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Wednesday, 7 October 2020

Notice of Reports Received following Publication of Agenda.

Audit Committee

Thursday, 15th October, 2020 at 2.00 pm,
Remote Meeting

Attached are reports that the committee will consider as part of the original agenda but were submitted to democratic services following publication of the agenda.

Item No	Item	Pages
5.	Information Breaches	1 - 6
6.	Adequacy of Reserves Report	7 - 20

Paul Matthews
Chief Executive

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REPORT

SUBJECT: Freedom of Information (FOI) and Data Protection Act (DPA) Breaches & Subject Access Request (SARS) Report

MEETING: AUDIT COMMITTEE

DATE: 15th October 2020

1. PURPOSE:

- 1.1 The purpose of this report is to both describe the council's responsibilities when responding to information requests, and to present statistics on our performance under the Freedom of Information (FOI) and Data Protection Act (DPA) breaches and Subject Access Requests.
- 1.2 That Audit Committee scrutinize the report and request any further clarification of the information within it. We also invite members to discuss how we could improve the layout of the data provided or any level of detail that might make the information more useful and meaningful in future reports.

2. KEY ISSUES:

- 2.1 Legislation exists through the Freedom of Information Act, GDPR and the Data Protection Act to lay out the councils responsibilities towards information governance and management. The Acts enable people to request information relating to council activities (FOI), personal records held by the council (SARS) and to report data breaches. This report explains how the council has performed in the discharge of its legal responsibilities, as well as describes the changes in its administration processes for recording data.
- 2.2 In January 2019, responsibility for the administration of Freedom of Information and Data Protection relocated into the Digital Programme Office (DPO) from the Customer Relations Team. This was to strengthen the link between the digitisation of information and the increased risk of data loss from cyber-crime or human error. The Digital programme Office manages the transition from paper to digital storage, and ensures that digital storage is organised and managed so that it can be easily available to the right person, in the right format and at the right time.
- 2.3 Since the move, the DPO have digitised the administration of Data Protection and FOI to make it easier to manage requests and extract

relevant data. This change is constantly reviewed and improved to make sure it adds value and makes administration easier. This report will include performance data over time for comparison purposes.

- 2.3 Information Governance is reported to the Information Governance Group (IGG) on a bi-monthly basis. The group is chaired by the councils SIRO and is attended by representatives from the service areas to consult on their compliance with information management as well as performance in managing FOI requests and data breaches. IGG is also responsible for encouraging the take-up of mandatory training.
- 2.4 The statistical data included in this report isn't just for information, but is actively used by the Information Team to target changes in the way we record information to make it easier to extract relevant data on request. It is also used to assess the training needs in the organisation and focus training to the areas of higher risk. This targeted training supplements the 'blanket' electronic training and is far more effective in training in the context of the service areas working day.

3. FREEDOM OF INFORMATION

- 3.1 The Freedom of Information Act allows anyone to request any data and information held by the Council, whether stored electronically or in paper. The Act imposes certain timescales and conditions around the format and supply of information. The Council employs a Business Support Officer for 2.5 days a week to manage and co-ordinate FOI requests, though the information must be collated and supplied by service areas within the statutory deadlines.
- 3.2 An internal review is conducted where the requestor is not satisfied that a full response has been given. The review covers internal processes used to uncover the information, as well as deciding whether the statutory regulations have been met.
- 3.3 The statistics relating to FOI's are as follows:

	2019/20	2017/18
Requests received:	931	1005
Requests closed:	924	949
Requests closed on time:	69%	82%
Internal reviews:	3	0

The target is for a percentage of FOI's closed within 20 Working Days. The target of 90% closed requests has not been achieved for the financial year 2019/20. This is for several reasons as follows –

- A change of responsibility for FOI administration during the year which has resulted in a need for rapid upskilling of administrative staff
- The digitisation of the former manual process and the initial teething problems with the change
- An increase in the complexity of FOI's resulting in more time resource being required within the service area to respond to requests.

N.B. For comparison purposes in April-Aug 2020 74% of FOI's were closed during the Covid 19 restrictions. This indicates an upward trend in performance.

3.4 The number of requests received by Monmouthshire in recent years is as follows:

2012-13	780
2013-14	918
2014-15	1002
2015-16	1061
2016-17	1045
2017-18	1005
2018-19	No statistics available
2019-20	931
2020 (April – August)	282

3.5 The Digital Programme Office have split the FOI requests into the service areas that 'own' the response by the statutory deadlines. This is to help Members identify where the FOI requests are targeted, and where we may store information differently to help people to self-serve. For this reason, the statistics are split into service areas whilst recognizing that the collation of this information started in June 2019 only.

NUMBER OF FOI REQUESTS	SERVICE AREA
208	Requests where the service area has not been identified within the digital system (pre-June 2019)
95	Social services (29-Adult Services, 41-Childrens Services, 25-General)
86	FOI team (Where responses are collated by the FOI team from across all service areas)
71	Highways (including Traffic)

61	Council Tax and Benefits
50	Housing
41	Schools
37	Environmental Health
30	Planning
25	People Services
23	Digital Programme Office
20	The remainder are split over Estates, Finance, Comms, Animal Health, Democratic Services, & cemeteries

- 3.6 It should be noted that though the administration of FOI's rests within the Digital Programme Office it is the responsibility of the service departments to collate the information required by the FOI. With the increase in complexity of requests coupled with resource pressures in the service areas the time taken to respond has increased.
- 3.7 In 2020 Covid-19 had a considerable impact on the ability of the Council to respond to FOI requests and queries within the legislative timescales, and the Information Commissioner recognised this so allowed us scope to extend timescales without incurring penalties. This is common across all of the public sector as resources were diverted to react to the emergency.
- 3.8 Considerable effort is being made to 'signpost' people to readily available information rather than respond in detail to an FOI request. This is linked to opening up our data on our website in order for people to self-serve.

4. DATA PROTECTION ACT BREACHES

- 4.1 The Data Protection Act is there to ensure we secure our data from theft, loss or mismanagement. From time to time data breaches may occur which could have a harmful effect on an individual and these breaches must be managed to ensure they can't re-occur and to minimise any damage that has occurred. The 'more serious' breaches are reported to the Information Commissioners Office (ICO), and these will be included in this report for analysis.

Total number of Data Breaches recorded 2019/20 – 78

Directorates:

Chief Execs	2
Children & Young People	7
Enterprise	7
Resources	2
Schools	28

Type of data breach:

Cyber Security Issue	2
Email	38
Paper Records	5
Laptop & Paper Records	1
Other*	13

*Other includes breaches such as information shared on Twitter or photographs being shared without consent

- 4.2 Of the 78 data breaches recorded in 2019/20 only three cases were reported to the ICO. These were reported on a precautionary basis and only because it was felt that they could have been interpreted as being contentious. All other data breaches have been dealt with internally and were not considered serious.
- 4.3 The data above sets out the number of breaches split into directorates and type. It is useful to note that the whole council is classed as a single 'data controller', whilst each school is its own 'data controller' so is responsible for its own data protection management.
- 4.4 You will notice that schools have a high number of breaches in relative terms, though that may be a positive effect of appointing an education Data Protection Officer covering our schools and raising awareness of the importance of data management and what constitutes a breach. The new appointee has been in post since July 2019 and is providing GDPR and information management advice to schools, which has resulted in our ability to accurately record data breaches within schools. We have also introduced mandatory online GDPR training for all School staff and to date over 850 members of staff have been trained and 33 Schools have actively engaged with discussions and guidance on GDPR issues. As a result, we will be introducing more targeted information management training to address the most common issues of data breaches e.g. email miscommunication.
- 4.5 On the appointment of a new corporate Data Protection Officer in March 2019 a review of GDPR training was undertaken, which focuses training and management advice on the high-risk areas where departments are dealing with personal and sensitive data. In addition to this, we have developed mandatory online training for both GDPR and Cyber Security. A new process has been introduced for Data Protection Impact Assessments to be drawn up when services adopt new systems to ensure we are considering the implications of the data protection principles. The take up of mandatory online training is reported to the councils Information Governance Group and is as follows:

Directorate	Count
Chief Executives	51
Children and Young People	71
Enterprise	193
Resources	80

Social Care, Health and Safeguarding	153
Grand Total	548

5. SUBJECT ACCESS REQUESTS

- 5.1 Individuals have the right to request to see any personal information that's held on them by the council. These SAR's require the council to search for any records they may hold, and make sure anyone else's personal information is redacted. The vast majority of SARS relate to Social Care, and because these records can go back many years responding to SARS is quite an undertaking. The number of SAR's therefore may not reflect the resources needed to collate the information, so it may be useful in future to split the SAR's into small, medium and large.
- 5.2 As SAR's are resource intensive to administer, it is important for the Digital Programme Office to assist Service Areas with data management processes to enable easy extraction and redaction of relevant data.
- 5.3 The statistics below are split into financial years, and future stats will enable Members to see the trends more clearly.
- 5.2 April to March 2019/20 - 51 SAR's
April to September 2020 - 29 SAR's

6. CONSULTEES:

Digital Programme Office
Chief Officer Resources

7. BACKGROUND PAPERS:

FOI requests, DPA breach notifications & SAR's records

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SUBJECT	ADEQUACY OF RESERVES UPDATE
MEETING	Audit Committee
DATE	15th October 2020
DIVISIONS/WARD AFFECTED	All

1 PURPOSE

- 1.1 To appraise audit committee members of the prospective reserve usage in conjunction with continuing to highlight the impact of the revised reserves protocol endorsed by Cabinet.
- 1.2 A periodic focus by Audit Committee on reserve usage is important due to:
 - Future funding gap and continuing low settlements
 - Pressures arising from such issues as increasing demand, new and changing legislation and changes in the wider economy
 - Financial pressures resulting from the outbreak of the COVID-19 pandemic
 - Grant funding streams being reduced or stopped at short notice
 - Capital receipts and other income streams not being achieved
 - Saving proposals not being delivered and increased demands on services

2 RECOMMENDATIONS:

- 2.1 That Audit Committee note the forecast usage of reserves for 2020/21 as contained within **Table 1** of this report and for future years as shown in **Appendix 1**.
- 2.2 The Audit Committee note the decline in earmarked reserve balances and that the reserves protocol in 2015 slowed and stabilised balances, albeit at levels which have limited opportunities for significant investment to meet the one off costs to invest and transform services.
- 2.3 That Audit Committee note that the Council Fund balance remains at the lower end of the 4% to 6% indicator of acceptable and prudent levels even when taking account of the one off specific replenishment of Council Fund as part of the 2019/20 revenue outturn and specifically relating to the financial response to the COVID-19 pandemic and MTFP.

3 KEY ISSUES

- 3.1 Reserves are an important part of the Authority's financial strategy and are held to create long-term budgetary stability. They enable the Authority to manage change without undue impact on council tax payers and are a key element of its strong financial resilience. The Authority's key sources of funding face an uncertain future and the Council therefore holds earmarked reserves and a Council fund balance in order to mitigate future financial risks.
- 3.2 Reserves are a one-off source of funding and the Authority aims to avoid using reserves to meet ongoing financial commitments other than as part of a sustainable budget plan.
- 3.3 The last four to five years has seen:
 - Faster than expected use of earmarked reserves over the period
 - Limited opportunities to replenish reserves from in year underspends as budgets get tighter
 - Limited opportunities to redistribute reserves as various reserves are used up
 - Increased service demand
 - Risks around the on-going austerity measures and the projected gap in the medium term financial plan
 - A large commitment of capital resources to Future Schools

- The need for reserves to work harder to help the Authority through the financial challenges and risks it faces
- 3.4 One off windfalls to the revenue budget during 2019/20 relating to VAT recoupment from the Ealing judgement and use of capitalisation directive allowed £1.8m to be added to the Council Fund reserve. This was the first significant addition to the Council Fund since 2013/14 and directly as a response to the outbreak of the COVID-19 pandemic to allow the Authority the flexibility to respond to the potential significant financial pressures brought about by the pandemic whether in the current year or over the medium term.
- 3.5 Adding the one off windfall to the Council Fund resulted in little opportunity to replenish the level of Earmarked reserves and these continue in a downward trend.

Reserve Activity

- 3.6 The Council has **unallocated reserves** in the form of Council fund balance and school reserves. The level of surplus/deficit on the revenue account at the end of any one financial year directly impacts the Council Fund balance. The forecast impact during the financial year as part of periodic monitoring will fluctuate, but for reserve forecasting purposes the presumption is that service activities will be within budget overall with no resultant impact on the Council fund balance.
- 3.7 In respect of **Earmarked (allocated) reserves**, revenue and capital monitoring reflects the approved budgeted use of reserves. A specific analysis is undertaken at every formal periodic monitoring exercise to establish whether reserve usage approved as part of the budget will be fully utilised within the financial year. Where it is apparent this is not the case, the reserve usage is removed from the budget and carried forward if required pending final approval at year end by the Section 151 officer.
- 3.8 The following forecast of reserve balances for 2020/21 is based on latest budget monitoring forecasts available.

Table 1: Reserve forecast 2020/21

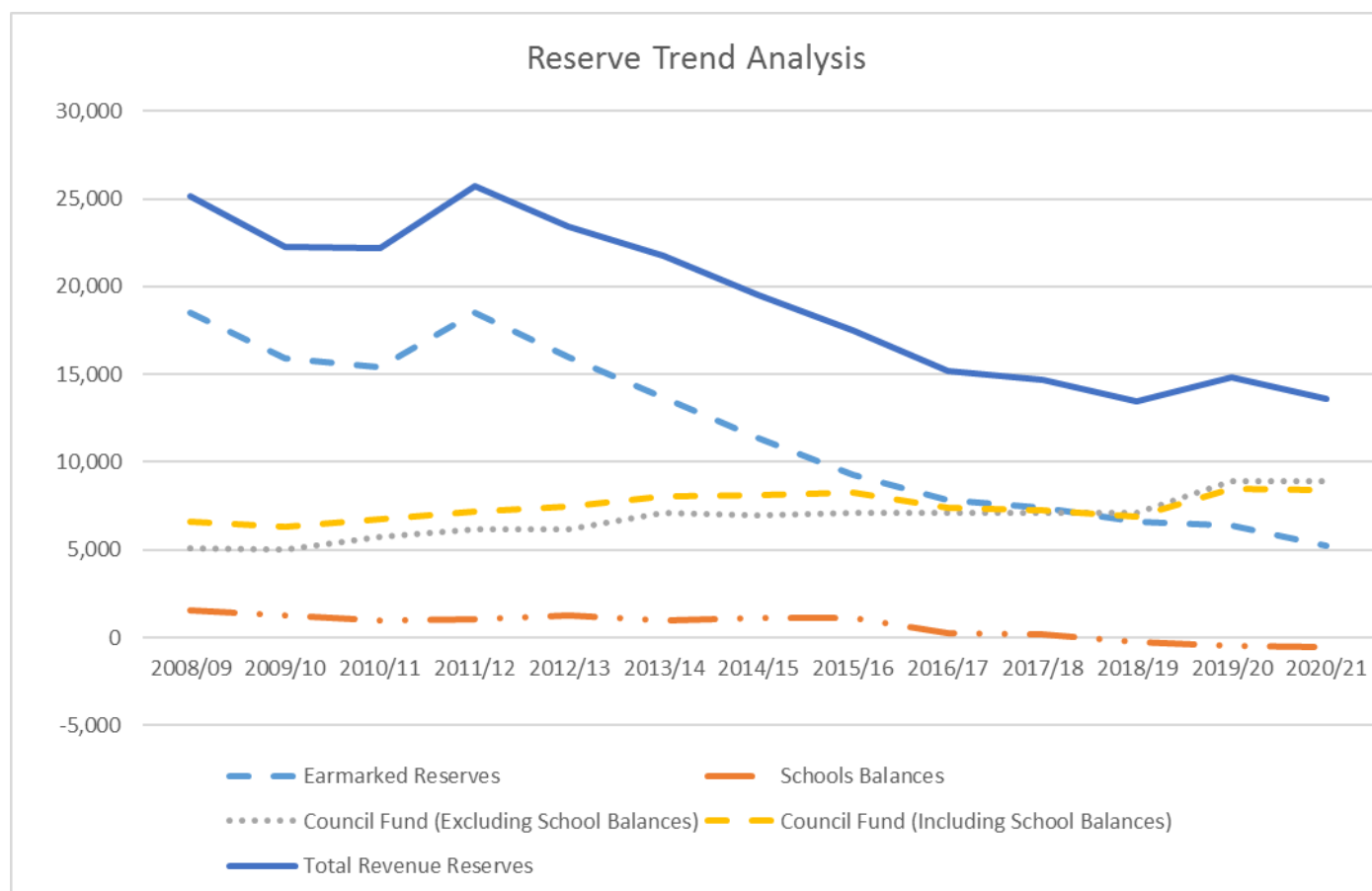
Reserve	B/F	Contribution From (Revenue)	Contribution From (Revenue) slipped **	Contribution From (Capital)	Contribution To	C/F
	£000's	£000's	£000's	£000's	£000's	£000's
Council Fund (Authority)	(8,907)					(8,907)
School Balances	435					435
Sub Total Council Fund	(8,472)	0	0	0	0	(8,472)
Earmarked Reserves:						0
Invest to Redesign	(1,128)	52		113	(80)	(1,043)
IT Transformation	(254)	106	(12)	126		(34)
Insurance and Risk Management	(935)					(935)
Capital Receipt Generation	(181)	116				(65)
Treasury Equalisation	(990)	400				(590)
Redundancy and Pensions	(245)	88				(157)
Capital Investment	(627)			2		(625)
Priority Investment	(405)	405	(105)			(105)

Reserve	B/F	Contribution From (Revenue)	Contribution From (Revenue) slipped **	Contribution From (Capital)	Contribution To	C/F
Sub-Total Earmarked Reserves	(4,766)	1,168	(117)	241	(80)	(3,554)
Service Specific Reserves						
Museums Acquisitions Reserve	(53)					(53)
Elections Reserve	(118)				(35)	(153)
Grass Routes Buses Reserve	(156)				(5)	(161)
Youth Offending Team	(150)					(150)
Building Control trading reserve	(1)					(1)
CYP maternity	(47)					(47)
Plant & Equipment reserve (Highways)	(109)					(109)
Homeless Prevention Reserve Fund	(50)					(50)
Solar Farm Maintenance & Community Fund	(64)				(23)	(87)
Newport Leisure Park Reserve	(62)					(62)
Castlegate Reserve	(80)					(80)
Local Resilience Forum Reserve (Gwent PCC Tfr)	(198)					(198)
Rural Development Plan Reserve	(530)					(530)
Sub-Total Service Specific Reserves	(1,617)	0	0	0	(63)	(1,680)
Total Earmarked Reserves	(6,383)	1,168	(117)	241	(143)	(5,234)
Total Usable revenue reserves	(14,854)	1,168	(117)	241	(143)	(13,706)

** Provisionally slipped to 2021/22 pending final approval by Section 151 Officer

Reserves Trend Analysis

- 3.9 The level of total usable revenue reserves had been in constant decline for many years and the introduction of the reserves protocol in 2015 looked to slow and stabilise reserves at least at prudent levels and noting the ongoing funding challenges faced by the Authority.



Earmarked Reserves

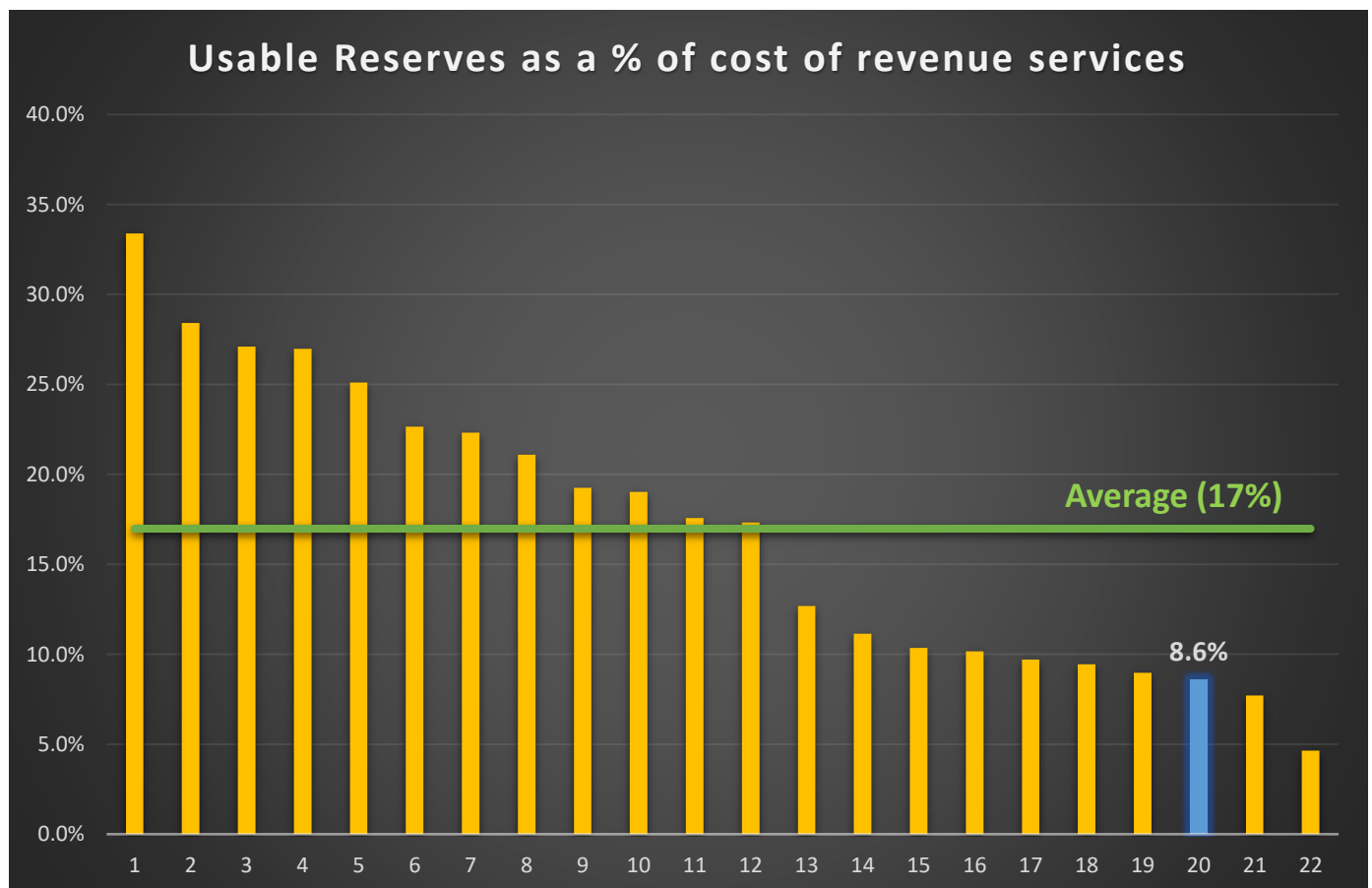
- 3.10 The analysis above highlights the decline in earmarked reserves over an extended period. It can be seen that since the introduction of the reserves protocol in 2015 the reduction in earmarked reserves has continued but at a less severe rate.
- 3.11 A prolonged period of financial austerity along with low funding settlements from Welsh Government and increasing service demand has resulted in limited opportunities to replenish earmarked reserves to a level that can provide opportunities for significant investment to meet one off costs to invest and transform services so that they can operate within a reduced financial envelop.
- 3.12 When reserve investment is approved it is important that clear protocols and responsibility is assigned to help to ensure the return from the use of reserves in the future is maximised. The benefits/return from any reserve investment should be monitored as the investment takes place and reviewed once the investment is complete to ensure the expected benefits have been delivered and to gain the learning for future investment decisions.
- 3.13 The forecast usage of earmarked reserves based on the current medium term financial plan is highlighted in **Appendix 1** to this report.
- 3.14 The reserves protocol will now be reviewed as part of the forthcoming budget and MTFP process. It is planned for this protocol to also cover useable capital receipt balances as well as revenue reserve balances.

Council Fund

- 3.15 The Council Fund balance has remained at the lower end of the 4% to 6% indicator of acceptable and prudent levels since 2008/09, when taken as a percentage of the cost of providing revenue services.
- 3.16 One off windfalls to the 2019/20 revenue budget relating to VAT recoupment from the Ealing judgement and use of capitalisation directive allowed £1.8m to be added to the Council Fund reserve to increase the total to £8.472m as at 31st March 2020. It should be noted that this increase was directly as a response to the outbreak of the COVID-19 pandemic to allow the Authority the flexibility to respond to the potential significant financial pressures brought about by the pandemic.
- 3.17 It is still not clear how much of the £1.8m may be required to meet the financial pressures brought about by COVID-19 given the ongoing uncertainty in Welsh Government funding, the length of time that social distancing restrictions remain in place, how our service demands may change and recognising that the economy will be in recession which will considerably impact future public spending. To that end the headroom created will act as cover to support not only the current year but the medium term budgetary challenges brought about by the pandemic or otherwise.
- 3.18 When taking the one-off increase in Council Fund of £1.8m into account Monmouthshire's level of cover still remains low at 4.76% and lower still at 3.75% when calculated without the £1.8m.

All Wales analysis

- 3.19 The below analysis compares Welsh Authorities levels of usable reserves (**both Council fund and Earmarked reserves**) as a ratio of their annual cost of running revenue services. This ratio gives an indication of the degree of cover that usable reserves provide relative to the size of the Authority.



- 3.20 **Appendix 3** provides a more detailed breakdown of the data contained within this analysis.

- 3.21 Despite the introduction of the reserves protocol in 2015 and addition of £1.8m to the Council Fund at the end of 2019/20, Monmouthshire remains at the lower end of reserve coverage with just 8.6% compared to an all Wales average of 17%.
- 3.22 Whilst comparisons may be useful, the levels of reserves required in any given authority needs to be assessed against the strategic, operational and financial risks of that Authority. However it is clear that when the low level of reserve cover is combined with continuing low funding settlements from Welsh Government, increasing service demands and an uncertain economic outlook, it creates a significant risk that the gap in reserve adequacy cannot be remedied in the medium term to allow the Authority to improve its financial resilience to a more appropriate level.

Schools Reserves

- 3.23 A Board of Governors who are responsible for managing the school's finances directly governs each of the Authority's Schools. However, the Authority also holds a key responsibility for monitoring the overall financial performance of schools. Below is a table showing the outturn forecast Schools' balances position based on month 5 projections for each Educational Cluster.

Draft Council Fund Outturn 2020/21 – School Balances Summary outturn position at Month 5	(A) Opening Reserves (Surplus) / Deficit Position 2020/21 £000's	(B) Draw / (Contribution) from / (to) School Balances @ Month 2 £'000	(C) Draw / (Contribution) from / (to) School Balances @ Month 5 £'000	(A+C) Forecast Reserve Balances at 2020/21 Outturn £'000
Cluster				
Abergavenny	(118)	84	(316)	(434)
Caldicot	160	98	81	241
Chepstow	24	250	235	259
Monmouth	518	(32)	(98)	420
Special	(149)	(26)	180	31
Total	435	374	82	517

- 3.24 Collective School Balances at the beginning of the financial year amounted to a £435,000 deficit. The Schools month 2 draw on reserves was £374,000 which resulted in a forecast deficit balance of £809,000. At month 5, the forecast deficit balance had improved by £293,000 taking the forecast deficit to £517,000. It should be noted that there are expectations that schools will secure further Welsh Government Funding both in relation to COVID-19 related costs and to meet other cost pressures. This will be better understood as the financial year progresses and could lead to further improvement to school balances.
- 3.25 It should also be noted that King Henry VIII Comprehensive School have requested a Local Authority Loan of £250,000, this has been approved by the Governing Body.
- 3.26 At Month 5 there are forecast to be 12 schools in a deficit at year end, these are: Ysgol Gymraeg Y Fenni, Caldicot School, Undy Primary School, Ysgol Gymraeg Y Ffin, Chepstow School, St. Mary's RC Primary School, The Dell Primary School, Thornwell Primary School, Monmouth Comprehensive, Llandogo Primary School, Osbaston CIW Primary School and the Pupil Referral Service.
- 3.27 This is an improvement on the 17 schools in a deficit at the start of the financial year which were:
- 3.28 King Henry VIII Comprehensive; Llantillio Pertholey CIW Primary; Ysgol Gymraeg Y Fenni; Caldicot Comprehensive; Magor CIW Primary; Rospit Primary; Undy Primary; Ysgol Gymraeg Y Ffin; Chepstow

Comprehensive; St Mary's RC Primary, Thornwell Primary; Monmouth Comprehensive; Llandogo Primary; Osbaston Ciw Primary; Overmonnow Primary; Raglan CiW Primary and the Pupil Referral Service.

3.29 All schools in a deficit budget have, or are in the process of agreeing recovery plans. These recovery plans will be confirmed with both the Local Education Authority and each School's Governing Body. Once finalised the schools with significant deficits will be monitored by the Cabinet member for Children and Young People and Resources on a termly basis.

3.30 Schools balances are exhibiting a fluctuating trend with some schools showing a continuing reduction in schools balances which is of concern and others a more balanced trend.

Financial Year-end	Net level of School Balances (Surplus)/Deficit
2014/15	(1,140)
2015/16	(1,156)
2016/17	(269)
2017/18	(175)
2018/19	232
2019/20	435
2020-21 (Forecast)	517

3.31 There has been a significant reliance on reserve balances to supplement school spending plans in the last 4 years across individual schools with a certain amount of replenishment. As a rough guide, prior to 2010, Welsh Government advocated that school balance levels equated to no more than £50,000 for a primary school and £100,000 for a secondary school.

3.32 Individual School Balances are available in **Appendix 2** of this report.

4 REASONS

4.1 To comply with best practice regarding the management and review of earmarked reserves and the Financial Procedure Rules within the Authority's constitution.

5 OPTIONS APPRAISAL

5.1 Not applicable.

6 EVALUATION CRITERIA

6.1 Not applicable

7 RESOURCE IMPLICATIONS

7.1 None arising directly from this report. The governance arrangements outlined in this report are designed to ensure that the appropriate resource implications are considered when earmarked reserves usage or replenishment is being considered

8 WELLBEING OF FUTURE GENERATIONS (INCORPORATING EQUALITIES, SUSTAINABILITY, SAFEGUARDING AND CORPORATE PARENTING)

8.1 There are no implications directly arising from the recommendations and decisions highlighted in this report.

9 CONSULTEES

Strategic Leadership Team
Chief Officer - Resources
Head of Legal Services

10 BACKGROUND PAPERS

Appendix 1 – Usable revenue reserve projection using latest available budget and MTFP information
Appendix 2 – Individual School balance forecast
Appendix 3 – Backing data for analysis of all Wales usable reserves

11 AUTHOR

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**Appendix 1 - Usable revenue reserve projection
using latest available budget and MTFP
information**

Financial Year ending	2020	Forecast	2021	Forecast	2022	Forecast	2023	Forecast	2024
	£000	Usage	£000	Usage	£000	Usage	£000	Usage	£000
<i>Council Fund</i>									
Council Fund (Authority)	(8,907)	0	(8,907)	0	(8,907)	0	(8,907)	0	(8,907)
School Balances	435	0	435	0	435	0	435	0	435
Sub Total Council Fund	(8,472)	0	(8,472)	0	(8,472)	0	(8,472)	0	(8,472)
<i>Earmarked Reserves</i>									
Invest to Redesign Reserve	(1,128)	86	(1,043)	(100)	(1,143)	(100)	(1,243)	0	(1,243)
Part Transformation Reserve	(254)	220	(34)	12	(22)	0	(22)	0	(22)
Insurances & Risk Management Reserve	(935)	0	(935)	0	(935)	0	(935)	0	(935)
Capital Receipt Generation Reserve	(181)	116	(65)	51	(14)	51	37	51	88
Treasury Equalisation Reserve	(990)	400	(590)	0	(590)	0	(590)	0	(590)
Redundancy and Pensions Reserve	(245)	88	(157)	88	(69)	88	19	88	107
Capital Investment Reserve	(627)	2	(625)	16	(609)	16	(593)	16	(577)
Priority Investment Reserve	(405)	300	(105)	105	0	0	0	0	0
Other Reserves	(1,617)	(63)	(1,680)	67	(1,613)	(63)	(1,676)	(63)	(1,739)
Sub Total Earmarked Reserves	(6,383)	1,149	(5,234)	239	(4,995)	(8)	(5,003)	92	(4,911)
Total Useable Revenue Reserves	(14,854)	1,149	(13,706)	239	(13,467)	(8)	(13,475)	92	(13,383)

Appendix 2 – Forecast
outturn movement on
school reserves -
Month 5

	Opening Reserves 2020-21 (Surplus)/ Deficit	Month 2 forecast position (Surplus)/Deficit	Variance Month 2 to Month 5	In Year position at Month 5 (Surplus)/Deficit	Projected c/f at year end 2020-21 (Surplus)/ Deficit	Notes	Recovery Plan Y/E target balance 2020-21 (in 19-20)	Recovery Plan Y/E target balance 2021-22	Recovery Plan Y/E target balance 2022-23
<u>Abergavenny cluster</u>									
King Henry VIII Comprehensive	225,699	(1,431)	(301,612)	(303,043)	(77,344)	Local Authority Loan of £250,000. Additional Post 16 Funding and confirmation of Additional Learning Needs Funding for the Autumn and Spring terms	(7,045)	(77,960)	
Cantref Primary School	(105,193)	20,782	(9,413)	11,369	(93,824)	Unaccounted Maternity and Pension savings			
Deri View Primary School	(73,956)	63,375	(51,152)	12,223	(61,733)	Administrative Team and Teaching Staff savings			
Gilwern Primary School	(64,549)	436	4,770	5,206	(59,343)				
Goytre Fawr Primary School	(34,893)	16,854	7,237	24,091	(10,802)	Additional Teaching and Support Staff resources for accelerated learning post Covid-19			
Llanfoist Fawr Primary School	(24,871)	(6,454)	(3,013)	(9,467)	(34,338)				
Llantillio Pertholey CiW Primary School (VC)	21,016	(35,267)	0	(35,267)	(14,251)		16,052	4,196	(1,638)
Llanvihangel Crucorney Primary School	(49,684)	(19,911)	(30)	(19,941)	(69,625)				
Our Lady and St Michael's RC Primary School (VA)	(15,860)	(34,082)	0	(34,082)	(49,942)	Agency teacher and support staff savings due to School closure.			
Ysgol Gymraeg Y Fenni	4,408	80,138	(47,221)	32,917	37,325	Support staff savings.			
<u>Caldicot cluster</u>									
Caldicot School	179,693	115,447	2,706	118,153	297,846		416,576	404,215	248,758

Appendix 2 – Forecast
 outturn movement on
 school reserves -
 Month 5

	Opening Reserves 2020-21 (Surplus)/ Deficit	Month 2 forecast position (Surplus)/Deficit	Variance Month 2 to Month 5	In Year position at Month 5 (Surplus)/Deficit	Projected c/f at year end 2020-21 (Surplus)/ Deficit	Notes	Recovery Plan Y/E target balance 2020-21 (in 19-20)	Recovery Plan Y/E target balance 2021-22	Recovery Plan Y/E target balance 2022-23
Archbishop Rowan Williams CiW Primary School (VA)	(83,716)	(25,855)	0	(25,855)	(109,571)	Agency & Supply Staff savings during Summer term.			
Castle Park Primary School	(2,153)	(3,944)	(16,068)	(20,012)	(22,165)	Agency & Supply Staff savings during Summer term.	(19,802)	(25,229)	
Dewstow Primary School	(136,455)	106,363	0	106,363	(30,092)	Laptop purchases and additional staff costs.			
Durand Primary School	(12,691)	(7,795)	(2,631)	(10,426)	(23,117)				
Magor CiW Primary School (VA)	18,785	(32,320)	0	(32,320)	(13,535)				
Rogiet Primary School	4,404	(15,982)	0	(15,982)	(11,578)	Agency teacher and support staff savings due to School closure.			
Sandy Primary School	145,925	(37,944)	0	(37,944)	107,981		81,011	33,432	(7,599)
Ysgol Gymraeg Y Ffin	45,882	74	(1,395)	(1,321)	44,561	Staffing costs not in original budget			
<u>Chepstow cluster</u>									
Chepstow School	63,570	141,510	12,137	153,647	217,217	Original budget error for member of staff who is on a phased return	140,426	(4,699)	
Pembroke Primary School	(1,204)	(14,635)	0	(14,635)	(15,839)		(3,760)		
Shirenewton Primary School	(128,890)	43,828	(9,488)	34,340	(94,550)				
St Mary's Chepstow RC Primary School (VA)	46,518	29,717	13,218	42,935	89,453	Senior Leadership Team Support for Acting Head teacher			
The Dell Primary School	(3,032)	78,444	(20,286)	58,158	55,126	Increase in expected income			
Thornwell Primary School	47,150	(28,790)	(11,110)	(39,900)	7,250	Agency & Supply Staff savings during Summer term.	(24,372)	(25,417)	

Appendix 2 – Forecast
 outturn movement on
 school reserves -
 Month 5

	Opening Reserves 2020-21 (Surplus)/ Deficit	Month 2 forecast position (Surplus)/Deficit	Variance Month 2 to Month 5	In Year position at Month 5 (Surplus)/Deficit	Projected c/f at year end 2020-21 (Surplus)/ Deficit	Notes	Recovery Plan Y/E target balance 2020-21 (in 19-20)	Recovery Plan Y/E target balance 2021-22	Recovery Plan Y/E target balance 2022-23
Monmouth cluster									
Monmouth Comprehensive	462,531	(54,392)	(10,391)	(64,783)	397,748	Increase in expected income	324,012	193,172	24,949
Cross Ash Primary School	(64,157)	53,386	0	53,386	(10,771)				
Kymin View Primary School	(37,955)	24,747	(11,471)	13,276	(24,679)	Staff Savings			
Llandogo Primary School	176,535	(32,719)	2,295	(30,424)	146,111				
Osbaston CiW Primary School (VC)	11,250	(8,055)	3,119	(4,936)	6,314				
Overmonnow Primary School	33,929	(44,965)	0	(44,965)	(11,036)				
Raglan CiW Primary School (VC)	33,112	(19,262)	(20,737)	(39,999)	(6,887)	Savings due to two staff on Maternity Leave	35,366	17,177	(24,921)
Trellech Primary School	(50,947)	5,396	(18,428)	(13,032)	(63,979)	Maternity cover on lower pay scale and Pension savings			
Usk CiW Primary School (VC)	(45,943)	44,081	(10,960)	33,121	(12,822)	Replacement staff on lower pay scales.			
	584,257	400,775	(499,924)	(99,149)	485,108				
Special Schools									
Mounton House Special School	(172,060)	(34,458)	206,518	172,060	(0)	Due to the school closing on 31st August 2020 the surplus balance reported at month 2 has been transferred to the central budgets to support placement costs for 3 pupils and other education central budgets.	(39,683)		
PRU	22,931	7,985	(98)	7,887	30,818		28,020	(17,337)	(48,710)

Appendix 2 – Forecast
 outturn movement on
 school reserves -
 Month 5

Opening Reserves 2020-21 (Surplus)/ Deficit	Month 2 forecast position (Surplus)/Deficit	Variance Month 2 to Month 5	In Year position at Month 5 (Surplus)/Deficit	Projected c/f at year end 2020-21 (Surplus)/ Deficit	Notes
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Recovery Plan Y/E target balance 2020-21 (in 19-20)	Recovery Plan Y/E target balance 2021-22	Recovery Plan Y/E target balance 2022-23
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(149,129)	(26,473)	206,420	179,947	30,818
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435,128	374,302	(293,504)	80,798	515,926
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The monitoring for month 2 included a surplus balance of £206,518 for Mounton House. As the school has now closed this has been transferred to the central budget. £107,000 has been used to support the placement cost for the 3 MCC pupils who were attending the school and the remaining balance is being used to offset the overspend in CYP. Below is school reserve table restated excluding Mounton House

Total - Excluding
 Mounton House

607,188	408,760	(500,022)	(91,262)	515,926
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Appendix 3 – Backing data for analysis of all Wales usable reserves

Authority	Usable Revenue Reserves at 31st March 2020	Net Cost of Services in 2019-20	Reserve Coverage
Vale of Glamorgan	83,008	248,602	33.4%
Gwynedd	71,090	250,149	28.4%
Caerphilly	100,547	370,910	27.1%
Carmarthenshire	100,837	373,888	27.0%
Newport	78,806	313,904	25.1%
Rhondda Cynon Taf	119,873	529,390	22.6%
Bridgend	64,562	289,242	22.3%
Swansea	93,752	444,555	21.1%
Neath Port Talbot	59,093	306,961	19.3%
Pembrokeshire	45,746	240,375	19.0%
Denbighshire	36,434	207,366	17.6%
Ceredigion	27,688	159,867	17.3%
Merthyr Tydfil	15,042	118,608	12.7%
Isle of Anglesey	16,017	143,705	11.1%
Powys	28,584	276,153	10.4%
Wrexham	26,205	257,842	10.2%
Cardiff	69,149	712,111	9.7%
Blaenau Gwent	14,056	148,762	9.4%
Torfaen	16,738	186,602	9.0%
Monmouthshire	15,246	177,834	8.6%
Flintshire	24,318	315,765	7.7%
Conwy	11,005	237,279	4.6%
Average			17.0%