibility under the Schools and Early Years Finance Regulations for allocating this funding to schools.

11.2.2 The Schools and Early Years Finance (England) Regulations published in February 2020 sets out the grant condition and accounting regulations that local authorities must follow in respect of DSG deficit and underspend balances.

12. Value for Money

12.1 Managing within budget and the achievement of efficiency savings are key responsibilities of budget managers, identified as such in their performance objectives, which have helped promote the VFM culture.

12.2 Detailed variance forecasting by service budget holders, together with a corporate overview by Strategic Finance will be reported regularly (in accordance with agreed timetable) to Finance Strategy Group and Strategic Leadership Team. Where forecast adverse variances are identified in this process, they will be addressed via action plans, enabling the General Fund spending to be brought within budget during the year.

13. Sustainability Impact Appraisal

13.1 Any sustainability impacts are taken into account before final decisions are taken on whether or not to implement savings proposals as part of the budget setting process. All capital budget proposals are required to set out how the

proposal contributes towards carbon emission reduction.

14. Risk Management

- 14.1 Councils are required to deliver a balanced budget each year ensuring that the projected expenditure and commitments can be matched by the available resources in year. Due to the continued economic challenges over the last year, the Council has faced significant risk in achieving a balanced budget but close monitoring by officers and the Strategic Leadership Team has led to a one-off underspend in 2021/22.
- 14.2 As is to be expected in the current climate, a combination of continued demand, inflation and COVID-19 driven pressures are likely to give rise to real challenge in councils' ability to achieve a balanced budget over the short to medium term, in the absence of understanding the longer term impact of current issues in the coming year, financial support from government and changes to central government funding.
- 14.3 The agreed minimum level of the General Fund balance has been set at £15.919m. This is the minimum risk-assessed amount that should be maintained in the General Fund to protect the Council from variances identified via budget monitoring plus unforeseen events. This has recently been reviewed as part of the 2022/23 budget process approved by Cabinet in February 2022, with a decision to remain at the same level as 2021/22.
- 14.4 The financial position of the Council will continue to be monitored closely in order to implement any corrective actions quickly to deliver a balanced budget.

15. Community Safety

- 15.1 There are no direct community safety implications as part of this report.

16. Links to Strategic Objectives

- 16.1 The Council's medium-term financial strategy, budgets and capital programme are designed to deliver the Council's strategic priorities. The budget set for 2021/22 supported delivery of national and local priorities.

17. Equalities Analysis Assessments (EAAs)

- 17.1 There is no requirement for an Equality Impact Assessment as part of this report.

18. In Regard to the Council's Public Law Duties

- 18.1 When making decisions the Council must act reasonably and rationally. It must take into account all relevant information and disregard all irrelevant

information and consult those affected, taking into account their views before final decisions are made. It must also comply with its legal duties. Many proposals will impact upon third parties and where this is the case there may be a requirement for the Council to consult those affected before a final decision is taken on whether or not to implement the proposal or to amend the proposal prior to implementation.

19. Staffing/Workforce and Accommodation Implications

19.1 There are no direct staffing/workforce and accommodation implications arising from this report.

20. Property and Assets

20.1 There are no direct property/asset implications arising from this report.

21. Any Other Implications

21.1 The overall financial position of the Council impacts on the future provision of all Council services.

22. Consultation

22.1 Information and explanations have been sought from directorates on specific aspects of this report and their comments have been incorporated.

23. Appendices

- Appendix 1 – 2021/22 General Fund Outturn Summary
- Appendix 2 – Schedule of Capital Programme Slippage/Acceleration

24. Background Information

24.1 Council Reports:

- 2022/23 Budget Strategy and Council Tax Resolution – 1 March 2022

24.2 Cabinet reports:

- Budget Strategy and MTFS 2022/23 to 2024/25 – 9 February 2022
- Budget Update Report 2012/22 – 9 February 2022
- Housing Revenue Account (HRA) Business Plan 2022-23 report – 9 February 2022
- Budget Update Report 2021/22 – 10 November 2021
- Budget Update Report 2021/22 – 22 September 2021

Consultation

Name of consultee	Department	Date sent to consultee	Date response received from consultee	Comments appear in report para:
Internal				
Ross Brown	Chief Finance Officer	Continuous	Continuous	Throughout
Paul Martin	Interim Chief Executive	16 May 2022		Throughout
Judith Finlay Lucy Taylor	Executive Directors	16 May 2022		Throughout
Kieran Read	Director Strategy & Engagement	16 May 2022		Throughout
Helen Harris	Director of Legal and Democratic Services	20 May 2022		Legal section
Councillor Steve Donnelly	Cabinet Member for Inclusive Economy	20 May 2022		Throughout
Councillor Peter Mason	Leader of the Council	20 May 2022		Throughout
Russell Dyer	Assistant Director – Accountancy	Continuous	Continuous	Throughout
Nick Rowe	Assistant Director of Local Tax & Accounts Receivable	Continuous	Continuous	Section 10
Stephen Bell	Finance Manager, Children’s & Schools	Continuous	Continuous	Paragraph 4.3.2 – 4.3.3; Section 6

Report History

Decision type: For decision	Urgency item? No
Authorised by Cabinet member: Date :	Report deadline: Date report sent:

Report	Report authors and contacts for queries: Shabana Kausar, Assistant Director Strategic Finance, 0208 825 7549 Baljinder Sangha, Finance Manager Planning & Monitoring, 020 8825 5579 Katherine Ball, Finance Manager Capital & Projects, 020 8825 5757
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