



CABINET

Monday 8 July 2019

SUFFOLK COASTAL DISTRICT COUNCIL DRAFT OUTTURN REPORT FOR 2018-19

EXECUTIVE SUMMARY

1. This report provides an overview of the Council's financial performance for 2018/19 in respect of the General Fund, reserves, the capital programme and the Collection Fund. 2018/19 is the final financial year for Suffolk Coastal District Council. Following several years of successful partnership working with Waveney District Council, the two Councils were wound up and dissolved on the 1st April 2019 with East Suffolk Council created on the same day.
2. The Council's accounts for the year ended 31st March 2019 have been prepared in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2018/19 (the Code) issued by the Chartered Institute of Public Finance and Accountancy (CIPFA). In England and Wales, the local authority Code constitutes "proper accounting practice" under the terms of section 21(2) of the Local Government Act 2003.
3. Through careful and effective budget management the Council continued to deliver savings and achieve additional income during 2018/19. For 2018/19 the outturn position was a surplus of £0.639m and this has been transferred to the in-year savings reserve, in addition to a planned transfer of £1.330m.
4. The total balance on the Council's General Fund earmarked reserves has increased by £2.417m to £33.088m as at 31st March 2019. Appendix A provides a copy of the reserve summary as set out in Note 10 to the Statement of Accounts.
5. The Council's General Fund balance has been maintained at £4m as at 31st March 2019. This is in line with the Chief Finance Officer's (CFO) recommendation adopted by Full Council in February 2018. This balance is established as part of the Medium-Term Financial Strategy (MTFS) process and takes account of strategic, operational and financial risks.
6. The careful management of reserves is central to the Council's strategic financial planning process, to be able to manage expected and unforeseen events and circumstances and to ensure adequate balances are in place for East Suffolk Council from 1st April 2019.
7. The 2018/19 capital programme expenditure for the General Fund was £6.657m. The programme was underspent by £2.181m at the end of year, with £1.5m of the underspend relating to projects being rephased to 2019/20.

8. As set out in the Council's Financial Procedure Rules, requests to carry forward an underspent revenue budget at the end of the year of up to £0.030m can be approved by the Chief Finance Officer. Revenue budget carry forward requests require Cabinet approval. For 2018/19 there are no carry forward requests requiring Cabinet approval. The total value of revenue carry forward requests for 2018/19 is £0.048m. These have been transferred to the carry forwards earmarked reserve to enable closer monitoring of their use throughout the year.
9. The statutory deadline for signing and dating the Statement of Accounts is 31st May and for their approval and publication, 31st July. On 31st May 2019 the Council had signed and dated its draft Statement of Accounts for the year ended 31st March 2019 and published them on the East Suffolk Council website.
10. The Statement of Accounts for 2018/19 is subject to audit and therefore the outturn position for the Council as presented in this report is a draft position. As at 10th June 2019 the external auditors have highlighted the risk of the Statement of Accounts not being approved and published by 31st July 2019 due to their own resourcing issues. Progress on the audit will be presented to the Audit and Governance Committee on 29th July 2019 and if the audit is sufficiently progressed, approval of the Statement of Accounts will be recommended.

Is the report Open or Exempt?	Open
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Wards Affected:	None
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Cabinet Member:	Councillor Steve Gallant Leader of the Council
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Supporting Officer:	Simon Taylor Chief Finance Officer 01394 444570 simon.taylor@eastsuffolk.gov.uk
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1 INTRODUCTION

- 1.1 This report provides details on the 2018/19 outturn position for the Council, covering the General Fund, reserves, the capital programme and the Collection Fund. 2018/19 is the last financial reporting year for Suffolk Coastal District Council. As from 1st April 2019 the Council was wound up and dissolved along with Waveney District Council to create East Suffolk Council.
- 1.2 The Council's accounts for the year ended 31st March 2019 have been prepared in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2018/19 (the Code) issued by the Chartered Institute of Public Finance and Accountancy (CIPFA). In England and Wales, the local authority Code constitutes "proper accounting practice" under the terms of section 21(2) of the Local Government Act 2003.
- 1.3 The style and format of the accounts, complies with CIPFA standards and is similar to that of previous years. The information within the accounts is presented as simply and clearly as possible, but the accounts for an organisation such as the Council, are by their nature both technical and complex. The aim of the accounts to provide information so that members of the public, including electors and residents of the district, Council Members, partners, stakeholders and other interested parties can:
- understand the overarching financial position of the Council;
 - have confidence that the public money with which the Council has been entrusted and has used, has been accounted for in an appropriate manner; and
 - be assured that the financial position of the Council is sound and secure.
- 1.4 The Code requires that the accounts give a true and fair view of the financial position of the Council. In line with the Code, suitable accounting policies have been applied and where necessary prudent judgements and estimates have been made.
- 1.5 As per the Accounts and Audit Regulations 2015 (the Regulations) the date for signing and dating the Statement of Accounts is 31st May, and for their approval, 31st July.
- 1.6 The Narrative Report which is a key accompanying document to the Council's Statement of Accounts provides an easier to follow communicating platform to engage with stakeholders. The Narrative Report assists management to demonstrate their collective performance over the year and how well the authority is equipped to deal with the challenges and opportunities ahead and to continue delivering services and supporting its local community. The Council's Narrative Report is published as an integral part of the Council's Statement of Accounts ([Statement of Accounts 2018/19](#)).

2 FINANCIAL OUTTURN (DRAFT) 2018/19

General Fund Revenue

- 2.1 The General Fund is the main revenue fund from which the Council's services are met. In 2018/19 the Council's net expenditure is financed from council tax and business rates income.
- 2.2 For 2018/19, total income received from council tax and business rates was £18.917m (in-year forecast £20.628m). This is shown in the table below. The £1.710m unfavourable variance on business rates income for the year is due to a higher than expected levy payment to the Suffolk Pool, by an additional £1.961m. This is the result of a decrease in the provision for appeals. Due to accounting timing differences, the impact on the Collection Fund deficit/surplus will not be reflected in the General Fund until two years time (2021). The business rates equalisation reserve has been used to finance this temporary shortfall in business rates income.

Service Area	2018/19 Original Budget £'000	2018/19 In-Year Forecast £'000	2018/19 Actual £'000	2018/19 Variance £'000
Communities	723	766	(85)	(851)
Customer Services	517	521	535	14
Economic Development and Regeneration	997	976	790	(186)
Environmental Services and Port Health	(652)	(403)	(506)	(103)
Financial Services, Corporate Performance and Risk Management	494	541	294	(247)
Housing Operations and Landlord Services	634	599	719	120
ICT Services	1,180	1,193	1,054	(139)
Internal Audit	294	236	240	4
Legal and Democratic Services	1,038	1,330	1,316	(14)
Operations	4,884	4,977	5,340	363
Planning and Coastal Management	730	870	746	(124)
Revenue and Benefits	473	908	517	(391)
Senior and Corporate Management	1,125	1,109	877	(232)
Net Cost of Service	12,437	13,623	11,837	(1,786)
Non-Cost of Service Expenditure Adjustments	1,300	9,661	7,957	(1,704)
Other Operating Expenditure	3,230	3,240	3,228	(12)
Financing and Investment Income and Expenditure	(192)	(362)	(443)	(81)
Non-Specific Grant Income				
Section 31 Grant (Business Rates)	(1,321)	(3,567)	(4,143)	(576)
New Homes Bonus Grant	(1,844)	(1,844)	(1,844)	0
Other Non-Specific Grants	0	0	(92)	(92)
Net Expenditure Before Reserve Movements	13,610	20,751	16,500	(4,251)
Net Movement on Reserves	3,291	(123)	1,778	1,901
Net Expenditure After Reserve Movements	16,901	20,628	18,278	(2,350)
Taxation and Non-Specific Grant Income				
Council Tax Income	(11,303)	(11,303)	(11,302)	1
Business Rates Income	(5,231)	(9,325)	(7,615)	1,710
Revenue Support Grant	(168)	0	0	0
Rural Services Delivery Grant	(199)	0	0	0
Total Taxation and Non-Specific Grant Income	(16,901)	(20,628)	(18,917)	1,711
Net Outturn Position for 2018/19	0	0	(639)	(639)

2.3 The table above shows a net expenditure for the Council of £18.278m, compared to an in-year forecast of £20.628m. This gives a surplus net expenditure for the year of £0.639m which has been transferred to the in-year savings reserve.

2.4 Key variance to highlight when compared to the in-year forecast include;

Additional Income

- £0.183m, interest and investment income, including dividend return on property fund
- £0.351m, port health contribution to pension backfunding

Savings

- £0.104m, net variance on housing benefit subsidy, overpayments and payments
- £0.311m, direct staffing costs including vacancy savings

- Additional Costs
- £0.157m, net costs of green waste scheme

Reduced Income

- £0.155m planning and building control

Communities received £0.549m of Social Prescribing Transformation funding from NHS Ipswich and East Suffolk Clinical Commissioning Group (CCG) and a further £0.155m of external funding for other community projects, for example the Hidden Needs Project. This funding was not anticipated as part of the budget, hence contributing in the main to the £0.851m favourable variance on Communities at the year end. This funding has been transferred to reserves.

Year End Revenue Budget Carry Forwards

- 2.5 As set out in the Council's Financial Procedure Rules, requests to carry forward an underspent revenue budget at the end of the year of up to £0.030m can be approved by the Chief Finance Officer. These totalled £0.048m in 2018/19.
- 2.6 Revenue budget carry forward requests in excess of £0.030m require Cabinet approval. There are no carry forward requests exceeding £0.030m for 2018/19.
- 2.7 Year end budget carry forwards are transferred to the carry forwards earmarked reserve to enable closer monitoring of their use throughout the year and requests no longer required are released to the General Fund.

General Fund Reserves and Balances

- 2.8 As at 31st March 2019, the Council's General Fund balance has been maintained at £4m. This is in line with the Chief Finance Officer's (CFO) recommendation adopted by Full Council in February 2018. This balance is established as part of the Medium-Term Financial Strategy (MTFS) process and takes account of strategic, operational and financial risks.
- 2.9 The Council holds a number of earmarked revenue reserves which have been established to meet known or predicted liabilities and to hold balances of grants and external funding which is committed to future year spend. The Council reviews these reserves to ensure the levels continue to be appropriate and if no longer required, are returned to the General Fund.
- 2.10 As at the 31st March 2019 the total balance on earmarked reserves stood at £33.088m, an increase of £2.417m on the previous year. Earmarked reserves to highlight include:
 - **Business Rates Equalisation Reserve (Balance as at 31st March 2019, £7.675m)** – This is income from business rates which is set aside to equalise the fluctuations in recognising business rate income due to timing differences, in particular in relation to business rates appeals and for year-end surpluses/deficits needing to be estimated in advance.
 - **Port Health Reserve (Balance as at 31st March 2019, £4.623m)** – Port Health is a ring-fenced account within the General Fund. This reserve is Port Health income held to provide a source of finance support for future investment and development of the Council's infrastructure at the Port of Felixstowe.
 - **In-Year Savings Reserve (Balance as at 31st March 2019, £4.537m)** – This is in-year savings set-aside to support future year budget pressures. Use of this reserve is planned in 2019/20 as presented in the East Suffolk Council Budget for 2019/20 (Shadow Council meeting on 28th February 2019).

- **New Homes Bonus (Balance as at 31st March 2019, £3.515m)** – New Homes Bonus funding is allocated to fund specific community initiatives and projects. Any unallocated in-year funding is held in this reserve. It has been agreed as part of the East Suffolk Budget for 2019/20 for this approach to continue from 1st April 2019.
- **Business Rate Pilot Reserve (Balance as at 31st March 2019, £1.580m)** – In 2018/19, Suffolk was successful with its bid to pilot 100% Business Rates Retention Scheme. The Council's share of the additional retained business rates income was £2.297m. This income has been transferred to this reserve and is to be used to provide funding for agreed projects (£0.717m used in 2018/19).

2.11 Appendix A to this report contains an extract of Note 10 to the Statement of the Accounts, which details the in-year movements on all General Fund earmarked reserves.

Capital Programme 2018/19 – General Fund

2.12 Capital expenditure relates to the acquisition of fixed assets or expenditure that adds to (and not merely maintains) the value of an existing fixed asset. Costs of maintaining assets (repairs and maintenance) are funded through the General Fund revenue expenditure.

2.13 The General Fund capital programme outturn and financing for 2018/19 is summarised below. 2018/19 programme was funded entirely from reserves.

General Fund Capital Programme Outturn 2018/19				
Service Area	2018/19 Original Budget £'000	2018/19 In-Year Forecast £'000	2018/19 Outturn £'000	2018/19 Variance £'000
Environmental Services and Port Health	40	235	134	(101)
Financial Services, Corporate Performance and Risk Management	5,170	635	51	(584)
ICT Services	32	390	390	0
Operations	7,217	7,468	6,062	(1,406)
Planning and Coastal Management	40	110	20	(90)
Total General Fund Capital Expenditure	12,499	8,838	6,657	(2,181)
Financed By:				
<u>External:</u>				
Grants	40	75	0	(75)
<u>Internal:</u>				
Reserves	12,459	8,763	6,657	(2,106)
Total General Fund Capital Financing	12,499	8,838	6,657	(2,181)

2.14 Capital budgets are approved for the life of the project which can span more than one financial year. Any capital budgets for a project that remain unspent at the end of the financial year are carried forward to the following year. Similarly, with projects that are ahead of the original profile, budgets can be brought forward. The key variances on the General Fund capital programme (actual compared to the in-year forecast) are set out in the table below.

General Fund Capital Programme 2018/19 Summary of Key Variances	
	£'000
<u>Environmental Services</u>	
Port Health Server replacement - partial rephasing to 2019/20	(101)
	(101)
<u>Financial Services, Corporate Performance and Risk Management</u>	
Property/Land acquisition - revised to 2019/20	(465)
Accommodation - contingency budget not used	(100)
Footway Lighting works - rephased to 2019/20	(19)
	(584)
<u>Operations</u>	
Cemeteries - budget rephased	(395)
Station Road Car Park - remaining budget to be rephased to 2019/20	(272)
Green Bin purchase - unspent budget	(168)
Deben Pool Refurbishment - rephased until 2019/20	(158)
Decorative Lighting Felixstowe - rephased to 2019/20	(130)
Other minor variations	(283)
	(1,406)
<u>Planning and Coastal Management</u>	
Other minor variations	(90)
	(90)
Total Variance on the General Fund Capital Programme (underspend) / overspend	(2,181)

Collection Fund 2018/19

- 2.15 The Collection Fund records the income from business rates and council tax and its distribution, net of an allowance for cost of collection paid to the Billing Authority (Suffolk Coastal District Council).

Council Tax

- 2.16 Council tax income finances the expenditure of Suffolk County Council, the Police and Crime Commissioner for Suffolk, Suffolk Coastal District Council and its Town and Parish Councils. During 2018/19, the in-year movement on the Council Tax Collection Account was a surplus of £0.083m. The balance on the Council Tax Collection Account as at 31st March 2019 was a surplus of £2.113m (£2.030m surplus as at 31st March 2018).

Business Rates

- 2.17 The Council as the Billing Authority collects all non domestic rates from local businesses and distributes these to Central Government (50%), Suffolk County Council (10%) and Suffolk Coastal District Council (40%). For 2018/19, the Council was successful in its bid to be part of a 100% Pilot scheme, therefore the distribution for this one year only was Suffolk Coastal District Council 80% and Suffolk County Council 20%.
- 2.18 Each year, the Council has to make a number of assumptions in January to produce the National Non Domestic Rate (NNDR1) return, which provides an estimate for the forthcoming year. Key assumptions in arriving at the estimated amounts include the value of outstanding appeals and forecasts of growth or reduction in the business rates base of the area.

- 2.19 During 2018/19 the in-year movement on the Business Rate Collection Account was a surplus of £4.145m, increasing the brought forward deficit of £0.514m to a surplus of £3.631m balance as at 31st March 2019.
- 2.20 In order to reduce the amounts paid as levies (the amount paid to Government), all of the Suffolk councils have entered a pooling arrangement allowing them to retain a larger proportion of growth by reducing their individual rate of levy. For 2018/19, the benefit to the Council of participating in the Suffolk Business Rates Pool was £1.314m (excluding the Business Rate Pilot scheme gain, £2.297m).
- 2.21 As part of the National Non Domestic Rates (NNDR1) return in January 2018, the Council had to estimate the business rates income expected to be received in 2018/19 based on a number of assumptions. The most significant assumption was in relation to the provision for appeals. The Council based the provision on Government guidance and trend analysis which was 4.04% of appeals that had been lodged with the Valuation Office, backdated to 1st April 2010 where an appeal was lodged before 31st March 2015 or backdated to 1st April 2015 before 31st March 2017.
- 2.22 For 2017/18 and 2018/19 liabilities created through the issuing of bills, with the new check, challenge, appeal process, there has been a significant reduction in appeals, so a new methodology has been adopted. A provision of 4.04% has been calculated for the two large hereditaments within the Council's valuation list. For the remaining liabilities, this has been based on all those appeals that were successful in relation to the 2010 valuation list, by taking the rateable value of the successful appeals, multiplying this by the business rates multiplier to get the income due, apply the 4.04% trend analysis and then finally take 25% of the value as the provision. The provision for business rates appeals has decreased by £1.596m in 2018/19 as shown in the Collection Fund Note to the Financial Statements.

3 HOW DOES THIS RELATE TO THE EAST SUFFOLK BUSINESS PLAN?

- 3.1 The Council has taken a very prudent and business-like approach to formulating and setting the budget, which has included allowing for sufficient contingencies, promoting invest to save initiatives , controlling costs and generating new and additional income as well as leading on developing a local growth strategy. This approach will enable East Suffolk to become financially self-sufficient.

4 FINANCIAL AND GOVERNANCE IMPLICATIONS

- 4.1 In England, the process for approval and publication of the 2018/19 Statement of Accounts is set out in the Accounts and Audit Regulations 2015 (the Regulations). The regulations require that a local authority must present a true and fair view of the authority's financial position and income and expenditure prior to the commencement of the period for the exercise of public rights for 2018/19 (which includes the first 10 working days in June 2019).
- 4.2 The date for signing and dating the Statement of Accounts is 31st May. The regulations also require that local authorities in England publish their audited Statement of Accounts by 31st July, or as soon as reasonably practicable after the receipt of the auditor's final findings (if later), including on the Council's website.
- 4.3 As at 10th June 2019 the external auditors have highlighted a risk of the Statement of Accounts not being approved and published by 31st July 2019, and this is due to their own resourcing issues.
- 4.4 To comply with the approval and publication process as set out in the Regulations, the order of events is as follow;

- The responsible financial officer (RFO) must sign and date the unaudited Statement of Accounts and confirm that it presents a 'true and fair' view prior to the commencement of the period for the exercise of public rights. In practical terms this must be completed by 31st May at the latest.
- The RFO must publish the unaudited Statement of Accounts which includes publication on the Council's website, together with the specified documents/declarations/statements. This must be completed by 31st May at the latest.
- The period for the exercise of public rights must be exercised within a single period of 30 working days, which must include the first 10 working days of June. This is treated as commencing on the day following the day on which the point above has been fulfilled.
- Following the conclusion of the period for the exercise of public rights the RFO is required, on behalf of the authority, to re-confirm that they are satisfied that the Statement of Accounts presents a 'true and fair view'.
- The Authority must then consider and approve the Statement of Accounts, either by way of a committee or by the members meeting as a whole and ensure that they are signed and dated by the person presiding at the committee or meeting at which the approval is given. This will be the East Suffolk Audit & Governance Committee.
- After approval of the audited Statement of Accounts, and for 2018/19 no later than 31st July, the authority is required to publish the Statement of Accounts together with any certificate or opinion and accompanied by the approved Annual Governance Statement.
- Where an audit of accounts for 2018/19 has not been concluded before 31st July, the authority must publish (including on the Council's website) as soon as reasonably practicable on or after that date a notice stating that it has not been able to publish the Statement of Accounts and its reasons for this. Subsequently, after approving the Statement of Accounts, the authority must publish the Statement of Accounts, including on the Council's website, as soon as reasonably practicable after the receipt of any report from the auditor which contains the auditor's final findings from the audit which is issued before the conclusion of the audit.
- As soon as reasonably practicable after the conclusion of an audit, the authority must publish a statement that the audit has been concluded and that the Statement of Accounts has been published.

5 OTHER KEY ISSUES

- 5.1 The recommendations of this report do not directly effect or impact on the Council's policies, projects, initiatives or actions. Therefore, an Equality Impact Assessment is not required.
- 5.2 No other key issues to be considered.

6 CONSULTATION

- 6.1 As required by the Regulations, a statement setting out the period for the exercise of public rights was placed on the Council's website on Friday 31st May 2019. This gives notification that the single period of 30 working days has commenced in which any rights of objection, inspection and questioning of the local auditor must take place. This inspection period must include the first 10 days of June and therefore this period commenced on Monday 3rd June 2019 and ends on Friday 12th July 2019.

- 6.2 The Unaudited Statement of Accounts, Annual Governance Statement and Narrative Report were also placed on the Council's website on Friday 31st May 2019.
- 6.3 As soon as reasonably practicable after the conclusion of an audit, the authority must publish a statement that the audit has been concluded and that the Statement of Accounts has been published, along with the rights of inspection and the address at which those rights may be exercised.

7 OTHER OPTIONS CONSIDERED

- 7.1 No other options to be considered.

8 REASON FOR RECOMMENDATION

- 8.1 To give Cabinet an update on the unaudited 2018/19 outturn for the Council's revenue and capital accounts, before the audited accounts are submitted for approval to the Audit and Governance Committee.
- 8.2 To provide members with financial information on the Council's reserves and balances to assist in formulating budget policies for 2020/21 and beyond.

RECOMMENDATIONS

1. To note the Council's draft outturn position for 2018/19 together with reserves and balances as at 31st March 2019.
2. To note the risk of the audited Statement of Accounts not being approved and published by 31st July 2019 deadline, due to resourcing issues of the external auditors.

APPENDICES

Appendix A	Earmarked Reserves Summary - Extract of Note 10 to the Statement of Accounts 2018/19
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BACKGROUND PAPERS

Please note that copies of background papers have not been published on the Council's website www.eastsuffolk.gov.uk but copies of the background papers listed below are available for public inspection free of charge by contacting the relevant Council Department.

Date	Type	Available From
June 2019	Final Accounts Working Papers for 2018/19	Financial Services Team

NOTES TO THE CORE FINANCIAL STATEMENTS

10. Movement In Reserves Statement – transfers to/from Earmarked Reserves

This note sets out the amounts set aside from the General Fund balance in earmarked reserves to provide financing for future expenditure plans and the amounts posted back from earmarked reserves to meet General Fund expenditure in 2017/18 and 2018/19.

	Balance 1 April 2017 £'000	Transfers Out 2017/18 £'000	Transfers In 2017/18 £'000	Balance 31 March 2018 £'000	Transfers Out 2018/19 £'000	Transfers in 2018/19 £'000	Balance 31 March 2019 £'000	Purpose of the Earmarked Reserve
General Fund:								
Actuarial Contributions	221	(32)	161	350	-	-	350	To meet the cost of lump sum payments to the Pension Fund and redundancy costs.
Air Quality	76	-	21	97	-	-	97	To provide a source of finance for Air Quality Management Areas.
Benefit Verification	313	(37)	31	307	(95)	-	212	To provide a source of finance to implement legislative changes, transformation and other service improvement including the roll out of Universal Credit.
Better Broadband Suffolk	-	-	36	36	-	-	36	To provide funding support toward the Better Broadband project across the district.
Brexit	-	-	-	-	-	17	17	External funding received for expenditure incurred as a result of Brexit.
Business Incentive	116	(38)	-	78	(25)	45	98	To support economic development throughout the district.
Business Rate Equalisation	12,706	(3,123)	2,942	12,525	(5,980)	1,130	7,675	To provide a source of finance to equalise the effect of changes in Business Rate income.
Business Rate Pilot	-	-	-	-	(717)	2,297	1,580	Income from the Business Rate Retention Pilot, set aside to support identified projects.
Capital	24	-	231	255	-	2,086	2,341	To provide an additional source of finance for unspecified capital investment plans.
Carry Forwards	232	(152)	193	273	(210)	48	111	Budget carry forward requests.
Climate Change (includes Suffolk Energy Link)	40	(3)	-	37	(2)	22	57	To provide an additional source of finance for initiatives to reduce climate change and to promote energy efficiency.
Coastal Protection	175	(155)	-	20	-	-	20	To provide a source of finance to fund capital expenditure on coastal defences in the district.
Coastal Management	94	-	41	135	-	70	205	To provide a source of finance to fund revenue expenditure on coastal defences in the district.

NOTES TO THE CORE FINANCIAL STATEMENTS

	Balance 1 April 2017 £'000	Transfers Out 2017/18 £'000	Transfers In 2017/18 £'000	Balance 31 March 2018 £'000	Transfers Out 2018/19 £'000	Transfers in 2018/19 £'000	Balance 31 March 2019 £'000	Purpose of the Earmarked Reserve
General Fund:								
Community Health	40	(20)	-	20	(10)	2	12	Funding provided to support the delivery of Community Health projects.
Community Housing Fund	1,525	(10)	-	1,515	(7)	-	1,508	To enable local community groups to deliver affordable housing units.
Community Safety	66	(5)	2	63	(39)	773	797	To provide a source of finance to support anti-social behaviour and crime reduction initiatives.
Domestic Violence	-	-	53	53	-	-	53	Funding received to provide support to schemes supporting those affected by domestic violence.
Economic Development	39	-	-	39	(11)	71	99	Funding provided to support the delivery of Economic Development projects.
Elections	53	-	30	83	-	30	113	To provide a source of finance for the Council to meet the cost of District elections which take place every four years.
Empty Property	190	-	-	190	(1)	-	189	To provide a source of finance for the Council to assist in bringing empty properties situated within the District back into use.
Emerging Plans Initiative	318	(84)	-	234	-	-	234	To facilitate the delivery of the Council's Business Plan including any emerging priorities.
Felixstowe Forwards	-	-	-	-	-	33	33	External funding received to fund projects in Felixstowe.
Growth Programme	-	-	-	-	-	184	184	External funding received to fund work on Suffolk Desing Concepts.
Homelessness Prevention	109	(2)	99	206	(59)	42	189	To match homelessness prevention revenue grants received in advance with its related expenditure in subsequent years.
Housing and Planning Delivery	182	-	-	182	-	-	182	To provide a source of finance to fund service improvements in these service areas.
Housing Condition Survey	67	(18)	-	49	-	18	67	To meet the cost of the periodic survey of private sector housing within the district.
HCA Development Grant	-	-	75	75	-	-	75	Funding received for the Adastral Park development.
Individual Electoral Registration	97	-	-	97	-	15	112	To meet the additional cost for administration of Individual Electoral Registration.

NOTES TO THE CORE FINANCIAL STATEMENTS

	Balance 1 April 2017 £'000	Transfers Out 2017/18 £'000	Transfers In 2017/18 £'000	Balance 31 March 2018 £'000	Transfers Out 2018/19 £'000	Transfers in 2018/19 £'000	Balance 31 March 2019 £'000	Purpose of the Earmarked Reserve
General Fund:								
Indoor Leisure	120	-	-	120	-	-	120	To provide a source of finance to support the closure cost of Deben Leisure Centre during the refurbishment period.
Insurance	110	-	-	110	-	-	110	To provide a source of finance for any uninsured losses.
In-Year Contingency	200	-	-	200	-	-	200	To provide in-year contingency provision.
In-Year Savings	1,850	-	718	2,568	-	1,969	4,537	In-Year savings set aside to support future year budget gaps.
Key Capital Programme	100	-	-	100	-	-	100	To provide a source of finance to support the revenue costs associated with the delivery of key capital projects.
Land Charges	127	-	-	127	-	20	147	To provide a source of finance to implement service enhancements.
Local Development Framework	455	-	48	503	(76)	50	477	To meet the costs arising from the periodic preparation and adoption of the Local Development Framework.
New Homes Bonus	2,115	-	926	3,041	-	474	3,515	To provide a source of finance to fund specific initiatives including the delivery of the Council's
Planning & Building Control	-	(3)	15	12	(4)	29	37	To provide a source of finance for professional training and development needs of the service.
Port Health	3,694	-	788	4,482	(134)	275	4,623	To provide a source of finance to support the future investment and development of the Authority's infrastructure at the Port of
Private Sector Housing Renovation Grants	83	-	655	738	(6)	140	872	Grants repaid set aside to fund future Renovation works.
Transformation	457	(57)	270	670	(156)	192	706	To meet the cost of one-off investments in order to achieve long-term and continuing reductions in revenue expenditure and costs arising from shared services.
Warmer Homes Healthy People	78	(21)	9	66	(31)	69	104	To provide a source of finance to fund grants towards heating of homes.
Youth Leisure	-	-	10	10	-	-	10	Project funding received to support Active Leisure for young people.

NOTES TO THE CORE FINANCIAL STATEMENTS

	Balance 1 April 2017 £'000	Transfers Out 2017/18 £'000	Transfers In 2017/18 £'000	Balance 31 March 2018 £'000	Transfers Out 2018/19 £'000	Transfers in 2018/19 £'000	Balance 31 March 2019 £'000	Purpose of the Earmarked Reserve
General Fund:								
County Sports Partnership	-	-	705	705	(82)	137	760	Funding received to support the delivery of the County Sports Partnership
East Suffolk Partnership	-	-	300	300	(177)	-	123	Funding received to support the delivery of projects and initiatives of the East Suffolk Partnership
Total	26,072	(3,760)	8,359	30,671	(7,822)	10,239	33,088	