

Summary of Financial Position for 2021/22

1. This Annex provides a summary of the financial position for the 2021/22 financial year which ran from 1 April 2021 to 31 March 2022.
2. The information in this report will be used to compile the Council's Statement of Accounts for 2021/22. Ernst and Young, the Council's external auditor, will carry out their audit over the autumn. It is possible that changes may be made to the accounts during this period which may alter the position presented within this report.
3. The statutory deadline for the publication of the audited accounts for 2021/22 is 30 November 2022. The draft accounts are currently expected to be published by the end of June 2022. It is anticipated that the Audit & Governance Committee will be able to approve the audited accounts by the publication deadline of 30 November 2022. Both the draft and final Statement of Accounts will be published on the Council's website.
4. As reported to Audit & Governance Committee on 11 May 2022¹, a local government wide technical issue relating to infrastructure assets has led to a moratorium from all external auditors being placed on signing off any accounts still subject to audit as at February 2022. This includes Oxfordshire County Council's accounts for 2020/21. It is expected that a solution, which will apply to 2020/21 and future years will be found in time for the audited accounts publication deadline for the 2021/22 accounts of 30 November 2022.
5. The following additional information is provided to support the information in this Annex:

Annex B – 1 (a) to (f)	Detail of Directorate Financial Position 2021/22
Annex B – 2	Virements to note
Annex B – 3a	Earmarked Reserves
Annex B – 3b	Maintained School Balances
Annex B – 3c	Parking Account
Annex B – 4	General Balances
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Introduction

6. The 2021/22 budget was agreed by Council on 9 February 2021. This included £19.1m funding for directorate pressures and new investments and savings totalling £15.5m.
7. This is the final update for 2021/22 and sets out the final expenditure against the agreed budget as well as an update on the achievement of those budget changes. The first Business Management and Monitoring report for 2022/23, based on the forecast position at the end of May, will be considered by Cabinet on 19 July 2022.

¹ Item 7: Accounting Policies for Inclusion in the 2021/22 Statement of Accounts

Overview of Year End Expenditure & Funding

8. At the end of 2021/22, there was a Directorate underspend of £3.0m against the final budget and a net underspend of £1.6m on budgets and funding held centrally. The final position compares to a forecast directorate overspend of £1.2m based on the position as at the end of January 2022 and an overall forecast underspend of £1.0m. The table below summarises the final position compared to the Net Operating Budget for 2021/22 agreed by Council in February 2021. This is made up of directorate spend plus budgets and funding held centrally.

	Final Budget 2021/22	Net Expenditure 2021/22	Variance March 2022	Variance March 2022	Variance January 2022
	£m	£m	£m	%	£m
Directorate Budgets:					
Adult Services	200.4	199.6	-0.8	-0.4%	0.0
Children's Services	142.9	144.6	1.7	1.2%	2.2
Public Health	1.8	1.5	-0.3	-19.6%	-0.4
Environment & Place	61.6	61.6	0.0	0.0%	0.6
Commercial Development, Assets and Investments	51.1	48.4	-2.7	-5.3%	-1.2
Customers, Organisational Development & Resources	36.0	35.1	-0.9	-2.6%	0.0
Total Directorate Budgets	493.8	490.8	-3.0	-0.6%	1.2
Budgets Held Centrally ²:					
Capital Financing Costs	23.7	23.4	-0.3	-1.3%	0.0
Interest on Balances	-10.8	-11.3	-0.5	-4.6%	0.0
Contingency	2.2	0.0	-2.2	-100.0%	-2.2
Budgeted Contribution from COVID-19 reserve funding additional directorate expenditure agreed during 2021/22	-7.2	-6.1	1.1	-15.3%	0.0
Un-ringfenced Specific Grants	-40.4	-40.6	-0.2	-0.5%	0.0
Other	0.9	1.1	0.2	0.0%	0.0
Contributions to reserves	31.6	31.9	0.3	1.6%	0.0
Total Budgets Held Centrally	0.0	-1.6	-1.6		-2.2
Net Operating Budget	493.8	489.2	-4.6	-0.9%	-1.0
Business Rates & Council Tax Funding	-493.8	-493.8	-0.0		0.0
Total Year End Position	0.0	-4.6	-4.6		-1.0

9. The final position for 2021/22 compares to an underspend of £5.9m at the end of 2020/21. The final position for the last five years is summarised in the table below:

² Strategic Measures and Contributions to/from Reserves

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	2021/22 £m	2020/21 £m	2019/20 £m	2018/19 £m	2017/18 £m
Underspend (-)/Overspend (+)	-4.6	-5.9	-2.5	-2.3	-1.0

Directorate Financial Positions

Adult Services

10. Adult Services underspent by £0.8m against a budget of £200.4m.

Service Area	2021/22 Final Budget £m	2021/22 Final Outturn £m	Variance £m
Better Care Fund Pooled Budget	82.8	83.3	0.5
Adults with Care and Supporting Needs Pooled Budget	97.6	97.4	-0.2
Non-Pool Services	13.5	12.3	-1.2
Commissioning	6.5	6.6	0.1
Total Adult Services	200.4	199.6	-0.8

11. The final directorate position includes £1.1m of costs relating to COVID-19 agreed to be funded from the COVID-19 reserve.

Better Care Fund Pool

12. The pool combines health and social care expenditure on care homes, activities relating to hospital avoidance and prevention, and early support activities for older people and adults with physical disabilities.

13. Budgets within the pool were managed on an aligned basis with the Oxfordshire Clinical Commissioning Group (OCCG) following the agreement of the contributions and risk share arrangements for 2021/22.

14. The council elements of the pool overspent by £0.5m in 2021/22.

15. The council's share of the Better Care Fund held within the pool was £26.3m and increased by 5.3% (£1.3m) compared to 2020/21 in line with the overall national increase to the funding. The proposal agreed by the Joint Commissioning Executive in November 2021 was that the additional funding available to support Adult Social Care services would be used to support the cost of supporting hospital discharges.

16. The Hospital Discharge Scheme continued to provide funding for up to six weeks for anyone who needs to be assessed on discharge from hospital or to avoid admission to hospital up until 30 June 2021. From 1 July 2021 to 31 March 2022 the scheme has funded up to four weeks of care for people discharged from hospital. £3.4m of social care costs relating to 2021/22 have been charged

against the schemes.

17. A £0.3m underspend is reported within care homes in relation to both under and over 65 year old service users.
18. The level of care home placements has remained consistent over the financial year. At the end of 2021/22, the number of placements being made was 1,556, 9.6% lower than in March 2020. The unit cost within the over 65 cohort has increased by 13.9% since March 2020, rising from £809 to £922 per week. However, the unit cost within the under 65 cohort has only increased by 1.2%, rising from £1,176 to £1,202 per week. A 2% increase had been assumed within the budget. The lower than anticipated level of growth in both activity and unit cost has resulted in a £1.3m underspend.
19. The year end position for the pool takes account of the requirement to make provision in the accounts for the risk associated with debt over six months old linked to the collection of adult social care service user income. At the end of the year, the level of bad debt requiring impairment was £1.0m higher than the existing provision.
20. The Hospital Avoidance service overspent by £1.2m. This relates to increased activity levels within the residential short stay service, an initial increase in costs associated with the new Live Well at Home contracts that started in October 2021, and an increase in the short stay hub beds contracts.
21. Reflecting the positive outcomes achieved through on-going joint working across health and social care, OCCG increased its Better Care Fund contribution to support adult social care expenditure by a further £3.4m late in 2021/22, leaving a balance of £5.5m. The council budget released as a result has been transferred to the Budget Prioritisation Reserve and will be used to support on-going costs relating to hospital discharges and other system pressures in 2022/23.

COVID-19 Impact

22. Additional costs arising because of the pandemic in 2021/22 have been met through ringfenced government grants. Further detail is provided in paragraph 38.

Adults with Care and Support Needs (ACSN) Pool

23. The pool supports a mix of health and social care needs for adults of working age with learning disabilities, acquired brain injury or mental health needs. The council elements of the pool underspent by £0.2m.
24. The OCCG contribution to the pool was £19.2m, including a £0.9m increase in the contribution allowing council funding to be moved into reserves to meet service pressures in 2022/23. The contribution covers the cost of a learning disability block contract held with Oxford Health Foundation NHS Trust (OHFT), health costs associated with acquired brain injury service users, the OCCG contribution to the cost of transactional processing, and a contribution to the health element of Learning Disability personalisation costs. Under the risk share arrangements agreed for 2021/22, the council is responsible for any variation against budgets

for learning disabilities within the pool.

25. Learning Disabilities overspent by £0.4m.

26. A £0.2m overspend relates to the cost of people with mental health needs falling outside the scope of the Outcome Based Contract with Oxford Health Foundation NHS Trust. As per the agreed risk share in this area, the council is responsible for all of this overspend.

27. The cost of care for people with High Functioning Autism was by £0.9m lower than the budget.

28. The cost of social care costs for service users with an acquired brain injury were lower than budgeted, resulting in a £0.1m underspend.

29. £0.2m of Mental Health transformation costs have been met by reserves during 2021/22.

30. A provision of £1.8m has been created for OHFT's request for the council to contribute to increased social care costs linked to the Outcome Based Contract within Mental Health. The council has been in discussion about the additional costs during the year. Since agreement had not been reached by the end of the financial year, a provision has been created. £1.6m of the cost of creating this has been met from Adult Social Care funding held in reserves with the balance of £0.2m being met from the underspend within the pool.

COVID-19 Impact

31. Additional costs arising because of the pandemic have been met through additional government grants. Further detail is provided in paragraph 38.

Non-Pool Budgets

32. Non-Pool budgets underspent by £1.2m.

33. Within provider and support services, there was an underspend of £0.5m linked to staff vacancies within the money management, direct payments and community support services teams, plus reduced spend in the community support innovation and sustainability funds arising as a result of the pandemic.

34. A £0.7m underspend within the Responsible Localities teams was due to unfilled vacant positions and on-going challenges with recruitment.

35. £1.1m of expenditure related to costs arising from the COVID-19 pandemic has been met from the COVID-19 reserve. These include additional front line staffing costs and pressure arising within the print unit linked to a loss of income.

Commissioning

36. The Commissioning service overspent by £0.1m. This was made up of a £0.3m underspend linked to vacant posts and the utilisation of COVID-19 grants, offset by one-off transformation costs of £0.4m.

Government Grants

37. As set out in Annex 4 ring-fenced government grants received by the directorate in 2021/22 total £26.6m. This includes £0.1m that will be paid back to the Department for Health and Social Care (DHSC).

COVID-19 Ringfenced Grants

38. The council received three tranches of Infection Control Testing Fund in 2021/22 totalling £12.0m (having previously received two tranches in 2020/21). The funding was aimed at enabling adult social care providers to put in place key measures to prevent the transmission of COVID-19 within and between care settings, including restricting staff movement between settings, ensuring that staff were paid full wages when required to self-isolate and any costs associated with rapid testing. The fifth tranche also provided support to care providers and social care staff with costs associated with accessing COVID-19 and influenza vaccinations. The use of the funding is set out in the table below:

Period Covered	Grant	Care Homes £m	Domiciliary Care £m	Other Support £m	Returned to DHSC £m	Total £m
April 2021 -June 2021	Infection Prevention & Control	1.18	0.96	0.26	0.06	2.46
	Rapid Testing	0.93	0.72		0.01	1.66
Total	Tranche 3	2.11	1.68	0.26	0.07	4.12
July 2021 – September 2021	Infection Prevention & Control	1.01	0.51	0.22	0.00	1.74
	Rapid Testing	1.09	0.23		0.02	1.34
Total	Tranche 4	2.1	0.74	0.22	0.02	3.08
October 2021 – March 2022	Infection Prevention & Control	1.54	0.96	0.41	0.04	2.95
	Rapid Testing	1.28	0.26	0.02	0.00	1.56
	Vaccine	0.15	0.10	0.04	0.01	0.30
Total	Tranche 5	2.97	1.32	0.47	0.05	4.81
Overall Total		7.18	3.74	0.95	0.14	12.01

39. The council also received £4.4m of the Workforce Recruitment and Retention Fund (WRRF) from the Department of Health & Social Care (DHSC). The aim of this grant was to support local authorities to address the growing shortage of staff in the care sector especially during the COVID-19 emergency over the winter period. The grant was allocated to enable care providers to retain and recruit staff by implementing a range of initiatives such as overseas recruitment campaigns, bringing forward the April 2022 increase to the National Living Wage, introducing new shift arrangements to extend cover and introducing new transport arrangements to support carers to move between service users more effectively. There was a small balance of the grant, £0.14m, which was not allocated and will be returned to the DHSC in line with the grant conditions.

40. £0.2m DHSC grant was intended to facilitate timely discharges into the community

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to reduce the number of people with learning disabilities who are inpatients, which was used to help fund housing modification within the service.

Children's Services

41. Children's Services overspent by £1.7m against a budget of £142.9m. The directorate position includes £3.7m of costs relating to COVID-19 which were funded from reserves as well as £1.2m High Needs costs related to COVID-19 that are recommended to be met from council resources in line with a disapplication request agreed by the Education & Skills Funding Agency in 2021/22.
42. There was an overspend of £11.7m on the High Needs Dedicated Schools Grant (DSG), against a budget of £65.2m. The School and Early Years Finance (England) Regulations 2020 stipulate that a deficit on the DSG must be carried forward to be funded from future DSG income unless permission is sought and received from the Secretary of State for Education to fund the deficit from general resources. These regulations, which require the negative balance to be held in an unusable reserve, will come to an end on 1 April 2023.

Service Area	2021/22 Final Budget	2021/22 Final Outturn	Variance
	£m	£m	£m
Education & Learning	33.3	32.4	-0.9
Children's Social Care	37.8	37.4	-0.4
Children's Social Care Countywide	66.6	69.9	3.3
Schools*	0.7	0.6	-0.1
Children's Services Central Costs	4.5	4.3	-0.2
Total Children's Services	142.9	144.6	1.7

*Maintained Schools are funded by Dedicated Schools Grant

Education & Learning

43. Education and Learning underspent by £0.9m against a budget of £33.3m.
44. The outturn position includes the inclusion of £1.2m for High Needs costs, referred to in the DSG section below. The overall underspend in Education and Learning reduced from £1.6m in January 2022 to £0.9m at the year end.
45. There was a net underspend of £1.5m on Home to School Transport. Savings arose as a result of stringent eligibility checks, savings arising from contract reviews and increased direct payments to families where those were more cost-efficient. These savings were offset by increased SEN pupil usage arising from Education Health and Care Plans (EHCPs).
46. Other areas of underspend amounted to £0.6m. These included: Psychology Services (£0.1m) due to slippage in processing EHCP assessments; Academies and New Schools service (£0.1m) due to the reduced numbers of conversions during the year; and various other Special Educational Needs services (£0.3m).

47. As reported previously, the Education and Skills Funding Agency (ESFA) have given the council permission to offset £1.2m of COVID-19 costs related to High Needs that would otherwise have been funded through the Dedicated Schools Grant (DSG) from council resources. It was originally anticipated that this cost would be met from the COVID-19 reserve. After taking account of the overall position for the council, as well as feedback from the ESFA on the use of the COVID-19 grant funding for this purpose, it is recommended that the £1.2m should be met from revenue underspends elsewhere in the council on a one - off basis in 2021/22.

COVID-19 Impact – Education & Learning

48. Spend on COVID-19, funded from reserves was £0.8m. This included:

- £0.3m for additional staff to deal with EHCP backlogs.
- £0.2m to meet pressures within paediatric therapy services due to increased waiting lists; and
- £0.3m for other services - attendance, elective home education, SEN casework and admissions pressures, loss of traded income.

Social Care

49. Children's Social Care underspent by £0.4m against a budget of £37.8m. Within this service, there have been considerable pressures on staffing, offset by additional one-off funding and savings.

50. Recruitment and retention of front-line children's social workers is an issue in most local authorities and represents an increasing challenge in Oxfordshire. COVID-19 has amplified these pressures with workers dealing with higher levels of need and complexity of cases.

51. The use of agency social workers to fill vacancies has resulted in an overspend within the front-line social care teams of £1.2m. Work is ongoing to address all recruitment and retention issues, including a reduced reliance on agency staff. Whilst there is some additional funding in 2022/23 to meet ongoing pressures, the priority remains to manage down these pressures as much as possible.

52. Within the Family Solutions Plus (FSP) service, the use of additional temporary 'managed teams' is helping to address the significant workloads. These have been funded using the COVID-19 reserve, continuing into 2022/23.

53. During the pandemic, the national crisis in supply of social workers has deepened, making the agency market more competitive. The regional Memorandum of Cooperation, which aims to control the cost of agency staff, was 'suspended' during the year as it was unable to continue to operate due to service demand regionally. This created increased competition for available experienced social workers, which in turn led to increased hourly rates across the region. In addition, the high agency rates of experienced temporary staff had an impact on the ability of Oxfordshire to recruit and retain permanent experienced social workers, although recruitment of newly qualified social workers remains stable. The updated Memorandum of Co-operation restarted from 1 April 2022. A three-month independent review of the recruitment and retention strategy for social workers

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started in December 2021 with a view to medium to long term recommendations to address the workforce challenges.

54. The final position on Education and Learning improved by £0.9m from January to the year end. One of the reasons for this change was the £0.4m underspend on the Leaving Care Service which had not previously been reported in year.
55. Within the Leaving Care Service, there was an underspend of £0.4m. A number of factors contributed to this, mainly the impact of COVID-19, which reduced the need for financial support during periods of lockdown. The government's 20% uplift to Universal Credit also provided extra funding for most of that period.
56. Within Youth Services, unanticipated government grant income for Holiday Activities and Food Programme has contributed to an underspend of £0.9m against the base budget. This is £0.2m more than previously estimated due to recruitment to the new service being later than planned. As some posts will be filled during the first half of 2022/23, this underspend has offset other staffing pressures elsewhere.

COVID-19 Impact

57. Spend on COVID-19 for Children's Social Care funded from reserves was £2.0m in 2021/22, primarily to support front-line services in the Multi Agency Safeguarding Hub (MASH) (£0.4m) and Family Solutions Plus (£1.4m).

Social Care Countywide

58. Social Care Countywide overspent by £3.3m and within this the most significant pressure was placement costs. This overspend (£2.6m on mainstream placements and £0.7m on children with disabilities placements) has been caused by two main factors. Firstly, a substantial increase in the average residential unit cost since 2020/21. Secondly, a rise in spend on increased placement staff to child ratios, to manage significantly acute complex needs and risks for a very small number of high risk children.
59. The number of Children We Care For (CWCF) has increased by 54 since March 2021 – from 784 to 838 as of March 2022. This includes 59 children with disabilities and 57 unaccompanied asylum-seeking children (of which 31 have been accommodated as part of the National Transfer Scheme). Excluding these, the total has increased by 36 since March 2021, from 686 to 722 as at 31 March 2022. Whilst the number of children in mainstream residential care has remained at about 80, there are more placements in other higher cost arrangements. Within foster care, the number of children placed with County Council foster carers and in kinship arrangements has reduced by nine – from 287 at 31 March 2021 to 278 at 31 March 2022. However, the number of children placed via Independent Foster Agencies (IFAs) has increased by 59 (from 186 to 245) over the same period.
60. The variance also reflects an increased reliance on specialist agency staff within placements. In addition to this, the staff to child ratio and subsequent ratio of agency to core staff fluctuates considerably in response to the needs and risks for each child. Changes in staff to child ratios are unpredictable, making it difficult to forecast accurately; an increase in staffing for one child can result in an

unexpected and steep increase in costs.

61. The national increase in demand and complexity of need presents a challenge in identifying appropriate placements to meet children's needs in a timely way. On average there are over 50 children nationally waiting for a welfare secure bed every day. In September 2021 there were 21 eligible children in the South East waiting for a tier 4 mental health bed. In the absence of specialist secure and tier 4 beds children with the most complex needs and risks are being cared for in mainstream settings requiring increased and specialist staffing as outlined above.
62. An overspend of £0.5m within Services for Disabled Children was mainly due to an increase in the number of placements resulting from care proceedings. There has been a net increase of 12 placements since March 2021 – from 47 to 59 at March 2022.
63. There was a £0.2m overspend within the Youth and Exploitation service, primarily as a result of using agency staff and a reduction in grant from the Police and Crime Commissioner. Other net savings of £0.2m account for the balance.

COVID-19 Impact

64. Spend on COVID-19 for Children's Social Care Countywide was £0.6m in 2021/22, primarily to support placement costs (£0.4m).
65. The effect of COVID-19 on spend within Children's Social Care continues to be monitored. There is likely to be a longer-term impact on children and families due to the social and economic impacts of the pandemic. This is seen both in terms of increased demand and one-off costs, and the complexity of cases that front-line teams are experiencing. This is reflected in authorities across the country.
66. The most significant increase in demand to date has been seen within social care contacts which have been much higher over the last 12 months. Although there is evidence that Family Solutions Plus is having an impact on slowing down the rate of new child protection plans and entries to care, there is still significant pressure due to a decrease in case closures, delays in court timescales, and increased complexity. This has led to increased pressures on social workers. At this stage, there is no certainty on how long or how significant this increased demand will be.

Schools (excluding DSG)

COVID-19 Impact - Schools

67. The underspend of £0.1m related to the Early Years' Service. COVID-19 funding from reserves of £0.4m was approved for grants to support sustainability where permanent closure was a risk and early years settings were in an area of shortage of available places. Of the £0.4m funding, only £0.3m was required.

Children's Services Central Costs

68. The year end underspend of £0.2m related to staff vacancies and project savings.

High Needs DSG

69. The outturn for High Needs was a deficit of £11.7m against the County Council's agreed deficit budget for 2021/22 of £11.7m.

70. As reported previously, the Education and Skills Funding Agency (ESFA) has given the council permission to offset £1.2m of COVID-19 costs incurred in 2021/22, that would otherwise have been met from DSG, from council resources. The variance is a direct result of the growth in demand for Education, Health and Care Plans, and support for the current year against the high needs dedicated schools grant funding. There has been a 16% increase in the number of Education, Health and Care Plans (EHCP) and there were 1,300 requests made for assessment in the last twelve months.
71. Throughout the year, the forecast has fluctuated with notification of increases in high needs learners within colleges and those placed within Independent and Non-Maintained Special Schools (INMSS). A number of expected starts were delayed resulting in a reduction to the previous forecast spend.

Early Years DSG

72. The year end figure includes an assumption that the final 2021/22 grant income will be £0.5m higher than that currently notified, which has resulted in a net underspend of £0.3m. This reflects DSG funding being updated from January 2021 to January 2022 census data, for part of the year. The final 2021/22 grant will not be published by the Department for Education (DfE) until July 2022. The increased funding reflects the recovery in child numbers from the pandemic impact in January 2021. Increased child numbers also resulted in increased expenditure.
73. A net underspend of £0.1m, within the £0.3m underspend, relates to ringfenced areas of funding and will be carried forward for use in 2022/23. A decision will need to be made on the remaining funding once the 2021/22 Early Years DSG grant is finalised by the DfE in July 2022. Balances are moved to the Unusable Reserve at the end of the financial year.
74. Within the overall Early Years DSG block, the funding received for 2-year-olds was insufficient to cover the payments made in 2021/22. In addition, there were significant pressures on the SEN Inclusion Fund and Deprivation funding, which were partially offset by Retained salary variances. Similar pressures were raised with Schools Forum regarding the 2022/23 budget.

DSG Reserve

75. The total deficit transferred to the unusable DSG reserve is £12.1m and increases the negative balance to £23.5m. This consists of the £11.7m High Needs overspend, plus the transfer to the reserve for the New Schools Set Up Fund of £0.7m and reduced by £0.3m underspend on Early Years.

Maintained School Balances

76. Maintained schools' balances were £11.8m at 1 April 2021 and increased to £14.5m at 31 March 2022. As set out in Annex B-3b, 124 schools had surplus balances at 31 March 2022, while 13 had deficits. This is in comparison to 31 March 2021 when 123 schools were in surplus and 14 in deficit.

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77. The net decrease of one maintained school with a deficit is due to three maintained schools moving to a surplus position and two maintained schools moving to a deficit position. Total surplus balances were £16.5m at 1 April 2022, an increase of £2.7m from £13.8m. Total deficit balances were £2.0m at 1 April 2022, a decrease of £0.1m. All schools with deficit budgets are subject to a strategy intervention.

78. There were no conversions to academy status during the year. The number of maintained schools remained at 137 on 31 March 2022. Under the transfer of Balances Regulations, the local authority must transfer the school balances to the successor academy once the closed school accounts have been finalised and agreed.

Contain Outbreak Management Fund (COMF)

79. In 2020/21 Children's Services was allocated £1.0m of COMF funding, with £0.4m spent by the end of the 2020/21 financial year, leaving a balance of £0.6m to be spent during 2021/22. Significant programmes include £0.3m to provide additional support to young people in supported accommodation and £0.2m to support children at risk of exploitation to access education. Due to delayed implementation, some schemes have commitments going into 2022/23, and these will be funded by the carry forward of unspent balances (approximately £75,000).

Public Health

80. Public Health underspent by £2.5m. £2.2m ringfenced grant funding has been transferred to the Public Health reserve leaving a £0.3m underspend against council funded budgets.

Service Area	2021/22 Final Budget £m	2021/22 Final Outturn £m	Variance £m
Public Health Functions	35.2	32.7	-2.5
Public Health Recharges	0.6	0.6	0.0
Grant Income	-34.0	-34.0	0.0
Transfer to Public Health Reserve		2.2	2.2
Total Public Health	1.8	1.5	-0.3

81. A £0.7m underspend was due to activity in sexual health services being lower than expected and an increase use of self-sampling services, which has a lower unit cost. A £0.3m underspend on NHS health checks is linked to lower activity levels due to the continued impact of the pandemic with all communications and marketing plans being paused during 2021/22. There was also a £0.2m underspend relating to staff vacancies and a £0.1m underspend within smoking and tobacco control.

82. A £0.8m underspend has occurred due to a reduction in capacity within the public health team because of the pandemic. This caused delays in targeted actions to address health inequalities, plus a £0.1m underspend within Drugs and Alcohol

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service as the reduction in capacity affected the development of new programmes of work.

83. £1.1m of un-ringfenced grant allocated to the Council has been used to support the delivery of the council's duties under the Domestic Abuse Act 2021. This includes having a strategic partnership board, undertaking a safe accommodation needs assessment and publishing a safe accommodation strategy. The grant was also used to provide enhance provision of domestic abuse services in the community. £0.1m of this funding will be spent in 2022/23 and is being held in the Council's reserves.
84. The council funded element of the Domestic Abuse service was £0.3m underspent at year end after ensuring all available grant funding for Domestic Abuse was utilised.
85. £1.6m remaining funding in relation to the Test and Trace Service Support Grant, received in 2020/21 was used to support the mitigation against and management of local outbreaks of COVID-19. All of this remaining funding has been spent during 2021/22.

Government Grants

86. As set out in Annex 4 ringfenced government grants received by the directorate total £33.8m for 2021/22.
87. The Public Health grant was £31.7m and increased by £0.5m compared to 2020/21. The grant was used to support appropriate Public Health activities throughout 2021/22 with unutilised grant transferred to reserves for use in future years. The Public Health Directorate is working through detailed proposals for how some of the Public Health Reserve can be used for one-off projects in 2022/23 to enable catch up for services impacted by COVID-19 (for example, NHS Health Checks), and to tackle additional impacts from COVID-19 on population health and inequalities (for example, mental wellbeing).
88. The Council was awarded £0.2m grant funding from Public Health England in relation to Adult Weight Management. This has been used to support additional weight management programmes addressing dietary intake, physical activity, and behaviour change for adults who are overweight or living with obesity.
89. The Community Testing Programme grant (CTP) aimed to accelerate a reduction in prevalence of COVID-19 by identifying asymptomatic cases through local testing. The county council worked in collaboration with the district councils and testing in Oxfordshire began in early February 2021. The four Community Testing Sites closed at the end of June 2021. The total cost of the four sites from April to July 2021, which was met by grant funding, was £0.6m.
90. From August 2021, home test kits were available for collection from 38 libraries in Oxfordshire. In addition, there was an ongoing expression of interest process to identify community-based projects who could assist in handing out home test kits to disproportionately affected and underrepresented Groups. The cost of these arrangements was met by grant funding totalling £0.1m.

91. The Rough Sleeping Drug and Alcohol Treatment Grant (£0.9m) has been used to fund specialist support for individuals to engage with drug and alcohol treatment and move towards longer-term accommodation.

92. The Drug Treatment, Crime and Harm Reduction Grant (£0.4m) has been used to enhance support for criminal justice clients including additional harm reduction interventions such as needle exchange and Naloxone, additional residential treatment capacity, dedicated workers for the Criminal Justice pathway, and a further community-based Refresh Café recovery project. £0.1m of this funding will be spent in 2022/23 and is being held in the Council's reserves.

Environment & Place

93. Environment & Place broke even at year end against a budget of £61.6m.

Service Area	2021/22 Final Budget £m	2021/22 Final Outturn £m	Variance £m
Planning & Place	3.1	2.7	-0.4
Community Operations	59.5	57.1	-2.4
Communities Management	-1.1	0.5	1.6
Growth & Economy	0.1	1.3	1.2
Total Environment & Place	61.6	61.6	0.0

Planning & Place

94. The Planning and Place service area underspent by £0.4m. This is primarily attributable to staffing vacancies in Strategic Infrastructure & Planning.

Community Operations

95. Community Operations underspent by £2.4m. The area had a mix of over achievement of income and some expected risks did not materialise.

96. This service area anticipated and was reporting significant challenges on income throughout the year due to the COVID-19 pandemic. The parking income level ended the year higher than anticipated, with Street works Permits and Traffic Regulation Orders income being higher than budgeted.

97. Further underspends were achieved in the operational budgets primarily through contract and performance management and smaller underspends in various other areas. Moreover, anticipated risk of a substantial overspend in cyclical and routine maintenance was avoided due to the mild winter and lesser adverse weather conditions.

98. Waste Management underspent by £1.2m due to a reduction in tonnages during the first half of the year. Towards the end of the year waste tonnages started to return to pre COVID-19 levels. Each household produces approximately one tonne of waste per year. Due to the impact of housing growth in the county the level of waste is now higher than pre COVID-19 levels. Significant inflationary cost

Annex B
Business Management Report Summary of Financial Position for 2021/22

increases together with the impact of housing growth will likely mean that this underspend is not expected to be repeated in 2022/23.

Communities Management

99. Communities Management overspent by £1.6m due to the service redesign saving that has not been achieved in year as a result of a planned restructure being delayed to 2022/23. This has been managed and mitigated through underspends elsewhere within the directorate. Work is now underway on the service redesign with planned savings to be achieved in the 2022/23 financial year.

Growth & Economy

100. Growth & Economy overspent by £1.2m due to staffing pressures in the Infrastructure team which provides project management and other support for the delivery of the Growth Deal, Housing Infrastructure Fund and other major projects. Because the work does not relate to specific schemes these costs cannot be funded through the capital programme. The ongoing impact of this has been addressed through the 2022/23 Budget and Business Planning Process.

Grants

101. Total budgeted grants and contributions were £1.0m. Within the year the directorate received £2.9m of additional funding from various central government bodies including the Department for Transport, Department for Education and Homes England.

Commercial Development, Assets & Investment

102. The Commercial Development, Assets and Investment Directorate underspent by £2.7m against a budget of £51.1m.

Service Area	2021/22 Final Budget £m	2021/22 Final Outturn £m	Variance £m
Property, Investment & Facilities Management	18.5	16.2	-2.3
Law & Governance	6.8	6.7	-0.1
Fire & Rescue and Community Safety	25.0	25.0	0.0
CDAI Management Costs	0.8	0.5	-0.3
Total Commercial Development, Assets & Investments	51.1	48.4	-2.7

Property, Investment & Facilities Management

103. The final position for the service area was an underspend of £2.3m. This is attributed primarily to the operational and financial impact of COVID-19 on Council services and properties. The late completion of the restructure in the Property, Investment and Facilities Management team also contributed to the underspend.

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Business Management Report Summary of Financial Position for 2021/22

104. An underspend of £0.8m for Estates, Assets & Investments was due to the negotiation of lower rent and service charges together with lower utilities costs from the milder winter. Planned repair and maintenance of Joint Use Sports properties have been rescheduled to future years with funding held in reserves to meet this.
105. Facilities Management underspent by £1.2m. This includes an underspend of £1m on hard facilities management (services relating to the physical structure of the building) and £0.2m on soft facilities management (landscaping, ground maintenance and decoration). This was due to planned repair and maintenance work that was not carried out in 2021/22 as a result of the challenges of recruitment after restructuring, and the delays related to the commissioning of external contractors in a post COVID-19 environment.
106. The overall increase in the underspend compared to the previously reported position is due to underspends associated with utilities calculations, repair and maintenance projects not able to start/complete and the overachievement of income targets.
107. Significant savings to this service area were agreed as part of the 2022/23 Budget & Business Planning process so this level of underspend is not expected to recur.

Law and Governance, and Procurement

108. The final position for the service area is an underspend of £0.1m. Legal Services overspent by £0.4m due to higher legal counsel costs required to address the increased complexity and number of childcare cases as result of COVID-19. This overspend was offset by underspends in Governance and Procurement.

Fire & Rescue, and Community Safety

109. The service operated within budget and broke even while delivering services to the community and supporting the wider COVID-19 response.

CDAI Management Costs

110. The final position for the service area is an underspend of £0.3m. £0.1m relates to an underspend in management costs. A further £0.2m related to a successful claim to a security company for breach of contract, and reduced cleaning costs after the lifting of COVID-19 restrictions.

Government Grants

111. As set out in Annex 4 government grants held and spent by the directorate total £1.4m as at 31 March 2022. These relate to the Fire & Rescue Service for Pension Fund Grant, Covid Contingency Grant and New Dimensions Grant.

Customers, Organisational Development & Resources

112. The Customers, Organisational Development and Resources Directorate outturn position was an underspend of £0.9m against a budget of £36.0m.

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Business Management Report Summary of Financial Position for 2021/22

Service Area	2021/22 Final Budget £m	2021/22 Final Outturn £m	Variance £m
Corporate Services	3.7	3.4	-0.3
Human Resources & Organisational Development	3.3	3.2	-0.1
Communications, Strategy & Insight	2.6	2.2	-0.4
ICT & Digital	11.1	11.0	-0.1
Culture & Customer Experience	9.1	9.0	-0.1
Finance	6.2	6.3	0.1
Total Customers, Organisational Development & Resources	36.0	35.1	-0.9

Corporate Services

113. An underspend of £0.3m includes £0.5m slippage against budgets agreed for COVID-19 costs. IT equipment was not received by year end and costs have instead been incurred in early 2022/23. This is offset by £0.2m overspend on staffing.

Human Resources and Organisational Development

114. An underspend of £0.1m relates to vacancies as result of the challenging recruitment market.

Communications, Strategy and Insight

115. The final position for the service area is an underspend of £0.4m. Recruitment challenges have resulted in unfilled vacancies and a senior role was seconded to be the Director of Covid Response.

ICT and Digital

116. An underspend of £0.1m relates to a one-off refund from legacy IT agreements.

Culture and Customer Experience

117. An underspend of £0.1m reflects a significant increase in income in Registration and Heritage services. Customer demand grew in the last quarter of the financial year after previous stringent COVID-19 related restrictions were lifted.

Finance

118. An overspend of £0.1m relates to development work by the Hampshire Partnership (IBC).

Government Grants

119. As set out in Annex 4 government grants received by the directorate total £3.6m for 2021/22. This consists of: Arts Council £0.8m; Innovate UK £1.2m; Department for Transport £1.3m; and Department for Business, Energy & Industrial Strategy £0.3m.

Medium Term Financial Plan Savings

120. The 2021/22 budget agreed by Council in February 2021, included planned directorate savings of £16.1m. 85% of these savings have been delivered compared to the target of 95% set out in the budget agreed by Council in February 2021. The 15% of savings not delivered include:

- £1.2m savings for implementing the transformation programme in Growth & Economy. The ongoing impact of this has been addressed through the 2022/23 Budget and Business Planning Process.
- £0.5m related to the Property Strategy in Commercial Development, Assets & Investments. This saving relates to the exiting of the lease on a property being used by the council. This has been delayed and is now planned for completion in 2023/24.
- £0.5m savings for the review of the ICT strategy will now be delivered in 2023/24.

121. Where savings have not been delivered, these have been offset by other underspends to form part of the Directorate positions reported above.

Debt Management

Corporate Debtors

122. The final 120-day invoice collection rate, for invoices collected within 120 days, was 97.94% in March 2022. The average for the year was 95.63%. This was above the 95% target and 98.46% on invoice value.

123. The target level for debt requiring impairment at the end of 2021/22 was £0.3m. The actual level of debt requiring impairment was £0.33m as at 31 March 2022. The largest two cases account for 40% of the total bad debt. Mediation has concluded on the top value debt case previously reported and this is expected to be resolved in 2022/23.

124. 220 corporate write-offs were processed in 2021/22 with a combined value of £0.06m. This is 0.01% of the value of invoices raised and is in line with the expected collection performance.

Adult Social Care Debtors

125. The 120-day invoice collection rate was 89.7% in March 2022, below the 92% target. However, more positively the proportion of invoices collected by direct debit has continued to increase through 2021/22 and has risen to 61% compared to 58% in the first quarter of the year. This is expected to have an on-going positive impact on collection rates in 2022/23.

126. The final balance of bad debt requiring impairment in the council's accounts was £3.7m. This is £1.0m above the current balance and as noted in paragraph 19 the increase is included in the position for Adult Services. This reflects the trailing impact of COVID-19 which has impacted resources, volumes of work and individuals who pay for care.

Annex B

Business Management Report Summary of Financial Position for 2021/22

127. Adult Services have produced a plan to address the current bad debt levels. Additional resource has been brought into the Social Care Finance teams and a multi - skilled task group is being assembled to ring-fence and clear the bad debt cases over the next 12 to 18 months. This has been identified as a priority ahead of legislation changes to social care charging.
128. There were 137 Adult Social care write offs processed this year with a value of £0.2m or 0.5% of the value of invoices raised; the target for the year was less than 0.6% of the value of invoices raised.

Budgets Held Centrally

129. There was a combined underspend of £1.6m against budgets held centrally (Strategic Measures and budgeted contributions to/from reserves). As reported previously this includes a £2.2m underspend on budget held as contingency which was not required to meet pressures in 2021/22 and remains available to support on-going pressures in 2022/23.
130. The budget included a £7.2m budgeted drawdown from the COVID-19 reserve to fund additions to directorate budgets agreed during the year to meet the cost of additional expenditure relating to COVID-19. As noted in paragraph 137 the final spend by directorates was £6.1m. The £1.1m variance compared to the anticipated contribution from the reserve offsets the equivalent underspend against directorate budgets.
131. £25m of new external borrowing was originally forecast to be taken during 2021/22. Owing to higher cash balances at year end, no new external borrowing was taken during 2021/22. As a result, interest payable on debt was £14.7m compared to the original budget of £15.1m, giving an underspend of £0.4m.
132. The borrowing costs and minimum revenue provision for capital projects funded by Prudential Borrowing are either recharged to directorates where savings arising from the scheme are expected to meet them or met corporately from the budget for capital financing costs. The underspend of £0.2m compared to the budget for capital financing arises from delays to the delivery of schemes funded by prudential borrowing and the ability to defer borrowing and fund schemes temporarily from other funding sources within the capital programme.

Reserves

133. On 1 April 2021, earmarked reserves totalled £151.5m. As set out in Annex B-3a this increased to £183.6m as at 31 March 2022. The increase of £32.1m includes planned contributions to reserves totalling £31.9m plus other net changes during the year, totalling £0.1m from both Corporate and Directorates budgets.
134. The DSG unusable reserve held a deficit balance of £11.5m on 1 April 2021. As set out in paragraph 75 the net High Needs deficit added to the reserve in 2021/22 was £12.1m so after taking this into account the closing deficit balance is £23.6m as at 31 March 2022.

Annex B
Business Management Report Summary of Financial Position for 2021/22

135. Reserves held by the council, including planned contributions agreed as part of the 2021/22 budget are summarised in the table below:

Reserves	Balance at 1 April 2021 £m	Planned Contributions to Reserves £m	Other Changes to Reserves £m	Balance at 31 March 2022 £m
Schools' Reserves	11.8		2.8	14.6
Vehicle and Equipment Reserve	2.1		0.6	2.7
Grants and Contributions Reserve	20.8		3.9	24.7
Government Initiatives Reserve	2.1		1.3	3.4
Trading Accounts	0.5		-0.1	0.4
Council Elections	0.7		-0.6	0.1
Partnership Reserves	3.0		-0.6	2.4
On-Street Car Parking Reserve	3.2		0.8	4.0
Transformation Reserve	1.1	3.0	-1.9	2.2
Demographic Risk Reserve	6.0	3.0		9.0
Youth Provision Reserve	0.7		-0.5	0.2
Budget Priorities Reserve	14.6	1.8	2.1	18.5
Insurance Reserve	12.5		-0.7	11.8
Business Rates Reserve	1.0	1.8	1.3	4.1
Capital Reserves	47.4		0.5	47.9
Investment Pump Priming Reserve	2.0	2.2	-2.2	2.0
Council Tax Collection Fund Reserve	6.0			6.0
Redundancy Reserve	1.8	2.0	-0.5	3.3
Covid-19 Reserve	14.2	18.2	-6.1	26.3
Total Usable Earmarked Reserves	151.5	32.0	0.1	183.6
DSG Unusable Reserve	-11.5		-12.1	-23.6
Total Reserves	140.0	32.0	-12.0	160.0

COVID-19 Reserve

136. The opening balance on the COVID-19 reserve as at 1 April 2021 was £14.2m. After taking account of the budgeted contribution of £18.1m agreed as part of the 2021/22 budget the balance available to support on-going pressures was £32.3m.

137. COVID-19 costs totalling £7.2m were agreed during 2021/22 and expected to be funded through the reserve. As set out in the table below actual spend by directorates was £6.1m resulting in an underspend of £1.1m against these additional budgets. £0.5m of this total relates to planned spend on IT equipment that slipped into April 2022.

Annex B
Business Management Report Summary of Financial Position for 2021/22

Directorate	COVID-19 Funding agreed in 2021/22 £m	Actual Spend in 2021/22 £m	Variance £m
Children's Services	3.8	3.7	-0.1
Adult Services	1.1	1.1	0.0
Environment & Place	0.4	0.1	-0.3
Commercial Development, Assets & Investment	0.6	0.4	-0.2
Customers, Organisational Development & Resources	1.3	0.8	-0.5
Total	7.2	6.1	-1.1

138. The balance held in the reserve as at 31 of March 2022 is £26.2m. £20.1m has been agreed to be used to fund COVID-19 related pressures in future years as part of the 2022/23 budget and Medium Term Financial Strategy. £0.5m funding for IT equipment slipped into 2022/23 and £0.1m has been committed for additional costs within the Coroner's service. The balance of £5.5m is available to support further COVID-19 pressures on a one-off basis.

139. **Budget Priorities Reserve** - The net contribution to this reserve in 2021/22 was £3.9m increasing the total held to £18.5m. This included a contribution of £1.8m agreed as part of the 2021/22 budget and Medium Term Financial Strategy.

140. A contribution of £3.4m made in 2021/22 relates to council funding released as a result of additional health contributions to the pooled budgets within Adult Social Care, the short-term continuation of the hospital discharge scheme and other one-off initiatives and system pressures in 2022/23. £3.2m has been drawn down to fund Adult Social Care and Mental Health expenditure in 2021/22. Total funding for Adult Social Care held in the reserve increased from £10.4m at 1 April 2021 to £10.6m at 31 March 2022.

141. Other contributions to the reserve include £0.5m of one-off funding for planned repair and maintenance work as part of the Joint Use Agreement with Leisure Centres for sports centre maintenance agreed by Cabinet in December 2021, £0.6m on-going funding for the Councillor Priority Fund, £0.3m of SEN Early intervention funding to enable greater support to schools and learners who may require an Education, Health & Care Plan and £0.5m for the Youth Acceleration programme.

142. **Business Rates Reserve** – This reserve is held to manage fluctuations in Business Rate income that the Council receives. Aside from a planned contribution of £1.8m, an additional £1.3m has been added to the reserve. This includes £0.5m Business Rate Pooling income, £0.6m relating to the Tax Income Guarantee Scheme for Business Rate losses in 2021/22 and £0.2m unbudgeted additional Section 31 grant related to deficits for 2020/21.

143. **On-Street Parking Account** - Expenditure and income relating to parking is required to be transacted through the parking account. In accordance with Section 55(4) of the Road Traffic Regulation Act 1984, the Cabinet is required to approve that any surplus from the parking account can be carried forward to support infrastructure and maintenance in future years. After taking into account net income of £2.5m and a £1.7m contribution to the revenue budget a net contribution of £0.8m has been made to the reserve. This contribution is primarily to be held for the benefit of the Highways Infrastructure and Parking Account to fund future drawdowns.
144. **Government Initiatives Reserve** – This reserve is used to hold underspends on directorate budgets funded by unringfenced grants held within Corporate Measures so that the funding remains available for use to support the specified purpose of the grant in future years.
145. **Grants and Contributions Reserve** – This reserve holds underspends on ringfenced grant funding which needs to be used in accordance with the grant conditions. As set out in Annex B-5a government grants totalling £438.6m have been received by the Council during 2021/22. Funding held at the end of 2021/22 includes the remaining balance of the Contain Outbreak Management Fund and Extremely Clinically Vulnerable Grant as well as unspent Public Health Grant.
146. Contributions to and from the reserve in 2021/22 are summarised below and set out in detail in Annex B-3a to this report.
- The net drawdown from this reserve to **Children's Services** is £0.3m. This is made up of £0.8m drawdown from Adoption Support Fund, PAUSE Project and Children Education and Family Contain Outbreak Management Fund. Total contribution of £0.6m grant for the Unaccompanied Asylum Seeking Children (UCAS) to help mitigate against the reduction in grant funding in 2022/23, Hong Kong Community grant to support British National (Overseas) status holder, Virtual School Head Role Extension funding to support the needs of children with a social worker and Care Leavers Rough Sleeping grant which support care leavers at risk of homelessness/rough sleeping.
 - The net contribution from the 2021/22 **Public Health** grant is £1.7m. This will be spent in future years in line with the grant determination.
 - Contributions to this reserve from **Environment and Place directorate** include £0.8m added to the Public Transport reserve and £0.2m to the Countryside Services reserve. This funding is ringfenced to be used to support countryside and transport activity in future years.
 - £5.0m relating to the BT Openreach Broadband Gainshare that was received in 2021/22 has been transferred to this reserve. This will need to be used to fund future ICT related capital expenditure in accordance with the gainshare agreement.
 - The remaining balance of the Contain Outbreak and Management Fund

Annex B
Business Management Report Summary of Financial Position for 2021/22

(COMF) grant was £4.6m as at 31 March 2022. £3.2m has been committed for use in 2022/23 leaving an uncommitted balance of £1.4m that can be used to fund measures needed to respond to future outbreaks.

- In 2021/22 the Council received £1.0m COVID-19 related grant funding to support people who are Clinically Extremely Vulnerable. £0.7m has been spent during the year and £0.3m placed in the Grants and Contributions Reserve for use in 2022/23.
- £0.4m unspent Fire Protection Uplift grant from the Home Office has been contributed to the reserve by the Commercial Development, Assets and Investment directorate.

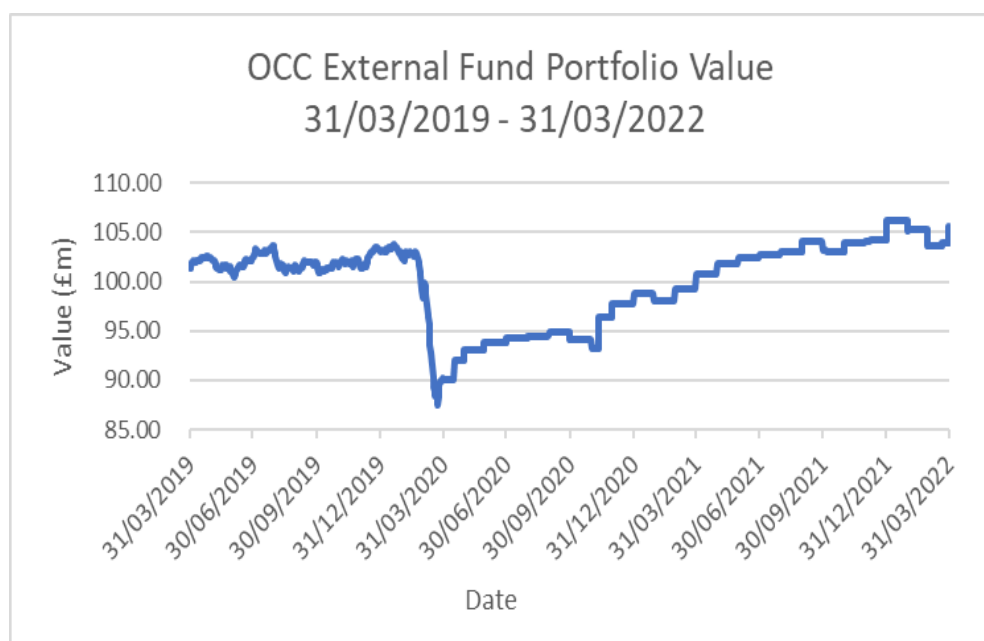
147. An unusable reserve was created in 2020/21 to hold negative High Needs DSG balances in line with a change to the CIPFA code of practice on DSG High Needs deficits. A net deficit totalling £12.1m has been added to this reserve in 2021/22 bringing the total deficit to £23.6m. These regulations, which require the negative balance to be held in an unusable reserve, will come to an end on 1 April 2023.

Treasury Management

148. The table in Annex B - 4 sets out average in-house cash balances and average rates of return for March 2022. The provisional outturn position for in house interest receivable was £2.2m, which was £0.2m above budget. This was achieved by increasing the long-term lending limit and arranging longer term loans which attract a higher rate of interest.

149. External Fund dividends are paid quarterly. The provisional outturn position for external fund returns was £3.8m. This was in line with the budget.

150. The value of external funds increased by £4.8m in March 2022 to a value of £105.5 as at 31 March 2022, which is above the original purchase cost of £100.5m, and above pre COVID-19 pandemic levels.



Annex B
Business Management Report Summary of Financial Position for 2021/22

151. Interest payable outturn was £14.7m. This was below the budget of £15.1m, due to a lower level of external debt at year end.

General balances

152. As set out in Annex B-4 general balances at 1 April 2021 were £34.6m as at 1 April 2021 and have increased to £39.2m as at 31 March 2022 after the proposed addition of the of the underspend of £4.6m. £3.0m was agreed to be used to support the capital programme as part of the 2022/23 budget. The remaining £7.3m balance above the **£28.9m** risk assessed level for 2022/23 will be available to support one – off expenditure in future years.

Business Management & Monitoring Report
Position to the end of March 2022
Budget Monitoring

Directorate	Final Net Budget	Total Spend	Year End Variance	Year End Variance	Variance January 2022	Change in Variance	Year End Traffic Light
	£000	£000	underspend- overspend+ £000	%	£000	£000	Red > 1.5% Amber >1.1% <1.5% Green on track
Adults Services	200,431	199,615	-816	-0.4%	0	-816	G
Children's Services	142,912	144,627	1,715	1.2%	2,200	-485	A
Public Health	1,776	1,428	-348	-19.6%	-400	52	G
Environment and Place	61,625	61,630	5	0.0%	600	-595	G
Commerical Development, Assets and Investments	51,036	48,311	-2,725	-5.3%	-1,240	-1,485	G
Customers, Organisational Development and Resources	36,014	35,088	-926	-2.6%	21	-947	G
Directorate Total Net	493,794	490,699	-3,095	-0.6%	1,181	-4,276	G

Business Management & Monitoring Report
Position to the end of March 2022
Budget Monitoring

Directorate	Final Net Budget	Total Spend	Year End Variance	Year End Variance	Variance January 2022	Change in Variance	Year End Traffic Light
	£000	£000	underspend- overspend+ £000	%	£000	£000	Red > 1.5% Amber >1.1% <1.5% Green on track
Budget Held Centrally							
Capital Financing Costs	23,705	23,385	-320	-1.3%		-320	
Interest on Balances	-10,846	-11,281	-435	4.0%		-435	
Contingency	2,251	9	-2,242	-99.6%	-2,242	0	
Budgeted Contribution from COVID-19 reserve funding additional directorate expenditure agreed during 2021/22	-7,248	-6,120	1,128	-15.6%		1,128	
Un-ringfenced Specific Grants	-40,375	-40,590	-215	0.5%		-215	
Others	856	1,105	249	29.1%		249	
Contributions to (+)/from (-)reserves	31,657	31,935	278	0.9%		278	
Total Budgets Held centrally	0	-1,557	-1,557	0.0%	-2,242	685	
Net Operating Budget	493,794	489,142	-4,652	-0.9%	-1,061	-3,591	
Business Rates & Council Tax Funding	-493,794	-493,794					
Total Year End Position	0	-4,652	-4,652	-0.9%	-1,061	-3,591	

Business Management and Monitoring Report: Adult Services
Position to the end of March 2022
Revenue Budget Monitoring

		Final Net Budget	Total Spend	Year End Variance	Year End Variance	Variance January 2022	Change in Variance
		£000	£000	underspend- overspend+ £000	%	£000	£000
SCS1	<u>Adult Social Care</u>						
SCS1-1A	Better Care Fund Pool Contribution	82,792	83,268	476	0.6%	200	276
SCS1-1B	Adults with Care and Support Needs Pool Contribution	97,600	97,446	-154	-0.2%	-200	46
SCS1-2 to 9	Other Adult Social Care Services						
SCS1-2	Adult Protection & Mental Capacity	4,036	4,064	28	0.7%	0	28
SCS1-3	Provider & Support Services	3,661	3,203	-458	-12.5%	0	-458
SCS1-4	Domestic Violence & Abuse Support Service	0	0	0	0.0%	0	0
SCS1-5	Housing Related Support	1,133	1,092	-41	-3.6%	0	-41
SCS1-6	Other Funding	-9,851	-9,818	33	-0.3%	0	33
SCS1-8	Adult Social Care Recharges	4	-3	-7	-175.0%	0	-7
SCS1-9	Adult Social Care Staffing & Infrastructure	14,512	13,768	-744	-5.1%	0	-744
	Total Other ASC Services	13,495	12,306	-1,189	-8.8%	0	-1,189
	Total Adult Social Care	193,887	193,020	-867	-0.4%	0	-867
SCS2	Commissioning	6,544	6,595	51	0.8%	0	51
	Total Adult Services	200,431	199,615	-816	-0.4%	0	-816

Business Management & Monitoring Report: Children's Services
Position to the end of March 2022
Revenue Budget Monitoring

		Final Net Budget	Total Spend	Year End Variance	Year End Variance	Variance January 2022	Change in Variance
		£000	£000	underspend- overspend+ £000	%	£000	£000
CEF1	<u>Education & Learning</u>						
CEF1-1	Management & Central Costs	1,007	1,226	219	21.7%	0	219
CEF1-2	SEND	5,050	5,974	924	18.3%	0	924
CEF1-3	Learning & School Improvement	1,259	1,112	-147	-11.7%	0	-147
CEF1-4	Access to Learning	25,636	23,777	-1,859	-7.3%	-1,600	-259
CEF1-5	Learner Engagement Service	364	364	0	0.0%	0	0
	Total Education & Learning	33,316	32,453	-863	-2.6%	-1,600	737
CEF2	<u>Children's Social Care</u>						
CEF2-1	Management & Central Costs	6,382	6,269	-113	-1.8%	0	-113
CEF2-2	Social Care	31,425	31,104	-321	-1.0%	500	-821
	Total Children's Social Care	37,807	37,373	-434	-1.1%	500	-934

Business Management & Monitoring Report: Children's Services
Position to the end of March 2022
Revenue Budget Monitoring

		Final Net Budget	Total Spend	Year End Variance	Year End Variance	Variance January 2022	Change in Variance
		£000	£000	underspend- overspend+	%	£000	£000
CEF3	<u>Children's Social Care Countywide Services</u>						
CEF3-1	Corporate Parenting	53,089	55,443	2,354	4.4%	2,900	-546
CEF3-2	Safeguarding	3,573	3,604	31	0.9%	0	31
CEF3-3	Services for Disabled Children	9,121	9,804	683	7.5%	500	183
CEF3-4	Youth Offending Service	844	1,031	187	22.2%	100	87
	Total Children's Social Care Countywide Services	66,627	69,882	3,255	4.9%	3,500	-245
CEF4	<u>Schools</u>						
CEF4-1	Delegated Budgets	0	0	0		0	0
CEF4-2	Nursery Education Funding (EY)	427	336	-91	-21.3%	0	-91
CEF4-3	Non-Delegated School Costs	216	216	0	0.0%	0	0
CEF4-4	School Support Non-Negotiable Recharges	0	0	0		0	0
CEF4-5	Capitalised Repairs & Maintenance	0	0	0		0	0
	Total Schools	643	552	-91	-14.2%	0	-91

Business Management & Monitoring Report: Children's Services
Position to the end of March 2022
Revenue Budget Monitoring

	Final Net Budget	Total Spend	Year End Variance	Year End Variance	Variance January 2022	Change in Variance
	£000	£000	underspend- overspend+ £000	%	£000	£000
CEF5 Children's Services Central Costs						
CEF5-1 Management & Administration	676	548	-128	-18.9%	-200	72
CEF5-2 Premature Retirement Compensation	3,243	3,219	-24	-0.7%	0	-24
CEF5-3 Commissioning Recharge	600	600	0	0.0%	0	0
Total Children's Services Central Costs	4,519	4,367	-152	-3.4%	-200	48
Total Children's Services	142,912	144,627	1,715	1.2%	2,200	-485
MEMORANDUM: DEDICATED SCHOOLS GRANT - DSG Funded Expenditure (Gross)						
Schools DSG	123,115	123,115	0	0	0	0
High Needs DSG	65,238	81,873	16,635	0	16,300	335
Early Years DSG	39,277	39,977	700	0	700	0
Central DSG	4,616	4,616	0	0	0	0
Total DSG Funded Expenditure	232,246	249,581	17,335	7.5%	17,000	335

Business Management & Monitoring Report : Public Health
Position to the end of March 2022
Revenue Budget Monitoring

	Final Net Budget	Total Spend	Year End Variance	Year End Variance	Variance January 2022	Change in Variance
	£000	£000	£000	%	£000	£000
PH 1 & 2 Public Health Functions						
PH1-1 Sexual Health	6,440	5,794	-646	-10.0%	-500	-146
PH1-2 NHS Health Check Programme	645	374	-271	-42.0%	-300	29
PH1-3 Health Protection	8	8	0	0.0%	0	0
PH1-4 National Child Measurement Programme	154	114	-40	-26.0%	0	-40
PH1-5 Public Health Advice	150	150	0	0.0%	0	0
PH1-6 0 - 5 year olds	8,848	8,848	0	0.0%	0	0
PH2-1 Obesity	802	792	-10	-1.2%	0	-10
PH2-2 Physical Activity	90	50	-40	-44.4%	0	-40
PH2-3 Public Health General	2,161	1,916	-245	-11.3%	-200	-45
PH2-4 Smoking and Tobacco Control	615	506	-109	-17.7%	-100	-9
PH2-5 Children's 5-19 Public Health Programmes	2,302	2,267	-35	-1.5%	0	-35
PH2-6 Other Public Health Services	1,274	498	-776	-60.9%	-500	-276
PH2-7 Drugs and Alcohol	7,733	7,675	-58	-0.8%	-100	42
PH2-8 Domestic Violence	459	111	-348	-75.8%	-400	52
Total Public Health Functions	31,681	29,103	-2,578	-291.8%	-2,100	-478
PH3 Public Health Recharges	633	637	4	0.6%	0	4
PH4 Grant Income	-30,538	-30,538	0	0.0%	0	0
Transfer to Public Health Reserve	0	2,226	2,226	0.0%	1,700	526
Total Public Health	1,776	1,428	-348	-19.6%	-400	0

**Business Management & Monitoring Report: Environment and Place
Position to the end of March 2022
Revenue Budget Monitoring**

		Final Net Budget	Total Spend	Year End Variance	Year End Variance	Variance January 2022	Change in Variance
		£000	£000	underspend- overspend+ £000	%	£000	£000
PG2	Planning & Place	3,198	2,752	-446	-13.9%	0	-446
PG3	Growth & Economy	104	1,330	1,226	1178.8%	1,000	226
COM1	Communities Management	-1,060	488	1,548	-146.0%	0	1,548
COM2	Community Operations	59,383	57,060	-2,323	-3.9%	-400	-1,923
TOTAL ENVIRONMENT AND PLACE		61,625	61,630	5	0.0%	600	-595

Business Management & Monitoring Report: Commercial Development, Assets & Investment
Position to the end of March 2022
Revenue Budget Monitoring

		Final Net Budget	Total Spend	Year End Variance	Year End Variance	Variance January 2022	Change in Variance
		£000	£000	underspend- overspend+ £000	%	£000	£000
CDAI1	Property, Investment & FM	18,368	16,100	-2,268	-12.3%	-1,800	-468
CDAI2	Law & Governance	6,836	6,678	-158	-2.3%	560	-718
EE4	Fire & Rescue and Community Safety	25,068	25,065	-3	0.0%	0	-3
CDAI4	CDAI Management Costs	764	468	-296	-38.7%	0	-296
Total Commercial Development, Assets & Investment		51,036	48,311	-2,725	-5.3%	-1,240	-1,485

Business Management & Monitoring Report: Customers, Organisational Development & Resources
Position to the end of March 2022
Revenue Budget Monitoring

		Final Net Budget	Total Spend	Year End Variance	Year End Variance	Variance January 2022	Change in Variance
		£000	£000	underspend- overspend+ £000	%	£000	£000
COD1	Corporate Services	3,652	3,367	-285	-7.8%	0	-285
COD2	Human Resources & Organisational Development	3,278	3,155	-123	-3.8%	0	-123
COD3	Communications, Strategy & Insight	2,642	2,256	-386	-14.6%	-372	-14
COD4	ICT & Digital	11,050	10,941	-109	-1.0%	0	-109
COD5	Culture & Customer Experience	9,112	8,947	-165	-1.8%	143	-308
COD6	Finance	6,279	6,421	142	2.3%	250	-108
Total Customers, Organisational Development & Resources		36,013	35,087	-926	-2.6%	21	-947

Business Management Report
Position to the end of March 2022

NEW VIREMENTS THAT HAVE BEEN ACTIONED FOR CABINET TO NOTE

Directorate (CD = Cross Directorate)	Month of Cabinet Meeting	Month of Directorate MMR	Narration	Budget Book Line	Service Area	Permanent / Temporary	Expenditure + increase / - decrease £000	Income - increase / + decrease £000
CD	Jun	Mar	Air Quality Funding Transfer	PG2	Planning & Place	T	25	0
				PH1 & 2	Public Health Functions	T	-25	0
			Healthy Place Shaping - Air Quality	PG2	Planning & Place	T	-50	0
				PH1 & 2	Public Health Functions	T	50	0
CS	Jun	Mar	March Update of COMF budgets	CEF1-3	Learning & School Improvement	T	0	0
				CEF2-1	Management & Central Costs	T	0	0
				CEF3-1	Corporate Parenting	T	0	0
				CEF5-1	Management & Admin	T	0	0
PH	Jun	Mar	Rough sleeping and alcohol treatment correction	PH1 & 2	Public Health Functions	T	-246	246
			Rough sleeping grant update	PH1 & 2	Public Health Functions	T	117	-117
Grand Total							-129	129

Business Management & Monitoring Report - March 2022
Cabinet - July 2022
Earmarked Reserves

	2021/22			Last reported forecast as at 31 March 2022 £m	Change in closing balance to last forecast £m	Commentary
	Balance at 1 April 2021 £m	Movement £m	Balance at 31 March 2022 £m			
Schools' Reserves	11.8	2.8	14.6	11.8	3	In accordance with the Education Reform Act 1988, the scheme of Local Management of Schools provides for the carry forward of individual schools surpluses and deficits. These reserves are committed to be spent on schools. Other School Reserves cover a number of miscellaneous education activities, including amounts loaned to individual schools against school reserves, and School Partnership Accounts which are operated in respect of inter-school activities.
Vehicle and Equipment Reserve	2.1	0.6	2.7	2.0	0.7	This reserve is to fund future replacements of vehicles and equipment.
Grants and Contributions Reserve	20.8	3.9	24.7	19.5	5.2	This reserve has been set up to hold unspent grants and contributions committed to be spent in future years. This includes the Public Health Grant
Government Initiatives	2.1	1.3	3.4	1.4	2.0	This reserve is used to hold underspends on budgets funded by unringfenced grants held that relate to specific agreed outcomes or the implementation of Government initiatives.
Trading Accounts	0.5	-0.1	0.4	0.4	0.0	This reserve holds funds relating to traded activities to help manage investment.
Council Elections	0.7	-0.6	0.1	0.8	-0.7	This will be used to fund future elections. In years where no County Elections take place any underspend on the Council Elections budget will be transferred to this reserve.
Partnership Reserves	3.0	-0.6	2.4	1.5	0.9	This relates to funding for the Growth Deal
On Street Car Parking	3.2	0.8	4.0	1.9	2.1	This surplus has arisen under the operation of the Road Traffic Regulation Act 1984 (section 55). The purposes for which these monies can be used are defined by statute.

Business Management & Monitoring Report - March 2022
Cabinet - July 2022
Earmarked Reserves

	2021/22			Last reported forecast as at 31 March 2022 £m	Change in closing balance to last forecast £m	Commentary
	Balance at 1 April 2021 £m	Movement £m	Balance at 31 March 2022 £m			
Transformation Reserve	1.1	1.1	2.2	2.8	-0.6	This reserve is needed to fund the implementation costs of the Council's Transformation programme.
Demographic Risk Reserve	6.0	3.0	9.0	9.0	0.0	Held in respect of pressures relating to High Needs DSG and other budgets with demographic volatility. This reserve will help to manage demographic risk.
Youth Provision Reserve	0.7	-0.5	0.2	0.0	0.2	£1.0m allocated over 2019/20 and 2020/21 to provide seed funding for locality based youth provision
Budget Priorities Reserve	14.6	3.9	18.5	11.6	6.9	This reserve is being used to support the implementation of the Council's priorities and the Medium Term Financial Strategy.
Insurance Reserve	12.5	-0.7	11.8	12.5	-0.7	This reserve covers the County Council for insurance claims that, based on the previous claims experience of the County Council, are likely to be received, as well as a number of insurance related issues.
Business Rates Reserve	1.0	3.1	4.1	3.0	1.1	This reserve is to smooth any volatility in Business Rates income.
Capital Reserves	47.4	0.5	47.9	48.5	-0.6	This reserve has been established for the purpose of financing capital expenditure in future years.
Investment Pump Priming Reserve	2.0	0.0	2.0	2.0	0.0	
Council Tax Collection Fund Reserve	6.0		6.0	6.0	0.0	This reserve holds any surplus/ deficit as a result of income from council tax being more or less than originally estimated
Redundancy Reserve	1.8	1.5	3.3	2.7	0.6	This reserve is available to fund redundancy costs arising from the Medium Term Financial Strategy
Covid-19 Reserve	14.2	12.1	26.3	23.4	2.9	This reserve is set up to meet ongoing and emerging pressures and longer term service demands arising from the COVID-19 Pandemic. £20.2m funding from the reserve is built into the council's Medium Term Financial Plan agreed in February 2022.
Total Reserves	151.5	32.1	183.6	160.8	22.8	

Business Management Report: Children's Services
Summary of Financial Position for 2021/2022
MAINTAINED SCHOOL BALANCES

1. Number of Schools with Deficit/Surplus Budgets

	Number of Schools 31 March 2021		Number of Schools 31 March 2022	
	Deficit Balance	Surplus Balance	Deficit Balance	Surplus Balance
Primary	13	118	12	119
Secondary	1	0	1	0
Special	0	5	0	5
Total	14	123	13	124

2. Balances as at 31 March 2021 and 31 March 2022

	Balances at 31 March 2021			Balances at 31 March 2022		
	Deficit Balance	Surplus Balance	Total Balance	Deficit Balance	Surplus Balance	Total Balance
	£m	£m	£m	£m	£m	£m
Primary	0.805	-12.337	-11.532	0.876	-14.595	-13.720
Secondary	1.257	0.000	1.257	1.126	0.000	1.126
Special	0.000	-1.483	-1.483	0.000	-1.920	-1.920
Total	2.062	-13.820	-11.758	2.002	-16.515	-14.514
Schools Contingency, Closed Schools and Other Balances			-0.002			-0.004
School Loans and Other School Related Reserves			-0.048			0.000
Schools Balance as shown in Annex 3a			-11.808			-14.518

	Balances 31 March 2022	
	Largest Individual Surplus	Largest Individual Deficit
	£m	£m
Primary	- 0.425	0.218
Secondary	-	1.126
Special	- 0.499	-

General Balances

	£m
General Balances at 31 March 2021	34.6
Planned contribution as per MTFS in 2021/22	
General Balances at 1 April 2021	34.6
Directorate and Strategic Measures Underspend	4.6
General Balances at 31 March 2022	39.2
Risked Assessed Level of General Balances 2021/22	28.8

Strategic Measures

Month	Average cash balance	Average rate of return
March 2022	£381.61	0.65%

Performance Indicator	Actual	Target
Average interest rate achieved in-house compared to treasury Management Budgeted Rate	0.45%	>=0.58%
Average Annualised Return achieved compared to Benchmark Rate* (Pooled Fund)	3.83%	>=3.75%

Business Management Report
Government Grants 2021/22

Ringfenced		Issued by	Estimate 2021/22	In year Adjustments / New Allocations reported previously reported	In year Adjustments/ New Allocations reported this time	Latest Allocation	Total Spent 2021/22	Carried Forward for use in future years	Returned/To be Returned to Issuer
	Directorate		£000	£000	£000	£000	£000	£000	£000
	Adult Services								
R	Improved Better Care Fund	DHSC	10,391	0	0	10,391	10,391	0	
R	Infection Control Grant 3	DHSC	0	4,123	0	4,123	4,052	71	
R	Infection Control Grant 4	DHSC	0	3,081	0	3,081	3,066	15	
R	Infection Control Grant 5	DHSC	0	4,813	0	4,813	4,761	52	
R	Workforce Resilience Grant	DHSC	0	1,551	0	1,551	1,551	0	
R	Workforce Recruitment and Retention Fund	DHSC	0	2,864	0	2,864	2,826	38	
U	Community Discharge Fund	DHSC	0	204	0	204	204	0	
	TOTAL ADULT SERVICES		10,391	16,636	0	27,027	26,851	176	0
	Children's Services								
	Dedicated School Grants								
R	Dedicated Schools Grant (DSG) - Schools Block	DfE	123,115	0	0	123,115	123,115	0	
R	Dedicated Schools Grant (DSG) - Central Block	DfE	4,616	0	0	4,616	4,581	34	
R	Dedicated Schools Grant (DSG) - Early Years Block	DfE	39,277	0	0	39,277	38,976	301	
R	Dedicated Schools Grant (DSG) - High Needs Block	DfE	65,530	0	0	65,530	77,221	-11,691	
R	Dedicated Schools Grant (DSG) - Schools Forum	DfE	0	0	77	77	81	-3	
R	Dedicated Schools Grant (DSG) - New Schools set up Fund	DfE	0	0	5,417	5,417	6,159	-742	
	Subtotal DSG Grants		232,538	0	5,494	238,032	250,133	-12,101	
	School Grants								
R	Pupil Premium	DfE	6,871	114	-24	6,961	6,961	0	
R	Education Funding Agency - Sixth Form Funding and Threshold	DfE	224	-38	63	249	249	0	
R	PE and Sport Grant	DfE	2,265	0	0	2,265	2,265	0	
R	Universal Infant Free School Meals	DfE	3,973	-106	0	3,867	3,867	0	
R	Teacher's Pay Grant	DfE	0	98	0	98	98	0	
R	Teacher's Pension Grant	DfE	0	278	0	278	278	0	
R	Coronavirus (COVID-19) Workforce Fund	DfE	0	3	0	3	3	0	
R	Coronavirus (COVID-19) Catch Up Premium	DfE	0	2,329	0	2,329	2,329	0	
R	Coronavirus (COVID-19) Recovery Premium	DfE	0	350	0	350	350	0	
R	Coronavirus (COVID-19) National Testing Programme	DfE	0	112	0	112	112	0	
R	Coronavirus (COVID-19) Free School Meals Additional Costs	DfE	0	66	0	66	66	0	
R	Coronavirus (COVID-19) School Let Tutoring Grant	DfE	0	310	0	310	310	0	
R	Coronavirus (Covid-19) Schools Fund	DfE	0	0	0	0	0	0	
	Subtotal School Grants		13,333	3,516	39	16,888	16,888	0	

Business Management Report
Government Grants 2021/22

Ringfenced		Issued by	Esimate 2021/22	In year Adjustments / New Allocations reported previously reported	In year Adjustments/ New Allocations reported this time	Latest Allocation	Total Spent 2021/22	Carried Forward for use in future years	Returned/To be Returned to Issuer
	Directorate		£000	£000	£000	£000	£000	£000	£000
	Other Children's Services Grants								
R	School Improvement Monitoring & Brokering Grant	DfE		90	280	370	170	200	
R	Youth Justice Board	YJB	548	0	65	613	613	0	
R	Asylum (USAC and Post 18)	HO	1,844	0	1,571	3,415	3,310	105	
R	Afghan Resettlement Education Grant	DfE	0	134	158	292	292	0	
R	Role of the Virtual School Head	DfE	0	66	0	66	66	0	
R	Extension of Virtual School Heads to children with a social worker	DfE	0	135	0	135	48	87	
R	Extended Personal Adviser Duty Grant	DfE	103	0	0	103	103	0	
R	Staying Put Implementation Grant	DfE	271	0	0	271	271	0	
R	Remand Framework	YJB	77	0	-40	37	37	0	
R	Reducing Parental Conflict Workforce Development Grant	DWP	0	28	0	28	28	0	
R	Holiday Activities and Food Programme	DfE	0	636	208	844	844	0	
R	Hong Kong BNO Local Community Fund	DLUHC	0	19	0	19	3	16	
	Subtotal Other Children's Services Grants		2,843	1,108	2,242	6,193	5,785	408	
	TOTAL CHILDREN'S SERVICES		248,714	4,624	7,775	261,112	272,806	-11,693	
	Public Health								
R	Public Health Grant	DHSC	31,240	439	0	31,679	29,453	2,226	
R	Adult Weight Management	DHSC	0	180	0	180	180	0	
R	Drug Treatment, Crime and Harm Reduction Grant	DHSC	0	416	0	416	356	60	
R	Rough Sleeping Grant	DLUHC	0	931	0	931	931	0	
R	Community Testing	DHSC	0	657	0	657	625	32	
	TOTAL PUBLIC HEALTH		31,240	2,623	0	33,863	31,545	2,318	0
	Environment & Place								
R	Bus Service Operators Grant	DfT	795	0	-16	779	779	0	
R	School Transport	DfE	0	0	357	357	357	0	
R	Active travel	DfT	0	0	454	454	454	0	
R	School Travel Demand Grant	DfT	0	0	137	137	137	0	
R	Covid Bus Support Grant	DfT	0	0	237	237	237	0	
R	Housing Infrastructure Fund	DLUHC	0	0	465	465	465	0	
R	Energy Solutions	DLUHC	0	0	97	97	97	0	
R	Public Transport Grant	DfT	0	0	379	379	379	0	

Business Management Report
Government Grants 2021/22

Ringfenced		Issued by	Esimate 2021/22	In year Adjustments / New Allocations reported previously reported	In year Adjustments/ New Allocations reported this time	Latest Allocation	Total Spent 2021/22	Carried Forward for use in future years	Returned/To be Returned to Issuer
	Directorate		£000	£000	£000	£000	£000	£000	£000
R	Homes England Grant	HE	0	0	440	440	440	0	
R	Innovate Uk	Innovate UK	0	0	216	216	216	0	
R	Natural England	DEFRA	227	0	31	258	243	15	
	TOTAL ENVIRONMENT & PLACE		1,022	0	2,797	3,819	3,804	15	0
	Customers, Organisational Development & Resources								
R	Music Service	AC	837	0	2	839	839	0	
R	MaaS:CAV	Innovate UK	313	0	-34	279	279	0	
R	OmniCAV	Innovate UK	1	0	51	52	52	0	
R	Park & Charge	Innovate UK	206	0	72	278	278	0	
R	Virgin Park & Charge	Innovate UK	7	0	1	8	8	0	
R	Data Driven Safety Tool	Innovate UK	91	0	1	92	92	0	
R	Quantum Gravimeter	Innovate UK	69	0	-9	60	60	0	
R	Resilient CAV	Innovate UK	25	0	-25	0	0	0	
R	Heart Park Project	DFT	90	0	-19	71	9	62	
R	GTC DfT Congestion Tool	DFT	59	0	-59	0	0	0	
R	CAVL4R	DFT	11	0	-11	0	0	0	
R	Ox Gul-e Cost Centre	Innovate UK	0	0	86	86	86	0	
R	Modernising Energy Data Applications	Innovate UK	0	0	26	26	26	0	
R	A34 Catenary Project	Innovate UK	0	0	36	36	36	0	
R	DoorSTEP Project	Innovate UK	0	0	47	47	47	0	
R	GovTech (NM2)	DFT	0	0	1,000	1,000	790	210	
R	AQ Transition Network	DFT	0	0	9	9	9	0	
R	UAV delivery Pharmacy to Care Home	DFT	0	0	38	38	38	0	
R	FoF PH2 uav	Innovate UK	0	0	17	17	17	0	
R	Endeavour CAV 4 project	Innovate UK	0	0	113	113	113	0	
R	Schemes Monitoring Cost iHUB	DFT	0	0	125	125	13	112	
R	RPF AirTek Project	BEIS	0	0	160	160	160	0	
R	CAV SD Project	Innovate UK	0	0	35	35	35	0	
R	HySPERT Project	Innovate UK	0	0	59	59	59	0	
R	Health & Care Innovation	Innovate UK	0	0	20	20	20	0	
R	Moddest	BEIS	0	0	154	154	154	0	
R	V2GO	Innovate UK	0	0	28	28	28	0	

Business Management Report
Government Grants 2021/22

Ringfenced		Issued by	Esimate 2021/22	In year Adjustments / New Allocations reported previously reported	In year Adjustments/ New Allocations reported this time	Latest Allocation	Total Spent 2021/22	Carried Forward for use in future years	Returned/To be Returned to Issuer
	Directorate		£000	£000	£000	£000	£000	£000	£000
R	Contain Outbreak Management Fund	DHSC	0	3,070	0	3,070	3,070	0	
R	Support for Clinically Extremely Vulnerable	DHSC	0	978	0	978	670	308	
R	Household Support Grant	DWP	0	3,500	-139	3,361	3,361	0	
R	Covid Local Support Scheme (formerly Winter Support Grant)	DLUHC	0	1,608	0	1,608	1,608	0	
R	Practical Support for those Self-Isolating	DHSC	0	378	645	1,023	1,023	0	
	TOTAL CUSTOMERS, ORGANISATIONAL DEVELOPMENT & RESOURCES		1,709	9,534	2,429	13,672	12,980	692	0
	Commercial Development, Assets & Investment								
R	Fire Fighter's Pension Fund Grant	DLUHC	1,361	0	0	1,361	1,361	0	
R	Fire Service Covid-19 Contingency Grant	DLUHC	0	47	0	47	47	0	
R	Fire Fighter's New Dimensons Grant	DLUHC	40	0	0	40	40	0	
	TOTAL COMMERCIAL DEVELOPMENT, ASSETS & INVESTMENT		1,401	47	0	1,448	1,448	0	0
	Strategic Measures								
U	Lead Local Flood Authority	DEFRA	45	-45	0	0	0	0	
U	Extended Rights to Free Travel	DfE	278	0	322	600	600	0	
U	Fire Revenue Grant	DLUHC	213	0	-12	201	201	0	
U	Troubled Families - Service Transformation Grant	DLUHC	685	0	0	685	685	0	
U	New Homes Bonus	DLUHC	3,589	0	0	3,589	3,589	0	
U	Local Reform & Community Voices Grant	DfE	515	0	-187	328	328	0	
U	Independent Living Fund	DfE	3,454	0	0	3,454	3,454	0	
U	School Improvement and Brokering Grant	DfE	548	-90	-323	135	135	0	
U	Social Care Support Grant	DLUHC	12,031	0	0	12,031	12,031	0	
U	COVID-19	DLUHC	11,896	0	0	11,896	0	11,896	
U	New Social Care Grant	DLUHC	572	0	0	572	0	572	
U	Local Council Tax Support Grant	DLUHC	4,925	0	0	4,925	0	4,925	
U	Sales Fees and Charges	DLUHC	0	0	135	135	0	135	
U	Key Stage 2 Moderation and Key Stage 1 Phonics Grant	DfE	0	21	0	21	21	0	

**Business Management Report
Government Grants 2021/22**

Ringfenced		Issued by	Esimate 2021/22	In year Adjustments / New Allocations reported previously reported	In year Adjustments/ New Allocations reported this time	Latest Allocation	Total Spent 2021/22	Carried Forward for use in future years	Returned/To be Returned to Issuer
	Directorate		£000	£000	£000	£000	£000	£000	£000
U	Support for Care Leavers at Risk of Rough Sleeping Grant	DfE	0	95	0	95	38	57	
U	Financial Transparency Grant	DfE	0	9	0	9	9	0	
U	Tax Income Guarantee Scheme for Business Rate Losses	DLUHC	0	545	0	545	0	545	
U	Section 31 Grant for Business Rate Compensation	DLUHC	21,908	0	0	21,908	21,908	0	
U	Business Rates Top-Up	DLUHC	40,546	0	0	40,546	40,546	0	
U	Domestic Abuse	DLUHC	0	1,141	0	1,141	1,141	0	
U	Omicron Support Fund	DLUHC	0	573	0	573	0	573	
U	Social Care Pension Grant	DLUHC	0	0	208	208	208	0	
U	War Pensions Disregard Grant	DLUHC	0	0	103	103	103	0	
	Subtotal Strategic Measures		101,205	2,249	246	103,700	84,997	18,703	0
	Grants held on behalf of Local Enterprise Partnership								
R	Oxford Innovation Business Support	BEIS	205	0	0	205	205	0	
R	European Regional Development Fund		900	0	0	900	900	0	
R	DCLG (Local Enterprise Partnership Funding)	DLUHC	500	0	0	500	500	0	
	Subtotal Grants held on behalf of Local Enterprise Partnership		1,605	0	0	1,605	1,605	0	0
	TOTAL STRATEGIC MEASURES		102,810	2,249	246	105,305	86,602	18,703	0
	Total All Grants		397,287	35,713	13,247	446,247	436,036	10,211	0

Ringfenced

R Ringfenced
U Un-ringfenced

Issued by

HO Home Office
DHSC Department of Health & Social Care
DfT Department for Transport
DfE Department for Education
YJB Youth Justice Board

DLUHC Department for Levelling Up, Housing and Communities
BEIS Department for Business, Energy & Industrial Strategy
DEFRA Department for Environment, Food and Rural Affairs
AC Arts Council
SE Sports England