

Cabinet

18 January 2022

Financial management report Quarter 3 2021/22

For Decision

Portfolio Holder: Cllr G Suttle, Finance, Commercial & Capital Strategy

Local Councillor(s): N/A

Executive Director: A Dunn, Executive Director, Corporate Development

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Report Status:

Public

Recommendation:

Cabinet is asked to

1. note SLT's forecast of outturn at the end of Quarter 3, including progress of the transformation and tactical savings incorporated into the budget;
2. note the position on the capital programme at this stage and the likelihood of significant slippage into 2022/23, as referenced throughout the budget setting work;
3. note and agree the downgrading of the risk assessment for the financial performance for the final quarter of the current year.

Reason for Recommendation:

The Council has responsibilities to deliver within its corporate plan and it must do this within the resources made available through the revenue and capital budgets for 2021/22. This report summarises the Council's forecast financial performance for 2021/22 at the Quarter 3 point of the year.

A report on budget strategy and the medium-term financial plan (MTFP) for 2022/23 and beyond will come to Cabinet separately.

1. Executive Summary

This report comes to Cabinet to provide information about the Council's forecast performance against its revenue budget in 2021/22 and the impact this could have upon reserves, including the general fund.

The report also briefly covers the capital programme performance.

2. Financial Implications

2.1 Financial implications are covered throughout this paper.

3. Well-being and Health Implications

3.1 None.

4. Climate implications

4.1 None.

5. Other Implications

5.1 None.

6. Risk Assessment

Current Risk: High

Residual Risk: Medium

6.1 Any overspend of the revenue budget falls to be funded from the general fund but Cabinet did not agree any use of reserves when setting the budget and has also agreed a strategy for reserves as part of the development of a sustainable base budget in the MTFP. The Council therefore continues to work towards balancing its outturn.

6.2 It is essential that the Cabinet understands the in-year pressures, the continuing impact of Covid-19 and the impact of any savings shortfalls in order to take the right actions in the current year as well as to enable any impact on the budget to be set for 2022/23 and the MTFP.

6.3 Due to the actions the Council continues to take throughout the year, the risk associated with the 2021/22 financial performance has been downgraded to medium for the last quarter of the year. This does not mean that all risk has been contained, but the actions taken to date mean the forecast is moving closer to the budget as supplemented by the additional, one-off funding provided by Government this year.

7. Equalities Impact Assessment

7.1 Not required for a finance update report.

8. Appendices

1 Summary of progress against budgeted savings

9. Background papers

- Budget strategy [report](#) 2021/22
- Qtr4 outturn [report](#) 2020/21
- Quarter 1 financial management [report](#) 2021/22
- Quarter 2 financial management [report](#) to Cabinet 2021/22
- MTFP and budget [report](#) to Cabinet 5 October 2021

10. Budget development

- 10.1 2021/22 is the third budget for Dorset Council. It was set against a backdrop of extreme cost and activity pressures and volatility, due to the pandemic. It was also another single-year financial settlement from Government. The budget strategy [report](#) contains more details in the respective appendices on resource allocation and savings, so that is not repeated here.
- 10.2 For 2021/22 Dorset Council set a net budget of £312m, funded from general grants (£4m), business rates (£44m) and council tax (£264m), meaning a band D equivalent council tax charge of £1,779.39.
- 10.3 The budget saw increased resources for people services and reductions for Corporate Services and Place Services. 2020/21 saw the use of £15m of reserves to support the outturn for that year. Many of the pressures that were dealt with in that year, continue to impact on the 2021/22 forecast and continue into the MTFP as reported in October and in the budget strategy paper, also on this agenda.

11. Forecast of financial performance at Quarter 3

- 11.1 At the end of Quarter 3, the Council is forecasting net budget pressures of £1.297m, as summarised in the table below.

Directorate	Net Budget	Forecast Outturn	Forecast (Overspend)/ Underspend	
	£k	£k	£k	%
People - Adults	128,256	135,812	(7,557)	(5.89%)
People - Children's	72,119	74,864	(2,745)	(3.81%)
Place	78,890	81,316	(2,426)	(3.08%)
Corporate Development	23,901	23,712	189	0.79%
Legal & Democratic Services	5,669	6,447	(778)	(13.72%)
Public Health	1,441	1,441	0	0.00%
Total Service Budgets	310,276	323,593	(13,317)	(4.29%)
Central Finance	(317,571)	(329,591)	12,020	(3.78%)
Whole Authority	(7,295)	(5,998)	(1,297)	

- 11.2 In addition to the pressures on the Council's own budget, there is also a forecast overspend against the Dedicated Schools Grant (DSG) High Needs Block (HNB) of £15.4m, for which there is a separate, strategic approach and conversation with Government.

- 11.3 Specific narrative on variances and changes is set out in the following paragraphs.

Children's Services

- 11.4 Children's Services forecast is £74.864m compared with a budget of £72.119m, an overspend of £2.745m (3.81%). There are two main areas of pressure in Children's Services; an increase in external placement costs and a decrease in trading income.

External placements

- 11.5 The number of children placed in externally purchased settings, accounts for £2.24m of the total overspend. Children are placed within Dorset Council's own settings where possible but the demand for external, specialist placements continues. There is also a £0.3m pressure within services that support children with a disability, including demand pressures for short breaks.

- 11.6 The forecast is based on the current cohort, so it does not anticipate growth, contraction or other placement changes that cannot be foreseen at this stage. The impact of Covid-19 on our families is still being felt and there potentially will be a 'hidden demand' during the remainder of the financial year, i.e. vulnerable children who will require Dorset Council support.

- 11.7 Underspends in other social care budgets, such as in-house residential care and fostering are reducing the overall overspend.

Plans to deliver additional provision at Dorchester Road and Kirtleton Avenue have unfortunately slipped due to construction delays. It is unlikely this provision will be available this financial year and this is a key driver of the external placements overspend.

Trading income

- 11.8 During 2020/21, a new model for delivering children's services in Dorset was launched. The model brought together Early Help, Children's Social Care, Educational Psychology, SEND (Special Educational Needs and/or Disabilities) and Inclusion services under the leadership of Heads of Locality and Strategy into six integrated locality teams across Dorset.

- 11.9 Coupled with improving inclusion in mainstream schools, Dorset Council has invested in early intervention, inclusion, and outreach services to schools. This has included redeploying specialist teachers, educational psychologists, and inclusion officers to support schools in identifying needs and putting in place tools and strategies to support mainstream settings.

- 11.10 This is a fundamental change from the previous operating models that heavily involved trading services with schools. Consequently, most of the lost trading income is attributable to the move to early identification and

intervention strategies (through the new operating model) to avoid expensive specialist provision. This does not mean trading has ceased but it is taking a different form. We are currently working on a project to understand what levels of income can be achieved in the current market.

Dedicated Schools Grant

- 11.11 The DSG is a ring-fenced grant. The majority of it is used to fund individual school budgets in local authority-maintained schools and academies in Dorset, early years nursery entitlement and provision for pupils with high needs, including those with Education Health & Care Plans (EHCPs) in special schools, special provision and mainstream schools in Dorset and out of county. Part of the DSG, the Central Services Schools Block (CSSB) provides funding for Dorset Council to carry out central functions on behalf of pupils in state-funded maintained schools and academies in England.
- 11.12 Since the Quarter 2 report to Cabinet, the forecast overspend has improved by £1.2m, to £15.4m. This is all within the High Needs Block (HNB). The projected, cumulative DSG deficit at the 31 March 2022 is now £54.5m.
- 11.13 The HNB budget was based upon a model covering financial years 2020/21 to 2025/26, with expected EHCP growth. At the end of 2021/22, the expected number of children and young people with an EHCP is estimated to be 3,305, an increase of 276 from 31 March 2021.
- 11.14 The model is underpinned by strategies that promote inclusion in mainstream settings (for example, the change in operating model at Dorset Council), and Dorset Council's £35m-£40m SEND capital strategy that seeks to create specialist placements through new special schools, expanding current specialist provision and developing new facilities at mainstream schools. The new HNB management strategy is also crucial for future stability.
- 11.15 The main area of uncertainty is high-cost placements, including bespoke alternative provision, and potential un-forecast growth in the number of children and young people with an EHCP. In addition, the wider impact of the pandemic on children and young people's learning and learning needs is not yet fully known or quantifiable. Dorset Council has produced a HNB management strategy as it works toward early identification and support for learning needs through the graduated approach.
- 11.16 In the original budget set, an assumption was made that Coombe House, Dorset Council's proposed new special school, would take an initial cohort of 60 from September 2021. Since the budget was created, the additional work required to set up a new special school (for example capital improvements) has resulted in the opening being delayed. However, the option to buy a school for this purpose will still deliver places far more quickly than building a new facility at a higher capital cost.

11.17 Moving high-cost placements into local specialist provision is more than moving numbers. The process takes time, planning and sensitivity to ensure the child and young person's needs are met with minimal disruption and high support around transition. It will take time to significantly improve the financial performance of the HNB but we are seeing delivery against the agreed plan.

Adults Services & Housing

- 11.18 Adults' Services & Housing is forecasting an overspend of £7.557m against a budget of £128.256m (5.89%). This is an improvement of £1.557m since Quarter 2. The improvement within the forecast is mainly due to the inclusion of one-off funding, an improvement within income across Housing and Adult Care and additional savings from vacancies across the directorate. Alongside the continued primary focus on delivery of safe services the Directorate still delivered £988k of the Transformation Programme within Quarter 3.
- 11.19 Adult Care Packages is forecasting an overspend of £7.016m, an improvement since Quarter 2 of £810k. There has been an increased pressure within the Hospital Discharge Programme (HDP) combined with a shortage of domiciliary care. This has resulted in people having to go into care home placements at a higher cost, although these have been partially mitigated by additional income and the use of one-off funding. This pressure remains, going into the last quarter of the year especially as the supply of care home placements diminishes due to the Covid-19 outbreak. Some contingency has been allowed in the forecast for this.
- 11.20 The Adult Social Care operational service is currently forecasting a £109k overspend a reduction of £556k since Quarter 2. A pressure remains within the Approved Mental Health Professional (AMHP) hub of £304k. As mentioned in the Quarter 2 report this is a statutory function that must be available 24/7 and is impacted by the national shortage of AMHPs as well as the service review conducted in 2020, with the resultant loss of professionals. A short-term contract to bolster the service with an external agency (at a cost of £195k) has brought safety and stability whilst national advertising for permanent staff continues. Adult Care Management continues to forecast an overspend of £298k for additional agency support to cover vacancies. These overspends are offset by savings within the Directorate due to vacancies and the delays within recruitment. Additional one-off funding has also been applied to support staffing cover, additional agency support and to provide resilience across the directorate.
- 11.21 The Commissioning forecast underspend has increased by £71k since Quarter 2, taking it into a £79k underspend. This is mainly the result of the use of one-off infection control funding.
- 11.22 Housing is currently forecasting an overspend of £184k an improvement since Quarter 2 of £95k due to additional income received from the rental of new properties. Additional Covid funding has just been awarded for

Homelessness Prevention to support the additional costs incurred against Bed and Breakfasts. This has been awarded to pay for additional demands from Government to take all people sleeping rough in off the streets and into self-contained accommodation during winter.

- 11.23 The Directorate-wide forecast has increased by £24k since Quarter 2, taking it to an overspend of £322k, due to the continued costs of Covid-19, including staff supporting seven-day working.

Place

- 11.24 Place Services forecast is an overspend of £2.426m against a budget of £78.89m (3.08%).
- 11.25 Leisure Services - predominantly Leisure Centres and the Outdoor Education Service - are showing one of the largest adverse variances, at almost £0.6m. Uncertainty remains the order of the day, with the sector nationally having showed some signs of recovery over the summer and autumn period but with the latest national situation regarding covid-19 casting further uncertainty on the likelihood of a stable situation anytime soon. It is worth noting that the Leisure Services budget for 2022/23 assumed a return to pre-pandemic levels and therefore financial risk remains.
- 11.26 There is a forecast overspend of £0.578m in Assets & Property. These budgets have been affected in many ways this year. Minimal workforce at County Hall has seen income budgets on car parking and suppressed catering income, but there have also been savings in areas such as utility costs and the postage team. There are also some legacy budget setting issues causing an adverse variance, which are addressed in the proposed 2022/23 budget. There is a forecast of underspend of circa £0.2m in the building repairs and maintenance budgets. Assets and Property undertook a major staffing restructure in the summer, saving circa £0.8m in staffing costs, however there is a residual issue with staffing contributions from the capital budget being below budget in some areas, with £0.345m of the overall variance sitting with the Coastal Team.
- 11.27 Approximately £2.3m of the variance is in relation to savings (either tactical or transformational) that are in danger of not being achieved. Larger examples being in Planning (£490k), Parking (£330k) and Travel (overall target £1.044m). These issues are addressed in the draft budget proposal for 2022/23.
- 11.28 Parking income shortfalls are forecast to be £0.537m. As documented previously, car parking income has been volatile due to national lockdown in the early part of the financial year, and a decision not to pursue (budgeted) evening charges (£0.330m), although the budget has recovered to some degree during a busy 'staycation' summer period. The parking budget will remain a financial risk due to volatility around Covid-19, the extent of staycations and of course weather.

- 11.29 The Highways infrastructure budget, which contains the budget line for the PFI streetlighting contract, has benefitted by around £0.5m this year due to a one-off rebate under that contract.
- 11.30 The overall Planning budget is forecasting an overall adverse variance of circa £1.2m. As reported previously, there are a wide number of issues behind this headline figure, most of which are addressed in the draft 2022/23 budget proposals. There are legacy income budget issues to be addressed, the service is looking at an increased pay budget following a review of the structure, and this is exacerbated by the inability to recruit appropriately qualified staff, with agency costs being required as a result.
- 11.31 The Dorset Travel budgets are forecasting an overspend of almost £1.6m. The headline issue here is the SEN transport budget, which is currently the subject of scrutiny and transformation resources.
- 11.32 Community and Public Protection (CPP) budgets are forecasting an adverse budget variance of circa £0.2m. Much of this is in relation to income activity, such as Licencing (£0.183m) and Bereavement Services (£0.055m), there are also historic budget gaps (such as budgeted contributions to the CSAS and CCTV services) that are causing issues, and a number of small underspends offsetting the overall position.
- 11.33 The Coroners Service reports to the Home Office and is jointly funded via a partnership arrangement between Dorset Council and BCP Council as a single coronial area. The Coroner has indicated that there are a number of high profile and high-cost inquests due, and consideration is being given to setting aside a reserve specifically to deal with the one-off costs of these high-cost cases, distinct from the funding of the regular service.
- 11.34 Commercial Waste and Strategy is forecasting a favourable budget variance of £1.8m. The predominant factor here is the very favourable price (income) seen this year for the disposal of recyclate material. Whilst this has been a very positive situation this year, Cabinet is reminded that the price received (or paid) for recyclate material is subject to rapid change as part of the global supply and demand for different commodities, and therefore cannot be taken for granted.
- 11.35 Waste Operations, including fleet, is forecasting an adverse variance of £0.169m overall, which is mainly associated with external income shortfalls in the fleet maintenance budget and pressure on the vehicle parts and fuel budgets.
- 11.36 The Director's Office includes an unfunded pressure of £0.26m in relation to capital financing charges for historic harbour walls capital spend.

Public Health

- 11.37 The public health grant allocations for 2021/22 for BCP Council is £20.053m and for Dorset Council is £14.214m. Agreed local authority contributions for 2021/22 gives a shared service budget of £25.037m.

- 11.38 Each local authority retains a portion of the grant to deliver other services with public health impact. The public health ring-fenced conditions apply equally to these elements of the grant and the use of the funding in each council outside of the shared service will continue to be monitored through the Joint Public Health Board (JPHB). At present the financial forecast estimates spend in line with budget.
- 11.39 A small underspend is still forecast against the Pooled Budget. This is based on current activity data and a better understanding of the potential enduring impacts from Covid-19, which shows that changes in activity are different across each service area. Any underspend goes into the Public Health reserve at year end due to the ring-fence around the fund.
- 11.40 COMF and Test & Trace funds have been allocated, including contingency for further outbreaks. A large proportion is committed but not yet spent. Any forecast underspends will be reassigned where possible in year or carried forward into 2022/23.
- 11.41 There are four priority themes for COMF spend including:
- i. Health Protection including expenditure for testing, contact tracing, summer opening
 - ii. Comms Engagement Insights and Research - Trusted Voices and campaigns
 - iii. Health Improvement - Adult Social Care and Drugs and Alcohol support
 - iv. Supporting Communities and tackling inequalities - Voluntary sector support and education

Corporate Development

- 11.42 Corporate Development is forecasting an underspend of £0.189m against a budget of £23.901m (0.79%).
- 11.43 Financial and Commercial services are forecasting an overspend of £0.319m, which is largely related to loss of court fee income from the non-payment of business rates and council taxes (linked to Covid-19), net increase in Housing Benefit Subsidy costs, partially offset by vacancies within the service.
- 11.44 An underspend of £0.271m is forecasted in ICT, where there is additional income and vacancies within the department.
- 11.45 HR & OD are forecasting an underspend of £0.130m which is through a combination of additional income (£0.068m), staff related changes (£0.081m) and early achievement of savings (£0.022m), partially offset by increased Apprenticeship Levy (£0.034m) and Freelancer costs (£0.007m).

- 11.46 Other net, minor movements in the other services contribute to an underspend of £0.107m covering vacancies, reduced contributions to Dorset Care Record and partially offset by additional Covid-19 grants issued.

Legal & Democratic Services

- 11.47 Legal & Democratic Services is forecasting an overspend of £0.778m against a budget of £5.669m (13.72%). The largest part of the forecast is £0.693m relating to a temporary Mortality Support Unit (MSU). Pandemic events with the potential for very significant loss of life across the UK remain a significant risk.
- 11.48 The members budget is forecasting an underspend of £0.073m due to meetings costs (travel, property etc) being reduced through the holding of meetings virtually rather than face to face.
- 11.49 Land Charges are forecasting an overspend of £0.062m through increased staff costs to assist clearing the backlog but also anticipated lower future volumes.
- 11.50 There is also a minor forecasted overspend in legal services due to reduced income.

Central budgets

- 11.51 Central budgets include the main sources of the Council's funding; council tax, business grants and general grants (such as new homes bonus).
- 11.52 A grant of £8.56m has been received from Government to support the impact of Covid-19 on the Council's financial position. This is contributing to the overall position and offsets spend captured in the directorates along with two other positive grant movements this quarter.
- 11.53 Capital financing costs are also forecast to be around £460k lower for the year due to the significant amount of cash balances that the Council has had, meaning we have not had to borrow. Whilst we therefore anticipate borrowing increasing in 2022/23 to fund an ambitious capital programme, there is still sufficient base capital financing budget for this in 2022/23.

Collection Funds

- 11.54 Cabinet is aware that collection rates for council tax and business rates continue to be suppressed by the pandemic.
- 11.55 For council tax, it is pleasing to be able to report that in-year collection rates this year continue to show signs of recovery. However, significant risk remains until we see rates similar to those for 2019/20 and recover the arrears that accumulated during this slower collection period (arrears recovery is not included in the cumulative % rates in the tables below).

DC Summary	2019/20	2020/21	2021/22
April	10.58	10.52	10.67
May	19.93	19.60	19.73
June	29.40	28.85	28.84
July	38.82	37.99	38.05
August	48.14	46.99	47.10
September	57.56	56.02	56.28
October	67.21	65.29	65.56
November	76.47	74.24	74.68
December	85.69	83.30	83.77

11.56 Whilst there has been some support from Government for local tax losses - and this is included in the Quarter 3 forecast – risk of a potentially significant burden still lies with local authorities.

11.57 Council tax arrears increased by £10.2m in the year to 31 March 2021 and contributed towards an increase in the provision for bad debt of £6.5m. In the nine months to 31/12/2021, the Council recovered £5.8m of arrears and progress continues.

11.58 For business rates collection, the figures are more concerning and the current year's cumulative rates are still significantly lower than 2019/20. There could be a number of reasons for this but anecdotally we know that a number of businesses have ceased trading and will no longer be paying business rates and there will be a shortfall of income until empty premises are occupied. This situation will continue to be kept under close review and the Portfolio Holder will continue to be briefed on a monthly basis. The table below shows the cumulative % collection of total business rates.

DC Summary	2019/20	2020/21	2021/22
April	12.56	8.26	9.25
May	23.62	21.51	20.07
June	31.74	28.24	22.53
July	39.91	38.62	30.56
August	49.99	45.09	39.55
September	58.29	51.41	52.34
October	66.93	59.59	60.87
November	76.64	69.76	69.66
December	84.88	76.60	77.96

11.59 Business rates arrears increased by £5.4m in the year to 31 March 2021 and the Council continues to take appropriate action to recover amounts owed.

12. Progress against budgeted savings

12.1 In setting the budget strategy for 2021/22, the Council closed a budget gap which at one stage, was almost £42m. The various budget updates to Cabinet during 2020/21, including the 2021/22 budget strategy report, set

out how that gap was calculated and subsequently closed. Part of that process involved identification of transformational and tactical savings.

- 12.2 Appendix 1 sets out a summary of the progress being made against the transformational and tactical savings and risk-rates the achievement of the savings. The shortfalls classified as *red* (£5.432m) are included in the forecast – i.e. they are assumed not to be delivered in 2021/22 and therefore were included as pressures in the 2022/23 budget build process. At Quarter 2 the red-rated savings shortfall was £6.358m, so the savings risk profile has improved.
- 12.3 At this stage, the forecast assumes all other savings will be achieved, though clearly this may change as we move through the last quarter of the financial year. There is a further £1.824m of savings currently RAG-rated as amber which need to be delivered in the final three months of the year.
- 12.4 Leadership Performance Board continues to monitor the transformation programme and associated savings. Work continues to identify strategies to deliver services within the funding available.

13 Reserves and the general fund

- 13.1 The 2020/21 draft outturn [report](#) set out Cabinet's agreed, strategic approach to reserves management. Dorset Council therefore started the current financial year with a general fund balance of £31.5m and a further set of aligned, earmarked reserves.
- 13.2 However, whilst the Council's position is sound and gives a good starting position for onward development of the MTFP, the issue of the accumulated overspend on the High Needs Block (HNB) of the Dedicated Schools Grant (DSG) remains a concern.

14 Capital programme 2021/22

- 14.1 Council approved a capital budget of £62.8m when it approved the budget strategy in February 2021. On top of this, there was slippage in the existing capital programme from 2020/21 of £76.1m, bringing the total to £138.9m. Further funding coming to the Council during the year means the capital programme for 2021/22 has increased to total expenditure of £197.3m.
- 14.2 A significant volume of the programme is financed externally through grants and contributions from others. During the last quarter, CSAMG subgroups have reviewed this year's programme as part of the preparation for recommending a capital programme to Cabinet for 2022/23. This work resulted in the "surrender" of £10m of the £197.3m as it is no longer needed.
- 14.3 Capital expenditure to 31/12/2021 was £42m and it is estimated that around £96m of spend could slip into 2022/23. A further update on this will be included in the draft outturn report. The budget strategy report,

- elsewhere on this agenda, also recommends repeating the review of the 2022/23 programme once the actual slippage can be confirmed.
- 14.4 The slippage is reflected in higher than anticipated cash balances and lower borrowing and capital financing charges reflected earlier in this report.
- 15 Summary**
- 15.1 2021/22 continues to be an extremely challenging time for local government, with the direct and indirect consequences of Covid-19 impacting on income, expenditure, and in particular the collection funds.
- 15.2 There remains a large degree of financial uncertainty and, having reviewed expenditure for the first half of the year, Dorset Council's prudent financial forecast is a £1.297m budget pressure caused by a combination of increased demand, price pressures and reduced income streams.
- 15.3 This represents a continued improvement from the Quarter 1 and Quarter 2 predictions, and it is vital that we maintain the momentum of our improving financial performance. The Council can never relax with its budgets and we need to be continually thinking about how to achieve best value for money and how to further improve our efficiency. Despite the improving headline position, there are still risks for 2022/23 and further ahead in the MTFP due to one-off funding this year and a range of new, national initiatives to deliver from 2022/23.
- 15.4 The information contained within this report has been used to inform the 2022/23 budget setting process, and the MTFP and a separate report on budget strategy is on the same agenda for Cabinet's consideration and recommendation to Full Council in February.

Aidan Dunn
Executive Director - Corporate Development
(S151 Officer)

Footnote:

Issues relating to financial, legal, environmental, economic and equalities implications have been considered and any information relevant to the decision is included within the report.

Appendix 1

Summary of progress against budgeted savings

Summary Savings Plans		Officer assessment on savings target			
2021/22 Savings Plans		Green	Amber	Amber 2	Red
	£000's	£000's	£000's	£000's	£000's
Tactical					
Adults & Housing Services	1,400	898	0	0	502
Childrens	3,009	2,374	567	0	68
Place	4,043	3,414	137	0	492
Central	6,000	6,000	0	0	0
Corporate	2,489	2,426	0	0	63
Total Tactical	16,941	15,112	704	0	1,125
Transformation					
Adults & Housing Services	6,582	3,268	0	420	2,895
Childrens	1,870	1,170	700	0	0
Place	2,393	981	0	0	1,412
Total Transformation	10,845	5,419	700	420	4,307
Total - Tactical and Transformation					
Adults & Housing Services	7,982	4,166	0	420	3,397
Childrens	4,879	3,544	1,267	0	68
Place	6,436	4,395	137	0	1,904
Central	6,000	6,000	0	0	0
Corporate	2,489	2,426	0	0	63
Summary Savings Plans	27,786	20,530	1,404	420	5,432

