



CABINET

Subject Heading:

Update of the Council's Medium Term Financial Strategy (MTFS) and budget for 2021/22

Cabinet Member:

The Leader, Councillor Damian White

SLT Lead:

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Section 151 officer

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Policy context:

The report provides an update on the Medium Term Financial Strategy for the period 2021/22 to 2023/24. It also sets out the process and timetable the Council will follow in order to achieve a balanced budget for 2021/22 including proposals for consultation.

Financial summary:

This report includes:

- the current national funding outlook
- a summary of the Council's current financial situation
- the approach to setting the Council's 2021/22 budget and MTFS for the following years
- proposed arrangements for budget consultation

Is this a Key Decision?

Yes – Significant effect on more than two wards

When should this matter be reviewed? February 2021

Reviewing OSC: Overview and Scrutiny Board

The subject matter of this report deals with the following Council Objectives

Communities making Havering	[X]
Places making Havering	[X]
Opportunities making Havering	[X]
Connections making Havering	[X]

SUMMARY

The Cabinet and full Council last received a report on the Council's Medium Term Financial Strategy (MTFS) in February 2020 when the MTFS and balanced budget for 2020/21 was agreed prior to the COVID pandemic. Since then every aspect of Council business including its finances has changed in a way unimaginable in February 2020.

This report updates Cabinet on the Council's current financial position. It presents an overview of the national economic and financial environment within which all local authorities are currently developing their financial plans in the medium term. It explains the continued uncertainty caused both by the pandemic and the Government's approach to financially supporting local authorities.

The report goes on to set out the Council's approach to achieving a financially balanced budget in 2021/22 and the medium term financial strategy thereafter. The report includes proposals for budget consultation during the autumn.

This report consists of the following sections:

- Policy and strategic context
- Summary of the Council's current financial situation
- Update on the Medium Term Financial Strategy
- Proposals to close the funding gap
- Risks and uncertainties
- The proposed consultation process

RECOMMENDATIONS

The Cabinet is asked to:

1. Note the financial context and position set out in the report
2. Agree the proposed consultation process and associated timetable as set out in section 6.

REPORT DETAIL

1. Background

- 1.1 This report presents an update of the Medium Term Financial Strategy (MTFS) between 2021/22 and 2023/24 that will be developed to continue to deliver the Council's vision, objectives and priorities. The report includes an update on the current financial position as the Council continues through the recovery period following full lockdown. The implications of the second wave of COVID are not included as it is too early to assess them at this point. The Council needs to maintain tight financial control in this difficult period and the MTFS aims to ensure prudent levels of reserves and balances are kept.
- 1.2 The COVID pandemic has resulted in additional demand on local government which could not have been imagined when the 2020/21 budget was set in February 2020. During the first phase of the pandemic while lockdown was in place, the Council managed its services through its emergency planning arrangements referred to as Gold/Silver/Bronze and enacted a wide range of business continuity plans. The Council has acted swiftly and robustly to a series of new challenges to shield and support our most vulnerable citizens. Over 10,000 residents were supported through over 17,000 phone calls, 2,700 residents were supported through the Havering Volunteer Centre who were delivering food, pharmacy items and doing odd jobs as necessary. The Council provided more than 850 food parcels and managed the distribution of PPE across care homes, funeral directors and the Council itself.
- 1.5 The Council had to adapt its ways of working firstly through the lockdown period and then as the recovery period commenced. The majority of staff worked from home using the new Smart Working equipment that was rolled out over 2019 and early 2020. Councillors also adopted the Smart Working equipment as all Member meetings moved onto Zoom. The Council ramped up its communications to residents to support them through the crisis, electronically and through social media, including online public meetings. Many services from social work support to business support through to music school lessons moved online.

- 1.6 New COVID responsibilities have been passed to local government by central government including roles in infection control across care settings, setting up local testing facilities, track and trace responsibilities, the policing of compliance with COVID rules in businesses, workplaces and other public settings plus the distribution of grants to small businesses and emergency payments to people on low incomes who need to self-isolate. Funding has been provided by central government for some but not all of this activity.
- 1.7 Demand for Council services also changed dramatically. Many face to face services had to close down eg children's centres, libraries, sports centres, community centres. Activity had to stop on legal enforcement eg debt enforcement as the courts were only dealing with limited, mainly criminal cases. As shops, hospitality and leisure facilities were closed and people were told to stay at home except for essential journeys, there was little demand for parking facilities in the borough. Most services restarted over the summer but reduced capacity due to social distancing rules has continued to dampen demand while costs have increased due to the need for PPE and physical adjustments to protect staff and residents.
- 1.8 In summary, the Council has faced both new pressures and loss of income as a direct result of the pandemic. The impact of the pandemic will last into future years and the budget process will need to take account of this. The Council will continue to face pressures over the medium term to support the community through future waves of the pandemic.
- 1.9 The Government has provided financial support during 2020/21 with approximately £20 million in un-ringfenced grants to mitigate general pressures and a series of specific grants to support particular areas and initiatives. But this has been insufficient to meet the financial pressures the Council faces.

2 Update on the likely Government approach to the 2021/22 financial settlement

- 2.1 The economic outlook is bleak with national finances set to be very tight for a number of years following the pandemic. GDP grew over the summer but is has still only recovered to half the pre COVID levels. Unemployment has risen sharply and is set to stay high for at least the next year.
- 2.2 The Government has announced a four week lockdown from 5th November to 2nd December. This announcement is in response to the rapidly increasing infection rates in the last few weeks and will result in temporary closure of most non-essential businesses. This will have a big effect on an already fragile economy and will impact many already struggling businesses. To support this sector the Government has announced an extension to the furlough scheme to March 2021. The speed of recovery of the economy will

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be totally dependent on how quickly the Government can reduce the R rate and allow businesses to trade effectively again.

2.3 The Government has proposed a one year Spending Review which will be held this November and will dictate the level of funding local government can expect to receive for 2021/22. The previously announced reforms to local government finance, social care and the business rates system have all been delayed to 2022/23 at the earliest.

2.4 The Government had previously indicated that it was planning a multi year spending review this autumn but there is a degree of uncertainty at the moment due to the emerging second wave of the COVID pandemic. The Government has therefore announced this year's review will be for one year only with a multi year review potentially in 2021. Havering like other authorities have lobbied Government to recognise the unprecedented financial situation all councils are facing.

2.5 There is very little to go on to predict exactly how much Government support the Council will receive next year so at present the Council is assuming that the 2021/22 local financial settlement will be largely based on the 2020/21 figures and apportionments eg

- Specific grants such as the Improved Better Care Fund (IBCF) and Under Indexation will continue for at least one more year
- The Government will continue to supplement funding for Adult Social Care for a further year with the Social Care Grant
- Business Rate Pooling for London will continue with the current 67% pool (in place for 2020/21, reduced from 75% in 2019/20)
- Public Health Grant will be funded at 2020/21 levels as a minimum
- That the outcomes of the Fair Funding Review and long awaited Adult Social Care Green or White paper will not be published until 2021 at the earliest.

2.6 During the summer the Government also consulted on proposed changes to the rules regarding borrowing from the Public Works Loans Board. The Consultation closed at the end of July and the Government have said to expect an outcome by the end of March 2021 - although they may tie it in with upcoming one year spending review on 25 November. The consultation was very much focussed on the rules regarding local authorities borrowing for commercial purposes rather than house building.

2.7 The impact of the reforms would be to potentially provide favourable rates for borrowing specifically for house building but to restrict or even prohibit borrowing for more commercial means. The Government have indicated that borrowing will still be available for investment in infrastructure and public services and have already cut the interest rates for investment in social housing (HRA) by 1%.

3 The Council's Current Financial Position

- 3.1 The Council has faced significant pressures in 2020/21 due to the COVID pandemic. The Council is currently projecting £12m of COVID related pressures and a further £12m of lost income due to the lockdown and restrictions thereafter.
- 3.2 The government have recently announced the 4th tranche of general funding (£919m nationally). Havering received £3.731m to add to the £15.781m received in tranches 1-3. It should be noted that this funding is partially in recognition of costs associated with the second wave and so the Council needs to recognise that any emerging additional pressures from the second wave will potentially add to the revised gap. The Government has also announced at the same time £100m to support leisure centres across the country. Further details are awaited on this announcement.
- 3.3 The Council will also receive compensation for lost fees and charges and has reclaimed £2.7m for the first 4 months of the year. It is anticipated at least £4m will be claimable by the end of the year.
- 3.4 The Council also currently has business as usual pressures and unachieved savings resulting in a significant gap.
- 3.5 The table below sets out the financial position as presented to the October 2020 Overview and Scrutiny Board as at the end of period 5 (August), updated for the 4th tranche of general funding.

Financial Position	£m
Projected COVID Expenditure for the year	11.870
Potential income loss for the year	12.194
Potential gap in 2020/21 MTFs savings delivery	6.879
Business As Usual Net Position	5.055
Total Pressures	35.998
Government Support to date including food supply	(15.781)
4 th tranche funding to support second wave	(3,731)
Projected value of Government support on loss of income	(4.000)
Corporate Underspends	(1.906)
Remaining Gap	10.580
Required use of reserves and balances	(10.580)
TOTAL	0.000

- 3.6 Clearly if this position remained at year end the Council's reserves and balances would be significantly depleted. The Council currently holds £13.6 million in general reserves and on 31 March 2020 held £49.7 million in Earmarked Reserves. Departments are working hard to contain the BAU

overspends and the Council continues to lobby hard for extra funds from central government. It is anticipated that the £4m government support for loss of income is likely to be understated unless the Government change the rules for the remaining claims.

- 3.7 The Government has also announced £8 per head of population for Councils in tier 2 to support local lockdowns. Havering is set to receive £2m to help outbreak control systems. At this stage this is not included in the table above as the Council needs to consider whether additional measures and costs will be needed locally.

4 The Council's Medium Term Financial Position

- 4.1 Forecasting the medium term financial position of the Council is a challenge with so much uncertainty about future service requirements and the ongoing impact of the COVID pandemic. The Council has been proactive in addressing this task and has used the following process to firstly establish the gap for 2021/22 and then to identify savings and efficiencies to close that gap.

4.2 Process to update the Medium Term Financial Strategy to identify the financial gap

We have:-

- Reviewed the local government funding settlement assumptions in the plan
- Reviewed all other pressures in the plan including demographic and inflationary assumptions
- Reviewed savings yet to be achieved in 2020/21 and included them in the gap for services to consider the likelihood of delivery in 2021/22
- Reviewed all savings assumptions already built into the medium term financial strategy for 2021/22 and assessed the likelihood of their delivery
- Considered corporate adjustments that need to be made in order to recognise the ongoing impact of the pandemic including the projected 2020/21 overspend and its effect on the contributions needed to replenish balances.

4.3 Review of the settlement assumptions:

In the February 2020 Budget Report the Council assumed that the reforms of Local Government Finance would take place during 2020 for implementation in the 2021/22 budget. All the indications have been that the reforms would be adverse for London taking funding away from the capital and passing it to other parts of the country. The Council as a result took a very prudent view of the potential impact of these changes and included pressures in its medium term financial strategy for 2021/22 to prepare for the reform changes.

The Government are now expected to announce that all reforms will be delayed for at least for a year. It is therefore likely that the settlement will be at or similar to the previous year's figures. This means that the Council can update its assumptions to present a neutral position for 2021/22 and delay the impacts of the funding reform to 2022/23.

The pandemic has had a significant impact on the nation's finances and the chancellor will need to consider how to control spending whilst releasing funding to allow the growth required to kick start the economy. There is significant risk that the public sector will be squeezed again in the future. The chancellor is also under pressure to recognise future health demand and this may also result in a squeeze on the public sector funds made available to local government.

Local government has made its case very clearly to Government but it remains to be seen the extent to which the sector is protected in future spending reviews and settlements. There has been no indication that any reductions would affect the 2021/22 settlement but until the chancellor sets out his spending plans in the medium term there remains a significant risk to the public purse.

4.4 Review of all other pressures in the plan including demographic and inflationary assumptions

The Council has reviewed all the assumptions it currently has in the Medium Term Financial Strategy to test if those assumptions are still valid or need to be updated.

The following changes were identified.

- Reduction in the Cost of Concessionary Fares (Freedom Pass costs)

The usage of freedom passes has understandably reduced dramatically in the current year. Future year settlements with TFL are negotiated with the previous year's pass usage as one of the key factors. The reduced figures are therefore likely to result in an estimated £850k reduction in the cost of the freedom pass for 2021/22. The reduction is expected to continue through 2022/23 but it should be noted that costs are then forecast to rise significantly in 2023/24 as usage returns to normal.

- The Capital Programme

The pandemic has understandably had an effect on the Capital Programme with delays to the regeneration programme as the joint ventures are reviewed. The joint ventures will generate significant income streams in the medium term but in the short term the delays have put back borrowing costs which were expected to be incurred.

Capital charges to revenue are planned to increase over the next two years in line with the existing capital programme. A proportion of this growth is offset by income in the short term eg approved business cases for Mercury Land Holdings are delivering income yields from the investments which partially offset borrowing costs. Some capital investment projects also deliver savings by reducing ongoing revenue expenditure eg the Oracle Fusion project and the Customer Relationship Management system replacement.

- Review of central contributions to reserves and risk budgets.

As part of its medium term planning the Council sets aside funds to ensure risks are adequately covered and that the Council is moving towards its target of £20m general balances. The 2020/21 forecasted budget position is likely to result in a deficit at year-end which may diminish current balances. The Council is working hard to mitigate this position and will only use general balances and then earmarked reserves when all other options have been utilised. The revised medium term financial strategy recognises the need to replenish general reserves and continue to move towards the £20m target.

- Revised Inflation Assumptions

The 2020/21 pay award was agreed at 2.75% which was in excess of the original budget assumption of 2%. The gap has been funded from contingency in 2020/21 but will need to be included in the base budget from 2021/22 onwards. All other budgets including income have been reviewed to ensure that it is appropriate to apply uplifts.

- Potential Collection Fund Deficit

The COVID Pandemic has resulted in lower than planned collection of Council Tax and some businesses are struggling to pay their business rates. The position is changing all the time and it is hoped that the position will improve before April. At this stage however it is likely there will be a deficit on the collection fund which will need to be recovered in future years. The Government has indicated that it will allow councils to recover this deficit over 3 years rather than all the following year as normally is the case. This will be a likely pressure on the budget for the next three years.

- SERCO Contract extension

The SERCO contract extension agreement will require additional funds in 2021/22

4.5 Review of Savings and Efficiency Proposals

In February 2020 the Council set a balanced budget for 2020/21 including £14.5m of savings and efficiencies. The medium term financial strategy presented at the same time in that report also included a further £12.5m of

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savings for 2021/22. Whilst many of the 2020/21 savings were realised, the COVID pandemic has forced the Council to delay some proposals. As part of the budget process the Council has recognised that some 2020/21 savings are delayed and has conducted a full review of all these proposals and the 2021/22 savings to ensure only deliverable savings remain in the plan.

To facilitate this, the most transparent approach was to initially take out these savings from the medium term financial strategy causing a larger gap but then to present a new revised savings schedule which has been ratified by officers and is considered to be deliverable. This revised list incorporates delayed savings from 2020/21, deliverable savings from the originally planned 2021/22 list and new savings identified by departments.

These reviews are then put together to update the medium term financial strategy. The tables below show:

- Movement in assumptions since the budget was set in February
- Updated Medium Term Financial Strategy
- A breakdown of the Corporate Pressures in the plan
- Proposed savings analysed by Department (further detail on the savings proposals can be found in Appendix A)

Movement in the Medium Term Financial Strategy since February 2020

UPDATES TO THE MTF5	2021/22 £m	2022/23 £m	2023/24 £m	4 Year Plan £m
STARTING PRESSURES FEB 2020	20.878	12.751	8.244	41.873
Delay to Funding Reforms	-3.000	3.000	0.000	0.000
Collection rates and grant loss	0.945	0.000	0.000	0.945
Delays to Capital Programme	-2.448	4.848	0.502	2.902
Replenish Reserves and Balances	2.100	2.000	0.000	4.100
Reduced Concessionary Fares Payment	-1.150	-0.150	1.000	-0.300
Pay Award in excess of current provision	0.750	0.000	0.000	0.750
Recovery of collection fund deficit (Over 3 years)	2.000	0.000	0.000	2.000
Serco contract	0.467	0.500	0.000	0.967
Updated Parking discounts and rates	0.533	0.000	0.000	0.533
revised inflation assumptions	0.013	-0.200	-0.200	-0.387
Delete business risk Contributions	-1.322	-1.114	0.000	-2.436
Unachieved 2020/21 Savings	7.207	0.000	0.000	7.207
Starting gap before savings	26.973	21.635	9.546	58.154

Updated Medium Term Financial Strategy

The table below sets out the updated medium term financial strategy

Medium Term Financial Strategy	2021/22	2022/23	2023/24	TOTAL
	£m	£m	£m	£m
Corporate pressures	13.685	14.602	2.596	30.883
Demographic pressures	3.131	5.026	4.923	13.080
Inflationary pressures	2.950	2.007	2.027	6.984
Unachieved MTFS savings 2020/21	7.207	0.000	0.000	7.207
Revised gap	26.973	21.635	9.546	58.154
2020/21 savings back on the table	-2.537	0.000	0.000	-2.537
2021/22 savings back on the table	-7.152	-1.300	-0.500	-8.952
New savings	-9.293	-2.027	-0.727	-12.047
Total savings to date	-18.982	-3.327	-1.227	-23.536
Remaining gap	7.991	18.308	8.319	34.618

The table shows that even after £19.0m of savings proposals have been identified there is still a bottom line gap currently of £8.0m. The budget is currently at a draft stage and work will be ongoing to review options to close the gap. This process will also include the forthcoming public consultation process which will aim to seek views on the budget and how the Council can prioritise services and seek efficiencies.

4.6 Corporate Pressures

The table below provides more detail on the corporate pressures that are included at present in the medium term financial strategy. All these figures will be reviewed regularly throughout the budget process and updated when new information becomes available

CORPORATE PRESSURES	2021/22	2022/23	2023/24	Total
	£m	£m	£m	£m
Revenue cost of Capital Programme	6.081	7.147	0.669	13.897
Updated Parking discounts and rates	0.533	0.000	0.000	0.533
Replenish Reserves and Balances	2.100	2.000	0.000	4.100
Planned contribution to pension fund	1.000	0.000	0.000	1.000
Reduced Concessionary Fares Payment	-0.850	0.150	1.300	0.600
Recovery of collection fund deficit (Over 3 years)	2.000	0.000	0.000	2.000
Serco contract Extension	0.467	0.500	0.000	0.967
Assumed changes to government grants and support	1.973	3.867	0.000	5.840
ELWA Levy Cost uplift	0.381	0.938	0.627	1.946
CORPORATE PRESSURES	13.685	14.602	2.596	30.883

4.7 Savings Proposals incorporated into the Medium Term Financial Strategy

The table below splits the proposed savings by Department. All proposals put forward have been through a governance process to ensure they are achievable. The savings are a combination of previously identified proposals that have been refreshed and new proposals. Appendix A provides more detail on these savings proposals.

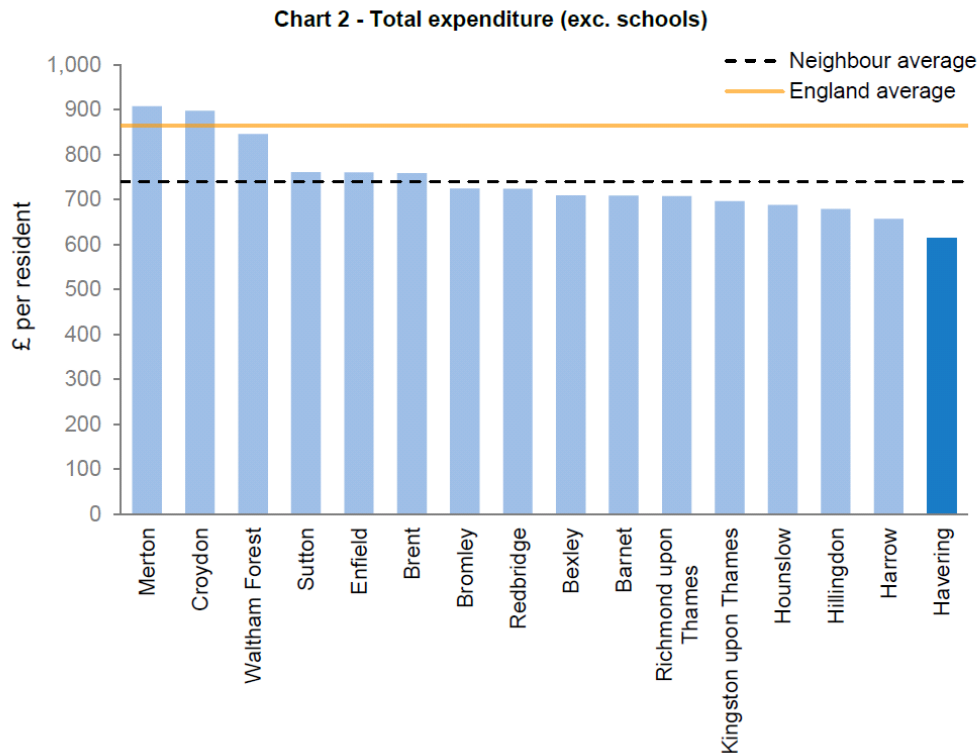
TOTAL SAVINGS by DEPT	2021/22	2022/23	2023/24	Total
	£m	£m	£m	£m
Adults	-5.680	-0.800	0.000	-6.480
Childrens	-0.617	0.000	0.000	-0.617
Housing	-0.500	0.000	0.000	-0.500
Neighbourhoods	-1.934	0.000	0.000	-1.934
COO	-1.088	0.168	0.000	-0.920
OneSource	-3.172	-0.875	0.000	-4.047
Regeneration	-4.201	-1.320	-0.727	-6.248
Corporate	-1.790	-0.500	-0.500	-2.790
TOTAL	-18.982	-3.327	-1.227	-23.536

- 4.8 It is worth stressing that the delivery of new savings becomes more difficult each year, particularly for a Council such as Havering which is recognised as being low cost. The Council has for the last two years running been the 5th most productive council in England and last year was the only London Borough on the list compiled by IMPOWER.
- 4.9 The following graph from LG Futures compares Havering's overall costs to those of its nearest neighbours (statistically).

5. Overview of unit costs

In 2020/21, Havering's total expenditure per resident (excluding schools) was 16.9% lower than the nearest neighbour average. It was ranked 16th highest out of the 16 authorities in the group.

Its position relative to its nearest neighbours is illustrated in the chart below.



5 Risks and Uncertainties

5.1 There are a number of risks associated with the current MTFs position. These include significant risks in relation to:

- Continued impact of the COVID pandemic
- Central Grant Funding uncertainty
- The current year revenue monitoring position.

5.2 The Council maintains a finance risk register and reviews it regularly in order to ensure that it has considered all risks in setting the budget each year. Assessment of the risks is also included in the S151 statement of robustness which forms part of the Council Tax setting report in February each year. The current financial risk register can be seen at Appendix B

5.3 Each year part of the Council Tax residents pay funds GLA services such as transport and the police. The Council is a collection agent for the GLA and

has no control over how much this element of the Council Tax increases as the rate is set by the Mayor of London and the GLA Assembly. The GLA budget like all others has faced extreme pressures and difficulties due to the COVID pandemic. There is a risk to taxpayers that the Government will allow the Mayor to increase the precept significantly to recover a proportion of these costs. Whilst this will not impact on the Havering budget it would result in a Council Tax increase for residents.

6 Budget Consultation

- 6.1 Consultation on the budget is an important part of the annual budget cycle. It is proposed to consult with residents and key stakeholders on the impact of the COVID pandemic and how this has affected Council services. This will then inform the budget setting process in the new year. This consultation will be launched on 26th November and will run until 3rd January.
- 6.2 The Council will seek views from the general public, all key stakeholders and business ratepayers during this period via its online consultation tool, Havering Consultations.
- 6.3 The consultation paper is included at Appendix C and the outcomes will be fully incorporated into the budget setting process in the new year.

REASONS AND OPTIONS

Reasons for the decision:

The Council has a statutory obligation to consult on its budget proposals. This report sets out the proposed method to be used for the 2021/22 budget and MTFS. The Council strongly values the opinion of its residents and key stakeholders and welcomes their input into the budget process.

Other options considered:

N/A

IMPLICATIONS AND RISKS

Financial Implications and Risks

The financial implications of the Council's MTFs are the subject of this report and are therefore set out in the body of this report. The consultation process set out in this report will be used to inform decision making on the budget

Legal Implications and Risks

Under S151 of the Local Government Act 1972 a local authority has to make proper arrangements for the administration of its financial affairs.

Under S 28 of the Local Government Act 2003 a local authority has to review its budget calculations from time to time during the financial year and take appropriate action if there is any deterioration in its budget.

The Council is under a duty to "make arrangements to secure continuous improvement in the way in which its functions are exercised, having regard to a combination of economy, efficiency and effectiveness." S3 Local Government Act 1999. As part of that process it must consult tax payers, those who use or are likely to use services and others who may have an interest in an area where the Council carries out its functions.

The budget consultation and approval process is separate from individual decisions which may need to be taken for example in relation to service delivery; these may require a separate consultation process and equality impact assessment before a final decision is taken.

Where consultation is undertaken it must comply with the 'Gunning' principles; namely it must be undertaken at a formative stage, sufficient information should be provided to enable feedback, adequate time should be given for consideration and responses and the feedback should be taken into account in any decision taken. The plans set out in the report in relation to the budget comply with these rules.

Human Resource Implications and Risks

The Council continues to work closely with its staff and with Trades Unions to ensure that the effects on staff of the savings required have been managed in an efficient and compassionate manner. All savings proposals or changes to the funding regime that impact on staff numbers, will be managed in accordance with both statutory requirements and the Council's Managing Organisational Change & Redundancy policy and associated guidance.

Equalities and Social Inclusion Implications and Risks

Havering has a diverse community made up of many different groups and individuals. The Council values diversity and believes it essential to understand and include the different contributions, perspectives and experience that people from different backgrounds bring.

The Public Sector Equality Duty (PSED) under section 149 of the Equality Act 2010 requires the Council, when exercising its functions, to have due regard to:

- (i) the need to eliminate discrimination, harassment, victimisation and any other conduct that is prohibited by or under the Equality Act 2010;
- (ii) the need to advance equality of opportunity between persons who share protected characteristics and those who do not, and;
- (iii) foster good relations between those who have protected characteristics and those who do not.

Note: 'Protected characteristics' are: age, gender, race and disability, sexual orientation, marriage and civil partnerships, religion or belief, pregnancy and maternity and gender reassignment.

The Council demonstrates its commitment to the Equality Act in its decision-making processes, the provision, procurement and commissioning of its services, and employment practices concerning its workforce. In addition, the Council is also committed to improving the quality of life and wellbeing of all Havering residents in respect of socio-economics and health determinants.

All front line proposals relating to the Medium Term Financial Strategy for the period 2021/22 to 2023/24 will be subject to an Equality and Health Impact Analysis or assessment, which will be developed following the consultation process for inclusion in the further reports to Cabinet before the budget is finalised in February 2021. This will further highlight where the MTFS has the potential to positively impact on health and wellbeing of residents through targeted provision of services, and where any identified negative impacts may be mitigated.

BACKGROUND PAPERS

None