

Cabinet



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| Date of meeting: | 09 February 2023 |
| Title of Report: | Finance Monitoring Report December 2022 |
| Lead Member: | Councillor Mark Shayer (Deputy Leader and Cabinet Member for Finance and Economy) |
| Lead Strategic Director: | David Northey, (Interim Service Director for Finance) |
| Author: | Stephen Coker, Lead Accountancy Manager (CEO & C&CS) |
| Contact Email: | David.northey@plymouth.gov.uk |
| Your Reference: | |
| Key Decision: | No |
| Confidentiality: | Part I - Official |

Purpose of Report

This report sets out the revenue monitoring position of the Council forecast to the end of the financial year 2022/23 at Period 9.

Recommendations and Reasons

That Education and Children's Overview and Scrutiny Committee notes:

- I. The forecast revenue monitoring position at Period 9 as set out in this report in the sum of £2.812m.

Alternative options considered and rejected

There are no alternative options – our Financial Regulations require us to produce regular monitoring of our finance resources.

Relevance to the Corporate Plan and/or the Plymouth Plan

The report is fundamentally linked to delivering the priorities within the Council's Corporate Plan. Allocating limited resources to key priorities will maximise the benefits to the residents of Plymouth.

Implications for the Medium Term Financial Plan and Resource Implications:

Robust and accurate financial monitoring underpins the Council's Medium Term Financial Plan (MTFP). The Council's MTFP is updated based on on-going monitoring information, both on a local and national context. Any adverse variations from the annual budget will place pressure on the MTFP going forward and require additional savings to be generated in future years.

Financial Risks:

Financial risks concerning period 9 reporting are discussed in the body of the report and relate to the attainment of a balanced budget position in financial year 2022/23.

Carbon Footprint (Environmental) Implications:

No impacts directly arising from this report.

Other Implications: e.g. Health and Safety, Risk Management, Child Poverty:

The reducing revenue and capital resources across the public sector has been identified as a key risk within our Strategic Risk register. The ability to deliver spending plans within budget is paramount to ensuring the Council can achieve its objectives

Appendices

| Ref. | Title of Appendix | Exemption Paragraph Number (if applicable) <i>If some/all of the information is confidential, you must indicate why it is not for publication by virtue of Part 1 of Schedule 12A of the Local Government Act 1972 by ticking the relevant box.</i> | | | | | | |
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Background papers:

Please list all unpublished, background papers relevant to the decision in the table below. Background papers are unpublished works, relied on to a material extent in preparing the report, which disclose facts or matters on which the report or an important part of the work is based.

| Title of any background paper(s) | Exemption Paragraph Number (if applicable) <i>If some/all of the information is confidential, you must indicate why it is not for publication by virtue of Part 1 of Schedule 12A of the Local Government Act 1972 by ticking the relevant box.</i> | | | | | | |
|----------------------------------|--|---|---|---|---|---|---|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| | | | | | | | |

Sign off:

| | | | | | | | | | | | |
|--|-------------------|-----|---------------------------|------------|---------------------------------------|----|--|--------|--|--------------|--|
| Fin | DJN.22 .23.371 | Leg | EJ/1098 /8.2.23(2) | Mon Off | Click here to enter text. | HR | | Assets | | Strat roc | |
| Originating Senior Leadership Team member: David Northey (Interim Service Director for Finance) | | | | | | | | | | | |
| Please confirm the Strategic Director(s) has agreed the report? Yes CMT | | | | | | | | | | | |
| Date agreed: 26/01/2023 | | | | | | | | | | | |
| Cabinet Member approval: Deputy Leader and Cabinet member of Finance, after discussion with Cabinet colleagues | | | | | | | | | | | |
| Date approved: 26/01/2023 | | | | | | | | | | | |

SECTION A: EXECUTIVE SUMMARY**Table 1: End of year revenue forecast**

| | Budget £m | Net Forecast Outturn £m | Variance £m |
|----------------------------------|----------------------|--|------------------------|
| Total General Fund Budget | 197.750 | 200.562 | 2.812 |

1. This report highlights a revised monitoring position at Month 9 (December 2022) of £2.812m over budget, which is a variance of +1.42% against the net budget. This is set out in Appendix C.
2. This represents an improvement of £0.314m on the previous position at Month 8 (November 2022) which reported a net forecast overspend of £3.126m.
3. The movement represents additional costs of £0.840m offset by further savings of £1.154m
4. It is worth noting the month-on-month improvement to the reported net adverse forecast position:

| Month (Reporting period) | Gross pressures £m | Savings £m | Net pressures £m | Improvement in month £m | Cumulative improvement £m |
|---|-----------------------------------|-----------------------|---------------------------------|--|--|
| | £m | £m | £m | £m | £m |
| June (3) | 13.617 | (3.686) | 9.931 | | |
| July (4) | 14.855 | (6.131) | 8.724 | (1.207) | (1.207) |
| Aug (5) | 14.372 | (7.716) | 6.656 | (2.068) | (3.275) |
| Sep (6) | 15.532 | (9.541) | 5.991 | (0.665) | (3.940) |
| Oct (7) | 15.532 | (11.428) | 4.104 | (1.887) | (5.827) |
| Nov (8) | 15.865 | (12.739) | 3.126 | (0.978) | (6.805) |
| Dec (9) | 16.705 | (13.893) | 2.812 | (0.314) | (7.119) |

5. The current position continues to reflect circa £6m of non-controllable costs including £3.3m relating to energy price inflation. This covers:
 - The Life Centre additional costs of £0.575m.
 - Street Lighting costs have increased by £0.898m
 - The two crematoria have increased costs of £0.345m
 - Corporate estate & car parking £1.455m
6. Aside from energy, the ongoing impact of the pandemic remains evident in terms of demand pressures and other changes which have seen a persistent increase in volumes of domestic waste and reductions in parking revenues as employees generally maintain homeworking. In adult social care and following the dislocation of the pandemic the numbers of people presenting as homeless has become more costly. The Council is not able to influence such demand pressures in the short term.

7. The Council's Children, Young People and Families Directorate is currently facing additional gross costs of £4.9 million regarding specialist residential placements for vulnerable children and other demand pressures – part of a national trend.
8. The national agreement for pay in Local Government in 2022/23 has resulted in an additional £2.9m increase on top of the 2% provision set aside in the Budget. This is a national issue.
9. For the reasons described the variance is still higher than would normally be expected at this point of the financial year and in response management will continue with a financial recovery plan with the aim of eliminating the forecast overspend. The plan includes:
 - Full review of payroll and pension costs, including the use of temporary agency staff
 - Continued management of vacant posts
 - Further review of the capital programme and the impact on in-year borrowing costs
 - Grant funding maximisation
 - Reduced running costs associated with an early exit from both Windsor and Midland House
 - Further review of all reserves and provisions and
 - Deferring all spend where appropriate
10. As shown in Appendix A, the planned in-year savings targets amount to £11.245m, of which £8.275m are reported as on track or scheduled for delivery. Officers will continue to pursue these savings to ensure full delivery by the end of the financial year.

SECTION B: Directorate Review**Table 2: End of year revenue forecast by Directorate**

| Directorate | Budget £m | Forecast £m | Forecast Net Variance £m | Status |
|--|----------------|----------------|--------------------------------|-------------|
| Executive Office | 5.605 | 5.917 | 0.312 | over |
| Customer and Corporate Services | 46.963 | 48.452 | 1.489 | over |
| Children's Directorate | 62.162 | 64.919 | 2.757 | over |
| People Directorate | 95.158 | 95.533 | 0.375 | over |
| Public Health | (0.308) | (0.570) | (0.262) | under |
| Place Directorate | 27.278 | 28.714 | 1.436 | over |
| Corporate Account & Council wide items | (39.108) | (42.403) | (3.295) | under |
| Total | 197.750 | 200.562 | 2.812 | over |

Executive Office

11. The Executive Office is reporting a gross pressure of £0.443m which includes additional member allowances, plus savings target set for 2022/23 not on track due to service demand. Mitigations of £0.131m have been identified leading to a net variance of £0.312m.

Customer and Corporate Services Directorate (CCS)

12. The CCS Directorate is forecasting a £0.137m improvement in the month resulting in a net overspend of £1.489m. The overspend is significantly driven by energy supply and unmet licence fee savings due to maintained levels of recruitment, other inflationary pressures and demand pressures on business support services and library income. To mitigate these pressures recruitment and all non-essential spend has been delayed or frozen.

Children's Directorate

13. For period 9 there has been an increase in pressure of £0.540m resulting in a net gross pressure of £4.961m. The principle variations this month relate to a small number of new care entrants with complex needs with a higher than average placement cost. Additionally, there are a small number of care packages which have been reviewed through their care planning process with the costs of providing care for these children increasing beyond the associated forecast. The Department continues to review its use of residential care and is where possible, seeking to reduce the use of this care type wherever possible.
14. In response to this the directorate has identified mitigations of £2.204m leading to a net variance of £2.757m.

People Directorate

15. The People Directorate is forecasting no change to M9 so the gross remains at £1.655m and is primarily due to additional cost and volume within both social care and homelessness and bed and breakfast provision..
16. The Department has identified mitigations of £1.280m giving a net variance of £0.375m.

Office of the Director of Public Health (ODPH)

17. Services within the Public Health office are reporting an under spend of £0.262m which has contributed to the Period 9 net position.

Place Directorate

18. The directorate is continuing to report a significant gross overspend of £3.860m. This is due to the impact of rising utility costs; lost income and increased domestic waste disposal costs. The net pressure is down on Period 8 by £0.179m further management actions to reduce costs and increased income. The overall pressure is due to a combination of factors including utility costs and expenditures due to the Pandemic.
19. There are £2.424m of savings in place to reduce this to a net variance of £1.436m.

Corporate Items & Council wide

20. The overall position shows a net underspend of £3.295m. Adjustments to reserves have been made in M9.

SECTION C: Virements

The table below covers the period **April to December 2022**

| Directorate | Departmental movements | Totals |
|---------------------------------|------------------------|---------|
| | £'000 | £'000 |
| Executive Office | 207 | 207 |
| Customer and Corporate Services | 1,316 | 1,316 |
| Childrens Directorate | 1,070 | 1,070 |
| People Directorate | 458 | 458 |
| Public Health | 12 | 12 |
| Place Directorate | 1,107 | 1,107 |
| Corporate Items | (4,170) | (4,170) |
| | 0 | 0 |

Details of Virements

Main movements are partial reallocations of savings and the allocation of the Pay Award Budget for 2022/23

SECTION D: Capital Programme

Capital Finance Report Quarter 3 2022/23

The approved capital budget (representing forecast resources) is made up of two elements. One is the Capital Programme representing projects that have been approved and the other is future funding assumptions which are estimates of capital funding the Council is likely to receive in the future.

The five year capital budget 2022-2027, is currently forecasted at £594.268m (Q2 £585.951m) as at 31 December 2022.

Movement since Quarter 2 - 30 September 2022 is detailed in Table 1.

Capital Programme movement

Table 1 The Capital budget consists of the following elements:

| Description | £m |
|---|----------------|
| Approved Capital Programme as at 30 September 2022 | 372.481 |
| New approvals October to December (listed Annex A) | 6.335 |
| Reprofiling programme to 2027/28 | -11.750 |
| Virements & variations | -2.359 |
| Capital Programme as at 31 December 2022 | 364.707 |
| Future Funding Assumptions | 229.561 |
| Total Revised Capital Budget for Approval (2022/23 -2026/27) | 594.268 |

In September a targeted exercise reviewing the cashflow profile of projects solely funded from borrowing identified £32.7m of budgeted spend in 2022/23 being slipped to 2023/24, through monthly monitoring challenges a further reduction of £15m has been achieved.

This has delivered revenue savings through lower borrowing which formed part of £0.300m reported within month 8 Treasury Management forecast.

A breakdown of the current approved capital budget by directorate and by funding is shown below in Table 2.

Table 2 Capital Programme by Directorate

| Directorate | 2022/23 | 2023/24 | 2024/25 | 2025/26 | 2026/27 | Total |
|---|----------------|----------------|---------------|--------------|--------------|----------------|
| | £m | £m | £m | £m | £m | £m |
| People & Children's Services | 8.604 | 8.390 | 3.668 | 0.132 | - | 20.793 |
| Place - Economic Development | 12.814 | 85.201 | 11.957 | 5.367 | 2.888 | 118.226 |
| Place – Strategic Planning and Infrastructure | 54.620 | 77.270 | 20.168 | 2.560 | - | 154.618 |
| Place – Street Services | 17.835 | 11.353 | 2.700 | - | - | 31.888 |
| Customer & Corporate Services | 7.439 | 7.962 | 0.605 | - | - | 16.006 |
| Office for Director of Public Health * | 9.823 | 10.682 | 2.670 | - | - | 23.175 |
| Total | 111.135 | 200.857 | 41.768 | 8.060 | 2.888 | 364.707 |

| Financed by: | 2022/23 | 2023/24 | 2024/25 | 2025/26 | 2026/27 | Total |
|-----------------------------------|----------------|----------------|---------------|--------------|--------------|----------------|
| | £m | £m | £m | £m | £m | £m |
| Capital Receipts | 3.411 | 7.774 | 0.530 | 0.831 | 0.046 | 12.592 |
| Grant funding | 47.074 | 65.808 | 3.742 | 1.803 | - | 118.427 |
| Corporate funded borrowing | 27.760 | 42.109 | 22.665 | 5.254 | 0.243 | 98.031 |
| Service dept. supported borrowing | 22.290 | 81.457 | 8.607 | 0.071 | 2.598 | 115.023 |
| Developer contributions | 9.086 | 3.596 | 6.090 | 0.058 | - | 18.830 |
| Other contributions | 1.514 | 0.113 | 0.133 | 0.043 | - | 1.804 |
| Total Financing | 111.135 | 200.857 | 41.768 | 8.060 | 2.888 | 364.707 |

Capital Programme 2022/23 monitoring

As at Quarter 3 the approved Capital Programme forecast for 2022/23 was £111.135m.

Table 3 below includes a breakdown by directorate of actual cash spend as at 31 December 2022 shown as a value and percentage against latest forecast, overall 50.76%.

Comparable percentage for 2021 was 33.84%.

Profiling of the capital programme will continue to review robustness of forecasts to spend as project officers assess the inflationary impact to schemes and challenges to meet grant funding conditions.

Table 3 2022/23 Programme including actual spend and % spent compared to latest forecast

| Directorate | Latest Forecast 2022/23 | Actual Spend 2022/23 as at 30 Sept 2022 | Spend as a % of Latest Forecast |
|---|-------------------------|---|---------------------------------|
| | £ | £ | % |
| People | 8.604 | 4.338 | 50.42 |
| Place – Economic Development | 12.814 | 6.015 | 46.94 |
| Place – Strategic Planning & Infrastructure | 54.620 | 25.420 | 46.54 |
| Place – Street Services | 17.835 | 10.818 | 60.66 |
| Customer & Corporate Services | 7.439 | 3.065 | 41.21 |
| Office for Director of Public Health | 9.823 | 6.752 | 68.74 |
| Total | 111.135 | 56.408 | 50.76 |

In December the 2022/23 forecast has reduced by £46.242m with a further £9.567m actual spend processed through General Ledger which has increased percentage spend from 19.34% to 50.76%.

Finance Officers will continue to challenge spending profiles in preparation for budget setting. With further work planned to incorporate an assessment of inflationary impact to overall capital programme and project officer review planned project delivery across 2022 to 2027.

Annex A

| NEW APPROVALS | Forecast year of spend | | | | 5 year programme approvals £ |
|---|------------------------|---------------------|---------------------|------------------|---------------------------------|
| | 22/23 | 23/24 | 24/25 | 25/26 | |
| | £ | £ | £ | £ | |
| Langdale Gardens Retaining Wall | 84,303.00 | | | | |
| Council House - Fire Alarm replacement | 35,000.00 | | | | |
| Efficiency Strategy | 460,000.00 | 290,000.00 | | | 750,000.00 |
| Refit of 4 Haxter Court Close for Delt Shared Services | 200,000.00 | | | | |
| Chelson Meadow - Drainage | 95,000.00 | | | | |
| Chelson Meadow - Welfare Facilities | 25,000.00 | | | | |
| Chelson Meadow - CCTV | 25,000.00 | | | | |
| Plympton Pool Replacement Boilers | 70,000.00 | | | | |
| subtotal Customer & Corporate | 994,303.00 | 290,000.00 | | | 1,284,303.00 |
| Improving Outdoor Play Phase 3 | 533.35 | | | | |
| Heat Sourcing in Corporate Buildings (Big | 554,764.00 | | | | |
| Visual Impact Mitigation Scheme (VIMS) | 81,412.44 | 81,469.23 | | | |
| PfH PCH Partnership Agreement | 40,000.00 | | | | |
| Civic Centre District Energy - Phase 2 | | 474,591.00 | 2,421,892.00 | 76,423.00 | |
| Subtotal Strategic Planning & Infrastructure | 676,709.79 | 556,060.23 | 2,421,892.00 | 76,423.00 | 3,731,085.02 |
| ATF T2 - Street Lighting Upgrades in Parks | 55,606.00 | | | | |
| Fleet Decarbonisaion Programme | 568,000.00 | 323,000.00 | | | |
| Subtotal Street Services | 623,606.00 | 323,000.00 | 0.00 | 0.00 | 946,606.00 |
| Rees Centre Wellbeing Hub | 95,000.00 | | | | |
| Foster Home Adaptation | 50,784.00 | | | | |
| Woodlands - ICT Projects | 28,749.48 | | | | |
| Brook Green - ICT Projects | 7,375.00 | | | | |
| Yealmpstone Farm - ICT Projects | 10,755.50 | | | | |
| College Road - ICT Projects | 26,738.70 | | | | |
| Plymstock School extension Arts & Drama Block | 153,984.91 | | | | |
| Subtotal People & Childrens Services | 373,387.59 | 0.00 | 0.00 | 0.00 | 373,387.59 |
| | | | | | 5 year programme approvals |
| TOTAL Capital Approvals | 2,668,006.38 | 1,169,060.23 | 2,421,892.00 | 76,423.00 | 6,335,381.61 |

Appendix A 2022/23 Savings status (I) Summary

| | Total | Achieved savings | On track for delivery | Working on for delivery | Planned, internal/external actions required to deliver |
|------------------------|---------------|-------------------------|------------------------------|--------------------------------|---|
| | £m | £m | £m | £m | £m |
| Children's | 3.942 | 2.073 | 0.956 | 0.467 | 0.446 |
| People | 2.937 | 1.392 | 1.545 | 0.000 | 0.000 |
| ODPH | 0.037 | 0.037 | 0.000 | 0.000 | 0.000 |
| Customer & Corporate | 3.015 | 0.407 | 0.000 | 0.494 | 2.114 |
| Place | 0.964 | 0.175 | 0.308 | 0.071 | 0.410 |
| Corporate Items | 0.350 | 0.000 | 0.350 | 0.000 | 0.000 |
| 2022/23 Savings | 11.245 | 4.047 | 3.196 | 1.097 | 2.970 |

Appendix A 2022/23 Savings status (2) Detail

| Directorate / Plans | Target Savings | MTFS Savings | Achieved savings | Plans on track for delivery | Plans worked on for delivery | Planned, internal/external actions required to deliver |
|---------------------------------|----------------|--------------|------------------|-----------------------------|------------------------------|--|
| | £m | £m | £m | £m | £m | £m |
| Children's | | | | | | |
| Placement Review | 1.400 | 1.400 | 0.510 | 0.423 | 0.467 | |
| AST | 0.500 | 0.500 | 0.407 | 0.093 | | |
| Fostering | 0.450 | 0.450 | 0.450 | 0.000 | 0.000 | |
| Supporting Families | 0.650 | 0.650 | 0.435 | 0.215 | | |
| Management Actions - CYPF | 0.225 | 0.225 | | 0.225 | | |
| Management Actions - EPS | 0.717 | 0.717 | 0.271 | | | 0.446 |
| Children - Savings | 3.942 | 3.942 | 2.073 | 0.956 | 0.467 | 0.446 |
| People | | | | | | |
| Care Package Reviews | 0.750 | 0.750 | | 0.750 | | |
| Place Holder 1- reviews | 0.430 | 0.430 | | 0.430 | | |
| CES catalogue review | 0.100 | 0.100 | 0.100 | | | |
| Service Reviews | 0.300 | 0.300 | | 0.300 | | |
| Grant Maximisation | 0.600 | 0.600 | 0.600 | | | |
| Management Actions | 0.100 | 0.100 | 0.100 | | | |
| Advice / Information / Advocacy | 0.050 | 0.050 | 0.050 | | | |
| Social Inclusion | 0.180 | 0.180 | 0.180 | | | |
| Housing Services | 0.250 | 0.250 | 0.250 | | | |
| Alarms | 0.112 | 0.112 | 0.112 | | | |
| Leisure Management | 0.065 | 0.065 | | 0.065 | | |
| People – savings | 2.937 | 2.937 | 1.392 | 1.545 | 0.000 | 0.000 |
| ODPH | | | | | | |
| Additional Income | 0.037 | 0.037 | 0.037 | 0.000 | 0.000 | |
| ODPH – savings | 0.037 | 0.037 | 0.037 | 0.000 | 0.000 | 0.000 |

| | | | | | | |
|---|---------------|--------------|--------------|--------------|--------------|--------------|
| CCS and Chief Exec | | | | | | |
| Efficiency | 0.956 | 0.758 | | | | 0.956 |
| Soft FM Income | 0.020 | 0.020 | 0.020 | | | |
| Digital | 0.025 | 0.025 | 0.025 | | | |
| SLAs | 0.040 | 0.040 | | | 0.040 | |
| Fees and charges Review | 0.016 | 0.016 | 0.016 | | | |
| Coroner | 0.070 | 0.030 | | | 0.070 | |
| Public Conveniences | 0.100 | 0.100 | | | 0.100 | |
| ICT (c/fwd 21/22) | 0.691 | 0.000 | 0.346 | | 0.184 | 0.161 |
| Hard FM (c/fwd 21/22) | 0.550 | 0.000 | | | | 0.550 |
| IT Service (Unitary) Charge reduction | 0.300 | 0.000 | | | | 0.300 |
| CEX | 0.100 | 0.100 | | | 0.100 | |
| CEX Review and Scrutiny Panels | 0.147 | 0.147 | | | | 0.147 |
| Cust. & Corp. Services and CEX savings | 3.015 | 1.236 | 0.407 | 0.000 | 0.494 | 2.114 |
| Place | | | | | | |
| ED - Trust Lease review | 0.075 | 0.075 | 0.075 | | | |
| ED - TIC 3 year plan to break even | 0.013 | 0.013 | | | 0.013 | |
| ED - Theatre Royal SLA | 0.100 | 0.100 | 0.100 | | | |
| ED – Mt Edgcumbe break even position | 0.045 | 0.045 | | 0.045 | | |
| SPI - Capitalisation (Environmental Planning) | 0.050 | 0.050 | | 0.050 | | |
| SPI - Capitalisation (Strategic Transport) | 0.030 | 0.030 | | 0.030 | | |
| SPI – Planning Fee increase (pre-app, S38) | 0.058 | 0.058 | | | 0.058 | |
| SPI – Bus Shelter Advertising | 0.075 | 0.075 | | | | 0.075 |
| SPI - Concessionary fares | 0.183 | 0.183 | | 0.183 | | |
| Highways – Invest To Save | 0.230 | 0.230 | | | | 0.230 |
| Highways – Street Lighting | 0.105 | 0.105 | | | | 0.105 |
| Place savings | 0.964 | 0.964 | 0.175 | 0.308 | 0.071 | 0.410 |
| Corporate Items | | | | | | |
| Change Reserve | 0.350 | 0.350 | 0.350 | | | |
| Corporate savings | 0.350 | 0.350 | 0.350 | 0.000 | 0.000 | 0.000 |
| Overall Total savings | 11.245 | 9.466 | 2.655 | 3.043 | 2.577 | 2.970 |

Appendix B Non Controllable Expenditure

The table shows the level of non-controllable pressures within the **Gross overspend** as shown in **Appendix D**.

| Non Controllable Budget Pressures | £m |
|--|--------------|
| Corporate Estate energy costs | 2.243 |
| 2022/23 Pay award | 2.592 |
| Street Lighting energy costs | 0.898 |
| Off Street Parking energy costs | 0.132 |
| Streets Services – Fuel / other | 0.641 |
| Total | 6.496 |

Appendix C Gross to Net Pressures Month 9

| Directorate | Gross Pressures Month 9 £m | Month 8 Savings £m | Month 9 Savings £m | Net Pressures £m |
|--|---------------------------------------|-------------------------------|-------------------------------|-----------------------------|
| Executive Office | 0.443 | (0.131) | 0.000 | 0.312 |
| Customer and Corporate Services | 3.054 | (1.128) | (0.437) | 1.489 |
| Children's Directorate | 4.961 | (2.204) | 0.000 | 2.757 |
| People Directorate | 1.655 | (1.280) | 0.000 | 0.375 |
| Public Health | 0.150 | (0.412) | 0.000 | (0.262) |
| Place Directorate | 3.860 | (2.245) | (0.179) | 1.436 |
| Corporate Account & Council wide items | 2.582 | (5.339) | (0.538) | (3.295) |
| Total | 16.705 | (12.739) | (1.154) | 2.812 |