

Introduction

Revenue Forecast

1. The latest revenue forecast outturn (as provided in appendix 4) shows a forecast overspend of £1.809m (0.3%). This is mostly due to the COVID-19 pandemic.
2. Since the 2020/21 budget was set, Covid 19 has become a global pandemic requiring a combined response from public sector services and which is also having a severe impact on the economy. Central Government has issued two payments of general grant to local authorities, totalling £42.9m, in order to support the additional pressures of continuing to provide vital services during the pandemic while protecting both workforce and local residents.
3. The table below sets out the current forecast of additional costs relating to the pandemic, plus lost income and delayed savings caused by the crisis. This can be mostly funded by the government grant provided; however, this is not enough and a gap of £2.0m is likely to remain.

	£m
Additional Costs	31.054
Lost income	2.872
Delayed savings	10.336
Grant funding	(42.244)
Shortfall	2.018

There was £0.680m of costs incurred in 2019/20 which has been funded in total from the grant.

4. The forecast spend in the table above could change significantly if there is a 'second wave' of the virus and the County Council may have to divert resources into dealing with the crisis, as previously. If this situation occurs then the £2m shortfall in the grant could increase.
5. Taking this grant shortfall into account, plus some pressures and savings resulting from normal service activity results in the current forecast overspend of £1.059m. In addition, there is a great deal of uncertainty regarding future funding levels which taken together mean that services must continue to follow

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the '£ in, £ out' principle and find mitigating savings wherever possible and aim to live within their allocated budgets for 2020/21.

6. The following paragraphs consider the key financial issues in each of the council's portfolios.
7. **Health and Care** **Covid impact - £26.385m**
Normal service forecast – £0.878m saving
8. *Adults Social Care & Safeguarding* *Covid impact - £45,000*
Normal service forecast – £0.794m saving
9. The forecast for the service is a saving of £0.794m. Covid related costs are forecast to be £45,000.
10. The restructure of the Adults Learning Disability Team (ALDT) was completed last year. There have been a number of vacancies in the new teams in the first half of the year which has led to a forecast saving of £0.599m. These vacancies are expected to be filled in the second half of the year. The £0.3m MTFS saving for the team is still expected to be delivered in full.
11. A new Section 75 agreement for Mental Health South has been agreed for the year and it is forecast that the service will breakeven. There is now a forecast saving on the Mental Health North Team of £0.205m arising from savings on the amount of agency staff used to deliver the service. It is forecast that the MTFS saving of £0.1m for the Mental Health North team will be delivered in full.
12. There is a forecast overspend of £0.591m in the Learning Disability In-House Residential services due to the vacancy factor build into the budget which is not being met so far this year. There is also a small overspend of £49,000 forecast for the Specialised Day Opportunity Service due to vacancy factor not being fully met. Additional cost from the temporary operating model for these services are being funded by the Covid 19 grant funding.
13. Business Support is forecasting a saving of £0.150m due to the staff restructure and generating more income than in the budget.

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14. Within Care Systems and Adult Safeguarding there is a forecast saving of £0.383m resulting from staff turnover and holding vacant posts. Other variances amount to a small saving of £97,000.
15. *Care Commissioning* *Covid impact - £26.340m*
Normal service forecast – £84,000 saving
16. The forecast for the service a saving of £84,000. Covid related costs are forecast to be £26.340m.
17. The Older Peoples budget is now forecast to save £2.430m. This saving is mainly due to the significantly reduced number of residential and nursing placements, with the total number being over 300 fewer than compared to March 2020. The hospital discharges to free capacity in NHS hospitals during the Covid 19 pandemic are currently being funded by our Health partners. Under the latest agreement, the Council will commence reviews in September for these discharges. It is currently anticipated that these assessments will be completed by March 2021. The revised forecast number of residential and nursing places has resulted in a reduction in the forecast of £6.797m.
18. However, providers are facing increased operating costs due to additional personal protective equipment (PPE) and increased cleaning regimes to reduce the spread of Covid 19. Furthermore, the reduction in demand has meant reduced income for providers and it is not known how long this might continue given possible perceptions of whether care homes are a desirable option for care delivery which may result in a longer term reduction in demand, potentially leading to some loss of capacity from the market. This uncertainty around future demand in conjunction with the financial pressures faced by the market could present significant risk to the Council moving forward.
19. There has been a significant increase in the forecast for home care. There are multiple factors that are impacting the position. There was a push to clear our Provider of Last Resort in April to free up capacity to allow them to take new hospital discharges, which resulted in sourcing 1,142 hours of home care. In addition, the number of hours provided for health services provisions has been rising recently and increased by 631 hours since April 2020. Under the Section 75 agreement, the Council receives a fixed sum for commissioning health tasks on behalf of the Clinical Commissioning Group (CCG) and the cost of health service provisions in 2019/20 already exceeded the sum received. Therefore,

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the additional hours represent an additional cost to the Council. The total forecast overspend arising from the issues mentioned above is £1.371m.

20. The number of older people in receipt of a direct payment has reduced significantly since April 2019, a reduction of approximately 23% although numbers seem to have stabilised during the first half of 2020/21. This has resulted in an overall forecast saving of £1.178m.
21. Other community based service budgets are forecast to save £0.352m due to reduced activity as a result of the Covid 19 outbreak.
22. Short term intervention budgets are forecast to save £0.417m as a direct result of the actions (e.g. shielding vulnerable people) taken to prevent the spread of Covid 19.
23. There is a significant shortfall against forecast income for Older People placements of £5.164m. This is largely as a result of the reduction in client contributions due to the reduction of residential and nursing placements forecast for the remainder of year. This has been offset to some degree by growth in the home care income forecast due to increased demand.
24. There is a forecast saving of £0.599m on the Physical Disabilities budget. This is partly due to the net impact of the reduction in the forecast of £0.445m for residential and nursing placements due to a reduction as a result of the pandemic. In addition, we are forecasting a saving on community based services of £0.480m due to a reducing number of people taking direct payments to provide their care plus a saving on the home care budget as numbers are lower than forecast. This has been offset by reduction in client contribution of £0.278m.
25. The Mental Health budget is forecast to overspend by £0.374m, which is largely due to delays in delivering the £0.250m MTFS saving due to the pandemic, plus a continuation of the overspend from the growth in Supported Living placements which first arose in 2019/20. This has been partially offset by a forecast saving on the Mental Health Employment and Recovery contract of £0.195m.
26. The Learning Disability Placement budget is forecast to save £2.921m, which is partly due to reductions in the number of people with Learning Disabilities being

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cared for in Nursing Homes as well as savings on our Supported Living Transports costs and savings in Direct Payments. We are also experiencing the full benefit of increases in health income negotiated in recent years.

27. The council will continue to work with the local CCG's to support the discharge of people with learning disabilities or autism from specialist hospitals to community-based settings under the Transforming Care Partnership (TCP). Because the National Health Service England (NHSE) reduced the amount of funding that accompanied each individual, there has been a substantial cost pressure for the Staffordshire Health and Care economy in recent years. The government has provided the Staffordshire and Stoke-on-Trent TCP grant funding of £0.467m in 2020/21 to support further discharges. Despite this, there remains a risk of further pressures in year and future years.
28. The planned recommissioning of the Carers services has been delayed due to the Covid 19 pandemic and the new service will now begin next year. As a result, the savings from last year are forecast to occur again this year, a total of £0.383m now forecast. There is also a forecast saving for the Advocacy contract of £0.210m.
29. Prisoners related care activities are now forecast to save £0.422m, of which £0.276m is an underlying saving from previous years and £0.146m is due to staffing savings and lower care costs.
30. Given the level of current client debt (in excess of £10m collectable debt in July, with just over £2m of this in excess of 3 years old) and the further risk that amounts due may increase due to the economic impact of Covid 19, we believe it is prudent to increase the Health and Care bad debt provision by a further £2m.
31. The pandemic has had a significant impact on the care provider market and the Council has already provided a significant amount of financial support to the sector from the Emergency Covid grant allocations (with over £16m made available to support the sector) and the Infection Control grant allocation (over £8m allocated to date). However, the longer-term impact of Covid 19 on demand for placements is currently unknown, particularly given possible perceptions about care delivery. Furthermore, providers are incurring additional costs (cleaning, staffing, PPE), as well as income levels being reduced. Finally, there is still uncertainty about future funding levels for Local Authorities and

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Social Care in particular. These factors mean that the Council still faces significant financial risk in the short to medium term. Therefore, the opportunity has been taken to re-profile spending commitments to ensure the budget available is utilised for maximum benefit.

32. The Council is keen to invest in digital transformation to revolutionise not only how we work but also how we interact with our partners and the citizens of Staffordshire. We can use technology and data to work closer with our communities to encourage more residents to help themselves and one another, In addition, new systems can reduce costs through automation and streamlining of processes. In order to work towards delivering the Council's vision it is essential that the service starts to make prudent provision for this response and a £1.5m contribution has been made to the Corporate IT reserve.
33. Other variances amount to a saving of £1.284m.
34. The Council was allocated £9.915m from the £600m Adult Social Care Infection Control Fund announced by the government. Of this funding, 75% was to be passported directly to care homes in the county who comply with the requirements set out in the national guidance. The balance of the funding can be used to support care homes or domiciliary care providers and to support workforce resilience. To date, £8.902m has been allocated and we are on track to allocate the remainder of the funding this financial year.
35. In addition, the Council was allocated £3.634m of Test and Trace grant funding. This grant is to provide support to local authorities in England towards expenditure incurred in relation to the mitigation against and management of local outbreaks of Covid 19. To date £0.430m has been allocated and there are plans in place to utilise the remainder of the funding.
36. **Families & Communities** **Covid impact - £6.799m**
Normal service forecast - £0.875m overspend
37. The forecast is an overspend of £0.875m, a decrease of £1.7m since the quarter 1 report. While services continue to face pressures as a result of the non delivery of prior year savings, at this time it is considered that these can be mitigated through savings across services.

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38. In response to the outbreak of Covid 19, further overspends of £6.799m are forecast as a result of non delivery of savings of £3.3m, additional exceptional costs of £2.6m and lost income of £0.9m.
39. *Children's Services* *Covid impact - £4.989m*
Normal service forecast - £1.502m saving
40. The forecast saving on normal services is mainly a result of a £1.2m saving within Looked after Children, due to staff vacancies in the Intensive Prevention Service, Family Group Conference teams and Short Stay Residential teams along with additional grant income. There is also a saving of £0.3m in Early Help and Safeguarding primarily arising through staffing vacancies of £0.7m in the Early Help and First Response teams but offset by additional agency costs of £0.4m in the Safeguarding teams.
41. The budget this year included additional investment of £2.570m for the continuation and progression of planned transformation works as outlines in the business case previously approved. This is expected to be fully spent this year and, before the Covid 19 outbreak, was anticipated to deliver in full the target savings of £4.7m. Unfortunately, due to the pandemic, it is likely that planned savings this year will be delayed.
42. There are non-delivery of planned savings due to Covid 19 – the service has been unable to progress the necessary transformation programmes as intended and this has most significantly impacted the number and cost of our Looked after Children. This will be funded by the Covid 19 grants.
43. There has been additional exception costs due to Covid 19, for example to support providers that have seen reduced demand for services, additional support for our foster carers, and additional care package costs to ensure that the most vulnerable are protected and that in the longer term, business continuity and market sustainability is assured. There has also been lost income from contributions for respite care. These additional costs and loss of income will be funded by Covid 19 grants.
44. *Education Services* *Covid impact - £1.266m*
Normal service forecast - £2.428m overspend
45. The forecast is an overspend of £2.428m, a small improvement from the quarter 1 position.

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46. The overspend is largely due to the continued pressure from SEND Transport which is forecast to be £1.8m overspent. This is a result of both increasing transport costs and demand due to a greater move of pupils towards single occupancy taxis to manage more effectively any disruptive behaviour.
47. The overspend also includes £0.815m for additional investment in SEND stabilisation works as approved by Cabinet earlier this year.
48. The overspend has been offset by a saving on historic pension costs of £0.2m.
49. While the service faces further pressures of £0.5m as a result of the non delivery of historic savings in SEND Assessment, it is forecast that this can be mitigated this year by the use of other service reserves and savings across the service, mostly staff vacancy savings. However, this will remain a pressure in future years and will be addressed as part of the wider transformation programme.
50. There have been additional exceptional costs due to Covid 19 in relation to SEND transport of £0.6m and cleaning.
51. *SEND High Needs Block*
52. The High Needs Block is currently forecast to overspend by £2m. This is higher than previously forecast and reflects the additional pressure for SEND support arising as the backlog of outstanding Education, Health and Care Plan (EHP) assessments is addressed through the SEND stabilisation programme approved earlier this year.
53. The overspend will be charged against the DSG reserve and it is expected this reserve will be fully depleted by the end of the year. Going forward, it is forecast that the SEND transformation programme, with the imminent full roll out of the district hub model, will provide for a more inclusive system that enables the necessary early support and intervention to manage demand with overall resources.
54. The above does not include spend on service transformation and stabilisation which have been funded from existing revenue resources.

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55. *Culture & Communities* *Covid impact - £0.308m*
Normal service forecast - £4,000 saving
56. There is a £0.245m overspend resulting from prior year undelivered MTFS savings within Archives following an unsuccessful bid for Staffordshire History Centre Lottery Fund funding. Although a further bid has been submitted, it is forecast that these savings will be delivered in future years from a staffing restructure, irrespective of whether the bid is successful or not. In the current year other savings, mostly as a result of vacancies, will largely mitigate the shortfall and will provide a small saving.
57. The Covid 19 pandemic has led to reduced income for the service from reduced trading activity.
58. *Rural County* *Covid impact - £0.236m*
Normal service forecast - £48,000 saving
59. While the service has a forecast overspend of £0.2m as a result of prior year undelivered savings, it is anticipated that these will be delivered on going once planned transformation can be finalised. In the meantime, other vacancy savings are forecast to mitigate the shortfall in the current year and will result in a small saving of £48,000.
60. The Covid 19 pandemic has meant loss of income for the service from reduced trading activity, parking and penalty fines.
61. *Community Safety* *Covid impact – nil*
Normal service forecast - £1,000 overspend
62. The service has a forecast overspend of £0.250m due to prior year undelivered savings, however these are anticipated to be delivered on going once planned transformation programmes can be finalised. In the meantime, it is forecast that vacancy savings will mitigate the overspend and result in a small overspend.
63. **Economy, Infrastructure & Skills** **Covid impact - £4.684m**
Normal service forecast - £0.134m saving
64. The forecast saving is £0.134m, which is a reduction of £0.499m since quarter 1. On top of this, the forecast financial impact of Covid 19 for the directorate is £4.684m, which is a reduction of £2.550m since quarter 1. This is a total forecast overspend of £4.5m.

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65. *Business & Enterprise* *Covid impact - £0.265m*
Normal service forecast - £199,000 overspend
66. The forecast is an overspend of £199,000 until the Exit and Transition Fund monies are included, this will result in a forecast saving of £51,000 which is an improvement from the forecast overspend of £68,000 at quarter 1.
67. This saving is largely due to the delay in the achievement of the £75,000 MTFs saving on St Albans Enterprise Centre, off-set by savings forecast on Farms repairs and maintenance of £50,000, a staffing saving in Planning Policy and additional income being received in year from the Business Energy Industrial Strategy.
68. The decrease in the additional impact of Covid 19 is largely due to the shortfall of income to Enterprise Centres now estimated at £0.150m from £0.310m reported at quarter 1. This is due to a rental income being actively managed by the team during this challenging period.
69. *Infrastructure & Highways* *Covid impact - £1.1m*
Normal service forecast - breakeven
70. The forecast for the service is breakeven which is an improved position from the £0.349m forecast overspend from quarter 1.
71. The small forecast overspend on Lighting and Signals which is the non-achievement of the advertising MTFs saving of £50,000 has now been mitigated by vacancies in the Street Lighting and Traffic Signals teams. There is a small increase of £50,000 to the forecast pressure in the Developments and Improvements area due to having to buy in additional resource. This has been mitigated through vacancies in the wider Community Infrastructure team, Flood Risk Management and Highway Asset Strategy Management.
72. The expected impact of Covid 19 is forecast to be £1.1m this is an increase of £0.2m from the quarter 1 position and related to the likelihood increased spend on school crossing patrols due to the phased starts for different school years from September.

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73. *Transport, Connectivity & Waste* *Covid impact - £0.919m*
Normal service forecast - £17,000 saving
74. The Transport and Connectivity service is forecast to save £17,000, a small change from the breakeven position at quarter 1.
75. There are significant savings due to vacancies in the Transport Planning team and an increase in staff recharges in this area as a result of the North Staffordshire Air Quality Project, savings in the Concessionary Fares budget area, as well as a forecast saving of £0.250m on Public Transport which has been impacted by the Covid 19 pandemic. It is forecast that spend in future years will be in line with budgets as passenger demand increases. Nearly all of these savings – totalling £0.630m – will be used to contribution to the proposed Eastgate Regeneration project, which is subject to approval, as well as Transport Assessment work to support Local Plans in 2021/22 and 2022/23. This work is necessary to ensure significant development is planned in sustainable locations and made acceptable in transport and environment terms.
76. At quarter 2 the additional costs relating to Covid 19 have decreased by almost £2m as government guidance has allowed home to school transport to return without social distancing. An allowance of £0.750m has been made for the additional costs associated with mainstream entitled pupils for extra capacity and additional cleaning costs. Additional grant funding has been made available by DfE for costs (in the initial six weeks) associated with increasing capacity on the public transport network for all pupils (entitled and non-entitled) and assisting with travel demand management around schools. Future costs in this area are still uncertain and a greater understanding of Covid 19 costs which will need to be met directly by the authority will be clear at quarter 3.
77. The waste budget is forecast to breakeven however it should be noted that with many of the waste budgets being demand led there could be significant changes during the year.
78. Covid 19 costs in the Sustainability and Waste area are now estimated at £0.140m which is a £0.450m reduction from quarter 1. The loss of income at the Household Recycling Centres forecast previously has not materialised. There has however been a shortfall of income in the Woodfuels area when biomass boilers had to be shut down due to school closures.

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79. *El&S Business Support* *Covid impact - £0.911m*
Normal service forecast - breakeven

80. There are forecast £0.911m Covid 19 related costs, a small increase since quarter 1. This increase includes cleaning materials, hazardous waste removal and packaging for food parcels.

81. Corporate Services **Covid impact - £4.857m**
Normal service forecast - £0.372m saving

82. The service is forecast to have a saving of £0.372m, there is a forecast overspend in HR, which is non-delivery of 2019/20 MTFS savings, offset by a saving in ICT and Business Support. The change from the breakeven position reported at quarter 1 is largely due to vacancies in the Commercial and Property Teams.

83. At quarter 2 the impact of Covid 19 is £4.857m which is an increase of £2.104m from quarter 1. This significant increase in the forecast for PPE in preparation for local outbreaks and a possible second wave.

84. Centrally Controlled

85. There has been a steady increase in insurance premiums and this results in a forecast overspend of £0.3m.

86. There is also £1.537m of Covid 19 related pressures which includes £0.264m of cleaning materials, £0.170m forecast loss of income and the non-delivery of the 2020/21 MTFS property rationalisation saving, and £0.687m for the delay in the rental of Staffordshire Place 2.

87. A pay award of 2.75% has been agreed nationally for NJC Green Book, JNC Chief Officers and Soulbury pay scales. Within the budget, 2% pay inflation was awarded to services and a 0.5% provision was created for any additional need. Therefore, the remaining 0.25% needs to be funded and amounts to £380,000. It is recommended that this additional pay award is funded from Contingency.

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88. Capital Forecast

89. Appendix 5 compares the latest capital forecast outturn of £143.0m, a decrease from the quarter 1 position of £149.0m. The key reasons for this decrease of £6.0m are set out in the following paragraphs.

90. Health and Care Forecast spend £1.778m

91. There has been a reduction of £3.038m since the quarter 1 report. This reduction is due to continued significant uncertainty as a result of Covid 19 which has resulted in works on the Hillfield House proposed refurbishment being halted. The forecast for Histon Hill and Rowley Hall nursing home new builds is reduced and being rephased into future years. In addition, the Care Director upgrade budget has been further refined and an element reprofiled into 2021/22.

92. Families and Communities Forecast spend £30.226m

93. *Maintained Schools* *Forecast Spend £29.898m*

94. There has been a reduction in forecast spend of £3.852m since the quarter 1 forecast.

95. There has been £8m of Basic Need money reprofiled into future years, offset by budget refinements on Branston Road s106 of £0.640m, Weston Road Expansion (s106) of £0.452m, Hollies relocation ESFA grant of £0.484m and Fradley Park new school s106 of £0.272m. There have also been other smaller budget refinements across a number of projects resulting in the net reduction of £6.777m.

96. There has also been an additional £1.9m Schools Capital Allocation awarded plus additional school contributions and loans across a number of projects leading to a total increase of £2.925m. Together this and the net reduction of £6.777m total an overall reduction of £3.853m

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97. Economy, Infrastructure and Skills **Forecast spend £97.688m**

98. *Economic Planning & Future Prosperity* *Forecast spend £17.425m*

99. There has been an increase of £2.175m since the quarter 1 report. This is primarily due to the reprofiling of the i54 Western Extension project due to accelerated works of £0.938m, the introduction of the recently approved Enterprise Centre projects at Cannock and Silverdale, £0.498m and £0.213m respectively, and the rephasing of Kingswood Lakeside Ground Treatment budget following the receipt of grant monies of £0.430m.

100. There has been minimal increase to the forecast spend of £40,000 on fees for the Library and Public Realm element of the Tamworth Enterprise Quarter project over the approved £0.5m budget. Work is ongoing to bring this figure down, and it will reduce significantly if all the contingency isn't realised in the second phase of the library works.

101. *Highways Schemes* *Forecast spend £77.660m*

102. There has been a decrease in forecast spend of £0.901m since quarter 1.

103. This includes a £2.075m increase on Major schemes which is largely the reprofiling of Stafford Western Access Route, in particular the costs associated with Covid 19 being brought forward from 2021/22 to 2020/21. This has been offset by a minor reprofiling of costs on Lichfield Southern Bypass. The small additional costs on Lichfield Southern Bypass reported at quarter 1 are now forecast to be met from the Corporate Priorities budget. Maintenance and Integrated Transport schemes have increased by £2.657m which is the net effect of the inclusion of £3.1m of additional pothole funding, offset by a number of smaller refinements across a number of schemes.

104. These are offset by a decrease in Other Highways and Developer funded schemes which is the net effect of the refinement of a number of Developer funded scheme including both rephasing as well as in year fluctuations.

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105. Finance and Resources & ICT **Forecast spend £1.883m**

106. There has been a reduction of £0.522m in the forecast since the quarter 1 report, this is due to refining of ICT projects budgets and some project completions.

107. Property **Forecast spend £10.160m**

108. There has been an increase in forecast spend of £0.285m since the quarter 1 forecast due to the refining of budgets for asset renewal across the programme of works.

109. Financial Health

110. Appendix 6 provides a forecast outturn performance against the key Financial Health Indicators approved as part of the 2020/21 budget setting process.

111. There have been 97.6% of invoices were paid within 30 days of receiving them at the end of quarter 1, exceeding the financial health indicator target. This reflects early payments to suppliers to help them with cashflow during the pandemic.

112. The estimated level of outstanding sundry debt over 6 months old is £19.011m, this is over the target of £14.7m by £4.311m. This is an increase of £3.045m since the quarter 1 report. The debt recovery process involves chasing by a range of methods with the eventual escalation to the external collection agent or to Legal for the possibility of a court decision to recover the debt. It should be noted that full debt recovery services have only been 'switched on' in the last 6 weeks since debt recovery was suspended from March 2020 due to Covid 19.

113. The level of CCG health debt over 6 months old is £1.3m below the target figure. The increase from June to September relates to debt newly falling into the over 6 month old age category. It is recoverable and payable as nothing has been disputed.

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114. There is an element of seasonal profile – in 2019/20 the level of debt over 6 months old increased by £4.1m between quarter 1 and 2, more than the £3.9m this year.
115. Client debt now stands at £10.033m and could potentially increase as a consequence of the pandemic. A working group has been established to look at why clients are not paying debts and to implement ways to avoid clients getting into debt in the first instance.

Debtor Type	2020/21 Target	30/06/2020	30/09/2020	Increase / (Decrease)
	£m	£m	£m	£m
Health Bodies & CCGs	3.900	1.409	2.568	1.159
Other Govt. and Public Bodies	2.000	2.063	2.699	0.636
Other General Debtors (Individuals & Commercial)	4.700	3.581	3.711	0.130
Health & Care Client Debt	4.100	8.913	10.033	1.120
TOTAL	14.700	15.966	19.011	3.045