



Financial Intelligence Toolkit

2020/21 Subscription

Financial Benchmarking – Year on Year Savings Report

Newtimber

Overview

This report compares budgeted spending on local authority services for the years 2019/20 and 2020/21, 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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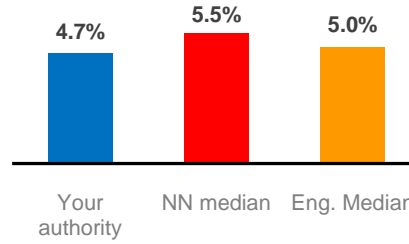
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Summary of Key Points

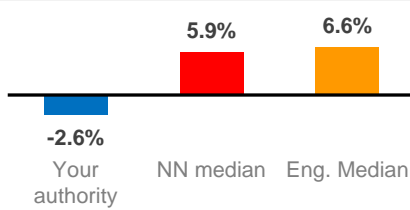
- Between 2019/20 and 2020/21, your authority's planned expenditure rose by 4.7%, compared to a median increase of 5.5% among its nearest neighbours (NN), and a median increase of 5.0% among all comparable authorities in England.
- Its change in expenditure was 10th highest out of 16 nearest neighbours, and 64th highest out of 119 comparable authorities in England.

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

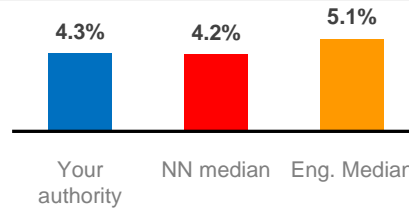
Total expenditure (exc. schools & emergency services)



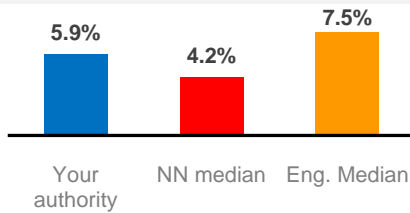
Education (exc. schools)



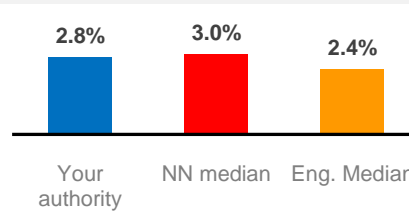
Adult Social Care



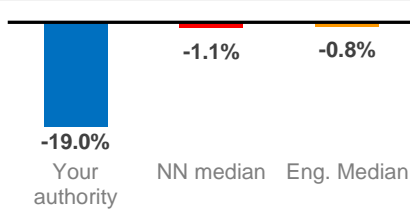
Children's Social Care



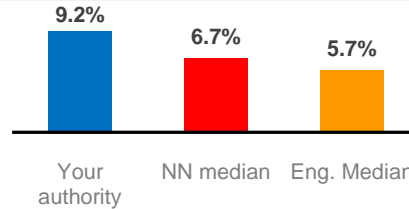
Public Health



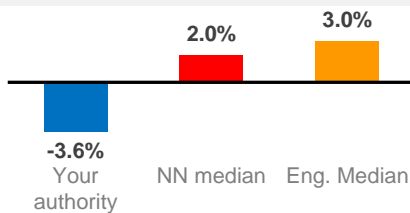
Highways & Transport



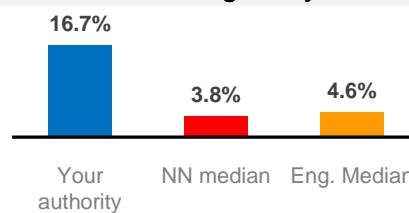
Housing (General Fund Revenue Account only)



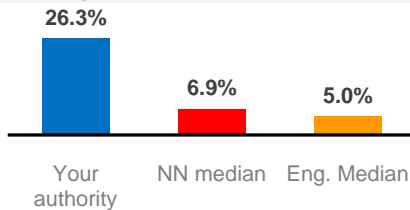
Cultural & Related Services



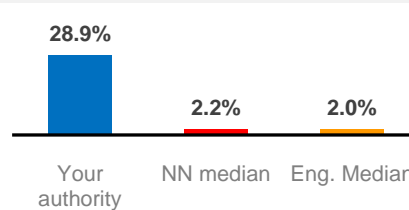
Environmental & Regulatory Services



Planning & Development Services



Central Services



1. Methodology

Annual savings are calculated as the change in total budgeted service expenditure, as published in the Revenue Account forms for 2019/20 and 2020/21.

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.

2. Comparator groups

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 group

Please note that some authorities did not submit budgeted expenditure (RA) data in 2020/21. In cases where data is missing for your authority's nearest neighbours, these have been replaced by the next closest authorities from CIPFA's nearest neighbour model.

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.

Newtimber's nearest neighbour group is shown in the table below:

Table 1 - 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 group of councils. In 2020/21, data was available for 119 of these authorities.

Table 2 - National comparator groups

Group	Authority Type	Lower tier	Upper tier	Fire	No.
Group 1	Metropolitan districts, London boroughs and unitaries without fire responsibilities	✓	✓		121
	Unitaries with fire responsibilities	✓	✓	✓	3
Group 2	Shire counties with fire responsibilities		✓	✓	15
	Shire counties without fire responsibilities		✓		10
Group 3	Shire districts	✓			188

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

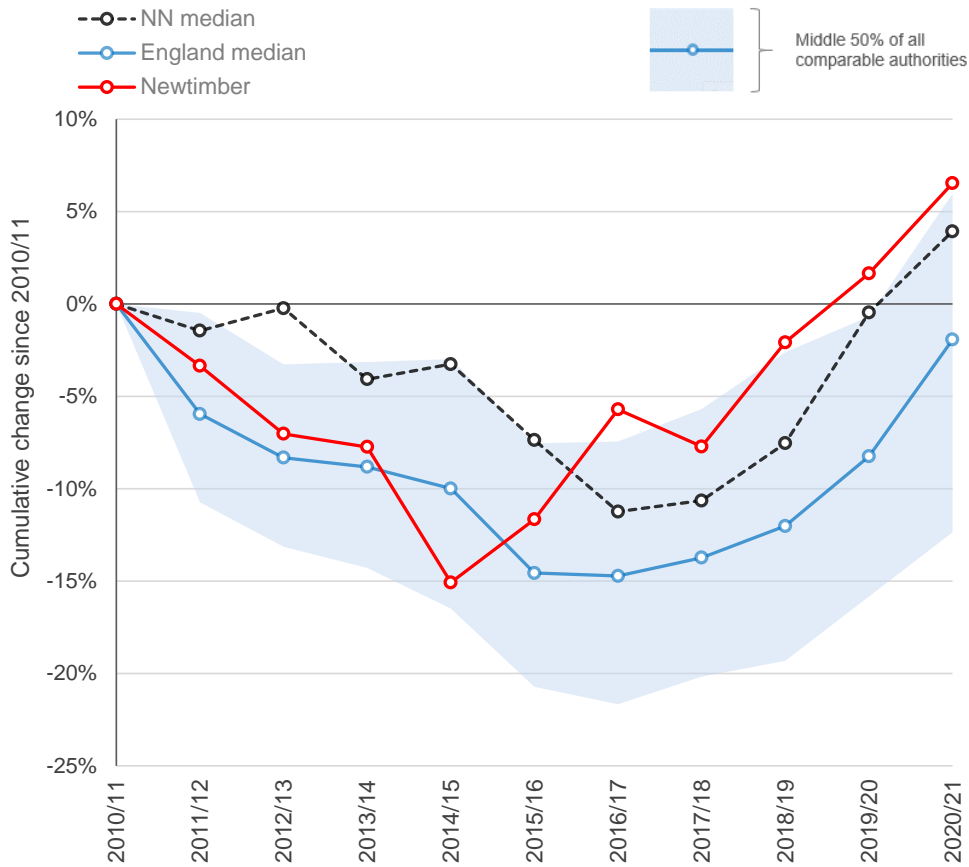
3. Historical changes in budgeted expenditure

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 2020/21, Newtimber's budgeted expenditure increased by 6.5%. This was above the median for all comparable authorities in England, with a change of -1.9%. This is illustrated in the chart below.

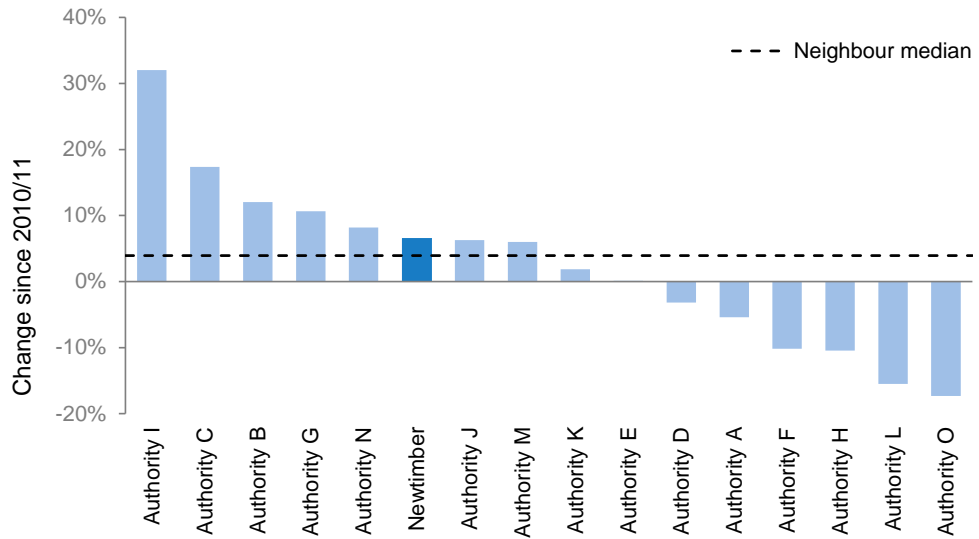
Chart 1 - Change in core expenditure since 2010/11*



* Changes are not adjusted for inflation

Newtimber's overall change of 6.5% was also above the nearest neighbour median of 3.9%, and was ranked 6th highest in the group. This is illustrated below.

Chart 2 - Change in core expenditure since 2010/11 (NN group)



4. Annual change in budgeted expenditure

The remainder of the report examines the change in budgeted expenditure between 2019/20 and 2020/21. The table below shows the change in Newtimber's expenditure by service area, and comparative figures for its nearest neighbours and all comparable authorities in England.

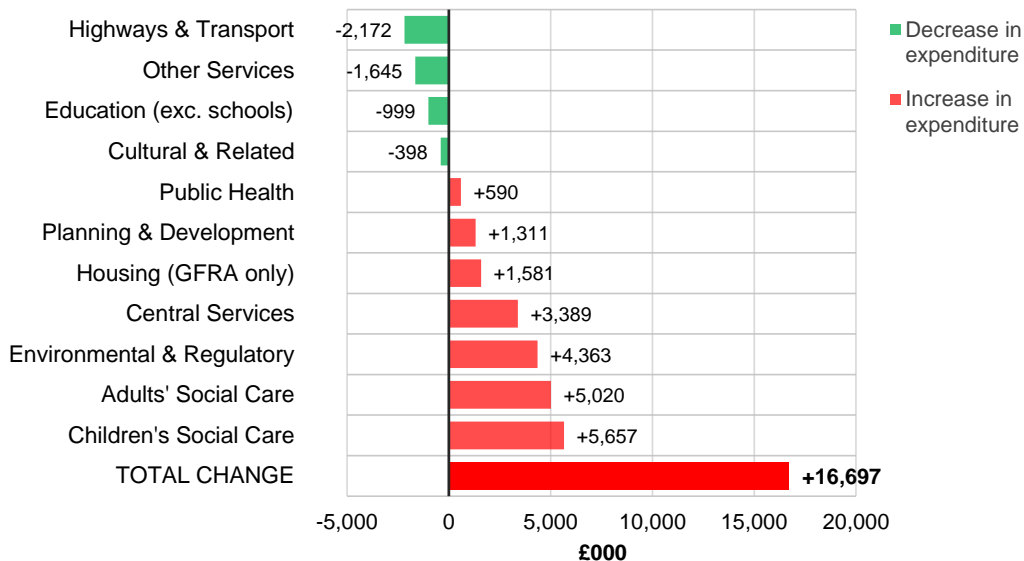
Table 3 - Change in expenditure by service (2019/20 to 2020/21)

Service	2020/21 budget (£000)	Newtimber		NN Group		England	
		Change in budget from previous year (£000)	(%)	Nearest neighbour median	Your rank	Comparable England median	Your rank
Education (exc. schools)	36,816	-999	-2.6%	5.9%	●	6.6%	●
Adults' Social Care	121,910	+5,020	4.3%	4.2%	●	5.1%	●
Children's Social Care	101,179	+5,657	5.9%	4.2%	●	7.5%	●
Public Health	21,375	+590	2.8%	3.0%	●	2.4%	●
Highways & Transport	9,253	-2,172	-19.0%	-1.1%	●	-0.8%	●
Housing (GFRA only)	18,842	+1,581	9.2%	6.7%	●	5.7%	●
Cultural & Related	10,602	-398	-3.6%	2.0%	●	3.0%	●
Environmental & Regulatory	30,463	+4,363	16.7%	3.8%	●	4.6%	●
Planning & Development	6,288	+1,311	26.3%	6.9%	●	5.0%	●
Central Services	15,112	+3,389	28.9%	2.2%	●	2.0%	●
Other Services	1,005	-1,645	-62.1%	0.0%	●	0.0%	●
Total (exc. Schools)	372,845	+16,697	4.7%	5.5%	●	5.0%	●
Total (inc. schools)	532,940	+9,468	1.8%	3.5%	●	4.3%	●

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

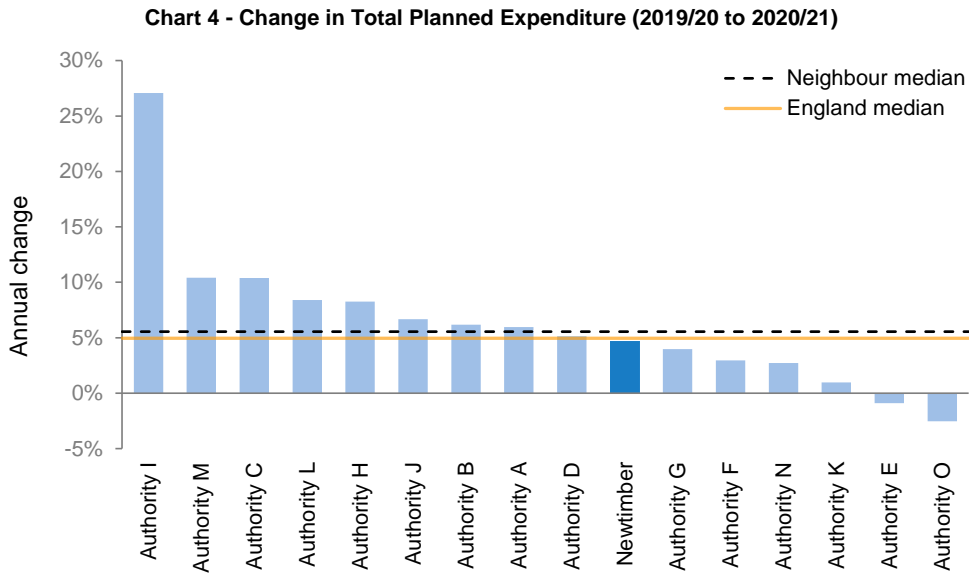
The most significant changes in budgeted expenditure were for Children's Social Care and Adults' Social Care, as illustrated below.

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 +4.7% was below the nearest neighbour median of +5.5%. Its change in expenditure was ranked 10th highest out of the 16 authorities.



Relative to all comparable authorities in England, Newtimber's change in total expenditure was below the median of +5.0%. Its change was ranked 64th highest out of 119 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:

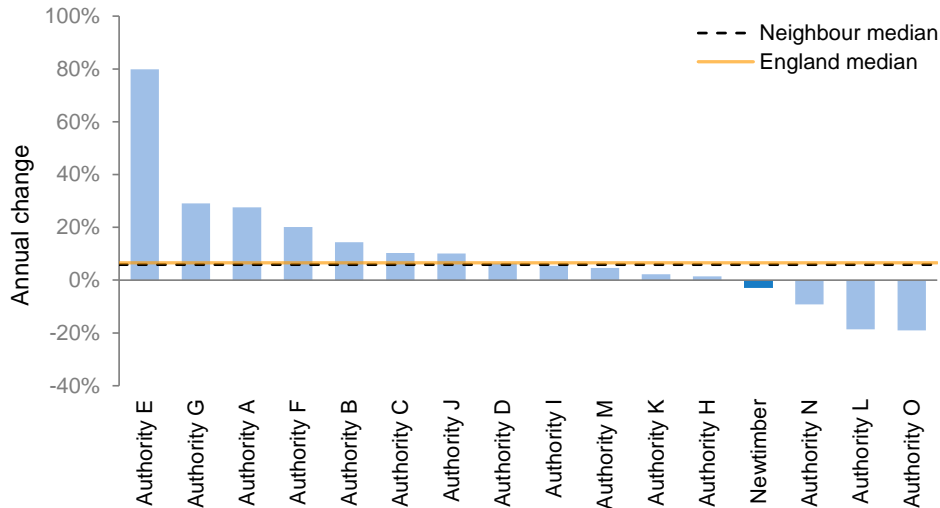
- Education
- Adult Social Care
- Children's Social Care
- Public Health
- Highways and Transport
- Housing Services
- Cultural and Related Services
- Environmental and Regulatory Services
- Planning and Development Services
- Central Services

5. Changes in expenditure by service

Education

Your authority's expenditure on Education (exc. schools) changed by -2.6% in 2020/21, below the nearest neighbour median of +5.9%. Its change was 13th highest in the group, as shown below.

Chart 5 - Education, excluding schools (NN group)



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

Table 4 - Education

Service	2020/21 budget (£000)	Newtimber		NN Group		England	
		Change in budget from previous year (£000)	(%)	Nearest neighbour median	Your rank	Comparable England median	Your rank
Post-16 Provision	1,953	+961	96.9%	18.3%	●	4.3%	●
Other Education & Community	34,863	-1,960	-5.3%	2.2%	●	6.2%	●
Early Years*	29,849	+1,450	5.1%	4.3%	●	3.2%	●
Primary Schools*	64,988	-6,692	-9.3%	-3.5%	●	1.2%	●
Secondary Schools*	21,447	+308	1.5%	4.0%	●	3.4%	●
Special Schools*	43,811	-2,295	-5.0%	10.9%	●	10.1%	●
Total Education (exc. schools)	36,816	-999	-2.6%	5.9%	●	6.6%	●
Total Education	196,911	-8,228	-4.0%	-0.3%	●	3.3%	●

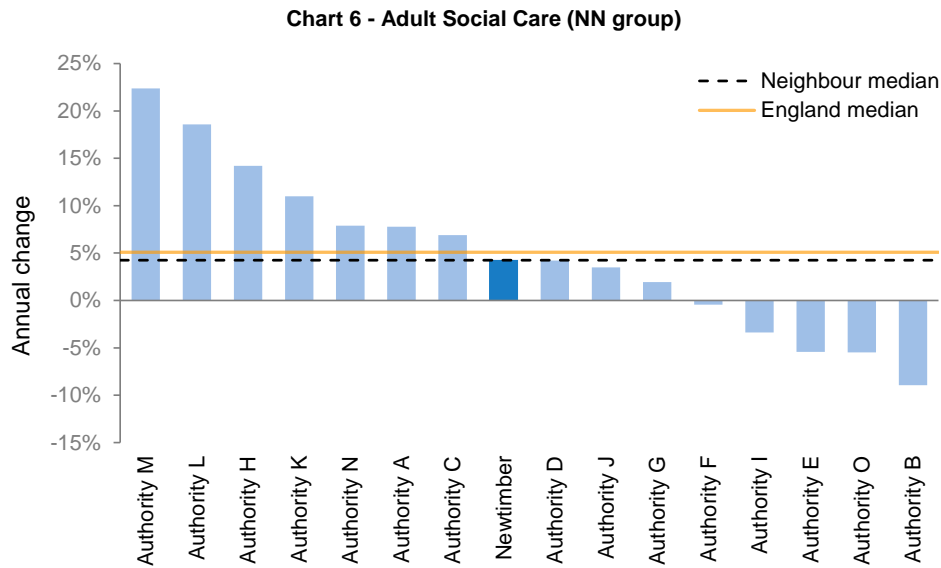
* School functions

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 +6.6%, and was ranked 96th highest of 119 authorities (where '1st' would correspond to the largest increase).

Adult Social Care

Your authority's expenditure on Adults' Social Care changed by +4.3% in 2020/21, above the nearest neighbour median of +4.2%. Its change was 8th highest in the group, as shown below.



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

Table 5 - Adult Social Care

Service	Newtimber		NN Group		England	
	2020/21 budget (£000)	Change in budget from previous year (£000) (%)	Nearest neighbour median	Your rank	Comparable England median	Your rank
Older Adult Social Care	40,637	+4,895 13.7%	10.1%	●	6.3%	●
Younger Adults - Physical & Sensory	7,302	-704 -8.8%	6.3%	●	5.0%	●
Younger Adults - Mental Health & Cognition	4,394	+619 16.4%	10.2%	●	6.1%	●
Younger Adults - Learning Disabilities	36,180	-150 -0.4%	3.9%	●	5.5%	●
Commissioning and Service Delivery	16,666	+4,087 32.5%	1.7%	●	3.9%	●
Social Care Activities	10,381	-3,569 -25.6%	-5.2%	●	2.3%	●
Other Adult Social Care	6,350	-158 -2.4%	-2.7%	●	1.7%	●
Total Adult Social Care	121,910	+5,020 4.3%	4.2%	●	5.1%	●

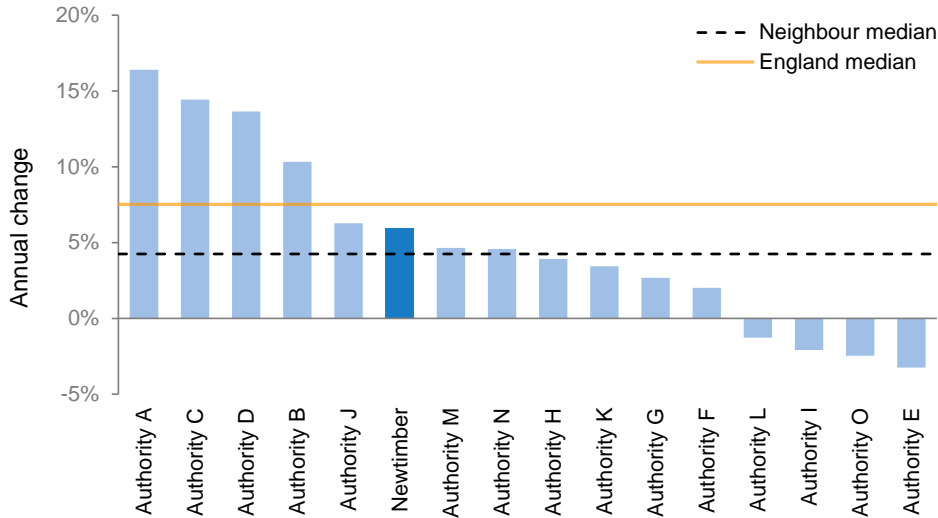
Bottom 20% of authorities ●●●●● top 20% of authorities ●●●●●

Relative to all comparable authorities, your authority's change in planned expenditure was below the median of +5.1%, and was ranked 68th highest of 119 authorities (where '1st' would correspond to the largest increase).

Children's Social Care

Your authority's expenditure on Children's Social Care changed by +5.9% in 2020/21, above the nearest neighbour median of +4.2%. Its change was 6th highest in the group, as shown below.

Chart 7 - Children's Social Care (NN group)



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

Table 6 - Children's Social Care

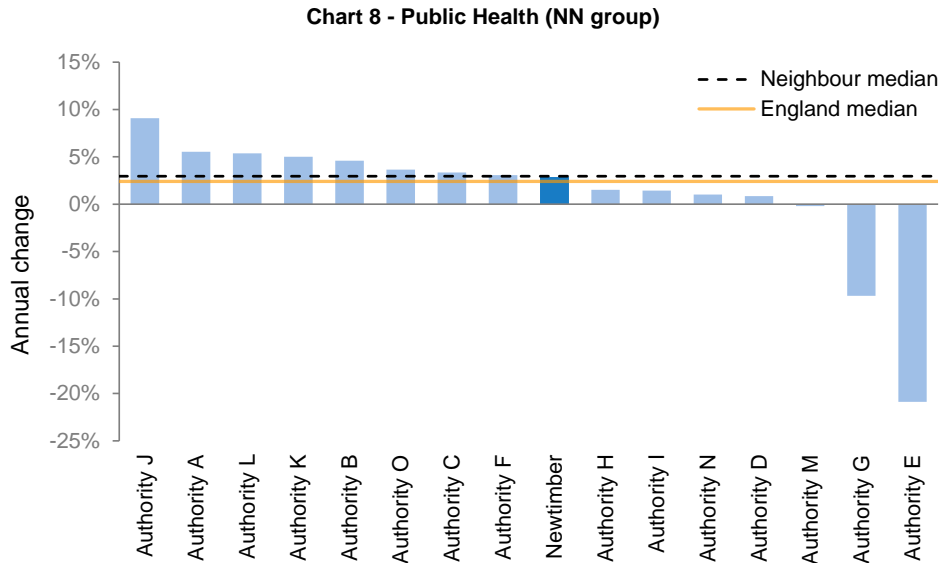
Service	Newtimber			NN Group		England	
	2020/21 budget (£000)	Change in budget from previous year (£000)	Change in budget from previous year (%)	Nearest neighbour median	Your rank	Comparable England median	Your rank
Children Looked After	30,583	+1,860	6.5%	2.1%	●	6.3%	●
Safeguarding, Social Work and Strategy	2,600	-18,455	-87.7%	4.0%	●	5.3%	●
Sure Start and Early Years	2,804	-335	-10.7%	0.0%	●	0.0%	●
Services for Young People	1,812	-121	-6.3%	-5.2%	●	0.0%	●
Family Support Services	11,495	+306	2.7%	3.9%	●	5.6%	●
Youth Justice	1,536	-511	-25.0%	-1.9%	●	0.1%	●
Other Children's and Families Services	22,654	+18,881	500.4%	0.0%	●	0.0%	●
Asylum seekers	27,695	+4,032	17.0%	10.2%	●	0.0%	●
Total Children's Social Care	101,179	+5,657	5.9%	4.2%	●	7.5%	●

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 +7.5%, and was ranked 69th highest of 119 authorities (where '1st' would correspond to the largest increase).

Public Health

Your authority's expenditure on Public Health changed by +2.8% in 2020/21, below the nearest neighbour median of +3.0%. Its change was 9th highest in the group, as shown below.



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

Table 7 - Public Health

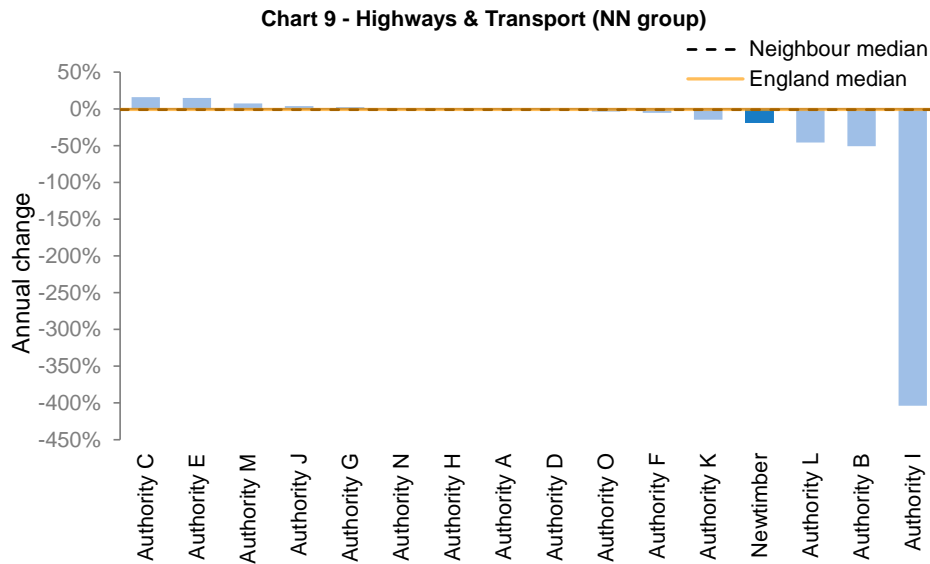
Service	Newtimber			NN Group		England	
	2020/21 budget (£000)	Change in budget from previous year (£000)	(%)	Nearest neighbour median	Your rank	Comparable England median	Your rank
Children 5-19 Public Health Programmes	1,647	0	0.0%	0.0%	●	0.7%	●
0-5 Children's Services	5,186	0	0.0%	3.9%	●	1.7%	●
Obesity	590	0	0.0%	-0.3%	●	0.0%	●
Physical Activity	250	0	0.0%	0.0%	●	0.0%	●
Sexual Health Services	5,173	+590	12.9%	3.8%	●	0.5%	●
Smoking and Tobacco	726	0	0.0%	-1.9%	●	0.0%	●
Substance Misuse	3,308	0	0.0%	-0.7%	●	0.0%	●
Other Public Health Services	4,495	0	0.0%	-0.1%	●	3.9%	●
Total Public Health	21,375	+590	2.8%	3.0%	●	2.4%	●

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 +2.4%, and was ranked 54th highest of 119 authorities (where '1st' would correspond to the largest increase).

Highways & Transport

Your authority's expenditure on Highways & Transport changed by -19.0% in 2020/21, below the nearest neighbour median of -1.1%. 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 8 - Highways & Transport

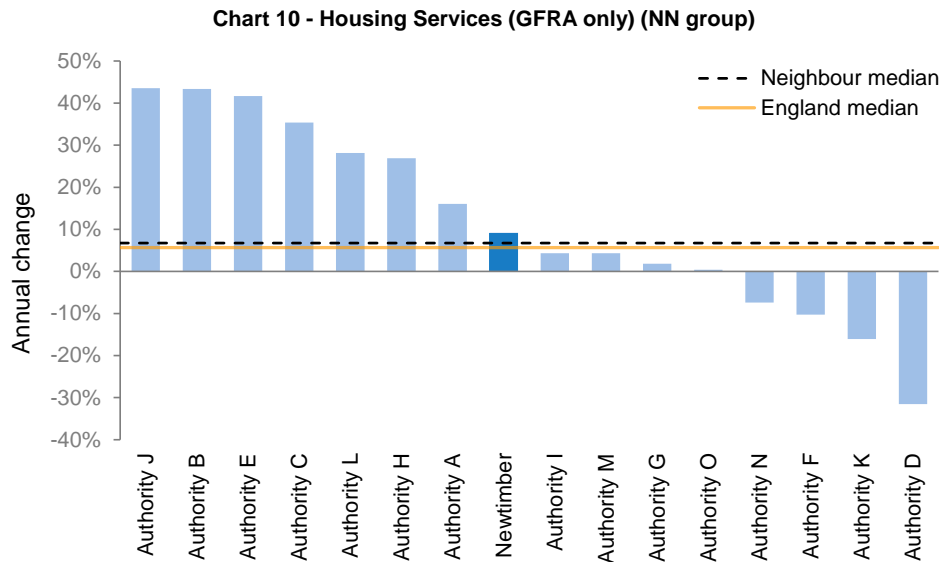
Service	Newtimber			NN Group		England	
	2020/21 budget (£000)	Change in budget from previous year (£000)	(%)	Nearest neighbour median	Your rank	Comparable England median	Your rank
Highways Maintenance	1,490	+40	2.8%	-0.2%	●	2.7%	●
Parking Services	-14,031	-2,565	-22.4%	-6.7%	●	-3.3%	●
Street Lighting	4,110	+109	2.7%	2.2%	●	2.2%	●
Transport Planning, Policy and Strategy	223	-79	-26.2%	0.6%	●	2.3%	●
Winter Service	350	+42	13.6%	0.4%	●	0.5%	●
Traffic Management and Road Safety	990	0	0.0%	-27.1%	●	0.3%	●
Public Transport	16,121	+281	1.8%	0.0%	●	0.0%	●
Other Highways and Transport Services	0	0	0.0%	0.0%	●	0.0%	●
Total Highways and Transport	9,253	-2,172	-19.0%	-1.1%	●	-0.8%	●

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 -0.8%, and was ranked 99th highest of 119 authorities (where '1st' would correspond to the largest increase).

Housing Services (GFRA only)

Your authority's expenditure on Housing (General Fund) changed by +9.2% in 2020/21, above the nearest neighbour median of +6.7%. Its change was 8th highest in the group, as shown below.



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

Table 9 - Housing Services (GFRA only)

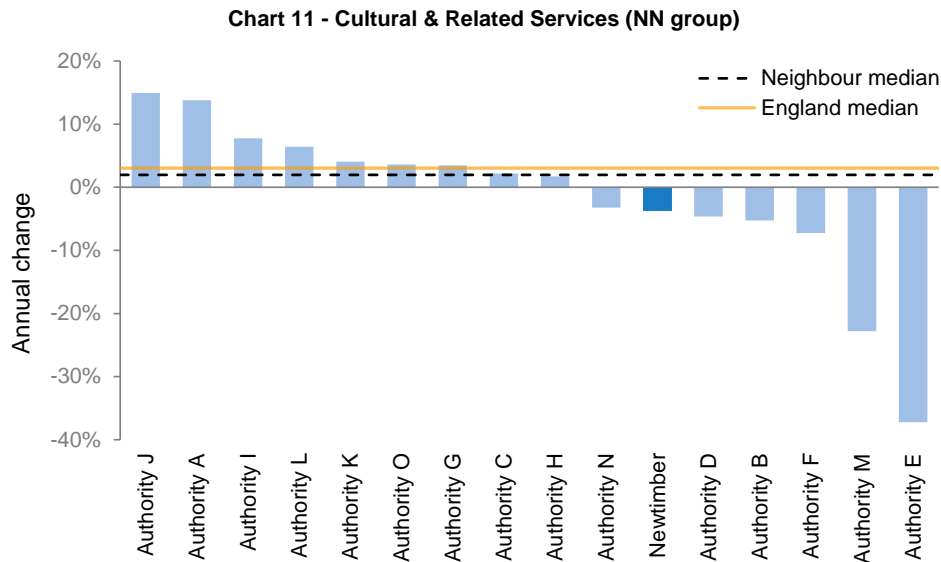
Service	Newtimber			NN Group		England	
	2020/21 budget (£000)	Change in budget from previous year (£000)	Change in budget from previous year (%)	Nearest neighbour median	Your rank	Comparable England median	Your rank
Homelessness	10,954	+2,101	23.7%	23.0%	●	14.8%	●
Housing Benefits Administration	1,350	-1,139	-45.8%	-2.0%	●	-1.2%	●
Housing Benefits: Rent Allowances and Rebates	1,845	+105	6.0%	0.0%	●	0.0%	●
Housing Strategy, Advice, Advances etc.	-830	-3	-0.4%	6.8%	●	2.4%	●
Housing Welfare: Supporting People	4,607	+576	14.3%	0.0%	●	0.0%	●
Other Housing Services	916	-59	-6.1%	0.0%	●	0.0%	●
Total Housing (GFRA only)	18,842	+1,581	9.2%	6.7%	●	5.7%	●

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 +5.7%, and was ranked 50th highest of 119 authorities (where '1st' would correspond to the largest increase).

Cultural & Related Services

Your authority's expenditure on Cultural & Related Services changed by -3.6% in 2020/21, below the nearest neighbour median of +2.0%. 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 - Cultural & Related Services

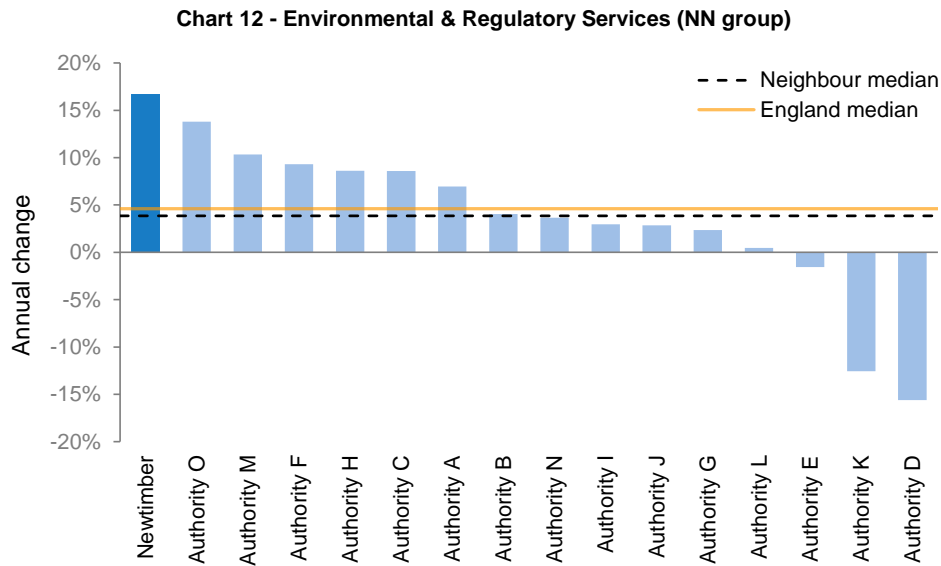
Service	Newtimber			NN Group		England	
	2020/21 budget (£000)	Change in budget from previous year (£000)	Change in budget from previous year (%)	Nearest neighbour median	Your rank	Comparable England median	Your rank
Culture and Heritage	390	+42	12.1%	0.6%	●	3.0%	●
Library Service	3,811	-18	-0.5%	-0.9%	●	2.0%	●
Open Spaces	3,900	-868	-18.2%	2.7%	●	3.0%	●
Recreation and Sport	1,611	-444	-21.6%	1.6%	●	0.8%	●
Other Cultural and Related Services	890	+890	NA	0.0%		0.0%	
Total Cultural and Related Services	10,602	-398	-3.6%	2.0%	●	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 94th highest of 119 authorities (where '1st' would correspond to the largest increase).

Environmental & Regulatory Services

Your authority's expenditure on Environmental & Regulatory Services changed by +16.7% in 2020/21, above the nearest neighbour median of +3.8%. Its change was highest in the group, as shown below.



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

Table 11 - Environmental & Regulatory Services

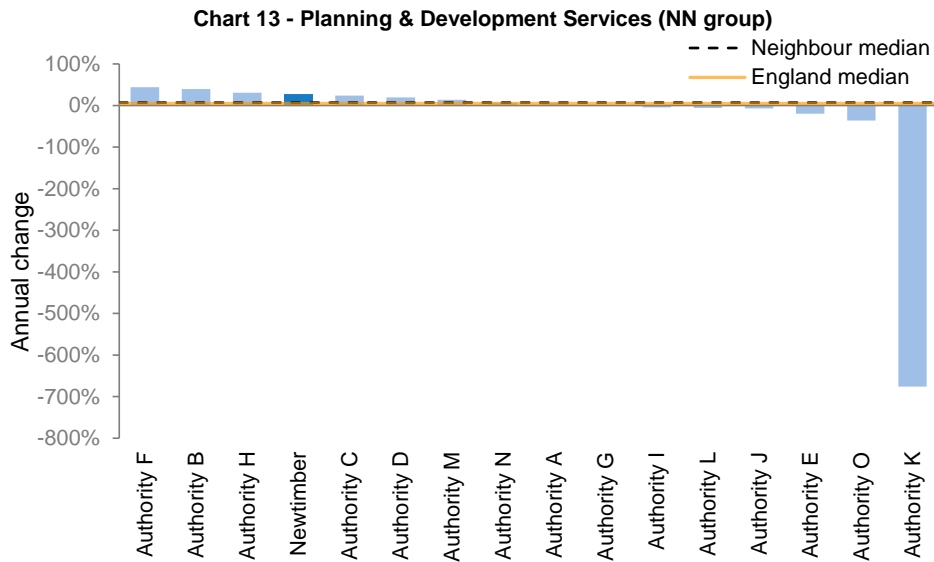
Service	Newtimber			NN Group		England	
	2020/21 budget (£000)	Change in budget from previous year (£000)	Change in budget from previous year (%)	Nearest neighbour median	Your rank	Comparable England median	Your rank
Cemetery, Cremation and Mortuary Services	185	-5	-2.6%	-10.4%	●	-0.9%	●
Community Safety	3,511	+309	9.7%	2.6%	●	4.7%	●
Regulatory Services	1,714	+145	9.2%	4.5%	●	1.7%	●
Street Cleansing	5,377	+3	0.1%	3.6%	●	4.0%	●
Waste Collection	6,581	+3,848	140.8%	2.3%	●	4.2%	●
Waste Disposal & Recycling	13,095	+63	0.5%	3.2%	●	3.7%	●
Trade Waste & Waste Minimisation	0	0	0.0%	2.9%	●	0.0%	●
Other Environmental and Regulatory Services	0	0	0.0%	0.0%	●	0.0%	●
Total Environmental and Regulatory Services	30,463	+4,363	16.7%	3.8%	●	4.6%	●

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 +4.6%, and was ranked 6th highest of 119 authorities (where '1st' would correspond to the largest increase).

Planning & Development Services

Your authority's expenditure on Planning & Development Services changed by +26.3% in 2020/21, above the nearest neighbour median of +6.9%. Its change was 4th highest in the group, as shown below.



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

Table 12 - Planning & Development Services

Service	Newtimber			NN Group		England	
	2020/21 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
Building Control	370	-6	-1.6%	6.9%	●	0.3%	●
Business Support	0	0	0.0%	0.0%	●	0.0%	●
Community Development	0	0	0.0%	0.0%	●	0.0%	●
Economic Research and Development	4,556	+1,306	40.2%	0.6%	●	5.3%	●
Planning Policy	860	-1	-0.1%	2.9%	●	3.1%	●
Environmental Initiatives	0	-9	-100.0%	0.0%	●	0.0%	●
Development Control	502	+21	4.4%	-0.7%	●	2.4%	●
Total Planning and Development Services	6,288	+1,311	26.3%	6.9%	●	5.0%	●

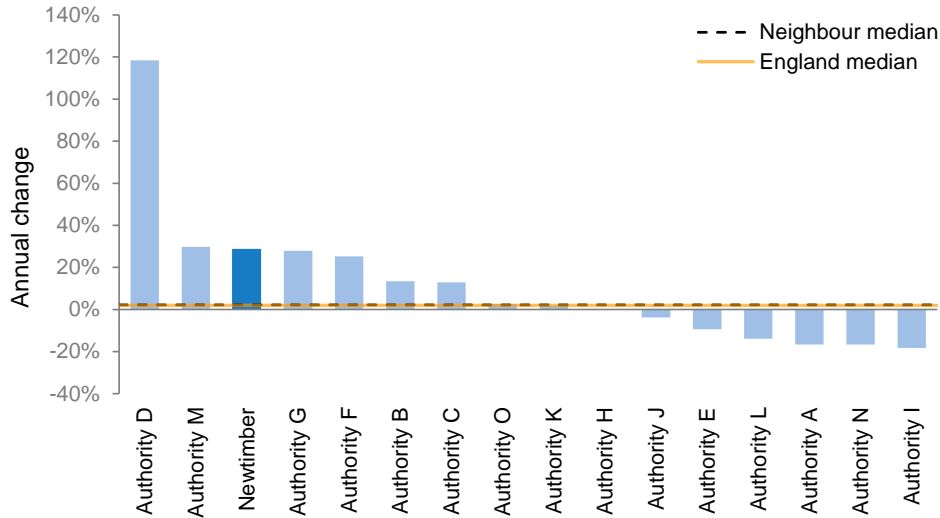
Bottom 20% of authorities ●●●● top 20% of authorities ●●●●

Relative to all comparable authorities, your authority's change in planned expenditure was above the median of +5.0%, and was ranked 34th highest of 119 authorities (where '1st' would correspond to the largest increase).

Central Services

Your authority's expenditure on Central Services changed by +28.9% in 2020/21, above the nearest neighbour median of +2.2%. Its change was 3rd highest in the group, as shown below.

Chart 14 - Central Services (NN group)



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

Table 13 - Central Services

Service	Newtimber			NN Group		England	
	2020/21 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
Coroners Court Services	350	-46	-11.6%	0.0%	●	3.2%	●
Corporate and Democratic Core	1,350	-6	-0.4%	9.2%	●	2.9%	●
Emergency Planning	0	0	0.0%	3.2%	●	2.1%	●
Local Tax Collection	3,805	+47	1.3%	-7.8%	●	1.0%	●
Non-Distributed Costs	8,430	+3,316	64.8%	-0.3%	●	0.0%	●
Other Central Services	1,177	+78	7.1%	12.5%	●	0.0%	●
Total Central Services	15,112	+3,389	28.9%	2.2%	●	2.0%	●

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 +2.0%, and was ranked 20th highest of 119 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 2020/21.

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 centres / Flying Start and early years
Services for Young People	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 Service	Library service
Recreation and Sport	Recreation and sport
Open Spaces	Open spaces
Other Cultural and Related Services	Tourism
	Archives

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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