

South Ayrshire Council

**Report by Head of Finance, ICT and Procurement
to Cabinet
of 20 June 2023**

**Subject: Budget Management – Revenue Budgetary Control
2022/23 – Out-turn Statement at 31 March 2023**

1. Purpose

- 1.1 The purpose of this report is to present Members with a financial overview of the General Services revenue account, Housing Revenue Account and Common Good Accounts for 2022/23 as at 31 March 2023.

2. Recommendation

2.1 It is recommended that the Council:

- 2.1.1 notes the out-turn position for each Directorate/ service for 2022/23 detailed in Appendix 1;**
- 2.1.2 approves the new earmarking of funds for normal service activity of £1.277m and Covid-19 related activity of £2.033m, to be carried forward for utilisation in 2023/24, as outlined in Appendix 2a) and 2b) respectively;**
- 2.1.3 notes the latest Covid-19 reserves position of £5.912m, including the new earmarking requested at 2.1.2, to be carried forward for utilisation in 2023/24, as outlined in 4.1.4;**
- 2.1.4 notes the £10.997m HSCP 2022/23 in-year underspend and accumulated reserves position of £18.651m available to the Partnership for 2023/24, as outlined in 4.1.9 to 4.1.10;**
- 2.1.5 notes the overall General Services in-year underspend of £5.579m at 4.1.1 (after earmarking) and the accumulated uncommitted reserves position of £7.456m, as outlined at 4.1.14;**
- 2.1.6 requests that, given the significant movement on earmarked funds with Thriving Communities outlined at 4.1.4, a review of the planned use of these funds be undertaken and brought forward to cabinet for consideration following the Summer 2023 recess;**
- 2.1.7 request that a review of the previously approved Covid-19 Recovery Projects together with recommendations on the allocation of the remaining uncommitted balance in the reserve be undertaken and**

brought forward to Cabinet for consideration following the Summer 2023 recess; and

2.1.8 notes the Common Good Fund's deteriorating financial position outlined in 4.3.

3. Background

3.1 The budget management report contains overview information for General Service Revenue, Housing Revenue and the Common Good Funds. The associated Directorate Appendices 1a to 1g show all financial variance analysis and other relevant financial information.

3.2 As detailed in the Budget Management – Revenue Budgetary Control 2022/23 – Position Statement at 31 December 2022, presented to the Cabinet of 15 February 2023, revisions to the 2022/23 revenue budget have been made in terms of corporate allocations and other transfers actioned in line with Financial Regulations rules on budget transfers.

3.3 Since February 2022, further notifications of additional general revenue grant funding due have been notified from the Scottish Government. Service expenditure plans have been reviewed in light of this and expenditure/income budgets have been revised in line with the additional allocated funding.

4. Proposals

4.1 Overview of General Services Financial Position at 31 March 2023

4.1.1 Detailed explanations for Directorate/ service variances are provided in the revenue out-turn reports (Appendix 1) to this report. Appendix 2a) provides details of final earmarking requests for sums to be carried forward for use in 2023/24. The final Directorate/Service position for 'normal service' activity and Covid-19 activity is summarised in Table 1 below:

Table 1

	'Normal Service' Out-turn Fav/(Adv) £m	Covid-19 Out-turn Fav/(Adv) £m	Overall Out-turn Fav/(Adv) £m	Normal Earmarking approved/ requested £m	Covid-19 Earmarking approved/ requested £m	Revised Year End Out-turn Fav/(Adv) £m
1) Service Expenditure						
Chief Executive's	1.003	0.398	1.401	0.374	0.267	0.760
Education	2.013	0.705	2.718	1.856	0.725	0.137
Housing, Operations & Development	0.157	1.075	1.232	0.142	1.090	-
Strategic Change & Communities	4.192	2.704	6.896	2.232	2.268	2.396
Miscellaneous Services	0.368	0.073	0.441	-	-	0.441
2) Funding						
Council tax income	1.043	-	1.043	-	-	1.043
HSCP contribution to reserves	0.802	-	0.802	-	-	0.802
Total underspend	9.578	4.955	14.533	4.604	4.350	5.579

- 4.1.2 Table 1 above shows a net combined underspend of £14.533m for the year. Earmarking of £4.604m and £4.350m for normal service activity (Appendix 2a) and Covid-19 activity (Appendix 2b) respectfully, results in a net overall uncommitted underspend of £5.579m for the year.
- 4.1.3 **PPP flexibility adjustment** - In December 2022 the Council agreed to implement in the 2022/23 financial year the newly introduced statutory adjustment relating to the Councils three PPP contracts. This change results in a reduce cost in 2022/23 of £2.071m which is contained within Miscellaneous Services line in Table 1 above. In addition, a retrospective prior year adjustment of £21.720m has been applied in 2022/23 and is included within the overall accumulated reserves position of the Council as shown in Table 3 on page 4.
- 4.1.4 **Earmarking** - Appendix 2 provides detail of the movement on the previously approved earmarked funds and the newly requested earmarked funds included with the service analysis in Appendix 1. The most significant movement within both normal service activity and Covid-19 activity earmarking requests is within Strategic Change and Communities, and specifically within Thriving Communities i.e. Normal service earmarked requests have increased by £1.051m from period 9 and increased by £1.012m within Covid-19 requests. It is therefore considered appropriate that a report be brought forward to Cabinet reviewing the overall funds available to the Thriving Communities service and their intended use.
- 4.1.5 **Covid-19 Reserve-** Table 2 below provides detail on the movement in Covid-19 reserves during 2022/23.

Table 2

	£m	£m
2022/23 opening balance		14.082
Approved draws to Services made during 2022/23		
2021/22- Earmarking	(5.233)	
2022/23 – additional exp/loss of income funding and Recovery projects budget approvals	(7.431)	
2022/23 – In year budget approvals	(0.423)	
Funds returned to reserve	0.567	(12.520)
Net balance currently held		1.562
Earmarking Funds to be added to reserves (per App 2b)		
CEX	0.267	
Education	0.725	
HOD	1.090	
SCC	2.268	4.350
Revised final balance held in Covid reserve at 31 March 2023		5.912
Commitments		
2022/23 remaining budget commitments not yet drawn	(0.627)	
2022/23 Service earmarking	(4.350)	(4.977)
Uncommitted Covid reserve at 31 March 2023		0.935

- 4.1.6 As can be seen from Table 2 above, following various approved movements during 2022/23, the revised amount held in the Covid-19

reserve sits at £5.912m at 31 March 2023. Specific details of the previously approved and new Covid-19 earmarking requests for each Directorate is shown in Appendix 2b). It should be noted that of this £5.912m held in the reserve, commitments of £4.977m are identified, subject to approval of earmarking, leaving an uncommitted balance of £0.935m available to support further Covid-19 Council activity in 2023/24 and beyond, should it be required. It is intended to bring forward a report following recess that will provide a review of the previously approved Recovery Project together with recommendations on the allocation of the remaining uncommitted balance in the reserve.

- 4.1.7 **Council Tax income** – Table 1 above indicates an over recovery of income of £1.043m recorded in 2022/23. Actual in year collections were above target for the year which, combined with the revised 3% bad debt provision agreed as part of the 2023/24 budget, this results in an overall net over recovery being shown for 2022/23.
- 4.1.8 **HSCP reserves repayment** - In 2018/19 the Councils contribution to the Health and Social Care Partnership (HSCP) included an additional £3.277m which was drawn down from reserves to offset an in year overspend. During 2022/23 the HSCP made its final repayment of £0.802m, which fully extinguishes the amount owed to the Council.
- 4.1.9 **Health and Social Care Partnership** – details of the out-turn information can be found within the Financial Monitoring report presented to the Integration Joint Board (IJB) meeting of 14 June 2023. Appendix 1c summarises this information and indicates an in-year underspend of £10.997m.
- 4.1.10 As detailed in Appendix 1b, a total of £5.062m remains within the HSCP reserves brought forward from 2021/22, therefore, when added to the in-year underspend of £10.997m for the SAC element of the partnership plus the NHS underspend identified in appendix 1c of £2.592m, the partnership has total reserves of £18.651m, of which £7.303m remains uncommitted.
- 4.1.11 **Bad Debt Provisions** – In order to take a prudent approach in light of the current financial environment, an increase in the Council's general bad debt provision and other provisions of £0.199m has been applied to ensure that it remains at an appropriate level and is contained within Miscellaneous Services.
- 4.1.12 **Abortive capital spend** – During 2022/23 Council agreed to discontinue the new leisure centre project in Ayr. This resulted in £0.971m of abortive capital spend being written out from capital to revenue, split between current 2022/23 capital spend of £0.231m and prior year Assets Under Construction spend of £0.740m. The funding for this revenue cost has been met, as previously agreed, through a draw from general uncommitted reserves and is included within the Strategic Change and Communities directorate spend for the year.
- 4.1.13 The prior year capital cost had previously been met from general capital grants therefore this funding requires to be reimbursed to the capital program. Per proper accounting practice, an adjustment via the Capital Adjustment Account to the unapplied capital receipts reserve in the

Balance Sheet has been processed so that the funding can be drawn down in 2023/24 to support future capital spend.

- 4.1.14 **Overall Accumulated Reserve position:** Table 3 below highlights the £47.759m Council's overall General Services accumulated reserve position, outlining commitments of £40.303m and uncommitted funds at this stage of £7.456m which represents approximately 3.19% of 2023/24 planned spend, excluding HSCP expenditure, as the partnership now holds its own reserves.

Table 3

	£m	£m
Accumulated General Reserves brought forward from 2021/22	39.877	
Approved draw from accumulated reserves to fund 2022/23 expenditure (includes Covid-19 draws)	(28.371)	
Normal Service underspend for the year (per Table 1, para 4.1.1)	9.578	
Covid-19 underspend for the year (per Table 1, para 4.1.1)	4.955	
PPP retrospective reserves adjustment (par para 4.1.3)	21.720	
Accumulated general reserves 2022/23		47.759
Less commitments:		
Previously approved (per Cabinet or Council)	(29.787)	
Previously approved Service earmarking (Per Appendix 2a)	(3.327)	
New Service earmarking requests (Per Appendix 2a)	(1.277)	
Covid-19 Reserve (Para 4.1.5 to 4.1.6)	(5.912)	(40.303)
Uncommitted Reserves at 31 March 2023		7.456

4.2 **Overview of Housing Revenue Account Financial Position at 31 March 2023**

4.2.1 The HRA shows a net draw from reserves of £6.253m, the reasons for which are outlined in Appendix 1f. The accumulated surplus on the HRA revenue account at 31 March 2023 is £3.278m, of which £2.000m is held as a minimum working balance and a further £1.213m has been earmarked to fund capital and revenue expenditure in future years. This leaves an uncommitted balance of £0.065m.

4.2.2 The appropriate uncommitted balance will be considered as part of the annual Housing Business plan update and will form part of the HRA 2024/25 budget setting process.

4.3 **Overview of Common Good Financial Position at 31 March 2023**

4.3.1 The accumulated revenue surplus/deficit for each individual fund is outlined in Appendix 1g. At 31 March 2023 the Common good fund shows

a combined accumulated revenue surplus of £0.216m together with a combined capital reserve of £0.736m.

4.3.2 Whilst the Common Good Fund has maintained an overall positive accumulated revenue reserve position, the impact of unbudgeted essential repairs, coupled with the wider significant recent increase in repair and maintenance costs has created a negative revenue reserve for the Ayr Common Good Fund.

4.3.3 Further action is required to address this issue to bring the Ayr Common Good Fund back into a positive reserve position going forward. The Council budget, approved in March 2023, included a recommendation that officers continue the review that commenced in 2021-22 and bring forward proposals to address the deteriorating financial position of the Common Good Funds. It is essential that this report is brought before cabinet as soon as practicable following the Summer 2023 recess.

5. Legal and Procurement Implications

5.1 There are no legal implications arising from this report.

5.2 There are no procurement implications arising from this report.

6. Financial Implications

6.1 At 31 March 2023, General Services shows an accumulated reserve of £47.759m. After adjustment for the factors outlined in this report, the Council has uncommitted funds of £7.456m as at 31 March 2023. which represents approximately 3.19% of 2023/24 planned spend, excluding the HSCP, which now holds its own uncommitted reserves.

6.2 It is recognised that, in line with other local authorities, this Council faces significant financial challenges and is required to operate within tight fiscal constraints for the foreseeable future due to the continuing difficult national economic outlook and increased demand for services. It is therefore prudent to maintain the level of uncommitted reserves at least at this level to assist in future budget setting considerations.

6.3 At 31 March 2023, the Housing Revenue Account shows an accumulated reserve of £3.278m. After adjustment for the factors outlined in this report, the Council has uncommitted funds of £2.065m as at 31 March 2023.

6.4 The Common Good Fund has maintained an overall positive accumulated revenue reserve position for the year however the individual Ayr Common Good Fund has moved into a negative revenue reserve position at the end of 2023. This situation requires to be addressed as soon as practicable to bring the fund back into a positive accumulated reserve position.

7. Human Resources Implications

7.1 There are no specific human resource implications arising directly from this report. Any indirect implications are being managed on an operational basis by the Service Directorates.

8. Risk

8.1 *Risk Implications of Adopting the Recommendations*

8.1.1 There are no risks associated with adopting the recommendations.

8.2 *Risk Implications of Rejecting the Recommendations*

8.2.1 There are no risks associated with rejecting the recommendations.

9. Equalities

9.1 The proposals in this report have been assessed through the Equality Impact Assessment Scoping process. There are no significant potential positive or negative equality impacts of agreeing the recommendations and therefore an Equalities Impact Assessment is not required. A copy of the Equalities Scoping Assessment is attached as Appendix 3.

10. Sustainable Development Implications

10.1 ***Considering Strategic Environmental Assessment (SEA)*** - This report does not propose or seek approval for a plan, policy, programme or strategy or document otherwise described which could be considered to constitute a plan, programme, policy or strategy.

11. Options Appraisal

11.1 An options appraisal has not been carried out in relation to the subject matter of this report.

12. Link to Council Plan

12.1 The matters referred to in this report contribute to Priority1 of the Council Plan: Efficient and effective enabling services.

13. Results of Consultation

13.1 There has been no public consultation on the contents of this report.

13.2 Consultation has taken place with Councillor Ian Davis, Portfolio Holder for Finance, HR and ICT, and the contents of this report reflect any feedback provided.

14. Next Steps for Decision Tracking Purposes

14.1 If the recommendations above are approved by Members, the Head of Finance, ICT and Procurement will ensure that all necessary steps are taken to ensure full implementation of the decision within the following timescales, with the completion status reported to the Cabinet in the 'Council and Cabinet Decision Log' at each of its meetings until such time as the decision is fully implemented:

<i>Implementation</i>	<i>Due date</i>	<i>Managed by</i>
Incorporate financial information in the unaudited 2022/23 Annual Accounts to be submitted to external audit	30 June 2023	Head of Finance, ICT and Procurement
Undertake review of previously approved Covid-19 Recovery projects and present findings plus recommended allocations of uncommitted funds	30 September 2023	Head of Finance, ICT and Procurement
Undertake review of Thriving Communities earmarked funds and present report to Cabinet outlining the planned uses.	30 September 2023	Director of Strategic Change and Communities
Complete the review of Common Good Funds to address the deteriorating financial position.	30 September 2023	Director of Housing Operation and Development

Background Papers **Report to Cabinet of 15 February 2023 – [Budget Management – Revenue Budgetary Control 2022/23 – Position Statement as at 31 December 2022](#)**

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Date: 13 June 2023

Budget Management Report to 31 March 2023 (Period 12 - outturn)

Appendix 1

Ref.	Directorate/ Account	Pages
1a	Chief Executive's Strategic Office	1 to 4
1b	Education	5 to 8
1c	Health & Social Care	9
1d	Housing Operations & Development	10 to 15
1e	Strategic Change & Communities	16 to 22
1f	Miscellaneous Services Account	23 to 25
1g	Housing Revenue Account	26 to 28
1h	Common Good Funds	29 to 30

This appendix outlines the ***key financial issues*** for each directorate or account (**Tables 1 to 3**), together with ***other financial information*** (**Tables 4 to 8**).

Chief Executive's Office

Table 1 - Objective Analysis

Period 9 Projected Variance Fav / (Adv) £'000	Service	Full Year Budget 2022/23 £'000	Actual expenditure to 31 March £'000	Year End Variance favourable /(adverse) £'000	Variance due to Covid-19 £'000
0	Chief Executive & Support	549	473	76	
	Finance, ICT and Procurement Services:				
0	Head of Finance & ICT Services	497	244	253	0
54	Corporate Finance and Accounting	2,311	2,252	59	34
78	Revenues and Benefits	5,806	5,922	(116)	39
513	Information and Communication Technology	9,334	8,633	701	195
(90)	Procurement	753	848	(95)	0
555	Total Finance, ICT and Procurement Services	18,701	17,899	802	268
	Regulatory Services				
0	Head of Regulatory Services	450	173	277	0
0	Civil Contingencies & Business Continuity	70	70	0	0
33	Democratic Governance Services	3,079	3,058	21	0
0	Insurance, Risk & Safety Management	476	462	14	0
143	Legal & Licensing Services	1,084	938	146	82
35	Trading Standards & Environmental Health	2,177	2,102	75	14
211	Total Regulatory Services	7,336	6,803	533	96
20	Human Resources	2,260	2,291	(31)	10
0	Internal Audit	338	341	(3)	0
0	Covid-19 Mobilisation Costs	31	7	24	24
786	Total Chief Executive's Office	29,215	27,814	1,401	398

Table 2 - Subjective Analysis

Period 9 Projected Variance Fav / (Adv) £'000	Account	Full Year Budget 2022/23 £'000	Projected Actual to 31 March £'000	Projected Variance favourable /(adverse) £'000	Projected Variance due to Covid-19 £'000
285	Employee costs	22,578	21,941	638	310
15	Property costs	270	169	101	0
461	Supplies and services costs	2,024	1,463	561	88
(7)	Transport costs	109	79	29	0
59	Administrative costs	774	820	(46)	0
(2)	Third party payments	1,743	1,567	176	0
30	Transfer payments	25,568	25,440	128	0
0	Financing costs	4,114	4,116	(2)	0
841	Gross expenditure	57,180	55,594	1,585	398
(55)	Gross income	(27,965)	(27,781)	(184)	0
786	Net expenditure	29,215	27,814	1,401	398

Table 3 - Analysis of Significant Variances

Year End Variance Fav / (Adv) £'000	Chief Executive & Support
76	Chief Executive & Support - £0.033m of over recovery of Payroll Turnover and £0.049 of brought forward funding for Brexit activity that is no longer required.
76	Total variance

Year End Variance Fav / (Adv) £'000	Finance and ICT Services
252	Head of Finance & ICT - over recovery of payroll turnover of £0.306m offset by various smaller overspends elsewhere.
60	Corporate Finance and Accounting - full-year underspend £0.060m being £0.034m underspend due to a legacy delay in recruiting Covid-19 recovery posts in 2021/22. This has previously been approved to be carried forward to 2023/24. The remainder of the underspend is in relation to a £0.019m underspend in training budget, £0.010m is requested to be carried forward to 2023/24 to augment the 2023/24 training activity.
(115)	Revenues and Benefits - full-year overspend of £0.115m - The majority of this overspend is in relation to HB payments and net subsidy recovery income which is overspent by £0.310m. The largest proportion of this overspend is due to £0.137m of cost that occurred in 2022/23 but related to 2021/22. The balance is due to actual subsidy recovered during the year being less than budgeted. Offsetting this overspend are underspends of £0.098m for mainstream Scottish Welfare Fund Crisis grant payments and £0.102m underspends within Discretionary Housing Payments. It is requested that these two amounts are carried forward to augment the support in these two areas during 2023/24. In addition, an underspend of £0.039m is due delays in recruiting Covid posts which is requested to be carried forward to 2023/24. Grant funding of £0.009m has been received from the Scottish Government to facilitate changes to the Council Tax system following changes to the CTR scheme. These changes have yet to be implemented therefore it is requested that this funding be carried forward to 2023/24 to meet the cost of the changes when incurred.
701	ICT - full-year underspend of £0.701m with underspends of £0.461m across all ICT contracts. The majority of the balance relates to Covid Recovery activity of £0.195m, £0.098m of which is in relation to delays in filling Covid recovery posts. Of this £0.087m has previously been approved for carry forward to 2023/24 therefore a further £0.011m is now requested to be carried forward. The balance of Covid allocations (£0.097m) is no longer required and can be returned to the Covid Reserve.
(95)	Procurement - full-year overspend is mainly due to an under recovery of £0.063m in Contract Rebate Income and under recovery of £0.034m of Employee costs recharged to ICT capital projects.
802	Total variance

Year End Variance Fav / (Adv) £'000	Regulatory Services
277	Head of Regulatory Services - over recovery of Payroll Turnover £0.276m
21	Democratic Governance Services - a full-year underspend of £0.021m - This underspend is due to a combination overspends in relation to Local Government Election held in May 2022 and non recoverable election costs in relation to previous Scottish and UK parliamentary elections totalling £0.148m, offset by underspends in dilapidations property costs of £0.085m and other smaller variances across a number of expenditure lines. Of the £0.085m underspend in property costs, £0.055m is requested to be carried forward to meet the dilapidation cost due to be incurred the Watson Peat building following the previous relocation of the Archive Service. In addition Members previously approved underspends in relation to Members training of £0.011m and £0.004m for the Homecoming parade.
14	Insurance, Risk and Safety Management - full-year underspend £0.014m mainly comprising underspends in Risk Reducing Initiatives
146	Legal & Licensing - a full-year underspend of £0.146m including £0.049m underspend on work in relation to Historic Child Abuse cases which has previously been approved for carry forward to 2023/24; £0.082m in relation to delays in filling Covid Recovery posts, £0.048m of which has previously been approved for carry forward to 2023/24 therefore a further £0.034m is now requested to be carried forward; £0.010m underspends in Supplies & Services, £0.0085m of which relates to ongoing work on Tarbolton Landfill which has previously been agreed to be carried forward to 2023/24 to continue the work on that project.
75	Trading Standards and Environmental Health - a full- year underspend of £0.075m including £0.014m in relation to delays in recruiting Covid Employee post which has previously been approved for carry forward to 2023/24. The balance is spread across an number of expenditure lines within the service such as Supplies & Services, £0.029m and £0.011m in transport costs.
534	Total variance

Year End Variance Fav / (Adv) £'000	Human Resources
(32)	Human Resources - a full- year overspend of £0.032m is mainly attributable to overspends in employee due to increased work loads and backlogs across a number of activities within the service. Recently temporary funding of £0.027m has been received from the HSCP in order to address some of the backlog issues and it is requested that this be carried forward to help address these issue in 2023/24. £0.010m of an underspend relates to Covid recovery posts which is no longer required and can be returned to Covid reserves.
(32)	Total variance

Year End Variance Fav / (Adv) £'000	Internal Audit - no material variances.
(3)	Internal Audit - no material variances.
(3)	Total variance

Year End	Covid-19
24	Covid-19 Mobilisation Costs - the budget of £0.031m held against Covid-19 Mobilisation relates to earmarking from 2021/22 for employee costs to support the continuing administration of self-isolation support grants. Full-year spend £0.007m therefore the balance can be return to Covid Reserves.
24	Total variance

Table 4 - Budget Transfer Requests

	DR £'000	CR £'000
None		
Total		

Table 5 - Earmarking Requests

	Objective/ Subjective	Amount £'000
<u>New Requests</u>		
Democratic Governance Services	Watson Peat Dilapidation	55
Legal & Licensing	Covid Recovery post - Previously approved £0.048m Covid Recovery post increased by £0.034m to £0.082m.	34
Revenue & Benefits	SWF Crisis Grants	98
Revenue & Benefits	Discretionary Housing Payments	102
Revenue & Benefits	SG Funding for CTR Data Extract Revenue Allocations	9
Revenue & Benefits	Employee Costs: Covid recovery posts	39
Information and Communication Technology (ICT)	Employee Costs : in relation to 2 Covid Recovery posts - ICT Technicians/M365 posts	11
Corporate Accounting	Training costs £0.010m	10
<u>Previously approved</u>		
Human Resources	Level 5 HSCP Recruitment Post	27
Legal & Licensing	Employee Costs: £0.049m Historic Abuse; £0.048m Covid Recovery and Supplies & Services £0.009m re Tarbolton Landfill.	106
Democratic Governance	Transport Costs (members) £0.010m ; Homecoming Parade £0.004m	15
Corporate Finance and Accounting	Employee Costs : in relation to 2 Covid Recovery posts - Senior Finance Assistant & Finance Officer	34
Information and Communication Technology (ICT)	Employee Costs : in relation to 2 Covid Recovery posts - ICT Technicians/M365 posts	87
Trading Stds & Environmental Health	Employee Costs : in relation to 1 Covid Recovery post - Compliance Officer - funded for 1 year to October 23	14
		641

Table 6 - Efficiency Savings

	Targeted £'000	Anticipated shortfall £'000	Anticipated shortfall due to Covid-19 £'000
Total			
Comments:			

Table 7 - Payroll Management

	Target £'000	Achieved at period 12 £'000	Over recovered £'000
Payroll Management - Corporate target	576	1,191	615
Total	576	1,191	615

Comments:

The Directorate payroll management target was over achieved by £0.615m primarily due to increased delays in filling vacancy posts.

Table 8 - Grant Income

Amount £'000	Grant name / body	Grant purpose
0		
Comments:		

Education Directorate

Table 1 - Objective Analysis

Period 9 Projected Variance Fav/(Adv) £'000	Service	Full Year Budget 2022/23 £'000	Actual Expenditure to 31 March £'000	Year end Variance Fav/(Adv) £'000	Variance due to Covid-19 Fav/(Adv) £'000
0	Directorate	1,979	1,489	490	0
0	Education - Early Years	10,962	10,590	372	11
749	Education - Learning and Teaching Primary	45,010	43,709	1,301	0
419	Education - Learning and Teaching Secondary	41,911	41,871	40	0
698	Education - Learning and Teaching Additional Support	15,813	15,941	(128)	0
(34)	Education Support Services	3,658	3,364	294	345
0	Education Recovery	1,716	1,347	369	369
0	Financial Insecurity	790	810	(20)	(20)
1,832	Total People Directorate	121,839	119,121	2,718	705

Table 2 - Subjective Analysis

Period 9 Projected Variance Fav/(Adv) £'000	Account	Full Year Budget 2021/22 £'000	Actual Expenditure to 31 March £'000	Year end Variance Fav/(Adv) £'000	Variance due to Covid-19 Fav/(Adv) £'000
1,364	Employee costs	111,019	108,035	2,984	714
(34)	Property costs	12,360	12,451	(91)	0
35	Supplies and services costs	3,217	3,164	53	0
(642)	Transport costs	4,047	4,637	(590)	0
0	Administrative costs	1,898	1,935	(37)	0
824	Third party payments	7,041	6,792	249	(9)
0	Transfer payments	572	572	0	0
0	Financing costs	1,188	1,188	0	0
1,547	Gross expenditure	141,342	138,774	2,568	705
285	Gross income	(19,503)	(19,653)	150	0
1,832	Net expenditure	121,839	119,121	2,718	705

Table 3 - Analysis of Significant Variances

Year end Variance Fav/(Adv) £'000	Directorate
490	Directorate employee costs - Payroll turnover over-recovered by £0.484m, which included: - the accepted SJC pay deal for 2022/23 - the accepted SNCT pay settlement for 2022/23 - £0.075m additional annual leave day as part of the 2022 pay award deal being paid to term-time staff, due to the complexities of managing an additional days leave during term-time. - £0.732m teachers strike deductions in relation to the SAC impacted strike days, prior to accepted SNCT pay settlement for 2022/23.
	Various small underspends - £0.006m.
490	Total variance

Year end Variance Fav /(Adv) £'000	Education - Early Years
372	<p>Scottish Government funding for Early Years Expansion is £0.257m underspent and is primarily due to posts not being filled as planned, as a result of delays within capital works. This is offset by a projected overspend in Early Years Expansion capital related expenditure. Members are requested to earmark this underspend to assist in the purchase of furniture and equipment within the new nurseries opening during 2023/24 (refer Table 5 below).</p> <p>Members approved £0.024m in relation to COVID recovery project to support parents of babies to reduce social isolation and improve outcomes particularly early language and communication skills in areas of deprivation. This projected is underspent by £0.011m and members are requested to earmark this underspend to continue with this project during 2023/24 (refer to Table 5 below).</p> <p>Various underspends primarily within payments to agencies £0.104m.</p>
372	Total variance

Year end Variance Fav /(Adv) £'000	Education - Learning and Teaching - Primary, Secondary and Additional Support
1,213	<p>Net underspend of £1.213m, as a result of:</p> <p>Devolved School Management carry forward - online. The net carry forward of over/underspends within DSM school budgets were online. Members previously approved £0.150m earmarking to be utilised 2023/24 and now no longer require this earmarking (refer to Table 5 below).</p> <p>Pupil Equity Funding - underspent by £0.965m. This Scottish Government funding relates to the academic year (August 2022 - August 2023) and has permissible carry forward. Members previously approved to earmark £1.214m of this underspend to be utilised in 2023/24 and are now requested to reduce this earmarking to £0.965m (refer to Table 5 below).</p> <p>Pupil Transport - overspent by £0.497m (£0.214 SPT and £0.283m ASN). There have been major tender exercises undertaken for both Mainstream and ASN. Tenders received are higher as operators come out of the pandemic, dealing with additional fuel and wage costs.</p> <p>Access to Sanitary Products (Schools) - underspent by £0.041m in relation to the implementation of access to free sanitary products to students in schools, colleges and universities. This underspend is primarily due to the delay in the recruitment of a Development Worker post a period of 23 months, who will co-ordinate activity in relation to free access to sanitary products and wider work to mitigate poverty. Members are requested to earmark this underspend to fund this post during 2023/24 (refer to Table 5 below).</p> <p>Whole Family Wellbeing Funding (WFWF) Tranche 1 - SAC have received funding of £0.604m in relation to WFWF to support the development of holistic whole family support services. This funding will be received as a GRG redetermination in March 2023, with only £0.024m being spent prior to the year end. Members have already approved to earmark £0.604m of these funds to be utilised during 2023/24 and are now requested to reduce this earmarking to £0.580m (refer to Table 5 below).</p> <p>Access to Counselling - underspent by £0.227m in relation to the introduction of access to counsellors through schools, primarily due to COVID-19 pandemic and the availability of qualified counsellors. Members are requested to earmark £0.013m of this underspend, relating specifically to the Carrick cluster and the lengthy commissioning process of a contract which will extend into 2023/24 (refer to Table 5 below).</p> <p>Net overspends within uplift of litter and over recovery in other local authority income etc £0.103m.</p>
1,213	Total variance

Year end Variance Fav /(Adv) £'000	Education - Support Services
294	<p>PPP unitary charge overspent by £0.038m, due to malicious damage costs (£0.035m), additional Opex/Lifecycle costs (£0.026m, Feb 2017 - May 2022) and legal fees (£0.004m), which are partially offset by £0.027m due to actual RPI (Feb 22) being less than budgeted.</p> <p>Free School Meals - School Holidays Support - The SG has provided funding of £0.403m to enable the provision of alternative free school meal provision to all children and young people, eligible for free school meals on the basis of low income, in primary and secondary during the school holidays. However, this funding was based on 2020 census figures on FSM entitlement and also on a £2.50 contribution, compared to the £3.00 SAC agreed amount. This equates to a shortfall in funding of £0.180m, of which £0.150m was met from the 21/22 earmarked financial insecurity funding, leaving a overspend at the year end of £0.030m.</p> <p>COVID Recovery Projects - Members approved £0.332m in relation to secondary schools family first project and earmarking of £0.327m from 2021/22. This project is £0.345m underspent and members are requested to approve to earmark this underspend to fund the temporary posts currently in place (refer to Table 5 below). School based nurture groups project is online.</p> <p>Various small underspends - £0.017m.</p>
294	Total variance

Year end Variance Fav /(Adv) £'000	Covid-19
349	<p>Education Recovery funding comprises:-</p> <ul style="list-style-type: none"> - SAC share of £80m SG Teacher Recovery Fund (£1.608m). The purpose of this funding is to enable councils to employ a variety of school staff to meet the needs of children and young people in their local areas and ensuring that levels of teaching and support staff in schools could be maintained. £0.755m of these funds were devolved to schools to fund additional teaching costs from August 2022 - March 2023. - Scottish Government grants earmarked from 2021/22 £0.815m, of which £0.346m devolved to schools. This funding is £0.369m underspent and members are requested to earmark this underspend to fund staffing costs during the remainder of the 2022/23 academic year (refer to Table 5 below). <p>Financial Insecurity including the following funding:-</p> <ul style="list-style-type: none"> - 21/22 earmarking £0.261m SCP Bridging payments (clothing grant criteria) - COVID additional expenditure - Members approved £0.250m funding in relation to support the payment of four Scottish Child Payment (SCP) 'Bridging Payments' to a wider group of young people in 2022, making the same grant payments for customers who were eligible for Clothing Grants, as those eligible for free school meals. - Uncommitted COVID reserves of £0.172m - members approved (Cabinet 29 November 2022) to double the winter payment, from £130 to £260 for SCP Bridging payments (clothing grant criteria), in line with those in receipt of Free Scheme Meals. <p>This funding was £0.020m overspent primarily within food costs and a higher number of eligible applicants than anticipated.</p>
349	Total variance

Table 4 - Budget Transfer Requests

Budget Transfer Requests:		DR £'000	CR £'000
	None at period 12		
Total		0	0

Table 5 - Earmarking Requests

	Approved	Requests	Earmarking
SG - Early Years Expansion	0	257	257
COVID project - support for parents of babies	0	11	11
SG - School Pupil Equity Fund	1,214	(249)	965
School Carry Forwards	150	(150)	0
SG - Access to Sanitary Products	0	41	41
SG - Whole Family Wellbeing Funding	604	(24)	580
SG - School Counselling	0	13	13
COVID project - secondary school family first project	0	345	345
SG - Education Covid Recovery	0	369	369
Total requests	1,968	613	2,581
Comments:			

Table 6 - Efficiency Savings

Efficiency savings:	Targeted £'000	Shortfall £'000	Shortfall due to Covid-19 £'000
Increase all applicable external fees and charges by 2.9%	1	0	0
Total	1	0	0
Comments:			

Table 7 - Payroll Management

Payroll Management:	Targeted £'000	Achieved at period 12 £'000	Over/(Under) achieved £'000
Payroll Management - Corporate target	2,616	3,100	484
Total	2,616	3,100	484
Comments: Over achieved by £0.484m			

Table 8 - Grant Income

New Grants Received:		
Amount £'000	Grant name/ body	Grant purpose
41	Ayrshire Chamber of Commerce	Developing Young Workforce
6	Coventry City Council	Looked after pupil funding
32	Creative Scotland	Youth Music Initiative
9	Cycling Scotland	Play on pedals
1	Duke of Edinburgh Fund	Diamond Award
50	Dumfries & Galloway Council	SWEIC
2	East Ayrshire Council	STEM
10	Edina Trust	Science Resources
1	Forever Manchester	Breakfast Club
16	Scottish Government	Food for Thought
7	Scottish Government	School Milk & Healthy Snack
300	Scottish Government	Attainment Challenge
1,059	Scottish Government	Ayr Unitary Charge
1,030	Scottish Government	QMA Unitary Charge
147	Scottish Government	Care Experienced Children & Young People
2	Tennis Scotland	Sports
2,713		
Comments: Additional amounts notified during the financial year, not included in original budget.		

Health & Social Care Partnership (HSCP)

Table 1 - Objective Analysis

Period 9 Projected Variance Fav / (Adv) £'000	Service	Full Year Budget 2022/23 £'000	Actual expenditure to 31 March £'000	Year End Variance favourable /(adverse) £'000
	Community Care Services :			
1,060	Older People	55,362	51,996	3,366
(52)	Physical Disabilities	4,003	3,979	24
1,008	Total Community Care Services	59,365	55,975	3,390
1,366	Children's Services	23,890	22,005	1,885
0	Justice Services	248	236	12
1,366	Total Children and Justice Services	24,138	22,241	1,897
881	Learning Disabilities	24,531	23,509	1,022
131	Mental Health	4,231	3,867	364
0	Addiction	2,201	1,750	451
1,012	Total Mental Health Services	30,963	29,126	1,837
1,250	Directorate Services	6,262	3,781	2,481
(82)	Other Services	1,522	1,501	21
(646)	Vacancy management	536	0	536
522	Total Support Services	8,320	5,282	3,038
8	Integrated Care Fund/Delayed Discharges	405	573	(168)
0	Additonal Funding Repayment	802	802	0
0	Items Funded from Reserves	822	484	338
0	Interagency payments with Health	(21,463)	(21,463)	0
0	Covid-19 Costs	2,143	1,491	652
3,916	HSCP Sub-total	105,495	94,511	10,984
0	Scheme of Assistance/Aids and Adaptations etc	810	797	13
3,916	Final HSCP total	106,305	95,308	10,997

HSCP reserves statement	£'000
Remaining reserves balance	5,062
SAC in year underspend	10,997
NHS underspends	2,592
Closing balance c/f	18,651
Commitments	(11,348)
Uncommitted reserves	7,303

Health & Social Care Partnership - the above table provides an overview statement of the financial budget and out-turn position for the Council element of the Integration Joint Board (IJB) for 2022/23 as at 31 March 2023. As shown there is an in year underspend of £10.997m for SAC element of the partnership. When this is combined with the balance of reserves brought forward from 2021/22 of £5.062m plus the in year underspend of £2.592 for the NHS element of the partnership, a closing reserve balance of £18.651m is held by the partnership. Of this balance, £11.348m is committed leaving an uncommitted balance of £7.303m.

Housing Operations & Development

Table 1 - Objective Analysis

Projected Variance P9 favourable / (adverse) £'000	Service	Full Year Budget 2022/23 £'000	Actual to 31 March £'000	Variance favourable / (adverse) £'000	Variance due to Covid-19 £'000
262	Directorate	12,182	11,766	416	(90)
195	Directorate	930	884	46	(90)
67	Ayrshire	11,252	10,882	370	0
436	Planning & Development	8,677	8,935	(258)	10
250	Asset Management and Community Asset Transfer	7,402	7,677	(275)	0
146	Planning and Building Standards	1,681	1,537	144	10
40	Professional Design Services	(470)	(343)	(127)	0
0	Special	64	64	0	0
776	Housing & Operations	41,997	40,923	1,074	1,155
(769)	Facilities Management	13,148	13,788	(640)	0
1,058	Housing Services	5,041	3,675	1,366	440
487	Neighbourhood Services	22,353	22,005	348	715
0	Property Maintenance	1,455	1,455	0	0
1,474	Total Housing Operations & Development	62,856	61,624	1,232	1,075

Projected Variance P9 favourable / (adverse) £'000	Account	Full Year Budget 2022/23 £'000	Actual to 31 March £'000	Variance favourable / (adverse) £'000	Variance due to Covid-19 £'000
401	Employee costs	41,494	40,557	937	200
(167)	Property costs	8,366	9,222	(856)	0
(1,089)	Supplies and services costs	14,609	15,813	(1,204)	340
(297)	Transport costs	6,388	6,433	(45)	0
128	Administrative costs	835	716	119	0
1,381	Third party payments	23,075	21,613	1,462	625
0	Transfer payments	685	685	0	0
82	Financing costs	6,411	6,329	82	0
439	Gross expenditure	101,863	101,368	495	1,165
1,035	Gross income	(39,007)	(39,744)	737	(90)
1,474	Net expenditure	62,856	61,624	1,232	1,075

Table 3 - Analysis of Significant Variances

Year End Variance Fav / (Adv) £'000	Directorate
46	Directorate - underspend of £0.042m as a result of; Employee costs - underspend of £0.151m due to vacancies Administrative costs - underspend of £0.017m across various small budget lines Third party payments - overspend of £0.090m within Covid 19 Programmes of Recovery – Strategic Framework Business Fund – Hospitality, Retail and Leisure Sector Top Up due to a prior year provision released in error and an overspend of £0.036m in the Levelling Up Fund programme
46	Total variance

Year End Variance Fav / (Adv) £'000	Ayrshire Roads Alliance/SPT
370	Ayrshire Roads Alliance/SPT - underspend of £0.370m as a result of; Administrative costs - underspend of £0.013m across various small budget lines Third party payments - underspend of £0.357m within Strategic delivery managed by ARA mainly within Employee costs (£0.245m) due to vacancies along with an underspend in Insurance premiums (£0.084m) and an increase in parking income (£0.028m)
370	Total variance

Year End Variance Fav / (Adv) £'000	Asset Management & Community Asset Transfer
(275)	<p>Asset Management & CAT - overspend of £0.275m as a result of;</p> <p>Employee costs - underspend of £0.059m due to current vacancies.</p> <p>Property costs - overspend of £0.540m. This relates to an overspend of £0.648m within the Central Repairs Account (CRA) due to the condition of many council buildings and schools requiring essential works to meet health and safety standards, compounded by the increased cost of materials and sub contractors. There was also an overspend of £0.064m on general repair costs to Council buildings. This is offset by an underspend of £0.028m within automated public convenience costs due to closure at one location, and an underspend of £0.131m on non-domestic rates for John Pollock Centre, Newton House and Burns House as these buildings are either now demolished or sub-leased. There are also various small budget underspends totalling £0.013m.</p> <p>Supplies & Services costs - underspend of £0.058m. This relates to an underspend of £0.036m on materials required to complete the programme to instal Co2 Monitors in Schools, and an underspend of £0.022m on Consultancy costs.</p> <p>Transport Costs - overspend of £0.005m due to increased private hire costs.</p> <p>Third Party payments - underspend of £0.095m. This is due an underspend of £0.075m in the grant funding for the Local Heat and Energy Efficiency Strategy (LHEES). This funding does not require to be returned to the Scottish Government. There is also an underspend of £0.020m across various small budget lines.</p> <p>Income - over recovery of £0.058m. This is due to an over recovery of rental income within Industrial Units of £0.131m where a previously anticipated reduction in rental income due to the effects of Covid-19 has not materialised. This is offset with an under recovery of income within fees for work done for third parties of £0.020m as this work is no longer carried out, and an under recovery of fee income for Property Enquiries of £0.014m due to the decrease volume received over the last two financial years. There is also an under recovery of rental income of £0.039m for other general properties.</p>
(275)	Total variance

Year End Variance Fav / (Adv) £'000	Planning & Building Standards
144	<p>Planning & Building Standards - underspend of £0.144m as a result of ;</p> <p>Employee costs - underspend of £0.010m due to an underspend in relation to the Covid 19 Programme of Recovery - temporary staffing resource</p> <p>Supplies & Services costs - overspend of £0.017m due to increased consultancy costs involved in preparation for three windfarm appeals going to Public Local Inquiry under Section 36 of the Electricity Act</p> <p>Administrative costs - underspend of £0.004m across various small budget lines</p> <p>Third Party Payments - underspend of £0.097m due to delayed completion of the LDP2 Transport assessment. Members are requested to approve earmarking of £0.082m of this underspend for carry forward to 2023/24 to enable final completion of this project (Table 5 below)</p> <p>Income - over-recovery of £0.50m due to an increased volume of Building Warrant Fees during the final quarter of the year</p> <p>Members are requested to approve earmarking of £0.041m of the Service underspend to meet the cost of the Covid 19 Programme of Recovery - P&BS Temporary Staffing Resource during 2023/24 (Table 5 below)</p>
144	Total variance

Year End Variance Fav / (Adv) £'000	Professional Design Services
(127)	<p>Professional Design Services - overspend of £0.127m as a result of;</p> <p>Employee Costs - underspend of £0.002m due to current vacancies.</p> <p>Supplies & Services - underspend of £0.003m due to reduced spend on equipment and software maintenance contracts.</p> <p>Transport Costs - overspend of £0.004m due to increased private hire and lease costs.</p> <p>Administrative Costs - underspend of £0.006m on training courses.</p> <p>Income - under-recovery of £0.134m as the level of fees rechargeable to capital projects in 2022/23 was lower than anticipated.</p>
(127)	Total variance

Year End Variance Fav / (Adv) £'000	Special Property Projects
0	No material variance to report.
0	Total variance

Year End Variance Fav / (Adv) £'000	Facilities Management
(640)	<p>Facilities Management - overspend of £0.640m as a result of;</p> <p>Employee costs - overspend £0.034m as a result of the impact of the unbudgeted element of the 2022/23 pay award (£0.328m) offset by current vacancies (£0.294m)</p> <p>Property costs - overspend of £0.302m mainly as a result of the increased cost of cleaning and domestic supplies across all Council properties</p> <p>Supplies & Services costs - overspend of £0.059m due to food price increases</p> <p>Administrative costs - underspend of £0.040m across various small budget lines</p> <p>Income - under-recovery of £0.285m due to the impact of the Government funding for the Primary Universal Free School Meals expansion programme for all P4 and P5 pupils (£0.200m) resulting in lower levels of sales and the impact of the delayed introduction of the upgraded cashless catering system in schools (£0.085m).</p>
(640)	Total variance

Year End Variance Fav / (Adv) £'000	Housing Services
1,366	<p>Housing Services - underspend of £0.703m as a result of;</p> <p>Employee costs - underspend of £0.065m due to current vacancies. Members previously approved earmarking of £0.100m for the Covid 19 Programme of recovery for homelessness and anti social behaviour however due to the reduced underspend, Members are requested to approve that this earmarking be reduced to £0.065m (Table 5 below)</p> <p>Property costs - underspend of £0.060m. This is due to underspends of £0.035m on repairs to Homeless properties and £0.017m for Unlets, as well as various other small underspends on refuse collection and garden maintenance totalling £0.008m.</p> <p>Supplies & Services costs - overspend of £0.048m mainly due to increased furniture costs as a result of the increased demand for temporary homeless accommodation.</p> <p>Transport Costs - underspend of £0.010m due to lower hire/lease, repairs and fuel costs.</p> <p>Administrative costs - underspend of £0.025m. This relates to an underspend in bad debts based on the current level of arrears of homeless accommodation rental income.</p> <p>Third Party payments - underspend of £0.626m. There are underspends in funding for various approved projects: Develop housing options & advice (£0.027m), Housing regeneration options (£0.040m), Essential SHQS works in mixed tenure properties (£0.200m), and Covid 19 Programme of Recovery mixed tenure properties (£0.250m). The mixed tenure funding is now fully committed but costs will not be incurred until 2023/24, due to the complexity of owner engagement. Members previously approved these underspends of £0.200m and £0.250m (Table 5 below) to be earmarked for carry forward to 2023/24 to complete this work however as a result of the overall Directorate out-turn position this level of earmarking can no longer be accommodated therefore Members are requested to approve the reversal of the £0.200m SHQS works in mixed tenure properties earmarking (Table 5 below).</p> <p>Income - under recovery of £0.035m in temporary accommodation rental income, due to an income target increase which was required in order to fund additional costs incurred as a result of an increased number of temporary accommodation units utilised from HRA stock to meet the demand for homeless accommodation.</p> <p>Housing Policy - underspend by £0.643m, primarily within the following pilots/projects:-</p> <p>Rapid Rehousing Transition Programme - underspend of £0.209m due to delays in implementation of the programme. Members previously approved earmarking of this underspend to fund staff costs in 2023/24 (Table 5 below). however as a result of the overall Directorate out-turn position this level of earmarking can no longer be accommodated therefore Members are requested to approve the reversal of the previously approved earmarking of £0.209m (Table 5 below)</p> <p>Social Letting Service (SLS) - underspend of £0.152m. This project was approved by Members at LP 26 November 2019 and is one of the aims contained within the RRTP 2019-2024 however there has been delays in work to establish this service.</p> <p>Short-term Licencing Scheme - underspend of £0.040m - Scottish Government have mandated that Local Authorities have to create and administer their own regime for the licencing of short term let's. Members are requested to approve earmarking of £0.020m of this underspend to fund Compliance Officer costs in 2023/24 (Table 5 below).</p> <p>Homeless Strategy - underspend of £0.120m due to delays in carrying out a rural housing study to research rural housing needs and the implementation of prevention duties in the local area. Members are requested to approve £0.040m of this underspend for carry forward to 2023/34 to carry out a rural housing study to research rural housing needs (Table 5 below).</p> <p>Private Landlord Registration - underspend of £0.019m relating to over-recovery of PRS fees for Scottish Housing Network.</p> <p>Private Sector Housing Grants - underspend of £0.090m due to the delay in carrying out works</p> <p>Housing Support Contracts - overspend of £0.092m primarily due to an agreed retrospective Adult Social Care pay uplift being applied to these contracts by COSLA.</p> <p>Housing Policy COVID projects - underspend of £0.125m across the following projects:-</p> <p>Financial assistance for tenants in the private rented sector (£0.060m).</p> <p>Financial assistance for tenants in social housing (£0.036m) - Members are requested to earmark this underspend for carry forward to 2023/24 to continue financial assistance to tenants with rent arrears due to COVID and the cost of living crisis (Table 5 below).</p> <p>Deposit Assistance for new tenants accessing SLS (£0.029m) - Members are requested to earmark £0.010m of this underspend for carry forward to 2023/24 to continue this assistance to new tenants (Table 5 below).</p>
1,366	Total variance

Projected Variance favourable /(adverse) £'000	Neighbourhood Services		
348	<p>Neighbourhood Services - underspend of £0.348m as a result of;</p> <p>Employee costs - underspend of £0.393m due to vacancies (£0.053m) and covid-19 temporary hit squad (£0.340m) which Members have previously approved for earmarking and carry forward to 2023/24 in order to complete this programme (Table 5 below) however as a result of the overall Directorate out-turn position, Members are requested to approve a reduction of £0.027m of this previously approved earmarking (Table 5 below)</p> <p>Property costs - underspend of £0.021m within general repairs and maintenance mainly within grounds maintenance</p> <p>Supplies & Services costs - overspend of £0.233m due to overspends due to the increased cost of repairs and maintenance of equipment (£0.091m), increased costs of horticultural supplies (£0.072m), increased use of subcontractors for street cleaning and weed spraying (£0.207m), annual software licences (£0.050m), increased costs of protective clothing (£0.030m) and an increase in domestic bins (£0.158m) due to necessary replenishment of stocks offset by an underspend of £0.375m in the Covid funded promenade and shorefront improvement scheme. Members previously approved the £0.375m Covid funding to be earmarked for carry forward to 2023/24 to continue the project (Table 5 below)</p> <p>Transport costs - overspend of £0.039m mainly due to increased costs of repairs and maintenance (£0.155m) and fuel (£0.059m) offset partially by an underspend in operating leases (£0.153m) and other transport budgets (£0.022m)</p> <p>Administrative costs - overspend of £0.007m across various small budgets</p> <p>Third Party payments - underspend of £0.570m mainly within waste recycling (£0.366m) due to a reduction in waste disposal costs following the introduction of a booking system at the civic amenity sites and a reduction in internal grounds maintenance charges (£0.204m)</p> <p>Financing costs - underspend of £0.082m due to cremators equipment now fully depreciated</p> <p>Income - under-recovery of £0.439m mainly due to reduced levels of internal grounds maintenance recharge income to others services (£0.248m), reduced levels of bereavement services income (£0.096m), and reduced commercial waste income (£0.095m) due to reduced demand</p>		
348	Total variance		
Year End Variance Fav / (Adv) £'000	Property Maintenance		
0	<p>Property Maintenance Service - online due to the net effect of;</p> <p>Employee costs - underspend of £0.034m due to current vacancies.</p> <p>Supplies and Services costs - overspend of £0.992m. This is due to the continued level of vacancies resulting in further use of sub contractors whose costs have risen due to increased labour rates and material price increases. This is compounded by the increased number of property repair jobs being raised by Housing tenants.</p> <p>Transport Costs - overspend of £0.014m due to increased private hire costs.</p> <p>Third Party payments - overspend of £0.100m on Agency payments. This is required due to the current level of vacancies in order to help complete the current volume of jobs.</p> <p>Income - over recovery of £1.072m due to the increased number of Housing tenant repair jobs and cost increases for Council houses which are recharged to HRA (see Supplies and Services costs above).</p>		
0	Total variance		
Table 4 - Budget Transfer Requests			
Budget Transfer Requests:		DR £'000	CR £'000
Total		0	0

Table 5 - Earmarking Requests

	Objective/ Subjective	Amount £'000
Previously approved:		
Covid 19 Programme of Recovery (Homeless) & anti-social behaviour	Housing Services/Employee Costs	100
Covid 19 Programme of Recovery (Mixed Tenure)	Housing Services/Third Party Payments	250
Essential works to meet SHQS in Rapid Rehousing Transition	Housing Services/Third Party Payments	200
	Housing Policy/Third Party Payments	209
Covid-19 Temporary Hit Squads	Neighbourhood Services/Supplies and services	340
Covid-19 Plan of Recovery - NS	Neighbourhood Services/Supplies and services	375
Total		1,474
New requests :		
Covid 19 Programme of Recovery (Homeless) & anti-social behaviour	Housing Services/Employee Costs	(35)
Essential works to meet SHQS in mixed tenure properties	Housing Services/Third Party Payments	(200)
Rapid Rehousing Transition	Housing Policy/Third Party Payments	(209)
Covid-19 Temporary Hit Squads	Neighbourhood Services/Supplies and services	(27)
COVID 19 - Programme of Recovery - Employee Costs	Planning & Building Standards/Employee Costs	41
LDP2 Transport Assessment	Planning & Building Standards/Third Party Payments	82
Short-term let Licensing Scheme	Housing Policy/Employee Costs	20
Rural Housing Study	Housing Policy/Employee Costs	40
Covid 19 Programme of Recovery - Financial Assistance for tenants	Housing Policy/Employee Costs	36
Covid 19 Programme of Recovery - Deposit assistance for new	Housing Policy/Employee Costs	10
Total		(242)
Total		1,232

Table 6 - Efficiency Savings

Efficiency savings:	Targeted £'000	Shortfall £'000	Anticipated shortfall met by Covid-19 funding £'000
Asset Management - Newton House rental income	80	0	0
Housing Services - Homelessness rental income	550	35	0
Facilities Management - Fees & Charges - public conveniences increase charges	1	0	0
Asset Management - Fees & Charges - rental income increase charges	8	0	0
Neighbourhood Services - Fees & Charges - increase charges for special uplifts/commercial waste/grass cutting/allotments/bereavement	68	68	0
Total	707	103	0
Comments:			

Table 7 - Payroll Management

Payroll Management:	Targeted £'000	Achieved £'000	Over/(Under) achieved £'000
Payroll Management - Corporate target	1,049	787	262
Payroll Management - Directorate target	0	0	0
Total	1,049	787	262

Table 8 - Grant Income

New Grants Received:		
Amount £'000	Grant name/ body	Grant purpose
30	Scottish Governm	Road safety
75	Scottish Governm	Local Heat and Energy Efficiency Strategy (LHEES)
412	Scottish Governm	Home Energy Efficiency Programmes Scotland (HEEPS)
517		
Comments:		
The above grants which have been received during the financial year were not part of the approved Directorate budget.		

Strategic Change & Communities Directorate

Table 1 - Objective Analysis

Period 9 Projected Variance Fav/(Adv) £'000	Service	Full Year Budget 2022/23 £'000	Actual Expenditure to 31 March £'000	Year end Variance Fav/(Adv) £'000	Variance due to Covid-19 Fav/(Adv) £'000
42	Directorate	1,600	373	1,227	0
519	Destination South Ayrshire	20,755	20,290	465	0
793	Thriving Communities	7,928	5,780	2,148	614
0	Organisational Development & Customer	3,677	3,015	662	372
0	Performance, Policy and Community Planning	1,890	1,530	360	328
1,307	Economy and Regeneration	4,054	2,107	1,947	1,390
0	Sustainability	428	414	14	0
70	Strategic Change	328	255	73	0
0	Special Property Projects	0	0	0	0
2,731	Total People Directorate	40,660	33,764	6,896	2,704

Table 2 - Subjective Analysis

Period 9 Projected Variance Fav/(Adv) £'000	Account	Full Year Budget 2022/23 £'000	Actual Expenditure to 31 March £'000	Year end Variance Fav/(Adv) £'000	Variance due to Covid-19 Fav/(Adv) £'000
1,052	Employee costs	26,634	23,319	3,315	956
0	Property costs	2,906	2,979	(73)	0
0	Supplies and services costs	3,731	4,518	(787)	3
150	Transport costs	671	558	113	0
0	Administrative costs	788	466	322	0
1,301	Third party payments	6,160	3,082	3,078	1,745
0	Transfer payments	10	9	1	0
0	Financing costs	10,218	10,218	0	0
2,503	Gross expenditure	51,118	45,149	5,969	2,704
228	Gross income	(10,458)	(11,385)	927	
2,731	Net expenditure	40,660	33,764	6,896	2,704

Table 3 - Analysis of Significant Variances

Year end Variance Fav/(Adv) £'000	Directorate
1,227	<p>Payroll management target - over-recovered by £1.171m (including the impact of the accepted SJC pay deal for 2022/23), due a combination of delays in filling vacancies, restructures, essential vacancies only and utilisation of grant funding particularly within employability and skills (refer to Table 7 below).</p> <p>Access to Sanitary Products (non-schools) - underspent by £0.069m in relation to the funding allocation of from Scottish Government. This underspend is primarily due to the delay in the recruitment of a Development Worker post a period of 23 months, who will co-ordinate activity in relation to free access to sanitary products and wider work to mitigate poverty. Members are requested to earmark this underspend to fund this post during 2023/24 (refer to Table 5 below).</p> <p>Various small overspends - £0.013m.</p>
1,227	Total variance

Year end Variance Fav /(Adv) £'000	Destination South Ayrshire
465	<p>Members approved year two income target reductions of £1.036m within sports and leisure, as part of the COVID-19 Programme of Recovery, to reflect the loss of income due to Scottish Government restrictions resulting in reduced capacity and membership cancellations within sports and leisure.</p> <p>Net over-recovery in income of £0.372m, due to the following:</p> <ul style="list-style-type: none"> - £0.078m net under-recovery within golf income, with an over-recovery in golf memberships and shortfalls in hotelier income, single rounds and cafe/bar sales. - £0.524m additional income above target within leisure memberships and admissions, primarily as a result of the reduced income targets of £1.036m - £0.074m shortfall in income relating to utility cost recharges to user groups for use of Council community centres, as a result of their lack of financial resources. <p>Golf transport lease costs - underspent by £0.150m. This is due to leases being extended as a result of time delays in purchasing new equipment. Members have already approved to earmark these funds to be utilised during 2023/24, to offset the increased purchase price of the new equipment (refer Table 5 below).</p> <p>Golf machinery maintenance costs - overspent by £0.051m, as a result of extending the leases of the golf machinery and equipment.</p> <p>Events - underspent by £0.070m. Members have already approved to earmark £0.050m of this underspend to deliver a range of events and bunting to communities during the Coronation celebrations in May 2023 (refer to Table 5 below).</p> <p>Riverside Sports Arena - general equipment underspent by £0.025m. Members have already approved the earmarking of this underspend to purchase one-off equipment in 2023/24, due to the delivery delays (refer to Table 4 below).</p> <p>Pool maintenance - overspent by £0.074m in relation to essential works to air conditioning and jet pool maintenance.</p> <p>Further overspends across supplies and administration costs - £0.027m.</p>
465	Total variance

Year end Variance Fav /(Adv) £'000	Thriving Communities
2,148	<p>Members approved (Yr2) funding of £0.400m in relation to COVID recovery projects within employability and skills and carried forward £0.175m from 2021/22. It is anticipated that the following two projects will be underspent at the year-end:-</p> <ul style="list-style-type: none"> - Supported Employment Tailored Jobs Programme - £0.153m - South Ayrshire Works Employer Recruitment Incentive - £0.280m <p>This is due to expenditure in both these projects being utilised against SG No-one Left Behind (NOLB) funding. Members previously approved the earmarking these underspends to be utilised in next financial year, in order to extend temporary staffing contracts until March 2024, however these staffing contracts will now be funded from the NOLB grant in 2023/24. Therefore, this earmarking is no longer required (refer to Table 5 below).</p> <p>Employee costs within employability & skills - £0.358m underspent at the year end. This is due to employee costs, which meet the terms and conditions of the grant criteria, being utilised against SG No-one Left Behind (NOLB) funding. Members have already approved the earmarking of these underspends to be utilised in next financial year, in order to extend temporary staffing contracts until March 2024, however £0.108m of these staffing contracts will now be funded from the NOLB grant in 2023/24. Members are therefore requested to reduce this earmarking to £0.250m, which will be utilised to meet the contribution towards UK Shared Prosperity Fund during 2023/24 (refer to Table 5 below).</p> <p>No-one left Behind - £0.317m underspent against the following projects:</p> <ul style="list-style-type: none"> - graduates £0.114m, due to a delay in recruitment process - disabled PESF £0.156m, relating to delivery plan 2022-2025 - long term unemployment £0.047m, which includes £0.020m relating to a variation of grant offer received in April 2023. <p>Members are requested to earmark these underspends to continue with these projects during 2023/24 supporting actions relating to the South Ayrshire Local Employability Partnership NOLB 2022-2025 Delivery Plan (refer to Table 5 below).</p>

<p>Underspends within:-</p> <p>- Modern Apprentices £0.039m - The COVID pandemic and restrictions had an impact on Modern Apprentices completing their apprenticeship and qualifications within the 12 months. To ensure they were given the same opportunities as previous MAs, contracts were extended to allow them to gain the relevant experience and complete their qualification. This has had an impact on the MA budget, as well as an increase in MA salaries and Training Provider costs. The earmarking request would support the 2023/24 MA programme, ensuring we can recruit the number of MA starts within our Skills Development Scotland contract, support young people to progress to a positive destination and support workforce planning across the council and with the HSCP.</p> <p>- Work out Work Experience programme £0.012m - originally funded through the Ambitions programme and earmarking of any underspends each financial year has allowed the programme to run for 14 years. It costs between £0.010m and £0.012m per year to deliver the programme. Earmarking these funds would allow the programme to run for another year while Education and Thriving Communities identify another funding source from 2024/25 onwards.</p> <p>Members are requested to earmark these funds to support Corporate Workforce Planning (modern apprentices) and the Work Out budget to support Workforce Planning and Thriving Communities priorities linked to Council Plan (refer to Table 5 below).</p>
<p>LACER funding - members have approved the following funding initiatives (SAC 29 June 2022):-</p> <ul style="list-style-type: none"> - NEC Free Travel Support £0.045m - Social Enterprise Support £0.200m - Empowering Communities Fund £0.100m <p>NEC free travel support project is £0.015m underspent and members are requested to earmark this underspend to continue with this initiative in 2023/24 (refer to Table 5 below).</p>
<p>UK Shared Prosperity Funding received of £0.791m, for year one, however in May 2023 Government advised Local Authorities there was an opportunity to reprofile the original investment plan and carry forward any underspend to be used within year two. Members are requested to earmark this funding to be utilised for both employability and multiply initiatives during 2023/24 (refer to Table 5 below).</p>
<p>COVID Recovery Projects - Members approved £0.696m in relation to the following projects:</p> <ul style="list-style-type: none"> - Thriving Communities - Improving outcomes for Girvan Glendoune - The Duke Of Edinburgh's Award - Outdoor Learning and Outdoor Activities - Multi Function Activity Space - Levelling the Playing Field - North Ayr/River Ayr outdoor sport facilities <p>These projects are £0.166m underspent and members are requested to earmark these funds to extend staff contract within Girvan Glendoune and for committed works relating to the floating pontoons (refer to Table 5 below)</p>
<p>Various underspends across supplies and administration costs - £0.017m.</p>
<p>2,148 Total variance</p>

Year end Variance Fav /(Adv) £'000	Organisational Development & Customer Services
662	<p>COVID additional expenditure (Yr2) - Information and advice hub were allocated a further £0.187m to continue with following COVID recovery projects and earmarking from 2021/22 of £0.108m:-</p> <ul style="list-style-type: none"> - Administrative support to meet increased enquiries (£0.058m) - Targeted Community Based Education and Outreach Service (£0.129m). <p>These projects are £0.182m underspent due to recruitment delays and members are requested to earmark this underspend to fulfil staffing contracts during 2023/24 (refer to Table 5 below).</p> <p>COVID digital inclusion project - £0.003m underspent with no further commitments, therefore these remaining funds can be returned to COVID reserves.</p> <p>LACER funding - members have approved the following funding initiatives (SAC 29 June 2022):-</p> <ul style="list-style-type: none"> - Household Boost Fund £0.400m - Senior Community Advisor (I&AH) £0.047m <p>These projects are £0.187m underspent and members are requested to earmark these funds to continue with these projects during 2023/24 (refer to Table 5 below).</p> <p>Graduate interns - £0.047m underspent. Members are requested to earmark this underspend to continue with the graduate intern programme during 2023/24 (refer to Table 5 below).</p>

	Public Affairs - underspent by £0.025, relating to the rebranding of Council fleet vehicles, which will not arrive until June 2023 (£0.020m) and £0.005m relating to MAC upgrade for the design service, which has been progressed with ICT, however will not be in stock until next financial year. Members are therefore requested to earmark these funds to be utilised for these purposes in 2023/24 (refer to Table 5 below).
	Employee engagement - £0.190m underspent, primarily as a result of delays created from COVID, including Future Operating Model workstyles being agreed etc. Members are requested to earmark this underspend to fund leadership development and succession planning during 2023/24 (refer to Table 5 below).
	Various underspends across supplies and administration costs - £0.028m.
662	Total variance

Year end Variance Fav /(Adv) £'000	Performance, Policy & Community Planning
360	<p>COVID Recovery Projects - Members approved £0.413m in relation to the following projects:</p> <ul style="list-style-type: none"> - Community Co-ordinator for Wallacetown, underspent due to delays in recruitment - Advocacy Services for Wallacetown Residents, underspent due to a delay in Riverside Community Trust 'You Decide Team' contract, which runs from 1 February 2023 to 31 January 2025. - Trauma-Informed Practice Officer, underspent as a result of additional funds of £0.050m received from SG to further progress the implementation of national trauma training programme and trauma-informed approaches. <p>These projects are £0.328m underspent in total and members are requested to earmark these funds to fulfil staff contracts and contract set up with Riverside Community Trust 'You Decide Team' (refer to Table 5 below).</p> <p>Various underspends across supplies and administration costs - £0.032m.</p>
360	Total variance

Year end Variance Fav /(Adv) £'000	Economy & Regeneration
1,947	<p>Economy and Regeneration - underspend of £1.947m as a result of ;</p> <p>Employee costs - underspend of £0.102m due to vacancies. The Council received funding from Scottish Government for Local Authority Covid Economic Recovery (LACER) fund and Council of 29 June 2022 approved initiatives including the appointment of an economic development officer. Due to delays in recruitment Members approved earmarking of £0.036m to carry forward to 2023/24 to enable this appointment to be made (Table 5 below).</p> <p>Third party payments - underspend of £1.845m. Council approved the LACER training and skills initiative of £0.600m which due to delays in developing this proposal Members approved earmarking of this underspend to carry forward to 2023/24 to allow this initiative to be delivered (Table 5 below). Cabinet Report of September 2022 approved the provision of business support and maximisation of ERDF drawdown and Members approved earmarking of £0.267m underspend to carry forward to 2023/24 to continue this work (Table 5 below). Covid 19 - SBG Discretionary Top Up Grant funding is £0.754m underspent, due to being granted an extension to the ERDF programme which allowed the maximise the grants to local business from that funding and therefore did not require to use the Government covid funding as expected during 2022/23. This allows us to then utilise this funding in 2023/24 when the ERDF programme ceases at the end of June. A report will be brought to cabinet after recess to outline the plans for using the funds, that will adhere to the conditions placed on the grant by the Scottish Government. Members are requested to approve earmarking of this for carry forward to 2023/24 to continue to support local businesses (Table 5 below).</p> <p>In addition further underspends total £0.224m due to vacancies many budget have not been committed by the Service during 2022/23.</p>
1,947	Total variance

Year end Variance Fav	Sustainability
14	<p>Sustainability - underspend of £0.014m as a result of ;</p> <p>Employee costs - underspend of £0.014m as a result of part year vacancies</p>
14	Total variance

Year end Variance Fav /(Adv) £'000	Strategic Change
73	Strategic Change - underspend of £0.073m as a result of ; Employee costs - underspend of £0.073m as a result of part year vacancies
73	Total variance

Year end Variance Fav /(Adv) £'000	Special Projects
0	No material variances
0	Total variance

Table 4 - Budget Transfer Requests

Budget Transfer Requests:		DR £'000	CR £'000
	None at period 12		
Total		0	0

Table 5 - Earmarking Requests

Earmarking requests:	Previously Approved £'000	New Requests £'000	Total Earmarking £'000
Access to sanitary products (non-schools)	0	69	69
Golf transport costs	150	0	150
Events - coronation bunting	50	0	50
Riverside Sports Arena	25	0	25
COVID recovery projects - tailored jobs & employer recruitment incentive	433	(433)	0
Employability and skills	358	(108)	250
No-one Left Behind	0	317	317
Modern Apprentices	0	39	39
Work Out Work Experience	0	12	12
LACER Fund - NEC free travel support	0	15	15
UK Shared Prosperity Fund	0	791	791
COVID recovery projects - Girvan Glendoune and River Ayr	0	166	166
COVID additional expenditure	0	182	182
LACER funding - household boost & Snr advisor	0	187	187
Graduate interns	0	47	47
Public Affairs - re-branding Council Fleet	0	20	20
Public Affairs - MAC upgrade	0	5	5
Employee engagement	0	190	190
COVID recovery projects - community planning	0	328	328
LACER Fund - Economic development officer post	36	0	36
LACER Fund - training and skills fund	600	0	600
Cabinet Report September 2022 approved provision of business support and	267	0	267
Covid - SGB Discretionary Top Up Grant	0	754	754
Total requests	1,919	2,581	4,500
Comments:			

Table 6 - Efficiency Savings

Efficiency savings:	Targeted £'000	Shortfall £'000	Shortfall due to Covid-19 £'000
Increase all applicable external fees and charges by 2.9%	121	0	0
Total	121	0	0
Comments:			
This efficiency is being met, as result of year 2 income target reductions within sports and leisure.			

Table 7 - Payroll Management

Payroll Management:	Targeted £'000	Achieved at period 12 £'000	Over/(Under) achieved £'000
Payroll Management - Corporate target	518	1,689	1,171
Total	518	1,689	1,171
Comments: Over achieved by £1.171m			

Table 8 - Grant Income

New Grants Received:		
Amount £'000	Grant name/ body	Grant purpose
163	European Social Fund	ESF Poverty & Social Inclusion
676	NCCBC / HES / NHLF / Sustrans	Maybole Town Centre Regeneration
12	NHS Ayrshire & Arran	Weight Management Programme
4	Paths for All	Walking Development
131	Scottish Government	CCLD
1,388	Scottish Government	Homes for Ukraine
409	Scottish Government	Ukraine Education
112	Scottish Government	Coastal Communities
155	Scottish Government	Young Persons Guarantee
100	Scottish Government	Long-term Unemployment
110	Scottish Government	No-one Left Behind
29	Scottish Government	Parental Employability Support
66	Sport Scotland	Active Communities
78	Sport Scotland	Closing the gap
9	Sport Scotland	Community Cycling Fund
3	Visit Scotland	Year of stories / events
2	Young Scot	Youth funding
3,447		
Comments:		
Additional amounts notified during the financial year, not included in original budget.		

Miscellaneous Services

Table 1 - Objective Analysis

Period 9 Projected Variance Fav / (Adv) £'000	Service	Full Year Budget 2022/23 £'000	Actual Expenditure to 31 March £'000	Year End Variance Fav / (Adv) £'000	Variance due to Covid-19 Fav / (Adv) £'000
1,618	Miscellaneous Services	(20,750)	(21,188)	438	73
1,618	Total Miscellaneous Services	(20,750)	(21,188)	438	73

Table 2 - Subjective Analysis

Period 9 Projected Variance Fav / (Adv) £'000	Account	Full Year Budget 2022/23 £'000	Actual Expenditure to 31 March £'000	Year End Variance Fav / (Adv) £'000	Variance due to Covid-19 Fav / (Adv) £'000
(665)	Debt management charges	13,291	14,761	(1,470)	0
655	Investment income	(195)	(1,091)	896	0
0	Recharges to other services	(1,667)	(1,776)	109	0
0	Requisitions and other initiatives	859	859	(0)	0
0	Contributions to/ from Funds	(2,481)	(2,481)	0	0
0	Employee provision	886	645	241	0
0	Fees and subscriptions	425	461	(36)	0
(422)	Other payments	3,840	5,336	(1,496)	(54)
(21)	Covid-19 Costs	18	27	(9)	(9)
	<u>Year-end accounting adjustments:</u>				
0	Depreciation/ impairment reversal	(21,559)	(21,559)	0	0
0	Short-term employee benefit adjustment	(1,735)	(1,735)	0	0
0	Capital grant/ contribution reversal	500	500	0	0
0	Finance lease adjustment	200	200	0	0
0	AVJB capital grant/ expenditure written out	1,368	1,368	0	0
0	PPP unitary charge	11,113	11,113	(0)	0
2,071	PPP flexibility adjustment	0	(2,071)	2,071	0
0	Pension Fund contribution - net revenue charge	(25,589)	(25,589)	0	0
1,618	Gross expenditure	(20,726)	(21,032)	305	(63)
0	Gross income	(21)	(157)	136	136
1,618	Net expenditure	(20,747)	(21,188)	441	73

Table 3 - Analysis of Significant Variances

Year End Variance Fav / (Adv) £'000	Miscellaneous Services
(1,470)	Debt management charges - budget comprises £5.870m for loan principal repayments, £6.700m for interest costs and £0.178m for loans fund expenses, based on significant levels of capital expenditure and borrowing during the year. The overspend of £1.470m is due to the impact of recent increases in Bank of England base interest rates on external borrowings. The movement from period 9 is entirely due to this increase in interest rates.
896	Investment income - an over-recovery of £0.896m is due to the impact of recent increases in Bank of England base interest rates, and a higher level of investments than was budgeted for.
109	Recharges to Other Services - This budget represents the element of central support staff costs recoverable from services out with the General Fund, such as the Housing Revenue Account, capital, Ayrshire Valuation Joint Board, etc. The year end position shows a £0.109m over recovery.
0	Contributions to/from funds - These budgets include the agreed contribution of £2.563m from the Capital Fund for 2022/23. Also recorded are net contributions to both the Repairs and Renewals Fund and the Capital Fund totalling £0.082m.
241	Employee provision - This budget holds employee costs provisions established during 2022/23 through receipt of Scottish Government additional funding to address any payroll issues arising as a result of 2022/23 pay negotiations. These negotiation were concluded with the additional costs within Services being met by the provision held in Miscellaneous Services, resulting in an underspend of £0.283m. This underspend is offset to some extent by an overspend in apprenticeship levy costs for general services of £0.042m which is also held in Miscellaneous Services employee provisions.
(36)	Fees and subscriptions - overspend of £0.036m, mainly related to Audit fees paid being in excess of the amount budgeted.

(1,496)	<p>Other payments - an overspend of £1.349m for other payments:</p> <p>A full year overspend of £1.126m for General Services utility costs across Council budgets. 2022/23 budgets were calculated based on anticipated increases at the time, however energy costs increased significantly during the year due to the cost of living crisis and war in Ukraine. Rather than report individual overspends for each service area full budgets have been allocated to service areas to meet actual cost, with the overall overspend being recorded in Miscellaneous Services.</p> <p>Budget is held within other payments for Non-Domestic Rates (NDR) increases during the year. Based on allocations made to services, there is a full-year overspend of £0.206m in respect of Council-owned properties.</p> <p>A full year underspend of £0.122m for Pension Increase Act payments and premature retirement compensation costs, which have increased at lower rates than were anticipated during the budget setting process.</p> <p>Corporate efficiency targets totalling £0.600m were held within other payments (refer to Table 6 below). There is an overall shortfall of £0.406m. As the overall position for Miscellaneous services is a considerable favourable variance these targets have been met on a temporary basis for 2022/23. Work will continue in 23/24 financial year to identify permanent solutions where appropriate.</p> <p>In order to take a prudent approach, an increase in the Council's general bad debt provision and other provisions held has been applied to ensure that it remains at an appropriate level. This has resulted in an adverse variance for the year of £0.199m.</p> <p>There is an underspend of £0.316m within various other budgets (admin costs, legal fees, Insurance payments), the most significant of which, £0.200m, relates to payments for third party insurance claims.</p>
(9)	Covid-19 - a small full-year overspend of £0.009m in relation to the hangar at Prestwick Airport.
2,071	PPP flexibility adjustment - In December 2022 the Council agreed to implement in the 2022/23 financial year the newly introduced statutory adjustment relating to the Councils three PPP contracts. This change results in a reduce cost in 2022/23 of £2.071m plus a retrospective adjustment of £21.720m.
136	Other income - income of £0.136m has been released to revenue following the final reconciliations' of amounts owed to/from the Scottish Government for Covid-19 grant activity. These balances have previously been held in the balance sheet pending final agreement with the Scottish Government.
306	Total projected variance

Table 4 - Budget Transfer Requests

Budget Transfer Requests:		DR £'000	CR £'000
Total		0	0

Table 5 - Earmarking Requests

Earmarking requests:	Objective/ Subjective	Amount £'000
Description	Service/ Account	
Total		0
Comments: No earmarking		

Table 6 - Efficiency Savings

Efficiency savings:	Targeted £'000	Shortfall £'000	Shortfall due to Covid-19 £'000
Procurement (prior year) - work continuing to identify relevant contracts to which target can be applied	(177)	(177)	0
Purchase of additional leave - target to be allocated across services	(200)	(54)	(54)
On-costs savings in relation to additional AVCs	(48)	0	0
Future Operating Model - target to be allocated across services	(175)	(175)	0
Total	(600)	(406)	(54)
Comments: Work is continuing to identify permanent procurement efficiencies to be allocated against the target, with a shortfall of £0.177m. Fewer employees have purchased additional leave due to the legacy of Covid and revised homeworking arrangements. Consequently, there is a shortfall of £0.054m. Pressures on service budgets has made it difficult to allocate Future Operating Model savings across directorates, as underspends arising from the new ways of working have been utilised to offset overspends due to inflationary pressures and contractual increases, resulting in a shortfall of £0.175m.			

Table 7 - Payroll Management

Payroll Management:	Targeted £'000	Achieved £'000	Over / (Under) achieved £'000
Payroll Management - Corporate target	0	0	0
Payroll Management - Directorate target	0	0	0
Total	0	0	0
Comments: No payroll management target allocation made to Miscellaneous Services in 2022/23.			

Table 8 - Grant Income

New Grants Received:		
Amount £'000	Grant name/ body	Grant purpose
0		
Comments:		

Housing Revenue Account

Table 1 - Objective Analysis

Projected Variance P9 favourable / (adverse) £'000	Service	Full Year Budget 2022/23 £'000	Actual to 31 March £'000	Projected Variance favourable / (adverse) £'000	Anticipated shortfall due to Covid-19 £'000
155	Housing Revenue Account	0	(155)	155	0
155		0	(155)	155	0

Table 2 - Subjective Analysis

Projected Variance P9 favourable / (adverse) £'000	Service	Full Year Budget 2022/23 £'000	Actual to 31 March £'000	Projected Variance favourable / (adverse) £'000	Anticipated shortfall due to Covid-19 £'000
600	Employee costs	5,986	5,426	560	0
(1,328)	Property costs	12,611	14,935	(2,324)	0
56	Supplies and services costs	379	320	59	0
60	Transport costs	94	30	64	0
490	Administrative costs	1,560	875	685	0
100	Support services costs	1,766	1,656	110	0
12	Third party payments	634	623	11	0
(20)	Transfer payments	72	94	(22)	0
485	Financing costs	13,044	12,774	270	0
0	CFCR	8,700	14,101	(5,401)	0
455	Gross expenditure	44,846	50,834	(5,988)	0
(300)	Income	(44,846)	(44,581)	(265)	0
155	Net expenditure	0	6,253	(6,253)	0

Table 3 - Financial Variance Analysis

Year end Variance Fav /(Adv) £'000	Housing Revenue Account
560 (2,324)	<p>Employee costs - underspend of £0.560m due to current vacancies.</p> <p>Property Costs - overspend of £2.324m. This is mainly due to; Routine and emergency property repairs costs are overspent by £1.013m and void property costs overspent by £1.096m due to a combination of an increased volume of jobs raised and current economic conditions where labour, materials and sub-contractor costs have all increased significantly. There is funding of £0.556m held within the accumulated surplus which partly offsets the overspend in repairs costs. An increase in the number of unlet properties has also resulted in an overspend of £0.210m. There are further overspends in gas servicing contracts of £0.069m due to price increases part way through the year and overspends for cleaning, security screens, property condition surveys and council tax of £0.053m and gas/electricity costs of £0.044m. These overspends are offset by underspends in asbestos management costs of £0.058m, decants £0.018m, grounds maintenance £0.039m, and various other smaller budget underspends totalling £0.046m.</p>
59	<p>Supplies & Services - underspend of £0.059m. This is due to underspends in; ICT costs of £0.036m, Removal/Storage costs of £0.014m, furniture and equipment of £0.019m and other smaller underspend totalling £0.016m. These underspends are offset by an overspend in legal fees of £0.026m</p>
64	<p>Transport Costs - underspend of £0.064m, due to less use of private contract hire, car mileage allowance, fuel and repairs & maintenance of vehicles</p>
685	<p>Administrative costs - underspend of £0.685m. Bad debts are underspent by £0.420m as a result of effective management of rent arrears of council house rents and there are further underspend on telecoms charges of £0.026m, postage printing and stationery costs of £0.088m, training courses of £0.042m, other admin costs of £0.040m, and less Feasibility & Design Costs for capital projects being charged to revenue of £0.091m. Partly offsetting these underspends is an overspend in insurance premium costs which have risen over the year resulting in an overspend of £0.022m.</p>
110	<p>Support service costs - underspend of £0.110m, due to less staff overheads being charged from other services.</p>
(11)	<p>Third Party Payments and Transfer Payments - overspend of £0.011m. This relates to increased cost of redecoration allowances of £0.022m, partly offset with an underspend of £0.011m in charges received from other Council services.</p>
270	<p>Financing costs - net underspend of £0.270m comprising: - Principal, Interest payments and expenses - underspend of £0.124m on principal, interest and expenses, which relates to the timing of loan payments and interest rates of temporary loan debt. This underspend can mostly be attributed to the delay of the Mainholm new build project which results in a delay of the loan and interest payments against the borrowing to fund this project. This is offset by the corresponding under recovery of rental income due to the delay of this project build. - Interest income on revenue balances - £0.146m over recovery as a result of the Loans Fund exceeding the originally estimated rate of interest on investments.</p>
(5,401)	<p>CFCR - the in year CFCR budget is online, however there has been an additional contribution of £5.401m to the Capital programme. This is fully funded from balances identified within the HRA accumulated surplus.</p>
(265)	<p>Income - projected under recovery of £0.265m in rental income as a result of the Mainholm new build units being delayed. This is offset by the corresponding underspend in the related borrowing costs noted under Financing costs above</p>
(6,253)	Total variance
Comments:	

Table 4 - Accumulated Surplus

Accumulated Surplus	Amount £'000	Amount £'000
HRA accumulated surplus as at 1 April 2022	9,531	
Current year surplus/(deficit) before draw on surplus	(6,253)	
Revised current year surplus/(deficit)		3,278
Minimum working balance		(2,000)
Projected surplus for the year ended 31 March 2023		1,278
Current commitments:		
Capital:		
Previously approved draws on surplus now committed as part of the Capital Programme (£5.401m spent in 22/23)	0	
Revenue:		
Welfare reform - mitigating risks to HRA (per Council report of April 2013) - (spend in 2022/23: £0.000m). Remaining funding is no longer required therefore returned to surplus.	0	
Transformation within Housing - support costs (spend in 2022/23: £0.000m).	(44)	
Tenant Participation - support aims of TP Strategy. Remaining funding is no longer required therefore returned to surplus	0	
Costs associated with Home Loss Payments at Riverside High Flats and provision for Disturbance Allowance approved by Leadership Panel 26 November 2019 (spend of £0.013m in 22/23)	(169)	
Extending the temporary contracts for the 2 FTE Housing Officers at Grade – Level 7 until 30 September 2022 approved by Leadership Panel 26 November 2019 (spend of £0.011m in 22/23)	0	
2020/21 CFGR underspend to be used for repairs costs in 23/24	(1,000)	
2020/21 Repairs underspend to be used for the backlog of repairs due to COVID-19 (£0.556m used in 2022/23).	0	(1,213)
Projected uncommitted surplus as at 31 March 2023		65
Comments:		
Uncommitted Surplus - Tenant Priorities - South Ayrshire Council (Special) of 20 January 2021 approved that tenant priorities for investment of any identified uncommitted reserves within the HRA be incorporated in future reports to Cabinet. In line with tenant priorities, Members previously approved £0.950m of the projected uncommitted surplus at period 9 to be committed for the next phase of the Council house window replacement programme in 2023/24. However increasing repairs costs have resulted in an overspend position for HRA in 2022/23, and the £0.950m is no longer available for window replacement in 2023/24.		

Table 5 - Rent Arrears

Rent Arrears	As at 31 March 2022	As at 30 June 2022	Movement
Current Tenants – Mainstream	755	782	4%
Current Tenants – Homeless	99	34	-66%
Former Tenants – Mainstream	479	601	25%
Former Tenants – Homeless	258	332	29%
Total	1,591	1,749	10%
Comments:			
Performance in this area was strong when benchmarked against other Scottish Local Authorities for 2021/22. Rent arrears is an area of focused activity with a dedicated team managing rent accounts and supporting tenants in arrears. Following Covid-19, the Council took the decision to suspend recovery action for the initial three-month period from 1 April – 30 June 2020, and the Council has provided support to affected tenants via funding from the Tenant Hardship Grant. Officers are maintaining contact with tenants to provide ongoing advice and support to those who are experiencing hardship. Every effort is being made to maximise personal contact with tenants and to secure repayment arrangements as an alternative to formal recovery action, taking account of the temporary legislative changes introduced by the Scottish Government to provide additional protection to tenants. This temporary legislation restricts formal recovery action in some instances, placing additional duties on the team and extending the recovery process. Consequently, the level of outstanding debt has increased while support and advice is being provided to help tenants reach a repayment plan, resulting in debts being higher on accounts for longer periods of time and reducing at a slower rate.			
The current increase in rent arrears has been factored into the Bad Debt Provision out-turn figure noted above in Table 3.			

Common Good Funds

Table 1 - Objective Analysis

Period 9 Projected Variance Fav/(Adv) £'000	Common Good Fund	Full Year Budget 2022/23 £'000	Actual to 31 March 2023 £'000	Variance favourable /(adverse) £'000	Projected Variance due to Covid-19 £'000
(67)	Ayr Common Good Fund	(3)	121	(124)	0
(21)	Prestwick Common Good Fund	0	18	(18)	0
0	Troon Common Good Fund	0	(1)	1	0
0	Maybole Common Good Fund	0	0	0	0
0	Girvan Common Good Fund	0	0	0	0
(88)		(3)	138	(141)	0

Table 3 - Financial Variance Analysis

Variance favourable /(adverse) £'000	Common Good Fund
(212)	<p>Ayr Common Good Fund: Property Costs: Significant unbudgeted expenditure (approximately £0.101m in 2020/21, £0.096m in 2021/22 and a further £0.053m 2022/23) has been incurred in relation to the fire-damaged properties on Ayr High Street however this continues to be offset by insurance recovery income, as noted in income below, and accordingly no net impact on the overall out-turn position. Overspends on unbudgeted essential or emergency repairs to Common Good properties have been incurred during the year as follows: Ayr Town Buildings £0.138m (includes legionella response £0.032m and energy costs £0.020m); Wallace Tower £0.036m; St. John's Tower £0.013m; other £0.025m.</p>
95	<p>Income: A full year over-recovery of £0.071m in relation to unbudgeted insurance recovery income referred to above (see property costs). A further over-recovery of £0.021m in respect of rental income has been achieved during the year.</p>
(18)	<p>Prestwick Common Good Fund: Property costs: A full-year overspend of £0.021m was due to unbudgeted repair and maintenance costs on the flagpoles at Links Road car park. Income: A full-year over-recovery of approximately £0.002m was due to increased interest received due to high interest rates.</p>
(141)	Total variance

Table 4 - Accumulated Revenue Reserves

Common Good Fund	Reserves as at 31 March 2022 £'000	Reserves as at 31 March 2023 £'000	
Ayr Common Good Fund	56	(65)	
Prestwick Common Good Fund	253	234	
Troon Common Good Fund	35	36	
Maybole Common Good Fund	2	2	
Girvan Common Good Fund	9	9	
Total	355	216	
Comments:			
<p>Revenue Reserves: Whilst overall the Common Good Fund has maintained an accumulated positive reserve position, the impact of unbudgeted essential repairs, coupled with the wider significant recent increase in repair and maintenance costs has created a negative revenue reserve for the Ayr Common Good Fund. Further action is required to address this issue to bring the Fund back in to a positive reserve position going forward.</p>			

Table 5 - Accumulated Capital Reserves

Common Good Fund	Reserves as at 31 March 2022 £'000	Reserves as at 31 March 2023 £'000	
Ayr Common Good Fund	897	701	
Prestwick Common Good Fund	35	35	
Total	932	736	
Comments:			
<p>Ayr Common Good: The reduction in capital reserves is due to the impact of planned ongoing works at Rozelle House in relation to the Maclaurin Gallery renovation.</p>			

South Ayrshire Council
Requests for Carry Forward of Resources to 2023/24
for Normal Service Activity

	<i>Previously Approved £m</i>	<i>New request £m</i>	<i>Total £m</i>
Chief Executive			
Corporate Finance - Training	-	0.010	
Revenues & Benefits – SWF crisis grants	-	0.098	
Revenues & Benefits – Discretionary Housing Payments	-	0.102	
Revenues & Benefits – SG grant - Council Tax Recovery data extract funding	-	0.009	
Democratic Governance - Members training	0.011	-	
Democratic Governance – Homecoming Parade	0.004	-	
Democratic Governance – Watson Peat dilapidation costs	-	0.055	
Legal & Licencing - Tarbolton Moss Landfill legal costs	0.009	-	
Legal & Licensing - Work on historic child abuse cases	0.049	-	
Human Resources – HSCP recruitment post	0.027	-	
	0.100	0.274	0.374
Education			
Early Years expansion	-	0.257	
Schools Scheme of Delegation	0.150	(0.150)	
Pupil Equity Funds	1.214	(0.249)	
Whole Family Wellbeing Fund	0.604	(0.024)	
Access to sanitary products (schools)	-	0.041	
Secondary Schools - Access to Counselling (SG Funding)	-	0.013	
	1.968	(0.112)	1.856
Housing, Operations and Development			
Housing Services - Essential works to meet SHQS in mixed tenure properties	0.200	(0.200)	
Housing Services – Rapid Rehousing transition programme	0.209	(0.209)	
Planning & Building Standards – LDP2 transport assessment	-	0.082	

	<i>Previously Approved £m</i>	<i>New request £m</i>	<i>Total £m</i>
Housing Services – Short term Licence scheme compliance posts	-	0.020	
Housing Services – Rural Study	-	0.040	
	0.409	(0.267)	0.142
Strategic Change & Communities			
Access to Sanitary Products (non-schools)	-	0.069	
Destination South Ayrshire – Golf transport costs	0.150	-	
Destination South Ayrshire – Events	0.050	-	
Destination South Ayrshire – Riverside Sports Arena equipment	0.025	-	
Thriving Communities – employability and skills funding for temporary posts	0.358	(0.108)	
Thriving Communities – No One Left Behind programme	-	0.317	
Thriving communities - Modern Apprenticeship programme	-	0.039	
Thriving Communities – Work Out programme	-	0.012	
Thriving Communities – UK Shared prosperity grant funding	-	0.791	
Economy and Regeneration - Grow Ayrshire - Pan-Ayrshire food and drinks programme	0.267	-	
OD & Customer Services – Graduate Intern programme		0.047	
OD & Customer Services – Public Affairs rebranding of Council fleet and MAC upgrades	-	0.025	
OD & Customer Services – Employee engagement programme	-	0.190	
	0.850	1.382	2.232
Total Carry-Forward	3.327	1.277	4.604

**Requests for Carry Forward of Resources to 2023/24
for Covid-19 and LACER Activity**

	<i>Previously Approved £m</i>	<i>New request £m</i>	<i>Total £m</i>
Chief Executive			
Covid recovery project - Finance and ICT posts	0.034	-	
Covid recovery project – ICT posts	0.087	0.011	
Covid recovery project – Benefit posts	-	0.39	
Covid recovery project – Legal & Licencing posts	0.048	0.034	
Covid recovery project – EH&TS post	0.014	-	
	0.183	0.084	0.267
Education			
Covid recovery projects – Support for Parents of babies	-	0.011	
Scottish Govt. – Covid Education Recovery	-	0.369	
Scottish Govt. – Covid Secondary School family first project	-	0.345	
	-	0.725	0.725
Housing, Operations and Development			
Covid recovery projects - Housing Services - Homeless prevention and Antisocial Behaviour	0.100	(0.035)	
Covid recovery projects - Housing Services - Mixed Tenure	0.250	-	
Covid recovery projects – Housing Services – Financial assistance for tenants	-	0.036	
Covid recovery projects – Housing Services – Deposit assistance for new tenants	-	0.010	
Covid recovery projects - Neighbourhood Services - Promenade and Shorefront Improvement	0.375	-	
Covid recovery projects - Neighbourhood Services – Hit Squad	0.340	(0.027)	
Covid recovery projects – Planning & Building standards posts	-	0.041	
	1.065	0.025	1.090
Strategic Change & Communities			
Covid recovery projects – Tailored jobs/Employer recruitment incentives	0.433	(0.433)	

	<i>Previously Approved £m</i>	<i>New request £m</i>	<i>Total £m</i>
Covid recovery projects – Girvan Glendoune and River Ayr	-	0.166	
Covid recovery projects – Administrative support and Targeted Community based education and outreach programme	-	0.182	
Covid recovery projects – Community planning etc	-	0.328	
Covid Business grants	-	0.754	
LACER - Economy and Regeneration – Economic Development post	0.036	-	
LACER - Economy and Regeneration – training and skills	0.600	-	
LACER – Thriving Communities - NEC free travel support	-	0.015	
LACER – OD & Customer Services - Household boost fund & Senior advisor	-	0.187	
	1.069	1.199	2.268
Total Carry-Forward	2.317	2.033	4.350

**South Ayrshire Council
Equality Impact Assessment
Scoping Template**

Equality Impact Assessment is a legal requirement under the Public Sector Duty to promote equality of the Equality Act 2010. Separate guidance has been developed on Equality Impact Assessment's which will guide you through the process and is available to view here: <https://www.south-ayrshire.gov.uk/equalities/impact-assessment.aspx>

Further guidance is available here: <https://www.equalityhumanrights.com/en/publication-download/assessing-impact-and-public-sector-equality-duty-guide-public-authorities/>

The Fairer Scotland Duty ('the Duty'), Part 1 of the Equality Act 2010, came into force in Scotland from 1 April 2018. It places a legal responsibility on Councils to actively consider ('pay due regard to') how we can reduce inequalities of outcome caused by socio-economic disadvantage, when making strategic decisions. FSD Guidance for Public Bodies in respect of the Duty, was published by the Scottish Government in March 2018 and revised in October 2021. See information here: <https://www.gov.scot/publications/fairer-scotland-duty-guidance-public-bodies/>

1. Policy details

Policy Title	Budget Management – Revenue Budgetary Control 2022/23 – Out-turn Statement at 31 March 2023
Lead Officer (Name/Position/Email)	Tim Baulk, Head of Finance and ICT – tim.baulk@south-ayrshire.gov.uk

2. Which communities, groups of people, employees or thematic groups do you think will be, or potentially could be, impacted upon by the implementation of this policy? Please indicate whether these would be positive or negative impacts

Community or Groups of People	Negative Impacts	Positive impacts
Age – men and women, girls & boys	-	-
Disability	-	-
Gender Reassignment (Trans/Transgender Identity)	-	-
Marriage or Civil Partnership	-	-
Pregnancy and Maternity	-	-
Race – people from different racial groups, (BME) ethnic minorities and Gypsy/Travellers	-	-

Community or Groups of People	Negative Impacts	Positive impacts
Religion or Belief (including lack of belief)	-	-
Sex – (issues specific to women & men or girls & boys)	-	-
Sexual Orientation – person’s sexual orientation i.e. LGBT+, lesbian, gay, bi-sexual, heterosexual/straight	-	-
Thematic Groups: Health, Human Rights & Children’s Rights	-	-

3. What likely impact will this policy have on people experiencing different kinds of social disadvantage i.e. The Fairer Scotland Duty (This section to be completed for any Strategic Decisions). Consideration must be given particularly to children and families.

Socio-Economic Disadvantage	Negative Impacts	Positive impacts
Low Income/Income Poverty – cannot afford to maintain regular payments such as bills, food, clothing	-	-
Low and/or no wealth – enough money to meet Basic living costs and pay bills but have no savings to deal with any unexpected spends and no provision for the future	-	-
Material Deprivation – being unable to access basic goods and services i.e. financial products like life insurance, repair/replace broken electrical goods, warm home, leisure/hobbies	-	-
Area Deprivation – where you live (rural areas), where you work (accessibility of transport)	-	-
Socio-economic Background – social class i.e. parent’s education, employment and income	-	-

4. Do you have evidence or reason to believe that the policy will support the Council to:

General Duty and other Equality Themes Consider the ‘Three Key Needs’ of the Equality Duty	Level of Negative and/or Positive Impact (High, Medium or Low)
Eliminate unlawful discrimination, harassment and victimisation	Low
Advance equality of opportunity between people who share a protected characteristic and those who do not	Low

General Duty and other Equality Themes Consider the ‘Three Key Needs’ of the Equality Duty	Level of Negative and/or Positive Impact (High, Medium or Low)
Foster good relations between people who share a protected characteristic and those who do not. (Does it tackle prejudice and promote a better understanding of equality issues?)	Low
Increase participation of particular communities or groups in public life	Low
Improve the health and wellbeing of particular communities or groups	Low
Promote the human rights of particular communities or groups	Low
Tackle deprivation faced by particular communities or groups	Low

5. Summary Assessment

Is a full Equality Impact Assessment required? (A full Equality Impact Assessment must be carried out if impacts identified as Medium and/or High)	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
Rationale for decision: This report presents Members with a financial overview of the General Services revenue account, Housing Revenue Account and Common Good Accounts for 2022/23 as at 31 March 2023. Their decision on this has no specific equality implications	
Signed : Tim Baulk Date: 4 May 2023	Head of Service