

Report to:	Executive Cabinet Member Leader's Portfolio			
Date of meeting:	12 th July 2022			
Report of:	Deputy Chief Executive	Report Number:	32060	
Reporting Officer:	Sue Johnson Deputy Chief Executive	Telephone Number:	1502	
Contact Officer:	Tony Glennon Head of Finance - Corporate	Telephone Number:	1723	
Report title:	Aggregate Financial Monitor - Quarter 4 2021/22			
Not confidential				
This report does not contain information which warrants its consideration in the absence of the press or members of the public.				
Purpose:	This report provides the Executive Cabinet Member with information relating to the final financial outturn in aggregate for the 2021/22 financial year.			
Recommendations:	The Executive Cabinet Member is recommended to: <ul style="list-style-type: none"> • Note the final financial position • Note the key findings in the report 			
Decision:				
Background documents:				
Signed:	Leader /Executive Cabinet Member	Monitoring Officer		
Date:				
Consultation with other officers				
Finance	Yes		Sue Johnson	
Legal	No	n/a	n/a	
HR	No	n/a	n/a	
Procurement	No	n/a	n/a	
Climate Change	No	n/a	n/a	
Equality Impact Assessment	No	n/a	n/a	
(a) Pre-consultation reports Is there a need to consult on the proposals?			No	
Vision outcomes Please identify the appropriate Vision outcome(s) that this report relates or contributes to by putting a cross in the relevant box.			1. Start Well	X
			2. Live Well	X
			3. Age Well	X
			4. Prosperous	X
			5. Clean and Green	X
			6. Strong and Distinctive	X

1 Introduction and background

- 1.1 This report provides the Executive Cabinet Member with the final financial position for the 2021/22 financial year.
- 1.2 The Council's revenue position is in line with the budget set in February 2021.
- 1.3 Capital expenditure for the 2021/22 financial year was £48.175m.
- 1.4 All Prudential Indicators are within the range approved by Council on 17th February 2021.
- 1.5 The General Fund Balance remains at £10.7m, which is in line with the Deputy Chief Executive's guidance.
- 1.6 There is a £37.2m savings target built into the two-year budget 2021-23. £32.58m has been delivered as at quarter four 2021/22.

2 Revenue expenditure – final outturn position

- 2.1 Revenue budget
 - 2.1.1 The approved budget for the year (excluding Parish Precepts) is £236.894m. A number of budget transfers have taken place between departments during the year, detailed per Appendix A.
 - 2.1.2 Note – following the change in Leadership in year there have been a small number of portfolio changes. Within Place there is a new Regeneration portfolio, and Environment Regulatory has been subsumed within other portfolios. Within Corporate Resources, Environmental Services Delivery has been subsumed within Stronger Communities.

Table One: Aggregate Financial Position 2021/22

Department	Service	Original Budget	Budget Adjustments	Final Budget
Expenditure	Expenditure	£000s	£000s	£000s
People	Adult Services	66,352	(48)	66,304
	Children's Services	47,585	884	48,469
	Housing	1,235	286	1,521
	Total People	115,172	1,122	116,294
Public Health	Public Health	17,093	239	17,332
Place	Deputy Leader	5,284	4,372	9,656
	Regeneration	0	4,068	4,068
	Environment Regulatory	8,189	(8,189)	0
	Environment Services Delivery	11,216	(49)	11,167
	Highways & Transport	4,540	497	5,037
	Strategic Housing & Planning	751	6	757
	Total Place	29,980	705	30,685
Corporate Resources	Leader	11,670	1,523	13,193
	Stronger Communities	1,877	(3)	1,874
	Environmental Services Delivery	644	(644)	0
	Total Corporate Resources	14,191	876	15,067
PTA, Waste Disposal & Land Drainage Precepts	PTA, Waste Disposal & Land Drainage Precepts	39,319	0	39,319
Financial Services	Financial Services	21,139	(2,942)	18,197
	Total	236,894	0	236,894
	Precepts	426	0	426
	Total	237,320	0	237,320

2.2 Key Variances

2.2.1 The overall financial position as per Table Two illustrates a balanced budget, with any budget pressures being managed through departmental reserves held to cover in-year pressures (as identified in Appendix B).

Table Two: Projected Outturn

Department	Service	Latest Controllable Budget	Over / (Underspend)	Variance Transfer to Reserves	Projected Outturn
Expenditure	Expenditure	£000s	£000s	£000s	£000s
People	Adult Services	66,304	(141)	141	66,304
	Children's Services	48,469	0	0	48,469
	Housing	1,521	(69)	69	1,521
	Total People	116,294	(210)	210	116,294
Public Health	Public Health	17,332	(204)	204	17,332
Place	Deputy Leader	9,656	(14)	14	9,656
	Regeneration	4,068	24	(24)	4,068
	Environment Regulatory	0	0	0	0
	Environment Delivery	11,167	44	(44)	11,167
	Highways & Transport	5,037	343	(343)	5,037
	Strategic Housing & Planning	757	(14)	14	757
	Total Place	30,685	383	(383)	30,685
Corporate Resources	Leader	13,193	611	(611)	13,193
	Stronger Communities	1,874	(78)	78	1,874
	Environmental Services Delivery	0	0	0	0
	Total Corporate Resources	15,067	533	(533)	15,067
PTA, Waste Disposal & Land Drainage Precepts	PTA, Waste Disposal & Land Drainage Precepts	39,319	0	0	39,319
Financial Services	Financial Services	18,197	0	0	18,197
	Total (excluding Parish Precepts)	236,894	502	(502)	236,894
	Parish Precepts	426			426
	Total Expenditure	237,320	502	(502)	237,320

2.2.2 Whilst showing a relatively small underspend (see also 2.2.3) there continue to be significant demand pressures within Adult Services, with areas of risk within the high cost placements in the Mental Health, Learning Disability and increased volume in demand for Older People's care packages. Those experiencing mental ill health have increased acuity and complex lifestyles resulting in a rise in acute out of area placements. Similarly, funding requests for more specialised locked rehabilitation and high need dementia placements have seen a significant increase and pressures were seen against CCG, and social care budgets alike across the locality. Pressures within Learning Disabilities are largely due to the high costs of placements, with a significant increase in relation to the Transforming Care Cohort and those transitioning from Children's Services. The overspend in under 65's services is being partially offset by the Adult Social Care and Winter Pressures grant contribution. These demand pressures have been mitigated by Covid grants received in-year (see section 3)

2.2.3 Whilst there have been one off savings within the Children's Services portfolio which has enabled Children's to bring in a balanced budget and repay the deficit reserve, there continue to be significant pressures within the department. During the year there have been significant pressures within the staying safe area, which is believed will have relevance in the 22/23 financial year. The costs of external provision are increasing due to supply and demand. Covid has had an impact on the number of foster carers available. This situation has arisen at a time when most local authorities in the GM region and across England as a whole has experienced an increase in the number of looked after children, and as a result the average

placement cost is escalating. Bolton Council has reduced its number of children placed in an out of authority residential placement, but numbers are now increasing. The implementation of the Demand Management Strategy, including the launch of the Early Help Review and Integrated Front Door, has had the desired impact with numbers of both looked after children, and children subject to a Child Protection Plan, reducing over the last twelve months. The full launch of the Adolescent Resource Centre has also contributed significantly to this reduction. No children have been re-admitted to care over the past 12 months, providing evidence of the success of the project.

- 2.2.4 Further ongoing work is being undertaken involving Commissioning and Greater Manchester Commissioning Group to ensure value for money and appropriate placements are sourced, but the local and national context remains challenging. COVID has impacted on capacity within the Family Courts - the average Care Proceedings now lasts 54 weeks as opposed to the national Family Justice Board target of 26 weeks. Not only does this impact on social work capacity because of the resultant delay in achieving permanence but it also increases the pressure on the Legal Department's budget because solicitors and Counsel must be commissioned for much longer periods of time. A formal process is in place with the CCG via the Multi-Agency Complex Case Panel by which Out of Authority placements for some children with additional needs are identified and joint funded. This is a newly brokered agreement and needs clearly articulated commitment from health partners to sustain this in the future.
- 2.2.5 The variance within Place was primarily due to Highways and Engineering incurring additional revenue maintenance costs in year; and the introduction of bus lane enforcement charges have been delayed by the need to retender for IT services required for its implementation. However of broader significance was the ongoing effect of the pandemic in 2021/22, and its continual impact on services' income and expenditure. Trading services remains the most significantly affected, where services lost the ability to generate income and only had limited ability to reduce operating costs. Support from specific Covid grants and national Covid emergency funding has been used in the impacted areas to meet those budget variances attributed to Covid-19 for lost income or additional expenditure.
- 2.2.6 The variance on Corporate Resources is primarily around ICT - the financial demands placing pressure on the ICT budget which were evident in 2020/21 remained throughout 2021/22. After redirection of resources, they are now at a lower but not insignificant level. The demands remain around volume of electronic storage being used by the council is more than the levels included within the ICT managed service contract. In addition, there are increased budgetary pressures on software license expenditure and ICT security. Work continues to be undertaken to reduce or mitigate these pressures.

3 COVID-19 Pandemic

- 3.1 As members are aware, since late March 2020 the impact of COVID-19 has had a profound effect on the Council, from a strategic, operational and financial angle and impacted it in many ways. These include:

- New services such as the Humanitarian Hub and Testing Centres were set up
- Operational income as a result of the closure of facilities e.g. community centres, libraries and museums, suspension of parking charges and parking enforcement and property rental income.
- Commercial income from Manchester Airport. Interest on loans given to the airport to fund capital schemes, whilst not expected to be paid in the short term, will nevertheless be accrued by the Council and repaid in the future.
- Market sustainability with care providers
- Procuring of Personal Protective Equipment (PPE)
- Additional waste costs due to recycling centres being closed
- Temporary mortuary costs
- Business rates and council tax – The Council stopped all recovery action once the pandemic started and it only re-commenced towards the end of the 20/21 financial year. Businesses / tax payers have been able to defer payments or amend their payment plans. The end of the furlough scheme may have an as yet undeterminable effect on business rates and council tax income.

4 Financial Impact 2021/22

4.1 Based upon the financial information provided on the MHCLG returns, the total losses due to COVID in 2021/22 were reported at circa £14.36m. This is split into 3 broad areas

4.2 Additional costs incurred (£6.26m)

- Adult and Children's social care £1.26m
 - Plus £2.42 recharge into CCG
 - Plus £2.75m funded by Infection Control and Rapid Testing grant
 - Plus £1.88m funded by Rapid Testing funds
 - Plus £2.68m funded by Workforce Retention and Recruitment Fund
 - Plus £0.347m funded by Adult Social Care Omicron Support fund
 - Plus £0.218m SFC funding for loss of income within Day Care Services
- Public Health net £0.000m
 - Plus £3.5m funded by 20/21 Grant Reserves Brought forward
 - Plus £3.8m funded by Outbreak Management grant
- Housing £0.2m
- Lockdown/Covid Compliance/Other £3.1m
- Culture £0.5m
- Corporate/ICT/Other £0.9m
- Waste disposal/mortuary/homelessness £0.3m (some via GM)

4.3 Income losses – excluding Collection Fund (£1.2m)

- Commercial £0.1m (traded services)
- Sales/fees/charges £1.1m (Plus SFC grant £0.4m)

4.3.1 Income losses - Collection Fund (£3.9m)

- Business rates £1.9m
- Council tax £2.0m (non-payment and increased LCTS)

4.3.2 The impact of business rates and council tax (£3.9m) falls into the next financial year.

5 Funding

5.1 Since April 2020 the Council has been providing monthly returns to government. These are expected to continue until at least the end of 2021/22. The Council has continued to receive a number of funding streams to help offset the financial effect of COVID-19 including

- £9.1m “emergency” government support received in 21/22

5.2 Grants to Business – the Council has paid a total of £119.8m in business support grants from the commencement of the pandemic through to the end of quarter 3 2021/22 (of which £20.7m has been paid during the first three quarters of 2021/22).

5.3 Specific Grants:

- Council Tax hardship fund £3.2m
- Infection Control and Rapid Testing £2.75m
- Contain Outbreak Management Fund (Track and Trace) £3.8m
- Winter Support Grant £0.6m
- Local Support Grant £1.1m
- Practical Support for Self-isolating £0.2m
- Clinically Extremely Vulnerable £0.3m
- GM Pathfinder £0.2m
- Sales Fees & Charges compensation – £0.4m

6 Savings Programmed

6.1 Formal consultation on Bolton’s 2021/22 budget took place in late 2020 and early 2021 and political approval was granted in February 2021. A two-year savings target for 2021/23 was set in the prior year’s budget totalling £37.2m.

6.2 Table Three below provides a summary of the approved options, along with the final position – to date £32.58m savings have been achieved. A detailed schedule of the 2021/23 savings options can be found in Appendix C.

Table Three: Strategic Options

Service	Target 21-23	Report Delivered	In consultation	Outstanding
	£'000	£'000	£'000	£'000
Adults	12,680	12,180	0	500
Children	9,291	8,157	0	1,134
Public Health	1,637	1,637	0	0
Place	6,161	4,122	0	2,039
Corporate Resources	7,431	6,484	0	947
Total	37,200	32,580	0	4,620

7 Reserves

- 7.1 Table Four outlines the movements and estimated closing balances for all reserves in 2021/22, summarised by department. Appendix D provides further detail broken down by the corporately reported categories.
- 7.2 The General Fund Balance of £10.660m remains consistent with the Deputy Chief Executive's recommendation that Balances should be at least £10m.

Table Four: Reserves Position 2021/22

Service	Opening balance 01/04/21	Activity in Year 2021/22	Closing balance 31/03/22
	£000s	£000s	£000s
Adult Services	8,509	9,286	17,795
Public Health	10,097	(1,284)	8,813
Children Services	6,514	3,909	10,423
Housing	2,537	844	3,381
Deputy Leader	3,487	426	3,913
Regeneration	(55)	655	600
Highways & Transport	2,162	(2,142)	20
Strategic Housing & Planning	107	0	107
Environment Delivery	605	345	950
Stronger Communities	3,244	650	3,894
Leader	1,504	3,344	4,848
Corporate Resources	3,840	70	3,910
Corporate Accounting	21,215	1,343	22,558
General Fund Balance - Collection Fund	45,145	(35,272)	9,873
Financial Arrangements	48,131	(1,693)	46,438
General Fund	10,660	0	10,660
Total Revenue	167,702	(19,519)	148,183
Total Capital	46,005	6,964	52,969
Total of Revenue & Capital Reserves (excluding Schools)	213,707	(12,555)	201,152
Schools Reserves (excluding Debit DSG Reserve)	16,947	410	17,357
Usable Reserves	230,654	(12,145)	218,509
memo - Debit DSG Reserve	(16,561)	(1,625)	(18,186)
Usable Reserve less Debit DSG Reserve	214,093	(13,770)	200,323

8 Capital Programme

8.1 Capital Expenditure

8.1.1 Table Five below summarises the final outturn aggregate capital programme position as at quarter four 2021/22, and funding details can be found in Table Six below.

8.1.2 The capital programme shows expenditure for the year of £48.175m.

8.1.3 This includes expenditure on one-off planned investments which for accounting purposes is reported through revenue on departmental monitors.

Table Five: Capital Expenditure

Service	2021/22 Original Allocation	2021/22 Final	2021/22 Final Expenditure
	£000s	£000s	£000s
Adult Services	5,410	532	532
Children's Services	17,573	8,449	8,449
Housing	3,204	17	17
Leader	15,000	6,992	6,992
Regeneration	20,201	9,430	9,430
Stronger Communities	262	762	762
Deputy Leader	0	162	162
Strategic Housing & Planning	0	4,022	4,022
Environmental Services Delivery	707	445	445
Highways & Transport	9,955	16,529	16,529
Total Capital	72,312	47,340	47,340
One Off Planned Investments	1,000	835	835
Total Capital	73,312	48,175	48,175

8.2 Capital Financing

8.2.1 The 2021/22 capital programme is financed by a variety of funding sources:

Table Six: Capital Financing

Resource	£000's
Borrowing	14,121
Government Grant	20,476
Capital Receipts (incl Earmarked)	800
External Contributions	2,263
Revenue Reserves and Revenue	10,516
Corporate Strategic Investment monies	0
Total	48,175

8.3 Capital Prudential Indicators

8.3.1 As part of the Prudential Borrowing regime, the Council has set a range of indicators that are designed to ensure that the borrowing is sustainable.

8.3.2 All the Capital Prudential Indicators are in line with the levels set by Council.

Table Seven: Prudential Indicators

	Actual 2021/22	Actual 2020/21	Comment
Affordability			
Ratio of financing costs to net revenue stream - General Fund	3.67%	3.59%	Fixed in Budget Setting
Capital Expenditure and Debt			
Capital Expenditure			
General Fund (£m)	£48.18	£57.11	
Capital Financing Requirement (£m)	£310.68	£266.90	

9 Key Areas of Risk

- 9.1 The financial impact of the COVID-19 pandemic has been outlined above.
- 9.2 This report has provided members with an update on the final position.

10 Impacts and Implications

- 10.1 Financial - none
- 10.2 Legal - none
- 10.3 HR - none
- 10.4 Other – none

11 Conclusion

- 11.1 This report has provided information relating to the quarter four position for the 2021/22 financial year.
- 11.2 Departments manage variations in their controllable budgets through the use of earmarked reserves, as is required by Financial Regulations.
- 11.3 Capital Expenditure is financed within available resources and resources can be carried forward to meet any slippage to 2022/23.
- 11.4 All Prudential Indicators are within the range approved by Council.

12 Recommendations

- 12.1 It is recommended that the Executive Cabinet Member:
 - 12.1.1 Notes the aggregate quarter four position for 2021/22.
 - 12.1.2 Notes the key findings in the report.

Virements – Quarter Four Position 2021/22

Transfers Between Services	People	Public Health	Place	Corporate Resources	Precepts, Levies	Savings	Financial Services	Total
	£000s	£000's	£000s	£000s	£000s	£000s	£000s	
SNT £250s to People	26		(26)	0			0	0
Inflation Adj from Corporate	0		120	0			(120)	0
Approved Growth to Housing	250		(250)	0				0
Business Support Officer to Public Health	0	29	(29)	0			0	0
Training Post	(42)		0	42			0	0
Mere Hall Notional Rent	29		(29)	0			0	(0)
Sport to Public Health from CH	23	(23)	0	0			0	(0)
Leisure	0		500	0			(500)	0
ICT	0		0	500			(500)	0
Business Improvement Staff Funding contribution	0	200	0	0			(200)	0
Legal Posts	13		(13)	0				0
Halliwell UCAN transfer to CPS CLM	0		62	(62)			0	0
Transfer of Technician Post	0		(31)	31			0	0
Pay award adjustment	839	33	449	302			(1,622)	0
Adjustment to Intra-Dept Recharges	(14)		(49)	63			0	0
Total	1,122	239	705	876	0	0	(2,942)	(0)

General Fund Projected Revenue Outturn Position 2021/22

Department	Service	Original Controllable Budget	Budget Adjustments	Latest Controllable Budget	Over / (Underspend)	Year End Variance Transfer to / (from) Reserves	Projected Outturn
	Expenditure	£000s	£000s	£000s	£000s	£000s	£000s
People	Adult Services	66,352	(48)	66,304	(141)	141	66,304
	Children's Services	47,585	884	48,469	0	0	48,469
	Housing	1,235	286	1,521	(69)	69	1,521
	Total People	115,172	1,122	116,294	(210)	210	116,294
Public Health	Public Health	17,093	239	17,332	(204)	204	17,332
Place	Deputy Leader	5,284	4,372	9,656	(14)	14	9,656
	Regeneration	0	4,068	4,068	24	(24)	4,068
	Environment Regulatory	8,189	(8,189)	0	0	0	0
	Environment Delivery	11,216	(49)	11,167	44	(44)	11,167
	Highways & Transport	4,540	497	5,037	343	(343)	5,037
	Strategic Housing & Planning	751	6	757	(14)	14	757
	Total Place	29,980	705	30,685	383	(383)	30,685
Corporate Resources	Leader	11,670	1,523	13,193	611	(611)	13,193
	Stronger Communities	1,877	(3)	1,874	(78)	78	1,874
	Environmental Services Delivery	644	(644)	0	0	0	0
	Total Corporate Resources	14,191	876	15,067	533	(533)	15,067
PTA, Waste Disposal & Land Drainage Precepts	PTA, Waste Disposal & Land Drainage Precepts	39,319	0	39,319	0	0	39,319
Financial Services	Financial Services	21,139	(2,942)	18,197	0	0	18,197
	Total (excluding Parish Precepts)	236,894	0	236,894	502	(502)	236,894
	Parish Precepts	426		426			426
	Total Expenditure	237,320	0	237,320	502	(502)	237,320

Appendix C

Savings Options 2021/23

Department	Review	Target 2021-23	Report Delivered	In consultation	Outstanding
		£'000	£'000	£'000	£'000
Adult Services	Transformation of Older Adults, Mental Health and Learning Disability Day Care	965	965	0	0
	Review of income and subsidies	2,520	2,520	0	0
	Reduction of inflation	1,250	1,250	0	0
	Review of Integrated Equipment Stores delivery model	225	225	0	0
	Review of staffing in the Adults portfolio	875	875	0	0
	Review of Intermediate Tier provision	1,000	500	0	500
	Review of Housing Services Ph1	290	290	0	0
	Review of Housing Services Ph2	130	130	0	0
	Care packages and placements demand strategy	3,650	3,650	0	0
	Delivery of a Learning Disability Supported Housing strategy	1,100	1,100	0	0
	Review of all contracts and grants	675	675	0	0
	Total Adults	12,680	12,180	0	500
Children's Services	Reduction of agency spend	300	300	0	0
	Review of all grants	100	100	0	0
	Review of staffing within the Commissioning and Support Services	1,450	1,450	0	0
	Review of staffing in Education Services	407	92	0	315
	Reduction in legal expenditure	500	250	0	250
	Review of resources within Staying Safe	1,569	1,000	0	569
	Review of new transport models	350	350	0	0
	Placement Demand	4,075	4,075	0	0
	Reduction of inflation	540	540	0	0
	Total Children's	9,291	8,157	0	1,134
Public Health	Change of commissioner for specialist school nursing	120	120	0	0

Department	Review	Target 2021-23	Report Delivered	In consultation	Outstanding
		£'000	£'000	£'000	£'000
Directorate					
	Reduction of controllable budgets	483	483	0	0
	Review and reduce public health service contracts	1,034	1,034	0	0
	Total Public Health	1,637	1,637	0	0
Place Directorate		57	57	0	0
	Review of provision of SCPs				
	Review of Highways & Engineering	1,001	382	0	619
		430	430	0	0
	Review of Libraries, Museums and Archives				
	Review of Neighbourhood Services	0	0	0	0
	Review of Regulatory Services, Licensing and Enforcement	60	60	0	0
	Review of properties and Land held by the council in line with the Strategic Asset Management Plan (SAMP)	400	400	0	0
	Review of Property Team	0	0	0	0
	Review of Housing Services	0	0	0	0
	Review of the Business Development Team	55	55	0	0
	Review of Planning Enforcement	38	38	0	0
	Review of all Leisure concessions	311	311	0	0
	Change the funding arrangement for staff working on Regeneration Capital Programmes	230	230	0	0
	Increase all fees and charges by an additional 6% above inflation	700	700	0	0
	Review of all commercial leases to reduce/remove peppercorn	214	214	0	0
	Selective price increases such as raising the school meal price to £2.20, review Trade Waste fee structure, increase on-street parking by 20%	550	550	0	0
	Increase the budgeted income to reflect the actual income for services such as Planning, Heaton Fold etc	270	270	0	0
	Review of Fleet Management	240	240	0	0
	Fleet Admin	0	0	0	0
	Waste, Neighbourhood and Community Services amalgamation Phase 1	54	54	0	0

Department	Review	Target 2021-23	Report Delivered	In consultation	Outstanding
		£'000	£'000	£'000	£'000
	Waste, Neighbourhood and Community Services amalgamation Phase 2	1,471	51	0	1,420
	Review of Building control	80	80	0	0
	Total Place	6,161	4,122	0	2,039
Corporate Resources	Review of model of financial support services across the council, maximising the benefits of new Oracle IT system - Exchequer Services	345	345	0	0
	Review of Exchequer Services	101	0	0	101
	Align Council Tax hardship budget to expected demand	100	100	0	0
	Council Tax support scheme increased top slice	900	900	0	0
	LWP Budget focus on fuel poverty support to residents	100	100	0	0
	Review of Legal and Democratic Services	164	164	0	0
	Review School Appeals processes and provision	36	36	0	0
	Revs/Bens and OSS	385	385	0	0
	Review of model of HR support across the council, maximising the benefits of new Oracle IT system	396	0	0	396
	Review of MEC	450	0	0	450
	Review of Neighbourhood Management and Area Forums	0	0	0	0
	Review of Community Safety	0	0	0	0
	MRP Reprofiting	1,953	1,953	0	0
	Levy and corporate benefits budgets	691	691	0	0
	Pay modelling balance	820	820	0	0
	Revised Options	990	990	0	0
	Total Chief Executives	7,431	6,484	0	947
TOTAL		37,200	32,580	0	4,620

Reserves Positions – Closing Position 2021/22

Service	Opening balance 01/04/21	Activity in Year 2021/22	Closing balance 31/03/22	Category of Closing Balance 2021/22						
				Legal requirements	Existing commitments	To cover key areas of future spend	To cover key areas of risk	Service general contingencies	Available for re- allocation	To cover Collection Fund Timing Differences
	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s
Adult Services	8,509	9,286	17,795	9,396	100	7,625	0	674	0	0
Public Health	10,097	(1,284)	8,813	0	8,254	0	0	559	0	0
Children Services	6,514	3,909	10,423	1,975	4,724	1,840	1,876	8	0	0
Housing	2,537	844	3,381	799	1,781	16	564	221	0	0
Deputy Leader	3,487	426	3,913	3,083	735	95	0	0	0	0
Regeneration	(55)	655	600	0	169	108	323	0	0	0
Highways & Transport	2,162	(2,142)	20	0	20	0	0	0	0	0
Strategic Housing & Planning	107	0	107	0	45	62	0	0	0	0
Environment Delivery	605	345	950	856	94	0	0	0	0	0
Stronger Communities	3,244	650	3,894	0	1,380	2,514	0	0	0	0
Leader	1,504	3,344	4,848	0	1,793	139	0	2,916	0	0
Corporate Resources	3,840	70	3,910	0	0	0	3,910	0	0	0
Corporate Accounting	21,215	1,343	22,558	22,558	0	0	0	0	0	0
General Fund Balance - Collection Fund	45,145	(35,272)	9,873	0	0	0	0	0	0	9,873
Financial Arrangements	48,131	(1,693)	46,438	135	14,719	30,043	1,541	0	0	0
General Fund	10,660	0	10,660	10,660	0	0	0	0	0	0
Total Revenue	167,702	(19,519)	148,183	49,462	33,814	42,442	8,214	4,378	0	9,873
Total Capital	46,005	6,964	52,969	0	52,969	0	0	0	0	0
Total of Revenue & Capital Reserves (excluding Schools)	213,707	(12,555)	201,152	49,462	86,783	42,442	8,214	4,378	0	9,873
Schools Reserves (excluding Debit DSG Reserve)	16,947	410	17,357	14,587	2,770	0	0	0	0	0
Usable Reserves	230,654	(12,145)	218,509	64,049	89,553	42,442	8,214	4,378	0	9,873
memo - Debit DSG Reserve	(16,561)	(1,625)	(18,186)	(18,186)	0	0	0	0	0	0
Usable Reserve less Debit DSG Reserve	214,093	(13,770)	200,323	45,863	89,553	42,442	8,214	4,378	0	9,873