



ADUR & WORTHING  
COUNCILS

Joint Strategic Committee  
7 September 2021  
Agenda Item 5

Key Decision [Yes/No]

Ward(s) Affected:

**1st Quarter Revenue Monitoring Report 2021/22**

**Report by the Director for Digital, Sustainability and Resources**

**Executive Summary**

**1. Purpose**

- 1.1. This report updates the Joint Strategic Committee with the latest expenditure and income projections for each Council in the current financial year 2021/22, compared to the Revenue Budget approved by both Councils in February. Whilst the 'spend to date' will be the position as at the 30th June 2021, the forecast position will reflect the latest information available to ensure an up-to-date forecast is presented.

As at quarter 1, the current projection for the 2021/22 financial year are net operational budget overspends of £58,000 in Adur and £762,000 in Worthing. Government funding in the form of grants and the Income Guarantee Scheme will offset this and it is currently estimated that the outturn position will be net underspends of £101,000 in Adur and £7,000 in Worthing. A breakdown is set out in section 4.4 of the report.

- 1.2. The following appendices have been attached to this report:

- (i) **Appendix 1**
  - (a) Adur Summary
  - (b) Adur Use of Earmarked Reserves
  
- (ii) **Appendix 2**
  - (a) Worthing Summary
  - (b) Worthing Use of Earmarked Reserves

(iii) **Appendix 3** HRA Summary

(iv) **Appendix 4** (a) Table of Variations over £20,000  
(b) HRA Major Variances

## **2. Recommendations**

2.1 The Joint Strategic Committee is asked to note the report and projected outturn position for the Joint Committee, Adur District Council and Worthing Borough Council against the approved revenue budgets and proposed use of reserves (Appendix 1b and 2b).

### **3.0 Context**

3.1 The Joint Strategic Committee considered the 5-year forecast for 2021/22 to 2025/26 on 1st December 2020.

3.2 The report outlined the financial context, and updated the outline 5 year forecast, the key budget pressures and the savings proposals for addressing the budget gap for Adur and Worthing Councils. The report built on the strategy first proposed in 2016/17 whose strategic aim was to ensure that the Councils would become community funded by 2020 reliant, by then, only on income from trading and commercial activities, council tax income and business rate income.

3.3 The successful delivery of the strategy is fundamentally changing how the Councils are funded. The Councils are moving increasingly away from ever reducing government funding towards funding from the local community via Council Tax and Business Rates, and will become increasingly reliant on income from commercial activities.

### **4.0 Issues for consideration - Revenue 2021/2022 Forecast**

4.1 As part of the 2021/22 budget the Councils committed to savings of £0.561m for Adur District Council and £1.149m for Worthing Borough Council to produce a balanced budget and to address the reduction in Government support. Services were required to carry out efficiency,

procurement and base budget reviews to identify where income could be increased or expenditure reduced. Current budget monitoring indicates that the majority of these savings are being delivered as expected.

4.2 However, the financial landscape has changed due to the impact of the Coronavirus, the measures that were implemented to manage the pandemic have been visible in both the fall in income and the additional cost pressures falling on the Council over the last 18 months. The Government has provided support to Councils during the emergency in the form of some grant funding, some grants designated for specific use, such as homelessness support, others non specific. The government support through the Sales, Fees and Charges Income Guarantee Scheme has been extended to include the first quarter of 2021/22. Within this scheme the Council is expected to bear the impact of the first 5% of lost income but will then receive 75p in every £1 thereafter. However, the scheme's limitation is that it only covers income from fees and charges, it excludes any rental, commercial or investment income.

In summary, the current additional government funding forecasts for Adur and Worthing are:

	Adur	Worthing	Total
	£	£	£
General Government Funding:			
New Burdens Funding	166,700	166,700	333,400
Sales Fees and Charges Income Guarantee Scheme (estimated)	56,390	209,640	266,030
<b>Total non specific funding</b>	<b>223,090</b>	<b>376,340</b>	<b>599,430</b>
Specific - Within Service:			
Cabinet Office - Elections Covid support	21,440	29,840	51,280
Test & Trace administration	34,530	15,841	50,371
<b>Total service specific funding</b>	<b>55,970</b>	<b>45,681</b>	<b>101,651</b>
<b>Total</b>	<b>279,060</b>	<b>422,021</b>	<b>701,081</b>

The amount that the Councils will receive from the income guarantee scheme is an estimate based on the assumed basis of this calculation for the 2021/22 which has yet to be confirmed. The invitation for submission is expected during August.

4.3 It is very early in the financial cycle and difficult to have certainty on the estimates and assumptions, the preliminary projections indicate forecast year end underspends against budgets, after general government

Covid-19 related funding, of £101,000 in Adur and £7,000 in Worthing. This includes meeting the challenges of the impact of the covid-19 pandemic on cost pressures and levels of income together with the significant savings requirements to balance the 2021/22 budget. The main factors influencing the level of spend are discussed in detail in section 4.11 of the report.

4.4 The current year-end forecasts are comprised of a number of elements as set out in the table below:

<b>2021/22 Forecast Outturn</b>	<b>Adur</b>	<b>Worthing</b>
	£000	£000
Over/(under)spend in operational services – including share from Joint Services	58	762
Reduced borrowing requirement: A lower than forecast call on the MRP (provision to repay debt) and net interest in 2020/21, due to reprofiling of the capital programme.	(62)	(362)
Commercial property income shortfall and cost pressure	624	234
Property void allowance	(550)	(350)
Covid expenditure costs	52	86
<b>Net over/(under) spend before Government funding support</b>	<b>122</b>	<b>370</b>
Government Covid 19 Grant Funding	(167)	(167)
Sales, Fess and Charges Guarantee Scheme	(56)	(210)
<b>Forecast net over/(under) spend</b>	<b>(101)</b>	<b>(7)</b>

4.5 The key factors underpinning the current financial position include:

- The financial impact of the Coronavirus pandemic, both additional cost pressures and reduced income levels, net of financial support from the government.
- A net underspend in the Minimum Revenue Provision (MRP) and interest budgets. The budgets are calculated on both the historic financing of previous years capital programmes and the impact of financing the current year's capital spend. Changes to the expected

spend, interest rate forecasts, and the associated level of borrowing have reduced the expected cost in 2021/22.

- Shortfall in commercial property income with the requirement to use the property void allowance to manage the pressure.

Once the above items are taken into account, the operational position is a net overspend by services of £58,000 in Adur and £762,000 in Worthing. This projection demonstrates the continued pressure on the Councils finances as a result of Covid-19 and the need for funding support from the government.

4.6 In summary the overall revenue outturn projections reported for Q1 are as follows:

<b>Projected Outturn Summary</b>			
	<b>Joint</b>	<b>Adur</b>	<b>Worthing</b>
	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>
Current Budget 2021/22	23,609	9,581	14,448
Outturn	24,277	9,703	14,818
<b>Projected Forecast over/ (underspend) before Government support packages or any transfer to reserves</b>	<b>668</b>	<b>122</b>	<b>370</b>
MHCLG - Government Grant Funding		(167)	(167)
MHCLG - Income guarantee funding		(56)	(210)
<b>Projected Forecast over/ (underspend) after Government funding and proposed transfer to reserves</b>	<b>668</b>	<b>(101)</b>	<b>(7)</b>
Projected over/(underspend) percentage	2.83%	-1.06%	-0.05%

The Adur and Worthing projected forecasts in the table above include the respective share of the estimated Joint Services overspend.

4.7 In the table below, projections have been separated between authority and by Income and Expenditure, to indicate the level of overall

under/overspend of costs and the over/under achievement of income targets.

	<b>Expenditure</b>	<b>Income</b>	<b>Net Total</b>
<b>Joint</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
Budget	31,489	(6,590)	24,899
Forecast (after transfer to reserves)	32,282	(6,715)	25,567
Projected Forecast (Under)/ Overspend	793	(125)	668
Forecast variance % before Government funding	2.52%	1.90%	2.68%
<b>Adur</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
Budget	35,693	(26,754)	8,940
Forecast (after transfer to reserves)	35,828	(27,034)	8,794
Authority Projected Forecast (Under)/ Overspend	135	(280)	(145)
Share of Joint (Under) / Overspend	317	(50)	267
Authority Projected Forecast (Under) / Overspend	452	(330)	122
Forecast variance % before Government funding	1.27%	1.23%	1.36%
<b>Worthing</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
Budget	67,673	(51,494)	16,179
Forecast (after transfer to reserves)	68,061	(51,912)	16,148
Authority Projected Forecast (Under)/Overspend	387	(418)	(31)
Share of Joint (Under) / Overspend	476	(75)	401
Authority Projected Forecast (Under)/ Overspend	863	(493)	370
Forecast variance % before Government funding	1.28%	0.96%	2.29%

4.8 The Joint Strategic Committee (JSC) is asked to consider:-

- the current projections of variances in the two Councils' General Fund Revenue Budgets:

- the current projections of variances in the Adur Housing Revenue Account; and
- any amendments and virements to budgets for each Council which may require a recommendation onto Council for approval;

4.9 We adopt a more structured approach to services which have more volatile budgets or hard to predict income streams. For 2021/22, these services are:-

- Car Parking
- Crematorium
- Development Management
- Homelessness
- Commercial Waste
- Cross cutting services including maintenance and utilities

4.10 Most of these services are subject to closer monitoring because they meet one or more of the following criteria:-

- Demand led
- Income based
- Specialist
- Significant changes to the service are being made in the near future.

4.11 Headline budget variations across both the Councils' and the Joint account

4.11.1 Car Parks

Car park income was the revenue stream most impacted by the pandemic and the longer term effect of changing behaviour by customers was built into the 2021/22 budget with a reduction in income budgets of £359,000 in Worthing and £64,000 in Adur. Demand is still below the pre pandemic levels with income falling short of the budget in quarter 1 by 22% in Adur and 32% in Worthing. However within that there was a noticeable improvement in June and July with income levels increasing to 96% of budget in Adur and 85% in Worthing.

The current prediction is that there will be an ongoing increase in demand over the summer returning to budgeted levels by the end of the financial

year. The recovery in numbers is expected to be quicker in Adur and there is risk that Worthing may feel the impact of a permanent change in workers behaviour with an increase in home working and a reduction in commuter parking. This position will be monitored and estimates adjusted as we progress through the year. The projected shortfall in income for the year is £65,000 and £428,000 in Adur and Worthing respectively.

Shortfalls in car park income for the first quarter will be covered by the income guarantee scheme, which has been extended to cover the first 3 months of 2021/22. The Council will be compensated by 75% of loss over and above the first 5%. However there will still be a loss of an estimated £310,000 to be managed within the Worthing budget and £37,500 in Adur.

#### 4.11.2 Housing Needs

There continues to be cost pressures associated with homelessness with estimates of net costs exceeding the budget

In Worthing additional contingency of £80,000 had been built into the budget to address ongoing costs pressures, the Local Housing Allowance rate has increased since April 2020 and the Housing Service continues to source cheaper temporary accommodation with both Downview and Rowlands Road due to become available for use in early Autumn.

A Homelessness Reduction Grant has been allocated to Adur £73,000 and Worthing £124,000. This is new burdens funding associated with the Homelessness Reduction Act. This may be utilised to offset the current overspend. Both councils have also received Domestic Abuse Safe Accommodation grant allocations of £33,000.

Looking forward we expect increased pressure on housing as we see the impact of the end of furlough and the abolition of section 21 notices once the 4 month period expires in September. The current assumption is that the caseloads numbers in both councils will increase by 3 per month which is based on current activity, this will be updated as the performance is monitored during the year. Work will continue to be done to mitigate the recognised pressures in the next quarter and beyond.

The current forecast is as follows:

## Housing Needs Variances

	Adur £000	Worthing £000
Homelessness - Emergency and temporary accommodation costs - budget pressure/(underspend)	331	881
Local Housing Allowance Income - budget shortfall/(excess)	(120)	(501)
Next Steps Accommodation Programme Funding	(7)	(112)
Additional MHCLG Homelessness Reduction Grant (New Burdens associated with the Homelessness Reduction Act)	(73)	(124)
Additional MHCLG Domestic Abuse Accommodation Grant	(33)	(33)
Rough Sleeping - additional grant	(25)	-
Net over/(under)spend forecast against budget	73	111

### 4.11.3 Environment - Waste and Recycling

The refuse, recycling and cleansing service faces a continued pressure on the agency staffing budget. Agency staff are used to cover annual leave, sickness absence and seasonal work. Cover is only provided for key roles, mainly refuse and recycling frontline staff where a full crew is needed to ensure collections can take place. Agency staff are also used for seasonal roles (e.g. beach cleansing) where recruitment processes are not conducive to the level of cover required. Whilst the use of agency staff is minimised where possible the existing budget (£163,000 per annum) is insufficient to cover minimum cost. For example, the cost of covering annual leave for 80 frontline staff is approximately £240,000 per year. In the current year the budget continues to be used to cover costs associated with Covid, including self isolation of staff. For these reasons it is estimated that the staff and agency budgets will be overspent by £220,000. A review of the budget will identify any adjustments needed for future years.

Commercial Waste income did see a drop in income due to the impact of Covid-19 on businesses and their demand for the service. With the lifting of restrictions business has picked up and early indications are that

income will be on budget. There has been a small £3,000 overspend against the expenditure budgets in Worthing associated with the food waste trial, due to launch September 2021.

Garden Waste Bin Collection subscriptions continued to rise slightly ahead of forecast for the time of year. This is probably related to increased public awareness via a robust communication campaign and prices held for the second year in a row. The subscription base has passed the 18,500 mark for the first time and base growth is expected until at least the end of the financial year. Indications are that income will be on budget.

The Cleansing Service is forecast to be on budget with cost savings offsetting a small shortfall in income.

#### 4.11.4 Environment - Bereavement Services

The Bereavement Service is projecting a net overspend against the budget in 2021/22 of £253,000 in Worthing and £17,000 in Adur. This includes income shortfalls of £17,000 Adur and £169,000 Worthing.

##### Crematorium

The number of full services has decreased with direct cremations increasing in number. This is attributed to funeral directors opening their own private chapels and more people preferring this service for themselves or their loved ones. The big funeral directors are heavily promoting this form of service with large advertising campaigns to win the market share in this sector, this has a ripple effect on the public's awareness for this type of funeral service. Covid has also had an impact on the take up of this type of funeral service and it is expected that interest in this will continue after Covid.

Over the past years the number of direct cremations in relation to full cremations has increased. In 19/20 direct cremations represented 29.5% of total cremations, in 20/21 it was 39.65% and in 21/22 it was 32.98%. To remain competitive the price of direct cremations must be appealing to local funeral directors and competitively priced with neighbouring crematoriums.

Whilst we anticipated raising our prices by 2% from January, which is reflected in the budget, ultimately it was decided not to inflate charges to remain competitive and it was felt increasing prices during covid was unacceptable, prices were held at the previous year's level.

Last year was not typical and the numbers that the service dealt with were higher. The current year is more in line with 2019/20 figures. In 2019/20 1140 cremations were carried out in the first four months of the year, in the same timeframe in 20/21 there were 1462 cremations. In 21/21 there have been 1077 cremations in the first four months.

During quarter 1 Bereavement Services continued to operate under the Covid arrangements with extended opening hours and additional staff. The number of weekday services were reduced, to allow for additional cleaning in between services, this was balanced with longer opening hours during weekdays, weekends and bank holiday opening.

Work is underway to create more memorial garden space at the crematorium. It is anticipated that off-plan sales for the garden should commence in January 2022, which is later than originally planned. There is a waiting list for the garden, so sales should be positive as deposits are taken at the start of the year.

#### 4.11.5 Planning & Development

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In Adur current projections are that the 2021/22 budgets will be achieved in the Planning and Development service areas.

In Worthing there is a budget pressure within Planning Policy associated with the commencement of the Local Plan Examination later this year. This cost was originally expected in 2022/23 in the financial planning exercise but the timing and the amount is always difficult to predict. The Local Plan was submitted in June and the hearing sessions expected to be held in October, although the timetable is driven by the Planning Inspectorate and the final date has not been fixed.

#### 4.11.6 Place and Economy

The Worthing Observation Wheel is now back and operational on Worthing seafront. The attraction's return was delayed due to the Coronavirus but it is now open for business and ready for customers during the summer period. However, the Council has had discussions with the operator and agreed a lower payment for 2021/22 to reflect the reduced period of operation. The income shortfall is expected to be £25,000, however concession and sponsorship income is expected to exceed budget and mitigate this shortfall.

In Adur, net income is currently projected to be £22,000 above budget. Market activity shortfall is offset by additional income from events and some expected savings against expenditure budgets.

#### 4.11.7 Major Projects and Investment

The Major Projects team has actively been working on a number of development sites and investments across the areas. The nature of these projects inevitably spans over a number of budget years and commissioning timetables vary according to projects' complexity and challenges that arise from market forces, public engagement, and viability issues. The effect of this is that projects have an uneven spend profile often with large amounts of money being paid over short time periods, currently it is anticipated that the expenditure within this area will be on budget.

Commercial property income has seen the impact of the Covid 19 pandemic with a forecast shortfall in income within Adur of £539,000 and Worthing £231,000. Current forecast assumptions indicate that any rental shortfalls can be managed initially through use of the in year budgeted void allowance (Adur £550,000, Worthing £350,000) and any further shortfall by use of the property void reserve.

In Adur a 6 month rent free period has been agreed with tenants at Highdown House in Worthing to secure an extension of the current lease for a further 5 years. In addition, there is still a shortfall in income for the void property in Uxbridge previously leased by TM Lewin.

In Worthing the pressure comes from the retail units in Montague Street and Canon House.

#### 4.11.8 External Borrowing Costs, Investments and Minimum Revenue Provision

The Minimum Revenue Provision (MRP) is a statutory charge to the revenue budget to provide for the repayment of debt. The calculation is based on the level of historic capital spend that has been financed from borrowing. Consequently, once the accounts have been closed and the calculation has been updated for the capital spend in 2020/21, there is certainty about the charge for the forthcoming year.

Worthing has an underspend on its MRP budget of £55k due to the reprofiling to 2021/22 of a proportion of the 2020/21 Capital Programme and the impact of changes to planned financing due to increased levels of capital receipts and capital grants both of which offset the need to borrow. Adur has an overspend of £168k which reflects the delay in the sale of the Adur Civic Centre and the timing of the associated capital receipt.

Interest receivable from treasury investments will be below budget for both Councils due to the significantly lower than forecast rates available in the market. For Adur there is the additional loss due to the delayed capital receipt from the sale of the Civic Centre site in Shoreham.

However the interest payable on borrowing will also be reduced, again due to the reprofiling of capital budgets which will more than compensate for the income lost on the investments. There are forecast net underspends of £230k for Adur and £307k for Worthing.

<b>Treasury Management (Under) / Overspends</b>	<b>Adur (General Fund)</b>	<b>Worthing</b>
	£	£
Minimum Revenue Provision	168,300	(54,629)
Interest on Borrowing and TM costs	(238,201)	(267,748)
Interest from Investment Income	7,612	(39,115)
<b>Total</b>	<b>(62,289)</b>	<b>(361,492)</b>

#### 4.11.9 Revenues and Benefits

There has been a significant impact on court cost recovery income due to the Covid-19 pandemic with Courts not opening until August 2021 following closure during the pandemic, and recovery action suspended by the Councils. The estimated income shortfalls for Adur and Worthing is £134,000 and £350,000 respectively.

Overpayment income is also below budget in both councils with projected year end positions currently £300,000 in Adur and £218,000 in Worthing. The assumptions are based on activity to date but the position will continue to be monitored as the year progresses. The budget for

overpayments is to be reviewed for the 2022/23 budget process, the value of overpayments raised has fallen for a number of reasons including the continued increase in the automation of records received from the DWP.

There are some offsetting underspends that offset the recovery shortfalls, early estimations are that the net positions will be operational overspends in Revenues and Benefits of £196,000 Adur and £353,000 Worthing.

#### 4.11.12 Pay Award

\_\_\_\_\_ The pay award currently with the union for consultation is 1.75% which is 0.25% below the 2% increase built into the 2021/22 budget. Current predictions based on the activity to date are that the vacancy provision target will be met. There are some overspends against department salaries budgets but these are being offset by savings in other departments or they are funded either through grants or reserves. This will be monitored closely as we progress through the year.

#### 4.13 Budget variations greater than £20,000

The Council's individual Summary Projected Outturns are reported in Appendix 1a for Adur District Council and Appendix 2a for Worthing Borough Council. The variations greater than £20,000, for this report, are detailed in Appendix 4.

There are some expenditure items that are not identified until the year end that will impact on the final outturn. These items can have a positive or negative impact on the final position.

They include:-

- Movement in the estimate for doubtful debts
- A review of any amounts needed to be set aside for liabilities that are likely to occur in the future
- Changes in allocations of staff time to outside the General Fund

#### 4.14 Cross Cutting Budgets

The following categories of expenditure are analysed across various services. It is anticipated that this will be on target:

- Equipment, furniture and materials
- Postage
- Printing stationery and office supplies
- Consultancy costs
- Travel costs

Utilities expenditure overall is currently forecast to be on budget. These areas of expenditure will continue to be monitored and the impact of any new contracts reviewed as the year progresses.

Maintenance costs are currently predicted to be on budget in Worthing, however the reactive nature of the non cyclical work can be hard to forecast. This is reviewed each month and the commitments updated so that the budget can be monitored. Due to the delay of some work during the period of the Covid emergency, members approved the transfer of monies from the underspend in Worthing in 2020/21 to a maintenance reserve, this will be utilised to manage additional pressures that result from the legacy demands.

In Adur there has been maintenance work identified as required on the leisure centres, including the re-tiling of the Wadars swimming pool. Overall there is a forecast overspend for 2021/22 of £98,000.

#### 4.15 Future Risks

The overall risk is that the projected outturn positions include assumptions and predictions and therefore an inherent level of uncertainty. This is the first quarter monitoring and therefore the forecasts are based on a limited period of actual transactions which makes the uncertainty level higher than it should be later in the financial year. Current forecast estimates assume gradual recovery of services, in most cases to normal levels by March 2022, should there be any further periods of restriction or lockdown this will need to be factored into the assumptions and the forecasts re-modelled.

The budget includes a vacancy target of £685,340 and there is a risk that this will not be met. Recruitment continues to be tightly controlled with

director approval required for any new appointments, and although current projections are that the target will be met there are pressures particularly in Waste and Cleansing where agency staff continue to be required to fill resourcing gaps. The position will be monitored closely on a monthly basis.

#### 4.16 Housing Revenue Account

4.16.1 The Adur Housing Revenue Account is a ring fenced account. The HRA forecast is shown in Appendix 3.

4.16.2 The HRA is forecast to overspend against the budget for 2021/22 by £282,595 the main variances being a shortfall of rental income and an increase in interest charges. The approved budget includes the use of HRA reserves of £380,000 which is required to meet the cost pressures related to the maintenance and repair work required to the housing stock resulting from the condition survey.

### **Engagement and Communication**

5.1 The Corporate Leadership Team and budget managers have all collaborated in the content of this report providing explanation and narrative on the forecast variances.

### **Financial Implications**

6.1 At this early stage at the end of the first quarter of the revenue budgetary cycle, we can already see the financial impact the Coronavirus pandemic continues to have on the Councils. This is a changing situation and the assumptions used to forecast a full year performance will need to adapt as the monitoring cycle continues throughout 2021/22. Currently, operational overspends are anticipated in Adur District Council £58,000, and Worthing Borough Council £762,000, included within these projections is a forecast overspend within the Joint Committee of £668,000. The Government has recognised the pressure on Councils and has committed grant funding to help support, additionally the Councils are expected to benefit from the income guarantee compensation scheme. Nevertheless there is still a budget pressure that needs to be managed. Overall the projected outturn positions net of funding and reserve transfers is an underspend in Adur of £101,000 and an underspend in Worthing of £7,000.

## Legal Implications

- 7.1 Section 151 of the Local Government Act, 1972 requires the Councils to make arrangements for the proper administration of their financial affairs. Further, Local authorities have a statutory duty under the Local Government Act 2003, to monitor their income and expenditure against their budget, and be ready to take action if overspends or shortfalls in income emerge.

## Background Papers

Joint Overall Budget Estimates 2021/22

<https://democracy.adur-worthing.gov.uk/documents/g1490/Public%20reports%20pack%2009th-Feb-2021%2018.30%20Joint%20Strategic%20Committee.pdf?T=10>

Adur District Council Budget Estimates 2021/22 and Setting of the 2021/22 Council Tax

<https://democracy.adur-worthing.gov.uk/documents/g1459/Public%20reports%20pack%2018th-Feb-2021%2019.00%20Adur%20Council.pdf?T=10>

Worthing Overall Budget Estimates 2021/22 and Setting of 2021/22 Council Tax

<https://democracy.adur-worthing.gov.uk/documents/g1505/Public%20reports%20pack%2023rd-Feb-2021%2018.30%20Worthing%20Council.pdf?T=10>

Financial Performance 2020/21 - Revenue Outturn

<https://democracy.adur-worthing.gov.uk/documents/g1583/Public%20reports%20pack%2013th-Jul-2021%2018.30%20Joint%20Strategic%20Committee.pdf?T=10>

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- **Sustainability & Risk Assessment**



- 1. Economic**

Matter considered and no issues identified

- 2. Social**

- 2.1 Social Value**

Matter considered and no issues identified

- 2.2 Equality Issues**

Matter considered and no issues identified

- 2.3 Community Safety Issues (Section 17)**

Matter considered and no issues identified

- 2.4 Human Rights Issues**

Matter considered and no issues identified

- 3. Environmental**

Matter considered and no issues identified

- 4. Governance**

Matter considered and no issues identified