

Revenue Budget Monitoring Period 6 2020/21 – Appendices

Appendix 1

Chief Officer Cash Limited Budgets by Fund									
Original Budget £'000	Chief Officer	Full Year Forecast as at 31 July 2020				Full Year Forecast as at 30 September 2020			
		Latest Budget	Forecast	Variance Better / (Worse)		Latest Budget	Forecast	Variance Better / (Worse)	
		£'000	£'000	£'000	%	£'000	£'000	£'000	%
	City Fund								
(1,731)	Chamberlain	(1,755)	(1,420)	335	19%	(1,755)	(1,390)	365	21%
(5,240)	City Surveyor	(5,240)	(5,109)	131	2%	(5,240)	(5,085)	155	3%
(11,168)	Director of Community and Children's Services	(12,791)	(12,975)	(184)	(1%)	(13,058)	(12,584)	474	4%
(2,199)	Director of Markets and Consumer Protection	(2,240)	(2,697)	(457)	(20%)	(2,240)	(2,901)	(661)	(30%)
564	Director of Open Spaces	564	712	148	26%	564	728	164	29%
(20,196)	Director of the Built Environment	(20,243)	(20,553)	(310)	(2%)	(20,243)	(20,790)	(547)	(3%)
(402)	Executive Director Mansion House and Old Bailey	(242)	(531)	(289)	(120%)	(242)	(545)	(303)	(125%)
(17,389)	Managing Director, Barbican Centre	(17,389)	(29,841)	(12,452)	(72%)	(17,389)	(28,613)	(11,224)	(65%)
(15,065)	Town Clerk	(15,332)	(15,504)	(172)	(1%)	(15,150)	(15,421)	(271)	(2%)
(72,826)	Total City Fund (excluding Police)	(74,668)	(87,919)	(13,251)	0%	(74,753)	(86,600)	(11,847)	(16%)
	City's Cash								
(99)	Chamberlain	(99)	(174)	(75)	(76%)	(99)	(174)	(75)	(76%)
(16,080)	City Surveyor	(16,143)	(16,972)	(829)	(5%)	(16,013)	(16,590)	(577)	(4%)
(1,052)	Director of Community and Children's Services	(1,122)	(1,122)	0	0%	(1,122)	(1,122)	0	0%
(1,365)	Director of Markets and Consumer Protection	(1,668)	(1,713)	(45)	(3%)	(1,668)	(1,823)	(155)	(9%)
(11,933)	Director of Open Spaces	(11,852)	(12,710)	(858)	(7%)	(11,963)	(12,135)	(172)	(1%)
(3,334)	Executive Director Mansion House and Old Bailey	(3,246)	(3,388)	(142)	(4%)	(3,246)	(3,542)	(296)	(9%)
(1,217)	Head, City of London Boy's School	(1,217)	(1,176)	41	3%	(1,217)	(1,185)	32	3%
(82)	Headmaster, City of London Freemen's School	118	234	116	98%	(82)	(28)	54	66%
(275)	Headmistress, City of London School for Girls	(275)	(255)	20	7%	(275)	(769)	(494)	(180%)
(6,799)	Principal, Guildhall School of Music and Drama	(6,799)	(9,329)	(2,530)	(37%)	(6,799)	(9,789)	(2,990)	(44%)
(1,391)	Remembrancer	(1,391)	(1,334)	57	4%	(1,391)	(1,322)	69	5%
(215)	Town Clerk	(273)	(268)	5	2%	(273)	(261)	12	4%
(43,842)	Total City's Cash	(43,967)	(48,206)	(4,239)	(10%)	(44,148)	(48,740)	(4,592)	(10%)
	Bridge House Estates								
0	Chamberlain					(45)	(45)	0	0%
(2,703)	City Surveyor	(2,703)	(2,690)	13	0	(2,703)	(2,690)	13	0%
(243)	Director of Open Spaces	(243)	(3,306)	(3,063)	(1,260%)	(243)	(3,306)	(3,063)	(1,260%)
(275)	Director of the Built Environment	(275)	(259)	16	6%	(275)	(259)	16	6%
(2,920)	Town Clerk	(2,920)	(2,441)	479	16%	(2,920)	(2,441)	479	16%
(6,141)	Total Bridge House Estates	(6,141)	(8,696)	(2,555)	(41%)	(6,186)	(8,741)	(2,555)	(41%)
	Guildhall Administration								
(22,165)	Chamberlain	(22,358)	(22,676)	(318)	0%	(22,288)	(22,702)	(414)	(2%)
(8,666)	City Surveyor	(8,686)	(8,347)	339	4%	(8,473)	(8,342)	131	2%
(845)	Comptroller and City Solicitor	(845)	(1,265)	(420)	(50%)	(845)	(1,265)	(420)	(50%)
274	Remembrancer	274	(810)	(1,084)	(395%)	274	(965)	(1,239)	(452%)
(6,536)	Town Clerk	(6,591)	(6,513)	78	1%	(6,591)	(6,461)	130	2%
(37,938)	Total Guildhall Administration	(38,206)	(39,611)	(1,405)	(4%)	(37,923)	(39,735)	(1,812)	(5%)
(160,747)	Grand Total (excluding Police)	(162,982)	(184,432)	(21,450)	(13%)	(163,010)	(183,815)	(20,805)	(13%)
(84,898)	Commissioner of Police (City Fund)	(84,884)	(81,350)	3,534	4%	(84,898)	(80,882)	4,016	5%
(245,645)	Grand Total	(247,866)	(265,782)	(17,916)	(7%)	(247,908)	(264,697)	(16,789)	(7%)

Barbican Centre Managing Director

(11,224) Overspend	
Income underachievement (20,811)	Expenditure underspend 9,587

The loss of income forecast is due to the centre closure following the effect of Covid-19 in addition to limited activity being forecast for the remainder of the financial year due to social distancing measures. Expenditure savings are due to activity reductions as well as a hold on all non-essential expenditure.

Chamberlain

(124) Overspend	
Expenditure overspend (161)	Income overachievement 37

Chamberlain's is overspent due to recruitment campaigns, consultant fees for software changes, tax advice, unbudgeted security resources and additional staff costs to cover essential modelling work for MTFP, Major projects and City's Cash. Underachievement of income is due to reduction in Freedom ceremonies (assume that Freedoms return to normal levels in January 2021) and fundamental review savings not achieved due to Covid-19.

City Surveyor

(277) Overspend	
Income underachievement (698)	Expenditure underspend 421

There have been substantial savings on expenditure made on Guildhall, Walbrook Wharf and Magistrates Court running costs and though reduced reactive repair costs due to lower use of properties. These savings are offset by reduced income through recovery of costs from government grants and service charges; recovery of security and other staff costs relating to Guildhall from external events; and reduced professional fee income due to a lower number of property deals. The Investment Estates are anticipated to be on target but will depend on any significant tenant failures during the pandemic.

Commissioner of Police

4,016 Underspend	
Expenditure underspend 4,132	Income underachievement (116)

The current position is based on an escalated recruitment process and several new appointments, made recently (45 new joiners in July –Officers and Staff). Police services have remained as business as usual during Covid-19, there have been no other variances in income and expenditure to date. Overtime, non-pay and income are currently forecasted to budget. Challenging savings target of £5.7m expected to be achieved in this financial year. Covid-19 pressures exist for CoLP, however, losses can be claimed from the Home Office as part of the 'ring-fenced £1.2m uplift grant'. Wood Street and New Street costs for 20/21 will have to be managed and accommodated within existing budgets, including the significant delay in closure of Wood Street.

Comptroller and City Solicitors

(420) Overspend	
Income underachievement (420)	

Current Comptroller's income budgets are currently expecting an overspend due to the external income levels dropping due to the commercial property sector market slowing down due to Covid-19. Internal Income is due to be on target.

Director of Community and Children's Services

474 Underspend	
Income overachievement 614	Expenditure overspend (140)

Largest pressure is within DCCS on Rough Sleepers and Homelessness budgets. Most of these additional costs are being absorbed by a current underspend on Adult/Older People Social Care. This has been based on the current level of clients, however a small change in client numbers can have a major impact on the budget.

Director of Markets and Consumer Protection

(816) Overspend		
Income underachievement (853)	Expenditure Underspend 37	...

The forecast overspend mainly reflects the impact of COVID-19 on income generation across services, principally at the Ports, Heathrow Animal Reception Centre and Licensing which are collectively forecasting a shortfall of £1m. In addition, there have been losses of car parking income, filming income as a result of Covid-19, reduction in service charge income and recovery of energy and water costs.. Further losses will be incurred if any rent-free periods are offered to qualifying tenants. These shortfalls are partly offset by an increase in transfers from reserves and by new grant income at the Ports.

Director of Open Spaces

(3,070) Overspend	
Income underachievement (5,373)	Expenditure underspend 2,302

Shortfall principally due to Tower Bridge Tourism where the figures based on current assumption following 4 July reopening. Figures inclusive of estimated income for Admissions, Filming and Corporate Events. Admissions estimates are based on operational capacity to ensure social distancing (14% of normal capacity Sept-Dec and 20% thereafter). The events business is not restarting until October 2020 in line with Government advice and the gradual growth of admissions and retails is based on tourism sector predictions and data for recovery. Shortfall of income will be partially offset by savings principally due to Tower Bridge Tourism opening costs and significant cuts to planned minor works budgets (content development and visitor improvement projects).

Director of the Built Environment

(531) Overspend	
Income underachievement (3,127)	Expenditure underspend 2,596

The forecast expenditure underspend is mainly due to a reduction in Highways repairs and maintenance, and in the cost of parking enforcement and street cleansing contracts as a result of Covid-19, together with staff vacancies across the department, and savings from closure and early removal of Automatic Public Conveniences. The underspend is offset by a shortfall in income due to significant impact of covid-19 on income streams across the department, most significantly within off-street parking, traffic management, public conveniences, drains & sewers, and building control services, together with a reduction in income from staff recharges to capital projects, also due to Covid-19 and its impact on phasing and delivery of projects.

Executive Director Mansion House and Old Bailey

(598) Overspend	
Income underachievement (553)	Expenditure overspend (45)

The shortfall in income is due to no events taking place so far this year at Mansion House which would normally be approximately £500k per year. The forecast anticipates that events in some form will take place from January onwards. Expenditure overspend is due to additional costs for PPE for staff and cleaning at the Central Criminal Court, offset by significant cost savings against the Lord Mayor's travel budget as no travel has happened so far in this financial year.

Head of the Boys School

32 Underspend	
Expenditure Underspend 1,064	Income underachievement (1,032)

Forecast expenditure underspend due to miscellaneous potential savings identified to help respond to the ongoing pandemic. The transfer to the Capital Reserve Fund in 2020/21 has been reduced due to the available funding. The School is anticipating a reduction in income from tuition fees as a result of the ongoing pandemic.

Headmaster of the City of London Freemans School

54 Underspend	
Expenditure Underspend 2,055	Income underachievement (2,001)

Shortfall of income due to a reduction in tuition fees compared to budget, boarding fees and school means as a result of the pandemic. The current forecast transfer from the school's General Reserve Fund to revenue for 2020/21 will result in that fund becoming overdrawn at year end. Expenditure savings due to budgeted transfer to Capital Reserve Fund not going ahead and identified miscellaneous savings due to the pandemic.

Headmistress of City of London School for Girls

(494) Overspend	
Income underachievement (665)	Expenditure underspend 171

Expenditure underspend is largely due to the budgeted transfer to Capital Reserve Fund no longer being forecast for 20/21 and a reduction in expenditure following savings identified at the School. The School is anticipating a reduction in income compared to budget as a result of the ongoing pandemic. This is partly offset by a forecast transfer from the General Reserve Fund which will result in the fund becoming overdrawn at year end.

Principal Guildhall School of Music and Drama

(2,990) Overspend	
Income Underachievement (2,864)	Expenditure underspend (126)

The School will incur additional costs for space, equipment and staffing to support socially distanced onsite as well as online teaching as a result of Covid-19. The School has had to reduce/cease a number of income generating activities due to Covid-19 including stopping short courses, not letting out student accommodation during the Summer term (April to July), not letting out space during the summer to external providers, removing bar and catering income, and reduced fees from under-18 provision. It remains possible that further losses will arise as and when students start to come to the UK for the new Academic Year.

Remembrancer

(1,170) Overspend	
Income Underachievement (1,730)	Expenditure Underspend 560

No private event hire at Guildhall has taken place since the start of the financial year and is unlikely to take place until at least late autumn. This means 3 of the 4 most lucrative months in the year - May, June, September and November will achieve nil or very nearly nil income. Due to the impact of not being able to host any events at the Guildhall, there will be significant cost savings associated with not hosting these events including staff time, equipment hire, printing and advertising.

Town Clerk

350 Underspend	
Expenditure Underspend 176	Income Overachievement 174

The City Bridge Trust forecasting an underspend due to posts yet to be filled, transfer of some staff costs to LCRF, TNCLF and some operational savings due to staff working remotely.

Policy and Resources forecasts Covid-19 related grants over budget this is to reimburse expenditure works being undertaken by the Strategic COVID Group. Forecast overspends on staff costs and legal fees; IG budgets overspend; Covid related costs on SCG, mortuary costs, transition management group which will receive income to fund these.

Culture, Heritage and Libraries are forecasting an expected loss of income due to closures and reduced as a result of covid.

COVID spend as at 5 October 2020

The table below shows the approved spend against the COVID Contingency budget of £1.5m

Date	Bid Name	Description	Department	COVID Category	Fund	Allocation 2020/21
						£
		TOTAL BUDGET				1,500,000
03/04/2020	SMTA Rates Bill	For the COL to meet the cost of the Smithfield Market tenants rate bill as they are not covered by the government scheme; the City pays then recharges the tenants. The other Market tenants are covered under the scheme.	Markets & Consumer Protection	2. Support unforeseen expenditure required to support service	CF	79,000
07/04/2020	Provision of laptops	Urgent IT equipment being requested to be able to continue working at a business as usual capacity.	Chamberlains	2. Support unforeseen expenditure required to support service	CF	45,000
21/04/2020	COLPAI - CCTV	Installing CCTV at COLPAI site - Battery: CCTV installation at £35k for equipment + £6k for the fuel replacements for the second year	Communities and Children Services	2. Support unforeseen expenditure required to support service	CF	41,000
17/04/2020	Support the Mortality Management Group	Staffing resource during the COVID-19 crisis	Town Clerks	1. To enact contingency planning arrangements.	CF	27,000

24/04/2020	Direct Access Server Replacement + Additional Server	We have an urgent need to replace 1 Direct Access Server and add an additional server to improve resilience of our critical remote working infrastructure will take approximately 5-6 working days to complete from point of agreement	Chamberlains	2. Support unforeseen expenditure required to support service		37,000
11/05/2020	CoLP IT Resilience	CoLP had early and critical issues with the remote working infrastructure for the City of London Police. The solution agreed accelerates the CoLP IT Modernisation Programme to deliver new laptops between May and June to all the remote working staff. The 'Accelerated' implementation plan re-profiles the deployment of Windows laptop devices to officers and staff, focussing on core Productivity and Collaboration tools, delivering essential functionality sooner.	CoL Police	2. Support unforeseen expenditure required to support service continuity which cannot be met from a Chief Officers local risk budget.	CF	263,000
28/05/2020	Health and safety changes relating to public reception areas and visitor attractions	To reduce workspace risk and provide a safe workspace and safe public reception areas for a range of infrastructure changes required across all the Open Spaces including: Perspex barrier screens, tensator barriers, internal and external floor markers, additional signage, hand sanitiser stands to enable attractions to re-open to the public and generate income.	Open Spaces	2. Support unforeseen expenditure required to support service continuity which cannot be met from a Chief Officers local risk budget.	CC	65,000
09/06/2020	Using Public Transport and Social Distancing - Face Coverings	To note the report on face coverings for staff and endorse the proposal to purchase free reusable face coverings for all returning staff as a one off.	HR	3. To support and implement guidance issued by Government where there is no other compensating source of funding.	GHA	22,000

24/06/2020	CoL IT - Remote Working upgrades and expenses	Work required to ensure that systems are more stable to manage the large influx of additional people working at home including; Field Support for build and deploy of laptops at the start of COVID to prepare staff for Remote Working and fast track Intune/Azure Work.	Chamberlain's	2. Support unforeseen expenditure required to support service continuity which cannot be met from a Chief Officers local risk budget.	CC	81,000
08/07/2020	Everyone In - Rough sleeping response	Funding hotels on an ad hoc, commercial, basis along with procuring the sole use of a youth hostel, as operated by YHA, by St Paul's cathedral. In addition to this it was necessary to fund an increase in welfare provision, along with ensuring that an increase in safe, accessible, support was enacted by providers.	Communities and Children Services	2. Support unforeseen expenditure required to support service continuity which cannot be met from a Chief Officers local risk budget. 3. To support and implement guidance issued by Government where there is no other compensating source of funding.	CF	261,000
09/07/2020	City of London Academies Trust Funding Request for Summer Provision 2020/21	CoLAT proposes a 10-day catch-up programme delivered over August 2020 to address learning gaps in English and Maths and other subject areas. The provision will be for pupils in Years 6 and 10 in preparation for the transition to secondary school and GCSEs respectively.	CoL Academies	2. Support unforeseen expenditure required to support service continuity which cannot be met from a Chief Officers local risk budget.	CC	70,000
27/07/2020	Brakespear Mortuary	Support the provision of a resilience mortuary to give a buffer above 3 month discussed below in case things change. We would clearly only spend if the facility continues to be funded on a pan-London basis.	Town Clerks	2. Support unforeseen expenditure required to support service	CF	44,000
05/10/2020	Public Health Communications Officer	The Communications Team requires funding for a Public Health Communications Officer to lead and co-ordinate all City Corporation communications relating to COVID19 and the second wave. Following agreed COVID-19 Outbreak Communications and Emergency Response plans, the post-holder will provide clear communications to City residents, workers and visitors, as London grapples with a rise in	Town Clerks	1. To enact contingency planning arrangements. 2. Support unforeseen expenditure required to support service continuity which cannot be met from a Chief Officers local risk budget. 3. To support and implement guidance issued by Government	CF	50,000

		infections and potential imposition of further restrictions as we head into the winter period.		where there is no other compensating source of funding.		
		TOTAL ALLOCATIONS				1,080,000
		BALANCE AVAILABLE				420,000