

Medium Term Financial Plan for Children's Services

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1. Summary

- 1.1. The report summarises the key messages from the Medium-Term Financial Plan (2020-23) Strategy Report considered and approved by Cabinet on 18 December 2019. It also includes an overall assurance narrative from the Director for Children's Services alongside more details about the key areas of focus for transformation in the next few years, and further explanation of the reasons for movements in levels of spend and funding between years over the MTFP period. All of this is to enable effective Scrutiny of relevant service areas ahead of the more detailed budget report being presented to Cabinet and Full Council in February 2020.
- 1.2. A year ago, the Council recognised the need to address its financial challenges in 2018/19 and the importance of setting a robust budget for 2019/20 as well as laying foundations for the financial plans for 2020/21 and 2021/22. This report now continues that process and re-visits the indicative figures for 2020/21 and 2021/22 and looks ahead to 2022/23 as well.
- 1.3. Significant improvements have been made to the MTFP process since last year to ensure robust budgets are set over the medium term, including but not exclusively:
 - Challenge sessions held (Chaired by the Chief Executive) to ensure evidence backed pressures;
 - Wider stakeholder engagement to improve awareness of financial challenges;
 - Use of scenario planning to ensure a range of options are considered;
 - Multi-year approach to optimise longer term planning, to ensure a focus on all three years, and;
 - Continued tight financial control of in-year budgets.

More details were included in the MTFP Strategy Report presented to Cabinet on 18 December 2019 and more information will be included in the Place Scrutiny Committee report being presented on 5 February 2020. These improvements all mean that, as far as possible, all the known funding and service demand pressures have been reflected in the budget alongside proposals for transforming services and achieving productivity efficiencies. A

balanced budget has been produced for the 2020/21 with a relatively modest short-fall for 2021/22 and 2022/23. The resulting budget proposals for 2020/21 and indicative budgets for the latter two years, for each service for which this Scrutiny Committee is responsible are detailed in the report.

- 1.4. By way of context, it is important to be aware that since the Cabinet Strategy paper was considered by Cabinet, the Provisional Local Government Financial Settlement has been published by the Ministry of Housing, Communities and Local Government (MHCLG), on 20 December 2019. The Final Settlement can be expected in the new year, although significant change is not anticipated. Alongside the core funding announcements issued in the Settlement, the Council has also received confirmation of several Special and Service specific grants from Government departments. The County's District authorities (the Council Tax collecting authorities) have further up-dated their estimates for the numbers of properties liable for Council Tax next year. Additionally, the service has continued to develop detailed proposals for its areas of focus for transformation and details are now included. If relevant, any implications from the most recent budget monitoring information (month 8) have been factored into the future year's budgets. These may be up-dated further if there is significant change over the winter months. It is important to also be aware that some final figures are not yet known, for example business rate levels and final budgets figures may therefore alter by the time of the February 2020 Budget report.
- 1.5. The MTFP Strategy recognised that the Council declared a climate change emergency in February 2019 and is now working with partners to develop a Climate Emergency Strategy. When this strategy is adopted, later in 2020, the Council will need a financial strategy that is flexible enough to reflect agreed priorities. Pending this strategy, no specific activities have been factored into the indicative budget proposals at this stage.
- 1.6. Whilst full and final details for the funding that the Council expects to receive will be included in the Cabinet and full Council reports being prepared for February 2020, all funding known at this stage has been included in this report. However, the main focus of this report is on understanding the services spending requirements and areas of transformation required to be delivered for Services falling within this Committees scope.
- 1.7. It is important for Members to understand the on-going risks within approved budgets, the levels of reserves, balances and contingencies, as well as the mitigations aimed at limiting the impact on core services, especially those prioritised in the County Plan. Relevant links will be drawn out in the detail below.

2. Issues for consideration

- 2.1. In the context of paras 2.2 to 2.4 below, the Committee is requested to give consideration to the proposed budgets for 2020/21 and indicative budgets

for 2021/22 and 2022/23 for Children's Services budgets, and to review the specific proposals for changes from previous years, so that they can comment on them and offer assurance to Cabinet and/or identify any matters for consideration that they would like to highlight to the Cabinet.

- 2.2. Against a gross revenue budget of more than £700m annually, and a net revenue budget needed for 2020/21 of £338m, (as reported in December 2019), the MTFP Strategy paper showed a balanced budget for 2020/21 and a relatively modest shortfall of £9.5m for 2021/22 and 2022/23 in total. Some more information has become available since then, although this doesn't significantly alter the overall position across the MTFP period. Before the full Council meeting in February 2020 further information may become available that alters the position more. Regardless of any more changes, the current overall budget position is dependent upon delivery of each services budget proposals in full, so it is important to be sure that plans are robust and delivered and assumptions sensible. Throughout the budget planning process, all key assumptions have been tested, reviewed and challenged by officers as far as possible.
- 2.3. As at month 8 the budget monitoring report showed £6.2m of the corporate contingency not yet allocated. However, it was before winter and there are some adverse service variations that could alter the position before the end of the year. Depending on the end of year position, it may be possible to improve the Councils financial resilience beyond the level planned in the budget report for full Council in February 2020.
- 2.4. In the meantime, this paper sets out the relevant service pressures and movements included within the balanced budget position as well as details of the relevant service transformation activities.

3. Background

3.1 Indicative Service Revenue Budgets 2020-23

- 3.1.1 **Table 1** below include the total net budget for Children's services for the MTFP period 2020-23 broken down by service area. These budgets reflect the previous indicative budgets agreed by full Council in February 2019 adjusted for expected movements since then. Ahead of consideration of individual movements (in section 3.2 below), the Director of Children's Services assurance is set out below the table.

The total increase in budgets across the MTFP is 14%. This is assessed as necessary despite the re-basing of the children's services budget applied in 2018/19 and reflects the on-going demand for core children's services (in terms of volume and complexity). More details are set out from paras 3.3.3.

Table 1: Three-year budget for Children’s Services compared to the current 2019/20 budget by Service area

Service	2019/20 Budget (£)	2020/21 Proposed Budget (£)	2021/22 Indicative Budget (£)	2022/23 Indicative Budget (£)
Early Help	4,605,900	4,501,400	5,283,700	5,587,400
Fostering & Permanence	11,044,275	11,224,800	11,408,900	11,596,600
External Placements	18,774,600	20,819,000	22,058,100	23,341,700
Fieldwork	8,656,200	8,656,200	8,656,200	8,656,200
Disabilities	3,026,000	3,026,000	3,026,000	3,026,000
Safeguarding	1,190,700	1,190,700	1,190,700	1,190,700
Business Support	3,474,500	3,354,500	3,354,500	3,354,500
CLA	4,326,700	4,354,900	4,385,200	4,416,100
Leaving Care	2,591,400	2,591,400	2,591,400	2,591,400
Central	455,425	1,554,700	1,554,700	1,554,700
Commissioning	6,911,100	7,304,800	6,744,800	5,590,100
Improving Outcomes & Sufficiency	296,800	296,800	296,800	296,800
Central Commissioning Safeguard & Care	511,400	511,400	511,400	511,400
Lead Commissioner	1,770,100	1,770,100	1,770,100	1,770,100
Inclusion	14,970,300	15,959,900	16,892,500	17,338,800
Pension Deficit Adjustment*	(2,380,228)	(2,380,228)	(2,380,228)	(2,380,228)
Pay Changes*	0	1,516,100	2,552,018	3,600,377
Reserves Adjustment*	0	316,700	0	0
Total	80,225,172	86,569,172	89,896,790	92,042,649
<i>Year on year % increase</i>		<i>7.9%</i>	<i>3.8%</i>	<i>2.3%</i>
<i>Cumulative increase</i>		<i>7.9%</i>	<i>11.7%</i>	<i>14%</i>

*Note: Due to timings, these adjustments have not yet been analysed across services

3.2 Director of Children's Services Comments & Overview

Overview

The Children's services budget is based on assumptions in relation to partners - NHS, Police, Schools and other Council services capacity to deliver the strategic priorities set out in the Children and Young People's Plan (CYPP) 2019-22 and continued multi-agency operational improvements overseen by the new Somerset Safeguarding Children Partnership arrangements. Grant Thornton have provided helpful challenge to achieve a more realistic demand forecast resulting in a more secure budget for children's social care.

Children's Social Care

Operationally Children's Social Care management capacity continues to improve with enhanced integrated activity and financial performance management. The main financial challenges relate to pressures arising from Care Placement demand and costs, reflecting regional and national challenges. There is a detailed monthly Metrics report with actions to address demand and cost factors. Staffing factors relating to recruitment and retention are a secondary factor impacting on direct costs through the use of agency and indirectly through consistency of practice.

SEND & Inclusion

In relation to SEND, significant challenges relate to a more than expected increase in Education Health and Care plans which are having a major impact on the High Needs element of the Schools Budget and on the Council's direct costs through increased assessments and higher than expected increase in eligibility for Home to Schools Transport. New staffing structures are supporting better integrated working across Council teams and schools but are not yet embedded and there is recognised need for significant workforce development across all partners. A deficit recovery plan for the Dedicated Schools Grant (DSG) has been Submitted to the Department for Education (DfE), which has supported stronger collaboration with the Schools Forum. There is a national review of the impact of increases in SEND pressures, due to report in April this year. Locally self-assessment across statutory SEND partners has resulted in a shared plan with the Clinical Commissioning Group (CCG) to mitigate the pressures.

3.3 Requirement to Spend Assumptions (Revenue)

- 3.3.1 This section sets out changes to the requirement to spend by the services having considered service demands, inflation, progress in delivery of previously agreed plans and looked forward at future planned transformation and efficiency plans.

3.3.2 The movements represent changes from the existing MTFP (2019-22) agreed in February 2019 and adopt the previously Cabinet agreed key principle of ensuring robust, transparent budgets are set for forward years budgets. This will place the Council in the best position to effectively monitor service spending needs and funding.

3.3.3 **Table 2** below sets out the movements for changes to spending requirements for each of the three years of the MTFP: 2020/21, 2021/22 and 2022/23 (compared to the and the previous MTFP agreed in February 2019) and the paragraphs below then explain the rationale for each movement with relevant supporting activity information.

Table 2: Movements for Children’s Services over the MTFP period by type

Type	2020/21 (£)	2021/22 (£)	2022/23 (£)
Demand *	1,547,800	1,330,900	819,100
Demography	1,857,600	612,100	658,400
Inflation (General)	164,400	167,700	187,700
Inflation (Contractual)	803,200	865,400	865,900
Pay Changes (Including Increments, NI and Pension)	1,516,100	1,035,808	1,048,247
Prior Year Unachievable Savings	1,155,000	0	0
Savings/Transformation/1%	(1,390,300)	(867,700)	(1,433,600)
Reserves / Funding / Other Changes	690,200	183,300	0
Total	6,344,000	3,327,618	2,145,859

**Note: the movement between each year is incremental. For example, in 2020/21 demand is forecast to increase by £1.548m, and then a further £1.331m in the following year, and finally by another £0.819m in 2022/23.*

3.3.4 Demand - £1,547,800 / £1,330,900 / £819,100

Demand anticipated within SEND and Inclusion is due to increased numbers of assessments for Education Health and Care Plans. The cost of additional resources in the Education Psychology service to undertake these assessments is £335,300 and has been calculated based on the number of EHCPs as stated in the Dedicated Schools Grant (DSG) deficit recovery plan.

In addition, £116,300 is required for additional capacity in Commissioning to review contracts and undertake provider reviews. Investment of £240,700 in SENDIAS

and Travel Plans of £185,000 is required to deliver the transformation savings.

Increase in demand for external residential and fostering placements of £631,500 is due to increasing level of complexity of need for Looked After Children and lack of suitably skilled and resilient foster carers in house or in the private sector. This has been calculated based on the difference between the inhouse and external average weekly rate as at September 2019.

Due to the planned movement of children from Independent and Non-Maintained Special Schools to maintain schools an additional £36,700 has been included for SEND Transport.

3.3.5 Demography - £1,857,600 / £612,100 / £658,400

The demographic growth included is due to increases in population forecasts for Children Looked After (CLA), Children in Need (CIN) and Child Protection Plans (CPP).

This has been calculated based on population forecasts for Somerset as per the Office of National Statistics for ages 0 to 17. The rate per 10,000 of 48.1 has been used for CLA, 97.6 for CIN and 30.5 for CPP.

This equates to increases of 1.1% in 2020/21, 0.74% in 2021/22 and 0.75% in 2022/23.

3.3.6 Inflation (General) - £164,400 / £167,700 / £187,700

The inflation calculation is based on a 2% increase across Children's services fees and allowances budgets. The service has begun working on how this should be allocated across the existing fees and allowances scheme.

3.3.7 Inflation (Contractual) - £803,200 / £865,400 / £865,900

Inflation has been calculated based on CPI (Consumer Price Index) at 1.9% across all contracts. These contracts include external placements for looked after children and Home to School and SEND Transport.

The recently announced increase of 6.2% to the National Living Wage (£8.21 to £8.72) may impact over and above the 1.9% above. The position will be reviewed in the final budget report to full Council in February 2020.

Pay Changes - £1,516,100 / £1,035,918 / £1,048,359

3.3.8

Pay changes are based upon the latest staffing establishment, national pay award of 2.75% and the results of the tri-annual pensions revaluation.

3.3.9

Prior Year Unachievable Savings - £1,155,000 / £0 / £0

The prior year saving relates to the Technology and People (TAP) programme and was reversed in last year's MTFP and reported to Scrutiny Committee at that time. The programme closed before the anticipated end date due to the

financial imperative focus which reviewed future MTFP saving targets and reset the 2019/20 budget. This resulted in a decision to reabsorb the future years savings attributed to TAP into the overall organisational target.

3.3.10

Savings/Transformation/1% - (£1,390,300) / (£876,700) / (£1,433,600)

The savings figure is broken down into 4 categories; prior year unachievable (£1.155m as explained above), savings identified during previous MTFP's, Transformation savings and 1% additional efficiencies.

Savings identified and agreed during the 2018/19 MTFP process are £487,100 for External placements, £120,000 for Business Support and £40,000 for the Youth Service. This also includes the reinstated budget for the one-year MTFP saving (Child1920-04) for staff vacancies in Children's Social Care of £775,300.

Planned savings from new transformation initiatives in 2020/21 include Family Safeguarding, SENDIAS (Special Educational Needs and Disabilities Information and Advice Service) and SEND Travel Plans total £363,500. Please refer to **para 3.4** below and **Appendix A, B and C** for further details.

The prior year saving (Finance 1920-03) for locum cover for ASYE (Assessed and Supported Year in Employment) social workers of £1,500,000 was originally only agreed as one off and therefore, the budget due to be reinstated in 2020/21. As part of contributing to the 1% required to support balancing the overall authority budget this has been reassessed by the service and a decision made to make the saving permanent.

3.3.11

Reserves/Funding/Other Changes - £690,200 / £183,300 / £0

The reserve held for the West Somerset Opportunities Area of £316,700 is anticipated to be fully utilised in 2020/21.

The base budget for Home to School Transport was £498,000 below the level required in 2019/20 due to a technical issue with the data management system. This is being corrected in year via use of contingency and permanently amended via the MTFP in 2020/21.

As part of the recruitment offer for social workers an additional £324,000 has been added to the base budget and £500,000 of the recently announced Troubled Families grant has been proposed by the service to support the financial position of the authority in 2020/21.

3.4 Areas of focus for Transformation and productivity efficiency

Children's Services have several significant initiatives planned to be delivered throughout the MTFP period (2020-23) that will alter how those services are delivered and have a significant impact of the future need to spend in those areas. The initiatives and financial implications are summarised in **Table 3** below and then further explanation of each set out

in the following paragraphs. **Appendices A, B and C** include further details about each initiative for consideration.

Table 3: Transformation Initiatives for Children’s Services over the MTFP (2020-23) period

Initiative	Total Investment £m	Incremental saving / cost avoided £		
		2020/21	2021/22	2022/23
Family Safeguarding*	4.450	(29,800)	(547,700)	(1,112,100)
SENDIAS	0.241	0	(240,000)	(480,000)
Travel Plans	0.185	(330,000)	(240,000)	(210,000)
Totals		(359,800)	(1,027,700)	(1802,100)

* To be funded via Social Care grant ** Includes cost avoidance adjusted for as a reduction in demand in 3.3.5

Family Safeguarding

Children’s Social Care intend to transform the current offer for Somerset’s most vulnerable families. The Family Safeguarding Model will bring adult workers into integrated teams with children’s workers to strengthen the whole family in order to support children to remain with birth families where appropriate.

The saving is based on reducing the number of children coming into care at the external placement weekly rate.

The investment is proposed to be funded through the additional one-off Social Care Grant allocated to the Council for 2020/21, a total of £10.4m. more details are included in the Place Scrutiny Committee report about the overall proposed use of this one-off grant.

SENDIAS

The service plan to deploy Support Workers from Getset level 2 to enhance the service through having community-based staff who are mobile and flexible to the needs of parents, children and young people with SEND. The outcome of this earlier intervention will be that the pressure on the SEND Casework team and the capacity of SENDIAS Area Co-ordinators will be reduced, saving costs in mediation and tribunals and enabling the Casework team to more readily meet statutory timescales.

The saving is based on reducing the number of SEND assessments by 30 a year at £8,000 each.

Travel Plans

The Inclusion service plan to increase the number of active Personal Travel Plans (PTPs) and increase the capacity of Independent Travel Trainers (ITTs) to

work with a greater proportion of children with EHCPs to ensure they are able to travel independently on public transport to Post-16 provision. This will reduce the need for the LA to have to organise contracted vehicles.

The saving is based on an average annual transport cost of £6,000 per child.

3.5 Service Transformation Plans 2020/21

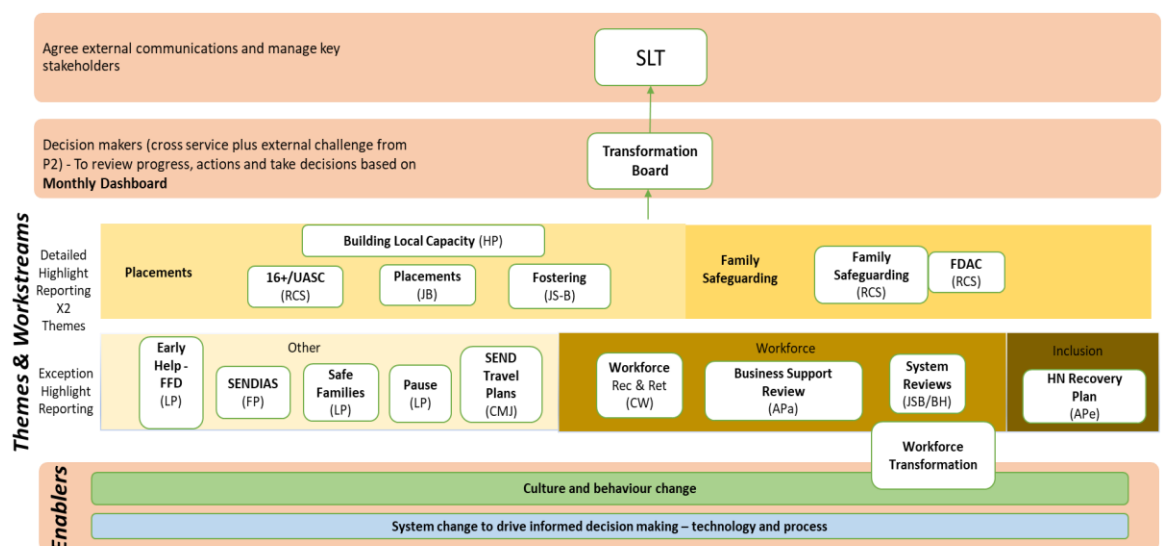
To reflect the Council’s and the partnerships strategic priorities as set in the CYPP and building on previous activity following the Peopletoo Review in 2018, there are a number of new initiatives for 2020/21 aimed at both improving outcomes and reducing costs:

- **supporting families in finding solutions** – these include Pause, Safe Families, Family Safeguarding and Family Drug and Alcohol Courts initiatives. All are aimed at the ‘Supported Families’ priority of the CYPP.
- **supporting co-production with families** - these include SENDIAS and SEND Travel Plans initiatives aimed at the ‘Healthy Lives and Great Education’ priorities of the CYPP.
- **care market** - consideration is being given to a more strategic intervention into the local care market to secure the provision needed for Somerset Children a report is expected in early Spring.

Chart 1 below, sets out a schematic of the plans and governance arrangements.

Chart 1: Governance arrangements for Children’s Transformation 2020/21

2020/2021 Transformation Scope (validated by Board)



3.6 Revenue Funding Assumptions

This section considers the core funding assumptions affecting the services covered by the Scrutiny Committee. The wider core council funding assumptions, such as

Council Tax, Business Rates and Revenue support Grant will be included in the Place Scrutiny report.

It is important to be aware that the Government's Financial Settlement is for 2020/21 only, meaning there is currently a high level of uncertainty over funding levels for the latter two years of the MTFP period.

Table 4 below includes a summary of the key service specific grants affecting Children's Services followed by a narrative about each explaining the basis for the assumptions and identifying any risks associated with them.

Table 4: Service Specific Grant Funding

Grant Name	2020/21 (£)	2021/22 (£)	2022/23 (£)
Troubled Families	1,102,000	0	0
Rough Sleeping	47,500	0	0
Staying Put	139,700	139,700	139,700
Youth Justice Board	462,200	462,200	462,200
Asylum Seeker	506,500	506,500	506,500
School Improvement Monitoring and Brokering Grant	593,800	593,800	593,800
Pupil Premium CLA	956,800	956,800	956,800
Total	3,808,500	2,659,000	2,659,000

Assumptions have been made in relation to all grants included in the table above except Troubled Families and Rough Sleepers which are known values. All other grants have been confirmed as continuing into 2020/21 but as yet no allocation has been announced by the relevant government departments. In all instances the allocations above have been based on 2019/20 allocations and adjusted where demography has an impact on the funding likely to be received.

For the purpose of the MTFP all grants have been assumed to continue beyond 2020/21 with the exception of Troubled Families and Rough Sleepers. If any of the grants were to cease it would cause an immediate financial pressure as these grants are embedded within the services due to being in place for a number of years and funding additional statutory burdens placed upon the local authority by central government.

Dedicated Schools Grant (DSG) for 2020/21

The distribution of the DSG is set out in four blocks for each local authority: Schools Block, High Needs Block, Early Years Block, and Central School Services Block.

In October 2019, the DfE published primary and secondary units of funding for the Schools Block, and provisional allocations for the High Needs Block and Central School Services Block.

In December 2019, these provisional allocations were updated with the latest pupil numbers to show how much each local authority will receive in 2020/21 and included initial allocations for the early years block following the early years national funding formula rates for 3 and 4-year olds.

The DSG provisional allocations provide for additional funding per pupil and confirms that local authorities must deliver mandatory minimum per pupil levels to relevant schools in their local area. Somerset Schools Forum has already taken steps to move towards adopting the National Funding Formula and so this does not present any significant issues for Somerset.

The DSG 2020/21 allocation for Somerset, received on 19 December 2019, is £400.2 million. **Table 5** below shows the breakdown:

Table 5: DSG allocation by Block for 2020/21

DSG Block	2020/21 Allocation £m
Schools block	311.7
Central School Services block	7.1
High Needs block	52.6
Early Years block	28.7
Total	400.2

As required by the DfE, Somerset County Council submitted a DSG Deficit Recovery Plan in June 2019. A Schools Forum working group will be considering the impact of the provisional allocation and the 2019/20 forecast outturn position on the Deficit Recovery Plan in February 2020 and reporting to the Schools Forum in March 2020. A further up-date will be included in the full Council report for 19 February 2020.

3.7 Capital Programme 2020-23

The Council is proposing an additional capital programme of £124m across the MTFP period. **Table 6** below shows the element of this that relates to children's services and how this is anticipated to be funded.

Table 6: Proposed Capital Bids for Children's Services 2020-2023

Scheme	Description of scheme	2020/21 £m	2021/22 £m	2022/23> £m	Total £m
Schools - Basic Need	Provision of School Places across Somerset	2.594	0	0	2.594
Schools Condition	Deliver Schools Condition Programme	3.661	3.661	3.661	10.983
Children's Total		6.255	3.661	3.661	13.577

Financed by:	2020/21 £m	2021/22 £m	2022/23> £m	Total £m
Government Grants	3.661	3.661	3.661	10.983
3rd Party Contributions	2.594	0	0	2.594
Total	6.255	3.661	3.661	13.577

Schools Basic Need

The proposed bid for Basic Need is for known contributions due to the Council during 2020/21 (CIL, S106, etc.). Significant capital approval was awarded for Basic Need during 2018/9 and the service are confident they can continue to manage the programme within their current approval levels.

Schools Condition

The proposed bid relates to grant funding from central government. It is based on the level of grant awarded during 2019/20. Confirmation of the value of grant awarded is usually received in March. Therefore, the capital approval may need to be adjusted at the start of next year to reflect the actual grant received. This will be shown in the quarter 1 monitoring report.

Current Capital Programme

The current capital programme contains a range of approvals for Children's Services. These include Children's Social Care and Early Years. Even though all services had the opportunity to bid for new capital approval, most areas within Children's Services are confident they can manage within their current approvals at present.

Table 7 below shows the current capital programme, as forecast at Month 6, with the proposed new bids for 2020 onwards. Members should note this is only an indication of what the programme will look like as the actual value of approvals will depend on the final 2019/20 figures and any possible slippage within the programme.

Table 7: Total Capital Programme 2020-2023

Service Area	2020/21 £m	2021/22 £m	2022/23> £m	Total £m
Schools - Primary and Secondary Sector	46.908	28.848	30.914	106.670
Local Enterprise Partnership	11.247			11.247
Economic Development	9.537	12.187	26.571	48.295
Highways Engineering Projects	18.189	1.558	0.200	19.947
Highways and Traffic Management	33.281	30.396	30.915	94.592
Support Services	4.506	5.183	2.550	12.239
Somerset Waste Partnership	4.638	3.375		8.013
Early Years and Community Services	2.577	3.321	4.849	10.747
Flood and Water				0.000
Schools - SEN and Access	0.634	0.700	1.069	2.403
Other Services	2.026	1.048	1.869	4.943
	133.543	86.616	98.937	319.096

Financed by:	2020/21 £m	2021/22 £m	2022/23> £m	Total £m
Borrowing	57.130	38.094	39.921	135.145
Capital Receipts	2.646	4.058	1.231	7.935
Capital Fund/ Revenue	0.900	0.900	0.950	2.750
Government Grants	67.180	36.208	55.123	158.511
3rd Party Contributions	5.687	7.356	1.712	14.755
Estimated funding	133.543	86.616	98.937	319.096

4. Consultations undertaken

- 4.1. Any proposals requiring consultation will not proceed until relevant consultations have been completed.

5. Implications

- 5.1. There are significant financial implications, and these are identified throughout the report.
- 5.2. The detailed proposals for transformation can be seen in **Appendix A, B and C**, and those detail legal implications associated with each change proposal.

6. Background papers

- 6.1. Revenue Budget 2020/21 and MTFP Strategy Report to Cabinet 18 December 2019

Note: For sight of individual background papers please contact the report author.

