

Item 5 - Appendix C

	ACTUAL 2016/17 £	ORIGINAL BUDGET 2017/18 £	LATEST BUDGET 2017/18 £	ACTUAL 2017/18 £	ORIGINAL BUDGET 2018/19 £
FINANCE PORTFOLIO					
S1410 FINANCE MANAGEMENT	-	(100)	2,000	-	(13,800)
S1417 PROCUREMENT	4,988	-	600	1	20,000
S1418 FINANCIAL SERVICES TEAM	-	(200)	-	-	-
S1425 ACCOUNTANCY	-	(500)	27,000	(2)	87,200
S1440 NON-DISTRIBUTED COSTS	140,734	151,500	151,500	224,145	148,900
S1460 TREASURY MANAGEMENT	101,719	79,200	77,700	55,201	78,800
S1461 CONTINGENCY BUDGETS	-	392,300	162,100	-	935,000
S1465 CORPORATE MANAGEMENT	639,312	642,800	696,200	625,704	690,100
S1468 PARISH COUNCIL SUPPORT	148,379	92,600	92,900	91,615	34,800
S1578 AUDIT & RISK	-	(400)	-	1	-
S3050 REVENUES	638,290	608,100	818,200	830,519	752,800
S3250 BENEFITS	318,077	465,700	473,500	461,974	613,300
S3661 CUP - UNITED REFORM CHURCH	33,170	30,200	32,100	34,844	48,200
TOTAL FINANCE PORTFOLIO	2,024,669	2,461,200	2,533,800	2,324,002	3,395,300
SUBJECTIVE ANALYSIS:					
EXPENDITURE:					
Employees	2,522,819	2,701,700	2,931,500	2,861,056	3,443,200
Premises	4,534	22,300	1,500	4,152	1,500
Transport	6,911	11,200	11,200	10,680	8,800
Supplies and Services	630,733	869,000	672,300	539,434	921,700
Third Party Payments	106,417	80,100	82,600	80,095	73,600
Transfer Payments (Housing Benefit)	28,636,563	28,969,500	27,040,100	27,960,056	27,040,100
Support Services	1,799,787	1,888,400	2,131,800	2,066,077	2,143,800
Capital Charges	51,766	53,600	53,600	57,803	76,300
TOTAL EXPENDITURE	33,759,530	34,595,800	32,924,600	33,579,353	33,709,000
INCOME:					
Government Grants	(29,629,326)	(29,961,900)	(28,106,400)	(28,981,644)	(27,986,600)
Other Grants and Contributions	(81,267)	(79,400)	(79,400)	(84,501)	(79,400)
Other Income	(20,202)	(11,200)	(18,400)	(31,600)	(13,700)
Fees and Charges	(357,709)	(400,000)	(365,000)	(344,262)	(380,000)
Recharges	(1,646,357)	(1,682,100)	(1,821,600)	(1,813,344)	(1,854,000)
TOTAL INCOME	(31,734,861)	(32,134,600)	(30,390,800)	(31,255,351)	(30,313,700)
NET COST OF FINANCE	2,024,669	2,461,200	2,533,800	2,324,002	3,395,300

	ACTUAL 2016/17 £	ORIGINAL BUDGET 2017/18 £	LATEST BUDGET 2017/18 £	ACTUAL 2017/18 £	ORIGINAL BUDGET 2018/19 £
S1410 FINANCE MANAGEMENT					
DIRECT EXPENDITURE					
Employees	106,997	106,600	117,300	119,039	118,300
Transport	508	300	300	545	300
Supplies and Services	6,727	7,000	7,000	6,763	(8,900)
Third Party Payments	3,524	-	2,000	739	-
TOTAL DIRECT EXPENDITURE	117,756	113,900	126,600	127,086	109,700
DIRECT INCOME					
Other Income	(20)	-	-	(20)	-
TOTAL DIRECT INCOME	(20)	-	-	(20)	-
NET DIRECT (INCOME) / EXPEN	117,736	113,900	126,600	127,066	109,700
Support Services	63,222	55,900	64,400	61,978	77,700
Recharges	(180,958)	(169,900)	(189,000)	(189,044)	(201,200)
NET (INCOME) / EXPENDITURE	-	(100)	2,000	-	(13,800)

The Head of Finance is responsible for providing a comprehensive financial service to the Council via the following five divisions of the Business Unit:

Procurement

Exchequer:

- Revenues
 - Collection of Council Tax
 - Collection of Business Rates
- FSTeam
 - Creditors
 - Sundry Income

Accountancy

- Accounting and Budgeting
- Treasury Management
- Financial Advice

Audit and Risk

- Internal Audit
- Risk Management
- Insurances

Benefits

- Housing Benefits
- Council Tax Reduction
- Benefits Fraud
- Customer Support Team
- Reception/One Stop Shop

Work is undertaken under the direction of the Head of Finance who will perform his duties in compliance with the appropriate regulations and standards expected of Local Government, as promoted by the Chartered Institute of Public Finance and Accountancy.

The cost of this service is recharged to users based on staff time allocations.

	ACTUAL 2016/17 £	ORIGINAL BUDGET 2017/18 £	LATEST BUDGET 2017/18 £	ACTUAL 2017/18 £	ORIGINAL BUDGET 2018/19 £
S1417 PROCUREMENT					
DIRECT EXPENDITURE					
Employees	83,424	97,700	83,500	85,054	103,100
Transport	538	800	800	1,269	800
Supplies and Services	1,866	3,100	1,300	1,044	3,100
Third Party Payments	7,219	600	13,600	13,918	20,600
TOTAL DIRECT EXPENDITURE	93,047	102,200	99,200	101,285	127,600
Support Services	37,356	30,300	43,100	42,534	58,000
Recharges	(125,415)	(132,500)	(141,700)	(143,818)	(165,600)
NET (INCOME) / EXPENDITURE	4,988	-	600	1	20,000

The Procurement Section's role is to ensure that all procurement projects are undertaken within the Council's Code of Contract Practice and Code of Financial Practice, and EU legislation. Whilst procurement is devolved to all budget holders within the authority, the procurement team are actively involved in all tender opportunities. Our aim is to provide value for money on supplies and services bought and leased by the council. This does not mean the cheapest but a balance between cost, quality and performance.

From 1 April 2018 the Council has entered into a partnership with Warwickshire County Council for Strategic Procurement support.

S1418 FINANCIAL SERVICES TEAM

DIRECT EXPENDITURE					
Employees	165,546	182,400	199,900	191,446	193,700
Transport	42	100	100	11	100
Supplies and Services	6,535	9,000	9,000	4,069	9,000
TOTAL DIRECT EXPENDITURE	172,123	191,500	209,000	195,526	202,800
DIRECT INCOME					
Other Grants and Contr	(8,500)	(8,500)	(8,500)	(8,500)	(8,500)
TOTAL DIRECT INCOME	(8,500)	(8,500)	(8,500)	(8,500)	(8,500)
NET DIRECT (INCOME) / EXPEN	163,623	183,000	200,500	187,026	194,300
Support Services	45,921	66,700	57,000	41,488	56,400
Recharges	(209,544)	(249,900)	(257,500)	(228,514)	(250,700)
NET (INCOME) / EXPENDITURE	-	(200)	-	-	-

FINANCIAL SERVICES (FSTeam)

The FSTeam provides support to Service Areas across the Council which are of a financial nature. The team also prepares and manages the support services of creditor and debtor invoice processing.

The cost of this service is recharged to services using a variety of basis ranging from staff time allocations, numbers of staff and numbers of

	ACTUAL 2016/17 £	ORIGINAL BUDGET 2017/18 £	LATEST BUDGET 2017/18 £	ACTUAL 2017/18 £	ORIGINAL BUDGET 2018/19 £
S1425 ACCOUNTANCY					
DIRECT EXPENDITURE					
Employees	504,240	475,300	541,300	550,900	605,300
Transport	694	1,000	1,000	522	1,000
Supplies and Services	47,789	52,400	55,100	50,067	51,600
Third Party Payments	-	-	2,000	2,000	-
TOTAL DIRECT EXPENDITURE	552,723	528,700	599,400	603,489	657,900
DIRECT INCOME					
Other Income	(11)	-	-	(6)	-
TOTAL DIRECT INCOME	(11)	-	-	(6)	-
NET DIRECT (INCOME) / EXPEN	552,712	528,700	599,400	603,483	657,900
Support Services	127,562	119,100	152,300	154,728	153,800
Recharges	(680,274)	(648,300)	(724,700)	(758,213)	(724,500)
NET (INCOME) / EXPENDITURE	-	(500)	27,000	(2)	87,200

The Accountancy Division is directed by the Strategic Finance Manager (a qualified accountant), and is comprised of 4 Principal Accountants, 6 Assistant Accountants and an Accountancy Assistant. The services provided are as follows:

- Co-ordination of annual revenue budgets, fees and charges reports and capital budgets;
- Preparation of statutory final accounts and associated returns, grant claims etc.;
- Provision of financial advice, training and assistance in budget monitoring for all Service Area managers at all levels;
- Maintenance and development of the Council's Financial Management, Asset Register;
- On site support to Service Areas, including advice in respect of VAT;
- Treasury Management;
- Collection Fund Accounts;
- Financial support and direction on various projects undertaken within the Council.

The Accountancy Division works to the following timescales:

- | | |
|---------------------------------|--|
| - Accountancy advice | - 10 working days |
| - Response to Committee Reports | - 5 working days |
| - Routine requests for advice | - 2 working days |
| - Emergency / urgent work | - on demand, subject to staff availability |

Although in the majority of cases, the Division responds within a far shorter timescale.

The work is undertaken according to CIPFA accounting standards and is subject to external / internal audits each year.

The division continues to review the way the Council's Budgets are monitored and reported, enhancing them should the opportunities arise. The team will also continue to support and work with other Service Areas, who are reviewing their practices under the Council's Fit for the Future

	ACTUAL 2016/17 £	ORIGINAL BUDGET 2017/18 £	LATEST BUDGET 2017/18 £	ACTUAL 2017/18 £	ORIGINAL BUDGET 2018/19 £
S1440 NON-DISTRIBUTED COSTS					
DIRECT EXPENDITURE					
Employees	134,565	147,300	147,300	209,808	138,300
TOTAL DIRECT EXPENDITURE	134,565	147,300	147,300	209,808	138,300
Capital Charges	26,690	28,500	28,500	33,775	34,900
Recharges	(20,521)	(24,300)	(24,300)	(19,438)	(24,300)
NET (INCOME) / EXPENDITURE	140,734	151,500	151,500	224,145	148,900

Non-Distributed Costs are defined as comprising:

- The costs associated with unused shares of IT facilities;
- The costs of shares of other long-term unused but unrealisable assets;
- The proportion of employer's pensions contributions which actuaries certify to be attributable to back funding (i.e. current contributions towards the cost of increases in the pensions earned by past services).

S1460 TREASURY MANAGEMENT

DIRECT EXPENDITURE					
Supplies and Services	67,377	35,800	32,100	20,228	30,800
Third Party Payments	-	2,100	-	406	2,100
TOTAL DIRECT EXPENDITURE	67,377	37,900	32,100	20,634	32,900
DIRECT INCOME					
Other Income	(6,902)	-	-	(13,156)	-
TOTAL DIRECT INCOME	(6,902)	-	-	(13,156)	-
NET DIRECT (INCOME) / EXPEN	60,475	37,900	32,100	7,478	32,900
Support Services	44,344	44,300	48,700	50,823	49,100
Recharges	(3,100)	(3,000)	(3,100)	(3,100)	(3,200)
NET (INCOME) / EXPENDITURE	101,719	79,200	77,700	55,201	78,800

Costs associated with the Council's banking arrangements, including the management of the investments and borrowings.

	ACTUAL 2016/17 £	ORIGINAL BUDGET 2017/18 £	LATEST BUDGET 2017/18 £	ACTUAL 2017/18 £	ORIGINAL BUDGET 2018/19 £
S1461 CONTINGENCY BUDGETS					
DIRECT EXPENDITURE					
Employees	-	104,800	147,700	-	559,600
Premises	-	22,300	-	-	-
Supplies and Services	-	265,200	14,400	-	375,400
	<u>-</u>	<u>392,300</u>	<u>162,100</u>	<u>-</u>	<u>935,000</u>
NET (INCOME) / EXPENDITURE	-	392,300	162,100	-	935,000

This budget comprises general contingencies:

- A general provision for pay awards;
- A general provision for the introduction of an Apprenticeship Scheme;
- A general provision for National Employment Savings Trust (NEST);
- A general prices inflation allowance;
- A general contingency budget;
- A general allowance for over-recovery of income not included in specific service budgets.

Contingency Budgets:

Employees:

- National Employment Savings Trust (NEST)	-	63,800	63,800	-	128,200
- Additional Superannuation costs	-	15,300	-	-	-
- IAS 19 Adjustments	-	25,700	83,900	-	151,100
- Additional 1% Pay Award above 1% included in budget	-	-	-	-	132,300
- Apprenticeship Scheme	-	-	-	-	100,000
- Impact of National Living Wage	-	-	-	-	48,000
Subtotal	-	104,800	147,700	-	559,600

Premises:

- Office Cleaning Contract - re-letting	-	22,300	-	-	-
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Supplies and Services:

- Contingency Budget	-	200,700	14,400	-	325,400
- General Price Inflation Allowance	-	64,500	-	-	50,000
Subtotal	-	265,200	14,400	-	375,400

	ACTUAL 2016/17 £	ORIGINAL BUDGET 2017/18 £	LATEST BUDGET 2017/18 £	ACTUAL 2017/18 £	ORIGINAL BUDGET 2018/19 £
S1465 CORPORATE MANAGEMENT					
DIRECT EXPENDITURE					
Employees	-	19,400	-	-	-
Supplies and Services	104,280	63,400	63,400	5,488	62,500
TOTAL DIRECT EXPENDITURE	104,280	82,800	63,400	5,488	62,500
DIRECT INCOME					
Other Income	-	-	(6,600)	(6,642)	-
TOTAL DIRECT INCOME	-	-	(6,600)	(6,642)	-
NET DIRECT (INCOME) / EXPEN	104,280	82,800	56,800	(1,154)	62,500
Support Services	553,132	578,100	657,500	644,958	645,700
Recharges	(18,100)	(18,100)	(18,100)	(18,100)	(18,100)
NET (INCOME) / EXPENDITURE	639,312	642,800	696,200	625,704	690,100

It is recognised that certain costs only arise because local authorities are multi-purpose, elected organisations, i.e. the costs are over and above the sum of those that would be needed to manage all the various services if they were run by single-purpose authorities. Such costs are now gathered under the heading of "Corporate Management". Under the Service Reporting Code of Practice, the costs that can be charged to Corporate Management are strictly defined.

Corporate Management is defined as:

- Costs of the Chief Executive except where duties are concerned with the direct management of services or the provision of advice and support to members;
- Maintaining statutory registers, e.g. of politically sensitive posts, unused land, payments to members and members' interests – except when those statutory registers are defined specifically as a function of direct services;
- Providing information required by members of the public in exercise of statutory rights (other than about specific services);
- Completing, submitting and publishing staffing returns, statements of accounts, annual reports, public performance reports and local performance plans;
- External audit liaison;
- Best Value external inspections;
- Responsible Financial Officer functions relating to precepts, standard spending assessments, corporate budgets, capital programmes, budget monitoring of the corporate position, reviewing the

S1468 PARISH COUNCIL SUPPORT

DIRECT EXPENDITURE					
Supplies and Services	95,045	63,400	63,400	63,223	31,700
Third Party Payments	50,590	26,500	26,500	25,295	-
TOTAL DIRECT EXPENDITURE	145,635	89,900	89,900	88,518	31,700
Support Services	2,744	2,700	3,000	3,097	3,100
NET (INCOME) / EXPENDITURE	148,379	92,600	92,900	91,615	34,800

Supplies and Services:

The treatment of Council Tax Benefits changed from a national to a local council tax reduction scheme with effect from 1 April 2013. Under the local scheme the council tax reductions are now built into the Council Tax Base as a disregard, thus reducing the Council Tax Base. To counter this reduction in the Council Tax Base the Town and Parish Councils receive a Council Tax Support Grant. National Government funding to compensate councils for this reduced Taxbase is being withdrawn. In line with this the support grant to Town and Parish Councils will also be withdrawn over a 3 year period from 2017/18.

Third Party Payments:

There are services which are carried out by parish councils in their areas that are carried out by the District Council in the urban areas of Royal

	ACTUAL 2016/17 £	ORIGINAL BUDGET 2017/18 £	LATEST BUDGET 2017/18 £	ACTUAL 2017/18 £	ORIGINAL BUDGET 2018/19 £
S1578 AUDIT & RISK					
DIRECT EXPENDITURE					
Employees	229,891	229,600	252,900	255,661	255,000
Transport	561	1,100	1,100	421	1,100
Supplies and Services	22,195	32,200	32,200	29,800	29,200
Third Party Payments	7,500	5,000	5,000	1,094	5,000
TOTAL DIRECT EXPENDITURE	260,147	267,900	291,200	286,976	290,300
DIRECT INCOME					
Other Income	(11,772)	(11,200)	(11,200)	(10,139)	(13,700)
TOTAL DIRECT INCOME	(11,772)	(11,200)	(11,200)	(10,139)	(13,700)
NET DIRECT (INCOME) / EXPEN	248,375	256,700	280,000	276,837	276,600
Support Services	44,329	54,400	55,300	54,316	54,000
Recharges	(292,704)	(311,500)	(335,300)	(331,152)	(330,600)
NET (INCOME) / EXPENDITURE	-	(400)	-	1	-

The Internal Audit Service comprises provision of assurance to management on the state of internal control and governance in respect of all of the Council's functions, activities and systems.

The services provided also include the following:

- Assistance on projects
- General advice on controls and risk
- Promotion of an anti fraud and corruption culture
- Investigations into suspected cases of fraud and corruption.

The audit work is undertaken in compliance with professional auditing standards as laid down by the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Chartered Institute of Internal Auditors (CIIA). The Council's external auditors, Grant Thornton, review and report annually on the activities of Internal Audit (the cost of which is included within the Corporate Management budget).

The service is delivered through a combination of in-house staffing and, especially for IT audits, external contractors.

The Audit and Risk Manager reports quarterly to the Head of Finance on the activities of Internal Audit. The Finance and Audit Scrutiny Committee oversees achievement of the annual internal audit plan and receives reports on a quarterly basis to enable them to fulfil this function.

In terms of risk management, the Audit and Risk Manager provides advice to services to help them manage their risks effectively. Risk registers are in place for all Council services and these are reviewed regularly by the Finance & Audit Scrutiny Committee. A report is issued to members annually on progress in embedding risk management across the organisation.

The cost of this service is recharged to services based on staff time allocations.

	ACTUAL 2016/17 £	ORIGINAL BUDGET 2017/18 £	LATEST BUDGET 2017/18 £	ACTUAL 2017/18 £	ORIGINAL BUDGET 2018/19 £
S3050 REVENUES					
DIRECT EXPENDITURE					
Employees	600,888	614,500	678,800	684,872	675,300
Transport	1,469	2,500	2,500	1,371	1,300
Supplies and Services	112,724	104,400	154,400	170,338	104,200
Third Party Payments	33,448	25,800	25,800	25,768	25,800
TOTAL DIRECT EXPENDITURE	748,529	747,200	861,500	882,349	806,600
DIRECT INCOME					
Government Grants	(216,796)	(214,400)	(214,400)	(221,611)	(214,400)
Other Grants and Contr	(72,767)	(70,900)	(70,900)	(76,001)	(70,900)
Other Income	12,966	-	-	-	-
Fees and Charges	(357,255)	(400,000)	(365,000)	(343,542)	(380,000)
TOTAL DIRECT INCOME	(633,852)	(685,300)	(650,300)	(641,154)	(665,300)
NET DIRECT (INCOME) / EXPEN	114,677	61,900	211,200	241,195	141,300
Support Services	523,613	546,200	607,000	589,324	611,500
NET (INCOME) / EXPENDITURE	638,290	608,100	818,200	830,519	752,800

The Revenues Service is responsible for the levying and collection of both the Council Tax and Business Rates .

Council Tax - Introduced in April 1993, is a tax on domestic properties. Each domestic property is placed in a 'band' from A to H based on the capital value of that property in April 1991. The banding exercise was carried out and is maintained by the Valuation Office, an Executive Agency of central Government.

Each year in late February, or early March, the Council, as the Billing Authority, fixes the charges that will apply for the upcoming financial year. The amount of tax levied will include precepts on behalf of Warwickshire County Council and Warwickshire Police and Crime Commissioner, as well as precepts by the appropriate parish or town councils.

Business Rates - All businesses in the area have a 'rateable value' ascribed to them by the Valuation Office Agency. Business Rates are subject to a revaluation every 5 years [although the Autumn Budget 2017 proposed that this will take place every 3 years moving forward] when the values are updated to reflect market changes in rental values. The Latest revaluation took effect from 01 April 2017. The Government fixes the rate-in-the-pound that the Council must use to calculate charges which are then levied on the occupiers or owners of the relevant properties. There is a system of 'transitional relief' which helps cushion the effects of substantial changes following a revaluation.

In both cases, the Revenues Service is responsible for calculating the charges, allowing any discounts, benefits or reliefs as appropriate, and then sending out bills in accordance with the regulations. If payment is not forthcoming, then recovery action as set out in the regulations is followed in order to secure payment.

The council's website at www.warwickdc.gov.uk gives more details about council tax and rates and also gives details of how to go about applying

	ACTUAL 2016/17 £	ORIGINAL BUDGET 2017/18 £	LATEST BUDGET 2017/18 £	ACTUAL 2017/18 £	ORIGINAL BUDGET 2018/19 £
S3250 BENEFITS					
DIRECT EXPENDITURE					
Employees	697,268	724,100	762,800	764,276	794,600
Transport	3,099	5,400	5,400	6,541	4,200
Supplies and Services	166,195	233,100	240,000	188,414	233,100
Third Party Payments	4,136	20,100	7,700	10,875	20,100
Housing Benefits	28,636,563	28,969,500	27,040,100	27,960,056	27,040,100
TOTAL DIRECT EXPENDITURE	29,507,261	29,952,200	28,056,000	28,930,162	28,092,100
DIRECT INCOME					
Government Grants	(29,412,530)	(29,747,500)	(27,892,000)	(28,760,033)	(27,772,200)
Other Income	(14,463)	-	(600)	(1,636)	-
Fees and Charges	(454)	-	-	(720)	-
TOTAL DIRECT INCOME	(29,427,447)	(29,747,500)	(27,892,600)	(28,762,389)	(27,772,200)
NET DIRECT (INCOME) / EXPEN	79,814	204,700	163,400	167,773	319,900
Support Services	354,004	385,600	438,000	416,166	429,200
Recharges	(115,741)	(124,600)	(127,900)	(121,965)	(135,800)
NET (INCOME) / EXPENDITURE	318,077	465,700	473,500	461,974	613,300

Universal Credit is gradually replacing Housing Benefit (HB) for working age customers, however Local Authorities are expected to continue to administer the HB scheme until all customers have migrated and the Housing Benefit administration grant is gradually reducing to reflect the reduction in Housing Benefit claimants. The Housing Benefit caseload has reduced as a result of Universal Credit, however the Department for Work and Pensions have recently announced that no further claims to Universal Credit will be made in our area until October 2018 and as a result we expect to see an increase in claims until then. The administration grant is expected to be reviewed to reflect this change in policy. Administration of HB for pensioners will remain the responsibility of the Local Authority until Universal Credit has been fully rolled out. The HB scheme enables people on a low income to obtain financial assistance towards their rent.

Local authorities are responsible for determining their own Local Council Tax Reduction Scheme (LCTRS) for working age claimants, the rules for pensioners are prescribed by Government. Claimants who are on a low income can have their council tax liability reduced by up to 85% for working age and 100% for pension age claimants.

Principal Features:

Entitlement is assessed in relation to total financial resources and "applicable amounts".

- Households on Income Support, Jobseekers' Allowance, Pension Credit (Guarantee Credit) and Employment Support Allowance (income related) should be able to get the maximum level of assistance less, where applicable, a deduction for any non dependants living in the household. Other households whose income is not included in this list may also qualify and the level of entitlement is assessed based on income and capital compared to the circumstances of the household.
- Applicants with more than £16,000 assessed capital do not qualify for benefit unless they are in receipt of Pension Credit (Guarantee Credit).
- Income from employment is assessed on net income.

Number of claimants:

	2016	2017
HB	6,200	6,000
CTR	7,200	6,600

Since February 2015, DWP have been responsible for Housing Benefit fraud, however we retain responsibility for dealing with any fraudulent activity which occurs in relation to our other services, this service is currently provided on our behalf by Oxford City Council

In February 2016, calls to the service were repatriated to the District Council, the benefit service now includes a team of customer service advisors, the

	ACTUAL 2016/17 £	ORIGINAL BUDGET 2017/18 £	LATEST BUDGET 2017/18 £	ACTUAL 2017/18 £	ORIGINAL BUDGET 2018/19 £
S3661 CUP - UNITED REFORM CHURCH					
DIRECT EXPENDITURE					
Premises	4,534	-	1,500	4,151	1,500
TOTAL DIRECT EXPENDITURE	4,534	-	1,500	4,151	1,500
Support Services	3,560	5,100	5,500	6,665	5,300
Capital Charges	25,076	25,100	25,100	24,028	41,400
NET (INCOME) / EXPENDITURE	33,170	30,200	32,100	34,844	48,200

The Creative Uplift Programme (CUP) scheme in respect of phase 2 development of Spencer's Yard was dependent on Government funding through Advantage West Midlands.

The new Government formed following the Parliamentary elections held in May 2010 abolished Advantage West Midlands and cancelled all outstanding schemes.