

# Executive

## Local Government Finance - update

Item 5

**Report by:** Paul Honeyben      **Job title:** Strategic Lead: Finance & Improvement

**Date:** 08 September 2020

**Contact Officer:** Paul Honeyben

**Telephone:** 0207 934 9748      **Email:** [paul.honeyben@londoncouncils.gov.uk](mailto:paul.honeyben@londoncouncils.gov.uk)

---

**Summary**      This report updates the Executive on the latest financial impact of COVID-19 on London local government, provides an overview of the key themes that will form the basis of London Councils' representation to HM Treasury ahead of both the Comprehensive Spending Review (CSR) and the fundamental review of business rates in the autumn and seeks a steer on the overall approach to both reviews.

**Recommendations**      The Executive is asked to:

- note the latest information on the financial impact of Covid-19;
- provide a steer on the key priorities on which to focus lobbying efforts with regard to the CSR;
- agree the broad principle of an ambitious joint London Government response to the Fundamental Review of Business Rates – building on the arguments previously proposed; and
- comment on the proposed lobbying approaches to both reviews.

---

## **Local Government Finance update**

### **Introduction**

1. London boroughs have continued to play a central role in the response to both the public health and economic crises caused by COVID-19. As the focus of activity moves to supporting the recovery, it is clear that both crises continue to result in additional expenditure and significant losses of income for local authorities: they also present clear challenges and opportunities for the future economic and social role of London Government.
2. The Government's initial response has been to provide direct funding and other supportive financial measures to lessen the impact on local government since March. However, this support has not covered the financial impact to date and is well short of the estimated impact over the full financial year. London boroughs are facing great uncertainty and a real test to their financial resilience.
3. The forthcoming Comprehensive Spending Review, due in the autumn, was already going to be a pivotal point for local government finances after a decade in which budgets had fallen by over a quarter and in which London's population grew by more than a million people. It now takes on even greater importance for the financial sustainability of London local government within the broader national context of economic recession and the need to repair the public finances.
4. At the same time the Government is also undertaking a fundamental review of business rates: one of the cornerstones of local government funding, with the deadline for its call for evidence on the subject of 31<sup>st</sup> October, and a final outcome due in the spring.
5. This report updates the Executive on the latest financial impact of COVID-19 on London local government, provides an overview of the key themes that will form the basis of London Councils' representation to HM Treasury ahead of both the CSR and the fundamental review of business rates in the autumn and seeks a steer on the overall approach to both reviews.

## **COVID-19 financial impact on London local government**

### Funding measures announced since March

6. Both the Executive and Leaders' Committee discussed comprehensive finance update reports in June setting out all the funding announcements since the start of the pandemic. Appendix A provides an updated list of all funding measures announced since COVID-19 started and London boroughs' share of each one. London boroughs have received around 16% of all direct funding: in line with London's share of the national population. Since June there have been some further important funding announcements.
7. In July, a third tranche of general emergency funding was announced totalling £500 million nationally, specifically aimed at supporting councils with additional spending pressures. The distribution method used some elements of those proposed in the Fair Funding Review, such as a new Area Cost Adjustment, and drew heavily on expenditure data from the monthly MHCLG surveys. London boroughs received £87 million or 17.7% of the national total (a larger share than the first two tranches - 15.9% and 15.4% respectively).
8. A compensation scheme for lost sales, fees and charges (SF&C) income was also announced, with local authorities forgoing the first 5% of budgeted SF&C income, and the Government compensating authorities for 75p in every pound of losses thereafter. The final detailed guidance is expected to have been published by the end of August, with the first data collection and payments (for the period April to July 2020) due by October. Section 151 officers will be responsible for self-certifying the accuracy and reasonableness of claims against the principles and guidance provided. Initial estimates suggest it may only cover around half (£230 million) of London boroughs' estimated £458 million SF&C income losses.
9. Finally, as part of the same announcement, the Government announced the option for councils to phase the repayment of council tax and business rates deficits over the next 3 years (rather than requiring them to be paid next year). Importantly, however, the decision on how much – if any - compensation the Government will provide for tax losses has been put off until the CSR.

### The July MHCLG survey

10. To date, MHCLG has undertaken four monthly surveys from April to July to gauge the scale of the financial impact of COVID-19 relating to local authority lost income and additional expenditure. A fifth survey was circulated at the end of August, and further surveys are planned in September and October. London Councils has collated survey returns from all 33 authorities for each of the surveys and has been providing monthly summaries to borough Treasurers, Chief Executives and Leaders.
11. While figures continue to be based on estimates with varying assumptions, so should still be treated with caution, there has emerged a degree of consistency as the impact of the pandemic has become clearer.
12. The July survey shows the financial impact of COVID-19 across London boroughs in 2020-21 is forecast to be **£2 billion**, comprising **£1.1 billion in lost income** and **c.£900 million in increased expenditure**. This is an increase from £1.9 billion estimated in June. Taking account of the **£587m in emergency funding** that boroughs have received so far, the estimated funding gap in 2020-21 is **£1.4 billion** across London. Table 1 shows the detailed breakdown of the latest figures.

**Table 1 – C19 financial impact on London boroughs 2020-21 - Latest summary (July 2020)**

	£m
Additional expenditure – ASC	275
Additional expenditure - Unachieved savings	151
Additional expenditure - All other	471
<b>TOTAL ESTIMATED ADDITIONAL SPENDING</b>	<b>898</b>
Reduced income - Sales, fees and charges	458
Reduced income - Council Tax (local share)	261
Reduced income - NNDR losses other (local share)	211
Reduced income - HRA	89
Reduced income - Commercial Income	58
Reduced income - Other	37
<b>TOTAL ESTIMATED INCOME LOSS</b>	<b>1,114</b>
<b>TOTAL ESTIMATED FINANCIAL IMPACT</b>	<b>2,011</b>
Emergency funding received so far	-587
<b>FUNDING GAP</b>	<b>1,425</b>

13. Almost a third (£275 million) of additional expenditure is within Adult Social Care, with unachieved savings accounting for £151 million, and increased homelessness and rough sleeping costs accounting for almost £100 million. Spending is also estimated to increase by around £50 million in each of the following services: finance & corporate; environment & regulatory; public health and children's social care.
14. Considering the impact since the start of the pandemic in March, lost income and additional spending has so far totalled £1.1 billion, leaving a shortfall of around **£480 million** once the emergency funding has been taken into account.
15. With no indication of the extent of compensation for lost tax income (totalling £472 million) until the CSR, and no compensation for lost income relating to the HRA, commercial or other income (totalling £184 million) London boroughs are facing significant uncertainty over how much of the financial impact of COVID-19 they will ultimately have to bear. This makes the outlook ahead of the CSR extremely challenging.

## **Comprehensive Spending Review 2020**

### Process and Government priorities

16. On 21 July, the Chancellor officially launched the Comprehensive Spending Review 2020 (CSR20), asking for representations by 24<sup>th</sup> September, although no specific date for the end of the review was given. It was confirmed it will set departmental resource budgets for three years (2021-22 to 2023-24) and capital budgets for four years (2021-22 until 2024-25). Based on previous experience, given the deadline for representations, it is likely that the CSR will be announced in November, potentially alongside the Budget.
17. The Government's key priorities for the review include:
- strengthening the UK's economic recovery from COVID-19 by **prioritising jobs and skills**;
  - **levelling up economic opportunity** across all nations and regions of the country by investing in infrastructure, innovation and people;

- improving outcomes in public services, including supporting the **NHS** and taking steps to cut **crime** and ensure every young person receives a superb **education**;
- making the UK a **scientific superpower**, including leading in the development of technologies that will support the government's ambition to reach net zero carbon emissions by 2050;
- strengthening the **UK's place in the world**; and
- improving the management and delivery of **existing commitments**, ensuring that all departments have the appropriate structures and processes in place to deliver their outcomes and commitments on time and within budget.

18. While the Chancellor did not fix a set spending envelope, he confirmed that departmental spending (both capital and resource) will grow in real terms across the CSR period. This commitment may be hard to maintain in the context of a sustained economic downturn as a result of COVID-19. However, even with real terms growth in overall spending, the prioritisation of the NHS, Education and Police budgets suggests the outlook will once again be challenging for other “non-protected” budgets including for local government, and the emphasis on “levelling up” presents a particular challenge for London Government collectively.

#### London Councils' submission

19. Given this context, it is proposed that London Councils' submission should – in addition to broad arguments about the funding and finance system for local government - make the case that “levelling up” needs to address inequality of outcomes as well as geography; that such inequality will be exacerbated by COVID-19 without a successful recovery strategy that addresses both economic and social issues, and that investment in London's recovery is essential to secure both economic growth and improvement in social outcomes in the country as a whole.
20. As reflected in the Recovery and Renewal overview paper later on the agenda, it is also proposed to highlight in the submission the important role of London boroughs as agents for London's social and economic recovery, rooted in place,

with a recent proven ability to respond quickly and effectively to emerging need. Depending on the Executive's steer, it may also reflect flexibilities and levers to strengthen community participation; support cross-borough collaboration; and service reform and innovation.

21. **With regard to funding** – it is proposed to set out the scale of the underlying financial challenge facing London local government (estimated to be a £2 billion revenue funding gap over the next 3 years), and the immediate impact of COVID-19 (set out above).
22. In the short term, it will ask for certainty that the impact of Covid-19 in the current year will not be allowed to undermine the financial sustainability of local government in the coming years. This should include:
  - Certainty over the LGF 2021-22 settlement as soon as possible.
  - Compensation in 2021-22 for all lost council tax and business rates income resulting from COVID-19.
  - Compensation for *all* lost sales fees and charges, commercial, HRA and other income lost due to COVID-19.
23. To put London boroughs on a long-term sustainable footing it will ask for:
  - A 3-year settlement including sustained above inflation annual increases.
  - Clarity over the future of the Fair Funding Review and the reforms to the Business Rates Retention scheme.
24. **With regard the local government finance system** - it is clear that before very long there will be major decisions about the future model for social care as well as the future of business rates taxation, particularly in the context of COVID-19 impacts. These decisions, alongside a view about the future role of local government as captured in the forthcoming Devolution and Recovery White Paper, points to the need before too long for there to be a new settlement that underpins the funding of local government going forward, including the potential for new sources of revenue and greater fiscal devolution.

25. It is, therefore, proposed to urge that the Government discuss with the sector and other stakeholders the way in which this new settlement can be debated and established, and over what timescale. In terms of the detail of the submission, it is planned to restate previous calls for the reform of council tax and business rates, cross-referring to the proposals that will be set out in the response to the fundamental review of business rates (see paragraphs 45ff below), and will urge the Government to allow local authorities access to more revenue raising powers, such as: the proceeds of an online sales tax; retention of unspent Apprenticeship Levy funding; devolution of Vehicle Excise Duty to pay for roads maintenance costs; the development of a local Tourism Levy; local retention of Landfill tax; and the ability to set and retain planning fees locally.

### Economic Recovery

26. The submission will emphasise London's importance to the recovery of the whole economy and will – where appropriate – align with the economic missions agreed by the London Recovery Board. It is planned to include, but not be limited to, asks in the following key areas:

27. **The Green economy** – proposals to develop London's low carbon sector and green the economy, including delivering a multi-billion pound place-based infrastructure fund that supports LAs to develop low carbon infrastructure; and to enable councils to use existing funding streams to accelerate low carbon skills development. Proposals will link closely with the developing Green New Deal asks.

28. **Retrofitting** - as a national infrastructure priority, it is planned to welcome the positive approach set out in the Government's "Plan for jobs" and include asks around:

- London receiving its fair share of the existing funds available (£310 million from the Green Homes Grant; £130 million from the Public Sector Decarbonisation Fund; £8 million from the Social Housing Decarbonisation Fund)



- The government retrofitting all domestic and non-domestic buildings to an average level of EPC-B (EPC-C by 2030 for social housing and PRS, and zero carbon schools (costing for this needed).
- Financial support and incentives for councils to encourage private retrofitting.

29. **Low carbon infrastructure and decarbonising energy and waste systems:** a series of ambitious asks, such as:

- a potential carbon precept relating to green financing solutions
- support to produce and deliver local energy plans
- Reintroduction of an Urban Community energy fund
- Removal tax burdens to encourage Community Energy Companies
- a fair share from the £2.5 billion Clean Growth Strategy and from income resulting from changes to the Extender Producer Responsibility and waste material Deposit Return schemes.
- Devolution to London of its share of municipal waste landfill tax receipts.
- A commitment to fund separate food waste collection from households and business by 2023.

30. **Housing supply** – calling for:

- flexibility over how long Right to Buy receipts can be retained and used to deliver homes.
- social rent certainty over much longer periods (e.g. 30 years)
- funding for whole-building, holistic fire safety costs resulting from the systemic failings in building and fire safety regulation, including decarbonisation costs
- an income recovery scheme for lost rental income resulting to COVID-19.
- a new financing mechanism for retrofitting buildings in local government

31. **Transport** – it is proposed to include core asks around:

- Supporting London's transport through the recovery – specifically to avoid a car-based recovery and reassure people that the public transport systems are safe to use.

- Commitment to funding key strategic national and regional projects by publishing the National infrastructure Strategy and support for previously stated important sub-regional projects within London.
- The urgent need for investment in roads to address the £1.1 billion maintenance backlog including restating calls for VED devolution.

32. **Employment** – the core arguments will link closely with the “Good Work for All Londoners” and “Digital Inclusion” LRB economic recovery missions. It is likely this will include calls for further devolution of Work & Health programme over a longer timescale, propose arguments for devolution of the Kick Start scheme to address long term unemployment, and – in line with the “15 minute Cities” LRB mission - call for significant investment in London’s High streets and Town centres – referring to similar investment seen in the Town’s Fund.

33. **Skills** – it is proposed to raise concerns about the potential impact of the furlough scheme ending and restate previous arguments for the devolution of skills set out in London Government’s Call for Action on skills (Sept 2019) for a whole systems local approach, including: the restoring the Adult Education Budget to pre-austerity levels; a London Careers service; using any unspent Apprenticeship levy to support a London Apprenticeships service; devolution of Further Education capital funding; responsibility and funding for 16 to 18 year-old skills provision, and funding for traineeships.

34. **UK Shared Prosperity Fund (UKSPF)** – ask the Government to:

- urgently clarify the future funding arrangements for the UKSPF
- Allow devolved areas to collectively determine how best to target this funding.
- Allocate the UKSPF based on a fair measure of need, not just using Gross Value Added.

### Social Recovery

35. It is proposed that the submission will focus on the service areas under the most strain and seek to set out any specific factors which make these pressures different in the capital. It will cross-refer – where appropriate – to the social

missions agreed by the London Recovery Board. It is planned to include, but not be limited to, the following key asks of Government:

**36. Adult social care funding:**

- the Government to set out a long-term vision for social care funding immediately – not by the end of the parliament.
- ASC funding to mirror NHS funding increases so that funding is spent more efficiently within the whole health and care system.
- Immediate support for ASC market and other demand pressures arising from C19 (totaling over £200 million in London this year).
- Medium-term (3 or 4 year) funding allocations to promote more strategic and efficient use of resources and meet the estimated funding gap of £600 million by 2025 resulting from demographic change and new burdens.

**37. Children's social care:**

- Meet the estimated funding shortfall of at least £300 million in London in 2020-21 by providing additional funding for children's social care.
- Ensure that any funding allocated for social care overall is distributed to areas with the greatest need (using both the children's and adult social care relative needs formulae).
- Make a long-term commitment to fund the troubled families programme for the rest of the CSR period.
- Increases the rates of Home Office grant for UASC and former UASC Care Leavers to ensure full cost recovery to London boroughs
- Reform the National Transfer Scheme for supporting an equitable sharing of responsibilities.

**38. Children with Special Educational Needs and Disabilities (SEND) :**

- Provide a statutory override to isolate Direct Schools Grant (DSG) deficits so they do not impact on sign off of general fund accounts.
- Allow local authorities to have full flexibility to transfer funding between the blocks of the DSG with the agreement of the Schools Forum in 2021-22.
- Underwrite DSG deficits caused by High Needs block; and increase High Needs block funding to reflect the annual increases in children with Education Health & Care Plans locally.

- Publish its SEND review asap – and implement policy changes to limit the unsustainable rise in EHCP numbers or provide requisite resources to accompany such rises.

### 39. **Homelessness & rough sleeping:**

- Provide reassurances that the ongoing costs of COVID-19 on H&RS (totaling almost £100 million) will be met.
- Remove the expectation that core funding (i.e. Settlement Funding Assessment) should be used to fund homelessness costs – and instead replace this with targeted specific grant funding to reflect the high concentration of homelessness in London and other urban areas.
- Deliver significant annual increases to the Flexible Homelessness Support Grant, recognising the higher costs of temporary accommodation in London and meeting the true costs of the Homelessness Reduction Act 2017.
- Reduce the number of different pots of funding so that councils can plan the delivery of homelessness services more strategically for their areas.

### 40. **People with No Recourse to Public Funds:**

- Provide funding for councils to cover the costs of people with No Recourse to Public Funds on whom London boroughs spend more than £50 million a year.
- end no recourse to public funds (NRPF) condition for at least a year.
- End Habitual Residence Test so EEA citizens don't need to prove their 'right to reside' to access benefits and rights under homelessness legislation.

41. As with last year's Spending Round submission, it is planned to include a short 2-3 page summary document including all of London Councils' key asks alongside the detailed submission. Sign off by Group Leaders will be sought in the usual way ahead of the submission deadline of 24<sup>th</sup> September.

### Lobbying

42. Building on the links made through the *Investing in the Future* campaign for SR19, joint lobbying will be undertaken on key issues with the GLA and other

stakeholders, including London business representative groups, the London VCS and London MPs to ensure joined up pan-London arguments are made.

43. London Councils officers are in discussion with GLA officers regarding joint lobbying on common priorities, which could include plans for a joint high-level representation from the Mayor and London Councils Group Leaders.
44. With regard to engaging MPs, officers attended the London APPG discussion on local government finance in June and a briefing was subsequently sent to London MPs to help them in any discussions with Government on local government funding. London Councils' full submission and short key points briefing will be sent to all London MPs in late September. In order to harness their collective lobbying power and reinforce the key messages, similar to last summer's Spending Round, it is proposed that a template letter be sent to Leaders for them to write to their local MPs in October following the submission deadline and in the lead up to decisions being taken ahead of the CSR.

## **Fundamental Review of Business Rates**

45. HM Treasury has published a call for evidence for its Fundamental Review of Business Rates launched at the Budget in March. The objectives of the review are to:
- reduce the overall burden on businesses;
  - improve the current business rates system; and
  - consider more fundamental changes in the medium-to-long term.
46. Importantly for London local government, the review will have regard to "the role of business rates in the funding of local government and local services, the impact of any changes on business rates retention, and the delivery of existing reforms to the business rates system".
47. The call for evidence focuses on four main areas including:
- improvements to the Transitional Relief Scheme from April 2021;

- reforms to make the system more sustainable including the basis and frequency of valuation, the effectiveness and operation of different reliefs, how the business rates multipliers should be set, and who pays the tax;
- the administration of the tax, covering the valuation and appeals process; and
- potential alternatives to business rates, particularly taxing land and property.

48. It is seeking responses in two phases:

- With views on the NNDR multiplier and reliefs to be submitted by 18<sup>th</sup> September to inform an interim report in the Autumn.
- Responses on all other sections are invited by 31<sup>st</sup> October, ahead of the review's conclusion in Spring 2021.

### London's response

49. London local government has long held ambitions regarding the devolution of business rates. Both London Finance Commission reports (2013 and 2017) presented clear arguments for full control and retention of the proceeds of business rates; the joint London Councils/GLA response to the Government's consultation on its proposed 100% business rates retention reforms in September 2016<sup>1</sup>, which built on a set of key principles that were agreed by Leaders' Committee and the Mayor of London, represents the most detailed and worked out proposals to date. It called for the decoupling of London's business rates from the rest of the country's and for London Government to have full control over both the setting and distribution of the proceeds of the tax, and a separate London Valuation Office accountable to London Government.

50. However, circumstances have changed since 2016 and the Government's appetite for devolution of business rates has, arguably, diminished, having cancelled its plans for 100% retention by 2020, and twice postponed the implementation of 75% retention, which won't now happen until April 2022 at the earliest. Over the same period, the sustainability of business rates in its current form has been brought sharply into question. The 2017 revaluation again saw a further concentration of

---

<sup>1</sup> Available here: <https://www.local.gov.uk/sites/default/files/documents/london-councils-and-gla-j-fde.pdf>

the national tax liability falling on London's businesses, meaning a reduction in bills outside of the capital on average. Successive Chancellors have continued to add more complexity by creating further reliefs for different sectors. All the while, the growth in online sales has continued and retailers with a physical presence (particularly on the high street) have continued to struggle. Most recently, the short-term measures to support businesses through the COVID lockdown – the guarantee of £10 billion of business rates bills through emergency reliefs and shoring up businesses with a further £12 billion through various grant schemes – and, arguably, by the longer-term impact on retail shopping habits and commercial office use, particularly in the centre of cities, have further highlighted the fragility of the tax.

51. All of this emphasises the need for significant reform of the tax to accompany any increase in local control and retention of business rates. The Government's stated aims around improving the current business rates system to make it more sustainable and considering more fundamental changes in the medium-to-long term are therefore welcome. London's long-term ambition for full devolution of the tax should be based on the need for such reform to make the tax simpler and more responsive to local circumstances. A new single business rate system applied to all local economies risks repeating and reinforcing the problems of the current system: reformed business rates in London should reflect the particular circumstances of the capital's economy and commercial property market.
52. The other stated aim of the review - reducing the burden of business rates on businesses (thereby reducing the overall yield) – may well be an important aspect of any successful reform. However, given the current importance of business rates to the funding of local councils, it raises fundamental questions regarding the alternative taxes needed to support local government services, and of who designs and controls such alternatives. It is proposed to argue that a greater local role in the operation of business rates is needed now more than ever if councils are to have the necessary tools and levers to drive the local economic and social recovery in their areas; and that any new taxes that may replace or supplement business rates must also be designed and managed locally for the same reason.

53. London Councils officers have been working closely with GLA officers on the review and it is once again proposed to submit joint London Government responses – building on the previous joint work and the level of ambition set out in 2016. It is proposed that the broad ambitions previously set out will underpin the response to the technical questions regarding reliefs and the multiplier for the initial deadline due on 18<sup>th</sup> September; for which sign off by Group Leaders will be sought in the usual way. It is proposed that a further, fuller report be taken to Leaders' Committee in October regarding the detail of any broader response relating to administration of business rates, and in particular proposing alternative taxes to business rates, in order to inform the second submission due on 31<sup>st</sup> October.

### Lobbying

54. In addition to delivering joint responses to the initial 18<sup>th</sup> September deadline and 31<sup>st</sup> October deadline with the GLA, it is proposed to work closely with London business groups to identify areas of common ground – building on the joint submission to the Treasury Select Committee inquiry on the impact of business rates on ratepayers in spring 2019 agreed by London Councils, the GLA, London First, the Federation of Small Businesses (London Region), and the London Chamber of Commerce and Industry. A meeting is planned in early September to discuss the potential of a high-level joint response – and a verbal update will be provided to the Executive.

55. It is also planned to utilise the upcoming “Business 1000” survey to gain supportive information and data to reinforce the devolution arguments. As the review will report in the Spring, it is proposed to explore with the GLA the potential for commissioning further independent research regarding reform of business rates, and the potential for other taxes to partially take its place.

### **Recommendations**

56. The Executive is asked to:

- note the latest information on the financial impact of COVID-19;
- provide a steer on the key priorities on which to focus lobbying efforts with regard to the CSR;



- agree the broad principle of an ambitious joint London Government response to the Fundamental Review of Business Rates – building on the arguments previously proposed; and
  - comment on the proposed lobbying approaches to both reviews.
- 

#### **Financial Implications for London Councils**

None

#### **Legal Implications for London Councils**

None

#### **Equalities Implications for London Councils**

None

## Appendix A – All funding measures announced since the start of COVID-19

**Table A1 - COVID-19 Financial measures announced by Government since March**

	Date	Type of funding	England	London Boroughs	% share
C-19 Business Rates reliefs	11-Mar	Compensation	10,130.70	3,040.00	30.0%
Rough Sleeping Fund	16-Mar	New - targeted	3.2	0.9	26.6%
Hardship Fund	24-Mar	Compensation	500	89.5	17.9%
Emergency funding (tranche 1)	27-Mar	New - general	1,600.00	254.2	15.9%
Estimated S.31 grants paid in advance	27-Mar	Cashflow	1,800.00	205.3	11.4%
Small Business Grants Fund and the Retail, Hospitality & Leisure Grants Fund*	01-Apr	Compensation	12,333.50	1,662.40	13.5%
Cashflow measures	16-Apr	Cashflow	3,332.80	871.4	26.1%
Emergency funding (tranche 2)	28-Apr	New - general	1,594.00	245	15.4%
Infection control fund for adult social care	15-May	New - targeted	600	50.7	8.5%
Active Travel Fund*	23-May	New - targeted	221.6	25	11.3%
Reopening High Streets Safely	24-May	New - targeted	50.1	8	16.0%
Test and Trace	10-Jun	New - targeted	300	60.2	20.1%
Welfare support funding	11-Jun	New - targeted	63	10.1	16.1%
Homelessness & Rough Sleeping	23-Jun	New - targeted	105	TBC	TBC
Emergency funding (tranche 3)	11-Jul	New - general	494	87.4	17.7%

\*NB – A Local Authority Discretionary Fund was subsequently announced to be funded from the overall funding included here.