

Families, Children & Learning

Revenue Budget Summary

Forecast Variance Month 9 £'000	Service	2020/21 Budget Month 12 £'000	Provisional Outturn Month 12 £'000	Provisional Variance Month 12 £'000	Covid Variance Month 12 £'000	Provisional Variance Month 12 %	2020/21 Savings Proposed £'000	2020/21 Savings Achieved £'000	2020/21 Savings Unachieved £'000
(11)	Director of Families, Children & Learning	104	92	(12)	4	-11.5%	0	0	0
1,987	Health, SEN & Disability Services	42,519	44,063	1,544	674	3.6%	1,376	1,376	0
867	Education & Skills	5,520	6,255	735	574	13.3%	206	201	5
(2,049)	Children's Safeguarding & Care	40,828	38,698	(2,130)	402	-5.2%	1,362	1,287	75
(29)	Quality Assurance & Performance	1,400	1,341	(59)	1	-4.2%	38	38	0
765	Total Families, Children & Learning	90,371	90,449	78	1,655	0.1%	2,982	2,902	80

The Covid variances shown in the tables above and below are included within the “Forecast Variance” and “Key Variances” columns.

Explanation of Key Variances (Note: FTE/WTE = Full/Whole Time Equivalent)

Key Variances £'000	Covid Variances £'000	Service Area	Variance or Financial Recovery Measure Description
Director of Families, Children & Learning			
(12)	4	Other	Minor variances.
Health, SEN & Disability Services			
1,242	239	Demand led - Children's Disability Placements	The number of placements and unit costs is significantly in excess of budget with particular pressure on external residential provision. There were six new high cost residential placements in the financial year, partly linked to COVID-19 and the additional pressure this has placed on families. There was also a one-off change to the apportionment of recharges between education and social care provision to reflect increased social care needs.
179	158	In-house disability services	There is an underlying budget pressure in in-house respite provision and additional staffing requirements due to COVID-19.

Appendix 4 – Revenue Budget Performance

Key Variances £'000	Covid Variances £'000	Service Area	Variance or Financial Recovery Measure Description
(126)	230	Adults LD - community care	The community care budget for Adults with Learning Disabilities is in excess of £30m and the year-end position is very close to breakeven. Despite planned savings not being directly achieved due to the impact of COVID-19 there have been reductions in spend in areas such as day services where provision has not been delivered. There have also been some improvements due to reclaim of direct payment surpluses and backdated funding from the CCG. Furthermore, client numbers have reduced in comparison to budget and this has mitigated the unachievable planned savings.
127	31	Children's Disability Direct Payments	One-off Increase in apportionment of social care element of direct payments. Some additional direct payments to support families linked to COVID-19.
157	0	Section 17 Preventive Payments	High cost emergency support arrangements with costs split between local authority and the CCG.
(35)	16	Other	Minor variances.
<b>Education &amp; Skills</b>			
896	368	Home to School Transport	For 2020/21 the overspend was £0.896m, of which £0.368m related to additional costs as a result of COVID-19. Excluding COVID-19 related costs, the forecast overspend for 2020/21 has reduced from the initial estimate of £1.200m to £0.528m. The outturn improved significantly following the route planning work undertaken by the Home To School Transport Team for the new academic year. The figures include the impact of supplier relief payments and the additional costs from social distancing measures from September. The outturn includes government grants for home to school and college transport.
(30)	172	Council Nurseries and Children's Centres	There has been a significant loss of fee income against budget due to lower numbers of children strongly linked to the pandemic. However, the service has used the Coronavirus Job Retention Scheme (CJRS) which has meant reimbursement for staff costs as a result of furloughing equating to £0.135m. In addition, the government is providing a scheme to support local authorities with the impact of lost income due to COVID-19 and £0.349m will be recovered through this mechanism. For spring term 2021 the decision to restrict opening of council nurseries to vulnerable and key worker children had a detrimental impact on the levels of free entitlement income. This is estimated at £0.055m. However, the reduction in children means expenditure on staffing, particularly sessional and agency staff across most council nurseries has reduced. Overall, a net underspend of £0.013m was returned against council nurseries.

**Appendix 4 – Revenue Budget Performance**

<b>Key Variances £'000</b>	<b>Covid Variances £'000</b>	<b>Service Area</b>	<b>Variance or Financial Recovery Measure Description</b>
			There was also a net underspend of £0.017m relating to the council's childrens centres and central early years budgets.
(131)	34	Other	Variances on other budgets but mainly relates to delays in Able & Willing Placements and Supported employment.
<b>Children's Safeguarding &amp; Care</b>			
(1,165)	228	Demand-Led - Children's placements	The underspend relates to a number of different factors. There has been an increase in the level of grant available for care leavers and Unaccompanied Asylum Seeking Children. Despite overall numbers of children being placed in high cost placements increasing in recent months it is still within the budgeted level. The average unit costs for placements is increasing and is marginally higher than budgeted but overall the combination of these factors results in the underspend of £1.165m.
(215)	10	Preventive/S17	There is a significant underspend across the Preventive budgets. The continued scrutiny and controls on spending have resulted in a year end underspend despite the additional costs relating to COVID-19.
143	0	Legal Fees	There has been a significant increase in demand for child protection legal work in the last quarter of the year. Cases are taking longer for a number of reasons and new cases need to be allocated. This has, therefore resulted in additional costs being incurred by the in-house legal team resulting in the overspend.
(246)	17	Social Work Teams	The underspend is primarily due to the difficulty in recruiting psychologists in the Partners in Change hub and the recharge of costs from SPFT. In addition there have been a number of vacant posts across the service.
(113)	73	Contact Service	Activity levels are down from previous years and this has resulted in the underspend.
(226)	2	Adolescent service	The underspend in the adolescent service reflects the difficulty in recruiting to various vacant posts across the service.
(167)	0	Partners in Change Contracts	Contracts with SPFT and other partners have been re-negotiated reducing the cost to the Council.
(141)	72	Other	Minor variances.
<b>Quality Assurance &amp; Performance</b>			
(59)	1	Other	

Health & Adult Social Care (HASC)

Revenue Budget Summary

Forecast Variance Month 9 £'000	Service	2020/21 Budget Month 12 £'000	Provisional Outturn Month 12 £'000	Provisional Variance Month 12 £'000	Covid Variance Month 12 £'000	Provisional Variance Month 12 %	2020/21 Savings Proposed £'000	2020/21 Savings Achieved £'000	2020/21 Savings Unachieved £'000
2,681	Adult Social Care	37,383	39,108	1,725	844	4.6%	0	0	0
(35)	S75 Sussex Partnership Foundation Trust (SPFT)	18,370	17,381	(989)	181	-5.4%	0	0	0
3,469	Integrated Commissioning	8,139	11,235	3,096	3,222	38.0%	0	0	0
0	Public Health	(943)	(943)	0	93	0.0%	0	0	0
6,115	Total Health & Adult Social Care	62,949	66,781	3,832	4,340	6.1%	0	0	0
0	Further Financial Recovery Measures (see below)	-	0	0	2,962	-	-	-	-
6,115	Residual Risk After Financial Recovery Measures	62,949	66,781	3,832	7,302	6.1%	0	0	0

The Covid variances shown in the tables above and below are included within the “Forecast Variance” and “Key Variances” columns.

Explanation of Key Variances

Key Variances £'000	Covid Variances £'000	Service Area	Variance or Financial Recovery Measure Description
Further Directorate Financial Recovery Measures			
0	2,962	Further Financial Recovery Measures projection	The initial recovery measures have now been incorporated into the forecast above. The Directorate is working on additional measures and confirming plans to further mitigate the current forecast.
Adult Social Care			
1,405	216	Demand-Led Community Care - Physical & Sensory Support	The forecast number of placements/packages is 2,039 WTE, which is below the budgeted level of 2,321 WTE placements. The average unit cost of a placements/package is higher than the budgeted level at £214 per week (£38 per week above budget per client). The combination of the number of adults placed being 282 WTE below the budgeted level and the increased unit costs result in the overspend of £1.405m. Therefore, the overall activity is below the budgeted level

Appendix 4 – Revenue Budget Performance

Key Variances £'000	Covid Variances £'000	Service Area	Variance or Financial Recovery Measure Description
			<p>however the unit costs are 22% above budget and causing a significant pressure. This is due to increasing numbers of placements (many of which are hospital discharges) being made at high unit costs as a result of COVID-19.</p> <p>A significant portion of the overspend is attributable to COVID-19 - £0.216m for the costs of increased demand for care packages and care home placements, and additional payments to providers in support of COVID-19, net of NHS England funding.</p>
(32)	0	Demand-Led Community Care - Substance Misuse	There are relatively small numbers of clients within this service and the activity is below the budgeted demand resulting in the underspend of £0.032m.
(495)	69	Assessment teams	This is due to a number of temporary vacancies across the Assessment teams.
854	439	In house services	There is an underlying budget pressure in in-house provision. There are also additional staffing requirements and income pressures due to COVID-19.
(7)	0	Other	Minor variances.
<b>S75 Sussex Partnership Foundation Trust (SPFT)</b>			
(654)	20	Demand-Led - Memory Cognition Support	<p>The number of forecast placements are lower than budgeted resulting in the underspend projection of £0.654m.</p> <p>The forecast number of placements/packages is 365 WTE which is below the budgeted level of 397 WTE placements. The average unit cost is below the budgeted level at £337 per week (£4 per week below budget). Therefore, the overall activity is 32 WTE below budget and the unit costs are 1% below budget.</p>
(282)	110	Demand-Led - Mental Health Support	<p>The average unit cost is less than anticipated and this results in the underspend projection of £0.282m.</p> <p>There is an increasing need and complexity within this client group and the forecast number of placements/packages is 445 WTE, which is above the budgeted level of 418 WTE placements. The average unit cost of a placement/package is lower than the budgeted level at £331 per week (£34 per week less than the budget per client).</p> <p>A significant portion of spend is attributable to COVID-19 - £0.110m for the ongoing costs for increased demand for care packages and care home placements, and additional payments to providers in support of COVID-19</p>
(53)	0	Staffing Teams	This is due to a number of temporary vacancies across the Assessment teams.
<b>Integrated Commissioning</b>			

**Appendix 4 – Revenue Budget Performance**

<b>Key Variances £'000</b>	<b>Covid Variances £'000</b>	<b>Service Area</b>	<b>Variance or Financial Recovery Measure Description</b>
460	0	External Funding	£0.460m is the net pressure to the Council following recurrent reductions in funding from Brighton & Hove CCG. The Council has allocated reinvestment funding to mitigate this however the pressure of £0.460m remains.
2,571	3,163	Contracts	The overspend is attributable to COVID-19 and reflects the forecast statutory costs to support verified rough sleepers. The additional costs are partially offset by the MHCLG emergency accommodation grant and Next Steps Accommodation Programme grant
65	59	Commissioning teams	The overspend relates to additional staffing costs within the commissioning, performance and management teams
<b>Public Health</b>			
0	93	Other	Minor variances.

## Economy, Environment &amp; Culture

## Revenue Budget Summary

Forecast Variance Month 9 £'000	Service	2020/21 Budget Month 12 £'000	Provisional Outturn Month 12 £'000	Provisional Variance Month 12 £'000	Covid Variance Month 12 £'000	Provisional Variance Month 12 %	2020/21 Savings Proposed £'000	2020/21 Savings Achieved £'000	2020/21 Savings Unachieved £'000
5,199	Transport	(3,001)	547	3,548	4,111	118.2%	3,877	2,109	1,768
800	City Environmental Management	29,976	30,531	555	1,302	1.9%	265	265	0
(50)	City Development & Regeneration	3,201	3,011	(190)	235	-5.9%	155	126	29
761	Culture, Tourism & Sport	4,317	4,680	363	323	8.4%	260	233	27
1,120	Property	817	2,477	1,660	1,660	203.2%	447	176	271
7,830	Total Economy, Environment & Culture	35,310	41,246	5,936	7,631	16.8%	5,004	2,909	2,095

The Covid variances shown in the tables above and below are included within the “Forecast Variance” and “Key Variances” columns.

## Explanation of Key Variances

Key Variances £'000	Covid Variances £'000	Service Area	Variance or Financial Recovery Measure Description
11,724	11,724	Parking Services	Parking Services experienced a net underachievement of £11.724m as a result of the various lockdowns throughout the year before allocation of the Sales, Fees & Charges compensation grant (£8.403m). Of this net underachievement £14.119m is the in year loss of income against budget for parking and penalty charge notice income. Parking income is a demand led activity which can be difficult to predict and was also negatively impacted by the COVID-19 infection control measures. Other significant variances include overachievements in Parking Suspension income (£0.379m) mostly from improvements in the final quarter and lower than budgeted PCN bad debt provision (£0.383m). There were also significant underspends across Contracts, Debt Collection and Transactional costs (£1.450m) as a result of lower activity from the pandemic and the effect of the recent restructure which has allowed officers to continue to reduce some of the historic

Appendix 4 – Revenue Budget Performance

Key Variances £'000	Covid Variances £'000	Service Area	Variance or Financial Recovery Measure Description
			PCN backlog and also deal with debt more effectively at the front end as well as focusing on contract work across the teams. Financing costs also underspent in year, reducing the net overspend of Parking Services by (£0.224m). A range of other less significant variances make up the balance of (£0.041m).
14	134	Transport Projects and Engineering	Payments to Bus Operators exceeded budget by approximately £0.150m. The unanticipated third COVID-19 lockdown increased costs and reduced revenue guarantee bus contract income. The Department of Education School Travel Grant did not cover the costs of increased school buses. Road Safety Education overspent by £0.069m due to staff costs associated with training delivery. Bus Shelter Advertising Income was underbudget by £0.130m as a result of rent relief agreed with Clear Channel UK due to COVID-19). Bus Shelter spending in Valley Gardens of £0.109m was not budgeted. These overspends were offset by the underspend of £0.148m on Flood Risk Management and Highway maintenance costs of £0.138m. Lighting and Structural Maintenance costs underspent by £0.146m where COVID-19 impacted maintenance contractors particularly in the early stages of the lockdown.
(142)	272	Traffic Management	Hoarding Licence income (£0.225m), Scaffold Licence income (£0.152m) , Traffic Regulation Orders income (£0.111m) and Streetworks fees £0.094m) have all exceeded budget. These have been partially offset by Highways Licensing income underachieving due to waived Tables and Chairs licence fees £0.072m (COVID-19) and Skip income £0.079m underachieving. Costs in implementing Street Manager software exceeded budget by £0.049m and other COVID-19 related highway regulation costs of £0.086m were identified. Ultimately Road Work Permit Fees and Fines Income were only £0.035m less than budgeted (COVID-19).
150	0	Transport Policy and Strategy	Highways Development Control and Transport Assessment overspent by £0.158m. Agency staff have been employed during the year to deal with an increasing workload pending a team restructure to provide adequate permanent officer resource. This has not been completed as anticipated, further exacerbated by the long-term sickness absence of the Team Manager. Levels of anticipated income have also not materialised.
(85)	0	Concessionary Bus Fares	Additional income of £0.130m was received in February for B&H buses for underachievement in 2019/20 as part of the fixed deal. There are also other smaller variances for all of the bus companies.
(34)	60	Head of City Transport	Minor variances.



**Appendix 4 – Revenue Budget Performance**

<b>Key Variances</b>	<b>Covid Variances</b>	<b>Service Area</b>	<b>Variance or Financial Recovery Measure Description</b>
<b>£'000</b>	<b>£'000</b>		
(8,079)	(8,079)	Sales, Fees and Charges Grant	This is the estimated value of the grant due to be claimed based on the outturn position of losses of income driven by the COVID-19 outbreak.
<b>City Environmental Management</b>			
725	800	City Clean	£1.285m of the net overspend is waste collection and street cleansing (operational) agency costs substantially driven by COVID-19 staffing related shortfalls. This is offset by staffing underspends of (£0.219m). Commercial income has returned to budgeted levels due to easing of lockdown for trade waste and increase renewals of Garden Waste Collection towards the end of the financial year. Other Service delivery is under review and measures are being put in place to reduce costs such as service improvement plans, rationalisation of bin/box deliveries and a mobile collection team to more efficiently support rounds. However there are cost pressures which cannot be mitigated such as beach clean ups.
0	417	Waste Disposal	The £0.417m impact of COVID-19 on the waste disposal contract has been managed through the Waste PFI Reserve.
(2)	100	City Parks	An in-year spending pressure mainly for emergency tree maintenance (Dutch Elm disease related) is being contained within existing Parks Services budgets. This is the cost of essential public health and safety works to remove dead trees. Park Services' budgets were actively managed to bring the service in on budget.
(408)	34	Fleet & Maintenance	Fleet & Maintenance underspent by £0.408m (with additional COVID-19 related costs contained within existing budgets).Progress has been made in Fleet and Maintenance to control and reduce costs which has now delivered results.For example, vehicle hire costs are lower than at the same point last year.
234	100	Head of City Environmental Management	There is a £0.100m management/service improvement team pressure which was funded from the Modernisation Fund in 2019/20. This team and also part of Strategy & Projects are working to deliver the service improvements and operational reviews to deliver cost reductions going forward. This also includes £0.100m of the additional waste disposal COVID-19 related costs such as stewarding at the household waste disposal sites.
245	90	Strategy & Projects	There is a £0.200m management/service improvement team pressure which was funded from the Modernisation Fund in 2019/20. This also includes a forecast loss of income due to COVID-19 such as not charging for public toilets.
(239)	(239)	Sales, Fees and Charges Grant	This is the estimated value of the grant due to be claimed based on the outturn position of losses of income driven by the COVID-19 outbreak.
<b>City Development &amp; Regeneration</b>			

**Appendix 4 – Revenue Budget Performance**

<b>Key Variances £'000</b>	<b>Covid Variances £'000</b>	<b>Service Area</b>	<b>Variance or Financial Recovery Measure Description</b>
678	678	Development Planning	Loss of Planning and Building Control income due to COVID-19. The net overspend reduced since Month 9 due to improvements in Planning income in the final quarter.
(127)	0	Planning Policy and Major Projects	Principal Planning Officer post vacant for eight months and part time Waste Planning post vacant.
(284)	0	Sustainability & International	Delay in recruiting for Bio Diversity Officer and a post within City Wide Food projects.
47	0	Assistant Director - EEC	Overspend on Firstcare Attendance Management fees not budgeted for.
(1)	60	Various	Minor variances.
(503)	(503)	Sales, Fees and Charges Grant	This is the estimated value of the grant due to be claimed based on the outturn position of losses of income driven by the COVID-19 outbreak.
<b>Culture, Tourism &amp; Sport</b>			
1,972	1,972	Royal Pavilion and Museums	Loss of income due to closure of all buildings from COVID-19. Some overspend offset by reduced expenditure on some costs such as building maintenance and staff costs.
40	0	Arts	Additional staffing costs and Legal fees to be paid related to the Royal Pavilion and Museums Trust.
599	599	Sports and Leisure	Loss of income due to COVID-19, including rent reductions on seafront properties and assumed closure of Volks Railway for the whole year.
1,221	1,221	Venues	Loss of income from closed venues and cancelled events due to COVID-19. Partially offset by reduced staff and building costs.
184	184	Tourism and Marketing	Loss of income due to reduced visitor/tourist numbers and cancellation of conferences due to COVID-19. Also includes £0.100m overspend for waiving of partnership fees as agreed at Policy & Resources sub-committee on 29th May 2020.
(3,653)	(3,653)	Sales, Fees and Charges Grant	This is the estimated value of the grant due to be claimed based on the outturn position of losses of income driven by the COVID-19 outbreak.
<b>Property</b>			
1,660	1,660	Property	The fast changing impact of COVID-19 continued to put increasing pressures on many Property budgets. Increased cleaning specifications, deep cleans and specific cleaning materials in increased volumes have led to pressures within the Building Cleaning Service. Increased need for security for many areas, the need to secure sites where work was paused due to COVID-19 and cover for staff in isolation resulted in a large pressure within the Premises/Concierge Service. This

**Appendix 4 – Revenue Budget Performance**

Key Variances £'000	Covid Variances £'000	Service Area	Variance or Financial Recovery Measure Description
			<p>was partially offset by some reductions in provision in some areas. Many building projects were put on hold resulting in reduced fee income to the Technical Services Team. The Energy Team identified some savings resulting from closures due to COVID-19 and also reviewed electricity and gas prices which reduced the full year costs accordingly. COVID-19 has put pressure on some council commercial tenants particularly those dependent on the travel industry and Estates have been liaising with tenants who are struggling with their rental payments to negotiate and conclude alternative payment arrangements, deferral or reduction on a case by case basis. A process for considering these cases was implemented and the second tranche of rent reductions lead to further income loss.</p>

Housing, Neighbourhoods & Communities

Revenue Budget Summary

Forecast Variance Month 9 £'000	Service	2020/21 Budget Month 12 £'000	Provisional Outturn Month 12 £'000	Provisional Variance Month 12 £'000	Covid Variance Month 12 £'000	Provisional Variance Month 12 %	2020/21 Savings Proposed £'000	2020/21 Savings Achieved £'000	2020/21 Savings Unachieved £'000
4,479	Housing General Fund	4,531	6,530	1,999	1,788	44.1%	500	150	350
143	Libraries	3,304	3,265	(39)	119	-1.2%	89	89	0
169	Communities, Equalities & Third Sector	2,780	2,973	193	185	6.9%	11	11	0
0	Safer Communities	2,988	2,904	(84)	46	-2.8%	170	170	0
4,791	Housing, Neighbourhoods & Communities	13,603	15,672	2,069	2,138	47.1%	770	420	350
(3,250)	Further Financial Recovery Measures (see below)	-	0	0	-	-	-	-	-
1,541	Residual Risk After Financial Recovery Measures	13,603	15,672	2,069	2,138	15.2%	770	420	350

The Covid variances shown in the tables above and below are included within the “Forecast Variance” and “Key Variances” columns.

Explanation of Key Variances

Key Variances £'000	Covid Variances £'000	Service Area	Variance or Financial Recovery Measure Description
Housing General Fund			
246	170	Temporary Accommodation (TA)	<p>The net overspend of £0.246m consists of:</p> <ul style="list-style-type: none"> <li>£0.950m overspend due to higher than budgeted levels of households using spot purchase accommodation. The budget assumes an average of 36 units of spot purchase accommodation through the year and at the end of March there were 105 units for statutory homeless accommodation in use. This includes a £0.100m overspend due to an increase to rents for some emergency TA units. Continued similar levels of overspending as in 2019/20 on other areas of TA such as income collection and void loss mean that £0.350m of savings were not met. The outturn includes the use of £0.098m</li> </ul>

Appendix 4 – Revenue Budget Performance

Key Variances £'000	Covid Variances £'000	Service Area	Variance or Financial Recovery Measure Description
			<p>reserves following review of the Damage Deposit Guarantee Scheme Reserve.</p> <ul style="list-style-type: none"> <li>• Overspend of £0.261m relating to spend on repairs and void works. The volume of repairs and void works to leased accommodation has reduced compared to the prior year, due to the restrictions as a result of COVID-19 but this budget is still overspending and has been adjusted as part of the budget setting process for 2021/22.</li> <li>• An underspend on the contribution to the bad debt provision of £0.072m.</li> <li>• Net underspend of £0.300m relating to the new investment funding for an enhanced level of service for emergency short term accommodation. Renewal of these contracts has been delayed due to the pandemic.</li> <li>• Net £1.870m overspend from higher levels of households using emergency spot purchase accommodation as a result of COVID-19 for those housed as part of the 'everyone in' initiative up to March 2021. This is net of the extra Housing Benefit income of £0.485m due to be collected as a result of this increase. As at the end of January an additional 145 clients were housed over and above the 105 units in spot purchase at the start of the year. However, by the end of March 2021 the 145 had reduced to 93 and so there were 198 units of spot purchase accommodation in use. This also includes food costs, where applicable.</li> <li>• The use of one off Flexible Homelessness Support grant funding of £2.463m.</li> </ul>
1,533	1,533	Rough Sleeper Accommodation	<p>This relates to the cost of hotel and university accommodation and move on costs for housing rough sleepers to 31 March 2021 as part of the 'everyone in' initiative by the Government. The total cost for the year is £4.523m. However, this has been offset by a share of the Next Steps Accommodation Programme (NSAP) grant (allocated between the HASC and HNC directorates) of £2.329m, and also by housing benefit income of £0.661m reducing the net overspend to £1.533m. The costs of support, security costs etc. are shown in figures for HASC and food costs are shown within the costs of Temporary Accommodation.</p>
(40)	(100)	Private Sector Housing	<p>Underspend of £0.150m relating to the new investment funding for the further enforcement work with private sector landlords. There was no spend during 2020/21 due to the impact of the pandemic. This is offset by an overspend of £0.030m due to the reduction in work carried out for the additional licensing scheme, £0.020m for the stock condition survey and an overspend of £0.060m</p>

Appendix 4 – Revenue Budget Performance

Key Variances £'000	Covid Variances £'000	Service Area	Variance or Financial Recovery Measure Description
			relating to Minimum Energy Efficiency Standard fine income which is not achievable.
136	0	Seaside Homes	Overspend of £0.191m mainly due to shortfalls in income collection due in part to the impact of Universal Credit which is partially offset by the release of the Seaside Homes revenue reserve of £0.055m.
72	177	Housing Options	Additional staffing costs to undertake assessments of rough sleepers and other newly accommodated households under COVID-19 provision. This has been offset by other vacancies within the service.
(58)	0	Travellers	Underspend due to staff vacancies, and reduced rubbish clearance and legal costs.
74	0	Homemove	Overspend on extra staffing and IT costs due to the need for parallel running of old and new choice based lettings IT systems and unexpected issues with implementation.
36	8	Various	Other minor variances across the service including an overspend on the strategic director costs partly due to interim arrangements.
<b>Libraries</b>			
119	119	Libraries Income	There was a loss of income due to COVID-19 from shop sales, meeting space bookings, fines and charges of £0.405m. This has been partially mitigated by the Sales Fees and Charges Grant of £0.286m.
(138)		Employee costs	There was a net underspend against staffing, primarily due to lockdowns and not having to cover staff absences.
(20)		General	Minor variances.
<b>Communities, Equalities &amp; Third Sector</b>			
185	185	Vulnerable People cell	Extra Food Partnership costs as a result of COVID-19.
8	0	General	Minor variances.
<b>Safer Communities</b>			
46	46	Loss of licensing income	The impact of COVID-19 on Environmental Health and Licensing income was £0.094m. This was offset by the Sales, Fees and Charges grant of £0.048m.
(122)	0	Employee costs	Net underspend against staffing as a result of vacancies across the service.
(8)	0	General	Minor variances.

Finance & Resources

Revenue Budget Summary

Forecast	2020/21	Provisional	Provisional	Covid	Provisional	2020/21	2020/21	2020/21
----------	---------	-------------	-------------	-------	-------------	---------	---------	---------

**Appendix 4 – Revenue Budget Performance**

Variance Month 9 £'000	Service	Budget Month 12 £'000	Outturn Month 12 £'000	Variance Month 12 £'000	Variance Month 12 £'000	Variance Month 12 %	Savings Proposed £'000	Savings Achieved £'000	Savings Unachieved £'000
(70)	Finance (Mobo)	348	265	(83)		-23.9%	0	0	0
97	HR & Organisational Development (Mobo)	858	975	117	26	13.6%	0	0	0
0	IT&D (Mobo)	5,079	5,079	0	25	0.0%	225	225	0
0	Procurement (Mobo)	(84)	(48)	36	1	42.9%	0	0	0
164	Business Operations (Mobo)	(184)	(29)	155	13	84.2%	0	0	0
254	Revenues & Benefits (Mobo)	5,219	5,499	280	190	5.4%	250	250	0
557	Housing Benefit Subsidy	(751)	(492)	259		34.5%	0	0	0
50	Contribution to Orbis	10,967	10,925	(42)		-0.4%	477	477	0
1,052	<b>Total Finance &amp; Resources</b>	<b>21,452</b>	<b>22,174</b>	<b>722</b>	<b>255</b>	<b>3.4%</b>	<b>952</b>	<b>952</b>	<b>0</b>

**Mobo** = Specific budget items held by Orbis but **Managed on behalf of** the relevant partner i.e. they are sovereign, non-partnership budgets. Under or overspends on Mobo budgets fall directly to the relevant partner whereas Orbis Operational budget variances are shared in accordance with the Inter-Authority Agreement (IAA).

The Covid variances shown in the tables above and below are included within the “Forecast Variance” and “Key Variances” columns.

**Explanation of Key Variances**

Key Variances £'000	Covid Variances £'000	Service Area	Variance or Financial Recovery Measure Description
<b>Finance (Mobo)</b>			
(83)	0	Finance (Mobo)	The vacant post of the Executive Director has saved £0.137m in the year, net of acting up costs. This was partially offset by higher external audit costs of £0.037m and other net additional contractual costs of £0.017m including FirstCare.
<b>HR &amp; Organisational Development (Mobo)</b>			
117	26	Human Resources	The service was overspent by £0.117m at year end, an increase of £0.020m from Month 9. This figure allowed for £0.144m Learning & Development Social Work grant funding to be carried forward into 2021/22. There was a pressure against the funding of union time of £0.048m which will increase slightly in the new financial year when the Branch Secretary post is filled. There were income pressures within the

**Appendix 4 – Revenue Budget Performance**

<b>Key Variances £'000</b>	<b>Covid Variances £'000</b>	<b>Service Area</b>	<b>Variance or Financial Recovery Measure Description</b>
			service of £0.107m which were partly offset by net underspends of £0.038m.
<b>Procurement (Mobo)</b>			
36	1	Procurement	There was a small budget pressure for the service of £0.036m in 2020/21.
<b>Business Operations (Mobo)</b>			
155	13	Business Operations	The pressure of £0.155m was mostly due to additional system costs including significant ICON hosted implementation costs of £0.079m and a shortfall in staff advertising income of £0.047m. There were also COVID-19 costs of £0.013m, mostly for payment of overtime.
<b>Revenues &amp; Benefits (Mobo)</b>			
280	190	Revenues & Benefits	The main element of the overspend is a shortfall in court costs income of £0.366m for which £0.190m relates to the impact of COVID-19. Staffing costs are being offset on a one-off basis by a combination of New Burdens and grant funding resulting in net saving of £0.089m.
<b>Housing Benefits Subsidy</b>			
287	0	Housing Benefit Subsidy	The final outturn is a pressure of £0.259m which is an improvement of £0.298m compared to Month 9. Within this there is a surplus of £0.047 relating to the collection of overpayments of former Council Tax Benefit and this is £0.013m worse than Month 9. There is an overspend of £0.306m on the main subsidy budgets which is an improvement of £0.311m from Month 9. Within this there is a pressure of £0.541m relating to a particular benefit type for vulnerable tenants which is not fully subsidised. The net position on the collection of overpayments is £0.225m better than budget and there are other minor favourable variances of £0.010m.
<b>F&amp;R Contribution to ORBIS</b>			
(42)	0	Contribution to Orbis	This underspent in the end by £0.042m, affected by some late credits of £0.028m. £0.014m related to BHCC's share of the Orbis overspend of £0.075m, mostly due to a pressure within Business Operations of £0.482m due to unmet savings targets, mostly offset by significant underspends in IT&D (£0.190m), Finance and Centres of Expertise (£0.135m) and Management (£0.138m)



Strategy, Governance & Law

Revenue Budget Summary

Forecast Variance Month 9 £'000	Service	2020/21 Budget Month 12 £'000	Provisional Outturn Month 12 £'000	Provisional Variance Month 12 £'000	Covid Variance Month 12 £'000	Provisional Variance Month 12 %	2020/21 Savings Proposed £'000	2020/21 Savings Achieved £'000	2020/21 Savings Unachieved £'000
0	Corporate Policy	775	776	1		0.1%	27	27	0
(115)	Legal Services	1,555	1,388	(167)		-10.7%	103	103	0
(9)	Democratic & Civic Office Services	1,768	1,612	(156)		-8.8%	12	12	0
183	Life Events	114	(49)	(163)	188	-143.0%	8	8	0
(6)	Performance, Improvement & Programmes	1,019	1,013	(6)		-0.6%	49	49	0
96	Communications	893	926	33	108	3.7%	44	0	44
149	Total Strategy, Governance & Law	6,124	5,666	(458)	296	-7.5%	243	199	44

The Covid variances shown in the tables above and below are included within the “Forecast Variance” and “Key Variances” columns.

Explanation of Key Variances

Key Variances £'000	Covid Variances £'000	Service Area	Variance or Financial Recovery Measure Description
Corporate Policy			
1	0		Minor variances
Legal Services			
(167)	0	Legal Services	An increased underspend of £0.167m, due to vacancy management including some voluntary reduction in hours. There was also some overachievement of income in relation to environment related work.
Democratic & Office Services			
(156)	0		An underspend of £0.156m resulting from a combination of the impact of the pandemic with a move to virtual meetings and the reduction in printing costs of agendas with more councillors moving to electronic papers. In addition, there was a saving on the overall Members allowances and training budgets, and with very few physical civic

**Appendix 4 – Revenue Budget Performance**

Key Variances £'000	Covid Variances £'000	Service Area	Variance or Financial Recovery Measure Description
			<p>engagements there was less demand on staffing and hospitality and costs in the Civic Office. The Ward Budgets were underspent by year end and this has been requested for carry forward into 2021/22 with the majority of the funding now allocated. Although it is a significant underspend for the service, taking into account the savings for 2021/22 and the return to physical meetings and civic engagements it is not anticipated that this position would be repeated.</p>
<b>Life Events</b>			
(163)	188	Life Events	<p>There was an overall underspend of £0.163m across Life Events services at year end due to significant impacts of COVID-19. This underspend is helped by government funding for income loss of £0.157m for the year.</p> <p>Most of the issue was in Registrars with a net pressure of £0.271m as a result of the lockdowns including a period of service suspension. Bereavement Services however, experienced a high demand for funeral services during the last quarter, peaking in February 2021, resulting in a recovery for the service. Levels of business remained fairly consistent with previous non-COVID-19 rates, prior to January. Additional business came to Woodvale after other areas of Sussex experienced high demand, and this to led bereaved families and Funeral Directors using cremation slots that remained available in Brighton &amp; Hove during February. There was also an increase in local funerals at this time. The outcome was an additional £0.162m that had not been forecast. This increase in income enabled a partial offsetting against the Registration Service pressures.</p> <p>Elsewhere in Bereavement Services, there were expected pressures in the Public Health Funerals service of £0.029m, and other overspends generally of £0.018m. This includes costs for the installation of, and ongoing provision of service enhancements that were necessary due to limits in mourners being stipulated by the government. This includes webcasting of funeral services.</p> <p>There were anticipated vacancy savings of £0.239m, mostly from the Elections Team (£0.101m), but also in Bereavement (£0.064m) and Registrars (£0.063m), whilst services plan to redesign.</p> <p>There were underspends in the Elections and Electoral Registration of</p>

**Appendix 4 – Revenue Budget Performance**

<b>Key Variances £'000</b>	<b>Covid Variances £'000</b>	<b>Service Area</b>	<b>Variance or Financial Recovery Measure Description</b>
			£0.108m, following reductions in canvassing processes as dictated by pandemic circumstances during the annual electoral canvass, This included reductions in printing costs.
<b>Performance, Improvement &amp; Programmes</b>			
(6)	0	Performance Team	Minor variances.
<b>Communications</b>			
33	108	Communications	There was a pressure of £0.033m for the year, despite COVID-19 pressures of £0.108m, being unachievable restructuring savings (£0.044m) and extra advertising and distribution costs (£0.064m). Staffing costs otherwise underspent by £0.025m due to vacancy management, and supplies and services costs were managed by maximising recharges to other services and there was also a small underspend in the Graphic Design Team.

## Corporately-held Budgets

## Revenue Budget Summary

Forecast Variance Month 9 £'000	Service	2020/21 Budget Month 12 £'000	Provisional Outturn Month 12 £'000	Provisional Variance Month 12 £'000	Covid Variance Month 12 £'000	Provisional Variance Month 12 %	2020/21 Savings Proposed £'000	2020/21 Savings Achieved £'000	2020/21 Savings Unachieved £'000
0	Bulk Insurance Premia	3,259	3,259	0	0	0.0%	0	0	0
(1,219)	Capital Financing Costs	4,722	3,450	(1,272)	0	-26.9%	0	0	0
0	Levies & Precepts	213	213	0	0	0.0%	0	0	0
(217)	Unallocated Contingency & Risk Provisions	262	0	(262)	0	-100.0%	0	0	0
(23,283)	Unringfenced Grants	(67,019)	(90,316)	(23,297)	(23,244)	-34.8%	0	0	0
2,455	Other Corporate Items	12,471	15,390	2,919	2,220	23.4%	340	0	340
(22,264)	Total Corporately-held Budgets	(46,092)	(68,004)	(21,912)	(21,024)	-47.5%	340	0	340

The Covid variances shown in the tables above and below are included within the “Forecast Variance” and “Key Variances” columns.

## Explanation of Key Variances

Key Variances £'000	Covid Variances £'000	Service Area	Variance or Financial Recovery Measure Description
<b>Capital Financing Costs</b>			
(1,140)	0	Interest Payable and Minimum Revenue Provision (MRP)	Reduction in cost of financing debt and MRP due to pause and delays in delivery of the Capital Programme.
(122)	0	Interest receiveable	Increased balances compared to expectation, so a number of longer term deals undertaken to improve yield.
(10)	0	Debt Management Expenses	Removal of brokerage costs as a result of no longer requiring new debt in 2020/21.
<b>Unallocated Contingency &amp; Risk Provisions</b>			
(175)	0	Release of risk provision	The general risk provision of £0.750m had £0.575m earmarked against pay award and the remaining £0.175m was released.

Appendix 4 – Revenue Budget Performance

Key Variances £'000	Covid Variances £'000	Service Area	Variance or Financial Recovery Measure Description
(42)	0	Release of residual carbon neutral allocation	Pausing of the capital programme has meant financing costs included within the £0.200m allocated for Carbon Neutral schemes were not required in 2020/21.
(45)	0	Term Time GF funding	Contingency set aside for the impact of changes to term time hours for non schools staff was not allocated to services and therefore released.
<b>Unringfenced Grants</b>			
(23,244)	(23,244)	Covid 19 Grant	This is the amount of COVID-19 grant allocated to the council in four tranches. £7.857m relates to the remaining allocation carried forward from 2019/20 in respect of the first tranche of £8.157m and there is £8.048m, £2.557m and £4.782m in respect of the second to fourth tranches.
(39)	0	Extended Rights to Free Transport	Higher than forecast grant allocation for 2020/21 for Local Reform and Community Voice grant and Extended Rights to Free Transport.
(13)	0	Transparency Code New Burdens Grant	New Grant paid in March 2021.
(1)	0	Other	
<b>Other Corporate Items</b>			
1,847	1,847	PPE	Gross costs of PPE are £2.037m and this has been net off by £0.190m of COVID-19 Infection Control grant.
168	168	Covid 19 Death Management	Council's share, as part of the Sussex Resilience Forum, of Death Management costs across Sussex.
(51)	0	Pensions	Of this, an underspend of £0.103m relates to the Unfunded Pension Costs budget consisting of an overpayment from 2019/20 of £0.068m and an in year variance of £0.035m. This is partially offset by other corporate pension related liabilities of £0.052m.
90	90	Purchase of Laptops	Cost of purchasing laptops for homeworking during the pandemic.
39	0	Repayment of Reserves	Repayment of SWAMP reserve (over 10 years).
712	0	Bad Debt Provision	Net increase to the corporate bad debt provision due to an increase in harder to collect (i.e. ageing) debt, in significant part due to Covid-19.
115	115	Covid Business Grants	Value of COVID-19 Summer Lockdown business grant late payments not funded directly by Government.
(1)	0	Other	Minor variances.

Housing Revenue Account (HRA)

Revenue Budget Summary

Forecast Variance Month 9 £'000	Service	2020/21 Budget Month 12 £'000	Provisional Outturn Month 12 £'000	Provisional Variance Month 12 £'000	Covid Variance Month 12 £'000	Provisional Variance Month 12 %
(110)	Capital Financing	29,513	29,044	(469)	0	-1.6%
(74)	Housing Management & Support	4,155	4,310	155	149	3.7%
(135)	Head of City Development & Regeneration	590	458	(132)	(60)	-22.4%
(246)	Income, Involvement & Improvement	(46,905)	(47,274)	(369)	224	-0.8%
(670)	Repairs & Maintenance	10,140	9,914	(226)	(650)	-2.2%
161	Property & Investment	(173)	(171)	2	(150)	1.2%
492	Tenancy Services	2,680	3,283	603	505	22.5%
(583)	Total Housing Revenue Account	0	(436)	(436)	18	0.0%

The Covid variances shown in the tables above and below are included within the “Forecast Variance” and “Key Variances” columns.

Explanation of Key Variances

Key Variances £'000	Covid Variances £'000	Service Area	Variance Description
<b>Capital Financing</b>			
(131)	0	Financing costs	Significant reprofiling of HRA capital expenditure from 2019/20 into 2020/21 impacts on the timing of when borrowing is required to be undertaken to fund the expenditure. This has resulted in lower interest charges being incurred during 2020/21, compared to the original budget forecast.
(338)	0	Direct revenue funding (DRF)	A reduced capital programme, largely as a result of COVID-19 restrictions has resulted in less DRF being required.
<b>Housing Management &amp; Support</b>			
(130)	0	Transfer Incentive Scheme	This service assists tenants to down-size or to move into more suitable or accessible accommodation. Each case takes time to complete and the budget underspent by £0.130m.
149	149	Temporary Accommodation - Rents	Less rental income for Temporary Accommodation units in the HRA than expected due to delays to the completion of

**Appendix 4 – Revenue Budget Performance**

Key Variances £'000	Covid Variances £'000	Service Area	Variance Description
			schemes to provide council owned TA and fewer home purchase properties being used for TA than budgeted.
(43)	0	Employee costs	Underspend against staff training and agency staff budget.
145	0	Support service costs	Mainly due to an increased contribution to Legal Services of £0.060m and a one-off budget adjustment of £0.058m relating to 2019/20 which will be reversed in 2021/22.
34	0	Other	Minor variances.
<b>Head of City Development &amp; Regeneration</b>			
(132)	(60)	Staffing	Staffing underspends as COVID-19 meant delayed recruitment.
<b>Income, Involvement &amp; Improvement</b>			
(253)	0	Employee costs	Underspend on employee costs of £0.253m across Performance & Improvement, Income Management, Rent Accounting and Customer Service teams.
(314)	0	Provision for Bad Debts	Underspend on the contribution to bad debt provision. The budget for this contribution was increased as part of the budget setting process for 2020/21 in anticipation of the continuation of the trend seen in 2019/20 of increasing arrears. However, the arrears levels in the HRA have not increased as anticipated in 2020/21, even with the pandemic.
226	180	General Needs - Rents	Overspend mainly due to the increase in rent loss from properties being empty. This is due to the delays caused by the pandemic where lettings were put on hold and also challenges of re-starting the service after the initial lockdown.
44	44	Laundries costs	Non collection of laundry charges as a result of infection control issues caused by the pandemic.
(28)	0	Resident Involvement	An underspend on printing costs.
(44)	0	Other	Minor variances.
<b>Repairs &amp; Maintenance</b>			
(636)	(650)	Repairs & Maintenance	There was a significant underspend of £1.526m across the service, mainly due to the impact of reduced activity due to COVID-19. Spend against sub-contractors and materials was approximately £0.700m less than budgeted, owing to the first five months of operation being impacted by the COVID-19 restrictions in place and the service attending to emergency

**Appendix 4 – Revenue Budget Performance**

Key Variances £'000	Covid Variances £'000	Service Area	Variance Description
			repairs only. Vacancies were also held, pending the full service resuming which accounts for a further £0.826m underspend. This has been offset by an earmarked reserve of £0.440m created in recognition that works will over-run into 2021/22. Also a provision for £0.450m has been set up to pay backdated harmonisation costs for the repairs staff that transferred to the council on 1st April 2020.
410		Programme team	It was originally planned that the costs for the programme team would be met by the earmarked reserve for 'set-up and mobilisation' relating to the in-sourcing of the Repairs & Maintenance service. However given the favourable TBM position across the HRA this has not been necessary and the reserve will be carried forward to 2021/22 to help fund the project costs for the replacement of the repairs works management system (WMS).
<b>Property &amp; Investment</b>			
859	0	Leaseholder - Service Charges Major Works	There was a lower than expected level of leasehold service charge for major works in 2020/21. Provision in the HRA budget allowed for billing of £3.6m, based on likely completion times for a large number of projects. Due to the COVID-19 restrictions in place it took longer to complete or reach final account on one large major project and a couple of smaller projects, resulting in a lower level of £2.8m actually billed in 2020/21 with the remainder forecast for billing in 2021/22.
(295)	0	Leaseholder - Service Charges	Income for annual service charges was slightly more than budget assumptions.
(323)	0	Repairs & Improvement	There was an underspend due to changes in the timescales for recruiting additional staff to support the new arrangements for planned and major works. This was a result of changes to programme start dates whilst procurement work was paused through the COVID-19 pandemic.



**Appendix 4 – Revenue Budget Performance**

Key Variances £'000	Covid Variances £'000	Service Area	Variance Description
(170)	(150)	Mechanical & Electrical (M&E) - Service contracts	An underspend against the servicing and maintenance contracts across M&E, as a result of the COVID-19 restrictions.
(122)	0	Leasehold Professional Fees	There was a significant increase in legal fee income from lease extensions and collective enfranchisement. This is largely due to the age profile of leases.
53	0	Other	Minor variances.
<b>Tenancy Services</b>			
223	223	Estates Cleaning	There was additional spend against agency staff in the estates services team due to the increased cleaning requirements as a result of COVID-19.
76	70	Other Employee costs	Extra staff costs in tenancy management and re-housing teams in part due to COVID-19 and also staff turnover was lower than expected at budget setting time leading to an overspend on these budgets.
113	0	Security costs	Overspend largely relates to the use of security guards at two central blocks of flats to ensure the safety of residents at risk.
66	0	Temporary Accommodation	An overspend on the use of temporary accommodation for council housing tenants.
35	35	Rents & Service Charges	Income from rents and service charges for Seniors Housing was slightly lower than budget assumptions due to increases in void losses.
177	177	Council Tax	Increase in council tax costs in respect of the higher number of empty council dwellings awaiting repairs.
(87)	0	Other	Other net underspends across this service including £0.105m on utilities costs for dwellings common ways.

## Appendix 4 – Revenue Budget Performance

### Dedicated Schools Grant (DSG)

#### Revenue Budget Summary

Forecast Variance Month 9 £'000	Service	2020/21 Budget Month 12 £'000	Provisional Outturn Month 12 £'000	Provisional Variance Month 12 £'000	Covid Variance Month 12 £'000	Provisional Variance Month 12 %
0	Individual Schools Budget (ISB)	131,774	131,774	0	0	0.0%
(381)	Early Years Block (excluding delegated to Schools) <i>(This includes Private Voluntary &amp; Independent (PVI) Early Years 3 &amp; 4 year old funding for the 15 hours free entitlement to early years education)</i>	13,810	13,191	(619)	15	-4.5%
27	High Needs Block (excluding delegated to Special Schools)	22,018	21,880	(138)	147	-0.6%
87	Exceptions and Growth Fund	3,414	3,425	11	34	0.3%
0	Grant Income	(170,313)	(170,313)	0	0	0.0%
(267)	<b>Total Dedicated Schools Grant (DSG)</b>	<b>703</b>	<b>(43)</b>	<b>(746)</b>	<b>196</b>	<b>-106.1%</b>

The Covid variances shown in the tables above and below are included within the “Forecast Variance” and “Key Variances” columns.

#### Explanation of Key Variances

Key Variances £'000	Covid Variances £'000	Service Area	Variance Description
<b>Early Years Block (including delegated to Schools)</b>			
(385)	0	Early Years Free Entitlement	Lower free entitlement payments to private, voluntary and independent sector providers and council nurseries in spring term linked to lower attendance due to COVID-19.
(240)	0	Early Years Unallocated	Balance of DSG underspend from 2019/20 to be carried forward and used to offset anticipated early years pressures in 2021/22.
6	13	Other	Minor variances.
<b>High Needs Block (excluding delegated to Schools)</b>			
373	74	Educational Agency Placements	There has been an increase in the cost of some bespoke tuition packages, some of which relates to COVID-19. The agency budget has also been impacted due to

Appendix 4 – Revenue Budget Performance

Key Variances £'000	Covid Variances £'000	Service Area	Variance Description
			a lack of local provision for cognitively able children with Autism and Anxiety/Social Emotional Mental Health (SEMH) needs who have not been able to manage in local mainstream schools despite intervention from external agencies. Furthermore, there has been an increasing cost of the education packages linked to external residential disability placements.
212	0	Mainstream top-up	There has been overall significant growth both in terms of Education & Healthcare Plan (EHCP) numbers and the unit rate of top-up funding assigned. There has been a particular increase in demand through higher numbers of EHC needs assessments for early years children with complex needs from nursery into primary mainstream reception classes in September 2020 requiring high levels of support.
(99)	0	Specialist Provision - Resource Bases	Increased provision for the new Cullum Centre - not yet at full capacity from September 2020.
(84)	0	Special school top-up and support	Surplus of additional service pressure funding over new placements during the financial year.
(500)	0	High needs recharges	A one-off reduction in the level of high needs recharges between education and social care budget areas.
(40)	0	Other	Other variances.
<b>Exceptions and Growth Fund</b>			
(64)	0	Schools contingency	Under allocation of schools contingency budget for 2020/21.
52	57	Ethnic Minority Achievement Service (EMAS)	Loss of income in the EMAS service due to COVID-19.
18	44	Access to Education	This is as a result of the estimated loss of fines income due to COVID-19.
5	0	Other	Minor variances.

