

Report

Cabinet



Part 1

Date: 17 July 2019

Subject **May Revenue Budget Monitor**

Purpose The purpose of this report is to give Cabinet an early indication of the revenue forecast position and the issues affecting financial management during 2019/20.

Author Head of Finance (HoF)

Ward All

Summary This early monitor is intended to flag up areas of budget challenges and savings this coming year based on an early review of the Council's 2019/20 budget. Whilst continuing pressure from demand areas on the budget are a challenge, the overall position at this point is within the overall budget and manageable, with the vast majority of the Council's c160 budget 'service activities' managing close to / on budget.

At this point, it necessarily can't be precise but it gives a reliable indication of the 'areas' which require careful oversight and an indication of the scale of the issues; this latter element in particular will become more accurate as we move further into the year.

The monitor indicates that there are continuing challenges within service areas (mainly children's and adults services) amounting to c£3m, partially mitigated by underspending in non-service budgets, resulting in an overall projected overspend, before use of contingency, of £839k (0.3% of the net revenue budget). If there is no other specific call on the contingency budget and it is used to balance the current level of forecast service overspending, it gives an overall projected underspend of £634k.

In addition, budgets set by schools for 2019/20 will see them overspending against their available funding by £2,594k, funded by their reserves. This would mean a small number of schools, mainly secondary's, increase their existing deficit reserves. This projection assumes, in line with previous years, that additional funding/ income of £1,500k will be received in year in the form of currently unknown in-year grants and other compensation, however, if this does not come to fruition the current school reserves would worsen. Secondary schools are already working on these budgets to bring forward savings and this work is on-going, therefore, should improve the position shown.

As the Council begins work on future year budgets, the current position highlighted in respect of continuing pressure on demand led service budgets will need to be considered and appropriate provision/ action agreed which could increase the existing budget challenge over the medium term.

- Appendix 1 Overall budget dashboard – May 2019
- Appendix 2 Revenue summary monitor – May 2019
- Appendix 3 Schools funding and balances

Appendix 4 Planned movement in reserves

Proposal	<p>Cabinet is asked to:</p> <ul style="list-style-type: none">• Note the overall budget forecast position including use of the general budget contingency to balance forecast overspends within service areas;• Agree to instruct all areas of the Council to maintain robust financial management;• Note the level of undelivered savings within each directorate and the risks associated with this;• Note the forecast movements in reserves;• Note the projected balances of individual schools over the next year and that work is on-going in respect of reducing school overspending in the secondary sector.
Action by	<p>Cabinet Members/Head of Finance/Senior Leadership Team/Corporate Management Team confirm plans to:</p> <ul style="list-style-type: none">• promote and ensure robust forecasting throughout all service areas;• reduce over-spending within Social Care;• manage/mitigate those projects that are unable to deliver required medium term savings.
Timetable	<p>On going</p> <p>This report was prepared after consultation with:</p> <p>Chief Executive Strategic Directors Heads of Service Budget Holders Accountancy Staff</p>
Signed	

1 Background & Summary position

- 1.1 Under difficult circumstances, the Council has historically managed its overall revenue budget well, reporting relatively small levels of under-spending. As a growing city, Newport continues to be under significant pressure from increasing demand for essential services and lower funding. The Council has had to deal with the pressures associated with this growth and therefore the additional costs of delivering services.
- 1.2 This monitor flags up areas of budget challenges and savings this coming year based on an early review of the Council's 2019/20 budget. Whilst continuing pressure from demand areas on the budget are a challenge, the overall position at this point is within the overall budget and manageable, with the vast majority of the Council's c160 budgeted 'service activities' managing close to / on budget.
- 1.3 Continuing challenges within service areas (mainly children's and adults services) amount to c£3m, partially mitigated by underspending in non-service budgets, resulting in an overall projected overspend, before use of contingency, of £839k (0.3% of the net revenue budget). If there is no other specific call on the contingency budget and it is used to balance the current level of forecast service overspending, it gives an overall projected underspend of £634k.

2 Key areas contributing to position

- 2.1 The following section highlights the key areas that contribute to the overall Council position:

- (i) Ongoing budget pressures on a small number of Council activities;
- (ii) Delivery of 2019/20 savings

(i) Ongoing budget pressures

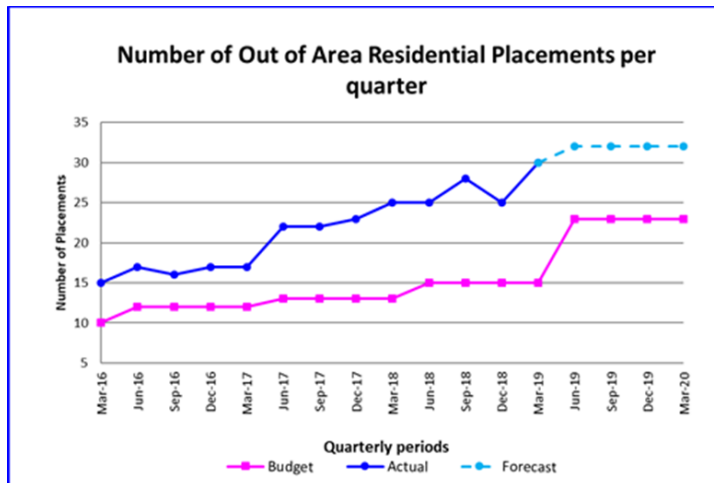
- 2.2 Some of the significant service area overspending and key issues reported last year continue to feature as budget risks in 2019/20. There are three main areas that contribute to the overall service area overspending, these are:

- Children's out of area placements
- Independent fostering agencies
- Adult community care

- 2.3 These are not new issues and demand in most of these areas have been increasing over the last 2-3 years. These areas received significant investment in 2019/20 but demand continues to accelerate beyond the budget available. The investment made in the current year in these financially high-risk areas is set out below:

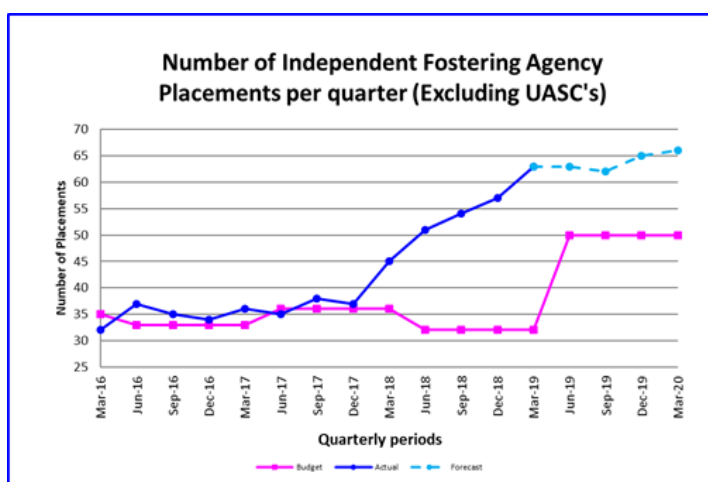
	2018/19 Outturn (Gross overspend)	2019/20 Investment
Childrens out of area (OOA) placements	2,090	2,206
Adults community care	1,135	654
Special educational needs	1,330	1,414
Independent Fostering Agencies	756	765
	5,311	5,039

2.4 **Children's out of area placements** – The £2,206k investment in this area in 2019/20 was to support 23 out of area placements, which at the beginning of January when budgets were finalised was reasonable as numbers were at 25. At this time service managers believed that demand could be managed and a budget for 23 placements was set. Between January and March 2019, numbers increased to 30 and this is expected to increase further to 32 by the end of 2019/20 based on the known cohort of children and proposed plans for their care. Whilst work continues to reduce the number, and therefore costs, of out of area placements and bring them back 'in house' the current projected numbers will result in a forecast overspend of £1,303k.



It should be noted that the £2,206k investment was supported by £1,473k one off grant funding which was received in 2019/20. If this funding does not continue this will present a significant budget challenge from 2020/21 onwards.

2.5 **Children's independent fostering** – Investment of £765k in 2019/20 enables the budget to afford 50 placements. The budget was set at 50 given that the average number of placements over the period of April 2018 to December 2018 was 50. There was a level of uncertainty around the increased numbers at the end of 2018/19 and managers anticipated that this was a short-term issue and that the 2019/20 trend was likely to follow that seen in 2018/19. Between January and March 2019, however, the numbers increased to 63 and the current forecast is based on an additional one placement per month resulting in a projected overspend of £539k.



2.6 **Adults community care** - £654k has been invested into the adult's community care budget for 2019/20. The current position shows that there are currently over 1,700 service users within community care. This is a 2.4% increase on 2018/19 users and higher than what managers anticipated when setting the 2019/20 budget.

2.7 Whilst all of these areas require concerted efforts to address how demand is to be managed this needs to be reviewed as although forecasts are based on the latest intelligence that service areas have available there is a risk that numbers continue to unexpectedly increase throughout the year.

(ii) Delivery of medium term revenue savings:

2.8 The position on delivery of savings is shown in appendix 1. The performance on forecast delivery of 2019/20 savings is projected to be good with 97% of the £6.8m savings to be delivered in full. In addition to the £209k shortfall this represents, there remains £91k of undelivered savings from 2018/19, which is to be addressed by the Education service.

2.9 Whilst these areas should be considered as part of our financial planning process, service areas projecting a shortfall should seek alternative savings or permanently mitigate using existing budget provision. These areas will continue to be closely monitored throughout the year.

3 Schools

3.1 Appendix 3 highlights that most schools will have much reduced reserves as at 31st March 2020 due to current forecasted net overspending in the current year of £2,594k. It should be noted that schools budgeted in year overspending is £4,094k, however, based on historical trends it is assumed that £1,500k of additional funding/ income (grant and other compensation) will be received at year end, therefore reducing the in-year overspend to £2,594k. A summary table is shown below:

Sector	Reserves balance 31/03/19 £	In-year overspending £	Reserves balance 31/03/20 £
Nursery	2,871	(38,720)	(35,849)
Primary	3,667,584	(1,905,546)	1,762,038
Secondary	(629,461)	(2,125,522)	(2,754,983)
Special	89,470	(24,222)	65,248
Total	3,130,464	(4,094,010)	(963,546)
Assumed grant/ other compensation	-	1,500,000	1,500,000
Total	3,130,464	(2,594,010)	536,454

3.2 Given that this additional income is not guaranteed and eight schools are anticipating a negative balance position at the end of the year, officers are working closely with those schools to ensure that deficit recovery plans are put in place and that action is taken to reduce spend. This work is on-going. The level of in year overspending was highlighted as a risk in 2018/19 and continues to be an area of concern. Schools should take appropriate action to match costs to their available funding, as this level of overspending is not sustainable and there is no contingency budget available to mitigate this.

4 Use of reserves

4.1 Appendix 4 illustrates the planned movements in reserves throughout the year. Cabinet should note the opening balance as at 31st March 2019, forecasted planned transfers in/ (out) of reserves in 2019/20 and the forecast balance as at 31st March 2020. Current projections suggest that 15% of the Council reserves will be utilised by the end of the financial year, which is in line with planned and expected use. The general fund reserve is at the minimum level required (£6.5m) representing 2% of the overall net budget.

Timetable

Ongoing

Risks

Risk	Impact of Risk if it occurs* (H/M/L)	Probability of risk occurring (H/M/L)	What is the Council doing or what has it done to avoid the risk or reduce its effect	Who is responsible for dealing with the risk?
Risk of overspending	H	M	Regular forecasting and strong financial management Revenue budget contingency	
Poor forecasting	M	M	Better forecasting in non-service areas where large variances occurred in 18/19 Review and refinement in service areas of risk based modelling CX/HoF setting out clear expectations	Asst. HoF SFBP's and budget managers CX / HoF

* Taking account of proposed mitigation measures

Links to Council Policies and Priorities

Strong financial management underpins services and medium term financial planning.

Options Available and considered

In terms of the financial position and financial management, there are no options – the Council needs to operate within its overall budget and it is anticipated that this will be achieved with the general budget contingency, though monitoring highlights key challenges in some small number of areas, including schools.

Preferred Option and Why

To continue careful review and management of key budgets and risks.

Comments of Chief Financial Officer

Despite significant investment in key demand led areas in 2019/20, demand/ costs have continued beyond the budget available resulting in significant levels of overspending. Whilst the overall budget position is currently forecasted to be positive, this will need to be monitored carefully and continued effort to reduce costs in these areas, wherever possible because this will increase our budget challenge over the medium term.

The schools position is concerning given budgets set by schools for 2019/20 will see them overspending against their available funding by £2,594k. This level of overspending will see all but c£500k removed from school balances. It is critical therefore; that schools develop detailed spending plans to ensure that they manage expenditure within their allocated funding as historical levels of overspending is unsustainable.

Comments of Monitoring Officer

There are no specific legal issues arising from the report.

Comments of Head of People and Business Change

There are no direct HR implications associated with the report.

The Well-being of Future Generations Act requires public bodies to apply the five ways of working to any financial planning, which will address short-term priorities with the need to safeguard the ability to meet long-term needs. This report gives an early indication of the revenue forecast position and the issues affecting financial management during 2019/ 20, and notes that any future reductions in funding will need to reflect and be consistent with the five ways of working. This budget monitoring report fits in with the well-being goal of a Prosperous Wales.

Comments of Cabinet Member

The current financial position is concerning and we need all Cabinet Members with Heads of Service to bring forward actions to address.

Local issues

N/A

Scrutiny Committees

N/A

Equalities Impact Assessment and the Equalities Act 2010

N/A

Children and Families (Wales) Measure

N/A

Wellbeing of Future Generations (Wales) Act 2015

This update is against a backdrop of prolonged pressure on public services as a combination of reduced income, rising demands on services, increased expectations, compliance with new legislation and the increasing costs of running services, which has seen the delivery of significant budget savings over the last five years. Any future reductions in funding will need to reflect and be consistent with the five principles underpinning the Wellbeing of Future Generation (Wales) Act 2015.

Wellbeing of Future Generations (Wales) Act 2015 forms an integral part of the financial management of the Council and the MTFP process of which the outturn of the Council is essential part. Analysis and review of reserves are an important aspect on the future generations and the Head of Finance reviews and assesses the robustness and adequacy of these reserves as part of this report.

Consultation

N/A

Background Papers

Cabinet Paper – 22nd May 2019 - Revenue Budget Out-turn - 2018/19

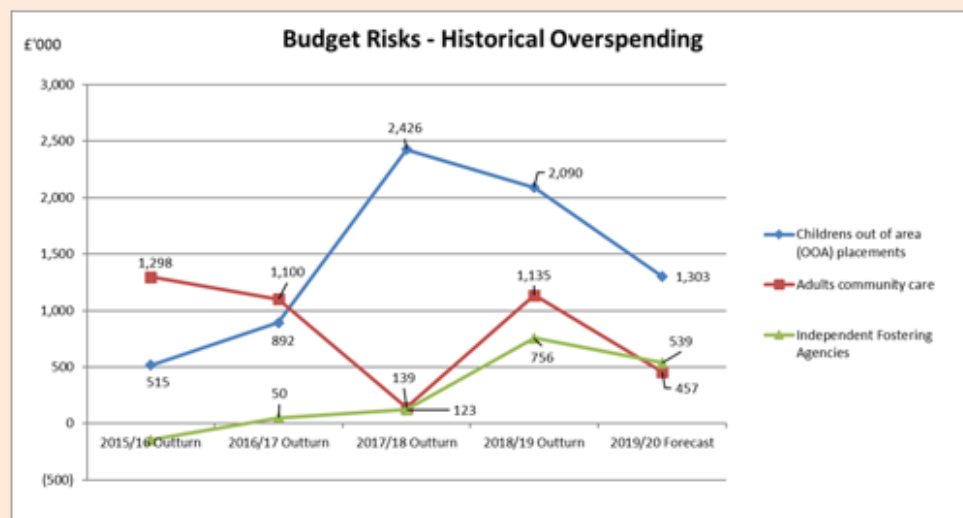
Dated:

Budget Monitoring Position – May 2019

Position by Directorate	Current Budget £'000	Forecast £'000	Variance £'000
People (exc Schools)	85,422	88,472	3,050
Place	33,716	33,774	58
Corporate	18,401	18,327	(74)
Service Area Budget	137,538	140,573	3,035
Schools	96,545	99,139	2,594
Service Area Budget (inc Schools)	234,083	239,712	5,629
Schools - transfer from reserve	0	(2,594)	(2,594)
Non Service	45,055	42,859	(2,196)
Total Budget (excluding contingency)	279,139	279,977	839
General Contingency	1,473	1,473	0
Total Budget (Including contingency)	280,611	281,450	839

Detailed explanations can be found within service area dashboards

Forecast History – High Risk Areas



Position Summary

- Revenue budget forecasting a small underspend assuming that the general contingency is not utilised (£634k)
- High level monitor gives early indication of the challenges faced by service areas

Key areas contributing to position

- Forecast undelivered 19/20 savings of £209k
- Significant overspending in three key areas:

Children's out of area placements	£1,303k
Children's independent fostering	£539
Adults community care	£457k

- Mitigated by non service area underspends:

Council tax surplus and Ctax reduction scheme	(£1,895k)
Interest payable – refinanced at lower rate	(£250k)

Risks

- Service areas are overspending at unsustainable levels
- Over half of the general contingency budget required to balance the budget at this early stage of the year
- Demand within the key areas may accelerate beyond forecast trends
- Vast majority of schools forecast to spend more than their funding in 19/20
- Gross overspending within schools (£4,094k) far outweighs the level of school balances available (£3,130k). Current forecasts assume that additional income of £1,500k will be received at the end of the year.

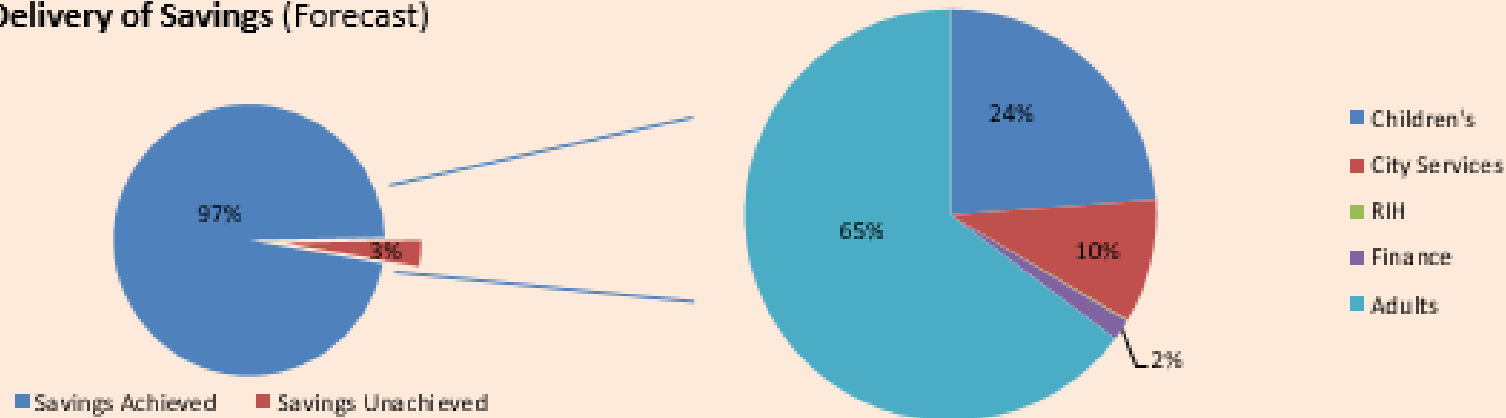
Budget Monitoring Position – May 2019

Staff Forecasts

Overall Staffing	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar
Budget (£'000)	61,255	61,255	61,255	61,255	61,255	61,255	61,255	61,255	61,255	61,255	61,255	61,255
Forecast (£'000)	61,255	60,767	60,767	60,767	60,767	60,767	60,767	60,767	60,767	60,767	60,767	60,767
Variance (£'000)	0	(488)	(488)	(488)	(488)	(488)	(488)	(488)	(488)	(488)	(488)	(488)

- Staff budgets account for a fifth of the Council's net budget

2019/20 Delivery of Savings (Forecast)



- The first chart shows that 97% of the total savings are forecast for full delivery in 2019/20
- The second chart illustrates the areas where savings are forecast not to be delivered (3% of overall target)
- 2019/20 balance of £209k undelivered savings remains significant in financial terms
- This is in addition to £91k undelivered savings dating back to 2018/19

Overall Summary	People	Place	Corporate	Non Service	Total
Total	2,025	1,107	352	3,319	6,803
Year End 2019/20	1,839	1,087	349	3,319	6,594
Variation to MTRP Target	(186)	(20)	(3)	0	(209)
Variation % to MTRP Target	-9%	-2%	-1%	0%	-3%

Budget Monitoring Position – May 2019

Risk Based Areas/ Budgets

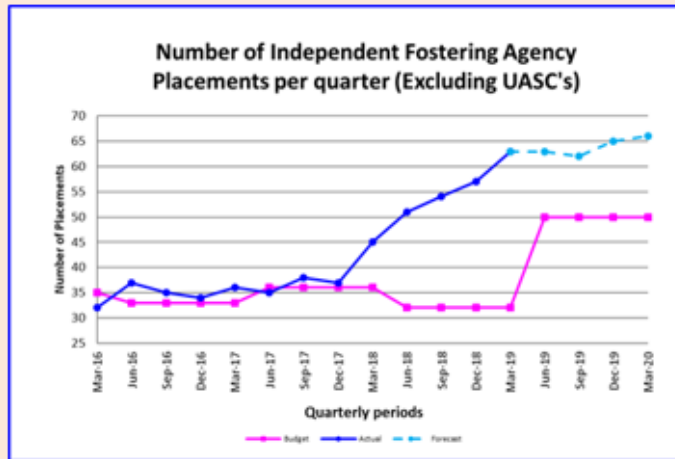
	Budget	Forecast	Variance	Graph
Children & Young People				
Independent Fostering Agencies	1,935	2,474	539	i
Out of Area Residential	3,258	4,561	1,303	ii
In House Fostering	2,921	3,124	203	
looked after Children (IAC) Remand	0	0	0	
Adult & Community Services				
Community Care - Residential	20,962	20,973	11	
Community Care - Supported Living	7,780	8,575	795	iii
Community Care - Non Residential	9,624	10,197	573	iv
Community Care Income - Residential & Non	(6,713)	(7,613)	(900)	
Education				
SEN Out of County - Local Authority	2,342	1,032	(1,310)	v
SEN Out of County - Independents	2,261	3,178	917	v
SEN local Provision Development	497	497	0	
SEN Equipment & Resources	29	137	108	
SEN Transport	1,509	1,856	347	
Special Home to School Transport	232	508	276	
Bridge Achievement Centre	1,258	1,258	0	
Regeneration, Investment & Housing				
Development Control Fees	(646)	(646)	0	
Building Control Fees	(234)	(214)	20	
Commercial & Industrial Properties Income	(1,330)	(1,330)	0	
City Services				
Commercial/ Asbestos Income	(1,185)	(1,294)	(109)	
Home to School Transport - Primary	951	965	14	
Home to School Transport - Secondary	1,064	1,195	131	
Home to School Transport - College	113	132	19	
Finance				
Council Tax Benefit Rebates	12,611	11,466	(1,145)	
Law & Regulation				
Public Protection	(862)	(911)	(49)	
Land Charges Income	(167)	(167)	0	
CCTV Income	(213)	(62)	151	
Total Net Budget	57,997	59,891	1,894	

- Currently, in 2019/20, there are over 25 budget areas identified at the start of the year by HoS as those areas that have the potential to be high risk or highly volatile. This list is reviewed on an on-going basis
- Although some of these areas are currently forecasting an underspend against budget, they continue to be monitored
- There are six budget 'hotspot' areas within the risk based monitoring which demonstrate the significant financial impact and risk that only a small number of areas pose to the financial position of the Authority (graph ref i – v)
- These areas alone contribute almost £2.8m to the service area overspends
- These overspending areas are consistent with last years position despite significant investment in 2019/20 therefore it is critical that managers make a concerted effort to manage demand and to reduce spend wherever possible

Budget Monitoring Position – May 2019

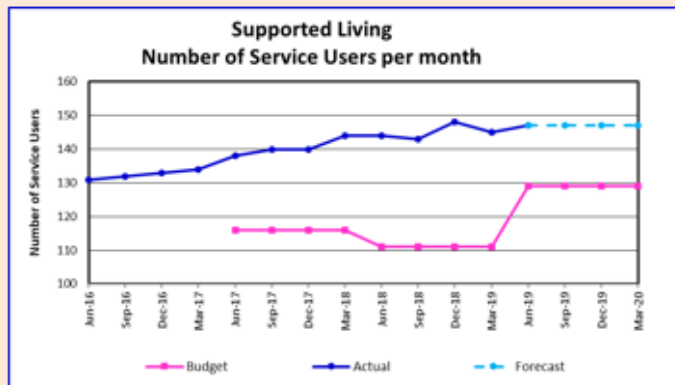
Risk Based Monitoring graphs

(i) Independent Fostering Agencies

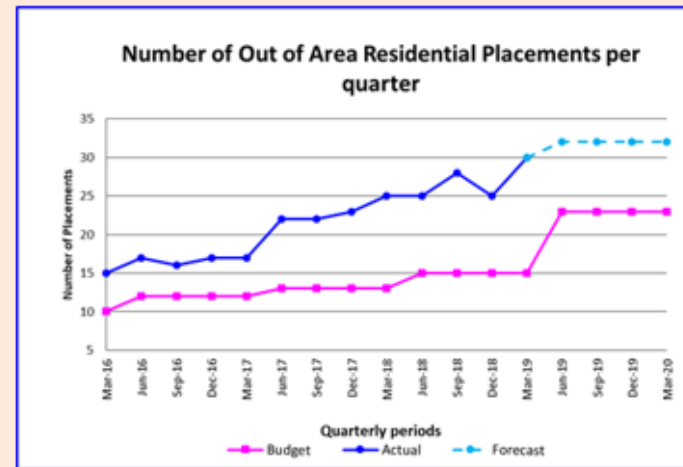


- The 2019/20 budget can afford 50 placements per month at an average cost. Actual placements are at 62 and projected to increase to 66 by the year end resulting in an overspend of £539k.

(iii) Community Care – Supported Living

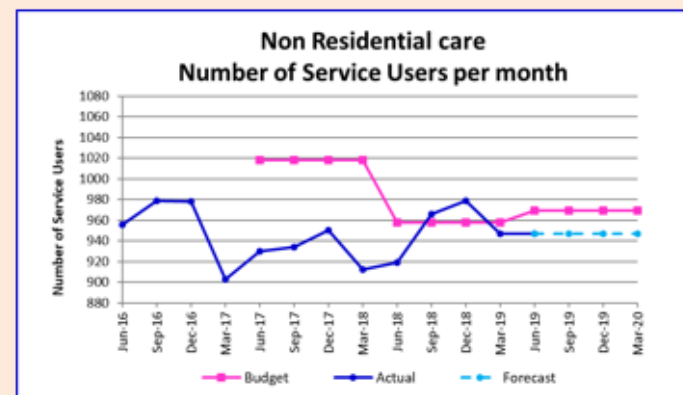


(ii) Out of Area (OOA) Residential Placements



- Budget can afford 23 placements per month at an average cost. There are currently 32 placements resulting in an overspend of £1.3m.

(iv) Community Care – Non Residential

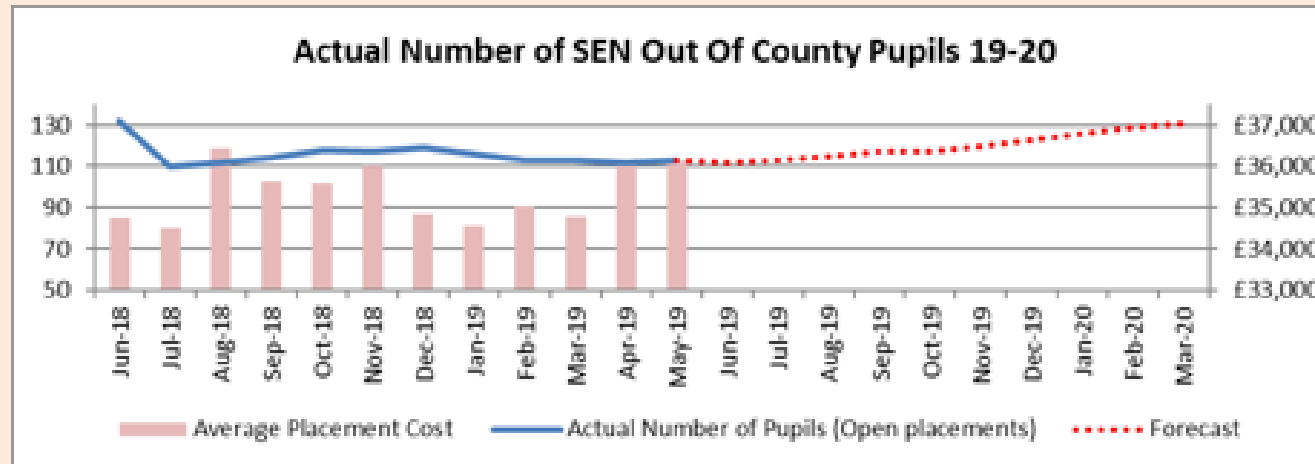


** Due to changes in reporting average budget data is unavailable prior to April 2017.

Budget Monitoring Position – May 2019

Risk Based Monitoring graphs

(v) SEN Out of County Placements – Local Authority and Independent



- SEN OOC budget can accommodate 132 placements at an average cost of £35k
- 15% of total placements costing between £60k and £70k. One placement in particular costs the Authority £114k due to the complex needs of the individual

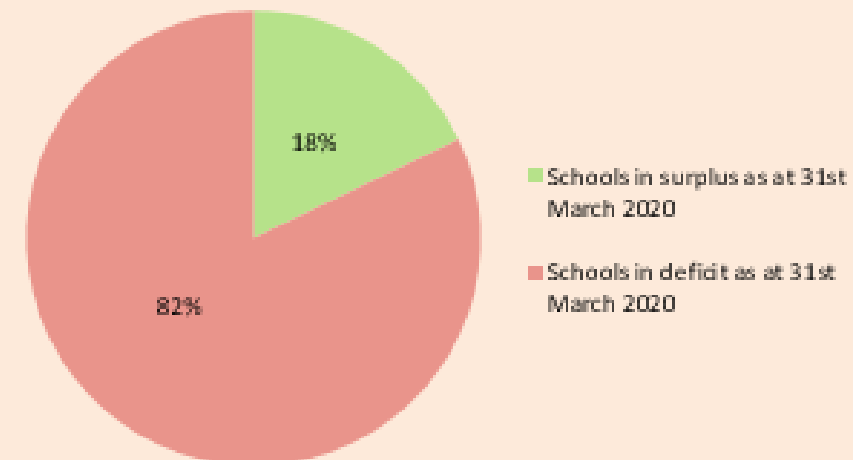
Budget Monitoring Position – May 2019

Schools

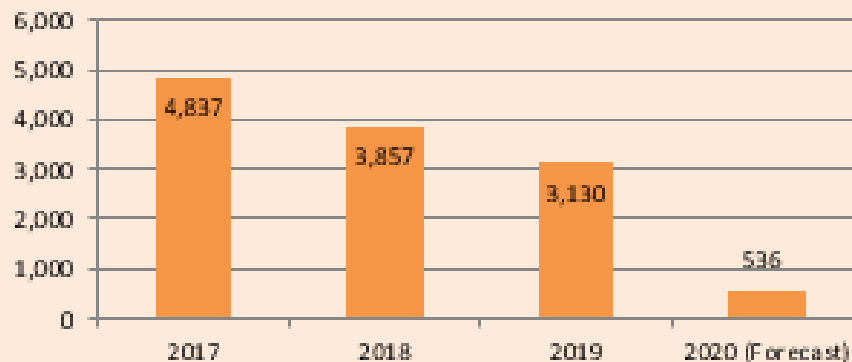
- Budgets set by schools for 2019/20 will see them overspending against their available funding by £2,594k. This projection assumes that additional income of £1,500k will be received later in the year in the form of grants and other compensation, however, if this does not come to fruition the current school reserves would worsen.
- Currently 8 schools are anticipating a negative balance position at the end of the current financial year, one from the nursery sector, two from the primary sector and five from the secondary sector. The cumulative forecast deficit for these schools is £3.16m.
- Officers are working closely with these schools to ensure that deficit recovery plans are in place and that action is taken to reduce spend. Schools must take appropriate action to match costs to their available funding, as this level of overspending is not sustainable and there is no contingency budget available to mitigate this.

Schools Forecasting Budget Overspends	May
Kimberley Nursery	(41)
High Cross Primary	(54)
St Woolos Primary	(30)
Newport High	(248)
Caerleon Comprehensive	(1,300)
Uliswerry High	(770)
Llanwern High	(443)
St Julians	(275)
Total Net Budget	(3,161)

Proportion of Schools Forecasting Deficit as at 31st March 2020



Balances held by Schools as at 31st March



Schools are forecasting an in year overspend of £2,594k therefore reducing the school balances from £3,130k to £536k as at the end of March 2020.

APPENDIX 2 Revenue Summary Monitor – May 2019

Summary Revenue Budget 2019/20	April 19	Current	Projection	(Under) /	Change
	Approved	Budget		Over	Since Last
	Budget				Statement
	£'000	£'000	£'000	£'000	£'000
People					
Children and Young People	24,523	24,523	27,066	2,543	2,543
Adult and Community Services	46,417	46,655	47,091	436	436
Education	14,244	14,244	14,315	71	71
Schools	96,545	96,545	99,139	2,594	2,594
	181,729	181,967	187,611	5,644	5,644
Place					
Regeneration, Investment and Housing	9,994	9,994	9,998	4	4
City Services	23,722	23,722	23,776	54	54
	33,716	33,716	33,774	58	58
Chief Executive					
Directorate	592	498	498	(0)	(0)
Finance	3,265	3,267	3,194	(73)	(73)
People and Business Change	7,271	7,397	7,396	(1)	(1)
Law and Regulation	7,511	7,239	7,239	0	0
	18,639	18,401	18,327	(74)	(74)
Capital Financing Costs and Interest					
Capital Financing Costs MRP	7,489	7,489	7,489	(0)	(0)
Interest Payable	7,085	7,085	6,835	(250)	(250)
Interest Receivable	(127)	(127)	(127)	-	-
PFI	8,543	8,543	8,543	(0)	(0)
	22,990	22,990	22,740	(250)	(250)
Sub Total - Service/Capital Financing	257,074	257,074	262,452	5,378	5,378
Contingency Provisions					
General Contingency	1,473	1,473	1,473	(0)	(0)
Restructuring / Other Savings	-	-	-	(0)	(0)
Centralised Insurance Fund	570	570	570	0	0
Non Departmental Costs	-	-	-	-	-
Other Income and Expenditure	108	110	110	0	0
	2,151	2,152	2,153	0	0
Levies / Other					
Discontinued Operations - pensions	1,563	1,563	1,503	(60)	(60)
Discontinued Operations - Ex Gratia Payments	2	2	2	0	0
Levies - Drainage Board, Fire service etc	8,282	8,282	8,291	9	9
Non distributed grants	-	-	-	-	-
CTAX Benefit Rebates	12,611	12,611	11,466	(1,145)	(1,145)
Extraordinary Items	-	-	-	-	-
Charity Rate Relief	-	-	-	-	-
	22,458	22,458	21,262	(1,196)	(1,196)
Transfers To/From Reserves					
Base budget - Planned Transfers to/(from) Reserves	(1,072)	(1,072)	(1,072)	0	0
Earmarked reserves: Queensbury Loan	-	-	-	-	-
Earmarked reserves: Transfer to/(from) Capital	-	-	-	-	-
Earmarked reserves: Transfer to/(from) Schools	-	-	(2,594)	(2,594)	(2,594)
Earmarked reserves: Transfer to/(from) Schools Redundancy	-	-	-	-	-
Invest to Save Reserve	-	-	1,270	1,270	1,270
Invest to Save Reserve (from)	-	-	(1,270)	(1,270)	(1,270)
	(1,072)	(1,072)	(3,666)	(2,594)	(2,594)
Total	280,611	280,611	282,201	1,589	1,589
Funded By					
WAG funding (RSG and NNDR)	(214,343)	(214,343)	(214,343)	-	-
Council Tax	(66,268)	(66,268)	(67,018)	(750)	(750)
Council Tax Surplus	-	-	-	-	-
Total	-	0	839	839	839

APPENDIX 3 – Schools Funding and Balances

	Reserves balance 31/03/19	Final Funding 2019/20	In year overspending	Reserves balance 31/03/20
School	£	£	£	£
Bassaleg school	287,615	7,081,240	(210,911)	76,705
Newport High	(45,927)	4,898,979	(202,073)	(248,000)
Caerleon Comprehensive	(736,609)	6,282,874	(563,391)	(1,300,000)
The John Frost School	132,839	5,915,461	4,	137,725
Llanwern High	28,467	4,495,473	(471,820)	(443,354)
Lliswerry High	(547,907)	4,204,688	(222,093)	(770,000)
St Josephs R.C. High	180,341	5,721,732	(149,564)	30,777
St Julians School	(5,495)	7,012,888	(269,505)	(275,000)
Ysgol Gyfun Gwent Is Coed	77,216	1,407,000	(41,051)	36,164
Total Secondary Schools	(629,461)	47,020,335	(2,125,522)	(2,754,982)
Alway Primary	75,420	1,459,819	(28,350)	47,070
Caerleon Lodge Hill	77,708	1,028,678	(51,105)	26,603
Charles Williams CIW	213,471	1,664,682	(110,959)	102,512
Clytha Primary	13,564	740,218	8,957	22,520
Crindau Primary	169,709	1,275,677	(78,725)	90,984
Eveswell Primary	239,228	1,487,398	(72,053)	167,174
Gaer Primary	135,308	1,500,854	(33,402)	101,906
Glan Llyn (sept 19)	0	496,305	22,645	22,645
Glan Usk Primary	12,432	1,964,345	9,044	21,475
Glasllwch Primary	62,351	723,092	(61,639)	711
High Cross Primary	(19,886)	857,692	(34,238)	(54,124)
Jubilee Park	58,759	857,396	(53,414)	5,346
Langstone Primary	107,041	1,026,905	(97,104)	9,937
Llanmartin Primary	39,477	714,035	(22,564)	16,913
Lliswerry Primary	106,366	1,978,760	51,662	158,028
Maesglas Primary	3,662	916,967	12,293	15,955
Maindee Primary	66,444	1,595,622	(54,308)	12,136
Malpas CIW Primary	109,276	1,058,087	(94,072)	15,204
Malpas Court Primary	110,510	1,124,636	(101,905)	8,604
Malpas Park Primary	19,332	775,247	(19,051)	281
Marshfield Primary	89,475	1,256,944	(76,227)	13,247
Millbrook Primary	121,722	950,676	(120,215)	1,507
Milton Primary	63,550	1,445,712	(12,328)	51,223
Monnow Primary	233,067	1,395,880	(92,567)	140,500
Mount Pleasant	2,263	793,272	2,661	4,923
Pentrepoeth Primary	52,693	1,339,257	25,489	78,181
Pillgwenlly Primary	143,263	2,021,646	(98,168)	45,095
Ringland Primary	73,200	998,030	(69,689)	3,511
Rogerstone Primary	91,153	1,907,246	(90,153)	1,000
Somerton Primary	83,358	665,975	(36,051)	47,308
St Andrews Primary	67,471	2,128,619	(54,096)	13,376
St Davids RC Primary	58,427	689,321	(48,431)	9,996
St Gabriels RC Primary	48,690	595,542	(36,379)	12,311
St Josephs RC Primary	47,488	644,601	(3,628)	43,860
St Julians Primary	206,343	2,036,348	(14,807)	191,537
St Marys RC Primary	57,891	1,182,995	(38,636)	19,255
St Michaels RC Primary	8,340	750,209	(5,532)	2,809
St Patricks RC Primary	51,372	661,453	(31,599)	19,772
St Woolos Primary	16,051	997,688	(45,674)	(29,624)
Tredegar Park primary	150,215	1,378,193	(102,969)	47,246
Ysgol Gym Bro Teynon	135,193	694,780	(4,595)	130,597
Ysgol Gym Casnewydd	128,331	1,095,631	(61,980)	66,351
Ysgol Gym Iŋor Hael	137,855	627,898	(81,681)	56,174
Total Primary Schools	3,667,584	49,504,327	(1,905,546)	1,762,038
Fairoak Nursery	9,393	158,962	2,435	11,828
Kimberley Nursery	(6,522)	256,568	(41,155)	(47,676)
Total Nursery Schools	2,871	415,530	(38,720)	(35,849)
Maes Ebbw	25,565	3,144,779	(24,951)	614
Ysgol Bryn Derw	63,904	1,280,518	729	64,634
Total Special Schools	89,470	4,425,297	(24,222)	65,248
Assumed additional grant and other compensation				1,500,000
Total All Schools	3,130,464	101,365,490	(4,094,009)	536,455

APPENDIX 4 – Planned Movement in Reserves

Reserve	Balance at 31-Mar-19	Planned Movements in Year												Balance at 31-Mar-20
		Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	
	£'000													
Council Fund:	(6,500)													(6,500)
Balances held by schools for future use	(3,130)												2,594	(536)
														-
Earmarked Reserves:														-
Music Service	(127)													(127)
Pay Reserve	(1,418)													(1,418)
Insurance Reserve	(2,831)													(2,831)
MMI Insurance Reserve	(602)													(602)
Health & Safety	(16)													(16)
Education Achievement Service	(92)													(92)
Schools Redundancies	(845)													(845)
Friars Walk	(5,201)													(5,201)
European Funding I2A & CFW	(278)													(278)
Metro Bus	(9)													(9)
GEVS Redundancies	(78)													(78)
SUB TOTAL - RISK RESERVES	(11,497)	-	-	-	-	-	-	-	-	-	-	-	-	(11,497)
Capital Expenditure	(6,709)												1,749	(4,960)
Invest to Save	(11,099)												1,270	(9,829)
Super Connected Cities	(554)												128	(426)
Landfill (fines reserve)	(345)													(345)
Christmas Lights	(30)												30	-
School Reserve Other	(182)												182	-
School Works	(384)												15	(369)
Investment Reserve	(747)												724	(23)
Usable Capital Receipts	(8,295)												4,004	(4,291)
Streetscene Manager Support	(154)												144	(10)
SUB TOTAL - ENABLING RESERVES	(28,498)	-	-	-	-	-	-	-	-	-	-	-	8,246	(20,252)
STEP School Computers	(312)												312	0
Municipal Elections	(92)												(38)	(130)
Local Development Plan	(611)												(58)	(669)
Glan Usk PFI	(1,605)												(86)	(1,691)
Southern Distributor Road PFI	(43,881)												340	(43,541)
Loan modification technical reserve (IFRS 9)	(1,242)												72	(1,170)
Building Control	(132)												21	(111)
SUB TOTAL - SMOOTHING RESERVES	(47,875)	-	-	-	-	-	-	-	-	-	-	-	563	(47,312)

Reserve	Balance at 31-Mar-19	Planned Movements in Year												Balance at 31-Mar-20
		Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	
	£000													
Works of art	(21)													(21)
Theatre & Arts Centre	(232)													(232)
Cymorth Income	(33)													(33)
Blaen Y Pant	(8)											8		-
Homelessness Prevention	(38)													(38)
Environmental Health - Improve Air Quality	(49)													(49)
Refurbishment of a Children / Older People Homes	(113)						57					56		-
Apprenticeship Scheme	(51)											33		(18)
City Economic Development Reserve	(90)											90		-
Welsh Language Standards	(174)											50		(124)
Port Health	(13)											(5)		(18)
CRM	(431)											431		-
Events	(266)											80		(186)
MTFP Reserve	(1,762)											1,147		(615)
Development of Leisure Masterplan	(15)											15		-
Voluntary Sector Grants	(66)			17										(49)
Bus Wifi	(35)											18		(17)
NEW - SENCOM	(250)	250												-
NEW - Bus Subsidy	(40)											20		(20)
NEW - IT Development	(351)											351		-
NEW - Leisure Delivery Plan	(150)											150		-
NEW Chartist Tower	(950)											950		-
Joint Committee City Deal Reserve	(399)													(399)
SUB TOTAL - OTHER RESERVES	(5,537)	250	-	17	-	-	57	-	-	-	-	3,394	-	(1,819)
RESERVES TOTAL	(103,037)	250	-	17	-	-	57	-	-	-	-	14,797	-	(87,916)