

Revenue Outturn 2015/16 including adjustments to comply with CIPFA and IFRS reporting standards

In order to comply with CIPFA's Service Reporting Code of Practice (SERCOP) a number of adjustments are made at the year-end to reflect the requirement to allocate internal recharges. This changes the budgets monitored and reported through the year which are set to reflect management responsibilities and accountabilities in line with normal practice. These changes are reflected in the accounts by transferring budget and actual costs to recognised service headings. The reason CIPFA do this is to ensure that each council's statement of accounts are comparable to others for benchmarking purposes. The year-end adjustments also include technical accounting movements to comply with International Financial Reporting Standards (IFRS), including pensions, PFIs and holiday accruals.

Service	Budget	Outturn	Outturn over/(under)	Year-end adjustments	Outturn Budget	Outturn Actual	Outturn over/(under)
	£000	£000	£000	£000	£000	£000	£000
Adults and wellbeing	54,245	54,223	(22)	4,642	58,887	58,865	(22)
Children's wellbeing	23,978	26,029	2,051	14,304	38,282	40,333	2,051
Economy, communities and corporate (ECC)	50,510	49,158	(1,352)	20,345	70,855	69,503	(1,352)
Directorate outturn	128,733	129,410	677	39,291	168,024	168,701	677
Corporate	803	425	(378)	0	803	425	(378)
Net expenditure outturn per accounts	129,536	129,835	299	39,291	168,827	169,126	299
Other budgets and reserves	12,457	11,908	(549)	(39,291)	(26,834)	(27,383)	(549)
Total	141,993	141,743	(250)	0	141,993	141,743	(250)

Adults and Wellbeing: Revenue Outturn 2015/16

Service	Budget	Outturn	Over/ (Under)spend	Year-end Adjustments	Outturn Budget	Outturn Actual	Over/ (Under)spend
	£000	£000	£000	£000	£000	£000	£000
Learning Disabilities	14,825	15,532	707	161	14,986	15,693	707
Memory and Cognition/Mental Health (Inc Safeguarding)	7,875	7,174	(701)	(119)	7,756	7,055	(701)
Physical Support	18,443	19,650	1,207	(894)	17,549	18,756	1,207
Sensory Support	668	471	(197)	(40)	628	431	(197)
Client Sub-Total	41,811	42,827	1,016	(892)	40,919	41,935	1,016
Operations	6,676	5,981	(695)	3,007	9,683	8,988	(695)
Commissioning	5,086	5,135	49	654	5,740	5,789	49
Directorate Management	(861)	(922)	(61)	1,828	967	906	(61)
Public Health	120	155	35	(156)	(36)	(1)	35
Transformation	1,413	1,047	(366)	201	1,614	1,248	(366)
Non Client Sub-Total	12,434	11,396	(1,038)	5,534	17,968	16,930	(1,038)
Adult's and Wellbeing	54,245	54,223	(22)	4,642	58,887	58,865	(22)

Children's Wellbeing: Revenue Outturn 2015/16

Service	Budget	Outturn	Over/ (Under)spend	Year-end Adjustments	Outturn Budget	Outturn Actual	Over/ (Under)spend
	£000	£000	£000	£000	£000	£000	£000
Directorate	(133)	(780)	(647)	10,840	10,707	10,060	(647)
Directorate	(133)	(780)	(647)	10,840	10,707	10,060	(647)
Additional Needs	2,446	2,366	(80)	295	2,741	2,661	(80)
Children's Commissioning	1,430	1,237	(193)	128	1,558	1,364	(193)
Commissioning Management	393	350	(43)	516	909	866	(43)
Development and Sufficiency	1,660	1,589	(71)	(366)	1,294	1,223	(71)
Education Improvement	118	85	(33)	31	149	116	(33)
Education & Commissioning	6,047	5,626	(421)	604	6,651	6,230	(421)
Safeguarding and Review	655	735	80	216	871	951	80
Early Help and Family Support	2,036	1,791	(245)	83	2,119	1,874	(245)
Fieldwork	3,265	4,533	1,268	835	4,100	5,368	1,268
Looked After Children	7,137	8,231	1,094	596	7,733	8,827	1,094
LAC External placements	2,877	3,679	802	(0)	2,877	3,679	802
Safeguarding Development	872	942	70	156	1,028	1,098	70
Safeguarding and Early Help Management	1,222	1,271	50	974	2,196	2,245	50
Safeguarding & Family Support	18,064	21,183	3,119	2,860	20,924	24,043	3,119
Children's Wellbeing	23,978	26,029	2,051	14,304	38,282	40,333	2,051

ECC: Revenue Outturn 2015/16

Service	Budget	Outturn	Over/ (Under)spend	Year-end Adjustments	Outturn Budget	Outturn Actual	Over/ (Under)spend
	£000	£000	£000	£000	£000	£000	£000
Directors	1,313	822	(491)	436	1,749	1,258	(491)
Commissioning	28,103	27,086	(1,017)	5,785	33,888	32,871	(1,017)
Resources	11,988	12,023	35	11,976	23,964	23,999	35
Growth	1,791	1,794	3	864	2,655	2,658	3
Communities	7,315	7,433	118	1,284	8,599	8,717	118
Total ECC	50,510	49,158	(1,352)	20,345	70,855	69,503	(1,352)