

## Report of the Deputy Chief Executive

### Report to Executive Board

Date: 24<sup>th</sup> June 2015

Subject: Financial Performance - Outturn Financial year ended 31<sup>st</sup> March 2015

Are specific electoral Wards affected? If relevant, name(s) of Ward(s):	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Are there implications for equality and diversity and cohesion and integration?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Is the decision eligible for Call-In?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Does the report contain confidential or exempt information? If relevant, Access to Information Procedure Rule number	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

### Summary of main issues

1. The purpose of this report is to inform members of the final outturn for the financial year 2014/15. The pre-audited accounts will be presented to the Corporate Governance and Audit Committee at its meeting on the 9<sup>th</sup> July 2015.
2. As set out below, the final position on the General Fund shows an underspend of £0.7m after the creation of a number of earmarked reserves. This is in line with the assumptions in the 2015/16 budget.
3. The Housing Revenue Account was budgeted to break-even, but the outturn position shows a surplus of £4.7m, of which it is proposed to use £4.1m to create an earmarked reserve to fund the HRA's continuing investment in providing for older people as part of the Council's wider strategy. In addition, it is proposed to use £0.6m to create an earmarked reserve to fund projects identified by Housing Advisory Panels (HAPs) which benefit the tenants and residents in the community they represent.
4. As at April 2014 General Reserves were £26.02m. As per table 3 at paragraph 5.2 the amount of General Reserves as at 31<sup>st</sup> March 2015 is £22.3m

### Recommendations

5. Members of the Executive Board are asked to;

- a. Note the outturn position for 2014/15 and to agree to the creation of earmarked reserves as detailed in paragraphs 3.9 and 5.1 and delegate their release to the Deputy Chief Executive.
- b. As detailed at paragraphs 6.2.3 and 6.2.4, approve the write-off of the outstanding balance owed by the Leeds Grand Theatre & Opera House Company in respect of the City Varieties Refurbishment Scheme.
- c. Note that the Chief Officer Financial Services will be responsible for the implementation of these actions following the “call in” period.

## **1. Purpose of this report**

- 1.1 This report sets out for the Board the Council’s financial outturn position for 2014/15 for both revenue and capital and includes the Housing Revenue Account and spending on schools.
- 1.2 The report also highlights the position regarding other key financial health indicators including Council Tax and NNDR collection statistics, sundry income, reserves and the prompt payment of creditors.
- 1.3 It should be noted that in accordance with proper accounting practice, any significant event which occurs prior to the audit sign-off of the accounts in September 2015, could impact on the Council’s final published outturn position and hence the level of reserves. This is known as a post balance sheet event and should such an event occur, it will be reported back to this Board at the earliest opportunity.

## **2. Main Issues**

- 2.1 The 2014/15 outturn revenue position after the creation and transfer of a number of earmarked reserves as detailed in paragraph 5.1 is an in-year underspend of £0.7m.

Table 1 below provides a summary of the outturn position

## Summary Position - Financial Year 2014/15

### Reporting Period - Outturn

Directorate	Director	(Under) / Over Spend for the current period				Transfer to/from Earmarked Reserves	Total Under /Overspend
		Staffing	Total Expenditure	Income	Under /Overspend		
		£000	£000	£000	£000		
Adult Social Care	Cath Roff	(114)	6,092	(17,300)	(11,208)	12,448	1,240
Children's Services	Nigel Richardson	(1,745)	3,676	(4,516)	(840)	3,662	2,822
City Development	Martin Farrington	105	2,881	(2,970)	(89)		(89)
Environment & Housing	Neil Evans	(1,239)	(1,103)	(478)	(1,581)		(1,581)
Strategy & Resources	Alan Gay	(812)	(1,062)	569	(493)	114	(379)
Citizens & Communities	James Rogers	(124)	(120)	(1,499)	(1,619)	417	(1,202)
Public Health	Dr Ian Cameron	(247)	(404)	20	(384)		(384)
Civic Enterprise Leeds	Julie Meakin	616	12,275	(12,299)	(24)		(24)
<b>Total - Directorates</b>		<b>(3,560)</b>	<b>22,235</b>	<b>(38,473)</b>	<b>(16,238)</b>	<b>16,641</b>	<b>403</b>
<b>Corporate issues:</b>							
Debt Savings							(493)
Street Lighting Contract							(4,300)
Reduced Levy payment to the Business Rates Pool							(1,297)
S31 NNDR & Enterprise Zones (13/14)							(510)
Other variations (procurement, miscellaneous receipts, etc)							246
Schools & General Capitalisation							(1,387)
Section 278 shortfall							2,284
New Homes Bonus							1,336
Insurance Fund surplus							(1,455)
Tour de France							294
Transfer to/from earmarked reserves							4,228
<b>Total - Corporate &amp; Directorates</b>							<b>(651)</b>

- 2.2 Full details of the directorate variations for the year can be found in the financial dashboards attached as Appendix 1. The main directorate issues contributing toward the outturn position are as follows:-
- 2.3 Adult Social Care – an overspend of £1.2m after the proposed earmarking of £12.4m to reserves. Within the £1.2m overspend £0.9m related to general activities and £0.3m arose from the Supreme Court legal judgement around people lacking mental capacity which significantly increased the number of Best Interest Assessments. In 2014/15 there were significant pressures on the demand-led community care budgets particularly in respect of the residential and nursing placement budgets for people with mental health needs and also significant pressure relating to the home care budgets and the learning disability pooled budget. These pressures were offset in part by savings on the direct payments budget as fewer people than budgeted chose to receive a cash payment to arrange their own care package.
- 2.4 Children's Services – an overspend of £2.8m after the proposed earmarking of £3.7m to reserves. The 2014/15 budget strategy recognised the strategic obsession around reducing the need for children in care with budget action plan

savings of £5.8m in respect of safely reducing the placement numbers and mix of placement provision. At outturn, there was an overspend of £5m on these demand-led budgets. The 2014/15 budget also included £4.6m of anticipated savings around policy and provision changes in respect of home to school/college transport. Slippage on the delivery of these action plans coupled with demand pressures have resulted in an overspend of £2.5m. Staffing budgets across the Directorate underspent by £1.7m which reflected the number of vacancies and also the predominantly internal recruitment market.

2.5 The main variations within the strategic budget are as follows:

2.5.1 Net Debt savings of £0.5m have been achieved from the continuation of low interest rates and slippage in the capital programme. These debt savings exclude £1.8m of savings from reduced capital financing costs which are accounted for within the Directorate accounts.

2.5.2 As previously reported, in 2014/15 the Council received a payment in respect of the Street Lighting PFI contract. After commitments to meet existing budget assumptions and contribute to investment in the street lighting programme a sum of £4.3m was available to contribute to general reserves.

2.5.3 Under the new business rates retention scheme, the Council's local share of business rates is exposed to risks from both collection and reductions in rateable values. During 2014/15 two trends became clear; firstly that gradual economic recovery is not resulting in significant volumes of new-builds in Leeds and secondly that growth that does occur is being largely offset by the effect of successful appeals and other reductions to the rating list; either through closure or Valuation Office reviews. Business rates income is therefore a significant risk, however, as in the case of Council Tax, any losses greater than those assumed in setting the 2015/16 budget will materialise through a collection fund and will impact in future financial years.

The Council's contribution to the Leeds City Region Business Rates Pool is determined by the amount of Business Rates growth achieved during the year. For 2014/15 the amount payable was reduced by £1.3m reflecting a reduction in growth following the level of successful appeals made during the year.

2.5.4 Insurance – savings of £1.5m were achieved in the year through the renegotiation of several external insurance policies.

2.5.5 The Council receives section 278 agreement income from developers to fund highways works which are required for new development schemes and the 2014/15 revenue budget assumed income of £5.2m for such schemes. At outturn, there is a shortfall in income of £2.3m which reflects lower development activity than anticipated.

2.5.6 An additional £1.1m of savings have been achieved to the revenue budget in 2014/15 by capitalising spend in schools delegated revenue budgets. In addition, £0.3m of savings have been achieved over and above the £5m of income assumed in the revenue budget through general capitalisation of expenditure.

2.5.7 Staffing – the 2014/15 budget assumed that 177 ftes would leave the Council, mainly through the Early Leavers scheme. By the 31st March 2015, 473 ftes had left under the scheme. A £2m reserve was established in 2014/15 to meet the cost of severance payments due under the Early Leavers Initiative. Due to the high numbers of staff leaving under the scheme in 2014/15 the projected cost in the current year is £7.3m. This will enable staffing savings in the region of £53m over the next 5-years and will contribute to the 2015/16 budget and the continuing financial challenges faced by the Council.

### **3. Housing Revenue Account (HRA)**

- 3.1 Following finalisation of the HRA the outturn for the year is a surplus of £4.7m against the 2014/15 budget which provided for a break even position.
- 3.2 Additional income of £1.2m has been received. This is primarily due to £1.0m additional income from dwelling rents resulting from a combination of actual void levels being less than the budgeted level of 1.25% and lower Right To Buy sales than budgeted for. Leaseholder contributions to capital works are £0.2m higher than budget. Unbudgeted income of £0.4m in connection with contract-related performance payments and profit sharing has been offset by a reduction of £0.4m in salaries which can be capitalised in accordance with the Council's principles.
- 3.3 There have been savings of £2.8m over the £1m assumed in the budget in relation to employee and transport costs. This is largely due to vacancies being held whilst revised structures were being implemented as a result of the housing management function coming back in house.
- 3.4 Council Tax payable on empty homes is £0.4m less than budget due to reducing void levels/turnaround times. This is consistent with trends in 2013/14.
- 3.5 Net savings of £0.3m in relation to repairs is primarily due to savings on gas servicing. In addition, there has been an over recovery of £0.7m on trading in relation to Construction Services.
- 3.6 The contribution to provisions is £1.4m higher than budget. This is the net impact of an overspend of £1.9m on the contribution to the provision for disrepair due to a high volume of new claims being received. This is partially offset by a saving of £0.5m in respect of the contribution required to the bad debt provision. The saving on bad debts has arisen due to a combination of fewer rent arrears being written off and the impact of the introduction of the Government's welfare changes being less than anticipated.
- 3.7 There is an increase of £0.5m in relation to charges for internal services. This relates to a decision to fully fund the required HRA contribution to the capital scheme that was established to make equal pay payments to HRA staff during 2013/14.
- 3.8 In 2014/15 the Department for Communities and Local Government (CLG) issued a direction allowing the Council to fund payments to the Council's own tenants under the Discretionary Housing Payments (DHP) scheme. In accordance with this agreement unbudgeted payments of £0.25m have been made to tenants with severe disabilities living in adapted properties.

3.9 It is recommended that the £4.7m surplus is used to create two earmarked reserves as follows:

- (a) £4.1m to fund the HRA's continuing investment in providing for older people which needs to be seen as a part of the Council's wider strategy. This resource will be invested in dealing with a number of schemes which still contain shared bathing facilities and take action to improve access for people with mobility issues.
- (b) £0.6m to fund projects identified by Housing Advisory Panels (HAPs) which benefit the tenants and residents in the community they represent.

#### 4. Schools

4.1 The 2014/15 outturn position for schools is shown below:

Table 2

<b>Outturn</b>	£m
Latest estimate	435.0
Outturn	429.9
Variation	<b>5.1</b>
<b>Schools Reserves</b>	
Balance Brought Forward	22.9
Net Contribution to Reserves	5.1
Balance Carried Forward	<b>28.0</b>
<b>Extended Services &amp; Partnerships</b>	
Balance Brought Forward	8.8
Net Contribution to Reserves	1.7
Balance Carried Forward	<b>10.5</b>

4.2 As schools are funded from the Dedicated Schools Grant (DSG), their reserves are ring fenced and must be carried forward. At March 2015 mainstream school reserves stand at £28m. In accordance with previous decisions, the development costs of School PFI and BSF funded schemes are initially met by borrowing from the overall level of school reserves which is then repaid over a period of time and at the close of the year, £0.8m was still outstanding. In addition, there is outstanding borrowing against school reserves for school VER costs totalling £0.4m together with a further £4.0m to support early intervention and preventative services in Children's Services in 2013/14. After allowing for the above, the net mainstream schools reserves position totalled £22.7m as at 31<sup>st</sup> March 2015.

4.3 Extended Services & Partnerships reserves amount to £10.5m as at 31<sup>st</sup> March 2015.

4.4 Any net saving on other DSG funded services (within the Schools Block, Early Years Block and High Needs Block) are also carried forward as a ring-fenced

reserve which is available to fund DSG activity in future years. At the close of 2014-15, this reserve amounted to £11.7m (£10.5m 2013/14). There have been net savings made in-year, primarily on the creation and provision of places for vulnerable 2-year olds. In March 2015, the Leeds Schools Forum agreed to earmark £7.5m of the DSG balance brought forward into 2015/16 to support further work on the creation and provision of places for vulnerable 2-year olds, proposals to improve the readiness of pupils for learning, and school budgets.

## **5. Reserves**

### **5.1 Earmarked Reserves**

Executive Board are requested to approve earmarked reserves totalling £16.6m. These will help to support the 2015/16 budget by providing additional investment in the following priority areas;

#### **5.1.1 Children's Services;**

- a) Families First programme - £1.04m of attachment fees received in advance in 2014/15 in respect of Phase 2 of the government's 'Troubled Families' programme, a high profile national initiative known locally in Leeds as the Families First Programme. The funding is required to sustain Leeds' Families First programme through to 31st March 2016 and meet the Council's commitment to work with 1,044 of the most vulnerable families in Leeds. A further £0.2m relates to slippage in the programme and is committed to fund commissioned services in 2015/16.
- b) DfE Innovations Fund - £1.67m. First instalment of £4.8m allocation from DfE received in late March 2015 which followed on from an intensive bidding process. The Council has committed to significantly enhancing its capacity to deliver key preventative services, in particular family group conferencing and spread restorative practice across key elements of the workforce of the Council and our key partners in Health, police and the 3rd sector.
- c) Health Innovations - £0.54m of funding received from the Clinical Commissioning Groups to fund 4 initiatives that are closely aligned to our joint priorities for emotional mental health and well-being, Best Start and children & young people with complex needs/disabilities.
- d) Transformation Challenge Award - £0.2m from a successful bid to DCLG aimed at transforming Children's Services 'front door' arrangements. The funding will build on existing multi-agency arrangements to ensure our response to incidents of domestic abuse are both timely and effective in addressing the root cause and preventing escalation. The initiative aligns closely with the Council's Domestic Violence breakthrough project.

### 5.1.2 Adults Social Care

- a) The accounts for 2014/15 show health partner funded earmarked reserves, relating specifically to agreements with Adult Social Care, of £17.4m. There are four individual reserves that make up this sum; the Health & Social Care Initiatives Reserve, the Health & Social Care Transformation Reserve, the Health & Social Care Integration Reserve and the Health & Social Care ICT Reserve. The purpose of these reserves is to support joint-working and fund 'spend to save' initiatives, to deliver transformation, integration and for IM&T developments that benefit both the health and social care economy. In 2014/15 £12.4m has been added to these reserves.

### 5.1.3 Citizens and Communities;

- a) Immigration advice – it is proposed to earmark £60k to support work with the Chapeltown Citizens Advice Bureau in providing immigration advice to clients.
- b) Elections – a proposal to earmark £360k of grant income to carry-forward to 2015/16 to fund the costs associated with electoral registration and the election costs in May 2015.

### 5.1.4 Strategy & Resources

- a) The Young Foundation – the Council has committed to part-fund the 'Socially Sustainable Leeds Programme' being run by the Young Foundation and the total contribution will be £240k across 2014/15 and 2015/16. It is proposed to earmark £114k to carry-forward to 2015/16 to support this work.

### 5.1.5 Public Health

- a) From 2013 Local Authorities took the lead from NHS for improving the health of their local communities with responsibilities transferred to the Council, supported by a ring-fenced grant from the Department of Health. Executive Board are asked to note that in-line with the grant conditions that £1.2m unused element of this ring-fenced grant in 2014/15 be transferred to an earmarked reserve to carry-forward into 2015/16.

5.1.6 As part of the process of finalising the 2014/15 accounts a review of all provisions, earmarked and specific reserves has been undertaken. As a result it proposed to create an earmarked reserve of £2m to support the Early Leaver Initiative in 2015/16, transfer the Mercury Abatement earmarked reserve (£577k) and the ICT4Leeds earmarked reserve (£212k) to the general reserve. In addition, following a review of potential liabilities we have been able to transfer £1.2m from the insurance reserve and £1.1m from the capital reserve to the general reserve.

5.2 Table 3 below provides an explanation of the movement in the General Reserve:



Table 3

<b>General Fund Reserve</b>	<b>£m</b>
<b>Opening Balance 1<sup>st</sup> April 2014</b>	<b>26.0</b>
Budgeted usage	(3.5)
Transfer to ELI reserve in 14/15	(2.0)
Transfer to HS2	(0.3)
Superannuation saving	1.4
In-year underspend	0.7
<b>Closing Balance 31<sup>st</sup> March 2015</b>	<b>22.3</b>

- 5.3 A full statement of all Council reserves can be found at Appendix 2. A summary of the reserves is shown in table 4 below:

Table 4

<b>Reserves</b>	<b>Balance at 31.3.14 £m</b>	<b>Transfer to/(from) £m</b>	<b>Balance at 31.3.15 £m</b>
<b>General Fund:</b>			
General reserve	26.0	(3.7)	22.3
Earmarked reserves	23.7	8.1	31.8
Ring-fenced reserves – schools (net)	36.6	8.2	44.8
Ring-fenced reserves – other	7.3	0.8	8.1
<b>Housing Revenue Account:</b>			
General reserve	7.0	0	7.0
Earmarked reserves	78.1	19.6	97.7

## 6. Capital programme

- 6.1 The actual capital expenditure for General Fund and HRA in 2014/15 was £256.8m, a variation of £29m against the February 2015 Capital Programme setting.

### 6.2 General Fund

The table below shows the actual General Fund expenditure against the February estimate, analysed by Directorate:

General Fund	Feb 15	Outturn	Variation	
	Estimate		£000s	%
	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>	<b>%</b>
City Development	103,670	95,363	-8,307	-8%
Children's Services	58,382	54,502	-3,880	-7%
Environment & Neighbourhoods	18,734	13,980	-4,754	-25%
Adult Services	7,533	7,769	236	3%
Strategy and Resources	27,321	20,508	-6,813	-25%
<b>Total Spend</b>	<b>215,640</b>	<b>192,121</b>	<b>-23,519</b>	<b>-11%</b>

6.2.1 7 major programmes/schemes account for 45% or £10.7m of the net variance: Basic need £2.7m, Replacement refuse vehicles in E&H £2m, Cycle City Ambition £1.4m, Green Deal £1.3m, Flood Alleviation £1.3m, Changing the Workplace £1m and the Revolving Infrastructure Loan Fund £1m. A full breakdown of the net variations is detailed in Appendix 3. Comments are also provided for schemes that have a variation of greater than +/-£100k. Full details of the capital outturn position can be found at Appendix 4.

6.2.2 Of the total variation of -£23.519m, £10m was assumed in the treasury debt strategy and £7.6m relates to grant funded schemes and the remaining variation does not have a material effect on the treasury outturn position. The treasury outturn report will be presented to Executive Board in July.

6.2.3 The Leeds City Varieties Music Hall capital scheme was completed in September 2011. The £9.2m scheme supported the hugely successful refurbishment and restoration of the historical asset to the City and was funded through Heritage Lottery grant, Council funding and also through a £1.2m fund-raising contribution from the Leeds Grand Theatre Company. The Leeds Grand Theatre Board on the 29<sup>th</sup> January 2015 received a funding report on this scheme which identified that the Company had only been able to raise funding of £615k, leaving a shortfall on their contribution of £593k. The Theatre Board recognised that given the Company's current financial position and future financial challenges, as outlined in the Grand Theatre future options report to this Committee in February, it is not likely that the Company will be in a position to fund this shortfall and will help the Company to convert to an Independent Trust. To this end the Company has written to the Council to request that this funding shortfall is written off. Given that the scheme has come in under budget, the actual level of additional debt the Council would need to raise to fund this £593k shortfall would be £379k.

6.2.4 It is recommended that Executive Board approve the write off of the outstanding balance owed by the Leeds Grand Theatre & Opera House Company in respect of the City Varieties Refurbishment Scheme.

### 6.3 Housing Revenue Account

The following table shows the actual Housing Revenue Account expenditure against the February estimate:

HRA	Feb 15 Estimate	Outturn	Variation	
	£000s	£000s	£000s	%
Council Housing Growth Programme	5,800	5,115	-685	-12%
Housing Leeds	61,397	57,067	-4,330	-7%
BITMO	2,912	2,474	-438	-15%
<b>Total Spend</b>	<b>70,109</b>	<b>64,656</b>	<b>-5,453</b>	<b>-8%</b>

6.4 The following table details the overall expenditure and financing position for the Council:

	Feb 2015 Estimate	Outturn	Variation	
	£m	£m	£m	%
<b>Net Capital Spend</b>	<b>286</b>	<b>257</b>	<b>-29</b>	<b>-10%</b>
<b>Financed by</b>				
General Fund Borrowing	96	80	-16	-17%
General Fund Specific Grants and Contributions	120	112	-8	-6%
General Fund Capital Receipts	0	0	0	0%
HRA Self-Financing	59	55	-4	-7%
HRA Capital Receipts RTBs	8	7.4	-0.6	-8%
HRA Specific Grants and Contributions	2.7	2.1	-0.6	-22%
HRA Revenue Contributions \ Reserves	0.6	0.5	-0.1	-17%
<b>Total Funding</b>	<b>286</b>	<b>257</b>	<b>-29</b>	<b>-10%</b>

6.4.1 No capital receipts have been utilised in 2014/15 as a funding source for General Fund expenditure. In line with existing accounting policy £13.5m of receipts have been used to fund PFI liabilities, and borrowing of £2.9m has been undertaken in lieu of S278 contributions.

6.4.2 HRA Council Housing Growth Programme, Housing Leeds and BITMO have utilised £54.7m of self-financing funding, together with £2.6m of external contributions. The HRA Housing Leeds programme has utilised £7.4m of Right to Buy receipts.

6.4.3 The net debt of the Council as at 31<sup>st</sup> March 2015 is £1,405m. Further details of this and the debt financing costs will be presented in the 2014/15 Outturn Treasury Management report to Executive Board in July 2015.

## 7. Other Financial Performance

7.1 The performance statistics for the year in respect of the collection of local taxation are as follows:-

	2010/11 Leeds	2011/12 Leeds	2012/13 Leeds	2013/14 Leeds	2014/15 Leeds

	Actual	Actual	Actual	Actual	Actual
Council Tax collection	96.7%	96.6%	96.6%	95.7%	95.7%
Non-Domestic Rates	97.9%	97.5%	97.6%	97.1%	97.3%

7.2 Following the introduction of the Council Tax support scheme in 2013/14 a 19% contribution scheme was implemented for working age claimants and this was increased to 26% for 2014/15. The collection position at the end of March was as follows:

- Council Tax overall collection rate – 95.7% (95.7% last year). The in-year collection rate target for the current year was 95.7%. £276.7m has been collected in respect of 2014/15 invoices, an increase of £9.2m compared to the previous year.
- Collection rate for those affected by Council Tax Support scheme – 71.3%.
- Collection rate for those previously getting 100% Council Tax benefit – 63.2%.

7.3 The collection of non-domestic rates for the year is 97.3% of the current net debit of £376.7m. This represents an increase of 0.2% in comparison to 2013/14.

7.4 Discretionary Business Rate Relief Scheme – against a budget of £500k in 2014/15 some £313k of local discounts were approved under the scheme to support the creation of employment and economic growth and to increase the business rates base

## 7.5 Sundry Income

7.5.1 In terms of Sundry income, the collection rate of 2014/15 invoices more than 30 days old at the end of March 2015 is 97.1% of the amount due of £121.1m, and whilst marginally down on 2013/14 by 0.1% reflected collection of an additional £8.2m.

## 7.6 Prompt Payment of Creditors

7.6.1 The prompt payment result at the year-end was 92.57% of undisputed invoices processed within 30 days. This was against a target of 92%. During the year 489,234 invoices were paid, of which 36,334 were paid after 30 days.

## 8. Corporate Considerations

8.1 **Consultation and Engagement** - This is a factual report and is not subject to consultation.

8.2 **Equality and Diversity / Cohesion and Integration** - The Council's revenue budget for 2014/15 was subject to Equality Impact Assessments where appropriate and these can be seen in the papers to Council on 26th February 2014.

**8.3 Council Policies and Best Council Plan** - The 2014/15 budget targeted resources towards the Council's policies and priorities. This report comments on the financial performance against this budget.

**8.4 Resources and Value for Money** - This is a financial report and as such all financial implications are detailed in the main body of the report.

**8.5 Legal Implications, Access to Information and Call In**

There are no legal implications arising from this report.

**8.6 Risk Management**

8.6.1 The Council has prepared and maintained a financial risk register for a number of years. The register details the risk and consequences, existing controls to mitigate against the risk, the value in monetary terms of the risk, review dates and progress towards managing the risk within existing resources. The register is prepared before the start of each financial year and is monitored on a regular basis.

**9. Recommendations**

9.1 Members of the Executive Board are asked to;

9.1.1 Note the outturn position and to agree to the creation of earmarked reserves as detailed in paragraphs 3.9 and 5.1 and delegate their release to the Deputy Chief Executive.

9.1.2 As detailed at paragraphs 6.2.3 and 6.2.4, approve the write-off of the outstanding balance owed by the Leeds Grand Theatre & Opera House Company in respect of the City Varieties Refurbishment Scheme.

9.1.3 Note that the Chief Officer Financial Services will be responsible for the implementation of these actions following the "call in" period.

**10. Background Documents<sup>1</sup>**

10.1 There are no background documents relating to this report

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<sup>1</sup> The background documents listed in this section are available to download from the Council's website, unless they contain confidential or exempt information. The list of background documents does not include published works.

**ADULT SOCIAL CARE**  
**FINANCIAL DASHBOARD - 2014/15 FINANCIAL YEAR**  
**Month 15 - (Outturn 2014/15)**

**Overall narrative**

The year-end overspend for the directorate is £1.2m . Of this, £0.9m relates to its general activities, with a further £0.3m arising from the Supreme Court legal judgement in March 2014 meaning that the number of people lacking mental capacity who require a Best Interest Assessment has increased significantly. The net spend has reduced by £0.3m since Period 12, which reflects some relatively minor changes across a range of budget headings. Significant pressures have been experienced this year on demand-led community care budgets and due to the Supreme Court judgement, but mitigating contingencies have been identified to cover the majority of these pressures.

The main variations across the key expenditure types are as follows:

**Staffing (-£0.1m – 0.1%)**

This reflects the continued careful management of the staffing budget to help offset the demand-led pressures within the community care budget.

**Transport (+£1.4m – 31.0%)**

Plans are in place to achieve the level of savings budgeted in 2014/15 but there has been some slippage and the financial impact of their delivery is now expected in 2015/16. There has also been some additional demand and associated costs evident in the financial projections towards the end of the financial year.

**Community care packages (+£7.9m – 5.4%)**

There is a substantial pressure on residential and nursing care placements, mainly those for people with mental health needs. A substantial pressure also relates to the home care budget, although the position has stabilised in recent months. The budget assumed that there would be no net weekly increase in the hours of care provided, but currently the weekly increase is around 43 hours. In addition there are some significant pressures on the learning disability pooled budget, with the number and average cost of monthly care plan approvals this financial year being higher than last year. These pressures are partly offset by savings on direct payments as fewer people than budgeted for are currently choosing to receive a cash payment to arrange their own care package.

**Income (-£17.3m – 25.9%)**

This mainly relates to the health funding provided to support Adult Social Care services, particularly to support health and social care integration and service transformation. It also includes funding for intermediate care beds and for information and knowledge management initiatives ongoing from 2013/14, grant funding for delayed transfers of care, capital funding for staff working on IT schemes and Public Health funding for Neighbourhood Networks and residential rehabilitation.

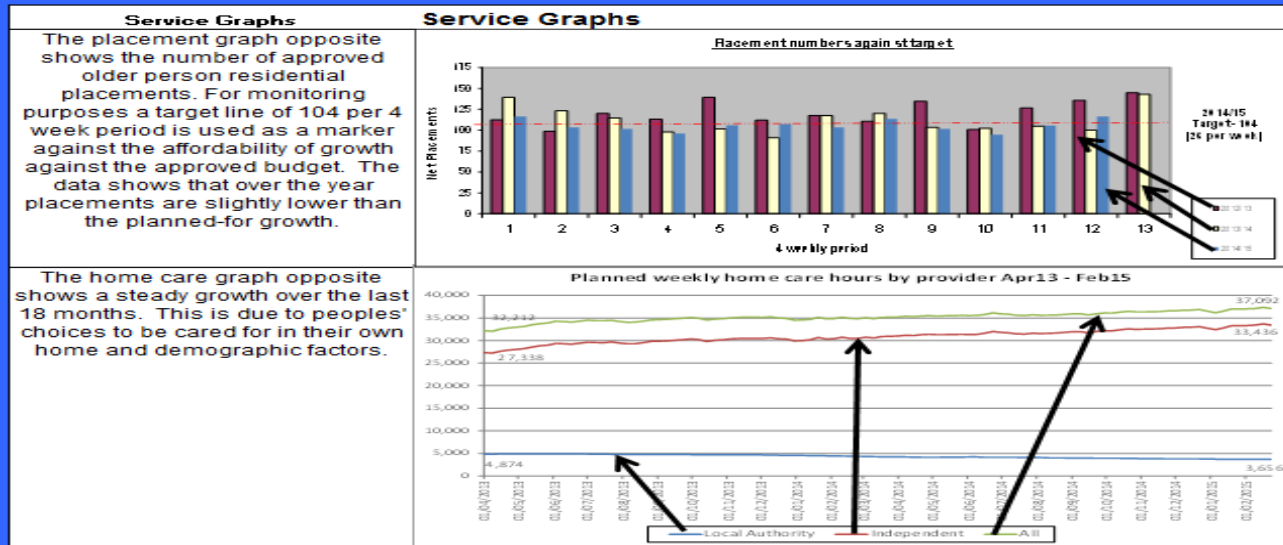
**Use of Earmarked Reserve (+£9.8m)**

This mainly reflects the creation of an earmarked reserve to support initiatives relating to health and social care transformation and integration and to support the 2015/16 budget.

# ADULT SOCIAL CARE

## FINANCIAL DASHBOARD - 2014/15 FINANCIAL YEAR

### Outturn 2014/15



#### Budget Management - net variations against the approved budget;

	Latest Estimate £'000	Projected Variations										Total (under) £'000	
		Staffing £'000	Premises £'000	Supplies & Services £'000	Transport £'000	Internal Charges £'000	External Providers £'000	Transfer Payments £'000	Appropriation £'000	Total Expenditure £'000	Income £'000		
Expenditure on care packages is the major element of expenditure. This table is based on the standard subjective analysis and so care package spend is spread across several headings.													
<b>Quarter 1</b>	194,786	711	(22)	(9)	(84)	500	4,300	(1,974)	(1,370)	2,052	(1,561)	490	
<b>Month 4</b>	194,796	1,045	(21)	(272)	(76)	1,012	5,665	(2,026)	(1,370)	3,957	(1,961)	1,996	
<b>Month 5</b>	195,796	1,238	(64)	(149)	(89)	1,032	5,731	(1,857)	(1,370)	4,471	(2,353)	2,118	
<b>Month 6</b>	195,796	1,289	(128)	(181)	(84)	1,057	6,858	(2,073)	(1,370)	5,368	(2,743)	2,625	
<b>Month 7</b>	195,853	619	(199)	(299)	(107)	922	7,513	(1,925)	(1,370)	5,153	(3,088)	2,065	
<b>Month 8</b>	195,558	454	(152)	(282)	(118)	759	7,763	(1,508)	(1,370)	5,547	(3,615)	1,932	
<b>Month 10</b>	195,558	262	(239)	(272)	(253)	878	8,099	(1,406)	4,530	11,599	(9,626)	1,974	
<b>Month 11</b>	195,558	48	(220)	(271)	(256)	938	8,036	(1,269)	4,530	11,536	(9,669)	1,868	
<b>Outturn</b>	196,612	(113)	(237)	176	(368)	1,378	8,923	(1,019)	9,800	18,541	(17,300)	1,241	

	Latest Estimate £'000	Quarter 1 £'001	Month 4 £'000	Month 5 £'000	Month 6 £'000	Month 7 £'000	Month 8 £'000	Month 10 £'000	Month 11 £'000	Outturn £'000
ASC Public Health	52	(0)	1	(0)	17	(3)	(2)	(5)	(2)	(2)
Access & Care	148,347	2,275	4,642	4,778	5,512	6,372	6,774	6,974	6,989	7,054
Care Reform	1,766	0	0	(2)	(6)	(156)	(311)	(243)	(241)	(257)
Strategic Commissioning	2,209	(2,106)	(2,425)	(2,434)	(2,487)	(2,670)	(2,874)	(2,891)	(2,940)	(3,416)
Resources	7,335	(129)	(238)	(328)	(526)	(1,054)	(1,150)	(1,182)	(1,180)	(1,453)
Care Delivery	36,905	451	17	104	113	(425)	(507)	(681)	(761)	(687)
<b>Total</b>	<b>196,612</b>	<b>490</b>	<b>1,997</b>	<b>2,118</b>	<b>2,623</b>	<b>2,064</b>	<b>1,930</b>	<b>1,972</b>	<b>1,866</b>	<b>1,240</b>

**CHILDREN'S SERVICES**  
**FINANCIAL DASHBOARD - 2014/15 FINANCIAL YEAR**  
**OUTTURN**

**Overall**

The outturn position for the Children's Services Directorate is an overspend of £2.82m against a net managed budget of £126.24m

**Looked After Children**

The 2014/15 budget strategy recognised the strategic obsession around reducing the need for children to be in care with budget action plans totalling some £5.8m around safely reducing placement numbers and changing the mix of placement provision. In terms of placement numbers, at the end of March, there were 57 children & young people in externally provided residential placements [+20 compared to the financial model] and 262 children & young people in placements with Independent Fostering Agencies [+82 compared with the financial model]. Overall, these placement numbers translate into a budget overspend at outturn of £5m. The outturn position also reflected demand pressures around special guardianship orders [£0.1m], assisted adoptions [£0.4m], in-house fostering [£0.4m], Direct Payments [£0.2m] and Leaving Care Services [£0.6m].

**Staffing**

At outturn, the overall staffing budgets underspent by £1.75m across the general fund, grant/income funded and central schools budget functions. This underspend reflects the continuing number of vacant posts across the Directorate, the impact of the predominantly internal recruitment market, reductions in the use of agency staffing and the links to grant funding and income budgets.

The year-end spend on agency staffing and overtime was £4.3m and £1.0m respectively.

**Transport**

The 2014/15 budget strategy included £4.6m of anticipated savings around policy and provision changes in respect of home to school/college transport. Slippage against these action plans combined with additional demand is responsible for a year-end overspend of circa £2.5m.

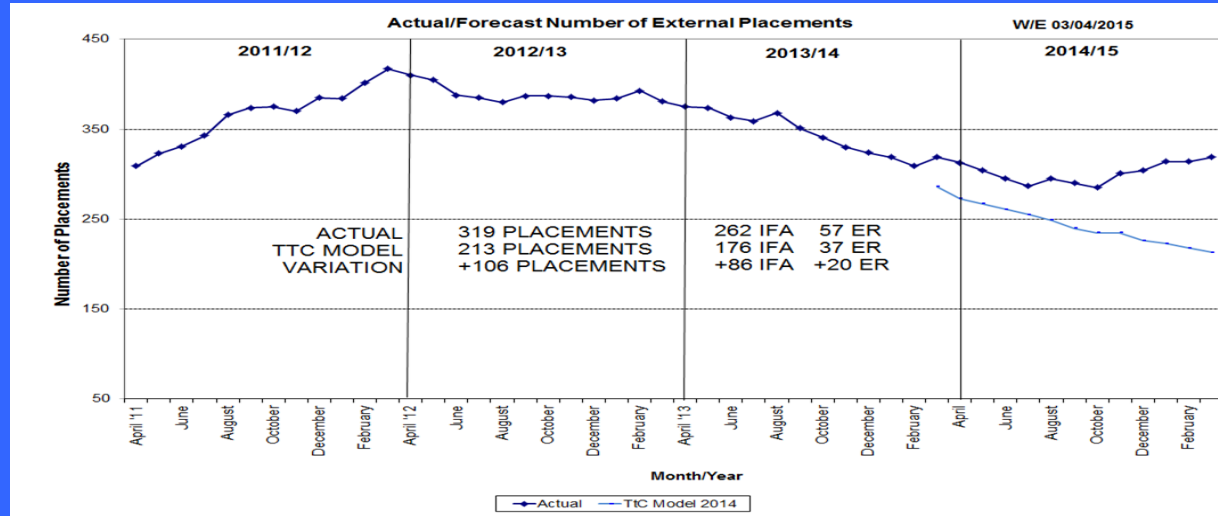
**Income**

The £4.5m overall favourable variation for income and funding budgets largely reflects additional income/funding from a range of sources including Families First (£1.2m), DfE innovations fund (£1.7m), utilisation of additional capital receipts to fund schools capital spend (£2.8m), Health Innovations funding (£0.5m) and health funding for complex residential placements (£0.4m). These favourable variations are partly offset by shortfalls in Nursery fee income (£1.1m) and slippage on the creation and take up of free early education 2 year old places across the children's centres and private, voluntary and independent sector providers which are funded via the dedicated schools grant (£1.2m).

Other pressures across the Directorate include Children's Centres [£0.9m] and Social Work/ Safeguarding Teams and associated costs [£1m].



## CHILDREN'S SERVICES FINANCIAL DASHBOARD - 2014/15 FINANCIAL YEAR OUTTURN



### Budget Management - net variations against the approved budget

			PROJECTED VARIANCES											Total (under) / overspend £'000
	Expenditure Budget	Income Budget	Latest Estimate	Staffing	Premises	Supplies & Services	Transport	Internal Charges	External Providers	Transfer Payments	Appropriation	Total Expenditure	Income	
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	
Quarter 1	281,087	(153,351)	127,736	(805)	99	253	154	86	1,831	(122)	0	1,496	428	1,924
Month 4	282,319	(154,696)	127,623	209	355	320	2,008	791	832	299	(368)	4,446	(518)	3,928
Month 5	282,598	(154,976)	127,622	204	146	296	1,992	735	1,915	144	(213)	5,219	(636)	4,583
Month 6	283,352	(155,730)	127,622	(142)	363	460	1,991	671	3,052	145	(177)	6,363	(1,018)	5,345
Month 7	283,312	(155,648)	127,664	(184)	102	(206)	2,374	609	3,915	336	(275)	6,671	(3,078)	3,593
Month 8	281,841	(155,612)	126,229	(812)	111	(32)	2,096	524	5,018	427	(305)	7,027	(3,067)	3,960
Month 10	281,482	(155,254)	126,228	(981)	86	47	2,102	457	4,909	437	(317)	6,740	(2,178)	4,562
Month 11	280,974	(154,746)	126,228	(1,247)	40	111	2,299	96	5,592	413	667	7,971	(3,652)	4,319
Outturn	282,478	(156,236)	126,242	(1,745)	(191)	(209)	2,410	(293)	4,841	725	1,800	7,338	(4,515)	2,823

	Expenditure Budget	Income Budget	Latest Estimate	Quarter 1	Month 4	Month 5	Month 6	Month 7	Month 8	Month 10	Month 11	Outturn
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Partnership, Development & Business Support	9,042	(1,146)	7,896	(39)	29	15	16	(785)	(851)	(902)	(976)	(1,433)
Learning, Skills & Universal Services	84,362	(61,190)	23,172	649	1,059	1,178	1,116	1,013	1,075	1,287	1,502	1,030
Safeguarding, Targeted & Specialist Services	118,773	(24,462)	94,311	1,333	2,424	2,770	3,684	3,202	3,936	4,189	3,921	3,638
Strategy, Performance & Commissioning	66,608	(55,192)	11,416	(19)	416	620	529	163	(200)	(12)	(98)	(157)
Central Overheads	3,693	(14,246)	(10,553)	0	0	0	0	0	0	0	(30)	(255)
<b>Total</b>	<b>282,478</b>	<b>(156,236)</b>	<b>126,242</b>	<b>1,924</b>	<b>3,928</b>	<b>4,583</b>	<b>5,345</b>	<b>3,593</b>	<b>3,960</b>	<b>4,562</b>	<b>4,319</b>	<b>2,823</b>

**City Development**  
**FINANCIAL DASHBOARD - 2014/15 FINANCIAL YEAR**  
**Outturn**

**Overall Narrative** The Directorate has underspent the net original controllable budget of £60.1m by £89k. This is in line with the projected position at Period 12. The 2014/15 budget included over £3.5m of savings and additional income together with a freeze on most running cost budgets for the fourth consecutive year. The Directorate's budget strategy also aimed to correct some recurring budget issues, particularly income and staffing budgets across a number of service areas. The majority of the saving proposals were implemented and delivered the expected savings and in general income levels held up during the year with most targets achieved. The Directorate has had to manage a number of budget issues during the year and has also closely managed staffing during the year with external recruitment limited to exceptional cases. The outturn position has also been helped by additional one off income in year of £700k received in Highways and Transportation following the settlement of a legal claim. This was used to offset a number of service budget pressures such as staffing and income in Libraries, Arts and Heritage and income at Kirkgate Market. Staffing was £100k over budget for the year with the staff saving target of £1.8m largely achieved. In the final quarter of the year over 100 staff in the Directorate left the Council under the Early Leaver Scheme and this will help ensure that the staff reductions included in the 2015/16 budget will also be achieved. Planning and Building fee income exceeded the budget by £134k and income in Asset Management also exceeded the budget. The main area of overspend is in Resources and Strategy and this is due to the inclusion of the Directorate staffing saving target of £600k. Whilst this target was met it was achieved in other service areas but shows as an overspend in Resources and Strategy. The specific variations by service are as follows;

**Planning and Sustainable Development** has underspent by £151k. Staffing underspent by £53k and income from planning and building fees exceeded the budget by £134k with actual income of £4,600k against the total budget of £4,464k. Other minor variations total a net £36k and include additional spend on supplies and services in relation to the production of the Local Development Framework and Core Strategy.

**Economic Development** has overspent by £208k. Staffing has overspent by £49k. This was in relation to Markets with the rest of the service underspending on staffing. The major budget issue during the year has been the impact on income of the re-development of Kirkgate Market and additional spend on maintenance at Kirkgate Market in advance of the main scheme commencing. One off income of £275k received by Highways and Transportation has been used to offset most of the Markets income shortfall this financial year. Savings on other supplies and services budgets across Economic Development have also helped offset the reduced surplus for Kirkgate Market.

**Asset Management and Regeneration Services** has underspent by £737k. Staffing has underspent by £246k as a result of a number of vacant posts not being filled during the year. Additional rental income, lower prudential borrowing costs, new asset income and other one off income received during the year have also contributed to the underspend and helped offset other income pressures including a shortfall in advertising income against the budget.

**Employment and Skills** has underspent by £166k and this is mainly due to an underspend on staffing of £130k.

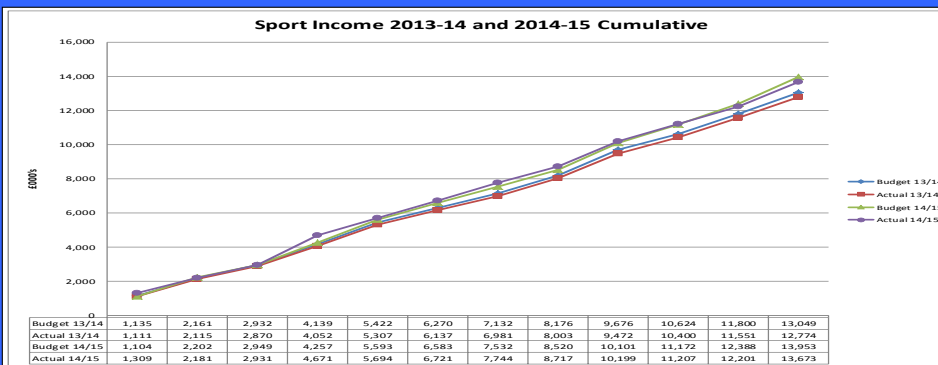
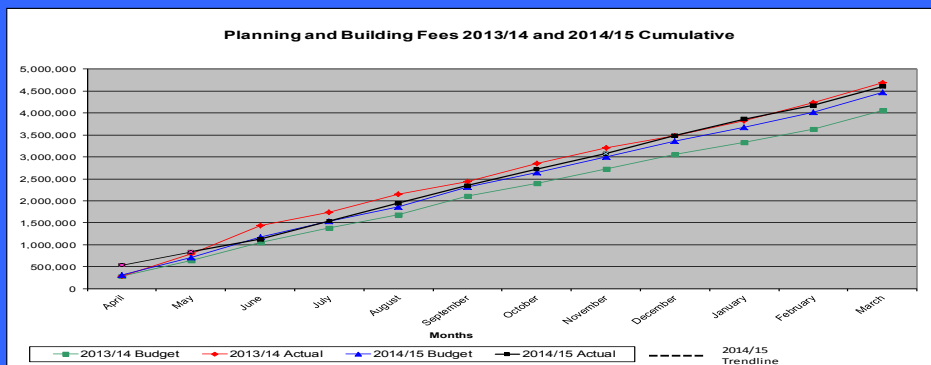
**Highways and Transportation** has underspent by £54k. Staffing has underspent by £317k. The Service has incurred additional expenditure on supplies and services and transport costs which will be offset by additional income. This is as a result of more work being awarded externally than was originally budgeted for. Spend on winter maintenance was £1.3m which is £0.1m below the budget.

**Sport and Active Recreation** has overspent by £182k. Staffing has overspent by £55k. Energy costs were underspent by £268k and there was a small underspend on supplies and services expenditure. Income during the year has generally remained in line with the £12.2m budget with a small underachievement on external income offset by additional internal income. Grant income related to the Leeds Let's Get Active will be carried forward to provide funding for a continuation of the scheme as the impact on income has not been as great as originally anticipated.

**Libraries, Arts and Heritage** has underspent by £19k. Staffing has underspent by £20k. An additional £350k in one off income received by Highways and transportation has been allocated to Libraries and Arts and Venues to offset various staffing and income pressures which has meant that overall the service has spent slightly below budget.

**Resources and Strategy** has overspent by £648k. As detailed above, this is entirely due to the Directorate staff saving target of £600k being included in the Resources and Strategy budget whilst the savings are recorded above, against the individual service budgets.

## City Development FINANCIAL DASHBOARD - 2014/15 FINANCIAL YEAR Outturn



	1,135	2,161	2,932	4,139	5,422	6,270	7,132	8,176	9,676	10,624	11,800	13,049
Budget 13/14	1,135	2,161	2,932	4,139	5,422	6,270	7,132	8,176	9,676	10,624	11,800	13,049
Actual 13/14	1,111	2,115	2,870	4,052	5,307	6,137	6,981	8,003	9,472	10,400	11,551	12,774
Budget 14/15	1,104	2,202	2,949	4,257	5,593	6,583	7,532	8,520	10,101	11,172	12,388	13,953
Actual 14/15	1,309	2,181	2,931	4,671	5,694	6,721	7,744	8,717	10,199	11,207	12,201	13,673

### Budget Management - net variations against the approved budget;

	Latest Estimate £'000	Projected Variations											Total (under) / overspend £'000
		Staffing £'000	Premises £'000	Supplies & Services £'000	Transport £'000	Internal Charges £'000	External Providers £'000	Transfer Payments £'000	Capital £'000	Appropriation £'000	Total Expenditure £'000	Income £'000	
Quarter 1	60,162	384	307	334	(5)	(52)	20	4	0	0	992	(561)	431
Month 4	60,191	536	317	949	31	8	20	(40)	0	0	1,821	(1,636)	185
Month 5	60,079	124	354	799	36	39	20	0	(35)	0	1,337	(1,001)	336
Month 6	60,079	226	272	975	37	110	20	(100)	0	0	1,540	(1,234)	306
Month 7	60,423	331	224	892	177	218	20	(103)	0	0	1,759	(1,509)	250
Month 8	60,079	151	47	1,385	180	40	20	(113)	0	0	1,710	(1,487)	223
Month 10	60,079	230	55	1,071	258	206	20	(112)	0	0	1,728	(1,728)	0
Month 11	60,570	27	(29)	1,548	373	(226)	20	(71)	0	0	1,642	(1,643)	(1)
Outturn	54,995	105	(290)	2,275	447	(343)	20	657	10	0	2,881	(2,970)	(89)

	Latest Estimate £'000	Quarter 1 £'000	Month 4 £'000	Month 5 £'000	Month 6 £'000	Month 7 £'000	Month 8 £'000	Month 10 £'000	Month 11 £'000	Outturn £'000
Planning and Sustainable Development	3,882	20	96	114	118	87	62	73	32	(151)
Economic Development	1,630	1	0	104	94	46	46	52	139	208
Asset Management and Regeneration	3,390	0	0	15	(44)	(116)	(117)	(294)	(391)	(737)
Highways and Transportation	13,401	(1)	0	0	0	0	0	(2)	(2)	(54)
Resources and Strategy	1,679	50	43	92	126	357	360	268	317	648
Employment and Skills	3,109	3	(8)	(39)	(43)	(129)	(129)	(140)	(140)	(166)
Libraries, Arts and Heritage	21,382	350	44	43	59	4	0	5	(1)	(19)
Sport and Active Recreation	6,521	8	10	7	(4)	1	1	38	45	182
<b>Total</b>	<b>54,994</b>	<b>431</b>	<b>185</b>	<b>336</b>	<b>306</b>	<b>250</b>	<b>223</b>	<b>0</b>	<b>(1)</b>	<b>(89)</b>

# ENVIRONMENT & HOUSING DIRECTORATE SUMMARY

## FINANCIAL DASHBOARD - 2014/15 FINANCIAL YEAR

### FINAL OUTTURN

#### **Overall Position**

The Directorate underspent by £1,581m (2.2%) on its £72.4m budget. This was approximately £140k better than the provisional outturn previously reported.

#### **Community Safety (£165k underspend)**

Staffing costs were £263k under budget. This is primarily due to a projected staffing underspend on CCTV/Partnership due to pre-restructure vacancies. Charges to the HRA are expected to be £342k lower than originally projected due to a combination of review of workloads and staff vacancies. £58k of additional income from the Community Safety Fund has been identified to support Safeguarding activities. Review of expenditure budgets has delivered expenditure savings of £132k. Other net income savings total £54k.

#### **Strategic Housing and General Fund Support (£263k underspend)**

An underspend of £231k has been achieved on Supporting People contracts. The underspend is primarily due to additional Police and Crime Commissioner funding that can be applied to alcohol related contracts. The amounts borrowed from the reserves in 11/12 is now deemed to have been repaid in full.

Staffing costs were £128k under budget primarily due to underspends on Leeds Housing Options (£213k) and Area Renewal (£165k) against the efficiency target of £185k. There was a £95k shortfall on income for Housing Support, due to the allocation of Transitional Fund income from DWP with a further £70k pressure within Housing Partnerships. Sustainable Energy & Climate Change delivered an underspend of £20k and other net savings totalled £49k.

#### **Parks & Countryside (£139k overspend)**

Parks & Countryside experienced an overspend of £139k in 2014/15. The judicial review ruling on allotments created a pressure of £104k (£50k reduced income and £54k of legal costs). The cost of golf is expected to be £167k over the budgeted level and an overspend of £385k is expected for Bereavement Services. A pressure of £250k was experienced at Tropical World due to the works and extended closure although this was partially offset by £87k of underspends elsewhere in Estates. Forestry and Natural Environment came in £81k under budget and workshop spares, fuel and sales came in under budget by £243k and Insurance savings of £215k were received. Other net cost savings of £141k primarily on weed spraying and grounds maintenance have been delivered.

#### **Car Parking (£1,210k underspend)**

Savings from vacant posts and delayed recruitment resulted in staffing savings of £215k. Expenditure savings total £122k.

Parking income generated additional income of £873k higher than the budget.

On Street income generated additional income of £702k, with Off street income being up by £337k. These are partially offset by reductions in PCN offences and the payment rates, after adjustments for the debtor (£797k), though BLE income projected to be up by £85k.

Woodhouse Lane - continued to be busy during week days and resulted in additional income of +£245k.

Currently managing the former Quarry Hill site for a monthly fee this generated £81k. Other income from permits and suspensions generated +£219k.

#### **Waste Management (£511k overspend)**

The budget assumed the delivery of £2.5m of savings, predominately in waste disposal resulting from the full year effects of last years roll out of Alternate Week Collection (AWC) and the roll out of the service to a further 106,000 households during 14-15.

Refuse Collection overspent by £218k. The pay budget of £11m+ was very slightly overspent at £14k and the delay to AWC impacted on route changes (crew and vehicle) costing £145k in year. Fuel costs saved around £281k, offset by repairs and hire costs of +£405k. Additional income of £91k was received, and line by line savings were £26k.

Within Waste Strategy & Disposal, the disposal budget alone is £18m. Total disposal costs were £743k above this figure; Around £360k of this variance is arises from the slippage of AWC3 into 2 separate phases, £183k being waste volumes being above budget and additional costs of disposing of recycled waste totalled approximately £200k. This came from additional garden volumes, additional cost of SORT and falls in the price of recycled material. However savings in staffing were £105k and other savings of £59k helped reduce the overspend.

Savings from HWSS and infrastructure running costs are around £284k, this primarily arises from savings in staffing (£35k), vehicle related costs (£187k) and savings on bin financing of (£56k).

#### **Environmental Action (£593k underspend)**

Within Environmental Health savings from vacant posts are £289k, slightly offset by additional spend on front line cleansing and enforcement staffing of £28k. Transport savings (£207k) mainly fuel. Other variations amount to a further £127k saving

**ENVIRONMENT & HOUSING DIRECTORATE SUMMARY  
FINANCIAL DASHBOARD - 2014/15 FINANCIAL YEAR  
FINAL OUTTURN**

**Budget Management - net variations against the approved budget;**

**Summary By Expenditure Type**

	Latest Estimate £'000	Projected Variations										Total (under) / overspend £'000
		Staffing £'000	Premises £'000	Supplies & Services £'000	Transport £'000	Internal Charges £'000	External Providers £'000	Transfer Payments £'000	Appropriation £'000	Total Expenditure £'000	Income £'000	
Quarter 1	73,272	75	137	(58)	(6)	37	(20)	0	0	165	(165)	0
Month 4	73,272	102	(154)	596	(145)	71	(140)	0	0	330	(330)	0
Month 5	72,272	(89)	(174)	691	(124)	155	(150)	0	0	309	(309)	0
Month 6	72,272	(291)	12	607	(154)	143	(150)	0	(40)	127	(227)	(100)
Month 7	72,272	(495)	(4)	456	(125)	201	(150)	5	(40)	(152)	(601)	(753)
Month 8	72,204	(774)	9	470	(223)	178	(170)	5	(40)	(545)	(405)	(950)
Month 10	72,204	(829)	45	271	(170)	156	(178)	5	(40)	(740)	(405)	(1,145)
Month 11	72,204	(1,164)	17	340	(222)	250	(178)	5	(40)	(992)	(284)	(1,276)
<b>Outturn</b>	<b>72,448</b>	<b>(1,239)</b>	<b>(369)</b>	<b>84</b>	<b>(454)</b>	<b>685</b>	<b>45</b>	<b>(33)</b>	<b>178</b>	<b>(1,103)</b>	<b>(478)</b>	<b>(1,581)</b>

**Summary By Service**

	Latest Estimate £'000	Quarter 1	Period 4	Period 5	Period 6	Period 7	Period 8	Period 10	Month 11	Outturn
		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Community Safety	3,310	0	0	(100)	(165)	(236)	(234)	(262)	(251)	(165)
Strategic Housing & GFSS	11,879	0	(118)	(105)	(135)	(137)	(189)	(251)	(260)	(263)
Parks & Countryside	9,264	0	0	0	0	0	0	0	0	139
Waste Strategy and Disposal	19,831	0	357	462	547	404	497	500	567	577
Household Waste Sites & Infrastructure	4,282	0	53	72	39	(24)	(59)	(108)	(140)	(284)
Refuse Collection	16,815	0	114	145	194	290	290	324	272	218
Environmental Action	13,728	56	14	(5)	(68)	(182)	(205)	(109)	(241)	(593)
Car Parking	(6,661)	(56)	(420)	(469)	(512)	(868)	(1,050)	(1,239)	(1,224)	(1,210)
<b>Total</b>	<b>72,448</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(100)</b>	<b>(753)</b>	<b>(950)</b>	<b>(1,145)</b>	<b>(1,276)</b>	<b>(1,581)</b>

# STRATEGY AND RESOURCES

## FINANCIAL DASHBOARD - 2014/15 FINANCIAL YEAR

### Outturn

#### Overall Position

The final outturn for Strategy and Resources is an underspend of £379k. This is an improvement of £677k since the provisional outturn position which is largely due to a number of relatively small underspends in most service areas.

#### Strategy and Improvement

Strategy and Improvement completed the year with an underspend of £232k. The main reason was additional income the service received for staff who have been seconded to other areas both within and external to the council as well as an underspend on the revenue budget for the customer access phase one capital project.

The contributions of £75k from Citizens and Communities and £150k from Public Health for the 'Socially Sustainable Leeds Programme' being run by the Young Foundation have been transferred to the Strategy and Improvement budget and the first payment of £111k has been charged to 2014/15. The balance of £114k has been carried forward into 2015/16 to fund the remainder of the project.

#### Finance

The service has pro-actively pursued options throughout the year to achieve the budgeted savings as part of the 30% reduction applied to support services. This has been in the context of a number of pressures on supplies and services which have been countered by additional income, mainly court fees. Since the provisional outturn report there were several changes to the position, the main change being a saving on external audit fees of £81k which has now brought the service slightly under budget.

#### Human Resources

HR have met the £218k pay savings incorporated in the budget at the start of the year and they have done this through freezing recruitment and the use of the early leavers initiative. Following the provisional outturn there has been an increase in savings in legal costs and some additional income. As part of the plan to fund the Manager Challenge project, £74k was transferred from contingency into the service to fund 2014/15 costs.

#### Technology

ICT have delivered a year end underspend of £443K, this is minimal movement from the provisional outturn position. The savings are due to new PrintSmart Contract (£100K), reduction in overtime (£60K), new mobile phone contract (£90K) - the full year effect of these savings have been reflect in the 2015/16 budget. Further one-off savings were made from renegotiating the security contracts and removing items form hardware support contracts. Although basic pay budgets are underspent - additional costs have been incurred on contractors to carry out essential project work and to cover critical vacant posts on the structure, with part of the additional costs recovered from capital funded projects.

#### PPPU and Procurement

The outturn position is a £1,010k overspend, which is a minimal movement from the provisional outturn reported position. Although the service has operated with a significant number of vacant posts during the year generating large savings, there is a £1.5m shortfall on income, due to a large amount of work that has been carried out as non-chargeable, mainly work on procurement and corporate priorities, and other work that has been completed at reduced rates such as le Grand Depart 2014.

#### Regional Policy

Regional Policy has balanced to budget. The majority of expenditure has been recovered from grant income through projects operated by Leeds City Region.

#### Legal Services

There has been considerable turnover within Legal Services during the year through a combination of staff leaving and internal recruitment. There have also been delays with the recruitment process and the full year effect of the appointments made this financial year will not impact until next year's budget. This has to a led to a significant one off in year saving on staffing of £448k which is offset in part by a reduction in income, with most of the incidence of the 'real' saving being in the legal budgets in other directorates. Further savings in external Legal Costs have generated an overall 'underspend' of £207k.

#### Democratic Services

The budget for 2014/15 included additional income of £75k in relation to charges for school appeals. Actual income is £21k less mainly due to a secondment to the Combined Authority. Savings on staffing have arisen due to leavers under the Early Leavers Initiative (£100k), changes in conditions for elected members who are no longer allowed to join the LGPS amount to (£70k) and further in year savings on Members Allowances of £60k are expected and turnover of £45k. Additional savings on running costs include printing and postages £30k, Group budgets £15k, Lord Mayors £5k and Scrutiny £11k.

**STRATEGY AND RESOURCES**  
**FINANCIAL DASHBOARD - 2014/15 FINANCIAL YEAR**  
**Outturn**

**BUDGET MANAGEMENT - NET VARIATIONS AGAINST THE APPROVED BUDGET**

	Latest Estimate £'000	Projected Variations											Total (under) / overspend £'000
		Staffing	Premises	Supplies & Services	Transport	Internal Charges	External Providers	Transfer Payments	Capital	Appropriation	Total Expenditure	Income	
		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	
Quarter 1	40,561	(346)	1	(2)	(3)	76	0	0	0	0	(274)	274	0
Month 4	40,561	224	2	(205)	5	52	0	0	0	0	78	(116)	(38)
Month 5	40,561	72	3	(36)	18	111	0	0	0	0	168	(231)	(63)
Month 6	40,561	(111)	4	(70)	11	152	0	0	0	0	(14)	16	2
Month 7	40,438	(23)	1	(241)	3	55	0	0	0	0	(205)	(346)	(551)
Month 8	43,325	(548)	0	(41)	(31)	556	0	0	0	0	(64)	447	383
Month 10	43,324	(762)	1	21	(26)	559	0	0	0	(16)	(223)	234	11
Month 11	43,324	(452)	3	20	(25)	526	0	0	0	(16)	56	(45)	11
Outturn	44,348	(812)	1	291	(55)	(215)	0	(1)	(13)	(144)	(948)	569	(379)

	Latest Estimate £'000	Quarter 1 £'000	Month 4 £'000	Month 5 £'000	Month 6 £'000	Month 7 £'000	Month 8 £'000	Month 10 £'000	Month 11 £'000	Outturn £'000
Strategy and Improvement	7,154	0	0	0	97	140	(1)	0	1	(232)
Finance	10,741	0	0	0	1	(201)	0	0	1	(99)
Human Resources	6,972	0	0	1	1	2	0	0	(18)	(84)
Technology	14,874	0	0	0	(36)	(397)	(365)	(363)	(364)	(443)
Public Private Partnership Unit & Procurement	540	0	0	(1)	0	3	823	449	480	1,010
Regional Policy	116	0	0	0	0	0	0	0	1	0
Legal Services	(1,376)	0	0	0	0	0	0	0	0	(207)
Democratic Services	5,327	0	(38)	(63)	(61)	(98)	(74)	(75)	(90)	(324)
<b>Total</b>	<b>44,348</b>	<b>0</b>	<b>(38)</b>	<b>(63)</b>	<b>2</b>	<b>(551)</b>	<b>383</b>	<b>11</b>	<b>11</b>	<b>(379)</b>

# CITIZENS AND COMMUNITIES

## FINANCIAL DASHBOARD - 2014/15 FINANCIAL YEAR

### Outturn

#### Overall

The outturn position for the directorate is an underspend of £1.2m.

#### Communities

Communities and Area Support delivered a saving of £100k on staffing however this is offset by an overspend on £100k on Facilities Management cost in Community Centres. Well Being and Youth Activity Fund budgets underspent by £152k but as this is already committed to projects approved by Community Committees these savings have been transferred to reserves to fund the cost of the projects next year. The responsibility for the Third Sector Transition fund has transferred to Citizens and Communities in year and spend of £200k has been incurred. However as the overall position for the directorate is significantly underspent, specific funding was not released from the corporate account to cover the expenditure. This therefore the reason for the apparent £200k overspend on this service.

#### Customer Access

The savings target of £140k in respect of the Council wide 'Better Business Management' was not delivered due to delays in implementing the programme. This target applied to the whole Directorate, but for simplicity of monitoring was all held in Customer Access. Secondly, there was an overspend of £200k in respect of running costs associated with the implementation of the Customer Access phase 1 Capital Project.

#### Elections, Licensing and Registration

There has been a significant shortfall in income for entertainment licensing (£180k) and this was offset by savings in staffing (£78k), running costs (£25k) and legal costs (£35k) leaving a net overspend of £40k. Similarly with registrars the income shortfall (£167k) was offset by savings in staffing (£42k) and other running costs (£42k). Vehicle Licensing services had an overall surplus of £104k due largely to an increase in overall income against budget, the surplus has been transferred to their reserve. The cost of the Local and European Elections exceeded funding by approx. £90k, this has been included in the claim but it is unlikely that additional funding will be made available. The cost DDA compliant of election booths was £40k and this increases the overall overspend to £130k. The council have received additional funding throughout the year to assist with implementation of Individual Electoral Registration and £356k has been rolled forward to 2015/16 to enable completion of this. In the light of recent challenges around charging for Sexual Entertainment Venues and an impending High Court judgement Entertainment Licensing section have evaluated a potential cost to the Council of £35k and a provision is to be made in 2014/15 accounts to fund this.

It is now expected that the ongoing litigation in respect of property search fees will be concluded soon. The LGA have advised that the Government are going to reimburse Council with the loss of personal search income plus interest and legal fees. Assuming this proposal goes ahead, we will receive a net amount of £291k. As we have already paid out £291k in 2013/14 the overall impact on the Council will be neutral.

#### Benefits, Welfare and Poverty

The Benefits Welfare and Poverty section finished 14/15 with a £1,656k underspend against budget.

The key factor in explaining the underspend was extra overpayment income from data matching with DWP records. The service undertook a data matching exercise between data held by DWP on individual's income and that held by Housing Benefits. Where incorrect income has been declared resulting in higher benefits, overpayments were raised. This exercise meant the Housing Benefit expenditure and subsidy position was £1,068k better than budget.

Council Tax Benefit ceased in 12/13 but work continues to ensure correct CTB assessments in relation to previous cases. Overpayments are still being reclaimed from clients and in 2014/15 this raised income of £345k.

In light of the Government's cessation of the previous Local Welfare Support Scheme, the Council has focussed on ensuring that a scheme still continues into 2015/16. To this end, the 2014/15 has been carefully managed with a view to use an underspend to part fund the 2015/16 scheme. The eventual underspend was £720k, which includes an underspend of £250k on Discretionary Housing Payments due to a contribution from HRA.

Other running cost budgets overspent by £477k. These overspends were mainly on print, postage and IT and the extra costs can partly be linked to the additional activity connected recovering overpaid income. The service also set aside £60k to contribute to Immigration Advice work by Chapelton Citizens Advice Bureau and carried forward a £79k grant for FERIS (Fraud and Error Reduction Scheme)



**CITIZENS AND COMMUNITIES**  
**FINANCIAL DASHBOARD - 2014/15 FINANCIAL YEAR**  
**Outturn**

**BUDGET MANAGEMENT - NET VARIATIONS AGAINST THE APPROVED BUDGET:**

	Latest Estimate £'000	Projected Variations										Total (under) / overspend £'000		
		Staffing £'000	Premises £'000	Supplies & Services £'000	Transport £'000	Internal Charges £'000	External Providers £'000	Transfer Payments £'000	Capital £'000	Appropriation £'000	Total Expenditure £'000		Income £'000	
Quarter 1	19,235	(98)	0	255	25	0	0	0	0	0	0	182	(183)	(1)
Month 4	19,432	(125)	2	34	30	(14)	0	0	0	0	0	(73)	68	(5)
Month 5	19,432	(253)	3	107	30	(14)	0	2	0	0	0	(125)	122	(3)
Month 6	19,432	(198)	3	108	30	(14)	0	2	0	0	0	(69)	66	(3)
Month 7	19,448	(259)	(1)	126	27	(14)	0	0	0	0	0	(121)	(406)	(527)
Month 8	19,448	(174)	1	(2)	27	186	0	(3,153)	0	0	0	(3,115)	2,356	(759)
Month 10	19,396	(34)	1	(2)	27	186	0	(2,960)	0	0	0	(2,782)	2,131	(651)
Month 11	19,396	46	26	(92)	31	213	0	(4,162)	0	0	0	(3,938)	2,826	(1,112)
Outturn	19,671	(124)	322	2,228	21	889	536	(3,836)	68	193	297	(1,499)	(1,202)	

	Latest Estimate £'000	Quarter 1	Month 4	Month 5	Month 6	Month 7	Month 8	Month 10	Month 11	Outturn £'000
		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	
Communities	5,865	(1)	(4)	(2)	(2)	(3)	(43)	(43)	(43)	198
Customer Access	11,384	0	(2)	(2)	(2)	(2)	209	349	374	340
Elections, Licensing & Registration	724	0	1	1	1	2	165	165	202	(84)
Benefits, Welfare and Poverty	1,698	0	0	0	0	(524)	(1,090)	(1,122)	(1,645)	(1,656)
<b>Total</b>	<b>19,671</b>	<b>(1)</b>	<b>(5)</b>	<b>(3)</b>	<b>(3)</b>	<b>(527)</b>	<b>(759)</b>	<b>(651)</b>	<b>(1,112)</b>	<b>(1,202)</b>

# PUBLIC HEALTH

## FINANCIAL DASHBOARD - 2014/15 FINANCIAL YEAR

### Outturn

#### Overall

2014/15 is the second year of the Public Health function being carried out by Leeds City Council. The first year allocation of government funding was £36.9m and at the end of 2013/14 there was an overall in year underspend of £947k of the ring fenced grant. Added to the 2014/15 allocation of £40.45m, the total amount available for the ring fenced Public Health function in 2014/15 was £41.49m. As with last year, funding is ring-fenced to Public Health activities.

At the end of 2014/15, there was an overall underspend of £384k on general fund services and an underspend of £1,211k on grant funded services which has been carried forward for use in 2015/16 in accordance with grant conditions. Of the £1,211k underspend, £800k is to be used to fund the 2015/16 base budget and the remaining £411k is required to fund expenditure committed during 2014/15, but not spent.

#### Staffing

Following a review of the posts required to ensure the council can fulfil its Public Health responsibilities, recruitment has taken place during the last half of the year. This process has been delayed and at the end of the year, there was an underspend of £-186k on staffing costs within the ring fenced grant element.

#### Commissioned and Programmed Services

This is the main area of spend with a current budget of £36.4m. Public Health commissions a wide range of providers including GP's, Pharmacies, 3rd sector organisations, and NHS organisations. In addition Public Health commissions and funds services directly and with other parts of the authority. Almost all the contracts are fixed price with payments made on a monthly or quarterly basis so there is minimal risk of over (or under) spend. However there are some contracts which are based on payment by activity. There are risks of under or over trading on these contracts and these are being monitored closely to minimise any impact on the budget. This includes:

- \* Sexual Health treatment and testing by Leeds Teaching Hospitals Trust and out of area testing for Leeds patients
- \* Pharmacy supervised consumption (methadone), nicotine replacement therapy (NRT) and enhanced sexual health services
- \* GP NHS Health check, smoking cessation and sexual health services
- \* Drug misuse prescribing, dispensing and diagnostic tests

An end of year analysis of the public health activity budgets has shown increases in activity and costs for sexual health services (IUCD and Implants) delivered by GPs and out of area GU services as well as supervised consumption delivered by pharmacies, prescribing and dispensing costs have remained static. There has been a decrease in activity and costs for nicotine replacement therapy (NRT). Sexual Health IUCDs and Implants services are provided by GPs and drugs supervised consumption is provided by pharmacies. Budget adjustments will be required to ensure this issue is accounted for in order to minimise any risk to the overall budget.

Month 12 includes a credit of £71k received from Leeds Teaching Hospitals Trust for quarter 3 sexual health GUM activity, quarter 4 information is expected to be received early May.

During 2014/15 the contracts were awarded for the new Integrated Sexual Health Service (ISHS) and the new Drugs and Alcohol service, both contracts are due to start in July 2015. Leeds Community Healthcare Trust have been awarded the contract for the Integrated Sexual Health service and DISC have been awarded the contract for the drugs and alcohol service.

The Public Health ring-fenced grant for 2014/15 is funding other council Public Health activity. In total, nearly £3m additional funding was allocated across a range of Public Health services:- Care and Repair (£194k), Luncheon Clubs (£185k), Active Lifestyles services (£369k), Family Outreach workers/Children's centres (£777k), Leeds Directory (£132k), Leeds Irish Health and Homes (£33k), Black Health Agency Sexual Health skyline project (£289k), Neighbourhood Networks (£600k) and Residential Rehab (£150k).

Cost savings of £800k were specifically identified from Public Health in 14/15 to carry forward into 15/16 as part of the public health ring-fenced grant in order to fund other Council Public Health services (Neighbourhood Networks, Children's Centres) and to cover any budget risks due to the Council taking on new responsibilities for more drugs programmes, this could include a new drug being considered to treat alcoholism which is more expensive than current drugs which are used. This funding has been allocated to earmarked reserves in order to fund these potential budget issues in 2015/16 and remove any risk to the overall Council budget.

In addition to the increase in grant allocation in 14/15, there was £947k unused grant from 2013/14 which was brought forward for use in 2014/15. The majority of this was committed to specific projects where the tendering process has already taken place. A further £153k was used to fund 2013/14 Sexual Health treatment and testing activity due to Leeds Teaching Hospitals Trust reporting incorrect data at year end (2013/14).

As part of the overall virement, budget has now been transferred to fund the Public Health contribution towards the corporate and democratic costs incurred by the Council. This has been partly offset by additional secondment income and a refund from St Martin's. It has now been determined that the PCT legacy balance from the Department of Health will not be required, this has now been allocated to other programmes and projects including the Young Foundation.

#### Supporting People

Staff - the service has seen 3 staff leave the section during the year and some others move into secondment roles - this has been offset in part by the filling of 2 other vacancies since the restructure of the team. The PO3 grades have been regraded to PO4 in an attempt to retain the team members and ensure consistency of service provision, knowledge and skills for the particular type of contract work - other Commissioning Teams in the Council are graded at PO4. Overall, staffing costs were underspent by £61k.

The staff are budgeted through the General Fund but there is a yearly service charge to PH £368k which is based on the percentage of time the team works on behalf of PH contracts. This may rise as further PH contracts are added to the portfolio. The Team also work on Supporting People Housing contracts (£10M) which still reside within Environment and Housing so their time is split accordingly. A recharge of £318k has been made to the Housing Revenue Account to reflect this split

#### Drugs Commissioning

Drugs Contracts - the drugs contracts are negotiated, procured and extended as required. The majority are paid quarterly in advance. All funding has been agreed and partially received - particularly the PCC income which is now guaranteed for this financial year and until the end of 2016. After that contracts, in line with that loss of funding, will either be stopped in year or re-negotiated or alternative sources of funding sought.

For 14/15 a Carers Leeds contract extension and the York Street Practice drugs costs will be met by specific available funds from balance sheet - a total of £60k.

**PUBLIC HEALTH**  
**FINANCIAL DASHBOARD - 2014/15 FINANCIAL YEAR**  
**Outturn**

**BUDGET MANAGEMENT - NET VARIATIONS AGAINST THE APPROVED BUDGET**

	Latest Estimate £'000	Projected Variations										
		Staffing £'000	Premises £'000	Supplies & Services £'000	Transport £'000	Internal Charges £'000	External Providers £'000	Transfer Payments £'000	Total Expenditure £'000	Income £'000	Appropriation £'000	Total £'000
Quarter 1	490	(400)	0	0	0	0	230	0	(170)	0	170	0
Month 4	490	(462)	0	72	0	171	117	0	(102)	(68)	170	0
Month 5	490	(534)	0	76	0	172	318	0	32	(67)	35	0
Month 6	490	(798)	2	28	(2)	132	488	0	(150)	(109)	0	(259)
Month 7	490	(133)	3	(90)	(1)	0	35	0	(186)	(109)	107	(188)
Month 8	490	(283)	3	(144)	(14)	0	(291)	0	(729)	(99)	785	(43)
Month 10	490	(294)	3	(168)	0	8	(340)	0	(791)	(63)	801	(53)
Month 11	490	(210)	2	(177)	1	(327)	(641)	0	(1,352)	(60)	1,036	(376)
Outturn	490	(247)	5	(388)	6	(6)	(986)	0	(1,616)	21	1,211	(384)

	Latest Estimate £'000	Quarter 1	Month 4	Month 5	Month 6	Month 7	Month 8	Month 10	Month 11	Outturn
		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Public Health grant	(41,487)	0	0	0	0	0	0	0	0	0
PH staffing and general running costs	4,825	(400)	(330)	(395)	(728)	(205)	(358)	(353)	(290)	(341)
Commissioned and Programmed Services:										
General Public Health	375	200	0	0	(14)	0	(164)	(164)	0	(128)
Health Protection & Population Healthcare	1,813	0	0	0	0	(35)	(55)	(66)	(81)	(100)
Healthy Living and PH Intelligence	16,473	30	30	30	146	50	(85)	(95)	(58)	(34)
Older People and Long Term Conditions	2,975	0	0	0	251	0	150	150	(210)	(339)
Child and Maternal Health	5,637	0	2	2	2	(90)	(150)	(150)	(150)	(360)
Mental Wellbeing	9,389	0	128	128	108	23	(123)	(123)	(247)	91
Transfer to reserves	0	170	170	35	0	107	785	801	1,036	1,211
Supporting People	558	0	1	0	(25)	(36)	(53)	(53)	(376)	(384)
Drugs Commissioning	(68)	0	0	0	1	(2)	0	0	0	0

# CIVIC ENTERPRISE LEEDS

## FINANCIAL DASHBOARD - 2014/15 FINANCIAL YEAR

### Outturn Report

#### Overall position

The outturn position is an underspend of £24k; a positive movement of £149k from month 12 report.

#### Business Support Centre

Outturn was in line with previously reported projections; £323k underspend against the month 12 projection of £312k. The savings relate to delays in recruitment, staff reductions, ELI's and additional income from Barclaycard, DBS and Recruitment Advertising.

#### Facilities Management

Outturn was an £96k underspend against the previous reported £115k underspend; a small adverse movement of £19k. £158k Staff savings due to ELI / Career change offset by £62k pressure on Premises (£23k), Supplies & Services (£23k) & Income (£16k).

#### Commercial Services

Outturn was an 'overspend' of £497k against a previous reported pressure of £712k; a positive movement of £215k. This was principally due to a better trading position for Catering (£163k) and Cleaning (£57k).

In the Catering service there was increased uptake in Primary School meals in the Autumn Term continuing throughout the Spring Term generating additional income of £78k. Overall the service served 5.8m Primary School Meals; averaging over 33,300 meals per day in the Spring Term. Additionally the increased number of meals served resulted in lower wastage and also volume discounts from suppliers meaning that provision costs came in £85k lower than forecast.

Within Cleaning there was additional income from taking over additional caretaking and cleaning responsibilities from the ALMO's; principally around high rise communal blocks. Also there was an increase in the number of void properties being cleaned.

#### Corporate Property Management

Outturn was a £102k underspend against previous reported £160k; adverse movement of £58k due to lower income (£25k) and lower savings on Premises costs (£33k).

#### BUDGET MANAGEMENT - NET VARIATIONS AGAINST THE APPROVED BUDGET:

	Latest Estimate £'000	Projected Variations										Total (under) / overspend £'000	
		Staffing £'000	Premises £'000	Supplies & Services £'000	Transport £'000	Internal Charges £'000	External Providers £'000	Transfer Payments £'000	Appropriation £'000	Total Expenditure £'000	Income £'000		
Quarter 1	12,834	(185)	35	(30)	0	5	0	0	0	0	(175)	625	450
Month 4	12,834	(370)	8	(2,895)	9	1	0	0	0	(3,247)	3,649	402	
Month 5	12,834	(451)	11	(2,886)	10	2	0	0	(9)	(3,323)	3,723	400	
Month 6	12,834	(414)	(17)	(2,913)	2	2	0	0	(9)	(3,349)	3,749	400	
Month 7	12,842	(413)	(192)	(3,130)	2	(3)	0	0	0	(3,736)	3,745	9	
Month 8	13,040	(174)	(213)	(2,998)	16	(3)	0	0	0	(3,372)	3,497	125	
Month 10	13,040	0	(215)	(3,180)	16	(3)	0	0	0	(3,382)	3,507	125	
Month 11	13,040	91	(548)	(3,072)	12	3	0	0	0	(3,515)	3,640	125	
Outturn	13,435	616	(41)	(262)	(413)	12,377	(2)	0	0	12,275	(12,299)	(24)	

	Latest Estimate £'000	Quarter 1	Month 4	Month 5	Month 6	Month 7	Month 8	Month 10	Month 11	Outturn £'000
		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	
Business Support Centre	4,054	0	0	(3)	(49)	(120)	(120)	(129)	(245)	(323)
Commercial Services	(4,724)	450	401	402	449	179	293	552	670	497
Facilities Management	7,462	0	1	1	0	(50)	(48)	(48)	(50)	(96)
Corporate Property Management	6,248	0	0	0	0	0	0	(250)	(250)	(102)
Total	13,040	450	402	400	400	9	125	125	125	(24)

## Reserves Statement 2014/15

	<b>Actual Balance 31st March 2014</b>	<b>Movement in Year</b>	<b>Outturn</b>	<b>Reason for the Reserve</b>
	£k	£k	£k	
<b>General Fund</b>	<b>(26,022)</b>	<b>3,681</b>	<b>(22,341)</b>	
<b>Earmarked Reserves</b>				
Tower Works and Engine House Holbeck HS2	(1,629)	0	(1,629)	To fund future repair and maintenance of the Venetian Towers
Parks Special Project	(45)	(36)	(81)	Release from General Fund reserve to support the costs in 2014/15 and 2015/16 of developing and progressing master planning for the Southbank, including HS2 planning. Settlement received in 13/14 and 14/15 for the fire damage caused at Temple Newsam Home farm, reserve has been created to cover expected associated costs in 15/16.
Mercury Abatement Reserve	(577)	577	0	Transferred to General Fund reserves
Homelessness Prevention Fund	(120)	0	(120)	Homelessness prevention
CAMH's	(500)	500	0	Transitional Health funding for the CAHM's service received in 2013/14 but relates to a 2014/15 budget action plan
Youth Offending Service	(275)	275	0	YOS Joint Committee & funding for the repairs and refurbishment of The Vale
Health Innovations	(687)	143	(544)	Monies given by Health Service for a number of joint initiatives around commissioning & children's centres
Safeguarding (Children's) - LSCB	(97)	(33)	(130)	Independent Safeguarding Board - c/f of partner contributions to fund serious case reviews
Health & Social Care Transformation reserve	(2,031)	(3,869)	(5,900)	£5.9m of funding received via a section 256 grant from the Clinical Commissioning groups to fund specific items of expenditure in 2015/16 that would jointly benefit both health and social care
Capital contribution from Health for converting Harry Booth House to Care facility.	(18)	18	0	Health contns towards the capital costs of converting Harry Booth House into an intermediate Care facility which will incorporate health and social care services.
Health & Social Care Team reserve	0	(233)	(233)	Funds received from Health throughout 12/13, 13/14 and 14/15 for the Integrated Health and Social Care Review led by LCC Programme Office.
Health Watch	(139)	139	0	To fund the Health Watch service.
Health & Social Care Information Management & Technology reserve	0	(168)	(168)	Funds received in 2013/14 from Health for Integrated Health and Social Care IM&T systems review. Funds unspent by the end of 14/15 have been carried forward in this reserve to be called on as required.
Health and Social Care Initiatives (previously Better Care Fund)	(5,000)	(6,147)	(11,147)	Funds have been received in 13/14 and 14/15 from CCGs (Clinical Commissioning Groups) with the view of creating a fund that allows 'invest to save' proposals that benefit the health and social care agenda.
Information Centre	(100)	30	(70)	To fund Customer Services contact centre improvements
Casino License	(853)	55	(798)	As part of the process for the awarding of the large casino license, the applicants were required to bid for the license fee. The winning bid was used to create a social inclusion fund, to be spent in line with the stated objectives.
Immigration Advice reserve	0	(60)	(60)	Fund to assist Chapeltown Citizens Advice Bureau provide immigration advice to clients
Members club	(8)	0	(8)	Surplus on the members club.
Mutual Municipal Insurance Reserve	(495)	0	(495)	Reserve to fund potential additional clawbacks of past insurance receipts from MMI.
Schools fire insurance	(619)	619	0	School reserve to fund any related costs as a result of fires not covered by insurance. Reserve utilised to fund in year school based insurance costs. It is anticipated that the reserve will be recreated from 2015/16 school insurance premiums.
General Insurance Reserve	(1,164)	(1,036)	(2,200)	To fund claims received after year end relating to incidents in prior years
Lord Mayor	(18)	2	(16)	Unspent mayoral allocation c/wd at year end due to the difference between the financial & mayoral years.
Young Foundation	0	(114)	(114)	Funds placed in reserve to cover commitment to the Young Foundation project joint collaboration with Joseph Rowntree.
Business Transformation Reserve	(81)	34	(47)	£47k carried forward for Siebel review (system of customer facing communication etc).
ICT 4 Leeds (prev Leeds Learning Network)	(212)	212	0	Transferred to General Fund reserves
Energy efficiency reserve - LCC	(7)	2	(5)	Energy efficiency reserves to fund invest to save energy efficiency initiatives.
Economic, Social and Environmental Wellbeing fund	(163)	(153)	(316)	Underspend on the wellbeing area committees.
ELI Reserve	0	(2,000)	(2,000)	Used to partly fund the cost of Early Leavers in 2014/15 and create a new reserve for 15/16
Legal Cost of VAT claims	(100)	0	(100)	£100k set aside from £8.4m VAT claim refund received in 2010/11 to help fund legal costs for remaining VAT cases. (Potentially used for appeal scheduled for Dec 2015.)
Tour de France Reserve	(1,427)	1,427	0	To fund LCC project costs
Manager Challenge	(200)	74	(126)	Carry forward of unspent Contingency to fund the Manager Challenge initiative.
Grand Theatre	(653)	653	0	Reserve to fund contributions to support the Grand Theatre's financial position. Raised from unspent Contingency.
Capital reserve	(6,470)	1,174	(5,296)	Directorate contributions towards borrowing costs of capital schemes. Contributions received over life of asset and released back to revenue to cover debt costs over life of loan. Includes school contributions for Equal Pay.
<b>Total Earmarked Reserves</b>	<b>(23,688)</b>	<b>(8,071)</b>	<b>(31,759)</b>	
<b>Total non-Ring fenced Reserves</b>	<b>(49,710)</b>	<b>(4,390)</b>	<b>(54,100)</b>	

## Appendix 2 continued

	Actual Balance 31st March 2014 £k	Actual Transfers out to Date £k	Actual Transfers in to Date £k	Movement in Year £k	Outturn £k	Reason for the Reserve
<b>General Fund Ring fenced Reserves</b>						
Public Health reserve			(1,211)	(1,211)	(1,211)	Unused ringfenced grant from 14/15 in accordance with grant conditions.
Extended schools balances	(8,840)	8,840	(10,464)	(1,624)	(10,464)	Surpluses on extended school activities carried forward;
Schools Balances	(17,269)	23,232	(28,632)	(5,400)	(22,669)	Schools Balances net of VER, Children's Services and BSF PFI borrowing.
Central schools block - DSG	(10,471)	10,471	(11,712)	(1,241)	(11,712)	Carryforward of ring fenced DSG for centrally managed pupil orientated services.
Taxi & Private Hire licensing surplus	(285)	64	(105)	(41)	(326)	Ring fenced reserve for taxi and private hire licensing service.
Energy efficiency reserve - Salix	(6)	170	(164)	6	0	Energy efficiency reserve to fund invest to save energy efficiency initiatives, repayments received each year are used to fund new schemes
Revenue grants	(6,997)	6,046	(5,548)	498	(6,499)	Revenue grants carried forward as per IFRS requirements (See note 1)
<b>Total General Fund Ring fenced Reserves</b>	<b>(43,868)</b>	<b>48,823</b>	<b>(57,836)</b>	<b>(9,013)</b>	<b>(52,881)</b>	
<b>HRA Ring fenced Reserves</b>						
HRA General Reserve	(7,032)			0	(7,032)	Ringfenced to fund capital expenditure or redeem debt.
Major repairs reserve	(48,891)	54,716	(56,189)	(1,473)	(50,364)	To fund projects identified by Housing Advisory Panels which benefit the tenants and residents in the community they represent.
Housing Advisory Panels (HAPs) Reserve	0		(587)	(587)	(587)	PFI Sinking Fund
LLBH&H PFI Sinking fund	(10,395)		(13,046)	(13,046)	(23,441)	
Environmental Works	(3,006)			0	(3,006)	
Swarcliffe Environmentals	(76)	26		26	(50)	To fund environmental works in the Swarcliffe PFI area
Housing for Older People	0	0	(4,088)	(4,088)	(4,088)	To fund investment in schemes which still contain shared bathing facilities and fund improved access for people with mobility issues.
Workforce Change (Property Management Services)	(189)	189		189	0	Fund to support the Early Leavers' Initiative
Holdsworth Place - land purchase	(64)			0	(64)	To fund the purchase of land at Holdsworth Place
Affordable Social Housing	0			0	0	Contribution to fund decanting and demolition costs
Insurance Claims to be incurred	(147)		(239)	(239)	(386)	To fund the cost of insurance claims
Welfare Reform	(3,303)			0	(3,303)	To fund pressures arising from welfare reform.
HRA Self financing reserve	0			0	0	To utilise for new build as per Exec Board report July 13
Swarcliffe PFI	(12,016)		(406)	(406)	(12,422)	PFI Sinking Fund
<b>Total Other HRA Reserves</b>	<b>(85,119)</b>	<b>54,931</b>	<b>(74,555)</b>	<b>(19,624)</b>	<b>(104,743)</b>	
				0	0	
<b>Total Ring fenced Reserves</b>	<b>(128,987)</b>	<b>103,754</b>	<b>(132,391)</b>	<b>(28,637)</b>	<b>(157,624)</b>	
				0	0	
<b>Total Reserves</b>	<b>(178,697)</b>	<b>128,849</b>	<b>(161,876)</b>	<b>(33,027)</b>	<b>(211,724)</b>	
<b>Note 1</b>						
<b>Revenue Grants - Analysis</b>						
Adult Social Care	(56)	56		56	0	
City Development	(2,803)	1,860	(1,684)	176	(2,627)	The balance includes: £1,039k re various sports grants, £562k Skills Funding Agency grant & £464k re various arts grants
Environment & Housing	(116)	108		108	(8)	
Children's Services	(3,425)	3,425	(3,455)	(30)	(3,455)	The balance includes: £1,244k for Families First grant & £1,674k for the DFE Innovations Programme
Central & Corporate Functions	(597)	597	(409)	188	(409)	The balance includes: £53k Statutory Notice grant and £356k re Elections IER Funding
Schools	0			0	0	
<b>Total Revenue Grants</b>	<b>(6,997)</b>	<b>6,046</b>	<b>(5,548)</b>	<b>498</b>	<b>(6,499)</b>	

## CAPITAL PROGRAMME - 2014/15 GENERAL FUND OUTTURN VARIATIONS

The following table highlights main scheme variations between the estimates in February 2015 and the final 14/15 outturn. The variations are based on those programmes/schemes with significant variations both over/under > £100k.

Directorate	Programme/ Scheme	2014/15 Actual £000s	Variation Under (-)/ Over £000s	Reason for variation
Adults Services	ASC Business systems requirements	2,375.0	158.9	Funding was brought forward from 2015/16 as the project moved towards the 'go live' date of June 2015 quicker than expected.
	Assisted Living Leeds	1,862.6	120.2	Additional Healthcare grant was brought forward to cover the cost of some specific items of equipment needed.
	Other ASC	3,530.9	(43.5)	No material variances on remaining ASC programme.
		<b>7,768.5</b>	<b>235.6</b>	
Strategy & Resources	General Capitalisations	6,157.7	1,757.7	Year end exercise to assess capital and revenue expenditure resulting in increased capitalisations but a reduction in revenue spend in Highways, Corporate Property Management and Childrens.
	Revolving Infrastructure	0.0	(960.0)	No loans paid out over the year.
	ICT related	5,524.7	(424.9)	The variance is mainly due to limited technical resources for the Electronic Data Record Management System scheme with other resources required for urgent work needed on Adult Social Care and Web development work.
	Corporate Property Management	3,903.8	(155.2)	Some overs and unders on this annual programme of over 100+ schemes mainly due to over estimating completion dates and final accounts coming in lower than anticipated.
	Changing the Workplace	3,812.2	(1,045.3)	The Change in the work place programme variances are - Enterprise House (£170k) due to delays negotiating with the landlord for the works to the lift which will now be put back to 2015/16. The decants to Tribeca House (£205k) and Thorsby House (£134k) expected to finish in 2014/15 will now complete early 2015/16. Fast Track Merriem (£337k) furniture and equipment was spread across individual schemes.
	Customer Access	1,439.3	(136.5)	Payment to contractor withheld until issues are resolved on Phase 1 of the transactional Web Services programme.
	Little London Community centre	272.1	(418.3)	See also Little London Primary School scheme below. Now due for completion in July 2015.
	Capitalisation of interest	133.9	(166.1)	LCC had fewer assets under construction in 2014/15 which we could apply interest to in 2014/15 than anticipated.
	Other	(736.0)	(5,264.4)	No material variances on remaining S&R programme.
		<b>20,507.7</b>	<b>(6,813.0)</b>	
City Development	Asset Management	19,165.8	(1,395.2)	Sovereign Square (£159k) had a delayed start with the excavations taking longer than anticipated. Heritage Assets plans are being reviewed (£300k) under new asset mgt arrangements, Airborough OSC relocation (£123k) had a delayed start and will now not finish until June 2015, Eastgate acquisitions compensation claims are still ongoing (£354k) and the conditions relating to planning permission not resolved in time for Hallfield Lane car park to start on site.
	Planning and Sustainable Development	803.3	(293.8)	Horsforth Community Sports association have yet to request the contribution (£124k) for the new pavillion. There were no other material variances on the P&SD programme.
	Economic Development	7,362.1	(1,491.6)	Aire Valley enterprise Zone (£925k) - Developers failed to submit claims to the values of their cash flow projections. Kirkgate Market (£363k) has required detailed negotiations with traders on financial assistance and compensation packages and legal procedures. Also delay in reaching construction contract closure impacted on start on site date, now expected May 2015.
	Libraries Arts & Heritage	1,194.4	(21.6)	No material variances on the LA&H programme.
	Recreation Services	267.5	(343.3)	Sports and Recreation have encountered delivery issues throughout the year.
	Regeneration	367.5	(429.4)	No material variances on the Regeneration programme.
	Flood Alleviation	6,987.4	(1,255.1)	There have been some amendments to the programme to provide a more effective overall project delivery and ensure final completion by January 2017. However, this has resulted in slippage in 2014/15. Terms and conditions of the Regional Growth Fund Grant were renegotiated and relaxed to ensure that the funding for the project was not lost.
	Integrated Transport Package	5,074.7	(485.7)	1 material variance within the 122 scheme programme. This relates to the 'UTC Traffic Signals MOVA phase 3' scheme where slippage of £108k has been incurred due to re-programming of works to ensure a more cost effective delivery. Other reasons for general slippage have been additional consultation delaying start on site dates and reprogramming of works happening in the same area.
	LTP Highways Maintenance	5,492.4	(672.3)	Some schemes, particularly those at Oxford Road, Guiseley and Abbey Road, were delayed in February and March due to technical and contractor reasons.
	New Generation Transport (NGT)	4,493.5	(456.5)	Actual development costs have been lower than forecast in the year and the remaining development work moved into future years. The delay in the inquiry is also a factor.
	Cycle City Ambition	3,016.4	(1,427.8)	Programme slippage due to later than anticipated mobilisation by the main contractor and work issues being encountered onsite in February and March by all contractors.
	Other Highways Schemes	41,138.0	(35.1)	No material variances on remaining areas of the Highways programme.
		<b>95,363.0</b>	<b>(8,307.4)</b>	

**CAPITAL PROGRAMME - 2014/15 GENERAL FUND OUTTURN VARIATIONS**

The following table highlights main scheme variations between the estimates in February 2015 and the final 14/15 outturn. The variations are based on those programmes/schemes with significant variations both over/under > £100k.

Directorate	Programme/ Scheme	2014/15 Actual £000s	Variation Under (-)/ Over £000s	Reason for variation
Childrens Services	Nightingale PA	5,614.3	(213.1)	Associated highways works have been delayed.
	Little London PS	2,558.4	(771.6)	Programme slippage with 20 working days affected by high winds which prevented lifting of the floor slab and steelwork.
	Sharp Lane PS	1,212.8	(118.9)	Final account which was expected to be settled in 2014/15 has yet to be agreed.
	Lane End PS	2,581.8	(1,314.5)	Delays to the planning approval for the changing rooms and work affected by high winds have resulted in programme slippage into 2015/16.
	St Oswalds JS	197.7	(314.5)	The cost variance is as a result of a delay in procuring the steel frame and quality issues with the concrete foundations.
	Pudsey St Joseph's CPS	310.3	(149.3)	The steel structural frame procurement has been delayed resulting in slippage to 2015/16.
	BSF Final Account Schemes	466.6	(1,318.8)	Final accounts were expected to be settled for the Leeds East, Mount St Mary's, and Farnley Park schemes but these are yet to be agreed.
	BSF ICT Grant	293.7	(1,052.6)	Remaining balances of BSF ICT grant funding were intended to be paid over to schools but the legal agreements to do this are not yet in place.
	Additional Schools Capitalisation	3,702.1	1,702.1	Additional capitalisation from revenue made at year end, funded by an injection of LCC Funded Borrowing.
	Capitalised Estates Management Staff	442.6	(178.4)	Team restructuring resulted in reduced capitalisation.
		37,121.8	(150.5)	No material variances on remaining areas of the CS programme.
	<b>54,502.1</b>	<b>(3,880.1)</b>		
Environment & Housing General Fund	Green Deal Communities fund	703.6	(1,323.9)	Originally to finish in March 2015 but has been extended by DECC for a further year. Delays in DECC signing off the agreed grant and mobilisation was slower than expected. The fund involves 3 partner authorities, Bradford, Wakefield and WYCA and 3 private sector contractors. • Bradford - progressing well with 76% of their c£1m budget. • Wakefield - considerable delay in Wakefield agreeing a contract with a provider which has meant that their entire budget has been moved over to 2015/16. Contract now signed and work will complete 2015/16. • WYCA - Phase 2 is being overseen by WYCA delays in procuring the LCR Green Deal and ECO framework partner, this has now been completed and funds c£896k will be transferred to WYCA in 2015/16 • Leeds - marketing and sign up have progressed well. Funding is approved for each property before the quote goes to the resident. £1.9m of the £2.73m fund has been committed through this process, including £525K which has been transferred to the Cross Green Group Repair budget. • Contractors - major delays in receiving invoices from each contractor. 2 of the three contractors payments need to be paid through a different contract than first envisaged which is currently being rectified. The scheme is on track to discharge its obligations and the full amount of capital in the fund will be paid in this financial year (2015/16).
	Cross Green Group Repair	8,581.3	288.2	The Cross Green Group repair scheme exceeded delivery expectations resulting in more works on properties than first envisaged. Grant funding within budget was brought forward forward to cover the variance from 2015/16.
	Vehicles	467.7	(1,972.0)	17 refuse vehicles were ordered during 14/15. Waste Mgt budgeted for 14 which were due to arrive in March 2015. 8 arrived in April and are now in service with the remaining 5 which are expected to arrive shortly and be in service in the next month.
	Kirkstall Road HWSS	78.9	(605.5)	Additional design work has been required to address issues that have been raised during planning consultation. It is now intended that tenders for the works will go out late May 2015. The current programme shows works to start on site in late 2015 and completion in late 2016.
	Other Waste Management	931.2	(99.9)	No other material variances on the Waste Mgt Programme.
	Parks & Countryside	1,629.8	(588.7)	This variance is spread across 57 schemes in total, on average the variance per scheme is modest and in many examples the scheme being delivered is complex, specialist and often weather dependent. The service fully recognises the importance of addressing this issue and has committed project management resource to coordinating the capital programme within the service holistically to ensure that schemes are moved forward promptly in 2015/16.
	Cemeteries and Crematoria	1,459.1	(341.4)	Essential works to Cottingley Cremator and Abatement scheme are complete and the site is operational. However, the completion of ancillary supporting elements have been delayed and extended into the new year. The timing of these issues came after the setting of the programme in Feb. The service is currently undergoing a review to the city wide cemeteries and crematoria provision which will be available in 2015/16.
	Other E&H General Fund	128.4	(111.0)	No material variances in remaining E&H gen fund programme.
	<b>13,980.0</b>	<b>(4,754.2)</b>		
<b>Total General Fund Variances</b>	<b>192,121.3</b>	<b>(23,519.1)</b>		



**CAPITAL PROGRAMME - 2014/15 HRA, HOUSING LEEDS OUTTURN VARIATIONS**

The following table highlights main scheme variations between the estimates in February 2015 and the final 14/15 outturn. The variances are based on those programmes/schemes with significant variances both over/under > £100k.

<b>Environment &amp; Housing HRA/ Housing Leeds</b>	Council Housing Growth Programme	5,114.7	(685.1)	The Council Housing Growth and new build programme spend at outturn 2014/15 equated to 88% of the revised resources target at capital programme setting. This underspend of (£0.7m) was mainly down to, the East park Road newbuild site (£0.9m) where we hit some groundwork problems causing major delays, savings on the recycling empty properties programme (£0.2m) which will be added to phase 2 and some additional acquisitions achieved on the Thorns Walk site £283k.
	Various	57,067.0	(4,330.3)	Housing Leeds estimated the outturn at 7% above the actual projections in February. Some of the main causes to this (£4.3m) variance relate to contractor capacity issues, contractors not delivering on estimates, the harder to access properties in the last quarter of the year have a knock on effect in omissions and refusals across programmes, adaptations extensions delays and overheads coming in lower than expected. We also have a net (£1.1m) of minor variances across 161 schemes. These residual underspent schemes will form part of the 2015/16 Housing Leeds programme.
	Various	2,474.4	(437.7)	BITMO over estimated their spend position at setting of the capital programme which resulted in delivering 85% of the 14/15 budget.
<b>Total HRA Variances</b>		<b>64,656.1</b>	<b>(5,453.1)</b>	
<b>Total Capital Program Variances Cap Prog to Outturn</b>		<b>256,777.4</b>	<b>(28,972.2)</b>	

## LEEDS CITY COUNCIL CAPITAL PROGRAMME DASHBOARD - 2014/15 FINANCIAL YEAR Period Outturn

### Overall Position

**General Fund** spend at outturn is £192.1m for 2014/15 a variation of -£23.5m from the approved Feb '15 Capital Programme.

**Adult Social Care** - Spend at Outturn is £7.8m . Adults delivered a Learning Disability programme £2.3m, Services for Older People £3.1m, ASC business system review £2.4m. The Assisted Living Leeds (former AT HUB) completed in year.

**City Development** - Spend at Outturn is £95.4m. Highways spend is £66.2m which accounts for almost 70% of the City Development programme. The general highways maintenance programme delivered £19m of works to principal and minor roads, A6120 Rodley roundabout signalisation £2.6m and A647 Thornbury Roundabout Junction imps £2.6m, a city wide pothole scheme of £1.6m and the M1 junction 44 improvements £2.2m. Other major highways scheme spend in year include the Inner ring Road Tunnel £9m, Flood Alleviation schemes £5.3m, NGT £4.5m, Kirkstall Forge £3m, Cycle City Ambition £2.9m, Transport package £5m and a replacement vehicle programme of £2m. Asset Mgt delivered 2 main acquisitions in year Harper Street Car Park £10.8m and Eastgate & Harewood CPOs £4.5m. Holbeck Urban Village Land Assembly spent £1.8m. Economic Development spend in year is mainly for the Aire Valley Enterprise Zone £3m with Broadband and Super Connected Cities spending £3m. Other City Development spend £2.6m.

**Children's Services** - Spend at Outturn is £54.5m. Schemes delivered in 2014/15 include the completion of Adel Beck Secure Home £5.4m, Basic Need schemes - Nightingale Primary Academy £5.6m complete, North East SILC West Oak £4.5m, South SILC Broomfield £2.9m, Little London PS £2.6m, Lane End PS £2.6m, Asquith Primary £2.4m, Allerton Bywater PS £1.8m complete, Morley Newlands £1.8m complete and Sharp lane PS £1.2m complete . Other significant spend is the devolved capital funding of £1.7m and the additional schools capitalisations on buildings and equipment £2.9m.

**Environment and Housing General Fund** - Spend at Outturn is £14m. Schemes delivered in 2014/15 are the adaptations to private sector £6.9m, Parks and Countryside schemes £1.6m , works to the Cottingley Cremator Abatement scheme £1.4m and Waste Mgt £1.5m.

**Strategy and Resources-** Spend at Outturn is £20.5m . Schemes delivered in 2014/15 are the General Capitalisation scheme £6.2m, Corporate Property Management £3.9m, Essential Services ICT programme £3.9m, Change in the workplace £3.8m and replacement Passenger Transport vehicles £2.7m.

**HRA Capital** - Spend at outturn is £64.7m for 2014/15, a variation of -£5.5m from the approved Feb '15 Capital Programme.

**Housing Leeds** - spend at outturn 2014/15 is £57.1m - Housing Leeds planned works delivered - Service Delivery associated costs of 9.9m, Heating and energy efficiency £9.7m, Kitchens & Bathrooms £6.5m, Fire Safety Works £4.3m, Conversion/Regeneration Works £3.8m, Electrical £2.2m, Structural Remedials & Insulation £2.1m, Re-roofing £1.8m, Window & Door Replacement £0.8m and other £1.6m. The responsive programme delivered £14.3m including Voids £6.4m, Adaptations to council properties £5.3m and Capital repairs programme of £2.6m.

As a result of the slippage in 2014/15 and additional resources made available to Housing Leeds the 2015/16 planned works programme currently sits at £76.77m. The 2015/16 responsive programme is £13.95m giving a total programme of £90.72m. Housing Leeds due to current capacity issues are proposing to deliver annual programmes of £80m across the next 5 years.

**Council House Growth Programme** - Spend at outturn is £5.4m. The programme is split into three elements - Newbuild and acquisition £3.1m. Empty Property buyback and refurbishment £2m delivering 22 homes in phase 1 which is complete and 100 for phase 2 which starts April 2015. We also have the Right to Buy 1 for 1 replacement element which has £21m of funding, we are currently utilising £7.6m on Newbuild, have committed £4.4m as grants to registered providers and we have £9.02m uncommitted. The full programme has £99.4m of funding across 5 years.

**BITMO** - spend at outturn 2014/15 is £2.5m. BITMO delivered 28 programmes/schemes across Belle Isle including reroofing works , adaptations, heating and energy efficiency and other miscellaneous. The 2015/16 programme is currently £2.16m.

# LEEDS CITY COUNCIL CAPITAL PROGRAMME DASHBOARD - 2014/15 FINANCIAL YEAR Outturn

## LCC - Latest Resources, summary by resource type expenditure and outturn

LCC CAPITAL PROGRAMME - GENERAL FUND RESOURCES AT EACH PERIOD	Feb 15 Cap Programme	Revised Programme Period 3	Revised Programme Period 4	Revised Programme Period 5	Revised Programme Period 6	Revised Programme Period 7	Revised Programme Period 8	Revised Programme Period 9	Revised Programme Period 10	Revised Programme Period 11	Revised Programme Period 12	Outturn	Net Slippage/ Injections
	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s
ADULT SOCIAL CARE	8,558.3	11,168.8	10,095.3	9,686.8	9,366.1	9,228.9	7,851.0	7,048.5	7,532.9	7,557.7	7,584.7	7,768.5	-789.8
CITY DEVELOPMENT	127,437.3	136,130.8	132,834.5	134,600.8	122,896.2	132,511.8	125,735.6	118,869.7	103,670.4	103,869.3	101,293.2	95,363.0	-32,074.3
CHILDREN'S SERVICES	64,283.5	68,437.4	69,314.7	67,693.0	67,326.3	65,781.7	62,275.9	61,247.3	58,382.2	58,888.0	59,197.7	54,502.1	-9,781.4
ENVIRONMENT & HOUSING	20,644.4	26,529.7	26,439.9	27,619.5	26,146.3	24,136.4	22,263.5	21,272.2	18,734.2	18,154.8	16,312.1	13,980.0	-6,664.4
STRATEGY & RESOURCES	31,139.5	28,270.0	28,919.3	27,580.3	30,994.3	30,979.3	25,402.5	25,305.4	27,320.7	27,420.5	28,158.1	20,507.7	-10,631.8
<b>TOTAL</b>	<b>252,063.0</b>	<b>270,536.7</b>	<b>267,603.7</b>	<b>267,180.4</b>	<b>256,729.2</b>	<b>262,638.1</b>	<b>243,528.5</b>	<b>233,743.1</b>	<b>215,640.4</b>	<b>215,890.3</b>	<b>212,545.8</b>	<b>192,121.3</b>	<b>-59,941.7</b>

LCC CAPITAL PROGRAMME - HRA	Feb Cap Programme	Period 3	Period 4	Period 5	Period 6	Period 7	Period 8	Period 9	Period 10	Period 11	Period 12	Outturn	Net Slippage/ Injections
	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s
HRA	91,214.6	75,958.5	74,958.5	74,958.5	77,001.3	74,962.8	72,809.9	72,809.9	70,109.2	65,624.4	65,311.3	64,656.1	-26,558.5
<b>TOTAL</b>	<b>91,214.6</b>	<b>75,958.5</b>	<b>74,958.5</b>	<b>74,958.5</b>	<b>77,001.3</b>	<b>74,962.8</b>	<b>72,809.9</b>	<b>72,809.9</b>	<b>70,109.2</b>	<b>65,624.4</b>	<b>65,311.3</b>	<b>64,656.1</b>	<b>-26,558.5</b>

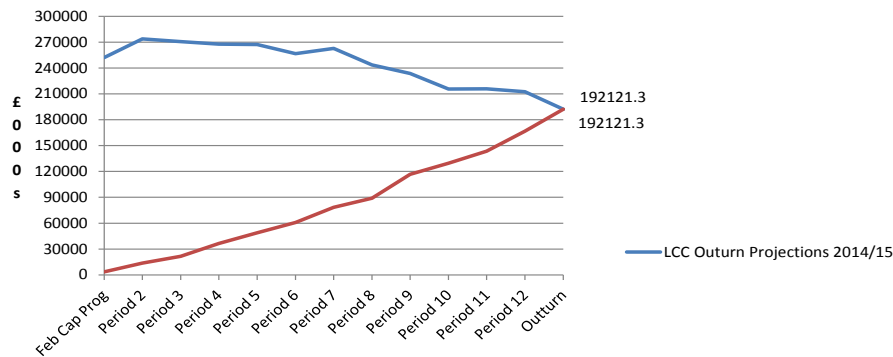
  

LCC CAPITAL PROGRAMME - GENERAL FUND EXPENDITURE PER PERIOD	Period 1	Period 2	Period 3	Period 4	Period 5	Period 6	Period 7	Period 8	Period 9	Period 10	Period 11	Period 12	Outturn
	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s
ADULT SOCIAL CARE	174.2	664.2	1,214.2	1,914.0	2,641.4	3,263.8	3,611.2	4,377.3	5,150.9	5,747.9	6,409.6	7,070.5	7,768.5
CITY DEVELOPMENT	2,334.8	8,315.2	10,697.7	19,680.2	26,462.8	31,863.1	38,119.8	42,379.6	59,540.8	65,052.3	72,703.4	85,894.8	95,363.0
CHILDREN'S SERVICES	220.5	2,475.8	5,431.3	8,716.0	12,222.3	16,731.4	25,593.8	29,635.0	36,261.4	38,710.1	41,830.5	45,371.0	54,502.1
ENVIRONMENT & HOUSING	622.2	1,353.4	2,177.9	3,305.9	4,157.5	5,151.0	5,920.0	6,517.3	8,246.3	9,615.0	10,816.6	13,109.8	13,980.0
STRATEGIC & RESOURCES	252.4	767.6	1,983.0	2,924.1	3,333.5	3,871.1	5,114.8	6,162.7	7,475.5	10,511.5	11,734.8	15,216.7	20,507.7
<b>TOTAL</b>	<b>3,604.1</b>	<b>13,576.2</b>	<b>21,504.1</b>	<b>36,540.2</b>	<b>48,817.5</b>	<b>60,880.4</b>	<b>78,359.5</b>	<b>89,071.9</b>	<b>116,674.9</b>	<b>129,636.8</b>	<b>143,494.9</b>	<b>166,662.8</b>	<b>192,121.3</b>

LCC CAPITAL PROGRAMME - HRA	Period 1	Period 2	Period 3	Period 4	Period 5	Period 6	Period 7	Period 8	Period 9	Period 10	Period 11	Period 12	Outturn
	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s
HRA	6,381.6	8,118.0	11,869.4	14,163.2	17,300.6	21,851.4	28,329.6	34,156.4	40,784.6	45,112.2	48,120.9	61,074.6	64,656.1
<b>TOTAL</b>	<b>6,381.6</b>	<b>8,118.0</b>	<b>11,869.4</b>	<b>14,163.2</b>	<b>17,300.6</b>	<b>21,851.4</b>	<b>28,329.6</b>	<b>34,156.4</b>	<b>40,784.6</b>	<b>45,112.2</b>	<b>48,120.9</b>	<b>61,074.6</b>	<b>64,656.1</b>

LCC General Fund 2014/15 Expenditure to Outturn



LCC HRA 2014/15 Expenditure to Outturn

