



Provisional Financial Outturn 2022/23

July 2023

This report receives scrutiny and approval from Members of Cheshire East Council. As a public report, the Council welcomes feedback to the information contained here.

Anyone wanting to comment is invited to contact the Council at:
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Introduction

Cheshire East Council is the third largest Council in the Northwest of England, supporting over 398,000 local people with annual spending of over £470m.

Local government is going through a period of financial challenges, with a combination of the impact of increasing demand for services and rising costs due to inflation. There is also increasing uncertainty associated with income from business rates and government grants.

Demand for Council services is increasing, with more individuals and families needing support and services than ever before. This reflects an increase in population but also reflects changes in demographics and the national cost of living increases. This demand has resulted in a provisional outturn of £324.7m against a revised net revenue budget of £318.7m, an overall revenue budget overspend of £6.0m.

The likelihood of this negative outturn emerged through quarterly reporting and reflected the higher than forecast inflation in prices and wages. Within this overall position there was underspending within Place based services and within Corporate Services. The overspending pressure was mostly contained in care services and transport costs.

The Medium-Term Financial Strategy was significantly reviewed in the period November 2022 to January 2023 to respond to the emerging financial issue. The pressures affecting the medium term finances of the Council have been addressed as part of the MTFS process for 2023 to 2027.

To support openness and transparency, and provide evidence of strong governance, the report has a main section, to provide background and context, and then nine supporting appendices with detailed information about allocation and management of public money during 2022/23:

The **Financial Stability** section provides information on the overall financial stability and resilience of the Council. It demonstrates how spending in 2022/23 is being funded, including the positions on overall service budgets, centrally held budgets, council tax and business rates. Further details are contained in the appendices.

- **Appendix 1** Adults and Health Committee.
- **Appendix 2** Children and Families Committee.
- **Appendix 3** Corporate Policy Committee.
- **Appendix 4** Economy and Growth Committee.
- **Appendix 5** Environment and Communities Committee.
- **Appendix 6** Finance Sub-Committee.
- **Appendix 7** Highways and Transport Committee.
- **Appendix 8** Update to the Treasury Management Strategy.
- **Appendix 9** Update to the Investment Strategy.

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2022/23 Provisional Outturn - Financial Position

2022/23 Outturn Review	Revised Budget (NET)	Provisional Outturn	Variance Over / For further information please see (Underspend) the following sections
	£m	£m	£m
Service Directorates			
Adults, Health & Integration	121.7	132.2	10.5 Financial Stability and Appendix 1
Children and Families	78.6	83.8	5.2 Financial Stability and Appendix 2
Place	80.3	79.1	-1.2 Financial Stability and Appendix 4,5,7
Corporate	39.7	39.1	-0.7 Financial Stability and Appendix 3
Central Budgets			
Capital Financing	17.1	17.1	0.0 Appendix 6 - Section 4
Transfer to/(from) Earmarked Reserves	-5.7	-11.7	-6.0 Appendix 6 - Section 5
Corporate Contributions / Central Budgets	-13.0	-14.9	-1.9 Financial Stability
TOTAL NET EXPENDITURE	318.7	324.7	6.0
Business Rates Retention Scheme	-28.3	-28.3	0.0 Financial Stability
Specific Unringfenced Grants	-36.5	-36.6	0.0 Appendix 6 - Section 2
Council Tax	-253.8	-253.8	0.0 Financial Stability
FUNDING	-318.7	-318.7	0.0
NET (SURPLUS) / DEFICIT	0.0	6.0	6.0

Financial Stability

Introduction

1. The Council has a track record of sound financial management. Nevertheless, in common with all UK local authorities the Council finds itself in a position where pressures on the revenue budget are intensifying as a result of rapid inflation, the legacy impact of the Coronavirus pandemic and increasing cost of living pressure on households. These issues have the effect of increasing the demand for services and increasing costs of services.
2. Complexity and market sustainability in Adults' and Children's Social Care remains the most significant financial pressure for the Council in the medium term. Rising inflation in fuel, utilities and wage levels are affecting costs across all services.
3. In March a forecast outturn of £7.7m net overspend was reported at the Corporate Policy Committee (The full report can be found [Corporate Policy Committee 23 March 2022](#))
4. The outturn position is now an overspend of £6.0m. **Table 1** provides a service summary of financial performance and the narratives provide further details in the following paragraphs.

Table 1 - Provisional Revenue Outturn

2022/23 Outturn Review	Revised Budget (NET) £m	Provisional Outturn Over / (Underspend) £m	Change from Third Review Over / £m
Service Directorates			
Adult Social Care	116.5	11.0	2.4
Commissioning	5.2	-0.5	-0.8
Public Health	0.0	0.0	0.0
Adults and Health Committee	121.7	10.5	1.6
Directorate	1.2	-0.6	-0.2
Children's Social Care	46.9	4.7	2.2
Education and 14-19 Skills	22.4	3.0	-0.1
Strong Start, Family Help and Integration	8.0	-1.9	-0.2
Children and Families Committee	78.6	5.2	1.7
Directorate	0.7	-0.1	0.0
Growth and Enterprise	22.3	-1.6	-1.0
Economy and Growth Committee	23.0	-1.8	-0.9
Environment & Neighbourhood Services	43.6	2.2	-0.6
Environment and Communities Committee	43.6	2.2	-0.6
Highways and Infrastructure	13.7	-1.6	-1.5
Highways and Transport Committee	13.7	-1.6	-1.5
Directorate	0.5	0.0	0.1
Finance and Customer Services	12.7	0.4	-0.2
Governance and Compliance Services	11.1	-0.8	-0.1
Communications	0.7	0.0	0.0
HR	2.5	-0.5	-0.3
ICT	10.0	0.3	-0.5
Policy and Change	2.3	0.0	0.0
Corporate Policy Committee	39.7	-0.7	-1.0
Total Services Net Budget	320.3	13.9	-0.7
Central Budgets			
Capital Financing	17.1	0.0	0.0
Transfer to/(from) Earmarked Reserves	-5.7	-6.0	0.0
Corporate Contributions / Central Budgets	-13.0	-1.9	-1.0
Total Central Budgets	-1.6	-7.9	-1.0
Total Net Budget	318.7	6.0	-1.7
Business Rates Retention Scheme	-28.3	0.0	0.0
Specific Grants	-36.5	0.0	0.0
Council Tax	-253.8	0.0	0.0
FUNDING	-318.7	0.0	0.0
Net Position	0.0	6.0	-1.7

5. Adults and Health Committee:

- The Adult Social Care (Operations and Commissioning) and Public Health budgets remain under continued pressure across the country. The rising cost of Social Care in Cheshire East is driven by increasing demand for services, increasing complexity of the demand and increasing costs in providing them. Demand for Social Care is therefore not driven exclusively by an ageing population, the prevalence of disability among working-age adults has also increased over recent years. In addition to increasing demand, the unit cost of providing care services is also going up, driven mainly by workforce costs and this has been recognised in the 2023/24 budget where growth has been allocated.

6. Children and Families Committee:

- The Children and Families final outturn for 2022/23 reflects a £5.2m overspend. The breakdown of that position is shown in the main summary table. The key pressure areas for the directorate include the following:
- Children's social care agency placements – where the number of children in care has continued to increase from 521 at April 2022 to 585 at April 2023 and placement costs are increasing by more than inflation.
- The increased use and cost of agency staff in children's social care to cover vacant posts.
- Higher legal costs within children's social care with longer processes and more challenge.
- Home to school transport costs – where a mix of increasing numbers of pupils with an education, health and care plan (EHCP), driver shortages and increasing fuel costs have seen overall costs rise.

- Educational Psychologists – where there is the need for agency staff to cover posts and challenges in recruiting and retaining staff.
- The £5.2m reflects the position after £4m of one-off mitigating measures have been applied including resettlement funding, funding transformation costs from capital receipts and use of earmarked reserves. As a result, the underlying pressure is much greater.
- A number of these items are reflected in growth allocations in the MTFs. However, the position will require careful management during 2023/24 and the Directorate is developing work plans.

Dedicated School Grant (DSG):

- The key pressure on DSG relates to the high needs block where the SEND service continues to see a significant increase in the number of pupils with an EHCP.
- This has placed pressure on the grant used to provide funding for children with SEND in various settings and led to a £21.2m overspend in 2022/23. This adds on to the brought forward deficit of £25.7m to take the DSG Reserve to a £46.9m deficit position.
- This is in line with the budget gap as determined by the council's DSG Management Plan that was reported to Children and Families Committee in September 2022 and set out the planned expenditure and income on high needs over the medium term.
- The deficit is currently being managed by an accounting override until 2026 which allows it to be treated as an unusable reserve. At this stage the position is not recoverable unless there are significant changes to funding or demand or both.

7. Environment and Communities Committee:

- Environment & Neighbourhood Services are reporting a pressure of £2.2m against a net budget of £43.6m. £1.9m of this relates to income pressures in Planning, Libraries and Licensing as a legacy of the covid pandemic. £0.4m relates to covid related costs as more people are working from home leading to increased waste collection and transfer costs due to tonnage growth. A net £0.9m non covid pressure arises in Environmental Services due to the impact of the pay rise pressure on the cost of services delivered to the Council by it's wholly owned companies, plus increased costs as a consequence of significant inflation impacts against waste disposal contracts, together with waste transfer station maintenance and compliance measures. These costs increased have been mitigated to some extent by a higher than expected bereavement income surplus and a tonnage rebate from Ansa due mainly to lower organic waste in quarter 4. There is a large staffing underspend across the majority of services due to vacancies and delaying recruitment to improve the overall Council financial position, offset slightly by the pay rise pressure.

8. Economy and Growth Committee:

- Growth & Enterprise have an underspend of £1.6m against a net budget of £22.3m. There were a number of measures taken to help with the Council's financial position including releasing funding in Economic Development of £0.8m, reduction in planned maintenance in Facilities Management and Farms, stopping non-essential spend and holding vacancies across the majority of the services. Growth & Enterprise had inflationary pressures from the pay rise, responsive maintenance and energy costs which reduced the underspend available.

9. Highways and Transport Committee:

- Highways & Infrastructure are reporting an underspend of £1.6m against a net budget of £13.7m. There is a pressure of £0.8m included within these figures for lower income received from pay and display car parks, annual and quarterly parking permits and from penalty charge notices within Parking. This has been offset by £1.3m of additional income from Highways and Infrastructure, releases of earmarked reserves to improve the Council position of £0.4m, vacancies and delayed recruitment across the majority of services and a LEP contribution towards HS2.

10. Corporate Policy Committee:

- The Corporate Services Directorate has reported an underspend against budget of £651,000.
- The main underspends in the service were due to holding vacancies across many services in the Directorate, reduced non-essential spend, and, as a result of the continued impact of COVID bounce-back, additional marriage income in Registrations. These underspends were partially offset by overspends in ICT Shared Services, and the shared Transactional Services Centre. There was also an overspend on Housing Benefits Payments Centre, which is a volatile budget and additional one-off costs relating from the implementation of the Unit 4/Best4Business System, which cannot be charged to the joint capital project with Cheshire West and Chester Council.

11. Central Budgets:

- The Central Budgets are reporting an underspend of £7.9m against budget. This relates to the drawdown from reserves, for prior year funding that has been carried forward to 2022/23, to offset Covid scarring costs held within services and the over recovery of past service employer pension contributions compared to the budget set.

12. Other Companies:

- The Council's wholly owned companies' core contract expenditure was £37.94m in 2022/23, relating to services provided at cost for the Council. This position includes a net £1.5m of additional costs in year, relating to pay award pressures, significant inflation against contracts and materials, the legacy effects of Covid and increased demand for services; partly offset by improvements against waste tonnages, bereavement income and staffing vacancies, and other efficiencies. The net increase in cost is reflected in the Council's outturn position, mainly against Environment & Communities Committee services, but also partly Highways & Transport Committee functions.
- Ansa and Orbitas realised £0.356m in profits (after tax) from commercial activities. Although Transport Service Solutions (TSS) ceased trading on 31 March 2022, there were residual transactions in 2022/23, as part of winding down the company, generating a £0.106m surplus as at 31 March 2023, which will be paid as a final dividend in 2023/24. An interim dividend of £0.291m was paid in-year from TSS to the Council.

Outturn Impact

13. At the third financial update stage it was planned that £5.2m would be used from the MTFs reserve to mitigate the forecast overspend. The residual impact on General Reserves were planned to be a reduction of £2.5m, decreasing the forecast closing balance of £14.9m to a potential closing balance of £12.4m, which is aligned to the risk assessed level of reserves for the 2023/24 Budget.
14. The actual overspend has allowed the use of the General Reserve to be reduced to £0.8m taking the closing balance to £14.1m.

Collecting Local Taxes for Local Expenditure

15. Cheshire East Council collects Council Tax and Non Domestic Rates for use locally and nationally.

Council Tax

16. Council tax is set locally and retained for spending locally. Council tax was set for 2022/23 at £1,626.24 for a Band D property. This is applied to the taxbase.
17. The taxbase for Cheshire East reflects the equivalent number of domestic properties in Band D that the Council is able to collect council tax from (after adjustments for relevant discounts, exemptions and an element of non-collection). The taxbase for 2022/23 was agreed at 156,607.48 which, when multiplied by the Band D charge, means that the expected income for the year is £254.7m.
18. In addition to this, Cheshire East Council collects council tax on behalf of the Cheshire Police and Crime Commissioner, the Cheshire Fire Authority and Parish Councils. **Table 3** shows these amounts separately, giving a total budgeted collectable amount of £313.8m.
19. This figure is based on the assumption that the Council will collect at least 99% of the amount billed. The Council will always pursue 100% collection, however to allow for non-collection the amount billed will therefore exceed the budget.
20. This figure may also vary during the year to take account of changes to Council Tax Support payments, the granting of discounts and exemptions, and changes in numbers and value of properties. The amount billed to date is £315.6m.

Table 3 – Cheshire East Council collects Council Tax on behalf of other precepting authorities

	£m
Cheshire East Council	254.7
Cheshire Police and Crime Commissioner	36.9
Cheshire Fire Authority	12.9
Town and Parish Councils	9.3
Total	313.8

21. **Table 4** shows collection rates within three years and, following a slight drop below this rate during the Covid-19 pandemic, demonstrates that 99% collection rate is on target to be achieved within this period for 2022/23.

22. **Table 4 – 99% of Council Tax is collected in three years**

Financial Year	CEC Cumulative			
	2019/20	2020/21	2021/22	2022/23
	%	%	%	%
After 1 year	97.9	97.4	97.8	98.2
After 2 years	98.8	98.6	98.5	**
After 3 years	98.9	98.9	**	**

**data not yet available

23. The council tax in-year collection rate for the period up to the end of March 2023 is 98.2%. This is a small increase of 0.4% on the previous year, despite current cost of living pressures. Facilities are in place for residents to extend payments where needed and staff are engaging with residents who need additional support.

24. Council tax support payments were budgeted at £18.4m for 2022/23 and at the end of March 2023 the total council tax support awarded was £18.7m.

25. During 2021/22 there was a consultation and review of the Council Tax Support scheme resulting in some amendments being made. The revised scheme was confirmed by full Council in December 2021.

26. Council tax discounts awarded are £29.4m which is an increase of £1.9m in comparison to the same period in 2021/22. This increase is attributable to work related to raising awareness of the discounts available to residents.

27. Council tax exemptions awarded is £8.0m, which is a small increase of £0.4m compared with 2021/22.

Non-Domestic Rates (NDR)

28. NDR is collected from businesses in Cheshire East based on commercial rateable property values and a nationally set multiplier. The multiplier changes annually in line with inflation and takes account of the costs of small business rate relief.

29. The small business multiplier applied to businesses which qualify for the small business relief was set at 49.9p in 2022/23. The non-domestic multiplier was set at 51.2p in the pound for 2022/23.

30. **Table 5** demonstrates how collection continues to improve even after year end. The table shows how over 99% of non-domestic rates are collected within three years.

31. **Table 5 – Over 99% of Business Rates are collected within three years**

Financial Year	CEC Cumulative			
	2019/20	2020/21	2021/22	2022/23
	%	%	%	%
After 1 year	98.2	92.4	95.6	98.2
After 2 years	98.4	97.4	98.3	**
After 3 years	99.2	99.0	**	**

**data not yet available

32. The business rates in-year collection rate for the period up to the end of March 2023 is 98.2%. This is a 2.6% increase on last year and continues the growth of collection rates back to pre-pandemic figures. A return to standard collection processes and government support through additional reliefs has assisted the recovery in collection.

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July 2023

Appendix 1 : Adults and Health Committee

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Adults and Health Committee Extracts

1. Changes to Revenue Budget 2022/23 since Third Review Update

2. Corporate Grants Register

Table 1: Adults and Health Committee Grants

Table 2: Council Decision Additional Grant Funding (Specific Purpose) over £1m

Table 3: Delegated Decision Additional Grant Funding (Specific Use) £500,000 or less

Table 4: Delegated Decision Additional Grant Funding (General Use) £500,000 or less

3. Debt Management

4. Capital Strategy

5. Reserves Strategy

Appendix 1

Adults and Health Committee

1. Changes to Revenue Budget 2022/23 since Third Financial Review Update

	Third review Net Budget £000	Additional Grant Funding £000	Restructuring & Realignments £000	Revised Net Budget £000
Adults and Health				
Adult Social Care Operations	117,515	-	(1,045)	116,470
Commissioning	3,638	-	1,608	5,246
Public Health	-	-	-	-
	121,153	-	563	121,716

2. Corporate Grants Register

Table 1 – Corporate Grants Register

Grants 2022/23	Revised Forecast FR3 2022/23 £000	Final Outturn 2022/23 £000	Change from Revised Forecast FR3 2022/23 £000	Treatment of Grant <i>Notes 2 - 5</i>
ADULTS & HEALTH				
Specific Purpose (Held within Services)	52,590	45,934	(6,657)	
General Use (Held Corporately)				
Social Care Support Grant	11,341	11,341	0	
Independent Living Fund	861	861	0	
Local Reform & Community Voices	213	208	(5)	
Social Care in Prisons	71	68	(3)	
War Pension Scheme Disregard	56	56	(0)	
Streamline ASC care assessment process and improve waiting times	0	142	142	SRE
TOTAL ADULTS & HEALTH	65,132	58,610	(6,523)	

Notes

- 1 The Dedicated Schools Grant, Pupil Premium Grant, Sixth Form Grant and Other School Specific Grant from the Education Funding Agency (EFA) figures are based on actual anticipated allocations. Changes are for in-year increases/decreases to allocations by the DfE and conversions to academy status.
- 2 SRE - Supplementary Revenue Estimate requested by relevant service.
- 3 ODR - Officer Decision Record to approve immediate budget change to relevant service.
- 4 Reserves - transfer to reserves at year end.
- 5 Balances - amount will be included as a variance to budget.

- 2.1 Cheshire East Council receives two main types of Government grants; specific use grants and general purpose grants. Specific use grants are held within the relevant service with a corresponding expenditure budget. Whereas general purpose grants are held in central budgets with a corresponding expenditure budget within the allocated service area.
- 2.2 Spending in relation to specific use grants must be in line with the purpose for which it is provided.
- 2.3 The grant outturn position reflects the grant values that were used during the year. This may be different than the actual amount of grant received during the year. The remaining amounts from grants that are not used in full during 2022/23

are carried forward to meet expenditure in financial year 2023/24. The decrease in grants since the third review is due to the change in which year the grants will be used.

- 2.4 **Table 2** shows additional specific purpose grant allocations that have been received over £1m that Council will be asked to approve.
- 2.5 **Table 3** shows additional grant allocations that have been received which are £500,000 or less and are for noting only.
- 2.6 **Table 4** shows additional general use grant allocations that have been received which are £500,000 or less and are for noting only.

Table 2 – Note that Council will be asked to Approve Supplementary Revenue Estimates of Additional Grant Funding (Specific Purpose) over £1m

Committee	Type of Grant	£000	Details
Adults and Health	Afghan Wrap Around support (Specific Purpose)	1,061	This grant is from the Home Office. Funding allocated by the Home Office to support Cheshire East with providing Afghan Wrap Around support to families.
Total Specific Purpose Allocation for Council Approval		1,061	

Table 3 – Note Delegated Decision - Supplementary Revenue Estimate Requests for Allocation of Additional Grant Funding (Specific Use) £500,000 or less

Committee	Type of Grant	£000	Details
Adults and Health	Discharge Fund (Specific Purpose)	9	<p>This grant is from the Department for Health and Social Care and is an increase on the Financial Review 3 forecast. The aim of the grant is to provide patients with faster access to emergency treatment by freeing up hospital beds through quicker discharge, which will also help reduce ambulance handover times. Local authorities and Integrated Care Boards (ICBs) will work together to agree on spending across their regions, introducing tailored solutions which speed up discharge and benefit patients in their area.</p> <p>£300 million will be given to ICBs to improve bed capacity and £200 million for local authorities to bolster the social care workforce, increasing capacity to take on more patients from hospitals.</p> <p>All of the Cheshire East Place money is coming to the Council and is being managed through the Better Care Fund.</p>
Adults and Health	Asylum Dispersal Scheme (Specific Purpose)	135	This grant is from the Home Office. Funding allocated by the Home Office for Cheshire East to support the Asylum Dispersal Scheme.
Adults and Health	Syrian Resettlement Programme (Specific Purpose)	4	This grant is from the Home Office. Funding allocated by the Home Office for Cheshire East to support with the Syrian Resettlement Programme.
Adults and Health	Journey First (Specific Purpose)	445	This grant is from the Department for Work and Pensions. Increases in the grants received as claims to DWP / ESF are made on a quarterly basis reflecting match funded expenditure.

Adults and Health	Parents First (Specific Purpose)	446	This grant is from the Department for Work and Pensions. Increases in the grants received as claims to DWP / ESF are made on a quarterly basis reflecting match funded expenditure.
Adults and Health	Apprentice Incentive Scheme (Specific Purpose)	2	This grant is from the Department for Education. Incentive payments available for hiring a new apprentice. Employers are able to use their levy funds to cover the cost of an apprentice's training and assessment. Payments passported to schools. Grant conditions .
Adults and Health	CHAMPS SMS - inpatient detox (Specific Purpose)	20	This grant is from the CHAMPS Public Health Collaborative and is an increase on the Financial Review 3 position. Additional funding to support improvements in the quality and capacity of drug and alcohol treatment 2022/23 to 2024/25.
Total Specific Purpose Allocations less than £500,000		1,061	

Table 4 – Note Delegated Decision - Supplementary Revenue Estimate Requests for Allocation of Additional Grant Funding (General Use) £500,000 or less

Committee	Type of Grant	£000	Details
Adults and Health	Streamline ASC care assessment process and improve waiting times (General Use)	142	This grant is from the Department of Health and Social Care (DHSC). The purpose of this grant is to provide support to local authorities in England towards expenditure lawfully incurred or to be incurred by them in funding adult social care.
Total General Use Allocations less than £500,000		142	

3. Debt Management

	Outstanding Debt £000	Over 6 months old £000
Adults and Health Committee		
Adults, Public Health and Communities	10,449	6,679
	10,449	6,679

4. Capital Strategy

Adults and Health								CAPITAL					
CAPITAL PROGRAMME 2022/23 - 2025/26													
Scheme Description	Forecast Expenditure							Forecast Funding					Total Funding
	Total Approved Budget	Prior Years	Actuals 2022/23	Forecast Budget 2023/24	Forecast Budget 2024/25	Forecast Budget 2025/26	Total Forecast Budget 2022/26	Grants	External Contributions	Revenue Contributions	Capital Receipts	Prudential Borrowing	
	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
Committed Schemes													
Adults Services													
Electronic Call Monitoring System	389	0	0	389	0	0	389	0	0	389	0	0	389
People Planner System	90	38	3	49	0	0	52	52	0	0	0	0	52
Replacement Care4CE Devices	93	65	0	28	0	0	28	28	0	0	0	0	28
Total Adults Services Schemes	572	103	3	466	0	0	469	80	0	389	0	0	469

5. Reserves Strategy

Name of Reserve	Opening Balance 1 April 2022 £000	Movement in Reserves 2022/23 £000	Closing Balance 31 March 2023 £000	Notes
<u>Adult Social Care Operations</u>				
Adults Directorate	1,020	0	1,020	To support a number of widespread projects within the Adults and Health Directorate. Connected Community Strategy Developments activity has been delayed due to the Community Team focussing on resettlement schemes. Transformation and Improvement of ASC and Care4ce New Model of Care anticipate phasing of appropriation will match the original business case.
DOL's Assessments	397	(272)	125	Reserve required due to delays in DOLs assessment processing. Anticipated to be fully utilised in 2023/24.
Public Health (LAC funding)	162	(162)	0	Reserve has been fully utilised during 2022/23, matched off against LAC staff as per the original business case.
<u>Adults Social Care Commissioning</u>				
PFI Equalisation - Extra Care Housing	2,715	80	2,795	Surplus grant set aside to meet future payments on existing PFI contract which commenced in January 2009, and the anticipated gap at the end of the agreement.
NHB Community Grants Staffing	132	0	132	To support administrative staffing costs in relation to Central Government's New Homes Bonus guidance for community projects.
<u>Public Health</u>				
Public Health Reserve	3,220	(210)	3,010	Ring-fenced underspend to be invested in areas to improve performance against key targets. Including the creation of an Innovation Fund to support partners to deliver initiatives that tackle key health issues. Anticipated that the carry forward ringfenced grant will be spent across 2022/23 to 2025/26.
ADULTS AND HEALTH TOTAL	7,646	(564)	7,082	