

REVENUE AND CAPITAL EXPENDITURE 2019/2020

Cabinet Date	17 June 2020
Finance and Change	Cllr Lynden Stowe
Key Decision	Yes
Other Documents	MTFS Report to 13 th February 2019 County Council and Financial Monitoring Reports to Cabinet 24 th July 2019, 9 th October 2019, 13 th November 2019, 20 th December 2019, 29 th January 2020 and 11 th March 2020
Main Consultees	Corporate Management Team, Senior Officers, Cabinet Members.
Planned Dates	Not applicable
Divisional Councillor	County Wide
Officers	Paul Blacker, 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 2019/20, agree recommendations and approve changes to the Capital Programme in 2019/20 and future years.
Key Recommendations	That Cabinet: 1. Notes the overall 2019/2020 revenue budget underspend of £0.326 million and approves the following transfers. 1.1. Approves the transfer of £0.011 million to the Vulnerable Adults Reserve to use on 2020/21 projects and investments to supports the Adult Single Programme. 1.2. Approves a provision of £1.575 million (being £1.050 million in Adults and £0.525 million in Prevention and Wellbeing) for refunds to service users where income was incorrectly collected from current and former residents receiving S117 'after care'. 1.3. Approves a provision of £0.456 million for backdated reimbursements to Shared Lives carers in respect of Utility payments. 1.4. Approves the carry forward of £0.151 million to 2020/21 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.

- 1.5. Approves the transfer of the £0.352 million from the Active Communities Reserve.
- 1.6. Approves a revenue transfer of £1.433 million to the Strategic Waste Reserve to fund the EFW (Energy from Waste) smoothing requirement.
- 1.7. Approves a revenue transfer of £0.393 million to the EE&I Reserve for the carry forward of Highways Local funding.
- 1.8. Approves a revenue transfer £0.015 million of the surplus generated by Traded Services to the Traded Services Reserve
- 1.9. Approves a revenue transfer to the Transformation Reserve from Corporate Resources for the carry forward of £0.115 million to fund GDPR compliance initiatives.
- 1.10. Approves a revenue transfer to the Transformation Reserve from Corporate Resources for the carry forward of £0.206 million to fund on going Covid-19 commitments.
- 1.11. Approves a transfer £0.759 million to the Business Rates Retention Reserve in relation to the GCC share of the additional surplus on the 2019/20 Business Rates Pool. In addition approve a transfer of £0.948 million to the Strategic Economic Development Fund also as a result of the Business Rates Pool.
- 1.12. Other technical reserve movements for 2019/20 as set out in annex 1.
2. Notes delivery of the £14.492 million of savings against a target of £19.051 million in 2019/20 or 76.1%.
3. Notes the capital budget position for 2019/20 is £88.461 million against a budget of £110.950 million, giving in year slippage of £22.489 million.
4. Approves changes to the Capital Programme totalling a net decrease of £1.187 million for 2019/20 and future years made up of:
 - 4.1. £0.055 million increase for Childrens and Families schemes funded by a transfer from the AMPS programme and a revenue contribution from AMPS.
 - 4.2. £2.107 million net decrease in the Highway Capital programme reflecting a £2.950 million decreased in the capital receipts approval required for the LED replacement scheme, and additional funding of £0.618 million of developer and third party contributions and Highways Locals revenue contributions of £0.225 million.
 - 4.3. £0.201 million increase in the Libraries capital budget funded from developer contributions

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| | <ul style="list-style-type: none">4.4. £0.039 million increase in the Trading Standards capital budget funded from a revenue contribution4.5. £0.131 million increase in property works before sale, funded from capital receipts.4.6. £0.025 million decrease in the AMPS capital budget, relating to the transfer to the Children & Families capital programme.4.7. £0.519 million increase in the ICT capital budget funded from a revenue contribution. |
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Revenue Expenditure 2019/20

A. Outturn Position

1. The overall revenue outturn position for 2019/20 is an underspend of £0.326 million (or 0.08% of the total budget). This underspend will be transferred to General Reserves increasing the level of this reserve to £18.846 million or 4.03% of the Net Revenue Expenditure budget in 2020/21.
2. Expenditure specifically relating to COVID-19 is £0.129 million in 2019/20 as additional expenditure was only occurred in the last part of March 2020. The impact continues to be closely monitored in 2020/21.
3. Details of the outturn position and COVID 19 expenditure are provided in the following table.

Cabinet Outturn Position - Proposed Outturn Figures 2019-20								
Service Area	2019/20 Budget	Unadjusted Outturn	Projected Variance	Proposed Additional RCCO Transfers for Consideration	Reserve Transfers	Proposed Outturn	Proposed Variance	COVID -19 Expenditure
	£000	£000	£000	£000	£000	£000	£000	£000
Adults	146,313	146,302	-11	0	11	146,313	0	0
Prevention & Wellbeing	32,557	33,006	449	0	-352	32,654	97	19
Children & Families	112,544	126,372	13,828	0	151	126,523	13,979	12
EE&I	69,937	70,113	176	212	0	70,325	388	57
Community Safety	20,601	20,625	24	39	0	20,664	63	1
Corporate Resources	32,497	30,300	-2,197	549	394	31,243	-1,254	40
Support Services Recharges	-32,497	-32,497	0	0	0	-32,497	0	0
Technical & Countywide	47,709	38,024	-9,685	0	758	38,782	-8,927	0
Total	429,661	432,245	2,584	800	962	434,007	4,346	129
Review of Reserves and In-Year Efficiencies	0	-4,672	-4,672			-4,672	-4,672	0
Revised Total	429,661	427,573	-2,088	800	962	429,335	-326	129

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

Adult Social Care

4. Adult Social Care is reporting an overall underspend of £0.011 million. It is proposed that this underspend is transferred to the Vulnerable Adults Reserve to fund projects in 2020/21 to support the Adult Single Programme. This overall position includes a £1.050 million provision in respect of Mental Health Supporting People S117 refunds and £0.456 million provision in Shared Lives.
5. Adult Social Care reserves currently stand at £6.416 million in total which includes the Vulnerable Adults Reserve at £2.654 million and the balance is specifically set aside for the backdated element of new Ordinary Residence cases and additional commitments relating to the National Living Wage and the Care Act.
6. The Adult Single Programme (ASP) with MTFs savings targets of £10.498 million achieved 82% of its target amounting to £8.657 million. This mostly relates to slippage due to the staged implementation of projects within key programme areas, the impact of which was offset by corrective action elsewhere.
7. Learning Disabilities (LD) External Care underspent by £1.391 million (3.1% of budget). The LD underspend includes, as a net total, delivery of all of the 2019/20 savings targets. This position includes £2.098 million of funding that is being used on a one-off basis in 2019/20, ahead of expected decisions on new cases being made which will create permanent commitments. Included in the overall LD position is a proposed provision of £0.456 million created for Shared Lives to cover backdated reimbursements to carers in respect of utility payments.
8. Older People and Physical Disabilities (OP and PD) External Care overspent by £5.149 million (9.4% of budget). The overspend is split across individual service budgets with OP showing as £3.512 million and PD £1.637 million. The OP/PD overspend includes 57% delivery of 2019/20 savings targets, £2.669 million has been achieved with £2.000 million unachieved. The overspend mainly relates to the unachieved savings, increased care needs for existing cases and voids/other additional costs relating to homes run by a major provider.
9. The Mental Health budget overspent by £2.625 million (28.1% of budget) and relates to the Gloucestershire Health and Care NHS Foundation Trust (formally 2Gether NHSFT), net of unallocated MTFs growth and savings held by the Lead Commissioner. The overspend mainly relates to cases with increasing complexity and the proposed provision for the S117 Supporting People refunds.

10. Included in this Mental Health overspend is an unachieved savings target of £0.435 million relating to accommodation based care. Also included is a proposed provision of £1.050 million to fund s117 backdated refunds for former and existing residents. The full provision needed for refunding clients is estimated at £1.575 million based on the most up to date information and external legal advice. The remaining £0.525 million of this proposed provision is funded from the Prevention and Well Being budget in 2019/20 (see below).
11. The Community Equipment Service (CES) Pooled Budget is reported as balanced. The final year end outturn showed an underlying shortfall of £0.692 million which is being covered by the Disabled Facilities Grant.
12. Other Services are underspent by £4.579 million (21.6% 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).
13. Unallocated budgets are underspent by £1.670 million (44.9% of budget), again relating to uncommitted funding held to manage the overall position.

Prevention and Wellbeing

14. Services within this area include Public Health, Supporting People and a number of smaller budgets covering the prevention hub team and grants.
15. The outturn position is an over-spend of £0.097 million and is due to slippage on projects within the prevention hub (£0.056 million under-spend) offset by variances within Supporting People (£0.153 million over-spend) due to a proposed one-off provision for future liabilities in mental health services relating to s117 refunds, a third of the total cost referred to in Adult Social Care service above. The Active Communities reserve (£0.352 million) was set aside to mitigate part of this cost.
16. In-year Public Health is under-spent by £0.555 million due to lower commitments against the healthy lifestyles contract, release of a contingency and lower dispensing costs for health checks and substance misuse activity and staff vacancies. The savings shortfall in Public Health was covered by the in-year under-spend except for a very small variance which was funded by reserves. Public Health is funded from a ring-fenced grant so the underspend is transferred to the Public Health Reserve.

Children and Families

17. The year end revenue position as at March 2020 for non-DSG funded services is an over-spend of £13.979 million (12.42% of budget). As in 2018/19 the over-spend is due to higher than expected number of external placements and the cost of agency social work staff covering vacancies. To mitigate the over-spend

an ongoing review of expenditure in Children's Services took place during the financial year.

18. At the end of March 2020 children in care numbers were 739 compared to 669 at the end of May 2018. These numbers are not disproportionate to national comparisons with Gloucestershire's per 10,000 children (Jan 20, 58.4) below the national average (18/19, 65) and are mid-table for our statistical neighbours (18/19, range of 33 to 71). This level of activity has caused the significant budgetary pressures on children's services resulting in the over-spend.
19. The year end over-spend against the external placement budget is £8.801 million (40.5% above budget). The over-spend is due to a higher number of external placements than anticipated and particularly for residential and supported living placements. The average unit cost of a placement is £101,400 per annum, (residential/supported living average unit cost of £157,500). The monthly snapshot average number of external placements was 328 compared with 298 last year.
20. The review of all high cost placements has continued on a regular basis as part of the wider improvement work ensuring decisions around placement change and permanence are executed in a timely child centred manner. This continued to reduce the cost of external placements where appropriate including reducing unit costs but additional activity has offset these reductions. Improving social care practice to divert children from care at an earlier point and achieve permanence at the earliest opportunity will reduce numbers of children in care costs in the longer term.
21. Against safeguarding staffing budgets there is a year end overspend of £2.678 million (17.3% above budget) and a further pressure of £0.228 million in the independent reviewing team. The significant over-spend is due to the use of agency staff covering for staff vacancies, providing additional capacity to improve social work practice or where caseloads remain high. Changes have been made to improve processes for recruitment, put in place more effective advertising, as well as the launch of the social work academy to support the training and development of social workers and to improve retention. Turnover of staff has reduced to between 10.9% and 12.8% over the last six months and at the end of March there were 126 agency workers in post compared to over 180 at times in 2018/19. A budget for the additional cost of agency staff within establishment has been set to allow for an average of 100 agency staff for 2020/21.
22. Section 17 and Children in Care payment budgets are £1.112 million over-spend. A panel scrutinising section 17 spend has been in place throughout the year with the purpose of driving down spend and ensuring a consistent approach across teams. Costs avoided since June are estimated to be over £0.5 million.

23. Within the youth support teams, an over-spend of £0.652 is due to the cost of agency staff covering vacancies and the cost of young people's expenses due to a number of complex cases.
24. Home to school transport is over-spent by £0.779 million due to the cost and number of short term routes and the cost of recommissioning of routes where provider contracts have been terminated. At year end, less income was received than anticipated, causing an increase in the over-spend. The total overspend was mitigated by the achievement of the £0.150 million savings target but this remains an area of increasing pressure.
25. Legal fees in social care are £0.236 million over-spent due to higher activity levels. Allocated funding of £0.808 million that was not required this year has been released to offset the over-spend.

Dedicated Schools Grant (DSG) position

26. Dedicated Schools Grant (DSG) funded services are over-spent by £6.716 million in 2019/20 which includes the deficit carried forward of £2.884 million in the high needs block.
27. The cost pressures are in the High Needs block (over-spend for the block in 2019/20 is £5.841 million), this includes the deficit in-year budget of £1.192 million. Top ups for to support Education, Health and Care plans (EHCP) are over-spent by £2.817 million and additional Special School places are adding £0.326 million to the over-spend. These are all caused by increases to activity, many of which have been unanticipated and above forecast trends, but reflect the national picture. A 5 year recovery plan is being developed.
28. Independent Special Schools and recoupment charges are over-spent by £1.713 million due to increased activity. The Advisory Teaching Service is declaring a £0.341 million over-spend on staffing costs.
29. Payments for free entitlement to nursery places is reporting an under-spend of £1.601 million due to a lower take-up of places than budget.
30. The budget pressures that Gloucestershire is facing reflect the national picture with significant deficits in DSG high needs being held in many Local Authorities. In December the DFE announced the allocations for the high needs block for 2020/21 with Gloucestershire's allocation increasing by £6.534 million which covers our current in-year cost pressure. At their January meeting, the School Forum approved £0.823 million of unallocated Schools Block funding (after allowing for the cost of all formula factors) to be used to offset high needs costs in 20/21 but this will not cover future growth predictions. The current forecast for 20/21 for the high needs block is an in-year deficit of £5.449 million therefore

the implementation of the High Needs Strategy will be essential to ensure the budget moves towards a balanced position in future years. This will be alongside continuing to participate in the national pressure towards central government to fully fund councils to be able to deliver against the increased duties arising from the Childrens & Families Act.

Economy, Environment & Infrastructure

31. The outturn position for Economy, Environment & Infrastructure is £0.388 million overspend (0.55% of the original budget). This includes the recommended transfer to reserve and a RCCO as detailed in the commentary below.
32. Included within this outturn position is £0.057 million of Covid 19 costs and £0.127 million of lost income from parking, registrations and libraries caused by the lockdown being implemented on the 23rd March. We would have lost income in other areas such as planning application, highways development fees and highway services however all of these areas have sporadic income and we are not able to estimate with accuracy therefore they have not been separately identified as Covid-19 impacts.
33. Regulatory Services over achieved their income target by £0.390 million in Registration Services which was achieved through an increase in ceremonies income and some reductions in anticipated expenditure.
34. The Adult Education Service has overspent by £0.558 million due to increased employee related costs which triggered a review of the service to understand the cause. The Adult Education Service is currently undertaking a consultation to change the way in which the service is delivered to maintain the quality but ensure it can be delivered within the available budget.
35. The above position includes the recommendation that the in-year underspend of £0.393 million on Highways Local schemes is carried forward to 2020/21.
36. Waste is showing a overspend position of £0.445 million overall after the proposed transfer of £1.433 million to the Strategic Waste Reserve to fund the EFW (Energy from Waste) revenue smoothing requirement going forward. £0.337 million overspend is due to increased recycling credit payments to district councils and £0.108 million is due to the Household Recycling Centres contract and loss of income on materials.
37. Strategic infrastructure has achieved a £0.292 million underspend of which £0.237 million is due to using capital grants instead of revenue to fund flood alleviation work. The remaining £0.055 million underspend has been achieved within the Economic Development Unit from current vacancies and reduction in anticipated expenditure.
38. Community Infrastructure, Highways, EE&I Corporate and Libraries all have small variances that net off to an overspend of £0.067 million.

Community Safety Directorate

39. The Community Safety Directorate outturn position is an overspend of £0.063 million due to an unfunded increase in Grey Book staff employer superannuation costs.

40. Trading Standards position includes the proposed RCCO of £0.039 million in order to purchase an operational vehicle for carrying out statutory duties.

41. The above position includes the transfer of £0.127m from the Fire Pension reserve to cover back-dated pension abatement issues.

Corporate Resources

42. Overall the outturn position for Business Support Services is an underspend of £1.254 million (3.8% of the budget).

43. The underspend is primarily due to a higher than forecast level of vacancies and project slippage in ICT, BSC and HR, and the impact on the school meals budgets as the forecast included provision of school meals for March 2020, offset by cost pressures from increased child protection cases and staffing costs in Legal Services.

44. This position assumes the following transfers to reserves and carry forward requests

- £0.015 million of the surplus generated by Traded Services is transferred to the Traded Services Reserve.
- £0.115 million towards Information Lifecycle Manager - SAP Module to ensure GDPR compliance.
- £0.206 million towards a COVID-19 Transformation fund
- £0.043 million to Invest in development of performance management software/dashboards
- £0.015 million to purchase training laptops from the surplus generated by Area Finance Officers - this surplus will not be available 20/21.

45. This position also includes recommended revenue contributions of:

- £0.003 million to from the AMPS trading catering budget to School Kitchen Improvements capital scheme
- £0.269 million for the ICT Jabber project and £0.250 million towards ICT transition costs

Technical and Countywide

46. The outturn position for Technical and Countywide budgets is a £8.927 million underspend (18.71% of budget). The main areas of variance are highlighted in the paragraphs below.
47. Positive interest rate credits on cash balances totalling £3.263 million, reflecting better diversification of investments and longer term deposits.
48. When the 2019/20 Budget was agreed in February 2019 a number of government funding streams had not been finalised due to the timings of announcements. These funding streams have now been confirmed and have resulted in slightly more central funding than originally estimated. In total £0.500m more was received from the Business Rates Top Up grant, and £2.168 million more was received from s31 grants as a result of changes that central government have made to business rates, known as Business Rates Autumn Statement Grant for 2019/20. These changes to funding are managed within the Technical and Countywide budgets for the Council.
49. In addition a further £0.946 million was notified in respect of Business Rate relief section 31 reconciliation grants for 2018-19, and £0.254 million was received as a result of a surplus on the 2018/19 levy account.
50. Following notification from one of our district councils, an overpayment was identified from Business Rate income relating to renewable energy schemes for both 2018/19 and 2019/20. As a result a repayment of £0.248m is due and will be funded from the Business Rates Reserve.
51. The 2019/20 budget included an MtC savings contingency; this was approved by Council to reflect the high risk nature of some of the savings programmes in demand led areas in 2019/20. The full £1.389 million contingency has been released to support the overall budget.
52. There is also a favourable variance forecast underspend on a number of corporate budgets totalling £0.407 million.

Review of Revenue Reserves and In Year Efficiencies

53. The review of reserves and efficiencies undertaken in year resulted in the identification of £6.151 million. As a result of the improved outturn position has meant that of the proposed transfer from the Rates Retention Reserve totalling £1.600 million to balance the overall budget only £0.248 million was required in this financial year. The balance will be retained in the Rates Retention Reserve to assist potential future years volatility in Business Rates income. The final amount of one off reserves and efficiencies utilised in year to support the budget position totalled £4.799 million - £0.127 million is shown within Community Safety.

B. Delivery Savings Programme

54. At the end of Quarter 4, £14.492 million savings have been delivered against a 2019/20 target of £19.051million. This represents 76.1% of the annual target achieved (see summary table).
55. A total of £4.559 million is undelivered at the end of 19/20 budget year, which represents 23.9% of the annual target. The most significant elements undelivered being £1.841 million in the Adults Single Programme, and the continuing pressure on external placements preventing £1.700 million savings being made in Children and Families.
56. Additionally, there was an outstanding saving of £2.363 million yet to be achieved from previous years' targets, of which £0.384 million has been achieved. The most significant element (£1.345M) of the shortfall relates to the ongoing Public Health grant reduction, which has been addressed through the growth bid within the 20/21 budget. Plans for the remaining shortfalls are also in place for 20/21.

Savings Programme monitoring report - Q4 2019/20

Programme/Project	19/20 savings target	Achieved	Unachieved in 19/20	Notes
Rollovers (MTC2 and 18/19)		£,000	£,000	
Children & Families (MTC2)	150	150	0	
Children & Families & Public Health (MTC2)	1,437	92	1,345	Has been addressed by the growth in budget for 20/21.
Adults Mental Health (previously under Supporting People MTC2)	435	0	435	Associated budget & savings have been transferred to Adults Mental Health.
Education (18/19)	46	46	0	
Supporting People (18/19)	218	19	199	Expected to be delivered in 20/21.
Waste (18/19)	77	77	0	
Total Rollovers	2,363	384	1,979	
Current programme year (19/20)				
Education	550	473	77	Pensions shortfall element expected to deliver n 20/21, but plans in place to cover in-year budget position.
Adults Single Programme	10,498	8,657	1,841	Shortfall in recurrent savings will be managed within overall budget position with one-off funding and recovered in 20/21
Public Health	641	641	0	
Supporting People	399	146	253	Savings rely on reprocurement in 20/21, shortfall will be covered in year by underspends elsewhere.
Parking	487	487	0	
Libraries	50	50	0	
Waste	293	105	188	Plans to recover shortfall in 20/21 now in place with revised Food Waste Arrangements and Garden Waste Contract.
Support services	397	397	0	
Commercial approach	1,000	1,000	0	
Strategy & Challenge	70	70	0	
Corporate & Technical	2,466	2,466	0	
Staff Travel	500	0	500	Plans are still being formed to achieve in 2020/21, with savings to be attached to identified budgets in Q1.
Children & Families	1,700	0	1,700	Unachieved, as the Children and Families budget overspent by £13.979M. The position is addressed in the 20/21 budget.
Total Current Year	19,051	14,492	4,559	
Total Rollovers + Current	21,414	14,876	6,538	

C. Reserves

57. Full details of all reserve movements in 2019/20 are shown in the table at annex 1 with the summary position outlined below:

Type of Revenue Reserves	Balance at 1 st April 2019 £000	Balance at 31 st March 2020 £000
Earmarked Revenue Reserves – Non Schools	135,014	85,820
Earmarked Reserves – Schools	18,263	8,625
General Fund Balances	18,520	18,846
TOTAL REVENUE RESERVES	171,797	113,291

58. Earmarked reserves non schools have decreased in year by £49.149 million to £85.820 million. The decrease is largely represented by the planned reduction to the Strategic Waste Reserve (£37.0million) in line with decisions taken between 2012 and 2015, the reduction in revenue grant balances (£7.9 million) and further recommended transfers outlined within this report.

59. Within Earmarked Reserves-Schools movement, DSG balances have reduced by £5.899 million to a deficit position of £6.716 million. An action plan is currently being developed with the Schools Forum to address future funding pressures. School balances have also decreased in year by £3.814 million to £15.248 million.

60. General Reserves has increased by the 2019/20 revenue outturn position of £0.326 million to £18.846 million at the end of 2019/20. This reserve represents 4.39% of the net revenue budget for 2019/20, (4.03% of the 2020/21 Budget) which remains within the target range of between 4% and 6% of the net budget.

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

	Balance at 1 st April 2019 £000	Balance at 31 st March 2020 £000
Total Capital Reserves	122,370	115,066

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

D. Schools

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

63. 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.

64. After transferring four balances due to academy conversions, the key figures to note between the March 2019 and March 2020 position are:

65. Total Maintained School Balances decreased by £3.814 million (20%) made up of:

- Revenue Balance decreases of £2.477 million (15%)
- Capital Balance decreases of £0.663 million (32%).
- Academy transfers decreased the balances by £0.674 million.

The number of schools with a revenue surplus or deficit at the end of March 2020 is summarised below.

Revenue Balances 31/03/2020 by School Numbers					
	Primary	Secondary	Special	Alternative Provision	Overall
Schools	189	5	6	3	203
In Surplus	161	3	6	0	170
In Deficit	28	2	0	3	33

66. 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

67. During 2019/20 debts totalling £92,954 were written off (compared to £264,454 in 2018/19). A detailed analysis of debts written off during 2019/20 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.

68. 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

69. Annex 4 provides a summary of the £7.589 million of overdue (more than 30 days old) debt as at 31st March 2020. This compares to £5.747 million at 31st March 2019.

The majority of this increase results from:

- An increase in values invoiced of £2.912 million (of which £1.594 million relates to social care and £1.317 million relates to non-social care)
- An increase in social care debt of £1.305 million (£4.490 million as at 31st March 2019 compared to £5.794 million as at 31st March 2020)

G. Capital Expenditure 2019/20

Outturn 2019/20

70. The re-profiled capital budget for 2019/20 totalled £110.950 million reflecting new approvals recommended in this report. The outturn position for 2019/20 is £88.461 million, giving in year slippage of £22.489 million.

71. 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 2019/20				
Service Area	Reprofiled Budget 2019/20	Outturn Spend 2019/20	Year-end Variance	Spend %
	£000	£000	£000	%
Capital Receipts Works Before Sale	131	131	0	
Adults	7,637	6,170	-1,467	81
Children & Families	22,397	19,991	-2,406	89
Economy, Environment & Infrastructure				
Highways	58,323	48,511	-9,812	83
Strategic Infrastructure	2,143	562	-1,581	26
Waste Disposal	830	563	-267	68
Libraries	296	181	-115	61
Community Safety				
Gloucestershire Fire and Rescue Service	1,281	426	-855	33
Trading Standards	0	0	0	
Business Support				
AMPS	9,851	6,523	-3,328	66
ICT projects	6,586	4,528	-2,058	69
Business Service Centre	531	13	-519	2
Archives & Information Mgmt	759	685	-74	90
Customer	184	176	-8	96
Total	110,950	88,461	-22,489	80

Financing of Capital Expenditure 2019/20

Financing applied to the £88.461 million capital spend:

£000

GCC Revenue Contributions	1,689
Capital Receipts	12,602
Capital Fund	3,133
Reserves	964
Grants	52,905
External Contributions e.g. developers	5,182
Internal Borrowing	11,985
Total	88,461

72. In addition to the above expenditure, following the Energy from Waste project becoming operational in 2019-20, the £38.000 million set aside within the Strategic Waste Reserve has now been released in line with decisions taken between 2012 and 2015.

73. The Government financial regulations require local authorities to charge a Minimum Revenue Provision (MRP) each year as a proxy for capital repayments. For 2019/20 the MRP for the Council was £7.698 million.

74. Managing borrowing effectively remains a priority of the Council. The Council's Capital Financing Requirement at the end of 2019/20 was £389.844 million, an increase of £84.655 million compared with the position at the end of 2018/19. This is due primarily to the Waste Contract becoming operational during the year and coming onto the Council's balance sheet. In addition the Council continues to support capital schemes included in the programme funded from borrowing offset by loan repayments as loans mature. The increased borrowing during the year has been held internally to offset the additional borrowing costs that would otherwise be incurred.

Capital Outturn 2019/20: Reasons for the major variances.

Adults Capital Programme 2019/20

75. The Adults outturn spend was £6.170 million in 2019/20 against the revised budget of £7.637 million, resulting in slippage of £1.467 million. This is mainly due to slippage of £1.291 million on the Disabled Facilities Grant (DFG) budget.

The DFG budget is pooled across the six Districts in partnership with GCC and the CCG; districts hold the responsibility for processing the grants, however, the monies come into the county through the Better Care Fund (BCF) and agreement was reached to pool the monies across health, social care and the districts to drive improvements to health through the home. All parties have made considerable effort to increase the spend against the budget this year and the spend across the county has increased this year. As a partnership the monies have been used to support equipment, minor adaptations, the joint housing action plan, as well as fund a number of community capital projects and initiatives that sit under the Strategic Housing Partnership. The partnership continues to develop programmes with district colleagues and a significant focus this year will be refining the new hub and spoke model for DFG applications to ensure adaptations are installed as effectively and efficiently as possible.

Children & Families Capital Programme 2019/20

76. The Children & Families outturn spend was £19.991 million in 2019/20 against the revised budget of £22.397 million, resulting in slippage of £2.406 million. This is mainly due to slippage on the Basic Need Provision and the Special Provision Capital Fund, which is now forecast to be spent in 2020/21, and the need to revisit various schemes in order to meet the low carbon commitments together with new ecology and biodiversity requirements.

Economy, Environment and Infrastructure Capital Programme 2019/20

Highways

77. Highways schemes spent £48.511 million in 2019/20, against the revised budget of £58.323 million, resulting in slippage of £9.812 million.

78. £4.087 million slippage relates to structural maintenance, bridge and landslip schemes. The COVID-19 pandemic has impacted heavily on our ability to deliver schemes in March 2020 with a large number of the workforce being either ill or self isolating. This particularly affected the Tarmac programme and resulted in virtually all work on what was a full programme ceasing (on what was a full programme). The remainder relates to delivery delays in work in quarter 4 related to the bridges and landslip programme. This is a result of the impact of mobilisation and bedding in issues during the first year of the Ringway and Atkins contract and redeployment of staff onto other projects, which has resulted in the work over running into 2020/21.

79. Delivery of £0.589 million of Integrated Transport schemes has slipped into 2020/21. This relates to delivery delays in work in quarter 4 of the programme. This is a result of the impact of mobilisation and bedding in issues during the first year of the Atkins contract which has resulted in the work over running. These delays have been largely caused by many key staff remaining with Amey.

80. Delivery of Large Integrated Transport schemes including Growth Fund schemes has also slipped into 2020/21 by £4.932 million. This primarily relates to the West of Cheltenham and Llanthony Road schemes. At West of Cheltenham there have been substantial cost savings resulting from the project not needing to go through the full planning permission process, whilst there has been a delay in tendering which has meant the start date has been pushed back from mid February to May. The delay in the LEP board decision was the major factor in this delay and was compounded by the tender period consequently running over the Christmas period. Additional work to support the LEP decision took away staff from phases 3 and 4 of this project and also impacted on other schemes. At Llanthony Road the delays in completing the land acquisition of one of the major sites continue. The COVID-10 outbreak may further extend this

81. Slippage of £0.204 million relates to the depot upgrade programme. Initial investigations revealed major Structural Problems at Cirencester Depot which has resulted in the diversion of available funds to this site. The complex nature of the work at this site has prevented the work starting on site

Strategic Infrastructure

82. Strategic Infrastructure schemes spent £0.562 million in 2019/20, against the revised budget of £2.143 million, resulting in slippage of £1.581 million. £0.307 million of this relates to delays on Flood Alleviation external schemes. £1.227 million relates to the Fastershire scheme where delivery challenges have caused slippage in settling contractor claims. Expenditure has been incurred within the project, but is still subject to verification processes which are impacting the drawdown of capital contributions from GCC. There is also £0.046 million in year underspend against the Saturn Transport Modelling as

staff costs related to the project were over forecast. The remaining funding will be rolled forward to support the next iteration of the model update.

Waste

83. Waste schemes have spent £0.563 million in 2019/20, against a current budget of £0.830 million, resulting in slippage of £0.267 million. Site improvements related to the conversion of Wingmoor Farm HRC to mobile waste compaction have been delayed whilst planning permission and the site lease area are revised. The improvements to Fosse Cross lower yard area were anticipated to be completed before the spring but has been delayed by various ground inspections and now the Covid 19 pandemic.

Libraries

84. Libraries schemes have spent £0.181 million in 2019/20, against a current budget of £0.296 million, resulting in slippage of £0.115 million. The linked Innovation Lab project will now not be commissioned until next 2020/21 and planned alterations at Winchcombe and Bourton could not be achieved before year end. Also planned receipt of goods and refurbishments were not completed due to libraries closing in line with Government restrictions.

Community Safety Capital Programme 2019/20

85. Fire and Rescue Schemes spent £0.426 million in 2019/20, against a current budget of £1.281 million, resulting in slippage of £0.855 million. This is due to delays in the delivery of Personal Protection Equipment resulting from a fault in the supply chain (delivery of PPE was completed in April 2020). The procurement of appliances and equipment has been unable to proceed as originally planned due to vacancies within the responsible team which has meant a delay in the process for reviewing the vehicle replacement programme

Corporate Services Capital Programme 2019/20

Asset Management and Property Services

86. AMPS schemes have spent £6.523 million in 2019/10, against a current budget of £9.851 million, resulting in slippage of £3.328 million mainly due to work or services reviews planned during March 2020 as a result of the COVID19 pandemic, relating to the schemes:-

- £2.049 million due to delays in the Quayside Health Hub
- £0.107 million Area Based Review
- £0.129 million Locality Solutions (Stroud)
- £0.110 million Refurbishment of Service Properties
- £0.110 million Stonehouse Library Relocation-STC Build
- £0.090 million Automatic Doors Corp Prop MATFS 19-20
- £0.170 million Planned Capital Maintenance – MTFs 19-20
- £0.076 million Coroner Court Refrigeration Replacement

- £0.144 million SH MTFS SH Maintenance
- £0.092 million Refurb of Communal Areas

ICT

87. The ICT schemes have spent £4.528 million of a budget of £6.586 million resulting in slippage of £2.058 million. This relates to delays in scheduled milestone payments to the primary ICT Service contractor (Sopra Steria) for a number of schemes where they haven't been able to provide the resources to progress projects (ICT Strategy Email Messaging Ph2, ICT Strategy End User Device O/S, WAN replacement) and delays of hardware deliveries via external suppliers (Endpoint devices replacement). The Hardware Refresh Unsupported Services scheme has also been delayed due to its dependency on the WAN project. Senior level meetings are being held with Sopra Steria to address the delays impacting on a number of major council transformation projects. Meetings have continued with Strategic Procurement to proceed with supplier procurement to implement the WAN during this financial.

Business Service Centre

88. The BSC schemes have spent £0.013 million in 2019/20, against a current budget of £0.531 million, reporting slippage of £0.519 million. £0.082 million relates to the delays in the SAP data storage solution project due to slippage in other ICT projects. £0.287 million relates to the continued delays in the P2P project and work is now underway to redesign and implement a range of interfaces between SAP and other Council systems. £0.149 million relates to the delays in the HR scanning system due to a need to clarify the scope of the system, ensure value for money and the council did not purchase multiple versions of similar systems.

Archives & Information Management

89. The Archives scheme has spent £0.685 million in 2019/20, against a current budget of £0.759 million, resulting in forecast slippage of £0.074 million. £0.046 million of this relates to the Archives for the Record database replacement project. The remaining £0.028 million relates to the Information Asset Register Database project which has been delayed. Both schemes are forecast to complete in the new financial year.

Customer

90. The Customer schemes have spent £0.176 million in 2019/20, against a current budget of £0.184 million, resulting in forecast slippage of £0.008 million this is mostly due to delays in Improving Customer Access project.

Changes to the Capital Programme in 2019/20 and future years

Children and Families

91. It is recommended that Cabinet approves an increase of £0.055 million in the Children & Families capital budget, as summarised below.

- School kitchen improvements - £0.030 million revenue contribution from the AMPS trading catering revenue budget for kitchen improvements at various schools
- Trevone House – £0.025 million increase for additional works, funded by a transfer from the AMPS capital budget

Economy, Environment & Infrastructure

Highways

92. It is recommended that Cabinet approves a £2.107 million reduction to the Highways capital programme. This is made up of an £0.843 million increase and £2.950 million reduction in the Highway capital budget to reflect the following.

93. Additional funding of £0.212 million Highways Locals revenue contributions has been committed to schemes completed during 2019-20, also £0.017 million of Developer Contributions towards 2019-20 schemes and £0.018 million of parish and 3rd party contribution towards 2019-20 Community Offer schemes.

94. £0.596 million additional funding for the 2020-21 programme as summarised below:

- £0.400 million from FODDC towards the Lydney Harbour Project
- £0.013 million Highways Locals contribution towards structural maintenance schemes
- £0.065 million developer contribution towards Hunts Grove - Bus Shelters.
- £0.128 million developer contribution towards GSWB - Llanthony.
- £0.010 million parish contribution towards Hobbs Lane Longhope.
- -£0.001 million grant reduction to RTP1 - Cheltenham Spa Railway Station
- £0.015 million developer contribution towards Twigworth Bus Stop scheme.
- -£0.014 million developer contribution from Priors Rd/Hales Rd scheme.
- £0.001 million developer contribution towards A429 Railway Bridge.
- £0.002 million developer contribution towards A429 Moreton on-Marsh VAS.
- -£0.023 million developer contribution from Bristol Road, Gloucester.

95. Reduction of £2.950 million from the capital programme which was due to be funded from capital receipts. The successful procurement process and implementation of the LED Street Lighting scheme has enabled us to reduce the capital requirements. This was achieved by lower prices for equipment than had been expected and reflected lower market price of technology as it has developed and become more widely used.

Libraries

96. It is recommended that Cabinet approves a budget increase of £0.201 million in the Libraries capital programme budget for 2020/21 as summarised below:

- £0.049 million developer contribution towards Tetbury Library.
- £0.066 million developer contribution towards Tewkesbury Library.
- £0.017 million developer contribution towards Hesters Way Library.
- £0.021 million developer contribution towards Quedgeley Library.
- £0.048 million developer contribution towards Prestbury Library.

Community Safety

Trading Standards

97. It is proposed that Cabinet supports a budget increase of £0.039 million in the capital programme for the purchase of a vehicle for the Trading Standards Service, funded by a revenue contribution from Trading Standards.

Corporate Resources

98. It is proposed that Cabinet supports an increase of £0.625 million in the Corporate Resources capital budget, as summarised below:

An increase of £0.131 million in the Works before Sale capital budget, funded from capital receipts due to work required to increase the value of sales.

AMPS – -£0.025 million transfer from the AMPS capital budget to the Children and Families capital budget for additional works at Trevone House

ICT - £0.269 million for the Jabber project and £0.250 million towards the transition costs both funded by revenue contributions from ICT.

Overall

99. As a result of the above recommendations, the overall capital programme will decrease by £1.187 million.

Annex 1

Earmarked Revenue Reserves	Balance at 31 st March 2019	Transfers Out 2019/20	Transfers In 2019/20	Balance at 31 st March 2020	Notes
	£'000	£'000	£'000	£'000	
Contractual Commitments					
Strategic Waste Reserve	40,858	-38,482	1,433	3,809	This is a smoothing reserve relating to the full life contract of the EFW project.
Fire Joint Training Centre	1,082	-42	-	1,040	This is a smoothing reserve relating to the full life contract for the Fire Training Centre.
Fire PFI Reserve- GRFS	3,540	-	171	3,711	This is a smoothing reserve relating to the full life contract for the Fire Stations PFI.
Insurance Fund	13,248	-2,298	2,616	13,566	Insurance Fund levels are based on external professional actuarial review and advice to mitigate GCC's insurance liability.
Capital Fund	15,740	-3,213	3,249	15,776	This reserve is used for capital financing and funds schemes approved under the Council's Capital Programme.
Transformation Reserve	5,612	-1,596	538	4,554	This reserve funds the transformation required for the Council to make sustainable savings.
Technical Funding Reserves					
County Elections	515	-15	200	700	This reserve is to smooth the cost of funding the council elections.
Fire Service Pensions	127	-127	-	-	The reserve was set up to support any potential liabilities under the Fire Service pension schemes. As approved by Cabinet the reserve was fully utilised in 2019-20 to support the costs associated with increased employer contribution rates applicable under the Fire Pension Scheme.
Active Communities	352	-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	2,278	-212	399	2,465	This reserve is used to support invest to save projects eg: Salix loan grants initiative for energy saving projects.
Education Funding Risk Reserve	500	-284	-	216	This reserve was established to smooth the impact from schools becoming academies.
Economic Stimulus Reserve	4,461	-640	123	3,944	The Economic Stimulus Reserve is fully committed to fund: Rural Broadband ; Apprentices ; Grow Gloucestershire; Saturn Model.
Public Health	875	-875	32	32	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	386	-386	151	151	The reserve offsets demand-led pressures in children's services.

Earmarked Revenue Reserves	Balance at 31st March 2019	Transfers Out 2019/20	Transfers In 2019/20	Balance at 31st March 2020	Notes
	£'000	£'000	£'000	£'000	
Adult Care Reserve	5,419	-	11	5,430	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	1,212	414	-	798	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	-	-277	558	281	The reserve offsets demand-led pressures in People services.
Home to School Transport Reserve	164	-136	-	28	This reserve is to smooth the impact changes in schools days year to year on home to school transport.
A417 Missing Link Reserve	2,926	-135	-	2,791	This reserve has been established to support pre development work on the A417 project to be undertaken.
Rates Retention Reserve	9,631	-2,884	1,707	8,454	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 potential impact of Business Rate appeals on income. The reserve also holds £4.452 million ringfenced for economic development projects within the County. Spending plans for this is via the Gloucestershire Economic Growth Joint Committee.
Revenue Grant Reserves	20,702	-18,240	10,318	12,780	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.
Economy, Environment & Infrastructure Reserve	1,084	-646	393	831	The reserve was established to carryforward specific budget under spends.
Traded & Shared Audit Services Reserve	410	-150	167	427	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	-	212	675	This reserve was established to provide budget support for the LED renewables project.
Highways Act Comuted Sums Reserve	2,091	-159	126	2,058	This reserve was established to hold contributions received to provide future revenue budget support to Highway Services.
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	338	-35	-	303	A number of small miscellaneous reserves eg:Minerals & Local Waste;disputed capital receipts.
Total Earmarked Reserves	135,014	-71,598	22,404	85,820	
Schools Related					
School Balances	19,062	-19,062	15,248	15,248	This reserve represents ring fenced balances held by individual schools carried forward to support future years expenditure.
Other Schools Related	18	-18	93	93	This represents a number of specific ring fenced school related reserves, including balances carryforward for the Dedicated Schools Grant.
Dedicated School Grant Reserve	-817	817	-6,716	-6,716	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	18,263	-18,263	8,625	8,625	
Total	153,277	-89,861	31,029	94,445	
General Fund Balances	18,520	-	326	18,846	General balances protect the Council from unknown risks including any overall Council over spend.
Total Revenue Reserves	171,797	-89,861	31,355	113,291	

Earmarked Capital Reserves	Balance at 31st March 2019	Transfers Out 2019/20	Transfers In 2019/20	Balance at 31st March 2020	Notes
	£'000	£'000	£'000	£'000	
Capital Grant Reserves	92,476	-57,148	59,194	94,522	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	29,894	-12,671	3,321	20,544	This reserve reflects capital receipts, which are fully committed to funding the approved capital programme.
Total Capital Reserves	122,370	-69,819	62,515	115,066	

School Balance Movements 2019–2020 (excluding academies)

Annex 2

	31/03/2019	31/03/2020	Change 2019 to 2020	% Change	Incr/Decr
	£	£	£		
Primary					
Revenue	14,648,129	12,682,897	-1,965,232	-13.4%	Decrease
Capital	1,755,241	1,182,090	-573,151	-32.7%	Decrease
Total	16,403,370	13,864,987	-2,538,383	-15.5%	Decrease
Secondary					
Revenue	282,870	530,718	247,848	87.6%	Increase
Capital	241,024	177,303	-63,721	-26.4%	Decrease
Total	523,894	708,021	184,127	35.1%	Increase
Special					
Revenue	1,259,689	1,151,272	-108,417	-8.6%	Decrease
Capital	25,889	4,587	-21,302	-82.3%	Decrease
Total	1,285,577	1,155,858	-129,719	-10.1%	Decrease
Alternative Provision					
Revenue	114,858	-536,730	-651,588	-567.3%	Decrease
Capital	60,393	55,932	-4,461	-7.4%	Decrease
Total	175,251	-480,798	-656,050	-374.3%	Decrease
Total					
Revenue	16,305,546	13,828,157	-2,477,389	-15.2%	Decrease
Capital	2,082,547	1,419,911	-662,636	-31.8%	Decrease
Total	18,388,093	15,248,068	-3,140,025	-17.1%	Decrease
Academy in year conversions	673,702	0	-673,702	-100.0%	Decrease
School in year closures	0	0	0	0.0%	Decrease
Gross of Academy movements	19,061,795	15,248,068	-3,813,727	-20.0%	Decrease

Notes:

1. Schools which closed or converted to academies by 31/03/2020 have been excluded from both the 31/03/2019 and 31/03/2020 figures to provide a more 'like for like' comparison between years.

2. The reduction in balances due to schools converting to academy status during 2019/2020 is shown separately.

3. Federated schools operating under a single budget have been treated as 1 school in these figures.

Revenue Balances 31/03/2020 Range					
	Primary	Secondary	Special	Alternative Provision	Overall
Max Balance	454,456	426,174	434,142	-132,466	454,456
Min Balance	-192,691	-373,682	30,571	-261,355	-373,682
Average	67,105	106,144	191,879	-178,910	68,119
Previous Year Average	77,503	56,574	225,032	38,286	80,323

Revenue Bal. as % of Individual School Budget (ISB)					
	Primary	Secondary	Special	Alternative Provision	Overall
Highest	45%	11%	26%	-6%	45%
Lowest	-60%	-10%	1%	-24%	-60%
Average	7%	2%	10%	-13%	7%
Previous Year Average	10%	1%	12%	3%	9%

Revenue Balance totals 31/03/2020 by amount					
	Primary	Secondary	Special	Alternative Provision	Overall
Deficits larger than -€50,000	-1,075,968	-487,006	0	-536,730	-2,099,703
Deficits between -1 and -€50,000	-389,019	0	0	0	-389,019
Deficits only Total	-1,464,986	-487,006	0	-536,730	-2,488,722
Surpluses 0 to €50,000	1,598,148	0	111,255	0	1,709,403
Surpluses €50,001 to €100,000	4,112,557	0	0	0	4,112,557
Surpluses €100,001 to €200,000	3,720,664	0	0	0	3,720,664
Surpluses €200,001 to €400,000	4,262,058	591,550	605,875	0	5,459,483
Surpluses €400,001 to €600,000	454,456	426,174	434,142	0	1,314,773
Surpluses over €600,000	0	0	0	0	0
Surpluses only Total	14,147,883	1,017,724	1,151,272	0	16,316,879
Overall totals	12,682,897	530,718	1,151,272	-536,730	13,828,157

Revenue Balances 31/03/2020 by School Numbers					
	Primary	Secondary	Special	Alternative Provision	Overall
Schools	189	5	6	3	203
In Surplus	161	3	6	0	170
In Deficit	28	2	0	3	33

Summary of Debts Written Off - April 2019 to March 2020

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 2019/20, which represents less than 1% of the total outstanding debt at 31st March 2020.

Write off Summary 2019/20

	£1 - £4,999		£5,000 - £9,999		Over £10,000		Total	
	No of debtors	£	No of debtors	£	No of debtors	£	No of debtors	£
Commissioning Adult Services	67	43,667	2	15,601	1	18,800	70	78,068
Prevention and Wellbeing	0	-	0	-	0	-	0	-
Children & Families	16	2,548	0	-	1	11,955	17	14,503
Economy, Environment & Infrastructure	3	384	0	-	0	-	3	384
Business Support Services	0	-	0	-	0	-	0	-
Technical & Countywide	0	-	0	-	0	-	0	-
Totals (excludes VAT)	86	46,599	2	15,601	2	30,755	90	92,954

Summary of Overdue Debt as at 31st March 2020

No. of Days	Total	31 - 60	61 - 90	91 - 180	181 - 365	More than 365
	£	£	£	£	£	£
Adults	6,641,158	529,443	527,449	1,420,288	1,106,772	3,057,206
Children & Families	391,176	72,450	79,591	80,135	71,900	87,101
Corporate Resources	202,442	56,313	33,434	38,877	25,428	48,389
Economy, Environment & Infrastructure	280,894	99,983	87,853	70,951	916	21,190
GFRS and Regulatory Services	11,355	10,327	-293	565	-1,084	1,840
Prevention & Wellbeing	41	0	0	41	0	0
Technical & Countywide	2,092	0	0	0	0	2,092
Other	59,451	-4,066	-4,744	-3,156	18,045	53,372
Totals	7,588,610	764,450	723,291	1,607,702	1,221,976	3,271,191