

Report

Cabinet

Part 1

Date: 15 January 2020

Subject **November Revenue Budget Monitor**

Purpose To highlight the current forecast position on the Council's revenue budget and the risks and opportunities that present themselves within the November position.

Author Head of Finance (HoF)

Ward All

Summary The November 2019 position shows that the Council's overall net revenue budget forecast is finely balanced after utilising the entire revenue contingency budget.

This position has improved since the last update to Cabinet in September 2019 when an overspend of £723k was forecast. This improvement comes as a result of one off, unexpected grants into social care, reduced demand for SEN transport and Heads of Service implementing targeted reductions in service area spending, agreed by Cabinet in September.

Service areas, excluding schools, are forecasting an overspend of £2,614k, and this is confined to a small number of budget/ activity areas, with the majority of areas spending close to/ within their approved budgets. Without the latest grants received in social care the service area forecast overspend, would be £2,978k.

There is continuing pressure on the budget from demand areas specifically within social care and the following three areas alone contribute £3,024k to the overall service area overspend shown above:

(i)	Adult community care	£1,634k overspend
(ii)	Children's out of area placements	£716k overspend
(iii)	Independent fostering agencies	£674k overspend

Forecast savings of £317k within Corporate Services have offset this bringing service areas overspending down to £2.6m.

Service area overspending has been mitigated by underspending against non-service budgets in respect of council tax surplus and council tax reduction scheme (£2,071k). Although this mitigation reduces the service areas overspend down to £543k, this includes full use of the revenue contingency budget.

In addition, budgets set by schools for 2019/20 will see them overspending against their available funding by £3,072k. Whilst this has no impact on the overall councils net budget because schools have their own reserves to fund this overspend, it does mean that the school reserves will come down, in overall terms, to 'nil' based on these forecasts.

The pattern of overspending and underspending is consistent with previous years, even after significant investments in these services though a key difference this current year is no one off income has been received, unlike previous years. The level of overspending in services and schools cannot be sustained at these levels and robust action must be taken to reduce service area overspending further.

As the Council continues 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 action agreed.

- Appendix 1 Overall budget dashboard – November 2019
- Appendix 2 Revenue summary monitor – November 2019
- Appendix 3 Schools funding and balances
- Appendix 4 Planned movement in reserves

Proposal Cabinet is asked to:

- Note the overall budget forecast position including use of all the general budget contingency in addition to significant underspending in non-service budgets to mitigate, in part, the forecast overspends within service areas;
- Agree that Corporate Directors and the Chief Executive continue work with Heads of Service to bring about targeted reductions in service area spending. These are forecast to show progress and monitor delivery and agreed with individual Cabinet Members in their regular briefings;
- 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 Cabinet Members / Head of Finance/ Senior Leadership Team / Corporate Management Team to:

- Ensure that there is targeted reduction in spend across service areas and forecasts / financial dashboards updated;
- Manage undelivered savings as appropriate for 2019/20 and previous years;
- Promote and ensure robust forecasting throughout all service areas.

Timetable On going

This report was prepared after consultation with:

Chief Executive
Strategic Directors
Heads of Service
Budget Holders
Accountancy Staff

Signed

1 Background

- 1.1 Despite the difficult circumstances the Council has faced, the overall revenue budget has been managed well in the past 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 The September position reported to Cabinet showed a forecast overspend of £723k, however this has improved to a finely balanced position. The main changes include one off, unexpected grant income into social services (c£300k) and a reduction in the level of demand that we are currently experiencing for SEN transport (c£400k). Whilst service areas continue to experience demand pressures the vast majority of the Council's c160 budgeted 'service/ activities' are managing close to/ on budget.
- 1.3 Continuing challenges within service areas amount to £2,614k with almost the entire forecast overspend originating from Adults and Children Services. The underlying issues within Social Services would be in the region of £4m if all one off funding were excluded. These overspends have been partially offset by underspending against non-service budgets resulting in a balanced budget position. This is after using the entire contingency budget of £1,473k.

2 Key areas contributing to position

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

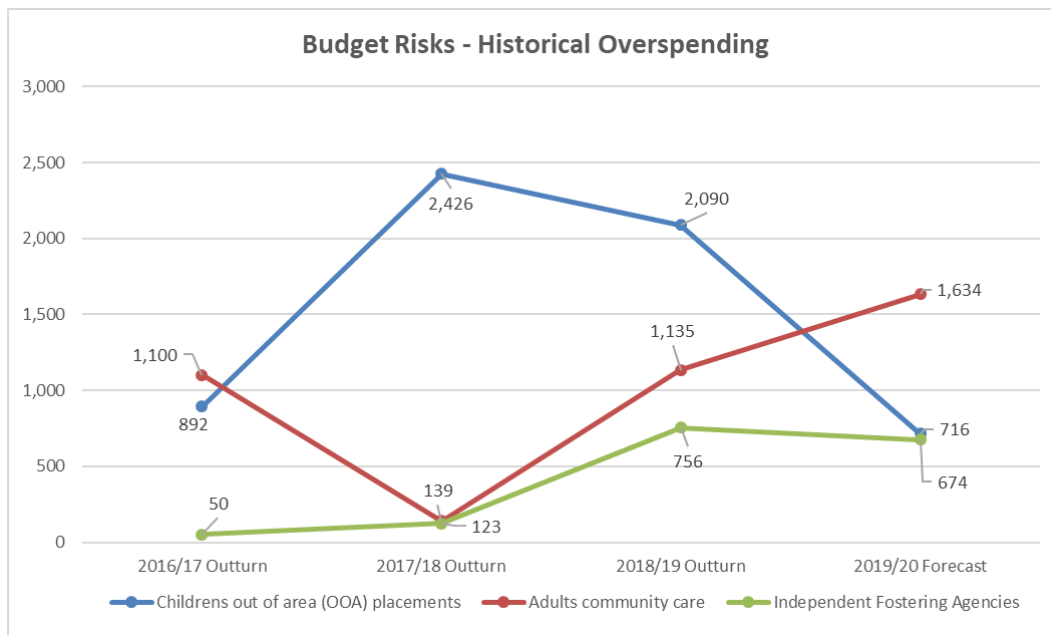
- (i) Ongoing budget pressures on a small number of Council activities;
- (ii) New, emerging issues that have arisen during 2019/20;
- (iii) Delivery of agreed 2019/20 budget savings.

(i) Ongoing budget pressures

- 2.2 It has been well documented, throughout this year and last, that there are three main areas that contribute to service area overspending:

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

- 2.3 These are recurring 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 chart below demonstrates that despite investment over the years the increasing demand for essential services continues to put pressure on budgets in these areas. Forecast demand in children's out of area residential placements and independent fostering has remained relatively consistent over the last couple of months whilst the costs of delivering community care continues to accelerate.



- 2.4 Children's out of area placements** – Following the purchase of a new residential home the budget has now been split to reflect internal and external placements. After significant investment of £2,206k, over and above inflation, in the 2019/20 budget, this budget can support 19 out of area placements. In November, the number of out of area placements are at 24 and this is expected to reduce to 18 by the end of the year 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 £716k.
- 2.5 Children's independent fostering** – Investment of £719k, over and above inflation, in 2019/20 enables the budget to support 50 placements which is reasonable given the level of increasing demand that was experienced in 2018/19. In November, the number of independent fostering placements are at 68 and this is expected to increase to 71 placements (15% increase since July) resulting in a forecast overspend of £674k.
- 2.6 Adults community care** - £654k has been invested into the adult's community care budget for 2019/20, over and above inflation. The current position shows that there are currently over 1,700 service users within community care, which is a 3.7% greater than at this point last year.
- 2.7** Given the inherent nature of this budget risk, numbers in this area could change through the rest of the year as has been the case over the last 2-3 years and this therefore represents a risk, given that no further contingency is available within the overall revenue budget at this point. As we approach the end of the financial year, however, there should be greater certainty in the numbers forecast.
- (ii) New, emerging Issues
- 2.8 Adults & Community Services** – Further increases in demand and contract overspending has led to significant increases in the forecast service overspending at c£600k. Discussions are on-going with social care managers and providers to reduce contract costs as soon as possible.
- (iii) Delivery of agreed 2019/20 budget savings:

- 2.3 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 93% of the £6.6m savings to be delivered in full. In addition to the £481k shortfall this represents, there remains £91k of undelivered savings from 2018/19, which is to be addressed by the Education service.
- 2.4 Whilst these areas are considered as part of our future financial planning and budget process, they contribute £572k of overspending against the current year's budget and the current overall overspending of the Council's budget.

3 Schools

- 3.1 Appendix 3 highlights that all but eight schools will have much reduced reserves as at 31st March 2020 due to current forecasted net overspending of £3,073k. This position has recovered slightly compared to the last update to Cabinet, however, it should be noted that schools budgeted in year overspending is £4,344k with forecasts including a further £1,271k of additional funding/ income (grant and other compensation), including the Welsh Government 2019/20 teacher's pay grant, therefore reducing the in-year overspend to £3,073k. Whilst the pay grant will be allocated to individual schools in time for the next update, the Chief Education Officer along with the Head of Finance will need to consider options around the allocation of the contingency budgets so not to detract from the true extent of schools overspending as this will be a key consideration in setting next year's budget. A summary table is shown below:

	Reserves balance 31/03/19	In year Under/(overspend)	Reserves Balance 31/03/20
	£	£	£
Nursery	2,871	(56,706)	(53,835)
Primary	3,667,584	(2,031,913)	1,635,671
Secondary	(629,461)	(2,091,221)	(2,720,682)
Special	89,470	(163,705)	(74,236)
Total	3,130,464	(4,343,545)	(1,213,082)
Grant and other compensation		1,270,985	1,270,985
Total	3,130,464	(3,072,561)	57,904

- 3.2 Fifteen schools are anticipating a negative balance position at the end of the current financial year, one from the nursery sector, eight from the primary sector, five from the secondary sector and one from the special sector. The cumulative forecast deficit for these schools is £3.541m and officers continue to work closely with those schools to ensure that deficit recovery plans are 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 a significant area of concern. The forecasted overall school reserves position, being close to zero needs to be resolved as the current spending levels in school is not sustainable and has the potential to cause very significant and adverse impact on the Councils overall finances if it continues.
- 3.3 Whilst the Scheme of Financing for Schools sets out that the Authority will, under exceptional circumstances and with the prior written approval of the Chief Education Officer, make provision for schools to plan for a deficit budget, these licensed deficits are subject to a number of regulations set out within the scheme. The regulations which cause concern are set out below:
- (i) Deficit balances will only be approved to fund specific projects or short term cash flow difficulties at individual schools;
 - (ii) The level of licensed deficit authorised by the LA is set at a maximum of 5% of total budget;
 - (iii) The maximum proportion of collective balances held by the Authority to back the arrangement is 25%

3.4 According to the scheme, the maximum proportion of collective balances to back the scheme would be £782k however; the projected cumulative deficit balances for 19/20 are £3,541k of which the deficit balances for six out of the fifteen schools exceed 5% of their total budget.

3.5 Based on the forecast overspending schools will have utilised all but £58k of the schools reserves by the end of this financial year. The current 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 17% 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.

4.2 The above position on reserves is based on planned use of reserves. It does not include the impact of un-planned use resulting from funding any revenue budget overspending and 'making good' school reserves. As the general reserve is at the minimum level and other reserves are earmarked, any un-planned use will require the Cabinet to approve use of current earmarked reserves for these, which could affect future finances of the Council.

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 overall forecast position and financial management, there are no options – the Council needs to operate within its overall budget. Given the current forecast suggests that the position is finely balanced, even after utilising the general contingency budget, action must be taken to ensure that the outturn is within budget. Schools must also take action to ensure that they manage within available funding as the current forecast overspend uses the entire reserves that the schools have available.

Preferred Option and Why

SLT continue to impose a targeted reduction in spend across service areas and continue careful review and management of key budgets and risks.

Comments of Chief Financial Officer

The forecasts here paint a challenging picture and the Cabinet should approve a continued review of budgets and spending plans to ensure a balanced budget position at year-end.

The pattern of service overspending is not sustainable in going forward and will cause real challenges to the Council's overall financial position and financial sustainability in due course, unless it is controlled.

The school's current level of overspending is very challenging with the real prospect of school reserves being completely utilised, even after significant in year additional funding from WG. This will also now impact on the overall Council finances and as above, the financial sustainability of the Council, in due course, unless action is taken.

Comments of Monitoring Officer

There are no legal issues arising from the Report.

Comments of Head of People and Business Change

There are no direct HR implications associated with this report. The report does not show any specific staffing issues, although clearly issues will arise if robust monitoring and management of budgets does not take place.

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 update on 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.

Comments of Cabinet Member

The level of overspending against service area budgets 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 an 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

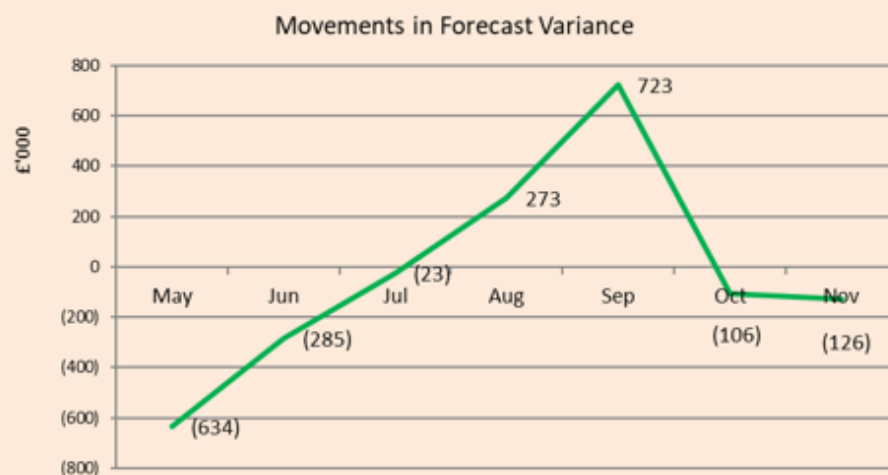
Dated:

Budget Monitoring Position – November 2019

Position by Directorate	Current Budget	Forecast	Variance
	£'000	£'000	£'000
People (exc Schools)	85,418	88,043	2,625
Place	33,716	34,021	305
Corporate	18,405	18,088	(317)
Service Area Budget	137,538	140,152	2,614
Schools	96,545	99,617	3,072
Service Area Budget (inc Schools)	234,083	239,769	5,686
Schools - transfer from reserve	0	(3,072)	(3,072)
Non Service	45,055	43,788	(1,267)
Total Budget (excluding contingency)	279,139	280,485	1,347
General Contingency	1,473	0	(1,473)
Total Budget (including contingency)	280,611	280,485	(126)

Detailed explanations can be found within service area dashboards

Forecast History – High Risk Areas



Position Summary

- This months forecast shows that a forecast underspend of £126k is anticipated after utilising the contingency budget.
- Movement of £849k since September Cabinet relates to:
 - Unanticipated ICF funding received £293k
 - Reduction in numbers of OOA placements £97k
 - Reduced forecast SEN transport £394k
- Without the contingency a forecast overspend of £1,347k would be anticipated.

Key areas contributing to position

- Forecast undelivered 19/20 savings of £481k
- Significant overspending in three key areas:

Children's out of area placements	£716k
Adults community care	£1,634k
Children's independent fostering	£674k

- Mitigated by non service area underspends:

Council tax surplus and Ctax reduction scheme	(£2,071k)
Interest payable – refinanced at lower rate	(£250k)
General contingency	(£1,473k)

Risks

- Service areas are overspending at unsustainable levels therefore HoS must continue with targeted spending freeze as approved by Cabinet
- No contingency budget available for any further unavoidable risks
- 86% of schools forecast to spend more than their funding in 19/20

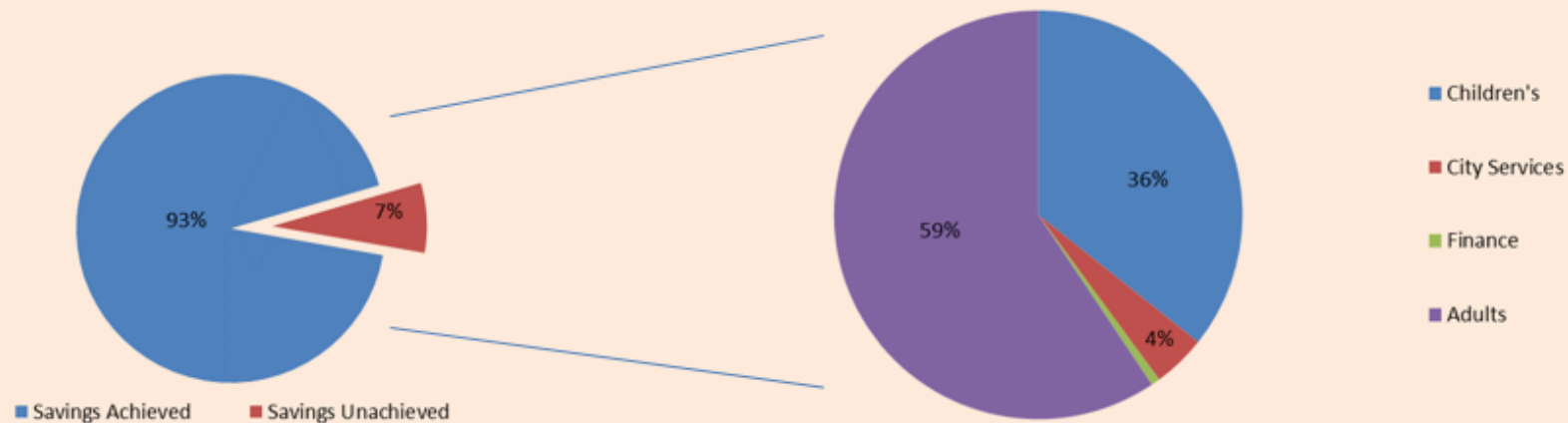
Budget Monitoring Position – November 2019

Staff Forecasts

Overall Staffing	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar
Budget (£'000)	59,615	59,615	59,491	59,418	59,462	58,929	59,571	59,571	59,571	59,571	59,571	59,571
Forecast (£'000)	59,615	60,767	58,734	58,454	58,504	57,545	57,888	57,681	57,681	57,681	57,681	57,681
Variance (£'000)	0	(488)	(758)	(963)	(958)	(1,384)	(1,683)	(1,890)	(1,890)	(1,890)	(1,890)	(1,890)

- Staff budgets account for a fifth of the Councils net budget

2019/20 Delivery of Savings (Forecast)



- The first chart shows that 93% 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 (7% of overall target)
- 2019/20 balance of £481k 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
2019/20 MTRP Target (£) Total	1,775	1,107	352	3,319	6,553
Total Savings Realised by Year End 2019/20	1,317	1,087	349	3,319	6,072
Variation to MTRP Target	(458)	(20)	(3)	0	(481)
Variation % to MTRP Target	-26%	-2%	-1%	0%	-7%

Budget Monitoring Position – November 2019

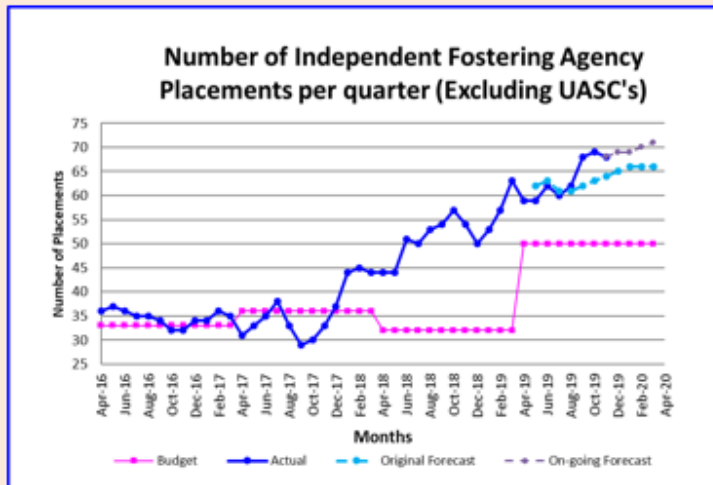
Risk Based Areas	Budget £'000	Forecast £'000	Variance £'000	Graph Reference
Children & Young People				
Independent Fostering Agencies	1,935	2,609	674	i
Out of Area Residential	2,668	3,384	716	ii
In House Fostering	2,921	3,014	93	
Looked after Children (LAC) Remand	0	(5)	(5)	
Legal fees	505	960	455	
Adult & Community Services				
Community Care - Residential	21,096	21,808	712	
Community Care - Supported Living	8,796	9,648	852	iii
Community Care - Non Residential	9,824	10,699	875	iv
Community Care Income - Residential & Non Residential	(7,513)	(8,248)	(735)	
Education				
SEN Out of County - Local Authority	2,343	1,214	(1,129)	v
SEN Out of County - Independents	2,261	2,957	696	v
SEN Local Provision Development	497	609	112	
SEN Equipment & Resources	29	191	162	
SEN Transport	1,510	1,693	183	
Special Home to School Transport	232	316	84	
Bridge Achievement Centre	1,258	1,186	(73)	
Regeneration, Investment & Housing				
Homelessness - B&B Costs	546	656	110	
Commercial & Industrial Properties Income	(1,330)	(1,335)	(5)	
City Services				
Commercial/Asbestos Income	(1,185)	(1,256)	(71)	
Home to School Transport - Primary	951	916	(35)	
Home to School Transport - Secondary	1,064	1,193	129	
Home to School Transport - College	113	130	17	
Law & Regulation				
Licensing - Hackney carriages/ private hire	(355)	(458)	(103)	
Total Net Budget	48,165	51,880	3,715	

- Currently, in 2019/20, there are over 20 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 £2.7m 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 – November 2019

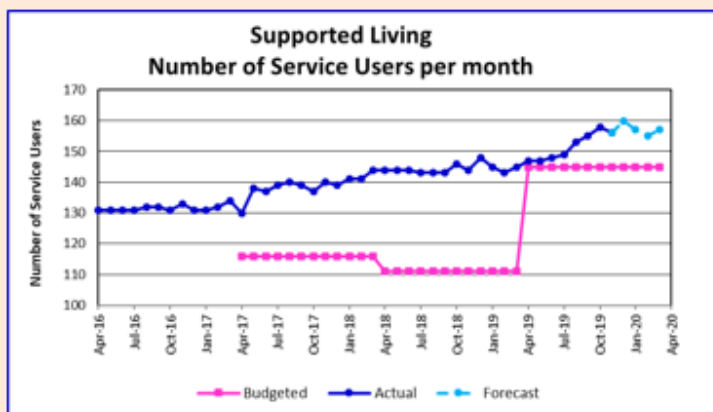
Risk Based Monitoring graphs

(i) Independent Fostering Agencies

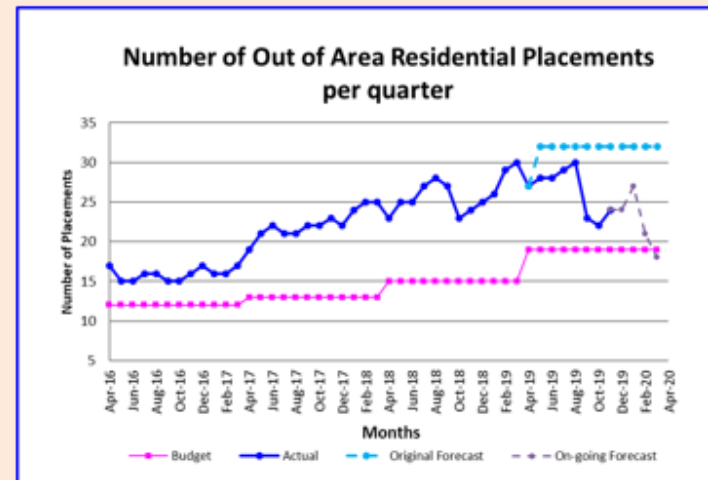


- The 2019/20 budget can afford 50 placements per month at an average cost. The current forecast assumes 71 placements at year end resulting in an overspend of £674k.

(iii) Community Care – Supported Living

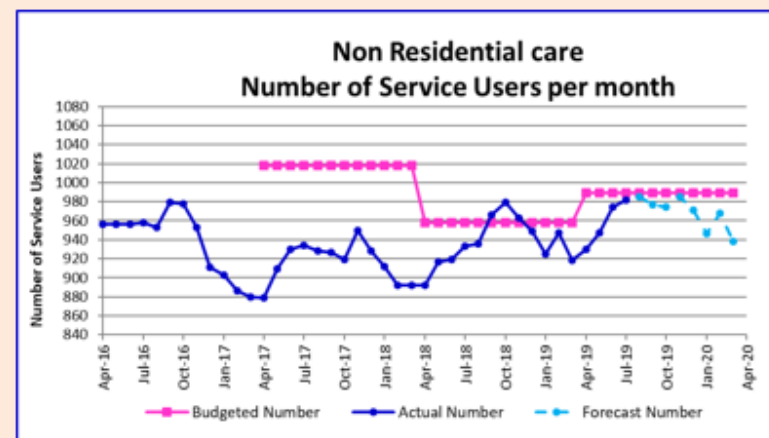


(ii) Out of Area (OOA) Residential Placements



- Budget can afford 19 placements per month at an average cost. Current forecast assumes 18 placements at year end resulting in an overspend of £716k.

(iv) Community Care – Non Residential

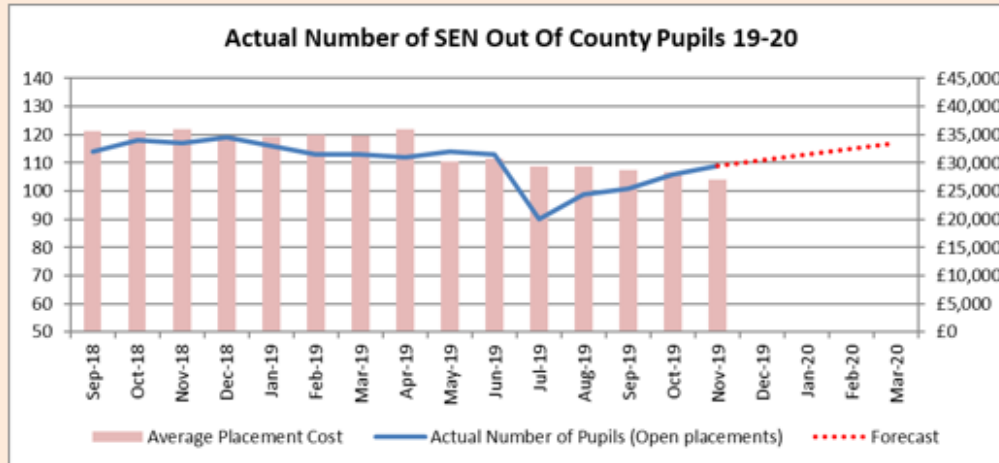


** Due to changes in reporting average budget data is unavailable prior to April 2017.

Budget Monitoring Position – November 2019

Risk Based Monitoring graphs

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



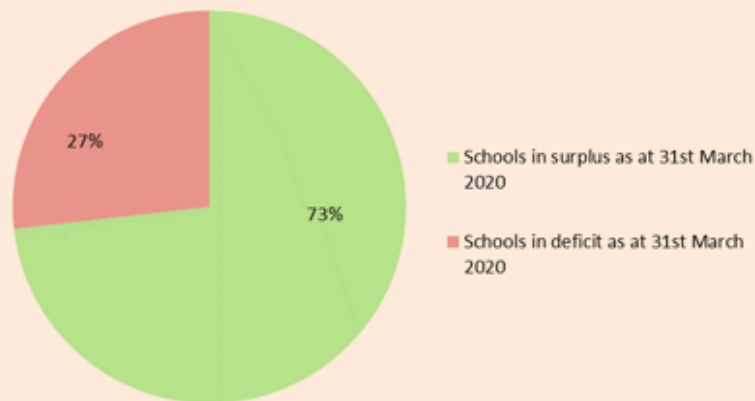
- SEN OOC budget can accommodate 132 placements at an average cost of £27k. This is 30 additional placements based on £920k additional funding awarded for 19/20
- Placements ranging between £20k and £30k account for 19% of the total number of placements and one placement in particular costs the Authority £108k due to the complex needs of the individual

Budget Monitoring Position – November 2019

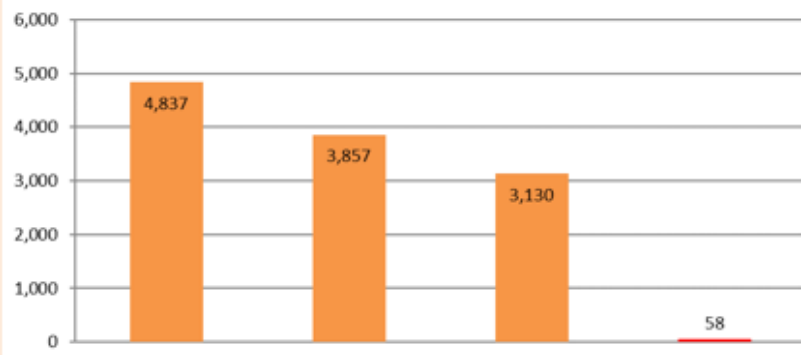
Schools

- Budgets set by schools for 2019/20 will see them overspending against their available funding by £3,072k. This projection includes additional income of £1,271k that is yet to be allocated to schools in respect of in year grants and other compensation, including the 2019/20 teachers pay grant.
- Currently 15 schools are anticipating a negative balance position at the end of the current financial year, one from the nursery sector, eight from the primary sector, five from the secondary sector and one special school. The cumulative forecast deficit for these schools is £3.5m.
- 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

Proportion of Schools Forecasting Deficit as at 31st March 2020



Balances held by Schools as at 31st March



Schools Forecasting Budget Overspends	October
Kimberley Nursery	(56)
High Cross Primary	(71)
St Woolos Primary	(42)
Jubilee Park	(39)
Maesglas Primary	(11)
Llanmartin Primary	(1)
Ringland Primary	(3)
Glan Usk Primary	(10)
St Andrews Primary	(20)
Newport High	(222)
Caerleon Comprehensive	(1,239)
Lliswerry High	(750)
Llanwern High	(503)
St Julians	(423)
Maes Ebbw	(151)
Total Net Budget	(3,541)

Schools are forecasting an in year overspend of £3,072k therefore reducing the school balances from £3,130k to £58k as at the end of March 2020. This is a significant area of concern.

APPENDIX 2 Revenue Summary Monitor – November 2019

	April 19 Approved Budget	Current Budget	Projection	(Under) / Over
	£'000	£'000	£'000	£'000
Summary Revenue Budget 2019/20				
People				
Children and Young People	24,523	24,467	25,776	1,309
Adult and Community Services	46,417	46,742	48,208	1,466
Education	14,243	14,209	14,059	(150)
Schools	96,545	96,545	99,617	3,072
	181,728	181,963	187,660	5,697
Place				
Regeneration, Investment and Housing	9,994	9,994	10,094	100
City Services	23,722	23,722	23,927	205
	33,716	33,716	34,021	305
Chief Executive				
Directorate	592	501	456	(45)
Finance	3,265	3,267	3,158	(109)
People and Business Change	7,271	7,397	7,348	(49)
Law and Regulation	7,511	7,239	7,126	(113)
	18,639	18,405	18,088	(317)
Capital Financing Costs and Interest				
Capital Financing Costs MRP	7,489	7,489	7,489	(0)
Interest Payable	7,085	7,085	6,835	(250)
Interest Receivable	(127)	(127)	(127)	-
PFI	8,543	8,543	8,543	(0)
	22,990	22,990	22,740	(250)
Sub Total - Service/Capital Financing	257,073	257,074	262,509	5,435
Contingency Provisions				
General Contingency	1,473	1,473	-	(1,473)
Centralised Insurance Fund	570	570	570	0
Non Departmental Costs	-	-	-	-
Other Income and Expenditure	109	110	1,256	1,146
	2,152	2,152	1,826	(326)
Levies / Other				
Discontinued Operations - pensions	1,563	1,563	1,460	(103)
Discontinued Operations - Ex Gratia Payments	2	2	3	1
Levies - Drainage Board, Fire service etc	8,282	8,282	8,291	9
Non distributed grants	-	-	-	-
CTAX Benefit Rebates	12,611	12,611	11,290	(1,321)
Extraordinary Items	-	-	-	-
Charity Rate Relief	-	-	-	-
	22,458	22,458	21,044	(1,414)
Transfers To/From Reserves				
Base budget - Planned Transfers to/(from) Reserves	(1,072)	(1,072)	(1,072)	0
Earmarked reserves: Queensbury Loan	-	-	-	-
Earmarked reserves: Transfer to/(from) Capital	-	-	-	-
Earmarked reserves: Transfer to/(from) Schools	-	-	(3,072)	(3,072)
Earmarked reserves: Transfer to/(from) Schools Redundancy	-	-	-	-
Invest to Save Reserve	-	-	641	641
Invest to Save Reserve (from)	-	-	(641)	(641)
	(1,072)	(1,072)	(4,144)	(3,072)
Total	280,611	280,611	281,235	624
Funded By				
WG funding (RSG and NNDR)	(214,343)	(214,343)	(214,343)	-
Council Tax	(66,268)	(66,268)	(66,268)	-
Council Tax Surplus	-	-	(750)	(750)
Total	(0)	(0)	(126)	(126)

APPENDIX 3 – Schools Funding and Balances

	Opening Balance 2019-20	Funding 2019-20	In year under/(overspend)	Closing Balance 31/03/20
School	£	£	£	£
Bassaleg school	287,615	7,060,482	(233,617)	53,998
Newport High	(45,927)	4,894,366	(176,098)	(222,025)
Caerleon Comprehensive	(736,609)	6,280,018	(502,796)	(1,239,405)
The John Frost School	132,839	5,893,655	6,535	139,374
Llanwern High	28,467	4,420,511	(531,020)	(502,553)
Lliswerry High	(547,907)	4,188,762	(202,893)	(750,801)
St Josephs R.C. High	180,341	5,729,970	(99,934)	80,406
St Julians School	(5,495)	6,949,627	(416,099)	(421,594)
Ysgol Gyfun Gwent Is Coed	77,216	1,564,095	64,703	141,919
Total Secondary Schools	(629,461)	46,981,487	(2,091,221)	(2,720,682)
Alway Primary	75,420	1,443,653	(60,619)	14,801
Caerleon Lodge Hill	77,708	1,021,321	(68,601)	9,107
Charles Williams CIW	213,471	1,670,434	(113,336)	100,135
Clytha Primary	13,564	741,867	11,711	25,274
Crindau Primary	169,709	1,261,344	(50,012)	119,697
Eveswell Primary	239,228	1,439,564	(57,169)	182,059
Gaer Primary	135,308	1,485,533	(10,436)	124,872
Glan Llyn (sept 19)	0	517,137	34,022	34,022
Glan Usk Primary	12,432	1,948,750	(22,342)	(9,910)
Glasllwch Primary	62,351	720,127	(53,452)	8,899
High Cross Primary	(19,886)	849,234	(50,007)	(69,893)
Jubilee Park	58,759	968,804	(102,821)	(44,062)
Langstone Primary	107,041	1,013,614	(88,786)	18,255
Llanmartin Primary	39,477	700,472	(40,189)	(712)
Lliswerry Primary	106,366	1,979,256	38,984	145,350
Maesglas Primary	3,662	904,611	(14,259)	(10,597)
Maindee Primary	66,444	1,594,359	(39,223)	27,221
Malpas CIW Primary	109,276	1,058,087	(82,353)	26,923
Malpas Court Primary	110,510	1,130,569	(99,141)	11,369
Malpas Park Primary	19,332	794,250	(18,122)	1,210
Marshfield Primary	89,475	1,256,944	(44,582)	44,893
Millbrook Primary	121,722	953,971	(87,542)	34,181
Milton Primary	63,550	1,448,130	(47,308)	16,242
Monnow Primary	233,067	1,393,245	(120,777)	112,290
Mount Pleasant	2,263	790,966	17,142	19,404
Pentrepoeth Primary	52,693	1,347,715	(45,711)	6,982
Pillgwenlly Primary	143,263	2,016,045	(100,522)	42,741
Ringland Primary	73,200	994,131	(76,646)	(3,446)
Rogerstone Primary	91,153	1,886,149	(66,551)	24,602
Somerton Primary	83,358	667,294	(26,992)	56,366
St Andrews Primary	67,471	2,110,168	(86,979)	(19,508)
St Davids RC Primary	58,427	684,708	(48,734)	9,693
St Gabriels RC Primary	48,690	599,496	(30,412)	18,278
St Josephs RC Primary	47,488	644,601	(29,738)	17,750
St Julians Primary	206,343	2,022,398	43,217	249,561
St Marys RC Primary	57,891	1,182,995	(26,305)	31,586
St Michaels RC Primary	8,340	725,606	(4,978)	3,362
St Patricks RC Primary	51,372	661,453	(26,385)	24,987
St Woolos Primary	16,051	990,769	(58,200)	(42,149)
Tredegar Park primary	150,215	1,372,152	(79,235)	70,980
Ysgol Gym Bro Teyrnnon	135,193	694,780	(77,332)	57,861
Ysgol Gym Casnewydd	128,331	1,095,631	(46,874)	81,457
Ysgol Gym Ifor Hael	137,855	622,132	(74,318)	63,537
Total Primary Schools	3,667,584	49,404,462	(2,031,913)	1,635,671
Fairoak Nursery	9,393	158,962	(9,011)	381
Kimberley Nursery	(6,522)	248,606	(47,694)	(54,216)
Total Nursery Schools	2,871	407,568	(56,706)	(53,835)
Maes Ebbw	25,565	3,086,241	(176,364)	(150,798)
Ysgol Bryn Derw	63,904	1,437,692	12,658	76,563
Total Special Schools	89,470	4,523,933	(163,705)	(74,236)
Assumed additional grant and other compensation			1,270,985	1,270,985
Total All Schools	3,130,464	101,317,450	(3,072,561)	57,904

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	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Council Fund:	(6,500)													(6,500)
Balances held by schools for future use	(3,130)												3,072	(58)
Earmarked Reserves:														
Music Service	(127)													(127)
Pay Reserve	(1,418)													(1,418)
Insurance Reserve	(2,831)												(837)	(3,668)
MMI Insurance Reserve	(602)													(602)
Health & Safety	(16)													(16)
Education Achievement Service	(92)													(92)
Schools Redundancies	(845)												(372)	(1,217)
Friars Walk	(5,201)													(5,201)
European Funding I2A & CFW	(278)													(278)
Metro Bus	(9)													(9)
GEMS Redundancies	(78)													(78)
SUB TOTAL - RISK RESERVES	(11,497)	-	-	-	-	-	-	-	-	-	-	-	(1,209)	(12,706)
Capital Expenditure	(6,709)												2,676	(4,033)
Invest to Save	(11,099)												938	(10,161)
Super Connected Cities	(554)												128	(426)
Landfill (fines reserve)	(345)												13	(332)
Christmas Lights	(30)												30	-
School Reserve Other	(182)												182	-
School Works	(384)												15	(369)
Investment Reserve	(747)												724	(23)
Usable Capital Receipts	(8,295)												5,203	(3,092)
Streetscene Manager Support	(154)												144	(10)
SUB TOTAL - ENABLING RESERVES	(28,498)	-	-	-	-	-	-	-	-	-	-	-	10,053	(18,445)
STEP School Computers	(312)												312	0
Municipal Elections	(92)												(38)	(130)
Local Development Plan	(611)												(47)	(658)
Glan Usk PFI	(1,605)													(1,605)
Southern Distributor Road PFI	(43,881)												2,202	(41,679)
Loan modification technical reserve (IFRS 9)	(1,242)												72	(1,170)
Building Control	(132)												(29)	(161)
SUB TOTAL - SMOOTHING RESERVES	(47,875)	-	-	-	-	-	-	-	-	-	-	-	2,472	(45,403)

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	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Works of art	(21)													(21)
Theatre & Arts Centre	(232)													(232)
Cymorth Income	(33)								8.3					(25)
Blaen Y Pant	(8)											8		-
Homelessness Prevention	(38)												-	(38)
Environmental Health - Improve Air Quality	(49)													(49)
Refurbishment of a Children / Older People Homes	(113)					8		24		-			81	-
Apprenticeship Scheme	(51)												43	(8)
City Economic Development Reserve	(90)												90	-
Welsh Language Standards	(174)												56	(118)
Port Health	(13)												(2)	(15)
CRM	(431)												245	(186)
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	-
NEW - CPE	-												(80)	(80)
Joint Committee City Deal Reserve	(399)													(399)
SUB TOTAL - OTHER RESERVES	(5,537)	250	-	-	-	8	-	24	25	-	-	-	3,172	(2,058)
RESERVES TOTAL	(103,037)	250	-	-	-	8	-	24	25	-	-	-	17,560	(85,169)