

FOR PUBLICATION

HEALTH AND WELL-BEING PORTFOLIO FINAL ACCOUNTS 2015/16

MEETING: (1) CABINET
(2) CABINET MEMBER -
HEALTH AND WELL-BEING

DATE: (1) 14 JUNE 2016
(2) 6 JUNE 2016

REPORT BY: CHIEF FINANCE OFFICER

WARD/COMM ASSEMBLY: ALL

KEY DECISION
REFERENCE: 633

FOR PUBLICATION

BACKGROUND PAPERS: None

1.0 PURPOSE OF REPORT

1.1 To report on the portfolio's Revenue Outturn for 2015/16, and to clarify any significant variations from the Revised Estimates approved at Cabinet on 23rd February 2016.

2.0 RECOMMENDATION

2.1 That the report be noted.

3.0 REVENUE OUTTURN

3.1 The revenue outturn for 2015/16 is as follows:

Original Budget £8,221,700

Revised Budget £8,764,250

Actual Outturn £9,596,742

An overall summary is shown at **Annexe 1A**.

3.2 The main variations from the Original to the Revised Budget included:

Table 1: Variances - Original to Revised 2015/16

Description	Increase / (Decrease) £'000
<u>Changes to controllable budgets:</u>	
Employees	169
Premises	(78)
Transport	(8)
Supplies & Services	(178)
Contracted Services	104
Income (net)	(431)
Controllable Expenditure Decrease	(422)
Change in internal recharges (support services)	(142)
Change in asset charges	1,021
Change in internal rechargeable income	85
Overall Budget Increase	542

3.3 The Revenue Outturn of £9,596,742 represents an increase of £1,375,042 or 16.7% against the Original Budget, and an increase of £832,492 or 9.5% against the Revised Budget.

3.4 The table below sets out the variances between the Revised Budget and Actual Outturn, separating asset charges and support service recharges (items that are not controllable). This highlights an underspend of £177,000 (2.9%) on controllable expenditure.

3.5 The major variance on Asset Charges is due to some revaluation adjustments (mainly on Golf Course). These are internal transfers with the corresponding credit included within the 'Interest and Capital Charges' line of the overall Outturn Report.

Table 2: Controllable & Non-Controllable Expenditure

Description	Original Budget £'000	Revised Budget £'000	Actual Outturn £'000	Variance £'000	%
Asset Charges	803	1,824	2,831	1,007	55.2
Support Services	1,899	1,756	1,694	(62)	(3.5)
Internal Recharges	(918)	(833)	(768)	65	7.8
Non-Controllable Expenditure	1,784	2,747	3,757	1,010	36.8
Controllable Expenditure	6,438	6,017	5,840	(177)	(2.9)
Portfolio Total	8,222	8,764	9,597	833	9.5

More detailed analyses, by Programme Areas and by Cost Centres, are shown at **Annexe 1B** and **Annexe 2** respectively.

- 3.6 Further analyses of the variances between the Revised Budget and the Outturn are shown at **Annexes 3** and **4**, but the most significant variances - within Controllable budgets - are summarised below:

Table 3: Significant Variances - Revised to Outturn 2015/16

Description	Increase / (Decrease) £'000
Employees	(91)
(Demolition costs, park pavilions	26
(offset by s.106 monies	(18)
Gen Grounds Maintenance (sub-contractors)	(34)
Energy/Water	(66)
Professional Services/Fees	23
Waste Collection charges	14
Leisure Centres income	(24)
Net of all other variances	(7)
Overall Underspend (Controllable budgets)	177

- 3.7 **Annexe 4** also provides an initial assessment of variances likely to recur in 2016/17. The outcome of further work to quantify these will be included in the 1st Quarter budget monitoring report to Cabinet.

4.0 CARRY FORWARD REQUESTS

- 4.1 There are no carry forward requests.

5.0 RECOMMENDATION

5.1 That the report be noted.

6.0 REASON FOR RECOMMENDATION

6.1 To enable the portfolio's Revenue Outturn to be included in the Council's overall Statement of Accounts.

**BARRY DAWSON
CHIEF FINANCE OFFICER**

Officer recommendation supported.

Signed:

A handwritten signature in black ink, appearing to read 'B Dawson', written over a horizontal line.

Cabinet Member

Date: 6 June 2016

Author and Contact: John Hassall (ext. 2011)