

AGENDA

Meeting: Overview and Scrutiny Management Committee

Place: The Kennet Room - County Hall, Trowbridge BA14 8JN

Date: Wednesday 26 July 2023

Time: 10.30 am

Please direct any enquiries on this Agenda to Ben Fielding - Senior Democratic Services Officer of Democratic Services, County Hall, Bythesea Road, Trowbridge, direct line 01225 718656 or email benjamin.fielding@wiltshire.gov.uk

Press enquiries to Communications on direct lines 01225 713114/713115.

This Agenda and all the documents referred to within it are available on the Council's website at www.wiltshire.gov.uk

Membership:

Cllr Graham Wright (Chairman)
Cllr Christopher Williams (Vice-Chairman)
Cllr Richard Britton
Cllr Ruth Hopkinson
Cllr Jon Hubbard
Cllr Tony Jackson
Cllr Bob Jones MBE
Cllr Johnny Kidney

Cllr Gordon King
Cllr Jerry Kunkler
Cllr Tony Pickernell
Cllr Pip Ridout
Cllr Jo Trigg
Cllr Tony Trotman
Cllr Iain Wallis

Substitutes:

Cllr Steve Bucknell
Cllr Clare Cape
Cllr Ernie Clark
Cllr Brian Dalton
Cllr Gavin Grant

Cllr Dr Nick Murry
Cllr Tom Rounds
Cllr Jonathon Seed
Cllr Ian Thorn

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AGENDA

1 **Apologies**

To receive details of any apologies or substitutions for the meeting.

2 **Minutes of the Previous Meeting** (*Pages 5 - 14*)

To approve and sign the minutes of the meeting held on 23 May 2023.

3 **Declarations of Interest**

To receive any declarations of disclosable interests or dispensations granted by the Standards Committee.

4 **Chairman's Announcements**

To receive any announcements through the Chair.

5 **Public Participation**

The Council welcomes contributions from members of the public.

Statements

If you would like to make a statement at this meeting on any item on this agenda, please register to do so at least 10 minutes prior to the meeting. Up to 3 speakers are permitted to speak for up to 3 minutes each on any agenda item. Please contact the officer named on the front of the agenda for any further clarification.

Questions

To receive any questions from members of the public or members of the Council received in accordance with the constitution.

Those wishing to ask questions are required to give notice of any such questions in writing to the officer named on the front of this agenda no later than 5pm on **Wednesday 19 July 2023** in order to be guaranteed of a written response. In order to receive a verbal response, questions must be submitted no later than 5pm on **Friday 23 July 2023**. Please contact the officer named on the front of this agenda for further advice. Questions may be asked without notice if the Chairman decides that the matter is urgent.

Details of any questions received will be circulated to Committee members prior to the meeting and made available at the meeting and on the Council's website.

6 **Year End Revenue Financial Outturn Position 2022/23** (*Pages 15 - 60*)

The report was considered by the Financial Planning Task Group on 7 July 2023 and Cabinet on 14 July 2023. A report of the Financial Planning Task Group's discussions is also attached.

7 **Year End Capital Investment Programme Financial Outturn Position 2022/23** *(Pages 61 - 100)*

The report was considered by the Financial Planning Task Group on 7 July 2023 and Cabinet on 14 July 2023. A report of the Financial Planning Task Group's discussions is also attached.

8 **Treasury Management Outturn Report 2022/23** *(Pages 101 - 128)*

The report was considered by the Financial Planning Task Group on 9 June 2023 and Cabinet on 14 July 2023. A report of the Financial Planning Task Group's discussions is also attached.

9 **Management Committee Task Groups** *(Pages 129 - 136)*

To receive updates on recent activity on the following Task Groups:

- Evolve Programme Task Group
- Financial Planning Task Group

10 **Forward Work Programme** *(Pages 137 - 170)*

To receive updates from the Chairmen and Vice-Chairmen of the Select Committees in respect of the topics under scrutiny in their areas, including any recommendations for endorsement by the Management Committee.

11 **Date of Next Meeting**

To confirm the date of the next meeting as 26 September 2023.

12 **Urgent Items**

Any other items of business which the Chairman agrees to consider as a matter of urgency.

Overview and Scrutiny Management Committee

MINUTES OF THE OVERVIEW AND SCRUTINY MANAGEMENT COMMITTEE MEETING HELD ON 23 MAY 2023 AT KENNET ROOM - COUNTY HALL, BYTHESEA ROAD, TROWBRIDGE, BA14 8JN.

Present:

Cllr Graham Wright (Chairman), Cllr Christopher Williams (Vice-Chairman),
Cllr Tony Jackson, Cllr Bob Jones MBE, Cllr Johnny Kidney, Cllr Gordon King,
Cllr Jerry Kunkler, Cllr Tony Pickernell, Cllr Pip Ridout, Cllr Tony Trotman,
Cllr Iain Wallis and Cllr Clare Cape (Substitute)

Also Present:

Cllr Richard Clewer and Cllr Ian Blair-Pilling

1 Election of Chairman 2023/24

Nominations were sought for a Chairman for the forthcoming year. On the nomination of Councillor Jerry Kunkler seconded by Councillor Pip Ridout, it was,

Resolved:

To elect Councillor Graham Wright as Chairman of the Overview and Scrutiny Management Committee for the forthcoming year.

2 Election of Vice-Chairman 2023/24

Nominations were sought for a Vice-Chairman for the forthcoming year. On the nomination of Councillor Tony Trotman, seconded by Councillor Pip Ridout, it was,

Resolved:

To elect Councillor Christopher Williams as Vice-Chairman of the Overview and Scrutiny Management Committee for the forthcoming year.

3 Apologies

Apologies for absence were received from Councillors Jo Trigg, Ruth Hopkinson, Richard Britton and Phil Alford.

Councillor Jo Trigg arranged for Councillor Clare Cape to attend the meeting in her absence.

It was stated that following the meeting of Full Council on 16 May 2023, Councillor Elizabeth Threlfall had been replaced on the Committee Membership

by Councillor Stuart Wheeler. The Chairman thanked Councillor Threlfall for her contributions to the work of the Committee and welcomed Councillor Wheeler.

Upon the conclusion of the meeting, it was later clarified by Democratic Services that it would be Councillor Richard Britton replacing Councillor Elizabeth Threlfall on the Overview and Scrutiny Management Committee.

4 **Minutes of the Previous Meeting**

The minutes of the meeting held on 21 March 2023 were presented for consideration, it was;

Resolved:

To approve and sign as a true and correct record of the minutes of the meeting held on 21 March 2023.

5 **Declarations of Interest**

There were no declarations of interest.

6 **Chairman's Announcements**

The Chairman noted that all of the Overview and Scrutiny Forward Work Plans were available to view on a dedicated [page](#) which demonstrated the amount of work conducted by the Committees.

7 **Public Participation**

There were no questions or statements submitted by members of the public.

8 **Service Devolution and Asset Transfer Policy update (to follow)**

The Chairman noted that in Agenda Supplement 1, was an update on the implementation of the council's Service Devolution and Asset Transfer Policy. This was adopted by Cabinet in September 2022, following input from a Rapid Scrutiny Exercise commissioned by the Committee. In endorsing the Rapid Scrutiny Group's report, the Committee also scheduled an update on the policy to come back to the Committee.

Councillor Richard Clewer, Leader of the Council, introduced the report and made the following comments that a trial transfer was taking place with Westbury and that there has been engagement from Warminster. In addition, the Council was proceeding with one town at a time to make the process easier and would move onto other towns after Westbury.

The following comments were made by Andy Brown, Deputy Chief Executive and Section 151 Officer, who outlined that on 27 May 2022, a Town and Parish Council conference was held at County Hall, however this was based on the old policy. Since then, there had been follow up engagement with towns and

parishes regarding the new policy. Though this had halted the interest of some of the councils, it would not mean in the future that they would not potentially return their interest. Further reference was given to the trial in Westbury, with it suggested that the transfer would provide savings to the Council which would then enable stabilisation for the programme.

The Chairman invited local member for Westbury East, Councillor Gordon King to speak on the subject, who noted that Westbury was happy to be the pilot, however there was a little apprehension. Councillor King stated that Westbury Town Council would meet with Wiltshire Council officers this week and that though the policy was different to the old one there was a firm belief that localism would outrun the disbenefits. Additionally, Councillor King stated that this was something that Westbury had wanted to do for a long time, with the view that there should be the ability to present and shape Westbury in the way that the residents would like to.

The following comments were received by Members of the Committee, but were not limited to, what the learning opportunities would be from the Westbury Pilot. To which it was clarified that learning had already been made regarding to the Council's asset list and that where town councils might be interested in things beyond that list, reasons had been given for why certain assets and services had been excluded. Additionally, that parameters around policy regarding parcels of land would have to be considered.

An update was provided that Calne Town Council had now employed a new Staff Director of Services, which would hopefully lead to a renegotiation of terms as the town council had been interested in going forward with a transfer.

Further detail was provided from Councillor King regarding the Westbury pilot, that the town council had consulted with other town and city councils to gain an insight of their experiences and that though there had been many warnings, Westbury Town Council were looking forward to it.

A query was raised in relation to the possibility of residents purchasing parcels of land, to which it was clarified by the Section 151 Officer that though this would be possible, assessments would be needed to determine whether the land was a ransom strip as well as obtaining a valuation and that the purchaser would have to pay for legal fees if the conditions were right. Councillor Clewer also added that if such parcels of land were large enough to build a house on, then the Council would first consider building a Council house on it.

At the conclusion of discussion, it was,

Resolved:

The Overview and Scrutiny Management Committee agreed:

To note the update on the implementation of the council's Service Devolution and Asset Transfer Policy.

Quarterly Performance and Risk - Quarter 4 - 2022-23

The Chairman noted that on page 15 of the agenda pack was the latest report providing an update on performance against the stated missions in the Council's Business Plan 2022-32, its strategic risks and proposed future developments. This report was considered by Cabinet on 2nd May.

It was additionally noted that while the report presented the key high-level performance indicators, the Children's Select Committee reviewed performance indicators within its remit via its standing task group. In addition, Health Select Committee would be considering proposals regarding its approach to performance scrutiny at its meeting on 8th June.

Councillor Richard Clewer, Leader of the Council, introduced the report and made the following comments that the framework was now close to being a finished product however there was a desire for greater consistency of data with an annual rolling average rather than monthly. It was also stated that the risk elements of the report were now positive, which had not been the case 18 months ago. Additionally, it was noted that this framework was used from a Cabinet perspective to enable deeper understanding of work taking place at a Cabinet and corporate leadership level.

The following comments were made by Perry Holmes, Monitoring Officer and Director Legal and Governance, that the framework had developed and that within the report and appendices new additions which had been highlighted. Headlines were provided in relation to children in foster care, potholes repaired as well as resident engagement. Regarding risk, it was outlined that the report aimed to distil risks of significance across the Council, with 224 risks managed Council-wide.

The following comments were received by Members of the Committee with reference made to potholes and how large ones had not been fixed in divisions which had affected Member credibility. It was noted by the Leader that the Council was broadly keeping up with potholes being reported, however a backlog has been generated and a request had been placed looking to use £3.6mill of Government funding effectively to provide proper repairs rather than patching. It was also outlined that if the same pattern of warm summers and cold winters was to continue, the Council would need to work on methods of prevention.

Queries were raised regarding accommodation, with reference made to a 46% increase in households being in temporary accommodation, to which it was stated by the Leader that the reason for such an increase was that the number of people on the housing register had risen and that the private rental market was broken. It was outlined that the Council had experienced housing pressures worse than previously before, and that the Council had had to place people into B&B accommodation for temporary housing. Furthermore, the Council had released £10mill from leveraging reserves to provide officers with more resource to acquire accommodation to meet demand. It was also referenced

that nationally private landlords had been increasing rent and then forcing eviction on those unable to pay, with a government bill set to be taken through parliament which could potentially exacerbate the issue. The Leader provided assurance that Wiltshire Council representation would be provided towards this bill.

Clarity was sought in how Wiltshire Council had dealt with resolving issues for asylum seekers, to which the Leader broke down asylum seekers into three categories: Afghans, Ukrainians, and then illegal asylum seekers (as per government definition). Furthermore, the Leader stated that the Council did not have a duty to house such illegal asylum seekers and that this was not an area that had funding as it was not a recognised scheme.

Reference was made to the trial opening of leisure centres on public holidays, with it stated that it was hoped that increased attendance wouldn't skew figures. It was clarified for the Cabinet Member for leisure that the past track record of opening leisure centres had not been cost effective to other councils however Wiltshire Council was reacting to a request from lobbying to arrange this trial. The Monitoring Officer also noted that attendance figures would be recorded through payments and card swipes made. It was also suggested that vaping be included in the data recorded for stopping smoking,

The Chairman reiterated to Select Committee Chairmen that though the quarterly performance was a matter of the Overview and Scrutiny Management Committee, Select Committees should consider the report through their own lenses as well as the finances involved.

It was suggested that it would be positive for Members to be able to attend a workshop or receive some training on how to interpret the indicators of the framework, which would therefore enable them to have a greater understanding and be able to pose relevant questions.

It was suggested that though performance on the scorecard might look positive for areas, it was still important that the financial figures be considered, with a need to balance both performance and budget. Furthermore, though the Financial Planning Task Group would assess the financial figures, it might be worth including these figures within the main framework. It was clarified by the Section 151 Officer that the Quarter Four financial information takes longer to produce than the other quarters and that if this information was to be linked it would enable the Council to understand how money was being spent and what was being delivered as an output.

Clarity was provided regarding what was meant by the phrase "the right direction" included within the report, to which the Leader explained that "direction of travel" related to whether in order achieve a goal, statistics would have to either increase or decrease, or in some cases there may not be a goal.

At the conclusion of discussion, it was,

Resolved:

The Overview and Scrutiny Management Committee agreed to note the updates and outturns:

- 1. Against the measures and activities ascribed against the Council's priorities and targets and for the measures which will be included in the performance report.**
- 2. To note the Strategic Risk Register, issues and emerging risks.**
- 3. To explore the opportunity of delivering performance and risk training for OSMC including the background to and interpretation of the indicators.**

10 Overview and Scrutiny Annual Report 2022-2023

The Chairman noted that on page 43 of the agenda pack was the Overview and Scrutiny Annual Report 2022-23, which was considered by Full Council on 16th May.

The report provided a summary of the Overview and Scrutiny function's work over the past 12 months. The Chairman thanked those who had been involved in Overview and Scrutiny over the past year; including members, officers, representatives of partner organisations and members of the public.

At the conclusion of discussion, it was,

Resolved:

The Overview and Scrutiny Management Committee agreed:

To note the Overview and Scrutiny Annual Report 2022-23.

11 Overview and Scrutiny Member Remuneration Fund Allocation 2022-23

The Chairman noted that on page 49 of the Agenda Pack, was a report proposing the application of the OS Remuneration Fund for 2022-23. The method of allocating the fund was agreed in 2018, with following activities considered eligible:

- Chairing active task groups, including standing task groups;
- Leading rapid scrutiny exercises;
- Vice-chairing select committees that do not attract an SRA;
- Representation on active project boards;
- Chairing active scrutiny panels.

It was outlined that as stated in the report, the number of qualifying activities and meetings had reduced this year compared with 2021-22, due to several long-standing task groups, panels and boards having concluded their work, and

also two of the more active standing task groups having reduced the number of meetings held in order to focus on their key priorities.

Therefore, due to the reduction in qualifying activities, allocating the full fund this year would create an unusually high payment per meeting. It was therefore, proposed to allocate only £10,400 of the fund this year, yielding a per meeting payment of £200, which was the average per meeting payment seen over the previous four years. The original plan was to allocate an even £10,000 of the fund, but two meetings subsequently needed to be accounted for.

In addition, to address some of the annual variation seen and provide a consistent system of allocation, for future years a per meeting cap of £220 is proposed, to be applied from 2023/24.

At the conclusion of discussion, it was,

Resolved:

The Overview and Scrutiny Management Committee agreed:

- 1. To note the allocation of the OS Remuneration fund for 2022/23 as detailed in Appendix 1.**
- 2. To note that from 2023/24 a cap of £220 will be placed on remuneration to eligible members per qualifying meeting.**

12 **Task Group update**

A report was received on the Task Groups and Panels established by the Management Committee.

Evolve Programme Task Group

The Chairman encouraged Members with questions regarding the Evolve Programme to contact Task Group Chairman, Councillor Jon Hubbard.

Financial Planning Task Group

The Chairman stated that the task group had not met since the last meeting, but its next meeting was scheduled for 9th June 2023.

It was outlined that as this was a standing task group, the Committee must reappoint its membership this meeting. Additionally, it was noted that Cllr Britton was missed from the membership within the report but would be corrected in the Chairman's proposal.

Swindon and Wiltshire Local Enterprise Partnership Joint Scrutiny Panel

The Chairman noted that the LEP Joint Scrutiny Panel had not met since February 2022, due to LEP activity having changed in recent years, with significantly less funding being directed to the LEP by Central Government. The funding that did remain expected to end in March 2024. Due to the lack of non-commercial LEP activity that now remains, the LEP had decided to decommission the Joint Scrutiny Panel and the Committee was therefore asked to note this.

The LEP had asked the Chairman to thank all councillors and officers for their involvement in the public scrutiny of the SWLEP's publicly funded activity. The work of the Joint Scrutiny Panel was valued highly by the SWLEP Board and would continue to operate as a not-for-profit limited company focussed on the inclusive and sustainable economic development of Swindon and Wiltshire.

Resolved:

The Overview and Scrutiny Management Committee agreed:

- 1. To note the update on the Task Group activity provided.**
- 2. To note the Financial Planning Task Group's forward work plan.**
- 3. To note the disbandment of the Swindon and Wiltshire Local Enterprise Partnership (LEP) Joint Scrutiny Panel by the LEP.**
- 4. To reappoint the following members to the Financial Planning Task Group:**
 - Cllr Richard Britton**
 - Cllr Gavin Grant**
 - Cllr Gordon King**
 - Cllr Charles McGrath**
 - Cllr Pip Ridout**
 - Cllr Ian Thorn**
 - Cllr Elizabeth Threlfall**
 - Cllr Mark Verbinnen**

13 Overview and Scrutiny Forward Work Programme

The Committee considered the forward work programmes for each select Committee, as well as updates from the Chairman for each Select Committee.

At the conclusion of discussion, it was,

Resolved:

The Overview and Scrutiny Management Committee agreed:

To note the updates on select committee activity and approve the Overview and Scrutiny Forward Work Programme.

14 **Date of Next Meeting**

The date of the next meeting was confirmed as 26 July 2023.

15 **Urgent Items**

There were no urgent items.

(Duration of meeting: 10.30 - 11.50 am)

The Officer who has produced these minutes is Ben Fielding - Senior Democratic Services Officer of Democratic Services, direct line 01225 718656, e-mail benjamin.fielding@wiltshire.gov.uk

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Wiltshire Council

Cabinet

11 July 2023

Subject: Financial Year 2022/23 – Revenue Outturn Position

Cabinet Member: Cllr Nick Botterill – Cabinet Member for Finance, Development Management and Strategic Planning

Key Decision: Non-Key

Executive Summary

This report sets out the year end revenue position for the Council as at 31 March 2023 for the financial year 2022/23.

The report provides detail of the final position for services and provides details of variances against budgets following the quarter three budget monitoring reported to Cabinet on 31 January 2023. The overall variances for the financial year can be seen in Appendix A.

Year End Revenue Budget Monitoring

The quarter three budget monitoring report presented to Cabinet showed a net overspend for the year of £5.037m. It was proposed that this net overspend was to be met from the £8.8m inflation reserve that were prudently set aside to cover the anticipated cost of inflation during 2022/23.

The final position for the year has improved during the last quarter by £3.198m to a final overspend of £1.839m. Requests are made to transfer £25.836m, of which some relate to government grants, into specific earmarked reserves to support planned activity in 2023/24 and future years. This final year end position allows for a £2m reserve to be set aside for the estimated 2023/24 pay award pressure and £0.6m to be set aside to fund feasibility studies for potential capital schemes that arise in future years. The final year end position, after taking into account those reserve movements and the proposed changes to reserves approved as part of the quarter three budget monitoring report allows for a further £0.598m to be transferred to the Business Plan Priority reserve.

As approved at quarter three the £16.5m budget equalisation reserve, £1.856m pay award reserve and the £7m inflation reserve, have been repurposed to allow for a £7m transfer to the General Fund reserve, a £0.839m transfer to the Business Plan Priority reserve to increase funding available to deliver on the outcomes set out in the Councils approved Business Plan and the creation of three new reserves; £10m reserve for accommodation needs, £2m reserve for Community Development pilots and £0.5m reserve for investment in the county's road sign infrastructure. This report prudently set out proposals to set aside these funds to ensure the financial sustainability and resilience of the Council to continue to deliver services over the medium term.

Proposal

Cabinet is asked to approve:

- a) the transfer in total of £22.638m to earmarked reserves as detailed in the report and Appendix B;
- b) the additional transfers to reserves of:
 - i. £2m to a pay award reserve;
 - ii. £0.6m to a feasibility reserve; and
 - iii. £0.598m to the Business Plan Priority Reserve;
- c) that £0.510m be allocated from the Business Plan Priority reserve for the next two years to fund litter enforcement activity.

Cabinet is asked to note:

- d) the general fund revenue budget outturn position for the financial year 2022/23;
- e) the Dedicated Schools revenue budget outturn position for the financial year 2022/23;
- f) the Housing Revenue Account outturn position for the financial year 2022/23;
- g) the contributions to and from earmarked reserves as planned;
- h) the final year end position of savings delivery.

Reason for Proposal(s)

To inform effective decision making and ensure sound financial management as part of the Councils overall control environment.

To inform Cabinet on the financial year end revenue outturn position for the Council for the financial year 2022/23, including delivery of approved savings.

To improve the Councils financial resilience by increasing the balance on the General Fund reserve and setting aside funds in earmarked reserves to prudently assist in managing the Councils financial risks and future pressures.

Terence Herbert
Chief Executive

Andy Brown
Corporate Director of Resources and Deputy Chief Executive (S151 Officer)

Wiltshire Council

Cabinet

11 July 2023

Subject: Financial Year 2022/23 – Revenue Outturn Position

Cabinet Member: Cllr Nick Botterill – Cabinet Member for Finance, Development Management and Strategic Planning

Key Decision: Non-Key

Purpose of Report

1. To advise Members of the final year end revenue position for the financial year 2022/23 (31 March 2023) for revenue with the necessary approvals and with suggested actions as appropriate.

Relevance to the Council's Business Plan

2. Budget monitoring and reporting supports effective decision making and the alignment of resources and financial performance to the Council's priorities and objectives as laid down in the Business Plan.

Background

REVENUE FINAL FINANCIAL YEAR END POSITION 2022/23

3. The Council approved a net budget for 2022/23 of £417.703m at its meeting on 1 February 2022. The following paragraphs focus on the final year end variances against the budget.
4. As set out in the quarterly monitoring reports this has been an unprecedented year for inflation, it is also the first full year of operation since all COVID-19 restrictions lifted and life returned to the new normal. This has made forecasting more difficult as not only have we had to predict the level and rate demand resumes but also suppliers' capacity to deliver and customers reactions to the changing economy and increased cost of living. Services have actively managed costs throughout the year to minimise the impact of inflation and the overall overspend position.
5. The quarter three report forecasts were the best estimates at that point in time, and the variance in the last quarter has been as a result of many different elements. The main movements and reasons are explained in the following paragraphs and include areas such as additional grant funding received late in the year and changes on income performance.

6. At quarter three an overspend position of £5.037m was forecast, Cabinet approved the recommendation to cover the overspend from the £7m Inflation reserve. It was also agreed to repurpose the balance left on Inflation reserve alongside the £16.5m budget equalisation reserve and £1.856m pay award reserve. This allowed for a £7m transfer to the General Fund reserve to increase it in line with 2023/24 Budget setting risk assessed level. A £0.839m transfer to the Business Plan Priority reserve to increase funding available to deliver on the outcomes set out in the Councils approved Business Plan. The creation of three new reserves; £10m reserve for accommodation needs, £2m reserve for Community Development pilots and £0.5m reserve for investment in the county's road sign infrastructure.
7. The final outturn position of £1.839m is a £3.198m improvement, this allows for a £2m reserve to be set aside for the 2023/24 pay award estimated pressure, £0.6m to be set aside to fund feasibility studies for potential capital schemes that arise in future years that cannot be met by existing revenue budgets. An additional £0.598m transfer to Business Plan Priority reserve to further increase funding available for to deliver on Business Plan outcomes. The table below compares the quarter 3 plan to Outturn.

Table 1 – Comparison between Quarter Three Recommendations and Outturn

	Q3 £m	Outturn £m
Inflation reserve	7.000	7.000
2022/23 Pay Award reserve	1.856	1.856
Business Equalisation reserve	16.520	16.520
	25.376	25.376
2022/23 Overspend	5.037	1.839
Remaining Balance	20.339	23.537
Repurposing		
Accommodation needs reserve	10.000	10.000
General Fund reserve	7.000	7.000
Transformation Reserve - Community Development pilots	2.000	2.000
Business Plan Priority reserve - Road sign infrastructure	0.500	0.500
Business Plan Priority reserve	0.839	0.839
2023/24 Pay Award reserve		2.000
Feasibility Studies		0.600
Business Plan Priority reserve		0.598
Total	20.339	23.537

8. The proposals for transfers to earmarked reserves reflect grant funding received for projects to be delivered in 2023/24 and some funding that was received late in the year and also recognises the need to set aside funding for transformation across the council to reshape services, so they meet on-going need effectively and to become a financial sustainable council.
9. The additional request to set funding aside for risks that are present in the 2023/24 budget, specifically the pay award risk and the additional contribution to the General Fund reserve recognises the expectation that there will be pressure on the 2023/24 budget and that the council requires time to deliver changes. This is a sensible approach to protect critical services from cuts during the year and to support delivery of the priorities set out in the Business Plan.

Revenue Budget

10. The following elements of this report reflect the management responsibility in line with the approved management hierarchy. The breakdown of the outturn position is set out in table 2 below.

Table 2 – Summary Position 2022/23 Final Year End Position

	Original Budget	Revised Budget	Financial Year End Position	Financial Year End Position Variance
	£m	£m	£m	£m
Corporate Director People	236.599	232.922	244.160	11.238
Corporate Director Resources	42.529	38.889	38.979	0.090
Corporate Director Place	92.611	93.342	92.894	(0.448)
Chief Executive Directorates	10.523	12.519	12.747	0.228
Corporate	35.441	40.031	30.785	(9.246)
NET BUDGET	417.703	417.703	419.565	1.862
Funding	(417.703)	(417.703)	(417.726)	(0.023)
TOTAL GENERAL FUND	-	-	1.839	1.839

Overview of revenue outturn position 2022/23

11. Overall, this outturn report presents an overspend of £1.839m, and the detail of this can be seen in Appendix A. £25.836m is requested to be set aside in specific earmarked reserves to help manage pressures in the following financial year and beyond and provide funding for planned activities.
12. As approved at quarter three £7m has been transferred to the General Fund Reserve achieving the objective of the reserve strategy in having a General Fund

reserve that meets or is at around the level of financially assessed risk for 2023/24.

13. Nationally inflation saw a significant increase in 2022/23 with inflation indices more than double the level on which the budget was set. Forecasts are for inflation to stabilise however we are not seeing the reduction in inflationary increases as soon as originally expected. Reviews will be undertaken on the budget and MTFs as part of the quarterly monitoring process during 2023/24 to evaluate the position and will form focus of the reporting however it is recommended to set aside £2m into a new Pay Award reserve to help manage the pressure in 2023/24 for pay inflation.
14. It is recommended £0.6m is set aside for feasibility studies in support of the capital programme and to ensure fully developed business cases are prepared.
15. A further balance of £0.598m is proposed to be transferred to the Business Plan Priorities reserve in addition to the £0.839m approved at quarter three, to provide further funding to support additional activity on delivering on the Councils approved Business Plan.
16. The position of the Collection Fund for the year has seen a significant improvement on previous years, reflecting the prudent approach taken in previous years budgets where uncertainty was much greater and supports the realignment of budgets which saw an increase of funding from the Business Rates scheme of £7.013m alongside the increase in income from Council Tax in the 2023/24 budget. Section 31 grants totalling £10.835m set aside in an earmarked reserve from 2020/21 and 2021/22 have been drawn down to offset the deficit that was spread over three years under regulation and to manage timing differences. The Collection Fund surplus from 2021/22 of £4.501m, received by the council in 2022/23 is recommended to be transferred to the Collection Fund Volatility reserve to recognise the on-going uncertainty that remains on the impact of the cost of living crisis on this significant funding stream for the council.
17. Details of significant variances within service areas are included below.

CORPORATE DIRECTOR - PEOPLE

Table 3 – Corporate Director People 2022/23 Final Year End Position

		<i>Original Budget</i>	<i>Revised Budget</i>	<i>Financial Year End Position</i>	<i>Financial Year End Position Variance</i>
		<i>£m</i>	<i>£m</i>	<i>£m</i>	<i>£m</i>
Corporate Director People					
Adult Services	Gross	197.381	216.609	251.824	35.215
	Income	(47.282)	(79.129)	(106.171)	(27.042)
	Net Exp	150.099	137.480	145.653	8.173
Public Health	Gross	18.220	21.068	20.328	(0.740)
	Income	(16.623)	(20.725)	(20.232)	0.493
	Net Exp	1.597	0.343	0.096	(0.247)
Education & Skills	Gross	132.942	140.251	222.902	82.651
	Income	(110.214)	(107.338)	(188.346)	(81.008)
	Net Exp	22.728	32.913	34.556	1.643
Families & Children Services	Gross	67.546	67.713	73.955	6.242
	Income	(5.371)	(5.527)	(10.100)	(4.573)
	Net Exp	62.175	62.186	63.855	1.669
TOTAL PEOPLE	Gross	416.089	445.641	569.009	123.368
	Income	(179.490)	(212.719)	(324.849)	(112.130)
	Net Exp	236.599	232.922	244.160	11.238

Adult Services: Budget £137.480m – £8.173m Overspend

18. There are a number of service areas within the Adults Services directorate whose key objective is to maintain and promote independence for individuals who experience physical, cognitive and sensory difficulties, complex mental health and long term neurological and cognitive conditions and to support their families and their unpaid carers.
19. Adults Services finished 2022/23 with an overspend of £8.173m a movement of £3.324m from the £4.849m overspend reported at Q3.
20. In Q3 a debt risk of £3.5m was applied to the forecasted outturn position as a prudent approach while the debts and processes were reviewed, and validation of the financial position was assessed. Some uncertainty remains in the overall recoverability of some debts associated with Adult Social Care and work is progressing through elements of the Adults Transformation Programme to review and assess the debts and also the control processes to ensure we mitigate the risks as far as possible. The changes in systems and processes around the recognition of debt, the value recognised, and the timing resulted in a one-off financial impact of £6.593m. These changes result in more reliable systems and processes and ensure prudence against future losses.

21. Living Well is £6.377m overspent at year end. This position includes £0.360m of unachievable savings, £0.050m Help to Live at Home Alliance, £0.2m for spot to block placement conversions for older people and terms and conditions savings of £0.110m. It also assumes a £0.178m transfer to a new reserve for the Streamline Adult Social Care Assessments funding received in March 2023 to allow it to be spent in future years. This overspend is due to a number of factors, the additional inflationary pressures seen by the service across the care market due to cost of living increases and the use of agency staff by providers due to recruitment issues. Also, the pressures from the additional estimated pay award above the 2% budgeted and the Terms and Conditions pressures. The biggest element of the overspend however is the impact of the changes to systems and processes as detailed above and this is the main reason for the adverse movement of £3.861m from the Q3 position.
22. The reablement service continues to have recruitment difficulties, therefore the ongoing need to use locums required to cover long standing vacancies. The service has had to use locums to maintain safe levels of qualified staff. These vacancies offset by the use of some locums resulted in an underspend position of £0.206m.
23. The housing budget is underspent by £0.107m as a result of staffing underspends due to recruitment difficulties. This position assumes £0.162m is transferred to the flexible Housing reserve to be used in future years. The Learning Disabilities and Autism Service (LDAS) budget is £2.313m overspent. This position includes £1.336m of unachievable savings for the improved use of Care Cubed of £0.5m, the Good Lives Alliance contract of £0.036m, spot to block placement conversion – working age £0.182m, Under 65 high cost placement action plan £0.5m and terms and conditions savings of £0.118m. The customers that are being referred to the service are increasing in complexity with a notable increase in the people who have autism and mental health needs which adds to the budgetary pressures. There has been an increase in the costs of packages throughout the year due to pressures across the care market due to cost of living increases. This final position is a favourable movement of £1.578m from the Q3. This is due to the additional CHC and S117 income received being higher than budgeted due to some reclaims of costs for prior years. This one off benefit has in part offset the additional increase costs of packages and unachievable savings.
24. Community Support finished the year £0.164m underspent as a result of staffing underspends and CHC income above that budgeted. This position assumes the following transfers to and from reserves; £13.209m of DLUHC funding to the Homes for Ukraine reserve to be used in future years to support local authorities to provide wrap-around support to individuals and families to rebuild their lives and fully integrate into communities, £0.404m to the Bridging Support reserve for use in future years on bridging support to refugees, £0.023m to the Asylum Seekers reserve for use in future years, a draw of £0.026m from the Syrian refugee programme reserve and a draw of £0.420m from the Afghan Resettlement reserve to cover costs in 2022/23.

25. The Mental Health Service had a £0.040m underspend, this is due to receiving income in excess of that budgeted predominantly due to contributions from the ICB (Integrated Care Board) towards care costs of S117 jointly funded clients. This is in part offset by the inflationary pressures across the care market due to cost of living increases and use of agency staff by providers due to recruitment issues. The adverse movement of £0.931m from Q3 is due to the impact of the change to systems and processes as detailed above and an increase in the costs of care in this budget.

Public Health - Budget £0.343m, £0.247m underspend

26. Public Health are underspent by £0.247m on the Council budget funded services. This is due to a number of small underspends across the service as part of an exercise to improve efficiencies in part offset by the impact of the pay award and the Terms and Conditions pressure. In 2022/23 the Public Health Grant is £18.015m. This is being spent on activities such as the Public Health Nursing service, Drug and Alcohol Substance Misuse services, Sexual Health services, Domestic Abuse services for Wiltshire and a wide range of health improvement services such as health improvement coaches. This position includes the requested transfers to reserves. These are £1.071m of unspent Public Health grant to be split as follows; £0.336m to Public Health reserve for use in the future and £0.735m to a new Domestic Abuse reserve. Public Health had £0.062m of staff related savings in 2022/23 all of which were achieved.

Education & Skills (School Effectiveness, SEN & Inclusion): Budget £31.554m – £1.643m overspend

27. The services in this area fulfil numerous statutory duties with a mixture of local authority and dedicated schools grant (DSG) funding. The majority of the local authority funded services are forecast to largely be aligned with budget – the forecast underspend in service teams of (£0.143m) includes the current additional pay inflation estimate but relates part year vacant posts across the service. Some of these posts have been held vacant to offset reduced trading income. These vacancies are helping to mitigate the increased pay inflation pressure for 2022-23 financial year. In addition, forecast spend on schools premature retirement costs are £0.085m lower than planned.
28. Where eligible, 5-16-year-old school children with an Education, Health and Care Plan (EHCP) can take up free school transport. The forecast expenditure for school transport for learners with an education health and care plan (EHCP) is £2.060m overspent. This overspend includes travel savings achieved of £0.150m following re-contracting but is driven by higher numbers of learners accessing transport than planned.

Table 4 – SEN School Transport 2022/23 Summary

SEN School Transport	Budget £m	Actual Expenditure £m	Actual Pupils March 2023	Average cost per Pupil £
School Transport for Pupils with SEN & Disability	13.069	15.129	1,721	8,791

29. A favourable variance of £0.323m relates to higher than planned traded income levels and additional grants received. Savings outlined in the MTFS were achieved.
30. Central government have provided a grant to support the educational needs of children of families living in the UK under the Ukrainian Host scheme. Some of this funding will be required to fund children in academies for the summer term and the balance to support children's future needs including those children with additional needs. It is therefore requested that the balance of this grant £0.772m, is transferred to a specific reserve to facilitate expenditure in 2023/24. Any funds remaining after 1 April 2024 will need to be returned to the DfE.
31. There is an underspend of £0.362m on local authority and jointly commissioned contracts and it is requested that Cabinet approve the following transfers to specific reserves so that services can be commissioned in 2023/24 financial year.
- a. The DfE have allocated a new grant; School Led Tutoring for children in care which, covers 60% of the cost. It is requested that £0.023m is transferred to a specific reserve to fund the remaining 40% of cost in 2022/23 and will allow us to accept this grant.
 - b. Joint funded commissioning with the ICB provides mental health support for children and young people. It is requested that the whole £0.222m underspend is transferred to a specific reserve to facilitate commissioning of additional services in 2023/24.

Families & Children Services: Budget £62.186m – £1.669m overspend.

32. This service protects, cares for and supports vulnerable children and families with the greatest needs, including children in care, disabled children, and those at risk of harm and is therefore a demand driven service area.
33. The national placement sufficiency challenge post pandemic and the more recent economic pressures experienced by families, has resulted in increased pressure on the placement budget. The budgeted number of children in care for 2022/23 financial year is 434. The actual number of children in care is 460 during March 2023, which is at the top the target range of 407- 469 and the driver for the overspend. However, positively the number of children in care has reduced through Q4/1 and is currently at 450.
34. These factors are leading to the marketplace being unable to offer suitable placements to meet children's needs and as a result, small numbers of children are in higher cost placements than necessary which leads to an increase in higher cost residential provision being required which pushes the overall average

unit cost up. Average weekly prices and demand variances are in the table below.

Table 5 – Families & Children in Care Placement 2022/23 Summary

Families & Children in Care Placement Budgets	2022/23 Budget	2022/23 Final Outturn	2022/23 Actual Variance	Percentage Variance
Placement Budget in £m	19.311	20.892	1.581	8%
Number of Children & Young People in Care Placements	434	460	26	6%
Average overall weekly price	£856	£874	£18	2%

35. A placement sufficiency and market development strategy has been produced which sets out plans from 2022 to 2026. This strategy explains how we will increase sufficiency of services within the county of Wiltshire, to enable more children to remain close to their families and communities. Commissioners are working with Independent Fostering Agencies to guarantee access to local Wiltshire based carers before other local authorities. The new contract will deliver an additional 12 residential places in Wiltshire through a block contract arrangement; this contract is due to go live in the summer of 2023.
36. Based on our quota of 0.07% of Wiltshire’s population we should be taking 78 from the National Transfer Scheme (NTS) scheme so we can expect a further 42, although the timing of this is unclear at this point. This is in addition to any spontaneous arrivals. Regional arrangements may change in this and the next few financial years.
37. New Home Office guidance for unaccompanied minors travelling from Ukraine, means that they will be eligible for a private fostering service up until they are 18 (the mainstream service is up to 16). We have 22 children subject to private fostering arrangements at this time, of these 5 are Ukrainian children. Support for this group will be absorbed into current teams wherever possible to do so.
38. SEN social care external placement budgets are forecasting an overspend of £0.670m due to both current and anticipated numbers of disabled children in our care and those with special educational needs and disability. Current budgeted unit cost is £737 per week across all types of placement. The overall average as at quarter 4 is £852. There are two underlying reasons for the cost pressures, some children are presenting with more complex needs as a result of the pandemic and additionally, there is pressure for placements for children in a marketplace which has been impacted by the pandemic in both unit price and availability. The demand for placements, however, is lower than anticipated including planned transitions of young people to access adult services and this is driving the forecast underspend.

Table 6 – Families & Children in Care Placements 2022/23 Quarter 4

Families & Children in Care Placements Quarter 4 2022-23 Financial Year	Budgeted Number of Children in Care	Current Number of Children in Care	Actual Variance
Mainstream In House Foster Carer Payments	220	246	26
Independent Fostering Agency	100	88	(12)
External Residential Placements	37	47	10
16 - 25 Support & Accommodation/ Leaving Care	40	50	10
Staying Put	37	29	(8)
CLA Placements & Fostering	434	460	26
Special Guardianship Orders	295	284	(11)
Residence Orders	6	6	-
Adoption Allowances	31	25	(6)
Permanence Arrangements	332	315	(17)
0-25 SEND Residential	175	175	-

39. Since the pandemic and with the financial challenges the current economy brings, care leavers have remained supported for longer periods and the budget to support this group has therefore overspent by £0.288m. Additional growth has been provided in the MTFs for future years.
40. Recruitment challenges are on-going in the social care space at national at local level. Despite agency expenditure of £1.275m and pay inflation pressures, overall staffing budgets have underspent by £0.441m. This position is expected to improve moving forward following the introduction of new market supplements to make Wiltshire a competitive employer in terms of benefits and pay.
41. The overall position is improved since the quarter 3 report as some grant income has been allocated to services, external legal fees are lower than anticipated and new staff recruited have started later than planned. Savings achieved are offset by recent significant budgetary pressures which includes an above budgeted increase for all in house carers, special guardians and adoption allowances to better reflect current inflationary pressures they are facing.
42. A number of small other variances comprise the balance of the forecast overspend. Savings in the MTFs have been achieved in all areas except for the HR policy related savings. Service cost pressures are outside those savings programmes.
43. Grants have been received in respect of Client-Level Data Flows Support and Supporting Families which largely due to difficulties in recruitment have meant not all expenditure committed has fallen in the 2022/23 financial year. Approval for reserves of the remaining grant balances of £0.019m and £0.062m respectively are requested to allow schemes to complete in 2023/24 financial year.
44. Withdrawal of £0.007m of existing reserve in respect of NAAS grant is requested representing the final expenditure in this area. It is requested that the remaining reserve balance of £0.099m is repurposed to remain in the service area to

facilitate anticipated delays to 2023/24 savings and facilitate savings through staff turnover later in the year.

CORPORATE DIRECTOR – RESOURCES

Table 7 - Corporate Director Resources 2022/23 Final Year End Position

		<i>Original Budget</i>	<i>Revised Budget</i>	<i>Financial Year End Position</i>	<i>Financial Year End Position Variance</i>
		<i>£m</i>	<i>£m</i>	<i>£m</i>	<i>£m</i>
Corporate Director Resources					
Finance	Gross	94.101	92.571	86.874	(5.697)
	Income	(89.012)	(87.859)	(81.837)	6.022
	Net Exp	5.089	4.712	5.037	0.325
Assets & Commercial Development	Gross	21.484	20.526	22.512	1.986
	Income	(6.418)	(6.108)	(8.379)	(2.271)
	Net Exp	15.066	14.418	14.133	(0.285)
Information Services	Gross	12.016	11.898	11.445	(0.453)
	Income	(0.421)	(0.421)	(0.404)	0.017
	Net Exp	11.595	11.477	11.041	(0.436)
Procurement & Commissioning	Gross	17.069	6.756	7.712	0.956
	Income	(11.759)	(1.919)	(2.072)	(0.153)
	Net Exp	5.310	4.837	5.640	0.803
HR & OD	Gross	7.696	5.390	5.067	(0.323)
	Income	(3.350)	(2.045)	(2.039)	0.006
	Net Exp	4.346	3.345	3.028	(0.317)
Transformation	Gross	1.595	0.100	0.100	-
	Income	(0.472)	-	-	-
	Net Exp	1.123	0.100	0.100	-
TOTAL RESOURCES	Gross	153.961	137.241	133.710	(3.531)
	Income	(111.432)	(98.352)	(94.731)	3.621
	Net Exp	42.529	38.889	38.979	0.090

Finance: Budget £4.712m – £0.325m overspend

45. The year end position is a £0.325m overspend, which is a £0.617m improvement from the quarter 3 forecast.
46. The service has managed pressures in year in relation to the 2022/23 pay award of £0.287m and a reduction in income from Court Fees recovered of £0.142m. The award of additional one-off Council Tax Support for households in council tax bands A to D has meant that fewer people have fallen into arrears on their Council Tax payments and debt levels are lower which has in turn led to fewer court summonses. In addition, there is a £0.325m pressure from awarding Council Tax discounts to Care Leavers under a local discretionary scheme.

47. These pressures have been managed across the wider service by holding vacancies and maximising the allocation of grant income in relation to the Energy Rebate administration. Grants of £0.458m were received from Government for administering the scheme.
48. As previously reported, there was a pressure on Benefit Subsidy as a result of people being placed in supported living accommodation with non-registered providers. The final year end position was an overspend of £0.715m, an improvement of £0.252m from the pressure forecast at Q 3. The Council is only able to claim subsidy for the rent element of these costs from Government and must cover the cost of support element. Supported Living is used to support vulnerable people, including those with Drug and Alcohol addictions and help them transition back into the community.
49. The overspend on Benefit Subsidy has been offset in 2022/23 and reduced to a final overspend position of £0.289m. This is as a result of a £0.504m reduction in the value of bad debt provision required to reflect the level of bad debt risk. For 2022/23 the total debt value reduced, due to people moving from housing benefit to universal credit which results in less over payment of Housing Benefit, more effective recovery of overpayments and additional Government support.
50. There is a £0.146m overspend in relation to the Monkton Park financing due to higher than expected interest rates. As planned and reported in previous budget monitoring forecasts this year £0.132m has been drawn down from the Housing PFI reserve and £0.486m has been drawn down from the Schools PFI reserve. £0.013m has also been drawn from Local Welfare Provision reserve to fund cover costs in 2022/23.

Assets & Commercial Development: Budget £14.418m – £0.285m underspend

51. Assets & Commercial Development have managed pressures in year to a final position of £0.285m underspend, an improvement of £0.626m to the quarter three forecast.
52. As reported in quarter 3 energy prices significantly increased in 2022/23. The budget was set with a forecast increase of 35% for electricity and 60% for gas for commodity prices. However actual increases far exceeded the original forecasts, in part due to non-commodity prices which could not be hedged and were unknown at budget setting. These pressures were managed in year to a £0.241m underspend on electricity, £0.166m overspend on gas and £0.120m on Biomass. The underspend on electricity is due to reduced levels of consumption across the estate. There was a delay with commissioning the Air Source Heat Pumps in 2022 which meant they became operational later than planned, those sites therefore remained on gas for a longer proportion of time, causing an electricity underspend and a gas overspend. To mitigate the rising energy prices a range of PV projects were brought forward so that the Council could generate more of its own electricity. As a result of lower occupation levels in the Council buildings there was reduced consumption of Water which has resulted in an

underspend of £0.1m. Overall utilities year end position was £0.161m better than the quarter three forecast.

53. Due to increased inflation on services and materials, Maintenance contracts overspent by £0.583m. This is an improvement of £0.117m from the forecast at quarter three and is because of improved order management and process with contractors.
54. The above pressures are being offset by one off income, from the NHS for the use of City Hall of £0.254m and £0.093m compliance scheme income. The pay award pressure has been managed in year, with a final underspend on salaries of £0.076m this was achieved by holding vacancies and capitalising where appropriate.

Information Services: Budget £11.477m – £0.436m underspend

55. Information Services have managed underlying pressures of £0.530m to a final underspend position for the year of £0.436m. This is an improvement of £0.232m from the position reported in quarter three.
56. The service had underlying pressures of £0.248m in relation to the 2022/23 Pay award, £0.104m for Terms & Conditions pressure and £0.178m for inflation pressure on applications and Microsoft Enterprise & Select Agreement.
57. The support contracts with Microsoft and Azure were reviewed and restructured to manage the inflation pressure, overall, these items delivered a net saving of £0.369m compared to budget for 2022/23. There was however a counteracting budget pressure on the Microsoft software licenses due to an overall increase in headcount across the council and a desire from services that all their staff have access to at least basic IT services such as email and Teams, taken together this has meant that ICT has had to procure more licenses in 2022/23 to accommodate these needs. This trend is expected to continue in subsequent financial years.
58. Further savings were achieved on the corporate Network totalling £0.412m these were one off and recurring savings and have been used to offset other pressures on infrastructure support contracts and hardware totalling £0.111m. This includes the savings from BT invoices, the Council has been working with PGMC to review and challenge incorrect charges and claim refunds and ongoing reductions. Tariffs have been changed to ensure the Council has the best deals.
59. Through a combination of holding vacancies, difficulty recruiting and capitalising salaries, the pay award pressure, including T&C's has been managed down to an overspend of £0.238m against staffing budgets in 2022/23.
60. An ongoing risk for the service for 2023/24 is inflation on software licences and hardware maintenance support contracts as they come up for renewal, this will need to be reviewed and managed as it arises. Across suppliers these pressures are coming in at around 10% to 15% and therefore greater than the inflation increase allowed for in 2023/24 revenue budget. Of particular note will be the

pressure on the Microsoft licenses, the increase in staff requiring licenses is having an effect and although the license costs are currently fixed it is expected that there will be another increase when the current deal expires in mid-2025. This will be reviewed and factored into the 2023/24 MTFS Q1 update.

Procurement & Commissioning: Budget £4.837m – £0.803m overspend

61. Procurement & Commissioning are reporting an overspend of £0.803m, this is a movement of £0.657m from that reported in quarter three. This is predominantly due to less income than forecast and increased salary costs.
62. £0.038m grant received in 2022/23 for activity in 2023/24 has been transferred to a specific reserve.

Human Resources & Organisational Development: Budget £3.345m – £0.317m underspend

63. Where salary cost pressure has arisen from the pay award, which was higher than budgeted for, these have been absorbed and mitigated against by holding vacancies. A number of staff are redeployed to support capital programmes and transformational schemes key to the implementation of programmes of work such as EVOLVE and wherever possible seconded posts have not been backfilled on a like for like basis which is the driver for the underspend.

Transformation & Business Change: Budget £0.100m – balanced position

64. This directorate brings together the systems thinking and programme office to create a transformation and business change service at the heart of supporting the delivery of the Council's business plan priorities, and also includes the Business Insights team and management of strategic programmes. The team is largely funded from flexible use of capital receipts and the transformation reserve. Where salary cost pressures have arisen from the forecast pay award, which was higher than budgeted for, these have been absorbed and mitigated by vacancies. Any underspend on transformation reserve funding has been returned, hence the zero variance at outturn.
65. The Transformation Board has approved drawdowns from the transformation reserve totalling £5.081m over three years in order to prioritise and facilitate the Customer Experience, Business Insights (BI) and Adults Transformation and community led community development bids. In the event, £0.171m of funds can be returned to the reserve from BI and £0.442m is requested to be slipped into 2023/24 financial year.
66. Cabinet is asked to approve an additional £1.620m transfer from the reserve in 2023/24 financial year to support programmes of work SEN high needs recovery programme which will be used to support and reinforce the work of the DfE's developing better value programme. In addition, approval is sought for the health contribution of £0.2m to FACT which is scheduled for 2023/24, an additional funding from adjustments to capital financing and a correction of the original reserve amount in quarter 4 of 2022/23.

Table 8 – Transformation Reserve Summary

	2022/23		
	Financial Year	Future Years	Total
	£m	£m	£m
Balance Brought forward	5.355		5.355
Contributions			
Community Led Community Development Bids	2.000		2.000
BT Gainshare - transfer one off gain to transformation reserve	3.590		3.590
Contribution Capital Financing MRP adjustment	0.980	-	0.980
Health Contribution to FACT confirmed February 2023	0.200	-	0.200
Schemes funded			
Families & Children Transformation (FACT)	(0.297)	(0.612)	(0.910)
Customer Experience	(0.234)	(0.616)	(0.849)
Business Information Team	(0.002)		(0.002)
Adults Transformation	(0.653)	-	(0.653)
Community Led Community Development Bids		(2.000)	(2.000)
High Needs Block (Preparation for Delivering Better Value Programme)	-	(1.620)	(1.620)
Slippage into 23/24 financial year FACT, Adults & Customer Experience	0.422	(0.422)	-
Correction of original funding allocation	(0.400)	-	(0.400)
Total Balance Remaining			5.691

CORPORATE DIRECTOR – PLACE

Table 9 - Corporate Director Place 2022/23 Final Year End Position

		<i>Original Budget</i>	<i>Revised Budget</i>	<i>Financial Year End Position</i>	<i>Financial Year End Position Variance</i>
		<i>£m</i>	<i>£m</i>	<i>£m</i>	<i>£m</i>
Corporate Director Place					
Highways & Transport	Gross	51.086	51.048	53.904	2.856
	Income	(13.325)	(13.374)	(16.328)	(2.954)
	Net Exp	37.761	37.674	37.576	(0.098)
Economy & Regeneration	Gross	4.000	2.635	2.895	0.260
	Income	(1.509)	(1.345)	(1.728)	(0.383)
	Net Exp	2.491	1.290	1.167	(0.123)
Planning	Gross	8.450	8.250	9.024	0.774
	Income	(6.780)	(6.780)	(5.939)	0.841
	Net Exp	1.670	1.470	3.085	1.615
Environment	Gross	52.633	54.990	55.959	0.969
	Income	(9.418)	(8.749)	(10.258)	(1.509)
	Net Exp	43.215	46.241	45.701	(0.540)
Leisure Culture & Communities	Gross	15.000	20.663	20.247	(0.416)
	Income	(7.526)	(13.996)	(14.882)	(0.886)
	Net Exp	7.474	6.667	5.365	(1.302)
TOTAL PLACE	Gross	131.169	137.586	142.029	4.443
	Income	(38.558)	(44.244)	(49.135)	(4.891)
	Net Exp	92.611	93.342	92.894	(0.448)

Highways & Transport: Budget £37.674m – £0.098m underspend

67. The Highways and Transport service has managed significant inflation pressures in 2022/23 to a net understand position of £0.098m, this is an adverse movement of £0.453m from the quarter 3 forecast.
68. Inflation increases in 2022/23 were on average 6% (excluding fuel inflation pressure) higher on contracts than budgeted for as part of the 2022/23 budget, this resulted in a 0.567m inflation pressure on Highways contracts and £1.477m on Passenger Transport including fuel inflation, support and re-tendered prices for Bus Network. The pay award pressure was £0.468m.
69. These pressures were offset by a range of one-off management measures as described below including a reduction in contractor spend and overachievement of income. Vacancies were held and capitalisation was maximised to reduce the salary pressure to a £0.317m overspend.
70. Highways contract inflation is running on average at 13%, as part of budget setting the average % inflation uplift applied was 6% for Highways and Transport

which generated significant pressure on the service. Inflationary increases were agreed on individual contracts and applied when due. This pressure was managed in part by a reduction in services largely as contractors were still experiencing issues as a result of COVID so were actually unable to deliver some services at budgeted level, issues included a shortage of drivers and resources, this was also down to a buoyant construction sector attracting skilled operatives and difficulty with procuring equipment and machinery.

71. The Streetscene contract suspended work to enable mobilisation of the new contract, which was delayed to February 2023. It is recommended an earmarked reserve is set aside for £0.353m to enable essential work that was delayed to be delivered in 2023/24, this will still deliver an in year saving of £0.328m for 2022/23.
72. Overall Highways and Transport delivered £1.914m savings in 2022/23, £0.157m was not delivered due to delays but these savings are on track to be achieved in full for 2023/24. The £0.1m savings proposal for 2022/23 to charge for advertising on Bus Shelters was linked to the Bus Service Improvement Plan (BSIP), delivery was therefore delayed until 2023/24. The savings proposal for Blue Badge charging for £0.040 was delayed due to the consultation process and new Traffic Regulation Order so only delivered part year savings of £0.023m in 2022/23. The fleet strategy saving proposal has not been achieved as due to staff retention issues the mandatory reduction in travel payments to staff was not undertaken. However, a communication strategy to encourage managers to move their staff's personal transport to council provided fleet was undertaken and where practical is being undertaken. In 2022/23 a saving of £5k was realised with further savings as more adopt the practice. Asset Transfers for Countryside sites savings for £0.025 were delayed due to capacity. Mitigating savings in income as described below were used to offset these pressures.
73. Streetworks income overachieved budget by £0.658m due to the increased level of activity undertaken on the highway by utilities, developers and contractors, this was also seen in 2021/22 so the budget for 2023/24 was increased as part of the 2023/24 budget setting process.
74. A commitment of £2.150m across three years was made from the Business Plan Priority reserve for enhanced services for Gully emptying, Fly tipping and Parish Stewards, £0.280m was drawn down in 2022/23 for work undertaken.
75. As planned and reported in budget monitoring forecast this year draw downs to cover expenditure in year were made from the Ash Die back reserve of £0.202m, the Depot Strategy reserve of £0.105m and the Local Transport Plan reserve of £0.043m.
76. Grant was received at the end of the financial year for Capability Fund and Active Travel, it is recommended reserves are set aside for £0.270m and £0.044m respectively to enable works to complete in 2023/24.
77. Passenger Transport had to manage significant inflation pressures in 2022/23, this was compounded by the super inflation seen on fuel at circa 30% and falling

patronage. In order to keep services running and prevent bus service sections being deregistered, the Council had to step in and provide support where routes had become commercially unviable. An inflation increase directly linked to fuel was provided to contractors to help ease the immediate pressure and ensure services were not handed back. In addition, the service faced further pressure as there were significant price increases on retendered contracts in year. The total of these pressures was £1.477m above base budget for 2022/23; however, as this position was forecast at the end of 2021/22 financial year grant was set aside to provide assistance in 2022/23, income also overachieved budget, this income was used to offset the pressures resulting in a final underspend position of £0.253m. As planned and reported in budget monitoring forecast this year £0.123m Rural Mobility Grant was drawn down from reserves.

78. Car parking saving proposals were all implemented in 2022/23 and increased tariffs actioned, the additional income was achieved. However, the overall car parking income underachieved by £0.327m to the 2022/23 budget, this was because the baseline budget has still not recovered to the post Covid forecast.
79. As planned and reported in budget monitoring forecast this year £0.032m has been drawn down from reserves to cover expenditure in the year in relation to statutory orders and parking machines.

80. Initiatives to manage litter, fly posting and other such environmental nuisances are a priority for Cabinet and it is requested that funding is allocated from the Business Plan Priority Reserve to fund the following activities for two years. Litter enforcement on rural and urban roads which includes enforcement by the way of fixed penalty notices (FPNs), an additional enforcement officer and the use of overt CCTV: fly posting enforcement with the delegation for the enforcement of fly posting under the Town and Country Planning Act 1990 to the Environmental Enforcement Team; additional litter prevention, cleaning and collection initiative including hot spots such as multi-story car parks; awareness campaign to ensure behaviour change.

Economy & Regeneration: Budget £1.290m – £0.123m underspend

81. The final year end position of £0.123m underspend has been achieved by holding vacancies. As planned and reported in budget monitoring forecast this year £0.071m has been drawn down from the Covid-19 Grants workstream reserve to cover expenditure in the year.
82. It is recommended that the underspend on Wiltshire Towns recovery budget of £0.700m and the grant received in March for re-opening the high-street £0.275m is added to Wiltshire Towns Programme reserve to honour the commitments made to external agencies in 2022/23 that were not able to be defrayed.
83. In line with the Porton Science Business Plan approved by Cabinet £0.071m has been transferred into Porton Science Park reserve which creates a sinking fund for future capital maintenance from the surplus the site generates in year and was included as part of the original grant conditions.

Planning: Budget £1.470m – £1.615m overspend

84. Development Management Income budgets for fees and charges were set at pre-COVID-19 levels for 2022/23 and Building Control and Local Land Charges at 98% of pre-COVID-19 levels. The Fees & Charges Income budgets total was £6.730m.
85. As forecast throughout the year Income has not achieved budget, the final year end position was an underachievement of £0.711m on Development Management, £0.159m on Local Land Charges and bucking the trend an overachievement on Building Control of £0.049m.
86. The service had an overspend on salaries of £0.437m, the pay award pressure for 2022/23 was £0.320m and in addition the service had to contract agency staff due to difficulties recruiting and retaining experienced staff. This issue was compounded by requiring additional agency staff to reduce the backlog from 2021/22 as a result of increased activity at the end of the year and lack of resource. The marketplace has become extremely competitive, and this issue is being seen nationally across the industry, the service is working with HR to try to agree a long term strategy for staff recruitment and retention. As planned and reported in budget monitoring forecast this year £0.101m has been drawn down from the Latent Demand reserve to cover the cost of agreed additional resources.
87. The service has seen increased spend on Legal Fees and consultants due to more appeals being made by developers. This has resulted in an overspend of £0.509m. This continues to be a risk area for the service so the 2023/24 budget has been increased to reflect this.
88. As planned and reported in budget monitoring forecast this year £0.102m and £0.1m has been drawn down respectively from the Neighbourhood Planning and Local Planning reserve in 2022/23 to cover planned expenditure in year.

Environment: Budget £46.241m – £0.540m underspend

89. Waste services has managed significant inflation pressure in year of £1.448m, with CPI rates at 10.1% for July 2022 when the majority of inflation was contractually due to be applied. It should be noted that for most of the waste contracts, the indexation is not an automatic uplift but subject to the contractor evidencing their increased costs, and any claim capped at CPI.
90. The saving proposal for £0.100m to introduce a charge at Household Recycling Centres for the disposal of non-household waste was put on hold in response to the Government public consultation on charging for "DIY waste" at Household Recycling Centres. The closing date for consultation responses was the 4 July 2022, but the outcome is still not known. Recognising that other councils have continued to apply charges for non-household waste at their sites, and others have recently implemented charging regimes, this savings proposal was approved at the Council budget setting meeting in February, for implementation from 1 April 2024.

91. These pressure in Waste were largely offset in year because 5,352 less tonnes than budgeted needing to be managed and different waste stream treatments. The remaining pressure in Waste was offset by an overachievement on Income of £1.257m, largely for recyclable materials through the Lot 1 waste management contract than forecast. The last quarter saw a significant dip in material income, meaning the forecast level of income in quarter three was not achieved, this was due to lower prices being achieved and a reduction in tonnages. Recycling material income is notoriously volatile and has been particularly influenced by a changing economic climate.
92. Environment Services had a 2022/23 pay award pressure of £0.176m, the final year position was an overspend on salaries of £0.353m this is due to the pay award pressure, low staff turnover in year resulting in not meeting the vacancy factor target and additional resource which is offset by in year income.
93. The table below shows the final tonnages and rates for the significant Waste contracts against the budget position.

Table 10 – Waste Contract Budget vs Actual

Service:	Tonnes				£/Tonne *				Budget Variance Due to Price/Tonnes £m
	Budget setting F'cast (T)	Yr End (T)	Var (T)	Var (%)	£/Tonne (Budget Setting)	£/Tonne	Var (£)	Var (%)	
Provision and operation of Waste Transfer Stations (WTS), a Materials Recovery Facility (MRF) and two Household Recycling Centres (HRCs)	86,300	72,164	(14,136)	(16.4%)	63.198	70.585	7.387	11.7%	(0.598)
Composting services	39,200	34,210	(4,990)	(12.7%)	34.800	36.142	1.341	3.9%	(0.249)
Treatment & disposal of residual waste (inc street sweepings)	23,000	16,699	(6,301)	(27.4%)	34.372	38.937	4.565	13.3%	(0.129)
Tax payable on all waste sent to landfill	35,800	27,410	(8,390)	(23.4%)	98.600	98.600	-	0.0%	(0.798)
Energy from waste landfill diversion contract.	50,000	52,251	2,251	4.5%	132.245	125.731	(6.514)	(4.9%)	(0.043)
Mechanical biological treatment (MBT) Landfill diversion contract.	60,000	54,648	(5,352)	(8.9%)	151.775	176.810	25.035	16.5%	0.572

* £/T excludes income

94. £0.168m has been transferred into Lot1 Contract Sinking Fund reserve, which is required as part of the deed of variation to the contract to ensure funds are available at the end of the contract term for the final payment for the MRF equipment. This amount is budgeted for and will be transferred each year for the life of the contract.

Leisure Culture & Communities: Budget £6.667m – £1.302m underspend

95. The final year end position of £1.302m underspend is largely due to the overachievement of income budgets In Leisure Operations. Income budgets were set at 80% of pre COVID-19 levels and have overachieved by £1.148m across the twenty Leisure Centres, this was a £0.532m improvement from the quarter three forecast and reflects the strong performance in the last quarter.
96. Despite concerns, the cost of living and new competition has had minimal impact on 2022/23 Leisure Income, Leisure operations worked hard to promote the services with increased advertising and marketing in 2022/23 to combat these risks. The service has also benefited in March from the change in VAT treatment because of HMRC now accepting that local authority leisure services are non-

business activities. This was shown as a savings proposal for 2024/25 but will now deliver early on 2023/24. In addition, Melksham campus opened in August 2022 and has quickly established members and is performing strongly.

97. The service is continuing to harmonise across the Leisure centres taking forward best practice and learning. Pay harmonisation did not take place in 2022/23 and contributes to the movement between quarter three forecast and outturn. Across the Leisure, Culture and Communities service the 2022/23 pay award pressure totalled £0.827m, through a combination of not being able to recruit and purposefully holding vacancies this was managed down to an overspend of £0.308m.
98. Savings of £0.331m on Leisure Operations supplies & services have been achieved in 2022/23 from bulk buying supplies to lock in lower prices and focusing on essential spend. Area Boards had an underspend on Revenue grants of £0.154m, this will not be set aside in a reserve for 2023/24. Budget allocated for City Hall feasibility was not spent in 2022/23 as the council continues to establish the best means to remobilise the venue. There was an underspend relating to sport and physical activity projects due to service restructure and vacant posts impacting capacity to deliver this work in 2022/23.
99. As part of 2023/24 budget setting the Libraries review has been recognised as an official transformation programme, the saving target for £0.048m has therefore been removed for 2023/24 and was not fully delivered in 2022/23 in recognition that the service needs a full review and transform and should not be done piece mill or in isolation.
100. As planned and reported in budget monitoring forecast this year, £0.007m has been drawn down from the Windrush reserve, this project is now complete. £0.004m has been transferred to the existing Museum Development reserve for the net balance of partnership funding in 2022/23.
101. It is recommended Cabinet approve a transfer to reserves of £0.082m, this is the balance of funding received from the NHS specifically to deliver Exercise After Stroke and Cardiac Rehabilitation classes to those referred by an appropriate clinician following a stroke or cardiac event, so that this can continue to be delivered in 2023/24 and used for the purpose for which it was intended.

CHIEF EXECUTIVE DIRECTORATES

Table 11 – Chief Executive Directorates 2022/23 Final Year End Position

		<i>Original Budget</i>	<i>Revised Budget</i>	<i>Financial Year End Position</i>	<i>Financial Year End Position Variance</i>
		<i>£m</i>	<i>£m</i>	<i>£m</i>	<i>£m</i>
Chief Executive Directorates					
Legal & Governance	Gross	10.080	11.827	12.343	0.516
	Income	(2.598)	(2.586)	(2.996)	(0.410)
	Net Exp	7.482	9.241	9.347	0.106
Corporate Directors & Members	Gross	3.055	3.292	3.415	0.123
	Income	(0.014)	(0.014)	(0.015)	(0.001)
	Net Exp	3.041	3.278	3.400	0.122
TOTAL CEX DIRECTORATES	Gross	13.135	15.119	15.758	0.639
	Income	(2.612)	(2.600)	(3.011)	(0.411)
	Net Exp	10.523	12.519	12.747	0.228

Legal, & Governance: Budget £9.241m – £0.106m overspend

102. The final year end variance on Legal and Governance is a £0.106m overspend, a £0.106m movement from the previously reported balanced position at quarter 3. This is a result of increased use of agency staff in legal services due to recruitment issues and increased Coroners costs. However this was offset in part by income being higher than anticipated across the service. The service managed the £0.413m of pay award pressure through increased income and holding vacancies.

103. As planned and reported in the budget monitoring forecast this year, £0.2m has been transferred into the Elections earmarked reserve to fund future Elections costs.

104. Approval is requested for a £0.024m transfer to a new reserve to hold the funding that the council has received from external organisations to sponsor Olympic and Paralympic athletes within Wiltshire and hold the Sports Gala dinner which the council holds annually, this is included in this year end position.

Directors & Members: Budget £3.278m – £0.122m overspend

105. The overspend in this budget relates to both the non-delivery of the vacancy factor and the Pay Award pressure.

CORPORATE EXPENDITURE

Table 12 – Corporate 2022/23 Final Year End Position

		<i>Original Budget</i>	<i>Revised Budget</i>	<i>Financial Year End Position</i>	<i>Financial Year End Position Variance</i>
		<i>£m</i>	<i>£m</i>	<i>£m</i>	<i>£m</i>
Corporate					
Movement on Reserves	Gross Income	(1.138)	4.144	7.735	3.591
	Net Exp	(1.138)	4.144	7.735	3.591
Capital Financing	Gross Income	26.991	27.142	26.926	(0.216)
		(0.150)	(0.150)	(9.745)	(9.595)
	Net Exp	26.841	26.992	17.181	(9.811)
Corporate Costs	Gross Income	3.113	4.091	2.716	(1.375)
		-	(1.071)	(0.932)	0.139
	Net Exp	3.113	3.020	1.784	(1.236)
Corporate Levies	Gross Income	7.664	7.664	7.664	-
		(1.039)	(1.789)	(3.579)	(1.790)
	Net Exp	6.625	5.875	4.085	(1.790)
TOTAL CORPORATE	Gross Income	36.630	43.041	45.041	2.000
	Income	(1.189)	(3.010)	(14.256)	(11.246)
	Net Exp	35.441	40.031	30.785	(9.246)

Movement on Reserves: Budget £4.144m – £3.591m overspend

106. As approved by Cabinet in the quarter 3 budget monitoring report £16.5m budget equalisation reserve, £7m inflation reserve and £1.856m pay award reserve have been repurposed to create a £10m reserve for accommodation needs, £2m to the transformation reserve for community development pilots, £0.5m for investment in county road sign infrastructure, £7m to the General Fund reserve, £0.839m to the Business Plan Priority reserve and £1.839m for the 2022/23 final overspend financial position.

107. It is recommended Cabinet approve to create a new reserve for £2m to set aside funding for the 2023/24 pay award forecast pressure and £0.6m for feasibility studies and a further transfer of £0.598m to the Business Plan Priority reserve.

108. The variance of £3.591m is the allocation of the BT Gainshare monies to the Transformation Reserve as approved by Cabinet in the quarter 2 budget monitoring report. This income is shown in Financing & Investment Income & Expenditure.

109. Other transfers to and from reserves are included within the main body of the report under the relevant service section.

Capital Financing: Budget £26.992m – £9.811m underspend

110. As previously reported the final borrowing figure for 2021/22 sets the minimum revenue provision charge for year 2021/22, as a result of the reduction in the

2021/22 capital programme year-end financial position there is a £1.348m saving in 2022/23.

111. The Council took a treasury management decision to borrow £80m in March 2022 and as forecast, there has not been a need to borrow again in 2022/23. As a result of this borrowing and the interest rates, interest payable exceeded budget by £1.330m. This is offset by an overachievement of £5.863m on interest receivable, which is an improvement of £3.272m from quarter three. Interest receivable was greater than forecast due to higher interest rates than expected and a greater level of cash held than forecast. The Councils cashflow position was greater than expected due to capital programme slippage and the Council holding funding that was expected to be returned to government in 2022/23. This final year end position also includes for the loan interest from Stone Circle and Wiltshire College.
112. There is an underspend against asset disposal costs of £0.292m, this is as a result of charging previous year disposal costs to the capital receipts received in 2022/23. Due to the level of activity and timings there were very few costs in 2022/23 relating to future sales.
113. £3.590 relates to BT Gainshare monies, which has been transferred to the Transformation Reserve as approved by Cabinet in the quarter 2 budget monitoring report.
114. It is recommended Cabinet approve to transfer the remaining balance of £0.980m to the Transformation earmarked reserve.

Corporate Costs: Budget £3.020m – £1.236m underspend

115. Included under Corporate Costs is a budget for redundancy costs which has not been fully committed in year and is showing a £0.712m underspend for 2022/23.
116. As previously forecast bank charges have overspent by £0.033m and is due to the delay in achieving the full year of savings associated with obtaining PCI DSS compliance. Internal audit had a final year overspend of £0.011m due to unforeseen inflationary increases. External audit fees had an overspend of £0.037m due to additional work requirements to support the ongoing audits. These overspends have been offset by a government grant for audit costs of £0.047m.
117. There is an end of year underspend of £0.296m on corporate contingency as a result of writing back unallocated income and credits held from prior periods in line with best practice.

Corporate Levies: Budget £5.875m – £1.790m underspend

118. At quarter three an overachievement of income was forecast for the Business Rates from Renewable Energy sites of £0.868m. The actual year end position was an overachievement of £1.790m as fewer than expected rating appeals were received and agreed. As previously reported, there was a pressure on the

Apprenticeship Levy and Flood Defence Levy, the final year end position was £0.161m overspend.

119. The final year end position for Pension Deficit Lump Sum payment was an underspend of £0.035m, which is an improvement of £0.429m from the quarter three forecast and is due to the end of year true-up which is based on actual number of employees. Early Retirement pension costs had an underspend of £0.126m.

FUNDING

Collection Fund

120. At the outset of the year uncertainty remained on level of income the council would receive from local taxation, from Council Tax and Business Rates, with the impact of the cost of living crisis on households' and businesses ability to continue to pay unclear. As the most significant funding stream for the council the budgets had been prudently set in line with previous years as part of the 2022/23 budget setting approach.
121. Council Tax for the year is paid to the council from the Collection Fund in line with the budget, and variances to the in year position is managed in the following financial year as part of the Collection Fund surplus distribution or deficit recovery mechanism. As a consequence, the £4.501m surplus on the Collection Fund for 2021/22 was paid out to the council in 2022/23. This is partial off-set against the deficit that arose in 2020/21, which was mandated to be spread over the following three financial years, with £1.250m budgeted for every year 2021/22-2023/24. The actual deficit charged in year is £1.220m.
122. The Retained Business Rates saw an overall underachievement against budget of £21.107m however this underachievement is off set by two different elements. Additional S31 grant of £9.780m during the year was received from government to compensate the council for mandatory reliefs and also for the gap between the assessment of funding need compared to the proportional income allocated to the council through the Business Rates Retention Scheme. Additional S31 Grant of £10.629m was also received in 2021/22 that was set aside in specific reserve to provide funding for cashflow and accounting timing differences and off-sets the underachievement of income from retained business rates.
123. The council awards discretionary hardship reliefs to some households in receipt of Council Tax Reduction and for 2022/23 this amounted to £0.140m, which is funded by a draw from the monies set aside in the Collection Fund Volatility Reserve.

General Government Grants: Budget (£49.261m) – £9.803m underspend

124. £9.780m of the over achievement of income from Government Grants relates to Business Rates S31 grant, which nets off against the under achievement of income from Retained Business Rates. Together with the drawdown from the

Business Rates S31 Grant reserve, shown under movement on reserves of £11.327m this is offsetting the overspend shown against Retained Business Rates of £21.107m.

Dedicated Schools Grant – Total Grant £426.708m - £9.840m net overspend

125. The variance for dedicated schools grant (DSG) is an overall £9.840m overspend, analysed as below.

Table 13 – DSG Block Summary

Table 1 DSG Block Summary	DSG Allocation from the DfE	Wiltshire Transfers	Current Annual Budget	Period 12 Outturn	Period 12 Outturn Variance	% Variance
	£m	£m	£m	£m	£m	
Early Years Block	30.867	0.180	31.047	28.901	(2.145)	(7%)
Schools Block	328.594	(1.628)	326.966	325.745	(1.221)	(0%)
High Needs block	64.643	1.708	66.351	79.850	13.499	20%
Central Block	2.604	(0.260)	2.344	2.051	(0.293)	(12%)
Overall	426.708	-	426.708	436.548	9.840	2%

126. The underspend on the early years block is where estimates of children from settings differ from actual children attending and the majority of this will be re-claimed by the DfE this summer.

127. The underspend on schools block is growth fund where this is set at a level to contribute to the high needs block pressures if not required. Central block underspends represent vacancies in central service teams due to recruitment challenges.

128. The variance for dedicated schools grant (DSG) high needs block is a net £13.499m overspend. This is driven by demand from parents and schools for statutory support for vulnerable children with SEN & disability, reflected in increased numbers of education health and care plans (EHCPs.) The number of EHCPs at the end of 2021/22 was 4,371; 2022/23 is 4,911; an increase of 540 plans (12%.)

129. The demand pressure and overspend is aligned with the national picture for many other local authorities and Government’s acknowledgement of this is reflected in the national level additional funding for the 2022/23 high needs block of £1,082m and high needs block supplementary funding of £325m for the 2022/23 financial year. The 2022/23 allocation included increases of £4.897m and £2.415m respectively for Wiltshire. This has come somewhat to alleviating the pressure it will not however, assist with previous years overspends which are

held in the DSG deficit reserve in the local authority's balance sheet. Lobbying continues to request support and additional funding at national level.

130. The DfE's SEN review was published in March 2022 and the financial implications of this are unclear at this stage although national bandings of support are proposed. Wiltshire has submitted both a consultation response and separate written response and the DfE is yet to publish its findings and recommendations.

Table 14 - DSG Reserve (held in the council's balance sheet) and recovery actions.

DSG Reserve	Early Years Ringfence (effective 01/04/22) £m	Schools Block, HNB & Central £m	Total 2022/23 £m
Balance Brought Forward from 21/22		25.973	25.973
Early Years Adjustment 21/22 prior year	(0.564)		(0.564)
Forecast variance 22/23	(2.710)	12.550	9.840
Forecast DSG Deficit carried forward 2022-23	(3.274)	38.523	35.249

131. The DSG is ringfenced and is separate to local authority budget. Any underspend or overspend is also ringfenced. At the beginning of the financial year, the DSG reserve balance had a deficit of £25.973m this is now £35.249m. The local authority has a long-term recovery plan centred around inclusion which is being implemented in partnership with schools however the deficit lies with Wiltshire Council whilst the recovery plan is delivered. Additional funding is key to meeting the needs of Wiltshire pupils.
132. Prior to 2020/21 the DSG grant was treated as a usable reserve, when this went into deficit it was no longer appropriate for it to be treated as such, as negative cash reserves are not acceptable. In April 2020 Ministry of Housing, Communities & Local Government (MHCLG) introduced new legislation to switch the DSG deficit reserve from usable to an unusable reserve and allowed the creation of an adjustment account on the balance sheet. In presenting the Better Value proposition DfE have now confirmed that the override will end on 31 March 2026. This provides no resolution to the negative reserve issue, which was the subject of the override, now extended for a further three years. There is much activity in this area nationally and locally.
133. The DfE SEN green paper was published in March 2022. The local authority responded to the 22 consultation questions following a series of consultative meetings with school leaders. A key piece of feedback was from the Section 151 Officer around the financial exposure and risk to the local authority. There are currently no solutions proposed to the financial pressures however, the department is offering a series of support levels to local authorities depending on their financial risk. Wiltshire has been invited to share our recovery plan with the DfE and join the Developing Better Value (DBV) Programme with advice from

SEN and finance consultants and access to financial support to enable transformation.

134. School Leaders continue to raise the profile of the funding challenges with Wiltshire's MPs who have been supportive and raised with central government.
135. The f40 group who represent the 42 lowest funded authorities in the country, most of whom are shire counties like Wiltshire, continue to lobby central government and meet regularly with MPS.
136. The Society of County Treasurers published data collected from local authorities including Wiltshire and have used this as a basis to lobby central government.
137. Wiltshire is taking steps to address the demand for specialist placements; significant Council investment in the System of Excellence and new Silverwood Special School places in the north of the county, the 150-place free special school in the south, expansion of specialist places within our schools and the flexible use of capital receipts by the council to fund a series of projects to facilitate change both internally and to influence partners. These and the savings planned from them do not lead to a balanced position within the next 10 years, to do this we must have investment from central government. Savings are limited by many external factors and include a parent's legal right to state parental preference and recourse to a tribunal. Our local authority position is that we cannot sustain the DSG deficit.
138. Councils nationally have an estimated £2.3bn in high needs funding deficits. Those authorities with the most significant deficits, have been enrolled in the DfE "Safety Valve" programmes. Following the publication of the SEN Review the DfE have published a suite of reports and guidance to support local authority budget management and recovery plans. Wiltshire has been offered support the DfE's "Delivering Better Value" (DBV) programme. The Council is scheduled to be part of the DfE's third phase of the DBV programme in July 2023 and has been awarded £0.045m to facilitate this. In addition, the DfE have appointed Newton, CIPFA and SEN advisers to work with officers to review the recovery plan and provide support and guidance. Officers have started preparatory work with Newton / CIPFA if requirements are met a grant of up to £1m will be made available to fund recommendations.
139. The council has an ever-evolving DSG Management Plan which will be shared with the DfE as part of the DBV programme. As the situation stands both locally and for most other local authorities, the pupil driven needs cannot be met without an appropriate level of funding. In addition, over a third of the high needs block funding formula is largely based on historical data from 2014 and in Wiltshire, the significant rise in the numbers of children with EHCPs since this date is driving much of this overspend.

140. Our council position is that we cannot sustain the DSG deficit at this level and as such, the transformation board have approved a proposal to invest £1.6m into recovery to align with the work of the DBV programme.

141. Officers have taken every opportunity to take part in national and southwest comparator research which show the extent of the national and regional issue. Best practice and savings approaches are being shared with peers.

**Housing Revenue Account (HRA) – Total income £26.510m - £0.602m
provisional net transfer to reserve**

142. Due to the ring-fenced nature of the Housing Revenue Account, at the end of any financial year the balance outstanding is offset by a transfer to or from the ring-fenced HRA reserve. For 2022/23 an amount of £2.959m was budgeted to be transferred to reserves. The outturn position reported is provisional as estimated figures for depreciation and bad debt provision have been included as these figures are still being calculated, however they are not expected to change materially, but will be confirmed subject to external audit. The provisional outturn is a transfer of £0.602m to the HRA reserve, a variance of £2.357m.

143. £1.865m is due to an estimated overspend against depreciation based on charges in recent years. The depreciation charge gets set aside in the Major Repairs Reserve and is used to fund future capital programmes, the 2023/24 budget was realigned in line with increased charges over the last few years.

144. £0.591m is from lower rental income during the year due to a backlog of void properties which the service is working to address. There have also been fewer completions and purchases on the Council House Build Project.

SAVINGS DELIVERY 2022/23

Table 15 – 2022/23 Savings Summary

Corporate Director	Directorate	2022/23 Savings Target	Savings achieved to date	Savings achieved above target	Savings not achieved
		£m	£m	£m	£m
People	Adult Services	7.741	6.273	-	1.468
	Public Health	0.004	0.004	-	-
	Families & Children's	1.413	1.029	-	0.384
	Education & Skills	0.365	0.364	-	0.001
People Total		9.523	7.670	-	1.853
Resources	Finance	0.010	0.010	-	-
	Assets & Commercial Development	0.745	0.745	-	-
	Information Services	0.312	0.312	-	-
	HR&OD	0.314	0.313	0.209	-
	Transformation	1.000	1.000	-	-
	Procurement & Commissioning	1.408	1.408	-	-
Resources Total		3.789	3.788	0.209	-
Place	Highways & Transport	2.071	1.914	-	0.157
	Economy & Regeneration	0.289	0.289	-	-
	Planning	0.289	0.239	-	0.050
	Environment	1.384	1.245	0.469	0.139
	Leisure Culture & Communities	0.540	0.498	-	0.042
Place Total		4.573	4.185	0.469	0.388
Chief Executive	Legal & Governance	0.352	0.352	-	-
	Corporate Directors & Members	0.314	0.314	-	-
Chief Executive Total		0.666	0.666	-	-
Corporate	Capital Financing	1.030	1.030	-	-
	Corporate Costs	1.100	1.100	-	-
Corporate Total		2.130	2.130	-	-
All Directorates	All Directorates	4.145	3.380	-	0.765
All Directorates Total		4.145	3.380	-	0.765
Grand Total		24.826	21.819	0.678	3.006
%age Total Target		100.0%	87.9%		12.1%

145. The Council had a savings requirement of £24.826m within its 2022/23 budget which was approved by Council in February 2022. The deliverability of these proposals has been monitored during the year and has been reported as part of the quarterly budget monitoring to Cabinet.

146. Of the £24.826m savings proposals £21.819m (87.9%) have been delivered (blue) and £3.006m (12.1%) of savings targets have not been delivered. This is a significant achievement for the council, considering the pressures that have been faced during the year and provides a strong position going into the 2023/24 financial year.

147. The £4.145m savings shown under All Directorates have been allocated to service budgets and refer to staff savings in relation to Terms and Conditions for overtime and unsociable hours, increment freeze and increasing the vacancy factor from 5% to 6.5%. These were all delivered in 2022/23 apart from £0.749m terms and conditions savings, these were in relation to changes to the unsocial hours, standby and callout policies and remain under negotiation. The £0.749m pressure as a result of the non-delivery of these savings was built into the budget for 2023/24 as a pressure.

148. The delivery of savings is a key risk in 2023/24 and remains an important element of financial performance management and a focus for the Council and the status of savings will continue to be monitored robustly during the year to

ensure future year financial planning processes and the budget remains robust and deliverable.

CAPITAL RECEIPTS FLEXIBILITIES 2022/23

149. The government allows Local Authorities to fund transformational activity that is designed to deliver ongoing revenue savings and/or transform service delivery to reduce costs or reduce demand for services in the future. This is known as Capital Receipts flexibilities. It is important that any Local Authority using this flexibility is transparent in reporting its plans and the individual projects that are to be funded or part funded and report the previous years' activity and whether the planned savings and/or service transformation have been or are being delivered as planned.
150. The outturn position for the current financial year, 2022/23, is that only one use was planned, being £1m to fund transformation programme activity across the Council, supporting the Business Plan outcomes. This position preserves the value of capital receipts which can be used to support the capital programme and investment within Wiltshire. In the event, due to recruitment challenges, only £0.766m was required in the 2022/23 financial year.

RESERVES POSITION AND FORECAST

151. Reserves are an important element of the council's finances and a sufficient level of balances should be held, to mitigate risks within the budget and operations of the Council.
152. The level of both general fund reserves and earmarked reserves has seen significant increases and improvement over the past few years and allows the council to have a greater ability to manage financial shocks. The balance and forecast balance of reserves has been reported on a quarterly basis during the year and will continue to feature in future budget monitoring reports, to continue the visibility of reserve balances, as important funding elements for the council.
153. As part of the outturn reporting for 2021/22 reserves balances were reported and the balances for General Fund Reserve stood at £21.056m and the balance for Earmarked Reserves excluding Dedicated Schools Grant and Schools Balances Reserves was £93.654m. Including the DSG reserves and Schools Balances the Earmarked Reserves balance was £81.829m.
154. Cabinet approved a re-purposing of reserves at quarter three that allowed for £7m to be transferred to the General Fund reserve increasing the balance from £21.056m to £28.056m. This brings the level of the reserve alongside the latent demand £7.794m and collection fund volatility reserve £9.470m up to the value that was set out in risk assessed level of reserves required to support the council's budget for 2023/24 that was set out in the budget report in February 2023. It will provide additional capacity and resilience to support the financial position in the forthcoming year, support the financial risks within the budget and

allow lead in time for transformation and to reshape services to deliver on-going financial resilience and sustainability.

155. As anticipated the £10.629m of section 31 grant set aside in 2021/22 to support the Collection Fund has been drawn down to manage the cashflow timing differences. The collection fund volatility reserve is set aside to manage risks within the income from local taxation as the most significant funding stream for the council. £4.501m prior year surplus has been net off against an in year loss of income of £0.558m and the favourable variance of £0.030m in the deficit spread over three years from 2020/21 to leave £3.973m to transfer to the collection fund volatility reserve. £9.470m remains in the collection fund volatility reserve.
156. As part of processes during the year and at year end transfers to and from existing earmarked reserves are carried out in line with previous approvals. These can be seen in detail in Appendix B for general fund earmarked reserves a total of £29.096m being set aside and £54.332m being drawn to fund spend in year. School account balances are held outside of Local Authority accounts and are still being finalised, the movement to Schools Balances reserve for 2022/23 will be reported to Cabinet in the 2023/24 quarter one Budget Monitoring report.
157. It is also requested to transfer £25.836m to existing and new earmarked reserves. The detail of these requests can be seen in the service narrative and in Appendix B.
158. Overall general fund earmarked reserves, excluding Dedicated Schools Grant and Schools Balances reserves, have increased by £0.6m, from £93.654m to £94.254m.
159. Dedicated Schools Grant overspend in 2022/23 by £9.840m, which with the Early Years adjustment of £0.564m increases the deficit from £25.973m to £35.249m.
160. During the 2022/23 there has been a continued approach of considering opportunities when they arise to increase balances held within reserves. There has been continued transparency on reporting reserves during the year as part of the budget monitoring reporting and it is expected to continue to report on these balances moving forwards, as a critical element of the funding available to the council and overall financial health of the council. It can be seen in the below table the opening and closing balances on earmarked reserves.

Table 16 – Forecast Movement on Reserves

Reserve	Opening Balance 2022/23 £m	Closing Balance 2022/23 £m	Closing Balance 2023/24 £m	Closing Balance 2024/25 £m
General Fund	21.056	28.056	28.056	28.056
EARMARKED RESERVES:				
Latent Demand	7.895	7.794	4.366	2.961
Budget Equalisation	16.520	-	-	-
Collection Fund Volatility	6.438	9.470	14.792	15.147
Public Health	6.628	6.964	5.069	3.664
Health Management	-	13.231	6.627	0.023
Transformation	5.355	10.962	8.462	6.462
Business Plan Priority	2.080	3.844	2.039	1.321
Pay Award 2022/23	1.856	-	-	-
Pay Award 2023/24	-	2.000	-	-
PFIs	5.815	5.198	5.048	4.898
Insurance	3.235	3.019	2.519	2.019
Inflation	7.000	-	-	-
Accommodation Needs	-	10.000	8.000	6.000
Other Earmarked	30.832	21.772	17.300	15.894
Total General Fund Earmarked	93.654	94.254	74.222	58.389
Schools Balances	14.148	14.148	12.050	9.789
DSG	(25.973)	(35.249)	(49.056)	(59.526)
TOTAL RESERVES	102.885	101.209	65.272	36.708

Overview & Scrutiny Engagement

161. This report will be considered by Financial Planning Task Group on 7 July 2023 and Overview and Scrutiny Management Committee on 26 July 2023.

Safeguarding Implications

162. None have been identified as arising directly from this report.

Public Health Implications

163. None have been identified as arising directly from this report.

Procurement Implications

164. None have been identified as arising directly from this report.

Equalities and diversity impact of the proposals

165. None have been identified as arising directly from this report.

Environmental and Climate Change Considerations

166. None have been identified as arising directly from this report.

Risks Assessment

167. If the Council fails to take actions to address forecast shortfalls, overspends or increases in its costs it will need to draw on reserves. The level of reserves is limited and a one-off resource that cannot be used as a long term sustainable strategy for financial stability.

168. Ongoing budget monitoring and management forms part of the control environment and is a mitigating process to ensure early identification and action is taken. This control has been effective during the year and as a result the risk managed, with the effect of significant amounts being set aside in reserves to help support financial risks in future years.

Financial implications – Section 151 Officer Commentary

169. The £3.2m improvement in the council's 2022/23 financial position at outturn is encouraging when considered against the backdrop of prevailing double-digit inflation during the last quarter of the financial year.

170. This improved position shows the ongoing commitment by the Extended Leadership Team and all budget managers within the council in tight financial management. Had it not been for the significant provision for debt within Adult Social Care then the council would have returned an underspend position.

171. There are also encouraging signs for the 2023/24 financial year, income increasing in line with stretch targets set during the budget, the HMRC ruling on VAT for leisure delivering a saving target 2 years ahead of plan, income from investments significantly higher owing to the higher interest rates and becoming more active in the treasury function.

172. This improvement has enabled further prudent decisions to be made in respect of the council's reserves, with proposals in this report setting aside funds to deal with the 2023/24 pay award, estimated at £2m, creating funds to deliver feasibility into potential future capital investment schemes that will benefit the counties residents, communities and businesses as well as adding further funds to deliver on the Business Plan priorities.

173. The financial year end is always a time to reflect and there are many positives in the Councils financial standing and ongoing financial health, where many in the sector are facing the opposite.

174. The councils General Fund reserve now stands at over £28m, which has doubled in the last four years. Earmarked reserves have and continue to be set aside to deal with known cost pressures e.g. pay award, allowing the council time to reset and resize the budget during the year to ensure the base budget is financially sustainable in the longer term.
175. Earmarked reserves have also been established to enable the council to transform and invest in services to improve service provision and outcomes whilst delivering savings contained in the council 3 year MTFS
176. In addition to the improved outturn position, the replenishment and establishment of reserves the 2022/23 financial year has seen a high level of attainment for savings delivery. This is critical, as not only does it mean the in year budget is more stable and easier to manage without detriment to service provision, but the ongoing base budget position does not have to be repaired to a level for non delivery of savings.
177. It is vital however for the ongoing financial sustainability of the council to continue to deliver against these financial expectations of a well run authority. The risks the council face in terms of savings delivery in 2023/24, ongoing inflation being higher than budgeted as well as unexpected events can still have a significant impact on the councils financial position.
178. The Dedicated Schools Grant deficit continues to be an area of concern, with the annual deficit at over £9m it is expected to rise to almost £14m in 2023/24, with the cumulative deficit expected to rise from £35m now to £49m by March 2024. The current government override, which protects the council from having to effectively make good any DSG deficit from its own reserves, ends in March 2026.

Legal Implications

179. None have been identified as arising directly from this report.

Workforce Implications

180. As part of the approach for setting the budget for 2022/23 £6.985m of savings were identified from workforce costs, including an increase to the vacancy factor, freeze of increments and changes to staffing structures such as the removal of vacancies.
181. If the Council fails to take actions to address in-year forecast shortfalls, overspends or increases in its costs it may need to implement further spend controls, or if the position is deemed critical unplanned service rationalisation may be required. This could impact on the workforce and may include changes to roles or redundancies. Ongoing budget monitoring and management, of which this report forms part of the control environment, is a mitigating process to ensure early identification and action is taken.

Options considered

182. Budget monitoring and financial performance reporting forms part of the financial control environment and it is important to provide reporting on all aspects of financial management and performance to Cabinet and the public, including delivery to plans, variances and risks and impacts.

Conclusion

183. The report supports effective decision making, ensures a sound financial control environment and ensures members are updated on the latest financial position for the council. It sets out the proposed transfers to and from reserves to continue the visibility of reserve balances, as important funding elements for the council and provides an update on the financial position of the ring-fenced Dedicated Schools Fund and the Housing Revenue Account.

Andy Brown – Corporate Director of Resources and Deputy Chief Executive (S151 Officer) andy.brown@wiltshire.gov.uk

Report Authors:

Lizzie Watkin, Director of Finance and Deputy S151 Officer,

Leanne Sykes, Head of Finance, Growth, Investment & Place

Marie Taylor, Head of Finance, Children & Education

Sarah Rose, Head of Finance, Adults

03/07/2023

Appendices

Appendix A: Service Outturn Variance 2022/23

Appendix B: Earmarked Reserves

Background Papers

The following documents have been relied on in the preparation of this report:

Wiltshire Council's Financial Plan Update 2022/23, Medium Term Financial Strategy 2022/23-2024/25 - Full Council, 15 February 2022

[Agenda for Council on Tuesday 15 February 2022, 10.30 am | Wiltshire Council](#)

Financial Year 2022/23 – Quarter Three Revenue Budget Monitoring - Cabinet 31 January 2023

[Agenda for Cabinet on Tuesday 31 January 2023, 10.00 am | Wiltshire Council](#)

APPENDIX A – SERVICE OUTTURN VARIANCE 2022/23 – FULL YEAR POSITION

	<i>Original Budget</i>	<i>Revised Budget</i>	<i>Final Financial Year End Position</i>	<i>Final Financial Year End Position Variance</i>
	<i>£m</i>	<i>£m</i>	<i>£m</i>	<i>£m</i>
Corporate Director People				
Adult Services	150.099	137.480	145.653	8.173
Public Health	1.597	0.343	0.096	(0.247)
Education & Skills	22.728	32.913	34.556	1.643
Family & Children Services	62.175	62.186	63.855	1.669
TOTAL PEOPLE	236.599	232.922	244.160	11.238
Corporate Director Resources				
Finance	5.089	4.712	5.037	0.325
Assets & Commercial Development	15.066	14.418	14.133	(0.285)
Information Services	11.595	11.477	11.041	(0.436)
Procurement & Commissioning	5.310	4.837	5.640	0.803
HR & OD	4.346	3.345	3.028	(0.317)
Transformation	1.123	0.100	0.100	-
TOTAL RESOURCES	42.529	38.889	38.979	0.090
Corporate Director Place				
Highways & Transport	37.761	37.674	37.576	(0.098)
Economy & Regeneration	2.491	1.290	1.167	(0.123)
Planning	1.670	1.470	3.085	1.615
Environment	43.215	46.241	45.701	(0.540)
Leisure Culture & Communities	7.474	6.667	5.365	(1.302)
TOTAL PLACE	92.611	93.342	92.894	(0.448)
Chief Executive Directorates				
Legal & Governance	7.482	9.241	9.347	0.106
Corporate Directors & Members	3.041	3.278	3.400	0.122
TOTAL CEX DIRECTORATES	10.523	12.519	12.747	0.228
Corporate				
Movement on Reserves	(1.138)	4.144	7.735	3.591
Capital Financing	26.841	26.992	17.181	(9.811)
Corporate Costs	3.113	3.020	1.784	(1.236)
Corporate Levies	6.625	5.875	4.085	(1.790)
TOTAL CORPORATE	35.441	40.031	30.785	(9.246)
TOTAL GENERAL FUND	417.703	417.703	419.565	1.862
Funding				
General Government Grants	(49.261)	(49.261)	(59.064)	(9.803)
Movement on Reserves	-	-	(11.327)	(11.327)
Council Tax Deficit 2020-21	1.250	1.250	1.250	-
Council Tax	(311.192)	(311.192)	(311.192)	-
Collection Fund Surplus	-	-	-	-
Business Rates Retention Scheme	(58.500)	(58.500)	(37.393)	21.107
TOTAL FUNDING	(417.703)	(417.703)	(417.726)	(0.023)
TOTAL VARIANCE	-	-	1.839	1.839

APPENDIX B – EARMARKED RESERVES 2022/23

Reserve	Opening Balance 2022/23 £m	In Year Deposit £m	In Year Withdrawal £m	Year End Transfers (proposal a) £m	Additional Year End Transfers (proposal b) £m	Closing Balance 2022/23 £m
Adults Programmes	-	0.824	-	-	-	0.824
Afghan Resettlement	0.112	-	(0.042)	-	-	0.070
Asylum Seekers	-	-	-	0.024	-	0.024
Bridging Support	0.061	0.400	-	0.404	-	0.865
Community Housing Fund	0.462	-	-	-	-	0.462
Flexible Housing Support Grant	0.250	-	-	0.162	-	0.412
Homes For Ukraine	-	-	-	13.209	-	13.209
Streamline Adult Social Care Assessments	-	-	-	0.178	-	0.178
Syrian Refugee Programme	1.026	-	(0.026)	-	-	1.000
Domestic Abuse	-	-	-	0.735	-	0.735
Health Management	-	0.120	-	-	-	0.120
Public Health Grant	6.628	0.162	(0.162)	0.336	-	6.964
Building Bridges	0.031	-	(0.094)	-	-	(0.063)
CCG Short Breaks	0.070	-	(0.015)	-	-	0.055
Covid Wellbeing for Education Return	0.152	-	-	-	-	0.152
Early Years Professional Development Programme	0.100	-	-	-	-	0.100
NEET	0.057	-	-	-	-	0.057
Primary Mental Health ICB income	-	-	-	0.222	-	0.222
School Led Tutoring LA Contribution	-	-	-	0.023	-	0.023
SIMB School Improvement	0.220	-	-	-	-	0.220
Ukrainian Education Funding	-	-	-	0.772	-	0.772
Virtual Schools Head Extended Duties	0.105	-	-	-	-	0.105
Childrens Programmes	-	2.265	-	-	-	2.265
Client Level Data Flows Support Grant	-	-	-	0.019	-	0.019
NAAS	0.106	-	(0.007)	-	-	0.099
SEN Inspection	-	0.110	-	-	-	0.110
Support for Care Leavers	0.028	0.015	(0.043)	-	-	-
Supporting Families	0.148	-	-	0.062	-	0.210
Council Tax Hardship Relief	0.312	-	(0.140)	-	-	0.172
Insurance	3.235	-	(0.216)	-	-	3.019
Local Welfare Provision Grant	0.171	-	(0.013)	-	-	0.158
PFI Housing	2.443	-	(0.132)	-	-	2.311
Schools PFI	3.372	-	(0.486)	-	-	2.886
Skills for Care Grant	0.018	-	-	-	-	0.018
Transformation	5.355	8.782	(4.156)	0.980	-	10.961
Active Travel	-	-	-	0.044	-	0.044
Active Travel Capability Fund 22-23	-	-	-	0.183	-	0.183
Ash Die Back	0.709	-	(0.202)	-	-	0.507
Car Parking Machines	0.034	-	(0.018)	-	-	0.016
LEVI Capability Fund	-	-	-	0.086	-	0.086
Local Transport Authority Capacity	0.179	-	(0.043)	-	-	0.136
Passenger Transport	0.640	-	-	-	-	0.640
Road Signage	-	0.500	(0.500)	-	-	-
Statutory Notices	0.035	-	(0.014)	-	-	0.021
Streetscenes Contract issues	-	-	-	0.353	-	0.353
Covid 19 Grant Workstreams	0.266	-	(0.071)	0.069	-	0.264
Woolmore Farm Rights of Way - Slow Worms	0.006	0.004	(0.007)	-	-	0.003
Future High Street Fund	0.105	-	-	-	-	0.105
One Public Estate	0.382	-	-	-	-	0.382
Porton Science Park	0.316	0.071	-	-	-	0.387
Wiltshire Towns fund (WTF)	0.723	0.975	-	-	-	1.698
Local Plan	0.649	-	(0.100)	-	-	0.549

APPENDIX B – EARMARKED RESERVES 2022/23

Reserve	Opening Balance 2022/23 £m	In Year Deposit £m	In Year Withdrawal £m	Year End Transfers (proposal a) £m	Additional Year End Transfers (proposal b) £m	Closing Balance 2022/23 £m
Neighbourhood Planning	0.118	-	(0.102)	-	-	0.016
Biodiversity Net Gain	0.020	-	-	-	-	0.020
Highways & Environment	2.495	-	(1.782)	-	-	0.713
Waste LOT	0.337	0.168	-	-	-	0.505
Area Board	0.070	-	-	-	-	0.070
Cardiac & Stroke Project	-	-	-	0.082	-	0.082
English Heritage Monument Funding	0.005	-	-	-	-	0.005
Heritage Lottery Fund - Windrush	0.007	-	-	-	-	0.007
Leisure - Disability Sport Programme	0.010	-	-	-	-	0.010
Leisure - Free Gym Referral Programme	0.007	-	-	-	-	0.007
Leisure	0.008	-	-	-	-	0.008
Libraries & Leisure Programmes	-	0.270	-	-	-	0.270
Lord Methuen Charitable Trust	0.001	-	-	-	-	0.001
Museum Development	0.041	-	-	-	-	0.041
Passenger Transport	1.824	-	(0.123)	-	-	1.701
Sports Development	0.058	-	-	-	-	0.058
Street games	0.001	-	-	-	-	0.001
World Heritage Site Trust Transition	0.015	-	-	-	-	0.015
Elections	0.400	0.200	-	-	-	0.600
Olympian & Paralympian Sponsorship Funding	-	-	-	0.024	-	0.024
Accommodation Needs	-	10.000	-	-	-	10.000
Budget Equalisation	16.520	-	(16.520)	-	-	-
Business Plan Priority	2.080	1.451	(0.285)	-	0.598	3.844
COMF	4.775	-	(4.775)	-	-	-
COVID 19 Business Grants	-	2.000	(2.000)	-	-	-
Covid 19 Test and Trace	0.146	-	-	-	-	0.146
Covid Vulnerable	1.147	-	-	-	-	1.147
Depot Phase Two Feasibility	-	0.080	(0.080)	-	-	-
Depot Phase Two Feasibility	0.500	-	(0.105)	-	-	0.395
Feasibility Studies	-	-	-	-	0.600	0.600
Inflation	7.000	-	(7.000)	-	-	-
Inquests	-	0.158	-	-	-	0.158
Latent Demand	7.892	0.026	(0.125)	-	-	7.793
Pay Award 23/24	-	-	-	-	2.000	2.000
Pay Award	1.856	-	(1.856)	-	-	-
Salisbury Recovery	0.058	-	-	-	-	0.058
Wiltshire Foundation Trust	0.077	-	-	-	-	0.077
Business Rates Equilisation Fund	0.309	-	(0.309)	-	-	-
Collection Fund S31 Grant	10.933	0.206	(10.835)	-	-	0.304
Collection Fund Volatility	6.438	0.309	(1.948)	4.671	-	9.470
General Fund Earmarked Reserves	93.654	29.096	(54.332)	22.638	3.198	94.254
Locally Managed Schools Balances	14.148	-	-	-	-	14.148
DSG	(25.973)	-	(9.276)	-	-	(35.249)
Total Earmarked Reserves	81.829	29.096	(63.608)	22.638	3.198	73.153

Financial Planning Task Group Update

Year End Revenue Financial Outturn Position 2022/23

Purpose

1. To update Overview and Scrutiny Management Committee on the discussions of the Financial Planning Task Group on 7 July 2023 regarding the Year End Revenue Financial Outturn Position 2022/23.

Background

2. The Financial Planning Task Group (FPTG) is a standing task group reporting to the Overview and Scrutiny Management Committee.

Membership

3. The membership of the task group is as follows:

Cllr Gavin Grant (Vice-chairman)
Cllr Gordon King
Cllr Charles McGrath
Cllr Richard Britton
Cllr Pip Ridout (Chairman)
Cllr Ian Thorn
Cllr Elizabeth Threlfall
Cllr Mark Verbinnen

Terms of Reference:

4. The terms of reference of the task group are:
 - a) To review the council's draft Financial Plan, Medium-Term Financial Strategy (4-year financial model) and Treasury Management Strategy, reporting its findings to OS Management Committee.
 - b) To undertake regular monitoring of the council's capital and revenue budgets (including the delivery of savings), ensuring that mid-year trends and developments are considered when the council's Financial Plan is updated.
 - c) To undertake ongoing review of the council's financial position, including the monitoring of reserves, investments, debt, and financial risks.

- d) Where they materially affect the council's overall financial position, to consider the council's:
 - i. approach to strategic procurement
 - ii. major contracts
 - iii. financial investment in, and liability to, its wholly owned subsidiaries.
- e) To help develop the council's approach to the annual budget setting cycle, including the specific contribution of Overview and Scrutiny.
- f) To bring regular reports to OS Management Committee, highlighting key financial developments and risks for further discussion.

Year End Revenue Financial Outturn Position 2022/23

The Task Group met on 7 July 2023 to discuss the reports going to Cabinet on 11 July 2023, also present were:

Cllr Nick Botterill	Cabinet Member for Finance, Development Management and Strategic Planning
Andy Brown	Corporate Director Resources & Deputy Chief Executive (S151 Officer)
Lizzie Watkin	Director of Finance
Leanne Sykes	Head of Finance Growth Investment & Place

Observing:

Cllr Graham Wright	Chairman, OS Management Committee
Cllr Chris Williams	Vice-Chairman, OS Management Committee
Cllr Jerry Kunkler	Chairman, Environment Select Committee

Year End Revenue Financial Outturn Position 2022/23

Issue (Page and paragraphs numbers refer to the reports)	Further information / Comments
Adult Social Care recoverability of debt (para 20)	The council is better at identifying the size of the debt. There is, however, an unknown historical debt which can be handed back by social care providers. Debt is being actively chased down so that the bad debt provision can be lowered.
Budget variations in Adult Services, Education & Skills, and Families & Children's Services (Table 3 – Corporate Director People	The Education and Skills budget variation is due to the Dedicated Schools Grant (DSG). Adult Social Care had many government grants in-year, increasing the income (these were not budgeted for), but was also expended in year. There have also

2022/23 Final Year End Position)	been inflationary pressures, as well as the staff pay award and the use of agency staff.
Corporate expenditure variance (Table 12 – Corporate 2022/23 Final Year Position)	There was a large variance in capital financing. Two factors play a part, interest rate rises since Feb 2022 and a cash surplus. By not spending on the capital programme the council has not needed to borrow.
High needs block (Table 13 DSG Block Summary)	Nationally, high needs services are under pressure. A programme to deliver better value is being undertaken. The council is looking again at a £9.840m overspend on the DSG, which is similar to in previous years. The council is raising many of these DSG issues with Government. The current government override, which protects the council from having to effectively make good any DSG deficit from its own reserves, ends in March 2026.
Savings (Table 15 – 2022/23 Savings Summary)	There are still gaps in savings, but 87.9% of savings achievement was the highest yet delivered.
Budget risks	Inflation is currently at 8.7% and though this is coming down, previous projections have not always been accurate. The staff pay award is already greater than was budgeted for. Adult social care is particularly exposed as it is pay dependent. Inflation will have an impact through 2023/24. Some service pressures e.g., in planning may be diminishing.

Cllr Pip Ridout, Chairman of the Financial Planning Task Group

Report author: Simon Bennett, Senior Scrutiny Officer, 01225 718709
simon.bennett@wiltshire.gov.uk

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Wiltshire Council

Cabinet

11 July 2023

Subject: Financial Year 2022/23 – Capital Programme Outturn

Cabinet Member: Cllr Nick Botterill – Cabinet Member for Finance, Development Management and Strategic Planning

Key Decision: Non Key

Executive Summary

This report sets out the year end position of the Capital Programme for the council for the financial year 2022/23, including the movements from the original budget, final scheme slippage and how the programme has been funded.

It provides an update on the significant programmes that have been delivered and those that have been reprogrammed into future years.

The reported forecast position set out in the quarter three budget monitoring report presented to Cabinet at its meeting on 31 January 2023 was that the Council would spend £172.227m on its Capital Programme in 2022/23.

The final position for the year is a total spend of £128.380m against a budget of £181.114m resulting in a variance of £52.734m for the year. £13.296m is to be removed from the programme for schemes that have completed with an underspend or are no longer proceeding. Cabinet are requested to approve the roll forward of £39.438m budget into future years.

Proposal(s)

Cabinet is asked to note:

- a) the additional capital budgets of £5.369m (£3.820m in 2022/23) that have been added to the capital programme under Chief Finance Officer delegated powers.
- b) that £5.067m budget that has been brought forward from future years to the 2022/23 programme to support the delivery of accelerated projects, or project in year overspend under Chief Finance Officer delegated powers.

- c) the removal of £8.784m budget (£4.585m in 2022/23) for Homes England Funded capital grant for the West Ashton Urban Extension project in line with grant conditions as the project is no longer proceeding.
- d) the removal of £7.584m budget from 2022/23 for Housing Infrastructure Fund for the Future Chippenham programme as a result of the mutually agreed withdrawal from the Grant Determination agreement with Homes England.
- e) the programme underspend for phase 1 and 2 and subsequent removal of £2.305m (£0.737m in 2022/23) for Wiltshire Online due to the completion of the project.
- f) the removal of £0.053m underspend on CIL Funded schemes budget, this was allocated for feasibility studies which have now all completed. This budget is funded by Community Infrastructure Levy (CIL) the removal will allow CIL to be reallocated to other projects.
- g) the capital programme end of year spend position of £128.380m for financial year 2022/23.

Cabinet is asked to approve:

- h) the £39.438m of capital programme slippage to be rolled forward into future financial years.

Cabinet is asked to recommend to Full Council to approve:

- i) the allocation of £0.800m CIL funding to finance £0.400m per year for 2023/24 and 2024/25 budgets for Local Highways and Footpath Improvement Groups.

Reason for Proposal(s)

To inform effective decision making and ensure sound financial management as part of the Councils overall control environment.

To inform Cabinet on the final year end capital outturn position for the Council for the financial year 2022/23.

Terence Herbert
Chief Executive

Wiltshire Council

Cabinet

11 July 2023

Subject: Financial Year 2022/23 – Capital Programme Outturn

**Cabinet Member: Cllr Nick Botterill – Cabinet Member for Finance,
Development Management and Strategic Planning**

Key Decision: Non Key

Purpose of Report

1. To advise Members of the final year end position for financial year 2022/23 (31 March 2023) for the capital programme.

Relevance to the Council's Business Plan

2. Budget monitoring and reporting supports effective decision making and the alignment of resources and financial performance to the Council's priorities and objectives as laid down in the Business Plan.

Main Considerations for the Council

CAPITAL PROGRAMME – YEAR END POSITION 2022/23

3. The Council approved a net capital programme budget for 2022/23 of £307.115m at its meeting on 15 February 2022. Throughout the year as part of the budget monitoring process and as reported and approved by Cabinet, the Capital Programme has been amended and the table below sets out the changes approved at each quarter and the opening position for quarter three.

Table 1 – Capital Programme Amendments to Quarter Three

	Qtr. 1 £'m	Qtr. 2 £'m	Qtr. 3 £'m	Qtr. 4 £'m
Opening Capital Programme 2022/23	307.115	269.427	191.908	172.227
Amendments to Capital Programme from 2021/22 Year End Position				
Budgets reprogrammed into future years	(79.362)			
Year end position budget transfer from 2021/22 into 2022/23	51.508			
Budget removed from Capital Programme	(0.084)	(0.451)	(0.750)	
Amendments to Capital Programme as part of Quarterly Review	12.848			
Additional budgets added to the programme	-	1.748	1.632	8.887
Grant amendments	(22.598)			
Budgets reprogrammed from 2022/23 into future years		(78.816)	(20.563)	
Closing Capital Programme 2022/23	269.427	191.908	172.227	181.114

4. The final capital programme budget for year ending 2022/23 stood at £181.114m, Cabinet is asked to note the movements as shown in the table below from the capital programme budget presented to Cabinet at quarter three.

Table 2 – Quarter Four Capital Programme Amendments

	£'m
Q3 Capital Programme Approved by Full Council	172.227
Amendments to Capital Programme from Qtr. 4 Review to Note:	
Additional budgets added to the programme	3.820
Budgets drawn back from future years	5.067
Capital Programme 2022/23 as at 31st March 2023	181.114

5. A total of £5.369m has been added to the capital programme, of which £3.820m has been allocated in 2022/23, under Chief Finance Officer delegated powers, this is detailed in Appendix A and B. These additions have no effect on the net funding position of the capital programme as they are funded by grant, s106, or contributions.
6. £5.067m budget that has been brought forward from future years to the 2022/23 programme to support the delivery of accelerated projects, or project in year overspend under Chief Finance Officer delegated powers.
7. The total capital expenditure for the year was £128.380m compared to the budget of £181.114m, resulting in an underspend on the programme in 2022/23 of £52.734m. £13.296m is to be removed from the programme for schemes that have completed with an underspend or are no longer proceeding. £39.438m budget is requested to roll forward into future years, this is due to a combination of programme slippage and reprofiling as detailed in the paragraphs below and has meant that the Council has had to finance less capital spend in 2022/23 than planned.

8. The biggest impact to the Council of the capital programme slippage is created from schemes funded by borrowing. This impacts favourably on the Financing and Investment Income and Expenditure revenue budget, as a result of the underspend in 2021/22 from programme slippage there was a £1.348m saving on the Minimum Revenue Provision (MRP) budget this year (2022/23).
9. The Council took a treasury management decision to borrow £80m in March 2022 and as forecast have not needed to borrow again in 2022/23. As a result of this borrowing and the interest rates, interest payable exceeded budget by £1.330m. This is offset by a forecast overachievement of £5.863m on interest receivable, which is an improvement of £3.272m from the forecast at quarter three. Interest receivable was greater than forecast due to higher interest rates and increased levels of cash held than forecast. The Council cashflow position was greater than expected due to the capital programme slippage and from holding grant funding that was expected to be returned to government in 2022/23. This forecast also includes the loan interest from Stone Circle and Wiltshire College.
10. The final borrowing figure for the 2022/23 capital programme sets the Minimum Revenue Provision charge for year 2023/24 at £15.795m. As a result of the underspend there will be a £2.549m saving on the Minimum Revenue Provision 2023/24 budget.
11. Grants and contributions that are ringfenced but not used to fund the capital programme are held on the balance sheet. Cabinet is asked to note that in total, £18.726m has been removed from the Capital Programme, £12.959m in 2022/23 and £5.767m in 2023/24. This relates to £8.784m (£4.585m in 2022/23) Homes England funded capital grant for the West Ashton Urban Extension Project which has been removed as the developer has not been able to sign the associated s106 agreement. Similarly, £7.584m Housing Infrastructure Fund capital funding for the Future Chippenham programme has been removed as a result of the mutually agreed withdrawal from the Grant Determination agreement with Homes England. Grant funding for both projects was not drawn down and therefore there is no funding to be returned to the grant funding bodies.
12. Wiltshire Online contract closure completed in 2022/23 for phase one and two with a final underspend to budget of £2.305m which can now be removed from the programme, £0.737m in 2022/23 and £1.568m in 2023/24. £0.706m of the underspend has been paid back to BDUK as their share of the underspend as per the original agreed investment ratios.
13. Feasibility studies funded by CIL within the Highways and Transport area have now completed and the corresponding underspend of £0.053m has been removed from the programme. This releases CIL funding to support future activity.
14. Cabinet are asked to note that £5.067m has been brought forward from future years to fund projects that have either accelerated during the course of the year,

or have overspent in year. The sums for respective schemes are included in the narrative for each Directorate later in the report.

15. Cabinet are also asked to note the movement of budget between schemes. £0.069m has been moved from Basic Need to Army Rebasing to fund the retention held for the new school at Perham Down. £0.074m has been moved from Corporate to Lackham College Land Purchase to offset the increased price due to inflationary costs, the purchase of a portion of additional land and stamp duty. £0.500m has been moved from Drainage Improvements to fund various infrastructure projects across Highways and Transport. £0.100m has been moved from HRC Savings Infrastructure to Waste Services to simplify reporting. £0.140m has been moved from HRA Council House Build Programme Phase 3.1 to Phase 3.3.
16. Cabinet are asked to approve £39.438m of slippage to be rolled forward into future years. The combined impact of the changes in this report amends the 2023/24 capital programme budget to £238.901m.

Table 3 – 2022/23 Slippage

Scheme Name	Final Budget 2022/2023	Total Spend 2022/2023	Budget Remaining 2022/2023	Underspend (Budget Removed)	Budget Slipped to Future Years
	£m	£m	£m	£m	£m
Corporate Director - People	42.455	35.111	7.344	0.000	7.344
Corporate Director - Resources	59.242	41.595	17.647	(7.585)	10.062
Corporate Director - Place	50.527	34.940	15.587	(5.711)	9.876
2022/2023 Capital Programme General Fund Total	152.224	111.646	40.578	(13.296)	27.282
Housing Revenue Account Total	28.890	16.734	12.156	0.000	12.156
2022/2023 Capital Programme General Fund and Housing Revenue Account Total	181.114	128.380	52.734	(13.296)	39.438

People

17. The table below shows the capital programme summary position for People Directorate. The total spend for 2022/23 was £35.111m against a budget of £42.455m, this results in slippage of £7.344m that is requested to roll forward into future years.
18. Appendix B shows the breakdown of the capital budget adjustments in quarter four. For People Services, £0.561m was brought forwards from future years in quarter four to offset additional expenditure on the Disabled Facilities Grants, (Ageing and Living Well). £1.661m and £0.106m were added to the capital programme budgets in 2022/23 and 2023/24 respectively for S106 developer and grant contributions.

Table 4 – 2022/23 Capital Programme, People Services

Scheme Name	Final Budget 2022/2023	Total Spend 2022/2023	Budget Remaining 2022/2023	Underspend (Budget Removed)	Budget Slipped to Future Years
	£m	£m	£m	£m	£m
Whole Life Pathway Total	0.020	0.000	0.020	0.000	0.020
Ageing & Living Well Total	3.261	3.261	0.000	0.000	0.000
Education & Skills Total	38.074	31.086	6.988	0.000	6.988
Families & Children's Total	1.100	0.764	0.336	0.000	0.336
Corporate Director - People	42.455	35.111	7.344	0.000	7.344

Whole Life Pathway

19. This capital funding enables sensory equipment to be implemented within the in house provider services. Over the past four years this money has been utilised to install two sensory rooms in two of the respite units and sensory gardens in three of the respite units. Due to the property size, it has not been possible to install a sensory room into the Chippenham respite unit, leaving a residual sum of £0.020m that is requested to roll forward. This funding will be spent on additional sensory equipment in 2023/24.

Ageing & Living Well

20. The Disabled Facilities Grant programme is a grant scheme for adaptations and facilities to enable disabled residents to stay in their home. In addition, it is used for other initiatives and programmes to deliver the same outcomes including the Optimising Care Initiative and Occupational Therapist Service to ensure clients are assisted to move to more suitable accommodation.
21. During 2022/23, some funding was originally slipped to future years and at quarter three the service was projecting spend to be on target. Over the past few years project delivery has been impacted by the COVID pandemic as services were providing help to residents that were vulnerable, had higher risk health conditions and were often shielding. Staff have worked hard to ensure that adaptations were undertaken promptly but it was initially expected that this slower progress would continue into 2022/2023. However, delivery has accelerated over the latter end of the year with spend now in excess of projections. £0.561m has been brought forward from future years to accommodate this.

Education & Skills

22. The Access and Inclusion funding is used for multiple projects where adaptations are required to support the admission or continued attendance of individual pupils in mainstream schools. Several projects have been completed this year

- at various schools. Some schemes are managed by schools directly and one project at John of Gaunt School, Trowbridge completed their works over the Easter holidays to minimise any disruption at the school. The small underspend of £0.017m is required to cover final completion costs.
23. Basic Need funding is used to provide new schools and expand existing schools. Many projects, particularly those at academies, are managed by the schools themselves and they submit invoices to reclaim their spend, with works tending to take place during the longer school holidays of Summer and Easter.
 24. Five projects completed this financial year in relation to additional pupil place provision. This programme is to ensure that Wiltshire Council is meeting its statutory duty to provide sufficient school places. Included within this work was the Lea and Garsdon Primary School, Mere Primary School and Bitham Brook Primary School. Four other projects are currently under construction. Several other projects, including the significant expansion of Kingdown School and Abbeyfield School are in the design phase. Abbeyfield planning application was submitted on 28 February 2023 and a decision is expected in July 2023. Kingsdown expansion is being managed by the school and they are currently doing public consultation. There are several projects with small underspends at year end. The largest of these is on the Forest and Sandridge Academy expansion. The project is being managed by the Academy, has started on site and will complete in summer 2023. Across this budget line £1.044m is requested to be slipped to future years.
 25. The Schools Maintenance and Modernisation budget funds school maintenance works, plus modernisation projects such as mobile classroom replacements. This year over one hundred individual maintenance projects have been carried out including all the large, planned maintenance projects approved by Cabinet in March 2022. The modernisation funding is currently being used to replace six old mobile classrooms at Holbrook Primary School, Trowbridge and two pratten classrooms at Studley Green Primary School, Trowbridge with works due to complete by September 2023. At year end there is an underspend of £0.462m across the budget which is requested to roll forward. The majority of this is for delayed project timescales including repairs to the listed building on the Silverwood Rowde site now planned for summer 2023, plus the Holbrook scheme. Overall projects are on budget across the capital programme.
 26. The Stonehenge School project will provide a new block at the school to replace the original lower school. The project started on site in October 2022 and is due to complete for September 2023, followed by demolition of the original school block. The scheme started a couple of months later than planned with additional delays due to weather and availability of materials which has led to an underspend of £1.149m in 2022/23 which is requested to roll forward. Overall, the project is within the allocated budget.
 27. Early Years Buildings funding provides the ongoing replacement of temporary buildings for early years children. The majority of the Early Years project funding during 2022/23 has already been slipped into 2023/24. However, it was expected to use some budget for the Marden Vale/Southhills project. The

project is now underway and due to be completed in summer 2023, but delays mean that all costs will now be processed in 2023/24. A second project for Holt Pre-school was delayed due to planning and is currently targeted to complete by the end of the summer term 2023. The underspend of £0.153m is requested to be slipped to future years.

28. During 2021/22 the Council continued to move forward with its capital programme to create additional places for children with special educational needs. The Authority has supported the delivery of one hundred and fifty-five additional high needs places over the last three years. This included projects with all of Wiltshire's special schools and the creation of new resource base places across Wiltshire.
29. The Special Schools Transformation agenda has moved forward to deliver new places at the Rowde site of Silverwood School. The Silverwood build programme will deliver significant additional places for learners with SEND. Planning consent, preliminary and preconstruction works were completed enabling construction to commence in April 2022. Completion of the build programme has been delayed from June 2023 to March 2024 due to adverse ground conditions and construction design issues.
30. In the meantime, schemes have been being progressed at pace to ensure Wiltshire has sufficient capacity for learners requiring specialist provision through the SEND Special School Capacity and Alternative Provision budget. This has seen the creation of forty four new specialist provision places across the county available from September 2022 and a further ninety one places for 2022/23 in both special schools and resource bases. This includes the creation of up to forty secondary resource base places at Springfields from the conversion of the Aspen residential building, the development of modular classrooms at Castle Mead to secure thirty five primary resource base places and remodelling works at Lyneham, Wilton and Clarendon Infants (Tidworth) to build extra primary school resource base capacity.
31. Overall, £4.162m across the three Special Educational Needs capital programme line is requested to be slipped to future years.
32. Following Cabinet approval in April 2023, enabling works for the investment in Silverwood Chippenham and Trowbridge will commence in summer 2023, including the creation of additional outdoor space for Trowbridge learners.
33. A number of other schemes are in the pre-feasibility stage and will commit resources beyond 2023/24. These include the creation of a new resource base at the new primary school in Melksham; redevelopment of the Grove to include a primary resource base; and expansion of specialist provision on the Exeter Road campus in Salisbury.

Families & Children

34. Following an initial unsuccessful funding bid to the Department of Education in

2021/22 for building, buying, or refurbishing children’s residential homes, the Council was successful in 2022/23 with two further DfE bids for 50% of the capital costs of two schemes. One property was purchased in 2022/23 which will be leased to an external provider to run as a residential children's home. The provider is being commissioned with the contract award expected during June 2023. Once awarded any refurbishment works will be confirmed with the provider and they will begin their Ofsted registration and recruitment processes prior to confirming an opening date.

35. The timescales for the second property have slipped due to late notification of funding and the commissioning of the provider who will be involved in the search for the second property. It is anticipated that purchase will be completed autumn 2023 to spring 2024. Slippage of £0.336m is required in 2023/24 to contribute to the purchase costs.

Resources

36. The table below shows the capital programme summary position for Resources Directorate. The total spend for 2022/23 was £41.595m against a budget of £59.241m, £7.584m has been removed from the 2022/23 programme for the Housing Infrastructure Fund (HIF), this results in slippage of £10.062m that is requested to roll forward into 2023/24.
37. Appendix B shows the breakdown of the capital budget adjustments in quarter four. For Resources £0.492m budget was brought forward from future years in quarter four to accommodate an overspend in Facilities Management Operational Estate. £0.566m was added to the capital programme budget in 2022/23 for Public Sector Scheme Projects through grant contributions.

Table 5 – Capital Programme 2022/23, Resources

Scheme Name	Final Budget 2022/2023	Total Spend 2022/2023	Budget Remaining 2022/2023	Underspend (Budget Removed)	Budget Slipped to Future Years
	£m	£m	£m	£m	£m
Finance Total	3.944	1.243	2.701	0.000	2.701
Assets & Commercial Development Total	35.625	24.397	11.228	(7.584)	3.644
Capital Loans Total	13.183	11.667	1.516	0.000	1.516
Information Services Total	6.489	4.288	2.201	0.000	2.201
Corporate Director - Resources	59.241	41.595	17.646	(7.584)	10.062

Finance

38. In November 2022 the Evolve programme was reprogrammed to extend the timeline from the original go-live date of April 2023 to November 2023 due to

data migration challenges, particularly with the complexity of local government payroll data and internal and supplier capacity and skills. In 2022/23, two of the five programme phases were completed, with the third expected to be closed by the end of April 2023. The project status is now broadly on target and has moved into the 'Prepare' stage for phase four.

39. As part of the financial review and final revenue position for the year, staff costs totalling £0.711m were not capitalised in 2022/23 to create more capacity in the capital budget for 2023/24, £2.701m is requested to be slipped into future years.

Assets & Commercial Development

40. As part of the Phase 1 Depot Refurbishment Programme the refurbishment of Warminster and Parsonage Way Winter Maintenance Depots were completed in 2022/23. The final project, the creation of a new Winter Maintenance Depot at Hindon Stagger has progressed through a challenging planning phase and full Planning Permission is expected in early summer 2023, which will enable the project to progress. The delay in planning has resulted in budget slippage on this project.
41. During 2022/23 it was identified that a budget uplift of £0.800m was required to complete the Hindon Stagger project (the last of five depot projects) to cover inflation increases. The formal request was approved by the Capital Programme Board with a budget movement between the Corporate budget line and the Depot and Office Strategy budget line. This was completed under Chief Finance Officer delegated powers and reported to Cabinet in quarter three 2022/23. This funding was required in 2023/24, therefore the slippage of £1.166m includes the additional £0.800m.
42. The Property Carbon Reduction Programme (PCRP) and the grant funded Public Sector Decarbonisation Scheme (PSDS) budgets have delivered thirty projects during 2022/23 to reduce the council's carbon emissions and cost of utilities across the property estate. These projects include multiple PV (solar panel) installations that have increased the amount of renewable energy generated from Council sites by 400%, two new biomass boilers replacing fossil fuel heating at leisure centres, a programme of works to upgrade the controls systems at major sites and other lighting and heating work. £0.658m is requested to be slipped to future years for these two programmes. The first solar car park canopy installation has now been procured and will be delivered at Five Rivers Health and Wellbeing Centre in 2023/24. This will generate nearly 10% of the total annual power used at the site. £0.294m is therefore requested to be slipped to future years.
43. The Facilities Management Operational and Investment Estate budgets cover essential repair and maintenance works needed to keep buildings open and safe. Over one hundred and twenty five projects were undertaken during 2022/23, ranging from major repairs at Culver Street and Emery Gate Multi-Storey Car Parks, and Trowbridge Town Hall Roof. Condition surveys were carried out extensively across the Investment Estate, the data from which will

form the work programme for 2023/24. £0.492m has been brought forward to the Facilities Management Operational Estate to accommodate an overspend on this budget line, whilst £0.384m is requested to be slipped to future years for the Facilities Management Investment Estate.

44. A new Stopping Up site has been identified as part of the Gypsies and Travellers Projects and viability and planning works are underway to bring the site forward for development. £0.142m underspend is requested to be slipped to future years.
45. Melksham Community Campus opened on 01 August 2022 and has had a significant impact on participation levels across the leisure and library services. Since opening leisure memberships (Lifezone, Fitnesszone and Swimzone) have seen a 360% increase and currently stands at two thousand, two hundred and seventy-four. The Library now has seven thousand, one hundred and sixteen members, a 13.3% increase. Refurbishment of the Grade II listed Melksham House commenced in September 2022 and is approximately halfway through the programme. A slight delay to delivery has resulted in a request to slip £0.196m to future years. Calne and Cricklade community campus retentions have now been released and these project lines can be closed.
46. The Housing Infrastructure Fund (HIF) has been removed from the capital programme following the mutually agreed withdrawal from the Grant Determination Agreement with Homes England. Following the Cabinet decision in December 2022, the Council as landowner continues to work with landowners to the South of Chippenham. £7.584m is to be removed from the 2022/23 capital programme and funding earmarked for future years was removed as part of 2023/24 budget setting.
47. The purchase of land from Lackham College completed in early 2022/23. An allocation of £1.300m was set aside for this purchase. However, an additional portion of land was purchased to accommodate the proposed roundabout for the HIF funded scheme. The budget allocation did not include land tax or stamp duty, and these additional costs have exceeded the budget by £0.074m. This sum has been moved from the Corporate budget line in quarter four under Chief Finance Officer delegated powers.
48. Porton Science Park phase two has two aspects; a capital building project and a revenue Business Support programme, both externally grant funded with delivery running to July 2023. The capital build has now been completed and handed over to the Council, with landscaping and snagging activities currently being undertaken. Tenants have begun moving into the building with approx. 60% of space let. The official opening is expected at the end of June. The business support programme is due to complete within the next few weeks, with output data being gathered. The project has been subject to cost inflation for materials, energy supply/connection issues to the new build, and delays to agreed milestones with the build contractor which has required additional budget. Resourcing of the additional budget from the Corporate capital line was approved by Cabinet during 2022/23. Underspend from 2022/23 of £0.572m is requested to be moved to future years.

Capital Loans

49. This represents the capital loans funding provided to Stone Circle companies in 2022/23. The total capital loan for 2022/23 was £10.540m for Stone Circle Housing and £1.127m for Stone Circle Development Company.
50. Stone Circle Housing Company purchased forty-one properties in 2022/23. The Business Plan target was to acquire seventy-two properties, but this was not achieved due to turbulence and financial uncertainty following the government's mini-budget of September 2022 which resulted in a lack of properties being brought to market. There is year-end capital budget slippage of £0.293m.
51. In total Stone Circle Housing company has acquired ninety-two properties as of the 31 March 2023 and has a Capital Loan of £22.007m and a working capital loan of £0.326m from Wiltshire Council. The original Business Plan programme was based on acquiring two hundred and fifty units by 2024/25, however this has been reviewed and the Company now expects to reach target properties by 2025/26.
52. Stone Circle Development Company has worked on five development sites which will deliver one hundred and seventy-seven properties across Wiltshire. In 2022/23 the Company achieved planning permission on two further sites (48 units at Ashton Street, Trowbridge and 13 units at Tisbury Sports Centre, Tisbury). The Company's first scheme was put out to tender in 2022/23 and is due to start onsite in 2023/24. The end of year slippage of £1.223m is due to sites progressing at a slower pace. As of the 31 March 2023 the company has a Capital Loan of £1.743m and a Working Capital Loan of £0.216m from Wiltshire Council.
53. Wiltshire Council charged interest to Stone Circle Housing Company of £0.547m and Stone Circle Development Company of £0.084m for 2022/23 and this income is reflected in the revenue budget.

Information Services

54. The ICT capital programme is shown across Applications, Business as Usual, Other Infrastructure and Get Well, and covers staff costs and project costs to deliver key infrastructure, applications, cost of replacing staff devices and for further digital transformation and activities and emerging fields like business intelligence.
55. The Applications programme is implementing a new case management system for the Public Protection service which will enable customers to self-serve and the business to automate processes and provide mobile working for staff. The project is due to go live in October 2023. The capially funded teams continue to deliver improvement to Council operations through in-house software developments, productivity and automation alongside supporting

transformational programmes of work such as the Customer Experience programme where recent upgrades to the 'MyWilts app' have significantly improved the customer experience and efficiencies for Council staff and third-party contractors.

56. Within the Business as Usual capital budget, the Devices for Personas project will replace the aging laptop estate. Phase 1 (2023) deployment has delivered five hundred and fifty of one thousand, two hundred new laptops to date. Phase 2 is due to commence late 2023 and Phase 3 thereafter.
57. The Other Infrastructure budget line was implemented to cover miscellaneous ICT and technology equipment that required replacing across the Council. Hybrid meeting room equipment continues to be reviewed and updated as more people return to the office and feedback received. Audio visual equipment for use in the Council's democratic meetings including new microphones, cameras and internet streaming technologies have been provided in both the Council chamber and key cabinet meeting rooms. The service is currently planning procurement for the replacement of audio visual equipment for Area Board meetings and the Coroners Court in Salisbury. Overall the programme of work is on target.
58. The Get Well capital budget line funds Project 99 which was instigated to improve the failing server and network estate. The majority of actions from the Phase 2 business case for new monitoring systems have been implemented with computers and storage having supportable hardware supplier warranties. An off-site backup solution is in place and replacement hardware for the Cyber Recovery Data Centre is ready for testing. The Mitel telephone infrastructure has had its first upgrade in seven years, with a support contract in place. The final element of P99, the upgrading of life expired network equipment, is underway. The print refresh project has achieved a reduction in printer numbers in hub buildings by approximately 50%. At other satellite sites reducing printer numbers to a minimum whilst maintaining operational effectiveness is underway. This has saved budget and resources helping Wiltshire Council meet its climate change objectives.
59. As part of the financial review and final revenue position for the year staff costs totalling £0.203m were not capitalised in 2022/23 to create more capacity in the capital budget for 2023/24. Across the five ICT programme areas £2.201m is requested to be slipped into future years. Slippage is primarily due to staff recruitment and capacity, continued global shortages of ICT equipment and supply chain issues which frequently leads to suppliers unable to meet original delivery dates and delays in supplier invoicing.

Housing Revenue Account (HRA)

60. £2.058m and £0.654m has been brought forward for Phase 3.2 and 3.4 of the HRA Council House Build Programme respectively.
61. The table below shows the capital programme summary position for the Housing

Revenue Account. The total spend for 2022/23 was £16.734m against a budget of £28.890m, this results in slippage of £12.156m that is requested to roll forward into 2023/24.

62. Appendix B shows the breakdown of the capital budget adjustments in quarter four. For HRA £2.058m and £0.654m has been brought forward for Phase 3.2 and 3.4 of the HRA Council House Build Programme respectively.

Table 6 – Capital Programme 2022/23, HRA

Scheme Name	Final Budget 2022/2023	Total Spend 2022/2023	Budget Remaining 2022/2023	Underspend (Budget Removed)	Budget Slipped to Future Years
	£m	£m	£m	£m	£m
Housing Revenue Account Total	28.890	16.734	12.156	0.000	12.156

63. The HRA Capital programme consists of two elements, planned capital maintenance and the council house build programme. The planned capital maintenance of the existing housing stock covers bathrooms, kitchens, roofs, boilers etc. and the Council House Build programme, which has been split into different phases, is planned to deliver one thousand homes over the next ten years. 2022/23 was the third year of the programme. The underspend budget of £6.512m is requested to roll forward to 2023/24, included within this is a budget allocation of £4.6m which has been ringfenced for the adoption of roads and footpaths to the Highways Infrastructure.
64. The Council House Build programme completed forty-four units in 2022/23 with a further nineteen units commencing works on site. The outturn slippage of £5.644m is due to various factors including the complex nature of the programme which impacts the ability to deliver all expenditure and include complex contract negotiations, contaminated land remediation, length of planning and conveyancing processes, sites delays caused by weather, material supply chains and the difficulties seen in the labour market.

Place

65. The table below shows the capital programme summary position for Place Directorate. The total spend for 2022/23 was £34.940m against a budget of £50.527m, which results in slippage of £9.876m that is requested to roll forward into future years.
66. Appendix B shows the breakdown of the capital budget adjustments in quarter four. For Place Services £1.302m budget was brought forwards from future years to accommodate accelerated spend in Highways and Transport and a

slight overspend in Leisure, Culture and Communities. A total of £1.593m has been added to the programme budgets in 2022/23 in quarter four, £1.314m additional grant, £0.012m contributions from third parties and £0.267m S106 and Town/Parish contributions.

67. £0.053m has been removed from the CIL Funded Schemes budget in 2022/23 as the feasibility studies have completed and the remainder is no longer required. This will release CIL funding commitment which will then be available for allocation to other projects. £8.784m (£4.585m in 2022/23 and £4.199m in 2023/24) of external grant funding has been removed from the West Ashton Urban Extension Project as the Council is withdrawing from the HIF fund due to the developer being unable to enter into the necessary Section 106 agreement in advance of the project funding deadline which expired on 31 March 2023. A total of £2.305m budget has been removed from the Wiltshire Online Programme (£0.737m in 2022/23 and £1.568m in 2023/24) as phase one and two are complete, with £0.706m grant paid back to BDUK in line with the agreed investment ratios.

Table 7 – Capital Programme 2022/23, Place Services

Scheme Name	Final Budget 2022/2023	Total Spend 2022/2023	Budget Remaining 2022/2023	Underspend (Budget Removed)	Budget Slipped to Future Years
	£m	£m	£m	£m	£m
Highways & Transport Total	36.444	31.325	5.119	(0.053)	5.066
Economy & Regeneration Total	12.112	2.619	9.493	(5.322)	4.171
Environment Total	0.863	0.413	0.450	0.000	0.450
Leisure Culture & Communities Total	1.108	0.583	0.525	(0.336)	0.189
Corporate Director - Place	50.527	34.940	15.587	(5.711)	9.876

Highways & Transport

68. Parking Services have capital funding to deliver the replacement parking machine programme. A delay to the tender process has delayed implementation and the project is now projected to deliver all machines in 2023/24, the underspend of £0.127m is requested to be slipped to allow the programme to complete.
69. Fleet provides the necessary vehicles for the council to carry out its services including provision of snow blowers, waste vehicles, carbon neutral pool car fleet, replacement electric vehicles, mini-buses, and vans. There have been no replacement waste vehicles purchased during 2022/23 as the service is carrying out work to assess the feasibility of operating alternative fuel vehicles. However, orders have now been placed for four 12 tonne collection vehicles which will be brought into service during 2023/24.
70. The Council has taken delivery of an automated key tracking system for pool

car keys, five electric cars and two electric panel vans, whilst orders are in place for an additional five electric cars and thirty electric vans that are due to be delivered between June and September 2023 as well as six SUVs, two mobile libraries and two minibuses. Whilst orders are in place and spend is committed, there is currently a twelve-to-eighteen-month delay on the delivery of vehicles due to microchip and lorry chassis delays and build time. The underspend of £2.312m is therefore requested to be rolled forward to future years.

71. The Integrated Transport programme is also funded by DfT grant and covers design and implementation of a range of safety engineering schemes and projects to improve economic growth, road safety and traffic management. This includes new and improvement works to existing signing, traffic signals, street furniture, crossings and cycleway/footway implementation and improvements. Overall, the majority of projects included within the works programme were completed, however there is £0.706m slippage of projects requested to transfer into future years.
72. Approximately two hundred Local Highways and Footpath Improvement Groups schemes have been investigated, designed and delivered. The underspend in 2022/23 of £0.795m is requested to be moved to future years due to increase in demand for projects, staffing resource issues and prioritisation of schemes by the Groups. For 2022/23 £0.400m of spend was funded from CIL. It is recommended that Cabinet approves the allocation of £0.800m CIL from the strategic fund to fund £0.400m in 2023/24 and £0.400m in 2024/25 budgets, to replace the funding of LHFIG budgets currently approved to be funded by borrowing.
73. The LED Street Lighting project converts streetlights to LED and is delivering energy and maintenance savings that will cover the cost of borrowing for the programme and deliver additional revenue savings. The programme was overspent due to additional unforeseen costs with heritage style lanterns, this overspend has been covered by the Structural Maintenance and Bridges budget.
74. Included within Highways & Transport are the Structural Maintenance and Bridges programmes. These are funded by grant from the Department for Transport (DfT) and the schemes cover maintaining, improving and renewing carriageways and footways including reconstruction, resurfacing, surface dressing and patching. The grant funding is also used for lighting column and traffic signal replacement and re-decking, resurfacing, masonry repair and strengthening of bridges. It ensures the renewal, repair and preventative maintenance of carriageway/footway and land drainage infrastructure to prevent flooding.
75. Overall, the majority of projects included within the works programme for 2022/23 were completed whilst managing inflationary pressures, end of Ringway contract, and the mobilisation of Milestone contract. The overall underspend in this area of £0.579m is requested to be slipped to future years.
76. Three hundred Real Time Passenger Information digital signs have now been

implemented across the county and this project is in the final stages of delivery, slippage of £0.355m will be required in early 2023/24 for completion.

77. The Major Road Network schemes are progressing. Traffic modelling has been advanced to assess proposals for an alternative scheme for the A338 Salisbury Junction Improvements and detailed design and procurement has been advanced to facilitate early contractor appointment and delivery in 2024. £0.070m has been brought forward from future years to accommodate this. The A350 Melksham Bypass scheme is on hold pending the outcome of the National Highways M4 to Dorset Coast Connectivity Study. £1.217m has been brought forward to accelerate the A350 Chippenham Bypass (phase 4 and 5) scheme.
78. £0.003m has been brought forward from 2023/24 to commence preparatory works for the Dunnes Lane Car Park expansion in Castle Coombe. This is a new capital funded project for 2023/24.

Economy & Regeneration

79. There are three significant schemes included in the 2022/23 programme under Economy & Regeneration; £4.585m for West Ashton Urban Extension Project, £1.124m for Salisbury Future High Street and £5.024m for Trowbridge Future High Street with the latter two having year end slippage.
80. In 2021/22 the Council secured £8.784m of Housing Infrastructure Funding (HIF) from Homes England to support the costs of road infrastructure required to deliver 2,200 new houses at West Ashton, Trowbridge aligned with a scheme being brought forward by a developer. The intention was for the grant to be repaid to the Council by the developer as new homes were built and then occupied, with the Council reinvesting the funding in further residential projects where there were viability issues, as agreed with Homes England.
81. The project has been delayed due to negotiations by the developer in agreement and execution of the Section 106 agreement to grant the scheme planning permission. The project funding is bound by a deadline which expired on 31 March 2023.
82. The Council continued to progress planning and funding negotiations with Homes England, providing a revised delivery plan in December 2022 based on revised information from the developer. In addition, the section 106 agreement was required to be completed by 31 January 2023. £4.199m budget was re-profiled in the capital programme to 2023/24.
83. The developer has confirmed they were not in a position to sign the section 106 agreement before the deadline. This meant that the submitted delivery plan to spend the HIF by 31 March 2023 was no longer achievable. In light of these developments and the inability to draw down funding, the Council has continued to work with Homes England to withdraw from the Grant Agreement. £8.784m of external funding therefore needs to be removed from the capital programme, £4.585m in 2022/23 and £4.199m in 2023/24.

84. Salisbury Future High Street programme focuses on the Station Forecourt and Fisherton Street Gateway schemes in Salisbury to enhance the public realm and improve accessibility, making it easier, safer, and more convenient to travel into the city centre. In addition, a Heritage Living project will create a number of apartments in unoccupied spaces above shops and redevelop a vacant listed building.
85. Cost inflation and partner delivery issues have impacted the programme timescales for the Station Forecourt works, but detailed designs are being progressed and Network Rail approvals being arranged. The Fisherton Gateway Scheme design is being finalised, with the appointed contractor reviewing temporary traffic management arrangements and works programme. The delivery mechanism with a third party to enable the development of a number of apartments in a grade II listed building in the city centre is currently being established.
86. The Trowbridge Future High Streets Fund will deliver a range of projects that aim to strengthen the sustainability of Trowbridge town centre by creating a more diverse offer and increasing footfall. Ensuring this long-term sustainability involves maximising the use of some key buildings, bringing vacant retail units back into use, as well as improving connectivity, the public realm and active travel opportunities within the town centre.
87. There has been good public and stakeholder engagement regarding the Highways and Public Realm projects with detailed design and further engagement scheduled for the coming months. Planning and Listed Building consent have been achieved for the Trowbridge Town Hall refurbishment works and this project is moving into detailed design. Discussions continue with the Trowbridge Town Hall Trust regarding the asset transfer process. The River Biss project is being managed by Wiltshire Wildlife Trust and is at detailed design stage with further engagement taking place during Spring 2023. Approximately 60% of grant funds have been approved to town centre developers and landlords through the Vacant Units Fund.
88. Both Future High Street programmes have slippage requirements to future years; £0.343m for Salisbury and £3.445m for Trowbridge. Both programmes are affected by cost inflation and timescales associated with ensuring good design development. Discussions are ongoing with DLUHC regarding the requirement for grant funding to be defrayed by April 2024, as many of the associated projects will still be in construction beyond this date.
89. Economy and Regeneration has recently been successful with a bid for UK Shared Prosperity Fund grant and £1.591m has been awarded over three years. The allocation of £0.165m for 2022/23 has not been spent due to a three month slippage in receiving the Government funding agreement and is therefore requested to be rolled forward to 2023/24.
90. The Wiltshire Online project contract closure completed in 2022/23 for phase one and two of the programme. £2.305m budget is not required and can now be

removed from the programme, £0.737m in 2022/23 and £1.568m in future years. £0.706m grant has been paid back to BDUK in line with agreed investment ratios.

Environment

91. Waste Services includes numerous capital projects that fund the provision of essential assets such as recycling bins, black boxes, wheelie bins, and subsidised food waste digesters, as well as supporting one off projects to help deliver service changes at HRCs (bag sorting and DIY waste disposal at household recycling centres), and the installation of emissions control equipment at a strategic waste treatment facility. Funding is also allocated to deliver compliance projects in respect of the council's closed landfill sites.
92. In total £0.450m is requested to be moved to future years. This reflects a lower requirement for waste containers in year and deliveries being delayed for orders placed for recycling boxes and wheelie bins. A delay arising from the interpretation of new regulatory requirements in the implementation of emission controls at the waste treatment facility, the need to support an amended savings delivery programme in respect of HRCs service changes, and staff capacity issues stalling progress on the closed sites project.
93. Whilst there has been no spend during 2022/23 on the Closed Landfill Site projects consultancy work to inform the proposals for projects is being progressed. Consultants will be procured to manage the Monument Hill reedbed project. For Redlynch a position report with recommendations is due from consultants which will inform the scale of works and costs.
94. The Household Recycling Centre (HRC) schemes supports two revenue budget savings projects. Due to staff capacity issues these projects were not delivered in 2022/23, but now form part of the 2023/24 to 2025/26 medium term financial strategy. To support this work on-site infrastructure assessments have taken place which will inform what equipment and infrastructure is required to deliver these projects on each of the HRC sites. The £0.100m funding for these projects has been consolidated to Waste Services to aid monitoring.

Leisure, Culture and Communities

95. One hundred and fifty-five community led capital projects have been grant funded across the eighteen Area Boards with a total spend of £0.306m. The £0.336m underspend has been removed from the programme.
96. The contract for the provision of fitness equipment has now been awarded. Installation of any procured fitness equipment is linked to the pipeline of projects. Leisure have also used this capital to provide new spin bikes and other bulk leisure equipment for several sites. £0.012m has been brought forward on the Fitness Equipment for Leisure Centres programme from future years to offset a slight overspend on additional fitness and sports equipment.

97. The Libraries Self-Service programme has been reprofiled to deliver library digital transformation improvements that will benefit library customers as identified in the library transformation strategy. Furniture and equipment were purchased to facilitate the move of Durrington Library and a WiFi printing module purchased to allow customers to print from their own devices. £0.077m is requested to be rolled forward to future years due to delays in scoping the library review and supplier capacity issues with the upgrade to the Open+ building management system in Calne and Devizes Libraries.
98. Work to deliver a new leisure centre for Trowbridge is continuing. External consultants have completed Sport England’s Strategic Outcomes Planning Model which has provided a robust, evidence led assessment of need. This process has identified the appropriate facility mix and location of the new provision to meet the Council’s business plan objectives and core outcomes and the needs of the local community. The underspend in 2022/23 of £0.026m is requested to be rolled forwards to future years.
99. A planned pipeline of leisure facility improvements has been developed and robust business cases produced for the priority facilities to be improved with design team consultants being appointed to progress designs. Over the course of the year, budgets have been re-profiled based on RIBA build stages which will ensure more accurate reporting. The underspend against Leisure requirements programme in 2022/23 of £0.086m is requested to be rolled forwards into future years.

Capital Programme 2022/23 Funding

100. The Capital Programme for 2022/23 has been financed as shown in the table below based on actual spend.

Table 8 – Capital Programme 2022/23 Funding

Funding	£'m
Grants	42.353
Other Contributions	0.768
S106 Contributions	5.008
CIL Contributions	2.308
HRA	18.608
General Fund Receipts	4.046
Right To Buy Housing Receipts	0.299
Shared Ownership Income	0.782
Stone Circle Capital Loan	11.667
Borrowing funded by Revenue Savings	0.762
Borrowing	41.779
Total Capital Spend Programme 2022/23	128.380

101. The two borrowing amounts that total £42.541m, together with historic Council borrowing, will generate a Minimum Revenue Provision (MRP) charge, which is the amount councils have to statutorily set aside to repay the debt. For 2023/24

this charge to revenue will be £15.795m. This is lower than the 2023/24 budget, that was set at £18.344m based on the capital programme forecast as at quarter three and will result in a saving in 2022/23 of £2.549m.

102. In line with the Council's Minimum Revenue Provision policy, MRP is not set aside in respect of the Stone Circle Loans as the expectation is that the funds lent will be repaid in full at a future date. This position is monitored through the companies' Business Plans and Accounts and reviewed annually. If it was determined that the loan or any part of the loan would not be repaid then MRP would need to be applied or the loan value impaired as appropriate. The Stone Circle Loans were reviewed alongside the Business Plan in 2022/23 and the ability to repay determined as likely, and therefore no MRP or loan impairment is required to be accounted for in 2022/23 or currently proposed for 2023/24.
103. In 2022/23 £5.797m of capital receipts was brought forward from previous years asset sales and in year a further £2.043m was recognised. In addition to funding £4.046m of the capital programme from capital receipts as shown in the table above, £0.766m was allocated to fund transformational activity under the Flexible Use of Capital Receipts regulation. This spend and the schemes are reported within the Final Year End Financial Position 2022/23 Revenue report. As at 31st March 2023 the remaining balance on Capital Receipts was £3.028m.

Overview & Scrutiny Engagement

104. Regular reports are taken to Overview & Scrutiny relating to the Council's financial position. This report is being considered by Financial Planning Task Group at its meeting on 7 July 2023 and by Overview and Scrutiny Management Committee at its meeting on 26 July 2023.

Safeguarding Implications

105. None have been identified as arising directly from this report.

Public Health Implications

106. None have been identified as arising directly from this report.

Procurement Implications

107. None have been identified as arising directly from this report.

Equalities and diversity impact of the proposals

108. None have been identified as arising directly from this report.

Environmental and Climate Change Considerations

109. Schemes are included within the Capital Investment Programme that support the council's commitment to become carbon neutral by 2030, such as the Property Carbon Reduction Programme, Fleet, LED Street Lighting and Carbon Reduction Projects.

Risks that may arise if the proposed decision and related work is not taken

110. If the Council fails to take actions to address forecast shortfalls, overspends or increases in its costs it will need to draw on reserves. The level of reserves is limited and a one-off resource that cannot be used as a long term sustainable strategy for financial stability.
111. The approval of the requests to roll-forward underspends will set aside funds to manage the slippage in the delivery of approved schemes and ensures that approved schemes are able to be delivered successfully.

Risks that may arise if the proposed decision is taken and actions that will be taken to manage these risks

112. Ongoing budget monitoring and management forms part of the control environment and is a mitigating process to ensure early identification and action is taken. This control has been effective during the year and as a result the risk managed, with the effect of significant amounts being set aside in reserves to help support financial risks in future years.

Financial implications – Section 151 Officer Commentary

113. This report is the final report on the Councils capital budgets for the financial year 2022/23.
114. The Councils capital programme started out at £307.115m, over the course of the financial year it has reduced by over £126m to a final budget of £181.114m in recognition of programmes re-profiling and changes to the programme.
115. Whilst this position was highly predictable based on historic performance, the final year end position contains further profiling into later years of £39.438m, with the final capital spend being £128.380m. Where the profiling can, to a certain extent, be contextualised the focus of improving the profiling position is an ongoing improvement area for 2023/24.
116. The initial capital programme set for 2022/23 was extremely ambitious and more than double what the Council had ever delivered in one financial year. The initial sum of £307.115m noted above did not include any outturn slippage from 2021/22 and so this increased the sum further. A new governance process for the capital programme was implemented mid-way through 2022/23. This process has started to challenge services areas and provide greater assurance on deliverability and profiling of the capital programme. Whilst this is driving the programme to a more realistic level, there are opportunities to address profiling and phasing of projects and to gain further clarity of some of the challenges with

delivery.

117. In 2023/24 the Council has an approved programme, subject to the approval of slippage and reprogramming, of £199.127m. This level of investment and the schemes within the programme will once again need to be reviewed by Cabinet, to ensure they are aligned with future policy direction and confirm the profiling and phasing. This will be updated in the quarter one report to Cabinet in September 2023.

Legal Implications

118. None have been identified as arising directly from this report.

Workforce Implications

119. No workforce implications have been identified as arising directly from this report. In 2022/23 services have encountered issues with recruitment and retention which has led to delays on programmes and hence driven increased programme slippage. Ongoing budget monitoring and management, of which this report forms part of the control environment, is a mitigating process to ensure early identification of variances and action is taken so that impacts to the workforce are minimised.

Options Considered

120. Budget monitoring forms part of the financial control environment and it is important to provide reporting on all aspects of financial management and performance to Cabinet and the public, including delivery to plans, variances and risks and impacts.

Conclusions

121. The report supports effective decision making and ensures a sound financial control environment.

Andy Brown (Corporate Director of Resources and Deputy Chief Executive (S151 Officer)), andy.brown@wiltshire.gov.uk

Report Authors:

Andy Brown, Corporate Director of Resources and Deputy Chief Executive (S151 Officer - andy.brown@wiltshire.gov.uk)

Lizzie Watkin, Director of Finance and Deputy S151 Officer - lizzie.watkin@wiltshire.gov.uk

Leanne Sykes, Head of Finance, Place & Resources – leanne.sykes@wiltshire.gov.uk

Louise Cary, Head of Capital Projects – louise.cary@wiltshire.gov.uk

Marie Taylor, Head of Finance, Children & Education

Sarah Rose, Head of Finance, Adults

Appendices

Appendix A: Capital Programme Report 2022/23

Appendix B: Capital Programme Adjustments Quarter Four 2022/23

Background Papers

The following documents have been relied on in the preparation of this report:

Wiltshire Council's Financial Plan Update 2022/23, Medium Term Financial Strategy 2025/26 and Capital Programme and Strategy Full Council, 15 February 2022

[Agenda for Council on Tuesday 15 February 2022, 10.30 am | Wiltshire Council](#)

Financial Year 2022/23 - Quarter Three Capital Budget Monitoring Cabinet, 31 January 2023

[Agenda for Cabinet on Tuesday 31 January 2023, 10.00 am | Wiltshire Council](#)

APPENDIX A – CAPITAL PROGRAMME REPORT 2022/23 (page 1)

Scheme Name	22/23 Budget Approved Q3	Budget Movements between Schemes	Additional Budgets added to the Programme (Section 1 Appendix B)	Budget Drawn Back from Future Years	Final Budget 2022/2023	Total Spend 2022/2023	Budget Remaining 2022/2023	Underspend (Budget Removed)	Budget Slipped to Future Years
	£m	£m	£m	£m	£m	£m	£m	£m	£m
Whole Life Pathway									
Sensory Stimulation & Development Play Equipment	0.020	0.000	0.000	0.000	0.020	0.000	0.020	0.000	0.020
Whole Life Pathway Total	0.020	0.000	0.000	0.000	0.020	0.000	0.020	0.000	0.020
Ageing & Living Well									
Disabled Facilities Grants	2.700	0.000	0.000	0.561	3.261	3.261	0.000	0.000	0.000
Ageing & Living Well Total	2.700	0.000	0.000	0.561	3.261	3.261	0.000	0.000	0.000
Education & Skills									
Access and Inclusion	0.076	0.000	0.000	0.000	0.076	0.059	0.017	0.000	0.017
Army Rebasing	0.012	0.069	0.000	0.000	0.081	0.081	0.000	0.000	0.000
Basic Need	7.063	(0.069)	0.290	0.000	7.284	6.240	1.044	0.000	1.044
Stonehenge School Replacement of Lower Block	2.538	0.000	0.000	0.000	2.538	1.389	1.149	0.000	1.149
Devolved Formula Capital	0.658	0.000	1.371	0.000	2.029	2.028	0.001	0.000	0.001
Schools Maintenance & Modernisation	5.178	0.000	0.000	0.000	5.178	4.716	0.462	0.000	0.462
Early Years & Childcare	0.032	0.000	0.000	0.000	0.032	0.000	0.032	0.000	0.032
Early Years Buildings	0.121	0.000	0.000	0.000	0.121	0.000	0.121	0.000	0.121
Silverwood Special School	16.715	0.000	0.000	0.000	16.715	15.088	1.627	0.000	1.627
SEND Special School Capacity & Alternative Provision	0.403	0.000	0.000	0.000	0.403	0.210	0.193	0.000	0.193
High Needs Provision Capital Allowance	3.617	0.000	0.000	0.000	3.617	1.275	2.342	0.000	2.342
Education & Skills Total	36.413	0.000	1.661	0.000	38.074	31.086	6.988	0.000	6.988
Families & Children's Service									
Childrens Homes	1.100	0.000	0.000	0.000	1.100	0.764	0.336	0.000	0.336
Families & Children's Total	1.100	0.000	0.000	0.000	1.100	0.764	0.336	0.000	0.336
Corporate Director - People	40.233	0.000	1.661	0.561	42.455	35.111	7.344	0.000	7.344

APPENDIX A – CAPITAL PROGRAMME REPORT 2022/23 (page 2)

Scheme Name	Quarter 3 Budget	Budget Movements between Schemes	Additional Budgets added to the Programme (Appendix B)	Budget Drawn Back from Future Years	Final Budget 2022/2023	Total Spend 2022/2023	Budget Remaining 2022/2023	Underspend (Budget Removed)	Budget Slipped to Future Years
	£m	£m	£m	£m	£m	£m	£m	£m	£m
Finance									
Corporate	0.272	(0.074)	0.000	0.000	0.198	0.000	0.198	0.000	0.198
Evolve Project	3.746	0.000	0.000	0.000	3.746	1.243	2.503	0.000	2.503
Finance Total	4.018	(0.074)	0.000	0.000	3.944	1.243	2.701	0.000	2.701
Assets & Commercial Development									
Affordable Housing including Commuted Sums	0.536	0.000	0.000	0.000	0.536	0.396	0.140	0.000	0.140
Capital Receipt Enhancement	1.184	0.000	0.000	0.000	1.184	1.161	0.023	0.000	0.023
Lackham College Land Purchase	1.300	0.074	0.000	0.000	1.374	1.374	0.000	0.000	0.000
Depot & Office Strategy	3.255	0.000	0.000	0.000	3.255	2.089	1.166	0.000	1.166
Facilities Management Operational Estate	4.506	0.000	0.000	0.492	4.998	4.998	0.000	0.000	0.000
Gypsies and Travellers Projects	0.150	0.000	0.000	0.000	0.150	0.008	0.142	0.000	0.142
Housing Infrastructure Fund (HIF)	9.377	0.000	0.000	0.000	9.377	1.793	7.584	(7.584)	0.000
Porton Science Park	4.157	0.000	0.000	0.000	4.157	3.585	0.572	0.000	0.572
Health and Wellbeing Centres - Live Schemes	6.011	0.000	0.000	0.000	6.011	5.815	0.196	0.000	0.196
Non-Commercial Property Purchases	0.134	0.000	0.000	0.000	0.134	0.099	0.035	0.000	0.035
Property Carbon Reduction Programme	2.846	0.000	0.000	0.000	2.846	2.211	0.635	0.000	0.635
Park & Ride Solar Panel Canopies	0.300	0.000	0.000	0.000	0.300	0.006	0.294	0.000	0.294
Public Sector Decarbonisation Scheme Projects	0.073	0.000	0.566	0.000	0.639	0.616	0.023	0.000	0.023
Facilities Management Investment Estate	0.630	0.000	0.000	0.000	0.630	0.246	0.384	0.000	0.384
Social Care Infrastructure & Strategy	0.034	0.000	0.000	0.000	0.034	0.000	0.034	0.000	0.034
Assets & Commercial Development Total	34.493	0.074	0.566	0.492	35.625	24.397	11.228	(7.584)	3.644

APPENDIX A – CAPITAL PROGRAMME REPORT 2022/23 (page 3)

Scheme Name	22/23 Budget Approved Q3	Budget Movements between Schemes	Additional Budgets added to the Programme (Section 1 Appendix B)	Budget Drawn Back from Future Years	Final Budget 2022/2023	Total Spend 2022/2023	Budget Remaining 2022/2023	Underspend (Budget Removed)	Budget Slipped to Future Years
	£m	£m	£m	£m	£m	£m	£m	£m	£m
Capital Loans									
Stone Circle Housing Company Loan	10.833	0.000	0.000	0.000	10.833	10.540	0.293	0.000	0.293
Stone Circle Development Company Loan	2.350	0.000	0.000	0.000	2.350	1.127	1.223	0.000	1.223
Capital Loans Total	13.183	0.000	0.000	0.000	13.183	11.667	1.516	0.000	1.516
Information Services									
ICT Applications	3.045	0.000	0.000	0.000	3.045	1.864	1.181	0.000	1.181
ICT Business as Usual	1.514	0.000	0.000	0.000	1.514	1.219	0.295	0.000	0.295
ICT Other Infrastructure	0.830	0.000	0.000	0.000	0.830	0.403	0.427	0.000	0.427
ICT Get Well	0.952	0.000	0.000	0.000	0.952	0.704	0.248	0.000	0.248
Microsoft Cloud Navigator	0.148	0.000	0.000	0.000	0.148	0.098	0.050	0.000	0.050
Information Services Total	6.489	0.000	0.000	0.000	6.489	4.288	2.201	0.000	2.201
Corporate Director - Resources	58.183	0.000	0.566	0.492	59.241	41.595	17.646	(7.584)	10.062

APPENDIX A – CAPITAL PROGRAMME REPORT 2022/23 (page 4)

Scheme Name	Quarter 3 Budget	Budget Movements between Schemes	Additional Budgets added to the Programme (Appendix B)	Budget Drawn Back from Future Years	Final Budget 2022/2023	Total Spend 2022/2023	Budget Remaining 2022/2023	Underspend (Budget Removed)	Budget Slipped to Future Years
	£m	£m	£m	£m	£m	£m	£m	£m	£m
Highways & Transport									
Churchyards & Cemeteries	0.028	0.000	0.000	0.000	0.028	0.000	0.028	0.000	0.028
CIL Funded Schemes	0.053	0.000	0.000	0.000	0.053	0.000	0.053	(0.053)	0.000
Farmers Roundabout	0.000	0.034	0.000	0.000	0.034	0.034	0.000	0.000	0.000
Parking Contactless Machines	0.127	0.000	0.000	0.000	0.127	0.000	0.127	0.000	0.127
Fleet Vehicles	2.711	0.000	0.000	0.000	2.711	0.399	2.312	0.000	2.312
Highway flooding prevention and Land Drainage schemes	0.000	0.730	0.051	0.000	0.781	0.781	0.000	0.000	0.000
Integrated Transport	3.894	0.000	1.219	0.000	5.113	4.407	0.706	0.000	0.706
Local Highways and Footpath Improvement Groups	1.356	0.000	0.122	0.000	1.478	0.683	0.795	0.000	0.795
LED Street Lighting	0.762	0.703	0.000	0.000	1.465	1.465	0.000	0.000	0.000
Structural Maintenance & Bridges	21.865	(0.967)	0.036	0.000	20.934	20.355	0.579	0.000	0.579
Churchfields Depot Drainage and Traffic Management	0.081	0.000	0.000	0.000	0.081	0.018	0.063	0.000	0.063
Passenger Transport RTP1	0.692	0.000	0.000	0.000	0.692	0.337	0.355	0.000	0.355
Drainage Improvements	0.500	(0.500)	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Major Road Network M4 Junction 17	0.290	0.000	0.000	0.000	0.290	0.213	0.077	0.000	0.077
A338 Salisbury Junction Improvements MRN	0.059	0.000	0.000	0.070	0.129	0.129	0.000	0.000	0.000
A350 Chippenham Bypass (Ph 4&5) MRN	1.091	0.000	0.000	1.217	2.308	2.308	0.000	0.000	0.000
A3250 Melksham Bypass LLM - Full Scheme	0.218	0.000	0.000	0.000	0.218	0.193	0.025	0.000	0.025
Dunnes Lane Car Park, Castle Coombe	0.000	0.000	0.000	0.003	0.003	0.003	0.000	0.000	0.000
Highways & Transport Total	33.727	0.000	1.428	1.290	36.445	31.325	5.120	(0.053)	5.067
Economy & Regeneration									
Chippenham Station HUB	0.204	0.000	0.000	0.000	0.204	0.095	0.109	0.000	0.109
Corsham Mansion House	0.048	0.000	0.000	0.000	0.048	0.000	0.048	0.000	0.048
Salisbury Future High Streets	1.124	0.000	0.000	0.000	1.124	0.781	0.343	0.000	0.343
Trowbridge Future High Streets	5.024	0.000	0.000	0.000	5.024	1.579	3.445	0.000	3.445
UK Shared Prosperity Fund Projects	0.000	0.000	0.165	0.000	0.165	0.000	0.165	0.000	0.165
West Ashton Urban Extension Project	4.585	0.000	0.000	0.000	4.585	0.000	4.585	(4.585)	0.000
Carbon Reduction Projects	0.070	0.000	0.000	0.000	0.070	0.035	0.035	0.000	0.035
Wiltshire Ultrafast Broadband	0.063	0.000	0.000	0.000	0.063	0.063	0.000	0.000	0.000
Wiltshire Online	0.829	0.000	0.000	0.000	0.829	0.066	0.763	(0.737)	0.026
Economy & Regeneration Total	11.947	0.000	0.165	0.000	12.112	2.619	9.493	(5.322)	4.171

APPENDIX A – CAPITAL PROGRAMME REPORT 2022/23 (page 5)

Scheme Name	Quarter 3 Budget	Budget Movements between Schemes	Additional Budgets added to the Programme (Appendix B)	Budget Drawn Back from Future Years	Final Budget 2022/2023	Total Spend 2022/2023	Budget Remaining 2022/2023	Underspend (Budget Removed)	Budget Slipped to Future Years
	£m	£m	£m	£m	£m	£m	£m	£m	£m
Environment									
Waste Services	0.763	0.100	0.000	0.000	0.863	0.413	0.450	0.000	0.450
HRC Savings Infrastructure	0.100	(0.100)	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Environment Total	0.863	0.000	0.000	0.000	0.863	0.413	0.450	0.000	0.450
Leisure Culture & Communities									
Area Boards Grants	0.642	0.000	0.000	0.000	0.642	0.306	0.336	(0.336)	0.000
Fitness Equipment for Leisure Centres	0.064	0.000	0.000	0.012	0.076	0.076	0.000	0.000	0.000
Libraries - Self Service	0.121	0.000	0.000	0.000	0.121	0.044	0.077	0.000	0.077
Other Schemes including cross cutting systems	0.019	0.000	0.000	0.000	0.019	0.019	0.000	0.000	0.000
Trowbridge Leisure Centre	0.100	0.000	0.000	0.000	0.100	0.074	0.026	0.000	0.026
Leisure Requirements	0.150	0.000	0.000	0.000	0.150	0.064	0.086	0.000	0.086
Leisure Culture & Communities Total	1.096	0.000	0.000	0.012	1.108	0.583	0.525	(0.336)	0.189
Corporate Director - Place	47.632	0.000	1.593	1.302	50.527	34.940	15.587	(5.711)	9.876
2022/2023 Capital Programme General Fund Total	146.049	0.000	3.820	2.355	152.224	111.646	40.578	(13.296)	27.282

APPENDIX A – CAPITAL PROGRAMME REPORT 2022/23 (page 6)

Capital Programme Budget Movements 2022/2023 Quarter 4									
Scheme Name	Quarter 3 Budget	Budget Movements between Schemes	Additional Budgets added to the Programme (Appendix B)	Budget Drawn Back from Future Years	Final Budget 2022/2023	Total Spend 2022/2023	Budget Remaining 2022/2023	Underspend (Budget Removed)	Budget Slipped to Future Years
	£m	£m	£m	£m	£m	£m	£m	£m	£m
Housing Revenue Account									
HRA - Council House Build Programme	0.038	0.000	0.000	0.000	0.038	0.000	0.038	0.000	0.038
HRA - Council House Build Programme (Phase 2)	1.552	0.000	0.000	0.000	1.552	1.283	0.269	0.000	0.269
HRA - Council House Build Programme (Phase 3.1)	6.541	(0.140)	0.000	0.000	6.401	3.171	3.230	0.000	3.230
HRA - Council House Build Programme (Phase 3.2)	1.157	0.000	0.000	2.058	3.215	3.215	0.000	0.000	0.000
HRA - Council House Build Programme (Phase 3.3)	2.857	0.140	0.000	0.000	2.997	0.890	2.107	0.000	2.107
HRA - Council House Build Programme (Phase 3.4)	0.000	0.000	0.000	0.654	0.654	0.654	0.000	0.000	0.000
HRA - Refurbishment of Council Stock	14.033	0.000	0.000	0.000	14.033	7.521	6.512	0.000	6.512
Housing Revenue Account Total	26.178	0.000	0.000	2.712	28.890	16.734	12.156	0.000	12.156
2022/2023 Capital Programme General Fund and Housing Revenue Account Total	172.227	0.000	3.820	5.067	181.114	128.380	52.734	(13.296)	39.438

**APPENDIX B – CAPITAL PROGRAMME ADJUSTMENTS Quarter Four 2022/23
(Page 1)**

CHIEF FINANCE OFFICER (CFO) - EXERCISE OF DELEGATED POWERS & REQUESTS FOR ADDITIONAL RESOURCES WITHIN THE CAPITAL PROGRAMME			
Cabinet Meeting	12th July 2023		
Financial Year:	2022/2023		
SECTION 2 - DELEGATED CFO POWERS			
<i>"Schemes within the capital programme which require the reprogramming of expenditure between years due to scheme not progressing as originally anticipated or other circumstances"</i>			
Project Name:	CHBP Phase 3.4		
Budget Change:	2022/2023	2023/2024	2024/2025
	0.654	(0.654)	0.000
Reason:	Reverse slippage to match overspend in 22/23		
Funding Source:	HRA / Capital Receipts / S106 / Grant		
Project Name:	CHBP Phase 3.2		
Budget Change:	2022/2023	2023/2024	2024/2025
	2.058	(2.058)	0.000
Reason:	Reverse slippage to match overspend in 22/23		
Funding Source:	HRA / Capital Receipts / S106 / Grant		
Project Name:	Fitness Equipment for Leisure Centres		
Budget Change:	2022/2023	2023/2024	2024/2025
	0.011	(0.011)	0.000
Reason:	Reverse slippage to match overspend in 22/23		
Funding Source:	Borrowing		
Project Name:	Dunns Lane CP Castle Coombe		
Budget Change:	2022/2023	2023/2024	2024/2025
	0.003	(0.003)	0.000
Reason:	Reverse slippage to match spend due to early start to project		
Funding Source:	Borrowing		
Project Name:	A350 Chippenham Bypass (Ph 4&5) MRN		
Budget Change:	2022/2023	2023/2024	2024/2025
	1.217	(1.217)	0.000
Reason:	Reverse slippage to match overspend in 22/23		
Funding Source:	Grant DfT		

**APPENDIX B – CAPITAL PROGRAMME ADJUSTMENTS Quarter Four 2022/23
(Page 2)**

Project Name:	A338 Salisbury Junction Improvements MRN		
Budget Change:	2022/2023	2023/2024	2024/2025
	0.070	(0.070)	0.000
Reason:	Reverse slippage to match overspend in 22/23		
Funding Source:	Grant DfT		
Project Name:	Facilities Management Operational Estate		
Budget Change:	2022/2023	2023/2024	2024/2025
	0.492	(0.492)	0.000
Reason:	Reverse slippage to match overspend in 22/23		
Funding Source:	Borrowing		
Project Name:	Disabled Facilities grants		
Budget Change:	2022/2023	2023/2024	2024/2025
	0.561	(0.561)	0.000
Reason:	Reverse slippage to match overspend in 22/23		
Funding Source:	Grant funded		
Total Re-programming between years	5.067	(5.067)	0.000
In the exercise of my delegated powers (Section 1 and 2), I hereby authorise the amendments to the Capital Programme summarised above.			
CHIEF FINANCE OFFICER:	Andy Brown		
DATE:	Jul-23		

**APPENDIX B – CAPITAL PROGRAMME ADJUSTMENTS Quarter Four 2022/23
(Page 3)**

CHIEF FINANCE OFFICER (CFO) - EXERCISE OF DELEGATED POWERS & REQUESTS FOR ADDITIONAL RESOURCES WITHIN THE CAPITAL PROGRAMME			
Cabinet Meeting	12th July 2023		
Financial Year:	2022/23		
SECTION 2 - DELEGATED CFO POWERS			
<i>"Schemes within the capital programme which require the reprogramming of expenditure between years due to scheme not progressing as originally anticipated or other circumstances"</i>			
Project Name:	West Ashton Urban Extension Project		
Budget Change:	2022/23	2023/24	2024/25
	(4.585)	(4.199)	0.000
Reason:	Project not proceeding		
Funding Source:	Grant DLUC Homes England		
Project Name:	Wiltshire Online		
Budget Change:	2022/23	2023/24	2024/25
	(0.737)	(1.568)	0.000
Reason:	Project completed		
Funding Source:	Borrowing / Contributions		
Project Name:	CIL Funded Schemes		
Budget Change:	2022/23	2023/24	2024/25
	(0.053)	0.000	0.000
Reason:	Returning unused CIL funding to pot		
Funding Source:	CIL contributions		
Project Name:	Housing Infrastructure Fund (HIF)		
Budget Change:	2022/23	2023/24	2024/25
	(7.584)	0.000	0.000
Reason:	Project not proceeding in year budget removed		
Funding Source:	CIL contributions		
Total Re-programming between years	(12.959)	(5.767)	0.000
<p>In the exercise of my delegated powers (Section 1 and 2), I hereby authorise the amendments to the Capital Programme summarised above.</p> <p>CHIEF FINANCE OFFICER: Andy Brown</p> <p>DATE: Jul-23</p>			

**APPENDIX B – CAPITAL PROGRAMME ADJUSTMENTS Quarter Four 2022/23
(Page 4)**

POWERS & REQUESTS FOR ADDITIONAL RESOURCES WITHIN THE CAPITAL PROGRAMME			
Cabinet Meeting	12th July 2023		
Financial Year:	2022/23		
SECTION 1 - DELEGATED CFO POWERS			
"Adjustment/addition of scheme in the capital programme which has no effect on the net funding position of the programme i.e. Additional resources available in the form of Grant, Section 106 contributions etc which fund the addition "			
Project Name:	UK Shared Prosperity Fund Projects		
Budget Change:	2022/23	2023/24	2024/25
	0.166	0.400	1.025
Funding Source:	UKSPF grant		
Reason for movement:	New Grant funding secured		
Project Name:	Integrated Transport		
Budget Change:	2022/23	2023/24	2024/25
	0.934	0.000	0.000
Funding Source:	DfT Grant		
Reason for movement:	Active Travel Grant 22/23		
Project Name:	Integrated Transport		
Budget Change:	2022/23	2023/24	2024/25
	0.001	0.000	0.000
Funding Source:	Organisation Contribution		
Reason for movement:	Chipp Cycle Network Development Contribution		
Project Name:	Integrated Transport		
Budget Change:	2022/23	2023/24	2024/25
	0.125	0.000	0.000
Funding Source:	S106 contributions		
Reason for movement:	Developer Contributions		
Project Name:	Integrated Transport		
Budget Change:	2022/23	2023/24	2024/25
	0.011	0.007	0.000
Funding Source:	Organisation Contribution		
Reason for movement:	Organisation Contribution		
Project Name:	Local Highways and Footpath Improvement Groups		
Budget Change:	2022/23	2023/24	2024/25
	0.122	0.011	0.000
Funding Source:	Parish & Town Council Contributions		
Reason for movement:	Local Council payments towards schemes		
Project Name:	Structural Maintenance & Bridges		
Budget Change:	2022/23	2023/24	2024/25
	0.036	0.000	0.000
Funding Source:	Insurance Payout		
Reason for movement:	SM & Bridges Insurance claim settlement		

**APPENDIX B – CAPITAL PROGRAMME ADJUSTMENTS Quarter Four 2022/23
(Page 5)**

Project Name:	Devolved Formula Capital		
Budget Change:	2022/23	2023/24	2024/25
	0.035	0.000	0.000
Funding Source:	DfE Connect Grant		
Reason for movement:	Connect the Classroom grant (school award)		
Project Name:	Integrated Transport		
Budget Change:	2022/23	2023/24	2024/25
	0.050	0.000	0.000
Funding Source:	DfT grant award		
Reason for movement:			
Project Name:	Integrated Transport		
Budget Change:	2022/23	2023/24	2024/25
	0.040	0.000	0.000
Funding Source:	Organisation Grant Contribution		
Reason for movement:	National Highways Contribution		
Project Name:	Integrated Transport		
Budget Change:	2022/23	2023/24	2024/25
	0.020	0.000	0.000
Funding Source:	Town & Parish Contributions		
Reason for movement:	Local Area Contributions to Works		
Project Name:	Land Drainage 22-23		
Budget Change:	2022/23	2023/24	2024/25
	0.051	0.000	0.000
Funding Source:	Environment Agency Grant		
Reason for movement:			
Project Name:	Integrated Transport		
Budget Change:	2022/23	2023/24	2024/25
	0.038	0.000	0.000
Funding Source:	Environment Agency Grant		
Reason for movement:	Grant towards necessary works		
Project Name:	Basic Need		
Budget Change:	2022/23	2023/24	2024/25
	0.290	0.106	0.000
Funding Source:	S106 contributions		
Reason for movement:	Developer Contributions to Education Works		
Project Name:	Public Sector Decarbonisation Schemes		
Budget Change:	2022/23	2023/24	2024/25
	0.566	0.000	0.000
Funding Source:	Grant funded		
Reason for movement:			
Project Name:	Devolved Formula Capital		
Budget Change:	2022/23	2023/24	2024/25
	1.335	0.000	0.000
Funding Source:	DfE DFC Grant		
Reason for movement:	Extra payment from DfE for 22/23		
Total Delegated Changes Approved by Section 151 Officer	3.820	0.524	1.025
<p>In the exercise of my delegated powers (Section 1 and 2), I hereby authorise the amendments to the Capital Programme summarised above.</p>			
CHIEF FINANCE OFFICER:	Andy Brown		
DATE:	Jul-23		

Financial Planning Task Group Update

Year End Capital Investment Programme Financial Outturn Position 2022/23

Purpose

1. To update Overview and Scrutiny Management Committee on the discussions of the Financial Planning Task Group on 7 July 2023 regarding the Year End Capital Investment Programme Financial Outturn Position 2022/23.

Background

2. The Financial Planning Task Group (FPTG) is a standing task group reporting to the Overview and Scrutiny Management Committee.

Membership

3. The membership of the task group is as follows:

Cllr Gavin Grant (Vice-chairman)
Cllr Gordon King
Cllr Charles McGrath
Cllr Richard Britton
Cllr Pip Ridout (Chairman)
Cllr Ian Thorn
Cllr Elizabeth Threlfall
Cllr Mark Verbinnen

Terms of Reference:

4. The terms of reference of the task group are:
 - a) To review the council's draft Financial Plan, Medium-Term Financial Strategy (4-year financial model) and Treasury Management Strategy, reporting its findings to OS Management Committee.
 - b) To undertake regular monitoring of the council's capital and revenue budgets (including the delivery of savings), ensuring that mid-year trends and developments are considered when the council's Financial Plan is updated.

- c) To undertake ongoing review of the council's financial position, including the monitoring of reserves, investments, debt, and financial risks.
- d) Where they materially affect the council's overall financial position, to consider the council's:
 - i. approach to strategic procurement
 - ii. major contracts
 - iii. financial investment in, and liability to, its wholly owned subsidiaries.
- e) To help develop the council's approach to the annual budget setting cycle, including the specific contribution of Overview and Scrutiny.
- f) To bring regular reports to OS Management Committee, highlighting key financial developments and risks for further discussion.

Year End Capital Investment Programme Financial Outturn Position 2022/23

The Task Group met on 7 July 2023 to discuss the reports going to Cabinet on 11 July 2023, also present were:

Lizzie Watkin	Director of Finance
Leanne Sykes	Head of Finance Growth Investment & Place

Observing:

Cllr Graham Wright	Chairman, OS Management Committee
Cllr Chris Williams	Vice-Chairman, OS Management Committee
Cllr Jerry Kunkler	Chairman, Environment Select Committee

Year End Capital Investment Programme Financial Outturn Position 2022/23

Issue (Page and paragraphs numbers refer to the reports)	Further information / Comments
Subsidy to Stone Circle (para 49-53)	There is no subsidy. Stone Circle assets would revert to the council if the company were dissolved. Any loan value would be covered by the assets but any decline in property values may have an adverse effect. Therefore, the council needs to retain confidence in the overall asset value.
Stone Circle loans (Para 102)	In 2022/23 it was agreed that interest rate for the council loans would be 3%. Stone Circle has estimated 5%-7% future interest rates in their current business plan. This will be reviewed next year.

Treatment of housing assets in the housing programme	Not a simple picture as it depends upon individual decisions. Stone Circle items are loans so are shown as a loan in the capital account. Capital loans are anticipated to be repaid in future. The Government might change financial regulations around loans to subsidiaries. Housing Revenue Account (HRA) activity will appear in the HRA account. In future it will be clearly set out in the reporting where the spend is and where the money comes from.
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Cllr Pip Ridout, Chairman of the Financial Planning Task Group

Report author: Simon Bennett, Senior Scrutiny Officer, 01225 718709
simon.bennett@wiltshire.gov.uk

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Wiltshire Council

Cabinet

13 June 2023

Subject: Treasury Management Outturn Report 2022/23

Cabinet member: Cllr Nick Botterill – Cabinet Member for Finance, Development Management and Strategic Planning

Key Decision: Non Key

Executive Summary

The Council approved a Treasury Management Strategy and an Annual Investment Strategy for 2022/23 at its meeting on 1 February 2022.

The Treasury Management Strategy requires an Annual Outturn Report reviewing the Treasury Management activities for the year.

The Council has continued to finance capital expenditure through maximising the use of capital receipts, capital grants and internal borrowing.

Overall, the Council is under borrowed by £152.910m. This has avoided the Council having to pay out external interest costs in the order of £3.700m. Against budget, there is an underspend in respect of the net position on interest receivable/payable of £4.510m. These have been accounted for in the overall year end revenue outturn position for 2022/23.

Proposals

Cabinet is requested to:

- a) Note that the contents of this report are in line with the Treasury Management Strategy 2022/23; and to
- b) Recommend to Full Council consideration of this report.

Reasons for Proposals

To give members an opportunity to consider the performance of the Council against the parameters set out in the approved Treasury Management Strategy for 2022/23.

Terence Herbert
Chief Executive

Wiltshire Council

Cabinet

13 June 2023

Subject: Treasury Management Outturn Report 2022/23

Cabinet member: Cllr Nick Botterill – Cabinet Member for Finance, Development Management and Strategic Planning

Key Decision: Non Key

Purpose of Report

1. The Council is required by regulations issued under the Local Government Act 2003 to produce an annual treasury management review of activities and the actual prudential and treasury indicators for 2022/23. This report meets the requirements of both the CIPFA Code of Practice on Treasury Management (the Code) and the CIPFA Prudential Code for Capital Finance in Local Authorities, (the Prudential Code).
2. During 2022/23 the minimum reporting requirements were that the Council should receive the following reports,
 - an annual treasury strategy in advance of the year (reported to Cabinet on 1 February 2022)
 - a mid-year treasury update report (reported to Cabinet on 29 November 2022)
 - an annual review following the end of the year describing the activity compared to the strategy (this report)
3. The regulatory environment places responsibility on members for the review and scrutiny of treasury management policy and activities. This report provides details of the outturn position for treasury activities and highlights compliance with the Council's policies previously approved by members.
4. This Council confirms that it has complied with the requirement under the Code to give prior scrutiny to all of the above treasury management reports before they were reported to Full Council.

5. This report summarises the following,

- Capital activity during the year;
- Impact of this activity on the Council's underlying indebtedness, (the Capital Financing Requirement);
- The actual prudential and treasury indicators;
- Overall treasury position identifying how the Council has borrowed in relation to this indebtedness, and the impact on the investment balances;
- Summary of interest rate movements in the year;
- Detailed debt activity;
- Detailed investment activity.

Overall Treasury Position

6. During 2022/23, the Council complied with its legislative and regulatory requirements. The key actual prudential and treasury indicators detailing the impact of capital expenditure activities during the year, with comparators, are as follows:

Prudential and Treasury Indicators	2021/22 Actual £m	2022/23 Original Budget/Estimate £m	2022/23 Actual £m
Capital Expenditure			
General Fund	86.452	217.419	99.979
HRA	16.120	45.159	16.734
Commercial Activities	8.560	44.538	11.667
Total	111.132	307.116	128.380
Capital Financing Requirement			
General Fund	493.470	670.466	519.809
HRA	99.864	118.864	91.865
Total	593.334	789.330	611.674
Gross Borrowing	408.557	529.708	398.926
External Debt	408.757	529.908	399.126
PFI Liability	64.502	59.944	59.838
Over/(under) borrowing	(120.275)	(199.478)	(152.91)
Investments			
Longer than one year	10.000		20.000
Under one year	209.529		157.220
Total	219.529		177.220

Net Borrowing	189.028		221.706
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7. Other prudential and treasury indicators are to be found in the main body of the report.
8. The Corporate Director of Resources and Deputy Chief Executive (S151 Officer) can confirm that borrowing was only undertaken for a capital purpose and the statutory borrowing limit (the authorised limit) was not breached.

The Council's Capital Expenditure and Financing

9. The Council undertakes capital expenditure on long term assets. These activities may either be,
 - Financed immediately through the application of capital or revenue resources (capital receipts, capital grants, revenue contributions) which has no resultant impact on the Council's borrowing need; or,
 - If insufficient financing is available, or a decision is taken not to apply resources, the capital expenditure will give rise to a borrowing need.
10. The actual capital expenditure forms one of the required prudential indicators. The table below shows the actual capital expenditure and how this was financed.

General Fund	2021/22 Actual £m	2022/23 Budget £m	2022/23 Actual £m
Capital expenditure	95.012	261.957	111.646
Financed in year	55.594	78.789	56.905
Unfinanced Capital Expenditure	39.418	183.168	54.741

HRA	2021/22 Actual £m	2022/23 Budget £m	2022/23 Actual £m
Capital expenditure	16.120	45.159	16.734
Financed in year	16.120	26.159	16.734
Unfinanced Capital Expenditure	0.000	19.000	0.000

The Council's Overall Borrowing Need

11. The Council's underlying need to borrow for capital expenditure is termed the Capital Financing Requirement (CFR). This figure is a gauge of the Council's indebtedness. The CFR results from the capital activity of the Council and resources used to pay for the capital spend. It represents the 2022/23 unfinanced capital expenditure (see above table) and prior years' net or unfinanced capital expenditure which has not yet been paid for by revenue or other resources.

12. Part of the Council's treasury activities is to address the funding requirements for this borrowing need. Depending on the capital programme, the treasury team organises the Council's cash position to ensure that sufficient cash is available to meet the capital plans and cash flow requirements. This may be sourced through borrowing from external bodies (such as the Government through the Public Works Loans Board, or the money markets), or utilising temporary cash resources within the Council.

The Capital Financing Requirement (CFR)

13. The Council's (non HRA) underlying borrowing need (CFR) is not allowed to rise indefinitely. The Council is required to make an annual revenue charge, called the Minimum Revenue Provision (MRP), to reduce the CFR. This is effectively a repayment of the non-Housing Revenue Account (HRA) borrowing need. There is no statutory requirement to reduce the HRA CFR. This differs from the treasury management arrangements which ensure that cash is available to meet capital commitments. External debt can also be borrowed or repaid at any time, but this does not change the CFR.

14. The total CFR can also be reduced by,

- The application of additional capital financing resources, such as unapplied capital receipts; or,
- Charging more than the statutory revenue charge (MRP) each year through a Voluntary Revenue Provision (VRP)

15. The Council's 2022/23 MRP Policy (as required by the DLUHC Guidance) was approved as part of the Treasury Management Strategy Statement on 1 February 2022.

16. The Council's CFR for the year is shown below and represents a key prudential indicator. It includes PFI and leasing schemes on the balance sheet, which increase the Council's borrowing need. No borrowing is actually required against these schemes as a borrowing facility is included within the contracts.

	2021/22 Actual £m	2022/23 Estimate £m	2022/23 Actual £m
Opening CFR			
CFR – General Fund	473.779	509.281	493.470
CFR – HRA	107.865	99.864	99.864
CFR – Total	581.644	609.145	593.334
Unfinanced Capital Expenditure (General Fund) as paragraph 10	39.418	183.168	54.741
Unfinanced Capital Expenditure (HRA) as paragraph 10	0.000	19.000	0.000
Less MRP/VRP	(15.273)	(17.425)	(16.018)
Less Other Long Term Liabilities (PFI)	(4.455)	(4.557)	(3.481)
Less Other Financing Movements	(8.000)	(0.000)	(16.906)
Closing CFR			
CFR – General Fund	493.470	670.499	519.809
CFR – HRA	99.864	118.864	91.865
CFR - Total	593.334	789.330	611.674

* Final figures subject to audit

Note the MRP/VRP will include PFI/finance lease annual principal payments.

17. Borrowing activity is constrained by prudential indicators for gross borrowing and the CFR, and by the authorised limit.

Gross Borrowing and the CFR

18. In order to ensure that borrowing levels are prudent over the medium term and only for a capital purpose, the Council should ensure that its gross external borrowing does not, except in the short term, exceed the total of the CFR in the preceding year (2021/22) plus the estimates of any additional capital financing requirement for the current (2022/23) and the next two financial years. This essentially means that the Council is not borrowing to support revenue expenditure.
19. This indicator would allow the Council some flexibility to borrow in advance of its immediate capital needs in 2022/23.
20. The table below highlights the Council's gross borrowing position against the CFR. The Council has complied with this prudential indicator. Following on from the under/over funding of the CFR, the table also details the Council's under borrowing position.

	2021/22 Actual £m	2022/23 Budget £m	2022/23 Actual £m
Gross borrowing position	408.557	529.708	398.926
CFR	593.334	789.330	611.674
(Under)/over funding of CFR	(184.777)	(259.622)	(212.748)
PFI Liability	64.502	59.944	59.838
(Under)/Over Borrowing	(120.275)	(199.678)	(152.910)

21. To illustrate the benefit of having an under borrowed position: if the Council was to externally borrow £152.910m (over 25 years at the PWLB rate on 31/03/2023 of 4.62%), this would result in external annual interest costs in the order of £7.064m. The interest foregone on the use of internal funds would be £3.364m (based on current average interest rate of 2.20% as at 31/03/2023). This produces a net benefit of £3.700m.

Authorised Limit

22. The authorised limit is the affordable borrowing limit required by section 3 of the Local Government Act 2003. The limit is set based on the Operational Boundary allowing for unplanned and exceptional cash movements up to 2.5% above the Operational Boundary. Once this has been set, the Council does not have the power to borrow above this level. The table below demonstrates that during 2022/23 the Council has maintained gross borrowing within its authorised limit.

Operational Boundary

23. The operational boundary is the expected borrowing position of the Council during the year. The Operational Boundary is set based on the CFR with additional capacity for day to day cashflow borrowing needs to allow for managing movements in cash. Periods when the actual position is either below or over the boundary are acceptable subject to the authorised limit not being breached.

	2022/23 £m
Authorised Limit	831.463
Maximum Gross Borrowing Position during the year	408.557
Operational Boundary	814.087
Average Gross Borrowing Position	407.403

Actual Financing Costs as a Proportion of Net Revenue Stream

24. This indicator identifies the trend in the cost of capital, (borrowing and other long-term obligations costs net of investment income), against the net revenue stream.

	2022/23 %
Financing Costs as a Proportion of Net Revenue Stream – GF	4.98
Financing Costs as a Proportion of Net Revenue Stream – HRA	11.17

Treasury Position as at 31 March 2023

25. The Council's treasury management debt and investment position is organised by the treasury management team (within the Accountancy Team), in order to ensure adequate liquidity for revenue and capital activities, security for investments and to manage risks within all treasury management activities. Procedures and controls to achieve these objectives are well established both through member reporting detailed in the summary, and through officer activity detailed in the Council's Treasury Management Practices.

26. At the end of 2022/23, the Council's treasury position was as follows,

	31 March 2022			31 March 2023		
	Principal £m	Rate/ Return %	Average Life Years	Principal £m	Rate/ Return %	Average Life Years
Fixed Rate Funding						
PWLB	340.123	3.60	18.57	332.123	3.30	17.79
Market	61.000	4.37	36.57	61.000	4.37	35.57
Salix Funding	7.434	0.00	4.06	5.803	0.00	3.06
Variable Rate Funding						
PWLB	0.00	0.00	0.00	0.00	0.00	0.00
Market	0.00	0.00	0.00	0.00	0.00	0.00
Total Debt	408.557	3.67	19.66	398.926	3.41	18.87
Total Investments	219.529	0.16	0.23	177.220	2.20	0.32
Net Debt	189.028			221.706		

27. The maturity structure of the debt portfolio (in terms of percentages and absolute values) was as follows,

	31 March 2022 Actual £m	31 March 2023 Actual £m
Under 12 months	38.000	44.000
12 months and within 2 years	14.000	10.000
2 years and within 5 years	40.540	61.926

5 years and within 10 years	87.017	68.500
10 years and within 20 years	68.500	58.000
20 years and within 30 years	43.500	42.500
30 years and within 40 years	41.000	48.000
40 years and within 50 years	76.000	66.000
	408.557	398.926

	2022/23 Authorised Limits %		31 March 2023 Actual %	
	Upper Limit	Lower Limit	Next Call Date *	Contractual Maturity
Under 12 months	25.00	0.00	11.03	2.51
12 months and within 2 years	25.00	0.00	2.51	2.51
2 years and within 5 years	45.00	0.00	15.52	14.02
5 years and within 10 years	75.00	0.00	17.18	17.17
10 years and above	100.00	0.00	53.76	63.79

* the next call date is the date on which the lender has the right to redeem the loan. This affects five out of eight of our current market loans. In the current interest rate environment, a call is unlikely to happen as the rates payable on these loans are higher than the current prevailing market rates.

28. The structure of the investment portfolio was as follows,

	Actual 31 March 2022 £m	Actual 31 March 2022 %	Actual 31 March 2023 £m	Actual 31 March 2023 %
Treasury Investments				
Banks	114.700	52.24	87.000	49.08
Building Societies	10.000	4.56	0.000	0.00
Local Authorities	0.000	0.00	35.000	19.75
MMFs	69.840	31.81	35.081	19.80
Call Account	14.989	6.83	0.139	0.08
Local Authority Property Fund	10.000	4.56	20.000	11.29
Total Treasury Investments	219.529	100.00	177.220	100.00
Non-Treasury Investments				
Third Party Loans	10.303	47.83	8.340	25.56
Stone Circle Loan	11.240	52.17	24.294	74.44
Total Non-Treasury Investments	21.543	100.00	32.634	100.00
Treasury Investments	219.529	90.69	177.220	84.45

Non-Treasury Investments	21.543	9.31	32.634	15.55
Total - All Investments	241.072	100.00	209.854	100.00

29. The maturity structure of the investment portfolio was as follows,

Treasury Investments	Actual 31 March 2022 £m	Actual 31 March 2022 %	Actual 31 March 2023 £m	Actual 31 March 2023 %
Longer than 1 Year	10.000	4.56	20.000	11.29
Up to 1 Year	209.529	95.44	157.220	88.71
Total	219.529	100.00	177.220	100.00

Treasury Management Strategy 2022/23

Investment Strategy and Control of Interest Rate Risk

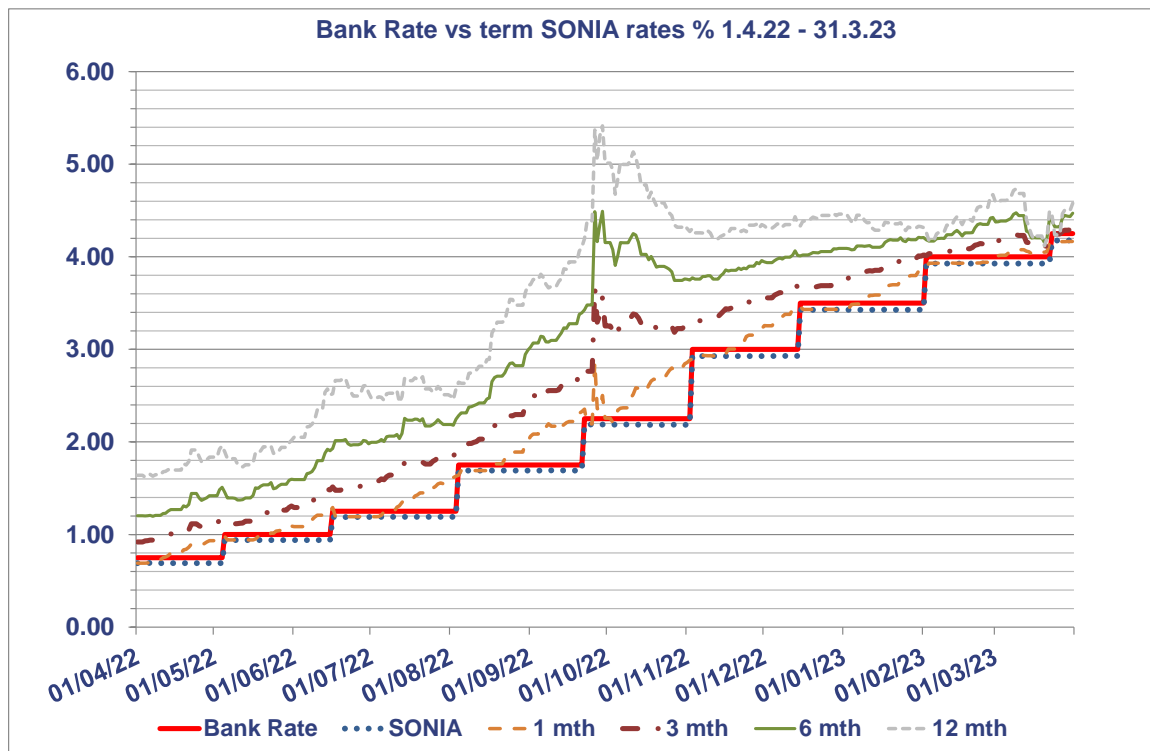
30. Investment returns picked up throughout the course of 2022/23 as central banks, including the Bank of England, adopted tighter monetary policy to respond to continuing inflationary pressures.

31. Starting at 0.75% in April 2022, bank rate moved up in stepped increases of either 0.25% or 0.50%, reaching 4.25% by the end of the financial year, with the potential for one or two increases in 2023/24.

32. The Bank of England Bank Rate and SONIA rates for 2022/23 were as follows.

	Bank Rate	SONIA	1 Month	3 Month	6 Month
High	4.25%	4.18%	4.17%	4.30%	4.49%
High Date	23/03.23	31/03/23	31/03/23	31/03/23	29/09/22
Low	0.75%	0.69%	0.69%	0.92%	1.20%
Low Date	01/04/22	01/04/22	01/04/22	01/04/22	07/04/22
Average	2.30%	2.24%	2.41%	2.72%	3.11%
Spread	3.50%	3.49%	3.48%	3.38%	3.29%

* SONIA is the Sterling Overnight Index Average. A replacement set of indices (for LIBID) for benchmarking investments. The benchmarking rates used by the Council, are a backward-looking set of reference rates that reflect the investment yield curve at the time an investment decision was taken.



33. The change in investment rates meant that all local authorities were faced with the challenge of proactive investment of surplus cash for the first time in over a decade. This emphasised the need for a detailed working knowledge of cashflow projections, so that the appropriate balance could be maintained between maintaining cash for liquidity purposes, and laddering deposits on a rolling basis to lock in the increase in investment rates as duration was extended.

34. While the Council has taken a cautious approach to investing, it is also fully appreciative of changes to regulatory requirements for financial institutions in terms of additional capital and liquidity that came about in the aftermath of the Great Financial Crisis of 2008/09. These requirements have provided a far stronger basis for financial institutions, with annual stress tests by regulators evidencing how institutions are now far more able to cope with extreme stressed market and economic conditions.

Borrowing Strategy and Control of Interest Rate Risk

35. During 2022/23, the Council maintained an under-borrowed position. This meant that the capital borrowing need (the CFR) was not fully funded with loan debt, as cash supporting the Council’s reserves, balances and cash flow was used as an interim measure. The strategy was prudent as investment returns were initially low and minimising counterparty risk on placing investments also needed to be considered.

36. The policy of avoiding new borrowing by running down spare cash balances, has served well over the last few years. However, this has remained under constant review to avoid incurring higher borrowing costs in the future when the Council may not be able to avoid new borrowing to finance capital expenditure and/or the refinancing of maturing debt. The policy has allowed the Council to enter into long term borrowing arrangements, in order to secure lower rates of fixed debt to fund the Councils capital programme.

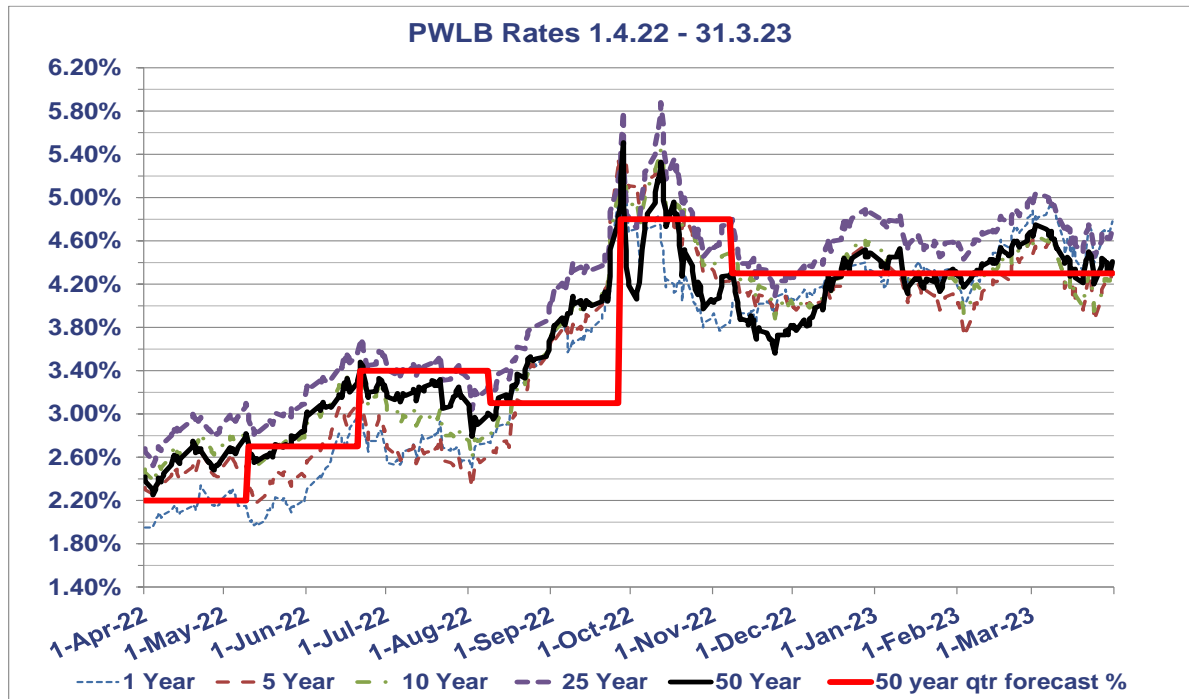
37. Against this background and the risks within the economic forecast, caution was adopted within the treasury operations. The treasury team monitored interest rates in financial markets and adopted a pragmatic strategy based upon the following principles to manage interest rate risks.

- If it had been felt that there was a significant risk of a sharp fall in long and short term rates, (e.g. due to a marked increase of risks around relapse into recession or of risks of deflation), then long term borrowings would have been postponed, and potential rescheduling from fixed rate funding into short term borrowing would have been considered.
- However, it was anticipated that there was a significant risk of a rise in long and short term rates than initially expected, so the portfolio position was re-appraised. Fixed rate funding was drawn from the PWLB whilst interest rates were lower than they were projected to be in the next few years.

38. Interest rate forecasts were initially suggesting only gradual rises in short, medium, and longer term fixed borrowing rates during 2022/23, but by August it had become clear that inflation was moving up towards 40-year highs, and the Bank of England engaged in monetary policy tightening at every Monetary Policy Committee meeting during 2022, and into 2023, either by increasing Bank Rate by 0.25% or 0.5% each time. The CPI measure of inflation has this month dropped to just below 10% and is expected to fall back towards 4% by year end.

39. The following table and graph show PWLB rates for range of maturity periods, the average borrowing rates, the high and low points in rates and spreads over the year.

PWLB Rates	1 Year	5 Year	10 Year	25 Year	50 Year
Low	1.95%	2.18%	2.36%	2.52%	2.25%
Low Date	01/04/2022	13/05/2022	04/04/2022	04/04/2022	04/04/2022
High	5.11%	5.44%	5.45%	5.88%	5.51%
High Date	28/09/2022	28/09/2022	12/10/2022	12/10/2022	28/09/2022
Average	3.57%	3.62%	3.76%	4.07%	3.74%
Spread	3.16%	3.26%	3.09%	3.36%	3.26%



40. PWLB rates are based on gilt (UK Government Bond) yields, through HM Treasury determining a specified margin to add to them. The main influences on gilt yields are Bank Rate, inflation expectations and movements in US treasury yields.
41. As a general rule, short-dated gilt yields will reflect expected movements in Bank Rate, whilst medium to long-dated yields are driven primarily by the inflation outlook.
42. The current margins attributed to gilt yield prices are as follows,
- PWLB Standard Rate = gilt plus 100 basis points
 - PWLB Certainty Rate = gilt plus 80 basis points
 - Local Infrastructure Rate = gilt plus 60 basis points
43. Gilt yields have been on a continual rise since the start of 2021, peaking in the autumn of 2022. Currently gilt yields are broadly range bound between 3% and 4.25%.
44. There is likely to be a further fall in gilt yields and PWLB rates over the next one to two years as Bank Rate first rises to dampen inflationary pressures and a tight labour market, and is then cut as the economy slows, unemployment rises, and inflation moves closer to the Bank of England's 2% target.

Borrowing Outturn

45. A summary of the Council's borrowing position is detailed at Appendix 1.

46. No new borrowing was undertaken during the year.

47. One naturally maturing loan was repaid during 2022/23 as follows,

Pool	Lender	Principal £m	Type	Interest Rate %	Loan Term
HRA	PWLB	8.000	Fixed Interest Rate Maturity	2.56	11 years

Borrowing in Advance of Need

48. The Council has not borrowed more than, or in advance of its needs, purely to profit from the investment of the extra sums borrowed.

Debt Rescheduling

49. No debt rescheduling was undertaken during the year, as the average 1% differential between PWLB new borrowing rates and premature repayment rates made rescheduling unviable.

Investment Outturn

50. The Council's investment policy is governed by DLUHC investment guidance, which has been implemented in the annual investment strategy approved by the Council on 1 February 2022. This policy sets out the approach for choosing investment counterparties and is based on credit ratings provided by the three main credit rating agencies, supplemented by additional market data.

51. The investment activity during the year conformed to the approved strategy, and the Council had no liquidity difficulties.

52. In January 2023, the Council purchased £10m of units in the CCLA property fund from Swindon Borough Council. The fund is designed for local authorities seeking exposure to UK commercial property for longer term investments. The aim of this investment is to provide a higher level of investment income, together with long term capital appreciation.

53. There is a cost to both enter and exit the CCLA fund, so purchasing units directly from Swindon Borough Council meant that these costs could be avoided and the savings shared.

54. Due to a fall in property prices, the fund is currently valued at a lower price than the initial investment. This difference does not represent a cost to the Council, as it is

not charged to the Council's revenue account, but held in a separate unusable reserve. This is due to an accounting directive (IFRS9) which over-rides general accounting practice, which otherwise would see the entry cost charged to revenue in the year in which it was incurred. IFRS9 is explained in further detail in paragraph 71.

55. A summary of the Council's investment position as at 31 March 2023 is detailed at Appendix 2.
56. The Council maintained an average balance of £220.288m of internally managed funds. The difference between the balances available for investment and the actual investments is due to the varying level of working capital (creditors, debtors and other long term liabilities) and internal borrowing.
57. The internally managed funds earned an average rate of 2.20%. The comparable performance indicator is the 90 day backward looking SONIA rate, which was 1.84%.
58. The Council's total interest received from all investments for 2022/23 was £6.144m. The Council's budgeted investment return for 2022/23 was £0.304m, therefore forecast investment income (interest) for the year to date is £5.840m over achieved against budget. The interest received was higher than budgeted due to increases in interest rates, which rose more steeply and higher than forecast. In addition to this, the Council had significantly larger than anticipated cash balances on which interest was accrued, which is largely due to the underspend in the capital programme.
59. The position on interest income must be compared with external interest costs payable. The Council paid external interest costs (on both the general fund and the HRA debt) of £13.889m against a budget of £12.559m. This is a £1.330m overspend against budget. The overspend is due to additional borrowing undertaken in March 2022, which was after the budget was approved.
60. The net underspend in respect of interest receivable/payable, for both general fund and HRA, is £4.510m. This has been accounted for in the overall revenue outturn position for 2022/23.

Breach of Counterparty Limit – Handelsbanken

61. A notice account is held with Handelsbanken, which enables the Council to diversify its investments, using a counterparty with a high credit quality with a different type of investment vehicle. The terms of this investment require the Council to give 35 days notice to withdraw funds. Interest is calculated by the bank and applied to the account automatically on a quarterly basis rather than being paid to the council. For other investment accounts that the council holds, interest is usually paid across to the council when calculated and due, so this arrangement to pay automatically into

the account is unusual. The interest rate on this account can vary, and is notified to the treasury team via email or post.

62. The monetary limit on this account is £15m, and in May 2022, the Council held £14.988m. When the interest (of £0.024m) was applied by Handelsbanken at the end of this month, the account balance was £15.013m, breaching the limit by £0.013m. On receipt of the interest, the Council immediately withdrew funds to bring the account balance to within the counterparty limit, subject to the 35 day notice restriction.
63. The risk of the above situation recurring was mitigated through a decreased level of balances held on this investment, to allow sufficient headroom for increased interest income. An automated diary entry was included on the treasury management system to alert the team to any further potential breaches.
64. However, due to a steep increase in interest rates, and the treasury management system diary warning failing, a further breach occurred at the end of November 2022. Having reduced the balance in the account, the Council held £14.933m, and interest of £0.081m was due to be applied, making the total balance on the account £15.014m. This was picked up by the treasury team before the interest was applied, and a request was made to withdraw the funds on immediate terms or to repay the interest direct to the council, but this was denied, and the limit was breached by 0.014m.
65. The risk of the above situation recurring has been withdrawn completely by significantly decreasing the level of balances held on this investment. Different types of investments are being investigated with Handelsbanken, such as a fixed term deposit. This would give more certainty in terms of interest rates and balances, whilst utilising the high credit quality offered by Handelsbanken.

Performance Measurement

66. One of the key requirements in the CIPFA Code of Practice is the formal introduction of performance measurement relating to investments, debt and capital financing activities. Whilst investment performance criteria have been well developed and universally accepted, debt performance indicators continue to be a more problematic area with the traditional average portfolio rate of interest acting as the main guide (table currently in paragraph 26).
67. The Council's current performance indicators were set out in the annual Treasury Management Strategy Statement 2022/23. However additional security and liquidity benchmarks will be investigated, developed and introduced for possible introduction for the next TMSS (2024/25).

Economic Background and Interest Rate Forecast

68. Against a backdrop of inflationary pressures, the easing of Covid restrictions, the Russian invasion of Ukraine, and a range of different UK Government policies, UK interest rates have been volatile right across the yield curve, from Bank Rate through to 50-year gilt yields, for the whole of 2022/23.
69. CPI inflation picked up to what should be a peak reading of 11.1% in October, although hopes for significant falls from this level will rest on the movements in the gas and electricity markets, as well as the supply-side factors impacting food prices. On balance, most commentators expect the CPI measure of inflation to drop back towards 4% by the end of 2023.
70. Bank Rate increased steadily throughout 2022/23, starting at 0.75% and finishing at 4.25%.

Other Issues – IFRS9 Fair Value of Investments

71. Following the consultation undertaken by the Department of Levelling Up, Housing and Communities on IFRS 9, the Government has extended the mandatory statutory override for local authorities to reverse out all unrealised fair value movements resulting from pooled investment funds to 31st March 2025. Local authorities are required to disclose the net impact of the unrealised fair value movements in a separate unusable reserve throughout the duration of the override in order for the Government to keep the override under review and to maintain a form of transparency.
72. This is relevant for the investments held with the CCLA (see paragraph 52 – 54). Total investments of £20m were made, and the unrealised fair value of these investments at year end are £17.382m. The difference between the initial investment and the unrealised fair value will be held in an unusable reserve until such time that the investment is sold (realised) or the statutory over-ride no longer applies.

Overview & Scrutiny Engagement

73. Regular reports are taken to the Overview and Scrutiny Management Committee and its Financial Planning Task Group relating to the Council's financial position. This report will be considered by Financial Planning Task Group on 9 June 2023 and Overview and Scrutiny Management Committee on 26 July 2023.

Safeguarding Implications

74. None have been identified as arising directly from this report.

Public Health Implications

75. None have been identified as arising directly from this report.

Procurement Implications

76. None have been identified as arising directly from this report.

Equalities Impact of the Proposal

77. None have been identified as arising directly from this report.

Environmental and Climate Change Considerations

78. Wiltshire Council will not intentionally invest in any investment that is not ethical and would not be consistent with our environmental and social policy objectives.

79. Where appropriate, the Council will consider investments that deliver environmental and social benefits, whilst maintaining our Security, Liquidity and Yield criteria.

Risks Assessment

80. All investments have been at fixed rates during the period. The Council's current average interest rate on long term debt is 3.41%, which compares favourably with similar rates of other UK local authorities.

81. The primary management risks to which the Council is exposed are adverse movements in interest rates and the credit risk of counterparties.

82. Investment counterparty risk is controlled by assessing and monitoring the credit risk of borrowers as authorised by the Annual Investment Strategy.

Financial Implications

83. These have been examined and are implicit throughout the report.

Workforce Implications

84. None have been identified as arising directly from this report.

Legal Implications

85. None have been identified as arising directly from this report.

Proposals

86. Cabinet is requested to:

- a) Note that the contents of this report are in line with the Treasury Management Strategy 2022/23 and to
- b) Recommend to Full Council consideration of this report.

Andy Brown

Corporate Director of Resources & Deputy Chief Executive (S.151 Officer)

Report Author: Debbie Price, Principal Accountant
debbie.price@wiltshire.gov.uk, Tel: 01225 718640

12 May 2023

Appendices

Appendix 1 Borrowing Portfolio

Appendix 2 Investment Portfolio

Borrowing Portfolio as at 31 March 2023

PWLB – HRA	Start Date	Maturity Date	Amount £m	Interest Rate %	Annual Interest £m
PWLB – HRA	28/03/2012	28/03/2024	8.000	2.70	0.216
PWLB – HRA	28/03/2012	28/03/2025	8.000	2.82	0.226
PWLB – HRA	28/03/2012	28/03/2026	10.000	2.92	0.292
PWLB – HRA	28/03/2012	28/03/2027	8.000	3.01	0.241
PWLB – HRA	28/03/2012	28/03/2028	6.000	3.08	0.185
PWLB – HRA	28/03/2012	28/03/2029	7.000	3.15	0.220
PWLB – HRA	28/03/2012	28/03/2030	8.000	3.21	0.257
PWLB – HRA	28/03/2012	28/03/2031	2.000	3.26	0.065
PWLB – HRA	28/03/2012	28/03/2032	5.000	3.30	0.165
PWLB – HRA	28/03/2012	28/03/2033	6.000	3.34	0.200
PWLB – HRA	28/03/2012	28/03/2034	7.000	3.37	0.236
PWLB – HRA	28/03/2012	28/03/2035	2.000	3.40	0.068
PWLB – HRA	28/03/2012	28/03/2037	9.000	3.44	0.309
Total PWLB – HRA			86.000		2.680

PWLB – General Fund	Start Date	Maturity Date	Amount £m	Interest Rate %	Annual Interest £m
PWLB – General Fund	15/02/2010	01/06/2023	2.000	4.45	0.089
PWLB – General Fund	15/02/2010	01/06/2024	2.000	4.49	0.090
PWLB – General Fund	14/08/2001	01/12/2025	0.123	4.875	0.006
PWLB – General Fund	15/02/2010	01/06/2026	2.000	4.54	0.091
PWLB – General Fund	21/08/2002	01/06/2027	4.000	4.75	0.190
PWLB – General Fund	08/02/2022	01/02/2028	20.000	1.95	3.900
PWLB – General Fund	29/07/1999	01/06/2028	1.000	4.75	0.048
PWLB – General Fund	15/02/2010	01/06/2028	2.000	4.56	0.091
PWLB – General Fund	08/02/2022	01/02/2029	20.000	1.98	3.960
PWLB – General Fund	29/07/1999	01/06/2029	1.000	4.75	0.048
PWLB – General Fund	29/07/1999	01/06/2030	1.000	4.75	0.046
PWLB – General Fund	20/05/2005	01/06/2030	2.000	4.45	0.089
PWLB – General Fund	05/12/2005	18/03/2031	5.000	4.25	0.213
PWLB – General Fund	29/07/1999	01/06/2031	1.000	4.75	0.048
PWLB – General Fund	20/05/2005	01/06/2031	2.000	4.45	0.089
PWLB – General Fund	21/11/2005	18/09/2031	2.000	4.25	0.085
PWLB – General Fund	20/05/2005	01/06/2032	2.000	4.45	0.089
PWLB – General Fund	04/11/1999	01/12/2032	1.500	4.625	0.069
PWLB – General Fund	20/05/2005	01/06/2033	2.000	4.45	0.089
PWLB – General Fund	15/11/1999	19/09/2033	1.000	4.25	0.042
PWLB – General Fund	20/05/2005	01/06/2034	2.000	4.45	0.089

PWLB – General Fund	Start Date	Maturity Date	Amount £m	Interest Rate %	Annual Interest £m
PWLB – General Fund	15/11/1999	18/09/2034	1.000	4.25	0.043
PWLB – General Fund	21/11/2005	18/09/2034	5.000	4.25	0.213
PWLB – General Fund	14/06/2005	14/06/2035	5.000	4.35	0.218
PWLB – General Fund	15/11/1999	18/09/2035	1.000	4.25	0.043
PWLB – General Fund	21/11/2005	18/09/2035	5.000	4.25	0.213
PWLB – General Fund	15/11/1999	18/09/2036	0.500	4.25	0.021
PWLB – General Fund	15/11/1999	18/09/2036	0.500	4.25	0.021
PWLB – General Fund	11/01/2006	01/12/2037	4.000	4.00	0.160
PWLB – General Fund	11/01/2006	01/12/2038	4.000	4.00	0.160
PWLB – General Fund	15/02/2010	01/06/2041	2.000	4.57	0.091
PWLB – General Fund	11/08/2006	01/12/2041	3.000	4.35	0.131
PWLB – General Fund	15/02/2010	01/06/2042	2.000	4.57	0.091
PWLB – General Fund	11/08/2006	01/12/2042	2.000	4.35	0.087
PWLB – General Fund	11/08/2006	01/12/2043	2.000	4.35	0.087
PWLB – General Fund	06/09/2006	01/12/2044	3.000	4.25	0.128
PWLB – General Fund	06/09/2006	01/12/2045	3.000	4.25	0.128
PWLB – General Fund	29/06/2006	18/09/2046	4.000	4.45	0.178
PWLB – General Fund	30/08/2006	01/12/2046	2.000	4.25	0.085
PWLB – General Fund	29/06/2006	18/09/2047	4.000	4.45	0.178
PWLB – General Fund	30/08/2006	01/12/2047	2.000	4.25	0.085
PWLB – General Fund	09/10/1998	18/09/2048	1.000	4.50	0.045
PWLB – General Fund	29/06/2006	18/09/2048	3.500	4.45	0.156
PWLB – General Fund	30/08/2006	01/12/2048	2.000	4.25	0.085
PWLB – General Fund	09/10/1998	18/09/2049	1.000	4.50	0.045
PWLB – General Fund	29/06/2006	18/09/2049	3.000	4.45	0.134
PWLB – General Fund	30/08/2006	01/12/2049	2.000	4.25	0.085
PWLB – General Fund	30/08/2006	01/06/2050	5.000	4.25	0.213
PWLB – General Fund	17/09/1998	18/09/2050	1.000	5.125	0.051
PWLB – General Fund	17/09/1998	18/09/2051	1.000	5.125	0.051
PWLB – General Fund	07/03/2007	01/06/2052	2.000	4.25	0.085
PWLB – General Fund	23/07/1998	03/06/2052	1.000	5.50	0.055
PWLB – General Fund	07/03/2007	01/06/2053	2.000	4.25	0.085
PWLB – General Fund	23/07/1998	02/06/2053	1.000	5.50	0.055
PWLB – General Fund	19/06/1998	01/06/2054	1.000	5.375	0.054
PWLB – General Fund	19/06/1998	01/06/2055	1.000	5.375	0.054
PWLB – General Fund	21/06/2006	01/06/2055	2.000	4.30	0.086
PWLB – General Fund	22/06/2006	18/09/2055	4.000	4.35	0.174
PWLB – General Fund	19/06/1998	01/06/2056	1.500	5.375	0.081
PWLB – General Fund	21/06/2006	01/06/2056	3.000	4.30	0.129
PWLB – General Fund	22/06/2006	01/06/2056	6.000	4.35	0.261
PWLB – General Fund	02/10/1997	25/09/2057	1.500	6.625	0.99
PWLB – General Fund	12/03/2019	13/03/2063	10.000	2.36	0.236
PWLB – General Fund	12/03/2019	13/03/2064	10.000	2.36	0.236

PWLB – General Fund		Maturity Date	Amount £m	Interest Rate %	Annual Interest £m
	Start Date				
PWLB – General Fund	12/03/2019	13/03/2065	10.000	2.36	0.236
PWLB – General Fund	08/02/2022	01/03/2071	20.000	2.00	4.000
PWLB – General Fund	08/02/2022	01/01/2072	20.000	2.00	4.000
Total PWLB - General Fund			246.123		8.335

Market Loans		Maturity Date	Amount £m	Interest Rate %	Annual Interest £m
Lender	Start Date				
Barclays Bank	03/12/2004	03/12/2054	10.000	4.45	0.445
FMS Wermanagement	07/12/2004	08/12/2053	10.000	4.45	0.445
Depfa Deutsche Pfandbriefbank	10/12/2004	10/12/2052	10.000	4.45	0.445
Dexia Credit Local	10/12/2004	11/12/2051	10.000	4.45	0.445
Barclays Bank	31/08/2005	31/08/2055	5.000	3.99	0.200
Dexia Credit Local	20/02/2006	18/02/2066	6.000	4.45	0.267
Beyern LB	05/03/2007	07/03/2067	4.000	4.2	0.168
Barclays Bank	31/07/2007	01/08/2067	6.000	4.21	0.253
Total – Market Loans			61.000		2.667

Salix Loans		Maturity Date	Amount £m	Interest Rate %	Annual Interest £m
Lender	Start Date				
SALIX1	22/11/2019	01/04/2025	0.517	0.00	0.000
SALIX2	02/03/2020	02/03/2026	2.872	0.00	0.000
SALIX3	01/07/2021	01/07/2027	2.414	0.00	0.000
Total – Salix Loans			5.803		0.000

Loan Summary	Amount £m	Annual Interest £m
PWLB – HRA	86.000	2.680
PWLB – General Fund	246.123	8.335
Market Loans	61.000	2.667
Salix Loans	5.803	0.00
Total – All Loans	398.926	13.682

* Annual interest = Total amount of annual interest payable per loan outstanding as at 31 March 2023.

This will not equal the amount of interest paid during 2022/23 – as the total loan portfolio has changed during the year.

Investment Portfolio as at 31 March 2023 (compared to the counterparty list)

Counterparty	Amount £m	Interest Rate %	Start Date	Maturity Date	LAS Credit Rating **
London Borough of Croydon	10.000	4.25	18/10/2022	18/04/2023	Yellow – 60 Months
National Bank of Canada	10.000	4.22	09/12/2022	09/06/2023	Red – 6 Months
First Abu Dhabi Bank PJSC	10.000	4.40	09/01/2023	10/07/2023	Orange – 12 Months
National Bank of Kuwait	10.000	3.96	18/01/2023	18/04/2023	Red – 6 Months
Qatar National Bank	10.000	4.545	20/01/2023	20/07/2023	Red – 6 Months
Bayerische Landesbank London	10.000	4.00	08/02/2023	09/05/2023	Red – 6 Months
Sumitomo Mitsui Banking Corporation Europe Ltd	10.000	4.14	15/02/2023	15/05/2023	Red – 6 Months
Birmingham City Council	10.000	4.40	24/03/2023	25/09/2023	Yellow – 60 Months
Somerset Council	10.000	4.65	17/03/2023	17/10/2023	Yellow – 60 Months
West Dunbartonshire Council	5.000	4.60	20/03/2023	20/09/2023	Yellow – 60 Months
DBS Bank Ltd	10.000	4.60	23/03/2023	25/09/2023	Orange – 12 Months
Close Brothers	10.000	4.60	24/03/2023	25/09/2023	Red – 6 Months
HSBC Overnight Account	7.000	4.03	31/03/2023	01/04/2023	Orange – 12 Months
Handelsbanken plc (Call Account)	0.139	3.85	*	35 Day Notice	Orange – 12 Months
Black Rock Money Market Fund	5.091	4.09	*	*	AAA
BNP Money Market Fund	29.990	4.20	*	*	AAA
Total	177.220				

Long Term Investment Portfolio as at 31 March 2023

Counterparty	Amount £m	Dividend Rec'd *** £m	Start Date	Current Valuation £m	Notes
CCLA – Property Fund	10.000	0.390	31/03/2022	7.824	Current valuation unrealised – no impact on revenue
CCLA – Property Fund	10.000	0.077	31/01/2023	9.558	Current valuation unrealised – no impact on revenue
Total	20.000	0.467		17.382	

* Money Market Funds/Call Account – cash can be invested and withdrawn on a daily basis (subject to maximum investment limits) so there is no start date or maturity date for the purposes of this report.

** Link Asset Services provide a creditworthiness service, which employs a sophisticated modelling approach utilising credit ratings from the three main credit rating agencies - Fitch, Moody's and Standard and Poor's. The credit ratings of counterparties are supplemented with the following overlays:

- a) credit watches and credit outlooks from credit rating agencies;
- b) CDS spreads to give early warning of likely changes in credit ratings;
- c) sovereign ratings to select counterparties from only the most creditworthy countries.

This modelling approach combines credit ratings, credit watches and credit outlooks in a weighted scoring system which is then combined with an overlay of CDS spreads for which the end product is a series of colour coded bands which indicate the relative creditworthiness of counterparties. These colour codes are used by the Council to determine the suggested duration for investments. The Council will therefore use counterparties within the following durational bands:

- a) Yellow – 5 years (this category is for AAA rated Government debt or its equivalent, including an investment instrument – collateralised deposits, where the investment is secured only against local authority debt, namely LOBOs, making them effectively government exposure);
- b) Dark pink – 5 years for Enhanced money market funds (EMMFs) with a credit score of 1.25
- c) Light pink – 5 years for Enhanced money market funds (EMMFs) with a credit score of 1.5
- d) Purple – 2 years;
- e) Blue – 1 year (only applies to nationalised or semi nationalised UK Banks and their subsidiaries):
- f) Orange – 1 year;
- g) Red – 6 months;
- h) Green – 100 days; and
- i) No Colour – not to be used.

The advisor's creditworthiness service uses a wider array of information than just primary ratings and by using a risk weighted scoring system, does not give undue preponderance to just one agency's ratings.

Financial Planning Task Group Update

Treasury Management Outturn Report 2022/23

Purpose

1. To update Overview and Scrutiny Management Committee on the discussions of the Financial Planning Task Group on 9 June 2023 regarding the Treasury Management Outturn Report 2022/23.

Background

2. The Financial Planning Task Group (FPTG) is a standing task group reporting to the Overview and Scrutiny Management Committee.

Membership

3. The membership of the task group is as follows:

Cllr Gavin Grant (Vice-chairman)
Cllr Gordon King
Cllr Charles McGrath
Cllr Richard Britton
Cllr Pip Ridout (Chairman)
Cllr Ian Thorn
Cllr Elizabeth Threlfall
Cllr Mark Verbinnen

Terms of Reference:

4. The terms of reference of the task group are:
 - a) To review the council's draft Financial Plan, Medium-Term Financial Strategy (4-year financial model) and Treasury Management Strategy, reporting its findings to OS Management Committee.
 - b) To undertake regular monitoring of the council's capital and revenue budgets (including the delivery of savings), ensuring that mid-year trends and developments are considered when the council's Financial Plan is updated.
 - c) To undertake ongoing review of the council's financial position, including the monitoring of reserves, investments, debt, and financial risks.

- d) Where they materially affect the council's overall financial position, to consider the council's:
 - i. approach to strategic procurement
 - ii. major contracts
 - iii. financial investment in, and liability to, its wholly owned subsidiaries.
- e) To help develop the council's approach to the annual budget setting cycle, including the specific contribution of Overview and Scrutiny.
- f) To bring regular reports to OS Management Committee, highlighting key financial developments and risks for further discussion.

Treasury Management Outturn Report 2022/23

The Task Group met on 9 June 2023 to discuss the reports going to Cabinet on 13 June 2023, also present were:

Cllr Nick Botterill	Cabinet Member for Finance, Development Management and Strategic Planning
Andy Brown	Corporate Director Resources & Deputy Chief Executive (S151 Officer)

Observing:

Cllr Graham Wright	Chairman, OS Management Committee
Cllr Chris Williams	Vice-Chairman, OS Management Committee

Treasury Management Outturn Report 2022/23

Issue (Page and paragraphs numbers refer to the reports)	Further information / Comments
Differences between budget predictions 2022/23 and the outturn (Table para 6)	This relates to the capital programme and the original budget which was £307m (2022/23) most of which is financed through debt. The table (para 10) shows predicted borrowing as £183m forecast in the budget 2022/23. There was slippage in the capital programme. Gross borrowing of £408m (2021/22) is now down to £398m (2022/23). The reason for the variances is because of the difference between what is set in the budget and what was actually spent. As has been commented on before at the task group the council is taking active steps to better profile capital spending.

<p>Reduction in investments of £40m and an increased borrowing of £30m, representing some £70m on the balance sheet (Table para 6)</p>	<p>Under borrowing has gone up because there is more cash in the system. The cash provided by government during COVID is beginning to be paid back. Cash levels will go down, though the council did borrow £80m last year. The under borrowed position has increased due to the use of surplus cash. Appendix 2 Investment Portfolio shows that investments were bringing better returns (4%+).</p>
<p>Commercial activities and capital expenditure (Table para 6)</p>	<p>The original budget for the HRA (Housing Revenue Account) was £46m but spend is only £16m. This seems a large variance with the estimates, but this again is related to the profiling of programmes. Within that much of the actual variation is due to the one project, the Maltings in Salisbury which has yet to begin.</p> <p>All commercial opportunities will be looked at on their individual merits but there are no current plans to invest in the commercial sector, however there is a small line in the budget (which has been scaled back). Unless there are significant benefits in a number of contexts for example regeneration, this is not an area that council would want to invest. For the council any debt accrued there has to be a strategy concerning repayment.</p> <p>It was highlighted that members should continue to monitor the council's exposure to Stone Circle (para 28).</p>
<p>Fair value of investment (para 71-72)</p>	<p>Investment in CCLA is captured by IFRS (International Financial Reporting Standards) rules. This is a longer term investment (5yrs+) as it has a dividend return. The value of fund is £20m and the fair value is £17m. This would, in commercial terms, have been a revenue issue but as a local authority there is an override through an accounting treatment that does not affect the bottom line. There is a similar override for the dedicated schools grant (DSG).</p> <p>The CCLA fund is restricted in its investments, for example UK only.</p>
<p>Repayment of loans (Appendix 1)</p>	<p>The market loans debt has gone down by £2m. The council is looking to repay market loans as the banks are often seeking negotiated deals in order to pay off the debt (£40m). Further analysis of the situation will look at whether to backfill with loans from the Public Works Loans Board (PWLB). Any such decision would be taken to Cabinet</p>

The balance between debt and investment usage	The council make its decisions in terms of debt and investment by using a trigger point, set in December 2021, for when the council would borrow. The council is now looking at repaying debt from surplus cash. With interest rates at 0.1% the council's investments were negligible. The council has invested £10m in the CCLA property fund (para 52) and is moving to become more active as the returns are better. The council will need to borrow after this financial year (2023/24). Interest rates will continue to go up and the council will borrow when interest rates begin to fall to around 3%. This is always being reviewed and opportunities will be taken if/when they arise.
Process by which investment decisions are arrived at and their oversight.	The Treasury Strategy and annual investment strategy defines the duration of loans and debt. This is set politically, but then devolved to the 151 Officer, who may well consult with Cabinet on the specifics. The council is moving to a longer term view of investments
Housing Revenue Account (HRA)	The cost of borrowing for the HRA is broadly the same as for the general fund and the HRA has a 30yr business plan, by which the % ratio of borrowing will decrease. No ceilings are applied. HRA reports are standard and therefore benchmarking can be undertaken with other local authorities in order to monitor relative situations. The Housing Board will continue to monitor the debt level.

Cllr Pip Ridout, Chairman of the Financial Planning Task Group

Report author: Simon Bennett, Senior Scrutiny Officer, 01225 718709
simon.bennett@wiltshire.gov.uk

Wiltshire Council

Overview and Scrutiny Management Committee

26 July 2023

Task Group Update

1. Evolve Programme Task Group

Supporting officer: Simon Bennett

Membership

Cllr Jon Hubbard (Chairman)
Cllr Dr Monica Devendran
Cllr Ruth Hopkinson
Cllr Horace Prickett
Cllr Mark Verbinnen

Background

The Evolve programme will involve the procurement and implementation of a new Cloud-based Enterprise Resource Planning (ERP) system for the council. The programme will impact on the work of all staff at the council in respect of HR, finance, procurement, and payroll processes. It will look to modernise technology and standardise business processes, improving efficiencies for core activities that are undertaken across the council, supporting their adoption through a comprehensive in-house business change and training effort, and will deliver improved data, insights, and reporting capabilities.

Terms of Reference (TOR)

- a) To provide efficient, effective scrutiny engagement on the council's Evolve programme under the direction of OS Management Committee.
- b) To receive periodic updates on the Evolve programme and scrutinise delivery of its key three objectives for the council, covering:
 - Organisational insight
 - Developing a flexible high-performance culture
 - Transforming business processes and digital technology
- c) To meet quarterly as standard unless there is a temporary need to meet more frequently or at a specific project milestone.

- d) To report findings and recommendations as appropriate to OS Management Committee following each task group meeting.

Recent activity

- The task group met on 7 July 2023 to be updated on the Evolve programme including change management.
- The task group reviewed the high-level issues and risk register. It was explained that after looking at the risks and considering a number of options it has been agreed to move the HR/payroll 'go live' date to the end of the financial year 2023/24. The rest of the programme will 'go live' as scheduled in November 2023.
- The amended HR/payroll 'go live' date will have some financial implications.
- Change management is being scaled up and the programme is looking at some of the barriers to progress, performance management, engagement, and communication.
- As the programme moves to completion, change management is becoming more of a focus for the task group.

2. Financial Planning Task Group

Supporting Officer: Simon Bennett

Membership

Cllr Gavin Grant (Vice-chairman)
Cllr Gordon King
Cllr Charles McGrath
Cllr Pip Ridout (Chairman)
Cllr Ian Thorn
Cllr Elizabeth Threlfall
Cllr Mark Verbinnen

Cllr Britton has now stepped down from the task group.

Background

The Financial Planning Task Group (FPTG) is a standing task group reporting to the Overview and Scrutiny Management Committee.

Terms of reference

- a) To review the council's draft Financial Plan, Medium-Term Financial Strategy (4-year financial model) and Treasury Management Strategy, reporting its findings to OS Management Committee.

- b) To undertake regular monitoring of the council's capital and revenue budgets (including the delivery of savings), ensuring that mid-year trends and developments are considered when the council's Financial Plan is updated.
- c) To undertake ongoing review of the council's financial position, including the monitoring of reserves, investments, debt, and financial risks.
- d) Where they materially affect the council's overall financial position, to consider the council's:
 - i. approach to strategic procurement
 - ii. major contracts
 - iii. financial investment in, and liability to, its wholly owned subsidiaries.
- e) To help develop the council's approach to the annual budget setting cycle, including the specific contribution of Overview and Scrutiny.
- f) To bring regular reports to OS Management Committee, highlighting key financial developments and risks for further discussion.

Recent activity

- The Task Group met on 9 June 2023 and the 7 July 2023. See the separate reports regarding the task groups' discussion of the following Cabinet reports:
 - Year End Revenue Financial Outturn Position 2022/23
 - Year End Capital Investment Programme Financial Outturn Position 2022/23
 - Treasury Management Outturn Report 2022/23
- The task group also considered a report regarding Housing Acquisitions which went to Cabinet on the 11 July 2023. When the 2023/24 budget was set £10m was set aside in reserve for housing acquisitions (250 units to be delivered 2023/24). The report set out the principles for drawing that funding down which will be leverage by debt of 75% and 25% equity. The task group had questions relating to a number of aspects of the report. These included:
 - The timing of the borrowing
 - The ratio of debt to equity
 - Monitoring the delivery of the housing
 - The relationship between the Housing Board and Stone Circle
- The task group has also reflected upon the budget setting cycle for 2023/24 which was undertaken in Jan/Feb 2023. Generally, scrutiny engagement was said to be improving. However, it was agreed to look at the timetable with officers to ensure that timings were aligned. It was also agreed that a meeting will be scheduled in November 2023 to review the timelines.
- The task group's forward work plan 2023/24 is attached as Appendix 2. The roles and responsibilities for financial scrutiny are set out at Appendix 1.

Proposals

- 1. To note the update on the Task Group activity provided.**
 - 2. To note that Cllr Richard Britton has stepped down from the Financial Planning Task Group and to thank him for his contribution to its work.**
 - 3. To note the Financial Planning Task Group's forward work plan.**
-

Report authors:

Simon Bennett, Senior Scrutiny Officer, simon.bennett@wiltshire.gov.uk
Henry Powell, Democracy and Complaints Manager, committee@wiltshire.gov.uk

Appendices

- | | |
|------------|--|
| Appendix 1 | Finance scrutiny structure |
| Appendix 2 | Financial Planning Task Group – Forward Work Programme |

Finance scrutiny structure

OS Management Committee

Public scrutiny following more detailed review by the Financial Planning Task Group (where practicable):

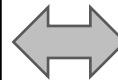
- a) Draft annual Financial Plan and Medium-Term Financial Strategy (MTFS), including Resources directorate budget.
- b) Revenue and capital budget monitoring quarterly updates
- c) Treasury Management Strategy and updates



Financial Planning Task Group

More detailed pre-Cabinet scrutiny, and reports to OS Management Committee, on:

- a) Draft Financial Plan and Medium-Term Financial Strategy (MTFS)
- b) Treasury Management Strategy and updates
- c) Revenue and capital budget updates – including reserves, investments, debt, and financial risks, flagging issues of concern to Select Committees
- d) Where they materially affect the council's overall financial position, the council's:
 - i. approach to strategic procurement
 - ii. major contracts
 - iii. financial investment in, and liability to, its wholly owned subsidiaries.



Select Committees

- a) Informal annual review of the Draft Financial Plan to support formal scrutiny at OS Management Committee
- b) Exploring service implications of financial issues flagged by OS Management Committee and Financial Planning Task Group
- c) Flagging identified financial risks to OS Management Committee and Financial Planning Task Group
- d) Reviewing service/outcomes implications of major contract decisions

APPENDIX 2

Financial Planning Task Group (FPTG) Forward Work Plan 2023/24

Date	Item	Details	Officers	Cabinet Member
8 September 2023	Financial Year 2023/24 Q1 Revenue Budget Monitoring (tbc) Financial Year 2023/24 Q1 Capital Budget Monitoring (tbc)	Cabinet 12 Sep 2023	Andy Brown Corporate Director Resources & Deputy Chief Executive (S151 Officer)	Cllr Nick Botterill Cabinet Member for Finance, Development Management and Strategic Planning
6 October 2023	<i>tbc – meeting may be cancelled dependent upon whether there are agenda items.</i>	Cabinet 10 Oct 2023		
10 November 2023	Financial Year 2023/24 Q2 Revenue Budget Monitoring (tbc) Financial Year 2023/24 Q2 Capital Budget Monitoring (tbc)	Cabinet 14 Nov 2023	Andy Brown Corporate Director Resources & Deputy Chief Executive (S151 Officer)	Cllr Nick Botterill Cabinet Member for Finance, Development Management and Strategic Planning
8 December 2023	<i>tbc – meeting may be cancelled dependent upon whether there are agenda items.</i>	Cabinet 12 Dec 2023		
5 January 2024	<i>tbc – meeting may be cancelled dependent upon whether there are agenda items.</i>	Cabinet 9 Jan 2024		
19 January 2024	Budget 2024/5 and Medium Term Financial Strategy 2024/25 – 2026/27 (tbc)	Cabinet OSMC 23 Jan 2024	Andy Brown Corporate Director Resources & Deputy Chief Executive (S151 Officer)	Cllr Nick Botterill Cabinet Member for Finance, Development Management and Strategic Planning

Date	Item	Details	Officers	Cabinet Member
26 January 2024	Financial Year 2023/24 – Q3 Revenue Budget Monitoring (tbc) Financial Year 2023/24 – Q3 Capital Budget Monitoring (tbc) Treasury Management Strategy Statement 2024/25 (tbc)	Cabinet 30 Jan 2024	Andy Brown Corporate Director Resources & Deputy Chief Executive (S151 Officer)	Cllr Nick Botterill Cabinet Member for Finance, Development Management and Strategic Planning
15 March 2024	<i>tbc – meeting may be cancelled dependent upon whether there are agenda items.</i>	Cabinet 19 March 2024		

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Overview and Scrutiny Management Select Forward Work Programme

Last updated 17 July 2023

Overview and Scrutiny Management Committee – Current / Active Task Groups		
Task Group	Start Date	Final Report Expected
Financial Planning Task Group	October 2013	Standing
Evolve Programme Task Group	December 2021	-

Overview and Scrutiny Management Select – Forward Work Programme			Last updated 10 May 2023		
Meeting Date	Item	Details / Purpose of Report	Corporate Director and / or Director	Responsible Cabinet Member	Report Author / Lead Officer
26 September 2023	Financial Year 2023/24 - Quarter One Revenue Budget Monitoring	To review the Quarter One budget monitoring forecast for revenue for the financial year 2023/24	Andy Brown Lizzie Watkin	Cllr Nick Botterill, Cabinet Member for Finance, Development Management and Strategic Planning	
26 September 2023	Financial Year 2023/24 - Quarter One Capital Budget Monitoring	To review the Quarter One budget monitoring forecast for capital for the financial year 2023/24	Andy Brown Lizzie Watkin	Cllr Nick Botterill, Cabinet Member for Finance, Development Management and Strategic Planning	
26 September 2023	Council Performance and Risk – Quarter One Monitoring	To review the Quarterly report to Cabinet on the scorecard and the strategic risk summary.	Perry Holmes	Cllr Richard Clewer, Leader of the Council and Cabinet Member for Economic Development, Military-Civilian Integration, Heritage, Arts, Tourism, Health and Wellbeing	Martin Nicholls

Overview and Scrutiny Management Select – Forward Work Programme			Last updated 1 February 2023		
Meeting Date	Item	Details / purpose of report	Associate Director	Responsible Cabinet Member	Report Author / Lead Officer
26 September 2023	Wiltshire Council Annual Complaints Report 2022-23	To review the council's complaints activity and response performance for 2022-23.	Perry Holmes	Cllr Ashley O'Neil, Cabinet Member for Governance, IT, Broadband, Licensing, Staffing, Communities and Area Boards	Maria Doherty Henry Powell
26 September 2023	Financial Planning Task Group Update	To receive an update on the work of this task group, which leads overview and scrutiny engagement on finance.			Simon Bennett
26 September 2023	Management Committee Task Group update	To update on task group activity.	Perry Holmes		Henry Powell
26 September 2023	Forward Work Programme	To approve the OS forward work programme.	Perry Holmes		Henry Powell
15 November 2023	Financial Year 2023/24 - Quarter Two Revenue Budget Monitoring	To review the Quarter Two budget monitoring forecast for revenue for the financial year 2023/24	Andy Brown Lizzie Watkin	Cllr Nick Botterill, Cabinet Member for Finance, Development Management and Strategic Planning	

Overview and Scrutiny Management Select – Forward Work Programme			Last updated 1 February 2023		
Meeting Date	Item	Details / purpose of report	Associate Director	Responsible Cabinet Member	Report Author / Lead Officer
15 November 2023	Financial Year 2023/24 - Quarter Two Capital Budget Monitoring	To review the Quarter Two budget monitoring forecast for capital for the financial year 2023/24	Andy Brown Lizzie Watkin	Cllr Nick Botterill, Cabinet Member for Finance, Development Management and Strategic Planning	
15 November 2023	Financial Planning Task Group Update	To receive an update on the work of this task group, which leads overview and scrutiny engagement on finance.	Perry Holmes		Simon Bennett
15 November 2023	Management Committee Task Group update	To update on task group activity.	Perry Holmes		Henry Powell
15 November 2023	Forward Work Programme	To approve the OS forward work programme.	Perry Holmes		Henry Powell
23 January 2024	Draft Financial Plan 2024-25		Andy Brown Lizzie Watkin	Cllr Nick Botterill, Cabinet Member for Finance, Development Management and Strategic Planning	

Overview and Scrutiny Management Select – Forward Work Programme			Last updated 1 February 2023		
Meeting Date	Item	Details / purpose of report	Associate Director	Responsible Cabinet Member	Report Author / Lead Officer
23 January 2024	Treasury Management Strategy Statement 2023/24		Andy Brown Lizzie Watkin		
23 January 2024	Quarter 3 – Performance and Risk		Perry Holmes	Cllr Richard Clewer, Leader of the Council	Martin Nicholls
6 February 2024	Amendments to the draft Financial Plan 2024-25 submitted by non-executive members		Andy Brown Lizzie Watkin		

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Environment Select Committee Forward Work Programme

Last updated 13 July 2023

Environment Select Committee – Current / Active Task Groups		
Task Group	Start date	Final report expected
Climate Emergency Task Group	September 2019	Standing
Housing Allocations Policy Task Group	June 2023	November 2023

Meeting Date	Item	Details / purpose of report	Associate Director	Responsible Cabinet Member	Report Author / Lead Officer
19 Sep 2023	Highways update	To receive an update, as requested by ESC 14 March 2023, on the new highways contracts.	Samantha Howell (Director of Highways and Transport)	Cllr Caroline Thomas	Dave Thomas (Head of Highways Assets & Commissioning)
19 Sep 2023 (tbc)	Highways - potholes	To receive an update, as requested by ESC 6 June 2023, on the council's approach to tackling potholes on the highway, including value for money, effectiveness and new technologies.	Samantha Howell (Director of Highways and Transport)	Cllr Caroline Thomas	Dave Thomas (Head of Highways Assets & Commissioning)
19 Sep 2023 (tbc)	Streetscene contract	As resolved at the ESC meeting on 30 September 2022 the select committee will receive an update report on the Streetscene contract	Samantha Howell (Director of Highways and Transport)	Cllr Caroline Thomas	Adrian Hampton (Head of Highway Operations)
19 Sep 2023 (tbc)	Economic Strategy	As discussed at the ESC-Executive meeting on 23 November 2022 on the economic development portfolio.	Parvis Khansari (Corporate Director Place)	Cllr Richard Clewer	Victoria Moloney (Head of Economy & Regeneration)

Meeting Date	Item	Details / purpose of report	Associate Director	Responsible Cabinet Member	Report Author / Lead Officer
19 Sep 2023	Climate Emergency task group	To receive an update from the task group regarding activity and its forward work plan			Cllr Graham Wright Simon Bennett (Senior Scrutiny Officer)
7 Nov 2023 (tbc)	Update on the Towns Programme App Development	As resolved at the ESC meeting on 4 January 2023, the select committee will receive an update report.	Parvis Khansari (Corporate Director Place)	Cllr Richard Clewer	Victoria Moloney (Head of Economy & Regeneration)
7 Nov 2023 (tbc)	Update on Broadband Provision in Wiltshire	As resolved at the ESC meeting on 4 January 2023, the select committee will receive an update report.	Parvis Khansari (Corporate Director Place)	Cllr Ashley O'Neill	Victoria Moloney (Head of Economy & Regeneration)
7 Nov 2023 (tbc)	Housing Development Partnership	As resolved at the ESC meeting on 8 November 2022, the select committee will receive an update report in 12 months' time.	Parvis Khansari (Corporate Director Place)	Cllr Phil Alford	Victoria Moloney (Head of Economy & Regeneration) Richard Walters (Head of Service – Major Projects) Claire Moore (Housing Enabling Lead)

Meeting Date	Item	Details / purpose of report	Associate Director	Responsible Cabinet Member	Report Author / Lead Officer
7 Nov 2023 (tbc)	Private sector renewal strategy	As resolved at the ESC meeting on 8 November 2022, the select committee will receive an update report when appropriate.	Emma Legg (Director – Ageing & Living Well)	Cllr Phil Alford	Nicole Smith (Head of Housing)
11 Jan 2024 (tbc)	LHFIG Review	To receive a update report on the implementation of the Local Highway & Footway Improvement Groups (LHFIG)	Samantha Howell (Director of Highways and Transport)	Cllr Caroline Thomas	Dave Thomas (Head of Highways Asset Management & Commissioning)
March 2024	Homeless Strategy 2019-2024	As resolved at the ESC meeting on 8 November 2022, the select committee will receive an update report in 12 months' time.	Emma Legg (Director – Ageing & Living Well)	Cllr Phil Alford	Nicole Smith (Head of Housing)
March 2024	Highways Annual Review of Service 2022	As resolved at ESC 12 January 2022, to receive a further annual report in 2023.	Samantha Howell (Director of Highways and Transport)	Cllr Caroline Thomas	Dave Thomas (Head of Highways Assets & Commissioning)
March 2024 (tbc)	Libraries Development	As resolved at the ESC-meeting on 14 March 2023 on the leisure and libraries portfolio to provide an update on the development of the council's library service.	David Redfern (Assistant Director Leisure Culture and Communities)	Cllr Ian Blair Pilling	

Meeting Date	Item	Details / purpose of report	Associate Director	Responsible Cabinet Member	Report Author / Lead Officer
March 2024 (tbc)	Leisure Services	As resolved at the ESC-meeting on 14 March 2023 the committee will receive a further update be that includes further trend data, the outcome of the public holiday pilot and further information on the transformation review.	David Redfern (Assistant Director Leisure Culture and Communities)	Cllr Ian Blair Pilling	
tbc	National Park action plan	Partnership arrangement with the National Park and joint action plan.	Parvis Khansari (Corporate Director Place)	Cllr Nick Botterill	Georgina Clampitt-Dix (Head of Spatial Planning)
tbc	Wiltshire Marque	As discussed at meeting with the Cabinet Member the select committee to receive a report about the 'Wiltshire Marque' for produce.	Parvis Khansari (Corporate Director Place)	Cllr Richard Clewer	Victoria Moloney (Head of Economy & Regeneration)
tbc	Wiltshire destination management	As discussed at the ESC-Executive meeting on 13 October 2022 on the heritage, arts and tourism portfolio to provide a report on destination management	Parvis Khansari (Corporate Director Place)	Cllr Richard Clewer	
tbc	UK Shared Prosperity Fund	As discussed at the ESC-Executive meeting on 23 November 2022 on the economic development portfolio.	Parvis Khansari (Corporate Director Place)	Cllr Richard Clewer	Victoria Moloney (Head of Economy & Regeneration)

Meeting Date	Item	Details / purpose of report	Associate Director	Responsible Cabinet Member	Report Author / Lead Officer
tbc	Parking Strategy	As discussed at the ESC-Executive meeting on 6 December 2022 on the highways and transport portfolio.	Parvis Khansari (Corporate Director Place)	Cllr Caroline Thomas	
tbc	Wiltshire Council's Housing Board Annual Report 2022/23	As resolved at the ESC meeting on 4 January 2023, the select committee will receive the annual report.	Simon Hendeby (Director Assets & Commercial Development)	Cllr Phil Alford	
tbc	Public Transport Review & Passenger Transport service update and future developments	As resolved at the select committee meeting on 14 June 2022, the committee will receive a further update. (Deferred from July 2023)	Samantha Howell (Director of Highways and Transport)	Cllr Caroline Thomas	Jason Salter (Head of Service Passenger Transport)
tbc	Active Travel	As resolved at the select committee meeting on 14 June 2022, the committee will receive a further update. (Deferred from July 2023)	Samantha Howell (Director of Highways and Transport)	Cllr Caroline Thomas	Spencer Drinkwater (Principal Transport & Development Manager)

Information briefing				
Meeting Date	Item	Details / purpose	Associate Director	Responsible Cabinet Member
tbc	Environment Act 2021	To receive a (series of) briefing regarding the implications of the Environment Act.		

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Health Select Committee

Forward Work Plan

Updated 14/07/2023

Health Select Committee – Current/Active Task Group			
Task Group	Details of Task Group	Start Date	Final Report Expected
Inquiry session: System-wide review of factors contributing to current pressures on urgent care.	Half day full committee session	19 July 2023	5 September 2023

Health Select Committee – Forward Work Plan			Report Author/Lead Officer		
Meeting Date	Item	Details/Purpose of Report	Corp. Director and/or Director	Responsible Cabinet Member and/or Director	Report Author/Lead Officer
5 Sept 2023	Integrated Care Centres	To receive an update on the development and impact of the integrated care centres in Devizes and Trowbridge.	Fiona Slevin-Brown, ICB		
5 Sept 2023	Wiltshire Support at Home	An update on the reablement service	Emma Legg	Cllr Jane Davies	

Date	Item	Details/Purpose of Report	Corp. Director and/or Director	Responsible Cabinet Member and/or Director	Report Author/ Lead Officer
5 Sept 2023	Safe Accommodation Funding Year 3 & 4 (domestic abuse)	Update on the recommissioning of services	Kate Blackburn	Cllr Ian Blair-Pilling	Hayley Morgan, PH Consultant–vulnerable communities
5 Sept 2023	Primary Care Services Contract	An update on the recommissioning of services	Kate Blackburn	Cllr Ian Blair-Pilling	Gemma Brinn, PH Consultant, Health Improvement
5 Sept 2023	Urgent and Emergency Care	Review the findings of the Inquiry Session 19 July			HSC Chair
2 Nov 2023	Health Improvement Coaches	To provide an update on the work of the health improvement coaches	Kate Blackburn	Cllr Ian Blair-Pilling	
2 Nov 2023	NHS Health Check	Annual update	Kate Blackburn	Cllr Ian Blair-Pilling	
Date	Item	Details/Purpose of Report	Corp. Dir/Director	Responsible Cabinet Member	Report Officer/Lead Officer
2 Nov 2023	Wiltshire Health Inequalities Group	An introduction to the work and remit of the Wiltshire Health Inequalities Group	Kate Blackburn	Cllr Ian Blair-Pilling	Gemma Brinn, PH Consultant

					– Health Improvement (+ Peter Collins, Chief Medical Officer or Tony Mears, Assoc. Dir of Strategy, SFT)
17 Jan 2024	Maternity Services Transformation	Review to understand the impact of the transformation of maternity services. Report on transformation plans received Jan 2023.			
17 Jan 2024	KPI	Six monthly review of Adult Social Care KPIs. Following presentation in June 2023.			
27 Feb 2024	Joint Strategic Needs Assessment (JSNA)	Review trends for Wiltshire. Update following presentation to committee in Feb 2023.	Kate Blackburn	Cllr Ian Blair-Pilling	

Items for Meetings 2024/25

Meeting date	Item	Details/Purpose of Report	Corp. Director/ Director	Cabinet Member	Report Author/Lead Officer
March/April 2024	Joint Health and Wellbeing Strategy	Progress Report 12 months after publication. Draft Strategy received by Committee Feb 2023.	Kate Blackburn		David Bowater

Spring/Summer 2024	Integrated Care Strategy	Rapid Scrutiny of Implementation Plan, Integrated Care Strategy	Fiona Slevin-Brown		
Spring/Summer 2024	Wiltshire Health & Care Service	Update following report received by Committee June 2023	Fiona Slevin-Brown		CEO/Chair WHC
Spring/Summer 2024	Avon & Wiltshire Mental Health Partnership	Update following report received by Committee June 2023	Fiona Slevin-Brown		CEO/Deputy CEO AWP
Spring 2024	NHS Dentistry	Performance update to include areas of deprivation, following report of Rapid Scrutiny, June 2024	Fiona Slevin-Brown	Cllr Ian Blair-Pilling	
Summer 2024	Dementia Care Strategy	Update to understand impact of strategy following presentation to committee, June 2023.	Lucy Townsend/ Emma Legg	Cllr Jane Davies	Robert Holman
Meeting date	Item	Details/Purpose of Report	Corp. Director/ Director	Cabinet Member	Report Author/Lead Officer
Summer 2024	Community-based care programme	To follow progress on the integrated community-based care programme following an overview of plans to committee, July 2023.	Fiona Slevin-Brown	Cllr Jane Davies	
Summer 2024	Carers Strategy	Update to review impact of the strategy following a presentation to committee, July 2023	Lucy Townsend/ Emma Legg	Cllr Jane Davies	

Summer 2024	Better Care Fund	Receive an update on the progress being made in delivering the plan, July 2023	Lucy Townsend/ Emma Legg	Cllr Jane Davies	

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Children’s Select Committee (CSC)

Forward work programmes

May 2023

Please note the forward work programmes are currently being updated.

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Children's Select Committee (CSC) – Forward work programme

Agenda items for the committee

Agenda items for CSC

Standing items (at all meetings)

Title - Details / purpose	Type	Report author / lead officer
Update from Wiltshire Youth Voice - summary of recent activities	Written	Joe Sutton
School Ofsted Judgements - effectiveness of schools as seen by Ofsted Inspection.	Written	Andrew Best
DfE Changes - Update from Department for Education	Written	David Harris
Working together to improve school attendance - latest requirements of the non-statutory guidance the DfE published in May 2022 to apply from September 2022.	Written	Kathryn Davis
Schools Forum's update - very brief update on key items from the last meeting of Schools Forum	Written	Lisa Pullin
Corporate Parenting Panel update - brief update highlighting key items from the last meeting of the Corporate Parenting Panel	Written	Lisa Pullin
Directors' update Cabinet Member and Portfolio Holders' update Chair's update Verbal updates highlighting any key issues (current or emerging), successes or milestones in their respective areas since the last meeting of the committee, which may not require a full agenda item and are not covered elsewhere on this agenda.	Verbal	All directors Cabinet Members and Portfolio holders Chair

Future items for consideration by the Children’s Select Committee

Wednesday 12 July 2023, 10.30am			
	Title Details / purpose and Timeframe (if applicable)	Origins / history	Report author / lead officer
Substantive	FACT – interim report to review the data set that has been created and how the Family Help programme has been implemented	CSC 25 October 2022	Simon Thomas
<p>Including an update on the following recommendations: To invite officers, as part of their stakeholder events, to engage with local members, relevant Area Boards, and town councils to share information about the pilot project in Westbury and Warminster. For FACT to liaise with the different groups in Westbury and Warminster, funded by Wiltshire Community Foundation and Community First, that support children and young people. To invite officers to consider a mechanism where signposting to other services is led centrally and kept regularly updated.</p>			
Substantive	<p>Safeguarding processes – outcome of the review by the Institute of Public Care (access here) To consider the council’s safeguarding process and target rates To bring the council’s review of its position with regards to these recommendations.</p> <p><i>NB – may link to a briefing on safeguarding</i></p>	<p>CSC 20 September 2022 (Jen Salter – Director’s update) CSC 8 June 2022 Chair’s announcement (Lucy Townsend)</p> <p>Deferred from January, March and May agenda</p>	<p>Jen Salter Lucy Townsend</p>
Informative	<p>School Health and Wellbeing survey</p> <p>To receive an update within the next 12 months to inform the committee on actions taken, or plans made, by the council based on the outcome of the survey. NB – identifying schools that have not participated so councillors can lobby them.</p>	CSC 6 July 2022	Sally Johnson
Informative	NEW Update on Silverwood and System of Excellence	Cabinet item – June 2023	Melissa Hardwell

Children's Select Committee (CSC) – Forward work programme

Task groups and rapid scrutiny exercises

Task groups and rapid scrutiny exercises linked to the CSC

Current / active task groups

Name (establishment date by CSC) Terms of reference / aims Meeting(s) update	Membership Vacancies Supporting officer	Start date Final report expected
<p>Children's Select Committee's Standing Task Group</p> <p>1. To undertake detailed reviews of the regular reports that come within the Children's Select Committee's remit and to bring updates to the Committee on its work;</p> <p>2. To present any key issues, findings and recommendations to the Children's Select Committee, and / or other relevant committees, for discussion, endorsement or further scrutiny where appropriate.</p> <p><u>Meeting(s) update:</u> No meeting since the last committee meeting.</p>	<p>Cllr Helen Belcher John Hawkins Cllr Jon Hubbard (Chair) Cllr Jacqui Lay Cllr Jo Trigg</p> <p>1 vacancy</p> <p><i>Supporting officer</i> <i>Marie Gondlach</i></p>	<p>6 July 2021</p> <p>n/a - Standing task group</p>
<p>Adoption West Joint Scrutiny Panel</p> <p>The panel acts as a critical friend, providing independent scrutiny of the work of Adoption West (AW). It is an essential element of assuring democratic accountability for the use of public funds.</p>	<p>Cllr Jon Hubbard (Chair) Cllr Carole King</p> <p>No vacancy</p> <p><i>Supporting officer:</i> <i>Marie Gondlach</i></p>	<p>20 May 2020</p> <p>n/a - Standing Panel</p>

Name (establishment date by CSC) Terms of reference / aims Meeting(s) update	Membership Vacancies Supporting officer	Start date Final report expected
<p>The objective of the panel is to make constructive recommendations to ensure that AW meets its performance targets and expectations. The focus of the panel is on the Region and members of the panel work in partnership to focus on performance for the Region overall.</p> <p><u>Meeting(s) update:</u> No meeting since the last committee meeting.</p>		
<p>Youth provision and youth service funding – task group</p> <p>Terms of reference – to provide Overview and Scrutiny input into a review of:</p> <ol style="list-style-type: none"> How the Council utilises the Area Board youth funding (circa £350,000) How the council assures itself that it's meeting its duties with regards to youth service provision. How the council ensures that young people are aware of what youth provision is on offer. <p><u>Meeting(s) update:</u></p> <p>26th April Scoping meeting with officers. 17th May Meeting with officers to discuss how the Council utilises area board youth funding, looking at variances in approach among area boards, examples of innovative approaches and consideration of whether there could be smarter uses of the funding available. 7th June Meeting planned with officers to focus on how the Council assures itself that it is meeting its duties with regards to youth service provision. 8th June Meeting with stakeholders – Youth Partnership members and other youth service providers – to understand their experience and consider any proposals for how things could work differently to improve the ability of young people to access provision across the county. 28th June Meeting planned with officers to review how the Council assures itself that young people are aware of what provision is on offer. July - Draft proposals to be presented to Youth Council for their input.</p>	<p>Cllr Helen Belcher Cllr Jo Trigg (Chair) Cllr Iain Wallis Cllr Mark Verbinnen Cllr Jack Oatley</p> <p>Vacancies: 0</p> <p><i>Supporting officer</i> <i>Julie Bielby</i></p> <p>Lead officers Ros Griffiths Simon Thomas Mandy Timbrell Andrew Griffiths Joe Sutton / Sara James</p>	<p>26 April 2023</p> <p>21 September 2023</p>

Children’s Select Committee – task groups and rapid scrutiny exercises completed in the last 12 months

Name	Membership	Final report
Actions / monitoring	Executive response	
Rapid Scrutiny exercise on Provision of Accommodation for Young People at Transition Time - Gap Analysis	Cllr Carole King (Lead) Cllr Mike Sankey Cllr Jo Trigg	19 January 2022 15 March 2022
Disadvantaged Learners Task Group	Cllr Jo Trigg (Chair) Cllr Trevor Carbin John Hawkins Cllr Kathryn Macdermid Cllr Gordon King Cllr Caroline Thomas	7 June 2022 6 July 2022
High needs block funding Rapid Scrutiny To review the current processes and explore whether there would be value added in establishing a task group to consider options to manage pressures on high needs block budget whilst providing the most appropriate support at the earliest opportunity.	Cllr Jo Trigg (Lead) Cllr Pauline Church Cllr Kathryn MacDermid	17 January 2023 06 June 2023

Children's Select Committee (CSC) – Forward work programme Items for consideration by the standing task group

Items for consideration by the CSC standing task group

Meeting date / timeframe	Title Details / purpose	Type Origins / history	Report author / lead officer	Planned reporting to CSC
June 2023 (CSC 6 June)				
NB After committee briefing on School Improvement Plan 6 June Page 163	<p>Ofsted inspections – data presented to the committee</p> <p>Comparator of recent inspections (as outstanding not inspected for years) Breakdown between primary and secondary schools Governors – level of recruitment (vacancies) and commitment to school improvement plan [NB possibility of further scrutiny on effectiveness of / role of governors in the current system and different types of roles across different types of schools]</p>	CSC 8 June 2022 School Ofsted Judgements (Cllr Helen Belcher / Helean Hughes)		12 July 2023
26 June 2023	Corporate Parenting Annual Report	Annual	Netty Lee Lisa Pullin	12 July 2023
	<p>Childcare Sufficiency</p> <p>To receive a report detailing local authority standards for early years and pre-school provision including sufficiency (which is a statutory duty), pupil outcomes and Ofsted grades.</p>	Current FWP + requested by service		
June	<p>Performance monitoring reports</p> <p>To receive performance monitoring reports on the overall service, likely to be June (to consider the</p>	Annual		

Meeting date / timeframe	Title	Type	Report author / lead officer	Planned reporting to CSC
	Details / purpose year-end data from the previous year) then January meetings.	Origins / history		
July 2023 (CSC 12 July)				
July / early September 2023	<p>Children missing education / children missing out on education</p> <p>To receive an annual report but for it to first be considered by the Standing task group in its draft form to ensure that it provides the information needed by the committee to be reassured about the quality of the council's performance.</p>	<p>One-off</p> <p>CSC 20 September 2022</p>	<p>Helean Hughes Kathryn Davis</p>	September 2023
July / early September 2023	<p>Elective home education</p> <p>To receive an annual report but for it to first be considered by the Standing task group in its draft form to ensure that it provides the information needed by the committee to be reassured about the quality of the council's performance, especially as the DfE is working to formalise the data collection for EHE from October 2022 which should enable benchmarking.</p> <p>+ whether the council has developed its understanding of / partnership working with support groups for EHE in Wiltshire</p> <p>+ do we have data for success rates at exams of EHE?</p> <p>+ outcome / update on project with EET team to better understand destination for EHE</p>	<p>One-off</p> <p>CSC 20 September 2022</p>	<p>Helean Hughes Kathryn Davis</p>	September 2023
August 2023 (no CSC)				

Meeting date / timeframe	Title Details / purpose	Type Origins / history	Report author / lead officer	Planned reporting to CSC
September 2023 (CSC 20 September)				
October 2023 (CSC 31 October)				
November 2023 (no CSC)				
December 2023 (no CSC)				
January 2024 (CSC 16 January)				
	Traded Services Annual report	CSC 18 January 2023	Paul Redford	16 January 2024
February 2024 (no CSC)				
Page 165	Standing Advisory Council on Religious Education (SACRE) - to enable development of the cover report to ensure a “standalone” report.	CSC 14 March 2023	Andrew Best	12 March 2024
	March 2024 (CSC 12 March)			

Items considered by the Children’s Select Committee’s Standing Task Group in the last 12 months

Meeting date	Title	Origins / history	Report author / lead officer	Reported to CSC
	Actions			
4 January 2022	Traded Services		Paul Redford	15 March 2022
20 June 2022	Traded Services		Paul Redford	OS activities update 6 July 2022
5 September 2022	Adoption		Jen Salter	OS activities update 20 September 2022
05 January 2023	Traded Services		Paul Redford	OS activities update 17 January 2023
10 January 2023	Corporate Parenting Panel		Netty Lee	OS activities update 17 January 2023

Children's Select Committee (CSC) – Forward work programme

Briefings for the Children's Select Committee

Briefings for the CSC – UNDER REVIEW

Briefings for the Children's Select Committee received in the last 12 months (where relevant recordings are accessible in the Councillors' Hub)

Meeting date	Recording available	Title Details / purpose	Origins / history	Lead officer
25 October 2022	No (pre-CSC briefing)	FACT programme – the journey so far		Simon Thomas
30 September 2022	No (pre-CSC briefing)	How Mental Health services and support for children and young people are funded in Wiltshire.		Helen Jones Lucy Baker (ICS)
06 July 2022		Virtual Schools		
16 December 2021		Traded Services		
12 October 2021		Statutory duties in schools		
06 September 2021	Yes	Safeguarding Vulnerable People Partnership		
03 August 2021	Yes	Five to Thrive		
17 January 2023	No - In person (pre CSC)	Roadmap to Excellence What would excellent look like What is the roadmap Why we have the roadmap		Jen Salter
24 and 31 January 2023	1x online Yes	School Funding x2	Yearly briefings ahead of	Marie Taylor

	1x in person No	Briefing 1 – jargon busting Briefing 2 – pressures and potential	consideration of the budget.	
14 March 2022	Yes	SEND provision - To understand SEND and provision by the council (including awareness of funding).	CSC 20 September 2022 (Helean Hughes)	Cate Mullen Helean Hughes

Children's Select Committee (CSC) – Forward work programme

Briefings for the Chair and Vice-Chair

Briefings for the Chair and Vice-Chair of CSC

NB – briefings to be added if recommendations from the High Needs Block Funding Rapid Scrutiny are agreed in the Executive Response.

Meeting date / timeframe	Online / in person	Title Details / purpose	Origins / history	Lead officer
February 2023				
March 2023				
Doc	Online	Effectiveness of change of outreach model (replacing children's centres)	CSC 17 January 2023	Jen Salter Lucy Townsend
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April 2023				
May 2023				
June 2023				
tbc	Online	National Review into Safeguarding Children with Disabilities and Complex Health Needs in Residential Settings <ul style="list-style-type: none"> • Implementation of recommendations agreed by the multi agency review group • progress / completion of the review of similar residential placements for children and young people not in dual registered establishments. 	CSC 17 January 2023	Jen Salter
July 2023				
August 2023				

Meeting date / timeframe	Online / in person	Title Details / purpose	Origins / history	Lead officer
Need level				
September 2023				
October 2023				
November 2023				

Briefings received in the last 12 months (where relevant recordings are accessible in the Councillors' Hub)

Meeting date	Recording available	Title Details / purpose	Origins / history	Lead officer
7 November 2022	No	Children's home care	Cabinet Paper (Nov 2022)	Gary Binstead
8 December 2022	No	Proposal to Retain and Invest in Silverwood School Chippenham and Trowbridge Campuses	Cabinet Paper (13 December 2022)	Melissa Hardwell
10 January 2023	No	Disadvantaged Learners – update on implementation of recommendations from the task group Members of the Disadvantaged Learners Task Group were invited to attend the briefing.	CSC 6 July 2022 Executive response CSC 8 June 2022 Disadvantaged Learners task group – final report	Andrew Best Emma Cooke Kate Wilkins Helean Hughes
18 January 2023	No	Children Residential Placement Block Contract	Cabinet Paper – 31 January 2023	Gary Binstead