

**Open Report on behalf of Andrew Crookham, Executive Director - Resources**

Report to:	<b>Executive</b>
Date:	<b>01 October 2019</b>
Subject:	<b>Revenue Budget Monitoring Report 2019/20</b>
Decision Reference:	<b>I018351</b>
Key decision?	<b>No</b>

**Summary:**

This report provides an update on revenue spending compared with budgets for the financial year which started on 1 April 2019.

The tables in this report show the actual income and expenditure for the first four months of this financial year to 31 August 2019, along with the forecasts for spending and a comparison of the forecasts against the approved budgets.

**Recommendation(s):**

To note the current position on the revenue budget.

**Alternatives Considered:**

1. This report shows the actual revenue expenditure to date, and projected outturns for 2019/20, therefore no alternatives have been considered.

**Reasons for Recommendation:**

To consider the Council's revenue budget monitoring position and decide on any corrective action necessary.

## **1. Background**

### **1.1 In summary:**

- Our total revenue spending is forecast to be £5.017m less than the total budget;

- We forecast that general reserves at the year-end will be within the 2.5% to 3.5% range, but this assumes that some of the forecast underspend will be moved to earmarked reserves to avoid general reserves being above 3.5% of the total budget. We therefore estimate that general reserves will be 3.5% of the total budget based on current spending;
- The savings built into the 2019/20 revenue budget are forecast to be delivered with the exception of the £0.100m saving relating to the Coroners Service. This overspend can be contained this year using temporary mitigating measures and will be addressed as part of the budget setting process for next year;
- The impact of this revenue budget forecast on the Council's resilience has been assessed and the conclusion is that our financial resilience remains strong.

## DISCUSSION

### Revenue Budget Monitoring

Table A (Position as at 31 August 2019)

	Revised Net Revenue Budget	Net Expenditure	Year End Forecast	Forecast Variance	Forecast Variance
	£'000	£'000	£'000	£'000	%
<b>COMMISSIONING STRATEGIES</b>					
Readiness for School	5,007	1,656	5,144	137	2.7
Learn & Achieve	35,502	11,617	35,924	422	1.2
Readiness for Adult Life	7,432	2,574	6,695	-737	-9.9
Children are Safe and Healthy	66,202	27,437	65,686	-516	-0.8
Adult Safeguarding	4,486	1,529	4,486	0	0.0
Adult Frailty & Long Term Conditions	120,692	21,670	120,341	-351	-0.3
Carers	2,389	689	2,389	0	0.0
Adult Specialities	72,479	36,024	72,479	0	0.0
Wellbeing	27,260	7,996	27,260	0	0.0
Community Resilience & Assets	10,838	3,428	10,838	0	0.0
Sustaining & Developing Prosperity Through Infra	42,044	-1,788	41,899	-145	-0.3
Protecting & Sustaining the Environment	25,234	6,125	25,379	145	0.6
Sustaining & Growing Business & the Economy	1,218	1,928	1,218	0	0.0
Protecting The Public	24,274	7,338	24,274	0	0.0
How We Do Our Business	8,466	2,563	8,466	0	0.0
Enablers & Support To Council's Outcomes	43,115	17,045	40,388	-2,727	-6.3
Enablers & Support To Key Relationships	30	-183	30	0	0.0
Public Health Grant Income	-31,800	-15,900	-31,800	0	0.0
Better Care Funding Income	-46,343	-13,853	-46,343	0	0.0
<b>TOTAL COMMISSIONING STRATEGIES</b>	<b>418,525</b>	<b>117,896</b>	<b>414,754</b>	<b>-3,771</b>	<b>-0.9</b>
<b>SCHOOL BUDGETS</b>					
Central School Services Block (DSB)	4,007	807	4,007	0	0.0
Early Years Block	41,007	16,497	41,007	0	0.0
High Needs Block	85,430	28,556	85,430	0	0.0
Schools Block	439,391	44,187	439,391	0	0.0
Dedicated Schools Grant	-560,080	-101,633	-560,080	0	0.0
Schools Budgets (Other Funding)	5,962	-3,106	5,962	0	0.0
<b>TOTAL SCHOOL BUDGETS</b>	<b>15,718</b>	<b>-14,693</b>	<b>15,718</b>	<b>0</b>	<b>0.0</b>
<b>OTHER BUDGETS</b>					
Capital Financing Charges	39,914	(7)	35,096	-4,818	-12.1
Contingency	2,913	0	2,913	0	0.0
Other Budgets	7,778	7,572	11,350	3,572	45.9
<b>TOTAL OTHER BUDGETS</b>	<b>50,605</b>	<b>7,564</b>	<b>49,360</b>	<b>-1,246</b>	<b>-2.5</b>
<b>TOTAL EXPENDITURE</b>	<b>484,848</b>	<b>110,768</b>	<b>479,831</b>	<b>-5,017</b>	<b>-1.0</b>
<b>INCOME</b>					
Revenue Support Grant	-20,139	-5,437	-20,139	0	0.0
Business Rates	-119,610	-56,481	-119,610	0	0.0
Council Tax	-299,388	-119,755	-299,388	0	0.0
Other Non Specific Grants	-17,577	-8,188	-17,577	0	0.0
<b>TOTAL INCOME</b>	<b>-456,714</b>	<b>-189,862</b>	<b>-456,714</b>	<b>0</b>	<b>0.0</b>
<b>USE OF BALANCES</b>					
Use of Balances - Earmarked Reserves	-28,334	-21,774	-28,334	0	0.0
Use of Balances - General Reserves	200	0	200	0	0.0
<b>TOTAL USE OF RESERVES</b>	<b>-28,134</b>	<b>-21,774</b>	<b>-28,134</b>	<b>0</b>	<b>0.0</b>
<b>TOTAL</b>	<b>0</b>	<b>-100,868</b>	<b>-5,017</b>	<b>-5,017</b>	

### Children's Services

1.2 Over the four commissioning strategies, Children's Services is currently forecasting an under spend of £0.693m (-0.61%).

1.3 Readiness for School commissioning strategy that focuses on Children Centre delivery is forecasting an over spend of £0.137m (2.74%). The majority of this overspend relates to an increase in the demands in Children's Centres, such as the implementation of maternity hubs, which has had an impact on staffing requirements. Work is currently being undertaken to review these budgets.

1.4 Learn and Achieve commissioning strategy is forecasting to be over spent by £0.422m (1.19%) across delivery areas of Special Educational Needs and Disabilities, School Improvement, School Support Services and Home to School/College Transport.

1.5 The majority of this overspend relates to Home to School/College Transport (£0.402m). The forecast has been based on current pupil numbers for the 190 transport days planned for the financial year. At this stage of the financial year the final position of the Home to School/College Transport budget is difficult to predict due to the many variables. A clearer position will be known when pupil numbers and contracts are finalised for the new academic year. Home to School/College Transport is a volatile budget with many external factors influencing its final spend. Forecasts on spending will continue to be reviewed on a monthly basis by officers to ensure spend levels are controlled and in accordance with policy.

1.6 Readiness for Adult Life commissioning strategy is forecasting an under spend of £0.737m (-9.92%). The majority of the underspend (£0.487m) relates to the Local Authority's legal duty for Supported Accommodation, which comes from the work undertaken through the transformational group in determining a suitable accommodation pathway policy for young people who require support or who are experiencing homelessness, and providing suitable more cost effective accommodation. A saving is planned to be put forward through the 2020/21 budget setting process. In addition the Youth Housing contract is currently forecasting a £0.105m under spending based on current levels of accommodation.

1.7 Both these areas are demand-led services and forecasts on spending will continue to be reviewed on a monthly basis by officers.

1.8 Children are Safe and Healthy commissioning strategy is forecasting an under spend of £0.516m (-0.78%). The majority of the underspend is due to staffing vacancies (£0.250m) within the 0-19 Health Service, the majority of which are anticipated to be filled from September. As a result of these vacancies and the continuing evolution of the service, further underspends are forecast on staff related costs e.g. car allowances (£0.150m) and by setting staffing budgets prudently at the top of the scale.

This commissioning strategy contains the delivery of a number of children's social care services. These services are demand-led in nature and the current forecast position should be treated with some caution as they have been based on certain assumptions that may change throughout the financial year. Officers will continue to monitor these areas on a monthly basis.

## **Adult Care and Community Wellbeing**

1.9 The Adult Care & Community Wellbeing (AC&CW) net budget is £227.306m. Based on current information available to 30 August 2019, it is considered that there will be a small underspend of £0.351m (-0.15%).

### Adult Safeguarding

1.10 The current budget for Safeguarding for 2018/19 is £4.485m and it is envisaged that this service will be within budget for the year.

1.11 Work is still being carried out this year to significantly reduce the backlog of Deprivation of Liberty Safeguarding (DoLS) assessments and reviews in the system, although the volume of new Assessments we are receiving each month is still very high.

1.12 This high volume continues to put pressure on the Mental Health Capacity team to ensure that all Best Interest Assessments and Reviews are completed on time so that backlogs are monitored and kept to a minimum.

### Adult Frailty & Long Term Conditions

1.13 The budget incorporates services for Older Persons and Physical Disabilities (OP/PD), and also infrastructure such as brokerage & quality. Some infrastructure budgets are to be realigned and moved to take account of Carers now sitting in Public Health.

1.14 The current net budget for this strategy is £120.692m and some changes will take effect in September due to the distribution of the Better Care Fund in line with the BCF planning template and the agreed schemes for 2019/20. The overall projection is indicating a £0.351m underspend as at end of financial year 2019/20.

1.15 Community Based budgets which include Direct Payments, Home Support, Reablement and Day care have a combined expenditure budget of £45.818m. The current projections which are based on activity in the first quarter and an assumption of some growth indicate an outturn of £47.812m which is an overspend of £1.900m.

1.16 Residential and Nursing expenditure budgets are currently £85.816m and current projected outturn is a £1.800m underspend. However there is some realignment of budgets within OP/PD to take place in September to ensure budgets reflect activity and Better Care Fund plans.

1.17 Other expenditure budgets i.e. Assessment & Care management staffing, Stamford day centre staffing, workforce development, other budgets are currently showing a projected underspend of £0.451m against a budget of £20.648m.

1.18 The overall income budget for 2019/20 is £39.090m and is projected on target. Direct Payment audits income received is exceeding target. Debtor Income received in the 1<sup>st</sup> quarter is £1.500m and outturn is currently projected on target, it

will be reviewed again once the 2<sup>nd</sup> quarter debtor reviews are completed at the end of October.

1.19 Infrastructure budget includes some areas which are moving to public health following the restructure i.e. Carers. Current budget before all the changes have been completed in September is £7.500m and it is anticipated that the outturn for this budget area will be on target for 2019/20 financial year end.

### Carers

1.20 The current budget for Carers for 2018/19 is £2.389m.

1.21 The number of carers receiving services from the Lincolnshire Carers Service continues to increase with a focus on early identification and support of carers providing a wide range of services including carers universal support services, community networks, information and advice as well as statutory assessments. This increase has been delivered within the allocated budget.

### Adult Specialities

1.22 The current net budget for this commissioning strategy is £72.479m, and at this time it is considered that it will breakeven for the year. However, we are seeing a number of high cost placements being made in both Learning Disabilities (LD) and Mental Health (MH) that may have an effect on the budget during the year, but as we have also had a number of attritions to date, and an increase in income, we are at present projecting a balanced budget for the year.

1.23 The majority of the services in this strategy are administered via two Section 75 agreements between us and NHS commissioners and providers in Lincolnshire; however a small budget allocation exists for our remaining in-house day care services.

1.24 Part of the LD Section 75 (S75) is with Health and the 4 Lincolnshire Clinical Commissioning groups (CCG's) amounting to £13.700m relating to all service users with continuing Health Care that are either Joint funded with Social Care, or fully funded through Health. Whilst we currently have a projected overspend of over £1.600m within this area, we have had verbal agreement from the CCG's that this will be repaid to us in 2019/20. Hence this overspend is currently not being reported as a pressure against our budget.

1.25 Direct payments within Learning Disabilities budget is currently under pressure due to higher than anticipated increases in new packages agreed during the summer months relating to school and college leavers. As the income from Direct Payment audits continues to grow, any additional pressures on the budget are being covered by this extra income.

1.26 Whilst growth in usage and costs has been built into the budget for Supported Living for 2019/20, we are continuing to see a higher than expected increase in new care packages, which again may result in a pressure on this budget for the

year. The majority of these new packages are Continuing Health Care funded, therefore the costs will be picked up by the CCG's as part of the S75 agreement.

1.27 Residential activity has seen a small increase in new placements, with a larger number leaving the service, although the average weekly cost of the new placements far outweighs the de-commitments. They will also be additional costs for 5 service users for whom there is a delayed transition from Children's services placement. The overall cost for these is likely to be £0.250m.

1.28 Income is projected to outperform budgeted expectations by £0.700m, with increases in all areas with the exception of short term care income. The largest area of growth is in non-residential income. There is also continued additional income being received from the Direct Payments Audits. This additional income will help to minimise some of the additional pressures already reported above.

#### *Section 75 (S75) Mental Health - Lincolnshire Partnership NHS Foundation Trust*

1.29 The current budget for Mental Health is £7.675m and for 2019/20 this budget is included in the Adult Specialties Commissioning Strategy. We have a S75 Partnership agreement set up with Lincolnshire Partnership Foundation Trust (LPFT) to provide this service on our behalf. Demographic growth and inflationary increases around all of the Community care packages in year has created further pressures on this budget year on year.

1.30 We are currently supporting LPFT to ensure any higher than average cost placements are being challenged and that these packages are being checked for any Continuing Health care element, to ensure this is reclaimed from Health and reduce costs to Social Care.

1.31 We have agreed to fund a full time Finance position within the contract value - this is to support this contract and to provide a dedicated resource for the contract administration. The role will be based at LPFT Long Leys Road site and LCC as needed. If successful the role will be permanent within the new contract due to start in April 2020.

#### Wellbeing

1.32 The current budget for Wellbeing is £27.260m.

1.33 Based on information received to the end of August 2019/20 it is projected that this area will be within budget and breakeven for the year. Whilst there are overspends within the Wellbeing services, in particularly the Integrated Community Equipment, these have been offset by underspends within the Sexual Health area and the Public Health Statutory services.

Public Health grant income is forecast to be on target.

## Better Care Fund

1.34 The Lincolnshire Better Care Fund (BCF) is a framework agreement between us and the Lincolnshire Clinical Commissioning Groups (CCGs) and looks to pool funds from those organisations to help support the national and local objective of closer integration between us and the CCGs.

1.35 The total pooled amount in 2019/20 is £254.118m (2018/19 £232.123m) which includes £58.682m (2018/19 £56.164m) that was allocated to the Lincolnshire BCF from the Department of Health and Social Care. £46m of this sits in the Better Care fund line on the report and the remainder within Adult Specialties. Lincolnshire's fund is one of the largest in the country and includes pooled budgets for Learning Disabilities, Children and Adolescence Mental Health Services (CAMHS) and Community Equipment plus 'aligned' Mental Health funds from us and the four CCGs.

1.36 There is a requirement to ensure that the funding has a positive impact on performance in the areas of Delayed Transfers of Care, Non-Elective Admissions, Residential Admissions and positive outcomes following Reablement, these have been reflected in our plans.

## **Place**

1.37 The overall position across the 4 commissioning strategies for the Place Directorate is on target.

## Community Resilience & Assets

1.38 This area has a total net budget of £10.838m and is currently forecast to be on budget.

## Sustaining and Developing Prosperity through Infrastructure

1.39 Sustaining and Developing Prosperity through Infrastructure is forecast to underspend by -£0.145m in total. The main variances are:

### *Concessionary Fares*

1.40 Concessionary Fares are forecast to underspend by £0.477m. Whilst overall spend is forecast to increase by £0.170m from 2018/19 levels, there has been a change to the mechanism by which reimbursement is calculated to the bus companies, hence the forecasted underspend. The detailed review within the budget setting process will address this issue.

1.41 This is offset by additional spend across the directorate.

### *Street Lighting*

1.42 The Street Lighting budget is forecast to overspend by £0.247m due to an increase in Energy Costs based on last year's 11% increase (from Autumn 2018).

This projection reflects a predicted further 12% increase in Autumn 2019. It is envisaged that energy prices will continue to rise and this should be accommodated within the budget setting process.

### Protecting and Sustaining the Environment

1.43 The projected overspend of £0.145m is due to the amount of planning fee income expected being below what had been anticipated when the budgets were originally set.

1.44 The amount of planning fee income received has fallen in recent years which will be addressed within the budget setting process to set an appropriate and realistic income target.

### Sustaining and Growing Business and the Economy

1.45 This area has a total net budget of £1.218m and is currently forecast to be on budget.

## **Finance and Public Protection**

### Protecting the Public

1.46 This area has a total net budget of £24.274m and is currently forecast to be on budget.

### How We Do Our Business

1.47 This area has a total net budget of £8.466m and is currently forecast to be on budget.

### Enablers and Support to Council Outcomes

1.48 This commissioning strategy is forecasting to be underspent by £2.727m (-6.33%) by the end of the year. The main reasons for the underspend are explained below.

#### *IMT Strategy & Support (£1.553m underspend)*

1.49 During the current year a far stronger grip on requirements and estimated spend has been achieved within the IMT service and the level of forecast underspend is half of that from the previous year.

1.50 The 'fixing the basics' programme is addressing a large number of complex technology infrastructure issues whilst also modernising our technology and therefore improving and stabilising IT performance.

1.51 Significant work is still on-going, although not all of the required work will be completed and accounted for during the current financial year.

*County Farms (£0.040m underspend)*

1.52 This is due to increased income generated by the county farm estate.

*Property Strategy & Support (£0.190m overspend)*

1.53 The overspend primarily relates to expenditure on repairs and maintenance which is forecasted to be £0.166m over available budget.

*Commissioning (£0.116m underspend)*

1.54 The underspend is due to a number of vacancies during the first 6 months of the financial year which are currently being recruited to.

*Legal (£0.803m underspend)*

1.55 A surplus in excess of target of £0.803m in Legal Services is predicted.

1.56 This is due to projected income generation continuing to be higher than the target set for the year. The Legal Management Board will decide on the use of any surplus at year end.

1.57 In recent years it has taken a decision to redistribute the surplus in full to partner authorities in proportion to their use of the service.

Enablers and Support to Key Relationships

This area has a total net budget of £0.030m and is currently forecast to be on budget.

**Schools Budgets**

1.58 Under government regulations, schools carry forward automatically their under and overspendings to the next financial year. Budgets held centrally within the ring-fenced 2019/20 Schools block, Central Schools Services block, Early Years block and High Needs block of the Dedicated Schools Grant (DSG) were once again set prudently due to the demand-led and volatile nature of the services demands, particularly in the area of High Needs.

1.59 There continues to be a growing trend in the demands for more specialist support for young people, which is having a material financial impact on the High Needs block. At the start of the SEND reforms Lincolnshire had 3,300 young people, mostly of statutory school age, with statutory plans. At the end of January 2019 this number had reached 4,654; a 41% increase.

1.60 It is expected to be a much tighter financial environment going forward for high needs services. An increasing number of Local Authorities are now incurring a deficit on their overall DSG account, largely because of overspends on their High Needs blocks. Lincolnshire is currently not in this position, however the position needs to be carefully and prudently managed particularly in light of the uncertainty

of High Needs block protection funding post 2019/20 and the growth in demands and complexities of young people.

1.61 In line with the DfE regulations any under or overspends will automatically be carried forward to the next financial year and the Local Authority will consult the Schools Forum on its use.

### **Other Budgets**

1.62 Other Budgets is currently projecting an under spend of £1.246m (-2.46%) against a budget of £50.605m.

### Capital Financing

1.63 An under spend of £4.818m is forecast for the year to support the cost of the capital programme in 2019/20. This is due to the planned re-phasing of the original capital programme in 2019/20 into future years as slippage, leading to a reduction in the amount we need to borrow this year of around £40.000m. It also reflects a fall in the projected borrowing interest rates in line with current economic conditions.

### Other Budgets

1.64 The overspend forecast of £3.572m (45.92%) against the budget of £7.778m in this area is mainly due to the following.

- Capital receipts income (budgeted to be used to fund transformational work) is anticipated to be £2.139m less than the budget. This is due to: the challenges in getting planning permission before some properties are marketed which results in a delay to the sale process, and a current review of properties on the disposal list to see whether some could be used to meet the current demands of the Council.
- Insurance is anticipated to overspend again as was the case last year and this is estimated to be by £1.303m. The 2019/20 budget was not increased in line with the 2018/19 overspend on premiums which gives an expected budget shortfall of £0.882m.

The 2019/20 premium further increased by £0.421m compared to last year. A proportion of the premium payment is calculated based on the history of the Council's claims. The increase in the number of liability claims alongside the increase in the total amount the Council had to pay to settle these claims in the previous year has contributed to the premium increase. This will need to be dealt with as a cost pressure in the budget setting process.

### **Use of Revenue Contingency Budget**

1.65 The revenue contingency budget is within Other Budgets and has an original budget of £3.000m in 2019/20. To date, £0.087m has been allocated to the Fire

and Rescue Control staffing budget to address risks that were identified. At this stage in the year it is assumed that the contingency will be fully spent by the year end – this assumption will be updated as the year progresses.

### **Use of Reserves**

1.66 We planned to use £3.087m from the Financial Volatility Reserve to balance the revenue budget in 2019/20 and to contribute £0.200m to General Reserves to maintain them at 3.5% of the total budget requirement.

1.67 Further earmarked reserves will be drawn down into service budgets during the financial year. The main drawdown of reserves so far this year is shown below:

- Legal Services Surplus - £0.769m – distribution of Legal Services trading surplus to various service areas.

### **Monitoring of Savings Achievement**

1.68 A number of savings were identified when the 2019/20 revenue budget was prepared, and these were approved and built into the budget. The table at Appendix A shows these savings and whether or not it is forecast that they will be achieved. Where a saving may not be achieved commentary is provided to explain the reason for this and what mitigating actions may be taken.

1.69 Appendix A shows that all savings are on track to be achieved with the exception of the £0.100m saving relating to the Coroners Service. The reasons for this are: the nationally agreed and significant increase to Coroners salaries and a decision to allow entry for the Assistant Coroners into the Local Government Pension Scheme; resourcing to clear the backlog of inquests; resourcing to support a higher degree of judicial decision making. The resulting overspend can be contained within existing budgets in the current year, but the shortfall in the base budget will need to be addressed as part of the budget setting process.

### **Impact on Financial Resilience**

1.70 Our financial resilience, which is our ability to be able to afford to continue providing services to our communities in the future, can be assessed using a number of different indicators. This section of the report focuses on those indicators which may be affected by our financial performance during the year and sets out whether our financial performance to date is likely to have either a positive or an adverse effect on our financial resilience.

1.71 Our Financial Strategy requires that our general reserves will be within the range of 2.5% to 3.5% of our total budget for the year. Our financial performance to date indicates that this will be achieved.

1.72 Our annual financial risk assessment, which was last carried out in October 2018, identified several financial risks with an estimated financial impact. The current status of these risks is set out below:

Inflation and interest rate risk. At this stage in the year we believe that our budget assumptions around inflation and interest rates are still reasonable.

Demand-led services. At this stage in the year we believe that our budget assumptions around demand-led services are still reasonable.

Savings built into 2019/20 budget. Appendix A shows how we expect to perform in terms of achieving savings this year. Paragraph 1.63 shows a summary of our performance and we are largely on track to deliver our previously agreed savings. There is one area where we are not achieving our planned savings and the impact is £0.100m – this is a relatively low figure compared to our whole budget and is unlikely to impact significantly on our financial resilience.

Costs of change. At this stage in the year we believe that our budget to cover redundancy costs will be sufficient.

Financial management. This revenue budget monitoring report shows that we are forecasting that expenditure this year will be contained within the overall approved budget. There is a forecast underspend of £5.017m which means that we are unlikely to need to use the planned contribution from the Financial Volatility Reserve to support the budget. The revenue contingency budget has been used this year, but at this stage there is still £2.913m remaining in it (see paragraph 1.59). No calls have been made on the Financial Volatility Reserve this year to date.

1.73 We conclude from this that our financial resilience remains relatively strong.

## **2. Legal Issues:**

### Equality Act 2010

Under section 149 of the Equality Act 2010, the Council must, in the exercise of its functions, have due regard to the need to:

- \* Eliminate discrimination, harassment, victimisation and any other conduct that is prohibited by or under the Act
- \* Advance equality of opportunity between persons who share a relevant protected characteristic and persons who do not share it
- \* Foster good relations between persons who share a relevant protected characteristic and persons who do not share it.

The relevant protected characteristics are age; disability; gender reassignment; pregnancy and maternity; race; religion or belief; sex; and sexual orientation

Having due regard to the need to advance equality of opportunity involves having due regard, in particular, to the need to:

- \* Remove or minimise disadvantages suffered by persons who share a relevant protected characteristic that are connected to that characteristic
- \* Take steps to meet the needs of persons who share a relevant protected characteristic that are different from the needs of persons who do not share it

\* Encourage persons who share a relevant protected characteristic to participate in public life or in any other activity in which participation by such persons is disproportionately low

The steps involved in meeting the needs of disabled persons that are different from the needs of persons who are not disabled include, in particular, steps to take account of disabled persons' disabilities

Having due regard to the need to foster good relations between persons who share a relevant protected characteristic and persons who do not share it involves having due regard, in particular, to the need to tackle prejudice, and promote understanding

Compliance with the duties in section 149 may involve treating some persons more favourably than others

The duty cannot be delegated and must be discharged by the decision-maker. To discharge the statutory duty the decision-maker must analyse all the relevant material with the specific statutory obligations in mind. If a risk of adverse impact is identified consideration must be given to measures to avoid that impact as part of the decision making process

As the Report simply reports on performance against the budget, there are no implications that need to be taken into account by the Executive.

### Joint Strategic Needs Analysis (JSNA and the Joint Health and Wellbeing Strategy (JHWS)

The Council must have regard to the Joint Strategic Needs Assessment (JSNA) and the Joint Health & Well Being Strategy (JHWS) in coming to a decision

As the Report simply reports on performance against the budget, there are no implications that need to be taken into account by the Executive.

### Crime and Disorder

Under section 17 of the Crime and Disorder Act 1998, the Council must exercise its various functions with due regard to the likely effect of the exercise of those functions on, and the need to do all that it reasonably can to prevent crime and disorder in its area (including anti-social and other behaviour adversely affecting the local environment), the misuse of drugs, alcohol and other substances in its area and re-offending in its area

As the Report simply reports on performance against the budget, there are no implications that need to be taken into account by the Executive.

## **3. Conclusion**

3.1 The Council's current position on the revenue budget and capital programme are within the report for the Executive to note.

#### 4. Legal Comments:

The Report sets out an update on spending as at 31 August 2019 compared with the revenue budget for the financial year starting on 1 April 2019 to assist the Executive in monitoring the financial performance of the Council.

#### 5. Resource Comments:

The report indicates that the current year revenue budget is projected to be spending within the resources available and therefore no additional call on the reserves of the Council are expected be required within the current financial year.

#### 6. Consultation

**a) Has Local Member Been Consulted?**

n/a

**b) Has Executive Councillor Been Consulted?**

Yes

**c) Scrutiny Comments**

The report is due to be considered by the Overview and Scrutiny Management Board at its meeting on 26 September 2019. Any comments of the Board will be presented to the Executive.

**d) Have Risks and Impact Analysis been carried out?**

No

**e) Risks and Impact Analysis**

N/A

#### 7. Appendices

These are listed below and attached at the back of the report

Appendix A	Monitoring of Planned Savings 2019/20
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#### 8. Background Papers

Document title	Where the document can be viewed
Budget Book 2019/20	This can be found in the Council's website by following this <a href="#">link</a> .

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