

Report to: Cabinet

Date of Meeting: 17 July 2017

Report Title: FINAL ACCOUNTS 2016/17 - DRAFT

Report By: Peter Grace
Assistant Director Financial Services and Revenues
(Chief Financial Officer)

Purpose of Report

This report sets out the draft final accounts position for 2016/17. These are subject to completion of the external audit.

Recommendation(s)

- 1. Cabinet review the outturn position on the General Fund for 2016/17.**
- 2. Cabinet review the capital outturn position for 2016/17.**
- 3. That the 2016-17 outturn position, along with the revised estimates for 2017/18 be taken into account when preparing the 2018/19 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 draft outturn results for the General Fund and Capital Programme for 2016/17. The financial accounts are subject to change until the external auditors have completed their audit report.
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.
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 21 September – along with details of the auditor's findings and any material amendments made to the accounts.

Final Accounts

General Fund Position - Revenue

5. The total service expenditure was £13,788,284 compared to the revised budget of £15,567,570 – a variation of £1,779,286. This is offset by a reduction in use of reserves of £1,718,329. Overall there is an improvement in the General Fund revenue outturn position compared to the revised budget of £839,000 (a deficit of £76,256 compared to an expected outturn of £762,400). A summary of the provisional outturn for the year is shown in Appendix A.
6. The significant service budget 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 Standard adjustments, and notional aspects of the Minimum Revenue Provision (MRP) are excluded from this analysis – as they do not affect Council Tax.
7. In addition to the budget variations on services as shown in Appendix B there were underspends/ increased income in the year in respect of the contingency provision (£340,000), net interest and investment income (£252,000), new burden grants (£159,000) – as highlighted in Appendix A.
8. The surplus for the year is shown as £762,400, but once one off adjustments such as the Disabled Facilities Grant (£431,000) and the carry forwards (£271,000) are excluded the real surplus for the year is considered to be some £60,000. This turnaround is largely due to the income generation initiatives undertaken in the year and the continued efficiencies being made across the council. The Muriel Matters House purchase saved rental costs and generated income of over £308,000 in the year (no debt repayments in year). In addition the Sedlescombe

Road North retail park generated some £127,000 (4 month period and no in year debt repayments). Together these two initiatives alone generated/saved £435,000.

9. Last year there was a change in the required accounting treatment of the Disabled Facilities Grant which meant that any unspent balance of grant received in year had to be recognised in the revenue figures – this amounted to £431,000 in 2016/17.
10. 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 2017/18 budget.

Council Tax

11. The balance on the Collection Fund at 31 March 2017 was £2.5m, of which the Council's share was £358,000. The in-year collection rate, which was budgeted at 96.3%, was narrowly missed (96.25% achieved). The actual amount being collected from prior years increased again, and the council can expect the same in respect of 2017/18.

National Non Domestic Rates (NNDR)

12. The rateable value of business premises at 31 March 2017 was £57,869,797 compared to £57,853,178 at 31 March 2016. However there are still 170 appeals outstanding (excluding multiple appeals), with a total rateable value of £17.9m, and many date back to the start of the 2010 list. There are a number of multiple appeals for the same property, making an accurate estimate of the liability very difficult. The budget collection rate of 98.0% was achieved as the actual collection rate was 98.8%.
13. The net collectable sum for the year was £20,845,000, £522,000 less than original forecast (NNDR1) of £21,367,000.
14. The NNDR element of the Collection Fund has a deficit balance of £312,000 (the Council's share of the £1,075,000 overall deficit).
15. It is important to note that the deficit for 2016/17 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 2017. The final cost will only be evident when the appeals are decided during 2017/18 and possibly afterwards. The real difference between estimated and actual losses on outstanding appeals will therefore fall on years after 2016/17. Currently the appeals provision stands at £2.9m of which £1.05m is the Council'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. This Council opted to form a pool along with other East Sussex councils and the Fire Authority to avoid paying a levy to Government, which would have been £32,162 in 2016/17
17. For 2016/17 the council had originally budgeted to receive from pooling £58,124.

The figure was reduced downward to £35,603 in the revised budget, and the actual outturn was £16,081. The pool has been dissolved for 2017/18 due to the potential losses that could be incurred following the latest revaluation.

Reserves

18. Appendix E details the reserves position at 31 March 2017 – overall a slight decrease in the year of £604,000. This year £174,456 was used from the Invest to Save Reserve leaving a balance on the reserve of £778,000. The balance on the General Reserve at 31 March 2017 is £7,520,000 and the General Fund working balance remains at £500,000. It should be noted that £1.3m of the total balance is in respect of monies held in respect of the NHS Clinical Commissioning Group initiative.
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 2017/18 and beyond there remains a strong case for doing so. The Medium Term Financial Strategy will be reviewed in early 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 the accounts respect of the claim for compensation as a result of the closure of the Pier on safety grounds. If the results of the arbitration are received before 30 September the accounts may well have to be adjusted (depending on sums involved). There has also been a significant claim in respect of rate relief for NHS hospital Trusts – which has not been accepted by the Council and remains an ongoing issue.
21. Underspends on reserve funded items e.g. government grant reserve, section 106, repairs and renewal monies will be re-profiled into 2017/18.

Capital Programme and Resources

22. Capital expenditure in the year amounted to £16.896m which was some £468,000 less than the revised budget estimate. The main variations being the underspend in respect of Disabled Facility Grants and some £148,000 in respect of bottle Alley, £71,000 in respect of car parking machines, £70,000 in respect of the restoration of Pelham Crescent , and £61,000 in respect of purchase and installation of new chalets.
23. Capital receipts, reserves and grants and borrowing have been used to finance the £16.896m of expenditure e.g. the purchase of the Sedlescombe Road North Retail Park and Muriel Matters House, and construction of the BD Foods factory. The majority of the programme was financed by new borrowing which amounted to £13.225m from the Public Works Loan Board (PWLB).

Provisions for Credit Liabilities

24. 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 2016/17 of £505,000.

Financial Strategy

25. 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 major decisions, identifying further significant efficiencies and invest to save opportunities and generate more income to balance the budget in the future.
26. It is standard practice to analyse previous year variations when determining the forthcoming budget. It is recommended that the 2016/17 outturn position, along with the revised estimates for 2017/18, be taken into account when preparing the 2017/18 detailed revenue estimates.
27. A number of significant one off items have been identified and transferred to the Council's reserves – particularly grant monies such as those from Disabled Facility Grant (£431,000). 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.
28. The Council has striven, successfully, to not call on its Transition Reserve in 2016/17. This has only been possible due to the income generating initiatives, the continuous improvements and efficiencies made by all services through the Council.
29. The deficits forecast for 2017/18 and the years beyond require the councils to identify yet more savings and new income generation initiatives if the Council is to achieve future balanced budgets.

Wards Affected

None

Policy Implications

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

Equalities and Community Cohesiveness	
Crime and Fear of Crime (Section 17)	
Risk Management	
Environmental Issues	
Economic/Financial Implications	x
Human Rights Act	
Organisational Consequences	
Local People's Views	
Anti-Poverty	

Additional Information

Appendix A - Final Accounts Summary 2016/17
Appendix B - Major Variations
Appendix C - Capital Programme Expenditure (total) 2016/17
Appendix D - Capital Programme Financing 2016/17
Appendix E - Statement of Reserves

Officer to Contact

Alan Mitchell (Chief Accountant)
amitchell@hastings.gov.uk
01424 451520

Peter Grace (Chief Finance Officer)
pgrace@hastings.gov.uk
01424 451503

Revenue Budget Summary**Appendix A**

	2016-17 Revised Budget £	2016-17 Actual Outturn £	Variance Revised Budget £
Corporate Resources	2,511,230	2,155,666	(355,564)
Operational Services	13,056,340	11,632,618	(1,423,722)
Direct Service Expenditure	15,567,570	13,788,284	(1,779,286)
Contingency Provision	340,000	0	(340,000)
Total Service Expenditure	15,907,570	13,788,284	(2,119,286)
Provision for repayment of debt (MRP)	504,975	504,982	7
Net interest	178,436	(73,986)	(252,422)
Total Expenditure	16,590,981	14,219,279	(2,371,702)
Funded By			
Revenue Support Grant	(2,835,303)	(2,835,303)	0
New Homes bonus	(1,387,912)	(1,387,912)	0
New Homes bonus return funding	(8,404)	(8,027)	377
New Burdens grants	0	(159,268)	(159,268)
NNDR (Surplus) / Deficit	638,660	638,660	0
Collection Fund Surplus	(164,593)	(164,593)	0
Housing Benefit Administration grant	(568,874)	(568,874)	0
Council Tax Support Admin Grant	(189,698)	(189,698)	0
Transition Grant	(5,493)	(4,597)	896
Business rates	(3,104,902)	(3,143,947)	(39,045)
Business rates - Pooling	(35,603)	(16,081)	19,522
Business rates - Section 31 Grant	(647,516)	(655,501)	(7,985)
Council tax	(6,054,254)	(6,054,254)	0
Total funding	(14,363,892)	(14,549,395)	(185,503)
Funding deficit / (surplus)	2,227,089	(330,116)	(2,557,205)
Reserve movements			
Contributions to Earmarked Reserves	886,539	1,577,403	690,864
Use of earmarked reserves	(3,037,102)	(2,009,637)	1,027,465
Net Contribution to (from) Reserves	(2,150,563)	(432,234)	1,718,329
Use of Reserves to fund deficit			
Trans to / (from) Transition Reserve	(76,526)	0	76,526
Contributions to / (from) Specific Reserves	0	762,400	762,400
Total	(76,526)	762,400	838,926
General Fund movement	0	(0)	(0)

CORPORATE RESOURCES MAJOR VARIANCES 2016/17

General Fund Activities	Cost Centre	Variences narrative	Total Full year Variance excl. Recharges £
Estates Services	1022		(1,281)
Director of Corporate Services and Governance	1023		567
Internal Audit Services	1051		13,628
Accountancy & Exchequer Services	1052		10,448
Revenues and Benefits Service	1055		(7,353)
Fraud Joint Working Initiative	1058		2,710
Corporate Expenses	1080		(1,672)
Employment Areas	2101		(6,144)
Unit Factories	2201	Slippage on R&R and savings on utilities, rates not spent due to high occupancy.	(26,172)
Properties & Estates	2404	Additional rents from Breeds place shops, Pebsham gas utilisation and additional profit share from Priory Meadow (£39k).	(126,423)
St.Mary-in-the-Castle	2602		(158)
Housing Benefit Payments	4200	Reduced expenditure on Housing Benefits	(73,684)
Rechargeable Works Orders Admin	5225		1,003
Fin.Serv.-Other Expend.& Income	5299	(£175k) Severence Budget (£85k spend in other codes), (£130k) Invest to Save, £69k contribution to provisions, (£28k) recovery of historic Asbestos claim.	(263,254)
Corporate Management Costs	5510		(6,404)
Corp. Man. Non-distributed Costs	5511		(0)
Tax Collection Costs	5950	The allowance for cost of collection was less than budget, calculated centrally	167,936
Personnel and Business Support	1020	Salary slippage on vacant posts to be carried forward for transformation work.	(26,301)
Corporate Policy and Partnerships	1024		(2,960)
Democratic Services	1031		1,978
Legal Services	1032		5,550
Digital By Design	1085		760
Corporate POD Expenses	1090		(18,894)
Admin.Bldgs.-Town Hall	1151		2,086
Admin.Bldgs.- Murial Matters House	1157		(2,705)
Admin.Bldgs.-General Expenses	1160		(10,491)
Admin Bldgs - HBC Archive, Castleham	1169		(1,467)
Registration Of Electors	1200		16,182
Individual Electoral Registration Project	1205		(5,696)
ECOFAB 2	1997		(896)
Sustainable Development	3405		(778)
Hastings Pier - Closure	5004	Additional legal fees	55,807
Local Strategic Partnership	5224		31
Cost Of Democratic Processes	5501		(4,972)
Borough Council Election Expenses	5503		11,469
County Council Election Expenses	5506		14,666
Externally Funded Referendums	5508		2,467
Police and Crime Commissioner Election	5509		(12,557)
Contact Centre	5712		1,356
Building Surveyors	1029		15
Shelters and Seats (Highway)	1501		(4,898)
Naming and Numbering Streets	1502		643
Decorative Lighting	5236	£14.5k R&R slippage, rest is repairs underspend to be carried forward.	(27,224)
DCE-Information Technology Division	1034		(564)
IT Reseve Expenditure	5228	Slippage on reserve spend	(22,299)
Land & Property Systems-GIS	5227		(17)
Foreshore Trust	Various		(1,562)
CORPORATE TOTAL			(355,564)

OPERATIONAL RESOURCES MAJOR VARIANCES 2016/17

General Fund Activities	Cost Centre	Variences narrative	Total Full year Variance excl. Recharges £
Environment Management & admin	1009	Severence payment	34,152
Food Safety	3401		4,261
Health & Safety Enforcement	3402		(1,562)
Environmental protection	3403	Contractor budget not required / spent.	(27,376)
Health & Safety Corporate	3404		994
Pest Control	3407		(4,993)
Local Licensing	5100		(1,684)
Scrap Metal Licensing	5102		(337)
Liquor Licensing	5105		1,957
Gambling Licensing	5106		6,315
Stray Dog Service	5125		895
Neighbourhood Safety	5214		170
Safer Hastings Partnership	5219		(10,912)
Emergency Planning	5223		(1,456)
Environmental Health Total			424
Waste and Parking Team	1074	Overspend agency spend (covered on codes 1300/3412) and Waste Contract allocation costs	30,030
Off Street Car Parking	1300	R&R slippage additional parking income (offset by additional Foreshore Trust recharge and savings on utilities, salaries (warden post)	(118,879)
Hornbye Car Park	1350		(1,902)
CCTV Control Room	1370		2,590
Public Conveniences	3033		9,059
Abandoned Vehicles	3301		(785)
Refuse Collection	3303	Contract costs reduced and additional Bulky Waste income	(55,894)
Street Cleansing	3313	Contract allocation of costs (offset on other codes)	80,152
Recycling	3410		(10,033)
Greenwaste	3411		(16,161)
Waste and Environmental Enforcement Team	3412		(5,669)
Together Action	5205		(4,906)
Waste and Parking Services Total			(92,398)
Open Space Management	1071		1,205
Hastings Country Park - Parking	1355		(2,979)
Watercourses	1420		(3,413)
ESCC Highway Tree Maintenance	1506		4,146
Cemetery & Crematorium	3102	Additional income and savings on utilities	(31,081)
Welfare Funerals	3103		(392)
Travellers Costs	5140		(1)
Town Centre	5257		(436)
Allotments	5280		217
Ecology	5281		(8,681)
Arboriculture	6200		5,577
Parks & Gardens	6301	R&R slippage (Cliff works), S106 funding not required and reduction in Insurance recharge and additional costs recovered for various works.	(93,113)
Bathing Water Project	6308		125
Hastings Country Park	6503		393
Countryside Stewardship	6508	Additional income received, caught up from prior years 2 x £21k payments.	(42,307)
Amenities Services Total			(170,740)

OPERATIONAL RESOURCES MAJOR VARIANCES 2016/17

General Fund Activities	Cost Centre	Variations narrative	Total Full year Variance excl. Recharges £
Local Land Property Gazetteer & Admin	1005		(6,065)
Building Control	1008		(6,145)
Housing Management & admin	1072	Community Housing Fund c/f to 17/18	(241,167)
Development Management	1600	Staff vacancies & Increase in Income during year	(39,863)
Coastal Local Economic Partnership (LEP)	1953		813
Homelessness	4000	Number and Costs of placements increased during year. Income is lower due to changes in Benefit system to Universal Credits	94,371
Homelessness Prevention	4001		110
Rough Sleepers Prevention	4002	Grant Received to be c/f to 17/18	(45,563)
Social Lettings	4025		(18,637)
Homelessness Strategy	4050	c/f from 15/16 for "Bridging the Gap" not used. Fewer Bonds issued during 16/17	(68,797)
Deposits funded by ESCC and Discretionary Housing payments	4051		11,845
Youth Homelessness	4055		6,115
Housing Register	4120		(1,241)
Housing Solution Services	4130	DFG income not used for Capital projects	(489,886)
Housing - Works in Default	4135		41,940
Housing Renewal	4140		(14,209)
Ore Valley	4170		630
Rogue landlords	4143	Accrual adjustment from 15/16	(28,985)
Selective Licensing	4158	Increased income from licences issued in 16/17	(61,505)
Housing Licensing Team	4160		(371)
Coastal Space Enforcement Activities	4300		46
Dangerous Structures	5001		1,015
Local Land Charges Register	5211	Achieved higher than anticipated income for Local Land Charges	(41,610)
Housing NHS Clinical Commissioning Group	4045	Carry Forward the balance outstanding for CCG money. Projects on going into 17/18	(180,510)
Syrian Resettlement Programme	4004	5 Families Budgeted for in 16/17. Only 3 arrived.	78,527
SHINE	4183		2,991
CAN	4185		6,098
POAL Officer	4060	DOH refunded for project not started	42,000
Housing and Built Environment			(958,053)
Director of Operational Services	1015		3,179
Director of Operational Services			3,179
Marketing & Comms Division	1025		3,717
Meteorological Expenses	5237		(507)
Civic & Ceremonial Expenses	5507		(3,892)
1066 Country Campaign	5701		11,269
Tourism Marketing	5702		(27)
Battle Marketing	5703		(1,419)
Community Awareness	5705		(566)
Tourist Information Centre	5714		6,518
HIC Trading Account	5717		(700)
Twinning / Sierra Leone	5720		1,604
R.T.P. - Hastings Week	5722		(17)
R.T.P. - Jack-in-the-Green	5723		360
R.T.P. - Old Town Carnival	5724		(45)
R.T.P Events	5725		184
R.T.P. - Town Crier	5728		(1,170)
R.T.P. - Achievers Awards	5730		(1,000)
Seafood and Wine	1962		362
Filming	5740		(553)
Midsummer Fish Festival	5780		3
Herring Fair	5781		(1,294)
Head of Marketing and Major Projects Total			12,827

OPERATIONAL RESOURCES MAJOR VARIANCES 2016/17

General Fund Activities	Cost Centre	Variations narrative	Total Full year Variance excl. Recharges £
Regeneration Management & Admin	1021		2,373
Planning Policy	1603	Carry Forward request for projects now starting in 17/18	(110,046)
Regeneration Activity	1900		(4,240)
White Rock Area Development	1904	Carry Forward request for projects now starting in 17/18	(29,346)
Cultural Activities	1922		(615)
External Funding Initiatives	1934		(17,602)
Cultural Development (Getting Hastings Ready)	1945		(4,667)
Community Cohesion	1980		(164)
Fisheries Local Action Group (FLAG)	1988		(2,892)
Employability	1999		(1,201)
Talent Match	2020		16
1066 Community Grants	5116		(4,535)
Community Partnership Fund	5120		931
Youth Windfall	5121		(4,167)
British BID DCLG - Loan Fund (Business improvement District)	1937		4,201
Externally Funded:			
Sea Escapes - CCF III Coastal Communities Fund Revenue	2030		401
CHART CLLD	2040		56
Head of Regeneration Total			(171,497)
Leisure & Cultural Dev. Div.	1070		973
Falaise Hall	2640		(872)
Sports Centres	6100	Repairs funded from reserves not carried out in 16/17. Carry forward to 17/18	(24,776)
Opening Doors	6640		(1,958)
Lets Get Moving (CCG)	6641	Carry Forward the balance outstanding for CCG money. Projects on going into 17/18	(39,578)
Sports Development	6650		6,427
Street Games	6651		(7,590)
Active Hastings	6657		(11,145)
Play Development	6660		1,300
PCT Play Grant	6666		(1,250)
Play Pathfinder	6667		(939)
Playground Projects	6670		(9)
Sports for All	6675		(3,912)
Leisure Services Total			(83,329)
Resort Services Management and Admin	1075	Severance Payment made for Resort manager.	48,852
Coast Protection Sea Defences	1400		(9,758)
Navigational Aids	1410		(7,062)
Environmental Schemes (Net Huts)	1608		(7,673)
Cliff Railways	2502		(1,425)
Hastings Castle	2510		7,866
St Clements Caves	2512		2,499
Chalets & Private Hut Sites	2514		(2,411)
White Rock Theatre	2601	Repairs Carried out on Lifts which were not due to take place in 16/17	34,572
Seafront	5241	Income received from Foreshore trust was higher than budgeted for in 16/17	(26,106)
Museums & Art Galleries	6000		15,252
Fisherman's Museum	6005		(83)
Education - Museum	6008		(1,110)
Exhibitions - Museum	6009		(2,908)
First World War Project	6015		15,312
Resilience Fund - Museum (Arts Council)	6016	Resilience Fund income received, Carry forward to 17/18 where it will be spent	(31,028)
Sports Management	6150		(8,931)
Resort Services Total			25,858
R.T.P. - Olympic Torch Relay	5719		12
Norman Castles Interreg Project	5731		(178)
Coastings Exhibition	6001		0
Old Town Museum	6003		2,163
Other			1,997
OPERATIONAL TOTAL			(1,423,722)

CAPITAL PROGRAMME EXPENDITURE 2016/17

Service	Gross Budget £000's	Actual £000's	Net Variation £000's
Corporate Resources	14,569	14,565	(4)
Operational Services	2,795	2,331	(464)
Total	17,364	16,896	(468)

**Appendix
D**

Capital Programme Financing 2016/17

	Outturn 2016-17 £000's
Expenditure :	<u>16,896</u>
Financed by :	
Borrowing	13,225
Grants - Disabled Facilities grant	966
Lottery Grants	180
Coastal Communities	158
Regional Housing Board	10
Hastings and St Leonards Foreshore charitable Trust	127
East Sussex County Council	50
Environment Agency	450
Historic England	9
Other Grants and Contributions	<u>90</u>
	2,040
Reserves	934
Capital Receipts	<u>697</u>
	<u>16,896</u>

STATEMENT OF RESERVES**APPENDIX E**

	Opening 1 April 2016	Transfer In	Transfers Out	Closing Balance 31 March 2017
	£000's	£000's	£000's	£000's
General Reserve	(7,537)	(824)	840	(7,521)
Capital Reserve	(725)	(15)	103	(637)
Earmarked Reserves	0			
Renewal and Repairs Reserve	(1,854)	(508)	613	(1,748)
Risk Management Reserve	(340)	0	10	(330)
Information Technology Reserve	(218)	(214)	246	(186)
On-Street Car Parking Surplus Reserve	(65)	0	17	(48)
s106 reserve	(546)	0	4	(542)
VAT reserve	(257)	0	0	(257)
Government Grant Reserve	(614)	0	47	(567)
Monuments in perpetuity	(51)	0	3	(48)
Ore Valley Reserve	(250)	0	0	(250)
Mortgage reserve (LAMS)	(125)	(23)	0	(148)
Invest to Save and Efficiency Reserve	(952)	0	174	(778)
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	3	(501)
Safer Hastings Partnership	(41)	(3)	0	(43)
Bathing Water Project	(32)	0	0	(32)
First World War Project	(5)	(11)	0	(17)
Coastal Communities Grant Reserve	(10)	0	0	(10)
Carry forward Reserve	(457)	(271)	457	(271)
NHS Hastings and Rother CCG	(1,695)	0	431	(1,264)
Young Peoples Council	(10)	0	10	0
Revenue Hardship Fund	(80)	0	0	(80)
Registration of Electors - IER Grant	0	(19)	0	(19)
Disabled Facilities Grant	0	(1,407)	977	(431)
Syrian Resettlement Programme Reserve	0	(36)	0	(36)
	(20,188)	(3,331)	3,935	(19,584)