



Financial Intelligence Toolkit

2019/20 Subscription

Financial Benchmarking – Year on Year Savings Report

Newtimber

Overview

This report compares budgeted spending on local authority services for the years 2018/19 and 2019/20, based on data provided in authorities' Revenue Account (RA) returns. The report provides an indication of where authorities have prioritised expenditure or targeted savings between these two years.

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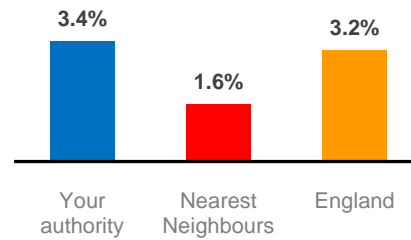
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Summary of Key Points

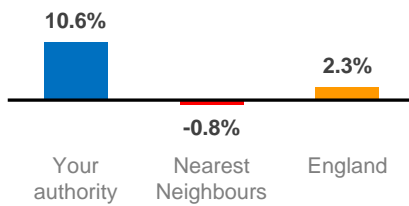
- Between 2018/19 and 2019/20, your authority's planned expenditure rose by 3.4%, compared to a median increase of 1.6% among its nearest neighbours (NN), and a median increase of 3.2% among all comparable authorities in England.
- Its change in expenditure was 7th highest out of 16 nearest neighbours, and 55th highest out of 123 comparable authorities in England.

- The charts below compare your authority's change to the NN and England medians in each service:

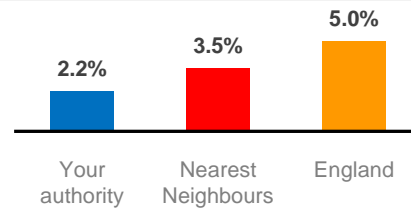
Total expenditure (exc. schools & emergency services)



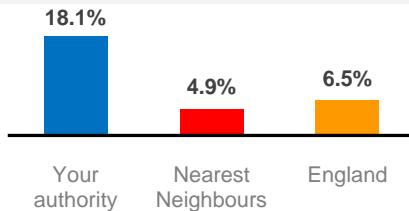
Education (exc. schools)



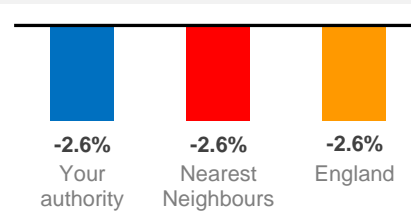
Adult Social Care



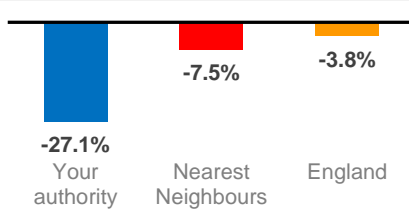
Children's Social Care



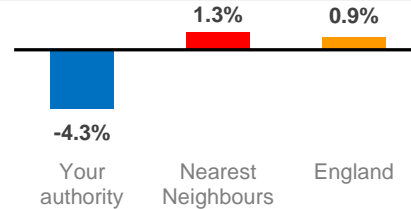
Public Health



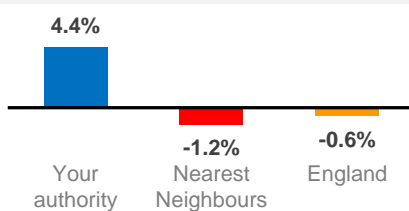
Highways & Transport



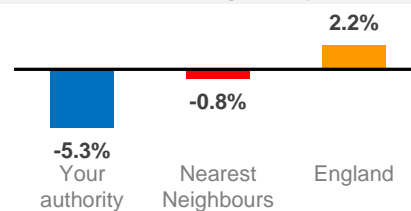
Housing (General Fund Revenue Account only)



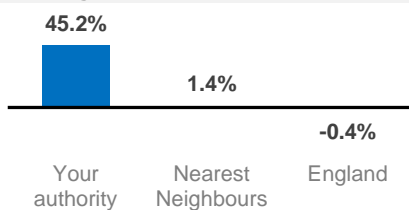
Cultural & Related Services



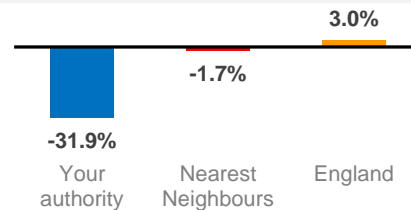
Environmental & Regulatory Services



Planning & Development Services



Central Services



1. Methodology

Data

Annual savings are calculated as the change in total budgeted service expenditure, as published in the Revenue Account forms for 2018/19 and 2019/20.

The calculations are based on Net Current Expenditure, which is comprised of expenditure on employees and running expenses, net of sales, fees and charges, internal recharges and other income. It does not include expenditure on capital items, and includes expenditure financed by specific / special grants, with the exception of schools (discussed below).

To enable like-for-like comparisons between authorities and across years, expenditure is adjusted to **exclude police and fire services**. The figures also **exclude spending on schools** (unless stated otherwise), given that this is largely financed through ring-fenced grants, over which local authorities have limited control. No adjustments were made to reflect changes in local authorities' functions and responsibilities; for example, the transition of schools to academy status.






Changes in expenditure are expressed in cash terms, and exclude the effects of inflation.

Calculations and rankings

For each authority, annual savings (or additional expenditure) are calculated as the percentage change between 2018/19 and 2019/20. Equivalent figures are also provided for your authority's nearest neighbour group, and for all comparable authorities across England.

Your authority's relative rank is assigned to a colour-coded band. This is based on the percentage of authorities who achieve greater annual savings than your authority, rounded to the nearest percentage point. The smaller this percentage, the "better" the rating for your authority. The definitions used for each colour band are presented below.

Table 1 - Colour Bands

Band	Percentage of authorities achieving greater annual savings than your authority
	Fewer than 20% of all other authorities
	Between 20% and 39% of other authorities
	Between 40% and 59% of other authorities
	Between 60% and 79% of other authorities
	80% or more of other authorities

Note that if all authorities in your group have zero expenditure in both years, then your authority would be assigned to the green (●) band.

2. Comparator groups

Please note: Some nearest neighbour groups have been updated to reflect restructuring in 2019/20

For benchmarking purposes, two sets of comparator groups are used in this analysis: (a) your authority's nearest neighbour group, and (b) all comparable authorities across England.

Nearest Neighbour (NN) group

To enable a like-for-like comparison, this analysis makes use of CIPFA's statistical 'nearest neighbour' groups. These identify councils with similar economic and social characteristics and groups them on a statistical basis. These were last updated in 2019.

For Newtimber, the nearest neighbour group is shown in the table below:

Table 2 - Nearest neighbour group

■ Newtimber	■ Authority H
■ Authority A	■ Authority I
■ Authority B	■ Authority J
■ Authority C	■ Authority K
■ Authority D	■ Authority L
■ Authority E	■ Authority M
■ Authority F	■ Authority N
■ Authority G	■ Authority O

National comparator group

When making national comparisons, it is necessary to consider the services provided by each authority. Changes in expenditure can reflect differences in the way councils are funded, which in turn depends on an authority's functions and responsibilities.

To enable like-for-like comparisons, authorities are therefore categorised into three groups, according to whether they provide (1) both upper-tier and lower-tier services, (2) exclusively upper-tier services, or (3) exclusively lower-tier services.

Based on the services it provides, Newtimber falls into Group 1, as shown in the table below. All national comparisons in this report are made with reference to this grouping of 123 authorities.

Table 3 - National comparator groups

Group	Authority Type	Lower tier	Upper tier	Fire	No.
Group 1	Metropolitan districts, London boroughs and unitaries without fire responsibilities	✓	✓		120
	Unitaries with fire responsibilities	✓	✓	✓	3
Group 2	Shire counties with fire responsibilities		✓	✓	10
	Shire counties without fire responsibilities		✓		16
Group 3	Shire districts	✓			192

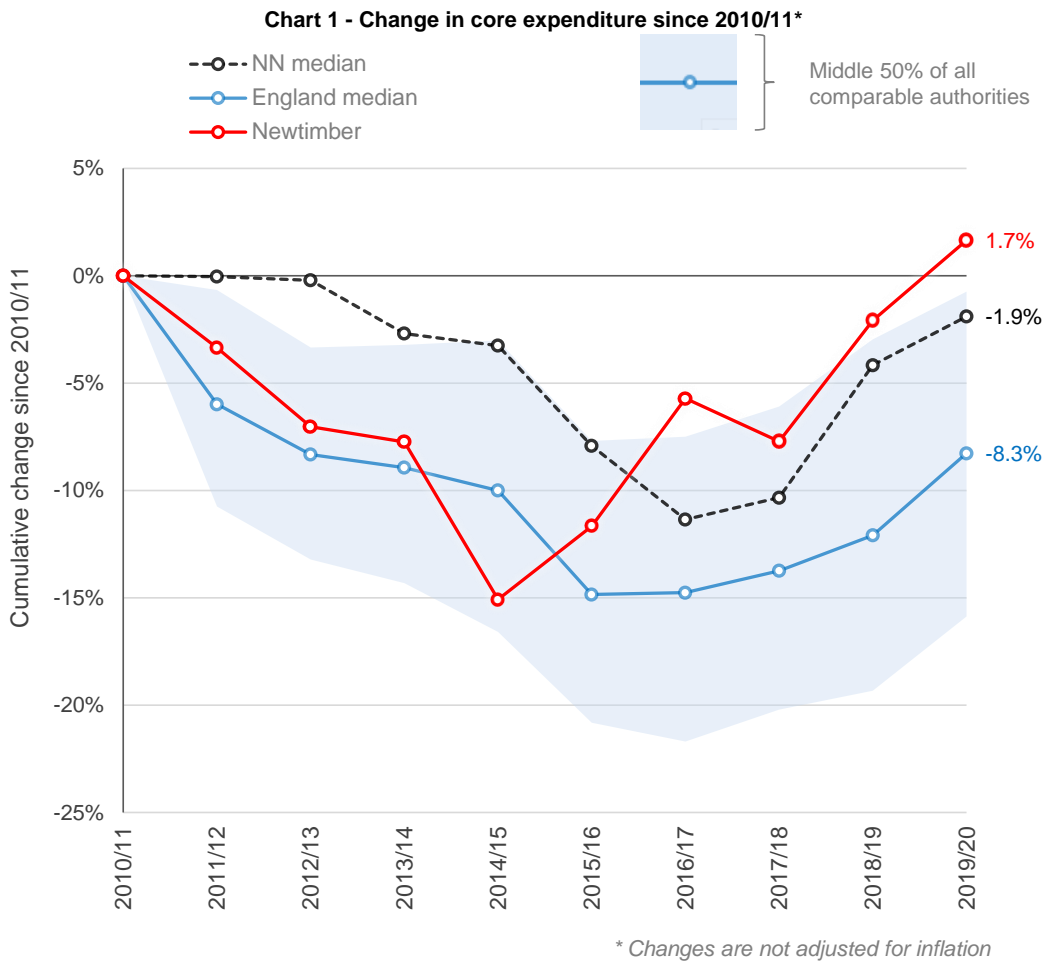
Expenditure on fire and protective services is excluded from this report, so does not affect comparisons.

3. Historical changes in budgeted expenditure

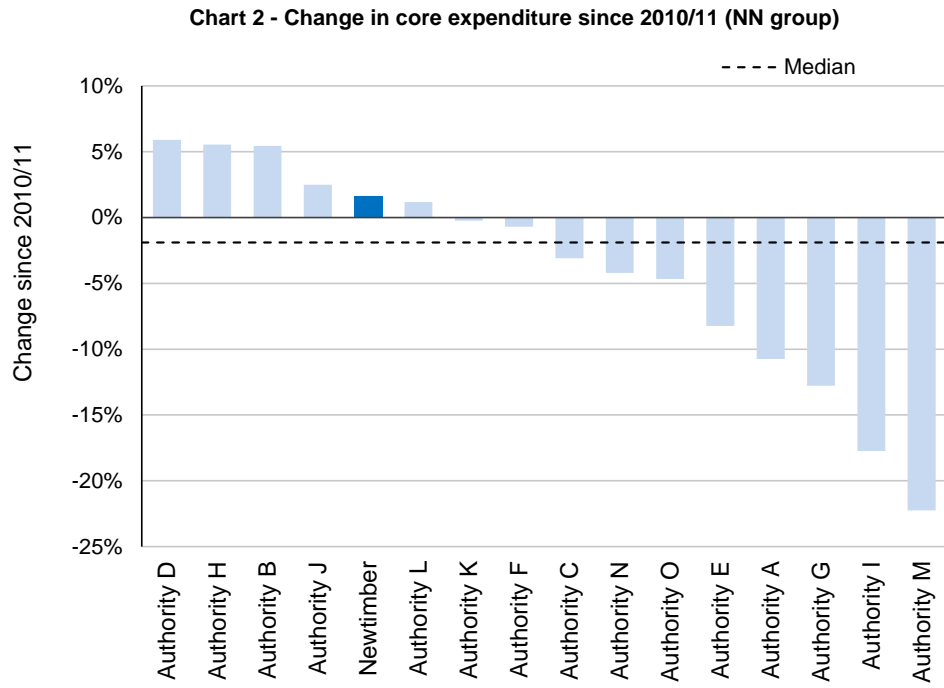
This section considers the change in budgeted expenditure since 2010/11, the point at which the government's austerity measures were introduced.

The analysis focuses on 'core expenditure', which excludes schools, emergency services and public health spending. Other than excluding public health - a responsibility that was partially assumed by local councils in 2013/14 - the analysis does not attempt to adjust for other changes in functions and responsibilities.

Between 2010/11 and 2019/20, Newtimber's budgeted expenditure increased by 1.7%. This was above the median for all comparable authorities in England, with a change of -8.3%. This is illustrated in the chart below.



Newtimber's overall change of 1.7% was also above the nearest neighbour median of -1.9%, and was ranked 5th highest in the group. This is illustrated below.



4. Annual change in budgeted expenditure

The remainder of the report examines the change in budgeted expenditure between 2018/19 and 2019/20. The table below shows the change Newtimber's expenditure by service area, and comparative figures for its nearest neighbours and all comparable authorities in England.

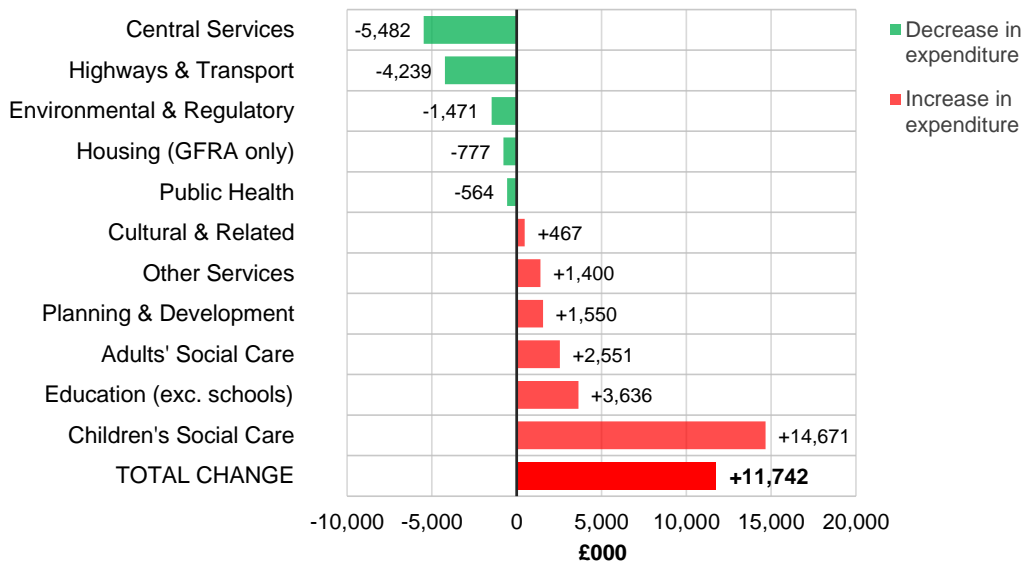
Table 4 - Change in Expenditure by Service (2018/19 to 2019/20)

Service	2019/20 budget (£000)	Newtimber		NN Group Nearest neighbour median	Your rank	England	
		Change in budget from previous year (£000)	(%)			Comparable England median	Your rank
Education (exc. schools)	37,815	+3,636	10.6%	-0.8%	●	2.3%	●
Adults' Social Care	116,890	+2,551	2.2%	3.5%	●	5.0%	●
Children's Social Care	95,522	+14,671	18.1%	4.9%	●	6.5%	●
Public Health	20,785	-564	-2.6%	-2.6%	●	-2.6%	●
Highways & Transport	11,425	-4,239	-27.1%	-7.5%	●	-3.8%	●
Housing (General Fund)	17,261	-777	-4.3%	1.3%	●	0.9%	●
Cultural & Related Services	11,000	+467	4.4%	-1.2%	●	-0.6%	●
Environmental & Regulatory Services	26,100	-1,471	-5.3%	-0.8%	●	2.2%	●
Planning & Development Services	4,977	+1,550	45.2%	1.4%	●	-0.4%	●
Central Services	11,723	-5,482	-31.9%	-1.7%	●	3.0%	●
Other Services	2,650	+1,400	112.0%	0.0%	●	0.0%	●
Total (exc. Schools)	356,148	+11,742	3.4%	1.6%	●	3.2%	●
Total (inc. schools)	523,472	+12,548	2.5%	1.0%	●	1.3%	●

Bottom 20% of authorities ●●●● top 20% of authorities ●●●●

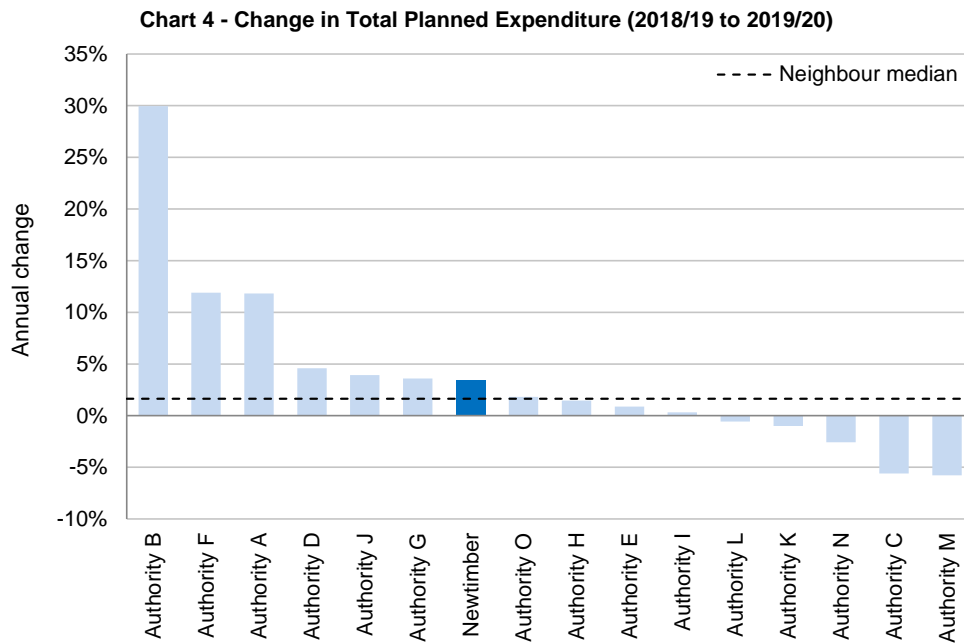
The most significant changes in budgeted expenditure were for Children's Social Care and Central Services, as illustrated below.

Chart 3 - Contribution to overall annual change in expenditure (£000)



Comparative change in budgeted expenditure

Compared to its nearest neighbours, Newtimber's change in budgeted expenditure of +3.4% was above the nearest neighbour median of +1.6%. Its change in expenditure was ranked 7th highest out of the 16 authorities.



Relative to all comparable authorities in England, Newtimber's change in total expenditure was above the median of +3.2%. Its change was ranked 55th highest out of 123 comparable authorities (where '1st' would correspond to the largest increase in expenditure).

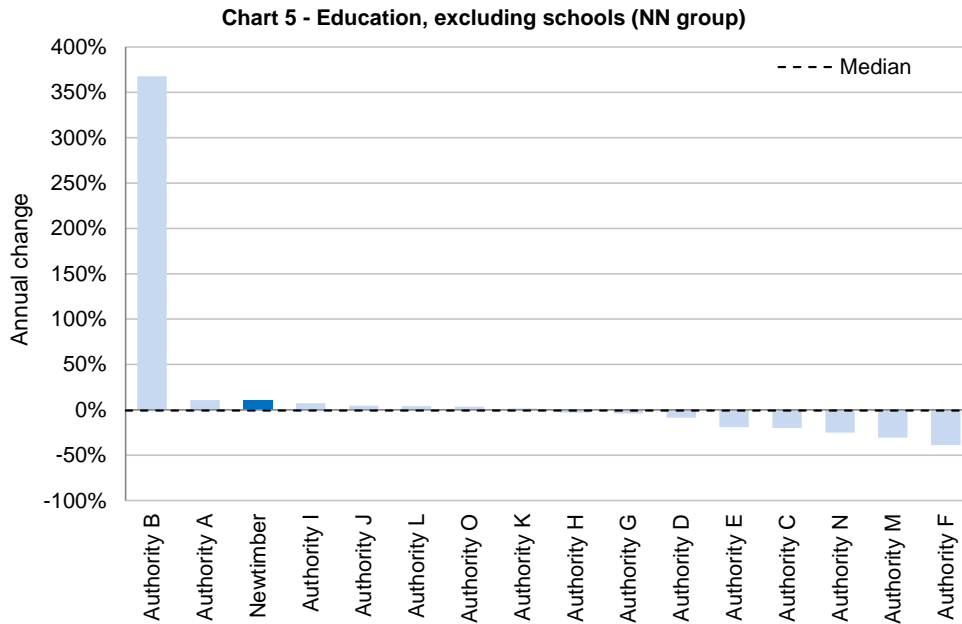
The following sections examine the change in expenditure for each major service area, namely:

- Education
- Adult Social Care
- Children's Social Care
- Public Health
- Highways and Transport
- Housing Services
- Cultural and Related Services
- Environmental and Regulatory Services
- Planning and Development Services
- Central Services

5. Changes in expenditure by service

Education

Your authority's expenditure on Education (exc. schools) changed by +10.6% in 2019/20, above the nearest neighbour median of -0.8%. Its change was 3rd highest in the group, as shown below.



The table below shows the relative change in expenditure within each sub-service:

Table 5 - Education

Service	Newtimber			NN Group		England	
	2019/20 budget (£000)	Change in budget from previous year (£000)	Change in budget from previous year (%)	Nearest neighbour median	Your rank	Comparable England median	Your rank
Post-16 Provision	992	+7	0.7%	1.2%	●	1.2%	●
Other Education & Community	36,823	+3,629	10.9%	1.4%	●	1.9%	●
Early Years*	28,399	+593	2.1%	-1.5%	●	0.2%	●
Primary Schools*	71,680	-504	-0.7%	-1.0%	●	-1.1%	●
Secondary Schools*	21,139	-1,110	-5.0%	0.0%	●	-0.7%	●
Special Schools*	46,106	+1,827	4.1%	7.2%	●	4.2%	●
Total (excluding schools)	37,815	+3,636	10.6%	-0.8%	●	2.3%	●
Total (including schools)	205,139	+4,442	2.2%	0.5%	●	-1.1%	●

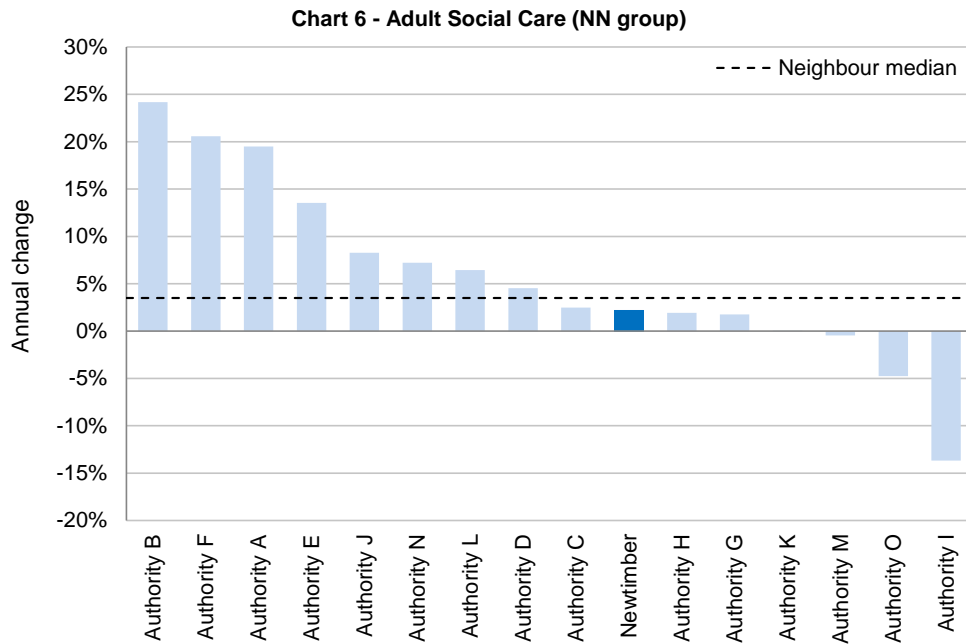
* School functions

Bottom 20% of authorities ●●●●● top 20% of authorities ●●●●●

Relative to all comparable authorities, your authority's change in planned expenditure was above the median of +2.3%, and was ranked 33rd highest of 123 authorities (where '1st' would correspond to the largest increase).

Adult Social Care

Your authority's expenditure on Adults' Social Care changed by +2.2% in 2019/20, below the nearest neighbour median of +3.5%. Its change was 10th highest in the group, as shown below.



The table below shows the relative change in expenditure within each sub-service:

Table 6 - Adult Social Care

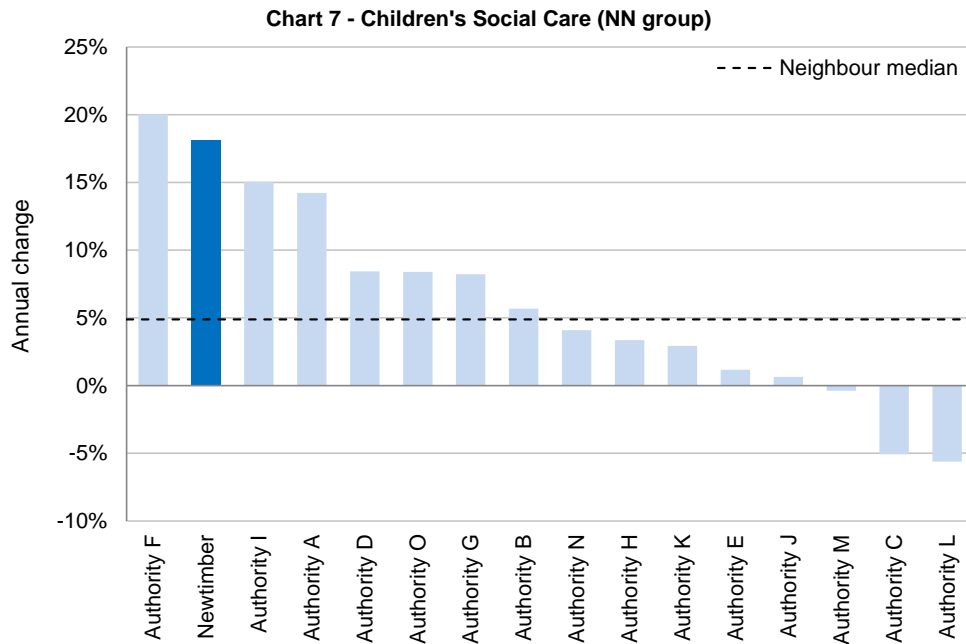
Service	Newtimber			Nearest neighbour median	Your rank	England	
	2019/20 budget (£000)	Change in budget from previous year (£000)	(%)			Comparable England median	Your rank
Older Adult Social Care	35,742	+2,600	7.8%	3.7%	●	4.1%	●
Younger Adults - Physical & Sensory	8,006	+238	3.1%	4.9%	●	6.9%	●
Younger Adults - Mental Health & Cognition	3,775	-33	-0.9%	-0.1%	●	6.2%	●
Younger Adults - Learning Disabilities	36,330	+75	0.2%	2.4%	●	3.7%	●
Commissioning and Service Delivery	12,579	+455	3.8%	7.3%	●	3.7%	●
Social Care Activities	13,950	+124	0.9%	13.5%	●	7.3%	●
Other Adult Social Care	6,508	-908	-12.2%	-3.6%	●	3.1%	●
Total Adult Social Care	116,890	+2,551	2.2%	3.5%	●	5.0%	●

Bottom 20% of authorities ●●●●● top 20% of authorities ●●●●●

Relative to all comparable authorities, your authority's change in planned expenditure was below the median of +5.0%, and was ranked 88th highest of 123 authorities (where '1st' would correspond to the largest increase).

Children's Social Care

Your authority's expenditure on Children's Social Care changed by +18.1% in 2019/20, above the nearest neighbour median of +4.9%. Its change was 2nd highest in the group, as shown below.



The table below shows the relative change in expenditure within each sub-service:

Table 7 - Children's Social Care

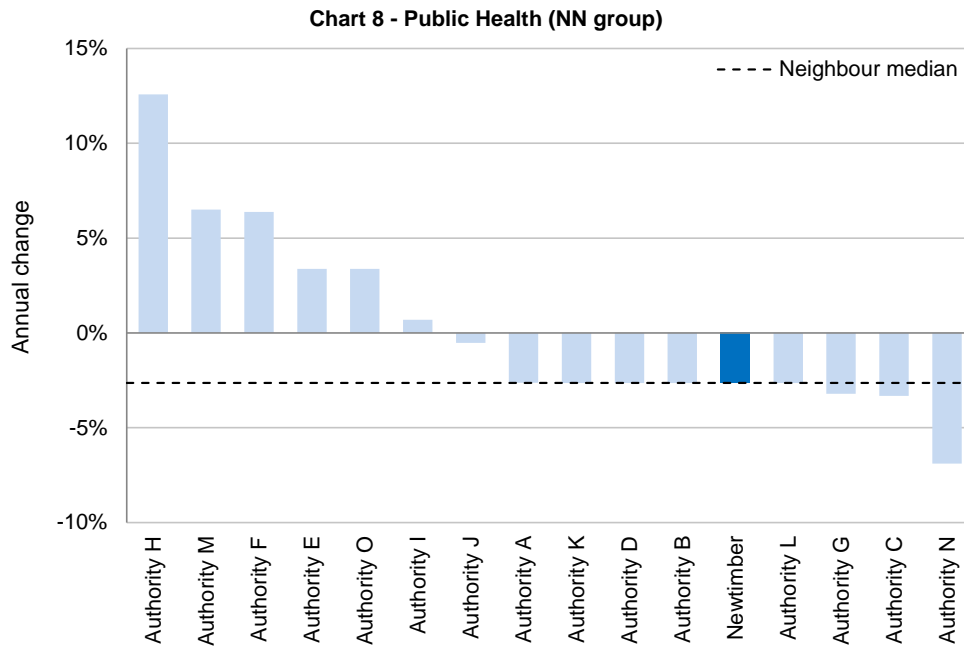
Service	Newtimber			NN Group Nearest neighbour median	England Comparable England median
	2019/20 budget (£000)	Change in budget from previous year (£000)	(%)		
Children Looked After	28,723	+4,040	16.4%	6.1%	8.7%
Safeguarding, Social Work and Strategy	21,055	+1,613	8.3%	10.6%	5.9%
Sure Start and Early Years	3,139	-818	-20.7%	-2.6%	-3.6%
Young People's Services	1,933	+1,330	220.6%	-9.1%	-1.1%
Family Support Services	11,189	+310	2.8%	5.2%	2.0%
Youth Justice	2,047	+14	0.7%	2.0%	1.9%
Other Children's and Families Services	3,773	+3,773	NA	0.0%	0.0%
Asylum Seekers	23,663	+4,409	22.9%	14.0%	0.0%
Total Children's Social Care	95,522	+14,671	18.1%	4.9%	6.5%

Bottom 20% of authorities ●●●● top 20% of authorities ●●●●

Relative to all comparable authorities, your authority's change in planned expenditure was above the median of +6.5%, and was ranked 14th highest of 123 authorities (where '1st' would correspond to the largest increase).

Public Health

Your authority's expenditure on Public Health changed by -2.6% in 2019/20, equal to the nearest neighbour median. Its change was 12th highest in the group, as shown below.



The table below shows the relative change in expenditure within each sub-service:

Table 8 - Public Health

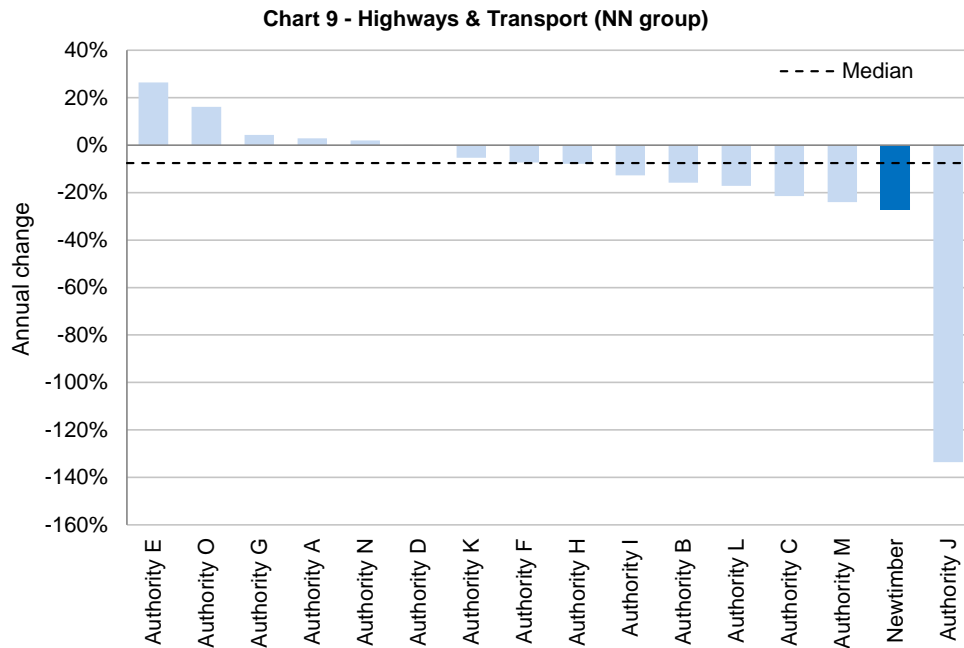
Service	Newtimber			NN Group Nearest neighbour median	Your rank	England	
	2019/20 budget (£000)	Change in budget from previous year (£000)	(%)			Comparable England median	Your rank
Children 5-19 Public Health Programmes	1,647	0	0.0%	0.3%	●	0.0%	●
0-5 Children's Services	5,186	0	0.0%	0.0%	●	-1.1%	●
Obesity	590	0	0.0%	0.0%	●	-1.3%	●
Physical Activity	250	0	0.0%	0.1%	●	0.0%	●
Sexual Health Services	4,583	0	0.0%	-3.5%	●	-1.7%	●
Smoking and Tobacco	726	-190	-20.7%	-4.2%	●	-1.9%	●
Substance Misuse	3,308	-220	-6.2%	-1.0%	●	-2.1%	●
Other Public Health Services	4,495	-154	-3.3%	-4.1%	●	-3.3%	●
Total Public Health	20,785	-564	-2.6%	-2.6%	●	-2.6%	●

Bottom 20% of authorities ●●●●● top 20% of authorities ●●●●●

Relative to all comparable authorities, your authority's change in planned expenditure was equal to the median, and was ranked 72nd highest of 123 authorities (where '1st' would correspond to the largest increase).

Highways & Transport

Your authority's expenditure on Highways & Transport changed by -27.1% in 2019/20, below the nearest neighbour median of -7.5%. Its change was 15th highest in the group, as shown below.



The table below shows the relative change in expenditure within each sub-service:

Table 9 - Highways & Transport

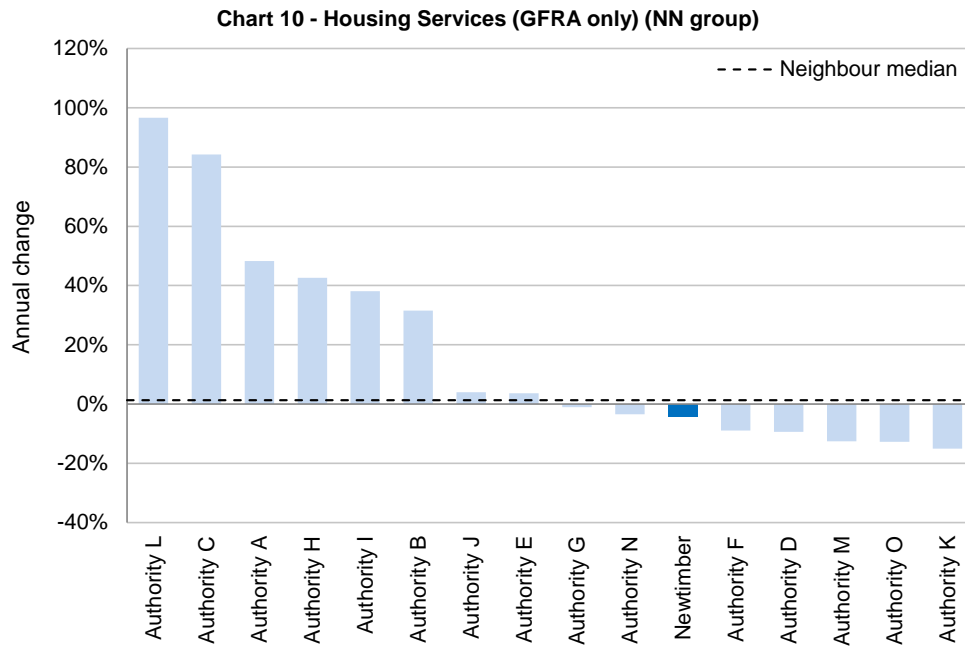
Service	Newtimber			NN Group		England	
	2019/20 budget (£000)	Change in budget from previous year (£000) (%)		Nearest neighbour median	Your rank	Comparable England median	Your rank
Highways Maintenance	1,450	+87	6.4%	2.0%	●	-1.9%	●
Parking Services	-11,466	-4,851	-73.3%	-7.7%	●	-4.2%	●
Street Lighting	4,001	+593	17.4%	0.3%	●	0.0%	●
Transport Planning, Policy and Strategy	302	-37	-10.9%	-0.1%	●	0.2%	●
Winter Service	308	-4	-1.3%	-0.3%	●	0.0%	●
Traffic Management and Road Safety	990	-49	-4.7%	3.4%	●	-2.3%	●
Public Transport	15,840	+22	0.1%	-0.4%	●	0.0%	●
Other Highways and Transport Services	0	0	0.0%	0.0%	●	0.0%	●
Total Highways and Transport	11,425	-4,239	-27.1%	-7.5%	●	-3.8%	●

Bottom 20% of authorities ●●●●● top 20% of authorities ●●●●●

Relative to all comparable authorities, your authority's change in planned expenditure was below the median of -3.8%, and was ranked 113th highest of 123 authorities (where '1st' would correspond to the largest increase).

Housing Services (GFRA only)

Your authority's expenditure on Housing (General Fund) changed by -4.3% in 2019/20, below the nearest neighbour median of +1.3%. Its change was 11th highest in the group, as shown below.



The table below shows the relative change in expenditure within each sub-service:

Table 10 - Housing Services (GFRA only)

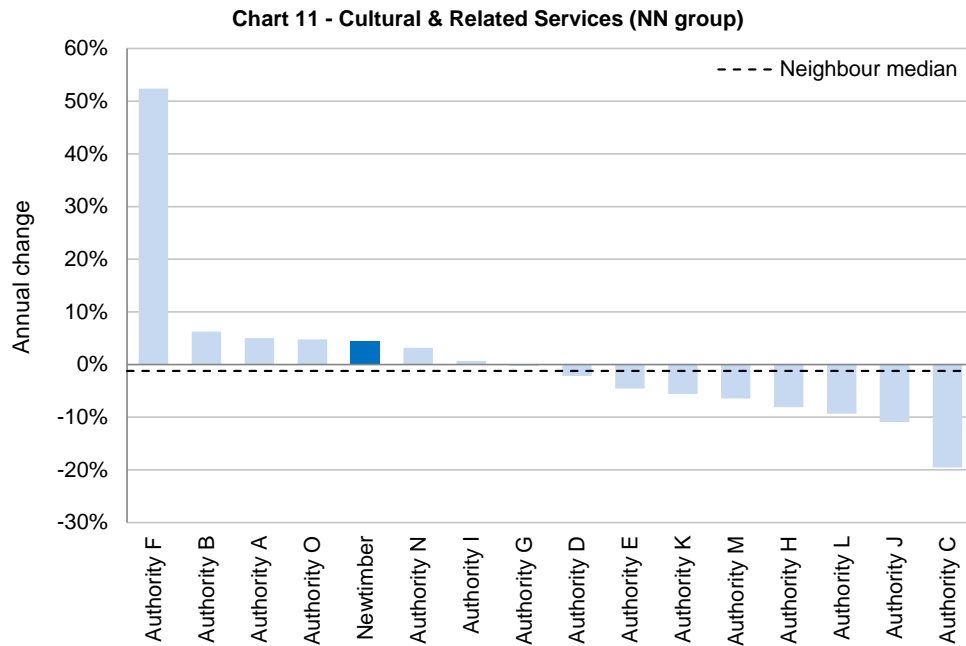
Service	Newtimber			NN Group		England	
	2019/20 budget (£000)	Change in budget from previous year (£000)	Change in budget from previous year (%)	Nearest neighbour median	Your rank	Comparable England median	Your rank
Homelessness	8,853	-362	-3.9%	12.5%	●	18.7%	●
Housing Benefits Administration	2,489	+633	34.1%	0.3%	●	-2.8%	●
Housing Benefits: Rent Allowances and Rebates	1,740	-20	-1.1%	0.0%	●	0.0%	●
Housing Strategy, Advice, Advances etc.	-827	-259	-45.6%	-6.4%	●	2.3%	●
Housing Welfare: Supporting People	4,031	-812	-16.8%	-1.7%	●	-1.5%	●
Other Housing Services	975	+43	4.6%	0.0%	●	0.0%	●
Total Housing (GFRA only)	17,261	-777	-4.3%	1.3%	●	0.9%	●

Bottom 20% of authorities ●●●● top 20% of authorities ●●●●

Relative to all comparable authorities, your authority's change in planned expenditure was below the median of +0.9%, and was ranked 82nd highest of 123 authorities (where '1st' would correspond to the largest increase).

Cultural & Related Services

Your authority's expenditure on Cultural & Related Services changed by +4.4% in 2019/20, above the nearest neighbour median of -1.2%. Its change was 5th highest in the group, as shown below.



The table below shows the relative change in expenditure within each sub-service:

Table 11 - Cultural & Related Services

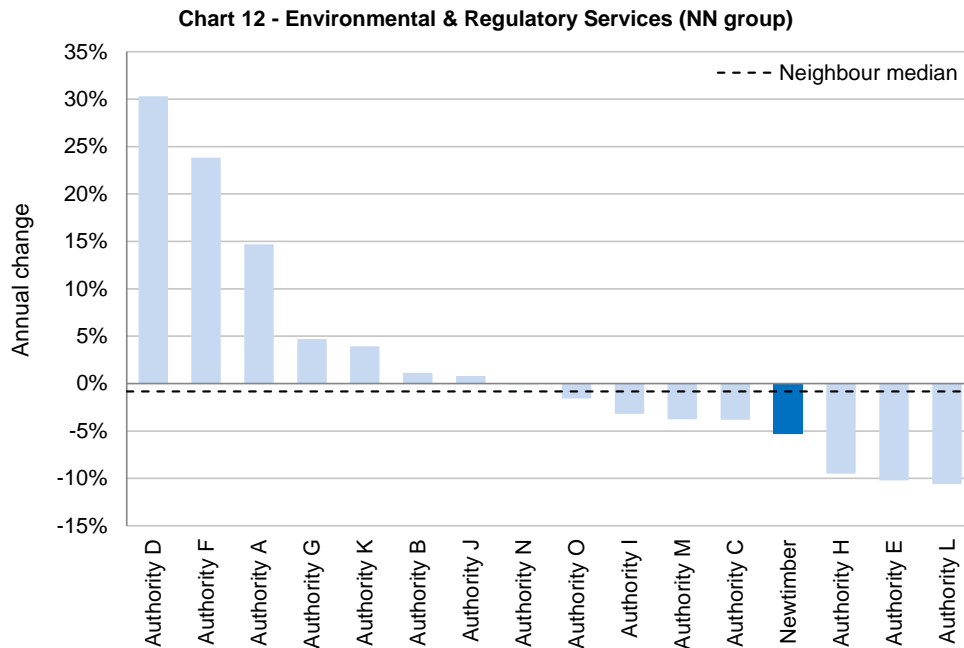
Service	Newtimber			NN Group		England	
	2019/20 budget (£000)	Change in budget from previous year (£000)	Change in budget from previous year (%)	Nearest neighbour median	Your rank	Comparable England median	Your rank
Culture and Heritage	348	-52	-13.0%	-2.5%	●	-2.0%	●
Library Service	3,829	+136	3.7%	0.2%	●	-0.1%	●
Open Spaces	4,768	+128	2.8%	-1.0%	●	0.8%	●
Recreation and Sport	2,055	+255	14.2%	-12.0%	●	-2.9%	●
Other Cultural and Related Services	0	0	0.0%	0.0%	●	0.0%	●
Total Cultural and Related Services	11,000	+467	4.4%	-1.2%	●	-0.6%	●

Bottom 20% of authorities ●●●●● top 20% of authorities ●●●●●

Relative to all comparable authorities, your authority's change in planned expenditure was above the median of -0.6%, and was ranked 33rd highest of 123 authorities (where '1st' would correspond to the largest increase).

Environmental & Regulatory Services

Your authority's expenditure on Environmental & Regulatory Services changed by -5.3% in 2019/20, below the nearest neighbour median of -0.8%. Its change was 13th highest in the group, as shown below.



The table below shows the relative change in expenditure within each sub-service:

Table 12 - Environmental & Regulatory Services

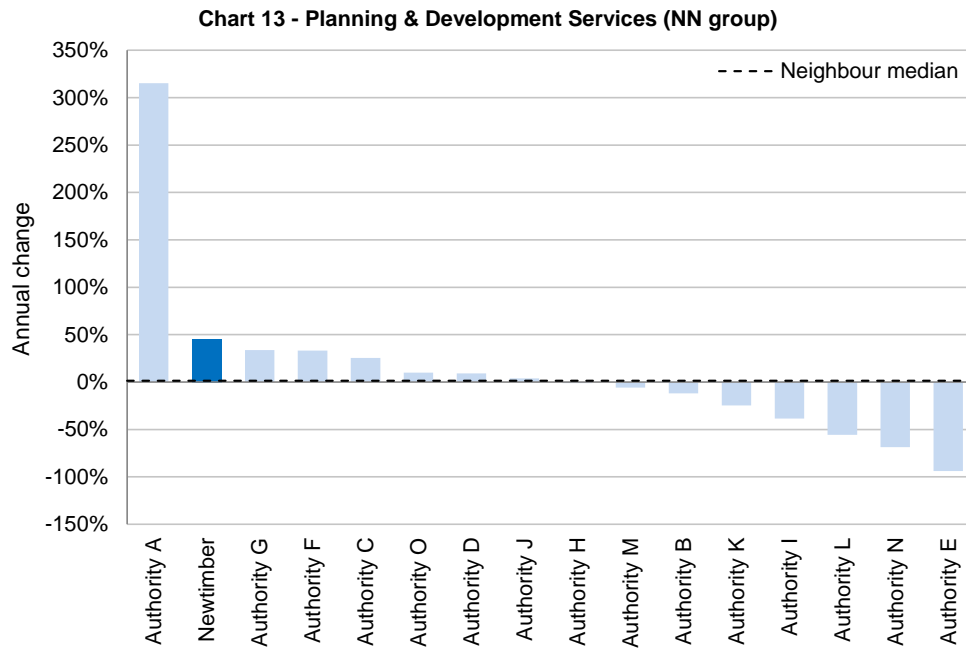
Service	Newtimber			NN Group Nearest neighbour median	Your rank	England	
	2019/20 budget (£000)	Change in budget from previous year (£000)	(%)			Comparable England median	Your rank
Cemetery, Cremation and Mortuary Services	190	+373	203.8%	0.5%	●	-3.3%	●
Community Safety	3,202	-306	-8.7%	-6.5%	●	2.9%	●
Regulatory Services	1,569	-316	-16.8%	-0.8%	●	3.0%	●
Street Cleansing	5,374	-119	-2.2%	-2.1%	●	0.6%	●
Waste Collection	2,733	-200	-6.8%	5.6%	●	3.0%	●
Waste Disposal & Recycling	13,032	-903	-6.5%	-0.9%	●	1.5%	●
Trade Waste & Waste Minimisation	0	0	0.0%	0.1%	●	0.0%	●
Other Environmental and Regulatory Services	0	0	0.0%	0.2%	●	0.0%	●
Total Environmental and Regulatory Services	26,100	-1,471	-5.3%	-0.8%	●	2.2%	●

Bottom 20% of authorities ●●●● top 20% of authorities ●●●●

Relative to all comparable authorities, your authority's change in planned expenditure was below the median of +2.2%, and was ranked 104th highest of 123 authorities (where '1st' would correspond to the largest increase).

Planning & Development Services

Your authority's expenditure on Planning & Development Services changed by +45.2% in 2019/20, above the nearest neighbour median of +1.4%. Its change was 2nd highest in the group, as shown below.



The table below shows the relative change in expenditure within each sub-service:

Table 13 - Planning & Development Services

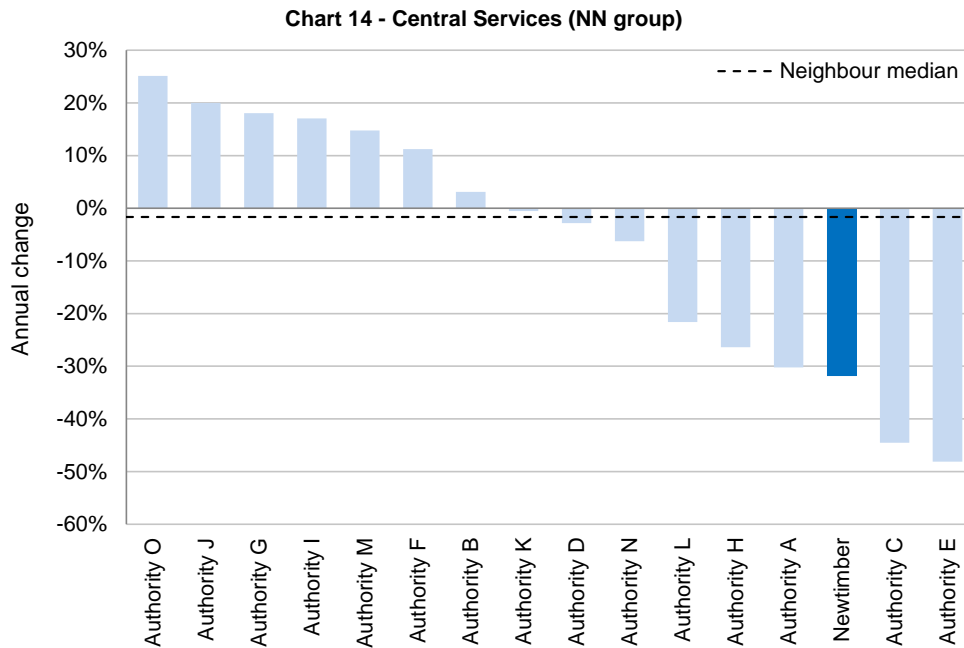
Service	Newtimber			NN Group		England	
	2019/20 budget (£000)	Change in budget from previous year (£000) (%)		Nearest neighbour median	Your rank	Comparable England median	Your rank
Building Control	376	+8	2.2%	-3.7%	●	-0.7%	●
Business Support	0	0	0.0%	0.0%	●	0.0%	●
Community Development	0	0	0.0%	0.0%	●	0.0%	●
Economic Research and Development	3,250	+1,820	127.3%	-13.5%	●	2.6%	●
Planning Policy	861	-116	-11.9%	1.8%	●	0.3%	●
Environmental Initiatives	9	-2	-18.2%	0.0%	●	0.0%	●
Development Control	481	-160	-25.0%	-3.4%	●	0.0%	●
Total Planning and Development Services	4,977	+1,550	45.2%	1.4%	●	-0.4%	●

Bottom 20% of authorities ●●●● top 20% of authorities ●●●●

Relative to all comparable authorities, your authority's change in planned expenditure was above the median of -0.4%, and was ranked 14th highest of 123 authorities (where '1st' would correspond to the largest increase).

Central Services

Your authority's expenditure on Central Services changed by -31.9% in 2019/20, below the nearest neighbour median of -1.7%. Its change was 14th highest in the group, as shown below.



The table below shows the relative change in expenditure within each sub-service:

Table 14 - Central Services

Service	Newtimber			NN Group Nearest neighbour median	Your rank	England	
	2019/20 budget (£000)	Change in budget from previous year (£000)	(%)			Comparable England median	Your rank
Coroners Court Services	396	0	0.0%	1.0%	●	1.5%	●
Corporate and Democratic Core	1,356	-1,318	-49.3%	-1.2%	●	0.8%	●
Emergency Planning	0	0	0.0%	21.9%	●	0.8%	●
Local Tax Collection	3,758	-489	-11.5%	0.0%	●	0.0%	●
Non-Distributed Costs	5,114	-3,391	-39.9%	0.0%	●	0.0%	●
Other Central Services	1,099	-284	-20.5%	7.2%	●	3.4%	●
Total Central Services	11,723	-5,482	-31.9%	-1.7%	●	3.0%	●

Bottom 20% of authorities ●●●●● top 20% of authorities ●●●●●

Relative to all comparable authorities, your authority's change in planned expenditure was below the median of +3.0%, and was ranked 113th highest of 123 authorities (where '1st' would correspond to the largest increase).

Annex A - Expenditure categories

This section shows the relationship between the service sub-categories used in this report and the individual lines published on the Revenue Account suite of forms in 2019/20.

Services have been grouped to simplify the interpretation of the results. Expenditure lines have been grouped based on their similarity with other lines, as well as their share of overall expenditure. For example, where a line accounts for less than 1% of total spending, it is more likely to be amalgamated with other services.

Service Category and sub-Category		Revenue Account Line
Education		
Early Years		Early Years
Primary Schools		Primary schools
Secondary Schools		Secondary schools
Special Schools		Special schools and alternative provision
Other Education & Community		Other education and community budget
Post-16 Provision		Post-16 provision
Highways and Transport		
Transport Planning, Policy and Strategy		Transport planning, policy and strategy
Highways Maintenance		Structural maintenance
		Environmental, safety and routine maintenance
Street Lighting		Street lighting (including energy costs)
Traffic Management and Road Safety		Traffic management and road safety: congestion charging
		Traffic management and road safety: road safety education etc.
		Traffic management and road safety: bus lane enforcement
		Traffic management and road safety: other
Parking Services		Parking services
Public Transport		Public Transport: Concessionary fares (discretionary and statutory)
		Public Transport: support to operators
		Public Transport: Coordination
Winter Service		Winter Service
Other Highways and Transport		Airports, harbours and toll facilities
Children's Social Care		
Sure Start and Early Years		Sure Start children's and early years
Young People's Services		Services for young people
Children Looked After		Children looked after
Safeguarding, Social Work and Strategy		Safeguarding children and young people's services
Family Support Services		Family support services
Youth Justice		Youth justice
Asylum Seekers		Asylum seekers
Other Children's and Families Services		Other children and family services

Continued over page

Service Category and sub-Category	Revenue Account Line
Adults Social Care	
Younger Adults - Learning Disabilities	Learning disability support - adults (18-64)
Younger Adults - Mental Health & Cognition	Support with memory and cognition - adults (18-64)
	Mental health support - adults (18-64)
Younger Adults - Physical and Sensory	Physical support - adults (18-64)
	Sensory support - adults (18-64)
Older Adults' Social Care	Learning disability support - older people (65+)
	Support with memory and cognition - older people (65+)
	Mental health support - older people (65+)
	Physical support - older people (65+)
	Sensory support - older people (65+)
Social Care Activities	Social care activities
Commissioning and Service Delivery	Commissioning and service delivery
Other Adult Social Care	Social support: Asylum seeker support
	Social support: Substance misuse support
	Social support: Support for carer
	Social support: Social Isolation
	Assistive equipment and technology
	Information and early intervention
Housing	
Homelessness	Homelessness
Housing Benefits Administration	Housing benefits administration
Housing Benefits: Rent Allowances and Rebates	Housing benefits: rent allowances and rent rebates - discretionary payments
Housing Strategy, Advice, Advances etc.	Housing strategy, advice, advances, enabling, renewals and licensing
Housing Welfare: Supporting People	Housing welfare: Supporting People
Other Housing Services	Other council property - traveller's site and non-HRA council property
	Other welfare services
Cultural and Related Services	
Culture and Heritage	Culture and heritage (excluding archives)
Library Services	Library services
Recreation and Sport	Recreation and sport
Open Spaces	Open spaces
Other Cultural and Related Services	Tourism
	Archives

Continued over page

Service Category and sub-Category	Revenue Account Line
Environmental and Regulatory Services	
Cemetery, Cremation and Mortuary Services	Cemetery, cremation and mortuary services
Community Safety	Community safety (Crime reduction)
	Community safety (Safety services)
	Community safety (CCTV)
Regulatory Services	Regulatory services: Trading Standards
	Regulatory services: Water safety
	Regulatory services: Food safety
	Regulatory services: Environmental protection; noise & nuisance
	Regulatory services: Housing standards
	Regulatory services: Health and safety
	Regulatory services: Port health (excluding levies)
	Regulatory services: Port health levies
	Regulatory services: Pest control
	Regulatory services: Public conveniences
	Regulatory services: Animal and public health; infectious disease
	Regulatory services: Licensing - Alcohol and entertainment licensing; taxi licensing
	Street Cleansing
Waste Disposal & Recycling	Waste disposal
	Recycling
Waste Collection	Waste collection
Trade Waste & Waste Minimisation	Trade waste
	Waste minimisation
Other Environmental & Regulatory Services	Defences against flooding
	Land drainage and related work (including and excluding levies)
	Coast protection
	Climate change costs
	Agriculture and fisheries services
Planning & Development Services	
Building Control	Building control
Business Support	Business support
Community Development	Community development
Economic Research & Development	Economic development
	Economic research
Planning Policy	Planning policy
Environmental Initiatives	Environmental initiatives
Development Control	Development control

Continued over page

Service Category and sub-Category	Revenue Account Line
Public Health	
Sexual Health Services	Sexual health services - STI testing and treatment (prescribed functions)
	Sexual health services - Contraception (prescribed functions)
	Sexual health services - Promotion, prevention and advice (non-prescribed functions)
Obesity	Obesity - adults
	Obesity - children
Physical Activity	Physical activity - adults
	Physical activity - children
Substance Misuse	Substance misuse - Treatment for drug misuse in adults
	Substance misuse - Preventing and reducing harm from drug misuse in adults
	Substance misuse - Treatment for alcohol misuse in adults
	Substance misuse - Preventing and reducing harm from alcohol misuse in adults
	Substance misuse - Specialist drug and alcohol misuse services for children and young people
Smoking and Tobacco	Smoking and tobacco - Stop smoking services and interventions
	Smoking and tobacco - Wider tobacco control
0-5 Children's Services	Mandated 0-5 children's services (prescribed functions)
	All other 0-5 children's services (non-prescribed functions)
Children 5-9 Public Health Programmes	Children 5–19 public health programmes
Other Public Health Services	NHS health check programme (prescribed functions)
	Health protection - Local authority role in health protection (prescribed functions)
	National child measurement programme (prescribed functions)
	Public health advice to NHS commissioners (prescribed functions)
	Health at work
	Public mental health
	Miscellaneous public health services - other
Central Services	
Coroners' Court Services	Coroners' court services
Corporate and Democratic Core	Corporate and democratic core
Emergency Planning	Emergency planning
Local Tax Collection	Local tax collection: council tax discounts - locally funded
	Local tax collection: council tax support administration
	Local tax collection: other
Non-Distributed Costs	Non-distributed costs - retirement benefits
	Non-distributed costs - costs of unused shares of IT facilities and other assets
	Non-distributed costs - revenue expenditure on surplus assets
Other Central Services	Other court services
	Central services to the public: other