Appendix A - Balanced Scorecard

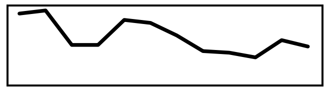
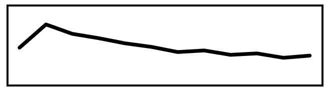
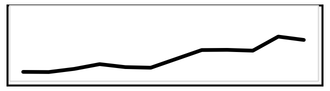
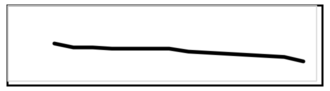
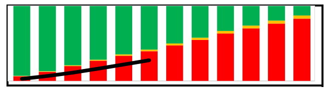
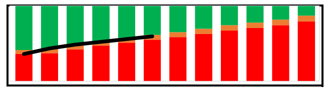
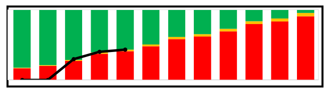
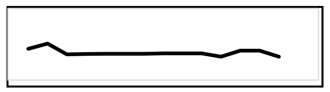
Quarter 2 - 1 July to 30 September 2021

West Suffolk Council

Budget monitoring - over/(under) spend (all figures are in £ thousands)

Revenue	**£000s**
Income year-end variance	1,813
Expenditure year-end variance	(1,392)
Net year-end variance to budget before use of General Fund:	421
Utilisation of General Fund balance	(421)
Net year-end forecast variance to budget	**0**
Capital	
Net year-end underspend variance to budget (allowing for carry forward and external funding)	(325)
Reserves	
Net year-end under utilisation variance to budget (excluding Section 31 grants)	1,857

Key performance indicators

	Value	Target	Trend in year to date
Families and Communities			
Number of households in Temporary Accommodation (as at last day of month)	73	55	
Number of households in Bed and Breakfasts (as at last day of month)	9	15	
Day to day			
Total amount of debt over 90 days (£)	£1,046,417	£470,000	
Percentage rate of return on investments	0.18%	0.25%	
Car park income(£)	£1,951,750	£2,946,793	
Income from Commercial Waste (£)	£2,276,923	£2,313,942	
Overall Apex budget (£)	£302,329	£509,055	
Percentage of contacts - online / email	55.96%	30.00%	
Income from entire property portfolio	£3,077,001	£3,054,113.71	
Percentage of void properties	5.22%	6%	

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Commentary

As with the previous financial year, the second quarter's performance continues to be affected by the impact of the COVID-19 pandemic and associated restrictions. A number of indicators are showing signs of recovery but the situation is complex, as some services are continuing to experience backlogs in income and service delivery This triggered the business continuity plans across all services at West Suffolk Council to meet the challenges presented by the outbreak.

Financial Performance – as experienced in 2020 to 2021, the COVID-19 pandemic has continued to adversely impact the council’s income levels, and at the same time costs have increased as a result of new burdens such as Outbreak Control and so on. In addition to this, further increases in the bad debt provision are anticipated as a consequence of the risks around income generation and potential business failures.

The key drops in our revenue income streams are driven by:

- Reduced numbers in our car parks, whilst these are beginning to recover from the COVID-19 lockdown restrictions, footfall numbers are still not at the levels previously experienced. This will be closely monitored in the coming months; however, it is uncertain how quickly this will take place, and how any customer behavioural changes will impact on our income as we move into the next steps of recovery.

- Closure of the Apex and cancellation of events. Easing of lockdown restrictions has allowed us to begin to recommence our events programme, however as with our other income streams it is not certain how quickly we will recover to pre-COVID-19 levels, or how social distancing will continue to impact on numbers.

- Markets income is down against the budget due to the impact of the pandemic on trading during Qtr 1. Recovery of the markets is starting although the impact of the pandemic is still evident.

These income pressures have been mitigated to an extent by the government’s Sales, fees and charges compensation scheme, however this was in operation for the first quarter of the year only. Whilst this is much welcomed, it does not fully compensate for the additional pressures caused by the income reductions. Further details are available in appendix F.

The earmarked reserve balance at the year-end is £1.86 million higher than budgeted, further details on individual reserves are available in appendix H. The increased balance is mainly due to timing differences on the council's Capital Programme, leading to reduced financing requirements during the year. These requirements will increase during the coming years as projects come to fruition. Central Government provided Section 31 Grants upfront (£7.4 million) to cover the expanded rate reliefs introduced to combat the impact of COVID-19. These reserves will be required as those reliefs are foregone through into 2022 to 2023.

Number of households in temporary accommodation - In order to respond to the governmental instruction to provide accommodation during the COVID-19 outbreak more places have been found and funded.

Number of households in bed and breakfast accommodation - Strategic choice to move vulnerable people out of bed and breakfast accommodation into the increased provision of temporary accommodation (see above).

Debt over 90 days - The underlying position is worsening with commercial property and trade waste debt increasing during this volatile period of supply and income certainty. The council is taking a pragmatic approach and is working with tenants regarding payment profiles as a result of COVID-19.

Car parking - Parking transaction levels are low due to the ongoing impact of COVID restrictions. Usage of car parks is slowly improving and income is rising as the Government rolls out its road map for recovery. In-line with the government 'road map' and lifting of tier 3 restrictions, parking tariff increases for off street parking were deferred to 5 July 2021, thereby impacting on parking income.

Property income - This still remains strong in the second quarter but there is an accompanying increase in our bad debt provision as the uncertainty of income causes the aged debt position to increase.