

<b>Committee</b>	<b>Dated:</b> 20 July 2021
Finance Committee	
<b>Subject:</b> Revenue Outturn 2020/21 – Finance Committee Operational Services	<b>Public</b>
<b>Does this proposal require extra revenue and/or capital spending?</b>	<b>N/A</b>
<b>If so, how much?</b>	<b>N/A</b>
<b>What is the source of Funding?</b>	<b>N/A</b>
<b>Has this Funding Source been agreed with the Chamberlain’s Department?</b>	<b>N/A</b>
<b>Report of:</b> The Chamberlain The Town Clerk The City Surveyor The Remembrancer The Executive Director of Mansion House and Old Bailey Director of Community and Children’s Services	<b>For Information</b>
<b>Report author:</b> Steven Reynolds, Group Accountant, Chamberlain’s Department Jade Ighodalo, Senior Accountant, Chamberlain’s Department	

### Summary

This report compares the revenue outturn for the services overseen by your Committee in 2020/21 with the final budget for the year. It also details the carry forward requests which have now been approved.

Overall total net expenditure on the operational services overseen by your Committee was £68m, representing an underspend of £3.6m compared to the final budget of £71.7m as set out in the table below.

<b>Summary comparison of 2020-21 Revenue Outturn with Final Budget</b>				
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Revenue Outturn</b>	<b>Variation Better / (Worse)</b>
	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>
<b>Direct Net Expenditure</b>				
The Chamberlain	(37,477)	(39,333)	(38,098)	1,235
The Town Clerk	1,040	(460)	(176)	284
The City Surveyor (excl. Cyclical Works Programme)	(14,862)	(15,549)	(14,527)	1,022
The Remembrancer	88	(997)	(895)	102
The Executive Director Mansion House and Old Bailey	(2,114)	(2,145)	(2,207)	(62)
Director of Community and Children's Services	(59)	(59)	(63)	(4)
Cyclical Works Programme	(6,364)	(4,031)	(2,523)	1,508
<b>Total Direct Net Expenditure</b>	<b>(59,748)</b>	<b>(62,574)</b>	<b>(58,489)</b>	<b>4,085</b>
<b>Capital and Support Services</b>	<b>(9,722)</b>	<b>(9,087)</b>	<b>(9,591)</b>	<b>(504)</b>
<b>Total Net Expenditure</b>	<b>(69,470)</b>	<b>(71,661)</b>	<b>(68,080)</b>	<b>3,581</b>

Expenditure and unfavourable variances are presented in brackets.

The 2020/21 final budget totals net expenditure of £71.7m, which is an increase of £2.2m (3.2%), compared with the original budget of £69.5m. The increase is analysed at Appendix 1, which shows the main variations relate to timing in Supplementary Revenue Projects £3m; £1.2m COVID-19 impacts in revised budgets, including contingency allocation for move to remote working IT expenses; Court approved uplifts of £0.7m for early retirement and pay increases; and £0.5m for Citizen tariff settlement. Partly offset by changes in the timing of the cyclical repairs and maintenance programme amounting to £2.3m; net movement in support services and capital charges of £0.6m; and an increase in Government grant income of £0.3m.

The overall outturn underspend of £3.6m comprises variations across several services which are detailed in paragraphs 2 to 5 in this report. The main variations are:

- Chamberlain's - decreased net expenditure of £1.2m – largely due to additional income from the New Burdens Grant £0.2m and contract savings £0.4m, plus an underspend of £0.16m from IT projects delayed as a result of Covid-19 (approved carry forward - 21/22).
- Town Clerk – £0.28m decrease in net expenditure largely due to no functions taking place in the year as a result of Covid-19; and
- City Surveyor - decreased net expenditure of £1.022m – mainly due to Covid-19 measures in place such as reduced expenditure as a consequence of working from home - £0.7m, plus £0.3m underspend at Walbrook Wharf as rates for the offices are now met by the Third Party occupant.

Agreed carry forward requests amount to £0.803m and are detailed at Appendix 2. Of these approvals £0.425m are for the Chamberlain's department and relate to funding for the ERP system, pump priming for IT fundamental review proposals and other transformation projects across the City. £0.320m relates to City Surveyor's department to finance additional spend required for Covid-19 compliance purposes in advance of staff returning to the Guildhall Complex.

Appendix 3 provides a detailed comparison of the local risk outturn against the final budget for each Chief Officer broken down by Division of Service and includes explanations of significant variations.

## Recommendations

Members are asked to note the:

- revenue outturn for 2020/21 showing an overall favourable variance to final budget of £3.581m; and
- approved carry forwards of local and central risk underspends of £0.803m to 2021/22.

## Main Report

### Budget Position for 2020/21

1. The 2020/21 original budget for the services overseen by your Committee was £69.470m. This has subsequently been increased to a final budget of £71.661m. The increase of £2.191m is summarised below and by Chief Officer at Appendix 1.

Summary of Movements from 2020-21 Original Budget to 2020-21 Final Budget	Net £000
<b>Original Budget 2020/21</b>	<b>(69,470)</b>
Supplementary Revenue Projects, Transformation Fund budgets and budget adjustments	(3,112)
Realignment of budget £1.084m to reflect the impact of Covid-19 on income generation and HMCTS recharge adjustment (£180k) and Mercers adjustment relating to Gresham £1k	(905)
Court approved uplifts for LGPS, pay and early retirement costs	(728)
Contingency budget allocation to IT £188k and Surveyor's re Citigen tariff settlement £460k	(648)
Net increase in corporate security and cleaning contract	(68)
Changes in the timing of cyclical repairs and maintenance works programme	2,333
Net movement in support services and capital charges	562
Increase in Government Grant income	293
London Counter Fraud Hub budget refund £70k and net carry forwards from 2019/20	82
<b>Final Budget 2020/21</b>	<b>(71,661)</b>

Expenditure and unfavourable variances are presented in brackets.

### Revenue Outturn for 2020/21

2. Actual net expenditure for the operational services overseen by your Committee totalled £68.080m, a favourable variance of £3.581m compared to the final budget of £71.661m. A summary comparison with the final budget is shown below.

<b>Summary comparison of 2020-21 Revenue Outturn with Final Budget</b>				
	<b>Final Budget</b>	<b>Revenue Outturn</b>	<b>Variation Better / (Worse)</b>	<b>Notes at para.</b>
	<b>£000</b>	<b>£000</b>	<b>£000</b>	
<b>Local Risk</b>				
The Chamberlain	(24,293)	(23,573)	720	3i
The Town Clerk	(38)	(36)	2	
The City Surveyor (excl. Cyclical Works Programme)	(9,513)	(9,224)	289	3ii
The Remembrancer	(811)	(807)	4	
The Executive Director Mansion House & Old Bailey	(1,339)	(1,756)	(417)	3iii
<b>Total Local Risk</b>	<b>(35,994)</b>	<b>(35,396)</b>	<b>598</b>	
<b>Central Risk</b>				
The Chamberlain	(15,040)	(14,525)	515	4i
The Town Clerk	(422)	(140)	282	4ii
The City Surveyor	(6,036)	(5,303)	733	4iii
The Remembrancer	(186)	(88)	98	4iv
The Executive Director Mansion House & Old Bailey	(806)	(451)	355	4v
Director of Community and Children's Services	(59)	(63)	(4)	
<b>Total Central Risk</b>	<b>(22,549)</b>	<b>(20,570)</b>	<b>1,979</b>	
<b>Cyclical Works Programme</b>	<b>(4,031)</b>	<b>(2,523)</b>	<b>1,508</b>	5
<b>Capital and Support Services</b>	<b>(9,087)</b>	<b>(9,591)</b>	<b>(504)</b>	
<b>Committee Total</b>	<b>(71,661)</b>	<b>(68,080)</b>	<b>3,581</b>	

Expenditure and unfavourable variances are presented in brackets.

### 3. The main local risk variations comprise:

#### i. Chamberlain £720,000 underspend

- £520,000 underspend in Cost of Collection being additional income of £206,000 in New Burdens Grant Funding for administering the Covid-19 Business Support Grants, £101,000 from the Greater London Authority which supports a Business Rates maximisation project and £235,000 Capital Cloud savings as a result of lower termination fees to Agilisys than initially estimated. £157,000 has been approved to be carried forward to finance part of the New Financial System and ERP project.
- an underspend across IT services of £162,000 largely due to various projects being delayed due to Covid-19, £160,000 of this underspend will be carried forward to 2021/22.
- £108,000 underspend in Internal Audit being a reduction in fees and services expenditure of £116,000 due to the reduced use of a third-party partner provider;
- £80,000 underspend in City Procurement mainly due to a reduction in internal legal fees of £54,000 and additional income of £30,000 from a volume rebate on an early payment scheme relating to a corporate supplier.
- £56,000 underspend in Chamberlain's Business Support mainly due to a reduction in staff training costs, equipment and stationery; these are offset by

- £136,000 overspend in Chamberlain's General which is mainly due to consultant fees for a Strategic Finance Adviser and
- £70,000 overspend in Chamberlain's court largely due to a reduction in income of £113,000 as a result of fewer physical Freedom ceremonies taking place and therefore reduced merchandise sales as a result of Covid-19, this is partly offset by net savings on staff costs of £26,000.

ii. **City Surveyor £289,000 underspend**

- £608,000 underspend on overtime costs as due to Covid-19 no events took place therefore no overtime costs were incurred;
- £338,000 reduction in premises related expenditure including energy and cleaning as a result of the reduced occupancy at Guildhall throughout the year; partly offset by
- £546,000 overspend on the purchase and installation of new technology to support new ways of working when staff return to the office; and £143,000 reduction in income from no events taking place. £25,000 has been approved to be carried forward to finance additional spend required for Covid-19 compliance purposes in advance of staff returning to the Guildhall Complex including additional lockers.

iii. **Executive Director Mansion House and Old Bailey £417,000 overspend**

- overspend of £257,000 on temporary cleaning staff, overtime and equipment to ensure the Central Criminal Court remained operational and Covid-19 safe throughout the year.
- £160,000 overspend carried forward from 2019/20 at Central Criminal Court.
- £149,000 overspend on security at the Mansion House being the requirement over and above the corporate contract.
- loss of £141,000 commission from the catering company at Mansion House as no events took place during the year; this is partly offset by
- net reduction of £131,000 on energy, premises related and, supplies and services costs at Mansion House due to the significantly reduced occupancy during the year, and
- additional income of £117,000 being the balancing charge to Her Majesty's Courts and Tribunal Service and higher than anticipated film income and
- a net reduction of £32,000 in the City Surveyor's cleaning contract at Mansion House.
- Note, given the impact of the pandemic the Chamberlain in consultation with the Chair and Deputy Chairman of the Resource Allocation Sub Committee agreed, on 28<sup>th</sup> June, not to carry forward the overspend into 2021/22 for this department.

4. The main central risk variations comprise:

i. **Chamberlain £515,000 underspend**

- a net reduction in insurance premiums and claims - £200,000, and an increase of £200,000 in the dividend from City RE the City's wholly owned subsidiary company;
- the cost of the Council Tax Reduction scheme being £64,000 less than budgeted due to a lower number of claimants and £50,000 additional income received from National non-domestic rates cost of collection allowance; and

- an underspend of £81,000 on the Transformation Fund E-invoicing project which was not able to proceed due to Covid-19 and a net £18,000 underspend on the Transformation Fund for Power Purchase Agreement consultants, both has been approved to be carried forward to 2021/22.
- ii. **Town Clerk £282,000 underspend** largely due to no functions taking place during the year as a result of Covid-19.
  - iii. **City Surveyor £733,000 underspend**
    - reduction in spend of £337,000 largely due to 20/21 Aldermanbury being rate exempt as it is currently vacant and is a listed building;
    - £319,000 underspend at Walbrook Wharf due to rates for the offices now being met by the Third Party occupant; and
    - £65,000 reduction in catering costs at the Guildhall due to Covid-19 the restaurant was closed and the contract was terminated. £295,000 has been approved to be carried forward to 2021/22 to fund expenditure required at Guildhall office workspace to meet Covid-19 guidance.
  - iv **Remembrancer £98,000 underspend** due to no events taking in place.
  - v **Executive Director Mansion House and Old Bailey £355,000 underspend**
    - recovery of costs from Her Majesty's Courts and Tribunal Services of £203k;
    - £124k - only required to meet the cost of two Judges pensions as opposed to three;
    - underspend of £58,000 being costs related to the balcony furniture and storage for the Lord Mayor's Show. As the Lord Mayor Show did not take place in 2020 this budget was not required – This sum has been approved to be carried forward to 2021/22 to provide assistance to the Lord Mayor's Show Limited.
5. **Cyclical Works Programme £1,508,000 underspend**
    - underspend of £1.029m on Guildhall repairs and maintenance due to the pandemic – the City Surveyor is reviewing the future work programme to ensure optimum delivery of priority works over a deliverable timeframe; and
    - an underspend of £0.470m at Mansion House due to a reduction in reactive expenditure and smoothing of the CWP Programme.
  6. Appendix 3 provides a more detailed comparison of the local risk outturn against the final budget, including explanation of significant variations.

### **Carry Forwards to 2021/22**

7. Chief Officers can request underspends of up to 10% or £500,000 of their local risk budgets, whichever is the lesser (£1m for the City Surveyor and the Chamberlain and Director of IT may each carry forward a maximum of £500k), to be carried forward so long as the underspends are not clearly fortuitous, and the resources are required for a planned purpose. These thresholds apply to Chief Officer's total local risk budgets and many Chief Officers manage services overseen by a number of committees. Consequently, the outturn on services overseen by one committee may not represent the total position for a Chief

Officer. Requests for carry forwards are considered by the Chamberlain in consultation with the Chairman and Deputy Chairman of the Resource Allocation Sub Committee.

8. Local risk carry forwards of £317,000 have been approved for the Chamberlain and £25,000 have been approved for the City Surveyor. Central risk carry forwards of £108,000 have been approved for the Chamberlain, £295,000 for City Surveyor and £58,000 for the Executive Director of Mansion House and Old Bailey. These carry forwards amounting to £803,000 have been added to the budgets for 2021/22. Details of the use of the carry forwards are set out in Appendix 2.

**Appendices:**

Appendix 1 – Analysis of Movements from 2020/21 Original Budget to 2020/21 Final Budget

Appendix 2 – Agreed Carry Forwards to 2021/22

Appendix 3 – Comparison of 2020-21 Revenue Outturn with the Final Budget for Local Risk

**Contact:**

**Steven Reynolds**

Group Accountant, Chamberlain's Department

T: 020 7332 1382

E: [steven.reynolds@cityoflondon.gov.uk](mailto:steven.reynolds@cityoflondon.gov.uk)

**Finance Committee Operational Services**  
**Analysis of Movements from 2020/21 Original Budget to 2020/21 Final Budget**

<b>Local Risk Budget Movements by Chief Officer</b>	<b>£000</b>
<b>Original Local Risk Budget (Chamberlain)</b>	<b>(23,994)</b>
Covid-19 Contingency budget allocation	(188)
Local Risk carry forward from underspend in 2019/20	(141)
Net movements including contribution pay, Covid-19 pay, apprentice funding and other minor changes	(40)
London Counter fraud hub budget refund	70
<b>Final Local Risk Budget (Chamberlain)</b>	<b>(24,293)</b>
<b>Original Local Risk Budget (Town Clerk)</b>	<b>(38)</b>
<b>Final Local Risk Budget (Town Clerk)</b>	<b>(38)</b>
<b>Original Local Risk Budget (City Surveyor – excl. Cyclical Works Programme)</b>	<b>(9,690)</b>
Overspend carried forward from 2019/20	199
Net energy increases	(20)
Contribution pay	(2)
<b>Final Local Risk Budget (City Surveyor)</b>	<b>(9,513)</b>
<b>Original Local Risk Budget (Remembrancer)</b>	<b>274</b>
Realignment of local risk budget due to impact of Covid-19	(1,084)
Contribution pay	(1)
<b>Final Local Risk Budget (Remembrancer)</b>	<b>(811)</b>
<b>Original Local Risk Budget (Executive Director Mansion House and Old Bailey – excl. Cyclical Works Programme)</b>	<b>(1,398)</b>
Overspend carried forward from 2019/20	160
Net increase in corporate security and cleaning contract	(68)
Contribution pay and Covid-19 payments	(33)
<b>Final Local Risk Budget (Executive Director Mansion House and Old Bailey)</b>	<b>(1,339)</b>
<b>Original Budget Cyclical Works Programme</b>	<b>(6,364)</b>
Net movement in Cyclical Works Programme	2,333
<b>Final Budget Cyclical Works Programme</b>	<b>(4,031)</b>
<b>Total Local Risk Final Budget</b>	<b>(40,025)</b>

Analysis of Movements from 2020/21 Original Budget to 2020/21 Final Budget (continued)



<b>Central Risk Budget Movements by Chief Officer</b>	<b>£000</b>
<b>Original Central Risk Budget (Chamberlain)</b>	<b>(13,483)</b>
Increase in Supplementary Revenue Projects	(1,146)
Corporate funding for redundancy costs	(443)
City Procurement and IT carry forward from 2019/20 - Transformation Fund and E invoicing scan and capture	(206)
Internal Responsible Business Strategy Position budget	(54)
Revised estimate provided by the Mercer's Company in relation to Gresham	(1)
Increase in Government Grant	293
<b>Final Central Risk Budget (Chamberlain)</b>	<b>(15,040)</b>
<b>Original Central Risk Budget (Town Clerk)</b>	<b>1,078</b>
Change in savings to be applied	(1,500)
<b>Final Central Risk Budget (Town Clerk)</b>	<b>(422)</b>
<b>Original Central Risk Budget (City Surveyor)</b>	<b>(5,172)</b>
Citigen Tariff settlement	(460)
Increase in Supplementary Revenue Projects	(225)
Transformation Fund Budget for off site delivery hub	(123)
Corporate funding for redundancy costs	(56)
<b>Final Central Risk Budget (City Surveyor)</b>	<b>(6,036)</b>
<b>Original Central Risk Budget (Remembrancer)</b>	<b>(186)</b>
<b>Final Central Risk Budget (Remembrancer)</b>	<b>(186)</b>
<b>Original Central Risk Budget (Executive Director Mansion House and Old Bailey)</b>	<b>(716)</b>
New Recorder's LGPS cost	(82)
Increase in Capital charges	(73)
Increase in Supplementary Revenue Projects budget for the Central Criminal Court	(64)
Corporate funding for redundancy costs	(51)
Budget adjusted to reflect the proportion of recharges chargeable to HMCTS	180
<b>Final Central Risk Budget (Executive Director Mansion House and Old Bailey)</b>	<b>(806)</b>
<b>Original Central Risk Budget (Director of Community and Children's Services)</b>	<b>(59)</b>
<b>Final Central Risk Budget (Director of Community and Children's Services)</b>	<b>(59)</b>
<b>Total Central Risk Final Budget</b>	<b>(22,549)</b>
<b>Original Capital and Support Services Budget</b>	<b>(9,722)</b>
Net movement in central recharges	635
<b>Final Capital and Support Services Budget</b>	<b>(9,087)</b>
<b>TOTAL 2020/21 ORIGINAL BUDGET</b>	<b>(69,470)</b>
<b>MOVEMENT</b>	<b>(2,191)</b>
<b>TOTAL 2020/21 FINAL BUDGET</b>	<b>(71,661)</b>

Figures in brackets indicate expenditure, increase in expenditure or decreases in income.

**Finance Committee Operational Services  
Agreed Carry Forwards to 2021/22**

<b>Local Risk Carry Forwards by Chief Officer</b>	<b>£000</b>
<u>The Chamberlain (Guildhall Admin)</u>  Fundamental Review Projects 2020/21 Delays due to COVID presenting other priorities for the IT team. The delayed projects include :	
Unified Service Desk/Removal of Unnecessary Storage	50
Hardware & Software Licences.	110
New Financial System and ERP Project.	157
<b>Total Chamberlain (Local Risk)</b>	<b>317</b>
<u>The City Surveyor</u>  Additional spend required for Covid-19 compliance purposes in advance of staff returning to the Guildhall Complex including additional lockers.	25
<b>Total City Surveyor (Local Risk)</b>	<b>25</b>
<b>Total Local Risk Carry Forwards</b>	<b>342</b>
<b>Central Risk Carry Forwards by Chief Officer</b>	<b>£000</b>
<u>The Chamberlain (Guildhall Admin)</u>  Procurement – E-invoicing scan and capture Procurement – Power Purchase Agreement specification for off-site renewable energy IT – Information Management Consultancy	81 18 9
<b>Total Chamberlain (Central Risk)</b>	<b>108</b>
<u>The City Surveyor</u>  Funding required at Guildhall Office workspace to meet Covid-19 guidance and to target areas/departments that require additional workspace.	295
<b>Total City Surveyor (Central Risk)</b>	<b>295</b>
<u>Executive Director Mansion House and Old Bailey</u>  Budget not required for Mansion House balcony furniture and storage costs for Lord Mayor's Show which did not take place in 2020. This is being requested as a carry forward to contribute towards any deficit sustained by Lord Mayor's Show Limited for the 2021 Show.	58
<b>Total Executive Director Mansion House and Old Bailey (Central Risk)</b>	<b>58</b>
<b>Total Central Risk Carry Forwards</b>	<b>461</b>
<b>TOTAL APPROVED CARRY FORWARDS</b>	<b>803</b>

**Finance Committee Operational Services**  
**Comparison of 2020/21 Revenue Outturn with Final Budget for Local Risk**

<b>Comparison of 2020-21 Revenue Outturn with Final Budget</b>				
<b>Local Risk</b>	<b>Final Budget</b>	<b>Revenue Outturn</b>	<b>Variation Better / (Worse)</b>	<b>Notes</b>
	<b>£000</b>	<b>£000</b>	<b>£000</b>	
<b>By Chief Officer</b>				
<b>Local Risk</b>				
The Chamberlain	(24,293)	(23,573)	720	
The Town Clerk	(38)	(36)	2	
The City Surveyor	(9,513)	(9,224)	289	
The Remembrancer	(811)	(807)	4	
The Executive Director Mansion House and Old Bailey	(1,339)	(1,756)	(417)	
Cyclical Works Programme	(4,031)	(2,523)	1,508	
<b>Total Local Risk</b>	<b>(40,025)</b>	<b>(37,919)</b>	<b>2,106</b>	
<b>By Division of Service</b>				
<b><u>The Chamberlain</u></b>				
Chamberlain's - General	(7,570)	(7,706)	(136)	i
Chamberlain's - Internal Audit	(863)	(755)	108	ii
Chamberlain's - Business Support	(758)	(702)	56	iii
Chamberlain's - City Procurement	(2,654)	(2,574)	80	iv
Chamberlain's - IT	(10,602)	(10,440)	162	v
Chamberlain's Court	(99)	(169)	(70)	vi
Cost of Collection	(1,747)	(1,227)	520	vii
<b><u>The Town Clerk</u></b>				
Corporate Services - Town Clerk	(38)	(36)	2	
<b><u>The Executive Director Mansion House and Old Bailey</u></b>				
Central Criminal Court	(293)	(556)	(263)	viii
Shrieval Support	(270)	(224)	46	
Mansion House Premises	(776)	(976)	(200)	ix
<b><u>The City Surveyor</u></b>				
Mayor's Court	(23)	(32)	(9)	
Walbrook Wharf	(1,003)	(988)	15	
Guildhall Complex - City Surveyor	(8,487)	(8,204)	283	x
<b><u>The Remembrancer</u></b>				
Guildhall Complex - Remembrancer	(811)	(807)	4	
<b>Cyclical Works Programme</b>	<b>(4,031)</b>	<b>(2,523)</b>	<b>1,508</b>	<b>xi</b>
<b>Division of Service Totals</b>	<b>(40,025)</b>	<b>(37,919)</b>	<b>2,106</b>	

Figures in brackets indicate expenditure, increase in expenditure or decreases in income.

The local risk favourable variance of £2,106,000 against the final budget comprises of:

- i. **Chamberlain's General £136,000 overspend** – largely relates to additional fees of £166,000 towards consultant fees for software changes and tax advice for Members Financial Compensation Scheme and £134,000 for two temporary Strategic Financial Analysts to cover essential remodelling work for Major Projects, this includes costs of introducing further software changes to automate notifications to pension schemes of changes to pay, partly offset by £81,000 vacancies across Financial Services Division and additional LG Futures income of £68,000.
- ii. **Chamberlain's Internal Audit £108,000 underspend** – largely relates to a reduction in fees and services expenditure of £116,000 being a reduction in the use of a third party partner provider;
- iii. **Chamberlain's Business Support £56,000 underspend** – largely relates to underspends across a number of supplies and services headings including equipment, stationery and postage due to Covid-19 and the office being closed.
- iv. **Chamberlain's City Procurement £80,000 underspend** – relates to a reduction in internal legal fees of £54,000 and additional income of £30,000 from a volume rebate on an early payment scheme relating to a corporate supplier.
- v. **Chamberlain's IT £162,000 underspend** – largely due to various project delays due to Covid-19, £160,000 of this underspend has been approved to be carried forward to 2021/22.
- vi. **Chamberlain's Court £70,000 overspend** – largely due to a reduction in income of £113,000 due to Covid-19 and the impact on the number of physical Freedom ceremonies able to be held and associated income generated via the shop sales and spend on a system upgrade of £20,000; this was partly offset by net savings on staff costs of £26,000 due to a staff retirement, a reduction of £12,000 on Freedom expenses and £25,000 Furlough funding for staff by the Government.
- vii. **Cost of Collection £520,000 underspend** – additional income of £206,000 in New Burdens Grant Funding for administering the Covid Business Support Grants, £101,000 from the Greater London Authority which supports a Business Rates maximisation project and £235,000 Capital Cloud savings as a result of lower termination fees to Agilisys than initially estimated; this is offset by an upgrade made to the Northgate Document Management System totalling £15,000, which is aimed at improving process efficiencies. £157,000 has been approved to be carried forward to finance part of the New Financial System and ERP project.
- viii. **Central Criminal Court £263,000 overspend** – primarily due to:
  - additional costs of £205,000 incurred on temporary cleaning staff and overtime costs to ensure that the Court remained open and operational during the year.
  - £160,000 overspend carried forward from 2019/20;

- £52,000 additional equipment purchased to ensure the Court remained Covid safe and compliant; this is partly offset by
  - higher than budgeted recovery of costs from Her Majesty's Court and Tribunals Services of £63,000 and additional film income of £54,000
- ix. **Mansion House Premises £200,000 overspend** – due to increased security requirements of £149,000 over and above the corporate contract, loss of commission of £141,000 from the catering company as no events were held at Mansion House during the year; partly offset by a reduction of £59,000 in energy costs and £35,000 in cleaning costs due to the reduced occupancy level throughout the year.
- x. **Guildhall Complex City Surveyor £283,000 underspend** – due to a decrease in employee overtime costs of £608,000 as due to Covid-19 no events took place, and a reduction in premises related expenditure of £338,000 including energy and cleaning as a result of the reduced occupancy throughout the year. This was partly offset by an increase in supplies and services of £546,000 due to the purchase and installation of new technology equipment to ensure the Guildhall is adequately and suitably equipped for the new ways of working when staff return to the office, and a reduction in income of £143,000 as due to no events taking place, there was no ability to recover any overtime costs. £25,000 has been approved to be carried forward to finance additional spend required for Covid-19 compliance purposes in advance of staff returning to the Guildhall Complex including additional lockers.
- xi. **Cyclical Works Programme £1,508,000 underspend** – an underspend of £1.029m at the Guildhall, £470,000 at Mansion House and £180,000 at Walbrook Wharf due to a reduction in reactive expenditure and the rephasing/smoothing of the CWP programme due to the economic impact of Covid-19 and subsequent reduced income generation; this is partly offset by an overspend of £172,000 at Central Criminal Court due to three projects being completed ahead of schedule.