

**INTEGRATED RESOURCES AND PERFORMANCE REPORT FOR THE PERIOD ENDING  
30<sup>TH</sup> NOVEMBER 2013**

**To:** Cabinet

**Date:** 14<sup>th</sup> January 2014

**From:** Chris Malyon, Section 151 Officer for Cambridgeshire County Council

**Electoral division(s):** All

**Forward Plan ref:** 2014/003                      **Key decision:** Yes

**Purpose:** To present financial and performance information to assess progress in delivering the Council's Business Plan.

**Recommendations:** That Cabinet:

- a) Analyses resources and performance information and notes the remedial action currently being taken and considers if any further remedial action is required.
- b) Approves the virement of £225k from Children Looked After to Access within Children's Social Care (section 3.2.2).
- c) Approves the use of the £1.4m ringfenced capital receipt to offset the capital works completed in relation to California Road (section 6.4).
- d) Approves the allocation of the £200k Walking Cities grant in 2013/14 in full to Economy, Transport and Environment (section 7.1).

<b><i>Officer contact:</i></b>		<b><i>Member contact:</i></b>	
Name:	Chris Malyon	Name:	Councillor Steve Count
Post:	Section 151 Officer, Cambridgeshire CC	Portfolio:	Resources and Performance
Email:	<a href="mailto:Chris.Malyon@cambridgeshire.gov.uk">Chris.Malyon@cambridgeshire.gov.uk</a>	Email:	<a href="mailto:Steve.Count@cambridgeshire.gov.uk">Steve.Count@cambridgeshire.gov.uk</a>
Tel:	01223 699796	Tel:	01223 699172

## 1. PURPOSE

- 1.1 To present financial and performance information to assess progress in delivering the Council's Business Plan.

## 2. OVERVIEW

- 2.1 The following table provides a snapshot of the Authority's forecast performance at year end by value, RAG (Red, Amber, Green) status and direction of travel (DoT). Information on the Balance Sheet Health is updated quarterly (June, September, December and March).

Area	Measure	Forecast Year End Position (Oct)	Forecast Year End Position (Nov)	Current Status	DoT (up is improving)
Revenue Budget	Variance (£m)	+£0.7m	+£0.5m	Amber	↑
Basket Key Performance Indicators	Number at target (%)	53% (8 of 15)	56% (9 of 16) <sup>1</sup>	Amber	↑
Capital Programme	Variance (£m)	-£35.5m	-£38.0m	Amber	↓
Balance Sheet Health	Variance of net borrowing activity from plan (£m)	-£71.7m (Sep)	-£71.7m (Sep)	Green	↔

<sup>1</sup> The number of performance indicators on target reflects the current position.

- 2.2 The key issues included in the summary analysis are:

- The overall revenue budget position is showing a forecast year end overspend of £0.5m (0.1%), which is a reduction in the forecast overspend of £223k from last month. See section 3 for details.
- Key Performance Indicators; there are 16 indicators in the Council's basket, of which 9 are on target. See section 5 for details.
- The Capital Programme is showing a forecast year end underspend of -£38.0m (-22.7%), which is an increase in the forecast underspend of -£2.5m from last month. This is due to further slippage in the programme, mainly LGSS Managed, rather than total scheme underspends. See section 6 for details.

- Balance Sheet Health; at the end of quarter two (September), net borrowing is higher than forecast at year end (£359.7m compared to the year end forecast of £333.4m). The Council's cash flow profile varies considerably during the year as payrolls and payment to suppliers are made, and grants and income are received. Cash flow at the beginning of the year is stronger than at the end of the year as many grants are received in advance. In addition a cash settlement with the contractor of the Guided Busway will strengthen cash flow during the last quarter of the year. See section 8 for details.

The impact of slippage in the capital programme in 2012/13 and 2013/14 and stronger cash position has resulted in a favourable outturn variance of £2m being forecast for Corporate Services Financing in 13/14. For further detailed analysis please refer to the Treasury Management update reports.

### 3. REVENUE BUDGET

3.1 A more detailed analysis of financial performance is included below:

#### Key to abbreviations

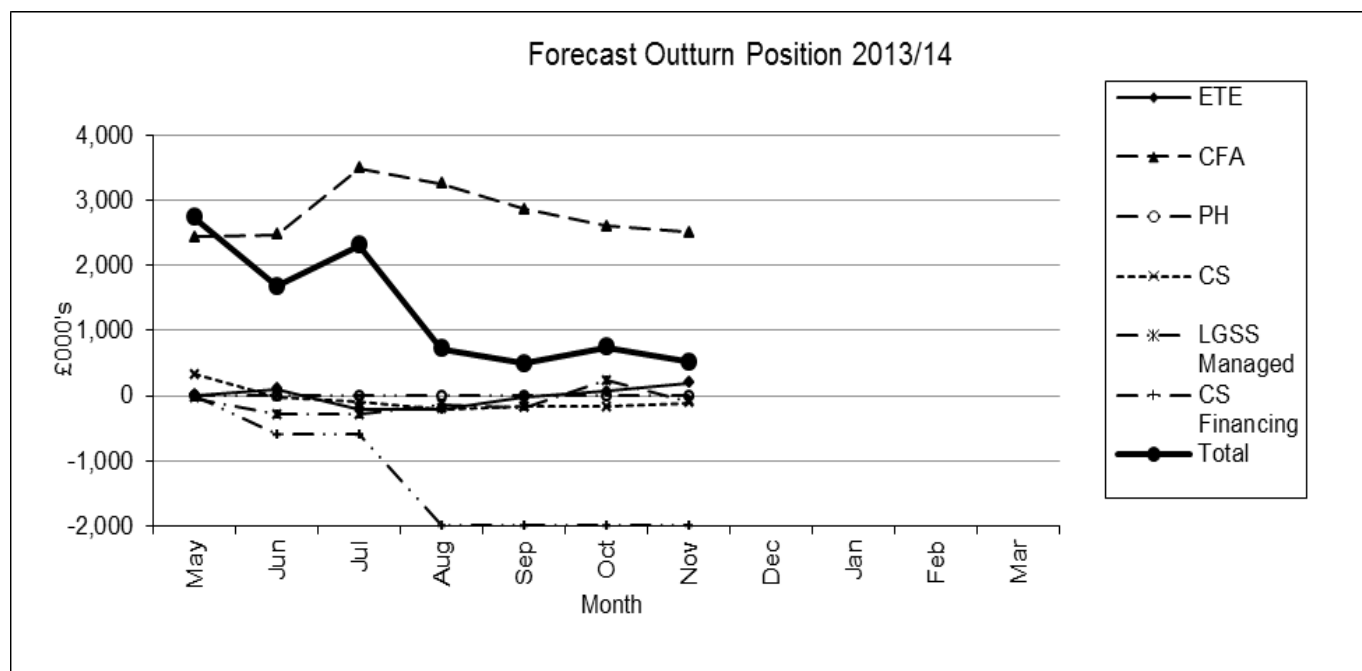
ETE	– Economy, Transport and Environment
CFA	– Children, Families and Adults
CS Financing	– Corporate Services Financing
DoT	– Direction of Travel (up arrow means the position has improved since last month)

Original Budget as per BP <sup>1</sup> £000	Service	Current Budget for 2013/14 £000	Forecast Variance - Outturn (Oct) £000	Forecast Variance - Outturn (Nov) £000	Forecast Variance - Outturn (Nov) %	Current Status	D o T
62,096	ETE <sup>2</sup>	68,383	67	202	0.3%	Amber	↓
278,456	CFA	279,328	2,608	2,515	0.9%	Amber	↑
13,678	Public Health	13,678	0	0	0.0%	Green	↔
14,112	Corporate Services	7,656	33	-114	-1.5%	Green	↑
8,520	LGSS Managed	9,845	36	-83	-0.8%	Green	↑
35,204	CS Financing	35,204	-2,000	-2,000	-5.7%	Green	↔
<b>412,066</b>	<b>Total Service Spending</b>	<b>414,094</b>	<b>743</b>	<b>520</b>	<b>0.1%</b>	<b>Amber</b>	<b>↑</b>
-162	Financing Items	-3,069	5	5	-0.1%	Amber	↔
<b>411,904</b>	<b>Total Net Spending</b>	<b>411,025 <sup>3</sup></b>	<b>748</b>	<b>525</b>	<b>0.1%</b>	<b>Amber</b>	<b>↑</b>
	<i>Memorandum Items:</i>						
10,919	LGSS Operational	11,798	-149	-116	-1.0%	Green	↓
68,027	External Income	68,027					
247,831	Schools	247,831					
<b>738,681</b>	<b>Total Spending 2013/14</b>	<b>738,681</b>					

<sup>1</sup> The budget figures in this table are net, with the 'Original Budget as per BP' representing the Net Budget column in Table 2 of the Business Plan for each respective Service. CFA's budget figure is a combination of the CYPs and ASC Business Plan net budgets.

<sup>2</sup> ETE includes Waste PFI Contract, where specific arrangements for under/overspends exist. Excluding this the underlying forecast outturn position for ETE is £64k overspend.

<sup>3</sup> For budget virements between Services throughout the year, please see [Appendix 1](#).



3.2 Key exceptions this month are identified below.

3.2.1 **Economy, Transport and Environment:** £0.202m (0.3%) overspend is forecast at year end.

- There are no new exceptions to report this month.
- Previously reported exceptions that are still applicable can be found in [appendix 2](#).

3.2.2 **Children, Families and Adults:** £2.515m (0.9%) overspend is forecast at year end.

- |  | £m    | %      |
|--|-------|--------|
| <ul style="list-style-type: none"> <li>• <b>Children's Social Care</b> – this is principally as a result of savings from vacant posts not now being expected to be high enough to meet the target set for the Directorate; higher than anticipated Agency staffing costs; and an increase in Legal Proceedings following increases in the number of child care proceedings, general advice and disclosure matters over the last year.</li> </ul> | 0.877 | (2.5%) |

- **Physical Disabilities** – the teams continue to scrutinise spend. All new service users are directed through the Reablement Service and social inclusion needs are met locally. A new process for scrutinising reviews has recently been put in place.

In addition to the on-going work to manage demand, greater numbers of people have transferred to the older people service than accounted for and a concentrated piece of work has been undertaken to recover unspent Direct Payments, spanning across the last 2 years. These unspent Direct Payments have provided additional income of £338k to date. There will be no further spend on the Stroke Project.

-0.563 (-4.6%)

- **Cabinet approval is sought for the virement of £225k from Children Looked After to Access within Children's Social Care.** The virement is requested to contribute to an overspend in the Access teams due to the need to employ agency staff to meet current workloads.

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- Previously reported exceptions that are still applicable can be found in [appendix 2](#).

### 3.2.3 **Public Health:** a balanced budget is forecast at year end.

- There are no new exceptions to report this month.
- Previously reported exceptions that are still applicable can be found in [appendix 2](#).

### 3.2.4 **Corporate Services:** -£0.114m (-1.5%) underspend is forecast at year end.

- **Employment Review** – this budget has been incorporated into Corporate Services for reporting purposes (was reported within LGSS Managed previously). Discussions continue with the Unions about possible savings from the Employment Cost review, but it is now unlikely that any savings will be achieved within this financial year, other than the saving already achieved (£51k) from giving senior management and management band staff an annual inflationary pay rise of less than 1%. Options will be considered at year end about how to fund the anticipated shortfall in savings compared to the original budgeted target.

£m %

0.2 (80%)

- Previously reported exceptions that are still applicable can be found in [appendix 2](#).

### 3.2.5 **LGSS Managed:** -£0.083m (-0.8%) overspend is forecast at year end.

- There are no new exceptions to report this month.

- Previously reported exceptions that are still applicable can be found in [appendix 2](#).

### 3.2.6 CS Financing: -£2.000m (-5.7%) underspend is forecast at year end.

- There are no new exceptions to report this month.
- Previously reported exceptions that are still applicable can be found in [appendix 2](#).

### 3.2.7 LGSS Operational: -£0.116m (-1.0%) underspend is forecast at year end.

- There are no new exceptions to report this month.
- Previously reported exceptions that are still applicable can be found in [appendix 2](#).

**Note:** exceptions relate to Forecast Outturns and are considered to be in excess of either +/- 0.5% of the Service's overall net budget plus grants or +/- 0.1% of the Council's net budget plus grants (£412k), whichever is the greater.

## 4. KEY ACTIVITY DATA

### 4.1 Looked After Children: November 13

Service Type	No. of Placements Anticipated at April 13	Latest No. of Placements end Nov 13	Anticipated direct Cost of Care (£/week)	Actual average direct Cost of Care (£/week)	Annual Budget £000	Estimated Annual Cost of Care £000	Variance from Annual Budget £000
Independent Fostering	210	219	724	791	7,906	8,934	1,028
Independent Residential	46	43	3,004	2,808	7,186	6,736	-450
Supported Accommodation/Living	33	34	587	399	1,007	769	-238
In-House Fostering (including placements with relatives or friends)	149	131	398	457	3,085	2,923	-162
In-House Residential	20 *	16	2,039	2,523	2,121	2,121	0
<b>Grand Total</b>	<b>458</b>	<b>443</b>			<b>21,305</b>	<b>21,483</b>	<b>178</b>

\* Based on 90% occupancy.

There are also 16 LAC currently living at home subject to Care Orders and 28 LAC placed for adoption.

## 4.2 Adult Social Care: October 13

Total number of people receiving a service each month								
Commissioning Area	Care Type	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13
Learning Disability Partnership	Community Based	1,223	1,222	1,234	1,246	1,256	1,253	1,258
	Residential Care	261	260	260	265	264	264	256
	Nursing Care	17	17	16	16	15	15	15
	<b>Total of above</b>	<b>1,501</b>	<b>1,499</b>	<b>1,510</b>	<b>1,527</b>	<b>1,535</b>	<b>1,532</b>	<b>1,529</b>
Physical Disabilities and Sensory Services	Community Based	994	971	983	980	1,020	1,025	1,004
	Residential Care	38	38	39	38	38	37	38
	Nursing Care	23	23	23	23	22	22	22
	<b>Total of above</b>	<b>1,055</b>	<b>1,032</b>	<b>1,045</b>	<b>1,041</b>	<b>1,080</b>	<b>1,084</b>	<b>1,064</b>
Adult Mental Health	Community Based	349	354	353	353	361	359	360
	Residential Care	88	87	84	82	82	81	80
	Nursing Care	19	19	19	20	20	20	22
	<b>Total of above</b>	<b>456</b>	<b>460</b>	<b>456</b>	<b>455</b>	<b>463</b>	<b>460</b>	<b>462</b>
Older People, OT, ATT Services	Community Based	4,320	4,285	4,293	4,318	4,362	4,274	4,322
	Residential Care	878	878	877	894	914	915	926
	Nursing Care	500	519	526	526	516	531	532
	<b>Total of above</b>	<b>5,698</b>	<b>5,682</b>	<b>5,696</b>	<b>5,738</b>	<b>5,792</b>	<b>5,720</b>	<b>5,780</b>

## 5. PERFORMANCE TARGETS

5.1 Performance Indicators are shown overleaf:



Corporate priority	Indicator	Service	What is good?	Date	Unit	Actual	Target	Status (Green, Amber or Red)	Direction of travel (up is good, down is bad)
Developing our economy	Percentage of Cambridgeshire residents aged 16 - 64 in employment	ETE	High	12 months ending 30 <sup>th</sup> June 2013	%	76.7	72.5	Green	See note
	The proportion of children in year 12 taking up a place in learning	CFA	High	Please see the exception report below for more details.					
	The number of people starting as apprentices	ETE	High	2012/13 academic year	Number	4,360	4,000	Green	See note
	The proportion of pupils attending Cambridgeshire schools judged good or outstanding by Ofsted	CFA	High	31/10/13	%	68%	70%	Amber	↔
Helping people live independent and healthy lives	The proportion of eligible service users receiving Self Directed Support (SDS)	CFA	High	31/10/13	%	80.1	95	Red	↑
	The proportion of older people who have been successfully supported to live independently following crisis	CFA	High	31/10/13	%	57.3	55	Green	↔
	The rate of admissions of people aged over 65 to residential and nursing care homes, per 100,000 population	CFA	Low	31/10/13	Number per 100,000 of population	438.7	735.0	Green	↑
	The number of people successfully quitting smoking with support from stop smoking services	Public Health	High	30/09/13	Number	1,298	1,419	Red	↑
Supporting vulnerable people	The number of looked after children per 10,000 children	CFA	Low	31/10/13	Rate per 10,000	37.5	31.3 to 38.4	Green	See note

	The proportion of children who are referred to social care within 12 months of a previous referral	CFA	Low	31/10/13	%	20.9	25	Green	↓
	The proportion of support plans created through the common assessment framework (CAF) that were successful	CFA	High	31/10/13	%	80	85	Amber	↓
	A reduced volume of acute bed days attributable to adult social care	CFA	Low	30/09/13	Number	3,264	3,542 reimbursable bed day delays (50% reduction on previous year)	Red	↓
How we run the business (efficient and effective)	The proportion of customer complaints received in the month before last that were responded to within minimum response times	CFA	High	31/10/13	%	97	90	Green	↓
		ETE	High	31/10/13	%	83.3	90	Red	↑
		CST	High	31/10/13	%	100	90	Green	↑
		LGSS	High	31/10/13	%	16.7	90	Red	↓
	The average number of days lost to sickness per full-time equivalent staff member	LGSS HR	Low	30/11/13	Days	6.16	7.8	Green	↑

**Notes:**

**Percentage of Cambridgeshire residents aged 16 - 64 in employment**

This information is published quarterly and is the same as reported last month.

**The number of looked after children per 10,000 children**

Whilst performance in this indicator is within the target range a direction of travel is not shown as changes within this range are neither good nor bad. If performance moves above or below the target range a 'down' or 'up' arrow will apply respectively.

**The proportion of customer complaints received in the month before last that were responded to within minimum response time**

For CFA, 66 complaints were received and 2 failed to meet the target.

For ETE, 48 complaints were received and 8 failed to meet the target.

For CST, 4 complaints were received and none failed to meet the target.

For LGSS, 6 complaints were received and 5 failed to meet the target.

## 5.2 Key exceptions are identified below.

- **The proportion of children in year 12 taking up a place in learning**

On 1<sup>st</sup> September all year groups move up and so year 11 become year 12, year 12 move into year 13 and so on. Until we can confirm the new situation for all the young people in these year groups (around 20,000 young people) they remain in a situation that is unknown. This unknown situation has a dramatic impact on our statistics, which means that we can not present a true picture of our NEET and participation rates until we have completed the process of confirmation, which takes several months. The next report on this measure will therefore be from December 2013.

- **The proportion of eligible service users receiving Self Directed Support (SDS)**

Performance is improving, but is below target. Early adopter teams are on or close to target and are likely to meet it by year end. The remaining teams to convert service users on scheduled review.

- **The number of people successfully quitting smoking with support from stop smoking services**

There has been improvement in performance this month with 91.5% of the monthly target being achieved compared to 88.2% in the preceding period. Performance continues to be down in GP practices, but there has been an increase in quitters from community pharmacies. Benchmarking against services nationally indicates generally there is a 10% decrease in stop smoking activity. This is attributed to competing pressures in GP practices and the impact of e-cigarettes. The latter encourages people to cut down not quit. The Stop Smoking Service continues to provide additional support to practices through additional clinics and the provision of training and pro-active promotional activities.

Please note that these figures relate to the end of September. This is due to the nature of the intervention where smokers make a quit attempt that lasts for 4-5 weeks, which allowing for data returns, means that there is a delay of two months in reporting performance.

- **A reduced volume of acute bed days attributable to adult social care**

This is a new measure focused on a 50% reduction on acute bed day delays attributable to adult social care. Action has been taken to streamline the commissioning of homecare services to minimise hospital delays, and work is being done with homecare providers and the reablement service to improve capacity, however, this remains a challenging and ambitious target.

The overall number of bed delays in the current year is higher than the same period in the previous financial year, however, the gap has been closing over the last 3 months and it is hoped that work undertaken to manage the independent sector provider will have a positive impact in reducing the overall numbers by year end.

- The proportion of customer complaints received in the month before last that were responded to within minimum response times

#### **ETE**

Out of 48 complaints recorded during October, 8 failed to meet the target of responding within 10 days. Of those 8, 7 have since been closed and the remaining 1 is being investigated by the assigned officer.

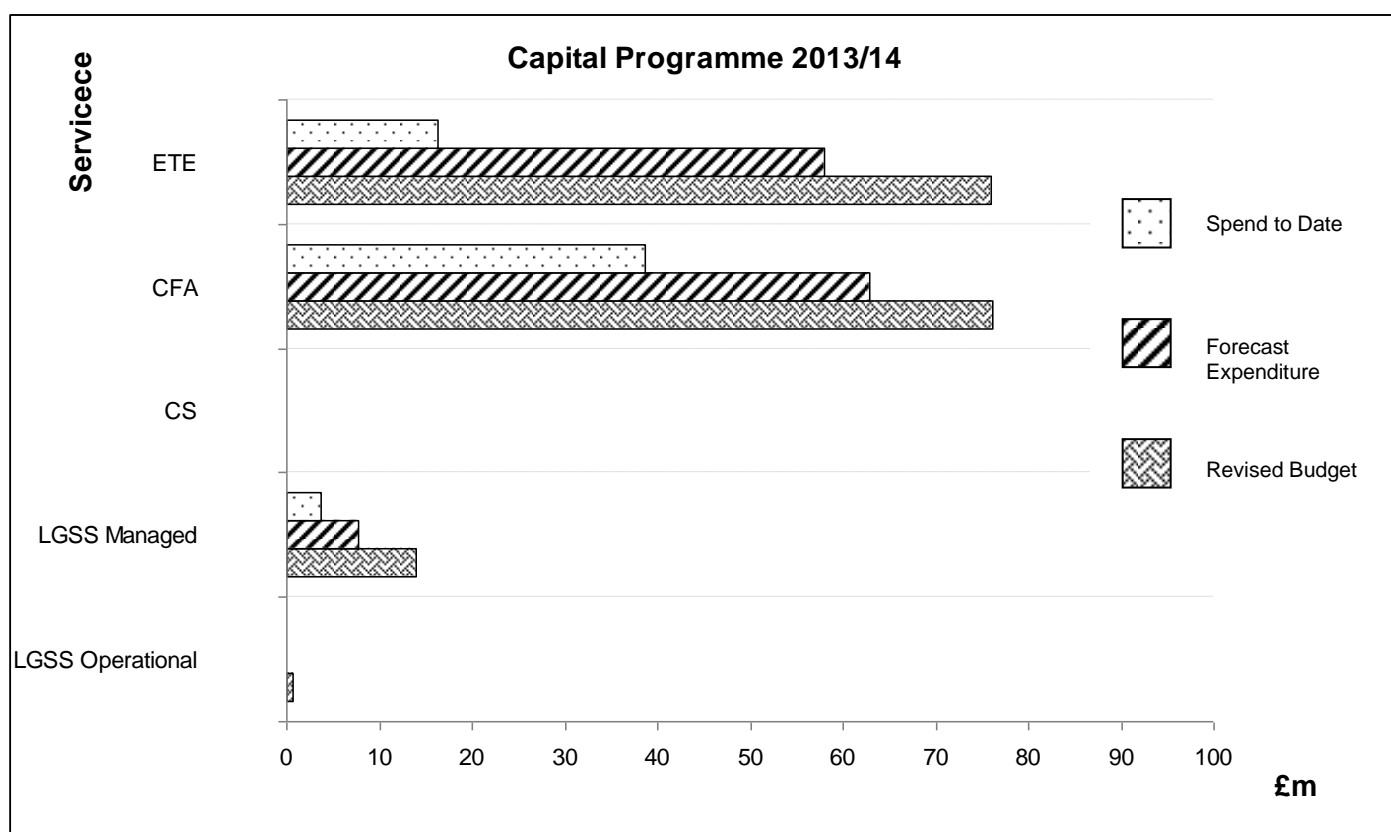
#### **LGSS**

Out of 6 complaints recorded during October, 5 failed to meet the target of responding within 10 days. Of those 5, 2 have since been closed and the remaining 3 are being investigated by assigned officers.

## **6. CAPITAL PROGRAMME**

6.1 A summary of capital financial performance by service is shown below:

<b>Original 2013/14 Budget as per BP £000</b>	<b>Service</b>	<b>Revised Budget for 2013/14 £000</b>	<b>Forecast Variance - Outturn (Oct) £000</b>	<b>Forecast Variance - Outturn (Nov) £000</b>	<b>Forecast Variance - Outturn (Nov) %</b>	<b>Total Scheme Forecast Variance (Nov) £000</b>
51,437	ETE	75,997	-18,070	-18,014	-23.7%	-528
76,149	CFA	76,148	-12,907	-13,628	-17.4%	-3,596
584	Corporate Services	187	0	0	0.0%	0
9,477	LGSS Managed	13,961	-4,235	-6,201	-44.4%	-1,789
600	LGSS Operational	718	-300	-500	-69.6%	0
<b>138,247</b>	<b>Total Spending 2013/14</b>	<b>167,011</b>	<b>-35,512</b>	<b>-37,983</b>	<b>-22.7%</b>	<b>-5,913</b>



**Note:** The 'Revised Budget' incorporates any changes in the funding available to what was originally budgeted.

6.2 A more detailed analysis of key exceptions this month by programme for individual schemes of £0.5m or greater are identified below:

6.2.1 **Economy, Transport and Environment:** -£18.0m (-23.7%) underspend is forecast at year end.

- There are no new exceptions to report this month.
- Previously reported exceptions that are still applicable can be found in [appendix 3](#).

6.2.2 **Children, Families and Adults:** -£13.3m (-17.4%) underspend is forecast at year end.

- |  | £m   | %        |
|--|------|----------|
| <ul style="list-style-type: none"> <li>• <b>Schools - Scheme Final Payments</b> – final accounts are not being concluded as anticipated at commencement of this financial year. There are numerous issues that need to be resolved between project managers/employers agents and contractors. Negotiations for schemes appear protracted and supporting evidence justify contractors claims are required.</li> </ul> | -0.7 | (-27.5%) |
| <ul style="list-style-type: none"> <li>• Previously reported exceptions that are still applicable can be found in <a href="#">appendix 3</a></li> </ul>  |      |          |

6.2.3 **Corporate Services:** a balanced budget is forecast at year end.

- There are no new exceptions to report this month.
- Previously reported exceptions that are still applicable can be found in [appendix 3](#)

6.2.4 **LGSS Managed:** -£6.2m (-44.4%) underspend is forecast at year end.

- |  | £m   | %        |
|--|------|----------|
| <ul style="list-style-type: none"> <li>• <b>Effective Property Asset Management (EPAM) - Reps for Local Plans</b> – an in-year underspend of £0.6m is forecast. Funding will need to be carried forward into 2014/15 as some significant costs from the existing work programme are expected early in the new financial year.</li> </ul> | -0.6 | (-86.5%) |
| <ul style="list-style-type: none"> <li>• <b>Carbon Reduction</b> – the in-year underspend of £1m reflects expenditure forecast on projects identified to date and is subject to revision during the course of the year. This does not reflect a reduction in total scheme costs.</li> </ul>  | -1.0 | (79.4%)  |
- Previously reported exceptions that are still applicable can be found in [appendix 3](#)

6.2.5 **LGSS Operational:** -£0.5m (-69.6%) underspend is forecast at year end.

- |  | £m   | %        |
|--|------|----------|
| <ul style="list-style-type: none"> <li>• <b>R12 Convergence</b> – this is due to delays in progressing R12 Convergence and does not represent a reduction in total scheme cost.</li> </ul> | -0.5 | (-83.3%) |
- Previously reported exceptions that are still applicable can be found in [appendix 3](#)

6.3 A breakdown of the changes to funding has been identified in the table below:

Funding Source	BP Budget £m	Rolled Forward Funding £m	Revised Phasing £m	Additional/Reduction in Funding £m	Revised Budget £m
Department of Transport (DfT) Grant	16.8	0.0	0.0	2.9	19.7
Capital Maintenance Grant	5.8	0.0	0.0	0.3	6.1
Basic Need Grant	10.3	0.0	0.0	2.1	12.4

Devolved Formula Capital	1.0	2.3	0.0	0.0	<b>3.3</b>
Other Grants	2.6	7.3	0.0	5.4	<b>15.3</b>
Section 106 Contributions	29.5	0.0	-9.2	3.1	<b>23.4</b>
Other Contributions	3.9	0.0	0.0	7.6	<b>11.5</b>
Capital Receipts	4.7	0.0	0.0	1.9	<b>6.6</b>
Prudential Borrowing	63.6	15.0	-1.9	-7.9	<b>68.7</b>
<b>Total</b>	<b>138.2</b>	<b>24.5</b>	<b>-11.2</b>	<b>15.5</b>	<b>167.0</b>

6.4 Key funding changes (of greater than £0.5m) are identified below:

<b>Funding</b>	<b>Service</b>	<b>Amount (£m)</b>	<b>Reason for Change</b>
Rolled Forward Funding	All Services	24.5	This reflects slippage or rephasing of the 2012/13 capital programme – as reported in May.
Additional / Reduction in Funding (Other Grants)	ETE	1.2	Better Bus Area Funding: allocated to appropriate schemes across ETE – as reported in July and approved by Cabinet on 10 <sup>th</sup> September 2013.
Additional / Reduction in Funding (Other Grants)	ETE	1.7	Growing Places funding to finance the Huntingdon Link Road Project (£1.7m for 2013/14): allocated to appropriate schemes across ETE – as reported in July and approved by Cabinet on 10 <sup>th</sup> September 2013.
Additional / Reduction in Funding (Other Grants)	ETE	0.9	Local Sustainable Transport Funding: allocated to appropriate schemes across ETE – as reported in July and approved by Cabinet on 10 <sup>th</sup> September 2013.
Additional / Reduction in Funding (Other Grants)	ETE	1.2	Cycle Safety Fund: allocated to appropriate schemes across ETE – as reported in May and approved by Cabinet on 9 <sup>th</sup> July 2013.
Additional / Reduction in Funding (Other Grants)	ETE	2.2	Cycle City Ambition Grant: allocated to appropriate schemes across ETE – as reported in July and approved by Cabinet on 9 <sup>th</sup> July 2013.
Additional / Reduction in Funding (S106 Contributions)	ETE	1.4	Allocated across various schemes – as reported in May.



Additional / Reduction in Funding (Other Contributions)	ETE	5.3	<p>Broadband Delivery UK (BDUK) funding for the Connecting Cambridgeshire scheme (£1.3m): brought forward funding in order to remove the 2013/14 prudential borrowing requirement – as reported in July and approved by Cabinet on 10<sup>th</sup> September 2013.</p> <p>The Busway capital contingency funding of £4m has been applied to the ETE capital programme, as this is no longer required for the Busway following settlement with the contractor. This reduces the prudential borrowing requirement in 2013/14.</p>
Additional / Reduction in Funding (Prudential Borrowing)	ETE	-5.3	As above, using BDUK brought forward funding (£1.3m) and The Busway capital contingency funding (£4m) reduces the need for prudential borrowing in 2013/14.
Additional / Reduction in Funding (DfT Grant, S106 Contributions and Other Contributions)	ETE	3.1	Huntingdon West of Town Centre Link Road scheme: £0.6m Housing Growth Funding; £1.5m S106 Contributions; and £1m Other Contributions: allocated to appropriate projects across ETE – as reported in September and approved by Cabinet on 29 <sup>th</sup> October 2013.
Revised Phasing (S106 Contributions)	CFA	-9.2	NIAB triggers (£6m) and University Primary triggers (£4m) have been rephased – as reported in July and approved by Cabinet on 10 <sup>th</sup> September 2013.
Revised Phasing (Prudential Borrowing)	CFA	-2.0	Ely College funding rephased to reflect the new phasing of expenditure – as reported in July and approved by Cabinet on 10 <sup>th</sup> September 2013.
Additional / Reduction in Funding (Basic Need Grant)	CFA	2.4	An additional £2.4m funding has been received following a successful Additional Targeted Needs bid to the Education Funding Agency (EFA). This funding will result in a reduction to prudential borrowing in 2013/14.
Additional / Reduction in Funding (Prudential Borrowing)	CFA	-2.4	As above - additional Basic Need Grant received has resulted in a reduction to the prudential borrowing requirement in 2013/14.

Additional / Reduction in Funding (Capital Receipts)	LGSS Managed	0.5	The forecast level of capital receipts currently exceeds the 2013/14 Business Plan expectation of £4.7m by £0.5m. This will therefore result in a reduction in prudential borrowing in 13/14. This forecast will be updated each month, with Cabinet being asked to approve any change in the Business Plan expectation at year end, where applicable.
Additional / Reduction in Funding (Prudential Borrowing)	LGSS Managed	-0.5	As above.
Additional / Reduction in Funding (Capital Receipts)	LGSS Managed	1.4	Part of the £4.6m California Road capital receipt has been ringfenced (£1.4m), as this offsets the cost of the capital works completed to enhance the asset value prior to sale. <b>Cabinet is asked to approve the use of this ringfenced capital receipt to offset the capital works completed.</b>

## 7. GRANT ALLOCATIONS FOR 2013/14

- 7.1 Where there has been a material change in 2013/14's grant allocations to what was budgeted in the Business Plan (BP) i.e. +/- £160k, this will require SMT and Cabinet/SMT discussion in order to gain a clear and preferred view of how this additional/shortfall in funding should be treated. The agreed approach for each grant will then be presented to Cabinet for approval.

### Walking Cities Grant

Following a successful grant application Cambridgeshire County Council has been awarded a £200k Walking Cities grant from the Department for Transport (DfT) in 2013/14. This is a revenue grant to support people walking in cities and is linked to the Cycling Cities Ambition capital grant that the Council has already been awarded from DfT.

**Cabinet is asked to approve the allocation of this funding in full to Economy, Transport and Environment.**

### Small Business Rate Relief Grant

Cambridgeshire is due to receive c.£386k from DCLG in 2013/14, which relates to compensation for the extension of the 50% increase for small business rate relief. This is an unringfenced grant, which we did not budget to receive.

Part of this additional funding will be used to fund the Single Person Discount Review in relation to Council Tax in 2013/14 (c.£100k), with the balance being transferred to the General Reserve.

Cabinet will be asked to approve the above approach at year end once the actual amount of the Small Business Rate Relief Grant will be confirmed.

## 8. BALANCE SHEET

8.1 A more detailed analysis of balance sheet health issues is included below:

Measure	Target end of Nov	Actual end of Nov
Net borrowing activity from plan, £m	£405.1m (Sep)	£359.7m (Sep)
Level of debt outstanding (owed to the council) – 4-6 months, £m	£0.4m	£0.5m
Level of debt outstanding (owed to the council) – >6 months, £m	£1.0m	£1.1m
Invoices paid by due date (or sooner)	95%	99.6%

8.2 Key exceptions are identified below:

Key exceptions	Impacts and actions
Less borrowing activity than planned, as a result of lower than expected capital expenditure – original net borrowing target was £405.1m. The actual net borrowing position at 30 <sup>th</sup> September is £359.7m.	<p>Interest rates have risen during the year driven upwards by a return in confidence in equity markets, better economic indicators and shift from the safe haven of UK gilts, though this has not been without volatility.</p> <p>As a result interest payable on new borrowing will rise, however given capital programme slippage and stronger than expected cash flow this year little or no further long term borrowing will be undertaken.</p> <p>Interest rates continue to be monitored closely and a pragmatic approach to borrowing is adopted. Further information can be found in the Treasury Management Quarter 2 Report.</p>

8.3 A comparison of the net borrowing activity from plan to the previous financial year can be found in the following table:

Measure	Actual 1 <sup>st</sup> April	Actual end of June	Actual end of Sept	Actual end of Dec	Original forecast for end of Mar	Revised forecast for end of Mar
Net borrowing activity from plan, £m (2013-14)	£340.7m	£299.2m	£359.7m	-	£405.1m	£333.4m
Prior year comparator (2012-13 actual)	£330.8m	£319.4m	£327.3m	£305.8m	n/a	n/a

8.4 A schedule of the Council's reserves and provisions can be found in [appendix 4](#).

## 9. EXTERNAL AND CONTEXTUAL ISSUES

9.1 On 18 December 2013, the Communities and Local Government Minister Brandon Lewis announced the publication of provisional 2014/15 and 2015/16 settlements in a written ministerial statement. The Draft 2014/15 and 2015/16 and Local Government Finance Reports can be found at the following link:

<https://www.gov.uk/government/collections/provisional-local-government-finance-settlement-england-2014-to-2015#provisional-settlement-2014-to-2015-and-illustrative-settlement-2015-to-2016>

Initial calculations show that the Council will receive an additional £160k of revenue funding in 2014/15, to what is currently in the draft Business Plan, which is more than offset by a reduction in funding of £172k in 2015/16. Work is on-going to confirm the exact impact of this settlement announcement for the Council.

Department for Education provisional capital allocations for 2014/15 are as expected. However, provisional allocations for 2015/16 and 2016/17 are showing a £31m shortfall compared to our current estimates. Work is currently being undertaken to analyse how the change in methodology for allocating funding has impacted so significantly upon the council, as well as providing potential options for how to deal with this funding shortfall.

## 10. FURTHER INFORMATION

10.1 Members requiring further information on issues raised in this report may wish to access the individual Services' Finance and Performance Reports by following the link below:

<http://www.cambridgeshire.gov.uk/council/finance/spending/monthly.htm>

## **11. IMPLICATIONS**

### **11.1 Resources and Performance:**

This report provides the latest resources and performance information for the Council and so has a direct impact.

### **11.2 Statutory, Legal and Risk:**

There are no significant statutory, legal and risk implications.

### **11.3 Equality and Diversity:**

There are no significant equality and diversity implications.

### **11.4 Engagement and Consultation:**

No public engagement or consultation is required for the purpose of this report.

## **SOURCE DOCUMENTS**

ETE Budgetary Control Report (November) CFA Budgetary Control Report (November) PH Budgetary Control Report (November) CS and LGSS Cambridge Office Budgetary Control Report (November) Performance Management Report & Corporate Scorecard (November) Capital Monitoring Report (November) Aged Debt per Directorate – as at 30 <sup>th</sup> November 2013 Payment Performance Report (November)	Room 301, Shire Hall, Cambridge
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<b>APPENDIX 1 – transfers between Services throughout the year</b> (only virements of £1k and above (total value) are shown below)									
	<b>CFA</b>	<b>Public Health</b>	<b>ETE</b>	<b>CS Financing</b>	<b>Corporate Services</b>	<b>LGSS Managed</b>	<b>LGSS Operational</b>	<b>Financing Items</b>	
	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
Opening Cash Limits as per Business Plan (BP)	278,456	13,678	62,096	35,204	14,112	8,520	10,919		-162
Post BP corrections						346	-346		
Use of operational savings to fund Capital pension costs			30						-30
Blue badge	-17				17				
MAC funding from EPAM			1			-1			
Centralised property cost centres from depots			-158			158			
Transfer depots income budget						-118	118		
Aspire support	30					-30			
FM centralised properties income to service	-22					22			
ITT Loan Advance					183				-183
Centralised properties recharge to ASC Provider Units	258					-258			
Use of operational savings to fund ETE transformation project team			7						-7
Procurement contract savings from MFD and Insurance budgets						-97	97		
Transfer Contact Centre telephony budget to IT Managed					-57	57			
Return Cromwell Museum cleaning budget to service					2	-2			
Transfer budget for centralised stationery staffing costs						-20	20		
Adjustment to property income budgets with CFA	11					-11			
Transfer CFA Service Transformation project manager post from CS	54				-54				
Transfer laundry facilities budget to LGSS Managed						34	-34		
Correction to budget prep error between LGSS Operational and LGSS Managed budgets						19	-19		
CS Operational Savings – restructure pressures					134				-134
CS Operational Savings – various					336				-336
CS Operational Savings – libraries bookfund					100				-100

LAF Funding			-6		6				
YOT HR annual charge	-4							4	
Funding for Election Costs 13/14					345				-345
Finance Operational Savings 13/14 – CIPFA Trainee								44	-44
ETE Operational Savings – capital pension costs			37						-37
CS Operational Savings – service transformation & restructure pressures					126				-126
ETE Operational Savings – early retirement costs			65						-65
ETE Operational Savings – fund joint strategic planning			45						-45
ETE Operational Savings – cover costs prior to possible externalisation of SmartLife			50						-50
Sawston Funding	-56		56						
Correction to budget prep figures							-2	2	
Allocation of LGSS central charges budget from CS					-8			8	
Migration demography	-30				30				
ETE Operational Savings – pension costs			20						-20
CCS corp staffing budget	-38							38	
13/14 pay inflation award	635		156		42	51		116	-1,000
Service Realignment - Community and Cultural Services			5,983		-7,447	978		486	
LGSS Operational Savings								350	-350
Migration demography	15				-15				
OT double-up project funding 13/14	35								-35
Admin review					3			-3	
Employment review					-199	199			
<b>Current budget</b>	<b>279,327</b>	<b>13,678</b>	<b>68,382</b>	<b>35,204</b>	<b>7,656</b>	<b>9,845</b>	<b>11,800</b>	<b>-3,069</b>	
<i>Rounding</i>	<i>1</i>	<i>-</i>	<i>1</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-2</i>	<i>-</i>	

## APPENDIX 2 – previously reported revenue exceptions that are still applicable

Service	Description	Current Forecast Variance - Outturn £m	Current Forecast Variance - Outturn %
ETE	<b>Executive Director</b> – the predicted overspend is due to a target in the Business Plan to increase charges and other fees by £690k (this includes £640k increased charges and £50k additional charges budgeted within ETE Transformation). Work is currently taking place to determine which charges will be increased / new charges introduced in order to hit this target, with the charging for parking at Park and Ride sites being the main option being taken forward at this point. However, it is now expected that this increased saving requirement will not be achieved in 2013/14, with the increased charges not being introduced until around the turn of the financial year.	0.690	(177%)
CFA	<b>Older People</b> – from the 1 <sup>st</sup> October care budgets have been allocated to all area teams, regular budget monitoring has been implemented and training and support is being provided as teams take on these new responsibilities.  Significant work has already been undertaken, and continues, to review all residential, nursing and domiciliary care commitment records. The £200k reduction represents the impact on the forecast of duplicated commitments identified to date for block and spot contracts for domiciliary care provision.  Further work is still being undertaken to validate the remaining commitment records and it is anticipated this will be completed for the January report.  The anticipated impact of Winter Pressures has been incorporated into the forecast outturn and will be reviewed regularly as we go through the winter months.	6.900	(61.3%)
	<b>Learning Disability Services - Ordinary Residence</b> – this funding is planned to fund care packages for service users who we anticipate will become the responsibility of Cambridgeshire County Council. However, to date referrals have not been received from other local authorities. At the point referrals are received this position would change.	-1.330	(-100%)



	<b>Learning Disability Services - Head of Services</b> – this is due to: (i) negotiations with an independent sector provider to end an arrangement to cover costs associated with the TUPE transfer of staff on NHS conditions; (ii) the ending of a time limited arrangement to contribute funding to the Supporting People budget; (iii) management of inflation relating to a block contract and a slippage in staffing budgets whilst recruitment takes place; and (iv) £320k of underspends held to offset the pressure on In House Provider Services.	-1.558	(-43.3%)
	<b>Strategic Management - Adult Social Care</b> – this is mainly due to: (i) £325k reduced expenditure on transport for day services; (ii) £756k contract contingency budget to offset unanticipated pressures arising during the year; and (iii) £124k from staff vacancies.	-1.217	(-33.6%)
	<b>Home to School Transport Mainstream</b> – an underspend is forecast due to on-going review of routes, re-tendering of contracts, and a smaller secondary cohort.	-0.600	(-6.1%)
	<b>Application of Reserves</b> – CFA have general reserves of £3.6m of which £2.9m is uncommitted. The service is working to reduce the overspend position, however, if this is not fully achieved then the remaining overspend will be offset against uncommitted reserves.	-	-
Public Health	N/A	-	-
CS	N/A	-	-
LGSS Managed	<b>County Offices</b> – there is a net pressure of £87k resulting from business rates costs for the vacant Black Horse House wing of Castle Court. A savings target of £736k was allocated in the Business Plan linked to a reduction in the Council's property portfolio. Delivery of the savings is being led by the Effective Property and Asset Management (EPAM) Project. The forecast outturn will be updated once savings have been secured.	0.823	(16%)
	<b>Insurance</b> – this results from ongoing work by the Insurance Section to minimise the cost of internal provision, coupled with significant savings on external insurances for the Authority. This figure will be reviewed following an analysis of the annual external premium detail once this information is available.	-0.500	(-26.3%)

CS Financing	<p><b>Debt Charges</b> – the Guided Busway receipt of £33m, which was forecast to come in 2014/15, is now reflected in 2013/14. In addition, the projected Capital Financing Requirement (CFR) as at 31st March 2014 has fallen by £30m since the budget was set in February due to capital programme slippage. This has reduced the Council's need to borrow by approximately £63m, which was budgeted at a rate of 4.2% (long term borrowing rate). This will generate a saving of £2m in 2013/14, based on the decision not to undertake any long term borrowing during this period. This would also result in lower cash balances which yield only approx 0.7%.</p>	-2.000	(-5.7%)
LGSS Operational	N/A	-	-

### APPENDIX 3 – previously reported capital exceptions that are still applicable

Service	Description	Current Forecast Variance - Outturn £m	Current Forecast Variance - Outturn %
ETE	<b>Connecting Cambridgeshire</b> – the predicted underspend is a result of rephasing of work on the programme. The current phasing of expenditure was estimated prior to the award of the contract for this area of work. The contract was subsequently signed in March 2013, with the first expected milestone contract payment expected to occur in December 2013. The majority of this spend is therefore now more accurately forecast to occur in 2014/15 and will be completed in 2015/16.	-9.5	(-64.7%)
	<b>Science Park Station</b> – negotiations are ongoing with Department for Transport (DfT) and Network Rail regarding delivery of the scheme. This has therefore resulted in in-year slippage and a forecast underspend of -£0.9m in 2013/14. However, the total cost of the project is expected to remain on budget.	-0.9	(-36.0%)
	<b>Cycle City Ambition Schemes</b> – in September 2013, the DfT announced that the Council will be receiving over £4m of capital funding, which is to be spent by May 2015. DfT allocated £2.175m of this funding to the Council in 2013/14, however, it is not possible to spend the full level of this funding by 31st March 2014 due to resource, planning and consultation constraints in light of the late announcement. This therefore results in a forecast underspend of -£1m in 2013/14, with the remainder of the funding being carried forward to 2014/15.	-1.0	(-42.0%)
	<b>Waste – Replacement of March RC</b>	-0.7	(-100%)
	<b>Waste – North &amp; East Cambridge Recycling Centre</b>	-3.2	(-100%)
	<b>Waste – District Council Investment</b>	-0.6	(-100%)
	<b>Waste Management Infrastructure</b>	-1.9	(-83.8%)
	The majority of the waste capital programme will not be delivered this year because the larger schemes (including Northstowe and Cambridge North and East) are not currently required, as a consequence of delays in and changes to the development strategy. Although shown as an underspend, the funding for these schemes will be required in future years, when these developments move forward.		

CFA	<p><b>Primary Schools - New Communities</b> – North West Cambridge Primary (NIAB) profiled expenditure has been revised for 2013/14 in response to the rescheduled start on site date reflecting the fact that the design code for the development has yet to be issued - without this, the design for the primary school can not be finalised. <i>Note:</i> S106 receipts for this scheme are delayed and will now be received and used in 2014/15 as a reflection of delayed build across the site. The forecast spend for 2013/14 has been reduced to £50k, giving rise to a -£490k projected underspend at year end. The total cost of the project is expected to remain on budget.</p> <p>All expected costs to be incurred for the University development site have been removed (£4.3m) as confirmation has now been received that the University has been granted approval by the Secretary of State to open the new primary as a University Training School. Agreement has been reached that they will undertake the development, and fully fund the project, themselves. Future year adjustments will be reflected in the 2014/15 Business Planning process.</p> <p>Northstowe's forecast spend has been revised down to £200k resulting in a forecast underspend of -£250k for 2013/14. The design process has slipped due to the fact that negotiations are on-going between the Council, South Cambridgeshire District Council and the developers, Gallagher, over final details of the S106 agreement.</p> <p>Due to uncertainty over the development timetable for Alconbury Weald, no feasibility study nor mini competition have as yet been commissioned for the first primary school to serve the area, resulting in an underspend of -£210k. However, the total cost of the project is expected to remain on budget.</p>	-0.9	(-24.7%)
	<p><b>Primary School - Demographic Pressures</b> – North Ely Primary profiled expenditure has been revised for 2013/14 and the main build works, and therefore expenditure, will occur in 2014/15. This presents a -£4.6m underspend on the scheme in this financial year. However, the total cost of the project is expected to remain on budget.</p> <p>Wisbech (additional places) has initial costs of £0.8m relating to feasibility and planning fees expected to be incurred in 2013/14 ahead of time for the provision of places. The total cost of the project is expected to remain on budget and the scheme will be reprofiled during the Business Planning process for 2014/15.</p> <p>Hemingford Grey Primary extension expenditure has been further revised for 2013/14 from £2.0m to £0.7m. As a result of a greater than expected number of pre commencement planning conditions,</p>	-4.4	(-15.1%)

	<p>which need to be discharged, work on site will now start in January 2014. The overall cost of the project is expected to remain on budget.</p> <p>Huntingdon Town additional 1FE places expenditure has been revised for 2013/14 to £20k as the project completion has slipped to September 2016 opening. The total expenditure is expected to remain on budget.</p> <p>Kings Hedges Primary and Hardwick second campus (Cambourne) anticipate increased costs of £250k and £187k respectively due to design phases of the projects being progressed more quickly than anticipated. Overall costs of both projects will remain on budget.</p>		
	<b>Secondary Schools - New Communities</b> – Southern Fringe Secondary build main contract work was expected to commence in October 2013. However, aspects of the contract have been delayed until January 2014. This has resulted in reduced spend on materials for 2013/14. The overall cost of the project is expected to remain on budget.	-1.5	(-33.0%)
	<b>Condition, Maintenance and Suitability</b> – there have been some delays in schemes which have resulted in this work being scheduled for Easter 2014. In addition, a number of tenders for the Priority 1 condition projects have come in with lower prices than had been anticipated.	-1.6	(-27.2%)
	<b>Temporary Accommodation</b> – expenditure has been revised by £0.8m to allow for the purchase of new classrooms to meet the demographic pressures across the county. All current available stock is in use. The final accounts for the Phase 3 Children's Centres have been charged to this budget as there was no carry forward available from Sure Start Children's Centre funding.	0.8	(160%)
	<b>Children Support Services</b> – the expenditure profile for the Trinity School's Hartford Centre project will be adjusted to show an earlier than anticipated spend of £1m, following Cabinet's approval on the 26 <sup>th</sup> November 2013 to conclude negotiations to purchase an appropriate site.	1.0	(46.3%)
	<b>Build own Residential Home (Cambridge or South Cambs)</b> – the programming of this spend is still under consideration.	-5.0	(-100%)
	<b>Adult Social Care</b> – the Community Capacity grant is now expected to be spent in 2014/15.	-1.3	(-100%)
CS	N/A	-	-

LGSS Managed	<b>Effective Property Asset Management (EPAM) – Shire Hall Campus</b> – this budget includes £0.5m for Black Horse House remedial works. It is expected that this work will be delayed and so funding will need to be carried forward to 2014/15.	-0.5	(-52.5%)
	<b>EPAM - Fenland</b> – construction work on Awdry House has been completed and services have moved in. It is currently reported that the scheme will underspend by c.£0.6m, though the final account is close to being agreed and it is expected that this will increase the reported underspend.	-0.6	(-39.4%)
	<b>EPAM – Building Maintenance</b> – the difficulties being experienced in reducing the property portfolio in line with the Business Plan has resulted in an additional pressure on the capital building maintenance budget. It is currently estimated that the original budget will be exceeded by approximately £0.5m, but that this will be able to be managed within the overall EPAM budget in-year, as slippage on other schemes will generate an underspend. However, it is possible that this could become a greater issue in future years and officers are currently undertaking a re-forecast of future needs.	0.5	(173.6%)
	<b>EPAM - Community Hubs</b> – this is due to the timing of works and does not represent a reduction in overall scheme costs. The originally planned programme of works has been reviewed and the scheme has been split into three separate proposals as part of the Business Planning (BP) process to better reflect proposed activity. This will also ensure that each scheme is subject to proper approval as part of BP.	-1.2	(-82.7%)
	<b>EPAM - Other Projects</b> – the forecast underspend is due to slippage on bringing new projects to business case stage. This scheme will be re-evaluated during Business Planning and it is expected that there will be a significant reduction in total scheme spend as a result of this process, with identified projects being required to submit individual proposals.	-1.3	(-57.2%)
	<b>Thin Client / Rationalisation of Applications</b> – this is due to the timing of works and does not represent a reduction in overall scheme costs. The scheme is therefore being reviewed as part of the Business Planning process.	-1.0	(-100%)
CS Financing	N/A	-	-
LGSS Operational	N/A	-	-

## APPENDIX 4 – Reserves and Provisions

Fund Description	Balance at 31 March 2013	2013-14		Forecast Balance at 31 March 2014	Notes
		Movements in 2013-14	Balance at 30 Nov 13		
	£000s	£000s	£000s	£000s	
<b>General Reserves</b>					
- County Fund Balance	5,365	681	6,045	11,695	
- Services					
1 CFA	4,276	-638	3,638	709	Includes Service Forecast Outturn (FO) position
2 ETE	2,199	-279	1,920	0	Includes Service FO position
3 CS	1,628	-896	733	914	Includes Service FO position
4 LGSS Managed	8	-8	0	0	Any FO will be transferred to the County Fund Account
5 LGSS Operational	1,905	-942	963	185	Includes Service FO position
subtotal	15,381	-2,082	13,299	13,503	
<b>Earmarked</b>					
- Specific Reserves					
6 Insurance	5,085	0	5,085	5,085	
7 Invest to Transform – Corporate	183	-183	0	0	
8 Invest to Transform – Services	675	-675	0	0	
9 Connecting Cambridgeshire	3,585	-100	3,485	3,485	
10 Contingency Reserve	1,000	-1,000	0	0	
subtotal	10,528	-1,958	8,570	8,570	
<b>Trading Units</b>					
11 LGSS Managed	70	0	70	0	
subtotal	70	0	70	0	
<b>Equipment Reserves</b>					
12 CFA	330	0	330	474	
13 ETE	245	106	351	152	
14 CS	132	-106	25	25	
15 LGSS Managed	451	0	451	401	
16 LGSS Operational	85	0	85	85	
subtotal	1,243	0	1,243	1,138	
<b>Other Earmarked Funds</b>					
17 CFA	2,469	-96	2,373	1,580	
18 ETE	15,839	550	16,389	9,755	Includes liquidated damages in respect of the Guided Busway
19 CS	1,204	-880	323	323	
20 LGSS Operational	1	-1	0	0	
subtotal	19,512	-428	19,085	11,658	
<b>Self-Managed Institutions (SMIs) (Local Management of Schools (LMS) etc)</b>					
25 DSG carry-forward	22,628	0	22,628	14,728	Includes balances held for Pools and Contingency Fund and Schools accumulated balances. Adjusted for estimated Academy conversions and anticipated reductions in balances held by maintained schools.
subtotal	22,628	0	22,628	14,728	
<b>GRAND TOTAL</b>	<b>69,362</b>	<b>-4,468</b>	<b>64,894</b>	<b>49,597</b>	

**Note 1:** CFA balances as at 31 March 2013 are a combination of CYPS' and ASC's 12/13 closing balances.

**Note 2:** CS' 12/13 closing balances have been split between CS, LGSS Managed and LGSS Operational as at 31 March 2013.

**Note 3:** Balances as at 31 March 2013 have been updated to reflect the audited 2012/13 Statement of Accounts position.

In addition to the above reserves, specific provisions have been made that set aside sums to meet both current and long term liabilities that are likely or certain to be incurred, but where the amount or timing of the payments are not known. These are:

Description	Balance at 31 March 2013	2013-14		Forecast Balance at 31 March 2014	Notes
		Movements in 2013-14	Balance at 30 Nov 13		
	£000s	£000s	£000s	£000s	
<b><u>Short Term Provisions</u></b>					
1 LGSS Managed	5,397	-1,794	3,603	1,603	
2 LGSS Operational	250	-250	0	0	
subtotal	5,647	-2,044	3,603	1,603	
<b><u>Long Term Provisions</u></b>					
3 LGSS Managed	4,721	0	4,721	4,721	
subtotal	4,721	0	4,721	4,721	
<b>GRAND TOTAL</b>	<b>10,368</b>	<b>-2,044</b>	<b>8,323</b>	<b>6,323</b>	