



Financial Intelligence Toolkit

2023/24 Subscription

Financial Benchmarking – Annual Budget Change Report

Newtimber

Overview

This report compares budgeted spending on local authority services for the years 2022/23 and 2023/24, 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.

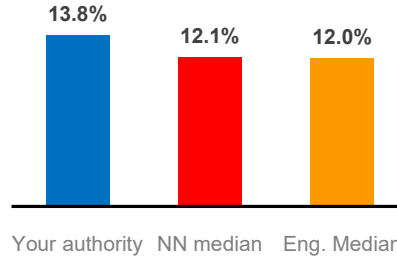
Contents

Summary of Key Points	3
1. Methodology	4
2. Comparator groups	5
3. Historical changes in budgeted expenditure	6
4. Annual change in budgeted expenditure	8
Comparative change in budgeted expenditure	9
5. Changes in expenditure by service	10
Education	10
Adult Social Care	11
Children's Social Care	12
Public Health	13
Highways & Transport	14
Housing Services (GFRA only)	15
Cultural & Related Services	16
Environmental & Regulatory Services	17
Planning & Development Services	18
Central Services	19
Annex A - Expenditure categories	20

Summary of Key Points

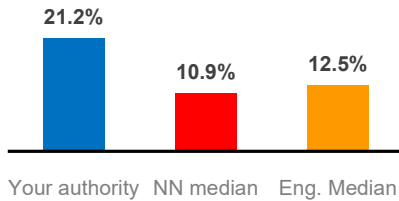
- Between 2022/23 and 2023/24, your authority's planned expenditure rose by 13.8%, compared to a median increase of 12.1% among its nearest neighbours (NN), and a median increase of 12.0% among all comparable authorities in England.
- Its change in expenditure was 5th highest out of 16 nearest neighbours, and 45th highest out of 124 comparable authorities in England.

Total expenditure (exc. schools & emergency services)

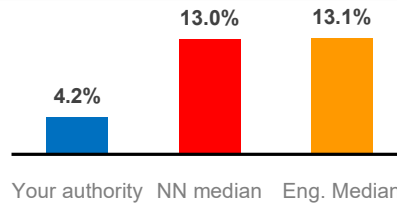


- The charts below compare your authority's change to the NN and England medians in each service:

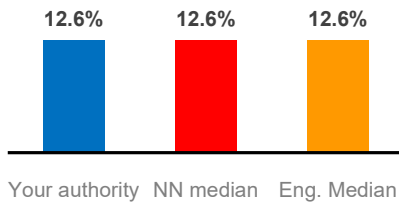
Education (exc. schools)



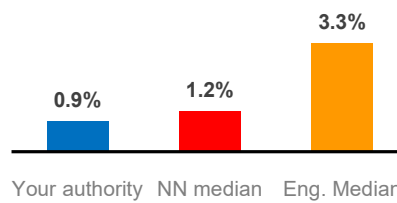
Adult Social Care



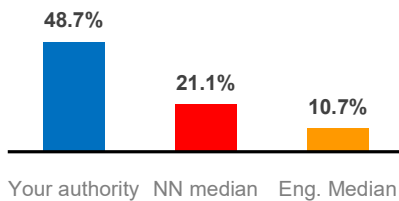
Children's Social Care



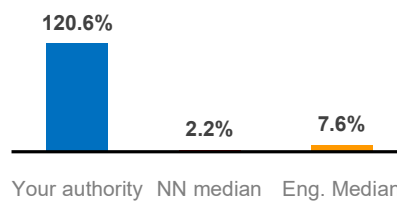
Public Health



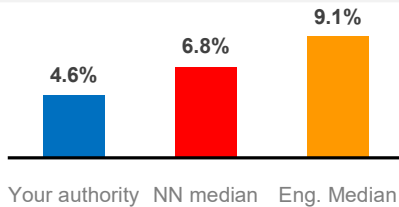
Highways & Transport



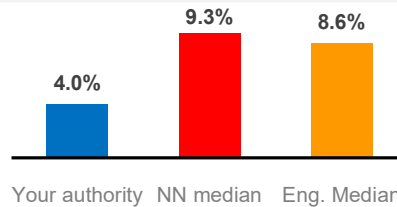
Housing (General Fund Revenue Account only)



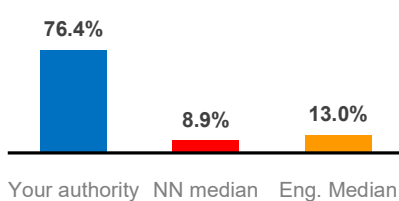
Cultural & Related Services



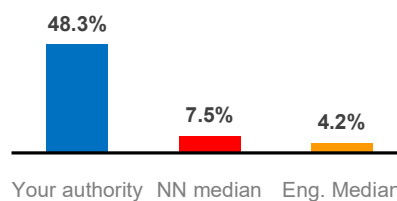
Environmental & Regulatory Services



Planning & Development Services



Central Services



1. Methodology

Annual spending changes are calculated using data published in the Revenue Account forms for 2022/23 and 2023/24.

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.

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.

When examining changes in expenditure, the rank is based on arranging the percentage change values from the highest positive change to the lowest positive change. An authority with a biggest decrease is ranked lowest and an authority with the largest increase is ranked highest.

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 2022/23 or 2023/24. In cases where data is missing for your authority's nearest neighbours, these have been replaced by the next closest authorities from LG Futures' nearest neighbour model.

To enable a like-for-like comparison, this analysis makes use of LG Futures' statistical nearest neighbour groups. These identify councils with similar economic, social and geographic characteristics and groups them on a statistical basis. These were last updated in 2023.

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 2023/24, data was available for 124 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	✓	✓		122
	Unitaries with fire responsibilities	✓	✓	✓	2
Group 2	Shire counties with fire responsibilities		✓	✓	9
	Shire counties without fire responsibilities		✓		12
Group 3	Shire districts	✓			152

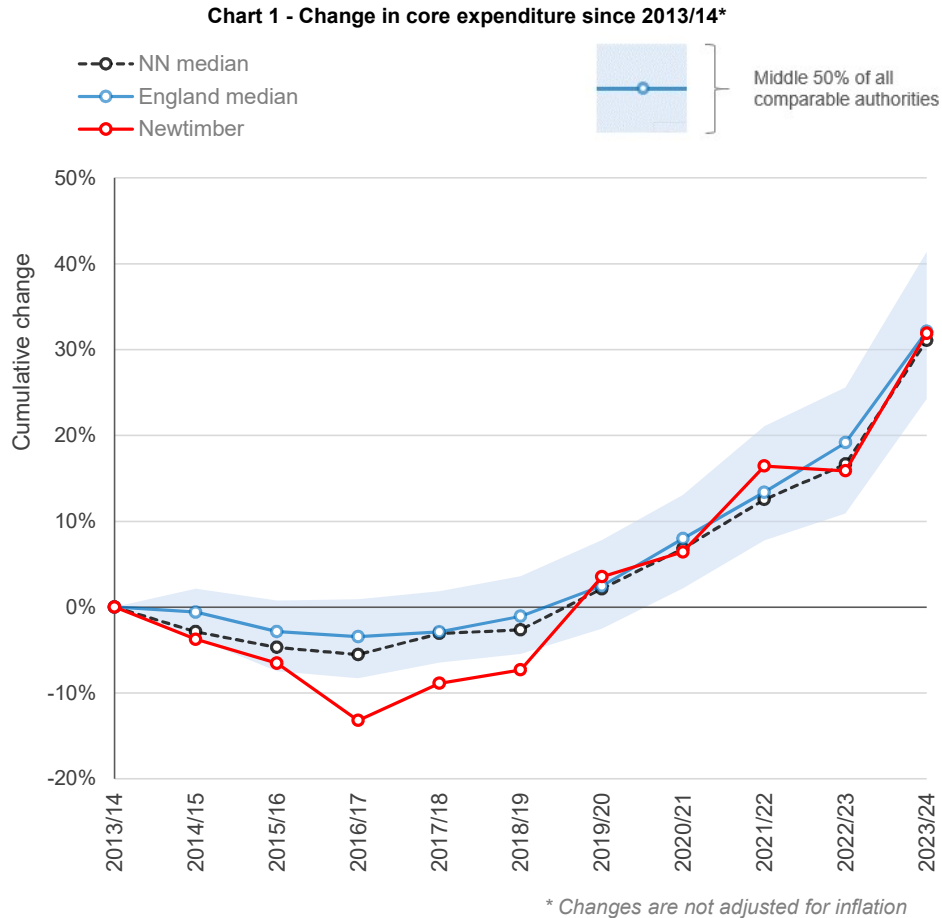
* Expenditure on fire and protective services is excluded from this report, so does not affect comparisons.

3. Historical changes in budgeted expenditure

This section considers the change in budgeted expenditure over the past 10 years.

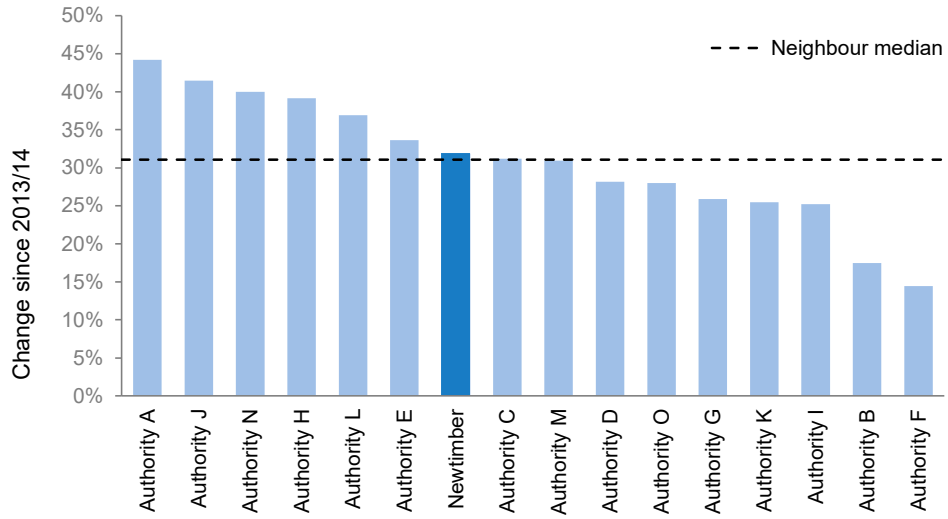
The analysis focuses on 'core expenditure', which excludes schools and emergency services. The analysis does not attempt to adjust for other changes in functions and responsibilities.

Between 2013/14 and 2023/24, Newtimber's budgeted expenditure increased by 31.9%. This was below the median for all comparable authorities in England, with a change of 32.1%. This is illustrated in the chart below.



Newtimber's overall change of 31.9% was above the nearest neighbour median of 31.1%, and was ranked 7th highest in the group. This is illustrated below.

Chart 2 - Change in core expenditure since 2013/14 (NN group)



4. Annual change in budgeted expenditure

The remainder of the report examines the change in budgeted expenditure between 2022/23 and 2023/24. 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.

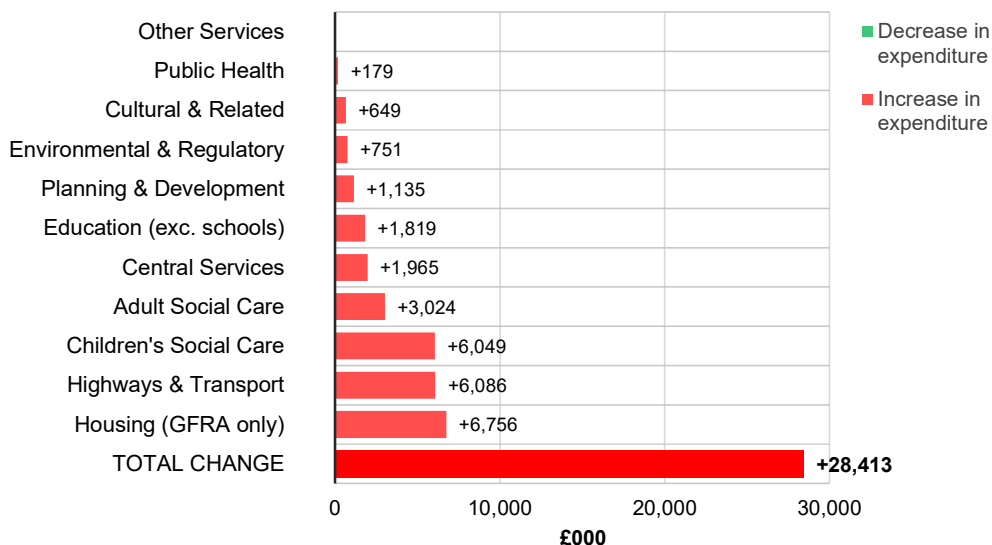
Table 3 - Change in expenditure by service (2022/23 to 2023/24)

Service	Newtimber			NN Group		England	
	2023/24 budget (£000)	Change in budget from previous year (£000)	(%)	Nearest neighbour median	Your rank	Comparable England median	Your rank
Education (exc. schools)	10,403	+1,819	21.2%	10.9%	●	12.5%	●
Adult Social Care	75,619	+3,024	4.2%	13.0%	●	13.1%	●
Children's Social Care	54,017	+6,049	12.6%	12.6%	●	12.6%	●
Public Health	19,959	+179	0.9%	1.2%	●	3.3%	●
Highways & Transport	18,582	+6,086	48.7%	21.1%	●	10.7%	●
Housing (GFRA only)	12,356	+6,756	120.6%	2.2%	●	7.6%	●
Cultural & Related	14,672	+649	4.6%	6.8%	●	9.1%	●
Environmental & Regulatory	19,622	+751	4.0%	9.3%	●	8.6%	●
Planning & Development	2,620	+1,135	76.4%	8.9%	●	13.0%	●
Central Services	6,035	+1,965	48.3%	7.5%	●	4.2%	●
Other Services	0	0	0.0%	0.0%	●	0.0%	●
Total (exc. Schools)	233,885	+28,413	13.8%	12.1%	●	12.0%	●
Total (inc. schools)	327,690	+36,042	12.4%	10.4%	●	10.1%	●

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

The most significant changes in budgeted expenditure were for Housing (General Fund) and Highways & Transport, as illustrated below.

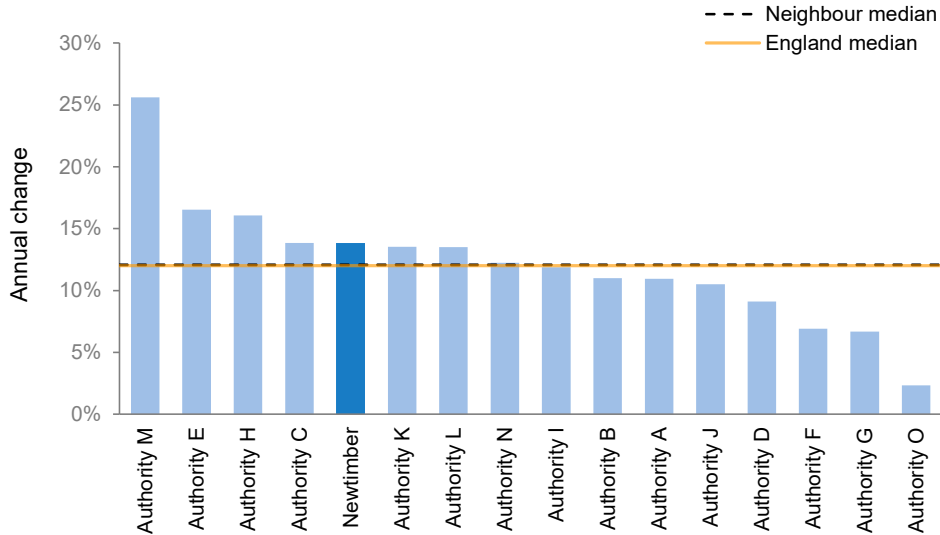
Chart 3 - Contribution to overall annual change in expenditure (£000)



Comparative change in budgeted expenditure

Compared to its nearest neighbours, Newtimber's change in budgeted expenditure of +13.8% was above the nearest neighbour median of +12.1%. Its change in expenditure was ranked 5th highest out of the 16 authorities.

Chart 4 - Change in Total Planned Expenditure (2022/23 to 2023/24)



Relative to all comparable authorities in England, Newtimber's change in total expenditure was above the median of +12.0%. Its change was ranked 45th highest out of 124 comparable authorities (where '1st' would correspond to the largest increase in expenditure).

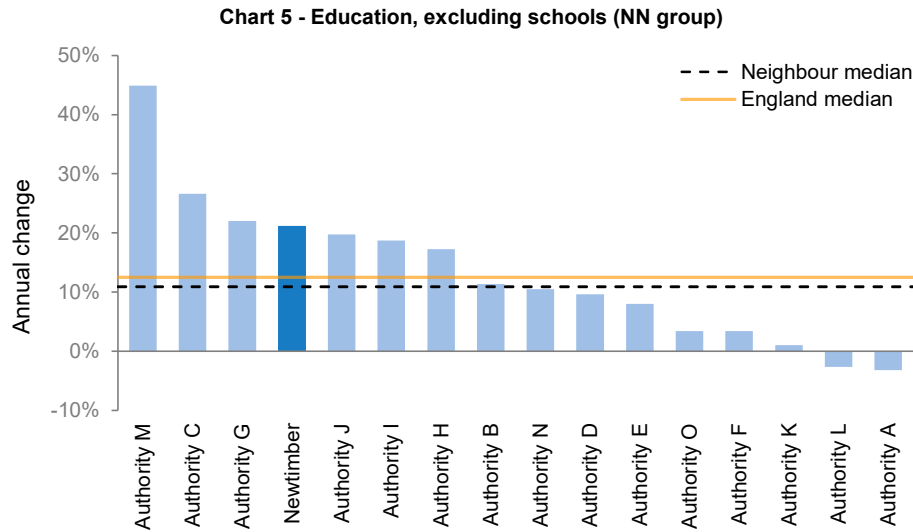
The following sections examine the change in expenditure for each major service area, namely:

- 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 +21.2% in 2023/24, above the nearest neighbour median of +10.9%. 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 4 - Education

Service	Newtimber			NN Group		England	
	2023/24 budget (£000)	Change in budget from previous year (£000) (%)		Nearest neighbour median	Your rank	Comparable England median	Your rank
Post-16 Provision	914	-86	-8.6%	8.4%	●	8.2%	●
Other Education & Community	9,489	+1,905	25.1%	17.1%	●	13.2%	●
Early Years*	16,924	+1,889	12.6%	8.9%	●	7.2%	●
Primary Schools*	37,128	+1,869	5.3%	4.0%	●	3.0%	●
Secondary Schools*	21,281	+1,810	9.3%	8.4%	●	6.6%	●
Special Schools*	18,472	+2,061	12.6%	15.5%	●	13.2%	●
Total Education (exc. schools)	10,403	+1,819	21.2%	10.9%	●	12.5%	●
Total Education	104,208	+9,448	10.0%	8.4%	●	6.8%	●

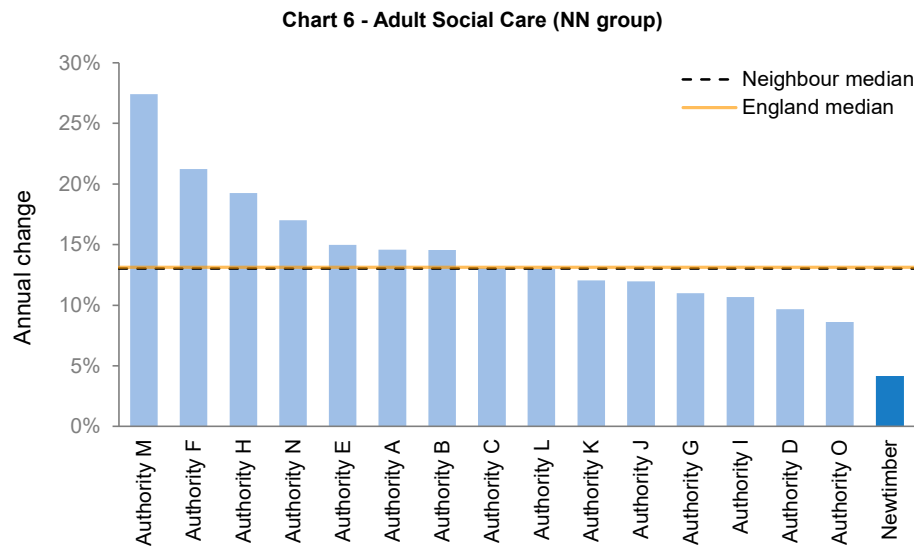
* School functions

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 +12.5%, and was ranked 32nd highest of 124 authorities (where '1st' would correspond to the largest increase).

Adult Social Care

Your authority's expenditure on Adult Social Care changed by +4.2% in 2023/24, below the nearest neighbour median of +13.0%. Its change was 16th 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

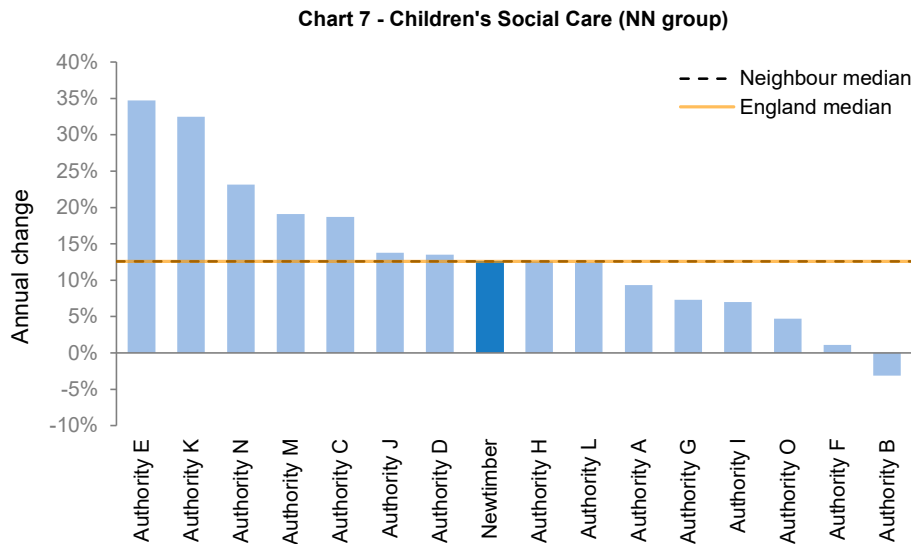
Service	Newtimber			NN Group		England	
	2023/24 budget (£000)	Change in budget from previous year (£000) (%)		Nearest neighbour median	Your rank	Comparable England median	Your rank
Older Adult Social Care	24,540	-1,256	-4.9%	13.9%	●	14.8%	●
Younger Adults - Physical & Sensory	4,872	+931	23.6%	16.3%	●	10.4%	●
Younger Adults - Mental Health & Cognition	3,293	-12	-0.4%	16.9%	●	12.8%	●
Younger Adults - Learning Disabilities	26,025	+5,090	24.3%	12.7%	●	10.7%	●
Commissioning and Service Delivery	8,538	-2,632	-23.6%	8.8%	●	10.9%	●
Social Care Activities	6,729	+643	10.6%	8.7%	●	12.3%	●
Other Adult Social Care	1,622	+260	19.1%	16.8%	●	7.7%	●
Total Adult Social Care	75,619	+3,024	4.2%	13.0%	●	13.1%	●

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 +13.1%, and was ranked 118th highest of 124 authorities (where '1st' would correspond to the largest increase).

Children's Social Care

Your authority's expenditure on Children's Social Care changed by +12.6% in 2023/24, equal to the nearest neighbour median. 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 6 - Children's Social Care

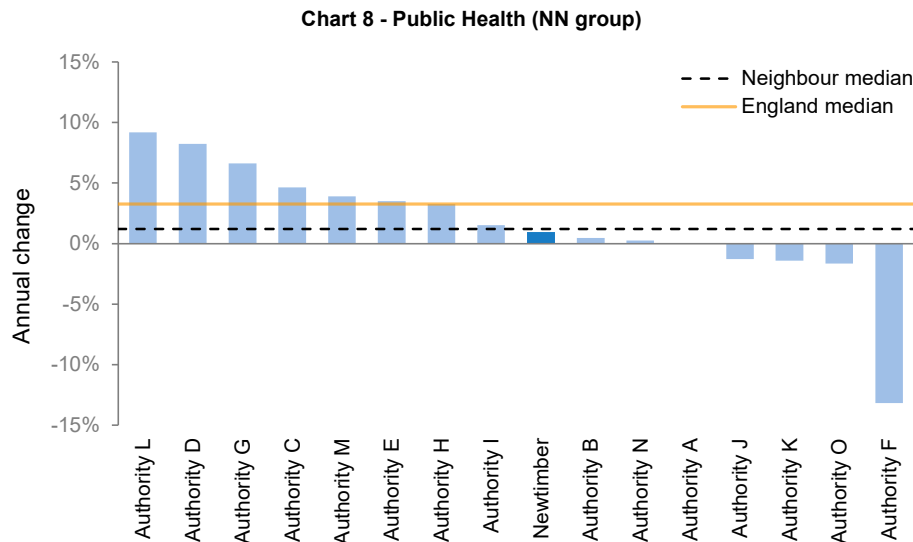
Service	Newtimber			NN Group		England	
	2023/24 budget (£000)	Change in budget from previous year (£000)	Change in budget from previous year (%)	Nearest neighbour median	Your rank	Comparable England median	Your rank
Children Looked After	28,413	+4,233	17.5%	14.9%	●	11.6%	●
Safeguarding Children's Services	7,896	+929	13.3%	4.1%	●	8.8%	●
Sure Start and Early Years	0	0	0.0%	8.2%	●	9.0%	●
Services for Young People	209	+17	8.9%	0.0%	●	5.5%	●
Family Support Services	13,002	+1,587	13.9%	6.8%	●	12.2%	●
Youth Justice	796	+200	33.6%	5.6%	●	6.8%	●
Other Children's and Families Services	0	0	0.0%	0.0%	●	1.7%	●
Asylum seekers	3,701	-917	-19.9%	0.1%	●	0.0%	●
Total Children's Social Care	54,017	+6,049	12.6%	12.6%	●	12.6%	●

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 +12.6%, and was ranked 62nd highest of 124 authorities (where '1st' would correspond to the largest increase).

Public Health

Your authority's expenditure on Public Health changed by +0.9% in 2023/24, below the nearest neighbour median of +1.2%. 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

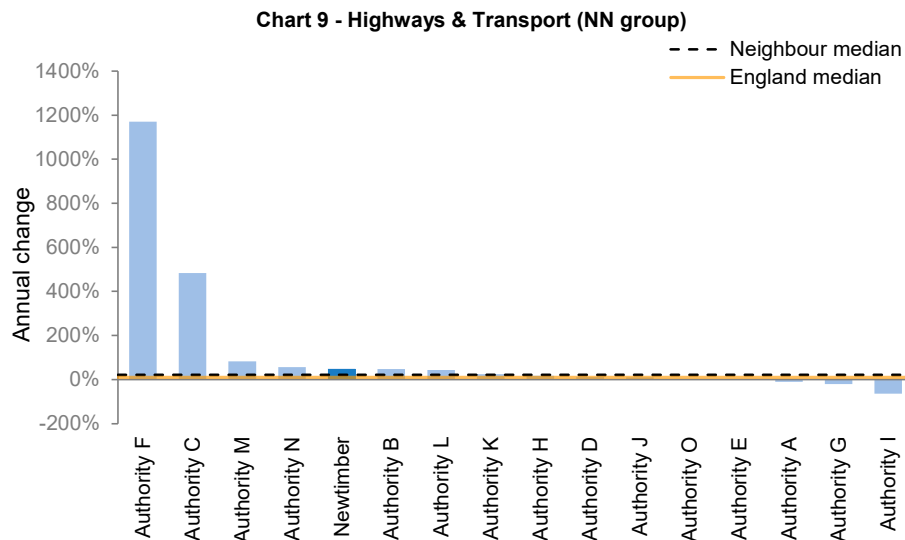
Service	Newtimber			NN Group		England	
	2023/24 budget (£000)	Change in budget from previous year (£000)	Change in budget from previous year (%)	Nearest neighbour median	Your rank	Comparable England median	Your rank
Children 5-19 Public Health Programmes	461	+7	1.5%	1.6%	●	1.4%	●
0-5 Children's Services	5,524	+147	2.7%	1.0%	●	1.4%	●
Obesity	427	+26	6.5%	1.5%	●	0.0%	●
Physical Activity	2,402	+34	1.4%	1.8%	●	2.8%	●
Sexual Health Services	2,881	+252	9.6%	0.8%	●	0.9%	●
Smoking and Tobacco	672	+44	7.0%	0.7%	●	1.4%	●
Substance Misuse	3,496	+57	1.7%	0.5%	●	1.9%	●
Other Public Health Services	4,096	-388	-8.7%	2.3%	●	4.5%	●
Total Public Health	19,959	+179	0.9%	1.2%	●	3.3%	●

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 +3.3%, and was ranked 91st highest of 124 authorities (where '1st' would correspond to the largest increase).

Highways & Transport

Your authority's expenditure on Highways & Transport changed by +48.7% in 2023/24, above the nearest neighbour median of +21.1%. 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 8 - Highways & Transport

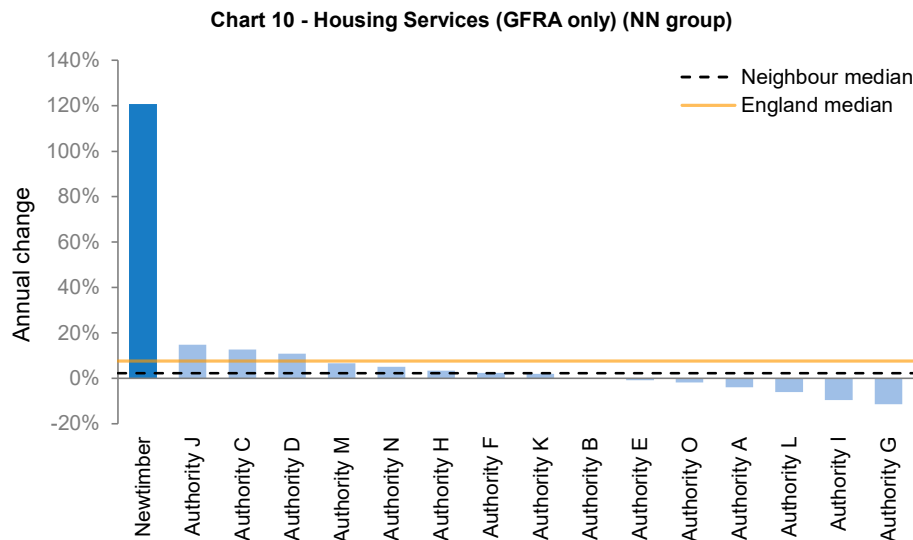
Service	Newtimber			NN Group		England	
	2023/24 budget (£000)	Change in budget from previous year (£000) (%)		Nearest neighbour median	Your rank	Comparable England median	Your rank
Highways Maintenance	14,211	+1,805	14.5%	1.7%	●	5.1%	●
Parking Services	-2,200	-83	-3.9%	-1.9%	●	0.4%	●
Street Lighting	1,939	+474	32.4%	38.7%	●	21.3%	●
Transport Planning, Policy and Strategy	1,800	+663	58.3%	17.7%	●	7.3%	●
Winter Service	26	0	0.0%	1.8%	●	2.3%	●
Traffic Management and Road Safety	2,325	+76	3.4%	-1.5%	●	7.2%	●
Public Transport	5,028	+621	14.1%	0.0%	●	0.0%	●
Other Highways and Transport Services	-4,547	+2,530	35.7%	0.0%	●	0.0%	●
Total Highways and Transport	18,582	+6,086	48.7%	21.1%	●	10.7%	●

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 +10.7%, and was ranked 23rd highest of 124 authorities (where '1st' would correspond to the largest increase).

Housing Services (GFRA only)

Your authority's expenditure on Housing (General Fund) changed by +120.6% in 2023/24, above the nearest neighbour median of +2.2%. Its change was 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)

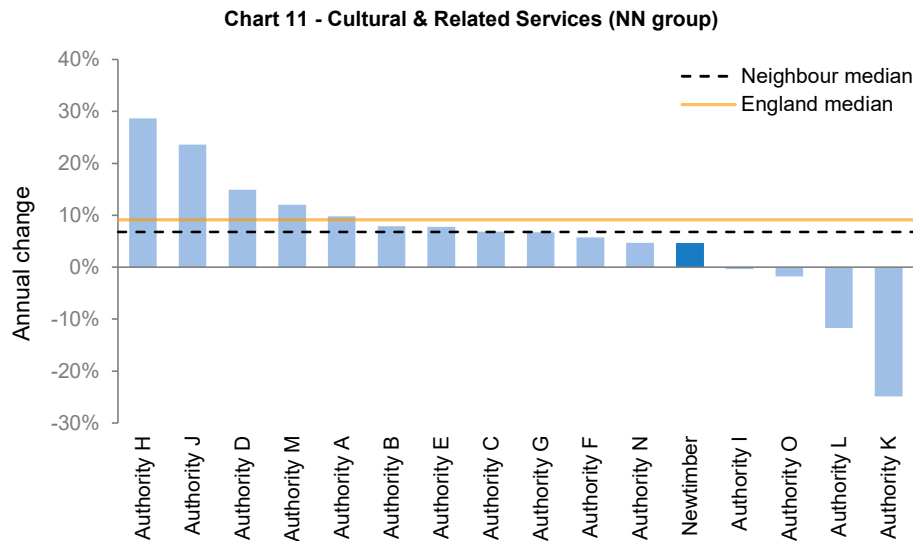
Service	Newtimber			NN Group		England	
	2023/24 budget (£000)	Change in budget from previous year (£000)	(%)	Nearest neighbour median	Your rank	Comparable England median	Your rank
Homelessness	10,459	+7,976	321.2%	8.1%	●	11.5%	●
Housing Benefits Administration	1,837	+215	13.3%	4.7%	●	2.5%	●
Housing Benefits: Rent Allowances and Rebates	0	0	0.0%	0.0%	●	0.0%	●
Housing Strategy, Advice, Advances etc.	744	+175	30.8%	8.9%	●	12.2%	●
Housing Welfare: Supporting People	-914	-1,780	-205.5%	-0.4%	●	0.0%	●
Other Housing Services	230	+170	283.3%	0.0%	●	0.0%	●
Total Housing (GFRA only)	12,356	+6,756	120.6%	2.2%	●	7.6%	●

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 +7.6%, and was ranked 3rd highest of 124 authorities (where '1st' would correspond to the largest increase).

Cultural & Related Services

Your authority's expenditure on Cultural & Related Services changed by +4.6% in 2023/24, below the nearest neighbour median of +6.8%. 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 10 - Cultural & Related Services

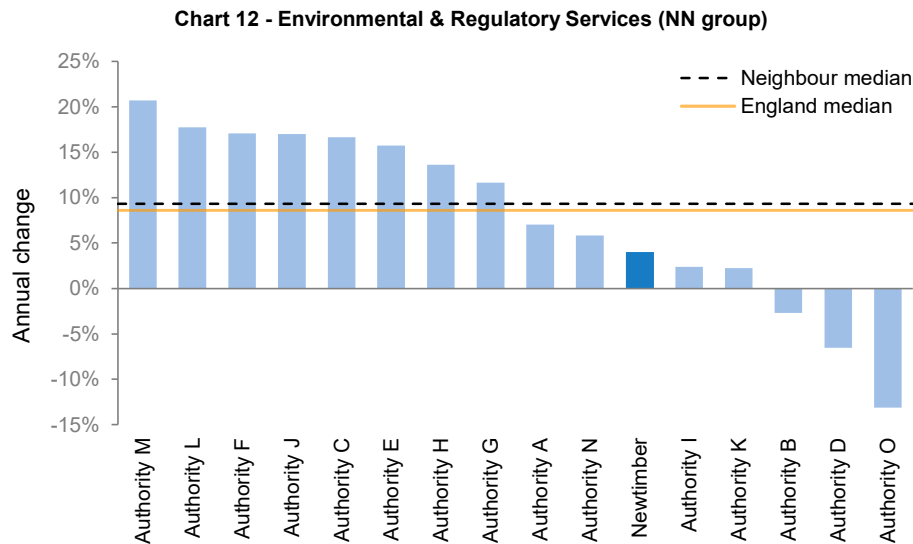
Service	Newtimber			NN Group		England	
	2023/24 budget (£000)	Change in budget from previous year (£000) (%)		Nearest neighbour median	Your rank	Comparable England median	Your rank
Culture and Heritage	3,929	-244	-5.8%	-2.5%	●	2.6%	●
Library Service	3,554	+372	11.7%	5.6%	●	7.6%	●
Open Spaces	3,809	+195	5.4%	10.0%	●	10.0%	●
Recreation and Sport	2,022	+393	24.1%	21.5%	●	12.3%	●
Other Cultural and Related Services	1,358	-67	-4.7%	2.3%	●	0.0%	●
Total Cultural and Related Services	14,672	+649	4.6%	6.8%	●	9.1%	●

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 +9.1%, and was ranked 79th highest of 124 authorities (where '1st' would correspond to the largest increase).

Environmental & Regulatory Services

Your authority's expenditure on Environmental & Regulatory Services changed by +4.0% in 2023/24, below the nearest neighbour median of +9.3%. 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 11 - Environmental & Regulatory Services

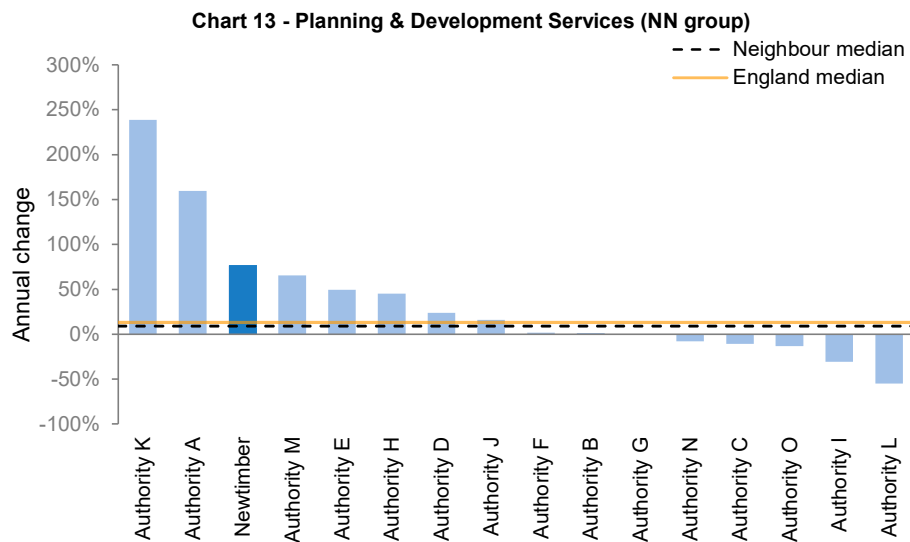
Service	Newtimber			NN Group		England	
	2023/24 budget (£000)	Change in budget from previous year (£000)	Change in budget from previous year (%)	Nearest neighbour median	Your rank	Comparable England median	Your rank
Cemetery, Cremation and Mortuary Services	-118	-41	-53.2%	2.8%	●	5.3%	●
Community Safety	1,833	-210	-10.3%	2.7%	●	7.7%	●
Regulatory Services	2,738	+284	11.6%	10.1%	●	10.5%	●
Street Cleansing	3,622	+155	4.5%	10.1%	●	8.9%	●
Waste Collection	4,082	-192	-4.5%	8.0%	●	9.2%	●
Waste Disposal & Recycling	6,947	+645	10.2%	6.7%	●	6.7%	●
Trade Waste & Waste Minimisation	0	0	0.0%	0.0%	●	0.0%	●
Other Environmental and Regulatory Services	518	+110	27.0%	13.7%	●	4.9%	●
Total Environmental and Regulatory Services	19,622	+751	4.0%	9.3%	●	8.6%	●

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 +8.6%, and was ranked 96th highest of 124 authorities (where '1st' would correspond to the largest increase).

Planning & Development Services

Your authority's expenditure on Planning & Development Services changed by +76.4% in 2023/24, above the nearest neighbour median of +8.9%. 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 12 - Planning & Development Services

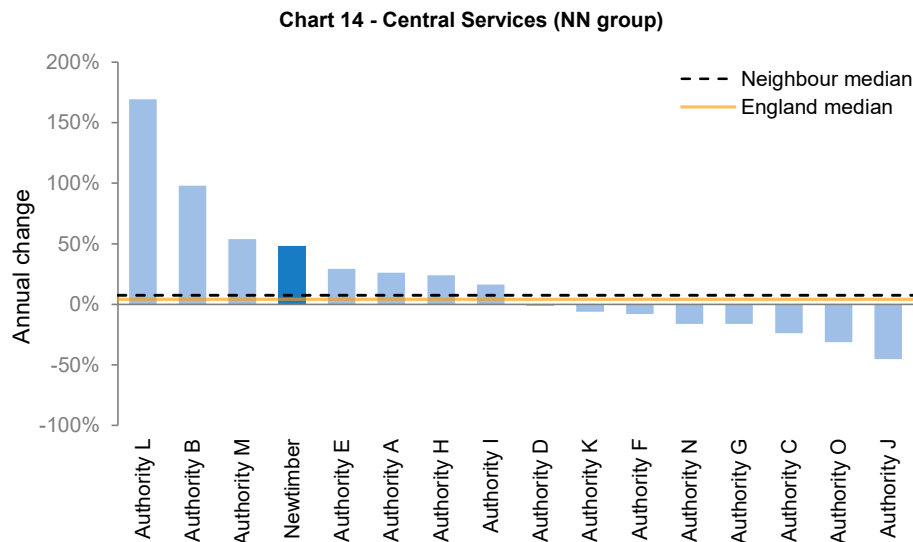
Service	Newtimber			NN Group		England	
	2023/24 budget (£000)	Change in budget from previous year (£000)	Change in budget from previous year (%)	Nearest neighbour median	Your rank	Comparable England median	Your rank
Building Control	131	+42	47.2%	30.7%	●	10.3%	●
Business Support	812	+520	178.1%	0.0%	●	0.0%	●
Community Development	0	0	0.0%	0.0%	●	1.1%	●
Economic Research and Development	8	+35	129.6%	6.0%	●	5.8%	●
Planning Policy	829	+201	32.0%	8.7%	●	4.9%	●
Environmental Initiatives	5	0	0.0%	0.0%	●	0.0%	●
Development Control	835	+337	67.7%	25.7%	●	22.8%	●
Total Planning and Development Services	2,620	+1,135	76.4%	8.9%	●	13.0%	●

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 +13.0%, and was ranked 14th highest of 124 authorities (where '1st' would correspond to the largest increase).

Central Services

Your authority's expenditure on Central Services changed by +48.3% in 2023/24, above the nearest neighbour median of +7.5%. 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 13 - Central Services

Service	Newtimber			NN Group		England	
	2023/24 budget (£000)	Change in budget from previous year (£000)	(%)	Nearest neighbour median	Your rank	Comparable England median	Your rank
Coroners Court Services	790	+66	9.1%	4.9%	●	2.9%	●
Corporate and Democratic Core	1,015	+1,825	225.3%	3.8%	●	8.3%	●
Emergency Planning	439	-12	-2.7%	1.0%	●	2.3%	●
Local Tax Collection	1,489	+178	13.6%	6.4%	●	9.5%	●
Non-Distributed Costs	1,428	+53	3.9%	0.0%	●	0.0%	●
Other Central Services	874	-145	-14.2%	46.0%	●	6.5%	●
Total Central Services	6,035	+1,965	48.3%	7.5%	●	4.2%	●

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 +4.2%, and was ranked 13th highest of 124 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 2023/24.

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 and early years
Services for Young People	Services for young people
Children Looked After	Children looked after
Safeguarding Children's Services	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
		COVID-19 discharge costs
		Disbursement payments to care providers
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		Sports & Leisure & Community Facilities
Open Spaces		Parks & 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
	Test, track & trace and outbreak planning
	Other public health spend relating to COVID-19
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