

**Manchester City Council  
Report for Resolution**

**Report to:** Executive – 2 June 2021  
Audit Committee - 27 July 2021

**Subject:** Revenue Outturn Report 2020/21

**Report of:** Deputy Chief Executive and City Treasurer

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**Summary**

The report sets out the final outturn position for the Council's revenue budget in 2020/21. It also highlights the movements from the previous forecast for the year, which was reported to the Executive in February 2021, based on the position as at the end of December 2020.

**Recommendations**

The Executive is recommended to:

1. Note the outturn position for 2020/21 as set out in the report and summarised in Table One at paragraph 7.
2. Approve the following within the Adult Social Care budget:
  - a. transfers of £4.166m and £489k to the corporately held Adult Social Care reserve as outlined in paragraph 36.
  - b. transfer of £9.2m to the Integration reserve which is within the S75 pooled budget arrangements, as outlined in paragraph 52.
3. Note the Housing Revenue Account position for 2020/21 as outlined in paragraphs 73 to 75.
4. Note the overall General Fund position for 2020/21 as outlined in paragraphs 79 to 81.
5. Approve the use of grants in addition to that already planned, as detailed in paragraph 82.
6. Approve the carry forward requests totalling £1.470m listed in Appendix 1.
7. Note the allocation of COVID-19 funding received by the Council in 2020/21, as outlined in Appendix 2.

**Wards Affected:** None directly

**Environmental Impact Assessment** - the impact of the issues addressed in this report on achieving the zero-carbon target for the city

The budget reflects the fact that the Council has declared a climate emergency by making carbon reduction a key consideration in the Council's planning and budget proposals.

Manchester Strategy outcomes	Summary of the contribution to the strategy
A thriving and sustainable city: supporting a diverse and distinctive economy that creates jobs and opportunities.	The effective use of resources underpins the Council's activities in support of its strategic priorities.
A highly skilled city: world class and home grown talent sustaining the city's economic success.	
A progressive and equitable city: making a positive contribution by unlocking the potential of our communities.	
A liveable and low carbon city: a destination of choice to live, visit, work.	
A connected city: world class infrastructure and connectivity to drive growth.	

**Full details are in the body of the report, along with any implications for**

- Equal Opportunities Policy
- Risk Management
- Legal Considerations

#### **Financial Consequences – Revenue**

There is an underspend at the end of the financial year which will increase General Fund reserve. Where required, provision has been made for known liabilities. Reserves are considered to be at a reasonable level to underwrite potential future costs and risks. If all recommendations are approved, the Deputy Chief Executive and City Treasurer is of the opinion that the Council was in a robust financial position at the end of March 2021.

#### **Financial Consequences – Capital**

There are no consequences for the capital budget.

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**Background documents (available for public inspection):**

The following documents disclose important facts on which the report is based and have been relied upon in preparing the report. Copies of the background documents are available up to 4 years after the date of the meeting. If you would like a copy, please contact one of the contact officers above.

Executive 12th February 2020 [The Revenue Budget 2020/21](#)

Executive - 14 October 2020 [P5 Revenue Budget Monitoring 2020/21 and Budget Position 2021/22](#)

Executive 11 November 2020 [Report to update on the Council's MTFP focusing on the financial position and strategy from 2021/22](#)

Executive 9 December 2020 [P7 Revenue budget monitoring 2020/21](#)

Executive 17 February 2021 [P9 Revenue budget monitoring 2021/22](#)

## **Introduction**

1. This report provides a summary of the revenue outturn position for 2020/21 which includes the considerable financial impact of the COVID-19 pandemic on costs and resources.
2. The report includes the following Appendices:
  - € Appendix 1 Carry forward requests
  - € Appendix 2 Central Government COVID-19 Funding Announcements

## **Overview of Outturn Position 2020/21**

3. As reported at Period 9 (P9), and in 2021/22 budget setting, the COVID-19 emergency funding received (Tranches 1 to 4) alongside budget mitigations has enabled an element of the planned use of airport reserve to be deferred into future years. The intention being to deliver a balanced budget for 2020/21 and support future years position. This recognises that COVID-19 will have an impact on the City Council finances after the government covid funding ends. At P9 the airport reserve slippage was estimated at £35.227m.
4. The outturn position has improved by £3.854m since P9, as shown in table one. This relates to an improvement of £2.401m in Adult Social Care, an increased claim on Sales, Fees and Charges compensation of £2.222m partly offset by a number of variations elsewhere, which net to £0.769m adverse.
5. The position includes COVID-19 pressures of £55.9m this financial year as well as confirmed government COVID-19 funding and mitigation through the Council's share of the sales, fees and charges funding.
6. Carry forward requests totalling £1.470m have been received for consideration, these are listed at Appendix 1 for consideration.
7. The following table summarises the outturn for 2020/21 by service, the paragraphs which follow outline the main reasons for the variations to budget and the changes from the previous forecast reported to the Executive in February 2021, which was based on the position to the end of December 2020.

**Table One: Overview of Outturn Position 2020/21**

	Revised Budget	Outturn	Total Variance	Movement from last Exec (P9)	Memo: Breakdown of variance		
	£000	£000	£000	£000	COVID	Other over / under spend	Total Variance
					£000	£000	£000
<b>Total Available Resources</b>	(871,147)	(859,499)	11,648	(1,150)	14,910	(3,262)	11,648
<b>Total Corporate Budgets</b>	257,395	253,580	(3,815)	(288)	0	(3,815)	(3,815)
Children's Services	135,666	133,911	(1,755)	(400)	1,033	(2,788)	(1,755)
Adult Social Care	235,234	239,298	4,064	(2,401)	8,262	(4,198)	4,064
Homelessness	17,777	25,200	7,423	1,040	5,153	2,270	7,423
Corporate Core	97,534	101,754	4,220	(198)	5,620	(1,400)	4,220
Neighbourhoods	114,714	127,919	13,205	1,597	16,177	(2,972)	13,205
Growth and Development	12,827	15,960	3,133	168	4,793	(1,660)	3,133
<b>Total Directorate Budgets</b>	<b>613,752</b>	<b>644,042</b>	<b>30,290</b>	<b>(194)</b>	<b>41,038</b>	<b>(10,748)</b>	<b>30,290</b>
<b>Total Use of Resources</b>	<b>871,147</b>	<b>897,622</b>	<b>26,475</b>	<b>(482)</b>	<b>41,038</b>	<b>(14,563)</b>	<b>26,475</b>
<b>Total forecast over / (under) spend</b>	<b>0</b>	<b>38,123</b>	<b>38,123</b>	<b>(1,632)</b>	<b>55,948</b>	<b>(17,825)</b>	<b>38,123</b>
COVID 19 Government grant income (tranche 1 to 4) - Confirmed			(64,782)	0	(64,782)		(64,782)
COVID-19 Sales Fees and Charges grant Income - Forecast			(12,422)	(2,222)	(12,422)		(12,422)
Reprofile the use of reserves			35,227	0	35,227		35,227
<b>Net forecast over / (under) spend</b>			<b>(3,854)</b>	<b>(3,854)</b>	<b>13,971</b>	<b>(17,825)</b>	<b>(3,854)</b>

**Overview of COVID-19 Financial impact**

8. Dealing with the immediate impact of COVID-19 has resulted in major spending pressures, particularly in social care and homelessness, alongside significant income reductions. There are also additional costs arising from functions such as providing the community hub and services for shielding residents as well as sourcing and supplying personal protective equipment (PPE).
9. The final COVID-19 return for 2020/21 was submitted on 30 April 2021. This showed the financial cost of COVID-19 to the Council in 2020/21 was £162.2m of which £21m relates to additional expenditure and £141.2m to loss of income.

**Table Two: COVID-19 Forecast Financial Impact**

	<b>COVID-19 Financial impact</b>
	<b>£000</b>
Forecast Cost Pressures	20,955
Forecast Income Shortfalls	141,232
<b>Total</b>	<b>162,187</b>

10. The financial impact of COVID-19 during 2020/21 will fall over a number of years due to the following factors:
- Any surplus or deficit on the Collection Fund (which covers both business rates and council tax income) is usually reflected in the year following that in which the income is due. Note the government has mandated that any 2020/21 irrecoverable deficit is smoothed over 3 years 2021/22 to 2023/24.
  - The Council has an airport dividend reserve which means that a significant proportion of the income (£56m) is budgeted to be used a year in arrears.
  - The budget shortfall has been adjusted for bus lane and parking lane enforcement income as this affects the level of the available reserve to fund future commitments.
11. This has resulted in the financial effect of COVID-19 for 2020/21 of £55.9m and 2021/22 of £143.2m as per table three below. This also includes further financial pressures into 2021/22 from anticipated continuing income losses (council tax, business rates, dividend, fees and charges) and further costs in 2021/22, particularly in adult social care and homelessness.

**Table Three: Summary of COVID-19 Impact across 2020/21 and 2021/22 (excluding funding announcements)**

	<b>2019/20 £000</b>	<b>2020/21 £000</b>	<b>2021/22 £000</b>
Additional Costs (MCC only)	389	20,955	24,906
<b>Income:</b>			
<b>Loss of Income (MCC only)</b>		141,232	111,546
Adjustment for element of airport dividend not budgeted to use in year		(55,809)	(8,729)
2020/21 Council Tax and Business Rates shortfalls impact a year in arrears		(41,449)	13,816
2020/21 Council Tax shortfall relating to 2019/20 deficit impact a year in arrears*		(3,072)	3,072
Bus Lane and Parking Income - impact on reserves capacity		(5,909)	(1,430)
<b>Budget impact of lost income</b>	<b>0</b>	<b>34,993</b>	<b>118,275</b>
<b>Total Costs and Net income losses</b>	<b>389</b>	<b>55,948</b>	<b>143,181</b>

*\*This element of the deficit is not eligible to be spread as it relates to an increase in the 2019/20 bad debt provision*

**Summary of outturn position by directorate**

12. The following section details the overall variances from revised budget, including COVID –19 related pressures, savings, mitigations and other changes. The position reflects the need to increase accounting provisions for bad debt in several areas, linked to the economic impact if the pandemic.

**Resources (budget £871.147m, shortfall £11.648m)**

13. The Council is responsible for the collection of local taxes (Council Tax and Business Rates). At the end of March 2021, 92.15% of Council Tax had been collected, 2.58% behind the position reported at the end of 2019/20. 87.91% of Business Rates had been collected which is 9.67% behind 2019/20.
14. Council Tax and Business Rates relating to 2020/21 will continue to be collected and the ultimate collection rate will be higher. It should be noted that local taxation income included in 2020/21 for these areas is fixed. Variances will impact in future years and forecast deficits have been built into the budget position.
15. The total available resources position represents a shortfall of £11.648m. This is mainly due to a £14.910m loss in dividend income from the Manchester Airport Group due to the impact of COVID restrictions. The dividend loss is partly offset by increased income as follows:
- an increase of £1.018m on the retained business rates budget due to the late announcement of notional Public Health allocations for 2020/21,
  - a £0.706m increase on other specific grants and New Burdens funding
  - £1.538m fortuitous income from rents on council properties and rental income from the Arndale Centre and Manchester Central.
16. The movement of £1.150m from Period 9 relates to the better than expected income from the Arndale Centre and Manchester Central.

**Corporate Budgets (budget £257.395m, underspend £3.815m)**

17. The total corporate budgets position is an underspend of £3.815m. This is made up of £2.425m underspend on budgets to be allocated including the pension contribution reduction, utility savings and delay to investments, £0.860m released from the contingency budget as not required and £0.53m underspend on historical pension costs. The movement from Period 9 is mainly due to a further £300k of Contingency budget release.

**Children's Services (budget £135.666m, underspend £1.755m)**

18. A key priority for the Council is to increase the effectiveness of services to improve outcomes for children and young people. This is delivered through effective leadership and management at a locality level and programmes of activity with key partners, adopting a targeted and systematic approach to improved standards of practice; early help and prevention, effective commissioning and market management and maximising efficiencies where appropriate in service delivery.

19. The £1.755m underspend for Children's Services is 1.3% of the £135.666m budget and indicates early achievement of some of the 2021/22 savings. The underspend has improved by £0.4m since December 2020 relating to reduced placement and looked after children associated costs. The outturn position includes £1.033m spend and income loss due to the pandemic.
20. The main variances on the Children's Services budget are summarised in the following paragraphs.
21. **Our Children placements (budget £47.8m, underspend £0.473m)** - The position reflects the progress that has been made through joint commissioning of specialist provision for children. The budget includes a contribution of £3.4m from Manchester Health and Care Commissioning (MHCC) towards the cost of these placements. There are regular resource tracking and monitoring multi-agency panels to ensure the level of accommodation and cost continues to be appropriate for the young person's needs. This has contributed to the underspend of £0.473m, which is a favourable movement of £0.894m since the last report.
22. **Permanence and Leaving Care placements (budget £18.345m, underspend £2.427m)** – The service has performed well in the discharge from care and avoidance of children coming into care through increasing the use of permanent Special Guardianship Orders with numbers increasing by 13 to 605 since the last report. Adoption Allowances and Child Arrangement Orders have recently been reviewed and as a result have reduced by 14 to 163. Home Office grant for Unaccompanied Asylum-Seeking Children (UASC) has increased due to a change in the amount that can be claimed per child.
23. **Children's Safeguarding Service Areas (budget £43.805m, underspend £0.768m)** - This includes a £1.498m underspend mainly relating to social work teams vacancies and regional adoption agency reduction in the expected cost of the commission. The underspends are partly offset by overspends in legal costs and early years totalling £0.730m. The Early years overspends relate to loss of income from Children's Centres rent.
24. There has been an adverse movement of £353k since December 2020 mainly due to greater than expected use of external legal services.
25. **Children's Strategic Management and Business Support (budget £4.785m, overspend £31k)** - This overspend relates to staffing.
26. **Education Services (budget £20.931m, overspend £1.882m)** - This budget includes Short Breaks and Education Psychology. The overspend relates to:
  - Education Service areas £311k overspend mainly due to Statutory assessment cost. Demand for Education, Health and Care plans has increased by 4% in 2020/21.
  - One-off revenue contribution to works outdoor education provision at Ghyll Head and School Organisation and Quality overspend totalling £431k following additional provision of support from the Contact Service and school improvement costs.



- Special Education Needs Transport which provides home to school and home to further education settings for children and young people in education with Education Health and Care Plans (EHCPs) is overspent by £383k relating to the cost of transport for children with Special Education Needs and Disabilities (SEND).
27. The position on Education budgets has had an adverse movement by £392k since the last report due to a reduced grant allocation to this area.
28. The service has reviewed its 'front door' arrangement (through which children access the service) to strengthen the response to identify children in need of help/protection and the 'multi-agency response' between our partners. The impact is being closely monitored. Due to COVID-19 and lockdown measures demand for services in 2020/21 has been affected. Evidence of pent-up demand is now being seen, the early help hubs are seeing an increase in requests for a targeted offer of intervention and requests for support which appear to be driven by hardship, intrafamilial relationships and incidents of domestic abuse. The Social Work Teams are now receiving requests for social work intervention that compare to 'pre-COVID-19' levels. Demand for Children's Services may increase as there are multiple factors influencing demand and activity for Children's Services such as deprivation, domestic abuse, substance misuse and adult mental health have been heightened due to the pandemic.

#### **Dedicated Schools Grant (budget £321m, overspend £2.257m)**

29. Dedicated Schools Grant (DSG) in 2020/21 totalled £560m, of which £239m was top sliced by the Department for Education for academy school budgets. DSG has overspent by £2.257m due to an increased spend in relation to children with special educational needs and need support in a special school or additional support in mainstream school settings. These costs are funded through the high needs part of the DSG budgets (High Needs Block). The DSG overspend previously reported has reduced by £1.219m. This change is due high needs block's termly special schools adjustments spend and out of city placements costs and early years spend for the spring term was lower than previously forecast.
30. In the Council's school funding settlement for 2021/22 there is an additional grant of £11.5m in the high needs block of the DSG to support children and young people with high levels of need. Based on the expected growth in demand for special school places and education, health, and care plans it is anticipated that half of the current years overspend can be set against next year's grant with the rest of the deficit being recovered by the end of 2022/23.

#### **Adult Services (budget £235.234m, overspend £4.064m)**

31. The final outturn position is an overspend of £4.064m, an improvement of £2.401m since the previous forecast as at the end of December. The breakdown of the overspend is split between £4.135m on the areas of social care within the Manchester Health and Care Commissioning (MHCC) Pooled

Budget, offset by a £71k underspend for Adult Social Care services outside of the pool. The overspend represents 1.73% of the £235.234m budget. The MHCC Pooled Budget for both health and social care is £1.196bn. The Clinical Commissioning Group (CCG) (health) element of the pooled budget was balanced for 2020/21.

32. The £4.135m overspend on the MHCC Pooled budget relates in the main to the following areas:
  - In-house Learning Disability Supported Accommodation overspend of £2.442m from ongoing and rising needs for care and support;
  - Older Peoples care budgets of £5.047m from additional COVID-19 costs:
  - Offset by underspends from the delayed opening of new extra care schemes of £1.070m:
  - And offset by underspends on Reablement, Day Care, Short Breaks, Population Health and other minor variations which total £2.284m.
33. The major variances are explained in the following paragraphs.
34. **In-house Learning Disability Supported Accommodation budget (LDSA), (Budget £13.404m, overspend £2.422m)** - The overall overspend is due to delayed recruitment resulting in additional agency spend to support the rising needs of residents within the service and the need to maintain a stable workforce throughout the COVID-19 pandemic. The stable workforce ensured risk to the clients and their support staff was minimised by minimising the number of staff they had contact with. The increase in the overspend of £0.589m from the last reported position is due to the creation of a reserve for the costs of essential fire safety requirements in the coming months. This work was delayed in 2020/21 due to access to the buildings being restricted apart from any essential needs of the residents.
35. There has been a net increase of 24 clients in LD supported accommodation this year which is indicative of increased cooperation across the wider system to place clients with the In-house service. In light of this a further review of the LDSA budget will be undertaken at the start of 2021/22.
36. **Residential and Nursing (Budget £19.635m, overspend £5.994m)** - This relates to adjustments for COVID-19 pressures, reflecting c200 clients who have been discharged from hospital and whose costs have been paid throughout 2020/21 by Health partners. These clients are yet to have a full care act assessment to ensure the most appropriate level of care in 2021/22. It is not yet known how many additional clients will require social care support. Therefore, the balance of anticipated spend not yet committed of £4.166m has been transferred to the corporately held adult social care reserve. This can be allocated once the full extent of the on-going financial cost of these clients is established, when they complete the assessment process. In the event any balance remains this can be utilised extend the life of the Adult Social Care reserve where spend is due to be mainstreamed in 2022/23 or support the Council's budget process. In addition, a £489k unallocated budget

for National Living Wage has been carried forwards in the Adult social care reserve to support and sustain the care market post pandemic, as providers adjust to new requirements.

37. Numbers of residential and nursing care placements for those aged 65+ who have not been discharged from hospital are 199 lower than 12 months ago and reflect the impact of the pandemic on this service area. The reduction in clients has resulted in reduced income levels and uncertainty regarding the numbers who will transfer back from health partners. It has been necessary to include an increase into the bad debts provision of £0.900m. Looking ahead to 2021/22, the 'Better Outcomes, Better Lives' programme will be seeking to place fewer clients in residential and nursing care through the provision of enhanced homecare packages. As the lockdown starts to ease it is expected that the numbers placed in care will start to increase and the estimated full year effect of that has been budgeted for in the 2021/22 budget process.
38. **Homecare (Budget £12.809m, underspend £477k)** The underlying underspend is £1.347m, partly offset by £0.870m COVID-19 related spend. The original 2020/21 budget included an assumption that homecare hours would increase. The impact of COVID-19 has meant the increase did not materialise as anticipated. During the year, the number of hours commissioned each week has fluctuated as referrals into the service from the wider community and hospital discharges have both been affected by COVID-19. However the number of hours commissioned in March 2021 was 30,842 hours per week which is higher than the position at March 2020 by 1,265 hours.
39. Strengthening of contractual arrangements and refinement of the 'control room' to speed up hospital discharges should ensure the service is well placed to accept the potential of significant new referrals into the service in 2021/22. The development of the 'Better Outcomes, Better Lives' work is expected to lead to reductions in homecare packages in 2021/22 as a more enhanced service offer is implemented. Savings of £0.635m are expected as expansion of the Reablement service continues and the utilisation of additional Technology Enabled Care (TEC) is embedded.
40. **Learning Disability Services (Budget £55.299m, underspend of £47k)** - The externally commissioned services underspent by £47k which includes £372k of specific Covid-19 costs. This is an improvement of £290k from period 9 and reflects further reductions in client numbers across the service. The most significant reduction is in supported accommodation placements which started the year at 354 and have reduced to 310 as at 31 March 2021. This reduction in placements needs to be considered alongside the increase in the in-house supported accommodation placements and it may be necessary to consider realignment of these budgets in 2021/22.
41. **Mental Health services (Budget £29.054m, overspend £277k)** - The budget for Mental Health services overspent by £277k which is an increase of £93k since the last report. The number of clients placed with the service has fluctuated across the year and reflects the widely reported pressures on

mental health services across the country due to COVID-19. The final year end position is a net increase of 6 clients in supported accommodation, (movement from 263 to 269), however the peak during the year was 282 and it is presumed that this fluctuation will continue through 2021/22. The number of mental health residential and nursing placements has reduced by 20 across the year, with 19 of those being placements for those aged 65 and over.

42. **Social worker establishment - INT and hospital teams (Budget £6.856m, overspend £165k).** There was an overspend on the social worker staffing budgets of £165k. This reflects the extending of the interim agency placements to support the service to carry out safe assessments during the pandemic.
43. **Reablement Service (Budget £5.361m, underspend £1.531m).** The Reablement Service underspent due to a delay in recruiting and training staff across the year and the redeployment of staff to support a care home in financial difficulties. Recruitment to vacant posts will be critical in 2021/22 if the service is to support reductions in care packages.
44. **MLCO Commissioning budgets for extra care and sheltered housing (Budget £4.277m, underspend £1.209m)** - COVID-19 has had a negative impact on delivery of planned extra care schemes. This underspend is an increase of £299k since December and reflects a delay in the new scheme at Brunswick only becoming fully operational in March rather than the expected January completion date. Additional remedial work and costs were absorbed by the contractor.
45. **Internal Day Care (Budget £3.240m, underspend by £306k)** - The day care service underspent due to the limited service which they could offer during lockdown and a repurposing of staff to support COVID-19 pressures elsewhere across the council.
46. **Other services across the MLCO providers services portfolio (Budget £5.611m, underspend £248k).** This underspend in the main reflects an underspend on the short breaks service of £249k and across the short term intervention team of £313k as they complied with government guidelines during lockdown and an underspend on the information and advice service due to recruitment delays. These underspends are partly offset by equipment and adaptations pressures of £187k due to lost income, as they struggled to access individuals houses to complete building assessments during lockdown and support for the residential care market of £167k at the start of the pandemic.
47. **Other care (Budget £2.002m, underspend £470k)** - The other care budgets underspent by £470k. This was due to a reduced service offer from external day care providers and reduced numbers of clients in external supported accommodation placements for those aged over 65 years.
48. **Carers (Budget £0.714m, underspend £99k)** - The carers budget had an underspend of £99k at year end which is smaller than previous years and

reflects an uptake in the improved carers offer.

49. **Public Health budgets (Budget £46.075m, breakeven).** As reported throughout the year, Public Health staff were deployed into a variety of roles to support contact tracing and the vaccination programme. COVID-19 grants were maximised in full where appropriate to do so.
50. **Other budgets within the pool (Budget £26.041m, overspend £84k).** The main reason for the overspend is covid costs against the voluntary sector contracts partly offset by staffing underspends on business support services due to delays in the reorganisation of the service.
51. **Adult Social Care Costs Outside the pool (Budget £4.856m, underspend £71k).** This is due to reduced use of external best interest assessors in the Safeguarding Team in the last few months of the year.
52. Due to the pressures on the pooled budget MHCC have contributed £8.7m to the Adult Social Care Pool to support adult social care budget pressures including those arising from COVID-19 costs. The council had already planned to cover these costs from its COVID-19 related costs from emergency grant funding and other resources. The MHCC contribution will enable the Council to carry forward a total of £9.2m to ensure there is sufficient funding to sustain services in 2021/22 and beyond. The carry forward will be made via the 2021/22 in the Integration reserve which is within the S75 pooled budget arrangements. As the resources will be maintained within the pooled arrangements the transfer to reserves will be accounted for within the Adult Social Care budget. The pooled budget position after the MHCC contribution is an underspend of £5.1m. Once the carry forward of resources of £9.2m is accounted for the position for adult social care is £4.1m and this is what will show in the Council accounts.
53. Manchester's Adult Social Care Improvement Programme remains the driver for significant change and longer term sustainability, primarily via the Integrated Neighbourhood Teams (INTs). Mobilised INTs with their closer worker relationships and improved communication across social workers, district nurses, GPs and community mental health teams have been critical in managing the response to Covid-19. Primarily this has supported the safe discharge of patients from hospital into care settings appropriate for their needs. Full Care Act assessments alongside health nursing assessments are still ongoing with protocols and funding agreements in place for the first quarter of 2021/22. All ASC assessments will continue to build on the 'strengths based' approach which is now being embedded through the 'Better Outcomes, Better Lives' programme.

**Homelessness (budget £17.777m, overspend £7.423m)**

54. The reasons for the overall overspend are outlined in the following paragraphs.

55. **Covid-19 response (budget £2.068m, overspend £5.153m).** Homelessness has been at the forefront of the Council response to COVID-19 and effectively delivered the government's 'Everyone In' programme since its inception, providing accommodation for people sleeping rough in the city. This provision has continued to ensure that residents in temporary accommodation do not return to the streets while move on accommodation with the correct level of support is developed, supported by MHCLG and partner organisations in line with the 2021/22 budget reports.
56. **B&B/Single people Accommodation (budget £6.396m, overspend £916k)** This includes cold weather provision of £315k which had been expected to be grant funded. The number of individuals presenting increased due to COVID-19, as sofa surfers and insecure lodgers were asked to leave their accommodation, and part of the economic consequences of the pandemic were realised. It is anticipated the number of people sleeping rough will also increase as lockdown lifts and this has been recognised in the 2021/22 budget setting process. Families have reduced in B&B over the COVID period. This has been due to a small fall in presentations and a significant amount of work by the team to move people out of B&B during the pandemic and fully utilising the opportunities of landlords wanting to rent homes, whilst the rest of the population were in lockdown.
57. **Dispersed Accommodation (budget £3.646m, overspend £0.856m)** increased costs due to a lack of move on to the Private Rented Sector. The families in dispersed accommodation have increased by 306 from last year as people have been moved into it, however the team has been unable to move people out of temporary accommodation. The total number of Dispersed properties as at the end of March 2021 was 1,969. The homeless service has returned to business as usual with inspections starting again with landlords to improve standards, and increased visits at properties where people struggled to engage virtually.
58. **Overspend of £1m due to an increase in the bad debt provision,** following a review of the bad debt provision which has now been increased to capture the impact of the Universal Credit roll out which resulted in a shortfall in housing costs met by benefits.
59. **Support Services (budget £5.667m, underspend £0.502m)** This is a result of staff movements to COVID-19 priority response areas, where there have been delays in back filling substantive posts as well as areas where spend has been held back without impacting on service delivery to offset budget pressures as a result of the pandemic response.
60. Overall there has been an increase of £1.040m in Homelessness overspend since last reported to the Executive. The variances are due to:
- An increase in need linked to cold weather provision (£315k) - it had previously been assumed this would be grant funded.
  - Increased demand for Bed and Breakfast provision in final quarter (£278k).

- Increased numbers in Dispersed Accommodation due to a lack of move on to the Private Rented Sector due to third lockdown (£447k).

61. **Corporate Core (budget £97.534m, overspend £4.220m)**

62. **Corporate Services (budget £81.325m, overspend £4.105m).** The main variances are as follows:

- **Policy and Partnerships (budget £9.390m, £322k overspend)** This is due to £320k of community projects charged to revenue, a reduction in project income of £218k due to lower volume of project activity and £28k running costs. This is partly offset by £244k underspend on employee budgets due to vacancies and the timing of recruitment.
- **Revenue and Benefits (budget £34.555m, overspend £1.513m)** This is due to £1.956m reduced court fee income because of lower volumes as the courts have been closed for periods of time due to COVID-19. This is partly offset by £117k savings on employee budgets due to vacancies and the timing of recruitment and £326k reduced running costs which include bank charges, costs of cash collection, reduced bad debt provision and licence costs.
- **ICT (budget £13.746m, overspend £3.740m)** This is made up of £2.477m project costs funded by revenue, £1.307m additional equipment to support flexible working due to Covid-19, £101k shortfall in the staff capital charge to projects, £80k decommissioning costs of the data centre and £57k other running costs. This is reduced by £282k savings on employee budgets due to the number of vacant positions.
- **Capital Programmes (budget (£31k), overspend £422k)** This is due to reduced fee income because of delays to some capital schemes due to COVID-19.
- **Human Resources and Organisational and Development (budget £4.119m, overspend £176k)** due to voluntary severance costs.
- **Equality, Diversity and Inclusion (budget £242k, overspend £16k)** due to voluntary severance costs
- **Staffing Underspends (budget £19.811m, £1.966m)** across services due to savings on employee budgets in relation to vacant positions, some of which were being held for 2021/2022 savings, and the timing of recruitment: People Reform and Innovation £183k, Performance Research and Intelligence £26k, Procurement and Commissioning £162k, Financial Management £461k, Audit and Risk Management £399k, Shared Service Centre £339k, Customer Services £359k and Commercial Governance £37k.
- **Corporate items (budget £476k, underspend £118k)** due to savings on paying 3 years upfront pension costs of £250k reduced by an increase in bad debts and bank charges of £132k.

63. **Chief Executives (budget £16.209m, overspend £115k).** The main variances are as follows:

- **Coroners and Registrars (budget £2.348m, overspend £0.592m)** due to reduced income from ceremonies and increased costs of the council's

contribution towards the temporary mortuary.

- **Communications (budget £3.371m, overspend £399k)** due to reduced income.
- **Corporate items (budget £1.295m, overspend £0.612m)** is made up of the following:-
  - increased bad debt provision (£107k)
  - Manchester Central historic catering costs (£250k),
  - reduction in the purchase of the annual leave scheme (£255k).

64. This is partly offset by underspends as follows:

- **Elections (budget £1.079m, £309k underspend)** due to cancelled elections in May 2020.
- **Legal Services (budget £7.129m, underspend £0.955m)** due to increased income and savings on employee budgets.
- **Executive (budget £0.987m, underspend £224k)** due to the reduced number of civic ceremonies due to Covid-19.

65. The Corporate Core £4.220m overspend has reduced by £198k since the previous report due to additional income in legal and registrars partly offset by severance costs paid out to staff leaving the council under the voluntary severance scheme from across the Corporate Core.

#### **Neighbourhoods Directorate (budget £114.714m, overspend £13.205m)**

66. The overall £13.205m overspend is made up of a Neighbourhood Services overspend of £10.312m and £2.893m on Highways.

67. Further detail on the main Neighbourhood Services variances totalling £10.312m are set out below:

- **Community Safety and Compliance (budget £27.253m, underspend £311k)** This is due staffing underspends because of vacant positions and the timing for recruitment due to COVID-19, these amount to £0.754m and are offset by net Covid related income losses of £413k.
- **Libraries, Galleries and Culture (budget £10.198m, underspend £345k)** This is made up of reduced staff costs £494k because of vacant posts and the use of apprentices within Library Services, reduced running costs £68k offset by £217k of income losses because of Covid 19.
- **Other Business Units (budget (£462k) underachievement £280k)** Bereavement Services and Pest Control have overachieved against their income targets by a total £0.567m but Manchester Fayre has reported an underachievement of £0.847m mainly as a result of the decision not to draw down from the school catering reserve which was set aside to smooth price increases and will now be available to support any residual costs whilst the service transitions away from MCC in 2021/22.
- **Manchester Markets (budget (£1.731m) underachievement £5.138m)** Due to COVID-19 it was not possible to hold the 2020 Christmas Markets and the resulting loss of income was £1.673m. Manchester Markets have been closed for large parts of the year and have had to operate on



reduced capacity when able to open, this has resulted in an overall shortfall of £3.465m.

- **Parks, Leisure Youth and Events (budget £9.010m, overspend £3.465m)** This is made up of: -
  - £2.621m support provided to Greenwich Leisure Limited (GLL) to cover the fixed cost of the Council's leisure and sports facilities.
  - £375k reduced income because of the cancelled 2020 Park life concert.
  - £426k loss of income from the Aquatics Car Park.
  - Net £43k other miscellaneous variances.
- **Advertising (income target £2.663m, underachievement £1.873m)**  
Due to the impact of COVID-19 the advertising Income has underachieved by £1.873m. The shortfall is made up of a combination of two areas, they are large format advertising and the small format advertising contracts. The large format contract is an existing contract that has been impacted because of reduced footfall and visitor numbers, whilst the small format contract was due to be let in January 2021 but due to a combination of the pandemic and ongoing discussions around site numbers the contract has been delayed and will now commence in Summer 2021.
- **Waste (budget £50.585m overspend £446k)** Due to the lockdown and the increased volume of domestic waste there were increased costs of both collection and disposal. Whilst GMCA (Greater Manchester Combined Authority) funded the increased costs of waste disposal, the City did incur additional costs of £446k for costs of collection due to additional vehicles and crews and additional bin requests.
- **Other Neighbourhoods Services (budget £7.783m underspend £234k)** Other variations from budget include underspend in both Neighbourhood Teams £168k and Grounds Maintenance £73k due to revised recruitment assumptions, increased income in Fleet Services of £54k offset by increased provision for bad debts £53k and minor variations in other Neighbourhoods of £8k.

68. The Neighbourhoods overspend has increased by £2.002m from the position reported previously. The change is due to a £1.873m reduction in Advertising income due to COVID-19, Manchester Fayre overall position is £0.760m less, due to a combination of further lockdown in January and not drawing down from the catering reserve and the markets overall position has changed because an increased bad debt provision has been provided to reflect the difficult trading position for market traders. The adverse changes have been partly offset by £0.694m reduction in the forecast for Leisure as a result of reduced support provided to Greenwich Leisure Ltd (GLL), reduced costs of £165k within Neighbourhood Teams due to lower than forecast charges for sink hole remediation, £157k increased income in Bereavement Services and other net underspends of £167k across the Directorate.

69. **Highways Service (budget £14.741m, overspend £2.893m).** This is made

up of £2.719m reduced off street carparking income in quarter 4 following the bringing back in house, £229k in Network Management mainly due to increased bad debt provision, and £150k additional CCTV costs for monitoring of the off street car parks. This is reduced by underspends on Accident and Trips £103k due to reduced numbers of claims and employee savings in Manchester Contracts £102k through vacant posts.

70. This is an improvement of £405k since the previous report as at the end of December. The movement is made up of £461k additional grant funding towards social distancing works in the city centre and increased off street carparking income of £319k in quarter 4 offset by additional £150k CCTV costs for off street parking following transfer to a new contractor and a £225k increase in the bad debt provision.

### **Growth and Development (budget £12.827m, overspend £3.133m)**

71. The outturn position of £3.132m overspend is an adverse movement of £168k from that reported at the end of December. The overall overspend of £3.132m is made up of overspends in the following areas:

- **Investment Estate (income target 11.887m, shortfall of £1.652m)**

Considering tenants reduced abilities to pay their rents the Council are continuing to work with businesses to provide support, there has been

a

need to increase the level of bad debt provision to recognise the reduced payments in year.

- **Facilities Management (budget £9.687m, overspend £0.576m)**

£ This is due to the loss of income from Manchester Fayre (£0.800m), offset by underspends that were mainly related to staffing.

- **Operational Property (budget £8.273m, overspend £397k)**

Spend on Estate Transformation was mainstream funded instead of utilising reserves (£925k), additional costs at Wythenshawe Hall (£141k), and an income shortfall of £70k at Abraham Moss Centre, offset by savings on utility costs at the Town Hall Complex (£167k), business rate refunds and water charge savings across the rest of the Estate (£233k), staffing costs £200k, savings at Alex House of £109k (mainly business rates), and other smaller savings totalling £30k.

- **Planning, Building Control & Licensing (budget (£0.588m) overspend of £375k)**

Income shortfalls in Taxi Licensing, Premises Licensing and Building Control being partly offset by additional Planning income.

- **Directorate management – (budget £164k) overspend of £178k**

Costs funded through mainstream resources and not utilising reserve as originally planned.

- **MCDA (Manchester Creative Digital Assets) – (budget nil) overspend of £122k**

Loss of income because of the pandemic. The full year income loss was in the region of £1.8m, but this was mitigated by reduced costs and the deferring of spend to save recharges.

- **The Community Hub - (budget £2.946m) net overspends of £452k**  
The Community Hub has continued to provide ongoing support to the most vulnerable and the net cost of this support was £452k.

72. The above overspends are offset by:

- **Housing & Residential Growth - (budget £1.445m) underspend of £478k** staffing underspends across Housing & Residential Growth
- **Work & Skills - (budget £1.873m) underspend of £81k**  
As a result of savings on project costs
- **City Centre Regeneration - (budget £914k) underspend of £60k**  
Staffing savings arose following the transfer of the Planning & Infrastructure team

### **Housing Revenue Account**

73. The Housing Revenue Account (HRA) outturn position is a £22.735m favourable variance. The two main variances are £21.303m due to reduced revenue contribution towards capital expenditure because of both delay and slippage on the approved capital programme mainly because of the implications of COVID-19 and £2.052m lower than forecast PFI (Public Finance Initiative) payments due largely to slippage in the planned installation of sprinklers at both Miles Platting and Brunswick because of access issues due to Covid-19.

74. As part of the annual HRA budget the budget for bad debt provision has been increased by 0.5% per annum to allow for the projected increase in arrears following the roll out of Universal Credit. There continues to be delays in the roll out of Universal Credit and there is ongoing proactive work to support residents, so the forecast bad debt requirement is £394k less than budget. In addition, there was additional income of £347k, mainly housing rents due to a reduced number of Right to Buy sales, which were affected by the pandemic. These underspends were offset by:

- Increased ALMO management fee £285k largely due to increased costs of the agreed pay awards, additional costs in respect of supplier relief payments because of Covid-19 and costs of Riverdale Estate demolition
- £76k overspend is the net impact of several other minor variances across budgets.

75. The HRA is a ring-fenced account and any surplus/deficit in year must be transferred to/taken from the HRA General and Major Repairs reserves. For 2020/21, £5.103m has been transferred to the HRA reserve (opposed to budgeted transfer from reserves of £18.632m). This leaves a balance of £81.115m in the HRA General and Major Repairs reserves. The 30-year business plan currently forecasts that reserves will be exhausted by 2041/42, and this is before the cost of achieving zero carbon is considered. Work is ongoing to identify efficiencies that ensure that the reserves are kept at a sufficient level to underwrite risk and to fund future investment needs as required.

## Savings Achievement

76. The 2020/21 budget included approved savings of £7.463m. The capacity to deliver savings has been greatly reduced with the impact of COVID-19. £1.670m has not been achieved as planned, these are reflected as overspends in the directorate position.

	Savings Target 2020/21		
	Achieved	Not achieved	Total
	£000	£000	£000
Children's Services	0	0	<b>0</b>
Adults Social Care	0	0	<b>0</b>
Homelessness	0	1,000	<b>1,000</b>
Corporate Core	3,303	146	<b>3,449</b>
Neighbourhoods Directorate	2,047	277	<b>2,324</b>
Growth and Development	443	247	<b>690</b>
<b>Total Budget Savings</b>	<b>5,793</b>	<b>1,670</b>	<b>7,463</b>

77. The unachieved savings relate to the following:
- Homelessness £1m from a reduction in the councils cost of temporary accommodation through transfer to registered providers is not being achieved due to the need for the Homelessness service to focus on the COVID 19 response. Work is ongoing to implement a pilot with a registered provider with the first tranche of properties transferring in April 2021. Savings are expected to be delivered in full in 2021/22.
  - Corporate Core - £146k
    - £96k from annual leave purchase scheme
    - £50k Capital programmes underachievement of income due to slippage
  - Neighbourhoods Directorate - £277k
    - £40k Galleries exhibition tax relief.
    - £46k Libraries and galleries increased income generation due to closures
    - £86k from revised operating model at Piccadilly Market
    - £105k Increase income generation through fees and charges across Compliance Services.
  - Growth and Development - £247k
    - £247k Investment Estate additional income target delayed due to the additional lead time for developers and the impact of Covid-19.
78. It is anticipated that as restrictions continue to be relaxed the unachieved savings will be achieved in 2021/22, these will be kept under review.

## General Fund Reserve

79. The opening 2020/21 General Fund reserve position was £21.353m and the 2020/21 budget assumed a transfer to the General Fund reserve of £1.597m giving a balance of £22.950m. At 2021/22 budget setting the City Treasurer determined the General Fund reserve balance should be increased to £25m, funded through a £2.050m transfer from Business Rates reserve. Given the outturn position and the risks and volatility around Business rates income it is proposed the increase to general fund reserve be funded from the 2020/21 underspend instead.
80. The forecast position excluded the impact of any variance at the end of the 2020/21 financial year. As the actual outturn position is an underspend of £3.854m the balance on the General Fund Reserve at 31 March 2021 is £26.804m.
81. There are requests to carry forward resources totalling £1.470m, detailed at Appendix 1. If these are approved this will be a first call on the General Fund reserve in 2021/22, reducing it to £25.334m.

#### **Grants allocated to Manchester City Council in year**

82. The revised budget includes a specific grant of £0.747m which was not confirmed at the time of the 2020/21 budget setting process and therefore has now been considered through the in year Revenue Gateway process. This is from Public Health England for additional drug treatment crime and harm reduction funding. The funding will provide additional capacity to respond to the challenges presented by drug driven crime.

#### **Conclusion**

83. Taking into account the forecast financial implications of COVID-19, the directorate work on identifying additional savings and any other known budget changes and confirmed government funding the budget is balanced for 2020/21, with a contribution to General Fund reserve.
84. The 2021/22 budget is also balanced, however from 2022/23 the financial outlook is uncertain and the position becomes challenging.

## **Appendix 1 Carry forward requests (subject to approval)**

Directorate	Service Area	Carry forward Amount	Description
		£000	
<b>Additional approved Investment which has slipped due to the pandemic:</b>			
Neighbourhoods Directorate	Waste	250	£250k investment to fund Spring Clean activity was approved for 2020/21, but because of Covid restrictions the planned activity did not happen. Following relaxation of Covid restrictions there has been an increase in the volume of residents undertaking litter picking activities in their area. Carry forward is requested to support these activities across the city.
Growth and Development	Digital Cities	250	£250k budget was earmarked for delivery of the Digital Cities project in 2020/21. However, delivery of the programme did not happen in 2020/21 because of Covid restrictions. Carry forward of the £250k is requested to enable the programme to proceed and if approved will be applied £175k in 2021/22 and £75k in 2022/23. The carry forward will be in addition to the £250k budget already agreed in 2021/22.
<b>Planned investment that has been delayed due to pandemic:</b>			
Corporate Core	Legal Services	157	To fund 3 time limited resources to support implementation of a new Legal Services case management system. This will support hybrid working and, enable the service to become paper light and reduce admin tasks.
Corporate Core	Elections	300	£300k to part fund the costs of the Local and GM Mayoral Election in May 2021. This year there is the added cost pressure of ensuring that both polling stations and the count are covid safe. The costs include additional PPE equipment including screens and additional venue and staff costs to ensure Covid safety.
Corporate Core	HROD	400	Learning and Development budgets have underspent across the council due to COVID-19. The service would like to reinvest this underspend in 2021/22 for further learning and development, including increased learning on equality and diversity, management accountabilities and leadership.
<b>Other carry forward requests:</b>			
Corporate Core	Policy & Partnerships	58	To fund a 12-month time limited resource for a Resident & Communities lead to work on the Zero Carbon Communities Programme. This is a key programme within the Manchester Climate Change Partnership.
Neighbourhoods Directorate	Parks, Leisure & Events	55	To fund the costs of repairing damage to the Parks and Green Spaces infrastructure because of damage caused by Storm Christoph.
		<b>1,470</b>	

## **Appendix 2 - Central Government COVID-19 Funding Announcements**

1. COVID-19 grants totalling £470.135m have been received by the Council for financial year 2020/21, these grants are listed in the second table below. The vast majority (£341.643m) relate to support for local businesses. Note only the confirmed emergency funding of £64.8m and £12.4m forecast for Sales Fees and charges losses are available to support the direct additional costs and income shortfalls faced by the Council. The remaining grants are either directly passed on to businesses or residents or earmarked for specific priorities such as test and trace.
2. Grants totalling £30.044m will be carried forward to support COVID-19 related spend in future years, in line with grant conditions. These are shown in the table below.

	Received	Spent in 2020/21	Carried Forward
	£000	£000	£000
Contain Outbreak Management Fund	15,226	340	14,886
Test and trace service Public Health	4,837	1,420	3,417
LA Practical Support Framework	185	0	185
Community Champions Fund	621	100	521
National Leisure Recovery Fund	1,421	493	928
Clinically extremely vulnerable	1,889	321	1,568
Test and Trace Support Payments (Self-Isolation Support)	1,839	1,014	825
Additional Restriction Grant (business support)	16,609	8,895	7,714
<b>Total</b>	<b>42,627</b>	<b>12,583</b>	<b>30,044</b>

3. The COVID-19 grants and associated spend are now reflected in the revised budget shown in table one. Since the last monitoring report to Executive on 17 February there have been further government grant allocations to be reflected in the budget as follows:

- **Adult Social Care - Local Authority Community Testing Grant - £1.132m.** This grant is to enable local authorities with high prevalence of COVID-19 to work in partnership with the UK government to accelerate a reduction in prevalence by identifying asymptomatic cases through local testing and supporting them to isolate.
- **Operation Eagle - South of City - £102k.** This is for surge testing following identification of a specific variant of Covid 19.
- **Neighbourhood Services - National Leisure Recovery Fund - £1.421m.** This is funded by Sport England for local authorities who have outsourced the leisure function.
- **LA Framework / Practical Support for those Self-Isolating - March Instalment - £185k** - This funding stream is ringfenced for public health

purposes to tackle COVID – 19 working to break the chains of transmission and protecting people.

- **LRSO Closed Add Jan (16 Feb -31 March) - £17.579m** - To provide support to Manchester businesses that closed during lockdown.

4. There have also been updates and additional funds relating to grants previously announced as follows:

- **Children’s Services - Easter Hardship Fund / Winter Extension Grant - £0.897m** - The grants are primarily for helping families buy essentials, with at least 80% of funds ring-fenced to be spent on food, energy and water bills, with 20% available for other associated essential costs. Councils can also offer support to vulnerable individuals and households without children. This brings the total grant receipt to £3.478m
- **Work and Skills and MAES - Clinically extremely vulnerable support December 2020 – March 2021 - £1.337m** – This is being used to provide support, such as access to food deliveries and signposting to local support services, to the most at risk and enable them to stay at home as much as possible over this period. Note, this is in addition to the £0.552m previously awarded, bringing the total to £1.889m.
- **Revenues and Benefits - Test and Trace Support Payment - £1.159m** - New burdens funding provided by government for the Test and Trace Support Payment Scheme, which awards £500 to individuals who are told to self-isolate by the NHS Test and Trace or the COVID-19 App, are employed or self-employed, unable to work from home, losing income as a result and in receipt of one of the seven qualifying benefits. Note, this is in addition to the £680k previously awarded, bringing the total to £1.839m.
- **Neighbourhood Services - Contain Outbreak Management Fund - £5.054m** The Department of Health and Social Care announced this grant to fund activities such as enforcement, compliance and contact tracing. The COVID-19 Winter Plan was published 23 November, this included an extension to the Contain Outbreak Management Fund to recognise the ongoing public health and outbreak management costs to Local Authorities of tackling COVID-19. This is in addition to the £10.172m previously awarded giving a total COMF grant of £15.226m.

Funding	Manchester Allocation	Memo: Budget treatment		
		Specific Directorate Budget Increase £000	Emergency Funding	Transfer payment *
	£000	£000	£000	£000
<b>Grants announced since last Executive report:</b>				
Local Authority Community testing	1,132	1,132		
Operation Eagle – South of City	102	102		
Neighbourhood Services - National Leisure Recovery Fund	1,421	1,421		



LA Framework / Practical Support for those Self-Isolating - March Instalment	185	185		
LRSO Closed Add Jan (16 Feb -31 March)	17,579			17,579
<b>Grants increased since last Executive report:</b>				
Children's Services - Easter Hardship Fund / Winter Extension Grant	897	897		
Work and Skills and MAES - Clinically extremely vulnerable support December 2020 – March 2021	1,337	1,337		
Revenues and Benefits - Test and Trace Support Payment	1,159	1,159		
Contain Outbreak Management Fund - 27th Jan - 31st March and 2021/22	5,054	5,054		
<b>Grants Approved in previous Executive reports:</b>				
<b>Cross Cutting</b>				
Sales, fees and charges grant claim	12,422	-	12,422	
COVID-19 Emergency Funding for Local Government - (£1.6bn nationally) - first tranche**	18,200		18,200	
COVID-19 Emergency Funding for Local Government - (£1.6bn nationally) - second tranche	15,167	-	15,167	
COVID-19 Emergency Funding for Local Government - (£0.5m nationally) - third tranche	7,085	-	7,085	
COVID-19 Emergency Funding for Local Government - (£0.9bn nationally) - fourth tranche	24,330	-	24,330	-
<b>Social Care / Testing:</b>				
Workforce Capacity Fund	1,177	1,177		
Support increased rapid testing in care homes	816	816		
Test and trace service (£300m nationally)	4,837	4,837	-	-
Infection Control Round 2 (£546m nationally)	2,964	2,964	-	-
Care Home Infection Control Fund Round 1 (£600m nationally)	3,184	3,184	-	-
<b>Neighbourhoods:</b>				
Neighbourhood Services - Cultural recovery	882	882		
Neighbourhood Services - Community Champions Fund	621	621		
Neighbourhood Services - Contain Outbreak Management Fund**	10,172	10,172		

Local Authority Compliance and Enforcement Grant	453	453	-	-
<b>Growth and Development:</b>				
Local Welfare Assistance Fund	957	957	-	-
Clinically Extremely Vulnerable individuals advised to shield	552	552		
<b>Childrens:</b>				
Winter Grant Scheme	2,581	2,581	-	-
<b>Homelessness:</b>				
Next Step Accommodation Grant, cold weather provision and landlord incentive funding	2,000	2,000	-	-
Emergency Support for Rough Sleepers	68	68	-	-
<b>Corporate Core:</b>				
Test and Trace Support Payment	680	680	-	-
Council Tax Hardship Fund	7,458	623	-	6,835
Reopening High Streets Safely Fund	203	203	-	-
Local Authority Business Rates Grant Administration (New Burden)	225	225	-	-
Administering Business Rates Relief (New Burden)	12	12		
Council Tax Hardship New Burdens	58	58		
Local Auth Disc Grant Fund New Burdens	101	101		
<b>Support for Businesses:</b>				
Expanded Retail Discount 2020/21 (excludes 1% for Fire Authorities)	138,477	-	-	138,477
Revenues and Benefits - Small Business Grant Fund and Retail, Hospitality and Leisure Grant Fund	105,870	-		105,870
Local Authority Discretionary Grants Fund	5,432	5,432		
Local Restriction Support Grant (open)	7,665	-	-	7,665
Local Restriction Support Grant (closed)	427	-	-	427
Local Restriction Support Grant (sector)	-	-	-	
Local Restriction Support Grant (closed addendum) - National Lockdown	7,054	-	-	7,054
LRSG Closed Add Jan	16,780	-	-	16,780
Closed Business Lockdown Pay	21,077	-	-	21,077
£1k to pubs in tier 3	245	-	-	245
Local Restriction Support Grant (open) Version 2	199		-	199
Local Restriction Support Grant (closed) Version 2	4,229	-	-	4,229

Local Restriction Support Grant (closed addendum) - Tier 4			-	
Additional Restrictions Grant (£60m allocated to Greater Manchester)	16,609	16,609	-	-
<b>Total grants</b>	<b>470,135</b>	<b>66,494</b>	<b>77,204</b>	<b>326,437</b>

\*The Council is acting as agent to administer the government scheme for grants to businesses. As the Council is acting as agent these payments will be netted off the grant received and will not be shown gross in the budget.

\*\*Manchester allocation for Tranche 1 Emergency Funding was £18.589m, of which £389k was applied in 2019/20 with the balance supporting 2020/21.