

NORTH SOMERSET COUNCIL - 2022/23 REVENUE BUDGET MONITORING
FINANCIAL SUMMARY - AS AT 31 MARCH 2023

	REVISED BUDGET 2022/23				PROVISIONAL OUT-TURN				PROVISIONAL OUT-TURN VARIANCE			
	Expenditure £	Income £	Reserves £	Net £	Expenditure £	Income £	Reserves £	Net £	Expenditure £	Income £	Reserves £	Net £
Service Expenditure Budgets;												
Adult Social Services	115,667,592	(38,779,800)	(1,238,386)	75,649,406	115,693,229	(41,340,684)	19,212	74,371,757	25,637	(2,560,884)	1,257,598	(1,277,649)
Children's Services	45,017,382	(15,805,654)	(661,111)	28,550,618	45,532,409	(15,073,127)	346,144	30,805,426	515,027	732,527	1,007,255	2,254,808
Schools & DSG Budgets	51,628,696	(51,628,696)	0	(0)	59,544,380	(63,393,338)	3,849,908	950	7,915,685	(11,764,642)	3,849,908	950
Children's Services	96,646,078	(67,434,350)	(661,111)	28,550,617	105,076,790	(78,466,465)	4,196,051	30,806,376	8,430,712	(11,032,115)	4,857,162	2,255,759
Corporate Services	84,956,337	(57,256,505)	(940,869)	26,758,963	85,380,150	(59,822,204)	1,063,514	26,621,460	423,813	(2,565,699)	2,004,382	(137,504)
Place Directorate	65,628,314	(29,372,302)	(4,986,735)	31,269,277	68,494,665	(30,187,788)	(5,765,384)	32,541,494	2,866,351	(815,485)	(778,649)	1,272,217
Public Health & Regulatory Services	16,127,423	(12,024,986)	(2,655,297)	1,447,140	17,052,179	(14,236,620)	(1,417,371)	1,398,187	924,756	(2,211,634)	1,237,926	(48,953)
Capital Financing	15,350,590	(4,143,590)	0	11,207,000	15,851,653	(7,937,938)	1,353,959	9,267,674	501,063	(3,794,348)	1,353,959	(1,939,326)
Precepts & Levies	6,683,897	0	0	6,683,897	6,683,897	0	0	6,683,897	0	0	0	0
Non Service Budgets	7,901,434	(1,380,150)	(2,612,755)	3,908,529	3,698,499	(6,339,660)	6,425,147	3,783,986	(4,202,935)	(4,959,510)	9,037,902	(124,543)
Total Net Revenue Budget	408,961,665	(210,391,683)	(13,095,152)	185,474,830	417,931,061	(238,331,359)	5,875,128	185,474,830	8,969,396	(27,939,676)	18,970,280	0
General Fund Resources Budgets	0	(179,857,615)	(5,617,215)	(185,474,830)	0	(190,681,675)	5,206,845	(185,474,830)	0	(10,824,060)	10,824,060	(0)
Total Revenue Budget Resources	0	(179,857,615)	(5,617,215)	(185,474,830)	0	(190,681,675)	5,206,845	(185,474,830)	0	(10,824,060)	10,824,060	(0)
NET REVENUE BUDGET TOTALS	408,961,665	(390,249,298)	(18,712,367)	(0)	417,931,061	(429,013,034)	11,081,973	0	8,969,396	(38,763,736)	29,794,340	0

ADULT SOCIAL SERVICES	REVISED BUDGET				PROVISIONAL OUT-TURN				PROVISIONAL OUT-TURN VARIANCE			
	Expenditure £	Income £	Reserves £	Net £	Expenditure £	Income £	Reserves £	Net £	Expenditure £	Income £	Reserves £	Net £
Residential	34,093,287	(10,270,435)	0	23,822,852	33,244,257	(9,875,818)	0	23,368,439	(849,030)	394,617	0	(454,413)
Nursing	14,142,630	(4,185,944)	0	9,956,686	15,757,241	(5,163,218)	0	10,594,023	1,614,611	(977,274)	0	637,337
Supported Accommodation	1,822,108	(367,056)	0	1,455,052	1,787,624	(217,223)	0	1,570,400	(34,484)	149,833	0	115,348
Community: Supported Living	14,231,321	(1,473,595)	0	12,757,726	14,923,759	(1,557,212)	0	13,366,547	692,438	(83,617)	0	608,821
Community: Homecare	11,834,095	(2,684,121)	0	9,149,974	11,458,208	(2,758,811)	0	8,699,397	(375,887)	(74,690)	0	(450,577)
Community: Direct Payments	8,569,771	(1,321,112)	0	7,248,659	8,122,706	(1,061,269)	0	7,061,437	(447,065)	259,843	0	(187,222)
Community: Other Long Term Care	3,014,683	(2,347,274)	(441,000)	226,409	2,896,676	(2,697,869)	(441,000)	(242,194)	(118,007)	(350,595)	0	(468,603)
Maximise Independence	1,621,334	0	0	1,621,334	1,302,093	0	0	1,302,093	(319,241)	0	0	(319,241)
Other Short Term	4,791,944	(260,219)	0	4,531,725	4,674,840	(399,428)	0	4,275,412	(117,104)	(139,209)	0	(256,313)
Individual Care and Support Packages	94,121,173	(22,909,756)	(441,000)	70,770,417	94,167,403	(23,730,849)	(441,000)	69,995,555	46,230	(821,093)	0	(774,863)
Social Care Activities	11,253,150	(1,760,965)	(316,880)	9,175,305	11,153,237	(1,817,363)	100,743	9,436,617	(99,913)	(56,398)	417,623	261,312
Information & Early Intervention	1,621,756	(644,180)	0	977,576	1,701,139	(822,425)	342,357	1,221,071	79,383	(178,245)	342,357	243,495
Assistive Equipment & Technology	1,019,421	(339,892)	(247,100)	432,429	918,960	(1,054,871)	710,000	574,088	(100,461)	(714,979)	957,100	141,659
Other Social Care	13,894,327	(2,745,037)	(563,980)	10,585,310	13,773,336	(3,694,659)	1,153,100	11,231,777	(120,992)	(949,622)	1,717,080	646,466
Commissioning & Service Strategy	5,623,573	(11,807,527)	(233,406)	(6,417,360)	5,650,749	(12,385,933)	(692,888)	(7,428,072)	27,175	(578,406)	(459,482)	(1,010,713)
Integrated Care s256 Agreements	0	0	0	0	0	0	0	0	0	0	0	0
Covid Related Support	0	0	0	0	0	0	0	0	0	0	0	0
Commissioning & Service Strategy	5,623,573	(11,807,527)	(233,406)	(6,417,360)	5,650,749	(12,385,933)	(692,888)	(7,428,072)	27,175	(578,406)	(459,482)	(1,010,713)
Housing Services	2,028,518	(1,317,480)	0	711,038	2,101,741	(1,529,244)	0	572,498	73,223	(211,764)	0	(138,540)
Housing Year-End - Technical Adjustments	0	0	0	0	0	0	0	0	0	0	0	0
Housing Services	2,028,518	(1,317,480)	0	711,038	2,101,741	(1,529,244)	0	572,498	73,223	(211,764)	0	(138,540)
ADULT SOCIAL SERVICES TOTAL	115,667,592	(38,779,800)	(1,238,386)	75,649,406	115,693,229	(41,340,684)	19,212	74,371,757	25,637	(2,560,884)	1,257,598	(1,277,649)

CHILDRENS - CHILDREN'S SERVICES	REVISED BUDGET				PROVISIONAL OUT-TURN				PROVISIONAL OUT-TURN VARIANCE			
	Expenditure £	Income £	Reserves £	Net £	Expenditure £	Income £	Reserves £	Net £	Expenditure £	Income £	Reserves £	Net £
Coporate Parenting	12,674,797	(988,072)	(79,169)	11,607,556	16,048,227	(3,040,955)	45,104	13,052,375	3,373,430	(2,052,883)	124,273	1,444,819
Front Door	581,977	(20,800)	0	561,177	615,743	(75,800)	0	539,943	33,766	(55,000)	0	(21,234)
Family Wellbeing	11,972,590	(8,998,301)	(299,001)	2,675,288	7,884,578	(5,483,905)	277,187	2,677,860	(4,088,012)	3,514,396	576,188	2,572
Children With Disabilities	2,368,695	(604,680)	0	1,764,015	3,533,323	(494,282)	(15,933)	3,023,108	1,164,628	110,398	(15,933)	1,259,093
Children With Disabilities Occupational The	224,037	0	0	224,037	189,137	0	0	189,137	(34,900)	0	0	(34,900)
Family Support and Safeguarding	3,648,316	(86,110)	(215,000)	3,347,206	3,555,070	(60,725)	(196,475)	3,297,870	(93,246)	25,385	18,525	(49,336)
Quality Assurance and Safeguarding	506,633	(56,286)	0	450,347	441,035	(49,154)	76,573	468,453	(65,598)	7,132	76,573	18,106
Adoption	578,268	(27,000)	0	551,268	474,643	(9,000)	0	465,643	(103,625)	18,000	0	(85,625)
Social Work Development	281,518	(87,660)	0	193,858	247,658	(136,476)	42,740	153,921	(33,860)	(48,816)	42,740	(39,937)
Contracts and Commissioning	618,880	0	0	618,880	575,112	0	0	575,112	(43,768)	0	0	(43,768)
Youth Justice Service	2,022,944	(1,630,826)	(67,941)	324,177	1,680,837	(1,716,021)	358,933	323,750	(342,107)	(85,195)	426,874	(427)
Children's Support and Safeguarding As	35,478,655	(12,499,735)	(661,111)	22,317,809	35,245,360	(11,066,319)	588,130	24,767,171	(233,295)	1,433,416	1,249,241	2,449,362
Education Inclusion Service and Virtual Sch	2,455,716	(608,877)	0	1,846,839	2,925,597	(840,113)	(211,568)	1,873,916	469,881	(231,236)	(211,568)	27,077
Music Service and Education Hub	941,476	(941,206)	0	270	1,095,704	(1,138,822)	43,123	5	154,228	(197,616)	43,123	(265)
Early Years	624,998	(146,037)	0	478,961	566,424	(167,359)	14,920	413,986	(58,574)	(21,322)	14,920	(64,975)
Strategic Planning and Governance	1,612,532	(1,004,584)	0	607,948	1,749,905	(1,197,741)	9,988	562,153	137,373	(193,157)	9,988	(45,796)
Education Support Services	1,730,339	(425,530)	0	1,304,809	1,697,932	(477,146)	5,562	1,226,348	(32,407)	(51,616)	5,562	(78,461)
Education Partnerships Assistant Directo	7,365,061	(3,126,234)	0	4,238,827	8,035,563	(3,821,181)	(137,975)	4,076,407	670,502	(694,947)	(137,975)	(162,420)
Children's Services Directorate	1,055,939	0	0	1,055,939	1,150,244	0	(83,341)	1,066,903	94,305	0	(83,341)	10,964
CYPS Support Services	1,117,728	(179,685)	0	938,043	1,090,696	(185,627)	(10,125)	894,944	(27,032)	(5,942)	(10,125)	(43,099)
Children's Services Directorate	2,173,667	(179,685)	0	1,993,982	2,240,941	(185,627)	(93,466)	1,961,847	67,274	(5,942)	(93,466)	(32,134)
Tech Accounting Adjustments - Children's	(1)	0	0	(0)	10,545	0	(10,545)	0	10,546	(0)	(10,545)	0
CHILDRENS - CHILDREN & YOUNG PEO	45,017,382	(15,805,654)	(661,111)	28,550,618	45,532,409	(15,073,127)	346,144	30,805,426	515,027	732,527	1,007,255	2,254,808

CHILDRENS - SCHOOLS & DSG BUDGETS	REVISED BUDGET				PROVISIONAL OUT-TURN				PROVISIONAL OUT-TURN VARIANCE			
	Expenditure £	Income £	Reserves £	Net £	Expenditure £	Income £	Reserves £	Net £	Expenditure £	Income £	Reserves £	Net £
Delegated Funding	5,818,888	0	0	5,818,888	5,819,287	0	0	5,819,287	399	0	0	399
De-delegations	0	0	0	0	14,174	0	0	14,174	14,174	0	0	14,174
Contingencies and Growth Funding	935,045	0	0	935,045	786,802	0	0	786,802	(148,243)	0	0	(148,243)
Schools Block	6,753,933	0	0	6,753,933	6,620,263	0	0	6,620,263	(133,670)	0	0	(133,670)
Education Inclusion Service	510,405	0	0	510,405	636,173	0	0	636,173	125,768	0	0	125,768
Delegated Place Funding	5,191,732	0	0	5,191,732	4,868,333	0	0	4,868,333	(323,399)	0	0	(323,399)
Out of Authority Placements	5,190,555	0	0	5,190,555	8,373,132	0	0	8,373,132	3,182,577	0	0	3,182,577
Top-up Funding	14,900,677	0	0	14,900,677	18,245,638	0	0	18,245,638	3,344,961	0	0	3,344,961
SEN equipment & Other costs	513,878	0	0	513,878	972,803	0	0	972,803	458,925	0	0	458,925
Children Missing Education (Bespoke Pack)	1,089,798	0	0	1,089,798	1,159,449	0	0	1,159,449	69,651	0	0	69,651
Other Intensive Support for Vulnerable Lear	2,124,564	0	0	2,124,564	1,915,467	0	0	1,915,467	(209,097)	0	0	(209,097)
High Needs Block	29,521,609	0	0	29,521,609	36,170,996	0	0	36,170,996	6,649,387	0	0	6,649,387
Provision for 2, 3 and 4 year olds	10,931,377	0	0	10,931,377	10,635,264	0	0	10,635,264	(296,113)	0	0	(296,113)
Top-up Funding	307,044	0	0	307,044	463,090	0	0	463,090	156,046	0	0	156,046
Other Early Years Services	401,900	0	0	401,900	351,808	0	0	351,808	(50,092)	0	0	(50,092)
Early Years Block	11,640,321	0	0	11,640,321	11,450,162	0	0	11,450,162	(190,159)	0	0	(190,159)
Strategic Management & Centrally Administ	812,741	0	0	812,741	782,279	0	0	782,279	(30,462)	0	0	(30,462)
Prudential Borrowing	632,704	0	0	632,704	632,703	0	0	632,703	(1)	0	0	(1)
Retained Services	224,749	0	0	224,749	224,614	0	0	224,614	(135)	0	0	(135)
Central Schools Services Block	1,670,194	0	0	1,670,194	1,639,596	0	0	1,639,596	(30,598)	0	0	(30,598)
Dedicated Schools Grant	0	(49,586,057)	0	(49,586,057)	0	(49,586,057)	0	(49,586,057)	0	0	0	0
Dedicated Schools Grant Safety Valve	0	0	0	0	0	(8,440,000)	0	(8,440,000)	0	(8,440,000)	0	(8,440,000)
Dedicated Schools Grant Reserve	0	0	0	0	0	0	3,761,671	3,761,671	0	0	3,761,671	3,761,671
Other Income	0	0	0	0	0	(1,616,631)	0	(1,616,631)	0	(1,616,631)	0	(1,616,631)
DSG Funding	0	(49,586,057)	0	(49,586,057)	0	(59,642,688)	3,761,671	(55,881,017)	0	(10,056,631)	3,761,671	(6,294,960)
Other Grants Non DSG	2,042,639	(2,042,639)	0	0	1,889,464	(1,925,328)	36,814	950	(153,175)	117,311	36,814	950
Other School Funds	0	0	0	0	0	0	0	0	0	0	0	0
School Balances	0	0	0	0	1,773,899	(1,806,648)	32,749	0	1,773,899	(1,806,648)	32,749	0
Schools - Non DSG	2,042,639	(2,042,639)	0	0	3,663,363	(3,731,976)	69,563	950	1,620,724	(1,689,337)	69,563	950
Tech Accounting Adjustments - Schools	0	0	0	0	(0)	(18,674)	18,674	(0)	(0)	(18,674)	18,674	(0)
CHILDRENS - SCHOOLS & DSG TOTAL	51,628,696	(51,628,696)	0	(0)	59,544,380	(63,393,338)	3,849,908	950	7,915,685	(11,764,642)	3,849,908	950

PLACE DIRECTORATE	REVISED BUDGET				PROVISIONAL OUT-TURN				PROVISIONAL OUT-TURN VARIANCE			
	Expenditure £	Income £	Reserves £	Net £	Expenditure £	Income £	Reserves £	Net £	Expenditure £	Income £	Reserves £	Net £
Environment and Safer Communities	21,405,405	(6,346,568)	(3,067,310)	11,991,528	22,004,754	(6,703,669)	(3,419,884)	11,881,201	599,349	(357,101)	(352,574)	(110,326)
Operations Management & Support Services	0	0	0	0	0	0	0	0	0	0	0	0
Highway & Parking Operations	9,373,466	(5,490,304)	(93,512)	3,789,651	10,074,282	(6,732,164)	124,766	3,466,883	700,815	(1,241,861)	218,277	(322,768)
Highway Technical Services	2,116,828	(2,060,440)	(67,610)	(11,222)	1,669,531	(1,719,946)	(115,242)	(165,657)	(447,297)	340,494	(47,632)	(154,434)
Libraries & Community	3,716,306	(1,518,752)	0	2,197,554	3,789,414	(1,367,155)	(79,084)	2,343,175	73,108	151,597	(79,084)	145,621
Open Space, Natural Environment & Leisure	6,627,197	(2,368,990)	(622,869)	3,635,338	6,749,729	(1,865,370)	(832,651)	4,051,708	122,531	503,620	(209,782)	416,370
Regulatory Services	15,140	(569,580)	0	(554,440)	14,573	(647,919)	0	(633,345)	(567)	(78,339)	0	(78,905)
Transport Planning	11,172,067	(3,085,099)	(186,204)	7,900,764	12,970,188	(3,560,811)	(388,603)	9,020,774	1,798,121	(475,712)	(202,399)	1,120,011
Neighbourhoods & Transport	54,426,410	(21,439,732)	(4,037,505)	28,949,173	57,272,472	(22,597,034)	(4,710,698)	29,964,740	2,846,062	(1,157,302)	(673,193)	1,015,567
Property Asset & Projects	1,120,087	(779,878)	(250,000)	90,209	855,906	(538,738)	(63,768)	253,399	(264,181)	241,140	186,232	163,191
Recharges - Property Assets & Projects	0	0	0	0	0	0	0	0	0	0	0	0
Economy	2,943,873	(2,430,031)	(97,606)	416,236	2,773,795	(2,262,445)	(112,103)	399,247	(170,078)	167,587	(14,497)	(16,989)
Major Infrastructure Projects	0	0	0	0	5,433	(3)	(5,415)	15	5,433	(3)	(5,415)	15
Major Projects	1,073,016	(1,238,364)	0	(165,348)	908,256	(1,082,050)	0	(173,794)	(164,760)	156,315	0	(8,445)
Placemaking & Development	2,133,890	(767,934)	(554,781)	811,175	2,947,485	(919,779)	(1,192,454)	835,252	813,595	(151,844)	(637,673)	24,077
Planning Service	3,020,085	(2,450,192)	(46,843)	523,049	2,815,857	(2,324,259)	(21,865)	469,733	(204,228)	125,933	24,978	(53,316)
Place-making & Growth	10,290,950	(7,666,400)	(949,230)	1,675,321	10,306,731	(7,127,273)	(1,395,605)	1,783,853	15,781	539,127	(446,375)	108,533
Place Directorate Management	719,909	(158,210)	0	561,699	677,395	7,471	23,700	708,566	(42,513)	165,681	23,700	146,867
Place Central Recharges	13,675	0	0	13,675	14,925	0	0	14,925	1,250	0	0	1,250
Directorate Overheads	733,584	(158,210)	0	575,374	692,320	7,471	23,700	723,491	(41,263)	165,681	23,700	148,117
Clevedon Special Expenses	36,190	0	0	36,190	36,190	0	0	36,190	0	0	0	0
Nailsea Special Expenses	29,900	(29,900)	0	0	29,900	(29,900)	0	0	0	0	0	0
Portishead Special Expenses	33,220	0	0	33,220	33,220	0	0	33,220	0	0	0	0
Weston Special Expenses	78,060	(78,060)	0	0	78,060	(78,060)	0	0	0	0	0	0
Special Expenses	177,370	(107,960)	0	69,410	177,370	(107,960)	0	69,410	0	0	0	0
Tech Accounting Adjustments - Place	0	0	0	0	45,772	(362,991)	317,220	0	45,772	(362,991)	317,220	0
PLACE DIRECTORATE TOTAL	65,628,314	(29,372,302)	(4,986,735)	31,269,277	68,494,665	(30,187,788)	(5,765,384)	32,541,494	2,866,351	(815,485)	(778,649)	1,272,217

CORPORATE SERVICES	REVISED BUDGET				PROVISIONAL OUT-TURN				PROVISIONAL OUT-TURN VARIANCE			
	Expenditure £	Income £	Reserves £	Net £	Expenditure £	Income £	Reserves £	Net £	Expenditure £	Income £	Reserves £	Net £
Director of Corporate Services & CEO	398,925	(10,000)	0	388,925	412,304	(10,000)	0	402,304	13,379	0	0	13,379
Internal Audit & Archiving Contracts	420,690	(21,000)	0	399,690	434,394	(17,000)	0	417,394	13,704	4,000	0	17,704
Director of Corporate Services	819,615	(31,000)	0	788,615	846,698	(27,000)	0	819,698	27,083	4,000	0	31,083
Members	764,930	0	0	764,930	789,044	(5,327)	30,535	814,252	24,114	(5,327)	30,535	49,322
Legal, Democratic & Scrutiny Services	1,856,788	(1,689,075)	0	167,713	1,687,421	(1,607,731)	0	79,689	(169,367)	81,344	0	(88,024)
Electoral & Registration Services	267,141	(138,200)	25,319	154,260	316,965	(195,076)	106,967	228,856	49,824	(56,876)	81,648	74,596
Senior Leadership Support Service	340,451	(38,030)	0	302,421	337,542	(38,030)	0	299,512	(2,909)	0	0	(2,909)
Assistant Director (Governance)	3,229,310	(1,865,305)	25,319	1,389,324	3,130,972	(1,846,164)	137,502	1,422,310	(98,338)	19,141	112,183	32,986
Transformation - Team Costs	218,393	0	0	218,393	13,851	0	0	13,851	(204,542)	0	0	(204,542)
Transformation - Project Delivery	342,873	0	(342,873)	0	21,493	0	(21,693)	(200)	(321,379)	0	321,179	(200)
Assistant Director (Transformation)	561,266	0	(342,873)	218,393	35,345	0	(21,693)	13,651	(525,921)	0	321,179	(204,742)
Business Intelligence	1,242,952	(268,445)	(120,000)	854,507	1,235,297	(393,533)	(64,507)	777,257	(7,655)	(125,088)	55,493	(77,250)
Policy & Partnerships	418,502	(2,500)	(159,000)	257,002	396,602	(13,863)	(145,740)	236,999	(21,900)	(11,363)	13,260	(20,003)
Other, incl Projects	76,157	0	(73,410)	2,747	437,437	(363,941)	(73,360)	137	361,280	(363,941)	50	(2,610)
Head of Business Insight, Policy & Partn	1,737,611	(270,945)	(352,410)	1,114,256	2,069,337	(771,337)	(283,607)	1,014,393	331,726	(500,392)	68,803	(99,863)
Marketing & Comms, Graphics & NS Life	1,120,861	(759,864)	(50,000)	310,997	1,045,606	(911,878)	4,557	138,284	(75,255)	(152,014)	54,557	(172,713)
Head of Marketing & Communications	1,120,861	(759,864)	(50,000)	310,997	1,045,606	(911,878)	4,557	138,284	(75,255)	(152,014)	54,557	(172,713)
Human Resources	956,080	(274,689)	(98,125)	583,266	860,105	(330,566)	(60,060)	469,480	(95,975)	(55,877)	38,065	(113,786)
Health & Safety	178,578	(67,860)	0	110,718	146,574	(47,078)	0	99,496	(32,004)	20,782	0	(11,222)
Inclusion & Corporate Development	173,401	(3,200)	0	170,201	261,065	(83,400)	(5,573)	172,092	87,664	(80,200)	(5,573)	1,891
Learning & Development	0	0	0	0	0	0	0	0	0	0	0	0
Head of Peoples Services	1,308,059	(345,749)	(98,125)	864,185	1,267,744	(461,044)	(65,633)	741,067	(40,315)	(115,295)	32,492	(123,118)
Strategic Procurement Service	520,786	(181,080)	(10,000)	329,706	564,400	(130,408)	(10,000)	423,992	43,614	50,672	0	94,286
Head of Procurement	520,786	(181,080)	(10,000)	329,706	564,400	(130,408)	(10,000)	423,992	43,614	50,672	0	94,286
Housing & Council Tax Benefits	42,743,391	(44,235,026)	(80,000)	(1,571,635)	43,511,723	(44,531,410)	(50,272)	(1,069,959)	768,332	(296,384)	29,728	501,676
Carelink Service	9,490	(509,498)	0	(500,008)	6,426	(470,842)	0	(464,416)	(3,064)	38,656	0	35,592
Support Services - Contract Costs	15,872,776	(496,377)	(180,000)	15,196,399	16,370,247	(445,218)	(104,645)	15,820,383	497,471	51,159	75,355	623,984
Support Services - Trading	1,952,284	(1,978,794)	0	(26,510)	2,311,475	(2,342,718)	0	(31,243)	359,191	(363,924)	0	(4,733)
Support Services - Team Costs	1,107,167	(2,500)	(24,500)	1,080,167	1,018,733	(49,356)	(7,875)	961,501	(88,434)	(46,856)	16,625	(118,666)
Support Services - Rechargeable Activity	170,370	(11,500)	0	158,870	191,484	(82,055)	0	109,429	21,114	(70,555)	0	(49,441)
Head of Support Services	61,855,478	(47,233,695)	(284,500)	14,337,283	63,410,087	(47,921,600)	(162,792)	15,325,696	1,554,609	(687,905)	121,708	988,413
Finance Service	2,283,494	(24,416)	(53,280)	2,205,798	2,341,433	(47,420)	(67,075)	2,226,938	57,939	(23,004)	(13,795)	21,140
Insurance Contracts & Costs	1,065,340	(252,810)	0	812,530	963,662	(266,046)	100,631	798,246	(101,678)	(13,236)	100,631	(14,284)
Central Expenses	494,340	(79,020)	0	415,320	526,333	(106,003)	0	420,330	31,993	(26,983)	0	5,010
Miscellaneous Financial Items	1,870,994	(10,658)	(75,000)	1,785,336	1,587,892	(80,349)	226,926	1,734,469	(283,102)	(69,691)	301,926	(50,867)
Commercial Investments	5,170,803	(5,340,553)	300,000	130,250	4,873,191	(5,977,898)	1,077,278	(27,429)	(297,612)	(637,345)	777,278	(157,679)
Office Accommodation Costs	2,918,380	(861,410)	0	2,056,970	2,712,841	(1,274,477)	127,420	1,565,784	(205,539)	(413,067)	127,420	(491,186)
Property Related Costs	0	0	(0)	0	4,608	(578)	0	4,029	4,607	(578)	0	4,029
Head of Finance	13,803,351	(6,568,867)	171,720	7,406,204	13,009,960	(7,752,772)	1,465,181	6,722,368	(793,391)	(1,183,905)	1,293,461	(683,836)
CORPORATE SERVICES TOTAL	84,956,337	(57,256,505)	(940,869)	26,758,963	85,380,150	(59,822,204)	1,063,514	26,621,460	423,813	(2,565,699)	2,004,382	(137,504)

PUBLIC HEALTH & REGULATORY SERVICES	REVISED BUDGET				PROVISIONAL OUT-TURN				PROVISIONAL OUT-TURN VARIANCE			
	Expenditure £	Income £	Reserves £	Net £	Expenditure £	Income £	Reserves £	Net £	Expenditure £	Income £	Reserves £	Net £
PHS Childrens Health	4,132,438	(92,640)	0	4,039,798	4,109,702	(89,080)	0	4,020,622	(22,736)	3,560	0	(19,176)
PHS Management & Overheads	2,047,691	(149,691)	(549,647)	1,348,353	1,973,680	(451,844)	(88,386)	1,433,451	(74,011)	(302,153)	461,261	85,098
PHS Public Health Grant	0	(9,878,861)	0	(9,878,861)	0	(9,878,861)	0	(9,878,861)	0	0	0	0
PHS Obesity & Activity	164,490	(50,000)	0	114,490	193,711	(112,380)	12,859	94,191	29,221	(62,380)	12,859	(20,299)
PHS Other Public Health Services	425,580	0	(20,000)	405,580	386,533	(521)	(20,000)	366,012	(39,047)	(521)	0	(39,568)
PHS Public Health	407,461	0	0	407,461	368,576	(1,738)	0	366,838	(38,885)	(1,738)	0	(40,623)
PHS Sexual Health	1,432,544	(31,388)	0	1,401,156	1,578,476	(22,157)	5,156	1,561,476	145,932	9,231	5,156	160,320
PHS Substance Abuse & Smoking	2,636,846	(474,823)	0	2,162,023	3,033,548	(1,562,724)	565,447	2,036,271	396,702	(1,087,901)	565,447	(125,752)
Public Health Ring-Fenced Services	11,247,050	(10,677,403)	(569,647)	0	11,644,227	(12,119,304)	475,077	0	397,177	(1,441,901)	1,044,724	(0)
Reg Services - Consumer Protection	942,349	(256,737)	0	685,612	985,614	(385,136)	33,282	633,760	43,265	(128,399)	33,282	(51,852)
Reg Services - Emergency Planning	150,388	(45,000)	0	105,388	151,072	(81,777)	25,059	94,354	684	(36,777)	25,059	(11,034)
Reg Services - Environment Protection	997,250	(548,900)	(153,790)	294,560	1,331,192	(792,662)	(332,782)	205,749	333,942	(243,762)	(178,992)	(88,811)
Reg Services - Licensing of Private Sector	870,300	(496,946)	(11,774)	361,580	1,086,651	(809,559)	187,232	464,324	216,351	(312,613)	199,006	102,744
Regulatory Services	2,960,287	(1,347,583)	(165,564)	1,447,140	3,554,530	(2,069,134)	(87,208)	1,398,187	594,243	(721,551)	78,356	(48,953)
Covid - Local Outbreak Management Plan	480,086	0	(480,086)	0	383,740	(15,000)	(368,740)	0	(96,346)	(15,000)	111,346	0
Covid - Compliance and Enforcement Grant	0	0	0	0	5,817	0	(5,817)	0	5,817	0	(5,817)	0
Covid - Containment Outbreak Management	1,440,000	0	(1,440,000)	0	1,105,456	0	(1,105,456)	0	(334,544)	0	334,544	0
Covid - Clinically Extremely Vulnerable Individuals	0	0	0	0	174,000	0	(174,000)	0	174,000	0	(174,000)	0
Covid - Community Testing Fund	0	0	0	0	0	0	0	0	0	0	0	0
Covid - North Somerset Test & Trace	0	0	0	0	51,226	0	(51,226)	0	51,226	0	(51,226)	0
Covid - Community Resilience	0	0	0	0	91,800	(33,182)	(58,618)	0	91,800	(33,182)	(58,618)	0
Covid - COMF Agreed Place Activity	0	0	0	0	41,382	0	(41,382)	0	41,382	0	(41,382)	0
Covid Related Grants & Services	1,920,086	0	(1,920,086)	0	1,853,422	(48,182)	(1,805,240)	0	(66,664)	(48,182)	114,846	0
PUBLIC HEALTH & REG SERVICES TOTAL	16,127,423	(12,024,986)	(2,655,297)	1,447,140	17,052,179	(14,236,620)	(1,417,371)	1,398,187	924,756	(2,211,634)	1,237,926	(48,953)

CORPORATE, NON SERVICE & CAPITAL FINANCING	REVISED BUDGET				PROVISIONAL OUT-TURN				PROVISIONAL OUT-TURN VARIANCE			
	Expenditure £	Income £	Reserves £	Net £	Expenditure £	Income £	Reserves £	Net £	Expenditure £	Income £	Reserves £	Net £
Capital Financing & Interest	15,350,590	(4,143,590)	0	11,207,000	15,851,653	(7,937,938)	1,353,959	9,267,674	501,063	(3,794,348)	1,353,959	(1,939,326)
Parish Precepts	6,384,339	0	0	6,384,339	6,384,339	0	0	6,384,339	0	0	0	0
Environment Agency Levy	299,558	0	0	299,558	299,558	0	0	299,558	0	0	0	0
Parish Precepts & Levies	6,683,897	0	0	6,683,897	6,683,897	0	0	6,683,897	0	0	0	0
Non Service Budgets	7,901,434	(1,380,150)	(2,612,755)	3,908,529	3,698,499	(6,339,660)	6,425,147	3,783,986	(4,202,935)	(4,959,510)	9,037,902	(124,543)
CAPITAL FINANCING & NON SERVICE TOTAL	29,935,921	(5,523,740)	(2,612,755)	21,799,426	26,234,049	(14,277,598)	7,779,106	19,735,557	(3,701,872)	(8,753,858)	10,391,861	(2,063,869)

GENERAL FUND RESOURCES	REVISED BUDGET				PROVISIONAL OUT-TURN				PROVISIONAL OUT-TURN VARIANCE			
	Expenditure £	Income £	Reserves £	Net £	Expenditure £	Income £	Reserves £	Net £	Expenditure £	Income £	Reserves £	Net £
Council Tax Income	0	(129,822,967)	(376,336)	(130,199,303)	0	(130,790,986)	591,680	(130,199,306)	0	(968,019)	968,016	(3)
Business Rate Income & Grants	0	(34,357,852)	(2,144,151)	(36,502,003)	0	(44,454,990)	8,169,450	(36,285,540)	0	(10,097,138)	10,313,600	216,463
Revenue Support Grant	0	(2,249,992)	0	(2,249,992)	0	(2,249,991)	0	(2,249,991)	0	1	0	1
New Homes Bonus Grant	0	(2,046,935)	0	(2,046,935)	0	(2,046,935)	0	(2,046,935)	0	0	0	0
Services Grant	0	(2,191,042)	0	(2,191,042)	0	(2,191,042)	0	(2,191,042)	0	0	0	0
Lower Tier Services Grant	0	(224,141)	0	(224,141)	0	(228,588)	4,447	(224,141)	0	(4,447)	4,447	0
Adult Social Care Support Grant	0	(8,095,356)	0	(8,095,356)	0	(8,095,480)	124	(8,095,356)	0	(124)	124	0
Market Sustainability and Fair Cost of Care	0	(623,663)	0	(623,663)	0	(623,663)	0	(623,663)	0	0	0	0
Government Grants	0	(15,431,129)	0	(15,431,129)	0	(15,435,699)	4,571	(15,431,128)	0	(4,570)	4,571	1
Government Grants - Covid	0	(245,667)	0	(245,667)	0	0	(245,665)	(245,665)	0	245,667	(245,665)	2
Reserves	0	0	(3,096,728)	(3,096,728)	0	0	(3,313,191)	(3,313,191)	0	0	(216,463)	(216,463)
GEN FUND RESOURCES TOTAL	0	(179,857,615)	(5,617,215)	(185,474,830)	0	(190,681,675)	5,206,845	(185,474,830)	0	(10,824,060)	10,824,060	(0)

**NORTH SOMERSET COUNCIL - 2022/23 REVENUE BUDGET MONITORING
FINANCIAL SUMMARY - AS AT 31 MARCH 2023**

	ORIGINAL BUDGET				VIREMENTS				REVISED BUDGET			
	Expenditure £	Income £	Reserves £	Net £	Expenditure £	Income £	Reserves £	Net £	Expenditure £	Income £	Reserves £	Net £
Service Expenditure Budgets;												
Adult Social Services	113,918,154	(38,760,546)	0	75,157,608	1,749,438	(19,254)	(1,238,386)	491,798	115,667,592	(38,779,800)	(1,238,386)	75,649,406
Children's Services	36,685,554	(9,324,802)	(371,896)	26,988,857	8,331,829	(6,480,852)	(289,215)	1,561,761	45,017,382	(15,805,654)	(661,111)	28,550,618
Schools & DSG Budgets	53,785,922	(53,785,922)	0	(0)	(2,157,226)	2,157,226	0	0	51,628,696	(51,628,696)	0	(0)
Children's Services	90,471,475	(63,110,723)	(371,896)	26,988,857	6,174,603	(4,323,626)	(289,215)	1,561,761	96,646,078	(67,434,350)	(661,111)	28,550,618
Corporate Services	80,194,547	(52,824,240)	182,500	27,552,808	4,761,790	(4,432,265)	(1,123,369)	(793,844)	84,956,337	(57,256,505)	(940,869)	26,758,963
Place Directorate	56,726,908	(23,124,057)	(3,613,634)	29,989,217	8,901,406	(6,248,246)	(1,373,101)	1,280,060	65,628,314	(29,372,302)	(4,986,735)	31,269,277
Public Health & Regulatory Services	16,014,843	(11,909,951)	(2,730,732)	1,374,160	112,580	(115,035)	75,435	72,980	16,127,423	(12,024,986)	(2,655,297)	1,447,140
Capital Financing	15,188,590	(3,981,590)	0	11,207,000	162,000	(162,000)	0	0	15,350,590	(4,143,590)	0	11,207,000
Precepts	6,683,897	0	0	6,683,897	0	0	0	0	6,683,897	0	0	6,683,897
Non Service Budgets	7,818,264	(1,296,980)	0	6,521,284	83,170	(83,170)	(2,612,755)	(2,612,755)	7,901,434	(1,380,150)	(2,612,755)	3,908,529
Total Net Revenue Budget	387,016,678	(195,008,087)	(6,533,762)	185,474,830	21,944,987	(15,383,596)	(6,561,391)	0	408,961,665	(210,391,683)	(13,095,152)	185,474,830
General Fund Resources Budgets	0	(182,377,668)	(3,097,162)	(185,474,830)	0	2,520,053	(2,520,053)	(0)	0	(179,857,615)	(5,617,215)	(185,474,830)
Total Revenue Budget Resources	0	(182,377,668)	(3,097,162)	(185,474,830)	0	2,520,053	(2,520,053)	(0)	0	(179,857,615)	(5,617,215)	(185,474,830)
NET REVENUE BUDGET TOTALS	387,016,678	(377,385,755)	(9,630,923)	0	21,944,987	(12,863,543)	(9,081,444)	(0)	408,961,665	(390,249,298)	(18,712,367)	(0)

These were the budgets approved by Council in Feb 22

These virements / budget changes have occurred in 2022/23

These are the current / revised budgets

Notable or significant budget virements between service areas during the year include;

- Credit into CSD for Legal services internal recharge income - £1.037m of income; costs shown within Directorates
- Increase in spending within Directorates for Pay Award and Energy costs
- Credit to Non Service for increased cost for the 2022/23 Pay Award - £1.603m; funded from Earmarked Reserves
- Credit to Non Service for increased cost for the 2022/23 Energy Contract - £0.830m; funded from Earmarked Reserves

Notable or significant budget virements within service areas during the year include;

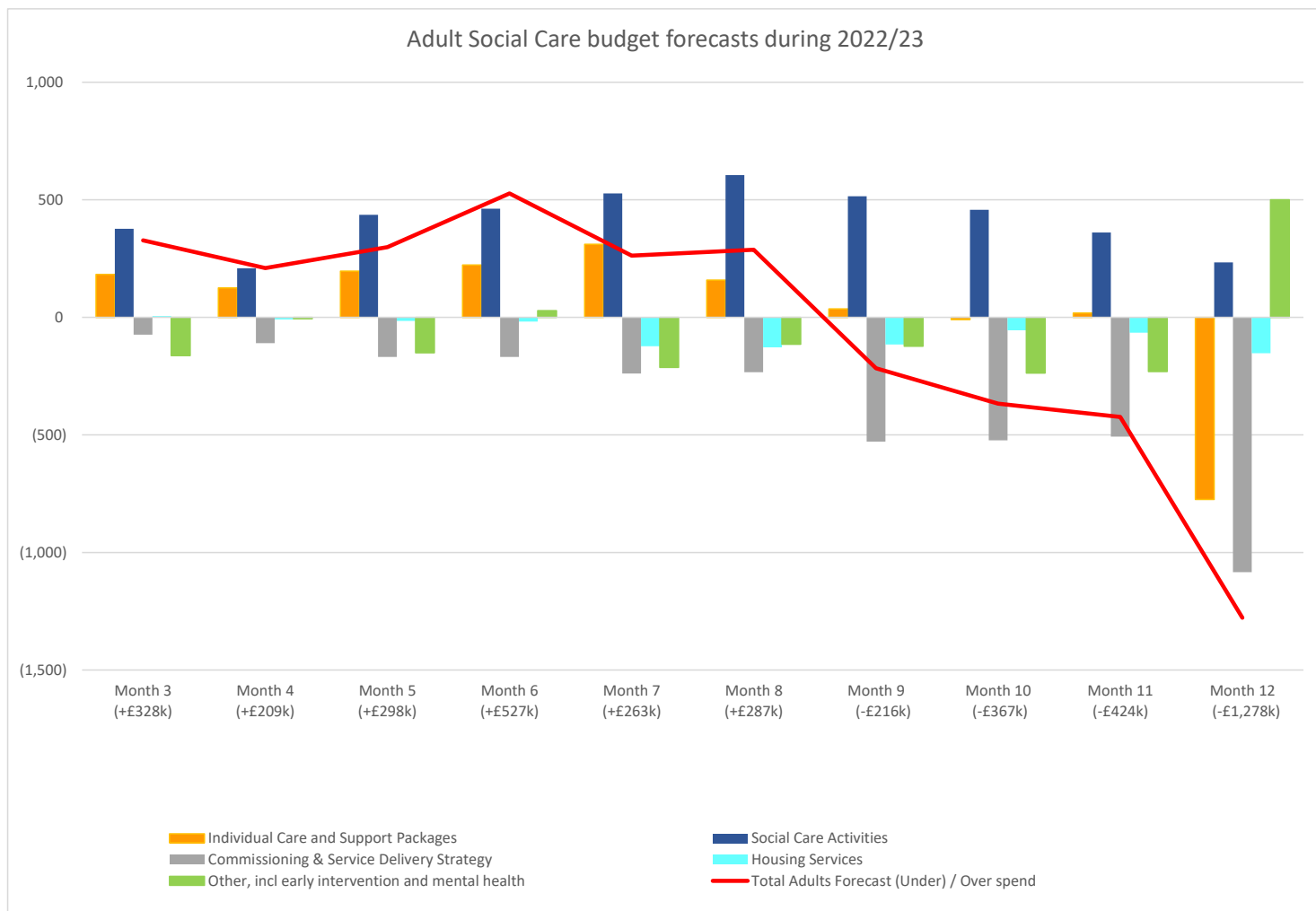
- Adults - Gross up the budgets by £1.2m for one-off project costs - funded from reserves
- Children's - Gross up the budgets by £7m for Homes for Ukraine scheme - increase in costs, funded by Govt Grant
- Schools - £2.1m realignment of budgets following confirmation of Dedicated Schools Grant and carry forwards
- Corporate Services - Gross up the budgets by £2.6m for the Household Support Fund - inc in costs, funded by Govt Grant
- Place - Gross up the budgets by £1.765m for Community Renewal Funding - increase in costs funded by Govt Grant
- Place - Gross up the budgets by £0.550m for Domestic Abuse Funding - increase in costs funded by Govt Grant
- Place - Gross up the budgets by £0.340m for Safer Streets 4 Funding - increase in costs funded by Govt Grant
- Place - Gross up the budgets by £1.2m for Bus Service Improvement Plan - increase in costs funded by Govt Grant
- Place - Gross up the budgets by £0.275m for UK Shared Prosperity Funding - increase in costs funded by Govt Grant

**FINANCIAL OVERVIEW OF THE ADULTS SOCIAL SERVICES DIRECTORATE
AS AT 31 MARCH 2023**

Directorate Summary					
	Original Budget 2022/23 £000	Virements £000	Revised Budget 2022/23 £000	Provisional Out-turn 2022/23 £000	Provisional Out-turn Variance £000
- Gross Expenditure	113,918	1,749	115,668	115,693	26
- Income	(38,761)	(19)	(38,780)	(41,341)	(2,561)
- Transfers to / from Reserves	0	(1,238)	(1,238)	19	1,258
= Directorate Totals	75,158	492	75,649	74,372	(1,278)
Provisional Out-turn Variance					-1.69%
- Individual Care and Support Packages	70,236	534	70,770	69,996	(775)
- Social Care Activities	9,308	(132)	9,175	9,437	261
- Information & Early Intervention	978	0	978	1,221	243
- Assistive Equipment & Technology	420	12	432	574	142
- Commissioning & Service Delivery Strategy	(6,453)	35	(6,417)	(7,428)	(1,011)
- Housing Services	669	42	711	572	(139)
= Directorate Totals	75,158	492	75,649	74,372	(1,278)
Provisional Out-turn Variance					-1.69%

Extract showing material variances compared to the revised budget					
Service area and provisional budget variance	Original Budget 2022/23 £000	Virements £000	Revised Budget 2022/23 £000	Provisional Out-turn 2022/23 £000	Provisional Out-turn Variance £000
Individual Care and Support Packages					
Expenditure - Long Term Care Packages (residential & nursing)			48,236	49,001	766
Client Income - Long Term Care Packages (residential & nursing)			(11,520)	(12,072)	(551)
Expenditure - Long Term Care Packages (non-residential)			37,780	37,582	(198)
Client Income - Long Term Care Packages (non-residential)			(4,518)	(4,251)	267
Expenditure - Short Term Care Packages			6,413	5,977	(436)
Client Income - Short Term Care Packages			(260)	(399)	(139)
Other income (including CCG contributions)			(5,440)	(5,523)	(83)
Other			80	(320)	(400)
Social Care Activities					
Centralised Safeguarding - additional staffing cost including agency cover			477	589	112
Community Meals - increased cost of meals, additional transport costs & shortfall in income			10	217	207
Mental Health Management Team			393	525	132
Deprivation Of Living Standards (DOLS) - salary saving and reduced medical fees			334	231	(103)
Reablement Therapy Team - increased staffing costs due to locum cover			9	104	95
Social Care Teams (North and South) - salary saving from vacancies			3,243	3,033	(210)
Information & Early Intervention					
Mental Health Commissioned Services			628	794	166
Assistive Equipment & Technology					
Aids and Adaptions - increased demand			359	451	92
Commissioning & Service Delivery Strategy					
Supporting People Commissioning			1,545	1,362	(183)
Better Care Fund Inflation contingency - used to offset other overspends			(10,303)	(10,674)	(371)
Salary savings from vacancies across teams			1,390	1,246	(144)
Discharge Fund - not allocated to specific spend elsewhere within the directorate			0	(342)	(342)
Housing Services					
Housing Solutions - Emergency Accommodation, additional demand for B&B			15	122	107
Salary savings from vacancies across the teams			728	469	(259)
Sub total - material budget variances					(1,519)
Other minor variations to the budget					241
= Directorate Total					(1,278)

FINANCIAL OVERVIEW OF THE ADULTS SOCIAL SERVICES DIRECTORATE
AS AT 31 MARCH 2023



**FINANCIAL OVERVIEW OF THE CHILDREN'S SERVICES DIRECTORATE
AS AT 31 MARCH 2023**

Directorate Summary					
	Original Budget 2022/23 £000	Virements £000	Revised Budget 2022/23 £000	Provisional Out-turn 2022/23 £000	Provisional Out-turn Variance £000
- Gross Expenditure	36,686	8,332	45,017	45,532	515
- Income	(9,325)	(6,481)	(15,806)	(15,073)	733
- Transfers to / from Reserves	(372)	(289)	(661)	346	1,007
= Directorate Totals	26,989	1,562	28,551	30,805	2,255
Provisional Out-turn Variance					7.9%
- Children's Support and Safeguarding Assist Director	21,843	475	22,318	24,767	2,449
- Education Partnerships Assistant Director	3,453	786	4,239	4,076	(162)
- Children's Services Directorate	1,693	301	1,994	1,962	(32)
= Directorate Totals	26,989	1,562	28,551	30,805	2,255
Provisional Out-turn Variance					7.9%

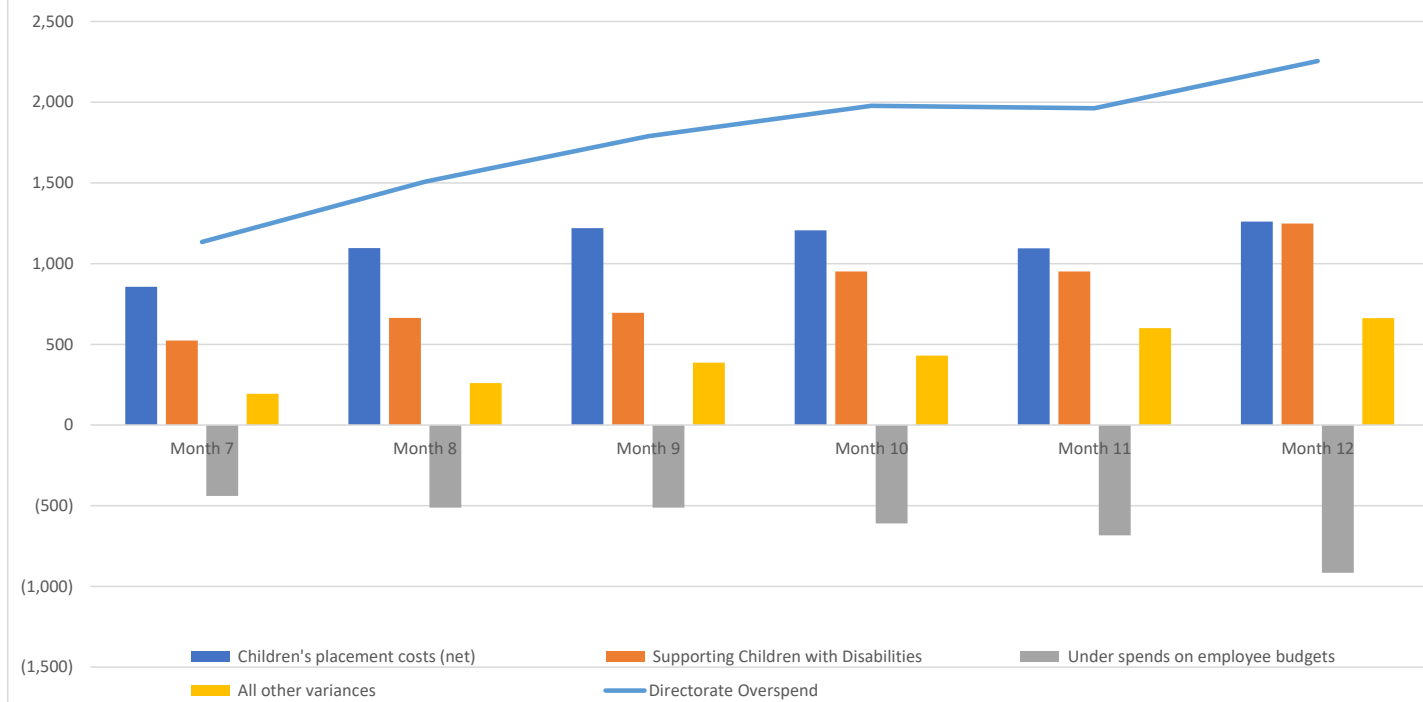
Extract showing material variances compared to the revised budget					
Service area and Provisional budget variance	Revised Budget 2021/22 £000	Out-turn Variance 2021/22 £000	Revised Budget 2022/23 £000	Provisional Out-turn 2022/23 £000	Provisional Out-turn Variance £000
Corporate Parenting					
Placements for children looked after					
Increased expenditure - higher volumes	9,578	(1,039)	8,563	9,891	1,328
Increased expenditure - uplift on statutory fostering allowances (e.g. Special Guardian / Adoption etc)	0	0	154	154	0
Increased income (Educ and health contributions)	(212)	126	(312)	(165)	147
Increased income (Other including Govt grants)	0	(626)	0	(214)	(214)
Placements for children looked after - community	155	84	162	326	164
Placements for children looked after - other costs	360	196	365	202	(163)
Legal Costs for Children in Care					
Increased expenditure - higher volumes	367	(6)	367	594	227
Support for Care Leavers					
Expenditure - largely relating to transport and housing	276	410	356	539	183
Income from Government Grant	(19)	(151)	(119)	(131)	(12)
Family Support and Safeguarding					
Children with Disabilities Support - expenditure	1,312	497	1,785	2,920	1,135
Children with Disabilities Support - income (Educ /health)	(110)	(92)	(210)	(97)	113
Family Wellbeing - Programmes					
Supporting Families, Resettlement Schemes and Other Projects					
Expenditure	724	221	6,992	3,093	(3,899)
Income	(611)	(289)	(6,681)	(3,256)	3,425
Contribution into / (from) Reserves	(112)	68	(299)	201	500
Family Wellbeing - Maintained Nurseries					
Expenditure - salaries underspend due to vacancies	1,090	(107)	1,175	888	(287)
Income - shortfall on private fees due to capacity	(1,070)	117	(1,080)	(742)	338
Education Services					
SEND Tribunal Specialist Legal Fees	0	51	0	140	140
Directorate Wide					
Under spends on employee budgets (excl above)	14,574	(553)	16,583	15,667	(916)
Sub total - material budget variances					2,209
Other minor variations to the budget					46
= Directorate Total					2,255

FINANCIAL OVERVIEW OF THE CHILDREN'S SERVICES DIRECTORATE
AS AT 31 MARCH 2023

Additional information integrating volumes / demand for services

Service area	Costs 2022/23 £000	Volume 2022/23 FTE	Unit Cost 2022/23 £000
Placements for children looked after	9,666	308	31

Childrens Services - budget forecasts October 2022 to March 2023



**FINANCIAL OVERVIEW OF THE CHILDREN'S SERVICES DIRECTORATE - SCHOOLS BUDGETS (DSG)
AS AT 31 MARCH 2023**

Directorate Summary					
	Original Budget 2022/23 £000	Virements £000	Revised Budget 2022/23 £000	Provisional Out-turn 2022/23 £000	Provisional Out-turn Variance £000
- Gross Expenditure	53,786	(2,157)	51,629	59,544	7,916
- Income	(53,786)	2,157	(51,629)	(63,393)	(11,765)
- Transfers to / from Reserves	0	0	0	3,850	3,850
= Directorate Totals	(0)	0	(0)	1	1
Provisional Out-turn Variance					-7.4%
- Schools Block	9,148	(2,394)	6,754	6,620	(134)
- High Needs Block	29,526	(4)	29,522	36,171	6,649
- Early Years Block	11,578	62	11,640	11,450	(190)
- Central Schools Services Block	1,670	0	1,670	1,640	(31)
- DSG Funding	(51,922)	2,336	(49,586)	(55,881)	(6,295)
- Schools - Non DSG	0	0	0	1	1
= Directorate Totals	(0)	0	(0)	1	1
Provisional Out-turn Variance					12.1%

Extract showing material variances compared to the revised budget					
Service area and Provisional budget variance	Revised Budget 2021/22 £000	Out-turn Position 2021/22 £000	Revised Budget 2022/23 £000	Provisional Out-turn 2022/23 £000	Provisional Out-turn Variance £000
High Needs Block					
Placements for children looked after					
Out of Authority Placements	5,203	8,085	5,191	8,374	3,183
Top Up Funding	14,901	15,766	14,901	18,402	3,501
Sensory Impairment Service - increase in joint arrangement	248	303	248	335	87
Special Educational Needs equipment and other costs	514	514	514	973	459
Additional funding received in-year and other movements	0	0	0	(966)	(966)
In-year operational deficit					6,264
Transfers into Schools Reserves	0	0	0	32	32
Government grant - Safety Valve	0	0	0	(8,440)	(8,440)
Government grant - B/fwd from prior year	0	0	0	(1,617)	(1,617)
Transfer net surplus / (deficit) into Dedicated Schools Grant Reserve	0	(3,821)	0	3,761	3,761
					0
Sub total - material budget variances					0
Other minor variations to the budget					1
= Directorate Total					1

Additional information integrating volumes / demand for services			
Service area	Costs 2022/23 £000	Volume 2022/23 FTE	Unit Cost 2022/23 £000
Independent Special Schools Out of Area Placements	8,374	146	57

**FINANCIAL OVERVIEW OF THE CORPORATE SERVICES DIRECTORATE
AS AT 31 MARCH 2023**

Directorate Summary					
	Original Budget 2022/23 £000	Virements £000	Revised Budget 2022/23 £000	Provisional Out-turn 2022/23 £000	Provisional Out-turn Variance £000
- Gross Expenditure	80,195	4,762	84,956	85,380	424
- Income	(52,824)	(4,432)	(57,257)	(59,822)	(2,566)
- Transfers to / from Reserves	183	(1,123)	(941)	1,064	2,004
= Directorate Totals	27,553	(794)	26,759	26,621	(138)
Provisional Out-turn Variance					-0.5%
- Director of Corporate Services	785	4	789	820	31
- Assistant Director (Governance)	2,704	(1,315)	1,389	1,422	33
- Assistant Director (Transformation)	217	1	218	14	(205)
- Head of Business Insight & Policy	1,054	60	1,114	1,014	(100)
- Head of Communications	312	(1)	311	138	(173)
- Head of Peoples Services	823	41	864	741	(123)
- Head of Procurement	323	7	330	424	94
- Head of Support Services	14,330	7	14,337	15,326	988
- Head of Finance	7,004	402	7,406	6,722	(684)
= Directorate Totals	27,553	(794)	26,759	26,621	(138)
Provisional Out-turn Variance					-0.5%

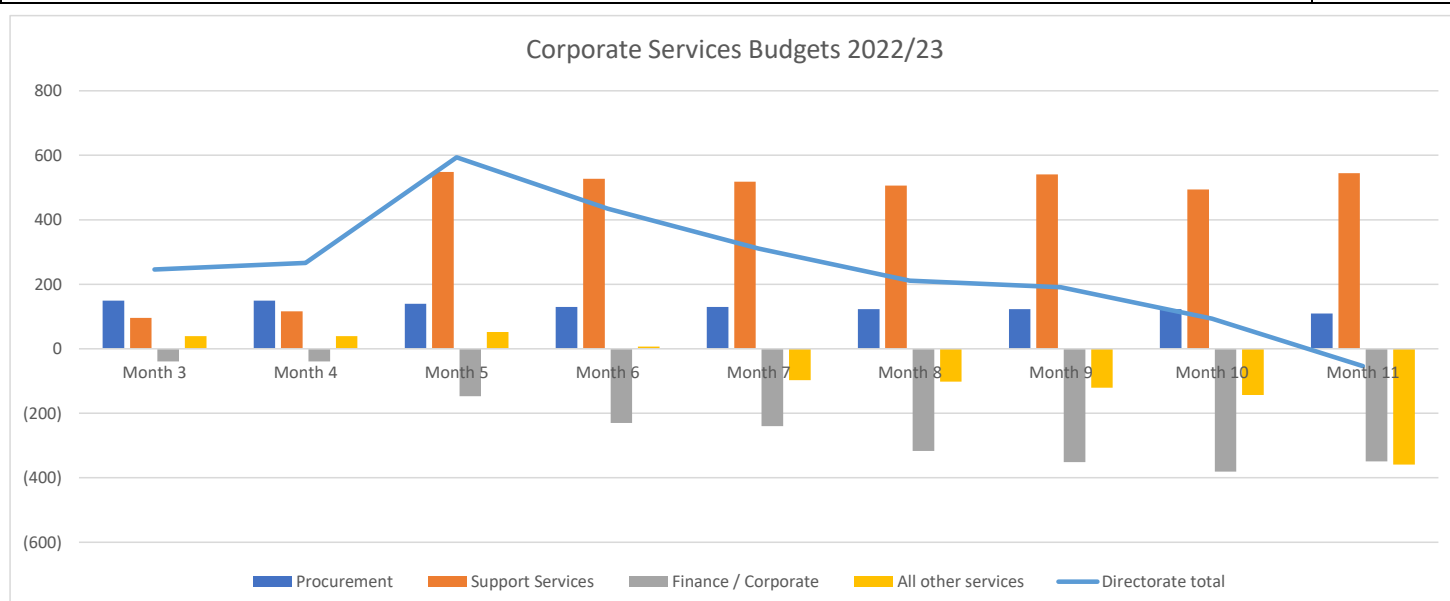
The provisional out-turn position for the Corporate Services directorate is a net under spend of £0.138m when compared to the revised budget of £26.759m that has been set for the year. This is a further reduction from the previous monitor and is reflective of the directorate trying to deliver mitigations across all areas of the budget to offset pressures and risks elsewhere. Further detail and analysis can be seen below.

Extract showing material variances compared to the revised budget			
Service area and material budget variance	Revised Budget 2022/23 £000	Provisional Out-turn 2022/23 £000	Provisional Out-turn Variance £000
Assistant Director (incl Transformation & Projects)			
Reduced expenditure relating to staffing vacancies and project costs	293	88	(205)
Head of Procurement			
Unachieved MTFP savings from 2020/21	(70)	0	70
Head of Business Insight, Policy & Partnerships			
Grant awarded to Citizens Advice North Somerset, part of Healthier Together scheme	0	100	100
Draw down from Healthier Together earmarked reserve to fund grant	0	(100)	(100)
Head of Marketing & Communications			
Increase in services produced and procured through the Graphics Team	(569)	(770)	(201)
Contribution into reserves to fund Apprentice Post (care leaver)	0	70	70
Increase cost of NS Life printing	65	108	43
Head of People Services			
Release of licences growth not required until 23/24	45	0	(45)
Annual leave buy back scheme	(30)	(77)	(47)
Head of Support Services			
Rent Allowances - Provisional underspend in payments (net of subsidy)	39,317	38,918	(399)
Shortfall in Housing Benefit Overpayment recoveries towards outstanding Debts	(1,760)	(1,024)	736
Increase in Housing Benefits bad debt provision	24	180	156
Increase in Housing Benefit Administration costs paid to Liberata	165	251	86
Increase in Summons Cost Recovery income	(425)	(504)	(79)
Shortfall in Carelink income	(509)	(469)	40
Support Services Contract - increased inflation in 22/23 aligned to the councils pay award	9,467	10,010	543
Support Services Contract - unachieved MTFP savings from 2020-2022	(194)	0	194
Support Services Contract - increased contract costs;			
- continued increase in ICT storage costs linked to volumes	564	668	104
- revenues and benefits volume variation due to housing growth	3,870	3,887	17
- new and unbudgeted post scanning service, and Safenet licences	0	35	35
- other minor overspends (various)	0	3	3

**FINANCIAL OVERVIEW OF THE CORPORATE SERVICES DIRECTORATE
AS AT 31 MARCH 2023**

Extract showing material variances compared to the revised budget

Service area and material budget variance	Revised Budget 2022/23 £000	Provisional Out-turn 2022/23 £000	Provisional Out-turn Variance £000
Support Services Contract - mitigations;			
- contribution into the revenue budget from the Support Services Reserve (one-off)	0	(183)	(183)
- staffing budgets	500	404	(96)
- licence costs	70	1	(69)
- credit note from prepayment of unitary charge (one off)	0	(39)	(39)
- other minor underspends (various)	0	(61)	(61)
Support Services Contract - one-off pension related changes;			
- underspend linked to pensions holiday	324	0	(324)
- contribution into earmarked reserve to smooth financial impacts in 2023/24	0	324	324
Head of Finance			
Commercial Investments & Other Property			
Increase in Sovereign Centre rental income	(1,023)	(1,277)	(254)
Shortfall in Sovereign Centre car park income	(900)	(880)	20
Landlord contribution to cost of vacant units	604	619	15
Landlord subsidy for new workspace and cycle hub	0	117	117
Reduction in prudential borrowing costs for all commercial investments	2,001	1,677	(324)
Contribution into revenue budget from Commercial Investment Smoothing Reserve	300	571	271
Increase in Office Accommodation rental income	(556)	(999)	(443)
Reduction in Office Accommodation costs at the Town Hall and Castlewood	2,295	2,243	(52)
Other Corporate Costs			
Increase in external audit fees	155	210	55
Increase in bank charges	196	239	43
Increase in telephone costs	35	61	26
Increase in 8*8 Licence costs	89	149	60
Directorate Wide			
Provisional over spend on employee budgets, largely relating to turnover provision	8,764	8,566	(198)
Reduction in former employee pension costs	1,060	1,013	(47)
Sub total - material budget variances			(38)
Other minor variations to the budget			(100)
= Directorate Total			(138)



FINANCIAL OVERVIEW OF THE PLACE DIRECTORATE
AS AT 31 MARCH 2023

Directorate Summary					
	Original Budget 2022/23 £000	Virements £000	Revised Budget 2022/23 £000	Provisional Out-turn 2022/23 £000	Provisional Out-turn Variance £000
- Gross Expenditure	56,727	8,901	65,628	68,495	2,866
- Income	(23,124)	(6,248)	(29,372)	(30,188)	(815)
- Transfers to / from Reserves	(3,614)	(1,373)	(4,987)	(5,765)	(779)
= Directorate Totals	29,989	1,280	31,269	32,541	1,272
Provisional Out-turn Variance					4.07%
- Neighbourhoods & Transport	27,909	1,040	28,949	29,965	1,016
- Placemaking & Growth	1,433	243	1,675	1,784	109
- Directorate Overheads	578	(3)	575	723	148
- Special Expenses	69	0	69	69	0
= Directorate Totals	29,989	1,280	31,269	32,541	1,272
Provisional Out-turn Variance					4.07%

Extract showing material variances compared to the revised budget			
Service area and Provisional budget variance	Revised Budget 2022/23 £000	Provisional Out-turn 2022/23 £000	Provisional Out-turn Variance £000
Environment and Safer Communities			
<u>Environmental Services & Enforcement:</u>			
NSEC - Surplus on recycling materials (income)	(1,599)	(2,283)	(684)
NSEC - Main contract (expenditure) - Inflationary increase	10,327	11,017	690
NSEC - Waste Receptacles	142	270	128
NSEC - Use of reserves to fund in-year contract change notices	0	(159)	(159)
NSEC - Waste material disposal costs	666	570	(96)
Waste Disposal Contract (net) - inflationary & tonnage increases	6,292	6,448	156
Garden Waste Charging Scheme (income) - shortfall on income target	(2,195)	(1,809)	386
Garden Waste Charging Scheme - use of compensation reserve	0	(350)	(350)
Garden Waste Charging Scheme - increase in operational costs	197	301	104
Garden Waste Charging Scheme - reduction in composting scheme costs	235	25	(210)
Commercial Waste (net) increased income projections	(89)	(185)	(96)
Waste Contract Procurement and Mobilisation costs	0	110	110
Waste Contract Procurement and Mobilisation costs - use of Implementation Reserve	0	(33)	(33)
Litter enforcement - short-fall in contract income	(30)	2	32
<u>Safer Community Services:</u> - CCTV	266	326	60
Use of Town Council receipt	0	(40)	(40)
Highway & Parking Operations			
Highway Electrical & ITS - Inflationary increases on 'materials' costs and staffing	1,989	1,886	(103)
Highway Network & Traffic Management - Road closures income above target	(82)	(287)	(205)
Highways Operations - Highways maintenance and staffing	3,086	3,256	170
Highways Maintenance Contract - future service delivery mobilisation costs	0	80	80
Street Work Permit Scheme - released direct staff overhead as eligible scheme spend	0	(214)	(214)
Materials testing Lab - expected shortfall on fee income	(321)	(192)	129
Parking services - net position for Off and On Street and Civil Parking Enforcement	(1,335)	(1,472)	(137)
Local Transport Plan (stage 6 & 7)	0	88	88
Funded by Strategic Projects (Local Plan) reserve	0	(88)	(88)
Open Space, Natural Environment & Leisure			
<u>Leisure:</u>			
Loss of income - Profit share on Leisure Contracts	(439)	(349)	90
Agreed mitigation: planned use of reserves	0	(90)	(90)
Financial support for Leisure Providers (DP189)	175	175	0
Funded by Covid Reserve	(175)	(175)	0
<u>Parks & Seafront:</u>			
Bay Cafe:			
Income losses (some operations moved during SEE Monster - incl underlying pressure)	(418)	(13)	405
Provisional turnover share from temporary operator	0	(61)	(61)
Saving on expenditure budgets relating to mainly catering provisions & equipment	280	127	(153)
Saving on staffing costs whilst outsourced	199	48	(151)

**FINANCIAL OVERVIEW OF THE PLACE DIRECTORATE
AS AT 31 MARCH 2023**

Extract showing material variances compared to the revised budget (contd)			
Service area and Provisional budget variance	Revised Budget 2022/23 £000	Provisional Out-turn 2022/23 £000	Provisional Out-turn Variance £000
The Bay & Seafont Events (limited events due to SEE Monster):			
Gross expenditure budget (excluding staffing)	139	149	10
Income budget	(312)	(176)	136
Saving on staffing costs whilst events not running	85	36	(49)
Mitigated by loss of income compensation from new Substance	0	(76)	(76)
Parks & Street Scene Contract:			
Glendale contract - Inflationary pressure on extended contract	2,246	2,369	123
S106 funding draw-down shortfall	(345)	(274)	71
Transport Planning			
<u>Home to Schools Transport (HTST):</u>			
Home to School Transport - Baseline position re increased demand and costs	4,763	7,035	2,272
Draw down of S106 funding	(150)	(463)	(313)
Extended Rights to Free Travel Grant 2022/23	(97)	(210)	(113)
Home to School Transport - Q Routes software	0	24	24
Use of Corporate risk reserve to fund new inflationary pressures	0	(286)	(286)
<u>Public Transport</u>			
Concessionary fares scheme - reduced cost due to lower patronage	1,560	1,300	(260)
Ticketing income under-achieved as a result of lower patronage levels	(308)	(178)	130
Internal recharge of services to Home to Schools Transport for use of Public Transport	0	(46)	(46)
Bus Service Support Grant (extended to 31/03/2023)	(67)	(132)	(65)
Bus Lane Enforcement PCN income	(51)	(401)	(350)
Bus Lane Enforcement PCN income ring-fenced in reserves for Highways & Transport	0	170	170
Libraries & Community			
Campus expenditure budgets	523	540	17
Shortfall in Campus income	(359)	(277)	82
Somerset Hall expenditure budgets	107	119	12
Shortfall in Somerset Hall income	(121)	(74)	47
Placemaking & Development			
Economy Team staffing - Employer of Choice / Graduate posts	75	177	102
Funded by use of ear-marked reserves	(75)	(177)	(102)
Weston Business Quarter consultancy costs	0	221	221
New Weston Town Centre Development sites	70	83	13
Place making - Portishead	0	84	84
Weston General Stores	0	176	176
Funded by Driving Growth reserves	(70)	(564)	(494)
Birnbeck Pier - consultancy commissioned to date	0	150	150
Funding due from Historic England and RNLI Lifeboat Institute	0	(147)	(147)
Planning & Building Control salary costs - savings due to vacancies	2,311	2,034	(277)
Planning Income (Applications and advice, net of refunds)	(1,561)	(1,429)	132
Building Control Income - short-fall in fees	(470)	(349)	121
Planning - Planning Appeal consultancy and barrister costs to date	0	77	77
Funded by Major Planning Appeal Reserve	0	(77)	(77)
Planned mitigations to improve directorate position			
Budgeted contribution to Strategic Projects reserve - agreed hold in 2022/23	103	0	(103)
Maximise use of Enabling fee income against Housing development team cost	0	(40)	(40)
Capital Delivery Team (excl Bus Service Improvement Plan)			
Capital projects delivery team salary costs - savings due to vacant posts	2,921	2,203	(718)
Shortfall on salary recharges to the capital programme (partially mitigated by vacancies w	(3,000)	(2,191)	809
Sub total - material budget variances			1,220
Other minor variations to the budget			52
= Directorate Total			1,272

**FINANCIAL OVERVIEW OF THE PUBLIC HEALTH AND REGULATORY SERVICES DIRECTORATE
AS AT 31 MARCH 2023**

Directorate Summary					
	Original Budget 2022/23 £000	Virements £000	Revised Budget 2022/23 £000	Provisional Out-turn 2022/23 £000	Provisional Out-turn Variance £000
- Gross Expenditure	16,015	113	16,015	17,052	1,037
- Income	(11,910)	(115)	(11,910)	(14,237)	(2,327)
- Transfers to / from Reserves	(2,731)	75	(2,731)	(1,417)	1,313
= Directorate Totals	1,374	73	1,374	1,398	24
Provisional Out-turn Variance					1.75%
PHS Childrens Health	3,880	160	4,040	4,021	(19)
PHS Management & Overheads	1,423	(75)	1,348	1,433	85
PHS Obesity & Activity	114	0	114	94	(20)
PHS Other Public Health Services	391	15	406	366	(40)
PHS Public Health	407	0	407	367	(41)
PHS Sexual Health	1,401	0	1,401	1,561	160
PHS Substance Abuse & Smoking	2,162	0	2,162	2,036	(126)
PHS Grant	(9,779)	(100)	(9,879)	(9,879)	0
Public Health Ring-Fenced Services	0	0	0	0	(0)
Regulatory Services	1,374	73	1,447	1,398	(49)
Covid Related Grants & Services	0	0	0	0	0
= Directorate Totals	1,374	73	1,447	1,398	(49)
Provisional Out-turn Variance					-3.38%

Extract showing material variances compared to the revised budget					
Service area and Provisional budget variance	Original Budget 2022/23 £000	Virements £000	Revised Budget 2022/23 £000	Provisional Out-turn 2022/23 £000	Provisional Out-turn Variance £000
Sexual Health Contract & Contraceptive Services					
Increased take up and use of services			1,401	1,556	155
Treating Tobacco Dependency					
New funding from the Integrated Care Board to support programme of works			0	(559)	(559)
Contribution into earmarked reseves			0	559	559
Population Health Management					
Contribution from earmarked reseves (from ICB in 2021/22)			0	(154)	(154)
Payment to Bristol City Council, lead project team			0	154	154
Health & Well-Being					
New spending on delivering Health & Well Being initiative	0	200	200	234	34
Use of Health & Well-Being Reserve	0	(200)	(200)	(213)	(13)
Management & Overheads					
Underspend on employee budgets			3,882	3,522	(360)
Reduced requirement to draw down from PH reserve to balance budget			(550)	40	590
Project costs associated with replacement system			45	425	380
Contribution from earmarked reseves			0	(380)	(380)
Substance Abuse					
Additional spending to deliver core grant outcomes	465	0	465	545	80
Additional government grant	(465)	0	(465)	(943)	(478)
Regulatory Services					
Various - minor variances to expenditure levels and increased income			1,445	1,397	(48)
Sub total - budget variances					(40)
Other minor variations to the budget					(9)
= Directorate Total					(49)

**FINANCIAL OVERVIEW OF THE CAPITAL FINANCING & NON SERVICE
AS AT 31 MARCH 2023**

Directorate Summary					
	Original Budget 2022/23 £000	Virements £000	Revised Budget 2022/23 £000	Provisional Out-turn 2022/23 £000	Provisional Out-turn Variance £000
- Gross Expenditure	29,691	245	29,936	26,234	(3,702)
- Income	(5,279)	(245)	(5,524)	(14,278)	(8,754)
- Reserves	0	(2,613)	(2,613)	7,779	10,392
= Directorate Totals	24,412	(2,613)	21,799	19,736	(2,064)
Provisional Out-turn Variance					-9.47%
- Capital Financing & Interest	11,207	0	11,207	9,268	(1,939)
- Non Service - Precepts & Levies	6,684	0	6,684	6,684	0
- Non Service - Contingency & Other	6,521	(2,613)	3,909	3,784	(125)
= Directorate Totals	24,412	(2,613)	21,799	19,736	(2,064)
Provisional Out-turn Variance					-9.47%

Financial Overview

As can be seen from the table below, the revised budgets for the Capital Financing and Non Service areas total **£21.799m**, and the provisional out-turn position at the end of the year reflects net spend of **£19.736m**, which means that there is an **under spend of £2.064m**. This does include the transfer into the council's **General Fund Revenue Reserve of £0.418m**, which is the net underspend across all service areas.

A further analysis of the budgets in this area has been provided to give greater clarity on the key elements.

Extract showing material variances compared to the revised budget			
	Revised Budget 2022/23 £000	Provisional Out-turn 2022/23 £000	Provisional Out-turn Variance £000
Capital Financing & Interest Budgets			
Net reduction in capital financing costs (mrp, interest and rcco's)	11,917	11,878	(39)
Increase in interest generated on cash balances, from rising rates, net of impairments	(1,924)	(4,665)	(2,741)
Contribution into Financial Instruments to provide for future impairment losses	36	908	872
Contingency Budget			
Release of the Council's contingency budget	1,546	841	(705)
Transfer into the Council's General Fund Reserve	0	418	418
Other Non Service Areas			
Increase in Coroners Service costs - backlog of cases following Covid	471	545	74
Income received from the ICB for the Corporate Data Sharing S256 Agreement	0	(4,000)	(4,000)
Transfer funding into reserve as project will be delivered in 2023/24	0	4,000	4,000
Sub total - budget variances			(2,136)
Other Minor Variances <£50k			72
= Directorate Total			(2,064)

Movements to / (from) Earmarked Reserves		
	Budgeted £000	Ad hoc Movement £000
Contribution into the General Fund Revenue Reserve (total net underspend across all services)	0	418
Contribution into the Feasibility Reserve (carry forward balance of funding)	0	1,232
Contribution into the Corporate Priorities Reserve (carry forward balance of funding)	0	74
Contribution into the S256 Integrated Care Board Data Sharing Reserve	0	4,000
Contribution into Financial Instruments Smoothing Reserve	0	917
Contribution into earmarked reserves (Elections, Children's Services, Suspense items, Govt grant)	0	713
Contribution into the Capital related Reserves (Risk, Leisure Assets, Driving Growth - carry fwd of funding)	0	1,145
Transfers into / (from) the Capital Receipts Reserve	0	(4)
Transfers into / (from) the Revenue related Risk Reserves	(2,613)	947
Transfers into / (from) the City-Deal Reserve (not cash - offset by Debtors)	0	968
Use of the RIF Reserve to finance The Stable financing costs in 2022/23	0	(18)
Sub total - movements to / (from) Earmarked Reserves	(2,613)	10,392

**COMMENTARY ON THE COUNCIL'S FINANCING RESOURCES
AS AT 31 MARCH 2023**

Financial Overview

As can be seen from the summary tables below, the budgets for the council's Financing Resources equal the Net Revenue Budget total of **£185.475m**. The forecast out-turn position for the end of the year is also projected to be £185.475m meaning that there is no variance compared to the budget.

A further analysis of the budgets in this area has been provided to give greater clarity on the key elements.

Directorate Summary			
	Revised Budget 2022/23 £000	Provisional Out-turn 2022/23 £000	Provisional Out-turn Variance £000
- Gross Expenditure	0	0	0
- Income	(179,858)	(190,682)	(10,824)
- Reserves	(5,617)	5,207	10,824
= Totals	(185,475)	(185,475)	(0)
	Provisional Out-turn Variance		0.00%
- Precept on the Collection Fund - Council Tax	(123,889)	(123,889)	0
- Precept on the Collection Fund - Parish Precepts	(6,384)	(6,384)	0
- Precept on the Collection Fund - Business Rates	(26,949)	(26,949)	0
- Other Business Rate Income, Disregarded - Renewables & EA	(884)	(884)	0
- Other Business Rate Income, Central Govt share retained - Port Cumulo	(648)	(648)	0
- (Surplus) / Deficit on the Collection Fund - Council Tax re Prior Yr	450	0	(450)
- Council Tax Year-End Movement re Prior Yr	0	74	74
- Council Tax (Surplus) / Deficit re Current Yr	0	(331)	(331)
- Council Tax Year-End Movement re Current Yr	0	(167)	(167)
- Business Rates (Surplus) / Deficit Own Share re Prior Years	6,307	0	(6,307)
- Business Rates Year-End Movement re Prior Yr Own Share	0	4,163	4,163
- Business Rates (Surplus) / Deficit Own Share re Current Yr	0	(1,554)	(1,554)
- Business Rates Year-End Movement re Current Yr Own Share	0	50	50
- Other Business Rate Income, Disregarded - Renewables & EA Year-End Movement re	0	184	184
- Other Business Rate Income, Disregarded - Renewables & EA (Surplus)/Deficit re Curr	0	(9)	(9)
- Other Business Rate Income, Central Govt share retained - Port Cumulo - Year-End M	0	33	33
- Other Business Rate Income, Central Govt share retained - Port Cumulo - (Surplus)/De	0	(3)	(3)
- Revenue Support Grant	(2,250)	(2,250)	0
- New Homes Bonus Grant	(2,047)	(2,047)	0
- Services Grant	(2,191)	(2,191)	0
- Lower Tier Services Grant	(224)	(229)	(5)
- Adult Social Care Support Grant	(8,095)	(8,095)	0
- Market Sustainability and Fair Cost of Care Grant	(624)	(624)	0
- Business Rate Top-Up Grant	(2,652)	(2,652)	0
- Business Rate Returned Levy Grant	0	(267)	(267)
- Small Business Rate Relief Grant	(3,011)	(3,320)	(309)
- Business Rate Adjustment Grant (2% cap)	(3,182)	(3,337)	(155)
- Council Tax Family Annexe Discount Grant	0	(19)	(19)
- Other S31 Grant	(39)	(2,748)	(2,709)
- S31 Grant - Additional Retail and Nursery Discounts	(3,300)	0	3,300
- S31 Grant - Covid Additional Relief Fund	0	(2,135)	(2,135)
- Covid-19 grant - Collection Fund Losses	(246)	(246)	0
- Use of Collection Fund Smoothing Reserve re Grant (re 21/22 deficit)	(7,853)	(7,853)	0
- Contbn into the Contingency Budget	2,236	2,236	0
- Contbn into the Collection Fund Smoothing Reserve	0	2,520	2,520
- Use of Collection Fund Smoothing Reserve re PY Disregarded Surp/Def	0	(216)	(216)
- Contbn into the Collection Fund Smoothing Reserve re 21/22 BR Reliefs	0	2,274	2,274
- Use of Collection Fund Smoothing Reserve (re in-year variances)	0	24	24
- Tech Adj through the Movement in Reserves Statement	0	2,014	2,014
= Totals	(185,475)	(185,475)	0
	Provisional Out-turn Variance		0.00%

**COMMENTARY ON THE COUNCIL'S FINANCING RESOURCES
AS AT 31 MARCH 2023**

Extract showing material variances compared to the revised budget

Service area and projected budget variance	Revised Budget 2022/23 £000	Provisional Out-turn 2022/23 £000	Provisional Out-turn Variance £000
Council Tax Income			
Precepts and known prior year deficit	(129,823)	(130,199)	(376)
Current year forecast deficit	0	(498)	(498)
Business Rates Income			
Precepts, Top-Up grant and known prior year deficit	(24,826)	(26,970)	(2,144)
Current year forecast deficit	0	(1,504)	(1,504)
Current year disregarded deficit	0	(12)	(12)
(A statutory technical adjustment means these deficits have no effect in 2021/22, but the impact will need to be budgeted for in 2022/23)			
S31 grant funding for BR reliefs	(6,232)	(9,690)	(3,458)
S31 grant funding for additional Covid reliefs	(3,300)	(2,135)	1,165
(The council has a choice about the use of this net grant surplus, however it is likely to be transferred to the Collection Fund Smoothing Reserve to address the 2022/23 deficit noted above, which is largely due to the award of retail relief in the current year).			
Government Grants (Non-Covid)			
No material variance	(15,431)	(15,436)	(5)
Government Grants (Covid)			
No material variance	(246)	(246)	0
Reserves			
Budgeted use of Collection Fund Smoothing Reserve re prior year deficit	(7,853)	(7,853)	0
Use of Collection Fund Smoothing Reserve re prior year disregarded deficit	0	(216)	(216)
Contribution into Collection Fund Smoothing Reserve re in-year variances	0	24	24
Budgeted contribution into Collection Fund Smoothing Reserve re prior year surplus	2,236	4,756	2,520
Contribution into Collection Fund Smoothing Reserve re additional S31 grant	0	2,274	2,274
Statutory Collection Fund technical adjustments (through the CFAA / MIRS)	0	2,014	2,014
Statutory Collection Fund technical adjustments re prior year disregarded deficit	0	216	216
Sub total - material budget variances			0
Other minor variations to the budget			0
= Directorate Total			0

MTFP Impact of Collection Fund (Surplus) / Deficit	Year of MTFP Impact		
	2022/23 £000	2023/24 £000	2024/25 £000
Nature and Originating Year of (Surplus) / Deficit			
Council Tax			
2020/21 Estimated deficit (spread over three years)	1,006	1,006	0
2020/21 Residual (Estimated to Actual) surplus	(556)	0	0
2021/22 Estimated surplus at 31 December	(376)	0	0
2021/22 Estimated to Actual deficit, January to March movement	0	537	0
2022/23 Estimated and Actual (surplus) / deficit	0	(331)	(167)
	74	1,212	(167)
Business Rates			
2020/21 Estimated deficit (spread over three years)	142	142	0
2020/21 Residual surplus (Estimated to Actual)	(1,521)	0	0
2021/22 Estimated deficit at 31 December from Covid Reliefs (S31 grant funded)	7,595	0	0
2021/22 Estimated surplus at 31 December (other elements)	(2,053)	0	0
2021/22 Est to Actual movement January to March re Covid Reliefs (S31 grant funded)	0	(2,005)	0
2021/22 Est to Actual movement January to March re other elements	0	413	0
2022/23 Estimated and Actual (surplus) / deficit	0	(1,554)	50
	4,163	(3,004)	50

COMMENTARY ON THE COUNCIL'S FINANCING RESOURCES AS AT 31 MARCH 2023

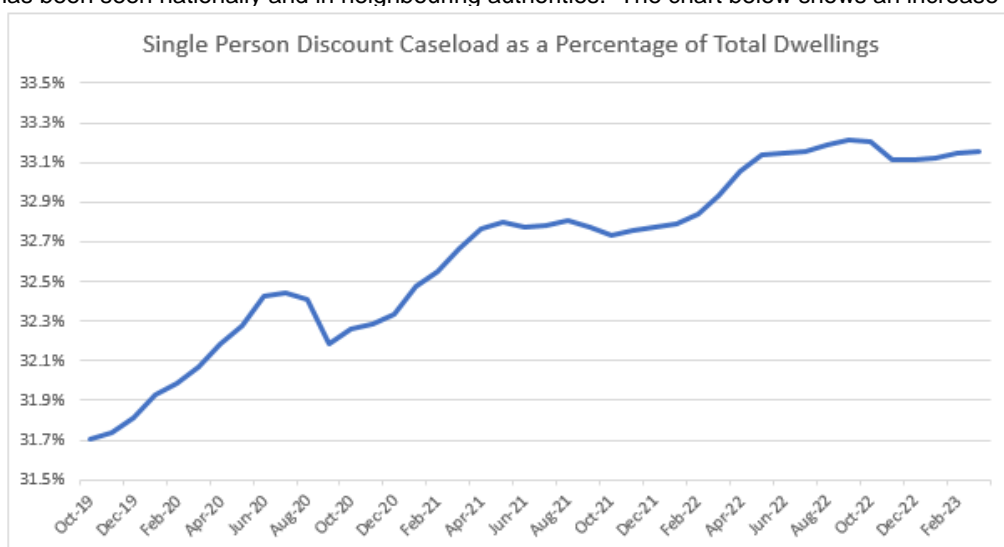
Collection Fund Narrative

Council Tax

In January 2022 prior to setting the budget for the year ahead, the council tax surplus for 2021/22 was estimated at £0.932m. This was made up of the residual surplus of £0.556m from 2020/21 (which is built into the MTFP in 2022/23) and the estimated in-year surplus of £0.376m at that time. The estimate to actual deficit movement (i.e. the movement that occurred between January and March 2022) was £0.537m and the council has budgeted for the impact of this in its 2023/24 budget. The council has also budgeted for the third and final year (£1.006m) of the 2020/21 deficit in the 2023/24 financial year.

The current year provisional out-turn position is **surplus of £0.498m** and there are several key elements which make up this movement:

1. Taxbase and housing growth - surplus of £0.054m. Growth from the delivery of new houses has been slightly stronger than the calculations included with the base budget.
2. Cash Collection and Bad Debt Provision - surplus of £0.684m. The collection of in-year council tax liabilities improved compared to the previous year, which had been impacted by Covid-19, although the collection of historic arrears was lower than expected. The council has made prudent assumptions in respect of bad debts which could be deemed uncollectible in future years given the current cost of living crisis and difficult economic position.
3. Council tax support - surplus of £0.668m. Although the total number of residents eligible to receive council tax support remained fairly stable throughout the year, actual levels not only varied on a month by month basis, but the amount of council tax support claimed varied per person depending upon their personal circumstances and meant that lower levels of support were paid out to residents compared to the amount included within the budget calculations.
4. Discounts and exemptions - deficit of £0.908m. The amount of discounts and exemptions awarded at the end of the financial year were the largest variance when compared to the budget and have been at much higher levels than planned. This means that the council will receive less income during the year because more residents have claims. The largest component is the 25% single person discount (SPD), which has seen a steep increase in caseload (three times the rate of dwellings growth) over the last three years. A similar pattern has been seen nationally and in neighbouring authorities. The chart below shows an increase in the SPD being awarded.



Business Rates

In January 2022, the business rates deficit for 2021/22 was estimated at £4.021m. This was made up of the residual surplus from 2020/21 of £1.521m (which is built into the MTFP in 2022/23) and the estimated in-year deficit of £5.542m, which was largely the result of granting Covid-related reliefs to ratepayers. The council is compensated by Central Government for providing these reliefs, so the future year impact of the deficit is fully funded via the Collection Fund Smoothing Reserve. The estimated to actual surplus movement (between January and March) was £1.592m, which was the result of some Covid-related reliefs being granted in the 2022/23 financial year, rather than 2021/22.

The current year provisional out-turn position is **surplus of £1.504m** and there are several key elements which make up this movement:

1. Collection and Bad Debt Provision. The collection rate of in-year liabilities (98.21%) was slightly behind 2019/20 (pre-Covid) levels (98.41%). The council's revenues partner is taking positive action to collect in-year debt and historic arrears, although - as with council tax - prudent bad debt assumptions have been retained when calculating the provision for non-collection.
2. Appeals and Rateable Value Reductions. 2022/23 is the final year of the current (2017) valuation list; the Valuation Office Agency implemented a revaluation of all rateable values (RVs) at April 2023 and therefore the Ratings List is in a transitional period. As expected, ratepayer "Checks" against 2017 list RVs increased significantly during March, before the opportunity was lost. Following careful analysis of all outstanding Checks and Challenges, it was determined that an overall appeals provision of £6.804m is a prudent and appropriate level to absorb potential business rates refunds resulting from any RV reductions. There remains an ongoing risk of unexpected losses relating to groups of large ratepayers, which might exceed the provision balance, therefore having an ongoing impact for future years' business rates income. Close monitoring of the appeals provision and associated risks remains a high priority, along with other variables within the business rates system.

MTFP SAVINGS PROPOSALS REFLECTED WITHIN THE 2022/23 REVENUE BUDGET						
Dir Ref	Dir	MTFP Savings Proposals	2022/23 Budgeted £000	2022/23 Achieved to date £000	RAG Rating	Notes / Comments
ASS S1	Adults	Review of Care Packages - residential, supported living, home care, double handed care	-250	-240	G	Ongoing Reviews - staff absences have negated the number of reviews
ASS S2	Adults	Review of Care Packages - CHC opportunities	-200	-490	G	Increase of acuity due to waiting lists for elective surgery resulting in over achievement.
ASS S3	Adults	Improved TEC / reablement pathways	-350	-350	G	Reflected in Performance Reports that Reablement performance is having a positive Impact
ASS S4	Adults	Accommodation Shrift arising from extension to Diamond Court ECH	-90	-54	A	Delay to expansion to Diamond Court, partially offset by changes to subsidy to Housing Providers
ASS S5	Adults	Better Care Fund inflation	-145	-145	G	MTFP saving achieved
ASS S7	Adults	Supported Living schemes as more independence-promoting alternatives to residential placements	-100	-150	G	Ongoing for placements to save. Have overachieved target.
DIRECTORATE TOTAL			-1,135	-1,429		

126% of overall MTFP target for 22/23 achieved in year

MTFP SAVINGS PROPOSALS REFLECTED WITHIN THE 2022/23 REVENUE BUDGET						
Dir Ref	Dir	MTFP Savings Proposals	2022/23 Budgeted £000	2022/23 Forecast £000	RAG Rating	Notes / Comments
CH S1	Childrens	Further reduction in Looked After Children placement costs, through increased use of inhouse foster placements and more local supported independent provision	-214	-180	A	Monitored through Placements cost and volume analysis. This specific scheme will not be implemented during 2022/23, however there are other cost reduction opportunities being monitored which are partly offsetting this.
CH S2	Childrens	More robust challenge and monitoring of health contributions to children with complex needs	-200	-350	G	Section 10 agreement has provided £125k of Integrated Care Board contributions and a further £225k is forecast for the rest of the year from the Continuing Care Panel. However all this relates to one placement and long term further savings will need to be identified and implemented through joint funding panels to ensure embedded within the base budget position for future years.
CH S3	Childrens	Delivery of more effective commissioning of individual community support packages	-200	0	R	No quantifiable savings to date. A guaranteed minimum hours block contract has successfully been commissioned with one provider, and expected to be fully implemented by April-2023.
DIRECTORATE TOTAL			-614	-530		

86% of overall MTFP target for 22/23 achieved in year

MTFP SAVINGS PROPOSALS REFLECTED WITHIN THE 2022/23 REVENUE BUDGET

Dir Ref	Dir	MTFP Savings Proposals	2022/23 Budgeted £000	2022/23 Forecast £000	RAG Rating	Notes / Comments
Within Corporate Services monitor						
CSD S5	CSD	All Support Services - Review of staffing and support costs	-100	-100	G	Achieved - includes turnover factor, changes in SCP etc as well as reductions in supplies and service budgets
CSD S6	CSD	Reduction in former employee pension costs	-50	-50	G	Achieved
CSD S7	CSD	Review and reduction of operational building costs	-50	-50	G	Achieved
CORP S1	CSD	Annual uplift to fees and charges to cover inflationary cost of services	-35	-35	G	CSD element of the saving - decisions in place and budgets realigned
CSD S10	CSD	Transformation initiatives relating to contracted support services	-75	-75	G	Achieved
CSD S1	CSD	Increase in trading income - Inspire, FOI, Audit, RIPA etc	-20	-12	A	Currently being reviewed, some progress being made to increase income levels prior to year end
CSD S2	CSD	Contracted Support Services - TOM for Customer Services	-25	0	R	Change of approach within the Gateway after savings were agreed
CSD S3	CSD	Contracted Support Services - Business Support	-50	0	R	Unable to secure as demand for services still held
CSD S4	CSD	Contracted Support Services - Review of contracted support cost base provision	-45	0	R	Surplus inflation budget re-directed and utilised for other cost pressures within the budget rather than release for saving - will be delivered in 2023/24
CSD S4	CSD	Reductions in occupational health and internal audit contract	-5	-3	A	Not fully achieved within internal audit contract as inflation increase linked to pay award and higher than budgeted
Within other elements of the council's budget / monitor						
CORP S1	CORP	Annual uplift to fees and charges to cover inflationary cost of services	-365	-365	G	Cross council saving - decisions in place and budgets realigned
PH S1	PH&RS	Review of budgets within public health and regulatory services	-32	-32	G	Achieved
CSD S8	CSD	Increase in investment interest following changes in market rates	-162	-162	G	Target significantly exceeded following increase in interest rates (i.e up to £1.6m more) - reflected as a mitigation within capital financing monitor
CSD S9	CSD	Reduction in debt costs and charges (Avon Loan Debt & RIF)	-119	-119	G	Achieved
DIRECTORATE TOTAL			-1,133	-1,003		

89% of overall MTFP target for 22/23 achieved in year

MTFP SAVINGS PROPOSALS REFLECTED WITHIN THE 2022/23 REVENUE BUDGET

Dir Ref	Dir	MTFP Savings Proposals	2022/23 Budgeted £000	2022/23 Forecast £000	RAG Rating	Notes / Comments
PD S1	Place	Increase of recycling materials income	-500	-684	G	Sale of recycling materials to exceed income budget
PD S2	Place	Re-base garden waste income budget to align to actual levels	-230	-230	G	Shortfall on income after using Waste compensation reserve - mitigated by the reduction in scheme costs
PD S4	Place	Use income from Permit Scheme to fund existing staff	-50	-50	G	Eligible scheme spend identified and staff recharges have been actioned
PD S7	Place	Revisit safe Home To Schools Transport routes	-100	0	R	Recruitment challenges in Design team slowing implementation
PD S8	Place	Safer roads initiatives (additional sites meeting relevant criteria)	-30	-337	G	Bus Lane enforcement - income target already exceeded
PD S9	Place	Events programme to become cost neutral or minimal support	-65	-65	G	Air festival - current year event funded by reserves
PD S10	Place	Introduce break-even policy for Building Control	-20	0	R	Net position for the year was £35k
PD S13	Place	Parking income	-150	-150	G	Income levels to end of January on target, currently forecast will achieve budget
PD S14	Place	Reduction in Concessionary Fares costs - aligned to lower levels of demand for the service	-50	-50	G	Reflected in the WECA transport Levy
PD S15	Place	Reduction in staff travel costs - to reflect the new ways of working	-25	-21	A	Mostly achieved based on car allowances paid to date, small short-fall of £4.5k at the year-end
PD S16	Place	Reduction in street lighting energy costs - aligned to roll-out of LED investment programme	-40	-35	G	Achieved - prior year programme roll-out has given significant energy usage savings and also absorbed inflationary increase
PD S17	Place	Increase in income levels, e.g. public conveniences	-15	-3	A	Under achieved by £12k
DIRECTORATE TOTAL			-1,275	-1,625		

127% of overall MTFP target for 22/23 achieved in year

TOTALS - ALL DIRECTORATES

-4,157

-4,587

110.3% of overall MTFP target for 22/23 achieved in year

INVESTING IN COMMUNITIES

Feasibility costs charged to the 2022/23 revenue budget	Funds Allocated £	Actual spending in 2022/23 £	Planned spending in 2023/24 £
Allocated to projects;			
Yatton Secondary School Feasibility	50,000	2,399	47,601
Clevedon School Feasibility	55,000	7,603	47,397
School Condition Surveys	19,000	19,000	0
Special Educational Need Hubs to support Safety Valve programme	50,000	0	50,000
Creation of Family Hubs to support MTFP projects	50,000	0	50,000
Strawberry Line Extension	175,000	47,270	127,730
Leisure - Latent demand studies and potential designs	120,000	5,200	114,800
Tropicana - towards Cultural Development Fund / LUF activities	80,000	15,000	65,000
Worle & Weston-super-Mare Parkway - Strategic Outline Business Case	120,000	0	120,000
Decarbonising North Somerset Council Transport	97,000	4,600	92,400
Property related Climate Action Plan	100,000	24,463	75,537
Development of Castlewood site	150,000	150,000	0
Sub total - allocated projects	<u>1,066,000</u>	<u>275,535</u>	<u>790,465</u>
Unallocated funding	487,000	0	487,000
Total - Feasibility funding and costs	<u>1,553,000</u>	<u>275,535</u>	<u>1,277,465</u>

Funding for feasibility was one-off in 2022/23 and so officers are working to ensure that a proportion of these costs can be capitalised in the future when final capital projects are approved, which will mean that funding can be revolved and returned to the revenue budget to fund further feasibility works. Unspent sums are held in reserves at the end of the financial year and carried forward so that they can be spent in a future year.

Community priorities and projects charged to the 2022/23 revenue budget	Funds Allocated £	Actual spending in 2022/23 £	Planned spending in 2023/24 £
Allocated to projects;			
Contribution towards SEE Monster legacy by creation of site for trees	20,000	20,000	0
Contribution towards Air Festival 2022	15,000	15,000	0
Contribution towards Weston Quarry works	40,000	40,000	0
Increased funding allocated to Play Areas Match Funding capital scheme	25,000	25,000	0
Increased funding allocated to support Climate Change costs	50,000	0	50,000
Contribution towards Pride 2023	15,000	0	15,000
Sub total - allocated projects	<u>165,000</u>	<u>100,000</u>	<u>65,000</u>
Unallocated funding	59,000	0	59,000
Total - Feasibility funding and costs	<u>224,000</u>	<u>100,000</u>	<u>124,000</u>

Funding for community based priorities was one-off in 2022/23. Unspent sums are held in reserves at the end of the financial year and carried forward so that they can be spent in a future year.

RESERVES AS AT MARCH 2023


Reserves Summary	Actual Balance 31-Mar-2022 £	Provisional Balance 31-Mar-2023 £	Notes / Comments
Unusable reserves;			
Collection Fund Adjustment Account	4,546,804	-1,920,410	Net (surplus) / deficit on Collection Fund - will impact on the revenue budget in future years
Dedicated Schools Deficit Account	13,446,804	9,685,133	Deficit on DSG budgets - potential to impact on revenue budget in future although temporary statutory over-ride in place
Pooled Funds Adjustment Account	-43,668	1,205,148	Net (surplus) / deficit on the value of Pooled Investment Funds - temporary statutory over-ride in place
Revaluation Reserve	-91,461,654	-84,165,384	Account to reflect revaluation increases on long-term assets held, largely within Property, Plant & Equipment assets
Capital Adjustment Account	-162,231,005	-197,047,389	Account to capture technical accounting entries such as depreciation, so that they do not impact on taxpayer
Pensions Reserve	265,986,530	102,458,530	Account to offset the council's pensions liabilities based on information from the Actuary
Accumulated Absences Account	1,132,752	1,253,421	Account to reflect the value of outstanding leave accrued by staff (technical calculation - not payable as cash)
Deferred Capital Receipts Reserve	-52,905	-46,816	Reserve relating to sale of mortgage portfolio in previous years, being written down over repayment periods
Financial Instruments Adjustment Account	160,157	205,639	Account to capture technical entries such as PWLB premiums and Soft Loans, written back to revenue over loan life
sub total - unusable reserves	<u>31,483,816</u>	<u>-168,372,129</u>	Technical reserves held on the Council's balance sheet
Usable reserves;			Can be used to support the annual revenue budget or capital programme
Revenue Reserves	-91,570,851	-91,448,360	See below for further details
Capital Reserves	-28,970,689	-28,329,033	See below for further details
sub total - usable reserves	<u>-120,541,540</u>	<u>-119,777,394</u>	
Total reserves	<u>-89,057,724</u>	<u>-288,149,522</u>	

RESERVES AS AT MARCH 2023

Usable Reserves Summary		Actual Balance	Provisional Balance	Notes / Comments
		31-Mar-2022	31-Mar-2023	
		£	£	
Revenue related reserves;				
R1	General Fund Reserve	-9,743,946	-10,161,536	Statutory reserve - should be related to the annual revenue budget
R2	Earmarked Reserves - Revenue	-78,438,745	-77,829,100	Further breakdown provided below - see Table R2
R3	School Balances & Reserves	-3,388,160	-3,457,724	Ring-fenced balanced linked to individual schools and projects
	sub total - revenue reserves	<u>-91,570,851</u>	<u>-91,448,360</u>	
Capital related reserves;				
C1	Earmarked Reserves - Capital	-7,316,147	-8,340,527	Ring-fenced council resources to fund projects within the approved capital programme (committed)
C2	Capital Receipts	-13,470,528	-12,514,247	Monies from sale of council assets, funding is linked to projects within the approved capital programme (committed)
C3	Capital Grants Unapplied	-8,184,013	-7,474,260	Govt grants awarded to specific schemes within the approved programme (committed)
	sub total - capital resources	<u>-28,970,689</u>	<u>-28,329,033</u>	
Total usable reserves		<u>-120,541,540</u>	<u>-119,777,394</u>	

R2 - Summary of Earmarked Revenue Reserves		Actual Balance	Provisional Balance	Notes / Comments
		31-Mar-2022	31-Mar-2023	
		£	£	
R2.1	Adults	-8,709,973	-8,729,185	Further breakdown provided below - see Table R2.1
R2.2	Childrens	-2,884,773	-3,699,600	Further breakdown provided below - see Table R2.2
R2.3	Public Health & Regulatory Services	-5,913,667	-5,431,326	Further breakdown provided below - see Table R2.3
R2.4	Place	-13,178,616	-9,574,220	Further breakdown provided below - see Table R2.4
R2.5	Corporate Services	-5,381,466	-7,830,668	Further breakdown provided below - see Table R2.5
R2.6	Non-Service - Corporate Reserves	-33,627,086	-34,234,794	Further breakdown provided below - see Table R2.6
R2.7	Non-Service - Property sinking funds	-1,059,016	-1,171,863	
R2.8	Non-Service - Capital, incl Section 106 Funds	-7,684,147	-7,157,446	
		<u>-78,438,745</u>	<u>-77,829,100</u>	

RESERVES AS AT MARCH 2023



R2.1 - Extract of Revenue Reserves - Adults		Actual Balance	Provisional	Notes / Comments
		31-Mar-2022	Balance 31-Mar-2023	
		£	£	
A1	Integrated Care S256 Reserve	-5,579,555	-2,857,185	S256/S75 Agreements with the Integrated Care Board - balance for Discharge to Assess System Risks
A2	Homelessness & Rough Sleepers Reserve	-974,157	-974,157	Carry forward of funding received to fund homelessness and rough sleepers responsibilities to fund future programmes and initiatives
A3	Better Care Fund Reserve	-203,666	-203,666	Remaining balance from funds deposited in 2018
A4	Replacement Adult Social Care (AIS) System Reserve	-85,518	-85,518	Balance following implementation of LAS / ContrOCC system, to be used for systems improvement
A5	Covid Support to Providers Reserve	-1,270,402	-970,402	Created March 2021, to fund initiatives to support care providers affected by Covid related issues and ongoing pressures
A6	Hospital Discharge and Social Care Projects Reserve	0	-1,879,882	Created March 2023, to fund initiatives and projects linked to hospital discharges programme
A7	Adult Social Care Projects (transformation, reform, staffing programmes)	0	-692,700	Created March 2023, linked to government funding and required objectives
A8	Adults Designated Social Care (DISC) Reserve	0	-710,000	Created March 2023, linked to government funding and required objectives
A9	S256 Intensive Positive Behaviour Service Reserve	-241,000	0	Created at the end of March 2022, committed to joint scheme linked to S256 Agreement with the Integrated Care Board
A10	Digitising Social Care Reserve	-222,500	-222,500	Created at the end of March 2022, Unifying Technology Fund grant allocation from NHSX to be spent on project within capital programme
A11	Balance - all other Adult Reserves	-133,176	-133,176	
		-8,709,973	-8,729,185	

RESERVES AS AT MARCH 2023

R2.2 - Extract of Revenue Reserves - Children's		Actual Balance	Provisional	Notes / Comments
		31-Mar-2022	Balance 31-Mar-2023	
		£	£	
C1	Youth Services related reserves	-425,494	-784,428	Funding committed to support various projects, largely related to carry forward of external grants
C2	Social Impact Bond Smoothing Reserve	-416,472	-416,472	Resources set-aside to fund the payments due in future years (smoothing mechanism)
C3	Supporting Families Grant Reserve	-371,089	-445,465	Previously known as Troubled Families Programme; external funding for staff costs to improve outcomes
C4	Family Support & Safeguarding Reserve	-107,489	-202,587	Created at the end of March 2022, committed spend from Government grant and Partnership Funds
C5	Family Well-Being related Reserves	-157,915	-162,152	Resources committed to fund Early Help and Family Hub improvements (incl staff costs, ICT and refurbishment works)
C6	Children's Improvement Plan, Special Educational Needs and Disability & Education & Health Care Plans Reserves	-481,877	-660,020	Resources committed to fund range of projects and staffing required to deliver improvements
C7	School Improvement Reserve	-58,550	-68,326	Resources committed to fund range of projects required to deliver improvements (from earmarked Govt grant)
C8	S256 PAUSE Project Reserve	-170,000	-50,000	Created at the end of March 2022, committed joint scheme linked to S256 Agreement with the Integrated Care Board
C9	S256 Autism Intensive Service Reserve	-95,000	0	Created at the end of March 2022, committed joint scheme linked to S256 Agreement with the Integrated Care Board
C10	DfE Recovery Fund Mockingbird Project Reserve	-60,000	-34,085	To fund the Mockingbird Project Co-ordinator post supporting the wider regional Mockingbird project (from Govt grant)
C11	Care Leavers Reserves	-99,256	-74,528	Govt earmarked grant - to fund a range of responsibilities, e.g. homelessness, extended duties
C12	Start-to-Finish Project Reserve	-100,923	-107,794	Resources committed to fund staff costs and operational costs associated with the Start to Finish Project (ext funding)
C13	Music Service Traded Reserve	-170,741	-213,864	Traded surplus - to fund income short-falls or service investment in future years
C14	Capital Planning Reserves	-138,145	-132,607	Resources committed to fund range of capital planning activity, e.g. Specialist Provision, Academy Conversions
C15	Ukraine Resettlement Scheme Reserve	0	-119,542	One off Welcome Grant
C16	Other - including Childrens Social Worker and Training Reserves	-31,823	-227,730	Resources committed to supporting development of ASYE (newly qualified) social workers (external funding)
		-2,884,773	-3,699,600	

RESERVES AS AT MARCH 2023

R2.3 - Extract of Revenue Reserves - Public Health & Regulatory Services		Actual Balance	Provisional Balance	Notes / Comments
		31-Mar-2022	31-Mar-2023	
		£	£	
PH1	Public Health Reserve	-533,774	-586,863	Statutory reserve linked to ring-fenced PH grant funding - supports annual revenue budget
PH2	Public Health & Well Being Strategy (H&WB) Reserve	-600,000	-1,518,106	Statutory reserve linked to ring-fenced PH grant funding - specifically to deliver H&WB Strategy; incl £1m of funding from ICB
PH3	Government Contain Outbreak Management Funding (COMF) Reserve	-3,065,431	-1,255,687	Specific reserve linked to the carry forward of government funding allocation; specific delivery plan for council-wide spending in 2023/24
PH4	Replacement Civica Flare System Reserve	-525,000	-197,714	To fund approved systems project currently being implemented - Regulatory Services system links to Govt network, support ends March 2024
PH5	S256 Treating Tobacco Dependency Programme	0	-559,000	Created at the end of March 2023, joint scheme linked to S256 Agreement with the Integrated Care Board
PH6	S256 Population Health Management Reserve	-154,000	0	Created at the end of March 2022, joint scheme linked to S256 Agreement with the Integrated Care Board
PH7	Regulatory Services COMF Grant Reserve	-267,565	-381,689	Ring-fenced grant funding, allocated to Regulatory Services capacity, systems and outcomes
PH8	Public Health COMF Grant Reserve	0	-410,842	Ring-fenced grant funding, allocated to Public Health capacity, systems and outcomes
PH9	Workplace COMF Grant Reserve	-123,294	-123,294	Ring-fenced grant funding, allocated to Well-Being and Health & Safety Risk Assessments work programmes in 2023/24
PH10	Housing Related Reserves	-187,709	-262,095	Housing surveys and resources to smooth income flows across years
PH11	Balance - all other Public Health Reserves	-456,895	-136,034	Range of individual reserves, many linked to government grants or specific responsibilities, e.g. Housing
		-5,913,667	-5,431,326	

RESERVES AS AT MARCH 2023

R2.4 - Extract of Revenue Reserves - Place Directorate		Actual Balance	Provisional	Notes / Comments
		31-Mar-2022	Balance 31-Mar-2023	
		£	£	
PD1	Waste Service Implementation Reserve	-4,119,895	-851,373	To part- fund the waste service following change to delivery
PD2	Waste Service Recycling Risk Share Reserve	-400,000	-400,000	Smoothing reserve linked to risk management measures; to smooth financial risks associated with Recycling income fluctuations
PD3	Waste Service Compensation Reserve	-350,000	0	To provide funding towards compensation for service reductions
PD4	Waste Service Green Bin Reserve	-132,132	-132,132	To fund the acquisition of Green Bins through registration receipts
PD5	Leisure Reserves - Includes Support to Providers and also funding for liabilities relating to Assets	-299,988	-609,988	Range of reserves to support Leisure provision
PD8	Economic Recovery Reserve	-102,373	-75,497	Created to support businesses through the economic recovery
PD9	Community Safety & Domestic Violence Reserves	-787,973	-925,410	Grant funding towards service specific projects and initiatives
PD10	Road Safety & Sustainable Travel Reserve	-312,847	-247,580	Grant funding towards service specific projects and initiatives
PD11	Bus Services Revenue Support Reserve	-35,893	-35,893	Grant funding towards service specific projects and initiatives
PD12	Strategic Projects Reserve	-926,507	-870,019	Resources set aside to deliver service specific projects and initiatives, including Local Plan activity
PD13	Weston Place-making Reserve	-907,412	-708,993	Resources set aside to deliver service specific projects and initiatives including a temporary Weston Placemaking Team
PD14	Directorate Project Reserve	-412,508	-238,061	Resources set aside to deliver service specific projects and initiatives
PD15	Parks & Tree Works Project Reserve	-205,956	-161,618	To provide support to Parks Service, incl Ash-Dieback project
PD16	Climate Change Reserve	-103,926	-81,972	To fund costs of the Climate Change Action Plan
PD17	Employer of Choice Reserve	-199,567	-300,403	To fund costs associated with National Graduates Scheme, part of the broader People's Strategy
PD18	Replacement Asset Management System Reserve	-250,000	-185,262	Resources set aside to fund implementation of new software which can manage the council's asset base and strategic planning
PD19	SEE Monster Reserve	-153,159	-20,339	Resources set aside to deliver indirect aspects of SEE Monster
PD20	Library Stock Smoothing Reserve	-754,782	-733,804	Technical reserve to smooth the impact of purchases of new library stock each year
PD21	Developers S38 & S106 Monitoring Reserves	-830,234	-772,477	To fund the additional costs of supervision activity required within S38/S106 Agreements (smoothing)
PD22	Streetworks Permits Reserve	-209,346	-92,957	To fund supervision activity required for Streetworks (smoothing)
PD23	Major Planning Appeals & Performance Agreements	-484,301	-401,195	To fund the additional costs of supervision required within Planning Performance Agreements & Planning Appeals
PD24	SuperPond Commuted Sum Reserve	-213,150	-213,150	Commuted sum for maintenance costs of Superpond
PD25	Balance - all other Place Reserves	-986,666	-1,426,095	Wide range of individual reserves, many linked to government grants or specific responsibilities
		-13,178,616	-9,574,220	

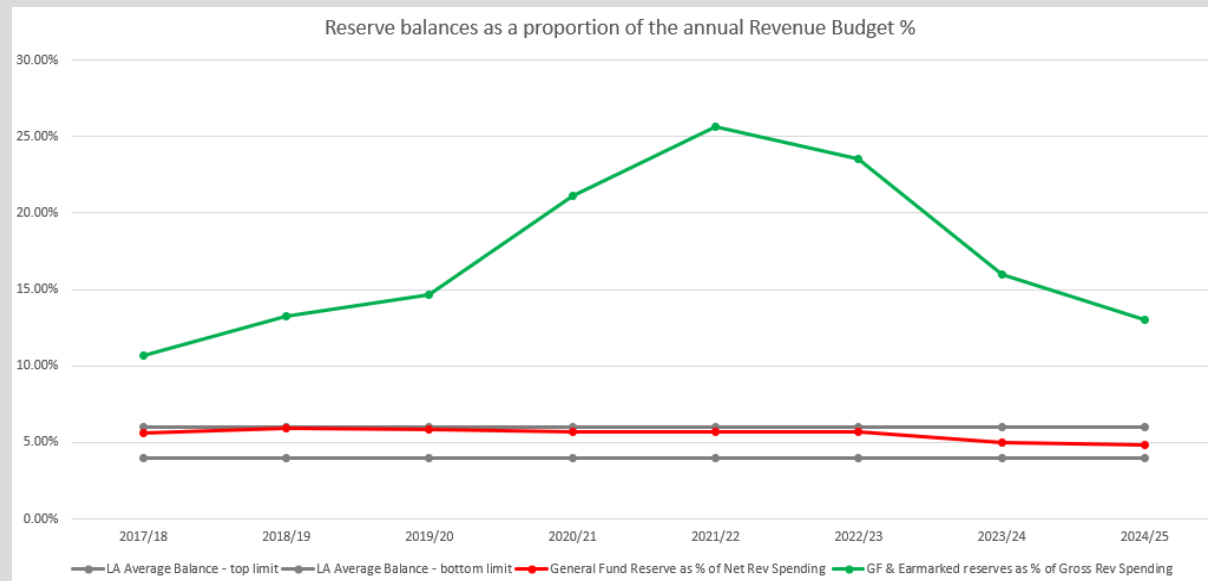
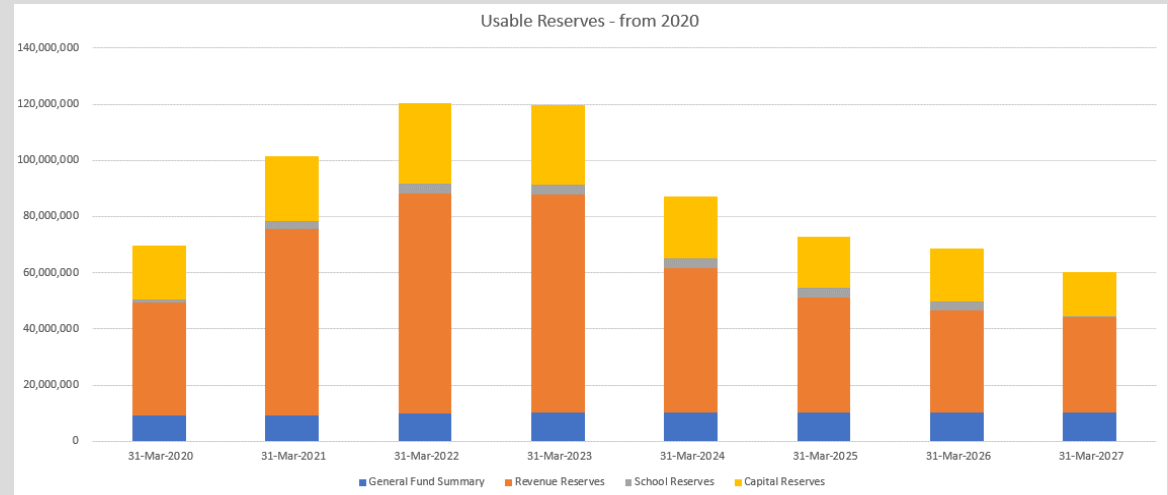
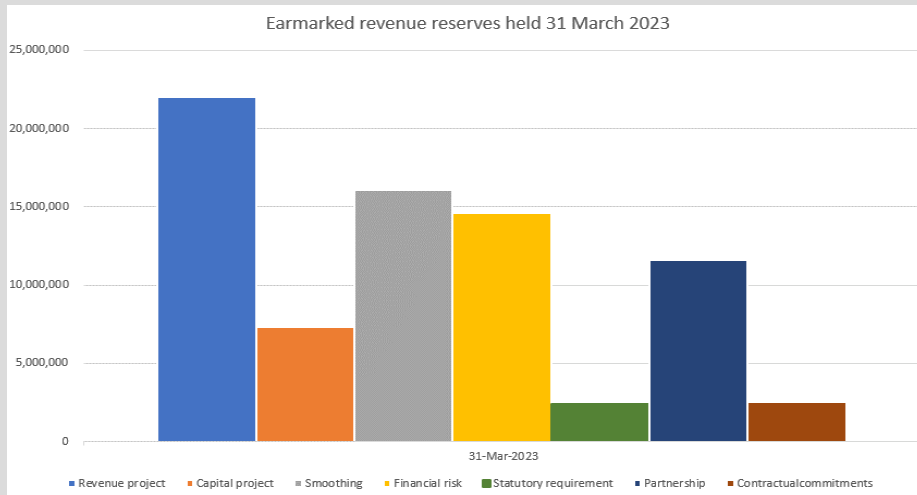
RESERVES AS AT MARCH 2023

R2.5 - Extract of Revenue Reserves - Corporate Services Directorate		Actual Balance 31-Mar-2022 £	Provisional Balance 31-Mar-2023 £	Notes / Comments
CS1	Corporate: Commercial Investments Smoothing Reserve	-1,406,807	-2,484,085	Part of wider financial strategy to smooth impacts from within annual revenue budget and also provide risk mitigation from fluctuations; aligned to business case approved by Council
CS2	Corporate: Capital Feasibility Resources	0	-1,277,465	One-off resources included within the 2022/23 revenue budget to fund feasibility activity associated with future capital programme projects; does include commitments
CS3	Corporate: Government Support Programmes Reserve	-391,671	-352,929	To fund the operational costs of Government programmes which support individuals and businesses through grant programmes. Extended after Covid to new areas such as Cost of Living support, Energy Payment schemes and Council Tax Support schemes. All grant funded costs that need to be smoothed across years.
CS4	Corporate: Accommodation Strategy Reserve	-439,959	-211,869	To fund revenue related costs associated with the Accommodation Strategy Project
CS5	Service: Business Intelligence, Policy and Partnerships Reserves	-350,000	-241,413	To fund additional staffing within the service
CS6	Service: Recruitment Team, Learning & Development and Training Reserves	-151,811	-492,378	To fund a range of training related programmes, investment in systems and also provide resources to fund a temporary recruitment team for 2 years
CS7	Service: Support Services Contract Reserve	-584,864	-640,522	To fund one-off transformation projects aimed to support delivery MTFP savings; mitigate financial risk; support re-procurement process
CS8	Service: Marketing & Communications Reserve	-82,740	-87,297	To fund care leaver apprentice and ongoing re-branding costs
CS9	Specific: Community Support - Cost of Living, Partnerships & Clinically Vulnerable	-546,761	-332,823	To fund support initiatives within communities who are affected by the CoL, also includes partnership related projects
CS10	Specific: Welfare Provision & Hardship Reserve	-239,760	-143,760	To enhance the council's welfare and hardship offer in 2022/23 through additional grant allocations
CS11	Specific: Elections Smoothing Reserve	-190,242	-449,723	To fund the costs of NSDC elections every four years (2023)
CS12	Specific: CSD Transformation Programme Reserves	-370,182	-348,489	To fund delivery of Action Plans for People's Services, Customer Services and Digital transformation within corporate services
CS13	Specific: CSD Risk Reserve	-187,470	-213,108	To fund series of directorate wide projects and risks
CS14	Specific: Financial Systems Upgrade Reserve	-276,628	-248,566	To fund the annual upgrade and also changes required to the system for HMRC Making Tax Digital
CS15	Balance - all other Corporate Services Reserves	-162,570	-306,241	Wide range of individual reserves, many linked to government grants or specific responsibilities
		-5,381,466	-7,830,668	

RESERVES AS AT MARCH 2023

R2.6 - Extract of Revenue Reserves - Corporate / Council-wide		Actual Balance	Provisional Balance	Notes / Comments	
		31-Mar-2022	31-Mar-2023		
		£	£		
Tech	CP1	Collection Fund Smoothing & City-Deal Reserves	-15,921,012	-13,193,051	Technical reserves to smooth financial impacts across years, e.g. Covid Business Rate Relief awarded through several Govt policies
	CP2	Insurance Reserve	-2,163,657	-2,264,288	To fund uninsured risks, changes in the value of current claims, claims occurred but not yet reported claims, stop-loss levels
	CP3	Severance Reserve	-1,289,989	-1,591,915	To fund severance costs which release MTFP savings
	CP4	Financial Risk Reserve }	-2,796,178	-3,080,022	Part of the council's risk management and reserves strategy that will fund unplanned financial risks
	CP5	Covid Grant Reserve }	-4,503,548	0	Govt grants to be used to fund ongoing impacts associated with Covid
	CP6	Energy Risk Reserve	-12,682	-2,022,000	To part-fund the energy costs reflected within the 2023/24 MTFP, together with an allowance for risk
	CP7	Financial Instruments Smoothing Reserve	-250,000	-1,167,093	To fund the potential capital losses on pooled fund investments at the end of the statutory override period
Risk related reserve	CP8	Healthier Together Matched Funding Grant Reserve	-2,472,000	-1,201,386	Created at the end of March 2022, linked to Agreement with the ICB to deliver healthier outcomes
	CP9	Driving Growth Reserve	-1,699,704	-1,050,646	To fund costs associated with Development Programme, linked to Place-making Strategy
	CP10	Corporate Transformation Reserve	-1,445,000	-1,298,500	To fund one-off costs associated with transformation activity, which will deliver ongoing MTFP savings
	CP11	Corporate ICT & Software Replacement Reserve	-893,380	-824,137	To fund ongoing programme of approved projects, linked to Capital Strategy
	CP12	Castlewood Redevelopment Reserve	0	-1,200,000	To fund the next phase of the redevelopment of the Castlewood site
	CP13	DSG Safety Valve Implementation Plan Reserve	0	-1,100,000	To fund the costs associated with the DSG Implementation Plan
	CP14	S256 Corporate Data Sharing Reserve	0	-4,000,000	Funding from ICB end of March 2023 - to be updated
	CP15	Balance - all other Corporate Reserves	-179,935	-241,755	
		-33,627,086	-34,234,794		
Programme related reserve					

ICB: Integrated Care Board



Extract of key financial risks currently being monitored and assessed

Inflationary pressures

- Pay / staffing costs
- Energy and fuel costs
- Contracts and third party costs
- Capital projects

Demand pressures

- Home to school transport
- Children's services placement costs, disabled children's services, legal support costs
- Dedicated Schools Budget - high needs block, top up funding, education and healthcare plans
- Adult social care, incl those transitioning from childhood, social care reforms and new requirements
- Demand failures

Income short-falls

- Events, concessions, venues, libraries, leisure services, car parking, sale of recyclates
- Adult social care client contributions
- Nurseries
- Property related

MONITORING OF 2022/23 CAPITAL PROGRAMME								APPENDIX 6									
	RAG rating	APPROVED BUDGET					TOTAL APPROVED BUDGET (all years) £	MONITORING TO 31 MARCH 2023			APPROVED FUNDING				TOTAL APPROVED FUNDING (all years) £		
		2022/23	2023/24	2024/25	2025/26	2026/27		Actual Spend	Purchase Orders	TOTAL COST IN 2022/23	Borrowing	Grants & Contributions	Reserves & Revenue	Capital Receipts			
		£	£	£	£	£		£	£	£	£	£	£	£		£	
APPROVED GENERAL FUND CAPITAL SCHEMES																	
Childrens Services		43,617,465	12,249,594	600,000	0	0	56,467,059	28,919,486	10,974,172	39,893,658	5,499,639	50,967,422	0	0	0	56,467,061	
Adult Social Services		1,437,591	300,000	300,000	0	0	2,037,591	554,917	496,945	1,051,863	0	2,037,591	0	0	0	2,037,591	
Housing		8,445,174	4,948,735	3,581,237	0	0	16,975,146	5,408,911	312,661	5,721,572	421,498	11,980,423	0	4,573,225	0	16,975,146	
Corporate Services		5,684,110	9,579,127	1,133,000	0	5,000,000	21,396,237	1,754,384	839,280	2,593,664	18,749,927	1,366,522	415,035	864,754	0	21,396,237	
Place		50,668,686	87,012,091	75,854,182	50,393,719	30,376,000	294,304,678	29,826,076	3,027,661	32,853,737	76,786,941	210,898,652	1,202,610	5,416,472	0	294,304,674	
AUTHORITY TOTAL		109,853,027	114,089,547	81,468,419	50,393,719	35,376,000	391,180,712	66,463,774	15,650,720	82,114,494	101,458,005	277,250,610	1,617,644	10,854,451	0	391,180,710	
CHILDRENS SERVICES																	
Breach Classes - additional primary school places		625,000	2,625,000	0	0	0	3,250,000	0	0	0	0	3,250,000	0	0	0	3,250,000	
Parklands Primary School (Furniture Fixtures & Equipment)		15,000	0	0	0	0	15,000	9,399	0	9,399	0	15,000	0	0	0	15,000	
New Yatton Primary School - Chestnut Park		208,820	0	0	0	0	208,820	146,199	0	146,199	0	208,821	0	0	0	208,821	
St Josephs demountable		13,060	0	0	0	0	13,060	11,757	0	11,757	0	13,060	0	0	0	13,060	
Banwell Primary School		1,066,351	0	0	0	0	1,066,351	299,625	310,778	610,403	738,591	327,760	0	0	0	1,066,351	
Monitoring of Party Wall - Banwell Primary School		0	0	500,000	0	0	500,000	0	0	0	500,000	0	0	0	0	500,000	
Kewstoke - Roof and other school updates		250,000	1,500,000	0	0	0	1,750,000	41,573	9,010	50,583	1,750,000	0	0	0	0	1,750,000	
Golden Valley Primary - Fire escape & H&S		223,610	0	0	0	0	223,610	23,322	6,925	30,247	0	223,610	0	0	0	223,610	
Central Secondary - additional secondary school places (YATTON)		307,927	250,000	0	0	0	557,927	0	0	0	0	557,927	0	0	0	557,927	
Winterstoke Academy Expansion		19,078,050	7,599,594	0	0	0	26,677,644	19,013,731	5,147,770	24,161,501	0	26,677,645	0	0	0	26,677,645	
Gordano School - 2 * Yr7 Classes		30,831	0	0	0	0	30,831	10,831	0	10,831	0	30,831	0	0	0	30,831	
Baytree Special School - Original Site upgrades		100,000	0	0	0	0	100,000	144,594	0	144,594	0	100,000	0	0	0	100,000	
Baytree Special School - Brookfield Walk Clevedon		16,899,097	0	0	0	0	16,899,097	7,896,504	5,021,229	12,917,733	0	16,899,097	0	0	0	16,899,097	
Churchill Social Emotional & Mental Health - relocation of low voltage power		450,000	0	0	0	0	450,000	0	320,000	320,000	350,000	100,000	0	0	0	450,000	
Churchill Social Emotional & Mental Health - interim site at Nailsea		671,552	0	0	0	0	671,552	149,149	0	149,149	408,160	263,392	0	0	0	671,552	
Social Emotional & Mental Health School Clusters		360,000	0	0	0	0	360,000	242,868	33,720	276,588	360,000	0	0	0	0	360,000	
Ravenswood Primary School - Roof		282,888	0	0	0	0	282,888	317,562	0	317,562	282,888	0	0	0	0	282,888	
Voyage Learning Campus Milton		12,545	0	0	0	0	12,545	6,477	0	6,477	0	12,545	0	0	0	12,545	
School SEND Interventions		954,750	0	0	0	0	954,750	26,562	29,478	56,040	0	954,750	0	0	0	954,750	
Ravenswood replacement de-mountable building		0	150,000	0	0	0	150,000	0	0	0	150,000	0	0	0	0	150,000	
Baytree (The Campus) - works including roof		510,000	0	0	0	0	510,000	0	0	0	510,000	0	0	0	0	510,000	
Carlton Centre - internal works		365,000	0	0	0	0	365,000	231,749	76,086	307,835	365,000	0	0	0	0	365,000	
Devolved Formula Capital		294,959	0	0	0	0	294,959	297,953	0	297,953	0	294,959	0	0	0	294,959	
Statutory Compliance		813,026	125,000	100,000	0	0	1,038,026	47,232	0	47,232	0	1,038,026	0	0	0	1,038,026	
Childrens Centre - Rolling Maintenance Programme		85,000	0	0	0	0	85,000	2,399	19,176	21,575	85,000	0	0	0	0	85,000	
		43,617,465	12,249,594	600,000	0	0	56,467,059	28,919,486	10,974,172	39,893,658	5,499,639	50,967,422	0	0	0	56,467,061	
ADULT SOCIAL SERVICES																	
Adult social care accommodation shift		187,024	0	0	0	0	187,024	0	0	0	0	187,024	0	0	0	187,024	
Aids & Adaptations Equipment		300,000	300,000	300,000	0	0	900,000	350,494	0	350,494	0	900,000	0	0	0	900,000	
Housing & Technology Fund		5,813	0	0	0	0	5,813	0	94	94	0	5,813	0	0	0	5,813	
Social Care Projects		944,754	0	0	0	0	944,754	204,424	496,851	701,275	0	944,754	0	0	0	944,754	
		1,437,591	300,000	300,000	0	0	2,037,591	554,917	496,945	1,051,863	0	2,037,591	0	0	0	2,037,591	
HOUSING																	
Disabled Facilities Grants		2,929,031	2,081,237	2,081,237	0	0	7,091,505	1,810,139	243,974	2,054,113	0	7,091,505	0	0	0	7,091,505	
Other Private Sector Renewal		38,225	0	0	0	0	38,225	226,516	18,062	244,578	0	0	0	38,225	0	38,225	
Social Housing Grants		693,498	0	0	0	0	693,498	0	0	0	421,498	272,000	0	0	0	693,498	
Grant funding of affordable housing - West Wick Affordable Homes		1,422,750	0	0	0	0	1,422,750	1,393,750	0	1,393,750	0	1,422,750	0	0	0	1,422,750	
Local Authority housing Fund (Refugees)		586,070	1,367,498	0	0	0	1,953,568	0	0	0	0	1,953,568	0	0	0	1,953,568	
Insulation of park homes		490,600	0	0	0	0	490,600	779,051	50,625	829,676	0	490,600	0	0	0	490,600	
Repurchase Leasehold Properties		1,500,000	1,500,000	1,500,000	0	0	4,500,000	1,199,455	0	1,199,455	0	0	0	4,500,000	0	4,500,000	
First Time Buyer Loan Scheme		35,000	0	0	0	0	35,000	0	0	0	0	0	0	35,000	0	35,000	
Technology Enabled Care		750,000	0	0	0	0	750,000	0	0	0	0	750,000	0	0	0	750,000	
		8,445,174	4,948,735	3,581,237	0	0	16,975,146	5,408,911	312,661	5,721,572	421,498	11,980,423	0	4,573,225	0	16,975,146	

MONITORING OF 2022/23 CAPITAL PROGRAMME							APPENDIX 6								
	RAG Rating	APPROVED BUDGET					TOTAL APPROVED BUDGET (all years) £	MONITORING TO 31 MARCH 2023			APPROVED FUNDING				TOTAL APPROVED FUNDING (all years) £
		2022/23	2023/24	2024/25	2025/26	2026/27		Actual Spend	Purchase Orders	TOTAL COST IN 2022/23	Borrowing	Grants & Contributions	Reserves & Revenue	Capital Receipts	
		£	£	£	£	£		£	£	£	£	£	£	£	
CORPORATE SERVICES															
ICT - Replacement Programme		522,067	0	0	0	0	522,067	321,928	122,771	444,700	522,067	0	0	0	522,067
ICT - Devices - Laptops (break fix & new starters)		110,000	0	0	0	0	110,000	118,973	20,400	139,373	110,000	0	0	0	110,000
ICT - Networks & Infrastructure		400,000	0	0	0	0	400,000	247,849	152,031	399,880	400,000	0	0	0	400,000
ICT - Security Tools		0	50,000	0	0	0	50,000	0	0	0	50,000	0	0	0	50,000
ICT - Windows 11 upgrade project		0	50,000	0	0	0	50,000	0	0	0	50,000	0	0	0	50,000
ICT - Changes to ContrOCC - Adult Social Care system		250,000	0	0	0	0	250,000	0	0	0	250,000	0	0	0	250,000
ICT - Jontec Carelink system		140,000	0	0	0	0	140,000	132,905	5,650	138,555	140,000	0	0	0	140,000
ICT - COntrOCC - Provider Portal module		0	150,000	0	0	0	150,000	0	0	0	150,000	0	0	0	150,000
ICT - Liquidlogic Adults Social care/Childrens system		100,000	0	0	0	0	100,000	43,482	59,650	103,132	100,000	0	0	0	100,000
ICT - Customer Services		100,000	50,000	0	0	0	150,000	0	0	0	150,000	0	0	0	150,000
ICT - Digital documentation of Decisions taken		0	50,000	0	0	0	50,000	0	0	0	50,000	0	0	0	50,000
ICT - GIS / Mapping system projects		0	105,000	0	0	0	105,000	0	0	0	105,000	0	0	0	105,000
Council Chamber - Sound System		100,000	0	0	0	0	100,000	0	96,667	96,667	100,000	0	0	0	100,000
Corporate Asset Management Plan		518,113	706,127	0	0	0	1,224,240	348,832	77,803	426,635	128,707	59,329	171,450	864,754	1,224,240
Flax Bourton Mortuary		218,522	0	0	0	0	218,522	16,416	202,106	218,522	0	0	218,522	0	218,522
Leisure Asset Management Plan		2,110,740	700,000	0	0	0	2,810,740	354,447	62,353	416,800	2,728,484	57,193	25,063	0	2,810,739
Accommodation Strategy		149,000	1,718,000	133,000	0	0	2,000,000	169,549	39,849	209,398	2,000,000	0	0	0	2,000,000
Development Strategy		0	0	1,000,000	0	0	1,000,000	3	0	3	1,000,000	0	0	0	1,000,000
Commercial Investment Fund - Sovereign Centre		0	5,000,000	0	0	5,000,000	10,000,000	0	0	0	10,000,000	0	0	0	10,000,000
Decarbonisation of heat (boilers)		0	1,000,000	0	0	0	1,000,000	0	0	0	0	1,000,000	0	0	1,000,000
Energy efficiency buildings		865,669	0	0	0	0	865,669	0	0	0	865,669	0	0	0	865,669
Rooftop solar pilot		100,000	0	0	0	0	100,000	0	0	0	100,000	0	0	0	100,000
		5,684,110	9,579,127	1,133,000	0	5,000,000	21,396,237	1,754,384	839,280	2,593,664	18,749,927	1,366,522	415,035	864,754	21,396,237
PLACE															
Clevedon Library		286,729	0	0	0	0	286,729	270,002	-41,166	228,836	34,331	252,398	0	0	286,729
Banksy Pinwheel		30,881	0	0	0	0	30,881	30,881	0	30,881	0	30,881	0	0	30,881
Shop Front Enhancement		150,000	54,994	0	0	0	204,994	116,757	6,000	122,757	0	204,994	0	0	204,994
Heritage Action Zone		550,000	186,883	0	0	0	736,883	503,076	-6,045	497,031	0	736,883	0	0	736,883
Nailsea Library Relocation		867,745	0	0	0	0	867,745	644,640	153,449	798,089	745,000	30,545	0	92,200	867,745
Joint place-making initiatives - Birnbeck Pier		500,000	0	0	0	0	500,000	0	0	0	0	500,000	0	0	500,000
Seafront Investments - (Lighting and Shelters)		812,070	0	0	0	0	812,070	412,614	8,082	420,695	657,070	35,000	120,000	0	812,070
Maintenance Schemes - funding to be allocated		369,990	0	0	0	0	369,990	0	0	0	0	369,990	0	0	369,990
Pot Hole and Challenge Fund - funding to be allocated		143,067	0	0	0	0	143,067	0	0	0	0	143,067	0	0	143,067
Integrated Transport Schemes															
Public Transport Schemes		275,317	0	0	0	0	275,317	105,694	-10,338	95,356	0	275,317	0	0	275,317
Walking		216,579	0	0	0	0	216,579	161,508	12,061	173,568	0	216,579	0	0	216,579
Cycling Programme		375,101	0	0	0	0	375,101	23,869	410	24,279	0	375,101	0	0	375,101
Safety & Travel Plans		557,492	0	0	0	0	557,492	129,100	1,000	130,100	0	557,492	0	0	557,492
Other Schemes		356,429	0	0	0	0	356,429	247,992	38	248,029	0	356,429	0	0	356,429
Programme Management		6,742	0	0	0	0	6,742	0	0	0	0	6,742	0	0	6,742
Cross Cutting Highways & Transport Schemes		653,119	0	0	0	0	653,119	298,104	0	298,104	0	653,119	0	0	653,119
Parking Schemes		70,000	0	0	0	0	70,000	0	0	0	0	70,000	0	0	70,000
Clevedon - Walking & Cycling (EATF active travel fund)		1,952,676	0	0	0	0	1,952,676	1,846,126	12,023	1,858,149	61,299	1,891,377	0	0	1,952,676
Maintenance Schemes															
Principal Roads		1,349,923	0	0	0	0	1,349,923	1,225,966	9,363	1,235,328	645,504	704,419	0	0	1,349,923
Non Principal Roads		1,728,317	0	0	0	0	1,728,317	734,528	7,211	741,740	896,465	831,852	0	0	1,728,317
Bridges & Structures		1,101,606	895,189	0	0	0	1,996,795	456,035	225,252	681,287	810,695	1,139,066	47,035	0	1,996,796
Street Lighting		330,973	0	0	0	0	330,973	287,755	0	287,755	80,973	250,000	0	0	330,973
Traffic Signals		198,326	0	0	0	0	198,326	121,868	102,857	224,725	115,126	83,200	0	0	198,326
Footways		452,296	35,000	0	0	0	487,296	174,895	0	174,895	46,238	441,058	0	0	487,297
Asset Officer		120,173	0	0	0	0	120,173	49,321	0	49,321	35,173	85,000	0	0	120,173
Drainage Schemes within LTP		1,818,021	51,000	0	0	0	1,869,021	883,003	17,000	900,003	24,659	1,844,362	0	0	1,869,021
Fencing		81,376	0	0	0	0	81,376	38,493	0	38,493	81,376	0	0	0	81,376
Road Restraint Programme		108,721	0	0	0	0	108,721	0	0	0	33,721	75,000	0	0	108,721

MONITORING OF 2022/23 CAPITAL PROGRAMME

APPENDIX 6

	RAG rating	APPROVED BUDGET					TOTAL APPROVED BUDGET (all years) £	MONITORING TO 31 MARCH 2023			APPROVED FUNDING					TOTAL APPROVED FUNDING (all years) £
		2022/23	2023/24	2024/25	2025/26	2026/27		Actual	Purchase	TOTAL	Borrowing	Grants &	Reserves	Capital		
		Estimated Spend	Estimated Spend	Estimated Spend	Estimated Spend	Estimated Spend		Spend	Orders	COST IN 2022/23	£	Contributions	& Revenue	Receipts	£	
	£	£	£	£	£	£	£	£	£	£	£	£	£	£		
Other Highways & Street Lighting																
NSC Capital Unclassified Roads		1,817,706	399,000	0	0	0	2,216,706	2,169,826	0	2,169,826	778,127	1,438,579	0	0	2,216,706	
Safe Routes to Schools		31,419	150,000	0	0	0	181,419	4,625	0	4,625	0	0	0	181,419	181,419	
Wrighton Flood Relief Scheme		81,618	0	0	0	0	81,618	0	0	0	0	76,998	4,620	0	81,618	
A370 Yanley Viaduct		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Summer Lane Flood Relief Scheme		126,777	240,000	0	0	0	366,777	12,604	9,238	21,843	0	337,459	0	29,317	366,776	
Street Lighting Lamp Column Replacement		244,996	0	0	0	0	244,996	184,884	735	185,619	244,996	0	0	0	244,996	
Winterstoke Rd Bridge		2,434,828	9,256,267	0	0	0	11,691,095	266,310	75,107	341,417	0	11,691,095	0	0	11,691,095	
A371 Safer Roads		45,000	0	0	0	0	45,000	49,286	20,752	70,038	0	45,000	0	0	45,000	
Clevedon Sea Front Illuminations		19,903	0	0	0	0	19,903	19,207	0	19,207	0	0	19,903	0	19,903	
Strategic Transport & Infrastructure																
Metro West		657,000	0	24,976,000	50,393,719	30,376,000	106,402,719	957,649	228,667	1,186,316	59,531,000	42,515,000	0	4,356,719	106,402,719	
MW/NR - Design - Highways/bridge/Development		0	146,398	0	0	0	146,398	23,153	0	23,153	0	146,398	0	0	146,398	
MW/NR - Legal & Planning		69,166	207,496	0	0	0	276,662	37,592	0	37,592	0	276,662	0	0	276,662	
MW/NR - Project Evaluation / FBC Production		12,408	36,397	0	0	0	48,805	0	0	0	0	48,805	0	0	48,805	
MW/NR - Project Misc		87,339	278,851	0	0	0	366,190	86,669	0	86,669	0	366,190	0	0	366,190	
MW/NR - Project Management		197,553	653,740	0	0	0	851,293	149,469	0	149,469	0	851,293	0	0	851,293	
MW/NR - Land		45,642	136,926	0	0	0	182,568	55,417	16,393	71,811	0	182,568	0	0	182,568	
MW/NR - Ecology Enabling Phase A		161,465	484,396	0	0	0	645,861	197,390	244,508	441,898	0	645,861	0	0	645,861	
Ecology Enabling Phase B		0	325,000	0	0	0	325,000	0	0	0	0	325,000	0	0	325,000	
Ground Investigation		73,766	24,589	0	0	0	98,355	63,566	14,437	78,003	0	98,355	0	0	98,355	
Ecology compensation		25,000	75,000	0	0	0	100,000	8,862	0	8,862	0	100,000	0	0	100,000	
Contingency/Risk		1,391,661	9,367,207	1,780,000	0	0	12,538,868	0	0	0	0	12,538,868	0	0	12,538,868	
North South Link		626,871	0	0	0	0	626,871	288,263	32,670	320,933	0	626,871	0	0	626,871	
Land at Parklands Village		889,238	0	0	0	0	889,238	76,613	0	76,613	0	889,238	0	0	889,238	
Utilities at Parklands Village		674,917	0	0	0	0	674,917	1,103,016	31,773	1,134,788	0	674,917	0	0	674,917	
Strawberry Line - Lighting Shute Shelf		30,748	0	0	0	0	30,748	30,748	0	30,748	0	30,748	0	0	30,748	
Office for Low Emission Vehicles (OLEV)		359,074	0	0	0	0	359,074	146,566	146,952	293,518	0	359,074	0	0	359,074	
Banwell Bypass		4,385,522	30,477,410	25,348,847	0	0	60,211,779	4,435,390	813,885	5,249,275	0	60,211,778	0	0	60,211,778	
LGF4 (Old LSTF) 2018/19 - sustainable transport improvements		78,778	0	0	0	0	78,778	8,650	0	8,650	6,994	71,784	0	0	78,778	
Weston to Clevedon Cycleway (Tutshill Sluice)		2,874,431	0	0	0	0	2,874,431	2,390,097	317,365	2,707,462	203,479	2,670,951	0	0	2,874,430	
Metrobus Contingency/ AVTM		700,000	0	0	0	0	700,000	290,347	0	290,347	700,000	0	0	0	700,000	
HTST Ravenswood School Parking		250,000	0	0	0	0	250,000	0	0	0	0	250,000	0	0	250,000	
Weston Transport Enhancement Scheme		501,776	0	0	0	0	501,776	389,058	6,951	396,009	0	8,740	0	493,036	501,776	
Bus Service Improvement Plan		1,805,000	24,358,000	21,820,000	0	0	47,983,000	1,469,049	174,900	1,643,949	0	47,983,000	0	0	47,983,000	
J21 Northbound Slip		0	2,686,561	0	0	0	2,686,561	0	0	0	0	2,686,559	0	0	2,686,559	
Major Road Network (A38)		1,031,124	535,703	1,148,000	0	0	2,714,827	207,477	12,061	219,538	236,324	2,478,502	0	0	2,714,826	
Avonmouth Bridge Wayfinding		101,241	0	0	0	0	101,241	106,113	2,568	108,681	0	101,241	0	0	101,241	
Low Emission Vehicle Provision - Match (grant to be added once known)		0	45,000	0	0	0	45,000	0	0	0	45,000	0	0	0	45,000	
Streets and Open Spaces, Leisure, Parks																
Beach Recycling Weston Bay		3,050	0	0	0	0	3,050	0	0	0	0	0	3,050	0	3,050	
England Coast Path		228,074	0	0	0	0	228,074	32,607	874	33,481	0	228,074	0	0	228,074	
Parks & Street Scene - vehicles & equipment		29,570	0	0	0	0	29,570	90,221	-100,499	-10,278	29,571	0	0	0	29,571	
Weston Marine Lake - Dredging		355,994	0	0	0	0	355,994	327,973	2,553	330,526	355,994	0	0	0	355,994	
Portishead Lakegrounds		150,000	100,000	0	0	0	250,000	166,725	19,815	186,540	250,000	0	0	0	250,000	
Clevedon Marine Lake		136,000	0	0	0	0	136,000	30,012	0	30,012	136,000	0	0	0	136,000	
Clapton Lane Pitches		12,333	0	0	0	0	12,333	16,612	0	16,612	0	12,333	0	0	12,333	
PROW - Gate		59,718	0	0	0	0	59,718	64,792	0	64,792	0	0	59,718	0	59,718	
Play Areas - replacement and upgrade program		290,000	0	0	0	0	290,000	186,113	102,512	288,625	290,000	0	0	0	290,000	
Play Areas - Local Match Funding - Skate Parks Etc		285,000	0	0	0	0	285,000	270,514	0	270,514	260,000	0	25,000	0	285,000	
Purchase of Land to support biodiversity net gain		0	300,000	0	0	0	300,000	0	0	0	300,000	0	0	0	300,000	
SuperPond		150,000	0	0	0	0	150,000	0	0	0	150,000	0	0	0	150,000	
Sea Defences		400,000	0	0	0	0	400,000	103,026	4,463	107,488	400,000	0	0	0	400,000	

MONITORING OF 2022/23 CAPITAL PROGRAMME							APPENDIX 6									
	RAG rating	APPROVED BUDGET					TOTAL APPROVED BUDGET (all years) £	MONITORING TO 31 MARCH 2023			APPROVED FUNDING				TOTAL APPROVED FUNDING (all years) £	
		2022/23 Estimated Spend	2023/24 Estimated Spend	2024/25 Estimated Spend	2025/26 Estimated Spend	2026/27 Estimated Spend		Actual Spend	Purchase Orders	TOTAL COST IN 2022/23	Borrowing	Grants & Contributions	Reserves & Revenue	Capital Receipts		
		£	£	£	£	£		£	£	£	£	£	£	£		£
Parking & Waste Services																
Parking Schemes		35,716	0	0	0	0	35,716	0	0	0	35,716	0	0	0	0	35,716
Leigh Woods - Car Parking		45,000	0	0	0	0	45,000	45,809	6,375	52,184	0	45,000	0	0	0	45,000
Purchase of Vehicles - Place		665,445	45,778	45,778	0	0	757,001	122,206	44,189	166,396	329,844	0	163,375	263,781	0	757,000
Waste Depot		0	1,705,000	0	0	0	1,705,000	0	0	0	1,705,000	0	0	0	0	1,705,000
Waste & Recycling - vehicles and electric vehicle top-up		1,953,000	1,250,000	0	0	0	3,203,000	754,405	221,221	975,626	3,203,000	0	0	0	0	3,203,000
HWRC - Investment Programme		350,000	0	0	0	0	350,000	9,633	0	9,633	350,000	0	0	0	0	350,000
Strategic Development Programme & Projects																
The Foodworks SW - Contract Retentions		484,964	0	0	0	0	484,964	3,152	126	3,277	0	484,964	0	0	0	484,964
Locking Parklands Health Centre		3,513,654	0	0	0	0	3,513,654	2,843,983	16,542	2,860,525	0	3,513,654	0	0	0	3,513,654
CDS - Connecting Devon & Somerset		0	200,000	0	0	0	200,000	0	0	0	0	100,000	100,000	0	0	200,000
Weston General Stores		702,617	0	0	0	0	702,617	599,852	58,069	657,921	378,265	0	324,352	0	0	702,617
Land Release Fund - Churchill Avenue, Clevedon		350,000	0	0	0	0	350,000	0	0	0	0	350,000	0	0	0	350,000
Land Release Fund - Uplands, Nailsea		481,020	0	0	0	0	481,020	0	0	0	0	481,020	0	0	0	481,020
Brownfield Release Sites - Walliscote Place		1,075,000	0	0	0	0	1,075,000	0	4,747	4,747	0	1,075,000	0	0	0	1,075,000
Tropicana, Magistrates and Wayfinding		200,000	2,000,000	400,000	0	0	2,600,000	167,679	0	167,679	2,600,000	0	0	0	0	2,600,000
LUF - Grant Funding		60,000	-60,000	0	0	0	0	0	2,500	2,500	0	0	0	0	0	0
UKSPF		0	79,415	0	0	0	79,415	0	0	0	0	79,415	0	0	0	79,415
Weston Business Quarter		750,000	0	0	0	0	750,000	0	0	0	0	750,000	0	0	0	750,000
		50,668,685	87,012,091	75,854,182	50,393,719	30,376,000	294,304,678	29,826,076	3,027,661	32,853,737	76,786,941	210,898,652	1,202,610	5,416,472	294,304,674	

ANALYSIS OF CHANGES TO THE 2022/23 CAPITAL PROGRAMME

APPENDIX 7

	2022/23 Capital Programme Budget £000	2023/24 Capital Prog Budget £000	2024/25 Capital Prog Budget £000	2025/26 Capital Prog Budget £000	2026/27 Capital Prog Budget £000	Total Capital Prog Budget £000
ORIGINAL APPROVED CAPITAL EXPENDITURE BUDGETS	94,798	99,181	17,978	0	0	211,957
Adj P10 - P12	2,273	0	0	0	0	2,273
Budget as per P12 Out-turn	97,071	99,181	17,978	0	0	214,230
Planned Additions to the capital Programme - Exec, Feb 2022	38,722	0	0	0	0	38,722
Slippage of approved budgets from 2021/22	48,582	0	0	0	0	48,582
TOTAL ORIGINAL CAPITAL BUDGETS	184,374	99,181	17,978	0	0	301,533
AMENDMENTS TO THE PROGRAMME IN-YEAR;						
Months 1-5 - Previously approved	(14,939)	13,969	35,349	0	5,000	39,378
Month 6 - Previously approved						
Additions - Kia E-Niro - (DP233)	36	0	0	0	0	36
Additions - Golden Valley Primary School - (CY56)	224	0	0	0	0	224
Additions - BSIP (DP247)	200	0	0	0	0	200
Virement - Funding for Carlton Centre works - KCY310 (CS27)	0	0	0	0	0	0
Virement - Reallocation of City Deal and LTP schemes - DP*	0	0	0	0	0	0
Rephase - Low Emission Vehicle Provision	(45)	45	0	0	0	0
Rephase - Purchase of Land to support biodiversity net gain	(300)	300	0	0	0	0
Rephase - Digital documentation of Decisions taken	(50)	50	0	0	0	0
Rephase - GIS / Mapping system projects	(105)	105	0	0	0	0
Rephase - Ravenswood replacement de-mountable building	(150)	150	0	0	0	0
Rephase - Portishead Lakegrounds	(150)	150	0	0	0	0
Rephase - Development Strategy	(1,000)	1,000	0	0	0	0
Rephase - Waste Depot	(500)	500	0	0	0	0
Rephase - Tropicana & Magistrates	(400)	0	400	0	0	0
Rephase - ICT - Security Tools	(50)	50	0	0	0	0
Rephase - ICT - Windows 11 upgrade project	(50)	50	0	0	0	0
Rephase - ICT - Customer Services	(50)	50	0	0	0	0
Rephase - ICT - ContrOCC	(150)	150	0	0	0	0
Rephase - Accommodation	(1,851)	1,718	133	0	0	0
Rephase - Banwell Monitor of party Wall	(500)	0	500	0	0	0
Rephase - J21 northbound Slip	(527)	527	0	0	0	0
Rephase - Highways Maintenance Schemes	(1,098)	1,098	0	0	0	0
Rephase - Waste & Recycling - vehicles and electric top-up	(1,250)	1,250	0	0	0	0
Rephase - A38 MRN	(567)	(581)	1,148	0	0	0
Rephase - SBL Part 1 Claims	(620)	285	336	0	0	(0)
Rephase - Leisure Asset Management (HM Air Handling & Roof)	(700)	700	0	0	0	0
Rephase - Asset Management Plans	(806)	806	0	0	0	0
Rephase - Parks & Streetscene - Vehicles & Equipment	6	(6)	0	0	0	0
Savings - Parks & Streetscene - Vehicles & Equipment	0	(812)	0	0	0	(812)
Savings - Parking Review	0	(250)	0	0	0	(250)
Savings - Placemaking District Wide	(125)	0	0	0	0	(125)
Month 7-9 - Previously approved						
Additions - Safer Streets Van (DP289)	63	0	0	0	0	63
Additions - Lighting Shute Shelf Tunnel (DP275)	31	0	0	0	0	31
Rephase - Shop Front Enhancement	100	(100)	0	0	0	0
Rephase - Summer Lane Flood Relief Scheme	(240)	240	0	0	0	0
Rephase - Waste Depot	(205)	205	0	0	0	0
Rephase - Development Strategy	0	(1,000)	1,000	0	0	0
Savings - Kewstoke Primary	(60)	0	0	0	0	(60)
Savings - Golden Valley - H&S/Fire Break	(60)	0	0	0	0	(60)
Savings - Churchill - H&S / Fire Break	(60)	0	0	0	0	(60)
Savings - St Andrews - H&S/Fire Break	(100)	0	0	0	0	(100)
Savings - ASD Hubs	(300)	0	0	0	0	(300)
Savings - SEN Hubs	(250)	(800)	0	0	0	(1,050)
Realignment - Mendip Green demountable - Scheme complete	(1)	0	0	0	0	(1)
Realignment - Leigh Woods - Scheme complete	(15)	0	0	0	0	(15)
Realignment - A370 Yanley Viaduct - Scheme complete	(25)	0	0	0	0	(25)
Realignment - VMS Barriers - Scheme complete	(2)	0	0	0	0	(2)
Realignment - Boardwalk Portishead - Scheme complete	(1)	0	0	0	0	(1)
Realignment - Real Time Information - Scheme complete	(5)	0	0	0	0	(5)
Realignment - Festival Way - Scheme complete	(8)	0	0	0	0	(8)
Realignment - Ecargo Bikes - Scheme complete	(26)	0	0	0	0	(26)

ANALYSIS OF CHANGES TO THE 2022/23 CAPITAL PROGRAMME

APPENDIX 7

	2022/23 Capital Programme Budget £000	2023/24 Capital Prog Budget £000	2024/25 Capital Prog Budget £000	2025/26 Capital Prog Budget £000	2026/27 Capital Prog Budget £000	Total Capital Prog Budget £000
Additions - Footbridges Lovers Walk (DP307)	100	0	0	0	0	100
Additions - Footbridges Lovers Walk (DP307)	10	0	0	0	0	10
Additions - Beach Lawns - Managing vehicular access (DP312)	100	0	0	0	0	100
Additions - Nailsea Library UKSPF funding (DP202)	31	0	0	0	0	31
Rephase - Safe Routes to School - Churchill (KDH303)	(150)	150	0	0	0	0
Rephase - Corporate Asset Management Plan	100	(100)	0	0	0	0
Rephase - Metro West DfT funding to new cost codes	(14,807)	14,807	0	0	0	0
Realignment - Campus Gym - Project no longer being delivered	0	(184)	0	0	0	(184)
Addition - Bus Service Improvement Plan (BSIP)	1,405	24,358	21,820	0	0	47,583
Addition - Property & Asset Management Asset Management So	118	0	0	0	0	118
Addition - Footbridges Loverswalk Clevedon (DP382)	20	0	0	0	0	20
Realignment - MetroWest	(38,267)	(45,308)	2,805	50,394	30,376	0
Realignment - South Bristol Link	322	0	0	0	0	322
Realignment - Churchill Leisure Centre - Project under review	(1,500)	0	0	0	0	(1,500)
Month 10						
Addition - Weston to Clevedon Cycleway (Tutshill Sluice) (DP 39	420	0	0	0	0	420
Addition - Nailsea Library (DP416)	92	0	0	0	0	92
Addition - Meals on Wheels Vehicles (DP417)	456	0	0	0	0	456
Addition - St Andrews Drive Footbridge (DP404)	37	0	0	0	0	37
Addition - Leisure Asset Management Hutton Moor (DP363)	970	0	0	0	0	970
Month 11						
Addition - BSIP vehicles x 2	61	0	0	0	0	61
Addition - Forward Fund for Levelling Up Fund (LUF) (DP431)	60	(60)	0	0	0	0
Addition - A38 / MRN (DP423)	589	0	0	0	0	589
Virement - Weston to Clevedon Cycleway (Tutshill Sluice) (DP 39	0	0	0	0	0	0
Virement - Carlton Centre (CY113)	0	0	0	0	0	0
Rephase - Clevedon Marine Lake	50	(50)	0	0	0	0
Month 12						
Addition - SEND Schools Improvement Plan (CY102)	955	0	0	0	0	955
Addition - Active Travel 4 (DP 448)	399	0	0	0	0	399
Addition - UK Shared Prosperity Fund Year 2 (DP471)		79	0	0	0	79
Addition - Local Authority Housing Fund (DP475)	586	1,367	0	0	0	1,954
Addition - Nailsea Service Road (DP 476)	15	0	0	0	0	15
Virement - Nailsea Service Road (DP 476)	0	0	0	0	0	0
Realignment - Seafront Investments KDC173 - external funding	(10)	0	0	0	0	(10)
REVISED 2022/23 CAPITAL PROGRAMME	109,853	114,090	81,468	50,394	35,376	391,181

COMPARING THE REVENUE BUDGET OUT-TURN FOR 2022/23, TO THE STATUTORY ACCOUNTS

APPENDIX 8

	Budget Monitoring Presentation (Includes Reserve Entries)			Year-End Presentation 1 - Expenditure & Funding Analysis (Excluding Reserve Entries)				Year-End Presentation 2 - Comprehensive Income & Expenditure Statement		
	Net Revenue Budget £000	Net Provisional Out-turn Position £000	Provisional Out-turn Variance £000	Net Provisional Out-turn Position £000	Adjustments		Net Expenditure excl Reserves £000	Net Expenditure Chargeable to General Fund Balances £000	Technical Adjustments (Funding & Accounting Basis) £000	Net Expenditure in the Comprehensive Income & Expenditure Statement £000
					Remove transfers (to) / from Reserves £000	Reflect reallocations between headings £000				
<i>Note</i>		1		1	2	3	4	4	5	6
Adult Social Services										
Adult Social Care	74,938	73,799	(1,139)	73,799	(19)	0	73,780	73,780	1,532	75,312
Housing Services	711	572	(139)	572	317	0	890	890	181	1,071
	75,649	74,372	(1,278)	74,372	298	0	74,670	74,670	1,713	76,383
Children's Services										
Children's Services	28,551	30,805	2,255	30,805	(346)	0	30,459	30,459	1,994	32,453
Schools Budgets & Grants	(0)	1	1	1	(76)	0	(75)	(75)	(387)	(462)
	28,551	30,806	2,256	30,806	(422)	0	30,384	30,384	1,607	31,991
Corporate Services	26,759	26,621	(138)	26,621	(958)	0	25,663	25,663	1,399	27,062
Place	31,269	32,541	1,272	32,541	6,045	0	38,586	38,586	21,400	59,987
Public Health & Reg Services	1,447	1,398	(49)	1,398	1,417	0	2,815	2,815	472	3,287
Non Service Budgets	10,592	10,050	(543)	10,050	(6,689)	(6,684)	(3,324)	(3,324)	(231)	(3,555)
Capital Financing & Interest	11,207	9,268	(1,939)	9,268	(1,359)	(7,909)	(0)	(0)	0	(0)
		0	0	0	0	0	0	0	0	0
Net Cost of Services	185,475	185,057	(418)	185,057	(1,668)	(14,593)	168,795	168,795	26,360	195,155
Other Income and Expenditure	(185,475)	(185,475)	0	(185,475)	1,184	14,593	(169,698)	(169,698)	(41,483)	(211,181)
(Surplus) / Deficit on Provision of Services	(0)	(418)	(418)	(418)	(484)	0	(902)	(902)	(15,124)	(16,026)

Notes;

1 - This is the net expenditure charged to the council's revenue budgets throughout the year, and reported to Members each month. These values include all transfers to / from reserves to enable Members to easily compare the net expenditure and the revenue budget to understand if the base budgets are over or under spent.

2 - This the total value of all reserve transactions included within the council's revenue budget at the end of the financial year - these transactions are **not** included within the Expenditure and Funding Analysis or the Comprehensive Income and Expenditure Statement, and so are removed from the presentation that has been reported to Members.

3 - When presenting the Expenditure and Funding Analysis and also the Comprehensive Income and Expenditure Statement within the statutory accounts, the council is required to follow a prescribed format - these adjustments realign costs within the different headings. For example, we have removed the costs of Capital Financing, and also Precepts and Levies from the 'Non Service' line, as they will both be reflected as 'Other Income and Expenditure within the Accounts. The prescribed terminology is different in statutory accounts.

4 - This is the net expenditure which will be reflected within the Expenditure and Funding Analysis within the statutory accounts - it equates to the amount charged to the council's revenue budget at the end of the financial year, excluding transactions to / from general and earmarked reserves, and presented in accordance with the accounting requirements.

5 - These are technical accounting adjustments carried out at the end of the financial year in accordance with proper accounting practice. For example, this will include transactions such as the annual charges for the depreciation or impairment of the council's assets, profits or losses on the disposal of fixed assets, and revaluations of the pension fund or available for sale investments. It is important to understand that these transactions do not directly impact on tax payers but are reversed out within unusable reserves using a statutory over-ride.

6 - This is the net expenditure which will be reflected within the council's Comprehensive Income and Expenditure Statement within the statutory accounts.

Please note this is a draft reconciliation and so the table may be susceptible to minor roundings, and so may differ slightly when the council's statutory accounts are published

MOVEMENT FROM THE REVENUE OUT-TURN POSITION TO THE COMPREHENSIVE INCOME & EXPENDITURE STATEMENT

(Surplus) / Deficit on the Provision of Services	£000
Net underspend on the annual revenue budget	(418)
Other transfers into reserves, included within the annual revenue budget out-turn position	(484)
(Surplus) / Deficit on the Provision of Services - reported to Members	<u>(902)</u>

Technical Adjustments Funding & Accounting Basis (column 5 above)

Adjustments made to Revenue Resources:

Annual depreciation and impairment charges and revaluation changes on the council's asset property, plant and equipment base	22,360
Net increase in the value of the council's investment properties	(3,003)
Capital expenditure charged to the revenue budget under statute	7,443
Net loss on the disposal of non-current assets, includes schools transferring to academy status	19,494
Capital grants and contributions received and used to finance capital spend	(53,288)
Capital grants and contributions unapplied and transferred to reserves	(1,483)
Transfer to / from Financial Instruments account	45
Transfer to / from Collection Fund unusable reserves for council tax and business rates	(6,467)
Transfer to / from Pensions unusable reserves for pension costs	13,650
Transfer to / from Accumulated Absences unusable reserve for holiday pay accrual	121
Transfer to / from Financial Instruments unusable reserve for remeasurement of pooled investment funds	1,249
Transfer to / from Dedicated Schools Grant unusable reserves for in-year DSG deficit	(3,762)
Sub total - Adjustments made to Revenue Resources	<u>(3,641)</u>

Adjustments made between Revenue and Capital Resources:

Transfer to Capital Receipts reserve from the sale of assets	(2,176)
Statutory provision for the repayment of debt	(7,403)
Capital expenditure financed from revenue balances	(1,909)
Payments to the Governments housing receipts capital pool	5
Sub total - Adjustments made between Revenue and Capital Resources	<u>(11,483)</u>

Total Technical Adjustments Funding & Accounting Basis

(15,124)

(Surplus) / Deficit on the Provision of Services - reflected within the Statutory Accounts (Comprehensive Income & Expenditure Statement) **(16,026)**

* nb roundings