

ISLE OF ANGLESEY COUNTY COUNCIL

REPORT TO:	EXECUTIVE COMMITTEE
DATE:	17 JULY 2017
SUBJECT:	SUMMARY OF DRAFT FINAL ACCOUNTS 2016/17
PORTFOLIO HOLDER(S):	COUNCILLOR JOHN GRIFFITH – PORTFOLIO HOLDER (RESOURCES)
HEAD OF SERVICE:	MARC JONES
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LOCAL MEMBERS:	n/a

A - Recommendation/s and reason/s

This report presents the draft Comprehensive Income and Expenditure Statement for 2016/17 and the Draft Balance Sheet as at 31 March 2017. The report also presents information about reserves and balances.

It is important to note that these figures are unaudited and may, therefore, be subject to change. A report will be presented to the Executive following the completion of the External Audit.

Recommendations:-

- 1) That the Executive note the draft unaudited main financial statements for 2016/17;
- 2) That the Executive note the position on earmarked reserves and to approve the use of, or increases to, individual reserves as noted in Appendix 4;
- 3) That the Executive approve the new reserves amounting to £482k as shown in table 2 below;
- 4) That the Executive approve £250k from the general reserve to fund additional voluntary redundancy costs in 2017/18;
- 5) That the Executive note the school balances position;
- 6) That the Executive note the HRA balances as at 31 March 2017.

B - What other options did you consider and why did you reject them and/or opt for this option?

n/a

C - Why is this a decision for the Executive?

This matter is delegated to the Executive.

CH - Is this decision consistent with policy approved by the full Council?

Yes

D - Is this decision within the budget approved by the Council?

Yes

DD - Who did you consult?		What did they say?
1	Chief Executive / Strategic Leadership Team (SLT) (mandatory)	TBC
2	Finance / Section 151 (mandatory)	n/a – this is the Section 151 Officer's report
3	Legal / Monitoring Officer (mandatory)	TBC
4	Human Resources (HR)	
5	Property	
6	Information Communication Technology (ICT)	
7	Scrutiny	
8	Local Members	
9	Any external bodies / other/s	
E - Risks and any mitigation (if relevant)		
1	Economic	
2	Anti-poverty	
3	Crime and Disorder	
4	Environmental	
5	Equalities	
6	Outcome Agreements	
7	Other	
F - Appendices:		
<ul style="list-style-type: none"> • Appendix 1 - Report summarising the main financial statements and impact on reserves; • Appendix 2 – Draft Comprehensive Income and Expenditure Statement 2016/17; • Appendix 3 – Draft Balance Sheet as at 31 March 2017; • Appendix 4 – Earmarked reserves 2016/17; • Appendix 5 – School Balances per school. 		
FF - Background papers (please contact the author of the Report for any further information):		
<ul style="list-style-type: none"> • 2016/17 revenue budget outturn report 12 June 2017 to the Executive; • 14 February 2017 – Use of reserves and balances report to the Executive. 		

1. PURPOSE

This report aims to present the draft main financial statements for the financial year 2016/17. A summary of all reserves held by the Council is also presented for approval.

2. BACKGROUND

- 2.1** Each year the Council is required by law to produce a draft set of accounts which must be signed by the Section 151 Officer by the following 30 June. The draft accounts for 2016/17 have been completed and the external auditors, Deloitte, started the audit of the accounts on Monday 12 June 2017.
- 2.2** The full draft statement of accounts 2016/17 were presented to Audit Committee on 28 June 2017. The final audited accounts will be presented to Audit Committee, the Executive and Full Council in September 2017.
- 2.3** The main draft financial statements, the Comprehensive Income and Expenditure Account 2016/17 and the Balance Sheet as at 31 March 2017, are presented below.
- 2.4** The final audited accounts are required to be approved by Full Council on or before 30 September 2017.

3. THE DRAFT COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT 2016/17

- 3.1** The draft Comprehensive Income and Expenditure Statement (CIES) 2016/17 is presented in Appendix 2.
- 3.2** This statement shows the cost of providing services in the year in accordance with the statutory accounting requirements and covers both the Council Fund and the Housing Revenue Account (HRA) in one financial statement. This presents the costs of services differently from that reported for draft outturn to the Executive on 12 June 2017.
- 3.3** Outturn is reported on the basis of the structure of organisation and reports on costs funded through the Revenue Support Grant and Council Tax, etc. The service headings on the CIES are, from 2016/17, organised based on the organisation's structure at Service/Function level. However, the CIES also includes statutory accounting adjustments such as depreciation and pension adjustments which do not affect outturn so the outturn report and the CIES are not directly comparable.
- 3.4** The CIES shows the net cost of services was £121.897m with the deficit of £8.548m on the provision of services. In addition, there is a surplus of £299k on other comprehensive income and expenditure from accounting adjustments relating to the revaluation of non-current assets, such as Land and Buildings and the remeasurement of the Pension Liability. The total comprehensive income and expenditure on the CIES is a deficit on services of £8.249m. This mainly relates to accounting adjustments rather than true cost of services. The Government accepts that council tax payers should not be required to fund these accounting adjustments. Therefore, local authority accounts exclude the impact of these in the note called Adjustments between Accounting Basis and Funding Basis under Regulations (note 7 in the Authority's Statement of Accounts). This note for 2016/17 shows £5.805m of accounting adjustments which are cancelled out in the Movement in Reserves Statement (MIRS). This means that the true impact on the Council and HRA reserves from the provision of services is reduced from £7.392m to £2.743m.

3.5 The draft outturn report 12 June 2017 highlighted an estimated net underspend of £311k. Further work since the preparation of that report has identified errors in the accounting treatment of capital expenditure, a capital grant and a loan repayment. Following the correction of these items, the underspend on the Council Fund revenue account has increased to £447k. The Council's general reserve will increase by this amount from the financial performance of the Council in 2016/17. However, the general reserve was reduced during the year following the movement of £1.027m to Invest-to-save earmarked reserves. An amount of £395k from earmarked reserves were returned to the Council Fund general reserve as the reserves were no longer needed for the purpose originally earmarked for. This gives a net decrease in the general balances of £189k. A summary of the movement in the general reserves is provided in Table 1 below.

4. DRAFT BALANCE SHEET AS AT 31 MARCH 2017

- 4.1** Appendix 3 presents the draft balance sheet for the Council as at 31 March 2017.
- 4.2** This shows the assets and liabilities of the Council at that date. The Council had £375.235m of non-current assets (£360.566m at 31 March 2016). This relates to operational assets used by the Council for the provision of its services which are within property, plant and equipment. It also includes heritage assets, investment properties, intangible assets and long-term debtors.
- 4.3** The value of non-current assets increased by £14.669m, this was as a result of a combination of expenditure on new or refurbished assets and gains on the revaluation of assets. The balance sheet also highlights net current assets of £39.035m (£47.822m at 31 March 2016). These include assets held for sale, stock, short-term debtors and cash and cash equivalents. The main changes are due to: a reduction in cash and cash equivalents £2.684m, a reduction in debtors who owe the Council money of £3.159m and assets held for sale have reduced by £2.864m. The reduction in current assets is likely to be due to the progression of the 21st Century Schools programme and other capital expenditure which have contributed to the increase in non-current assets described above.
- 4.4** The total of current liabilities is £28.813m (£26.0m at 31 March 2016), this relates to the amounts owed to others. £5.553m of this relates to loans from the PWLB and Welsh Government which are due to be paid back in 2017/18.
- 4.5** Long-term liabilities amount to £219.646m (208.328m at 31 March 2016), £111.557m relates to long-term loans from the PWLB. During March 2017, additional borrowing of £6.2m was taken out from the PWLB at a reduced rate of 2.2% specifically for the 21st Century Schools projects. However, £4m of this loan relates to the Welsh Government supported borrowing element of the project for which the Council will be reimbursed for interest and the loan amount over a twenty year period through the RSG.
- 4.6** The net assets of the Council are £165.811m (£174.060m at 31 March 2016). The majority of this, £134.173m, is held as unusable reserves which are accounting reserves such as the revaluation reserve, capital adjustment account and reserves such as the pensions' reserve. The remaining balance is held as usable reserves which amount to £31.638m (£34.381m at 31 March 2016). These include Council fund general and earmarked reserves, schools' balances and HRA reserves which are discussed below. The reduction in usable reserves is due to the use of earmarked reserves to fund the expenditure the reserves were set aside to fund, such as Job Evaluation costs.

5. COUNCIL FUND RESERVES

5.1 General Reserve

5.1.1 Table 1 below summarises the impact of the outturn and accounts on general balances.

Table 1

Analysis of the Movement in Council Fund and HRA General Reserves 2016/17	Council Fund £m	HRA £m	Total £m
Opening general reserve 1 April 2016	8.886	7.042	15.928
Transfer to invest-to-save earmarked reserves	-1.027	0	-1.027
Earmarked reserves returned to the general reserve as no longer required	0.395	0	0.395
Transfer from general reserve to increase the equal pay reserve	-0.513	0	-0.513
Revised balance after transfers between the general reserve and earmarked reserves	7.741	7.042	14.783
Net deficit on the provision of services	-7.392	-1.156	-8.548
Statutory accounting adjustments cancelled out in the MIRS	4.196	1.609	5.805
Net balance before transfers from earmarked reserves to fund earmarked costs within cost of service	4.545	7.495	12.04
Use of earmarked reserves to fund earmarked costs within the cost of services (excluding movements between the general reserve and earmarked reserves noted above)	4.152	0	4.152
Council Fund General Reserve Balance as at 31 March 2017	8.697	7.495	16.192
Remaining balances within earmarked reserves and school balances	15.446	0	15.446
Total Usable Reserves available to the Council 31 March 2017	24.143	7.495	31.638

5.1.2 The Council Fund General Reserve was £8.886m. £1.0m was transferred from the Council Fund General Reserve as approved by the Executive on 1 March 2016 to create earmarked reserves for invest-to-save projects. £0.027m was also transferred to an earmarked reserve to create the capacity to increase the recovery of debt income. In addition, as part of outturn, £0.513m was transferred to the Equal Pay Reserve to help fund Equal Pay costs in the future. The Council made a provision for this of £0.513m in the year but a statutory accounting adjustment required by the code cancelled this to nil. This had the result of improving the Council Fund balance by this amount, hence the increase in the Equal Pay reserve for the same amount. In addition to these movements from the Council Fund General Reserve, £0.395m was returned to the General Reserve from the release of earmarked reserves no longer required.

5.1.3 The net impact from the cost of the provision of services on the Council Fund for 2016/17 was £3.196m. This hides the fact that the Council underspent on its 2016/17 budget by £0.447m. This is because, in addition to budgeted costs, the cost of services include costs funded by earmarked reserves rather than from just the Council annual budget.

5.1.4 When all the movements in the general reserves are taken into account, the closing balance of the general reserve is £8.697m, a reduction of £0.189m over the year. The reduction would have been £0.447m higher if the Council had not underspent by this amount.

- 5.1.5** The year-end balance of £8.697m would appear to be a healthy balance, however, this balance will be under significant pressure if the Council is required to fund Equal Pay costs from the general reserve in the future. The Head of Function (Resources) / Section 151 Officer has mitigated the impact of this by increasing the Equal Pay reserve to £1.059m.
- 5.1.6** The Executive is asked to consider approval for £250k from the general reserve in 2017/18 to fund voluntary redundancies. There has been an increase in the number of applications for voluntary redundancies in 2017/18 than had been forecasted at budget setting.
- 5.1.7** In the Executive meeting of 14 February 2017, the minimum general reserve balance was set at £6m. This was increased from £5m in 2015/16 in accordance with the Council's Reserves Policy and taking into account future cost pressures and the impact of Equal Pay.

5.2 Earmarked Reserves

- 5.2.1** In the Executive meeting of 14 February 2017, the existing earmarked reserves of the Council, which amounted to £15.994m at the start of the year, were considered and the Executive approved the continuation of these reserves. At this time, £11.610m of these existing reserves were estimated to carry-forward to 2017/18. The actual carry-forward from these reserves is £11.717m at 31 March 2017. In addition, £1.158m of earmarked reserves have been approved previously by the Executive. These relate to the transfer of general reserve of £1m to earmarked reserves as discussed above. Approval was also provided by the Executive on 19 September 2016 that any underspend on Planning Major Developments to be transferred to an earmarked reserve. This is to provide capacity to support major developments in the future. £241k was transferred from surplus planning income from major projects to the earmarked reserve. In addition, at year-end £482k of earmarked reserves were created in line with the Council's Reserves Policy. Table 2 below details these new earmarked reserves created. The total earmarked reserves at 31 March 2017 was £13.357m as shown in Appendix 4.

Table 2

Reserve	Reserve	Service	Balance at start of year £'000	Transfers In £'000	Transfers Out £'000	Balance at end of year £'000	Reason
ZQ322	Developer Contribution Highways	Highways, Waste and Property	-	54,480	-	54,480	To allow developer contributions to be reinvested on Anglesey in the future
ZQ422	Project Dev - B water Park	Regulation and Economic Development	-	20,000	-	20,000	To support the Breakwater Park project
ZQ423	Planning & Legal Costs	Regulation and Economic Development	-	50,000	-	50,000	To mitigate against Planning appeal costs
ZQ424	Winter Maintenance	Highways, Waste and Property	-	33,478	-	33,478	To provide additional resources for future Winter maintenance costs
ZQ425	Northgate HR /Payroll Project	Transformation and Resources	-	302,843	- 53,900	248,943	To implement the Northgate Human Resources/ Payroll project
ZQ426	Restricted Contingency Funded Projects	Resources	-	20,830	-	20,830	Civica Development work
			-	481,631	- 53,900	427,731	

5.2.2 An update of the reserves is shown in Appendix 4. The analysis of earmarked reserves in Appendix 4 highlights that £7.279m was spent from the reserves during the year. Some reserves were increased and new reserves were created to provide for essential future projects. Increases amounting to £4.641m were added to earmarked reserves. The majority of these relate to long-standing earmarked reserves and any increases relate to specific requirements to include amounts in reserves. The Executive is asked to approve these increases. This also includes new reserves which are also presented in Table 2 above for Members' approval. Overall, earmarked reserves reduced by £2.634m.

6. SCHOOL BALANCES

6.1 Table 3 provides a summary of school balances which amounted to £2.089m at 31 March 2017 (£2.462m at 31 March 2016). All schools had balances in surplus apart from 4 primary schools (3 as at 31 March 2016) and 1 secondary schools (1 as at 31 March 2016), which had a combined deficit of £0.260m (£0.160m as at 31 March 2016). For all but one of the schools in deficit there is a plan of action to bring the schools out of a deficit position. We are currently still working with the remaining school to agree a plan of action to reduce the deficit.

Table 3

	Balance 01/04/2015 £'000	Addition / (Reduction) for 2015/16 £'000	Balance 31/03/2016 £'000	Addition / (Reduction) for 2016/17 £'000	Balance 31/03/2017 £'000
Community and Voluntary Primary Schools	1,511	205	1,716	(294)	1,422
Community Secondary Schools	629	(325)	304	(76)	228
Community Special School	98	68	166	(10)	156
Foundation Primary School	200	76	276	7	283
Total	2,438	24	2,462	(373)	2,089

6.2 The full list of the schools' position is shown in Appendix 5.

7. HOUSING REVENUE ACCOUNT (HRA) BALANCE

The opening balance on the HRA on 1 April 2016 was £7.042m. During the year, a surplus of £0.453m was achieved, resulting in a closing balance of £7.495m. This balance will be reinvested in the HRA in the future and will be used toward repayment of the HRA loan buy-out.

DRAFT COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT 2016/17

2016/17			Services	Note	2015/16 Restated		
Gross Expenditure £'000	Gross Income £'000	Net Expenditure £'000			Gross Expenditure £'000	Gross Income £'000	Net Expenditure £'000
64,775	(14,267)	50,508	Lifelong Learning		61,525	(15,615)	45,910
31,430	(9,054)	22,376	Adult Services		29,418	(7,286)	22,132
8,902	(466)	8,436	Children's Services		8,108	(327)	7,781
5,993	(3,906)	2,087	Housing		5,448	(3,917)	1,531
29,214	(7,700)	21,514	Highways, Property and Waste		29,237	(7,076)	22,161
11,694	(6,284)	5,410	Regulation and Economic Development		11,078	(5,304)	5,774
4,433	(223)	4,210	Transformation		4,042	(192)	3,850
28,461	(19,598)	8,863	Resources		28,285	(19,490)	8,795
1,994	(458)	1,536	Council Business		1,811	(384)	1,427
2,321	(194)	2,127	Corporate and Democratic Costs		2,333	(26)	2,307
892	(11)	881	Corporate Management		1,273	-	1,273
97	-	97	Non-distributed costs		96	-	96
10,137	(16,285)	(6,148)	Housing Revenue Account (HRA)		31,062	(14,894)	16,168
200,343	(78,446)	121,897	Deficit on Continuing Operations		213,716	(74,511)	139,205
		23,042	Other operating expenditure	12			19,167
		8,861	Financing and investment income and expenditure	13			9,664
		(145,252)	Taxation and non-specific grant Income	14			(144,024)
		8,548	Deficit on Provision of Services				24,012
		(7,632)	Surplus on revaluation of non-current assets	11c, 15 & 17			(12,825)
		7,333	Re-measurement of net Pension liability	11ch & 41			(35,938)
		(299)	Other Comprehensive Income and Expenditure				(48,763)
		8,249	Total Comprehensive Income and Expenditure				(24,751)

DRAFT BALANCE SHEET AS AT 31 MARCH 2017

	Note	31-Mar-2017 £'000	31-Mar-2016 £'000
Property, plant and equipment	15	364,436	350,283
Heritage assets	17	3,454	3,194
Investment property	18	6,092	5,983
Intangible assets	19	606	417
Long-term investments	44	1	1
Long-term debtors	24	646	688
Long-term Assets		375,235	360,566
Short-term investments	44	5	-
Assets held for sale	21	3,524	6,388
Inventories	23	367	452
Short-term debtors	24	20,199	23,358
Cash and cash equivalents	25	14,940	17,624
Current Assets		39,035	47,822
Short-term borrowing	44	(5,553)	(9)
Short-term creditors	26	(20,156)	(22,130)
Short-term provisions	27	(2,831)	(2,559)
Capital grants receipts in advance	37	(273)	(1,302)
Current Liabilities		(28,813)	(26,000)
Long-term creditors	26	(166)	(59)
Long-term provisions	27	(2,414)	(2,512)
Long-term borrowing	44	(111,557)	(110,735)
Other long-term liabilities	41	(105,509)	(95,022)
Long-term Liabilities		(219,646)	(208,328)
Net Assets		165,811	174,060
Usable reserves	MIRS	31,638	34,381
Unusable reserves	11	134,173	139,679
Total Reserves		165,811	174,060

TOTAL EARMARKED RESERVES AS AT 31 MARCH 2017

Reserve	Service	Balance at start of year	Transfers In	Transfers Out	Balance at end of year
		£	£	£	£
School Days Reserve	Learning - Education	(66,860)	-	-	(66,860)
Waste Res/Recycling	Highways, Property, Waste – Waste Management	323,681	73,099	-	396,780
Job Evaluation	Corporate	2,770,003	-	(2,770,003)	-
Section 117 Res	Social Services – Adults Services Mental Health	150,000	-	-	150,000
Recycling Process Income	Highways, Property, Waste – Waste Management	382,739	6,633	-	389,372
Museum Purchase Fund	Lifelong Learning - Culture	19,167	-	-	19,167
Leisure Improvement Reserve	Regulation & Economic Development - Leisure	173,600	-	(173,600)	-
Ins (Catastrophe) Res	Corporate - Resources	1,250,000	356,125	(235,412)	1,370,713
Revenue Contributions Unapplied	Corporate	899,190	-	-	899,190
Penhesgyn Site Management Reserve	Highways, Property, Waste – Waste Management	2,000,000	-	-	2,000,000
Service Reserve Contingency	Corporate	93,500	-	(93,500)	-
Cost of Change	Corporate	502,156	-	(81,060)	421,096
R&M Scheme Primary	Learning - Education	51,547	-	(51,547)	-
Sick/Ads Scheme-Primary	Learning - Education	61,740	-	(13,467)	48,273
Licence Reserve	Regulation – Planning & Public Protection	23,000	-	-	23,000
Highway Airport 0607 Earmarked	Highways, Property, Waste – Waste Management	93,990	-	-	93,990
NWW Treatment Plant	Highways, Property, Waste – Waste Management	1,306,250	-	(100,094)	1,206,156
Energy Island Economic Development Res	Regulation & Economic Development - Economic	213,133	-	(165,237)	47,896
Asset Management Rationalisation	Highways, Property, Waste - Property	99,517	-	(42,721)	56,796
Wellington St - SS	Adults Services	123,826	-	(123,826)	-
Schools Rationalisation	Learning - Education	1,164,302	208,154	(484,982)	887,474
Developer Contribution Highways	Regulation and Economic Development	-	54,480	-	54,480
New Ledger Team	Corporate	685	-	(685)	-
Supporting People	Housing	1,611,945	-	(1,611,945)	-
ELWA post 16 Funding Reserve	Learning - Education	(81,416)	81,416	-	-
EU Projects Reserve	Regulation & Economic Development - Economic	50,000	-	-	50,000
Major Developments	Regulation & Economic Development - Economic	198,387	34,975	-	233,362
Land Charges Computer System	Council Business - Legal	8,100	-	-	8,100
Purchase new Legal Case Management System	Council Business - Legal	30,000	-	-	30,000
Invest to Save - on line school meal payments	Lifelong Learning - Education	50,000	24,154	(48,612)	25,542
Estyn Allan y Gogledd	Lifelong Learning - Culture	2,643	-	-	2,643

Reserve	Service	Balance at start of year £	Transfers In £	Transfers Out £	Balance at end of year £
PSBA conversion costs	Transformation - ICT	38,267	-	(37,285)	982
Building Risk R & M	Highways, Property, Waste - Property	3,337	-	(3,337)	-
Invest to save Child Placement Service	Children's Services – Child Placement Service	45,420	-	(45,000)	0
Transformation	Social Services – Adults & Children Services	321,074	-	(124,139)	196,935
Homeless Provision	Housing	92,700	-	(4,750)	87,950
Landlord /Tenant Improvements	Housing	15,000	-	(10,000)	5,000
Affordable Housing	Housing	117,500	-	(18,500)	99,000
Housing Management	Housing	56,300	-	-	56,300
Planning and PP Reserve -PIF Grant	Regulation - Planning	12,871	-	-	12,871
Highways Restricted Grants Reserve - Flood	Highways, Property, Waste - Highways	36,473	-	-	36,473
Highways Restricted Grants Reserve - Coastal Path	Highways, Property, Waste - Highways	7,553	22	-	7,575
Highways Restricted Grants Reserve - Airport Car Park income	Highways, Property, Waste - Highways	6,406	-	-	6,406
Small Holding (Ring Fenced)	Highways, Property, Waste - Waste Management	1,928	-	(1,928)	-
Corporate Finance - Development CIVICA system	Corporate - Resources	99,099	-	(77,506)	21,593
Economic & Community Regeneration Leisure - maintenance schemes	Regulation & Economic Development - Leisure	2,941	-	-	2,941
Resources – Revenues & Benefits IT	Resources	162,750	-	(107,880)	54,870
Local Development Plan (previous Plan & PP Res)	Regulation – Planning & Public Protection	258,600	-	(50,410)	208,190
SETS European Grant	Regulation & Economic Development - Economic	37,116	-	-	37,116
Webcasting	Council Business - Policy	8,434	-	(7,934)	500
Earmarked Reserve SCWDP	Transformation - HR	40,430	-	-	40,430
Buy With Confidence Reserve	Regulation – Planning & Public Protection	6,240	-	(3,093)	3,147
Social Substance Misuse	Transformation - HR	54,000	-	-	54,000
Anti Human Trafficking	Housing	6,549	-	(6,549)	-
Temp Procurement Officer	Resources - Procurement	33,620	-	(33,620)	-
Spend to Save Public Conveniences	Highways, Property, Waste – Waste Management	72,600	-	(43,719)	28,881
Policy Management System	Council Business - Policy	32,600	-	-	32,600
Planning	Regulation – Planning & Public Protection	25,000	-	-	25,000
Revs & Bens Staff Supervisor	Resources - Revenues & Benefits	-	27,000	-	27,000
Equal Pay Reserve	Corporate	864,851	512,591	(318,151)	1,059,291
Invest to Save	ZB00304 EDRMS Revenues and Benefits	-	170,000	-	170,000
Invest to Save	ZB00305 Local Land and Prop Gazetter	-	10,800	-	10,800

Reserve	Service	Balance at start of year £	Transfers In £	Transfers Out £	Balance at end of year £
Invest to Save	ZB00307 Payment Gateway	-	27,000	-	27,000
Invest to Save	ZB00308 Planning System	-	118,000	-	118,000
Invest to Save	ZB00309 Cash Management System	-	150,000	-	150,000
Invest to Save	ZB00310 Modernisation of Business Processes	-	87,000	-	87,000
Invest to Save	ZB00311 Digital Services Staffing	-	120,000	-	120,000
Invest to Save	ZB00312 Digital Connect within LL	-	45,000	-	45,000
Invest to Save	ZB00308 Planning System	-	-	(12,028)	(12,028)
Major Developments - Planning	Regulation and Economic Development	-	240,849	-	240,849
Supporting People Administration	Community Services – Housing Services	-	911,945	(177,934)	734,011
Corporate Vulnerable Persons	Community Services – Housing Services	-	700,000	(130,000)	570,000
Project Development - Breakwater Park	Regulation and Economic Development	-	20,000	-	20,000
Planning & Legal Costs	Regulation and Economic Development	-	50,000	-	50,000
Winter Maintenance	Highways, Waste and Property	-	33,478	-	33,478
Northgate HR / Payroll Project	Corporate	-	302,843	(53,900)	248,943
Restricted Contingency Funded Projects	Resources	-	20,830	-	20,830
Total		15,994,484	4,641,394	(7,279,090)	13,356,788

School Balances at 31 March 2017

YSGOL / SCHOOL	Arian yn cario drosodd 2015/16 balance brought forward	Dyraniad 2016/17 Allocation	Cyfanswm Gwariant 2016/17 Total Expenditure	Arian yn cario drosodd 2016/17 Balance carried forward	% o'r Gyllideb / % of the budget	Defnyddio i Gydbwyso cyllideb 2017/18 / Used to balance 2017/18 budget	Arian wrth gefn 2016/17 yn weddill / Balance left of 2016/17 reserves
	£	£	£	£	%	£	£
AMLWCH	23,640	1,050,040	1,042,018.37	8,022	1%		8,022
BEAUMARIS	19,060	364,550	353,495.46	11,055	3%	-870	10,185
BODEDERN	21,926	486,170	461,128.89	25,041	5%	-22,140	2,901
BODFFORDD	12,122	320,150	319,734.17	416	0%		416
BODORGAN	14,283	235,930	208,017.91	27,912	12%	-11,000	16,912
BRYNGWRAN	25,785	280,500	258,233.95	22,266	8%	-10,840	11,426
BRYNSIENCYN	28,520	288,900	282,587.17	6,313	2%	-6,310	3
CEMAES	22,340	402,980	378,175.76	24,804	6%		24,804
DWYRAN	16,139	227,060	210,770.83	16,289	7%		16,289
ESCEIFIOG	28,331	636,090	585,420.81	50,669	8%	-3,000	47,669
GARREGLEFN	24,198	237,790	205,050.45	32,740	14%	-7,110	25,630
GWALCHMAI	51,974	423,570	412,069.93	11,500	3%	-170	11,330
PARC,CAERGYBI	84,360	883,560	809,023.07	74,537	8%	-15,950	58,587
MOELFRE	44,477	455,290	413,375.26	41,915	9%	-11,250	30,665
LLANBEDRGOCH	22,189	241,850	228,567.69	13,282	5%	-8,990	4,292
LLANFACHRAETH	17,963	271,150	257,677.55	13,472	5%	-3,410	10,062
FFRWD WIN	21,646	263,840	244,746.97	19,093	7%		19,093
LLANFAIRPWLL	54,469	1,244,740	1,222,425.41	22,315	2%		22,315
LLANFEHELL	7,423	393,150	393,885.54	-736	0%		-736
Y GRAIG	103,889	1,494,560	1,431,912.14	62,648	4%	-59,890	2,758
LLANGOED	38,364	431,870	417,704.19	14,166	3%	-11,240	2,926
LLANGRISTIOLUS	9,881	465,790	453,347.65	12,442	3%	-3,630	8,812

YSGOL / SCHOOL	Arian yn cario drosodd 2015/16 balance brought forward	Dyranriad 2016/17 Allocation	Cyfanswm Gwariant 2016/17 Total Expenditure	Arian yn cario drosodd 2016/17 Balance carried forward	% o'r Gyllideb / % of the budget	Defnyddio i Gydbwyso cyllideb 2017/18 / Used to balance 2017/18 budget	Arian wrth gefn 2016/17 yn weddill / Balance left of 2016/17 reserves
LLANERCHYMEDD	-1,715	520,450	536,225.62	-15,776	-3%	-2,850	-18,626
LLANRHUDDLAD	29,688	269,700	233,559.33	36,141	13%		36,141
PENCARNISIOG	11,319	270,160	274,245.30	-4,085	-2%		-4,085
PENTRAETH	27,453	420,620	412,670.66	7,949	2%		7,949
PENYSARN	-771	387,820	385,719.09	2,101	1%		2,101
RHOSCOLYN	25,302	473,470	465,599.17	7,871	2%	-2,190	5,681
RHOSNEIGR	63,597	323,480	268,125.11	55,355	17%	-16,210	39,145
RHOSYBOL	40,237	346,440	319,880.05	26,560	8%	-5,630	20,930
TALWRN	17,952	255,930	217,125.85	38,804	15%	-1,490	37,314
Y DYFFRYN	66,849	591,760	518,950.21	72,810	12%	-47,980	24,830
LLANFAWR	73,356	1,119,860	1,088,435.46	31,425	3%		31,425
GORONWY OWEN	-22,505	448,010	479,887.03	-31,877	-7%		-31,877
LLAINGOCH	75,160	795,450	734,455.36	60,995	8%	-10,020	50,975
NIWBWRCH	42,203	345,540	301,303.48	44,237	13%	-8,550	35,687
Y TYWYN	91,640	659,310	581,499.04	77,811	12%	-25,180	52,631
LLANDEGFAN	48,792	611,260	577,052.08	34,208	6%		34,208
Y BORTH	44,303	896,490	815,083.74	81,406	9%	-40,120	41,286
KINGSLAND	54,580	767,020	684,372.18	82,648	11%	-34,350	48,298
MORSWYN	31,191	653,050	621,889.48	31,161	5%		31,161
CORN HIR	75,685	865,250	771,631.90	93,618	11%	-120	93,498
PARCH.THOMAS ELLIS	132,461	755,760	642,475.59	113,284	15%	-24,200	89,084
PARC Y BONT	17,182	505,270	476,341.57	28,928	6%	-11,750	17,178
LLANGAFFO	23,914	281,250	268,062.57	13,187	5%	-11,050	2,137
SANTES FAIR	56,323	733,690	709,183.59	24,506	3%	-1,140	23,366
CAERGEILIOG	275,632	1,436,723	1,153,799	282,924	20%		282,924

YSGOL / SCHOOL	Arian yn cario drosodd 2015/16 balance brought forward	Dyraniad 2016/17 Allocation	Cyfanswm Gwariant 2016/17 Total Expenditure	Arian yn cario drosodd 2016/17 Balance carried forward	% o'r Gyllideb / % of the budget	Defnyddio i Gydbwyso cyllideb 2017/18 / Used to balance 2017/18 budget	Arian wrth gefn 2016/17 yn weddill / Balance left of 2016/17 reserves
IS-GYFANSWM Cynradd)/ SUB TOTAL (Primary)	1,992,808	25,833,293	24,126,942	1,706,351	7%		1,287,721
SYR THOMAS JONES	-135,385	2,713,500	2,922,870.91	-209,371	-8%		-209,371
CAERGYBI	9	4,111,140	3,952,506.28	158,634	4%		42,404
LLANGEFNI	71,536	3,505,330	3,474,542.90	30,787	1%		30,787
DAVID HUGHES	157,716	5,170,080	5,087,845.99	82,234	2%		82,234
BODEDERN	209,939	3,624,700	3,459,584.01	165,116	5%	-100,000	65,116
IS-GYFANSWM (Uwchradd)/ SUB TOTAL (Secondary)	303,815	19,124,750	18,897,350	227,400	1%	-216,230	11,170
Y BONT	165,824	1,670,320	1,514,733.46	155,587	9%	-105,270	50,317
IS-GYFANSWM (Arbennig) / SUB TOTAL (Special)	165,824	1,670,320	1,514,733	155,587	9%	-105,270	50,317
CYFANSWM / TOTAL	2,462,447	46,628,363	44,539,025	2,089,338	4%	-740,130	1,349,208

	Deficit 2016/17	Surplus 2016/17	Balances 2016/17
Primary	-52,473	1,758,825	1,706,351
Secondary	-209,371	436,771	227,400
Special	0	155,587	155,587
Total	-261,844	2,351,182	2,089,338