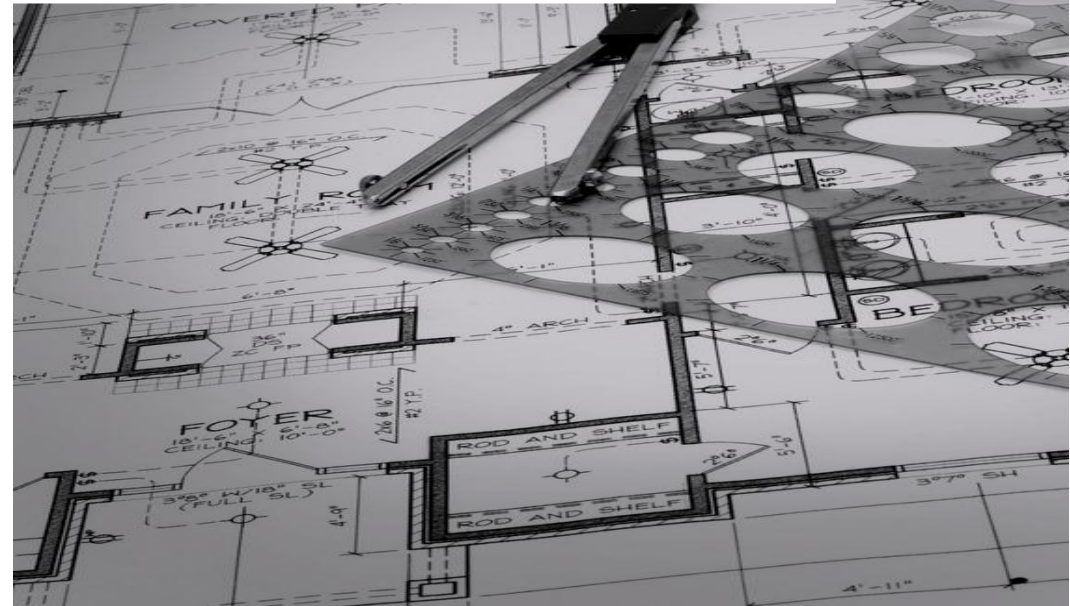


London Borough of Camden

Revenue & Capital Budget



2015 / 2016

Introduction

This document sets out London Borough of Camden's Revenue and Capital budget for 2015/16 in a summarised format, together with other financial information.

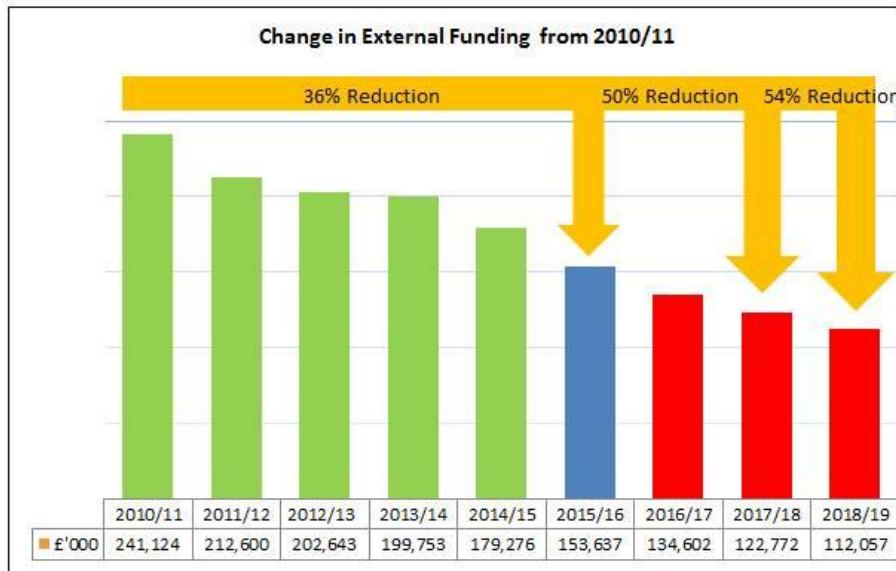
It contains a summary of the budget subject to agreement by full council on 2nd March 2015, and other information regarding the funding of the overall budget, and the way in which the Council Tax is set. It also contains the Capital Programme which runs up until 2019/20, and information relating to the Council's Reserves and Balances. Finally, it details for each directorate the main components of the directorate budget, as well as narrative, which sets out the vision of the directorate and the services it provides.

The information contained within this document is to help assist the Public, Members, Chief Officers, and their staff in understanding the current financial position and in preparing for future budgets.

Mike O' Donnell
Director of Finance

Financial Outlook

Between 2010/11 and 2017/18 Camden's grant funding from central government will have been halved whilst overall costs such as those arising from supporting an aging population have increased. This means that despite already saving over £93m over the last four years the Council is projecting a budget deficit of £70m by 2017/18.



The Council is forecasting a net £49m reduction in income, largely relating to expected cuts in government grant funding. The chart shows how central government funding has been contracting sharply since 2011/12. Like for like funding has reduced by 26% since 2010/11 and, will be 50% lower than 2010/11 by 2017/18.

At the same time, the Council is anticipating unavoidable budget pressures of £21m as a result of pay and price inflation and growth in costs beyond the Council's control such as increases in employer pension contributions, the charge from the North London Waste Authority for waste disposal and concessionary fares for people over 60 or with a disability.

Overall the council made £73m of savings, with the additional £3m earmarked to allow the Council to fund the implementation of the London Living Wage and improve workforce conditions in homecare contracts.

Our approach

With such a significant reduction in budget the Council has had to think radically to ensure it can achieve its Camden Plan priorities, at the heart of which is tackling inequality. This has resulted in a three pronged approach based around the following three tenets.

The Council's experience is that reducing budgets across the board is not an effective way to meet these unprecedented cuts. Therefore the Council has taken the opportunity to take a planned, longer term approach, looking in detail at all of the Council's spending to consider how to provide services for less whilst still maintaining quality

Outcomes Based Budgeting (OBB)

- Aligning our limited resources towards the achievement of key organisational outcomes

Efficiencies

- Embedding cost consciousness and an 'every pound counts' mentality to everything the Council spends time on and does

Right First Time (RFT)

- Using a systems-thinking approach to ensuring services are customer focussed and achieve ongoing benefits by reducing waste and prioritising early intervention

Our Priorities

The size of the financial challenge means that tough choices are inevitable but by getting better value for the money the Council spends and with innovative new ways of providing services, the worst of the impacts on front line services can be reduced.

By focusing on outcomes rather than ‘salami slicing’ across the board, the Council has been able to focus on what residents value the most and protect some of the things that have been found to make the biggest difference. The Council has set out four Investment Tests which served as a reference point for the Council’s budget decisions.

Tackle Inequality

How does investment reduce inequality amongst our residents?

Focus on Outcomes

Investment decisions will be made that will have the greatest impact on improving the lives of Camden’s people. How does investment meet these outcomes?

Invest in Early Intervention Where Possible and In The Capacity to Act Decisively Where Necessary

How does investment focus on prevention?

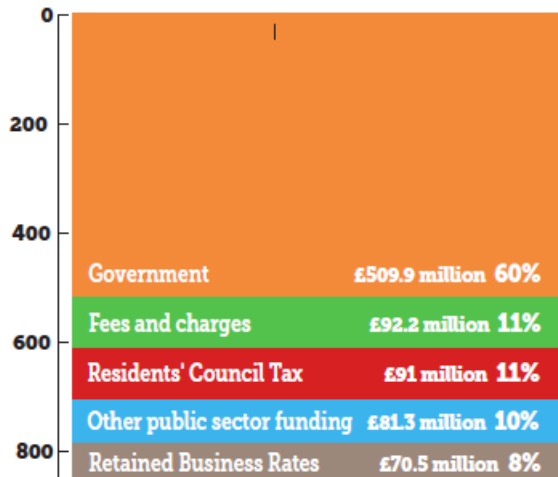
Make Every Pound Count

How effective is the investment?

Where Camden Council money comes from

Total income 2015/16

£844.9 million

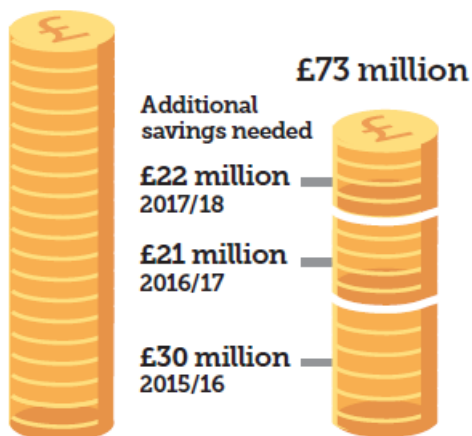


Saving money

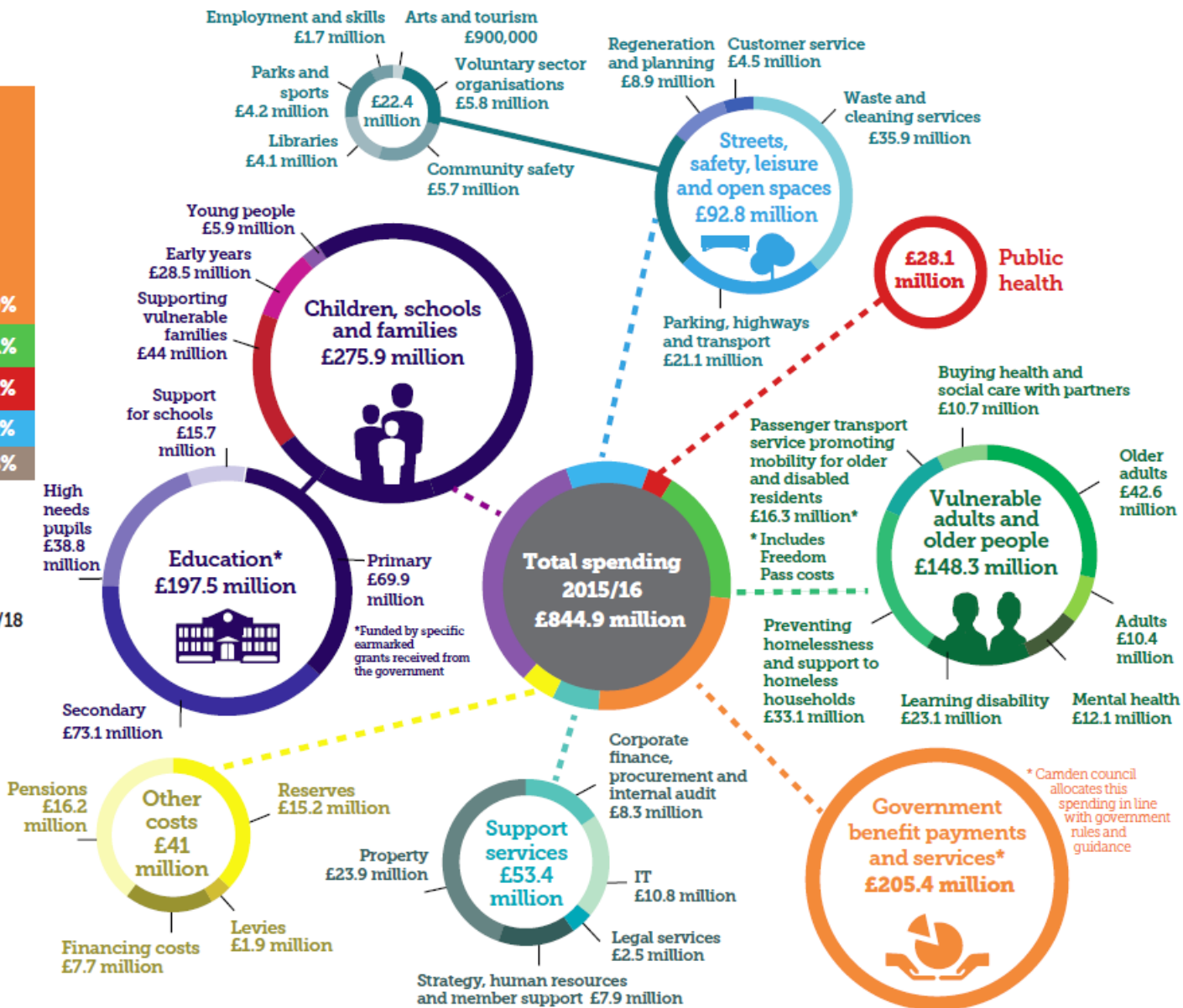
We have already delivered **£93 million budget reductions since 2011/12**

£93 million already saved

We need to make additional savings of £73 million by 2017/18



How Camden Council spends your money



Find out more at: camden.gov.uk/budget

Camden 2015/16 Council Tax Requirement

To finalise its budget the council must set a council tax requirement – the amount of money raised by council tax. This is after funding all pressures and assessing the levels of income from government and elsewhere. The council tax is only 11% of the money the council receives.

Council Tax Requirement

Council Tax at Band D	Current Draft Budget 2015/16
Expenditure charged to revenue account	914,158
Income credited to revenue account	-682,350
Sub Total	231,808
Retained Business Rates	-88,457
Revenue Support Grant	-70,327
Council Tax Collection Fund Deficit	-2,196
Business Rates Collection Fund Deficit	17,928
Sub total	88,756
Council Tax Requirement	88,756
Garden Squares	-25
Excluding Garden Squares	88,731
Band D Council Tax (£'s)	1,041.81
Percentage change over 2014/15	1.99%

The table below shows the level of Council Tax for Camden's residents by property band. The band is based on the value of your property. If you live in a garden square, you will pay slightly more to maintain the square.

Council tax by Property Band

Band	Amount of tax for Camden £	Greater London Authority Precept £	Total Council Tax £
A	694.54	199.33	893.87
B	810.29	232.56	1,042.85
C	926.05	265.78	1,191.83
D	1,041.81	299.00	1,340.81
E	1,273.32	365.44	1,638.76
F	1,504.83	431.89	1,936.72
G	1,736.35	498.33	2,234.68
H	2,083.61	598.00	2,681.61

Revenue Budget

2015/2016

Using the Revenue section of the Budget Book

The information set out in this section is presented in two ways. The first is objectively which is based around department expenditure and then broken down into services and teams.

The second presentation of data is subjectively; where expenditure and income is presented by the type of expenditure or income. The categorisation of this expenditure is explained as follows:

Expenditure

Employees	Pay related items, including salaries, training and recruitment <i>Note: FTE numbers are budgeted figures and are not representative of the actual number of employees</i>
Premises	Items related to buildings including, utility bills, repairs and maintenance, and rents
Transport Related Expenditure	Cost of vehicles including maintenance, fuel bills and SEN transport
Supplies & Services	The cost of equipment, contracts etc.
Third Party Payments	Payments that the Council makes to other companies/authorities for services carried out on our behalf.
Transfer Payments	Payments we make on behalf others e.g. Housing Benefits
Support Services	Internal recharge where another department has carried out the work and needs reimbursement
Capital Financing Costs	Revenue expenditure that is to be spent/related to the Capital Programme

Income

Government Grants	Grants that we receive from central government
Contributions	Income received from other authorities e.g. PCT's
Fees & Charges	Income generated from providing services and regulation
Sales	Income mainly generated from the sale of maps/plans etc.
Rents	Rents received on Council owned property
Support Services	Recharge
Interest	Interest received in respect of investments
Recharges to Other Services	Internal recharge where another department has carried out the work and needs reimbursement
Miscellaneous Income	Any other type of income

*Accounting note: Central service recharge budgets are allocated to services at year end, therefore the budget figures for 2014/15 and 2015/16 exclude these amounts. Actual expenditure for 2013/14 included in the tables below *does* include the effect of central recharges and therefore signifies the final year end position of respective service area.

NOTE: All staffing figures (FTEs) are based on structures as at 31ST March 2015 and do not reflect the impact of any restructures scheduled for 2015/16.

NOTE: The 2015/16 budget to be set by Council on 2nd March 2015 incorporates the savings for the year agreed by Cabinet in September and December 2014. In some limited cases the precise distribution of the savings across service cost centres has yet to be finalised as at February 2015 – for example, because they are subject a staff consultation process that had yet to be completed by the time of budget setting. This means that in some places the savings target that will be distributed is currently held centrally as a credit (minus figure) on a 'holding code' prior to distribution during 2015/16.

Council wide

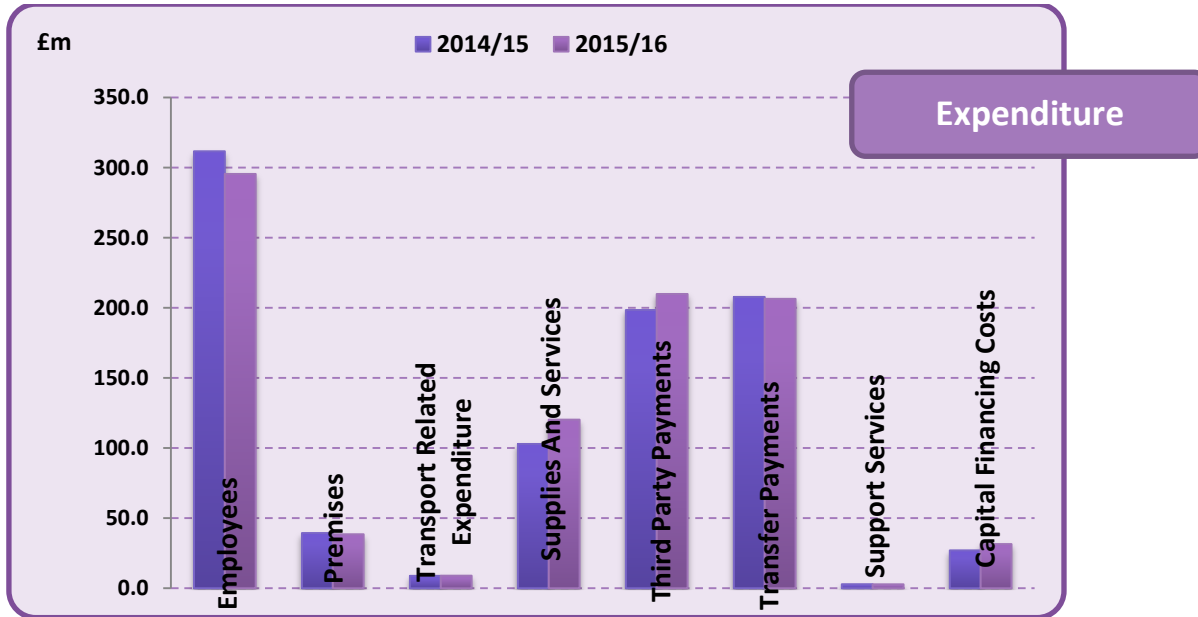
Directorate	2013/14 Actuals* £000	2014/15 Budget £000	Inflation £000	Savings £000	Other Adjustments £000	2015/16 Budget £000	FTE
Children Schools and Families (CSF)	100,698	65,941	478	-4,894	1,110	62,636	3,848
Culture & Environment (C&E)	57,528	31,789	-59	-6,649	1,053	26,135	930
Finance	4,005	54,078	36	-9,247	-1,450	43,416	695
Housing & Adult Social Care (HASC) General Fund	129,198	106,672	606	-7,964	1,946	101,260	735
Law & Governance	2,424	4,715	-0	-514	-5	4,196	68
Public Health	23,972	25,599	0	73	2,140	27,812	57***
Strategy & Organisation Development	3,963	8,272	16	-3,292	174	5,171	139
Other Budgets**	-43,523	-34,886	1,454	19	-5,406	-38,819	0
Grand Total	278,266	262,181	2,531	-32,468	-437	231,807	6,472

	2013/14 Actuals* £000	2014/15 Budget £000	Inflation £000	Savings £000	Other Adjustments £000	2015/16 Budget £000
Expenditure	1,070,507	899,227	4,730	-33,715	43,915	914,157
A - Employees	317,479	311,746	521	-18,459	1,772	295,580
C - Premises	34,146	39,396	321	-1,371	177	38,523
E - Transport Related Expenditure	10,202	8,857	311	-328	137	8,978
G - Supplies And Services	152,811	102,941	1,454	-5,304	21,205	120,297
J - Third Party Payments	216,299	198,509	2,094	-5,894	15,241	209,950
L - Transfer Payments	201,522	207,855	0	-1,231	-140	206,483
N - Support Services	69,025	2,890	29	-80	-18	2,820
P - Capital Financing Costs	69,023	27,032	0	-1,048	5,541	31,525
Income	-792,241	-637,046	-2,200	1,248	-44,352	-682,350
TA - Government Grants	-437,933	-439,117	0	817	-1,274	-439,574
TB - Reimbursements & Contributions	-95,378	-31,664	-483	-1,805	-43,663	-77,615
TC - Customer & Client Receipts	-85,969	-76,307	-1,221	-2,163	12	-79,679
TD - Sales	-3,895	-1,786	-20	0	196	-1,610
TE - Rents	-14,610	-13,744	-201	1,472	-83	-12,557
TF - Support Services	-80,523	-15,460	0	2,397	-435	-13,498
TG - Interest	-1,398	-2,000	0	87	133	-1,780
TH - Recharges To Other Services	-70,777	-56,804	-274	442	903	-55,733
TZ - Miscellaneous Income	-1,758	-163	0	0	-141	-305
Grand Total	278,266	262,181	2,531	-32,468	-437	231,807

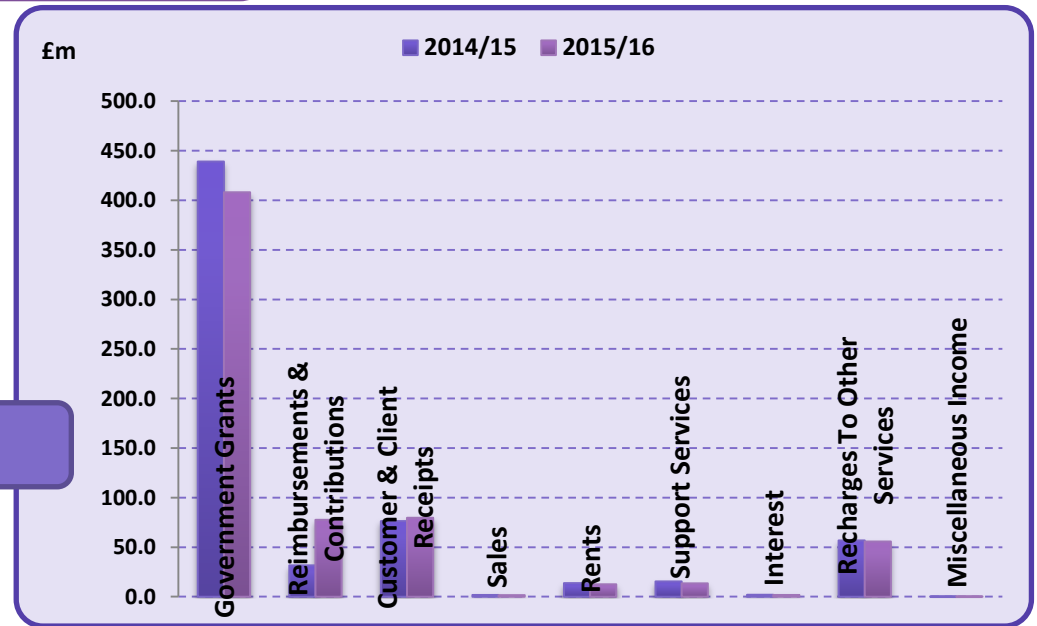
**Other budgets – see page 51 for further details

*** All staff employed by Islington within Shared Service

Income & Expenditure by subjective type



Income



Director:	Ed Watson
Total Revenue Budget:	£26,135,000
Full Time Equivalents (FTE's):	930

Culture & Environment comprises four divisions; Culture and Customers, Communities, Environment and Transport, and Regeneration and Planning. We are responsible for a wide range of universal services – such as waste collection, libraries and planning, alongside much more targeted services – support for the voluntary & community sector, active health and consumer protection.

The directorate is leading the review of the Council's approach to customer access – by making it simpler for customers to use our services.

Culture and Environment Directorate encompasses:

Culture and Customers: The division covers arts and tourism, customer services, sports and physical activity, parks and open spaces, libraries, registrars and complaints. They provide cultural, active health services, and sports and leisure facilities and activities across the borough, making them accessible to all. The division also runs the Contact Camden customer service centre and ensures customers get the support they need. The division also provides the corporate lead for sustainability.

Environment and Transport: Environment and Transport covers a wide range of mostly universal services: environment services (responsible for

waste collection, recycling and street cleaning), engineering, transport strategy and parking.

Communities: The division's core objective is to improve quality of life in Camden by sustaining strong, safe, resilient and economically healthy communities. It leads on promoting community cohesion, regulatory services, working with the voluntary and community sector, emergency management and volunteering. It has launched the Council's investment and support programme for Camden's voluntary and community sector. The division also has our community safety function, working closely with the police and other partners.

Regeneration and Planning: The placeshaping team is working to map out a clear, long term direction for the future development of key areas of the borough. Development management manages the planning process, while building control ensures that all applications received by the Council comply with building regulations and upheld the health and safety of people in and around buildings and promote energy conservation, ease of accessibility and efficient use of water within the buildings. The division also provides the economic development service, which works with a range of partners to deliver employment and enterprise outcomes for local people and businesses.

Culture & Environment Directorate

Division	2013/14 Actuals* £000	2014/15 Budget £000	Inflation £000	Savings £000	Other Adjustments £000	2015/16 Budget £000	FTE
Communities	16,557	13,158	0	-1,509	45	11,694	116
Culture & Customer Service	18,151	9,991	-56	-1,679	594	8,850	395
Environment & Transport	15,148	5,664	47	-1,775	363	4,298	258
Regeneration & Planning	3,989	1,716	-51	-1,655	7	17	147
Strategy & Directorate Support	3,729	1,260	2	-31	44	1,276	14
Grand Total	57,573	31,789	-59	-6,649	1,053	26,135	930

Subjective Type	2013/14 Actuals* £000	2014/15 Budget £000	Inflation £000	Savings £000	Other Adjustments £000	2015/16 Budget £000
Expenditure	135,158	104,684	1,007	-4,113	1,205	102,783
A - Employees	43,726	37,304	115	-2,345	1,865	36,939
C - Premises	3,239	2,438	39	-34	-115	2,328
E - Transport Related Expenditure	607	753	8	-79	-178	504
G - Supplies And Services	19,406	14,118	0	-1,437	-293	12,388
J - Third Party Payments	43,465	45,348	845	-211	-108	45,875
L - Transfer Payments	0	50	0	0	0	50
N - Support Services	17,962	25	0	-6	36	54
P - Capital Financing Costs	6,753	4,646	0	0	-1	4,645
Income	-77,629	-72,894	-1,066	-2,536	-152	-76,648
TA - Government Grants	-1,813	-1,237	0	-79	-121	-1,437
TB - Reimbursements & Contributions	-4,494	-2,027	-61	-460	-213	-2,761
TC - Customer & Client Receipts	-60,145	-59,572	-921	-1,753	135	-62,111
TD - Sales	-218	-416	-10	0	184	-242
TE - Rents	-91	-87	-2	0	-3	-92
TF - Support Services	-3,748	-2,361	0	-53	0	-2,414
TH - Recharges To Other Services	-7,103	-7,195	-72	-191	-134	-7,591
TZ - Miscellaneous Income	-17	0	0	0	0	0
Grand Total	57,528	31,789	-59	-6,649	1,053	26,135

Communities

Service	2013/14 Actuals* £000	2014/15 Budget £000	Inflation £000	Savings £000	Other Adjustments £000	2015/16 Budget £000	FTE
Communities & Third Sector	8,084	6,807	3	-1,025	0	5,785	15
Community Safety	5,437	4,715	22	-300	-1	4,436	42
Emergency Planning	506	287	1	-25	0	263	8
Regulatory Services	2,469	1,173	-26	-121	48	1,075	50
Service Management	60	176	-1	-38	-2	135	1
Grand Total	16,557	13,158	0	-1,509	45	11,694	116

Subjective Type	2013/14 Actuals* £000	2014/15 Budget £000	Inflation £000	Savings £000	Other Adjustments £000	2015/16 Budget £000
Expenditure	21,155	16,118	36	-1,369	-70	14,715
A - Employees	6,706	5,737	18	-168	-59	5,529
C - Premises	107	100	1	0	1	102
E - Transport Related Expenditure	80	86	1	0	-4	83
G - Supplies And Services	11,349	8,559	0	-1,041	7	7,525
J - Third Party Payments	462	1,562	16	-160	-16	1,402
L - Transfer Payments	0	50	0	0	0	50
N - Support Services	2,417	0	0	0	1	1
P - Capital Financing Costs	34	23	0	0	0	23
Income	-4,598	-2,960	-36	-140	115	-3,021
TA - Government Grants	-982	-860	0	0	58	-802
TB - Reimbursements & Contributions	-2,055	-902	-27	0	54	-874
TC - Customer & Client Receipts	-1,206	-948	-6	0	0	-955
TF - Support Services	-110	0	0	0	0	0
TH - Recharges To Other Services	-245	-250	-2	-140	2	-390
TZ - Miscellaneous Income	0	0	0	0	0	0
Grand Total	16,557	13,158	0	-1,509	45	11,694

Culture & Customer Service

Service	2013/14 Actuals* £000	2014/15 Budget £000	Inflation £000	Savings £000	Other Adjustments £000	2015/16 Budget £000	FTE
Arts & Tourism	228	92	-22	-171	-18	-119	11
Customer Service	7,723	4,305	-10	-573	570	4,292	212
Libraries	5,827	2,671	-29	-178	24	2,488	112
Parks	3,249	2,225	33	-117	18	2,159	23
Service Management	100	153	1	-12	0	142	1
Sports	1,024	546	-30	-627	0	-112	36
Grand Total	18,151	9,991	-56	-1,679	594	8,850	395

Subjective Type	2012/13 Actuals* £000	2013/14 Budget £000	Inflation £000	Savings £000	Other Adjustments £000	2014/15 Budget £000
Expenditure	27,662	18,148	94	-1,191	929	17,979
A - Employees	15,575	13,179	40	-1,154	910	12,976
C - Premises	1,967	1,358	25	0	7	1,390
E - Transport Related Expenditure	100	121	1	-5	-7	110
G - Supplies And Services	2,918	2,052	0	-27	-103	1,922
J - Third Party Payments	1,169	1,392	27	0	88	1,507
N - Support Services	5,394	19	0	-6	35	49
P - Capital Financing Costs	539	27	0	0	0	27
Income	-9,511	-8,157	-149	-488	-335	-9,129
TA - Government Grants	0	-63	0	0	63	0
TB - Reimbursements & Contributions	-1,391	-658	-20	-310	-198	-1,186
TC - Customer & Client Receipts	-3,258	-2,960	-81	-127	-338	-3,507
TD - Sales	-190	-257	-5	0	184	-78
TE - Rents	-91	-87	-2	0	-3	-92
TF - Support Services	-629	-4	0	0	0	-4
TH - Recharges To Other Services	-3,951	-4,129	-41	-51	-41	-4,263
Grand Total	18,151	9,991	-56	-1,679	594	8,850

Environment & Transport

Service	2013/14 Actuals* £000	2014/15 Budget £000	Inflation £000	Savings £000	Other Adjustments £000	2015/16 Budget £000	FTE
Divisional Management	57	188	0	-44	0	145	1
Engineering Services	8,377	5,161	19	-243	-39	4,899	51
Environment Services	28,856	24,386	601	-537	489	24,939	61
Parking Management	-24,574	-25,682	-570	-352	0	-26,604	94
Sustainability	1,402	1,103	2	-285	-83	737	15
Transport Strategy	1,030	507	-6	-314	-5	182	35
Grand Total	15,148	5,664	47	-1,775	363	4,298	258

Subjective Type	2013/14 Actuals* £000	2014/15 Budget £000	Inflation £000	Savings £000	Other Adjustments £000	2015/16 Budget £000
Expenditure	70,579	61,725	851	-997	-616	60,963
A - Employees	12,152	11,161	32	-611	143	10,724
C - Premises	792	881	11	-34	-125	733
E - Transport Related Expenditure	415	543	5	-74	-168	307
G - Supplies And Services	2,955	2,182	0	-226	-286	1,671
J - Third Party Payments	41,651	42,361	802	-51	-180	42,932
N - Support Services	6,591	1	0	-1	0	0
P - Capital Financing Costs	6,024	4,597	0	0	-1	4,596
Income	-55,431	-56,061	-804	-778	979	-56,665
TA - Government Grants	-466	-314	0	-79	131	-262
TB - Reimbursements & Contributions	-278	-111	-3	-150	0	-264
TC - Customer & Client Receipts	-49,476	-50,304	-768	-496	823	-50,745
TD - Sales	-26	-159	-5	0	0	-164
TF - Support Services	-2,462	-2,358	0	-53	0	-2,411
TH - Recharges To Other Services	-2,724	-2,816	-28	0	25	-2,819
Grand Total	15,148	5,664	47	-1,775	363	4,298

Regeneration & Planning

Service	2013/14 Actuals* £000	2014/15 Budget £000	Inflation £000	Savings £000	Other Adjustments £000	2015/16 Budget £000	FTE
Building Control	98	-555	2	0	0	-553	20
Community Investment & Regeneration	179	191	0	0	0	192	3
Development Management	717	44	-22	-1,195	0	-1,173	71
Divisional Management	-510	-498	-25	-18	-9	-550	1
Economic Development	1,871	1,181	-6	-160	10	1,025	27
Placeshaping	1,628	1,353	-1	-282	6	1,076	25
Grand Total	3,983	1,716	-51	-1,655	7	17	147

Subjective Type	2013/14 Actuals* £000	2014/15 Budget £000	Inflation £000	Savings £000	Other Adjustments £000	2015/16 Budget £000
Expenditure	11,572	7,382	24	-525	969	7,850
A - Employees	7,420	6,063	22	-412	1,043	6,716
C - Premises	87	93	2	0	2	97
E - Transport Related Expenditure	10	4	0	0	0	4
G - Supplies And Services	2,003	1,183	0	-112	-76	995
J - Third Party Payments	181	33	0	0	0	34
N - Support Services	1,864	5	0	0	0	5
P - Capital Financing Costs	7	0	0	0	0	0
Income	-7,583	-5,666	-75	-1,130	-962	-7,834
TA - Government Grants	-308	0	0	0	-373	-373
TB - Reimbursements & Contributions	-690	-307	-9	0	-121	-437
TC - Customer & Client Receipts	-6,210	-5,359	-66	-1,130	-350	-6,905
TD - Sales	-2	0	0	0	0	0
TF - Support Services	-178	0	0	0	0	0
TH - Recharges To Other Services	-184	0	0	0	-119	-119
TZ - Miscellaneous Income	-17	0	0	0	0	0
Grand Total	3,983	1,716	-51	-1,655	7	17

Strategy & Directorate Support

Service	2013/14 Actuals* £000	2014/15 Budget £000	Inflation £000	Savings £000	Other Adjustments £000	2015/16 Budget £000	FTE
Business Administration	857	40	0	0	-40	0	0
Corporate & Democratic Core	1,203	0	0	0	0	0	0
Corporate Recharges	46	74	0	0	0	74	0
Directorate	552	305	-1	-31	84	358	1
Strategy & Improvement	1,067	841	2	0	0	844	13
Grand Total	3,724	1,260	2	-31	44	1,276	14

Subjective Type	2013/14 Actuals* £000	2014/15 Budget £000	Inflation £000	Savings £000	Other Adjustments £000	2015/16 Budget £000
Expenditure	4,235	1,310	3	-31	-7	1,276
A - Employees	1,910	1,164	3	0	-172	995
C - Premises	285	5	0	0	0	5
E - Transport Related Expenditure	2	0	0	0	0	0
G - Supplies And Services	181	141	0	-31	165	275
N - Support Services	1,691	0	0	0	0	0
P - Capital Financing Costs	161	0	0	0	0	0
Income	-506	-50	-2	0	52	0
TA - Government Grants	-57	0	0	0	0	0
TB - Reimbursements & Contributions	-80	-50	-2	0	52	0
TF - Support Services	-369	0	0	0	0	0
Grand Total	3,724	1,260	2	-31	44	1,276

Director (interim):	Martin Pratt
Total Revenue Budget:	£62,636,000
Full Time Equivalents (FTE's):	3,835

Children Schools & Families

The work of the directorate is led by the Directorate Management Team comprising the director and four assistant directors. Services are grouped into four divisions:

Raising Achievement & Aspiration: school improvement; early years; adult and community learning.

Family Services and Social Work: children in need; resources; quality assurance; looked-after children and community family services.

Inclusion: primary learning support; special educational needs & psychology; welfare in schools; youth; services for disabled children.

Strategy and Resources: strategic support to the directorate, school place planning/capital programme and children's community health services.

In addition, the directorate funds and supports 56 schools in Camden.

The directorate works with partner organisations - schools, health services, police and other agencies, including the voluntary and community sector – to agree priorities and these are set out in the Camden Children and Young People's Plan. The policies and services are driven by a vision that '*Camden*

wants every child and young person to have opportunities to fulfil their potential and make sure no child is left behind. The needs and views of children, young people and families should be at the centre of everything we do'

Services to be provided by the directorate in 2015/16, including schools, are estimated to cost £291m to provide. Funding from the government will provide £198m (68%) towards that cost and £30m (10%) will come from other income sources. The remaining £63m forms the directorate budget requirement from the Council to be financed from council tax and general government grant.

Children Schools & Families Directorate

Division	2013/14 Actuals* £000	2014/15 Budget £000	Inflation £000	Savings £000	Other Adjustments £000	2015/16 Budget £000	FTE
Raising Achievement & Aspiration	12,216	9,147	-29	-490	-22	8,606	390
Family Service & Social Work	40,146	32,330	183	-2,806	24	29,732	301
Inclusion	15,559	12,399	265	-536	821	12,949	205
Schools	18,328	4,704	76	0	-73	4,708	2,885
Strategy and Resources	14,268	7,361	-17	-1,062	360	6,642	54
Grand Total	100,503	65,941	478	-4,894	1,110	62,636	3,835

Subjective Type	2013/14 Actuals* £000	2014/15 Budget £000	Inflation £000	Savings £000	Other Adjustments £000	2015/16 Budget £000
Expenditure	328,678	293,381	688	-3,574	968	291,462
A - Employees	184,328	177,846	189	-787	-2,355	174,893
C - Premises	11,967	15,781	34	-11	-144	15,659
E - Transport Related Expenditure	3,747	2,906	252	-103	-20	3,035
G - Supplies And Services	47,217	59,068	0	-950	-748	57,370
J - Third Party Payments	42,900	21,810	213	-1,706	4,229	24,546
L - Transfer Payments	5,199	9,924	0	-17	19	9,926
N - Support Services	15,686	110	1	0	2	113
P - Capital Financing Costs	17,635	5,935	0	0	-13	5,922
Income	-228,175	-227,440	-209	-1,320	142	-228,826
TA - Government Grants	-189,408	-198,606	0	75	437	-198,094
TB - Reimbursements & Contributions	-9,055	-6,267	-116	-437	-681	-7,501
TC - Customer & Client Receipts	-11,682	-6,092	-23	-262	-10	-6,388
TD - Sales	-3,407	-1,200	-5	0	9	-1,197
TE - Rents	0	-6	0	0	0	-6
TF - Support Services	-162	0	0	0	0	0
TH - Recharges To Other Services	-14,461	-15,268	-64	-696	404	-15,624
TZ - Miscellaneous Income	0	0	0	0	-16	-16
Grand Total	100,503	65,941	478	-4,894	1,110	62,636

Raising Achievement and Aspiration

Service	2013/14 Actuals* £000	2014/15 Budget £000	Inflation £000	Savings £000	Other Adjustments £000	2015/16 Budget £000	FTE
AD Achievement	95	156	1	0	0	156	1
Integrated Early Years	9,280	6,859	22	0	6	6,887	352
SIS Primary	1,088	923	-44	-340	63	601	27
SIS Secondary	1,753	1,209	-3	-150	-95	962	9
Grand Total	12,216	9,147	-29	-490	-22	8,606	404

Subjective Type	2013/14 Actuals* £000	2014/15 Budget £000	Inflation £000	Savings £000	Other Adjustments £000	2015/16 Budget £000
Expenditure	31,275	29,660	50	0	108	29,819
A - Employees	16,723	15,768	38	0	221	16,028
C - Premises	1,038	948	3	0	42	993
E - Transport Related Expenditure	17	39	0	0	-5	35
G - Supplies And Services	5,433	8,069	0	0	-199	7,870
J - Third Party Payments	4,505	4,542	9	0	44	4,595
N - Support Services	3,448	38	0	0	4	42
P - Capital Financing Costs	110	256	0	0	0	256
Income	-18,874	-20,513	-79	-490	-130	-21,213
TA - Government Grants	-12,657	-14,823	0	0	287	-14,535
TB - Reimbursements & Contributions	-1,390	-1,111	-33	0	-406	-1,550
TC - Customer & Client Receipts	-2,758	-2,049	-23	0	-13	-2,085
TD - Sales	-4	-31	-1	0	0	-32
TF - Support Services	-24	0	0	0	0	0
TH - Recharges To Other Services	-2,040	-2,499	-22	-490	1	-3,010
Grand Total	12,401	9,147	-29	-490	-22	8,606

Family Services & Social Work

Service	2013/14 Actuals* £000	2014/15 Budget £000	Inflation £000	Savings £000	Other Adjustments £000	2015/16 Budget £000	FTE
Family Services & Social Work	40,146	32,330	183	-2,806	24	29,732	301
Grand Total	40,146	32,330	183	-2,806	24	29,732	301

Subjective Type	2013/14 Actuals* £000	2014/15 Budget £000	Inflation £000	Savings £000	Other Adjustments £000	2015/16 Budget £000
Expenditure	43,296	34,175	213	-2,445	300	32,244
A - Employees	17,655	14,462	42	-491	0	14,013
C - Premises	90	63	1	-11	0	52
E - Transport Related Expenditure	174	101	1	-22	0	80
G - Supplies And Services	2,127	1,772	0	-198	213	1,788
J - Third Party Payments	18,028	16,975	170	-1,706	68	15,507
L - Transfer Payments	583	578	0	-17	19	580
N - Support Services	4,577	32	0	0	0	32
P - Capital Financing Costs	64	192	0	0	0	192
Income	-3,151	-1,845	-30	-361	-276	-2,512
TA - Government Grants	-1,028	-560	0	75	-300	-785
TB - Reimbursements & Contributions	-1,518	-865	-26	-337	24	-1,204
TC - Customer & Client Receipts	-258	0	0	-262	0	-262
TF - Support Services	-26	0	0	0	0	0
TH - Recharges To Other Services	-320	-420	-4	163	0	-261
Grand Total	40,146	32,330	183	-2,806	24	29,732

Inclusion

Service	2013/14 Actuals* £000	2014/15 Budget £000	Inflation £000	Savings £000	Other Adjustments £000	2015/16 Budget £000	FTE
AD Access & Inclusion	162	140	1	-80	0	61	1
Childrens Workforce Training & Dev.	1,214	912	-3	-58	0	852	15
CSF Inclusion WISE	681	398	2	-30	22	393	21
Human Resources	595	483	0	0	0	483	1
Integrated Youth Support	6,616	5,058	-9	-244	28	4,833	101
Mosaic	2,000	2,049	8	-7	3	2,053	22
Special Education Needs (General Fund)	6,430	3,347	256	-117	0	3,486	34
Special Education Needs (DSG)	-2,030	0	8	0	780	789	0
Grand Total	15,559	12,399	263	-536	821	12,949	197

Subjective Type	2013/14 Actuals* £000	2014/15 Budget £000	Inflation £000	Savings £000	Other Adjustments £000	2015/16 Budget £000
Expenditure	55,057	53,640	299	-398	-2,603	50,938
A - Employees	13,701	13,404	22	-217	-2,813	10,396
C - Premises	203	215	1	0	-112	104
E - Transport Related Expenditure	2,804	2,493	249	-81	-15	2,646
G - Supplies And Services	7,028	9,838	0	-100	-1,538	8,200
J - Third Party Payments	25,495	26,277	27	0	1,894	28,198
L - Transfer Payments	1,145	1,393	0	0	0	1,393
N - Support Services	4,680	3	0	0	-2	1
P - Capital Financing Costs	0	18	0	0	-18	0
Income	-39,497	-41,241	-34	-138	3,425	-37,988
TA - Government Grants	-33,519	-33,483	0	0	450	-33,033
TB - Reimbursements & Contributions	-2,351	-2,378	-27	-100	-17	-2,522
TC - Customer & Client Receipts	-92	-50	0	0	2	-48
TF - Support Services	-26	0	0	0	0	0
TH - Recharges To Other Services	-3,509	-5,330	-6	-38	2,989	-2,384
Grand Total	15,559	12,399	265	-536	821	12,949

Schools

Resources	2014/15 £000	2015/16 £000
Dedicated schools grant	160,058	159,057
Pupil premium grant	11,328	11,408
6th form grant	13,473	12,266
Council contribution	4,850	4,708
Use of reserves	2,896	3,262
Total estimated funding	192,605	190,701
Increase £000		-1,904
% Increase		-0.99%

Distribution	2014/15 £000	2015/16 £000
Primary and nursery schools	75,036	76,965
Children centres and external nursery	14,163	12,291
Secondary schools	70,201	68,932
Special and hospital schools	11,900	12,749
Total to schools	171,300	170,937
Capital financing costs	4,300	4,208
Centrally provided services	1,571	3,781
High needs excluding schools	15,433	11,775
Total net expenditure	192,604	190,701

Reason for Change in Resources	£000
Pupil premium - extension to 3 & 4 year olds in nursery	299
Pupil premium - reduction in number of pupils entitled	-219
Nursery 2 year olds - move to funding based on take-up	-597
Reduction in pupil numbers and entitlement to free school meals	-404
Reduction in council contribution	-142
6th form – estimated reduction from new distribution formula	-1,207
Increase in use of reserves	366
Net change in resources	-1,904

Note: the figure for the estimated 2015/16 dedicated schools grant (DSG) to be received from the government excludes £5.3m in relation to Academies and Free schools in the borough. While funding for Academies and free schools will in future be included in Camden's DSG at national level, the government will pay this direct to those schools and hence will not be incorporated within Camden's accounts. The same amount has been excluded from the table showing the distribution of resources.

Strategy & Resources

Service	2013/14 Actuals* £000	2014/15 Budget £000	Inflation £000	Savings £000	Other Adjustments £000	2015/16 Budget £000	FTE
CSF Directorate Division	1,270	292	1	-79	-21	193	1
Strategy & Resources	12,997	7,069	-18	-983	381	6,449	53
Grand Total	14,268	7,361	-17	-1,062	360	6,642	54

Subjective Type	2013/14 Actuals* £000	2014/15 Budget £000	Inflation £000	Savings £000	Other Adjustments £000	2015/16 Budget £000
Expenditure	26,325	25,793	49	-731	3,236	28,347
A - Employees	5,320	3,080	10	-79	314	3,324
C - Premises	1,920	3,874	30	0	-75	3,829
E - Transport Related Expenditure	340	265	2	0	0	267
G - Supplies And Services	10,084	8,576	0	-652	775	8,699
J - Third Party Payments	1,850	846	8	0	2,222	3,076
L - Transfer Payments	3,471	7,953	0	0	0	7,953
N - Support Services	2,943	3	0	0	0	3
P - Capital Financing Costs	395	1,196	0	0	0	1,196
Income	-12,057	-18,432	-66	-331	-2,876	-21,705
TA - Government Grants	-1,114	-9,915	0	0	0	-9,915
TB - Reimbursements & Contributions	-1,600	-984	-30	0	-283	-1,297
TC - Customer & Client Receipts	-66	0	0	0	0	0
TD - Sales	-3,397	-1,169	-4	0	9	-1,165
TE - Rents	0	-6	0	0	0	-6
TF - Support Services	-85	0	0	0	0	0
TH - Recharges To Other Services	-5,795	-6,358	-32	-331	-2,586	-9,306
TZ - Miscellaneous Income	0	0	0	0	-16	-16
Grand Total	14,268	7,361	-17	-1,062	360	6,642

Director: **Rosemary Westbrook**

Total Revenue Budget: **£101,260,000**

Full Time Equivalents (FTE's): **735**

The directorate comprises 4 service areas: housing repairs and improvements, housing management, housing needs and resources and adult social care. An assistant director leads each of these service areas. . The majority of spending within the housing services relates to management of the council's housing stock (referred to as housing revenue account). Spending and income for this service is shown separately on page 53.

Adult social care: Adult Social Care in Camden supports around 4,500 people with critical and substantial needs as a result of physical or learning disability, mental health need or substance misuse problem. Over 3,500 of the people supported are in their own home. Service users and their carers are at the centre of how care is delivered and nearly 75% currently have a personal budget for their care, many of these through a Direct Payment, to be able to make a real choice about the care they receive. Wherever possible the Council aims to support people in their own home. For people who are no longer able to remain in their own home we want them to access good quality alternatives. We have undertaken a significant programme of development in the "Homes for Older People" project, engaging service users to develop new models of care for the provision of residential care and Extra Care Sheltered Accommodation. This programme will continue into 2015/16 when a second new residential care home will open.

Supporting people at risk of abuse is led at a strategic level through the Safeguarding Adults Partnership Board which has representation from the NHS, local police, the London Fire Brigade and the voluntary and community sector. The Board has successfully raised the profile of safeguarding adults in the borough resulting in an increase in referrals.

Joint commissioning arrangements are in place with the local NHS for people with long term conditions to provide services around the customer, and prevent unnecessary admissions to hospital or long term care. The Council is working closely with local GPs and providers and Camden Clinical Commissioning Group to improve the health and wellbeing of Camden residents. The long standing relationships developed with our health partners has supported the agreement of the Better Care Fund which will become operational from April 2015. This is a pooled fund which includes £18.7m of jointly agreed revenue projects and £1.1m of capital projects.

A further significant change for Adult Social Care will be the implementation of the first phase of the Care Act from April 2015 and ongoing work to prepare for Care Act phase 2 implementation from April 2016.

General Fund Housing: The costs of housing services are divided between the costs of delivering the strategic housing function for the borough and dealing with homeless which are accounted for in the general fund and the cost associated with being a landlord which are accounted for in the Housing Revenue Account.

Against a context of rising demand for temporary accommodation in London, the council operates an effective homelessness prevention service that has reduced the number of families housed in temporary accommodation by the council by 10% over the last year. The continued success of this prevention focus will be required to reduce the costs associated with homelessness in line with the Medium Term Financial Strategy over the next three years.

Council Housing - investing in Camden Homes: The Council manages a large housing portfolio comprising 33,000 (24,000 tenanted, 9000 leasehold) homes of various types, ranging from street properties in conservation areas to flats developed by the GLC through to the modern estates of the 1970's and 80's. Many estates are supported by complex mechanical and electrical infrastructure and the Council has significant obligations to make sure services are provided safely. Maintaining this asset base requires a long-term investment strategy, and the end of the Government controlled subsidy system and move to 'self-financing' for council housing allows the council to achieve this.

Running alongside the more traditional housing investment programmes such as Better Homes, the Council has an estate regeneration programme focussed on sites with high investment needs and / or development potential. This work forms part of the wider Community Investment Programme which aims to make best use of Council assets and amenities.

The Council has developed a sustainable asset management strategy, with the option to utilise additional income raised from rent increases to provide a comprehensive programme of planned maintenance for all Council homes.

Housing & Adult Social Care Directorate

Division	2013/14 Actuals* £000	2014/15 Budget £000	Inflation £000	Savings £000	Other Adjustments £000	2015/16 Budget £000	FTE
Adult Social Care Division	89,570	72,220	393	-6,866	1,746	67,493	450
General Fund Housing	23,080	19,112	114	-920	-5	18,301	177
Transport	16,547	15,341	98	-178	206	15,466	108
Grand Total	129,197	106,672	605	-7,964	1,946	101,260	735

Subjective type	2013/14 Actuals* £000	2014/15 Budget £000	Inflation £000	Savings £000	Other Adjustments £000	2015/16 Budget £000
Expenditure	184,238	158,289	1,237	-11,928	10,947	158,545
A - Employees	39,442	32,085	90	-5,416	1,231	27,989
C - Premises	4,069	3,758	38	-361	184	3,619
E - Transport Related Expenditure	5,629	5,069	51	-145	342	5,316
G - Supplies And Services	6,323	3,906	0	-820	491	3,576
J - Third Party Payments	103,687	103,088	1,031	-3,897	9,180	109,403
L - Transfer Payments	6,291	6,709	0	-1,214	-159	5,337
N - Support Services	17,350	2,737	27	-74	-59	2,632
P - Capital Financing Costs	1,448	937	0	0	-263	673
Income	-55,041	-51,617	-631	3,964	-9,001	-57,285
TA - Government Grants	-6,344	-6,085	0	821	152	-5,112
TB - Reimbursements & Contributions	-18,509	-17,237	-174	284	-9,984	-27,111
TC - Customer & Client Receipts	-10,328	-8,634	-259	224	48	-8,621
TD - Sales	-115	-69	-2	0	4	-66
TE - Rents	-7,453	-7,362	-74	1,372	-75	-6,138
TF - Support Services	-57	0	0	0	0	0
TG - Interest	-16	0	0	0	0	0
TH - Recharges To Other Services	-12,203	-12,230	-122	1,262	854	-10,236
TZ - Miscellaneous Income	-16	0	0	0	0	0
Grand Total	129,198	106,672	606	-7,964	1,946	101,260

Adult Social Care Division

Service	2013/14 Actuals* £000	2014/15 Budget £000	Inflation £000	Savings £000	Other Adjustments £000	2015/16 Budget £000	FTE
Adult Services	35,485	29,084	142	-373	1,097	29,950	147
Disabilities	19,649	16,906	137	-786	892	17,149	59
In-House Residential Homes	6,796	2,841	-20	-2,140	0	681	93
Mental Health Services	11,786	10,949	71	-751	403	10,672	48
Promoting Independence	3,781	2,859	-1	-1,743	-232	883	74
Resources and Central Budgets	2,273	1,439	0	-267	-69	1,102	6
Strat Planning & Commissioning	9,799	8,143	64	-807	-344	7,056	23
Grand Total	89,570	72,220	393	-6,866	1,746	67,493	450

Subjective type	2013/14 Actuals* £000	2014/15 Budget £000	Inflation £000	Savings £000	Other Adjustments £000	2015/16 Budget £000
Expenditure	116,419	97,208	804	-8,337	11,494	101,169
A - Employees	27,242	20,827	60	-5,096	1,388	17,179
C - Premises	729	428	5	-361	1	73
E - Transport Related Expenditure	491	370	4	-113	-21	240
G - Supplies And Services	2,847	1,921	0	-666	745	2,001
J - Third Party Payments	73,443	73,524	735	-2,077	9,380	81,561
L - Transfer Payments	27	37	0	0	0	37
N - Support Services	11,276	35	0	-24	0	11
P - Capital Financing Costs	365	66	0	0	0	66
Income	-26,848	-24,987	-411	1,470	-9,748	-33,676
TA - Government Grants	5	0	0	0	0	0
TB - Reimbursements & Contributions	-13,799	-13,522	-137	-16	-9,961	-23,636
TC - Customer & Client Receipts	-9,577	-7,899	-237	224	208	-7,704
TD - Sales	-115	-69	-2	0	4	-66
TF - Support Services	-53	0	0	0	0	0
TH - Recharges To Other Services	-3,310	-3,498	-35	1,262	0	-2,271
Grand Total	89,570	72,220	393	-6,866	1,746	67,493

Adult Services

Subjective type	2012/13 Actuals* £000	2013/14 Budget £000	Inflation £000	Savings £000	Other Adjustments £000	2014/15 Budget £000
Expenditure	45,683	37,067	320	193	3,131	40,711
A - Employees	10,178	6,928	21	-388	1,162	7,723
C - Premises	264	43	0	-2	1	43
E - Transport Related Expenditure	131	48	0	-25	1	24
G - Supplies And Services	662	175	0	-26	-13	136
J - Third Party Payments	30,213	29,836	298	634	1,979	32,748
L - Transfer Payments	27	37	0	0	0	37
N - Support Services	4,208	0	0	0	0	0
Income	-10,198	-7,983	-178	-566	-2,034	-10,761
TB - Reimbursements & Contributions	-3,577	-3,084	-31	0	-1,999	-5,114
TC - Customer & Client Receipts	-6,178	-4,899	-147	-566	-35	-5,647
TF - Support Services	-28	0	0	0	0	0
TH - Recharges To Other Services	-414	0	0	0	0	0
Grand Total	35,485	29,084	142	-373	1,097	29,950

Disabilities

Subjective type	2013/14 Actuals* £000	2014/15 Budget £000	Inflation £000	Savings £000	Other Adjustments £000	2015/16 Budget £000
Expenditure	24,865	21,672	200	-786	1,999	23,085
A - Employees	2,841	2,282	7	-25	-39	2,225
C - Premises	12	4	0	0	0	4
E - Transport Related Expenditure	298	252	3	-83	0	172
G - Supplies And Services	297	78	0	-21	0	58
J - Third Party Payments	18,985	19,055	191	-657	2,038	20,626
N - Support Services	2,431	0	0	0	0	0
Income	-5,216	-4,766	-63	0	-1,107	-5,937
TB - Reimbursements & Contributions	-4,490	-3,989	-40	0	-1,107	-5,136
TC - Customer & Client Receipts	-723	-777	-23	0	0	-801
TD - Sales	-3	0	0	0	0	0
Grand Total	19,649	16,906	137	-786	892	17,149

In-House Residential Homes

Subjective type	2013/14 Actuals* £000	2014/15 Budget £000	Inflation £000	Savings £000	Other Adjustments £000	2015/16 Budget £000
Expenditure	8,171	3,807	9	-2,864	0	952
A - Employees	5,250	3,455	8	-2,599	0	864
C - Premises	43	26	0	-20	0	7
E - Transport Related Expenditure	5	2	0	-2	0	1
G - Supplies And Services	361	324	0	-244	0	80
J - Third Party Payments	685	0	0	0	0	0
N - Support Services	1,827	0	0	0	0	0
Income	-1,375	-967	-29	725	0	-271
TC - Customer & Client Receipts	-1,375	-967	-29	725	0	-271
Grand Total	6,796	2,841	-20	-2,140	0	681

Mental Health Services

Subjective type	2013/14 Actuals* £000	2014/15 Budget £000	Inflation £000	Savings £000	Other Adjustments £000	2015/16 Budget £000
Expenditure	16,748	15,854	140	-2,165	317	14,146
A - Employees	2,930	2,632	9	-632	0	2,009
E - Transport Related Expenditure	5	1	0	0	0	1
G - Supplies And Services	63	105	0	0	0	105
J - Third Party Payments	13,017	13,098	131	-1,533	317	12,013
N - Support Services	733	4	0	0	0	4
P - Capital Financing Costs	0	15	0	0	0	15
Income	-4,962	-4,905	-69	1,414	86	-3,473
TB - Reimbursements & Contributions	-1,247	-536	-5	0	0	-542
TC - Customer & Client Receipts	-903	-982	-29	56	86	-869
TD - Sales	-38	3	0	0	0	4
TH - Recharges To Other Services	-2,774	-3,390	-34	1,358	0	-2,066
Grand Total	11,786	10,949	71	-751	403	10,672

Promoting Independence

Subjective type	2013/14 Actuals* £000	2014/15 Budget £000	Inflation £000	Savings £000	Other Adjustments £000	2015/16 Budget £000
Expenditure	4,690	3,713	15	-1,854	450	2,323
A - Employees	3,199	2,931	9	-1,417	21	1,545
C - Premises	391	350	4	-340	0	13
E - Transport Related Expenditure	37	49	0	-3	-21	26
G - Supplies And Services	314	288	0	-68	448	668
J - Third Party Payments	78	70	1	-3	2	71
N - Support Services	672	25	0	-24	0	1
Income	-909	-853	-15	111	-682	-1,440
TB - Reimbursements & Contributions	-413	-400	-4	0	-843	-1,247
TC - Customer & Client Receipts	-356	-273	-8	9	157	-116
TD - Sales	-72	-72	-2	0	4	-70
TH - Recharges To Other Services	-67	-108	-1	102	0	-7
Grand Total	3,781	2,859	-1	-1,743	-232	883

Resources & Central Budgets

Subjective type	2013/14 Actuals* £000	2014/15 Budget £000	Inflation £000	Savings £000	Other Adjustments £000	2015/16 Budget £000
Expenditure	3,361	4,403	30	-267	4,881	9,046
A - Employees	1,044	754	1	0	-10	745
G - Supplies And Services	761	711	0	-267	310	754
J - Third Party Payments	964	2,887	29	0	4,580	7,495
N - Support Services	226	0	0	0	0	0
P - Capital Financing Costs	365	52	0	0	0	52
Income	-1,088	-2,965	-30	0	-4,950	-7,944
TB - Reimbursements & Contributions	-1,088	-2,965	-30	0	-4,950	-7,944
Grand Total	2,273	1,439	0	-267	-69	1,102

Strategic Planning & Commissioning

Subjective type	2013/14 Actuals* £000	2014/15 Budget £000	Inflation £000	Savings £000	Other Adjustments £000	2015/16 Budget £000
Expenditure	12,896	10,691	92	-594	717	10,906
A - Employees	1,797	1,844	6	-35	254	2,069
C - Premises	16	6	0	0	0	6
E - Transport Related Expenditure	15	17	0	0	0	17
G - Supplies And Services	390	240	0	-40	0	200
J - Third Party Payments	9,500	8,578	86	-519	463	8,608
N - Support Services	1,178	6	0	0	0	6
Income	-3,098	-2,548	-27	-213	-1,062	-3,850
TB - Reimbursements & Contributions	-2,977	-2,548	-27	-16	-1,062	-3,652
TC - Customer & Client Receipts	-41	0	0	0	0	0
TF - Support Services	-24	0	0	0	0	0
TH - Recharges To Other Services	-56	0	0	-197	0	-197
Grand Total	9,799	8,143	64	-807	-344	7,056

General Fund Housing

Service	2013/14 Actuals* £000	2014/15 Budget £000	Inflation £000	Savings £000	Other Adjustments £000	2015/16 Budget £000	FTE
Contributions to HRA	536	245	2	0	-2	245	2
Homelessness	6,332	5,489	-3	-600	48	4,934	106
Housing Commissioning	11,782	10,812	107	-300	-75	10,544	3
Strategy Advice & Social Landlords	4,430	2,567	8	-20	24	2,578	67
Grand Total	23,080	19,112	114	-920	-5	18,301	177

Subjective type	2013/14 Actuals* £000	2014/15 Budget £000	Inflation £000	Savings £000	Other Adjustments £000	2015/16 Budget £000
Expenditure	43,219	37,685	242	-3,414	57	34,571
A - Employees	8,134	7,396	21	-320	220	7,317
C - Premises	3,253	3,307	33	0	182	3,523
E - Transport Related Expenditure	5	9	0	0	0	9
G - Supplies And Services	3,198	1,422	0	-155	50	1,317
J - Third Party Payments	17,279	16,151	162	-1,675	-172	14,466
L - Transfer Payments	6,264	6,672	0	-1,214	-159	5,300
N - Support Services	5,022	2,702	27	-50	-64	2,615
P - Capital Financing Costs	64	25	0	0	0	25
Income	-20,139	-18,574	-128	2,494	-62	-16,271
TA - Government Grants	-6,349	-6,085	0	821	152	-5,112
TB - Reimbursements & Contributions	-4,495	-3,507	-35	300	-24	-3,266
TC - Customer & Client Receipts	-359	-173	-5	0	-130	-309
TE - Rents	-7,453	-7,362	-74	1,372	-75	-6,138
TF - Support Services	-5	0	0	0	0	0
TG - Interest	-16	0	0	0	0	0
TH - Recharges To Other Services	-1,463	-1,446	-14	0	14	-1,446
Grand Total	23,080	19,112	114	-920	-5	18,301

Homelessness

Subjective type	2013/14 Actuals* £000	2014/15 Budget £000	Inflation £000	Savings £000	Other Adjustments £000	2015/16 Budget £000
Expenditure	24,849	23,380	118	-3,094	-68	20,337
A - Employees	4,829	4,598	10	-300	6	4,314
C - Premises	3,247	3,304	33	0	182	3,519
E - Transport Related Expenditure	3	6	0	0	-1	6
G - Supplies And Services	1,415	1,327	0	-155	27	1,199
J - Third Party Payments	5,695	5,473	55	-1,375	-65	4,088
L - Transfer Payments	6,264	6,672	0	-1,214	-159	5,300
N - Support Services	3,332	1,976	20	-50	-59	1,886
P - Capital Financing Costs	64	25	0	0	0	25
Income	-18,516	-17,892	-121	2,494	117	-15,403
TA - Government Grants	-6,349	-6,085	0	821	152	-5,112
TB - Reimbursements & Contributions	-3,791	-3,475	-35	300	41	-3,170
TC - Customer & Client Receipts	-154	-145	-4	0	-9	-159
TE - Rents	-7,453	-7,362	-74	1,372	-75	-6,138
TH - Recharges To Other Services	-770	-824	-8	0	8	-824
Grand Total	6,332	5,489	-3	-600	48	4,934

Housing Commissioning

Subjective type	2013/14 Actuals* £000	2014/15 Budget £000	Inflation £000	Savings £000	Other Adjustments £000	2015/16 Budget £000
Expenditure	12,155	10,843	107	-300	-106	10,544
A - Employees	194	182	1	0	-1	182
C - Premises	2	1	0	0	0	1
G - Supplies And Services	400	21	0	0	1	22
J - Third Party Payments	11,497	10,639	106	-300	-106	10,339
N - Support Services	63	0	0	0	0	0
Income	-373	-32	0	0	32	0
TB - Reimbursements & Contributions	-373	-32	0	0	32	0
Grand Total	11,782	10,812	107	-300	-75	10,544

Strategy Advice and Social Landlords

Subjective type	2013/14 Actuals* £000	2014/15 Budget £000	Inflation £000	Savings £000	Other Adjustments £000	2015/16 Budget £000
Expenditure	5,664	3,217	15	-20	235	3,446
A - Employees	3,082	2,616	9	-20	216	2,821
C - Premises	3	2	0	0	0	2
E - Transport Related Expenditure	2	3	0	0	0	4
G - Supplies And Services	1,338	59	0	0	21	81
J - Third Party Payments	87	39	0	0	0	39
N - Support Services	1,151	497	5	0	-3	499
Income	-1,234	-650	-7	0	-211	-868
TB - Reimbursements & Contributions	-331	0	0	0	-96	-96
TC - Customer & Client Receipts	-205	-28	-1	0	-121	-150
TF - Support Services	-5	0	0	0	0	0
TH - Recharges To Other Services	-693	-622	-6	0	6	-622
Grand Total	4,430	2,567	8	-20	24	2,578

Transport

Service	2013/14 Actuals* £000	2014/15 Budget £000	Inflation £000	Savings £000	Other Adjustments £000	2015/16 Budget £000	FTE
Accessible Transport	15,477	15,832	151	-178	45	15,850	21
Camden Transport Services	1,070	-491	-53	0	161	-384	87
Grand Total	16,547	15,341	98	-178	206	15,466	108

Subjective type	2013/14 Actuals* £000	2014/15 Budget £000	Inflation £000	Savings £000	Other Adjustments £000	2015/16 Budget £000
Expenditure	24,600	23,397	189	-178	-604	22,804
A - Employees	4,066	3,862	8	0	-377	3,493
C - Premises	87	22	0	0	0	23
E - Transport Related Expenditure	5,132	4,690	47	-33	363	5,067
G - Supplies And Services	278	563	0	0	-305	259
J - Third Party Payments	12,966	13,414	134	-145	-28	13,376
N - Support Services	1,052	0	0	0	6	6
P - Capital Financing Costs	1,020	845	0	0	-263	582
Income	-8,053	-8,056	-92	0	810	-7,338
TA - Government Grants	0	0	0	0	0	0
TB - Reimbursements & Contributions	-216	-208	-2	0	0	-210
TC - Customer & Client Receipts	-392	-562	-17	0	-30	-608
TH - Recharges To Other Services	-7,429	-7,286	-73	0	840	-6,519
TZ - Miscellaneous Income	-16	0	0	0	0	0
Grand Total	16,547	15,341	98	-178	206	15,466

Accessible Transport

Subjective type	2013/14 Actuals* £000	2014/15 Budget £000	Inflation £000	Savings £000	Other Adjustments £000	2015/16 Budget £000
Expenditure	15,806	16,127	154	-178	45	16,149
A - Employees	797	802	2	0	0	804
C - Premises	28	11	0	0	0	11
E - Transport Related Expenditure	1,701	1,781	18	-33	73	1,839
G - Supplies And Services	81	107	0	0	0	107
J - Third Party Payments	12,966	13,414	134	-145	-28	13,376
N - Support Services	234	0	0	0	0	0
P - Capital Financing Costs	0	13	0	0	0	13
Income	-329	-295	-3	0	0	-298
TB - Reimbursements & Contributions	-216	-208	-2	0	0	-210
TD - Sales	-0	0	0	0	0	0
TH - Recharges To Other Services	-113	-87	-1	0	0	-88
Grand Total	15,477	15,832	151	-178	45	15,850

Transport Services

Subjective type	2013/14 Actuals* £000	2014/15 Budget £000	Inflation £000	Savings £000	Other Adjustments £000	2015/16 Budget £000
Expenditure	8,795	7,269	35	0	-649	6,655
A - Employees	3,269	3,060	6	0	-377	2,689
C - Premises	59	12	0	0	0	12
E - Transport Related Expenditure	3,431	2,908	29	0	290	3,228
G - Supplies And Services	197	456	0	0	-305	152
N - Support Services	818	0	0	0	6	6
P - Capital Financing Costs	1,020	833	0	0	-263	569
Income	-7,725	-7,761	-89	0	810	-7,039
TC - Customer & Client Receipts	-392	-562	-17	0	-30	-608
TH - Recharges To Other Services	-7,317	-7,199	-72	0	840	-6,431
TZ - Miscellaneous Income	-16	0	0	0	0	0
Grand Total	1,070	-491	-53	0	161	-384

Director:

Julie Billett

Total Revenue Budget:

£27,812,000

Full Time Equivalents (FTE's):

57*

(*All staff employed by Islington within Shared Service)

Public Health

The purpose of the Public Health function is to protect and improve the health and wellbeing of Camden residents. Public health interventions and activities aim to improve quality of life, to prevent health problems occurring or worsening, and to overcome health inequalities.

As part of the health arrangements, Public Health works closely with other key stakeholders across the public health delivery system, including providing a 'core offer' of intelligence, public health advice and support to Camden Clinical Commissioning Group to support needs-led, evidence-based commissioning of health services for the local population.

The Council's public health function is delivered through a shared service with the London Borough of Islington, in order to benefit from a shared approach to mutual issues, shared learning and expertise, and increased efficiencies through joint commissioning and collaboration.

The three key elements of public health are:

Health improvement: This includes contributing to increased life expectancy and healthier lifestyles as well as reducing inequalities in health and addressing the wider social determinants of health. This may be

through specific intervention programmes, influencing and informing wider health commissioning and embedding a health perspective in all Council services. Some examples of public health interventions and programmes include tobacco control and smoking cessation support, sexual health services, and a range of programmes and services to help people be more active and maintain a healthy weight.

Health protection: This includes protecting the population from infectious diseases, environmental hazards, and other risks to health, and assuring the local system's emergency planning and preparedness arrangements. Surveillance, monitoring & analysis of the population's health & wellbeing are also key to improving health and tackling inequalities.

Public health advice and support: This includes assisting those who commission health and wellbeing services to understand the health profile and health needs of the local population, and plan services to meet those needs, and improve health and wellbeing outcomes, as well as evaluating how successful services are in meeting needs.

Public Health Directorate

Division	2013/14 Actuals* £000	2014/15 Budget £000	Inflation £000	Savings £000	Other Adjustments £000	2015/16 Budget £000
Children 5-19 Public Health Programme	1,602	1,320	0	389	2,106	3,815
Health Protection	0	10	0	0	0	10
NHS Health Checker Programmes	635	817	0	0	0	817
Obesity & Physical Activity	630	2,020	0	-146	0	1,874
Other Public Health Services	728	951	0	773	0	1,724
Public Health Leadership	2,743	3,023	0	-727	-155	2,141
Sexual Health	7,817	7,475	0	182	0	7,657
Smoking & Tobacco	697	1,034	0	0	0	1,034
Substance Misuse	9,119	8,948	0	-398	189	8,739
Grand Total	23,972	25,599	0	73	2,140	27,812

Subjective Type	2013/14 Actuals* £000	2014/15 Budget £000	Inflation £000	Savings £000	Other Adjustments £000	2015/16 Budget £000
Expenditure	24,803	25,971	0	6	2,140	28,117
A - Employees	3	0	0	0	0	0
C - Premises	4	0	0	0	0	0
G - Supplies And Services	166	177	0	-10	19	186
J - Third Party Payments	23,848	25,794	0	16	2,121	27,931
N - Support Services	784	0	0	0	0	0
Income	-831	-372	0	67	0	-306
TA - Government Grants	-306	-306	0	0	0	-306
TB - Reimbursements & Contributions	-522	0	0	0	0	0
TD - Sales	-3	0	0	0	0	0
TH - Recharges To Other Services	0	-67	0	67	0	0
Grand Total	23,972	25,599	0	73	2,140	27,812

Borough Solicitor: **Andrew Maughan**

Total Revenue Budget: **£4,196,000**

Full Time Equivalents (FTE's): **68**

Law and Governance

Law and Governance department is made up of two services, Legal Services and Democratic Services.

Legal Services

Legal Services provides advice and support to the Council on the full range of its legal functions. Legal Services also continues to support the Standards Committee as part of taking forward the corporate governance and ethical standards issues for the Council.

The service is made up of 3 legal teams specialising in different areas of law. These include:

- Children and adult care
- Litigation – 5 sub teams: information access; criminal and anti-social behaviour; housing; civil litigation; and employment.
- Planning, licensing, conveyancing and contracts – 3 sub teams: conveyancing; contracts; licensing and planning

Democratic Services

Democratic Service comprises of three sections:

1. Committee Services: ensures the effective operation of the Council's governance arrangements. The service supports the committees and decision-making structures of the Council, maintaining the Council's constitution.

2. Electoral Services: is responsible for the running of elections and electoral registration. The service works hard to increase voter registration and voter turnout and is in regular contact with all Borough residents to ensure they are registered to vote. It also supports other election such as Business Improvement District ballots and the UK Youth MP election and some community elections.

3. The Mayor's Office: provides specialist administrative and project and event management support and advice to the Mayor and Deputy Mayor. The team also co-ordinates annual corporate events on behalf of the Council.

Law & Governance Directorate

Division	2013/14 Actuals* £000	2014/15 Budget £000	Inflation £000	Savings £000	Other Adjustments £000	2015/16 Budget £000	FTE
Democratic Services	123	2,276	1	-85	-5	2,187	20
Legal Services	2,301	2,439	-1	-429	0	2,009	48
Grand Total	2,424	4,715	0	-514	-5	4,196	68

Subjective Type	2013/14 Actuals* £000	2014/15 Budget £000	Inflation £000	Savings £000	Other Adjustments £000	2015/16 Budget £000
Expenditure	9,290	5,456	10	-514	120	5,072
A - Employees	4,986	4,325	10	-514	55	3,876
C - Premises	77	7	0	0	0	7
E - Transport Related Expenditure	4	5	0	0	0	5
G - Supplies And Services	1,134	1,112	0	0	58	1,169
J - Third Party Payments	3	3	0	0	0	3
N - Support Services	3,086	4	0	0	8	12
Income	-6,866	-741	-11	0	-125	-876
TB - Reimbursements & Contributions	-60	-86	-3	0	0	-88
TC - Customer & Client Receipts	-358	-320	-6	0	0	-326
TD - Sales	-8	-6	0	0	0	-6
TF - Support Services	-6,068	0	0	0	0	0
TH - Recharges To Other Services	-223	-184	-2	0	0	-186
TZ - Miscellaneous Income	-148	-146	0	0	-125	-271
Grand Total	2,424	4,715	0	-514	-5	4,196

Deputy Chief Executive & Director of Transformation: **Rachel Stopard**

Total Revenue Budget: **£5,171,000**

Full Time Equivalents (FTE's): **139**

services across the Council as one of the Medium Term Financial Strategy proposals.

Strategy and Organisation Development

The Strategy and Organisation Development department was formed in January 2012 and brings together the strategy, communications, Programme Management Office and HR services teams.

The department is currently made up of five teams:

The Chief Executive's Office: providing the Council's leadership.

Deputy Chief Executive and Director of Transformation: oversees the transformation of Camden for the achievement of the Camden Plan.

Human Resources: ensures that the Council has the people and organisational capacity required to deliver its aims and priorities and delivering HR support services that contribute to keeping the Council running smoothly.

Communications Team (including Creative Services): provides communications support and advice to the Council.

Programme Management Office: provides support for effective management and delivery of Camden's critical projects and programmes

The budget currently includes the **Corporate Strategy Function**, which provides support to the Council's strategic leadership. This service will undergo a major review in 2015/16, along with all strategy support

Strategy & Organisation Development Directorate

Division	2013/14 Actuals* £000	2014/15 Budget £000	Inflation £000	Savings £000	Other Adjustments £000	2015/16 Budget £000	FTE
Organisation Development	556	4,812	6	-1,176	118	3,760	67
Strategy	3,407	3,460	10	-2,116	56	1,410	72
Grand Total	3,963	8,272	16	-3,292	174	5,171	139

Subjective type	2013/14 Actuals* £000	2014/15 Budget £000	Inflation £000	Savings £000	Other Adjustments £000	2015/16 Budget £000
Expenditure	17,846	10,221	27	-3,292	204	7,161
A - Employees	10,347	7,747	25	-2,988	211	4,994
C - Premises	455	222	2	0	0	224
E - Transport Related Expenditure	8	6	0	0	0	6
G - Supplies And Services	2,541	2,142	0	-303	-6	1,832
J - Third Party Payments	12	50	0	0	0	50
N - Support Services	4,399	0	0	0	0	0
P - Capital Financing Costs	84	54	0	0	0	54
Income	-13,883	-1,949	-11	0	-31	-1,990
TB - Reimbursements & Contributions	-282	-249	-7	0	-31	-287
TC - Customer & Client Receipts	-2	-23	-1	0	0	-24
TD - Sales	-144	-95	-3	0	0	-98
TF - Support Services	-13,112	-1,581	0	0	0	-1,581
TH - Recharges To Other Services	-343	0	0	0	0	0
Grand Total	3,963	8,272	16	-3,292	174	5,171

Director: **Mike O'Donnell**
 Total Revenue Budget: **£43,417,000**
 Full Time Equivalents (FTE's): **695**

Finance

The Directorate is responsible for core finance, audit, procurement, property, revenue services and ICT functions within the Council. In the past year, it also took on responsibility for business support. The main functions of each of its six Divisions are described below.

Corporate Finance provides the strategic and operational finance function across the authority. From 2015/16, the service will consist of the following services:

- A Financial Strategy service responsible for ensuring an integrated approach to strategic financial planning across General Fund, Housing Revenue Account and schools revenue and capital budgets which supports delivery of Camden Plan outcomes within the context of financial austerity;
- A Financial Management and Accountancy service responsible for ensuring robust financial management and accounting arrangements within the authority and effective support and advice to managers to help them manage their own finances and deliver the council's Financial Strategy;
- A Treasury and Transactions service responsible for development and delivery of strategy in relation to Pension Fund investments and treasury functions, management of the Council's insurance arrangements and delivery of the Council's payments function.

Internal Audit, Anti-Fraud & Investigation and Risk Management has a key role in ensuring assurance within the authority. It covers the following services:

- Internal Audit - provides independent and objective assurances on the corporate governance and risk management arrangements. There is a shared service for Internal Audit with Islington Council. This has delivered savings for both authorities on contractor rates, management costs and on operational efficiencies.
- Anti-Fraud and Investigations - promotes fraud awareness and investigates/reports on potential fraud and irregularity.
- The corporate risk management service - supports the implementation of the Council's strategic approach to risk management.

Procurement: develops the Council wide procurement strategy and supports the procurement of third-party goods and services. It aims to ensure value for money is achieved and that the Council is open, fair and transparent in its contracting. The service also ensures that the Council uses its buying power to help achieve our strategic ambitions, such as social value.

There are three hubs which provide procurement services across the council on a category management basis:

- Environment and Corporate Services
- Capital and Facilities Management
- People Services

There is also a small strategic procurement team which has responsibility for procurement strategy, and policy and performance.

Revenue Services consists of five services:

- The Benefits Service administers Housing Benefit and the Council Tax Reduction (CTR) scheme.
- Council Tax and Business Rates collects amounts due from residents and local businesses.
- The Income Management Team looks after the Council's Income Management system which processes all payments received by the Council.
- The Business Support Service is a newly centralised service which supports the needs of the Council in all aspects of business administration including records management.
- Member Support Services transferred to this Directorate in 2014/15, and supports all aspect of Member requirements, including the Cabinet Office.

Property Services provides a range of valuation, development, management and property related services. In addition to the provision of strategic property advice, the division is divided into five main groups:

- Corporate and Commercial Management
- Valuation and Disposals
- The Accommodation Strategy
- Facility Management
- Special Projects including the Communities Investment Programme

ICT Services provides support and development for all Council systems. It:

- Enables technology programmes for customer access, agile working business intelligence and multi-agency working.
- Delivers service improvement and support services for Camden's applications including finance, HR, revenues, housing, social care and environment.
- Provides shared infrastructure services including provision of cloud services, digital communications, workplace technologies and information security.

- Carries out innovation and research functions to ensure IT provision offers value for money, is aligned with council priorities and is based on industry best practice.

Supplies ICT services to Camden's primary, secondary and special schools, and to the Citizens' Advice Bureau (CAB).

Finance Directorate

Division	2013/14 Actuals* £000	2014/15 Budget £000	Inflation £000	Savings £000	Other Adjustments £000	2015/16 Budget £000	FTE
Corporate Finance	231	4,236	4	-906	204	3,538	81
Finance Directorate & NLWA	1,665	613	0	0	0	612	4
ICT	27	14,363	12	-3,728	11	10,658	175
Internal Audit	41	1,005	3	-75	-5	928	16
Procurement	122	1,803	3	-186	-5	1,615	34
Property	-393	19,196	82	-2,850	51	16,479	75
Revenues	2,313	12,863	-68	-1,102	-1,706	9,987	310
Commissioning*	0	0	0	-400	0	-400	0
Grand Total	4,005	54,078	36	-9,247	-1,450	43,416	695

*Savings yet to be allocated to Directorates, pending review of Commissioning services.

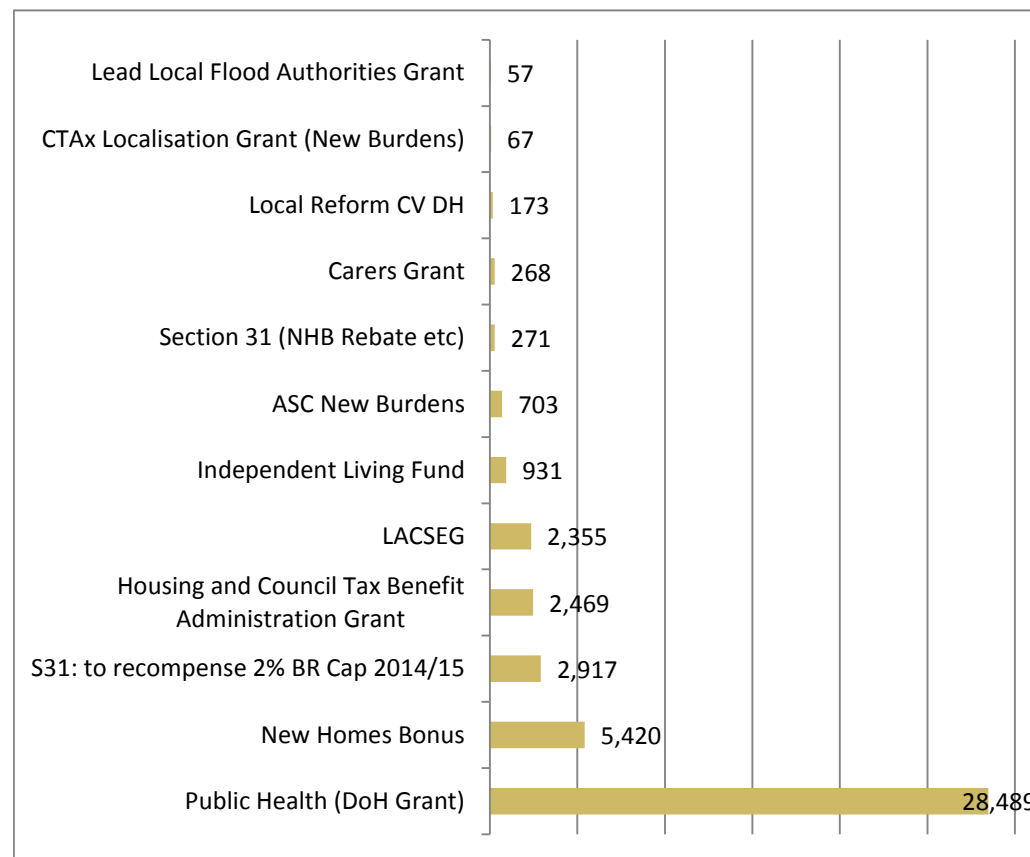
Net Expenditure	2013/14 Actuals* £000	2014/15 Budget £000	Inflation £000	Savings £000	Other Adjustments £000	2015/16 Budget £000
Expenditure	271,250	260,431	307	-8,983	-1,251	250,539
A - Employees	35,086	34,669	93	-6,408	-220	28,134
C - Premises	14,336	14,713	208	-694	253	14,479
E - Transport Related Expenditure	208	118	1	0	-7	112
G - Supplies And Services	14,973	10,623	0	-1,783	-1,055	7,785
J - Third Party Payments	482	485	5	-97	-183	211
L - Transfer Payments	190,031	191,171	0	0	0	191,171
N - Support Services	9,759	14	0	0	-4	10
P - Capital Financing Costs	6,376	8,638	0	0	0	8,638
Income	-267,245	-206,353	-272	-264	-234	-207,123
TA - Government Grants	-189,984	-190,506	0	0	0	-190,506
TB - Reimbursements & Contributions	-6,022	-5,669	-122	8	-20	-5,802
TC - Customer & Client Receipts	-3,455	-1,667	-11	-372	-160	-2,210
TD - Sales	0	0	0	0	0	0
TE - Rents	-7,066	-6,289	-126	100	-5	-6,320
TF - Support Services	-57,374	-889	0	0	-33	-922
TG - Interest	-20	0	0	0	0	0
TH - Recharges To Other Services	-2,719	-1,317	-13	0	-16	-1,345
TZ - Miscellaneous Income	-605	-17	0	0	0	-17
Grand Total	4,005	54,078	36	-9,247	-1,450	43,416

Other Budgets

Other Budgets	2015/16 Budget £000
Reserve Movements	-18,886
Interest	726
Pensions	16,304
Levies	1,931
Capital Financing	-9,413
Specific Grants (see table)	-44,120
Other	14,639
TOTAL	-38,819

Specific Grants from Central Government

The Public Health grant is ring fenced. This means that it has conditions attached to it with regards to how it is spent. All the remaining grants are non-ring fenced which means they can be spent on general expenditure.



Housing Revenue Account

2015/2016

Director: **Rosemary Westbrook**

Total Gross Budget: **£214,289,000**

Full Time Equivalents (FTE's): **899**

Housing Revenue Account

Investing in Camden's homes

The Council manages a large housing portfolio comprising 33,000 (24,000 tenanted, 9000 leasehold) homes of various types, ranging from street properties in conservation areas to flats developed by the GLC through to the modern estates of the 1970's and 80's. Many estates are supported by complex mechanical and electrical infrastructure and the Council has significant obligations to make sure services are provided safely. Maintaining this asset base requires a long-term investment strategy, and the end of the Government controlled subsidy system and move to 'self-financing' for council housing allows the council to achieve this.

Over recent years, funding restrictions have meant that the Council has relied on time-limited housing investment programmes, focussing on specific types of work and funded, in the main, by a combination of government grant and capital receipts from disposals. In the last decade, the Raising the Standard programme was replaced by a programme centred on decent homes, which in turn was replaced by Better Homes in September 2010. These programmes have provided much needed investment in many homes and place the Council in a strong position to benefit from the new financial freedoms

Running alongside the more traditional housing investment programmes such as Better Homes, the Council has an estate regeneration programme focussed on sites with high investment needs and / or development potential. This work forms part of the wider Community Investment Programme which aims to make best use of Council assets and amenities.

The Council has approved a five year programme of major works together with a policy of moving towards a cyclical maintenance approach for the housing stock. This policy aims to improve the overall quality of tenants homes and reduce the amount spent on reactive repairs in the future. Over the next 5 years, the council has already committed to spend a further £250m on major works on the existing stock. Future spending on major works will continue to be funded by a mix of receipts from estate regeneration and contributions from the housing revenue account funded through rent increases. To meet this commitment, a 3.9% rent increase has been approved for 2015/16 that allows an additional contribution of £2.2m towards major works.

Housing Revenue Account

Division	2013/14 Actuals* £000	2014/15 Budget £000	Inflation £000	Savings £000	Other Adjustments £000	2015/16 Budget £000	FTE
Capital Financing Costs	61,345	64,002	0	0	-58	63,944	0
Charges for Services	-43,686	-40,245	-45	0	-2,563	-42,853	0
Commercial Properties	1,615	1,543	18	0	33	1,593	0
Concierge Services	850	958	1	0	1	957	1
Contingency Provision	0	3,632	0	0	-2,132	1,500	0
Corporate & Democratic Core	2,253	2,380	12	0	1,354	3,720	0
Dwelling Rents	-123,621	-130,627	0	0	-3,834	-134,461	0
Estate Management	12,932	12,791	156	0	141	12,953	206
Grounds Maintenance	0	0	0	0	0	0	0
HM Other	1,341	1,527	17	0	1,872	3,370	55
Housing Management Strategy	377	1,106	21	0	-131	967	12
Housing Needs	1,071	1,143	1	0	8	1,152	8
Housing Support Group	4,966	5,191	55	0	378	5,546	79
Interest on Balances	-227	-266	0	0	0	-266	0
Other Rents	-10,088	-10,260	-15	0	-143	-10,418	0
Power	11,497	12,844	80	0	-64	12,856	0
Provision for Bad Debts	2,417	1,962	0	0	-750	1,212	0
RCCO	27,942	11,593	0	0	2,450	14,043	0
Rent and Rates	4,874	5,795	58	0	0	5,853	0
Repairs Allocation	33,747	32,917	422	0	3,722	36,966	176
Repairs Management	13,950	14,523	153	0	237	14,705	186
Reserves Brought Forward	0	-47,101	0	0	47,101	0	0
Reserves Carried Forward	0	47,101	0	0	-48,564	-1,463	0
Subsidy	-6,824	-6,824	0	0	0	-6,824	0
Supporting People Grant	0	0	0	0	0	0	0
Supporting People Services	58	105	1	0	0	106	0
Temporary Accommodation	2,104	2,179	34	0	137	2,301	57
Tenancy Services & DMCs	3,861	4,437	38	0	-78	4,343	51
Tenant Lease hold Services	7,472	6,257	61	0	553	6,801	68
Tenant Management Organisations	1,960	1,339	13	0	50	1,399	1
Grand Total	12,186	0	1,082	0	-282	0	899

Housing Revenue Account

Subjective type	2013/14 Actuals* £000	2014/15 Budget £000	Inflation £000	Savings £000	Other Adjustments £000	2015/16 Budget £000
Expenditure	219,619	207,081	1,198	0	6,809	214,289
A - Employees	36,113	34,500	414	0	3,458	38,372
C - Premises	58,540	57,870	559	0	4,303	62,732
E - Transport Related Expenditure	1,367	1,530	15	0	106	1,651
G - Supplies And Services	12,083	15,937	0	0	-3,681	12,256
J - Third Party Payments	5,051	4,702	43	0	39	4,784
L - Transfer Payments	2,442	10,968	0	0	-360	10,608
N - Support Services	16,133	16,647	166	0	192	16,206
P - Capital Financing Costs	87,890	64,927	0	0	2,752	67,679
Income	-207,433	-207,081	-116	0	-7,092	-214,289
TA - Government Grants	-6,824	-6,824	0	0	0	-6,824
TB - Reimbursements & Contributions	-1,750	-988	-30	0	-6	-1,024
TC - Customer & Client Receipts	-43,930	-40,974	-66	0	-1,975	-43,015
TD - Sales	-1	-4	-0	0	0	-4
TE - Rents	-133,777	-140,593	0	0	-4,342	-144,935
TF - Support Services	-242	-46	0	0	0	-46
TG - Interest	-264	-316	0	0	0	-316
TH - Recharges To Other Services	-7,515	-6,027	-20	0	-151	-6,198
TZ - Miscellaneous Income	-13,130	-11,310	0	0	-618	-11,927
Grand Total	12,186	0	1,082	0	-282	0

Capital Programme

2015/2020

Camden's Capital Programme

The council has a substantial Capital Programme spanning many years. This consists of a number of high profile self-financing projects with a large backlog maintenance programme.

Main Programme Areas

Community Investment Programme (CIP)

The Community Investment Programme (CIP) is a long-term programme bringing together a range of work focussed on ensuring best use of the Council's assets to improve, shape and transform key places and services within Camden, whilst simultaneously addressing a critical capital funding gap. The programme is making and will continue to make an important contribution to the delivery of objectives within the Camden Plan, particularly harnessing the benefits of economic growth, tackling inequality, investing in our communities to ensure sustainable neighbourhoods and delivering value for money. The key objectives are:

- To work with local people to identify ways to unlock the value of some of the borough's assets (non-residential buildings and land)
- To help bring our schools up to modern standards
- To provide new school places to meet the growing demographic demands.
- To provide opportunities for housing/ provide new housing
- To regenerate housing estates
- To improve the environment and places in which the Council's assets are located
- To improve community services
- To sell or redevelop properties that are out of date, expensive to maintain, or underused and difficult to access to generate funds to reinvest in the Council's capital programme
- To significantly reduce on-going maintenance costs for both the Council and third sector/partner organisations to help deliver more sustainable services
- To modernise the property portfolio

- To make better use of the property portfolio
- To stimulate the local economy through private sector partnerships or straight disposal for development to enhance the building fabric across the borough

Better Homes

Improvements to Council housing are an important part of the Community Investment Programme, with the objective of funding the Council's housing investment strategy. The Better Homes strategy includes the achievement of the Decent Homes standard for Camden's 24,000 HRA dwellings. Another element is a programme of housing regeneration in certain estates. The CIP target is to build 3,050 new homes by 2023/24 including 1,400 affordable homes. Cabinet approval to 75% of these homes has been agreed.

Homes for Older People

This project includes building two new care homes at Maitland Park and Wellesley Road, with extra care sheltered housing also located at Maitland Park, and building a new Charlie Ratchford Resource centre with extra care sheltered housing above. In order to fund this work, the Council will dispose of Ingestre Road, Branch Hill and St. Margarets elderly person's homes and the existing Charlie Ratchford site at Belmont Street.

Kings Cross Accommodation Strategy

A new building that includes a leisure and swimming pool complex, a library and a multi-purpose customer centre and council has been built offices in the Kings Cross redevelopment area and opened in 2014/15. Several former council offices have been disposed of in 2014/15 and more are scheduled for disposal in 2015/16 and later years.

Backlog Maintenance (Baselines)

To ensure a consistent investment approach across the authority, the Council has developed an approach to allocating capital resources on an outcomes basis to mirror the strategy implemented in the allocation of revenue resources. Proposals were split into 'baselines' - defined as the amount required to maintain assets in a steady state (i.e. with no worsening in the level of backlog maintenance), and 'baseline plus' - where the expenditure will provide new services or enhancements to existing service levels.

In September 2014 Cabinet approved baselines of £88m over the period up to 2019/20. This included £31m and £29m for backlog maintenance on schools and infrastructure respectively. The projects categorised as baseline plus are being recommended to the 25 February 2015 Cabinet and will be included in the Capital programme once approved. They have been judged as meeting 3 criteria:

- Meets Camden Plan objectives
- Generates General Fund revenue savings
- Meets statutory/ legal requirements

Funding the Capital Programme

The largest single element of funding is capital receipts. The Council has set targets for capital receipts arising from the disposal of surplus General Fund and HRA assets and from sales of new complementary development including private housing on certain redevelopment sites. Other significant sources of funding are contributions from the Housing Revenue Account and prudential borrowing.

The principles used in developing the Capital Strategy are:

- Clear links between resource allocation and priorities as expressed in the Camden Plan.
- The cost of maintaining and developing the Council's infrastructure is fully recognised within the strategy.
- Baseline Backlog maintenance must be funded over the life of the strategy.
- Revenue impacts and costs to capital schemes are fully recognised in the revenue budgets.
- Housing and Education Resources where available, such as grants in respect of the Council's housing stock and Schools, are used for those services.
- Revenue returns from Capital Invest to Save projects are allocated corporately.
- The costs of the Better Homes and the Estate Regeneration programmes are to be funded from specific external funding and HRA resources.

Capital Programme Summary

Expenditure	2014/15 £000	2015/16 £000	2016/17 £000	2017/18 £000	2018/19 £000	2019/20 £000	TOTAL £000
Culture & Environment	30,443	19,766	11,306	8,587	7,929	7,986	86,017
Children, Schools & Families	38,196	55,285	35,286	10,277	6,400	6,400	151,844
Housing & Adult Social Care	147,598	167,111	175,917	132,787	88,997	81,474	793,884
Finance - Property	51,271	26,857	9,298	8,694	7,342	5,800	109,262
Finance - ICT	5,407	5,161	5,800	1,800	1,800	1,800	21,768
Total Capital Expenditure	272,915	274,180	237,607	162,145	112,468	103,460	1,162,775

Source of Capital Funding	2014/15 £000	2015/16 £000	2016/17 £000	2017/18 £000	2018/19 £000	2019/20 £000	TOTAL £000
Government grants:							
- Dept. for Education grants	10,498	3,343	7,259	2,180	2,000	2,000	27,280
- National Health Service grants	1,287	550	0	0	0	0	1,837
- other government grants	860	1,299	266	266	266	266	3,223
GLA - Housing grants	39,760	27,502	575	0	0	0	67,837
GLA -Transport for London grants	5,679	2,255	0	0	0	0	7,934
Lottery grants	1,438	673	44	0	0	0	2,155
Other Grants	114	0	0	0	0	0	114
Section 106 contributions	10,673	11,797	7,975	0	0	0	30,445
Community Infrastructure Levy	0	1,000	3,000	6,000	6,000	6,000	22,000
Schools contributions	276	0	0	0	0	0	276
Other contributions	177	0	0	0	0	0	177
Major Repairs Reserve	34,400	37,440	37,580	43,173	16,406	870	169,869
Leaseholders' capital contributions	5,346	6,322	5,340	5,000	6,010	3,990	32,008
Revenue contribution (HRA)	0	0	0	0	0	0	0
Corporate Resources:							
- Revenue contributions - General Fund	10,865	14,060	16,172	7,716	9,091	9,148	67,052
- Prudential Borrowing - HRA	22,097	22,273	8,113	537	11,426	32,992	97,438
- Prudential Borrowing - GF	10,982	3,168	0	0	0	0	14,150
- Capital Receipts	118,462	142,498	151,283	97,273	61,269	48,194	618,979
TOTAL	272,914	274,180	237,607	162,145	112,468	103,460	1,162,774

Culture & Environment Capital Programme

Expenditure	2014/15 £000	2015/16 £000	2016/17 £000	2017/18 £000	2018/19 £000	2019/20 £000	TOTAL £000
Planned Improvements - Highways	8,012	6,700	6,968	7,182	7,401	7,629	43,892
Cemeteries	0	1,000	1,000	1,000	0	0	3,000
Libraries and Arts	30	0	0	0	0	0	30
Parks & Open Spaces	2,717	1,448	717	405	528	357	6,171
Sports Centres	43	0	0	0	0	0	43
Area Based Schemes	182	304	0	0	0	0	486
Bus Stop Accessibility	0	0	0	0	0	0	0
Corridors & Neighbourhoods	2,827	1,661	0	0	0	0	4,488
Controlled Parking	3,802	215	0	0	0	0	4,017
Environment	438	0	0	0	0	0	438
Major Projects	2,134	1,694	0	0	0	0	3,828
Principal Road Renewal	723	0	0	0	0	0	723
Sustainability	8,248	5,863	2,623	0	0	0	16,734
Other Schemes	50	0	0	0	0	0	50
Schemes funded by Developers' Contributions	1,236	881	0	0	0	0	2,118
Total Culture & Environment	30,443	19,766	11,307	8,587	7,929	7,986	86,017

Sources of Capital Funding	2014/15 £000	2015/16 £000	2016/17 £000	2017/18 £000	2018/19 £000	2019/20 £000	TOTAL £000
Other Government Grants	861	681	0	0	0	0	1,542
Transport for London Grants	4,314	2,180	0	0	0	0	6,494
GLA - Other Grants	1,365	75	0	0	0	0	1,440
English Heritage	24	0	0	0	0	0	24
Section 106 contributions	4,372	3,556	1,379	0	0	0	9,308
Community Infrastructure Levy	0	1,000	3,000	4,000	4,000	4,000	16,000
Other Contributions	27	0	0	0	0	0	27
Corporate GF RCCO	871	5,865	6,928	4,587	3,929	3,986	26,166
Capital Receipts	18,609	6,409	0	0	0	0	25,018
Total Culture & Environment	30,443	19,766	11,307	8,587	7,929	7,986	86,019

Children, Schools & Families Capital Programme

Expenditure	2014/15 £000	2015/16 £000	2016/17 £000	2017/18 £000	2018/19 £000	2019/20 £000	TOTAL £000
Pre Primary Education	802	3,696	1,750	0	0	0	6,248
Primary / Junior Education	2,422	721	0	0	0	0	3,143
Secondary Education	250	0	0	0	0	0	250
Planned Improvements Buildings	246	2,381	10,063	8,900	6,400	6,400	34,390
Special Education	6,129	4,778	280	0	0	0	11,187
Other	3,287	4,514	0	0	0	0	7,801
Community Investment Programme	17,621	34,395	22,894	1,377	0	0	76,287
Kings Cross Redevelopment	6,500	4,800	299	0	0	0	11,599
Reactive Capital Repairs	939	0	0	0	0	0	939
Total Children, Schools And Families	38,196	55,285	35,286	10,277	6,400	6,400	151,844

Sources of Capital Funding	2014/15 £000	2015/16 £000	2016/17 £000	2017/18 £000	2018/19 £000	2019/20 £000	TOTAL £000
Standards Fund Grants	11,185	3,893	7,259	2,180	2,000	2,000	28,517
Building Schools for the Future Grants	0	0	0	0	0	0	0
Sure Start Grants	0	0	0	0	0	0	0
Other Government Grants	0	0	0	0	0	0	0
Section 106 Contributions	2,800	0	0	0	0	0	2,800
Community Infrastructure Levy	0	0	0	2,000	2,000	2,000	6,000
Schools Contributions	276	0	0	0	0	0	276
Other Contributions	95	0	0	0	0	0	95
Corporate GF RCCO	0	3,034	2,994	725	725	725	8,203
Capital Receipts	23,839	48,358	25,033	5,372	1,675	1,675	105,953
Total Children, Schools and Families	38,195	55,285	35,286	10,277	6,400	6,400	151,844

Housing & Adult Social Care Capital Programme

Expenditure	2014/15 £000	2015/16 £000	2016/17 £000	2017/18 £000	2018/19 £000	2019/20 £000	TOTAL £000
Housing Buy Backs	246	247	246	246	0	0	985
Community Care	1,035	335	500	285	0	0	2,155
Commercial Properties	255	55	305	250	250	250	1,365
Community Safety	76	412	493	0	0	0	981
DMC - East	0	0	0	0	0	0	0
DMC - West	0	0	0	0	0	0	0
Energy Efficiency	1,450	1,332	577	250	250	250	4,109
Estate Regeneration	64,900	86,890	82,475	47,599	24,669	43,578	350,111
HRA Hostels	7,217	16,226	14,000	5,914	0	0	43,357
Housing Supply	0	0	0	0	0	0	0
Other Schemes	5,405	5,480	6,783	8,702	8,955	0	35,325
Partnering - Decent Homes	30,546	5,944	195	0	0	0	36,685
Private Finance Initiative	0	0	0	0	0	0	0
Partnering Contract Mechanical & Electrical	24,281	21,209	23,980	24,000	14,702	543	108,715
Partnering Contract	2,936	22,780	40,119	43,246	38,212	34,580	181,873
Raising the Standard	54	0	0	0	392	0	446
Temporary Housing Group	320	493	503	425	664	370	2,775
Completed Schemes	0	0	0	0	0	0	0
Other General Fund Schemes	676	1,272	1,870	1,870	903	1,903	8,494
Mental Health	250	291	0	0	0	0	541
Elderly	7,951	4,145	3,871	0	0	0	15,966
Total Housing and Adult Social Care	147,598	167,111	175,917	132,787	88,997	81,474	793,884

Housing & Adult Social Care Capital Programme

Sources of Capital Funding	2014/15 £000	2015/16 £000	2016/17 £000	2017/18 £000	2018/19 £000	2019/20 £000	TOTAL £000
Other Government Grants	599	618	266	266	266	266	2,281
GLA Grants	39,418	27,502	575	0	0	0	67,495
Lottery Grants	1,288	67	0	0	0	0	1,355
Other Grants	90	0	0	0	0	0	90
Section 106 Contributions	1,500	8,241	6,596	0	0	0	16,337
HRA - Major Repairs Allowance	34,400	37,440	37,580	43,173	16,406	870	169,869
HRA - Leaseholders Capital Contributions	5,346	6,322	5,340	5,000	6,010	3,990	32,008
HRA - RCCO	0	0	0	0	0	0	0
Other Contributions	55	0	0	0	0	0	55
Corporate GF RCCO	0	0	450	604	637	637	2,328
Prudential Borrowing - HRA	19,370	20,000	7,794	537	11,426	32,992	92,119
Prudential Borrowing - GF	0	0	0	0	0	0	0
Usable Capital Receipts	45,532	66,921	117,316	83,207	54,252	42,719	409,947
Total Housing & Adult Social Care	147,598	167,111	175,917	132,787	88,997	81,474	793,884

Finance Property Services Capital Programme

Expenditure	2014/15 £000	2015/16 £000	2016/17 £000	2017/18 £000	2018/19 £000	2019/20 £000	TOTAL £000
Depots	5,928	4	0	0	0	0	5,932
Planned Improvements Buildings	215	2,130	3,365	3,650	5,750	5,500	20,610
Central Administrative Buildings	1,386	430	25	0	0	0	1,841
Cemeteries	1,642	659	25	0	0	0	2,326
Community Facilities	10	0	0	0	0	0	10
Sports Centres	120	0	0	0	0	0	120
Community Investment Programme	23,810	18,856	5,508	5,044	1,592	300	55,110
Commercial Properties	604	606	375	0	0	0	1,585
B3 (new council building on the KCCLP site)	17,556	4,172	0	0	0	0	21,728
Total Finance - Property	51,271	26,857	9,298	8,694	7,342	5,800	109,262

Sources of Capital Funding	2014/15 £000	2015/16 £000	2016/17 £000	2017/18 £000	2018/19 £000	2019/20 £000	TOTAL £000
Specific Cap Funds	2,492	606	44	0	0	0	3,142
Corporate GF RCCO	5,800	0	0	0	2,000	2,000	9,800
Prudential Borrowing - HRA	2,727	2,273	319	0	0	0	5,319
Prudential Borrowing - GF	10,982	3,168	0	0	0	0	14,150
Usable Capital Receipts	29,270	20,810	8,935	8,694	5,342	3,800	76,851
Total Finance - Property	51,271	26,857	9,298	8,694	7,342	5,800	109,262

Finance ICT Capital Programme

Expenditure	2014/15 £000	2015/16 £000	2016/17 £000	2017/18 £000	2018/19 £000	2019/20 £000	TOTAL £000
Core Investment Portfolio	1,317	856	1,800	1,800	1,800	1,800	9,373
ICT Support Customer Services	1,816	0	0	0	0	0	1,816
Transformation Investment Portfolio	1,606	3,500	4,000	0	0	0	9,106
Unavoidable Pressures Investment Portfolio	668	805	0	0	0	0	1,473
Total Finance - Information Technology	5,407	5,161	5,800	1,800	1,800	1,800	21,768

Sources of Capital Funding	2014/15 £000	2015/16 £000	2016/17 £000	2017/18 £000	2018/19 £000	2019/20 £000	TOTAL £000
Usable Capital Receipts	1,212	0	0	0	0	0	1,212
Corporate GF RCCO	4,195	5,161	5,800	1,800	1,800	1,800	20,556
Total Finance - Information Technology	5,407	5,161	5,800	1,800	1,800	1,800	21,768

Reserves & Balances

Reserves & Balances

The Council currently has around 25 separate earmarked reserves. These amounts have been set aside for several reasons as set out in the table below, however, they mainly relate to on-going projects, known future liabilities or to mitigate against future corporate risk. It is anticipated that the levels of earmarked reserves will decrease to £85.293m by the 31st March 2015 as net decrease of £21.496m.

The Council also has general balances. These amounts are set to cover any risks that the Council might face in the forthcoming year and allocations would be made by the Director of Finance. The level of general balances is set every year according to the Council's policy.

In reviewing the level of general balances consideration has been given to the Council's policy on reserves and balances, which states that the level of general balances shall not exceed 3% of, and not more than 10% of, total budgeted net expenditure and Dedicated Schools Grant. The Council is anticipating the amount of budgeted net expenditure dropping over the next few years. Therefore, taking a medium term view on the appropriate level of balances the Council continue to set general balances as £13.624m which is 3% of the anticipated expenditure financed by Business Rates, the Revenue Support Grant, Council Tax, and the Dedicated Schools Grant in 2014/15. This is in line with the Director's policy of keeping general balances at the low end of Council policy. The Director of Finance further states that no major allocations of general balances should be considered at this stage.

Earmarked Reserves	Actual Reserves 31/03/2014 £000	Out of Reserves £000	Into Reserves £000	Forecast Reserves 31/03/2015 £000	Movement £000
To Support Key Revenue Outcomes	34,479	-13,154	1,036	22,361	-12,118
To Support Council's Remodelling Programmes	22,695	-6,677	2,660	18,678	-4,017
On-going Capital Activity and asset Management	32,144	-18,841	12,219	25,522	-6,622
Mitigation of Future Corporate Risk	17,395	-2,715	4,052	18,732	1,337
Charitable Activity	76	-76	0	0	-76
Total Earmarked reserves	106,789	-41,463	19,967	85,293	-21,496

Earmarked Reserves	Forecast Reserves 31/03/2015 £000	Forecast Reserves 31/03/2016 £000	Forecast Reserves 31/03/2017 £000	Forecast Reserves 31/03/2018 £000
Reserves to support key revenue budget outcomes				
Dedicated Schools Grant	8,282	5,243	1,743	-
Support for Schools in Difficulty	442	392	292	192
Homes for Older People	2,681	-	-	-
Multi Year Budget Reserve	5,094	3,539	2,904	2,861
Education Commission	886	486	-	-
HASC Specific Grants	4,976	3,976	2,726	1,476
Sub Total	22,361	13,636	7,665	4,529
Reserves to support the councils service remodelling programme				
Workforce Remodelling/Cost of Change	14,684	10,184	6,684	3,184
Camden Plan	2,183	-	-	-
Invest To Save Reserve	1,811	1,011	125	125
Sub Total	18,678	11,195	6,809	3,309
Reserves to support on-going capital activity and asset management				
Future Capital Schemes	19,547	23,611	15,236	12,042
Commercial and other property	776	776	776	776
Haverstock PFI Funding Reserve - amortise initial payment to Kajima	2,019	1,889	1,759	1,629
Schools PFI Equalisation Reserve	601	701	801	968
Building Schools for the Future	188	-	-	-
Accommodation Strategy	2,391	830	-	-
Sub Total	25,522	27,807	18,572	15,415
Reserves to mitigate future corporate risk				
Self-Insurance Reserve	7,600	7,600	7,600	7,600
Contingency Reserve	1,512	1,512	1,512	1,512
Business Rates Safety Net	9,620	4,590	4,590	4,590
Sub Total	18,732	13,702	13,702	13,702
Reserves to support the Mayors charity				
Mayor's Charity Reserve	-	-	-	-
Total Earmarked Reserves	85,293	66,340	46,748	36,955
General Balances	13,624	13,624	13,624	13,624
Housing Revenue Account	36,871	29,871	29,871	29,871
Schools Balances	19,155	17,692	16,692	15,692
Total Reserves	154,943	127,527	106,935	96,142

Purpose of Reserves

Reserve	Purpose of Reserve
Dedicated Schools Grant	Unspent Dedicated Schools Grant
Support for Schools in Difficulty	To provide funding to schools should they find themselves in financial difficulties
Homes for Older People	To fund preparatory work on the Homes for Older People programme
Multi Year Budget Reserve	To fund allocations in future years as part of multi-year budgeting.
Education Commission	To provide funding to help implement proposals to guide education in the borough
HASC Specific Grants	Hold various unspent grant monies that do not have conditions on its use.
Pay Modernisation	To provide funding for the on-going pay modernisation review
Workforce Remodelling/Cost of Change	To fund costs that may arise from workforce remodelling and efficiency projects from the Savings Programme and initiatives in future years
Camden Plan	To provide funding to implement projects that supports the plan's key priorities.
Recovery Fund	To provide funding to enable the council to respond to effects of the recession within the community.
Invest To Save Reserve	To enable the Council to make further revenue savings and is largely used to provide funding to transform customer services.
Future Capital Schemes	To provide funding to support the councils costs associated with various capital schemes.
Commercial and other property	To provide funding to meet the cost associated with dilapidations and other payments in respect of commercial and other property.
Haverstock PFI Funding Reserve - amortise initial payment to Kajima	To hold the balance of funding in respect of the Haverstock School PFI project.
Building Schools for the Future	To provide funding for the preparatory work on the Building Schools for the Future Programme
Schools PFI Equalisation Reserve	To provide funding to offset future contractor inflationary pressures
Accommodation Strategy	To provide funding to facilitate the office accommodation strategy.
Self-Insurance Reserve	To provide funding to cover insurance risks, this keeps insurance costs to a minimum.
Business Rates Safety Net	To provide funding to cover reduction in retained business rates.
Contingency Reserve	This is to cover in year overspends that can't be managed within cash limits.
Mayor's Charity Reserve	To hold donations from businesses to be allocated to charity.