

**HAMPSHIRE COUNTY COUNCIL  
Decision Report**

<b>Decision Maker:</b>	Cabinet
<b>Date:</b>	24 June 2013
<b>Title:</b>	2012/13 – end of year financial report
<b>Reference:</b>	4953
<b>Report From:</b>	Director of Corporate Resources – Corporate Services

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## 1. Executive Summary

- 1.1. This report provides a summary of the 2012/13 final accounts. The draft statement of accounts will be submitted for audit on the 30 June 2013 and reported to the Audit Committee in September, in conjunction with the Audit Commission's Governance report on the accounts.
- 1.2. Service cash-limited expenditure was £8.942m lower than budgeted against an overall gross budget of nearly £1.74bn (0.51%). This position reflects the continuing financial strategy of achieving savings in the early part of the CSR period, which can then be used to meet the cost of change and invest to save or transformational projects in future years.
- 1.3. The position for each of the services is summarised in the table below.

	<b>(Under) / Over Spend £'000</b>
Adult Services	0
Children's Services – Non Schools	(3,969)
Economy, Transport and Environment	(420)
Policy and Resources	(4,553)
<b>Total</b>	<b><u>(8,942)</u></b>

- 1.4. The balanced position for Adult Services reflects significant management activity during the year to bring actual spend in line with the budget. Departmental contingencies and reserves were used to balance the budget in the latter part of the year, but at a lower level than anticipated in earlier monitoring periods, this is despite continuing demand pressures in Older Persons and Physical Disability services and within Learning Disability and Mental Health services.

- 1.5. The under spend in Children Services mainly is due to additional Early Intervention Grant, a reduction in payments for 2 year olds due to lower take up than planned and contract savings in home to school transport. This has been offset by an overspend of nearly £4.5m in respect of Children Looked After as a result of increasing numbers and more expensive placements, which has been reflected in the base budget for 2013/14. It is proposed that part of the under spend for Children's Services is used to provide new systems to improve safeguarding services within Children's Services both in terms of safeguarding activity and improved value for money and efficiency. This report recommends to Council the approval of the scheme in order that the procurement process can proceed within the required timescales.
- 1.6. The final outturn position for Environment shows an under spend of £420,000 representing 0.42% of the net budget. The savings have been achieved mainly as a result of vacancies across the Department.
- 1.7. Policy and Resources also achieved significant planned savings, mainly as a result of staff savings across Corporate Services, which were required to meet the additional 4% savings target set for the year and to continue to achieve savings in order to provide funding for the implementation of the Corporate Services Review. CCBS also under spent by over £1.5m as a result of over achievement of income targets across the Department although the figure only represents 1.8% of gross turnover. Savings in non-Departmental budget were also achieved mainly within the Troubled Families project, which will be carried forward to support this initiative in the current year.
- 1.8. Service under spends have been transferred to earmarked reserves for use by the respective service to meet restructuring and investment costs associated with the Transformation to 2015 programme, in accordance with the revised financial management policy. Given the extended period of austerity and the success of this policy in meeting the Departmental costs of change, this report also recommends to Council that this policy should be continued.
- 1.9. Savings on non-cash limited budgets total £21.098m mainly as a result of improved Treasury Management activity, savings in waste management costs and unused contingencies, which were set aside to reflect the significant levels of savings that had been removed from the budget during 2011/12 and 2012/13.
- 1.10. County Council agreed in February that any further savings at the year end would be transferred to the Grant Equalisation Reserve, but following a review of reserves this report recommends that the net under spend is allocated as follows :-
  - £2.517m to the organisational change reserve to top this back up to £10m to provide funding for potential future phases of the voluntary redundancy scheme as part of the Transformation to 2015 Programme.
  - £6.173m to the invest to save reserve, which after allowing for other commitments will leave a balance of £5m to provide invest to save funding to support the Transformation to 2015 Programme.
  - The balance of £12.408m to the Grant Equalisation Reserve.

- 1.11. The report also recommends approval of
- the annual report on the operation of the treasury management strategy, for subsequent approval by the County Council
  - the council's end of year prudential indicators
  - a revised capital financing plan for 2013/14

**2. 2012/13 Final accounts**

**Service cash limits**

- 2.1. The table below summarises the net outturn position for each Department compared to the final cash limit for the year. The figures exclude schools spending but include cost of change paid for during 2012/13 :

	<b>(Under) / Over Spend £'000</b>
Adult Services	0
Children's Services – Non Schools	(3,969)
Economy, Transport and Environment	(420)
Policy and Resources	(4,553)
<b>Total</b>	<b>(8,942)</b>

- 2.2. All of these Departmental under spends will be transferred to earmarked reserves to meet the future cost of change in line with the existing policy or for other specific purposes which have already been approved (e.g. health funding, Workstyles etc.). No separate approvals for other types of carry forwards are therefore required as part of this report.
- 2.3. Detailed explanations of the reasons for the under spends in Departmental budgets is provided in Appendix 1.

**Schools Budget**

- 2.4. The Schools Budget is fully funded by Dedicated Schools Grant (DSG) and other ring-fenced grants, which have to be carried forward for school purposes. Unless an overspending arises, spending is therefore automatically in line with the cash-limit, as the cash-limit is adjusted for the carry forward of grants. In total for 2012/13 there was a net under spend of £1.232m against the schools budget and this will be carried forward to 2013/14 as part of an overall total of DSG of £17.482m. The final allocation of how this money will be used has already been or will be agreed by the Schools Forum later in the year.

### Other Budgets

- 2.5. The outturn for other items contained within in the budget is shown in the following table:-

	<b>(Under) / Over Spend £'000</b>
Capital Financing / Interest on Balances	(6,587)
Waste Management	(5,446)
Contingencies	(6,976)
Winter Maintenance	121
Refund of LACSEG Top slice	(1,400)
Other net variations	(810)
	<u><b>(21,098)</b></u>

- 2.6. In setting the Revised Budget for 2012/13 approval was given to transfer £16M to General Balances to be used over the next two years to provide one off contingency funding with any further under spends by the end of the year being transferred to the Grant Equalisation Reserve. However, following a review of existing reserves at the end of the year a revised approach to dealing with the under spend shown above is recommended in this report and is detailed in paragraph 2.18. The main reasons for the variances in these other budgets is detailed in the paragraphs below.

#### **Capital financing charges and interest on balances (£6.587m under spend)**

- 2.7. This under spend reflects a continuing trend in previous years of a very prudent approach to capital financing costs and interest on balances. The final outturn position reflects lower capital financing costs as a result of the use of 'internal borrowing' to fund capital expenditure rather than taking out long term loans at this point. It also reflects improved interest on cash balances which have increased during the year.

#### **Waste Management (£5.446m under spend)**

- 2.8. Due to the number of variables associated with the provision of the Waste Management contract, separate central provisions are made within the budget each year and released in line with changes in waste volumes or contract terms. Any savings against the waste management contract are treated as corporate savings rather than being counted against Economy, Transport and Environment's cash limit.

- 2.9. There has been a significant shift in the last few years in respect of waste volumes, attitudes to recycling and in particular the commercial aspects of waste management both from the point of view of waste being seen more as a commodity and the retail sector reducing packaging and starting to introduce schemes for taking back their own goods.
- 2.10. The way in which the County Council negotiated the waste contract means that these changes are now producing benefits in the form of cost savings and income, which are reflected in the final outturn figures and arose mainly as a result of :-
- Falling waste volumes, creating additional selling capacity for the contractor which has resulted in additional income shares due to the County Council
  - The sale of greater volumes of recycled material at higher prices, which benefits the County Council.
  - The delay of anticipated contract price increases which therefore only had a small part year impact in 2012/13
  - Improved recycling and lower amounts of waste going to landfill resulting in significant landfill tax savings

**Contingencies (£6.976m under spend)**

- 2.11. The level of contingencies held as part of the 2012/13 budget reflected the fact that £100m of spending had been removed from the budget over two years and that there were risks and potential timing issues around the delivery of the savings programme that had been put in place.
- 2.12. Whilst some contingency support was required within Adult Services to help with the timing of savings and transitional costs arising from the Extra Care programme, the County Council was very successful in delivering the savings programme and therefore savings against these contingency amounts were realised.
- 2.13. Other contingencies which were not required in the year related to a central provision for concessionary fares costs for potential operator appeals and inflation / risk provisions (in particular for interest rates, pay and income loss) which accounted for the balance of the overall saving within contingencies.

**Highways Winter Maintenance Costs – (£121,000 overspend)**

- 2.14. Due to the unpredictability of winter maintenance costs the budget within Environment and Transport is fixed each year and any variation against this amount arising from extreme weather conditions is funded corporately. During 2012/13 additional costs of £121,000 were incurred in respect of this item and will therefore be met from corporate resources in line with the existing policy.

**LACSEG Refund (£1.4m under spend)**

- 2.15. During the year, the County Council received £1.4m in the form of refunded formula grant that was top-sliced as part of the 2011/12 formula grant calculations. This relates to an over-estimate, by the Government, of the number of schools converting to academy status. A further reimbursement is expected during 2013/14 in respect of the 2012/13 grant but from 2013/14 onwards the methodology was changed, and no further reimbursement is therefore expected.

**Other Variations (£810,000 under spend)**

- 2.16. This relates mainly to an under spend on the coroners service due to a lower number of inquests than anticipated, together with a small credit arising from the LATS scheme which is still in operation.

**Allocation of net under spend**

- 2.17. County Council agreed in February that any further savings at the year end would be transferred to the Grant Equalisation Reserve in order to provide additional funding to support the revenue budget in future years as further grant reductions were expected.
- 2.18. However, given the size of the under spend and following a review of reserves at the year end this report recommends that the net under spend is allocated as follows :-
- £2.517m to the organisational change reserve to top this back up to £10m to provide funding for potential future phases of the voluntary redundancy scheme as part of the Transformation to 2015 Programme.
  - £6.173m to the invest to save reserve, which after allowing for other commitments will leave a balance of £5m to provide invest to save funding to support the Transformation to 2015 Programme.
  - The balance of under spend (currently £12.408m but subject to the final outturn position) be transferred to the Grant Equalisation Reserve.
- 2.19. In order to provide maximum flexibility and speed of decision making in respect of the £5m available for supporting the Transformation to 2015 Programme (a report is presented elsewhere on the agenda), this reports also requests delegated authority for the Chief Executive and Director of Corporate Resources in consultation with the Leader to approve spending against this allocation, which will be reported to Cabinet as part of the regular programme updates.

**3. General Balances and Earmarked Reserves**

- 3.1. General Balances at 31 March 2013 are £34.8m. This includes the budgeted contribution of £16.9m, as set out in the February 2013 budget.

- 3.2. After taking out the £16M carry forward of unspent contingencies which is committed for the 2013/14 and 2014/15 budgets, the level of general balances will be in line with current policy of carrying a general balance that is 2.5% of the County Council's Budget Requirement.
- 3.3. In addition to the General Balance, the County Council maintains earmarked reserves for specific purposes and to a large extent a significant proportion of these is committed either to existing revenue or capital programmes or to mitigate risks that the County Council faces through self insurance or funding changes by Government.
- 3.4. At the time of writing this report, the actual value of earmarked has not been finalised within the accounts, but is expected to rise due to the cash flow management of the capital programme leading to an increase in the capital payments reserve and under spends on Departmental and central budgets as detailed in this report. Schools balances, over which the County Council has no direct control are also expected to increase.
- 3.5. The current policy that allows Departments to retain all of their under spend to provide for future cost of change proposals was introduced prior to the current Comprehensive Spending Review on a fixed term basis in order to help achieve the financial strategy of meeting four years worth of savings over two years. Now that we are already aware that the period of austerity is likely to last until at least the 2017/18 financial year, this report recommends to Council that this policy change continues, although this policy will of course be subject to review at an appropriate time in the future.

#### 4. **Children's Services and Schools Transformation Programme**

- 4.1. A detailed review by the County Council of its social care system concluded that it was no longer fit for purpose (which was also confirmed by the Ofsted inspection in 2011). This reflected the changing landscape of children's social care following some high profile national cases and across the country, new alternatives are already being successfully implemented in other authorities.
- 4.2. In looking at replacement options, a detailed business case for changing systems in use to support Children's Services and Schools has been produced based on business need. There was not an intention to make revenue savings but the new systems are anticipated to give significantly enhanced value for money within the same revenue cost envelope and offer considerable efficiencies in staff time, particularly in social care.
- 4.3. A competitive dialogue procurement approach was approved to progress the development of options as it provided the most flexible approach with the greatest opportunity for transformation and long-term efficiency savings.
- 4.4. The procurement process is now reaching its final stages and approval is therefore required to proceed with the project prior to contract signing and add it to the Capital Programme. It is estimated that around £3.5m of net additional resources will be required to fully implement the system which will be met from Children's Services cost of change reserve, but this will be dependent on the

specification of the final solution and the prices achieved from the later stages of the procurement process.

## **5. Treasury management, and prudential indicators**

- 5.1. The County Council's treasury management policy requires an annual report to the Cabinet on the exercise of the treasury management function, details of which are set out in Appendix 2. Under the current Treasury Management Code of Practice, the end of year report has to be submitted to the County Council.
- 5.2. The prudential code for capital finance in local authorities includes a number of prudential indicators for which actual indicators for the year as well as budgeted indicators require approval. Appendix 2 summarises the relevant indicators for the 2012/13 outturn which are in accordance with the policies approved by the Cabinet.
- 5.3. Since the end of the 2012/13 financial year the County Council's short term cash balances have risen due to the Government increasing the extent to which grant is paid at the beginning of the financial year instead of in monthly instalments. It is therefore recommended that to more effectively manage cash balances the counterparty limit for approved banks and building societies in the Council's Treasury Management Strategy is increased from £75m to £90m. The Director of Corporate Resources will continue to ensure that within this limit there is prudent diversification between counterparties to minimise risk.

## **6. Capital spending and financing 2012/13**

- 6.1. £132.9m of capital schemes were committed during the year, leaving £117.1m to be carried forward to 2013/14, subject to Cabinet's approval.
- 6.2. Capital expenditure of £181.2m was incurred, which can all be financed within available resources, this includes £35.6m of spending on the street lighting PFI scheme which will be funded by means of a finance lease funded by Government.
- 6.3. Prudential borrowing of £13.1m will be taken out to support the programme, although there will also be a further repayment of prudential borrowing from capital receipts and other funding sources of £35.5m. Further details of the outturn position for capital are provided in Appendix 3.

## **7. Assurance statement**

- 7.1. The code of Practice on Local Authority Accounting in the UK requires the County Council within its Statement of Accounts to publish an annual governance statement signed by the Leader and Chief Executive. As part of this process, the Chief Internal Auditor provides an independent opinion on the adequacy and effectiveness of the system of internal control operating in each

department and in the County Council as a whole. These opinions are reviewed by the Audit Committee.

7.2. The Chief Internal Auditor has concluded that:

“In my opinion, Hampshire County Council’s framework of governance, risk management and management control is ‘Adequate’ and audit testing has demonstrated controls to be working in practice.

Where weaknesses have been identified through internal audit review, we have worked with management to agree appropriate corrective actions and a timescale for improvement.”

**8. Pension Fund**

8.1. The separate accounts for the Hampshire Pension Fund will also be incorporated in the County Council’s Statement of Accounts. The accounts for 2012/13 record that the value of the fund’s assets has increased slightly to £4.3bn during the year. The Chief Internal Auditor has provided a separate assurance opinion for the Pension Fund and has concluded that :

“In my opinion, based on internal audit work completed ‘Substantial Assurance’ can be placed on Hampshire County Council (Pension Services) framework of governance, risk management and management control and audit testing has demonstrated controls to be working in practice.

Where weaknesses have been identified through internal audit review, we have worked with management to agree appropriate corrective actions and a timescale for improvement.”

**9. Final Accounts**

9.1. The final accounts must be submitted for audit by 30 June each year. The purpose of this report is to outline the key issues arising from the outturn position for 2012/13, although given the much earlier report publication times for this Cabinet meeting, it is possible that there will be minor changes within the accounts that will have to be reflected in the version that is submitted for audit.

9.2. Delegated Authority has therefore been requested for the Director of Corporate Resources to make any necessary amendments to the figures presented in this report for final publication in the annual accounts to be submitted for audit. Any major changes or issues will be reported back to Cabinet either verbally, at the meeting or in due course.

**10. Recommendations**

- 10.1. That the outturn position set out in Section 2 be approved and that it is recommended to County Council that the actual overall under spend be allocated as set out in paragraph 2.18.
- 10.2. That delegated authority be given to the Director of Corporate Resources to make any final changes to the outturn position presented in this report prior to the accounts being submitted for audit by 30<sup>th</sup> June.
- 10.3. That delegated authority be given to the Chief Executive and Director of Corporate Resources in consultation with the Leader to approve expenditure from the invest to save reserve of up to £5m to support the Transformation to 2015 Programme.
- 10.4. That the report on the County Council's treasury management activities and prudential indicators as set out in Appendix 2 be approved for submission to the County Council.
- 10.5. That County Council be requested to approve an increase in the counterparty limit for approved banks and building societies from £75m to £90m as part of the Council's Treasury Management Strategy.
- 10.6. That Cabinet recommends to the County Council that the policy to allow Departments to retain all of their under spends to meet future costs of change is continued, subject to review at an appropriate time in the future.
- 10.7. That Cabinet approves the final procurement and implementation of the Children's Services and Schools Transformation project and recommends to County Council that the scheme be added to the Capital Programme. The total amount to be added will be dependent on the final specification and the outcome of the procurement process but will be funded by the Children's Services cost of change reserve.
- 10.8. That service capital programme cash limits for 2013/14 be increased to reflect the carry forward of capital programme schemes and shares of capital receipts, as set out in Appendix 3.

## Adult Services

### Revenue Expenditure 2012/13

**Major variations in cash limited expenditure** – No variation against the adjusted cash limit.

### Main variations

Service Area		(Under) / Over spend £'000	Adjusted Cash Limit £'000	Reason for Variation
Policy and Strategic Development		(580)	37,819	A number of variations account for the overall net underspend the most significant of which is in relation to Prevention and Early Intervention, an element of this is the planned Community Safety Fund underspend which will be carried forward to the 2013/14 cost of change for continuity of domestic abuse services. The remainder of the variance is mainly due to underspends on preventative telecare, Community Independence Teams staffing and Local Healthwatch set-up funds.
Older People (OP) and Physical Disabilities (PD)	OP	1,138	100,254	The net pressure is due to demographic pressures for domiciliary care support and increasing complexity pressures. This is partially offset by an increase in income received toward clients residential and Nursing care. There are further pressures in direct payments predominantly due to above budgeted weekly costs.
	PD	2,788	29,214	There is a large pressure on domiciliary care relating to demographics and increased complexity. Costs associated with both residential and nursing care were higher than budgeted and care package numbers were higher than originally anticipated. There is a less significant pressure on the direct payments cost again due to above budgeted weekly costs.

Service Area		(Under) / Over spend £'000	Adjusted Cash Limit £'000	Reason for Variation
Learning Disabilities (LD), Mental Health (MH) and other non-operational support services	LD	715	99,372	Pressures include increased activity on day care services, high complexity, increased levels of needs for existing clients have lead to pressures across all service types and there have been greater activity levels for clients receiving direct payments. An overachievement in domiciliary care income has offset the pressures.
	MH	81	10,694	There is a pressure in purchased residential care due to a number of high-cost placements and an underachievement of income targets due to high numbers of mental health clients who are not required to contribute to their care. These are partially off-set by an underspend in day care.
	Non-operational /other	(608)	6,944	The main reason for the underspend is due to delays in the retendering of the Wellbeing Centres, and one-off savings on Self Directed Support (SDS) contracts.
In House Services		91	31,452	The main area of pressure relates to OP nursing care and LD residential care due to increased use of agency staff which are off-set in part by lower utility costs and increased levels of income.
Various other		(3,625)	3,528	This reflects the management of the departmental contingencies and cost of change reserves which have been used to off-set the departments overall pressure.
		<b>0</b>	<b>319,277</b>	

## Children's Services

### Revenue Expenditure 2012/13

**Major variations in cash limited expenditure** – Net under spending of £3.969m against the adjusted cash limit.

<b>Service Activity</b>	<b>(Under) / Over Spend £'000</b>	<b>Adjusted Cash Limit £'000</b>	<b>Reason for Variation</b>
<b>Schools budget</b>			
Central Provisions	375	5,543	Additional funding for special school and resource provision places. Due to the funding reform, claims for over occupancy cannot be paid retrospectively, resulting in an additional payment accruing in 2012/13.
Education Inclusion Service	(532)	9,734	Additional income and lower spending due to provision being provided by centres through existing resources.
Services for Young Children - 3&4 Year Olds	759	41,902	Higher than expected late claims for the summer period, increased childminder hours and more hours being taken up at a higher cost.
Special Educational Needs & Statemented Pupils	(347)	9,021	Increased income from Other Local Authorities and reduced expenditure.
Independent & Non- Maintained Special Schools	(468)	9,267	Fewer placements than budgeted.
Various other (net)	(1,019)	613,961	

<b>Service Activity</b>	<b>(Under) / Over Spend £'000</b>	<b>Adjusted Cash Limit £'000</b>	<b>Reason for Variation</b>
Carry forward of Dedicated schools grant	1,232	(1,232)	Department for Education (DfE) require that DSG funds be applied in the year in which they are used. This sum is part of the total DSG to be carried forward of £17.482m. The other major components of the carry forward consist of: <ul style="list-style-type: none"> <li>• £12.141m of planned carry forward from previous years as agreed with Schools Forum.</li> <li>• £2.487m of capital expenditure from revenue which had not been spent by 31 March 2013.</li> <li>• £1.538m of unallocated DSG relating to increased headroom.</li> <li>• £1.316m of unallocated DSG.</li> </ul>
<b>Sub-total Schools budget</b>	<b>-</b>	<b>688,193</b>	
<b>Non-Schools budget</b>			
Home to School / College Transport	(1,045)	27,813	Contract savings (price increases less than inflation).
Management & Support A,P&R	(304)	4,058	Vacancy management, additional income generated by the Health and Safety team, a drop in demand for CRB checks, reductions in the SLAs with other departments and further savings in premises costs arising from the Youth Support Services restructure and the management of local offices.
Services for Young Children	(4,019)	22,952	Additional Early Intervention Grant, reduction in 2 year old payments due to lower than estimated take-up, staff savings on speech and language therapy due to appointments starting later than planned and an under spend on grants

<b>Service Activity</b>	<b>(Under) / Over Spend £'000</b>	<b>Adjusted Cash Limit £'000</b>	<b>Reason for Variation</b>
Apprenticeships	(663)	800	Lower than expected numbers on the scheme. This budget was transferred from Policy and Resources in the last quarter of the year.
Children Looked After	4,460	37,477	Increased numbers of Children Looked After, particularly in purchased residential and purchased fostering placements.
Family Support Service	(657)	12,630	Lower than budgeted activity on informal family and friends carers and residence order allowances, delayed recruitment of speech and language therapy staff.
Various other (net)	(1,741)	57,030	
<b>Sub-total Non-Schools budget</b>	<b>(3,969)</b>	<b>162,760</b>	
<b>Total Children's Services Department</b>	<b>(3,969)</b>	<b>850,953</b>	

## Economy, Transport &amp; Environment

## Revenue Expenditure 2012/13

**Major variations in cash limited expenditure** – Net under spending of £420,000 against the adjusted cash limit.

## Main variations

Service area	(Under)/Over spend £'000	Adjusted Cash Limit £'000	Main reason for underspend
Highways, Traffic and Transport	68	57,115	Additional budget pressures in highways maintenance responding to the substantial damage caused by wet and then winter weather conditions were largely offset by savings on staffing, operational support and equipment.
Waste, Planning and Environment	23	38,305	
Economic Development	(165)	845	Saving on both staffing and projects ahead of full implementation of the new structure.
Departmental and Corporate Services	(302)	3,810	A combination of factors principally savings on the retained IT budget due to delays in progressing projects, lower than expected VR costs and over achievement of housekeeping savings.
Rural Affairs	(44)	167	Of the £44,000 under spend, £27,000 was committed in the year but not spent.
<b>Total</b>	<b>(420)</b>	<b>(100,242)</b>	

## Policy and Resources

## Revenue Expenditure 2012/13

Major variations in cash limited expenditure – Net under spending of £4.553m against the adjusted cash limit.

Service Activity	(Under) / Over Spend £'000	Adjusted Cash Limit £'000	Reason for Variation
<b>Corporate Services</b>	(2,150)	44,430	Corporate Services over achieved against the £1.5m planned savings target in 2012/13. These savings were mainly a result of staff savings, this continues the trend in recent years of achieving savings in order to provide funding for the implementation of the Corporate Services Review.
<b>Culture, Communities and Business Services</b>	(1,576)	46,723	Representing 1.8% of gross turnover and arising from income in excess of targets for a wide range of services including Registration, Scientific Services, Print Sign Workshop, Property Services, Trading Standards, Museums and Countryside together with some postponed IT and revenue refurbishment projects and tight control of costs throughout the department.
<b>Other budgets</b>	(827)	6,735	Combination of savings across a number of budgets, including Member's Support costs on training, travel and refreshments, grants to voluntary organisations not being fully taken up and a reduction in the external audit fee. There was also a variance relating to the Supporting Troubled Families Programme that will be carried forward to match the re-phased planned expenditure.
<b>Total</b>	<b>(4,553)</b>	<b>97,888</b>	

**CORPORATE OR LEGAL INFORMATION:****Links to the Corporate Strategy**

<b>Hampshire safer and more secure for all:</b>	Yes
Corporate Improvement plan link number (if appropriate):	
<b>Maximising well-being:</b>	Yes
Corporate Improvement plan link number (if appropriate):	
<b>Enhancing our quality of place:</b>	Yes
Corporate Improvement plan link number (if appropriate):	

**Section 100 D - Local Government Act 1972 - background documents**

**The following documents discuss facts or matters on which this report, or an important part of it, is based and have been relied upon to a material extent in the preparation of this report. (NB: the list excludes published works and any documents which disclose exempt or confidential information as defined in the Act.)**

DocumentLocation

None

## **IMPACT ASSESSMENTS:**

### **1. Equalities Impact Assessment:**

1.1. Equality objectives are not considered to be adversely affected by the proposals in this report but the Council's budget and the services that it provides are delivered in a way that ensures that any impact on equalities issues are fully taken into account.

### **2. Impact on Crime and Disorder:**

2.1. The proposals in this report are not considered to have any direct impact on the prevention of crime, but the County Council through the services that it provides through the revenue budget and capital programme ensures that prevention of crime and disorder is a key factor in shaping the delivery of a service / project.

### **3. Climate Change:**

3.1. How does what is being proposed impact on our carbon footprint / energy consumption?

The revenue budget and capital programme contain measures that will assist in reducing our carbon footprint.

3.2. How does what is being proposed consider the need to adapt to climate change, and be resilient to its longer term impacts

The County Council in designing its services will ensure that climate change issues are taken into account.