

**Classification: Public**

**Key Decision: No**

## **Gravesham Borough Council**

**Report to:** Draft report for Cabinet  
Draft report for Finance & Audit Committee

**Date:** 01 February 2021 / 15 February 2021

**Reporting officer:** Assistant Director (Corporate Services)

**Subject:** General Fund Budget Monitoring Report  
2020/21 – Quarter Three

### **Purpose and summary of report:**

To provide Members with information on actual performance against the approved Revenue and Capital budgets for 2020/21, including projected variances agreed or identified through budgetary control activity.

To update Members on other key areas of financial performance that may impact on the Council's Medium Term Financial Strategy, Medium Term Financial Plan (MTFP), or Financial Statements.

### **Recommendations:**

1. This report is for information only.

#### **1. INTRODUCTION**

- 1.1. The Constitution of the Council requires Members to receive reports in respect of the Council's finances and financial performance. This report therefore provides an assessment of performance against approved budgets for the 2020/21 financial year for the third quarter to 30<sup>th</sup> December 2020, as well as updating Members on other key areas of financial performance.
- 1.2. The Council continues to operate robust budgetary control actions to ensure good financial governance and respond to the pressures on the Council's finances. In addition to the reporting of financial performance through regular budget monitoring reports, these actions include:
  - Requiring all financial decisions and major acquisitions to be brought to Management Team for discussion and approval;
  - Appropriate controls in approving purchase orders;
  - Requiring all recruitment activity to be considered and approved by Management Team;
  - Monitoring the delivery of activity under the Medium Term Financial Strategy (MTFS).

## **2. EXECUTIVE SUMMARY**

### **Revenue**

- 2.1. At the end of Quarter Three, there is a projected overspend for the year of £2,050,080. Movements affecting the forecast position against the original budget for the year are largely attributable to reduced income projections arising from the Covid-19 pandemic.
- 2.2. The council ended 2019/20 in a favourable position, enabling budgets totalling £85,800 to be approved for carry forward into 2020/21.
- 2.3. The level of Working Balances at year-end is projected to be £9.17m, constituted of the minimum working balances of £2.0m, the General Fund reserve of £3.25m and usable Working Balances of £3.92m.
- 2.4. Movements in the year are projected to result in a net increase in earmarked reserves of £2.47m. This reflects the start of the year position being £11.91m, and projected to be £14.38m at year- end.
- 2.5. Significant risks to the General Fund's financial position continue to come from the lack of clarity regarding the long-term future of local government funding and the financial consequences of the Covid-19 pandemic.

### **2.6. Capital**

- 2.7. The General Fund Capital Programme working budget is £11.85m, including £1.11m for developing Land at Dering Way, £0.50m for providing working capital to Rosherville Limited, and £6.72m for The Charter development works. Actual spend, as at the end of Quarter Three was £3.00m.

## **3. REVENUE**

### **3.1. Budget 2020/21**

- 3.1.1. The approved Original Budget Requirement for 2020/21 was £11,543,950, funded by a combination of retained Non-Domestic Rates, New Homes Bonus, and Council Tax. It also enabled a contribution of £270,100 to be made to Usable Working Balances, in accordance with the Medium Term Financial Strategy.
- 3.1.2. The table on the next page sets out the current assessment of performance against the Original Budget by Directorate, based on known and projected variances as at 30 December 2020.

Directorate / Budget Heading	Original Budget 2020/21 (£)	Forecast 2020/21 (£)	Variation 2020/21 (£)
Chief Executive	26,810	26,810	0
Communities	3,509,280	4,664,030	1,154,750
Corporate Services	2,978,780	3,547,840	569,060
Housing & Operations	3,680,230	3,746,740	66,510
Planning & Development	1,850,240	1,919,630	69,390
Items Carried Forward from 2019-20	0	85,800	85,800
Non-Directorate Specific	850,200	850,200	0
Interest and Investment Income	(850,000)	(745,430)	104,570
Government Grant Funding	(1,267,930)	(5,674,270)	(4,406,340)
Transfers to/ (from) reserves	(515,180)	4,264,160	4,779,340
Transfers to/ (from) balances	603,010	603,010	0
Transactions below the line	678,510	305,510	(373,000)
<b>BUDGET REQUIREMENT</b>	<b>11,543,950</b>	<b>13,594,030</b>	<b>2,050,080</b>
Business Rates Income	(3,698,510)	(3,698,510)	0
Council Tax Income	(7,144,320)	(7,144,320)	0
Parish Precepts	(368,210)	(368,210)	0
New Homes Bonus	(603,010)	(603,010)	0
Transfers to Working Balances	270,100	270,100	0
<b>BUDGET SHORTFALL/(UNDERSPEND)</b>	<b>0</b>	<b>2,050,080</b>	<b>2,050,080</b>

Table 1: General Fund Revenue Outturn by Directorate / Budget heading

### 3.2. CHIEF EXECUTIVE'S DIRECTORATE – NIL VARIANCE

3.2.1 There are no significant variances to report.

### 3.3. COMMUNITIES DIRECTORATE – £1,155k ADVERSE VARIANCE

3.3.1. **Leisure Services Income: £119k adverse variance** – the Council has considered financial support to Gravesham Community Leisure Limited, who manage Cascades and Cygnet Leisure Centres within the borough, in the light of the centres' enforced closure resulting from government actions to combat Covid-19. Resultantly, fees payable for each quarter of 2020/21 have been waived with the effect of reduced income to the council of £250k.

3.3.2. Following the Government's announcement on 2 July of a Sales, Fees and Charges Compensation Scheme designed to support Local Authorities for lost income streams as a result of the Covid-19 pandemic, guidance was received and worked through enabling a first claim to be submitted on 30 September, and a second claim made on 21 December. For Leisure Services, the current projected full-year compensation is £131k, therefore giving rise to the projected net adverse variance for 2020/21 of £119k.

- 3.3.3. **Woodville & Market income: £118k adverse variance** – due the outbreak of the Covid-19 pandemic and government measures designed to combat the spread of the virus, both The Woodville and Borough Market ceased operations immediately in March 2020. Following the partial lifting of restrictions, the Market reopened in early June, with a Woodville cinema offering running during the summer and autumn months. (The theatre has been closed throughout the period of the pandemic, and is unlikely to reopen in 2020/21). Financial projections have been undertaken to analyse the impact of reduced income at both the Market and Woodville, with the combined effect projected at being £443k for the current financial year.
- 3.3.4. In the same way that claims relating to lost income have been made as described within section 3.3.2, a similar exercise has been undertaken for The Woodville. The projected full-year compensation here is currently anticipated to be £325k, therefore giving rise to the projected net adverse variance for 2020/21 of £118k. Market rental income is not covered by the compensation scheme.
- 3.3.5. **Rental Income: £466k adverse variance** – the Council's original budget for 2020/21 included an estimation of £4,625k for rental income, predominantly within the Communities directorate. An exercise has been undertaken to evaluate this income stream closely in the light of the Covid-19 pandemic which has included an assessment of the likely impact on properties acquired under the Council's Property Acquisition Programme, as well as existing sites held such as Industrial Units and District Shopping Centres.
- 3.3.6. For the most significant income streams and where greater information is known about tenants and payment habits, detailed projections have been considered. For the residual items held under the rental income heading, an estimate of a 25% potential income reduction has been applied. The net effect of both sets of calculations is a projected adverse variance of £466k for 2020/21.
- 3.3.7. **Parking Income: £452k adverse variance** – following the lockdown announcement of 23 March in response to the Covid-19 pandemic, parking charges – both on-street and within car parks – were suspended whilst government restrictions were in place to combat the spread of coronavirus. As restrictions were partially lifted, parking charges and enforcement were reintroduced across the borough from June, however, with no income being realised across the first two months of the financial year and significantly lower levels of usage thereafter, there is an adverse effect on the Council's Medium Term Financial Plan.
- 3.3.8. Additionally, with the proposed development of The Charter gaining momentum in 2020/21, it was anticipated that Horn Yard and Market Square car parks would be closed from autumn 2020. Officers in Finance have been working with the Parking Services Manager on updated income projections to take account both of these closures, and the wider income reduction arising from the Covid-19 pandemic. The net effect of these projected income reductions is an adverse variance of £1,020k in 2020/21.
- 3.3.9. In the same fashion as described in section 3.3.2, the compensation claims for lost income submitted include elements relating to Parking Services. These are anticipated to have a positive effect of £568k, thus reducing the net projected variance for the service to £452k for 2020/21.
- 3.3.10. **Safer Stronger Communities: Neutral variance** – the Council has successfully secured a Crime Reduction Grant of around £35k from the Police and Crime Commissioner to support the Community Safety service. This will be directed to the

upgrade of CCTV cameras in key locations within the town centre and other known areas of crime.

- 3.3.11. **Market Equipment: Neutral variance** – reserve funding of £33k has been made available to finance necessary works at the Borough Market to extend the number of units capable of accommodating food traders. This incorporates a combination of electrical, extraction and kitchen works, and will extend food-trading capabilities to an additional six units. This links with the vision set out in with the Market Strategy, which was formally adopted in May 2020, for the market to become a key local destination within the community, with food as its core offer.

#### 3.4 **CORPORATE SERVICES DIRECTORATE – £569k ADVERSE VARIANCE**

- 3.4.1 **Fees & Charges: £758k adverse variance** – work is ongoing across the Council's finances to assess the impact of the Covid-19 pandemic, particularly in relation to a range of fees and charges budget lines. For significant income streams, detailed projections have been ascertained following work between the Finance team and budget holders e.g. Parking, Planning, Rental Income, with variances reported within their respective directorates. For the residual items within fees & charges across all directorates, an assumption of a 25% reduction has been applied and recorded under Corporate Services, giving rise to a projected £800k adverse variance. This assumption has been derived on the basis of little income realised April-June, with a staggered increase occurring across the rest of 2020/21. It is consistent with expectations of other District Councils in Kent, and will continue to be monitored throughout the year.

- 3.4.2 In line with the Government's Sales, Fees & Charges Compensation Scheme, described more fully in section 3.3.2, £42k is projected to be received relating to residual fees & charges income lines, giving rise to the net reported adverse variance here of £758k.

- 3.4.3 **Council Tax and NNDR Court Costs: £319k adverse variance** – as a result of the Covid-19 pandemic and the country entering lockdown in March 2020, magistrates' courts were only able to deal with urgent work, and local taxation liability order hearings were suspended. Initially it was hoped that this situation would only last for a few months, however on 16 June, the Council was contacted by Kent Magistrates' Courts (KMC) to advise that there was a significant backlog of cases. Officers were advised that these would take some time to clear, with hearings not taking until October 2020 at the earliest, and were requested to consider withdrawing cases where possible.

- 3.4.4 Following this, a meeting was held with the KMC to discuss the possibility of holding liability order hearings in accordance with the required social distancing regulations. The meeting discussed the use of technology (e.g. video conferencing), how the number of physical attendees could be reduced, and options for running courts outside normal working hours. At this point, it was anticipated a hearing would not take place until at least December.

- 3.4.5 Since that time, officers have been in constant contact with the courts to try to arrange a hearing but without success. The most recent indication has been that the courts were awaiting further guidance and would be liaising with their legal team in early 2021. Therefore, budgets relating to the recovery of Council Tax and Business Rates via court hearings have been amended to reflect no activity during the period April to December 2020, which has led to an adverse variance of £319k.

- 3.4.6 **The Charter: £81k adverse variance** – In order to facilitate the building of The Charter, the Council will be borrowing £82m from PWLB and onward lend it to Rosherville, its wholly-owned trading company, during the construction phase. Interest will be payable

on the loans but as Rosherville will not be generating income during the construction phase; the Council will need to meet the interest costs. The interest costs over the construction phase will total around £2.3m. On practical completion, the Council will refinance the loan and will capitalise the interest costs as part of this refinancing to enable Rosherville to repay the interest costs the Council has incurred. Therefore, whilst there is an adverse variance in 2020/21, there is ultimately a nil impact on the MTFP.

- 3.4.7 **Property Fund Management Fees: £11k adverse variance** – The Council invested £10m across three Property Fund's in 2016. Each Property Fund pays a quarterly dividend to the Council, which is treated as investment income. However, the dividend's payable are reduced by fees, which are incurred as part of the day-to-day management of the funds, such as legal costs. As a result of the COVID-19 pandemic, Property Funds have incurred additional costs to collect rental income and renegotiate tenancies to avoid properties becoming vacant. Therefore, the Council has seen higher management fees as a result.
- 3.4.8 **Covid-19 Grant Funding: £600k favourable variance** – as part of the Government's response to the Covid-19 pandemic, the Council has received four tranches of un-ringfenced grants from the Ministry of Housing, Communities and Local Government (MHCLG), in order to assist with expenditure pressures associated with responding to the pandemic. This funding totals just under £1.8m. Additionally, the Council has received New Burdens funding, which is primarily associated with the administering of various schemes of grant support to local businesses, as well as the facilitating of test & trace isolation payments. As of writing, New Burdens funds received total £181k.
- 3.4.9 Since the outbreak of the pandemic, the Council has incurred significant unplanned expenditure. This has been in relation to action required to support the workforce to be able to work safely and in accordance with government guidelines, provision of direct financial support to partner organisations assisting in the local response, and a series of wider measures within the community.
- 3.4.10 Central government's message throughout much of the last ten months has been to work from home if it is possible to do so. In response to this, the council has enabled remote working for officers that are able to perform their duties remotely. This has resulted in a significant range of office and IT equipment being provided to officers in support of safe and effective homeworking arrangements. Furthermore, additional cleaning, screens, signage and hygiene measures have been implemented within council workplaces. This has enabled staff to continue to conduct their responsibilities on behalf of the council in a safe manner and for civic buildings to remain accessible to those members of the public who require face-to-face support. PPE and other equipment has also been provided to those council officers working within the community to ensure both their safety and that of the individuals they interact with.
- 3.4.11 Direct support to organisations has included funding to volunteering and charity organisations, particularly those with a focus on supporting the most vulnerable within the community. Expenditure on Covid-secure measures and the implementation of wider Government guidelines has incorporated signage, public notices, printing, postage costs.
- 3.4.12 Whilst the above items are all clearly identifiable costs to the council, the pandemic has also required council resources to be deployed to tasks that are beyond the usual business of the council. Such tasks would include administering a number of initiatives locally on behalf of Central Government, such as support to the vulnerable, administration of business support schemes, compliance and enforcement activity, administration of elements of the Test and Trace programme (including contact tracing

and support payments) and engagement in significant Emergency Planning activity across Kent with partner agencies. The council has also experienced significant uplifts in demand for certain services including waste and recycling collections, street cleansing and requests for support and advice, particularly in meeting payments in respect of council tax, rents, and other sundry debts.

3.4.13 These activities have reduced the resources the council has available to it to deliver its own services to residents or increased demands beyond usual levels. The release of £600k therefore reflects support from government for the costs of these demands but does not fully compensate the council for other pressures caused by gaps in support for sectors such as local authority leisure centres and losses in income.

3.4.14 **Climate Change Initiatives: Neutral variance** – as part of the budget-setting process, the establishment of a £500k Climate Change earmarked reserve was agreed at Full Council in February 2020. In quarter two of 2020/21, a scheme to replace litter bins and trial recycling “on-the-go” at St Andrew’s Gardens has been developed, for which £3k has been made available from the reserve.

3.4.15 A further £12k has been released from the reserve to purchase the “Carbon Reduction Options for Housing Managers” (CROHM) package which is designed to create a detailed model of the energy performance of the Council’s housing stock. This system will also have the ability to model scenarios and costings for specific carbon reduction work the Council may wish to consider in the future.

3.4.16 **Corporate Initiatives: Neutral variance** – funding from the NNDR Growth Fund reserve of £170k to date has been made available to support the furtherance of corporate initiatives in 2020/21. This includes the engagement of specialist advice services – legal, financial and consultancy – largely to progress the Charter, and St Georges developments, along with other areas of strategic interest within the borough.

### 3.5 HOUSING & OPERATIONS DIRECTORATE – £66k ADVERSE VARIANCE

3.5.1 **Garden Waste Collection Service: £37k net favourable variance** – the garden waste subscription service has continued to expand in 2020/21. This increased volume of around 1,300 new customers since April 2020, in conjunction with a review of the existing charging structure from the same date, has led to additional income of £73k compared to the original budget. In order to facilitate the growing demands of the service, additional agency staff and wheeled bin costs have been incurred, thus resulting in an overall net projected variance of £73k for the year.

3.5.2 **Waste Recycling Income: £15k favourable variance** – income received from recycling credits has been higher than budgeted due to an increase in recyclable waste, predominantly during the first quarter of the year.

3.5.3 **Increased fuel costs: £20k adverse variance** – following the recent expansion of the Brookvale Depot fleet of vehicles, combined with additional domestic collection and fly-tipping recovery journeys as an indirect consequence of lockdown measures associated with the Covid-19 pandemic, there is projected additional fuel expenditure of £20k in 2020/21.

3.5.4 **Trade Waste Collections: £98k adverse variance** – as a result of government restrictions following the outbreak of the Covid-19 pandemic, many local businesses were required to close temporarily and thus no longer required the Council’s trade waste collection services. Although many re-opened during the summer and autumn months,

as Gravesham has subsequently been placed into varying levels of further restrictions, some businesses have been running at reduced capacity compared to pre-lockdown, whilst others have closed permanently. There is therefore a reduced demand for trade waste collection services, which gives rise to the projected income deficit of £98k for 2020/21.

- 3.5.5 **Homelessness Rough Sleeper Initiative: Neutral Variance** – as part of the Government's ongoing initiative to support councils getting rough sleepers off the streets, two core tranches, each of £119k have been received, together with some other top-up funds. This funding is being used to help facilitate the on-going outreach provision along with specialist support to enable rough sleepers to access safe and suitable accommodation.
- 3.5.6 **Homelessness Next Steps Accommodation Programme (Short Term Measures): Neutral Variance** – the Next Steps Accommodation Programme makes available financial resources to help councils and their partners prevent those placed initially into emergency accommodation from returning to the streets. Resultantly, the Council received funding of £117k to use for the provision of immediate and short-term solutions for rough sleepers up to the end of March 2021. This funding is being used in conjunction with partner organisations for accommodation support, move-on start-up packs, as well as floating support for those placed in housing in multiple occupation.
- 3.6 **PLANNING & DEVELOPMENT DIRECTORATE – £69k ADVERSE VARIANCE**
- 3.6.1 **Planning Services Income: £37k adverse variance** – there has been a reduction in demand for planning services experienced thus far in 2020/21, with the volume of planning applications since lockdown was announced on 23 March 2020 decreasing by 20-25%. This has occurred at both a national and local level, and has arisen due to the restrictions in place delaying applications and works that were previously envisaged. Although planning activity has continued during each phase of differing restriction levels the borough has experienced, and it has been hoped that volumes would increase during latter part of the year, an overall income reduction of 25% is still nevertheless expected. This equates to a projected financial reduction of £103k for 2020/21.
- 3.6.2 It is anticipated that through the Government's Sales, Fees & Charges Compensation Scheme outlined in section 3.3.2, a full-year reimbursement of £66k will be received relating to Planning Services. This will reduce the projected overall budgetary impact of the Covid-19 pandemic within the service to £37k.
- 3.6.3 **South Thames Gateway Building Control Partnership: £32k adverse variance** – in a similar fashion to the variance described above, Building Control activity has been substantially affected by lockdown restrictions arising from the Covid-19 pandemic. Resultantly, the Partnership as a whole is forecasting an income deficit for 2020/21, of which Gravesham's share over and above the initial budgeted contribution, is projected be £32k.
- 3.6.4 **Street-Lighting: Neutral variance** – reserve funding of £50k each from the NNDR Growth Fund and Revenue Grants not yet applied has been made available to facilitate the conversion, where possible, of Council-owned street and amenity lighting to LED lighting, as well providing for maintaining and fixing existing assets.
- 3.6.5 **Bus interchange at Rathmore Road: Neutral variance** – reserve funding of £15k has been made available as a contribution to a Kent County Council-led project to implement



a new bus hub to improve the transport interchange between bus and rail in Gravesend town centre at Barrack Row.

### 3.7 ITEMS CARRIED FORWARD FROM 2019/20 – £86k

3.7.1 The following items from 2019/20 have been approved for carry forward to 2020/21 by the Section 151 Officer and the Council's Management Team:

Summary of General Fund Revenue 2019/20 year-end carry forward requests			
Directorate	Service	Amount	Reason for carry-forward request into 2020/21
Communities	Community Engagement	£7,610	Unspent MOD grant to be rolled forward. The MOD have agreed that this money can be carried forward and used against an appropriate project next year.
Communities	Community Involvement	£12,640	Unspent Community Involvement budget to be used to bolster activities and events in the new year due to the cancellation of a number of activities in 2019/20.
Communities	The Woodville	£15,000	Unspent Woodville budget to be rolled forward to cover the cost of new lighting in the Kent Room and Bar.
Communities	Arts Development & Cultural Events	£6,000	Grant associated with The Arts Council Service Level Agreement. Outstanding information delayed due to organisational restructure. Funds will be re-aligned in the 2020/21 Service Level Agreement.
Communities	Arts Projects	£3,450	Income received from ticket sales of the annual Outdoor Theatre held at Nurstead Court. The funds raised from the previous years performance will be used to cover 2020/21 production costs.
Communities	Licensing	£6,200	Budget needed to fund the cost of new tablets for the Licensing Team, this has been delayed due to COVID-19.
Communities	Major Outdoor Events	£17,690	Social Values income received in 2019/20 which has not been allocated to events. This will now be spent in 2020/21.
Corporate Services	Corporate Management Expenses	£13,710	Budget to be rolled forward to pay for the solicitors cost for the sale of Lord Street car park.
Housing & Operations	Burials Admin	£3,500	Safety equipment required for grave excavation which is a legal requirement, the delivery of this equipment was delayed due to COVID-19.
<b>Total carry-forward requests</b>		<b>£85,800</b>	

Table 2: Items Carried Forward from 2019/20

### 3.8 INTEREST AND INVESTMENT INCOME – £105k ADVERSE VARIANCE

- 3.8.1 The COVID-19 pandemic has had a significant impact on the world's economy. In the UK, the Monetary Policy Committee (MPC) made two emergency cuts in quick succession to the Bank of England Base rate, reducing it firstly from 0.75% to 0.25% and then further to 0.10%. The value of equity markets has fallen to record lows and property rental income streams have become uncertain as business property requirements change.
- 3.8.2 The Council generates investment income through dividends from Property Funds and Multi Asset funds as well as interest earned from investing the remaining cash balances in Fixed Term deposits, Call accounts and Money Market Funds.
- 3.8.3 Whilst Property Fund Managers are working closely with all their tenants to secure the rental income, a reduction in dividend income is expected, as some companies will not be able to fully meet their rental obligations. Void properties may not be able to re-let as quickly as they might previously have been and additional legal costs are being incurred to renegotiate tenancies. The forecast dividend from Property Funds this year is around £343k.
- 3.8.4 The income from Multi Asset Funds is expected to be reduced for a number of reasons including some companies holding off paying shareholder dividends and investments not returning the expected level of interest due to the reduction in the Bank of England

base rate. The forecast dividend from Multi Asset Funds this year is approximately £329k.

- 3.8.5 For internally invested cash balances, the reduction in the Bank of England's Base Rate will result in forecasted investment income of around £114k.
- 3.8.6 The combined effect of these forecasts, taking in account the allocation of investment returns to the HRA, result in an adverse variance on investment income of £105k.

### **3.9 FUNDING STREAMS – NEUTRAL VARIANCE**

- 3.9.1 **Government Grant Funding: £4,406 favourable variance** – as part of the Government's response to the Covid-19 pandemic in supporting businesses and the local economy, a number of business rate reliefs have been awarded, primarily in the retail and hospitality sectors. These are over and above what was anticipated during the 2020/21 budget-setting process (i.e. pre Covid-19), and are projected to result in an additional £4,406k received by the Council in 2020/21. This funding is in the form of Section 31 grants, and is effectively in-lieu of monies that would otherwise have been directly due from NNDR rate-payers through the regular billing process.
- 3.9.2 **Transfers to/(from) reserves: £4,779k adverse variance** – as a result of the process described above, a deficit has arisen on the NNDR Collection Fund whereby a reduced level of income is due via that route. Under accounting arrangements, deficits are repayable to the Collection Fund in future years, and therefore the additional Section 31 grants receivable in 2020/21 are being transferred to the Business Rates Equalisation Reserve this year for use in subsequent years.
- 3.9.3 **Transactions below the line: £373k favourable variance** – under accounting arrangements the corresponding entries relating to reserve-funded expenditure within services (the drawdown from the reserve and the transfer into the specific service) are shown here. The total of £373k relates to projected reserve funded items as described within individual Communities, Corporate Services, and Planning & Development Directorate sections above.
- 3.9.4 Thus, overall, funding streams are projected to have a neutral impact on the Medium Term Financial Plan in 2020/21. The additional Section 31 grants relating to business rate reliefs are being transferred to reserves, and the accounting arrangements between Transactions below the line and reserve-funded expenditure also have a neutral effect.

### 3.10 WORKING BALANCES AND RESERVES

3.10.1 The variances and Carried Forward items outlined in this report have the following effect upon the General Fund working balances:

<b>Working Balances</b>	<b>£</b>
Balance Brought Forward from 2019/20	10,350,750
New Homes Bonus (Straight to working balances)	603,010
Budgeted contribution to Working Balances	270,100
Variances per budget report (Incl.items Bfwd from 2019/20)	(2,050,080)
<b>Forecast Working Balances C/Fwd (as at 30 December 2020) including Minimum GF Working Balance</b>	<b>9,173,780</b>
Less: Minimum GF balance	(2,000,000)
Less: Additional General Fund Reserve	(3,250,000)
<b>Forecast Usable Working Balances C/Fwd (as at 30 December 2020)</b>	<b>3,923,780</b>

Table 3: Effect on General Fund Balances

3.10.2 The general working balance is supplemented by specific reserves, established to assist with future funding obligations or initiatives. The table below provides a summary of the projected movements on these specific reserves during the year.

<b>General Fund Earmarked Reserves</b>	<b>Opening Balance 01/04/2020 £'000</b>	<b>Forecast Use of Reserve (Expenditure) £'000</b>	<b>Forecast Contributions (Income) £'000</b>	<b>Forecast Balance 31/03/2021 £'000</b>
Planning Policy Reserve	369	(280)	50	139
Asset Enhancement Reserve	1,320	(864)	100	556
Spend to Save Reserve	160	(162)	2	--
Leisure Centres Reserve	1,649	(399)	359	1,609
Corporate Priorities Reserve	250	(24)	--	226
Town Pier Pontoon Reserve	111	(24)	12	99
Local Authority Mortgage Scheme (LAMS)	25	(25)	--	--
Elections Reserve	74	--	--	74
NNDR Collection Fund Equalisation Reserve	500	--	4,406	4,906
IT Infrastructure Reserve	340	(284)	75	131
DSO Vehicle Capital Reserve	102	(360)	289	31
Freighter Replacement Reserve	1,002	(400)	221	823
NNDR Growth Fund Reserve	588	(280)	239	547
Lower Thames Crossing Reserve	150	(10)	--	140
Woodville Repairs Reserve	227	(50)	57	234
Investment Interest Equalisation Reserve	500	--	--	500
Housing & Commercial Growth Fund	700	--	--	700
St George's Income Protection Reserve	948	--	--	948
Commercial Income Protection Reserve	483	--	211	694
Service Review Reserve	241	(208)	--	33
Playgrounds Reserve	117	--	--	117
Decriminalisation Reserve	185	(75)	100	210
Enterprise Reserve	--	(349)	500	151
Climate Change Reserve	--	(15)	500	485
<b>Sub-total - Specific Earmarked Reserves</b>	<b>10,041</b>	<b>(3,809)</b>	<b>7,121</b>	<b>13,353</b>
Revenue Grants not yet applied	1,865	(844)	--	1,021
<b>Total - All Earmarked Reserves</b>	<b>11,906</b>	<b>(4,653)</b>	<b>7,121</b>	<b>14,374</b>

Table 4: Analysis of Specific Reserves

- 3.10.3 New approved uses of reserves are already referred to within individual directorates – see sections 3.3.11, 3.4.10, 3.4.11, 3.6.4 and 3.6.5. See section 3.9 for the NNDR Collection Fund Equalisation Reserve.
- 3.10.4 Other reserve movements are initially forecast as per the original budget, and are subsequently updated as further expenditure plans are established. This can include use for both capital and revenue purposes, and incorporates any potential re-phasing of capital schemes between current and future years.

### 3.11 MEDIUM TERM FINANCIAL PLANNING

3.11.1 The Medium Term Financial Plan (MTFP) is reviewed on an ongoing basis in order to take into account longer-term assumptions around cost pressures and central government funding announcements, together with building in all known variances to the Council's budget as a result of Management Team and Cabinet decisions. The latest version of the Medium Term Financial Plan is attached to this report at Appendix Two.

#### Local Government Finance

3.11.2 There continues to be uncertainty on the long-term future of local government funding. On 17 December 2020, the Government published the Provisional Local Government Finance settlement for 2021/22. This confirmed what the Chancellor set out in his 2020 spending review (SR20) on 25 November 2020. Due to the uncertainty around the future of local government funding and the impact of the COVID-19 pandemic, as like last year this is a one-year settlement.

3.11.3 The key points arising from the 2021/22 settlement are:

- **Council Tax** referendum principal for 2021/22 allows authorities to raise charges by the greater of 2% or £5.
- The removal of negative **revenue support grant** (RSG).
- **Business Rates** As announced in SR20, the business rates multiplier has been frozen for 2021/22. Therefore, the three elements of the Business Rates Retention system (Baseline Need, NNDR Baseline and Tariff/Top Up amounts) remain at 2020/21 levels.
- **New Homes Bonus**. The 2021/22 allocations have been announced. These will be paid with the legacy payments due from previous years (2018/19 and 2019/20). As previously announced, there will be no legacy payments for the new 2021/22 in-year allocations and no legacy payment was paid for 2020/21 (as indicated in the 2020/21 settlement).
- **COVID-19 Funding** - In SR20, £2.2bn of funding was announced to support local government in 2021/22, alongside support for local tax income and the spreading of deficits. Further details of this support have been provided through a consultation paper. This funding is not included in the Core Spending Power figures.
- **Council Tax and Business Rates compensation** – similar to as described in various directorate sections of this report for sales, fees & charges, a compensation scheme relating to irrecoverable Council Tax and Business Rates income in 2020/21 was announced. Initial guidance has been published, although a clear and definitive methodology has yet to be established. Resultantly, although officers are progressing this, no projections are yet incorporated this report.
- **Lower Tier Services Grant** – A new un ring-fenced lower tier services grant of £111m was announced. This has been allocated via 2013/14 Settlement Funding Assessment levels (£86m) and to fund a floor, to ensure that no authority has a total Core Spending Power less than in 2020/21 (£25m).
- **Local Government Funding Reform** – No papers were published relating to the Fair Funding Review or the Business Rates Reset and there was no confirmation

that the reforms will even take place next year, leaving uncertainty for funding in future years.

### Borrowing

- 3.11.4 Following on from the Public Works Loan Board (PWLB) consultation which closed in July 2020, HM Treasury has concluded their findings and published revised lending terms for the PWLB. The government will cut PWLB lending rates to, PWLB Standard Rate is gilt plus 100 basis points (one percentage point). Making borrowing from PWLB more attractive than in recent years. However, there are certain conditions attached to this borrowing.
- 3.11.5 As part of this, the PWLB will ask the finance director (s151 officer) of the local authority to confirm that there is no intention to buy investment assets primarily for yield at any point in the next three years. This assessment is based on the finance director's professional interpretation of guidance issued alongside these lending terms.
- 3.11.6 When applying for a new loan, the local authority will be required to confirm that the plans they have submitted remain current and that the assurance that they do not intend to buy investment assets primarily for yield is still accurate. These new terms will apply to all loans arranged from 26 November 2020

### COVID-19

- 3.11.7 The Council continues to act in an agency capacity, administering a series of business grants as part of national schemes the Government designed to help support local economies. As of writing 397 grants totalling £615,860 has been distributed to local businesses under the "Local Restrictions Support Grant" Scheme and a further 91 grants totalling £109,358 for qualifying businesses under the "Additional Restrictions Support Grant" scheme. This has been achieved through cross-departmental working involving officers from the Finance, Revenues & Benefits and Economic Development teams.

#### 4. GENERAL FUND CAPITAL PROGRAMME

4.1 The following table details the position of General Fund Capital Programme as at the end of Quarter Three. This includes the revised original budget for 2020/21, taking into consideration adjustments for carried forward items as approved by the Section 151 Officer and the Council's Management Team.

Scheme	2020/21 Original Budget inc C/Fwd £	2020/21 Approved Adjustments £	2020/21 Working Budget £	2020/21 Actual Expenditure £	Outstanding Balance £
Essential Repairs to Buildings	898,870	383,280	1,282,150	725,350	(556,800)
Gravesend Cemetery Improvements	14,830	0	14,830	0	(14,830)
Parrock St Car Park - resurfacing	11,740	15,250	26,990	26,990	0
Purchase of Vehicles (DSO Fleet)	275,830	184,000	459,830	133,170	(326,660)
Gatekeeper Replacement	50,000	0	50,000	0	(50,000)
New Wheeled Bins for Flat Recycling	100,000	0	100,000	0	(100,000)
Waste & Horticulture back office system	108,690	(108,690)	0	0	0
Replacement Playground Programme	104,870	(104,870)	0	0	0
IT Equipment Air Conditioning Unit	40,000	0	40,000	0	(40,000)
Brookvale Office Accommodation	1,400,000	(1,400,000)	0	0	0
Property Acquisition Programme	3,286,980	(3,286,980)	0	0	0
Land Acquisiton Programme	3,658,810	(3,658,810)	0	0	0
Land at Dering Way	4,702,910	(3,590,190)	1,112,720	1,112,720	0
Heritage Quarter - St George's Centre	130,000	0	130,000	35,640	(94,360)
Cascades Replacement Flumes	29,440	0	29,440	25,710	(3,730)
Heritage Assets	388,580	(330,000)	58,580	11,850	(46,730)
Gym Equipment Leisure Centres	386,000	0	386,000	338,200	(47,800)
Back up Generator	75,000	(75,000)	0	0	0
Parking Machines	251,200	(251,200)	0	0	0
LATCO development costs	24,110	0	24,110	5,510	(18,600)
LATCO working capital provision	500,000	0	500,000	274,990	(225,010)
Elizabeth Huggins Cottages	2,000,000	(2,000,000)	0	0	0
Town Centre Improvements	67,590	0	67,590	70,350	2,760
Parking Software	74,750	0	74,750	24,336	(50,415)
Purchase of Freighters	400,000	0	400,000	0	(400,000)
Enforcement of Private Housing	55,000	0	55,000	0	(55,000)
IT Infrastructure Assets	330,000	(46,720)	283,280	213,279	(70,001)
The Charter	0	6,715,950	6,715,950	0	(6,715,950)
Barrock Row Public Conveniences	0	40,000	40,000	4,000	(36,001)
	<b>19,365,200</b>	<b>(7,513,980)</b>	<b>11,851,220</b>	<b>3,002,094</b>	<b>(8,849,126)</b>

Table 5: General Fund Capital Programme 2020/21

- **Essential Repairs to Buildings**

The following work has been completed this year:

- Refurbishment of First Floor Flats;
- The replacement of the main roof at Cascades Leisure Centre, for which the majority of costs will be reimbursed via an insurance claim.
- Flume repairs at Cascades Leisure Centre

On-going work to be funded from the Essential Repairs budget includes:

- LED lighting for the remainder of the council building - work is now being planned to replace the lighting in the basement and foyer areas;
- Cascade Ceiling repairs;
- Rebuilding a section of retaining boundary Churchyard Wall at St Peter's and St Paul's Church in Milton.

- **Gravesend Cemetery Improvements** – the infrastructure of both Cemeteries (such as litter bins) is currently being reviewed to establish the priority of improvements.
- **Parrock Street Car park resurfacing** – the resurfacing work has now been completed with all invoices have now been paid.
- **Purchase of Vehicles (DSO Fleet)** – the fleet replacement programme for 2020/21 is in place with vehicles having either been ordered or delivered.
- **Gatekeeper Replacement** – KCC approval has been received to Automatic Number Plate Recognition (ANPR) enforcement of the King Street bus gate. Finalisation of the legal agreement is awaited prior to capital expenditure on the equipment being made.
- **New Wheeled Bins for Flat Recycling** – the review of all flatted developments across the borough is underway to establish what bins are required to enable residents in flats to be able to recycle their waste. A project plan for the implementation of recycling bins in flats will be produced once the review has been completed.
- **Waste & Horticulture Back Office System** – Work has started on the procurement of digital solutions for playground/open space and tree inspections.
- **Replacement Playground Programme** – a 20-year replacement programme is in place, however any renewals for 2020/21 are currently under review due to restrictions arising from the Covid-19 pandemic.
- **IT Equipment air conditioning unit** – These works are being tendered with a view to undertaking them in 2021/22.
- **Brookvale Office Accommodation** – work to redesign the Brookvale depot and deliver commercial accommodation at the site has been deferred to the next financial year.
- **Property Acquisition Programme** – whilst activity to identify potential acquisitions has recommenced, no new opportunities are being progressed at this time. The Property Acquisition Strategy has been reviewed and property investment guidance updated to assist with future investment proposals and as a tool in the ongoing management and monitoring of the portfolio. This updated guidance was considered by the Commercial Services Cabinet Committee and was adopted by Full Council on 6 October 2020.
- **Land Acquisition Programme** – the council continues to maintain an overview of strategic land sites in the borough so that, as sites come to the market, their acquisition can be considered as a means of delivering development and revenue generating opportunities for the council and the wider borough in the future.
- **Land at Dering Way** – as a first step, a master planning exercise of the various landholdings in the wider area has been undertaken, considering complementary uses of the adjacent land holdings to ensure that development in that area maximises benefits to the council and to the wider community, taking advantage of opportunities to improve access to and provision of services, green space and high quality housing. A final report is being worked upon to include additional material received from Southern Water, and a Supplementary Planning Document will be produced. As such, the project has been re-profiled within the Capital Programme.



- **Heritage Quarter (St George's Centre)** – the works to re-enliven the mall areas of the St George's Centre have now been completed. Further works at the site have been re-profiled within the Capital Programme, in line with the latest projected pattern of development.
- **Cascades Replacement Flumes** – the major internal and external works have now been completed and will be operational once the pools are fully re-open. Only minor follow up painting/snagging works remain, which will be completed in due course.
- **Heritage Assets** – Capital expenditure relates to surveys and site investigations in support of progressing works to the council's heritage property assets, including repairs to the Larkin Memorial, Higham, a conservation management plan for Gravesend Cemetery and maintenance of the Gravesend Blockhouse. Preparations have been made for works to the riverwall at St Andrew's, which has been out to tender, with method options currently being reviewed. Submissions to the National Heritage Lottery Fund have been on hold due to Covid-19, but it is an aspiration to submit applications to that fund, once supporting information is in place.
- **Gym Equipment Leisure Centres** – Cascades and Cygnet Leisure Centres have both received brand new fitness kit which was installed prior to the re-opening of the sites on 25 July. In light of the Covid-19 pandemic, a decision has been made in partnership with GCLL not to replace the specialist spin bike equipment at the present time and so approximately £47k is left within the capital budget for future replacement, anticipated to take place later in 2020/21.
- **Back-up Generator** – these works are being tendered with a view to undertaking them in 2021/22. The budget has been moved into 2021/22 to reflect the new timescales.
- **Parking Machines** - Options are currently being appraised for replacement and upgrade of Pay & Display machines and recommendations will be put forward for decision later in the year.
- **LATCO Development Costs** – the work has now been completed; no further costs are expected.
- **LATCO Working Capital Provision** – In June 2020, the Cabinet considered and approved the release of funding to support the proposed working budget for Rosherville Limited. A request for drawdown of funds was subsequently received from the Chairman of Rosherville Limited.
- **Elizabeth Huggins Cottages** – Trustees are continuing to seek external grant funding and evaluate tender submissions in order to take this scheme forward, and will return to officers in due course once pre-conditions of the Council's loan agreement have been met.
- **Town Centre Improvements** – the capital budget expenditure to date has funded the acquisition of a MV7000 Gladiator Machine to assist with street cleansing and gum removal, and is now operational in the Town Centre. The remaining budget will be spent on the purchase of 28 Big Belly bins as itemised in the report to Full Council on 25 February 2020.
- **Parking Software** – a supplier has been confirmed and an order has been placed for supply, installation and training in accordance with the figure in the Capital Budget.

- **Purchase of Freighters** – two new refuse collection vehicles are currently on order and due to be delivered during the early part of quarter four. A replacement programme is in place to ensure refuse collection vehicles are replaced in a timely manner.
- **Enforcement of Private Housing Standards** – works to this property are well underway despite a slight delay at the beginning caused by access issues to the back garden. The delay means that the works will take slightly longer than the anticipated 12 week programme and it may have an impact on the overall budget.
- **IT Infrastructure Assets** - new IT Storage and Disaster Recovery hardware and software have been purchased for £183k. The hardware components have been delivered to the site, but the installation by Dell engineers was initially postponed due to the Covid-19 pandemic. However, engineers are now making visits on-site again and a project manager has been assigned to Gravesham who will be leading officers through the installation process.

#### 4.2 Capital Resources

4.3 The table below shows the General Fund resources available to fund capital projects in the future:

<b>General Fund Capital Resources</b>	<b>Opening Balance 01/04/2020 £</b>	<b>Actual Income 2020/21 £</b>	<b>Anticipated use of Funding 2020/21 £</b>	<b>Projected Balance 31/03/2021 £</b>
Capital Receipts	(596,280)	(6,670)	346,280	(256,670)
S106 Capital Contributions	(531,050)	(92,000)	67,590	(555,460)
Capital Grants unapplied	(147,190)	0	0	(147,190)
<b>Total Capital Resources</b>	<b>(1,274,520)</b>	<b>(98,670)</b>	<b>413,870</b>	<b>(959,320)</b>

Table 6: General Fund Capital Resources 2020/21

<b>Capital Grants Unapplied</b>	<b>Opening Balance 01/04/2020 £</b>	<b>Actual Income 2020/21 £</b>	<b>Anticipated use of Funding 2020/21 £</b>	<b>Projected Balance 31/03/2021 £</b>
Transport Quarter Stage 3	(2,970)	0	0	(2,970)
Localised Council Tax Support	(89,220)	0	0	(89,220)
Land at South of Hever Court Road	(55,000)	0	0	(55,000)
<b>Total Capital Grants Unapplied</b>	<b>(147,190)</b>	<b>0</b>	<b>0</b>	<b>(147,190)</b>

Table 7: Capital Grants Unapplied 2020/21

4.4 The table below lists the S106 developer contributions currently held by the council. These contributions are treated as specific grants as they have conditions attached to their use.

S106 Developer Contributions	General Fund £	HRA £	Third Party Contributions £	Total S106 Income 2020/21 £	Purpose of S106
Infrastructure Maintenance Depot (IMD) Compensation fund	(2,590)	0	0	(2,590)	This grant fund was established by money secured from Union Rail the developers of the Channel Tunnel Rail Link. The original contribution was £242,000. Its aim is to support the delivery of landscape access, wildlife and recreation schemes in the Wards and Parishes affected by the development.
Land at the South of Hever Court Road	0	0	(80,000)	(80,000)	Highways contribution.
Whitehill Open Space	(52,000)	0	0	(52,000)	Towards qualitative improvements to the wider Whitehill amenity space. These funds might be put towards a number of potential opportunities including, for example, new seating, footpath improvements, new planting and/or the levelling of the retained amenity space to the north of the proposed development.
Land South of Dalefield Way, Dering Way	(17,000)	0	0	(17,000)	Flood Risk Management - £12,000, Bus Shelter - £5,000.
Whitehill Road	0	0	(1,000)	(1,000)	Highways contribution
Springhead Leisure Contribution	(150,000)	0	0	(150,000)	To provide additional and/or improved play facilities at the Recreational ground and if not expended in 7 years after payment any unspent sum should be repaid
Bluewater - Gravesend Town Centre Improvements	(259,460)			(259,460)	A scheme to improve or enhance the environmental setting, visitor and shopper experience, and / or attractiveness of Gravesend Town Centre.
Dover Road - Open space	(50,000)			(50,000)	For use by Gravesend Council leisure for Springhead Recreation Ground pitch improvements at Dover Road Development, Includes levelling works to make 'pitch' 2 more usable to accommodate junior markings and potential 5V5 pitch.
Cold Harbour Road	(92,000)	0	0	(92,000)	To be used to fund projects to improve and enhance the Fleet Leisure Centre or such other leisure facilities situated within 5 miles of the Site.
<b>Total S106 Contributions</b>	<b>(623,050)</b>	<b>0</b>	<b>(81,000)</b>	<b>(704,050)</b>	

Table 8: S106 Contributions 2020/21

## 5 TREASURY MANAGEMENT

- 5.1 The Council has adopted the Chartered Institute of Public Finance and Accountancy (CIPFA) Code of Practice on Treasury Management, which sets out the principles and guidelines to be followed in borrowing and investment operations undertaken by Local Authorities. On 25 February, Full Council approved the Treasury Management Strategy Statement for 2020-21, based on the Code. The authority's Annual Investment Strategy is incorporated in the TMSS and outlines the authority's investment priorities as being:
- Security of Capital
  - Liquidity
  - Yield
- 5.2 An update on Treasury Management performance is provided to Members through budget monitoring reports, with more detailed reporting of treasury management activity to the Finance & Audit Committee every six months. A full list of internally managed investments held by the Council at 31 December 2020 can be found at Appendix Three of this report.
- 5.3 The Council currently pursues a variety of investment opportunities within its Treasury Management strategy which prior to Covid-19 were generating the following returns:
- a) Around £10m is invested in Externally Managed Property Funds generating returns in the region of 3-5%
  - b) A further £10m is invested in three Multi-Asset funds generating returns of around 3-4%.
  - c) Remaining cash balances are generally invested in short-term deposits and overnight money market funds currently generating returns of around 0.23%.
  - d) A total of £22.9m has been expended purchasing Investment Properties (including acquisitions and external professional support) from which initial yields have typically been upwards of 6%.
- 5.4 Due to the current economic climate, investment returns have reduced but are being carefully monitored by Officers within Finance, who are in regular contact with the External Fund Managers.
- 5.5 The following summary of Key economic developments within this reporting period has been provided by Link Asset Services, the authority's Treasury Management advisors.
- 5.6 The Bank of England Monetary Policy Committee kept Bank Rate unchanged on 5.11.20. However, it revised its economic forecasts to take account of a second national lockdown which will put back economic recovery and do further damage to the economy. It therefore decided to do a further tranche of quantitative easing (QE) of £150bn, to start in January when the current programme of £300bn of QE, announced in March to June, runs out.
- 5.7 There was no mention of negative interest rates in the minutes or Monetary Policy Report, suggesting that the MPC remains some way from being persuaded of the case for such a policy, at least for the next 6 -12 months.

- 5.8 Significantly, One key addition to the Bank’s forward guidance in August was a new phrase in the policy statement, namely that “it does not intend to tighten monetary policy until there is clear evidence that significant progress is being made in eliminating spare capacity and achieving the 2% target sustainably”. That seems designed to say, in effect, that even if inflation rises to 2% in a couple of years’ time, do not expect any action from the MPC to raise Bank Rate – until they can clearly see that level of inflation is going to be persistently above target if it takes no action to raise Bank Rate.
- 5.9 Covid-19 vaccine announcements to date, plus expected further announcements that other vaccines could be approved soon, have enormously boosted confidence that life could largely return to normal during the second half of 2021, with activity in the still-depressed sectors like restaurants, travel and hotels returning to their pre-pandemic levels; this would help to bring the unemployment rate down. With the household saving rate having been exceptionally high since the first lockdown in March, there is plenty of pent-up demand and purchasing power stored up for these services. If vaccines prove to be highly effective, then there is a possibility that restrictions could start to be eased, beginning possibly in Q2 2021 once vulnerable people and front-line workers have been vaccinated. At that point, there would be less reason to fear that hospitals could become overwhelmed any more. Effective vaccines would radically improve the economic outlook once they have been widely administered; it may allow GDP to rise to its pre-virus level a year earlier than otherwise and mean that the unemployment rate peaks at 7% in 2021 instead of 9%.
- 5.10 The final Brexit agreement on 24 December 2020 has eliminated a significant downside risk for the UK economy. The initial agreement only covers trade so there is further work to be done on the services sector.

**The background papers to this report are held within the Accountancy Section**

IMPLICATIONS	APPENDIX 1
<b>Legal</b>	There are no specific legal matters arising from this report.
<b>Finance and Value for Money</b>	The financial implications are contained within the body of this report.
<b>Risk Assessment</b>	The purpose of this report is to demonstrate financial performance as at 30 September against the original budget set for the 2020/21 financial year, and assess full year projections to 31 March 2021. It also illustrates how the projected position affects the Working Balances and Earmarked Reserves held by the Council.
<b>Data Protection Impact Assessment</b>	<p><i>A data protection impact assessment (DPIA) should be carried out at the start of any major project involving the use of personal data or if you are making a significant change to an existing process.</i></p> <p>a. Does the project/change being recommended through this paper involve the processing of <a href="#">personal data</a> or <a href="#">special category data</a> or <a href="#">criminal offence data</a>?</p> <p>A definition of each type of data can be found on the Information Commissioner’s Office website via the above links.</p> <p>N/A</p> <p>b. If yes to question a, have you completed and attached a DPIA including Data Protection Officer advice?</p> <p>N/A</p> <p>c. If no to question b, please seek advice from your nominated DPIA assessor or the Information Governance Team at <a href="mailto:gdpr@medway.gov.uk">gdpr@medway.gov.uk</a>.</p> <p>N/A</p>
<b>Equality Impact Assessment</b>	<p>a. Does the decision being made or recommended through this paper have potential to cause adverse impact or discriminate against different groups in the community? If yes, please explain answer.</p> <p>No decision – paper is for information only.</p> <p>b. Does the decision being made or recommended through this paper make a positive contribution to promoting equality? If yes, please explain answer.</p> <p>N/A</p> <p><i>In submitting this report, the Chief Officer doing so is confirming that they have given due regard to the equality impacts of the decision being considered, as noted in the table above</i></p>
<b>Corporate Plan</b>	Strategic Objective #3 Progress; Sound Financial Management & Successfully Managing Key Business Risks

<b>Climate Change</b>	No direct implications.
<b>Crime and Disorder</b>	No direct implications.
<b>Digital and website implications</b>	No direct implications.
<b>Safeguarding children and vulnerable adults</b>	No direct implications.