

REVENUE AND CAPITAL EXPENDITURE 2018/19

Cabinet Date	19 June 2019
Finance and Change	Cllr Lynden Stowe
Key Decision	Yes
Other Documents	MTFS Report to 14 th February 2018 County Council, and Financial Monitoring Reports to Cabinet 10 th October 2018, 19 th December 2018, 30 th January 2019, 13 th March 2019 & 24 th April 2019
Main Consultees	Corporate Management Team, Senior Officers, Cabinet Members.
Planned Dates	Not applicable
Divisional Councillor	Not applicable
Officers	Paul Blacker, Acting Director of Finance (01452) 328999 paul.blacker@gloucestershire.gov.uk Jayne Fuller, Corporate Finance Manager (01452) 328926 jayne.fuller@gloucestershire.gov.uk
Purpose of Report	To consider the Council's outturn expenditure for 2018/19, agree recommendations and approve changes to the Capital Programme in 2019/20 and future years.
Key Recommendations	That the Cabinet: 1. Notes the overall 2018/19 revenue budget underspend of £2.905 million and approve the following transfers. 1.1. Transfer £1.824 million to the Vulnerable Adults Reserve. This funding will be used to progress projects and investment in community based provision that supports the Adult Single Programme in 2019/20 and to manage demand pressures. 1.2. Approves the carry forward of £0.386 million to 2019/20 to complete two year projects within Children's Services which were originally funded by additional "one off" budget allocations in 2017/18. The initial start of these projects was delayed. 1.3. Approves a revenue contribution of £0.120 million to the Trevone House capital refurbishment project as a result of additional slippage in the IRIS Project in 2018/19. 1.4. Approves the transfer of the £0.35 million Public Health underspend to the Public Health Reserve. 1.5. Transfer £1.534 million to the Strategic Waste Reserve to fund the EFW (Energy from Waste) smoothing requirement.

- 1.6. Transfer £0.438 million to the C&I Reserve for the carry forward of one off funding for the Electric Vehicle Infrastructure Improvement Project
- 1.7. Transfer £0.496 million to the C&I Reserve for the carry forward of Highways Local funding
- 1.8. Transfer £0.025 million to Economic Stimulus Reserve for the Joint Strategic Rail Strategy between GCC, LEP and partners to inform future policy and investment decisions
- 1.9. Transfer £0.150 million to the C&I Reserve which relates to income from Boots Corner camera enforcement to cover future costs of Cheltenham Transport Plan including Boots Corner experimental changes and related measures.
- 1.10. Transfer £0.09 million of the surplus generated by Traded Services to the Traded Services Reserve
- 1.11. Transfer £0.440 million to the Transformation Reserve from the Technical & Corporate Budget to enable implementation of the a new payment system
- 1.12. Transfer £0.800 from the corporate insurance reserves to the Transformation Reserve to support future transformation initiatives.
- 1.13. Transfer £3.83 million to the Business Rates Retention Reserve in relation to the GCC share of the additional surplus on the 100% Business Rates Pilot (this includes £2.23 million already earmarked for Children Services within the 2019/20 budget approved by Full Council in February 2019). In addition approve a transfer of £3.44 million to the Strategic Economic Development Fund also as a result of the 100% Business Rates Pilot.
- 1.14. Other technical reserve movements for 2018/19 as set out in annex 1.
2. Approves the transfer of the overall £2.905 million revenue budget underspend to the Transformation Reserve (£2.855 million) and to the Vision 2050 Working Fund (£0.050 million).
3. Notes the capital budget position for 2018/19 is £93.235 million, giving in year slippage of £8.152 million.
4. Approves increases to the Capital Programme totalling £1.301 million for 2018/19 and future years made up of:
 - 4.1. £0.441 million for Adults schemes funded from an increased in the Disabled Facilities Grant allocation.
 - 4.2. £0.439 million for Highway schemes reflecting a decreased Department for Transport (DfT) grant £0.023 million, also additional funding of £0.130 million of developer contributions and Highways Locals revenue contributions of £0.332 million.

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| | <ul style="list-style-type: none">4.3. £0.190 million in the Archives capital budget, funded from a revenue contribution towards the Alvin Street Extension - For the Record scheme.4.4. £0.020 million in the AMPS capital budget, funded from a revenue contribution towards the College Yard Gloucester Contact Centre scheme.4.5. £0.211 million in property works before sale, funded from capital receipts. |
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Revenue Expenditure 2018/19

A. Outturn Position

1. The overall revenue outturn position for 2018/19 is an underspend of £2.905 million (or 0.7% of the total budget).
2. This overall position includes proposed transfers to address known financial pressures and existing commitments. In addition it is proposed to transfer the £2.905 million revenue underspend as follows:
 - £2.855 million to the Transformation Reserve for future transformation initiatives
 - £0.050 million to a 'Vision 2050' working fund.
3. Details of the outturn position are provided in the following table.

Cabinet Outturn Position - Proposed Outturn Figures 2018-19

Service Area	2018/19 Budget	Additional Budget from BRR Pilot	Revised 2018/19 Budget	Initial Outturn Position	Carryforward of 2018/19 budget allocations	Recommended Transfers	Recommended Outturn	Variance	Variance %
	£000	£000	£000	£000	£000	£000	£000	£000	%
Adults	143,114	1,000	144,114	142,290	1,000	824	144,114	0	0.0%
Prevention & Wellbeing	34,184		34,184	33,770	0	350	34,120	-64	-0.2%
Children & Families	102,086	2,600	104,686	112,978	0	386	113,364	8,678	8.3%
Communities & Infrastructure	86,871	1,000	87,871	85,436	934	1,710	88,080	209	0.2%
Business Support Services	29,861		29,861	28,682	0	93	28,775	-1,086	-3.6%
Support Services Recharges	-29,861		-29,861	-29,861	0	0	-29,861	0	0.0%
Total for Services	366,255	4,600	370,855	373,295	1,934	3,363	378,592	7,737	2.1%
Technical & Cross Cutting	47,226		47,226	28,869	0	7,715	36,584	-10,642	-22.5%
Total	413,481	4,600	418,081	402,164	1,934	11,078	415,176	-2,905	-0.7%

Commentary and main reasons for the outturn positions are provided in the following sections.

Adult Social Care

4. Adult Social Care is reporting a balanced position. This includes a proposed £1.824 million transfer to the Vulnerable Adults Reserve. The transfer relates to £0.824 million of Care Act funding that was held to support 2018/19 risks on achieving the Adults Single Programme. It is proposed to use this funding in 2019/20 to progress projects and investment in community based provision that supports the Adult Single Programme. In addition £1.000 million was allocated from the Business Rates Retention Pilot in 2018/19 to Adult Services for demand related pressures however these in year pressures have been supported from one-off funding streams. Therefore it is proposed to transfer this allocation to be used for future demand related Adult Services pressures in 2019/20.
5. Learning Disabilities (LD) overspent by £0.278 million (0.6% of budget). The overspend relates to unachieved LD savings (£1.472 million against a target of £6.622 million), increased demand and increased complexity of some cases. The overspend excludes £0.945 million budget previously held as a contingency for outstanding rate change payments will be required in full, although a major piece of work is near completion to validate this position. This is included in the Other Services position covered in paragraph 9 below.
6. Older People and Physical Disabilities (OPPD) budgets overspent by £3.083 million, (6.1% of budget). £1.143 million of this total relates to unachieved savings (against a target of £5.747 million). The balance of £1.940 million mainly relates to increased care needs for existing cases, additional bad debt provision and to voids / other additional costs relating to homes run by a major provider.
7. The Mental Health budget overspent by £0.922 million (12.1% of budget), this relates to the 2gether NHSFT (2G) overspend of £2.364 million, offset by unallocated MTFs growth and savings budget and £0.211 million uncommitted one-off MTFs allocation. The overspend mainly relates to cases with increasing complexity and therefore higher unit costs.
8. Community Equipment and Telecare overspent by £0.011 million (0.4% of the budget). The Community Equipment Pool overspent, which was reduced by an underspend in Telecare. The underlying position for Community Equipment is a significant overspend which has been offset by the Disabled Facilities Grant (DFG) leaving a small overspend. This budget needs to be sustainable in the long term, as it continues to be demand lead and the long term future of the DFG funding is not clearly known.
9. Other Services are underspent by £3.106 million (15.6% of budget excluding central service costs). This is due to a combination of uncommitted temporary and permanent funding received, as well as pay budget underspends (mainly due to vacancies), and the £0.945 million uncommitted contingency budget referred to in paragraph 5 above.

10. Unallocated budgets are underspent by £1.19 million (15.0% of budget), again relating to uncommitted funding held to manage the overall position.

Prevention and Wellbeing

11. Services within this area include Public Health, Supporting People and a number of smaller budgets covering the prevention hub team and grants.

12. The outturn position is an under-spend of £0.06 million and is due to staff vacancies earlier in the year within the prevention hub team and slippage on an Evolving Communities project. There are offsetting variances within Supporting People resulting in a position close to breakeven, these are explained below.

13. In-year Public Health is under-spent by £0.35 million due to the delay in the development of a new service within healthy lifestyles, lower dispensing costs related to substance misuse prevention and reduced demand for smoking cessation and health checks. These variances offset the higher dispensing costs in sexual health and a cost pressure for a substance misuse drug treatment. Public Health is reported as a balanced position since services are funded by a ring-fenced grant, which if unspent is required to be carried forward in a specific reserve to be used for “qualifying purposes”, which can include new commitments. It is proposed to transfer the Public Health underspend to the Public Health Reserve.

14. Supporting People contracts overspent by £0.2 million due to unachieved savings, additional contract payments for inflation and top ups. The over-spend was offset by lower payments for Community Based Support contracts and the welfare reform fund.

15. Gloucestershire has been selected by the MHLG as an early adopter of the Rapid Rehousing Pathway and in 2018/19 it has been allocated a grant of £0.243 million. Through our strong local relationships with community organisations we will use this funding to rapidly deliver new services to reduce rough sleeping, increase the sustainment of tenancy outcomes and increase the evidence base for the effectiveness of the Somewhere Safe to Stay model.

Children and Families

16. The year end revenue position as at March 2019 for non-DSG funded services is an over-spend of £8.67million (8.29% of budget). The gross over-spend is £11.7 million, which is reduced to £8.67 million by using the £2.6 million one-off income from the business rates retention pilot and £0.43 million from the vulnerable people’s reserve.

17. At the end of March 2019 children in care numbers were 720 compared to 549 at the end of March 2016 and although nationally the trend is increasing (circa 3% p.a.) other factors that have had an adverse affect on spend have included the need for improvement in social work practice through catching up on drift and delay in casework. The number of children in care has caused significant pressures on children's services and in particular against the external placement, safeguarding staff and young people's support budgets resulting in the over-spend.
18. As part of the 2018/19 budget, additional investment of £7.6 million was approved for external placements. This investment was based on a maximum number of 280 external placements with a unit cost of £61,600 per annum using an 80:20 fostering to residential weighting. The year end over-spend position against the external placement budget of £6.69 million (38.8% above budget) is due to a higher number of external placements than anticipated, within which the number of residential and supported living placements has increased in both absolute and proportionate terms. Many of the residential and supported living placements were required to meet the needs of highly complex children resulting in an average unit cost of £93,400 per annum. External placements averaged 298 during the year, of which 74 were residential.
19. In addition to this young people's support have over-spent by a £1.5 million due to the cost of a number of complex cases and the additional cost of agency staff covering vacancies during the year.
20. The Director of Children's Service's has led an ongoing review of all high cost placements as part of the wider improvement work on permanence planning. The aim has been to reduce the cost of external placements where appropriate, given the higher unit costs outlined above, ensure decisions around placement change and permanence were executed in a timely child centred manner, and ultimately bring down the over-spend. The estimated £1 million of cost avoidance in 2018/19 have been achieved following these in depth reviews. An additional £6.2 million, approved as part of the MTFs, will fund the higher activity and costs of provision of external placements in 2019/20.
21. Safeguarding staffing budgets have received £4.01 million of investment through the MTFs in 2018/19 to reduce caseloads and improve practice within teams. In-year additional funding of £1.45 million was approved to increase pay and allowances for social workers but recruitment of social workers especially experienced staff continued to be a challenge. Agency staff covered staff vacancies or where caseloads remained high, resulting in an over-spend of £2.98 million. To address this position for 2019/20, changes are being made to improve processes for recruitment as well as put in place more effective advertising. The increase in child protection cases has resulted in additional

Child Protection chairs being employed on a temporarily basis resulting in a £0.33 million over-spend.

22. A higher level of activity has also caused an over-spend of £1.11 million in section 17 and discretionary payments for foster carers. New procedures have been put in place to review all significant payments and ensure consistency across teams. Additionally, a resource panel will be put in place to gate-keep significant section 17 expenditure.
23. There are a number of offsetting variances which include services for children with disabilities that are under-spent by £0.35 million due to lower costs against contracts, the residential unit and staff vacancies in the field work teams. Adoption, child arrangement and special guardianship orders are under-spent by £0.21 million due to lower than expected number of allowances and orders made. Also, in-year uncommitted contingencies of £0.18 million were realised to offset the cost pressures in social care budgets.
24. The delay in the development of the IRIS residential element has resulted in an under-spend of £0.42 million, an increase of £0.12 million above the figure quoted in the April Cabinet report. The Sufficiency Strategy review has proposed the development of Trevone House for supported living to provide accommodation for a number of young people who need intensive support. It is therefore proposed that the additional slippage of £0.12 million in year on IRIS in 2018/19 is transferred as revenue contribution to capital to support the capital refurbishment of the property.
25. The outturn assumes that £0.386 million of the additional one-off budget allocations agreed in 2017/18 will be carried forward to 2019/20 to complete projects which were planned to cover a two year period. The initial start of these projects which included further capacity for family group conference and domestic abuse prevention was delayed resulting in services continuing into 2019/20.

Dedicated Schools Grant (DSG) position

26. Dedicated Schools Grant (DSG) funded services are over-spent by £4.16 million in 2018/19. The announcement in December 2018 by the DFE of additional funds due to the national pressure on high needs has reduced the over-spend by £1.35 million and uncommitted balances brought forward of £1.99 million reduce the net over-spend to £0.82 million against the ring-fenced grant. As reported during the year the cost pressures have been in the High Needs Block (over-spend for the block £6.15 million) with over-spends against Independent Special Schools (£1.18 million), special school places (£0.95 million), top ups for alternative provision services (£1.49 million) and other schools (£2.44 million). These overspends are caused by increase activity levels which reflects the national picture. Early years block budgets have under-spent by £1.51 million

due to a lower take up of free nursery entitlement payments.

27. As a result of the cost pressures in the High Needs Block, central DSG is shown as a deficit of £0.82 million in reserves at year end as reported above.
28. The High Needs Programme is focussing on addressing this financial pressure and the additional funding announced by the DFE for 2018/19 and 2019/20 will ease some of the pressure but not all if expenditure continues at this level in 2019/20. The specialist commissioning team has been working to reduce the cost of placements where appropriate and savings of over £0.85 million have been achieved in 2018/19. Also, changes to funding arrangements are currently being discussed with the Schools Forum to bring the DSG back into balance. Any potential over-spend in future years which could not be addressed through the DSG ring-fenced grant may result in a future financial risk to the Council. This reflects an emerging national picture, around which lobbying continues for additional funding and flexibility to move funding between DSG blocks.

Communities & Infrastructure

29. The outturn position for Communities & Infrastructure is £0.209 million overspend (0.24 % of the original budget). This includes the recommended transfer to reserve, carry forward requests and a RCCO as detailed in the commentary below.
30. Highways have overspent by £0.777 million which is made up of £0.228m against winter maintenance costs due to a severe winter at the end of the last financial year and the delayed receipt of invoices for community snow plough operations as well as restocking salt. The remaining £0.549 million overspend is due to the additional pothole repair works to recover the network following the severe winter, as well as some additional costs for demobilisation of the Amey contract and mobilisation of the new contracts that could not be capitalised.
31. The above position includes the recommendation that the in-year underspend of £0.496 million on Highways Local schemes is carried forward to 2019/20. The outturn position also includes the proposed £0.332 million revenue contribution to the Highways capital budget to fund completed Highways Local schemes.
32. Integrated Transport budget finished with a £0.060 million underspend due to lower concessionary fares costs in the fourth quarter and new income from bus departure charges at Arle Court.
33. This outturn position includes two recommended carry forwards one at £0.150 million which relates to income from Boots Corner camera enforcement to cover future costs of Cheltenham Transport Plan including Boots Corner experimental changes and related measures. Overall this scheme is yet to breakeven.
34. The second carry forward request for £0.438 million is for the Electric Vehicle Infrastructure which was one off funding for delivery of a countywide EV strategy and elements of the draft Air Quality & Health Partnership action plan which have

been developed with partners over the past year. More details to be published this summer.

35. Regulatory Services over achieved their income target by £0.287 million in Registration Services which was achieved through an increase in ceremonies income and some reductions in anticipated expenditure.
36. Libraries achieved a £0.011 million underspend due to a vacancy saving.
37. Waste is showing a break even position overall after the proposed transfer of £1.534 million to the Strategic Waste Reserve to fund the EFW (Energy from Waste) revenue smoothing requirement going forward.
38. Strategic infrastructure has achieved a £0.147 million underspend due to using capital grants instead of revenue to fund flood alleviation work. This includes the recommendation to carry forward £0.025 million for the Joint Strategic Rail strategy between GCC, LEP and partners to inform future policy and investment decisions, due to be commissioned late 18-19 but now delayed until early 19-20 to enable all partners to input and the final brief to be finalised. GCC has a key leadership role in coordinating and commissioning this piece of work to ensure a County wide approach and as such, the NHB funding set aside to support strategic infrastructure activity will be crucial in enabling this to happen.
39. The Fire and Rescue Service achieved a small underspend of £0.017 million due to the pay award coming in lower than expected.
40. The Corporate C&I underspent by £0.046 due to short term vacancies which have now been filled.

Business Support Services

41. Overall the outturn position for Business Support Services is an underspend of £1.086 million (3.6% of the budget).
42. The underspend is primarily related to savings as a result of vacancies and additional income from Traded Services.
43. This position assumes that £0.09 million of the surplus generated by Traded Services is transferred to the Traded Services Reserve.
44. This position also includes a recommended revenue contribution to the Archives project of £0.19 million.

Technical and Cross Cutting

45. The outturn position for Technical and Corporate budgets is a £10.642 million underspend (22.5% of budget). The main areas of variance relate to:-
46. Positive interest rate credits on balances achieved an over recovery of income of £3.277 million above budget reflecting better diversification of investments, longer term deposits and additional income following the Bank of England base rate change.
47. The 2018/19 budget included an MtC2 savings contingency; this was approved by Council to reflect the high risk nature of some of the savings programmes in demand led areas in 2018/19. The full £1.589 million contingency has been released to support the overall budget.
48. There has been a re-tendering of the insurance contracts, which has resulted in a favourable forecast underspend of £0.843 million on the corporate insurance budget. A review of the level of reserves held specifically for Insurance purposes has also identified that current balances are in excess of actuarial recommendations. It is therefore recommended that a one off transfer of £0.800 million is transferred to the Transformation Reserve.
49. As part of the provisional Finance Settlement on 13th December it was announced that the Council will receive funding of £1.144m relating to the surplus generated on the 2018/19 Business Rate Levy Account held by Central Government. This money is un-ringfenced funding and it is therefore proposed to use it to partially offset the overall overspend forecast in the current financial year.
50. In addition a further £0.885 million was notified in respect of Business Rate relief section 31 reconciliation grants for 2017-18.
51. Following notification from one of our district councils, an additional £0.305 million is due in Business Rate income relating to renewable energy schemes.
52. During the year it was intended to utilise the one-off saving from the Pension Past Service Deficit budget allocation to support a number of initiatives. Many of these initiatives were funded in year by service area budgets therefore there was an underspend of £1.298 million on this budget – this position assumes that the proposed transfer of £0.440 million to the Transformation Reserve to fund the new payments system is approved.
53. There is also a favourable variance forecast underspend on a number of corporate budgets totalling £1.350 million.

Business Rates Retention Pilot

54. The Council was part of a 100% Business Rate Retention Pilot during 2018/19. This has delivered considerable benefit to the Council, with a gain of £8.43 million. £4.60 million of this gain was allocated within the 2018/19 Budget and £2.23 million has been allocated to Children's Services as part of the 2019/20 Budget, leaving an additional £1.6 million available. It is proposed that this balance is transferred to Rates Retention Reserve.

55. There is also a gain for the Strategic Economic Development Fund (SEDF) of £3.45 million. This will be transferred to the Rates Retention Reserve and ring fenced for the SEDF. Use of the money will be considered by the Gloucestershire Joint Economic Committee.

2018/19 One-Off Budget Allocations

56. As part of the 2018/19 budget setting process £6.303 million of one-off investments were approved – see table below. The unspent elements of these investments are fully committed in 2019/20 so it is recommended that a total of £1.934 million is carried forward.

One-off Budget Funding Adjustments	Budget £,000s	Outturn £,000s	Carry Forward £,000s
Adults			
Additional One-off funding to offset demand pressures funded from the additional Business Rate Retention Pilot Income	1,000	0	1,000
	1,000	0	1,000
Children & Families			
Additional one-off funding to support the implementation of the Ofsted Improvement Plan	1,123	1,123	0
Additional One-off funding to offset demand pressures funded from the additional Business Rate Retention Pilot Income	2,600	2,600	0
	3,723	3,723	0
Public Health & Wellbeing			
Supporting People- Commission the provision of community based support to distribute sanitary products to the most vulnerable women presenting for our services to be funded from the Active Communities reserve.(One off funding)	50	50	0
	50	50	0
Communities & Infrastructure			
Additional one off investment in the Lengthsman Scheme in 2018/19 until it is incorporated in the new Highways contract- Funded from the Transformation Reserve	530	530	0
Additional One-off investment in the Highways Local Scheme funded from the additional Business Rates Retention Pilot Income.	530	34	496
Additional One-off investment in Electric Vehicle Infrastructure funded from the additional Business Rates Retention Pilot Income.	470	32	438
	1,530	596	934
Total One-off Funding 18-19	6,303	4,369	1,934

B. Delivery of Meeting the Challenge 3 Savings Programme

57. At the end of Quarter 4 and therefore the first year of the current savings programme, we are reporting £18.345 million delivered against a 2018/19 target of £18.686 million. This represents 98.2% of the annual target achieved. See table below.
58. All of the £0.341 million shortfall has been covered in-year by one-off savings and underspends. It will roll forward and continue to be reported alongside the agreed MTFS savings targets for 2019/20.
59. Additionally, there was an outstanding saving of £3.305 million yet to be achieved from MTC2, of which, £1.283 million has now been achieved. The most significant element of the shortfall relates to Public Health. In 2018/19 this is being offset by the Public Health reserve. The longer term plan is to address the shortfall with a review of services for 0-19 year olds across Children's Services & Public Health.

Programme/Project	18/19 savings target	Achieved	Not Achieved	Notes
MTC2 rollovers		£,000	£,000	
Children & Families	150	0	150	Now expected to deliver in 20/21 with the Public Health joint review.
Children & Families & Public Health	2,496	1,059	1,437	Achieved planned savings for 18/19, budget position maintained using PH reserves. Planned to be delivered 19/20 & 20/21.
Education	93	93	0	
ICT	131	131	0	
Adults Mental Health (previously under Supporting People)	435	0	435	Delayed until 2020/21, but plans in place to cover the budget position.
Total MTC2	3,305	1,283	2,022	
Current programme				
Education	350	304	46	The in-year position will be covered by underspends elsewhere, and the remaining savings picked up in 2019/20
Adults Single Programme	11,561	11,561	0	
Public Health	641	641	0	
Supporting People	541	323	218	Delays in delivering savings will be covered in the overall budget position in-year.
Parking	50	50	0	
Integrated Transport	50	50	0	
Libraries	50	50	0	
Waste	167	90	77	Plans are in place to cover the budget position in year. Currently re-profiling savings options to recover in 19/20.
Infrastructure Planning	50	50	0	
Fire & Rescue Service	160	160	0	
Support services	396	396	0	
Commercial approach	250	250	0	
Strategy & Challenge	20	20	0	
Corporate & Technical	4,400	4,400	0	
Total Current	18,686	18,345	341	
Total MTC2 + Current	21,991	19,628	2,363	

C. Reserves

60. Full details of all reserve movements in 2018/19 are shown in the table at annex 1 with the summary position outlined below:

Type of Revenue Reserves	Balance at 1st April 2018 £000	Balance at 31st March 2019 £000
Earmarked Revenue Reserves – Non Schools	119,317	135,014
Earmarked Reserves – Schools	20,520	18,263
General Fund Balances	18,520	18,520
TOTAL REVENUE RESERVES	158,357	171,797

61. Earmarked reserves non schools have increased in year by £15.697 to £135.014 million. The increase is largely represented by the recommended transfers outlined within this report.

62. Within Earmarked Reserves-Schools movement, DSG balances have reduced by £4.056 million to a deficit position of £0.817 million. An action plan is currently being developed with the Schools Forum to address future funding pressures. This has been offset by an in year increase of specific school balances of £1.799 million to £19.080 million.

63. General Reserves remain unaltered at £18.520 million at the end of 2018/19. This reserve represents 4.43% of the net revenue budget for 2018/19, which is within the target range of between 4% and 6% of the net budget.

64. In additional Capital Reserves used to support the approved capital programme are as follows:

	Balance at 1st April 2018 £000	Balance at 31st March 2019 £000
Total Capital Reserves	83,077	122,370

These Capital Reserves are fully committed to funding the approved capital programme – see Annex 1.

D. Schools

65. Details of maintained school ring fenced balances movements are provided in annex 2.

66. The Schools Fair Funding scheme allows schools to carry forward, from one financial year to the next, any surplus or shortfall in expenditure, relative to the

school's budget share for the year, plus/minus any balance brought forward from the previous year.

67. After transferring six balances due to academy conversions, the key figures to note between the March 2018 and March 2019 position are:

68. Total Maintained School Balances increased by £1.8 million (10.7%) made up of:

- Revenue Balance increases of £0.9 million (5.5%)
- Capital Balance increases of £1.4 million (184.1%). *(Note: The capital increase is mainly due to additional funding that was allocated by central government near the end of 2018/19).*
- Academy transfers decreased the balances by £0.4 million.

The number of schools with a revenue surplus or deficit at the end of March 2019 is summarised below.

Revenue Balances 31/03/2019 by School Numbers					
	Primary	Secondary	Special	Alternative Provision	Overall
Schools	191	5	8	3	207
In Surplus	172	3	7	3	185
In Deficit	19	2	1	0	22

69. The Council works closely with deficit schools to support them returning to a balance budget position.

- A Deficits Officer Group meets monthly to review the position of every deficit school and make decisions on whether additional support or intervention is needed. The group consists of: Head of Education Strategy and Development, Head of Education Outcomes and Intervention, HR Business Partner (School intervention), Schools Finance Team Accountant, and Senior Area Finance Officer (SAFO).
- All schools in deficit are required to submit a recovery plan showing how and when they will return to a balanced budget. Schools with their own local bank account also submit monthly bank statements and cash-flow forecasts. Plans and submissions are analysed and monitored against frequently.
- Members of the group will visit schools and attend Governing body meetings where appropriate to offer support or ensure engagement in the deficit recovery process.
- If necessary the Head of Education Strategy and Development will add to or replace governing body representatives and can in extreme circumstances implement financial sanctions upon a school or remove delegated powers if improvements are not being made.

- Funds are de-delegated from maintained primary school budgets for targeted intervention and support work which contributes towards the groups work with deficit schools.

E. Debt Write-offs

70. During 2018/19 debts totalling £264,454 were written off (compared to £348,742 in 2017/18). A detailed analysis of debts written off during 2018/19 is provided at Annex 3. The cost of write offs is included in the outturn expenditure. Debts are only written off if they are irrecoverable and all reasonable steps have been taken to recover the money owing, including legal action.

71. All services have reviewed their debts, taken legal advice and where necessary produced the relevant documentation to write off the debt in accordance with the Council's debt policy.

F. Overdue Invoices

72. Annex 4 provides a summary of the £5.747 million of overdue (more than 30 days old) debt as at 31st March 2019. This compares to £4.761 million at 31st March 2018.

The majority of this increase results from:

- Invoicing for additional operational costs related to the 2gether NHS Foundation Trust in the latter part of 2018/19 (c. £0.042 million)
- An increase in social care debt of £0.548 million

G. Capital Expenditure 2018/19

Outturn 2018/19

73. The re-profiled capital budget for 2018/19 totalled £101.387 million reflecting new approvals recommended in this report. The outturn position for 2018/19 is £93.235 million, giving in year slippage of £8.152 million.

74. Details of the re-profiled budgets and outturn position, analysed by service area, are provided in the table below with commentary and main reasons for the outturn position provided in the following sections.

CAPITAL EXPENDITURE 2018/19				
Service Area	Reprofiled Budget 2018/19	Outturn Spend 2018/19	Year-end Variance	Spend %
	£000	£000	£000	%
Capital Receipts Works Before Sale	211	211	0	
Adults	8,356	4,568	-3,788	55
Children & Families	24,212	24,354	142	101
Communities				
Highways	51,716	49,815	-1,901	96
Strategic Infrastructure	1,984	1,813	-170	91
Waste Disposal	625	702	77	112
Libraries	752	701	-51	93
Fire & Rescue	1,027	643	-384	63
Business Support				
AMPS	8,285	8,018	-266	97
ICT projects	2,486	1,397	-1,089	56
Business Service Centre	282	0	-282	0
Archives & Information Mgmt	1,155	751	-404	65
Customer	294	260	-34	88
Total	101,387	93,235	-8,152	92

Financing of Capital Expenditure 2018/19

Financing applied to the £93.235 million capital spend:	£000
GCC Revenue Contributions	2,411
Capital Receipts	11,735
Capital Fund	3,929
Reserves	1,169
Grants	51,749
External Contributions e.g. developers	12,241
Internal Borrowing	10,000
Total	93,235

75. The Government financial regulations require local authorities to charge a Minimum Revenue Provision (MRP) each year as a proxy for capital repayments. For 2018/19 the MRP for the Council was £6.88 million.

76. Managing borrowing effectively remains a priority of the Council. Borrowing levels at the end of 2018/19 was £305.188 million, an increase of £3.112 million compared with the position at the end of 2017/18. This is due to additional capital schemes included in the programme funded from borrowing offset by loan repayments as loans mature.. This increased borrowing has been held internally to offset the additional borrowing costs that would otherwise be incurred.

Capital Outturn 2018/19: Reasons for the major variances.

Adults Capital Programme 2018/19

77. The Adults outturn spend was £4.568 million in 2018/19 against the revised budget of £8.356 million, resulting in slippage of £3.788 million. The main reasons for this are detailed below:

- Disabled Facilities Grant (DFG) – slippage of £2.231 million mainly caused by underspends by district councils on traditional DFGs. Despite good progress in many areas some key actions have been delayed for a variety of reasons, contributing to the overall underspend of the partner monies.

The County Council, under the arrangements in place to meet the requirements of the Better Care Fund, hosts the county DFG budget on behalf of and in partnership with the six District Authorities and the Clinical Commissioning Group. The arrangement to pool the DFG funding is supported through a Strategic Housing Partnership and Memorandum of Understanding between all parties. District Authorities remain accountable for the delivery of effective grants to adapt housing, with the remaining pool enabling the county housing action plan to support people to remain independent, reducing demand on statutory services and negative impacts on the local economy.

DFGs are one part of a whole system approach to supporting older people and those living with disabilities to remain independent, in control of their own lives and to provide greater choice and access to technology and equipment in the home. The housing portfolio within the Integrated Commissioning team now includes equipment and technology to support greater linkage and joint working in this area, whether on individual homes or in terms of working with developers and planners on the opportunities for new builds into the future.

To date the DFG underspend has been used to offset the overspend in the county wide pooled equipment budget. It is proposed the same arrangement is entered into for 2018/19, while the integrated approach to delivery of the joint action plan will afford increased opportunities for savings in traditional equipment provision into the future.

- Community Capacity Grant – slippage of £0.777 million, caused by funding earmarked for the ERIC replacement not being required in year (see below for details) and funding originally earmarked for a replacement telephony system for the Adults Help Desk being replaced by revenue funding for a lower cost approach, as approved by Cabinet in April.
- ERIC replacement (new Adult Social Care system) – slippage of £0.589 million, caused by unforeseen delays in the procurement process. The contract has now been awarded and payments will commence in the first quarter of 2019/20.

Children & Families Capital Programme 2018/19

78. The Children & Families outturn spend was £24.354 million in 2018/19 against the revised budget of £24.212 million, giving an in-year overspend of £0.142 million. This is due to various schemes progressing ahead of schedule, offset by slippage on other schemes. This will have no impact on the overall cost of the schemes.

Communities Capital Programme 2018/19

Highways

79. Highways schemes spent £49.815 million in 2018/19, against the revised budget of £51.716 million, resulting in slippage of £1.901 million.

80. £2.818 million slippage relates to Structural Maintenance schemes. The carriageway programme was delivered in full with the exception of a very limited number of schemes where external factors prevented the works taking place. Substantial savings were also realised on several schemes that were delivered at year end which resulted in the carriageway outturn being £549k under budget. Amey were unable to complete delivery of the Minor Works and Footway programmes resulting in underspends of £621k and £288k respectively. Disruption to the traffic signal programme caused by a gas leak and the late completion of the major Metz Way scheme resulted in a £308k underspend whilst delays to completion of Street Lighting LED scheme resulted in £832k of budget being carried forward into 2019/20.

81. Delivery of £0.272 million of Integrated Transport schemes has slipped into 2019/20. A number of schemes have been unable to be completed by year end but a significant amount of the underspend relates to recently received external contribution which were not planned to be used in 2018/19.

82. Delivery of large Integrated Transport Schemes including Growth Fund schemes has exceeded the current year budget by £1.199 million. This is principally due to an early start to the design of the Cyber Park Highways scheme. Approved funding is available to fund this in year overspend.

83. Slippage of £0.009 million relates to Depot works which were forecast to be delivered before the start of the new highways contracts, but this was not able to be completed by Year End.

Strategic Infrastructure

84. Strategic Infrastructure schemes spent £1.813million in 2018/19, against the revised budget of £1.984 million, resulting in slippage of £0.170 million. £0.078 million of this relates to delays on Flood Alleviation schemes where European funding (ESIF) influences the scheduling and Property Level Resilience projects where the household surveys revealed that the proposed measures were not necessarily going to provide the level of benefit intended, further work will be carried out in consultation with the local residents in the new year. £0.140 million relates to the Fastershire scheme where delivery challenges that have caused slippage in settling contractor claims. Focus remains on utilising government

investment funds first, over GCC funds, so still essential that all 'in year' budget savings are carried forward to support future years delivery, recognising that the GCC allocation forms part of the required 'match funding' to the front loaded BDUK (Govt) funds. There is also £0.048 million in year overspend against the Saturn Transport Modelling is because the full cost of the Saturn model has been accrued and allocated against 2018-19 in error. As a result the credit held in 2019-20 will be there to offset the costs when invoiced in the new financial year.

Waste

85. Waste schemes have spent £0.702 million in 2018/19, against a current budget of £0.625 million, giving an overspend of £0.077 million. This is as a result of works at the Hempsted HRC being completed earlier than anticipated, approved budget is already available to fund this spend.

Libraries

86. Libraries schemes have spent £0.701 million in 2018/19, against a current budget of £0.752 million, resulting an in year underspend of £0.051 million. £0.031 million of this relates to reduced refurbishments costs and will release funding for additional works in the next financial year. The remaining £0.020 million is slippage on the Growth Hub project where testing has delayed roll-out until the new financial year.

Community Safety

87. Fire and Rescue Schemes spent £0.643 million in 2018/19, against a current budget of £1.027 million, resulting in slippage of £0.384 million. £0.300 million is due to contract paperwork for the Personal Protection Equipment scheme taking longer than anticipated to process; as a result the supplier was not be able to deliver in 2018-19. The remaining £0.084 million is partly as a result of costs against Appliance and Equipment schemes being slightly lower than originally anticipated and slight slippage on the BA project and Light Fleet vehicles.

Business Support Capital Programme 2018/19

Asset Management and Property Services

88. AMPS schemes have spent £8.018 million in 2018/19, against a current budget of £8.285 million, resulting in a slippage of £0.266 million. This relates to a delay in works to the Cirencester Area Office pending a decision on the future occupation of the building as well as completion of archaeological works on the Quayside Site development.

ICT projects

89. The ICT schemes have spent £1.397 million of a budget of £2.486 million resulting in a forecast slippage of £1.089 million. This relates to delays in delivery of a number of schemes. The three schemes reporting the largest slippage are £0.129 million on the 'Email messaging phase 2' scheme where milestone payments have slipped over the end of the financial year due to resourcing issues. £0.121 million slippage due to technical delays for the telephony project.

Also £0.228 million on the WAN replacement project, the new WAN Invitation to Tender has undergone extensive review based on evolving business requirements and reflecting new market offerings. Meetings have taken place with Commercial Services and specialist external resources to determine the new procurement strategy, we hope to procure and implement early in the new financial year.

Business Service Centre

90. The BSC schemes have spent £0.002 million in 2018/19, against a current budget of £0.282 million, reporting slippage of £0.280 million. This is mainly as a result of the detailed specification for the invoice scanning and document storage system taking longer than expected to finalise and, hence, delaying the start of the procurement process. Decisions have recently been taken on this and the middleware projects which will result in expenditure in the first half of 2019/20.

Archives & Information Management

91. The Archives scheme has spent £0.726 million in 2018/19, against a current budget of £1.150 million, resulting in forecast slippage of £0.424 million. There have been unavoidable delays to the For the Record Archive project as the original contractor went into administration. The Information Management overall the programme is within budget. There has been accelerated delivery of the Information Asset Register Database scheme which was completed by Sopra Steria earlier than anticipated.

Customer

92. The Customer schemes have spent £0.260 million in 2018/19, against a current budget of £0.294 million, resulting in forecast slippage of £0.034 million This is due to delays in 'report it' development now due to be completed by August 2019.

Changes to the Capital Programme in 2018/19 and future years

Adults

93. Disabled Facilities Grant – The approved capital programme includes an indicative figure of £5.589 million for the Disabled Facilities Grant (DFG) in 2019/20. The Council has now received its actual allocation from the Ministry of Housing, Communities and Local Government of £6.030 million. It is proposed to increase the DFG budget by £0.441 million to reflect the increase in the grant allocation.

Children & Families

94. It is recommended that Cabinet approves a revenue contribution of £0.120 million to the Trevone House refurbishment project as a result of additional slippage in the IRIS project in 2018/19. This reduces the planned revenue contribution in 2019/20 by £0.120 million. The net impact on the capital programme is nil.

Communities & Infrastructure

95. It is recommended that Cabinet approves an increase of £0.439 million in the Highway capital budget; this is to reflect the following.
96. Additional funding of £0.332 million Highways Locals contributions has been committed to schemes completed during 2018-19 and £0.130 million of Developer Contributions towards 2019-20 schemes.
97. Highways Maintenance Incentive Element DfT Grant – The approved capital programme includes an indicative figure of £3.012 million for the Highways Maintenance Incentive Element in 2019/20. The Council has now received its actual allocation from the Department of Transport of £2.989 million, therefore a decrease of £0.023 million in the grant allocation.

Business Support

98. It is recommended that Cabinet approves an increase of £0.211 million in the Works before Sale capital budget, funded from capital receipts due to work required to increase the value of sales.
99. It is recommended that Cabinet approves an increase of £0.020 million in the AMPS capital budget, funded from a revenue contribution towards the College Yard Gloucester Contact Centre scheme.
100. It is recommended that Cabinet approves an increase of £0.190 million in the Archives capital budget, funded from a revenue contribution towards the Alvin Street Extension - For the Record scheme.

Overall

101. As a result of the above recommendations, the overall capital programme will increase by £1.301 million.

Annex 1

Earmarked Revenue Reserves	Balance at 31 st March 2018	Transfers Out 2018/19	Transfers In 2018/19	Balance at 31 st March 2019	Notes
	£'000	£'000	£'000	£'000	
Contractual Commitments					
Strategic Waste Reserve	38,779	-455	2,534	40,858	This is a smoothing reserve relating to the full life contract of the EFW project.
Fire Joint Training Centre	1,119	-37	-	1,082	This is a smoothing reserve relating to the full life contract for the Fire Training Centre.
Fire PFI Reserve- GRFS	3,296	-	244	3,540	This is a smoothing reserve relating to the full life contract for the Fire Stations PFI.
Insurance Fund	11,981	-4,077	5,344	13,248	Insurance Fund levels are based on external professional actuarial review and advice to mitigate GCC's insurance liability.
Capital Fund	14,027	-4,145	5,858	15,740	This reserve is used for capital financing and is fully committed to fund schemes approved under the Council's Capital Programme.
Transformation Reserve	2,247	-793	4,158	5,612	This reserve funds the transformation required for the Council to make sustainable savings. This includes a specific allocation of £0.05 million for Vision 2050 working fund.
Technical Funding Reserves					
County Elections	308	-	207	515	This reserve is to smooth the cost of funding the council elections.
Vehicle & Plant Replacement	82	-82	-	0	This reserve is to support the purchase of vehicle and plant.
Fire Service Pensions	127	-	-	127	The reserve is to support any potential liabilities under the Fire Service pension schemes.
Active Communities	402	-50	-	352	This reserve has been established to meet the Council's strategy to provide support for people to do more for themselves, their families and communities without the Council having to intervene.
Invest to Save	2,660	-940	558	2,278	This reserve is fully committed to invest to save projects eg: Salix loan grants initiative for energy saving projects; Photovoltaic PV panels for Shire Hall ;ICT improvements.
Education Funding Risk Reserve	500	-	-	500	This reserve was established to smooth the impact from schools becoming academies.
Economic Stimulus Reserve	4,496	-193	158	4,461	The Economic Stimulus Reserve is fully committed to fund: Rural Broadband ; Apprentices ; Grow Gloucestershire.
Public Health	1,998	-1,123	-	875	Public Health is a ring fenced grant, and this ring fenced reserve was established in accordance with national grant conditions to carry forward any unspent balances from the annual grant received from Government.
Vulnerable Children Reserve	1,603	-1,217	-	386	The reserve offsets demand-led pressures in children's services.

Earmarked Revenue Reserves	Balance at 31st March 2018	Transfers Out 2018/19	Transfers In 2018/19	Balance at 31st March 2019	Notes
	£'000	£'000	£'000	£'000	
Adult Care Reserve	3693	-1421	3,147	5,419	This reserve provides funding to mitigate demand risk in Adult Social Care, given given the continuing concern about the volatility in demand and the pressure across the health and social care economy.
Growing Our Communities Reserve	1590	-378	-	1,212	Growing Our Communities Fund – this fund will allow each Councillor to allocate £30,000 over a three year period to invest in key community projects.
People Services Reserve	713	-713	-	0	The reserve offsets demand-led pressures in People services.
Home to School Transport Reserve	300	-136	-	164	This reserve is to smooth the impact changes in schools days year to year on home to school transport.
A417 Missing Link Reserve	2,992	-227	161	2,926	This reserve has been established to support pre development work on the A417 project to be undertaken.
Rates Retention Reserve	2,960	-604	7,275	9,631	This reserve was established to cover the Council against a potential funding shortfall in business rate income, given the volatility of the scheme and the deficit experienced in 2015/16. The reserve also holds £0.515 million ringfenced for economic development projects within the County.
Revenue Grant Reserves	17,769	-13,138	16,071	20,702	The Revenue Grants Reserve is a technical reserve for specific unapplied revenue grants and contributions, where conditions related to the monies have been met but expenditure has not been incurred. The monies remained ring fenced and fully committed. This reserve is prepared in accordance with the Accounting Code of Practice issued annually by the Chartered Institute of Public Finance and Accountancy, which the Council is legally required to follow.
Communities & Infrastructure Reserve	518	-988	1,554	1,084	The reserve was established to carryforward specific budget under spends.
Traded & Shared Audit Services Reserve	390	-73	93	410	This reserve was established to mitigate against any loss in traded income, and invest in services to generate more traded income.
LED Renewables Reserve	463	-	-	463	This reserve was established to provide budget support for the LED renewables project.
Highways Act Comuted Sums Reserve	2,048	-30	73	2,091	This reserve was established to provide budget support to Services to Families with Young Children committed in 2017/18.
IRIS Project Reserve	825	-825	-	0	This reserve was established to provide budget support for the IRIS project.
Minimum Wage Reserve	1,000	-	-	1,000	This reserve was established to provide budget support for increases in the cost of employment and engagement with partners.
Other Reserves	431	-93	-	338	A number of small miscellaneous reserves eg: Minerals & Local Waste; disputed capital receipts; occupational health.
Total Earmarked Reserves	119,317	-31,738	47,435	135,014	
Schools Related					
School Balances	17,215	-17,215	19,062	19,062	This reserve represents ring fenced balances held by individual schools carried forward to support future years expenditure.
Other Schools Related	66	-66	18	18	This represents a number of specific ring fenced school related reserves, including balances carryforward for the Dedicated Schools Grant.
Dedicated School Grant Reserve	3,239	-3,239	-817	-817	This represents balances carryforward for the Dedicated Schools Grant. The fund is currently in a deficit position and an action plan is being developed in association with the Schools Forum to address future funding pressures.
Total School Related Reserves	20,520	-20,520	18,263	18,263	
Total	139,837	-52,258	65,698	153,277	
General Fund Balances	18,520	-	-	18,520	General balances protect the Council from unknown risks including any overall Council over spend.
Total Revenue Reserves	158,357	-52,258	65,698	171,797	

Earmarked Capital Reserves	Balance at 31st March 2018	Transfers Out 2018/19	Transfers In 2018/19	Balance at 31st March 2019	Notes
	£'000	£'000	£'000	£'000	
Capital Grant Reserves	50,871	-60,538	102,143	92,476	This technical reserve relates to unspent capital grants and contributions, which are fully committed to funding the Council's approved Capital Programme.
Capital Receipts Unapplied Reserves	32,206	-11,767	9,455	29,894	This reserve reflects capital receipts, which are fully committed to funding the approved capital programme.
Total Capital Reserves	83,077	-72,305	111,598	122,370	

School Balance Movements 2018-2019 (excluding academies)

Annex 2

	31/03/2018	31/03/2019	Change 2018 to 2019	% Change	Incr/Decr
Primary					
Revenue	14,292,015	14,751,391	459,376	3.2%	Increase
Capital	590,407	1,766,292	1,175,885	199.2%	Increase
Total	14,882,422	16,517,684	1,635,261	11.0%	Increase
Secondary					
Revenue	316,911	282,870	-34,041	-10.7%	Decrease
Capital	87,499	241,024	153,524	175.5%	Increase
Total	404,411	523,894	119,484	29.5%	Increase
Special					
Revenue	1,368,338	1,800,258	431,920	31.6%	Increase
Capital	45,504	44,708	-796	-1.7%	Decrease
Total	1,413,842	1,844,966	431,124	30.5%	Increase
Alternative Provision					
Revenue	82,034	114,858	32,824	40.0%	Increase
Capital	20,253	60,393	40,140	198.2%	Increase
Total	102,286	175,251	72,965	71.3%	Increase
Total					
Revenue	16,059,298	16,949,378	890,080	5.5%	Increase
Capital	743,663	2,112,417	1,368,754	184.1%	Increase
Total	16,802,961	19,061,795	2,258,833	13.4%	Increase
Academy in year conversions	411,935	0	-411,935	-100.0%	Decrease
School in year closures	0	0	0	0.0%	Decrease
Gross of Academy movements	17,214,896	19,061,795	1,846,899	10.7%	Increase

Notes:

1. Schools which closed or converted to academies by 31/03/2019 have been excluded from both the 31/03/2018 and 31/03/2019 figures to provide a more 'like for like' comparison between years.
2. The reduction in balances due to schools converting to academy status during 2018/2019 is shown separately.
3. Additional capital funding was given to schools by the ESFA late in 2018/19 which has resulted in additional amounts of unspent capital balances at 31/03/2019
4. Federated schools operating under a single budget have been treated as 1 school in these figures.

Revenue Balances 31/03/2019 Range					
	Primary	Secondary	Special	Alternative Provision	Overall
Max Balance	442,166	317,042	543,772	74,250	543,772
Min Balance	-162,852	-438,135	-3,414	34	-438,135
Average	77,232	56,574	225,032	38,286	81,881
Previous Year Average	74,827	63,362	171,042	27,345	77,581

Revenue Bal. as % of Individual School Budget (ISB)					
	Primary	Secondary	Special	Alternative Provision	Overall
Highest	34%	11%	41%	5%	41%
Lowest	-70%	-14%	-0%	0%	-70%
Average	9%	0%	17%	3%	9%
Previous Year Average	10%	1%	9%	4%	9%

Revenue Balance totals 31/03/2019 by amount					
	Primary	Secondary	Special	Alternative Provision	Overall
Deficits larger than -£50,000	-510,466	-588,876	0	0	-1,099,342
Deficits between -1 and -£50,000	-180,900	0	-3,414	0	-184,315
Deficits only Total	-691,366	-588,876	-3,414	0	-1,283,657
Surpluses 0 to £50,000	1,520,245	0	48,056	40,608	1,608,909
Surpluses £50,001 to £100,000	4,298,870	0	69,437	74,250	4,442,557
Surpluses £100,001 to £200,000	5,020,855	0	165,020	0	5,185,874
Surpluses £200,001 to £400,000	4,160,621	871,747	484,873	0	5,517,242
Surpluses £400,001 to £600,000	442,166	0	1,036,286	0	1,478,451
Surpluses over £600,000	0	0	0	0	0
Surpluses only Total	15,442,757	871,747	1,803,672	114,858	18,233,034
Overall totals	14,751,391	282,870	1,800,258	114,858	16,949,378

Revenue Balances 31/03/2019 by School Numbers					
	Primary	Secondary	Special	Alternative Provision	Overall
Schools	191	5	8	3	207
In Surplus	172	3	7	3	185
In Deficit	19	2	1	0	22

Summary of Debts Written Off - April 2018 to March 2019

As required by Financial Regulations, this is the annual summary of debts written off during the previous financial year.

Debts are only put forward for write off if the debt is deemed irrecoverable and after all reasonable steps have been taken to recover the money owing, including legal action.

The table below shows the number and value of debts written off during 2018/19, which represents 2.8% of the total outstanding debt at 31st March 2019.

Write off Summary 2018/19								
	£1 - £4,999		£5000 - £9,999		Over £10,000		Total	
	No. of Debtors	£	No. of Debtors	£	No. of Debtors	£	No. of Debtors	£
Commissioning, Adult Services	122	128,778	6	44,342	3	43,921	131	217,041
Public Health	0	0	0	0	0	-	0	0
Children & Families	87	10,843	2	13,369	1	11,809	90	36,021
Communities & Infrastructure	18	9,822	0	0	0	-	18	9,822
Business Support Services	4	135	0	0	0	-	4	135
Other / Tech & Corp	21	1,435	0	0	0	-	21	1,435
Totals (excludes VAT)	252	151,013	8	57,711	4	55,730	264	264,454

Summary of Overdue Debt as at 31st March 2019

No. of Days	Total £	31 - 60 £	61 - 90 £	91 - 180 £	181 - 365 £	More than 365 £
Commissioning, Adult services	5,050,797	370,078	469,582	1,052,766	943,812	2,214,559
Prevention and Wellbeing Hub	15,195	1,098	111	11,699	0	2,287
Children & Families	202,590	51,468	40,763	22,858	28,931	58,570
Communities & Infrastructure	233,745	121,449	35,221	60,794	7,550	8,731
Business Support Services	202,615	111,448	7,735	19,372	17,739	46,321
Other	42,067	-5,623	-16,938	-650	10,099	55,180
Totals	5,747,009	649,917	536,475	1,166,839	1,008,130	2,385,648