

Agenda Item No:

Report to: Cabinet

Date of Meeting: 5 September 2016

Report Title: FINAL ACCOUNTS 2015/16 - DRAFT

Report By: Peter Grace
Assistant Director - Financial Services and Revenues

Purpose of Report

This report sets out the draft final accounts position for 2015/16. These are subject to completion of the external audit.

Recommendation(s)

- 1. Cabinet review the outturn position on the General Fund for 2015/16.**
- 2. Cabinet review the capital outturn position for 2015/16.**
- 3. The 2015-16 outturn position, along with the revised estimates for 2016/17 be taken into account when preparing the revised 2016/17 budget and the 2017/18 budget.**

Reasons for Recommendations

Compliance with statutory requirements and good practice. The Council is accountable for the use of public money and continuously seeks to improve Value for Money.

The outturn position informs the budget setting process. Where there are under or overspends the reasons behind these are investigated with a view to reallocating resources to meet priorities.

Introduction

1. This report provides members with the outturn results for the General Fund and Capital Programme for 2015/16.
2. Variances are shown in (brackets) if they are favorable and without if they are adverse.
3. The Accounts & Audit Regulations require the Chief Finance Officer (Section 151 officer) to certify the Statement of Accounts by the 30 June each year and publish them by 30 September. The Statement of Accounts was certified on the 30 June 2016 and is on track for publishing them on time.
4. The Council's external auditors (BDO) commenced auditing the full accounts in early July. The audited Statement of Accounts will be considered by the Audit Committee on 22 September – along with details of the auditor's findings and any material amendments made to the accounts.
5. There is an improvement in the General Fund revenue outturn position compared to the revised budget.

Final Accounts

General Fund Position - Revenue

6. A summary of the provisional outturn for the year is shown in Appendix A. The total service expenditure is £14,202,849. The carry forwards into 2016/17 amount to some £457,000.
7. The variations are shown in Appendix B. Those over or under budget by £20,000 or more are narrated. Please note that the depreciation and Capital charges, International Financial Reporting Standards, and notional aspect of Minimum Revenue Provision (MRP) adjustments are excluded from this analysis – as they do not affect Council Tax.
8. Further work is being undertaken through the Priority Income and Efficiency Review process to identify the future ongoing savings, above and beyond those already included in the 2016/17 budget.
9. The revised budget assumed a contribution to the General Reserve of £17,550. The sum actually transferred to the General Reserve amounted to £560,000 (excluding carry forwards) and £682,000 was transferred to the Invest to Save Reserve. The balance on the General Reserve at 31 March 2016 is £7,675,000. The General Fund working balance remains at £500,000.
10. Whilst there are numerous underspends one of the most significant is the reduced expenditure in respect of Housing Benefits of some £503,000 (1% variance), partly due to improved bad debt recovery rates, but also lower number of claimants. The reduction in claimant numbers is higher than anticipated (over 3% reduction) and it is hoped that the trend will continue.

Council Tax

11. The balance on the Collection Fund at 31 March 2016 was £2.8m. The in-year

collection rate, which was budgeted at 96.5%, was narrowly missed (96.22% achieved). The actual amount being collected from prior years increased again, and the council can expect the same in respect of 2015/16 – thus leading again to a surplus on the Collection Fund that can be distributed in 2017/18.

National Non Domestic Rates (NNDR)

12. The rateable value of business premises at 31 March 2016 was £57,853,178 compared to £57,649,272 at 31 March 2015. However there was a late rush of appeals following the Government's announcement that any received after 31 March 2015 could not be backdated before that date and as a 31 March 2016 many of those cases have not been settled. The rateable value of appeals outstanding is now £31m. The backlog from the 2010 list is unlikely to be cleared before the 2017 appeal list comes into effect on 1 April 2017.
13. The net collectable sum for the year was £21,767,000, and represents an increase of £400,000 compared with the original forecast (NNDR1) of £21,367,000. This would normally be good news but is offset by the number of rateable value appeals that remain outstanding.
14. The NNDR element of the Collection Fund has a deficit balance of £742,000 (HBC's share of the £1.855m overall deficit).
15. It is important to note that the deficit for 2015/16 takes into account estimates for the cost of appeals not yet decided, on the basis of the success rate of appeals actually determined by 31 March 2016. The final cost will only be evident when the appeals are decided during 2016/17 and probably afterwards. The real difference between estimated and actual losses on outstanding appeals will therefore fall on years after 2016/17. Currently the appeal provision stands at £3.2m of which £1.3m is Hasting's element.
16. The new regime for dealing with non-domestic rates, which started on 1 April 2014, is mitigated by safety net provisions, funded by levies payable by councils with higher rates of growth in business rates. In 2015/16, as in 2014/15, this council did not qualify to receive a safety net payment or to pay a levy.
17. In terms of pooling the council had originally budgeted to receive from pooling £79,500. The budget was reduced downwards to £1,741 in the revised budget, but the actual outturn was zero.

Reserves

18. Appendix E details the Reserves position at 31 March 2016. As detailed in the February 2016 budget report underspends from the 2015/16 year would be used to strengthen the invest to save budget. This provides the Council with the opportunity to make ongoing revenue savings and pursue income generation opportunities. It should be noted that £1.7m of the total balance is in respect of monies held in respect of the NHS Clinical Commission Group initiative and if it was not for this the balance on the reserves would show a decrease.
19. The Medium Term Financial Strategy identified the need for any underspend to be used as an opportunity to strengthen reserves, and given the estimated budget reductions required in 2016/17 and beyond there remains a strong case for doing so. The Medium Term Financial Strategy will be reviewed in the autumn and will include a further review of reserves in the light of future government funding and

expenditure pressures.

20. It should be noted that no provision has been made in respect of the claim for compensation as a result of the closure of the Pier on safety grounds. There has also been a significant claim in respect of rate relief for NHS hospital Trusts – which has not been accepted by the Council.
21. Under spends on reserve funded items e.g. government grant reserve, section 106, repairs and renewal monies will be re-profiled into 2016/17.
22. The Council has established the Hardship Fund in the sum of £80,000 as proposed in the 2016/17 budget by transferring part of the Land Charges Reserve. The remaining balance of the reserve going to the General Reserve.

Capital Programme and Resources

23. The 2015-16 capital expenditure is to be financed as per Appendix D.
24. Capital receipts, reserves and grants have been used to finance £4.434m of expenditure. The only new borrowing in 2015/16 was for £300,000 from the PWLB in respect of a 10 year loan to the Foreshore Trust which related to the White Rock Baths project.

Provisions for Credit Liabilities

25. From 1 April 2007 the Government introduced new regulations concerned with the treatment of MRP (Minimum Revenue Provision – a sum calculated to repay capital debt). This places a general duty on the Council to make prudent provision for the re-payment of capital debt. The option chosen by the Council has given rise to a charge to revenue in 2015-16 of £510,000.

Financial Strategy

26. Maintaining the Council's financial standing remains challenging in the current circumstances. To maintain the position, and given the major reductions in future funding, the Council needs to continue to take hard decisions, identifying further significant efficiencies and invest to save opportunities to balance the budget in the future.
27. The Council was successful in its bid for Efficiency Support Grant in 2014/15 and the government built this funding into the 2015/16 local government settlement, this additional funding is no longer available.
28. It is standard practice to analyse previous year variations when determining the forthcoming budget. It is recommended that the 2015-16 outturn position, along with the revised estimates for 2016-17, be taken into account when preparing the 2016-17 detailed revenue estimates.
29. A number of significant one off items have been identified and transferred to the Council's reserves – particularly grant monies such as those from Clinical Commission Group (£1,200,000 in total). The level of reserves, as well as the identification of future funding expectations, and potential spending pressures will be considered as part of the Medium Term Financial Strategy review in the early autumn.

Wards Affected

None

Area(s) Affected

None

Policy Implications

Please identify if this report contains any implications for the following:

Equalities and Community Cohesiveness	No
Crime and Fear of Crime (Section 17)	No
Risk Management	No
Environmental Issues	No
Economic/Financial Implications	Yes
Human Rights Act	No
Organisational Consequences	No
Local People's Views	No

Background Information

Appendix A - Final Accounts Summary 2015-16
Appendix B - Major Variations
Appendix C - Capital Programme Expenditure 2015-16
Appendix D - Capital Programme Finance 2015-16
Appendix E - Statement of Reserves

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Revenue Budget Summary**Appendix A**

	2015-16 Revised Budget £	2015-16 Actual Outturn £	Variance Revised Budget £
Corporate Resources	2,776,000	1,989,289	(786,711)
Operational Services	13,169,409	12,213,560	(955,849)
Direct Service Expenditure	15,945,409	14,202,849	(1,742,560)
Contingency Provision	89,800	0	(89,800)
Total Service Expenditure	16,035,209	14,202,849	(1,832,360)
Provision for repayment of debt (MRP)	511,419	510,209	(1,210)
Net interest	121,000	188,687	67,687
Contributions to capital from Grant *	737,000	737,000	0
Contributions to Earmarked Reserves	816,000	1,016,647	200,647
Use of earmarked reserves	(2,460,760)	(2,132,371)	328,389
Net Council expenditure	15,759,868	14,523,022	(1,236,846)
Trans to / (from) Transition Reserve	0	0	0
Contributions to / (from) Specific Reserves	(107,000)	604,616	711,616
Trans to / (from) General Reserve	17,550	500,261	482,711
Amount from grant and collection fund	15,670,418	15,627,899	(42,519)
Funded By			
Revenue Support Grant	(3,727,234)	(3,727,234)	0
New Homes bonus	(1,005,857)	(1,005,857)	0
New Homes bonus return funding	(11,224)	(11,224)	0
NNDR (Surplus) / Deficit	816,409	816,409	0
Collection Fund Surplus	(250,026)	(250,026)	0
Disabled Facilities Grant *	(767,000)	(737,000)	30,000
Housing Benefit Administration grant	(800,124)	(800,124)	0
Efficiency support grant	(102,472)	(102,000)	472
Business rates	(3,219,327)	(3,188,140)	31,187
Business rates - Pooling	(1,741)	0	1,741
Business rates - Section 31 Grant	(766,336)	(787,217)	(20,881)
Council tax	(5,835,486)	(5,835,486)	0
Total funding	(15,670,418)	(15,627,899)	42,519

* For comparative purposes the table includes the Disabled Facility Grant. This is now treated as a capital grant and will in the future be excluded from the Revenue Budget.

CORPORATE RESOURCES MAJOR VARIANCES 2015/16

General Fund Activities	Cost Centre	Major Variances narrative (<> £20,000)	Total Full year Variance excl. Recharges £'s
Employment Areas	2101		(8,957)
Unit Factories	2201	Additional rental income from factory units	(38,543)
Properties & Estates	2404		(13,785)
St.Mary-in-the-Castle	2602		16,127
Housing Benefit Payments	4200	Reduced expenditure on Housing Benefits	(503,487)
Housing Benefit Administration	4250	Administration lower than budgeted	(30,662)
Rechargeable Works Orders Admin	5225		(807)
Fin.Serv.-Other Expend.& Income	5299	Severance payments less than provided for in the revenue budget	(136,139)
Corporate Management Costs	5510		19,551
Corp. Man. Non-distributed Costs	5511		62
Council Tax Benefit-Pymts/Admn	5900		(9,798)
Tax Collection Costs	5950	The allowance for cost of collection was less than budget, calculated centrally	75,648
Registration Of Electors	1200		(5,303)
Individual Electoral Registration Project	1205		(13,517)
ECOFAB 2	1997		1,500
Sustainable Development	3405		(5,480)
Hastings Pier - Closure	5004		(2,667)
Local Strategic Partnership	5224		(6,721)
Cost Of Democratic Processes	5501	Corporate recharges less than budgeted	(82,383)
Borough Council Election Expenses	5503		865
European Election Expenses	5504		(4,203)
General Election Expenses	5505		4,051
County Council Election Expenses	5506		(6,836)
Externally Funded Referendums	5508		0
Police and Crime Commissioner Election	5509		0
Public Consultation	5513		(3,921)
Shelters and Seats (Highway)	1501		(1,869)
Naming and Numbering Streets	1502		(1,627)
Decorative Lighting	5236	Total repairs where less than anticipated and saving made on electricity costs	(27,809)
Directorate Total			(786,711)

OPERATIONAL SERVICES MAJOR VARIANCES 2015/16

General Fund Activities	Cost Centre	Major Variances narrative (<= £20,000)	Total Full year Variance excl. Recharges £'s
Director of Operational Services	1015		(2,802)
Director of Operational Services			(2,802)
Environment Management & admin	1009		(8,683)
Food Safety	3401		(1,087)
Health & Safety Enforcement	3402		(1,673)
Environmental protection	3403		(1,987)
Health & Safety Corporate	3404		(144)
Pest Control	3407		660
Local Licensing	5100	The budgeted survey will not be conducted this year £20,000 and £5,000 additional income is anticipated. Small saving on salaries relating to NI discounts has also been realised	(28,075)
Scrap Metal Licensing	5102		380
Liquor Licensing	5105		6,875
Gambling Licensing	5106		(1,539)
Stray Dog Service	5125		(185)
Neighbourhood Safety	5214		(3,784)
Safer Hastings Partnership	5219		(18,273)
Emergency Planning	5223		(1,009)
Environmental Health Total			(61,463)
Waste and Parking Team	1074		14,638
Off Street Car Parking	1300	Final income position lower than budgeted mainly due to an accountancy adjusted relating to season tickets £54,000 on income and Foreshore Trust Recharge £49,000 higher than budgeted	102,144
Horntye Car Park	1350		1,200
CCTV Control Room	1370		(1,846)
Public Realm	1504	Carry forward balance for Havelock Crossing	(34,969)
Public Conveniences	3033	Significant savings were made as £20,000 saved on repairs and Cleaning £14,000 whilst Utilities and the Foreshore Trust Recharge were lower than budget by £14,000 and £3,000 respectively	(50,307)
Abandoned Vehicles	3301		(203)
Refuse Collection	3303		(1,406)
Street Cleansing	3313		(9,548)
Recycling	3410	The underspend is mainly due to a stock adjustment of £41,000, a saving on the contract of £47,000 and salaries £2,000	(89,658)
Greenwaste	3411		(16,393)
Waste and Environmental Enforcement Team	3412		(1,351)
Together Action	5205		(7,682)
Waste and Parking Services Total			(95,382)

OPERATIONAL SERVICES MAJOR VARIANCES 2015/16

General Fund Activities	Cost Centre	Major Variances narrative (<> £20,000)	Total Full year Variance excl. Recharges £'s
Open Space Management	1071		62,434
Hastings Country Park - Parking	1355		(1,590)
Watercourses	1420		(2,764)
ESCC Highway Tree Maintenance	1506		(4,651)
Cemetery & Crematorium	3102	Cost of re-bricking cremator delayed until 2016/17 £60,000	(63,218)
Welfare Funerals	3103		401
Travellers Costs	5140		(11)
Town Centre	5257		(4,229)
Allotments	5280		3,226
Arboriculture	6200		(652)
St Leonards Gardens - Lottery Grant	6300		19
Parks & Gardens	6301		13,018
Hastings Country Park	6503	Servicing and repairs of vehicles, also includes £25,000 unspent for Access for all path resurfacing	(31,493)
Pebsham Country park	6504		(555)
Countryside Stewardship	6508		(2,051)
Amenities Services Total			(74,277)
Local Land Property Gazetteer & Admin	1005		(4,438)
Building Control	1008		7,118
Housing Management & admin	1072		(6,368)
Development Management	1600	Income was in line with revised budget but year end accountancy adjustments required resulted in income targets not be realised	113,130
Conservation	1607		(37)
Coastal Local Economic Partnership (LEP)	1953		3,244
Homelessness	4000	Procedures and greater resources put in place to reduce B&B cost & recover contributions. Higher proportion of B&B placements for single households in 15/16, these produce higher HB contributions than families.	(22,630)
Homelessness Prevention	4001		1,109
Social Lettings	4025	Year 1 of 5 year project. Lettings paid to landlords and Housing Benefit received made £16,000 NET against the original budget estimate. Other costs were budgeted but not required in year such £10,000 systems and £7,000 legal and premises costs.	(31,415)
Homelessness Strategy	4050	Staff vacancy for a large proportion of the financial year with the majority of the work being absorbed into admin team function of the service.	(55,217)
Deposits funded by ESCC and Discretionary Housing payments	4051	Fewer bonds have been issued in 2015/16 than previously budgeted for due to the introduction of a new SLA.	(33,995)

OPERATIONAL SERVICES MAJOR VARIANCES 2015/16

General Fund Activities	Cost Centre	Major Variances narrative (<> £20,000)	Total Full year Variance excl. Recharges £'s
Youth Homelessness	4055		9,073
Anti Poverty	4057		(2,538)
POAL Officer	4060		25
Housing Register	4120		(2,787)
Housing Solution Services	4130		661
Housing - Works in Default	4135		47,266
Land Auction Pilots	4137	£15,000 received from Estates for HCA transfer and £15,000 underspent on schemes in total.	(30,276)
Housing Renewal	4140	Reduced costs for salaries compared to 2015/16 revised budget due to not backfilling manager post and covering work internally within the team instead.	(53,883)
Ore Valley	4170		617
Rogue landlords	4143	Additional funding received in January 2016 after the revised budget setting process had been completed.	(106,757)
Selective Licensing	4158	Saving due to vacancy not being filled during recruitment and decision made to hold post back until service is established.	(37,458)
Housing Licensing Team	4160		(995)
Coastal Space Enforcement Activities	4300		8,069
Dangerous Structures	5001		106
Local Land Charges Register	5211	Achieved higher than anticipated income for Local Land Charges.	(76,104)
Head of Housing and Built Environment Total			(427,440)
Marketing & Comms.Division	1025		9,073
Image Raising Campaign Project	1995		(3,433)
Meteorological Expenses	5237		(1,232)
Civic & Ceremonial Expenses	5507		(10,209)
1066 Country Campaign	5701		(3,055)
Tourism Marketing	5702		(3,331)
Community Awareness	5705		6,244
Tourist Information Centre	5714		11,397
R.T.P. - Hastings Week	5722		2,434
R.T.P. - Jack-in-the-Green	5723		168
R.T.P. - Old Town Carnival	5724		(744)
Chess Congress	5725		2,568
R.T.P. - Trolley Bus	5727		(4,170)
R.T.P. - Town Crier	5728		162
Norman Castles Interreg Project	5731		(484)
Filming	5740		5,099
Fish Festivals - Seafood & Wine/ Herring Fair/ Midsummer Fish Festival			(11,701)
Head of Marketing and Major Projects Total			(1,215)

OPERATIONAL SERVICES MAJOR VARIANCES 2015/16

General Fund Activities	Cost Centre	Major Variances narrative (<> £20,000)	Total Full year Variance excl. Recharges £'s
Regeneration Management & Admin	1021		712
Planning Policy	1603	Carry forward request submitted to balance proposed spend for 16/17, balance due to reduced spend on consultant fees.	(37,985)
Regeneration Activity	1900	£28,000 underspend in staffing due to vacancies throughout year. £15,000 carry forward for grants and £11,000 for Regeneration projects not spent within year.	(53,118)
White Rock Area Development	1904	This is due to timing on delivery of the project and will no happen in 16/17	(50,000)
Regeneration Team - General Expenses	1910		16
Cultural Activities	1922		(11,272)
External Funding Initiatives	1934		(4,974)
Town Teams	1938		1
Cultural Development (Getting Hastings Ready)	1945	The budget spend has been reprofiled into 16/17. The full budget will be spent by the end of the programme	(83,989)
Community Cohesion	1980		(401)
Classroom on the Coast	1984		(334)
Fisheries Local Action Group (FLAG)	1988		(15,861)
Employability	1999		(132)
Talent Match	2020		(994)
Hastings Pier Charity - Additional Grant	5003	Grant payment to Pier, matched by ESCC	40,000
Community Partnership Fund	5120	Grants made higher than budgeted but 16/17 profile will reflect this timing difference	32,667
Youth Windfall	5121		(5,535)
Youth Activities	6006		(2,001)
Externally Funded:			
RGF4 - SUCCESS Programme	1928		(70)
SAFE-ICE	1939		(4,090)
ACE (Answers to the Carbon Economy)	1931		(392)
Coastal Communities Fund	1998		(5,849)
Sea Escapes - CCF III Coastal Communities Fund Revenue	2030		51
Regeneration Total			(203,550)

OPERATIONAL SERVICES MAJOR VARIANCES 2015/16

General Fund Activities	Cost Centre	Major Variances narrative (<> £20,000)	Total Full year Variance excl. Recharges £'s
Leisure & Cultural Dev. Div.	1070		379
Falaise Hall	2640		(2,604)
Sports Centres	6100		608
Opening Doors	6640		(4,822)
Lets Get Moving (CCG)	6641	Carry Forward for the balance outstanding for CCG money. Project slipped due to funding discussions with partners	(27,760)
Sports Development	6650		1,560
Street Games	6651		8,425
Active Hastings	6657		639
Play Development	6660		2,028
Play Pathfinder	6667		156
Boyne Road Playground	6670		(200)
Sports for All	6675		(1,697)
Leisure Services Total			(23,287)
Resort Services Management and Admin	1075		(1,120)
Coast Protection Sea Defences	1400		(12,689)
Navigational Aids	1410		(1,243)
Environmental Schemes (Net Huts)	1608		(1,306)
Cliff Railways	2502		(8,504)
Hastings Castle	2510		7,617
St Clements Caves	2512		2,293
Chalets & Private Hut Sites	2514		5,087
White Rock Theatre	2601	Full repairs budget not required	(21,589)
Seafront	5241	£10,000 anticipated underspend requested as further contribution to capital works. £5,000 additional rental income plus some additional commemorative seats income.	(34,161)
Museums & Art Galleries	6000		(29,109)
Fisherman's Museum	6005		269
Education - Museum	6008		1,595
Exhibitions - Museum	6009		(1,369)
Resilience Fund - Museum (Arts Council)	6016		(615)
Sports Management	6150	No fairground income this year	21,266
Resort Services Total			(78,991)
British BID DCLG - Loan Fund (Business improvement District)	1937		11,386
Central St Leonards Renewal Area	4146		1,173
Directorate Total			(955,849)

CAPITAL PROGRAMME EXPENDITURE 2015-16

Service	Gross Budget £000's	Actual £000's	Net Variation £000's
Corporate Resources	3,635	2,942	(689)
Operational Services	1,599	1,488	(111)
Total	5,234	4,434	(800)

Appendix D

Capital Programme Financing 2015-16

	Outturn 2015-16 £000's
Expenditure :	<u>4,434</u>
Financed by :	
Borrowing	0
Grants - Disabled Facilities grant	737
Lottery Grants	
Coastal Communities	75
Coastal Revival Fund	50
Interreg	2
Regional Housing Board	11
Hastings and St Leonards Foreshore charitable Trust	627
East Sussex County Council	300
Environment Agency	78
Renovation Grant Repayments	145
Historic England	97
S106 Contributions	41
Other Grants and Contributions	<u>25</u>
	2,188
Reserves	757
Capital Receipts	1,489
	<u>4,434</u>

STATEMENT OF RESERVES**APPENDIX E**

	Opening	Transfer In	Transfers Out	Closing Balance
	£000's	£000's	£000's	£000's
General Reserve	(7,115)	(632)	72	(7,675)
Capital Reserve	(1,468)	0	743	(725)
Earmarked Reserves				
Renewal and Repairs Reserve	(1,757)	(508)	411	(1,854)
Risk Management Reserve	(360)	0	20	(340)
Information Technology Reserve	(281)	(179)	242	(218)
On-Street Car Parking Surplus Reserve	(84)	0	20	(64)
s106 reserve	(622)	0	77	(545)
VAT reserve	(269)	0	12	(257)
Government Grant Reserve	(742)	(70)	208	(604)
Monuments in perpetuity	(52)	0	1	(51)
Ore Valley Reserve	(302)	0	52	(250)
Mortgage reserve (LAMS)	(93)	(32)	0	(125)
Invest to Save and Efficiency Reserve	(748)	(682)	477	(953)
Resilience and Stability Reserve	(600)	0	0	(600)
Transition Reserve	(2,222)	0	0	(2,222)
Redundancy Reserve	(648)	0	0	(648)
Community Safety Reserve	(350)	0	0	(350)
Economic Development Reserve	(504)	0	0	(504)
Land Charges Claim	(140)	0	140	0
Safer Hastings Partnership	(48)	0	7	(41)
Parks and Gardens Special Maint Project	(10)	0	10	0
Bathing Water Project	(59)	(100)	127	(32)
First World War Project	(10)	0	4	(6)
Coastal Communities Grant Reserve	(10)	0	0	(10)
Carry forward Reserve	(535)	(457)	535	(457)
NHS Hastings and Rother CCG S256 Re	(612)	(1,200)	107	(1,705)
Young Peoples Council - Earmarked Res	(20)	0	10	(10)
Revenue Hardship Fund	0	(80)	0	(80)
	(19,661)	(3,940)	3,275	(20,326)