

Appendix C: 2020-21 Covid-19 Financial Forecast Summary at 22 February 2021	£m	£m	£m	£m	£m	Comments
Expenditure (General Fund)				41.1		Excluding passported support for businesses
2019-20 expenditure allocated to Covid-19 emergency grant				0.1		
Reduced income not relating to sales, fees & charges and claimed against non-ringfenced grant (General Fund)		5.6				
Sales, fees & charges income expected to be reimbursed (General Fund)		7.6				
Sales, fees & charges income not being reimbursed, claimed against non-ringfenced grant (General Fund)		1.1				
Total reduced income (General Fund)				14.3		Excluding Collection Fund (Business Rates and Council Tax)
Grand Total - expenditure and reduced income					55.5	Excluding passported support for businesses
Sales, Fees & Charges reduced income reimbursement claims			(7.6)			Actual claims for April to July 2020 (£3.0m) and August to November (£2.5m).
NHS (Clinical Commissioning Group) funding for Covid			(4.3)			
Covid-19 emergency grant			(38.1)			Including £0.1m allocated in 2019-20
Next Steps Accommodation Programme (Short Term)			(1.3)			
Welfare Support Fund			(0.4)			
Test, Track and Contain Grant (Local Outbreak Fund)			(3.2)			
Test, Track and Contain Grant (Self Isolation Grant)			(1.0)			
Infection Control Grants			(2.0)			
Contain Outbreak Management Fund (COMF)			(2.6)			
Covid Winter Grant Scheme			(1.2)			
Additional Burdens Funding for business grants schemes administration			(0.2)			
Additional Burdens Funding for Council Tax Hardship Fund administration			(0.2)			
Additional Burdens Funding for administering the Local Restriction Grants			(0.2)			
Local Authority Compliance and Enforcement Grant (Covid Marshalls)			(0.3)			
Reopening High Streets Safely			(0.3)			
Rough Sleepers - Protect Programme			(0.1)			
Suspension of the deregation (EEA Homeless)			(0.1)			
Emergency Active Travel Fund (Revenue)			(0.1)			
Total government and NHS funding related to forecast expenditure and reduced income					(63.0)	
Grand Total - Forecast deficit/(surplus) in government funding (excluding Collection Fund and reserves carry forward)					(7.5)	This excludes the Collection Fund deficit that will impact in 2021-22 to 2023-24.
Collection Fund:						
Business Rates (NNDR) reduced income				2.6		Council share only on an accruals basis (billed not collected). 25% of deficit due to 75% government deficit funding.
Council Tax reduced income				1.4		Council share only on an accruals basis (billed not collected). 25% of deficit due to 75% government deficit funding.
Total Collection Fund deficit					3.9	This will have an impact over 2021-22 to 2023-24
Council Tax Hardship Fund					(4.4)	To be moved into Collection Fund reserve for impact of potential further deficits in the Collection Fund.

Housing Revenue Account (HRA):

Expenditure (HRA)	1.3	
Reduced income (HRA)	2.7	Income not eligible for SF&C reimbursement claim
Housing Revenue Account (HRA) Covid costs not assumed as funded from the Covid non ring-fenced grant	4.0	

Passported Covid-19 government support for businesses:

Covid-19 business rates (NNDR) relief for businesses	(97.8)	
Small business grants	(78.8)	
Top Up for businesses	(3.9)	
Local Restrictions Support Grants	(13.8)	Includes Additional Restrictions Grant for discretionary payments in 2020-21 and 2021-22.
Christmas Support Payment for wet-led pubs	(0.1)	
Total passported Covid-19 government support for businesses	(194.4)	

Grants for which the associated expenditure is not included above:

Next Steps Accommodation Programme (Long Term)	(2.5)	For expenditure incurred 2020-21 to 2023-24
Funding for clinically extremely vulnerable (Shielding Grant)	(0.1)	
Emergency Active Travel Fund (Capital)	(0.1)	
2021-22 Covid-19 non-ringfenced emergency grant	(13.0)	
2021-22 Local Council Tax Support Grant	(4.0)	S31 grant for anticipated additional costs of providing Local Council Tax support in 2021-22, resulting from increased unemployment.
Total grants for which the associated expenditure is not included above	(19.7)	The Council will incur new expenditure against these grants