

Report of the Director of Finance to the meeting of Executive to be held on 8th September 2020

Subject:

CA

Medium Term Financial Strategy update, 2020/21 to 2022/23.

The report also separately outlines the immediate need for the Local Test & Trace Service expansion in 2020/21 to help manage a reduction in Covid-19 infections; and an immediate need to deliver the care home resilience plan.

Summary statement:

This Medium Term Financial Strategy (MTFS) sets out the financial envelope for the Council to deliver its key priorities as set out in the revised Corporate Plan.

Prior to Covid, the outlook for Council Finances looked significantly healthier than at any point since 2010. The impact of Covid-19 on Council services through additional expenditure and reducing income, coupled with the impact on the wider economy have now altered that outlook for the worse and have added a great deal of additional uncertainty. Additional pressures on Childrens Social Care, the impact of Brexit, and delays to Government reforms of Local Government finance also add further pressures and uncertainties.

The revised forecast identifies for planning purposes a financial gap of £47.9m in 2021-22, reducing to c£42.3m in 2022/23.

Separately, the report also recommends approval of immediate funding in 2020/21 for the expansion of the Local Test and Trace service. The £1.6m of funding to derive from £300k of remaining Test & Trace Grant, £380k of Public Health Grant, with the remainder deriving from Council Financial resources in lieu of any additional Government Funding.

The report also recommends approval of immediate funding in 2020/21 for the delivery of the Care Home Resilience plan

Chris Chapman
Director of Finance

Portfolio: Leader and Corporate

Report Contact: Andrew Cross
Phone: 07870 386523
E-mail: andrew.cross@bradford.gov.uk

Overview & Scrutiny Area:

Corporate



1. SUMMARY

- 1.1 This Medium Term Financial Strategy (MTFS) sets out the financial envelope for the Council to deliver its key priorities as set out in the revised Corporate Plan based on assumptions made from the relevant data available.
- 1.2 The key outcomes that underpin the financial planning of the Council are:
 - Good schools and a great start for all our children
 - Better skills, more good jobs and a growing economy
 - Better Health and better lives
 - Safe, clean and active communities
 - Decent homes that people can live in
 - A well run council
- 1.3 The unknown ongoing impact of Covid 19 coupled with increasing demands on Council services, and several fundamental reforms being proposed to Council funding where little detail is currently known, makes financial planning extremely difficult. As a result of the above there are many uncertainties within the forecast.
- 1.4 The MTFS forecast shows a continuing pressure on the Council's financial envelope and identifies a funding gap for planning purposes of c£47.9m, that will need to be bridged through additional savings, additional income or the use of one off reserves to set a balanced Budget in February 2021. The gap then reduces to c£42.3m in 2022/23 as outlined in Appendix 1 Table 1.
- 1.5 There is however much uncertainty, and the long term implications of Covid-19 are currently unknown and unknowable. Estimates have been provided, but these (along with many other of the assumptions) will need to be revised as the picture becomes clearer prior to setting the 2021-22 budget in February 2021.
- 1.6 Appendix 1 section 3.1 details the key uncertainties associated with the forecast. Aside from the on-going impact of Covid 19, there are several national reforms that will impact on the forecast namely:
 - Fair funding review
 - Business Rates Baseline reset
 - Move to 75% Business Rates retention
 - Spending Review 2020
 - Social Care Green Paper
 - Brexit
- 1.7 Clearly Brexit is still an unquantifiable uncertainty for the national economy. Any deterioration of the national economy could lead to further austerity measures imposed on local government. For many of the reforms listed above the implications on individual local authorities will not be known until late in 2020, if at all. This will not give much time for local authorities to budget for any significant changes in funding. As a result it is important that Council reserves are carefully managed in order to

smooth any adverse transition.

- 1.8 An inadequate rating for Children's Social in September 2018 by Ofsted, together with increasing caseloads, increasing numbers of children entering care and subsequent pressure on staffing levels, has led to increasing pressure on the Children's Social Care budget. Although there was a significant budget increase in Children's Social Care as part of the 2020/21 budget, a significant demand led overspend is currently forecast for Children's Social Care in 2020/21, and this will need to be addressed through additional budget as part of the 2021/22 budget, or other mitigating actions.
- 1.9 There are also ambitious budget savings plans in Adult Social Care amounting to a full year effect of £13.8m by 2022-23. Should there be any underdelivery of these, this will also make the budget gap grow.
- 1.10 There are however a number of potential items that have not been included into the forecast which could help reduce the gap.
- New Homes Bonus is due to end by 2022-23 resulting in a loss of funding of approximately £4.1m in comparison to the 2020-21 budget. The national funding for New Homes Bonus is expected to stay within the Local Government sector, and the assumption within this MTFs forecast is that £3.5m of this will return to the Council via increased Revenue Support Grant. Depending on the distribution mechanism, it is possible that the Council will ultimately receive more than its losses.
 - Further, the estimate includes a Council tax increase of 1.99%. If for example a Social Care precept of 2% is approved to be added, this would reduce the gap by approximately £4m for every year that there was an additional Social Care Precept¹.
 - Borrowing rates are historically low and the amount of capital expenditure incurred by the Council relative to plan is also likely to be lower. Work is ongoing to identify the impact, but it could reduce the need for the £3.7m of additional capital financing budget that is currently factored in.
 - No account has been made of the impact of the West Yorkshire devolution deal as it is currently unknown.
 - The Government has announced additional emergency funding for Councils in 2020-21 including £35m of emergency grants, and an income loss compensation scheme. Further Government support for Covid related expenditure and income losses (including Council Tax and Business Rates) could be announced either in or before the 2020 spending review. The Government are known to be looking at ways to help Councils with collection fund deficits.
 - Business Rate Reform, Spending Review, Fair Funding Review, Social Care Green Paper are all potentially going to impact on Bradford but the quantum of these factors on the Council's budget is unknown.
 - The impact of planned transformation activity within Children Services and Early Help & Prevention has not been factored into forecasts. The transformation is intended to improve outcomes whilst delivering savings.
 - The outcome of further planned service reviews, including reviewing contracts and reviewing waste/recycling processes.

¹ Should a 2% Social Care precept be allowed and approved for e.g 2021-22 and 2022-23, this would raise an extra £4m in 2021-22, and then £8m in 2022-23

- 1.12 The MTFS will be revised as part of the final budget setting at Full Council in February 2021.
- 1.13 Appendix 2 of the report also provides a business case which recommends the approval of £1.6m of investment into the expansion of the Local Test and Trace Service. The £1.6m of funding to derive from £300k of remaining Test & Trace Grant, £380k of Public Health Grant, with the remainder deriving from Council Financial resources in lieu of any additional Government Funding.
- 1.14 Appendix 3 of the report provides a business case which recommends the approval of £264k of investment to enable the delivery of the Care Home Resilience Plan, to be funded from Council Financial resources in lieu of any additional Government Funding.

2. BACKGROUND

- 2.1 The MTFS forms part of the Council's planning and performance framework, and provides the context for the more detailed budgeting process.
- 2.2 The MTFS is refreshed each year to give a rolling three year assessment of the fiscal environment, after the close of the previous year, and before the budgeting round commences. Given the uncertainty on any reforms to local government financing, this forecast will need to be refreshed as further information becomes available.
- 2.3 The MTFS (Appendix 1) comprises three sections
 1. Purpose, priorities and principles
 2. Medium Term Financial Forecast and Gap Analysis
 3. Risks associated with the forecast

Followed by Annex A that provides the current cost structure, savings approved to date, and Council reserves to provide context

3. OTHER CONSIDERATIONS

- 3.1 The MTFS is typically affected by key decisions made by Executive and Council which have material financial implications. In addition national policy changes can also have a significant impact on the MTFS.

4. FINANCIAL & RESOURCE APPRAISAL

- 4.1 The MTFS is a financial and resource appraisal.

5. RISK MANAGEMENT AND GOVERNANCE ISSUES

- 5.1 The principal risks arising from the strategic assessment emerge from:
 - the sensitivity of financial estimates to actions beyond the immediate control of the Council, in particular Government decisions on local authority financial regimes and spending levels. This is particularly significant for this forecast given the National reforms currently being considered;

- the capability of the Council to influence Council Tax and Business Rates;
- the impact on the economy and any resulting adjustment to the local government financial envelope resulting from Brexit.
- the impact on the economy and any resulting adjustment to the local government financial envelope resulting from Covid-19.
- The impact of Covid-19 on Council Services.

5.2 Specific risks in the plan are set out in section 3.1 of Appendix 1.

5.3 The MTFS basic premise is that approved local savings plans will be delivered on time and in full. For planning purposes a proportion of the savings identified at risk of not being delivered have been incorporated into the budgetary gap to be closed.

6. LEGAL APPRAISAL

6.1 This report is submitted to the Executive in accordance with the Budget and Policy Framework Procedure rules.

6.2 The Council is legally obliged to set a balanced budget.

7. OTHER IMPLICATIONS

7.1 EQUALITY & DIVERSITY

Non specific

7.2 SUSTAINABILITY IMPLICATIONS

Non specific

7.3 GREENHOUSE GAS EMISSIONS IMPACTS

Non specific

7.4 COMMUNITY SAFETY IMPLICATIONS

Non specific

7.5 HUMAN RIGHTS ACT

Non specific

7.6 TRADE UNION

Non specific

7.7 WARD IMPLICATIONS

Non specific

7.8 IMPLICATIONS FOR CORPORATE PARENTING

Non specific

7.9 ISSUES ARISING FROM PRIVACY IMPACT ASSESMENT

Non specific

8. NOT FOR PUBLICATION DOCUMENTS

None

9. OPTIONS

This report sets out the assumptions for budget planning purposes and therefore does not include any options.

10. RECOMMENDATIONS

- 10.1 That having considered the Medium Term Financial Strategy as an assessment of the Council's financial outlook to 2023/24 , and a framework for it to remain financially viable and deliver sustainable public services, in line with its priorities, that Executive recommends the updated and revised Medium Term Financial Strategy at Appendix 1.
- 10.2 That the Executive approve the investment of £1.6m into the expansion of the Local Test & Trace service as outlined in Appendix 2 Option 2. The £1.6m of funding to derive from £300k of remaining Test & Trace Grant, £380k of Public Health Grant, with the remainder deriving from Council Financial resources in lieu of any additional Government Funding.
- 10.3 That the Executive approve the investment of £264k to enable the delivery of the Care Home Resilience Plan, to be funded from Council Financial resources in lieu of any additional Government Funding

11. APPENDICES

- 11.1 Appendix 1 Medium Term Financial Strategy 2021/22 to 2023/24 including the annexes to the Strategy.
- 11.2 Appendix 2 Local Test & Trace Service business case.
- 11.3 Appendix 3 Care Home Resilience Plan

12. BACKGROUND DOCUMENTS

- 12.1 Council Budget Report 21st February 2020
- 12.2 Executive Report 23rd July 2020 – Quarter 1 Financial Position Statement for 2020-21

APPENDIX 1

**City of Bradford Metropolitan
District Council**

Medium Term Financial Strategy

2021/22 – 2023/24

PURPOSE, PRIORITIES AND PRINCIPLES OF THE MEDIUM TERM FINANCIAL STRATEGY (MTFS)

1.1 Purpose and priorities

The MTFS sets out how the Council intends to respond to:

- the forecast size of the financial challenge it faces in both the medium and longer term
- the constraints of the national and local landscape
- the risks to financial resilience.

In the current financial climate the Council's principal financial aim is to continue to effectively align scarce resources to support Council priorities:

- Good schools and a great start for all our children
- Better skills, more good jobs and a growing economy
- Better Health and better lives
- Safe, clean and active communities
- Decent homes that people can afford to live in
- A well run council

The Council will continue to work with partners, other organisations, residents and communities to deliver positive outcomes on these priorities.

To remain affordable and deliver sustainable public services, the MTFS has four main objectives;-

- Continue the trend of recent years to manage the Council's recurrent cost base in line with overall resources
- Maintain income levels and increase them where possible over the medium term
- Prudently use reserves and balances to smooth the transition to a lower cost base and accommodate unforeseen challenges, and ensure that longer term liabilities and risks are adequately covered
- Seek to benefit from public service reform

1.2 Approach and principles

The MTFS is consistent with the priorities the Council is pursuing, as articulated in the District Plan and the Council Plan.

The principles that will influence the choices the Council will make in the future are summarised below

- **Working together** – working closely with partner organisations, business, communities, families and individuals to make the most of all our district's resources, assets and opportunities
- **Equality** – making sure that council activity helps to reduce inequality, provides opportunities for everyone and builds an economy that works for us all

- **People in charge of their own lives** - supporting wellbeing and independence through early action to prevent problems developing or stop them getting worse
- **Every pound counts** – using money wisely and targeting resources at district priorities while supporting the development of cost-effective and innovative solutions

A robust performance management framework arrangement will make sure value for money, sustainability, efficiency gains and the effectiveness of resource allocations can be demonstrated across all Council services, partnerships and commissioned service delivery; and that mechanisms are in place by which performance against these can be measured and managed. This will provide an increasingly sophisticated understanding of performance against district wide and local priorities set within the context of the financial outlook.

This forecast is based on a series of assumptions which are detailed in the sections below. It starts from the current financial structure of the Council, which is analysed in more detail at Annex A.

The strategy and principles set out above lay down the framework and constraints for the next stage in the continuous cycle of operational and financial planning.

MEDIUM TERM FINANCIAL FORECAST AND GAP ANALYSIS

2.1 The medium term forecasts set out in Table 1 below derive from comparing forecast expenditure, with forecast income, to give a deficit to be managed out through budget decisions.

Table 1

Cumulative gap	2021/22	2022/23	2023/24
2019/20 Base Budget	378,080	378,080	378,080
Reversal of non recurring investment	(5,630)	(8,598)	(8,598)
Base Budget	372,450	369,482	369,482
Recurring Pressures	15,705	16,405	16,405
Total One Off pressures	9,584	5,752	4,808
Demographic Growth	2,350	4,775	7,125
Inflation	12,834	23,333	34,051
Sub total	412,923	419,747	431,871
Funding Changes	1,546	19,698	20,280
Base Net Expenditure Requirement	414,469	439,445	452,940
Existing savings in 4 year plan	(8,629)	(14,631)	(14,631)
Prior year unacheived Savings reduced	1,589	745	745
Capital financing and central budget adjustments	3,715	3,715	3,715
Cost reduction Revs and Bens due to Universal Credit	0	(390)	(390)
Net Expenditure Requirement	411,144	428,884	441,590
RESOURCES			
Localised Business Rates	(29,788)	(63,131)	(64,367)
Release of S31 Reserve	(28,400)	0	0
Business Rates Collection Fund Deficit Repayment	1,300	1,300	1,300
Top Up Business Rates Grant	(69,814)	(79,475)	(81,031)
Revenue Support Grant	(34,886)	(35,409)	(36,117)
Assumed additional RSG replacing New Homes Bonus	0	(1,500)	(3,500)
Approved Use of reserves	(198)	0	0
Council Tax Collection Fund Deficit repayment	2,433	2,433	2,433
Council Tax Income	(203,911)	(210,816)	(218,386)
Total resources	(363,264)	(386,599)	(399,667)
Budget shortfall/(surplus)	47,880	42,285	41,923

2.2 The starting point for the above Forecast is the 2020-21 net budget of £378.1m approved by the Council in February 2020. This is then adjusted by reversing all of the one off and time limited investments that were approved in prior budgets to get to the base budget (£372.5m).

2.3 Since the budget was approved in February 2020, some further pressures have been identified. The 2020-21 budget assumed a 2% increase in the pay award, and an additional one-off contingency was included to cover pay costs in excess of this in 2020-21. The pay award has been agreed at 2.75%, so the 0.75% differential will need to be factored into the budget on an ongoing basis from 2021-22 onwards.

2.4 Additionally, the Qtr 1 Financial Position Statement for 2020-21 indicates that we are already seeing recurring cost pressures which will need to be included in future financial plans. The additional amounts that have been incorporated into the forecast budgetary gap for 2021-22 onwards are detailed below.

	2021/22	2022/23	2023/24
Uplift for 2020-21 payaward being 0.75% higher than budgeted	1,728	1,728	1,728
PPE	5,000	5,000	5,000
Microsoft licences	0	700	700
Childrens Services recurring pressure	6,500	6,500	6,500
Skills House - full year effect	1,019	1,019	1,019
Waste Services - ongoing pressure	1,000	1,000	1,000
Safeguarding Pressure	128	128	128
Craftworking regrade	210	210	210
Recurring Pressures	15,705	16,405	16,325

2.5 There is also significant uncertainty about the extent to which Covid related pressures and income losses will recur in 2021-22 and beyond. It is however likely that as a result of the recession and behaviour changes, some Council income sources will be adversely affected. The table below outlines the estimated time limited losses and pressures that have been built into the MTFS forecast. Further clarity about this is expected in the coming months.

	2021/22	2022/23	2023/24
Estates Income loss	250	0	0
Uniformed Services - assumed 25% net income loss in 21/22	1,945	0	0
Sports Facilities - assumed 30% net income loss in 21/22	1,819	1,362	908
Theatres	3,300	3,300	3,300
Markets (additional loss on top of £330k provided)	400	0	0
Museums	500	350	100
Libraries	300	250	200
Culture and Events	300	200	100
Sports Development (outside of Facilities)	400	300	200
Tourism	15	0	0
Parks and Woodland	75	40	0
Bereavement	(100)	(50)	0
Planning & Building Control Fees	250	0	0
Licensing & Land Charges Fees	100	0	0
Total One Off/ Time limited pressures	9,584	5,752	4,808

2.6 It should however be noted that there are potentially many other Covid related pressures in 2020/21 that have not currently been included. For example the impact on Home to School Transport, Domestic Violence, Emergency Food Support, Mental Health Support and additional Public Health related communications amongst others are all assumed to relate to 2020/21 only. Should these continue to be required in 2021/22 and beyond the financial gap will get bigger.

2.7 Demographic growth primarily for Adults² and Childrens Social Care is outlined below. Assumptions will need to be revisited, however the below table provides a continuation of prior years increases.

	2021/22	2022/23	2023/24
Adult demographic growth	1,600	3,200	4,800
Children's Demographic growth	625	1,250	1,875
Waste Demographic growth	125	325	450
Demographic Growth	2,350	4,775	7,125

2.8 A 2% pay award with increases for National Living Wage is also assumed, with further increases for general inflation on contracts.

	2021/22	2022/23	2023/24
Pay Award incl NLW	5,319	10,734	16,248
Contract Price Indexation	7,413	12,377	17,443
Waste Contract Indexation	560	1,140	1,742
Income	(458)	(919)	(1,381)
Inflation	12,834	23,333	34,051

2.8 Regarding Funding Changes, it is anticipated that there will be further reductions to the Local Council Tax Support & Housing Benefit admin grants linked to the roll out of Universal Credit, and Better Care Fund grants in Adult Social Care are also expected to be uplifted for inflation in line with prior years.

2.9 The New Homes Bonus scheme is due to be phased out with 2020-21 being the last full year, with the final tranche received in 2023-24. If the Government funding for New Homes Bonus nationally is retained within Local Government and then redistributed through a relative needs formula for example, this could ultimately benefit Bradford. A partly compensating increase in Revenue Support Grant of £1.5m in 2021/22 and £3.5m in 2022/23 has been included in the Resources section of Table 1 above.

2.10 The Council had budgeted to receive £16.7m of Section 31 grants in 2020/21 which compensate the Council for Business Rates lost as a result of Central Government policy³. A reset of Business Rates was due for 2021/22, but due to Covid, the Government has delayed this to 2022/23. When the reset happens, it is expected that Section 31 grants will end resulting in a £17.2m loss. This will however be compensated for by an estimated £11.4m increase in the Councils Top Up grant (shown in Table 1 above) to £79.5m. The net differences nationally are expected to be used to fund a continuation of the Social Care grants that are already included within the Councils base budget. Although the reset remains the Governments plan for 2022/23, this could be delayed further.

	2021/22	2022/23	2023/24
Local Council Tax Support & Housing Benefit Admin Grant	75	150	300
BCF & IBCF Uplift	(500)	(1,000)	(1,500)
Reduction in New Homes Bonus	2,151	3,186	4,118
Change in s31 grants – assumed reset in 2022/23	(331)	17,211	17,211
Other	151	151	151
Funding Changes	1,546	19,698	20,280

² Based on POPPI and PANSI demographic data

³ The Council has received significantly higher amounts of Section 31 grants since the budget was set for Covid related Retail relief. In 2020-21.

2.11 The table below outlines the savings for future years that have been included within prior budgets. The main saving relates to Adults Demand Management which is planned to deliver £8.4m of budgeted savings next year, followed by an additional £5.5m the year after (combined £13.8m of per year savings from 2022/23 onwards compared to the 2020/21 budget). Youth Services were due to deliver £513k of savings in 2021-22 in part from increasing income from other sources, however due to Covid, the MTFs forecast assumes that this saving will be delayed until 2022/23.

	2021/22	2022/23	2023/24
Adults Demand Management	(8,379)	(13,868)	(13,868)
Youth Services	0	(513)	(513)
Remaining Travel Assistance Saving	(250)	(250)	(250)
Savings included within prior budgets.	(9,142)	(14,631)	(14,631)

2.12 Should the above savings not be delivered as planned, this will add to the budget gap. This is a significant risk as the £4.5m Adults demand management savings in 2020-21 are currently forecast to be underachieved.

2.13 There are also a number of savings from prior years that will not be delivered. Given the increased risk associated with commercial investments coupled with guidance discouraging Councils from commercial investments, attempting to achieve this saving/additional income by investing isn't currently desirable. Further, the Events and Festivals budget will be used to support the City of Culture bid, and whilst the the Welfare advice model is planned to change, the service is currently seeing more demand as a result of Covid, and it is likely that the saving will need to be delayed to 2022/23.

	2021/22	2022/23	2023/24
Commercial Investments (Savings ref 4R14)	500	500	500
Top Management restructure (ref 5X1)	75	75	75
Legal & Demoratic – reductions to civic, scrutiny committees (ref 4L1)	50	50	50
Events and Festivals Saving reversal (ref 4E8)	120	120	120
Welfare Advice Saving (ref 6X1)	844	0	0
Prior year unacheived Savings reduced	1,589	745	745

2.14 The cost of financing Council debt and the capital investment plan was also expected to increase by £3.715m next year in line with prior budget reports and Medium Term financial strategy reports. Capital expenditure was however less than planned last year, and is also likely to be less than planned this year. Capital receipts may however also be lower and there could be construction inflation due to Covid, these could both put pressure on the Capital financing budget. The revised impact on the revenue budget for capital financing is being reviewed, but the previously planned £3.715m increase is however expected to reduce overall.

Council Resources

2.15 The Covid recession is expected to be severe, and consequently the amounts generated from Business Rates and Council Tax are expected to reduce. Additionally, it is very likely that there will be collection fund deficits from 2020-21. that will have to be repaid in 2021-22 onwards.

2.16 The below table shows the amounts of Business Rates and Council Tax that were estimated at the time the 2020-21 budget was set in February, and the revised forecast based on our current best estimates.

	2020/21	2021/22	2022/23	2023/24
Business Rates incl Top Up 2020-21 budget set	(136,591)	(138,788)	(142,040)	(145,371)
Business Rates incl Top Up and forecast fund deficit now		(126,702)	(141,306)	(144,097)
Total Business Rates Change		12,086	734	1,274
Forecast Council Tax when budget 2020-21 budget set	(206,112)	(211,950)	(218,385)	(224,992)
Forecast Council Tax including 2020-21 deficit now		(201,487)	(208,383)	(215,953)
Total Council Tax Change		9,804	9,726	9,202
Total Change		17,939	10,460	10,476

2.17 The revised Business Rate forecast assumes a 6% reduction after reliefs in 2021-22 in line with Core City average expectations (compared to expected growth pre Covid), and the repayment of a c£4m collection fund deficit from 2020-21 over the following 3 years. The estimate includes an £11.4m increase in the Business Rates top up in 2022-23 following the Governments planned reset of Business Rates in 2022-23 (delayed from 2021-22).

2.18 The Government was also planning on Councils moving to 75% Business Rates retention. This is currently on hold due to Covid, however should it occur, then we would also expect to see other offsetting reductions in grants (for example, to Revenue Support Grant, and the Public Health grant) potentially negating any increase.

2.19 Regarding Council Tax, the main reasons for the reduction, are that higher numbers of Council Tax Reduction scheme claimants are expected as a result of higher unemployment. 27,000 claimants were estimated as part of the 2020-21 budget, however this is now expected to rise to 33,000 in 2020-21 and a further increase to c35,000 in 2021-22. The impact of this would equate to a reduction in Council Tax of approximately £3.5m. The size of the reduction will however be very dependent on the scale of the recession, and its impact on the numbers of claimants.

2.20 There is also expected to be lower growth in housing numbers in 2020-21 due to Covid related delays in house building, and some planned demolitions. The impact of this equates to approximately £2m

2.21 The other main factor impacting on the reduction in the Council Tax estimates are the assumed reductions in collection rates (98% to 97%). A similar reduction in 2021-22 would result in a loss of approximately £2m.

2.22 An estimated £7.4m Council Tax Collection Fund deficit for 2020-21 has also been included as needing to be repaid over the 3 years to 2023-24.

2.23 The reductions above are then partly offset by an assumed increase in Council Tax of 1.99% per year, raising approximately £4m extra per year.

2.24 Regarding Collection Fund deficits, the Government has said that Councils can repay them over 3 years rather than 1, and the Government are known to be looking at ways to help Councils offset collection fund losses. No announcements have yet been made however.

Summary

2.25 All of the factors and assumptions outlined above result in a forecast gap in 2021-22 of £47.9m. This then reduces to £42.3m in 2022-23 as time limited income losses are assumed to recover; additional savings are delivered, and Council Tax and Business Rates income is assumed to recover. It should however be noted that there are unprecedented levels of uncertainty, and the forecast gap will be subject to change as we become better informed about the on-going impact of Covid-19; the impact of Brexit, and other factors that impact on Council funding and Council services.

2.26 It should also be noted that there are a number of potential items that could reduce the gap which are not currently factored in.

- As outlined previously, New Homes Bonus is due to end by 2022-23 resulting in a loss of funding of approximately £4.1m in comparison to the 2020-21 budget. £3.5m has been included in the MTFs forecast as being assumed to return to the Council, but this could change depending on the distribution method used. No announcements have yet been made.
- The estimate included for the increase in Council tax is 1.99%. If for example a Social Care precept of 2% is also allowed by Government and approved by the Council, this would also reduce the gap by approximately £4m for each year that there was a 2% increase in the precept.
- Borrowing rates are historically low and the amount of capital expenditure incurred by the Council relative to plan is also likely to be lower. Work is ongoing to identify the impact, but it could reduce the need for the £3.7m of additional capital financing budget requirement that is currently factored in.
- No account has been made of the impact of the West Yorkshire devolution deal as it is currently unknown.
- The Government has announced additional emergency funding for Councils in 2020-21 including £35m of emergency grants; a sales fees and charges income loss compensation scheme, and a small number of specific grants including Infection Control (£5.2m) and Test and Trace (£3.8m) amongst others. Further Government support for Covid related expenditure and income losses (including Council Tax and Business Rates) could be announced either in or before the 2020 spending review.
- Business Rate Reform, Spending Review, Fair Funding Review, Social Care Green Paper are all potentially going to impact on Bradford but the quantum of these factors on the Council's budget is unknown.

RISKS ASSOCIATED WITH THE FORECAST

3.1 A series of potential changes in the Spending Review 2020, Local Government Settlement, Business Rate reform and the results of the fair funding review inevitably means there are many uncertainties and sources of risk attached to the forecast.

Risks associated with the forecast:

- The ongoing impact of Covid-19 on expenditure and income reductions
- The impact of national economic performance on public sector finance as a result of Brexit.
- The buoyancy of the local economy
- Fair Funding Review
- Business Rates Baseline Reset
- Move to 75% Business Rate retention
- Business Rates Review process, appeals against the rating list and future increases in the Business Rate multiplier
- Integration of health and social care, the financial health of the NHS, and the ability and willingness of the NHS to fund social care
- Current work being undertaken in Children's Social Care and the impact of any further Ofsted inspections
- Inflation – a 1% variance in pay equates to £2.5m and a 1% change in prices would have a £2.2m impact on expenditure assumptions
- Treasury management – the extent to which cash balances will drive the need to borrow to finance capital investment
- Change management risk, and the deliverability of existing budget decisions
- Liabilities that may arise from conversion of schools to academies
- Contractual risk
- What devolution, regional and other aspects of public sector reform will mean for Bradford
- Potential increase in West Yorkshire Transport levy as a result of increased borrowings in respect of the West Yorkshire Transport Fund
- Impact of demographics in terms of both additional demand and additional growth
- The potential costs of transition and restructuring
- Spending Review 2020

4.1 ANNEX A: CURRENT COST STRUCTURE AND SAVINGS APPROVED TO DATE

To put the size of the challenge facing the Council into context an understanding of the current cost base and savings delivered to date is required. Section c) below also outlines the Councils current reserve levels.

a) Cost Base

Whilst the Council continues to have overall accountability for over £1.1bn of spend, it cannot spend directly £292m which is controlled by schools. This leaves, in 2020-21, a gross expenditure budget of £848m (£378m net expenditure) to fund non school activity.

Budget split between Schools and Council

2020/21	Gross Exp £m	Net Exp £m
Council Services	848.5	378.1
Schools	292.0	0
	1,140.5	378.1

If the £105m spent on benefit payments, the £35m required to meet the cost of the long term PFI contracts, the £23m levy paid to the West Yorkshire Combined Authority (WYCA), the £41m that must be spent on Public Health activity and the £29m capital financing budget are excluded from the gross expenditure budget, this leaves a much smaller gross cost base, £640m, from which to drive out further savings.

Of the net budget of £378m, 30.0% is allocated to Adult Social Care in the Health and Wellbeing department, and Childrens Social Care accounts for a further 20% This emphasises that if the Council is going to balance its books in the long term and make sure the services it provides are sustainable, controlling demand and spend on Adults and Integrated Health Care, and Childrens Social Care is key.

	£ms	
Health & Wellbeing	112.1	30%
Children's Services	98.1	26%
Dept of Place	63.8	17%
Corporate Resources	43.2	11%
Chief Execs Office	4.2	1%
General Fund (Wyca & Capital Financing)	50.6	13%
Non Service	6.20	2%
	378.1	100.0%

b) Savings approved to date

Since 2010, reductions in Government funding, and inflationary and demographic pressures have required the Council to approve savings/cuts over the period of £295.7m.

During the period of austerity Councils have absorbed a large share of Government funding reductions in relation to overall public sector funding reductions. Throughout this period the Council has protected basic services at a time of growing cost pressures. The Council will continue to focus on reducing costs and improving efficiency and productivity but finding new savings will mean that frontline services will be impacted.

c) Reserves

At 31st May 2020 reserves stand at £254.0m (Council £222.1m and Schools £31.9m). Unallocated reserves stand at £10.3m.

Net movements in reserves have led to a £14.3m increase in total reserves from £239.7m at 1st April 2020 to £254.0m at 31st May 2020. This is due mainly to the receipt of additional Emergency Covid grant.

	Closing Balance 2018-19 £m	Closing Balance 2019-20 £m	Opening Balance 2020-21 £m	Net Movement	Balance as at 31 st May 2020 £m
Council reserves	181.6	207.8	207.8	14.3	222.1
Schools Delegated budget	27.2	31.9	31.9	0.0	31.9
Total	208.8	239.7	239.7	14.3	254.0

Covid-19 has the potential to significantly impact on Council reserves in 2020-21 and beyond. Approximately £33.7m of Emergency Grants currently held in reserves will be drawn down and used in 2020-21 to help cover the costs of Covid-19, and any year end overspend on Council services (which is currently forecast to be significant) would also have to be funded from reserves.

The Council has £15m of General Fund reserves, and £10.3m of unallocated reserves. These may have to be called upon to meet the additional costs of Covid-19 in 2020-21. If they are used however, they would have to be replenished in 2021-22 as they are deemed to be the minimum level required to provide assurance about the ability to manage the Councils budget in any normal financial year.

Additionally, some Earmarked reserves could be re-designated should it be required. These include the £54.9m Financing reserves that resulted from the change in Minimum Revenue Provision policy in 2018-19. Again, should this reserve be used then it will either have to be replenished, or otherwise it will cause a budget pressure in future years.

Similarly the Council has a reserve that was created to smooth the cost of PFI schools over the life of the contract. In the early years of the contract the Council received an amount from government in excess of the amount required to pay the contractors, however in the later years this is reversed at which point the plan was to draw down from the built up reserve until the end of the contract. The Council can however use these reserves for other means should

the need arise. If they were used now, they would however cause a budget problem in future years.

Other earmarked reserves are also being reviewed to assess the extent to which they could be repurposed, however the vast majority of earmarked reserves are already set aside to help fund expenditure that the Council is already committed to.

Appendix 2 - Local Test & Trace Service.

1.1 Strategic Context

- 1.1.1 The national NHS Test and Trace (T&T) service was launched on 28th May, the aim being to ensure that anyone who develops symptoms of coronavirus (COVID-19) can quickly be tested to find out if they have the virus, and to target asymptomatic testing of NHS and social care staff and care home residents. In addition, the programme intended to trace close recent contacts of anyone who tested positive and, if necessary, notify them that they must self-isolate at home to help stop the spread.
- 1.1.2 On 10th August, following widespread criticism that the national programme was not reaching enough people with positive results, and other negative reports, government announced that NHS Test and Trace and Public Health England (PHE) would be extending its partnership with local authorities in order to reach more people testing positive, and ascertain their contacts, in order to stop the spread of the virus.
- 1.1.3 The movement to a localised contact testing system, integrated with the national programme, is a welcomed and positive move and acknowledges the role, expertise and experience that directors of public health and their teams have in tackling infections. Significantly, it provides opportunity for local authorities to target and ultimately control the spread of the virus through a locally tailored, sensitive and appropriate response.
- 1.1.4 In the Bradford district the coronavirus infection rates has been higher than other districts and the district currently has additional restrictions in place; this places further pressures on the residents, communities and economy and some unrest amongst citizens.

1.2 Justification for Investment and Business Need

- 1.2.1 The impact of COVID-19 has replicated existing health inequalities and, in some cases, has increased them. The largest disparity is in age. Among people already diagnosed with the virus, people who are 80 or older were seventy times more likely to die than those under 40. Risk of dying among those diagnosed with COVID-19 was also higher in males than females; higher in those living in the more deprived areas than those living in the least deprived; and higher in those in Black, Asian and Minority Ethnic (BAME) groups than in White ethnic groups. These inequalities largely replicate existing inequalities in mortality rates in previous years, except for BAME groups, as mortality was previously higher in White ethnic groups. Information from the 2011 census identifies: 67.4% of the population reporting being White, 26.8% Asian /Asian British, 2.5% mixed or multiple ethnic groups, 1.8% Black / African / Caribbean / Black British and 1.5% from other ethnicities.
- 1.2.2 Between the 3rd and 9th August the COVID-19 positivity rate for Bradford district was 6.1%. The positivity rate is the percentage of people tested who are positive. The target is for this rate to be below 1%.
- 1.2.3 The regional R value for the North East and Yorkshire has risen to 1.00 (ranging between 0.79 and 1.26) and is now the second highest of the regional values recorded after the South West of England. The R value must be kept to below 1

to stop the epidemic. The R value represents the number of new infections a person with the virus can generate.

- 1.2.4 As of 17th August there have been 2,906 confirmed (positive) Bradford cases reported to the NHS Test & Trace web-tool, however a substantial 27% of cases and 58% of contacts have been lost to follow up by the national T&T service.
- 1.2.5 People in close contact with someone who is infected with a virus such as COVID-19, are at higher risk of becoming infected themselves, and of potentially further infecting others. Identifying these contacts, asking them to self-isolate where indicated and monitoring them will reduce transmission and provide the best chance of keeping the levels of the virus circulating in communities at low levels.
- 1.2.6 From data over the last 4 weeks, it is expected that, on average, 10 people per day will need to be passed to a local team as the national T&T service has not succeeded in making contact.
- 1.2.7 If an effective local service isn't in place, and the cases and contacts cannot be found as needed, the potential implications for Bradford and its residents is huge; increased outbreaks, rise in hospitalisations, damaging impact on the health and care system, increased deaths. Recent modelling at the London School Hygiene and Tropical Medicine of COVID-19 outbreak estimates that 80% of symptomatic contacts must be traced and isolated to control 80% of outbreaks [Feasibility of controlling Covid-19 outbreaks by isolation of cases and controls, Hellewell J et al, Lancet Global Health].

2. Business Case

2.1 Service Vision

- 2.1.1 In the absence of a vaccine, the most important measures for reducing spread of the virus is strict isolation of cases and close monitoring of their contacts in case they become infected. A local contact tracing service will help return life more to normal for Bradford and its residents, in a way that is safe and protects NHS, social care and other key operators. The service will be a critical part of the effort to contain COVID-19 and will provide the ability to trace the spread, isolate new infections and give early warning if the virus is increasing.

2.2 Outcomes

- 2.2.1 The provision of a Public Health local contact tracing response (COVID-19) service will:
 - Improve contact tracing rates of individuals who have tested positive to a minimum of 80% [national target], with a local target of 90%;
 - Increase contact tracing of people who have had close, recent contact with an individual who has tested positive, including those from places the individual has visited;
 - Reduce and contain the transmission of the virus;
 - Provide additional protection to the district population as recovery is pursued and measures lifted;

- Enable a rapid and persistent response through to successful contact with an infected individual;
- Enable support services to be put in place for those needing to quarantine;
- Provide opportunity for joint work between LA and local trusted community organisations;
- Provide opportunity to utilise/work alongside LA staff in supporting roles including expertise from different areas ie sports and leisure;
- Provides an opportunity to be at the forefront of modelling a localised approach, one of the first places within England;
- Gives learning for future need and refinement of operations;
- Provides assurance to residents, partners, business and government of Bradford approach and ability.

2.3 Service Model

- 2.3.1 If the national service is unable to make contact with a Bradford individual after 24 hours, they will make a referral to the local contact tracing service.
- 2.3.2 The local service will receive a list of people to contact daily at 12pm and access to the national system to input the contact tracing information into. The national system is NHS Test and Trace.
- 2.3.3 The local service will try to contact individuals by using different local numbers and emails to improve chances of making contact.
- 2.3.4 If the local service can't make contact through phone/SMS/email after another 24 hours, a visit will be made to any known residence of the infected individual. This will be in conjunction with local trusted VCS organisations if necessary and be integrated/occur at the same time as the local community testing programme within the same street to minimize any stigmatization.
- 2.3.5 When the individual is contacted, support and advice will be provided and details of contacts taken; these will be entered into the national CTAS system. From there the national process and service picks back up to contact the people the individual has been in contact with.
- 2.3.6 The local service will ascertain if the individual needs any help and will support and refer accordingly.
- 2.3.7 On average, 10 people per day will need to be passed to a local team as the national T&T service has not succeeded in making contact.
- 2.3.8 The time required to speak to the case and list contacts will vary, from 15 minutes to 1 hour (including updating database) and in some cases may be significantly longer when many contacts and their details are described.
- 2.3.9 Staff working 4 or 6 hour shifts will operate overall 12 hours per day and 6 hours a day at weekends to provide the best possible opportunity of making contact.
- 2.3.10 In the guidance "Contact tracing for COVID-19; current evidence, options for scale-up and an assessment of resources needed", produced by the European Centre of Disease Control it estimates for 10 cases per day, that between 3 and 7 full time staff members are needed to interview 10 cases per day and to make the initial call to each of the contacts. An additional 10-21 staff are needed to provide close contacts with a daily follow-up call.

2.3.11 Although currently the priority is to trace cases only, the resources to expand this to trace and communicate with contacts, who could not be traced by the national teams, is important.

2.3.12 The tracing and communication with contacts is likely to be the next national strategic policy after the overall tracing of cases exceeds 80%. Greater resources also allows for flexibility in response and surge capacity. There are days in the last 4 weeks when over 20 failed cases per day are transferred from the national team [range 3-24].

2.4 Service Financing, Options and Cost

2.4.1 As part of government allocations for the Test and Trace (T&T) grant, Bradford was awarded £3,870,360; the remaining unallocated funding from this grant, and available for the local contact tracing service, is £296,007.

2.4.2 The model shown above is based on the Blackburn model, Blackburn being one of the first LAs to operate a local contact tracing service. Blackburn has a population of 150,000, current incidence rate of COVID-19 is at 77.9 per 100,000. Blackburn is currently employing 20 contact tracers embedded within other roles of the LA, and 2 Team leaders.

2.4.3 Based on the above, Bradford has over 3 x the population at 534,300; current COVID-19 incidence of 56.8 per 100,000 indicating that Bradford should operate at 2.5 times the number of contact tracers (50).

2.4.4 One of the Options 3 looks at recruitment of 50 wte contact tracers, appropriate management and administrative support.

2.4.5 Alternate options to consider include operating within the available remaining T&T budget (Option 1); this option assumes that no management or admin costs are required (absorbed within the LA) and will provide 13 wte contact tracers over 6 months and 6.5 wte over 12 months. Option 2 provides for an incremental and flexible use of contact tracers, building recruitment over time and based on an average use of 30 wte contact tracers. Management [2 Team leaders] and administration are required under this option.

2.4.6 In all cases staff would be recruited externally and internally; it is anticipated that costs are required for internal staff hours also however as working hours will be above usual hours (i.e. weekend working). Weekend costs and all on-costs have been included in the estimates, see tables 1 (option 1, within current budget 6 and 12 months staff wte) and 2.

Table 1: Option 1 - within current budget 6 and 12 months

Description	Cost PW/item	Cost 6 months (13wte)	Cost 12 months (6.5 wte)
Tier 2	£874	£295,412	£295,412
TOTAL		£295,412	£295,412

Table 2: Options 2 & 3, costs for 6 months and 12 months based on staffing numbers outlined

Description	Cost PW/item	Option 2 WTE	Cost 6 months	Cost 12 months	Option 3 WTE	Cost 6 months	cost 12 months
Tier 2	£874	30	£681,962	£1,363,924	50	£1,136,603	£2,273,206
Team Leader	£1,164	2	£60,523	£121,047	2	£60,523	£121,047
Admin	£524	2	£27,229	£54,458	2	£27,229	£54,458
Covid Testing Support Officer		2	£ 24,434	£48,867	2	£ 24,434	£48,867
IT Costs* for 50 laptops & phones to enable work at home			£41,328	£41,328		£41,328	£41,328
TOTAL			£835,475	£1,629,624		£1,290,116	£2,538,904

2.5 Options Appraisal

Option	Pros	Cons	Cost
1 Contract tracing service based on available T&T finance	Within budget No management cost On going training options (in cost)	Unable to meet need to control the virus Poor quality of service due to demand No flexibility Pressure on internal staff time (man/admin)	£296,007 (T&T) Requires no addition funds Could be negative cost impact across health, social care and wider economy
2 30 contact tracers incrementally recruited 2 team leaders and admin	Ability to operate flexibly, meeting need as it arises. Allow increased numbers of part time staff Costs managed in real time, no waste Would give potential flexibility to reach out to both cases and controls who could not be traced nationally	May run out of budget early if numbers increase beyond anticipated Flexible working may give high staff turnover	6 months £835,475 12 months £1,629,624

Option	Pros	Cons	Cost
3 50 contact tracers, 2 team leaders and admin	Constant committed staff team Ability to provide increased levels of follow up Build in evaluation Would give potential flexibility to reach out to cases and controls who could not be traced nationally	Significant/unmanageable cost pressure Workload doesn't merit workforce numbers	6 months ££1,290,116 12 months £2,538,904

2.6 Interdependencies with other Services

2.6.1 Interdependencies and relationships exist as part of this work and will have impact on its success, these include, but are not limited to:-

- Community testing services
- Engagement and support services (T&T) specifically those funded through the wider T&T grant
- PH IPC lead
- National T&T service
- Other council departments and services including sports and leisure, neighbourhoods, OCX
- PHE,

3. Proposed Option and Mobilisation

3.1 Based on the options analysis, it is proposed that option 2, 12 months is supported. Whilst this is significantly over the remaining available budget, it should be anticipated that the works will be required for more than 6 months. On this basis, and during the initial 6 months of operation, finances should be sought from government for continuation. 2 Team leaders salaries need to be included from within the budget.

Appendix 3 – Care Home Resilience Plan

1. Purpose

To propose investment in a fixed-term (nine month) supernumerary response function to take over roles currently being fulfilled by permanent BMDC officers, to enable those officers to return to their business as usual roles and refocus on strategic quality and financial savings objectives.

2. Decision required

To agree additional funding for the proposed roles at risk from the Covid-19 government grant funding for nine months at a cost of £264k.

3. Background

Since March 2020, CBMDC departmental teams have focussed their efforts solely on supporting people, staff, contracted providers and the political administration to make the best decisions to combat Covid-19. Over that time, councils were asked to publish a Care Home Resilience Plan, put in place a number of public health operations and respond to other safety concerns appropriately. Bradford is one of a number of areas with additional restrictions at present as the virus is at a heightened community transmission level and it is assumed this will continue.

Front line social work and customer service staff have been in constant contact with people who need care and support services, contracts and commissioning colleagues have worked solely on supporting care providers and support staff have created new bespoke regular reporting mechanisms to assist the leadership in decision-making.

Now that these systems are in place, it is proposed that additional capacity or backfill for existing staff is used to take over the day-to-day running of these Covid-19 functions for nine months to enable colleagues to return to their usual workload and refocus on the quality of services and the financial savings that must be achieved into the future.

The specific Covid-19 functions in this proposal are:

1. Under the AD, Commissioning, implementation of the council's published Care Home Resilience Plan, including pro-active support and response to all care providers including relationships during winter.
2. Under the Director of Public Health, co-ordinate the testing arrangements including interface with the CCG, data and reporting, antibody testing for social care staff and links to track and trace and short-term use of Marley Field until a more responsive national testing service is available for the care sector.

<p>Outcome:</p>	<p>1. Implement the Care Home Resilience Plan through the on-going Covid-19 pandemic</p> <p>It is recommended that a supernumerary team within the Commissioning and Contracts function of Health and Wellbeing is introduced to include:</p> <ul style="list-style-type: none"> ▪ Oversight of the support offered to the sector and of the team, leadership on the delivery of the Care Sector Resilience Plan and the testing functions set out below ▪ Care Sector Liaison Officers to lead on a risk-informed approach to supporting approx. 500 providers. This will include a proactive response to providers with on-going or emerging issues and concerns related to the pandemic as identified through monitoring of the capacity tracker and SUS, system intelligence or by the provider themselves. The team will also provide support and advice to the sector in response to changes in guidance , systems and approaches ▪ A team leader will coordinate the delivery of regular sector wide communication, with support from central communications team resources (through the Resource Pack, bulletin and Provider Zone for example) and support work to promote social work and public confidence in care services. <p>The team will lead on ensuring the appropriate level of support is available to the sector (including step-up and step-down of activity as required) and planning for longer-term recovery.</p> <p>2. Co-ordinate the testing arrangements including interface with the CCG, operationalising testing for identified cohorts of people, oversee community testing operations, data and reporting, antibody testing for social care staff and links to track and trace and short-term use of Marley Field.</p>
<p>Wider Impact:</p>	<p>The Care Sector Resilience plan and support functions are currently being delivered by officers (100% of capacity) and managers (70% of capacity) in the Adult Social Care Commissioning and Contract Team. This has meant that the key priority work of the function, including planned transformational commissioning and procurement exercises and contract reviews and routine contract and quality monitoring of services for vulnerable adults (circa 500 providers and annual value of around 137 million pounds) has been paused or restricted. The Adult Social Care demand management strategy and savings trajectories rely heavily on transformational commissioning activity.</p>

	<p>Additional local testing arrangements directed by Public Health (targeted community testing, local track and trace) and National policy (antibody testing offer to Social care staff) can benefit from having dedicated leadership and coordination capacity available to support responsive and flexible changes to need and delivery over time.</p>
Risks:	<p>Without the establishment of this resource:</p> <ul style="list-style-type: none">• The levels of support required by the independent care sector to response to Covid-19 and effectively maintain the wellbeing and safety of service users and staff in the medium-term will not be deliverable• A local testing facility that is flexible to meet the needs of the most vulnerable cohorts of residents and staff across the district will not be available.• Key commissioning and contracting work to delivery of priorities and cost saving will be further delayed.

4. Financial, HR, Communications issues (including value for money)

It is envisaged that posts will be required for 9 months fixed term until June 2021, enabling robust support through winter followed by review of need and onward planning/exit plan in spring 2021.

Costs will be offset by utilising staff from the Council redeployment pool where possible; at the present time the testing operations manager and support officer roles are being undertaken by redeployed staff that are currently committed to be available until at least January 2021.

This requirement is Covid specific and is over and above the business as usual work of the Adult Commissioning & Contracts Team and should be met through Covid specific funding. A high level business case for funding for this function was submitted to JLT in early July, however it has not been included in the revised Council budget.

Role	SCP	Pay	on-cost @30%	Annual Cost	Number	Total	
Senior Manager	SP A LG 3	46,529	13,959	60,488	1	60,488	
Care Sector Liaison Officers	PO1 LG 29	32,029	9,609	41,638	7	291,464	
Grand Total		12 month full year effect					351,952
		9 month cost					263,964

5. Legal Implications

To deliver Government Coronavirus guidance, Care Act (2014) duties – Local Authority as Commissioner of Independent Sector Care to meet eligible care needs of vulnerable adults and Public Health duties.

6. Recommendation

Executive is asked to consider the report, note the impact and agree funding for these posts at risk from the Covid-19 grant funding.