



**FINANCIAL POSITION
FOR THE YEAR 2019/20**

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Management Commentary

The purpose of the management commentary is to inform readers, helping them to assess how the Council is performing and understand our financial performance for the year to 31 March 2020.

It also provides an insight into the challenges we face and how we will address these challenges to provide assurance in relation to our financial stability, thus allowing our citizens to have confidence that we can continue to provide the diverse portfolio of services on which they rely.

Background

The Council maintains a General Fund, for day to day Council operations, and also a Housing Revenue Account, for administering the Council housing stock. These statutory funds both feature revenue and capital expenditure and income, and accounting practice, statutory guidance and the legislation all play a part in determining the financial performance reporting,

The Council is also responsible for the Common Good.

In March 2019 the Council set balanced budgets for financial year 2019/20. This took account of obligations and duties placed upon it by legislation and national priorities alongside local political priorities, and was the second budget designed around the Target Operating Model (TOM) changes that the Council had agreed to implement. The financial conditions in which the budget was set remained challenging as continued resource constraint, settlement conditions and funding targeted on specific projects / priorities meant that less money was available to fund the core Council operations that it had in place. Savings and efficiencies were a familiar and ever-present requirement in setting the budget and pressures did not reduce during the year requiring the strong financial management the Council has demonstrated.

A multi-billion pound Balance Sheet supported continued capital investment in the city and the strength of the balance sheet is an area of focus for the Council, not least to support its regulatory requirements of maintaining its credit rating, following the issue of bonds on the London Stock Exchange (LSE) in 2016.

Decisions prior to the budgets being set signalled the way forward, to reduce the cost of the organisation and to shrink the scale of the workforce, through the use of the Voluntary Severance / Early Retirement policies and turnover / vacancy management.

The Housing Revenue Account budgets were set in light of inflation based rent rises for 2019/20 and ongoing pressure from lengthy housing waiting lists, which underpinned a commitment to build 2,000 new council houses and hundreds of houses commenced construction phase during the year.

The Common Good budget was set using the investment returns from the land, property and cash held. A distribution of approximately £6m for the year covered a range of Council run and externally organised projects and activities.

Financial Performance Reporting and Annual Accounts

This is the fourth and final quarterly financial performance report for 2019/20 which meets the requirements of the Council and of the LSE, and provides financial transparency for citizens of the City and beyond.

Having reached the end of the financial year the Council has delivered on its early reporting commitment for each quarter and has again worked to a faster closedown, and early production of the Council's Annual Accounts. A particularly challenging task given the resource changes required to respond to the Covid-19 pandemic. The advantage has been the robust procedures and deadlines in place that are needed to ensure the unaudited Annual Accounts can be produced by the end of April 2020 and the progress already made before the effects were felt. The Council is working with the auditors to present reports and audited Annual Accounts by the end of June 2020.

To this end, the year end instructions were issued mid November 2019 through e-mail to all budget holders and thereafter with regular alerts on The Zone, and key processes such as the Asset Valuations, were signed off earlier to make sure there were no delays. The unaudited Annual Accounts being produced by 30th April in order to meet this Urgent Business Committee meeting date of 6 May 2020.

Covid 19

While the pandemic has not had a material impact on the financial performance of the Council in 2019/20 the impact going forward into 2020/21 is forecast to be significant. A specific Financial Resilience report has been prepared for the March and May Urgent Business Committees.

2019/20 Financial Position

• General Fund Revenue

The Council has achieved a small surplus for 2019/20 (£0.8m) against budget, this is shown in the table presented on page 4. This in line with the forecasts provided to the Committee based on Quarter 4 expenditure levels, where contingency funding remained available at the year end. Explanations are also provided for the key variances from budget.

The financial position takes into account the need for the Council to earmark certain sums that are recommended to be earmarked for use in future years, as required by statute or having arisen from unspent/received in advance grant funding. Further information on reserves and earmarked sums is included in pages 11-12.

• Housing Revenue Account

The impact of reduced capital financing along with repairs and maintenance costs within the HRA has resulted in a significant saving in 2019/20. This has created a substantial surplus and in line with the previously agreed reserves policy, the surplus is added to the Housing Revenue Account working balances, after increasing funding for in-year capital investment. A summary of the HRA is shown on page 8.

- **General Fund Capital**

A significant year for capital investment, the Council welcomed the opening of the P&J Live Arena, Hilton and Aloft hotels and Energy Centre at TECA, followed later in the year by the reopening of the Aberdeen Art Gallery.

The final position on the General Fund capital programme is provided on page 9, with the final spend for 2019/20 reflecting interim valuations for projects that were on site at 31 March 2020. An underspend has been forecast throughout the year and this has been achieved, for reasons captured through the year. Differences between actual spend and forecast outturn will result in a realignment of budgets in Quarter 1, 2020/21.

The capital programme is funded through a number of project specific grants and contributions, general government capital grant and borrowing.

- **Housing Capital**

The final position on the Housing capital programme is provided on page 10, including key project indicators as well as financial details. The capital programme is funded predominantly through contributions from the Housing Revenue Account and borrowing.

- **Reserves**

Having reached the end of the financial year and as in previous years, a review the overall position for both revenue and capital, in the context of the Council's Balance Sheet and Reserves Policy has been undertaken and action taken to ensure the Council is suitably prepared for future revenue and capital investment purposes. This has included taking account of the decisions that were made by the Council at the budget setting meeting for financial year 2020/21.

This review has taken cognisance of the impact of adjustments required to ensure compliance with accounting standards, applying new standards and including making judgements and estimates to ensure that the Annual Accounts represent a true and fair view of the Council finances.

Year end adjustments consider the implications of certain conditions such as the statutory provisions of the Capital Fund, HRA, statutory guidance in relation to the Loans Fund and Voluntary Severance / Early Retirement costs.

In certain circumstances, funds are required to be earmarked for use in future years. This can be to fulfil statutory obligations or where funding has been received but not yet been spent. The most significant of these are income from second/long term empty homes, bus lane enforcement and pupil equity funding. The Council is free to earmark General Fund reserves for purposes that it determines, a significant example is the commitment to the Transformation Fund.

The review of reserves is reflected in the table below that summarise the Council's Usable Reserves at the start and end of 2019/20, and is also shown in more detail in the Reserves section on page 11.

The General Fund Budget for 2019/20 made two commitments, one to contribute £0.9m to the uncommitted balance; and the other to use £1.2m of earmarked sums to contribute to the budget. In addition to the additional £0.9m approved in the budget the surplus of £0.8m for the year has been added to the uncommitted balance in order to increase the value to the recommended level in accordance with the Council approved Reserves Policy 2020.

Subject to any findings and/or adjustments arising from the audit of the Annual Accounts it is requested that committee approve the sums shown as transfers to and from earmarked reserves.

31 March 2019 £'000	Usable Reserves	31 March 2020 £'000
(35,054)	General Fund	(35,390)
(12,308)	Housing Revenue Account	(12,808)
(10,825)	Statutory and Other Reserves	(11,377)
(58,187)	Total Usable Reserves	(59,575)

- **Common Good**

The year end position shows an underspend of £200k and details are provided on page 10. This benefits the cash balances held by the Common Good at the end of the year, in addition a net capital receipt adds to the cash balances. Taking account of the 2020/21 budget decisions the resulting position shows that the cash balances of the Common Good remain ahead of the previously agreed minimum requirement.

Conclusion

This has been a financially successful year with costs controlled and budgets achieved across the range of Council accounts. Capital investment came to life with the opening of important buildings in the City during the year, TECA and the Art Gallery to significant acclaim. Construction activity increased on the new-build housing programme.

The year ended with the early impact of the Covid-19 pandemic being felt and changes being made to governance as the Council moved to respond and step up critical services in support of people. Schemes to support business and individuals were implemented under Scottish Government guidance and instruction.

Throughout, the overall financial performance of the Council reflects strong financial management and timely and transparent reporting of the quarterly position and full year position. This continues to be in a format that mirrors the Annual Accounts, and supports the early close procedures and timely notification of the LSE.

General Fund Revenue

As at 31 March 2020	Budget 2019/20	Actuals 2019/20	Variance (Actual - Budget)	Notes
	£000s	£000s	£000s	
Operations	248,170	248,595	425	1
Customer	34,551	34,222	(329)	2
Commissioning	5,945	8,044	2,099	3
Resources	3,429	3,138	(291)	4
Place	15,287	15,172	(114)	5
Governance	2,743	2,994	251	6
Integrated Joint Board	89,432	89,432	0	7
Total Functions Budget	399,557	401,598	2,041	
Contingencies	5,498	4,609	(890)	8
Council Expenses	2,954	4,619	1,666	9
Joint Boards	1,706	1,689	(17)	10
Miscellaneous Services	43,618	39,988	(3,630)	11
Total Corporate Budgets	53,776	50,904	(2,872)	
Non Domestic Rates	(258,560)	(262,344)	(3,784)	12
General Revenue Grant	(71,926)	(71,926)	0	13
Government Support	(330,486)	(334,270)	(3,784)	
Council Tax	(122,516)	(122,817)	(301)	14
Local Taxation	(122,516)	(122,817)	(301)	
Deficit/(Surplus)	331	(4,585)	(4,916)	15
Group Entity - Accounting Standards adjustment	0	706	706	16
Deficit/(Surplus) before Movement in Earmarked Reserves	331	(3,879)	(4,210)	
Contribution from Earmarked Reserves	(1,231)	(1,231)	0	17
Contribution to Earmarked Reserves	0	3,448	3,448	18
Deficit/(Surplus) after Movement in Earmarked Reserves	(900)	(1,662)	(762)	
Increase in Uncommitted General Fund Balance	(900)	(1,662)	(762)	19

Notes

It should be noted that the full year budgets reflected above differ from those set by Council in March 2019 for a number of reasons. This is normal practice during the year as virements are

identified or additional funding provided. The main changes in services relate to the allocation of procurement, staff vacancy and savings arising from changes to the staffing establishment as a result of VS/ER which were held within contingencies at the time the budget was set.

1. Operations is the largest function within Aberdeen City Council with responsibility for delivering key statutory and frontline services to children and young people, adults, families and communities of Aberdeen. This includes the delivery of early years, primary, secondary, special education and children's social work services. This function is also responsible for operative services such as waste collection, facilities management, fleet, building services, roads and infrastructure.

A number of areas of pressure were highlighted throughout the year which have impacted on the final position for the service as follows:

- Foster care costs (£2m) have risen due to the inability to recruit foster carers to the Council scheme, a national problem, with a high number of placements now being provided by external agencies that charge higher fees as part of a national contract;
- Early Years services have been delivered within budget (£2m), grant funding to support expansion of service has been carried forward to 2020/21.
- There was an underspend in the Pupil Equity Fund (920k). This will be carried forward as an earmarked reserve for use in future years.
- A reduction in income from recyclates and collections (£1m) in Waste has been offset by reduced spend on the waste disposal contract (£740k).

Cost pressures were mitigated as far as possible by underspends and cost reductions in other areas of the service.

2. Customer is responsible for managing all internal and external customer contact. It brings together housing, libraries, community learning, community safety and locality planning to support the development of sustainable communities and enable individuals to manage their own lives. There is a focus on creating digital services for customers that are easy to use and improving access to services. It is responsible for providing external communications, advice and support to ensure effective communications with external audiences, and to promote the reputation of the Council.

- Housing Benefits is reflecting a £1.4m underspend
- Additional investment on IT systems and operations on computers and additional equipment to support the digital transformation £400k

3. Commissioning is responsible for both commissioning and procuring the best service/partner to deliver the agreed outcomes of the new structure. Business Intelligence and Performance Management also sits within Commissioning. They are responsible for identifying social, economic and digital trends of the city in the future and how the Council meets these needs. This function is also be responsible for managing and monitoring the service-level agreements with the Council's Arm's Length External Organisations (ALEOs).

- Included in the variance is an additional contribution to the Insurance Fund (£0.3m), to take account of changing liabilities and year end review of value held to meet past insurance events.

4. Resources is responsible for the selection, retention and development of the Council's staff and the financial planning, monitoring and reporting of the Council. They manage the development of design and delivery of all strands of capital including the city centre masterplan, city region deal investments, the schools estates strategy, roads infrastructure

and housing. The Corporate Landlord aspect is responsible for the commercial and non-commercial land and property assets, facilities management and council housing stock management.

- The overall underspend of £0.3m, includes savings being achieved in the management of properties and in energy management activities.

5. Place includes both City Growth and Strategic Place Planning.

City Growth represents the Council and the City of Aberdeen on local, regional, national and international stages with key responsibilities for outward trade, a diverse employability and skills base, and a focus on tourism, culture and the development of a city events programme.

- An overspend against budget was as a result of under-recovery of income across several projects

Strategic Place Planning focus is to enable, facilitate and deliver Strategic Place Planning which includes all of the transport, environment, housing, building, planning and digital initiatives that will help to deliver major infrastructure projects.

- An underspend against budget was reported from as a result of increased fee income in building standards and lower than budgeted expenditure in development strategy.

6. Governance includes Legal Services, Democratic Services, Audit, Policy, Emergency Planning and Corporate Health & Safety.

- Cost pressures exist in relation to income and the impact of expenditure on unplanned elections resulted in an overall overspend against budget.

7. Integration Joint Board (IJB) / Adult Social Care is responsible for the provision of health and social care services to adults, with the expenditure incurred being on services which the IJB has directed the Council to deliver on its behalf such as the provision of care to the elderly and support to adults with support needs.

The Integrated Joint Board is funded by the Council and the NHS and the cost of services delivered by the Council is significantly more than the Council contributes, resulting from the funding being allocated through the NHS financial settlement in prior years for Social Care services and demands. This means that there is funding allocated by the IJB to the Council that has come from the NHS contribution to the IJB.

The cost pressures around demand and need, particularly in relation to supporting complex needs and accommodation for those with learning disabilities and needs led home care and accommodation for mental health and also substance misuse client, were managed by the IJB during the year and are met by IJB funds.

8. Contingencies hold budgets that enable the Council to plan and address known/expected costs in-year without relying on the Usable Reserves held by the Council. The value of contingencies has changed frequently as adjustments and decisions have been made throughout the year. This includes the allocation of corporate and staff savings.

The value of contingencies not needed in the year – such as to cover additional winter maintenance costs, provides a positive variance for the overall Council position.

9. Council Expenses includes the cost of councillors, audit costs and provision for doubtful debts.

The main variance which has produced an overspend is the review of the provision for bad debt in the Council and the detailed analysis that has been undertaken at year end including consideration of the impact of Covid-19 pandemic on debt recovery.

10. Joint Boards represents the amount requisitioned by Grampian Valuation Joint Board which is known during the year and is therefore showing no significant variance.
11. Miscellaneous Services includes capital financing costs, the cost of repaying the borrowing received in the past for General Fund Capital Programme investment. Capital Financing Costs is the most significant budget within Miscellaneous Services, and includes the impact of accounting requirements in relation to the Council's Bond Issue, and an overall increased level of external borrowing. The actual charges for 2019/20 take account of the beneficial impact that arises from implementing the approved treasury and investment policy, following a review of the useful lives of Council assets, and the interest rate applicable to the debt is a prudent approach to accounting for capital financing costs and results in costs that are ahead of budget.
12. Non-Domestic Rates this is the value guaranteed by the Scottish Government rather than the value collected by the Council, as this is in line with the accounting practice. In addition to current year NDR receipts the council received additional monies in respect of a BRIS payment from Scottish Government (3.9m).
13. General Revenue Grant in line with the Scottish Government Finance Circular which has been redetermined at the year end and funding paid in relation to announcements during the year.
14. Council Tax this takes account of the total value of council tax for the year, along with any adjustments for prior years that has to be accounted for. The total value is higher than had been budgeted however a sum has to be set aside for the purpose of funding affordable housing projects and this is set aside as an earmarked sum in the General Fund. Levels of collection and doubtful debt are reviewed on a regular basis.
15. General Fund Deficit/(Surplus) before Reserves and Group Adjustments is this value of all expenditure and income incurred during the year that compares to budget. This is before the transfer of funds to the General Fund Earmarked Reserves, taken account of in this report as it is an underlying assumption when forecasting the year end.
16. Group Entity – Accounting Standards Adjustment this is a value, that due to the introduction of International Financial Reporting Standard 9 in 2018/19. The reduction in value of the Council's investment in the Aberdeen Sports Village, calculated as part of the group accounts reporting has to be charged to the Council's Income and Expenditure Account. Similarly if, in future, the value of the investment rises this will be an additional sum received through the Income and Expenditure Account. Regular monitoring of this impact will be incorporated into the Council reporting procedures.
17. Contributions from Earmarked Reserves budget was set with a contribution of £1.2m towards the cost of services.
18. Contributions to Earmarked Reserves is the value that is to be approved and set aside for statutory and policy reasons, further information is included about which Earmarked Reserves are affected on page 13.

19. Increase in Uncommitted General Fund Balance shows the overall position that was expected – a budget contribution of £0.9m and the actual, following a small underspend of £0.762m, generating a total contribution to the uncommitted balance of £1.7m for the year.

Housing Revenue Account

Housing Revenue Account is responsible for the provision of council housing to over 20,000 households with the most significant areas of expenditure being on repairs and maintenance and the servicing of debt incurred to fund capital investment in the housing stock. This is a ring fenced account such that its costs must be met by rental income. In line with the previously agreed policy to increase reserves.

Housing Revenue Account As at 31 March 2020	Budget 2019/20 £'000	Actual 2019/20 £'000	Variance £'000
Net Expenditure	(500)	(500)	0

There are significant underspends within the HRA principally repairs and maintenance of £2.4m which reflects this expenditure is demand led and is dependent on resources within Building Services, and capital financing charges of £1.3m following the implementation of the revised capital financing policy. These under spends mean that an increased level of contribution can be made from revenue to pay for capital (CFCR), which amounts to £4.5m and reduces the level of borrowing required in the future.

General Fund Capital Programme

As at Period 12 2019/20	Gross Figures for 2019/20		
	Approved Budget £'000	Expenditure to Date £'000	Variance £'000
AECC Programme Board	95,964	81,590	(14,374)
Asset Management Programme Board	31,228	13,767	(17,461)
Asset Management Programme Board Rolling Programmes	27,721	17,761	(9,960)
City Centre Programme Board	24,343	8,055	(16,288)
Energy Programme Board	31,817	21,902	(9,915)
Housing and Communities Programme Board	3,192	880	(2,312)
Housing and Communities Programme Board Rolling Programmes	1,006	631	(375)
Transportation Programme Board	25,665	7,552	(18,113)
Transportation Programme Board Rolling Programmes	3,307	605	(2,702)
Strategic Asset & Capital Plan Board	14,342	3,789	(10,553)
Developer Obligation Projects & Asset Disposals	0	1,179	1,179
Total Expenditure	258,585	157,711	(100,874)
Capital Funding:			
Income for Specific Projects	(67,688)	(15,806)	51,881
Developer Contributions	0	(1,179)	(1,179)
Capital Grant	(27,671)	(27,949)	(278)
Other Income e.g. Borrowing	(163,226)	(112,776)	50,450
Total Income	(258,585)	(157,711)	100,874

A significant underspend has been forecast throughout the year and therefore it is comes as no surprise that there is a work being carried forward into 2020/21 across the capital programme.

This belies the success of this year with significant progress being achieved throughout the General Fund Capital programme during 2019/20, with several major projects reaching completion:

- The Event Complex Aberdeen (TECA) opened to the public and began a programme of events in summer 2019, alongside the completed Hotels and Energy Centre.
- The City Centre Masterplan continued to invest in Aberdeen; Aberdeen Art Gallery re-opened to the public in November 2019 to widespread acclaim of the refurbishment; contractors have begun the regeneration of Union Terrace Gardens and the refurbishment of Provost Skene House; land assembly and enabling works have begun on the redevelopment of Queen Street
- The Council's Local Transport Strategy built on the benefits delivered from the opening of Aberdeen Western Peripheral Route in early 2019 by advancing design works for the South College Street and Berryden corridors, for improved connections to the City Centre
- Transport Connectivity also continued to be supported by investment in the City Region Deal for the Aberdeen Harbour Extension project at Bay of Nigg and the associated roads infrastructure.
- Digital Connectivity has also been enhanced through the City Region Deal by continued investment and expansion of the City's fibre network, alongside investment in Intelligent Street Lighting to compliment the investment in Street Lighting LED lanterns and replacement of corroded columns.
- The Council's Waste Strategy achieved a major milestone in August 2019 when construction began on the joint Energy from Waste facility, a project being carried out in collaboration with Aberdeenshire and Moray Councils
- The Council continued its commitment to its New Schools and Early Learning programmes; design works progressed on the £100 million investment in 4 new educational campuses, and construction works began on various sites across the city to deliver the expansion of Early Learning and Childcare
- The City's second Cruyff Court has opened beside Tullos Primary School.

The table above provides a summary of the forecast for the capital programme in 2019/20 and shows a significant level of slippage on the overall expenditure that had been anticipated this is primarily due to reprofiling of the programme to provide assurance to Council on the cost implications of progressing with four proposed new primary schools, the procurement process for the Union Terrace Gardens project and previously reported issues with regard to settling land claims in relation to the AWPR.

The impact on the funding of the Capital programme is that there was lower borrowing requirement in 2019/20.

Ongoing scrutiny and monitoring of the various Capital projects is in the revised Terms of Reference for the Capital Programme Committee and more detailed reporting are now included on its agenda.

The Covid-19 pandemic did not have a significant impact on the overall programme in 2019/20 as the Council's appointed contractors did not begin closing construction sites until the last week of March 2020, in response to guidelines issued by the Scottish Government. The long term impact on the programme will be assessed in 2020/21 in partnership with all the contractors involved.

Housing Capital Programme

As at 31 March 2020	Approved Budget £'000	Actual Expenditure £'000	Variance £'000
Compliant with the tolerable standard	2,527	1,065	(1,462)
Free from Serious Disrepair	9,502	5,644	(3,858)
Energy Efficient	8,733	8,189	(544)
Modern Facilities & Services	2,589	1,247	(1,342)
Healthy Safe & Secure	6,609	4,507	(2,102)
<i>Non Scottish Housing Quality Standards</i>			
Community Plan & Local Outcome Improvement Plan	5,800	4,051	(1,749)
Service Expenditure	4,226	596	(3,630)
2,000 New Homes Programme	11,172	26,632	15,460
	51,158	51,931	773
less 11% slippage	(4,398)	0	4,398
Net HRA Capital Programme	46,760	51,931	5,171

Capital Funding			
Borrowing	(20,586)	(19,840)	746
Grant Funding	0	(1,594)	(1,594)
Capital Funded from Current Revenue	(26,174)	(30,496)	(4,322)
Total HRA Capital Funding	(46,760)	(51,930)	(5,170)

The Housing Capital Programme is a significant undertaking and expenditure of over £50m underpins the continued investment in the Council housing that ensures our assets are being brought up to Scottish Housing Quality Standards. The programme has been enhanced further as the work commenced on the new Council house build programme during the year.

All of the additional spend reported this year is due to the implementation of the 2,000 new homes programme. This programme includes developer led projects such as the Wellheads site in Dyce, Council led projects such as Summerhill, and buying properties, either former Council Homes or specific units, such as 206 Union Street.

The funding to pay for the additional spend has come from increased revenue contributions and grant funding.

Common Good

As at 31 March 2020	Full Year Budget 2019/20 £'000	Actual Expenditure £'000	Variance from Budget £'000
Recurring Expenditure	2,844	2,370	(474)
Recurring Income	(3,678)	(3,425)	253
Budget After Recurring Items	(834)	(1,055)	(221)
Non Recurring Expenditure	3,246	3,264	18
Non Recurring Income	0	0	0
Net Expenditure	2,412	2,209	(203)
Cash Balances as at 1 April 2019	(29,729)	(29,729)	0
Net Expenditure from Income & Expenditure	2,412	2,209	(203)
Net Capital Receipt	0	(2,779)	(2,799)
Amounts required for increase in cash balances in line with inflation	369	0	(369)
Cash Balances as at 31 March 2020	(26,948)	(30,299)	(2,758)

The Common Good Fund is showing a £200k favourable variance at 31 March 2020. The main variances relating to this overall underspend were on the one hand, as a result of an decrease in property income following rent review, income received in 2018/19 (£400k) and an increase in investment income (£105k).

Mitigating that reduction in income, there were savings that the Common Good achieved from budgeted spend, specifically in relation to the costs of Christmas illuminations and festivals (£130k) and in grants approved for projects such as Twinning activities (£108k), and events such as the Great Aberdeen Run (£65k).

Expenditure on a range of one-off projects and activities approved will either be carried forward as an earmarked reserve to enable works to continue in the next year or was an additional cost for the Common Good in the year.

Reserves

General Fund Earmarked Reserves	Balance at 31 March 2019 £'000	Transfers In 2019/20 £'000	Transfers Out 2019/20 £'000	Balance at 31 March 2020 £'000
Devolved Education M'ment (Comm. Centres)	(542)	0	0	(542)
Devolved Education M'ment (School Funds)	(262)	0	138	(124)
Mithers Kirk - Reburial of Remains	(25)	0	25	0
Star Awards Sponsorship	(6)	(6)	6	(6)
Xerox Print Contract	(13)	0	13	0
Energy Efficiency Fund	(1,146)	(108)	0	(1,254)
Bus Lane Enforcement	(788)	0	415	(373)
Property Transfer	(102)	0	0	(102)
Second/Long Term Empty Homes	(10,464)	(2,272)	0	(12,736)
HMT Roof Works	(35)	0	35	0
Developing Young Workforce	(90)	0	90	0
De-risk the Council	(405)	(1,406)	0	(1,811)
Transformation Fund	(7,003)	0	3,548	(3,455)
Pupil Equity Fund	(1,195)	(925)	1,195	(925)
18/19 RSG Redetermination	(1,211)	0	1,211	0
Community Justice Redesign Post	(12)	0	0	(12)
Upgrade Road At Torry Battery	(101)	0	0	(101)
Skene St Play Park Upgrade	(2)	0	2	0
Milltimber PG Outdoor Forest	(1)	0	1	0
Youth Bus Torry Comm Centre	(20)	0	20	0
Boiler Ferryhill Comm Centre	(14)	0	14	0
Legal Costs-Culter House Est	(5)	0	5	0
Various Projects 2019/20	(1,231)	0	1,231	0
Contribution to Environmental Body	(43)	0	0	(43)
Repairs & Maintenance Fund	0	(900)	0	(900)
Public Analyst - James Hutton Institute	0	(125)	0	(125)
Children's Social Work - Mental Health Svs	0	(63)	0	(63)
Rapid Rehousing Transition Plan	0	(311)	0	(311)
Additional Support for Learning	0	(507)	0	(507)
Total General Fund Earmarked Reserves	(24,716)	(6,623)	7,949	(23,390)
Total Uncommitted Balance	(10,338)	(1,662)	0	(12,000)
Total General Fund	(35,054)	(8,285)	7,949	(35,390)
Recommended Uncommitted Balance	(10,300)			(12,000)

Housing Revenue Account Earmarked Reserves	Balance at 31 March 2019 £'000	Transfers In 2019/20 £'000	Transfers Out 2019/20 £,000	Balance at 31 March 2020 £'000
<i>Projects:</i>				
Housing Repairs	(2,212)	(1,718)	2,212	(1,718)
House Sales - Non right to buy	(308)	0	0	(308)
Total HRA Earmarked Reserves	(2,520)	(1,718)	2,212	(2,026)
Total Uncommitted Balance	(9,788)	(994)	0	(10,782)
Total Housing Revenue Account	(12,308)	(2,712)	2,212	(12,808)
Recommended Uncommitted Balance	(8,081)			(9,084)

Common Good Earmarked Reserves	Balance at 31 March 2019 £'000	Transfers In 2019/20 £'000	Transfers Out 2019/20 £'000	Balance at 31 March 2020 £'000
<i>Projects:</i>				
Smithfield Farm - Roof repairs	(18)	0	0	(18)
AWPR Drainage Issues for future issues	(35)	0	0	(35)
Grove Nursery	(68)	0	0	(68)
APA - Music Hall Cleaning	(75)	0	35	(40)
March Stone Upkeep	(13)	0	0	(13)
Culter Playing Fields	(8)	0	0	(8)
Cricket Pitch at Stewarts Park	(15)	0	0	(15)
Satrosphere Refurbishment	(11)	0	0	(11)
CPR Training	(5)	0	0	(5)
Festival - AIYF final 2 quarters grants	(36)	0	31	(5)
Culter Community Council - Lovers Walk	0	(3)	0	(3)
Shakkin Bridge Project	0	(3)	0	(3)
Ferryhill Railway Heritage	(1)	0	1	0
Castlegate Arts	0	0	0	0
Aberdeen Street Pastors	(5)	0	5	0
Property Repairs & Maintenance	(6)	0	6	0
Lord Provost Portrait	(10)	0	10	0
DEP	(2)	0	2	0
Cromwell Wall, Marischal Court Repairs	(1)	0	1	0
Ten Feet Tall Theatre	(8)	0	8	0
Total Common Good Earmarked Reserves	(316)	(6)	98	(224)
Total Uncommitted Balance	(29,413)	(662)	0	(30,075)
Total Common Good	(29,729)	(668)	98	(30,299)
Recommended Uncommitted Balance	(26,044)			(29,578)