

**Decision Maker:** EXECUTIVE

**Date:** Executive 29<sup>th</sup> June 2022

**Decision Type:** Non-Urgent Executive Non-Key

**Title:** PROVISIONAL FINAL ACCOUNTS 2021/22

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**Chief Officer:** Director of Finance

**Ward:** Borough Wide

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1. Reason for report

- 1.1 This report considers the 2021/22 provisional outturn at portfolio level and Council wide as well as the potential implications for the Council's financial position in 2022/23. The purpose of the report is to give a broad overview of the financial outturn.
- 1.2 The 2021/22 provisional outturn provides for a £290k increase in general fund balances, subject to the recommendations in this report being agreed.
- 1.3 More detailed reports will be submitted to individual PDS Committees. Details of the carry forward requests and a summary of the Council's capital programme are also considered in the report.
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2. **RECOMMENDATION(S)**

2.1---The Executive is requested to:

- (a) consider the provisional revenue and capital outturns for the 2021/22 financial year and the earmarked balances on the General Fund as at 31<sup>st</sup> March 2022;
- (b) consider the variations in 2021/22 impacting on the Council's 2022/23 financial position;
- (c) consider the comments from Chief Officers as detailed in Appendix 2;

- (d) approve the requests for carry forwards totalling £465k (net) as detailed in Appendix 6, subject to the funding being allocated to the Central Contingency in 2022/23 to be drawn down on the approval of the relevant Portfolio Holder;**
- (e) agree the changes to the central contingency sum as detailed in para. 3.5;**
- (f) agree that a sum of £814k be set aside as a contribution to the CSC/CCG earmarked reserve as detailed in para. 3.8.**

## Impact on Vulnerable Adults and Children

1. Summary of Impact: None arising directly from this report
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## Corporate Policy

1. Policy Status: Existing Policy
  2. BBB Priority: Excellent Council
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## Financial

1. Cost of proposal: Not Applicable
  2. Ongoing costs: Recurring Cost
  3. Budget head/performance centre: Council wide
  4. Total current budget for this head: £236m
  5. Source of funding: See Appendix 1 for overall funding of Council's budget
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## Personnel

1. Number of staff (current and additional): 2,096 fte posts (per 2021/22 Budget) which includes 471 for budgets delegated to schools
  2. If from existing staff resources, number of staff hours: N/A
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## Legal

1. Legal Requirement: Statutory Requirement: The statutory duties relating to financial reporting are covered within the Local Government Act 1972, the Local Government Finance Act 1998, the Local Government Act 2000, the Local Government Act 2002 and the Accounts and Audit Regulations 2015.
  2. Call-in: Applicable
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## Procurement

1. Summary of Procurement Implications: None arising directly from this report
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## Customer Impact

1. Estimated number of users/beneficiaries (current and projected): The 2021/22 budget reflects the financial impact of the Council's strategies and service plans which impact on all of the Council's customers (including council tax payers) and users of our services.
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## Ward Councillor Views

1. Have Ward Councillors been asked for comments? Not Applicable
2. Summary of Ward Councillors comments: Council Wide

### 3. Commentary

#### 3.1 Provisional Final Outturn 2021/22

3.1.1 The Resources Portfolio Plan included the target that each service department would spend within its own budget. A summary of the overall budget and the provisional outturn for 2021/22 is shown in the table below.

3.1.2 The 2021/22 provisional outturn shows no overall net movement in general fund balances, subject to approval of the contributions to earmarked reserves, as detailed in section 4.1.

<b>Provisional Outturn on Services &amp; Central Items</b>	<b>2021/22 Original Budget £'000</b>	<b>2021/22 Latest Budget £'000</b>	<b>2021/22 Provisional Outturn £'000</b>	<b>2021/22 Variation £'000</b>
<b>Portfolio</b>				
Adult Care and Health	74,214	73,956	73,891	Cr 65
Children, Education & Families	46,045	46,552	50,608	4,056
Environment & Community	31,761	32,558	32,802	244
Public Protection & Enforcement	2,536	2,551	2,546	Cr 5
Renewal, Recreation & Housing	15,105	16,101	16,012	Cr 89
Resources, Commissioning and Contracts Management	45,649	46,407	45,952	Cr 455
<b>Total Controllable Budgets</b>	<b>215,310</b>	<b>218,125</b>	<b>221,811</b>	<b>3,686</b>
Capital Charges, Insurance and Pension Costs	11,444	14,280	14,280	0
Non General Fund Recharges	Cr 902	Cr 951	Cr 951	0
<b>Total Portfolio Budgets</b>	<b>225,852</b>	<b>231,454</b>	<b>235,140</b>	<b>3,686</b>
Adj. for Carry Forwards from 2021/22 to 2022/23	0	0	465	465
Capital, Insurance & Pension a/c Requirements	Cr 9,878	Cr 12,665	Cr 12,665	0
<b>Total Portfolio Budgets (adj. for carry forwards and accounting requirements)</b>	<b>215,974</b>	<b>218,789</b>	<b>222,940</b>	<b>4,151</b>
Income from Investment Properties (after COVID funding)	Cr 9,169	Cr 9,169	Cr 9,315	Cr 146
Interest on General Fund Balances	Cr 3,591	Cr 3,591	Cr 4,202	Cr 611
<b>Total Investment Income</b>	<b>Cr 12,760</b>	<b>Cr 12,760</b>	<b>Cr 13,517</b>	<b>Cr 757</b>
Contingency Provision (see Appendix 4)	14,391	7,323	0	Cr 7,323
Other Central Items	3,893	9,035	13,640	4,605
	<b>18,284</b>	<b>16,358</b>	<b>13,640</b>	<b>Cr 2,718</b>
<b>Total Variation on Services and Central Items</b>	<b>221,498</b>	<b>222,387</b>	<b>223,063</b>	<b>676</b>
Prior Year Adjustments	0	0	Cr 1,317	Cr 1,317
<b>Total Variation</b>	<b>221,498</b>	<b>222,387</b>	<b>221,746</b>	<b>Cr 641</b>
Carry forwards from 2021/22 to 2022/23	0	0	Cr 465	Cr 465
<b>Net Variation (after allowing for carry forwards)</b>	<b>221,498</b>	<b>222,387</b>	<b>221,281</b>	<b>Cr 1,106</b>

#### 3.2 Portfolio Budgets

3.2.1 A detailed breakdown of the Latest Approved Budgets and Provisional Final Outturn across each Portfolio, together with an analysis of variations, is shown in Appendix 3.

3.2.2 Chief Officer comments are included in Appendix 2.

#### 3.3 Carry Forward Requests

3.3.1 After allowing for government grant funding, a net sum of £465k is requested to be carried forward into 2022/23.

3.3.2 This includes significant grant funded requests of £2,597k for Improved Better Care Fund and £1,964k for Public Health as detailed below. As in previous years it is proposed that the carry forwards are allocated to the 2022/23 Central Contingency Sum to be drawn down on the approval of the relevant Portfolio Holder.

3.3.3 Full details of the carry forward requests are set out in Appendix 6.

3.3.4 Improved Better Care Fund (IBCF)

The IBCF is a partially time limited grant to local authorities for spending on adult social care that was announced in the spring budget in March 2017. The grant may only be used for the purposes of meeting adult social care needs, reducing pressures on the NHS including supporting more people to be discharged from hospital when they are ready and ensuring that the local social care provider market is supported.

Following approval at the Executive on 10th October 2017, IBCF funding was released from the central contingency and allocated to the ACH budget. The total grant available for spending during 2021/22 was £10.05m. Not all projects progressed as far as anticipated and this has led to an underspend totalling £2.597m in 2021/22, and it is requested that Members agree the carry forward of this amount into 2022/23. In line with the report to the Executive, underspends can be carried forward to support expenditure in future years and spending commitments are in place. The carry forward includes an amount of £1.4m to help mitigate Adult Social Care growth pressures in 2022/23.

3.3.5 Public Health

The grant conditions require that the expenditure must be explicitly linked to the Health and Wellbeing Strategy, Public Health Outcomes Framework and the Joint Strategic Needs Assessment. There is also a statement of assurance that needs to be completed and signed off by the Chief Executive and Director of Public Health at year end.

Public health has had underspends in each of the last six years. These were £141k in 2014/15, £152k in 2015/16 and £330k in 2016/17, £395k in 2017/18, £761k in 2018/19 and £358k in 2019/20. This total balance of £2,137k was carried forward to 2020/21. £282k of this was used in 2020/21, and there was an underspend again in 2021/22 of £109k. It is requested that the cumulative balance of £1,964k is carried forward to fund public health initiatives that may be required in 2022/23 and future years.

Any monies not utilised can be carried over as part of a Public Health Reserve into the next financial year. In utilising those funds the following year the grant conditions will still need to be complied with.

### **3.4 Interest on Balances**

3.4.1 Whilst the Bank of England base rate has risen to 1% during 2021/22, causing counterparty rates to move upwards, this has not had a substantial impact on the amount of interest received during the year as the rates on the core investments are fixed from point at which the investment is made. Moreover, looking forward the increase in counterparty rates is likely to be offset by an expected reduction in balances available for investment as a result of the utilisation of capital receipts, grants/contributions, and earmarked revenue reserves.

3.4.2 The Treasury Management Strategy has previously been revised to enable alternative investments of £100m in Pooled Funds which will generate additional income of around £2m compared with lending to banks. During 2021/22 the Strategy was further revised to allow for investment in sterling denominated sovereign bonds.

3.4.3 The provisional outturn for net interest on investments in 2021/22 was £4,202k compared to the budget of £3,591k (surplus of £611k), mainly due to the continued high level of balances available for investment as well as the high level of interest earned on the pooled funds, housing association deposits and the Project Beckenham loan.

### **3.5 Central Contingency Sum**

3.5.1 The 2021/22 Central Contingency contained various provisions which reflected uncertainty around potential costs, grants and service pressures. There is a total net variation of £7.3m relating to provisions that were not required in the 2021/22 financial year. Further details of the allocations from, and variations in, the 2021/22 Central Contingency are included in Appendix 4.

3.5.2 A net total of £127k has been requested to cover allocated to cover various costs within the departments. This is offset by the return of £40k in regard of Crystal palace Park that is no longer required.

3.5.3 In Q3 an amount of £350k was requested in regard to a legal matter. Actual costs were lower than anticipated and therefore £111k has been returned to the contingency.

3.5.4 The Apprenticeship Levy was introduced in April 2017, and charged at a rate of 0.5% of employer's pay costs. The levy payment varies monthly depending on employee earnings and employee numbers (fte). There has been an increase in these elements in comparison to previous financial years resulting in an additional unfunded cost of £57k against the budget. Therefore it is requested that £57k be allocated from Central Contingency to fully fund the cost of the Apprenticeship Levy in 2022/22.

3.5.5 In Q3 £185k was agreed to be drawn down from the contingency for costs relating to Storm Eunice. Final costs have been calculated and £4k is being returned to the contingency.

3.5.6 £567k of funding set aside for the National Living Wage in Adult Social Care has been returned to the contingency. This is no longer required as increases in fees in Adult Social Care placements have been lower than anticipated.

### **3.6 Earmarked Reserves**

3.6.1 Background on the Council's approach to reserves in managing risk and uncertainty, as well as addressing the future years budget gap, were included in Appendix 4 of the 2022/23 Council Tax report to Executive on 9<sup>th</sup> February 2022.

3.6.2 A summary of the actual balances held in earmarked reserves as at 31<sup>st</sup> March 2022 is provided in Appendix 7. Details relating to the balances held by schools are set out in Appendix 9 and a summary of the Invest to Save Fund is provided in Appendix 10.

3.6.3 Full details of the current position on the Growth and Investment Fund are included in the Capital Programme Outturn 2021/22 report elsewhere on the agenda.

3.6.4 The earmarked reserve includes an increase of £2.771m to the Covid Recovery Fund reserve during 2021/22. Details on the utilisation of this reserve is included in section 12.2 of this report.

3.6.5 The balances in earmarked reserves have again been inflated because the Council has received Section 31 grant from government of £45,125k during 2021/22 for business rate relief which will be used to fund costs that will be accounted for in 2022/23 when the reserve will be fully utilised. See also section 11 below.

### **3.7 Prior Year Adjustments resulting in a Net Credit Provision of £1,317k**

- 3.7.1 Financial provisions were made in prior years accounts and an element of these are no longer required and have therefore been released in 2021/22 resulting in a credit of £1,317k
- 3.7.2 Financial provisions were made in prior years accounts for Learning Disability and Mental Health Services, and an element of these are no longer required and have therefore been released in 2021/22 resulting in a credit of £989k.
- 3.7.3 A provision was made in the 2020/21 accounts for a potential claim from the Council's grounds maintenance contractor in respect of the impact of Covid-19 on contracted income in that financial year. Service managers have now settled that claim at a much lower cost and consequently £125k from the provision is not required and can be released.
- 3.7.4 The Government has provided grant to compensate the Council for the loss of income from sales, fees and charges income due to the impact of Covid-19. The grant is claimed in arrears and the amount still due to the Council at 31 March 2021 was estimated at £588k; however, the final amount received was £495k and therefore a prior year adjustment of £93k is required.
- 3.7.5 An amount of £104k has been incurred for backdated sublease rents on a temporary accommodation scheme relating to prior years for which no accrual was made.
- 3.7.6 A number of provisions were set up in previous financial years in respect of backdated utility costs that were potential liabilities to LBB following new contract arrangements. A recent review of these provisions has concluded that the risk of this has reduced allowing an amount of £210k to be released.
- 3.7.7 Provision was made in previous years for the Council's share of the estimated costs of major inquests to be held by the South London Coroner. These concluded in the year at lower cost and therefore the excess of £60k can be released.
- 3.7.8 There was unallocated historic grant relating to an unapplied grant from the London LEP for a capital scheme that completed in 2017. The £49k can now be released.
- 3.7.9 The final cost of additional audit fees relating to objections to the Council's accounts from 2016/17 and 2017/18 was lower than provided for, and this excess of £81k can be released.

### **3.8 Contribution to CSC/CCG earmarked reserve**

3.8.1 In discussion with the CCG concerning additional costs and pressures emerging in the Children, Education and Families Portfolio in the 2022/23 financial year, the CCG agreed to a one off contribution of £814k to support additional costs. The funding was paid in 2021/22 but relates to expenditure to be incurred in 2022/23. The activities include funding for non-recurrent Speech and Language Therapy, a contribution to a Local Offer Development Officer (LODO) and a contribution to Childrens Social Care placements. It is recommended to the Executive that this funding be set aside in an earmarked reserve to meet these costs in 2022/23.

#### 4. GENERAL FUND BALANCE

- 4.1 Subject to approval of the proposals detailed in this report, and taking account of the provisional final outturn on Portfolio budgets and Central Items, there will be an increase of £290k to the level of general reserves as at 31<sup>st</sup> March 2022 as detailed below:

	2021/22 Provisional Outturn £'000
<b>General Fund Balance as at 1st April 2021</b>	<b>Cr 20,000</b>
Net variations after allowing for contributions to earmarked reserves as detailed in the report	Cr 1,106
	Cr 21,106
Adjustment to Balances	
Carry Forwards (funded from underspends in 2020/21)	816
<b>General Fund Balance as at 31st March 2021</b>	<b>Cr 20,290</b>

#### 5. IMPACT ON FUTURE YEARS

- 5.1 The report identifies expenditure pressures which could have an impact on future years. The main areas to be considered at this stage are summarised in the following table:

	2021/22 Budget £'000	2022/23 Impact £'000
<b>Adult Care &amp; Health Portfolio</b>		
Assessment & Care Management - Care Placements	25,238	3,433
Learning Disabilities - Care Placements, Transport & Care Management	38,612	2,821
Mental Health - Care Placements	8,218	312
		<u>6,566</u>
<b>Children, Education &amp; Families Portfolio</b>		
Children's Social Care	38,786	6,627
SEN Transport	5,998	3,666
		<u>10,293</u>
<b>Environment &amp; Community Portfolio</b>		
Parking		<u>1,000</u>
		1,000
<b>Resources, Commissioning and Contracts Portfolio</b>		
CDC and Non Distributed costs	1,888	Cr 680
		<u>Cr 680</u>
<b>Renewal, Recreation and Housing</b>		
Housing Needs	7,182	821
		<u>821</u>
<b>TOTAL</b>		<u><b>18,000</b></u>

- 5.2 A significant part of the above has been reflected in the 2022/23 financial year as part of the budget setting process. The main increases in the full year effect compared to the last monitoring report are in the area of adult and children's social care. Additional full year costs



of £13.465m were assumed in the 2022/23 budget and officers will continue to explore options to mitigate these additional costs.

5.3 These costs may not fully reflect the medium and longer term impact of the Covid pandemic which creates an added uncertainty in future and potential higher cost pressures. Combined with the ongoing need for financial savings that the Council will need to make over the next four years, it is important that all future cost pressures are contained and that savings are identified early to mitigate these pressures.

5.4 Further details, including any full year impact already reflected in the 2022/23 Budget as well as action to be taken to contain future cost pressures, are included in Appendix 5.

## **6. CONTINGENT LIABILITIES AND PROVISIONS**

6.1 Details of contingent liabilities and provisions will be included in the draft statement of accounts which will be available for audit at the end of September (see 14.1).

## **7. CAPITAL EXPENDITURE AND RECEIPTS**

### **7.1 Capital Expenditure**

7.1.1 The final capital outturn for the year was £19.3m, compared to the final revised budget of £73.6m. The total net variation is Cr £54.3m, which is primarily due to slippage in the Renewal, Recreation & Housing portfolio (Cr £24.2m), the Executive, Resources and Contracts portfolio (Cr £17.9m) and the Children, Education & Families portfolio (Cr £9.2m). Full details of the capital outturn are included in the Capital Programme Outturn 2021/22 elsewhere on this agenda.

### **7.2 Capital Receipts**

7.2.1 Under the “prudential” capital system in operation from 1st April 2004, most capital receipts are “usable” and may be applied to finance capital expenditure. The final outturn in 2021/22 for new capital receipts from asset disposals was £10m and was lower than the estimated figure reported to the Executive in February 2022 (£11.8m).

## **8 SECTION 106**

8.1 An update on balances as at 31<sup>st</sup> March 2022 is included in Appendix 8 of this report. Further details on the arrangements for utilising Section 106 monies will be reported to the Executive and Resources PDS Committee in due course.

## **9 THE SCHOOLS BUDGET**

9.1 Expenditure on Schools is funded through the Dedicated Schools Grant (DSG) provided by the Department for Education (DfE). DSG is ring fenced and can only be applied to meet expenditure properly included in the schools budget. Any overspend or underspend must be carried forward to the following years Schools Budget.

9.2 There is a total in-year overspend of £6,003k on DSG funded services, with a total to carry forward deficit to 2022/23 of £7,142k. Officers are currently working on a recovery plan with DfE as part of their work across the country with Local Authorities with DSG deficit positions and this plan will be considered in due course. The Government are reviewing the continuation of a ‘statutory override’ which may not continue from 2023/24 which will impact of how the Council funds the DSG deficit identified.

## **10 ACADEMIES**

- 10.1 During the 2021/22 financial year no schools converted to academy status.
- 10.2 The impact of these arrangements is that when schools convert to academy status their balances are removed from the accounts as the schools are autonomous and no longer under the Council's control and therefore have their own financial arrangements in place. This generally results in a reduction in maintained balances. However no schools converted and the remaining schools balances have increased from £2,550k to £2,807k during 2021/22.
- 10.3 Further details of schools' balances are provided in Appendix 9.

## **11 COLLECTION FUND**

- 11.1 It is a statutory requirement to maintain a Collection Fund at arm's length from the remainder of the Council's accounts. The Fund is credited with income from Council Tax and Business Rates and charged with sums payable to the Council, GLA and Central Government.
- 11.2 There is a provisional Council Tax surplus on the fund in 2021/22 of £6.9m (2020/21: £3m surplus). A one-off sum of £1.5m will be allocated to the GLA and £5.4m to the Council in 2023/24.
- 11.3 There is an overall deficit of £30.9m (2020/21 £57.4m deficit) relating to the collection and distribution of Non-Domestic Rates under the Business Rates Retention Scheme. This is owing to irrecoverable losses and the granting of significant reliefs during the pandemic for which the Council's General Fund has been compensated through Section 31 grants. Of the deficit, £11.4m will be allocated to the GLA, £10.2m to Central Government and £9.3m to Bromley. The Council will be mainly compensated for this deficit specifically where it relates to business rates relief where separate funding has been provided.
- 11.4 A further complexity arises from the timing of income with a requirement for business rates to be accounted for through the Collection Fund. This means that in-year surpluses or deficits are distributed in either of the following two years, depending on when they are provisionally estimated, with any resulting variations from those provisional estimates being adjusted in the subsequent year.
- 11.5 In addition, funding provided by way of Section 31 grant to compensate authorities for reduced rating income associated with various business rate measures and relief schemes is allocated directly to the general fund in the year it is due. This can result in the Collection Fund having an in-year surplus or deficit, which will impact on the general fund in a future year, whilst the general fund has an in-year variation relating to the receipt of these grants.
- 11.6 The balances in earmarked reserves have again been inflated because the Council has received Section 31 grant from government of £45,125k during 2021/22 for business rate relief which will be used to fund costs that will be accounted for in 2022/23 when the reserve will be fully utilised.
- 11.7 The Council has also received £821k by way of compensation from the government of irrecoverable business rates losses under its 75% Tax Income Guarantee Scheme. Similarly, the Council also received £1.841m during 2020/21 to help ease the Council Tax burden on the vulnerable (cumulative total of £2.662m). In addition the Council also received funding towards Council Tax support in 2021/22 of £2.283m. The combined amount of £4.945m will be released during 2022/23 and 2023/24.

- 11.8 A combination of 11.6 and 11.7 above requires the creation of earmarked reserves to deal with the timing between receipt of the grant funding and the future year impact of the associated costs/income losses being met by the Council's general fund. This does create an added complexity and can make comparisons of the Council's level of earmarked reserves more problematic given the one off nature of these significant changes.

## **12 FINANCIAL CONTEXT AND UTILISATION OF GOVERNMENT FUNDING FOR THE 'NEW NORMAL'**

- 12.1 The 2022/23 Council Tax report to Executive on 9<sup>th</sup> February 2022 identified the latest financial projections and a future year budget gap of £19.5m per annum by 2025/26. This is mainly due to the impact of inflation, service and cost pressures and ongoing significant reductions in government funding. Since that report, the budget gap will increase due to significant recent financial challenges relating to higher levels of inflation, potential costs of adult social care reform needing to be quantified and potential changes to the statutory override position impacting on funding for Dedicated Schools Grant deficits. An initial update was provided in the Members Finance Seminar in May 2022 and a further update will be provided to a future meeting of the Executive. The updated position will also reflect the full year effect of the 2021/22 spend and the 2022/23 budget monitoring position.
- 12.2 The Government did not provide any specific funding, within the 2022/23 Local government Finance Settlement, for the impact of the 'new normal' for 2022/23. To address the need to meet ongoing COVID related costs Members previously approved in 2020/21 a Covid recovery fund reserve of £10.273m in recognition of the medium-term impact of the pandemic and the need to meet the future year costs – this was met from Government funding provided. Combined with unringfenced Government funding during 2021/22 of which £2.771m has not been utilised it was previously agreed that these resources are utilised to support the impact of Covid on the Council's revenue budget between 2022/23 and 2024/25 providing total funding of £13.044m (£5.848m in 2022/23, £4.648m in 2023/24 and £2.548m in 2024/25). Details were included in the 2022/23 Council Tax report.
- 12.3 The Council has received significant financial support from Government during the Covid pandemic as detail in the report with funding provided in 2020/21 and 2021/22. Details are provided in Appendix 11 and the funding for 2021/22 is shown in Section 13.

## **13. COVID FUNDING**

- 13.1. The funding received for COVID during 2021/22 is outlined in the table below:-

**Grant Scheme****TOTAL  
ALLOCATION  
2021/22****General Fund (Revenue)****GENERAL GRANTS**

General Grant - 2021/22	£7,794,616
Income Compensation 2021/22 (Apr-Jun)	£695,168

**SPECIFIC GRANTS**

Contain Outbreak Management Fund:	£2,011,514
Infection Control and Testing Round 3	£978,366
Infection Control and Testing Round 4	£685,981
Infection Control and Testing Round 5	£1,091,931
Rapid Testing Fund Round 1	£776,477
Rapid Testing Fund Round 2	£552,381
Rapid Testing Fund Round 3	£610,331
Vaccine Fund	£143,317
Workforce Recruitment and Retention Fund	£806,037
Workforce Recruitment and Retention Fund Round 2	£1,488,086
Omicron Support Fund	£297,614
Council Tax Support	£2,283,346
Covid Local Support Grant	£886,896
Holiday Activities and Food Programme	£799,660
Support for Rough Sleepers	£314,557
Protect & Vaccinate - Homeless & Rough Sleepers (Dec'21)	£34,717
RHSS/Welcome Back Fund	£295,178
Practical Support for Self Isolation	£494,620
Support for the Clinically Extremely Vulnerable	£260,761
Education Recovery Premium	£68,843
Covid Winter Grant Scheme Extension April 2021	£262,078
Household Support Fund	£1,867,882
New Burdens:	
- Business Support Grants (new burdens 3)	£290,800
- Test and Trace Support Payments	£115,501
- Restart Grants and ARG to 14/10/21 to 31/3/22	£127,300
- Post Payment Assurance and Debt recovery Aug 20 - Mar 22 (€	£25,620
- Pavement Licence Fasttrack Scheme	£21,248
- Omicron Hospitality & Leisure Support Grant Scheme	£53,588
- Continuing assurance, reconciliation and debt recovery	

**Total General Fund (Revenue) Grants****£26,134,414**

## Transfer Payments

Restart Grants - non-essential businesses	£2,264,000
Restart Grants - hospitality, accomm, leisure etc	£12,586,504
Omicron Hospitality & Leisure Support Grants (Dec'21)	£2,940,090
Additional Restrictions Grant - previous schemes	£2,611,180
Additional Restrictions Grant (Top-Up 3) - Dec'21 - Mar'22	£640,151
Test and Trace Support Payments Main Scheme	£175,500
Test and Trace Support Payments - Discretionary	£30,000

<b>Total Transfer Payment Grants</b>	<b>£21,247,425</b>
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## Collection Fund

Extension of Business Rates Relief Apr-Jun 21 (100%)	£13,250,000
Extension of Business Rates Relief Jul-Mar 22 (66%)	£26,235,000
Extension of Business Rates Relief (Dec'21)	£6,000,000
Business Rate relief before CARF	-£359,619
CARF (COVID-19 Additional Relief Fund)	£5,315,301

<b>TOTAL ALL GRANTS</b>	<b>£97,822,521</b>
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Potential funding from NHS via CCG	£3,772,000
CCG Funding of Vaccination Costs	£327,000

<b>TOTAL ALL FUNDING</b>	<b>£101,921,521</b>
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Potential refund re Business Grants	-£6,148,037
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<b>TOTAL USABLE FUNDING</b>	<b>£95,773,484</b>
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## 13.2 Expenditure

13.2.1 The total amount of COVID grant and contribution was £95.8m for 2021/22. The above list includes capital and revenue grants. Any capital grants will be included within the Council's capital programme.

13.2.2 Some grant received can be carried forward, conditions allowing to be spent in the following year or funding has been given in advance as the grant conditions span more than one financial year. This includes for example, COMF, Additional Restrictions Grant and Holiday Activities and Food grants. Full details of the grants being carried forward are contained in Appendix 6.

13.2.4 COVID pressures are unlikely to completely subside in the short to medium term. There are indications of ongoing pressures because of COVID manifesting themselves in the 2022/23 financial year. These pressures should they arise will be reported through future budget monitoring papers to the Executive.

## 14 STATUTORY ACCOUNTS

14.1 In December 2021 the Department for Levelling-up, Housing and Communities (DLUHC) announced an intention that in relation to the 2021/22 accounts and audit process, unaudited

accounts should be published by 31st July 2022 and the audited accounts should be published by 30th November 2022.

## 15 IMPACT ON VULNERABLE ADULTS AND CHILDREN

15.1 The 2021/22 budget reflects the financial impact of the Council’s strategies and service plans which impact on all of the Council’s customers and users of our services.

## 16 POLICY IMPLICATIONS

16.1 The 2021/22 Budget enabled the Council to continue to deliver on its ‘Making Bromley Even Better’ key priorities with the Council delivering key services and lives within its means

16.2 The “2022/23 Council Tax” report highlighted the financial pressures facing the Council. It remains imperative that strict budgetary control continues to be exercised in 2022/23 to minimise the risk of compounding financial pressures in future years.

16.3 Chief Officer’s comments are included in Appendix 2.

## 17 FINANCIAL IMPLICATIONS

17.1 These are contained within the body of the report with additional information provided in the appendices.

<b>Non-Applicable Sections:</b>	Legal, Personnel
Background Documents: (Access via Contact Officer)	2022/23 Council Tax – Executive 9 <sup>th</sup> February 2022; 2021/22 Council Tax – Executive 10 <sup>th</sup> February 2021; Draft 2021/22 Budget and Update on Council’s Financial strategy 2021/22 to 2024/25 - Executive 13 <sup>th</sup> January 2021; Budget Monitoring Reports in 2021/22 – Executive; Financial Management Budget Monitoring files across all Portfolios; Provisional Final Accounts 2020/21 Executive 30 <sup>th</sup> June 2021 Treasury Management Annual Investment Strategy 2021/22 – Council 1 <sup>st</sup> March 2021; Treasury Management Quarterly Performance reports – Executive and Resources PDS Committee; Capital Programme Outturn 2021/22 (elsewhere on the agenda).