

# ACCURACY OF FINANCIAL FORECASTING COMPARATIVE PROFILE

**2013-2014**

**Barchester**

## NEAREST NEIGHBOUR REPORT

### Comparison Group

Barchester	Comparator8
Comparator1	Comparator9
Comparator2	Comparator10
Comparator3	Comparator11
Comparator4	Comparator12
Comparator5	Comparator13
Comparator6	Comparator14
Comparator7	Comparator15

**This is a sample report. The averages contained within this report have been adjusted so they do not reflect true club averages.**

**Normally we would include a separate key with this report which would indicate which letter stood for which comparator.**

Computed and printed by:  
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# INTRODUCTION

We are pleased to be able to present the second edition of the Accuracy of Financial Forecasting Comparative Profile.

The profile provides a comprehensive analysis of your authority's financial data, collected as part of the DCLG Revenue Accounts Budget and Revenue Outturn Statistics, with the group of authorities specified on the title page.

The aim of the profile is to provide an assessment of how accurate local authority budgetary forecasting is. Consequently the profile should provide management information and insight for decision makers involved in all authority service areas. Due to the wide range of topics covered, the report will have a broad appeal and should be of interest to anyone involved in local authority finance.

The analysis is simple and non-judgemental, seeking to visualise the data and enable readers to draw their own conclusions. The executive report acts as a high level summary, but is also designed as an introduction to the whole report.

We hope you find this report interesting and helpful. If you have any comments, suggestions or queries then CIPFA would be delighted to hear from you.

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# EXECUTIVE SUMMARY

This section provides the comparison headline figures between the 2013-14 RO (Revenue Outturn Actuals) and RA (Revenue Account Budget) published data

- Budget Deficit
- On Budget
- Budget Surplus

Population
168,500

## Total Service Expenditure

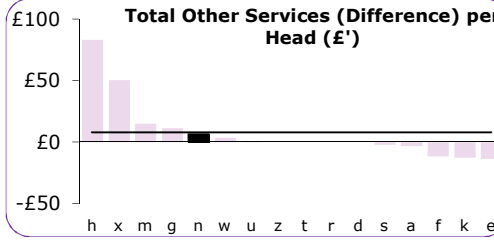
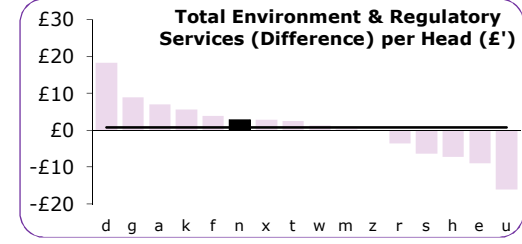
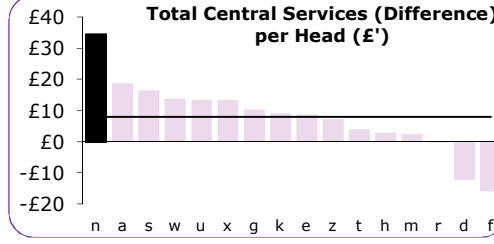
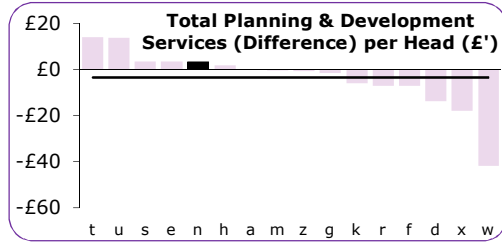
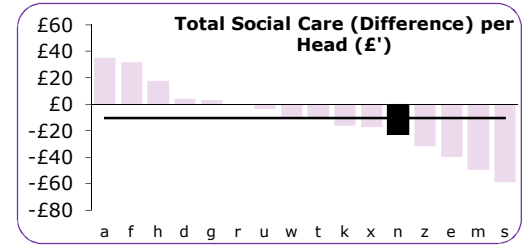
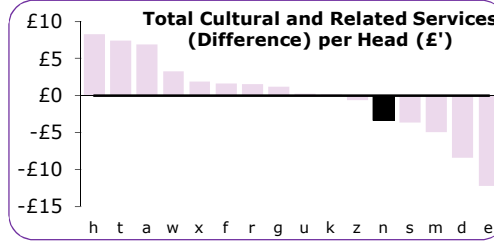
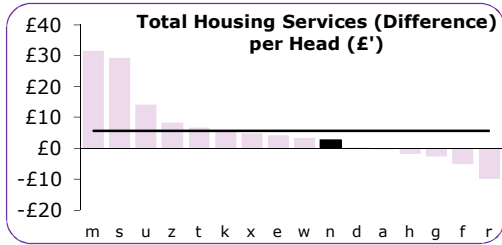
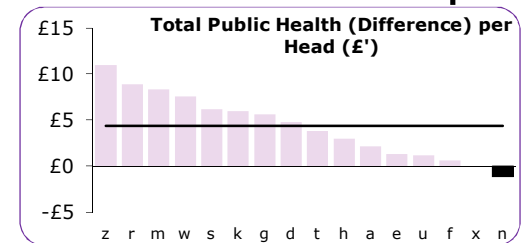
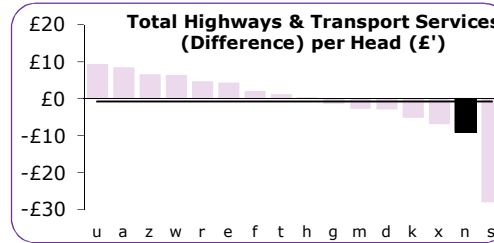
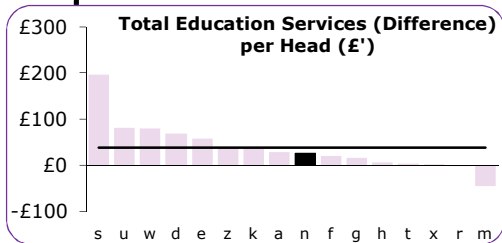
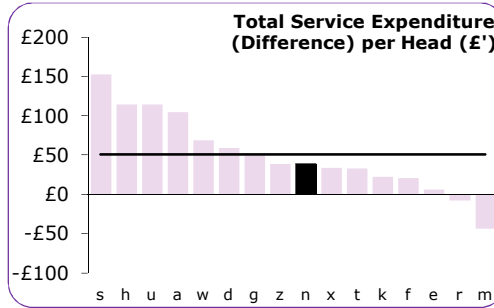
Barchester	RA	RO	RA	RO	RA/RO Cost Difference			RA Group	RO Group
	£'000	£'000	£ p/h	£ p/h	£'000	£ p/h	Avg £ p/h	Avg £ p/h	Avg £ p/h
<b>Service Function</b>									
Education	124,076	119,809	736.36	711.03	4,267	● 25.32	38.42	742.95	704.53
Highways and Transport	8,073	9,612	47.91	57.04	(1,539)	● (9.13)	(0.76)	46.89	47.65
Social Care	70,021	73,908	415.55	438.62	(3,887)	● (23.07)	(10.46)	395.59	406.04
Public Health	10,616	10,810	63.00	64.15	(194)	● (1.15)	4.36	59.73	55.37
Housing	6,080	5,598	36.08	33.22	482	● 2.86	5.78	35.36	29.58
Cultural and Related	8,520	9,082	50.56	53.90	(562)	● (3.34)	(0.03)	53.29	53.32
Environment and Regulatory	16,854	16,365	100.02	97.12	489	● 2.90	0.76	71.88	71.11
Planning and Development	3,309	2,768	19.64	16.43	541	● 3.21	(3.38)	17.00	20.39
Police	-	-	-	-	-	● -	-	-	-
Fire & Rescue	-	-	-	-	-	● -	-	-	-
<sup>1</sup> Central Services	13,769	7,938	81.72	47.11	5,831	● 34.61	8.03	50.73	42.70
Other Services	1,171	34	6.95	0.20	1,137	● 6.75	8.01	7.83	(0.18)
<b>Total</b>	<b>262,489</b>	<b>255,924</b>	<b>1,557.80</b>	<b>1,518.84</b>	<b>6,565</b>	<b>● 38.96</b>	<b>50.73</b>	<b>1,481.24</b>	<b>1,430.51</b>

\*RA £p/h figures may appear different to the ones shown in the Finance and General Estimates statistics. Population figures used in the Financial and General Actuals Statistics have been used to calculate the per head figures as they are generally more up to date.

<sup>1</sup> In order to make Revenue Accounts Budget and Revenue Outturn figures comparable, Management and Support Services figures have been removed from the Revenue Outturn Central Services Totals. They will therefore appear different in the Local Authority Expenditure Profile.

## Comparing Service Function Actual Cost against the Budget set

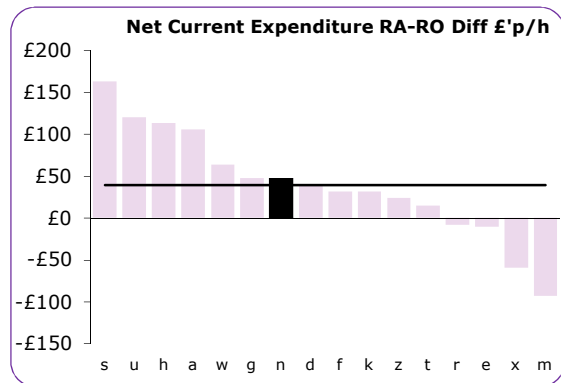
\*Positive figures indicates a budget surplus, negative figures indicate a budget deficit.



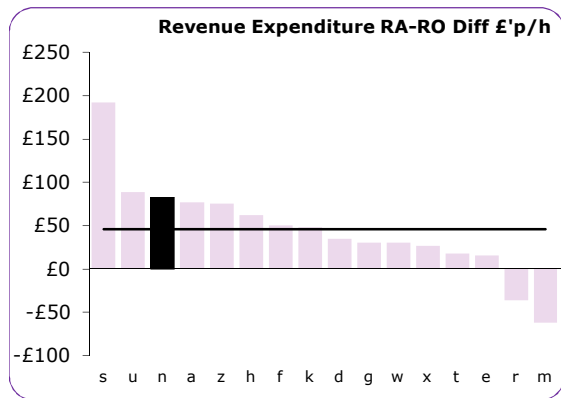
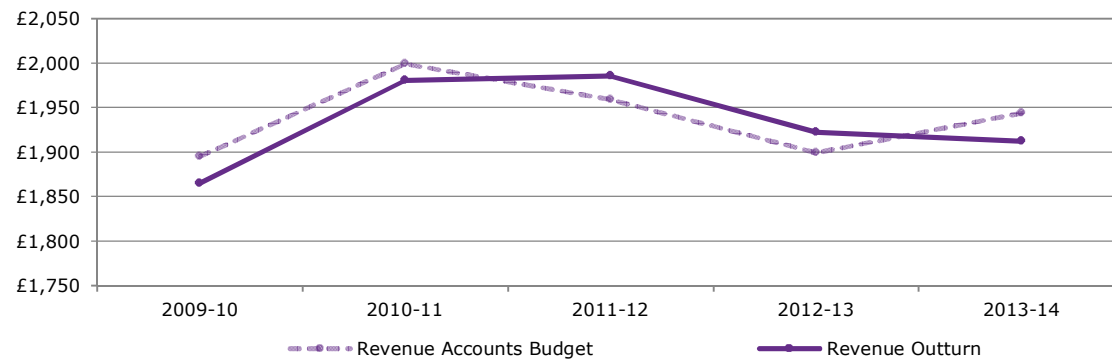
## Expenditure

Barchester	RA	RO	RA	RO	RA/RO Cost Difference			RA Group	RO Group
	£'000	£'000	£ p/h	£ p/h	£'000	£ p/h	Avg £ p/h	Avg £ p/h	Avg £ p/h
Net Current Expenditure	327,484	319,468	1,943.53	1,895.95	8,016	● 47.57	39.27	1,874.86	1,835.59
Revenue Expenditure	265,649	251,787	1,576.55	1,494.28	13,862	● 82.27	45.55	1,571.96	1,526.41
Net Revenue Expenditure	141,045	125,961	837.06	747.54	15,084	● 89.52	49.83	816.07	766.25
Budget Requirement	137,042	137,043	813.31	813.31	(1)	● (0.01)	10.74	810.48	799.73
Council Tax Requirement	52,286	52,287	310.30	310.31	(1)	● (0.01)	(0.00)	317.06	317.06
Capital Charges	8,122	24,941	48.20	148.02	(16,819)	● (99.82)	(79.26)	91.90	171.17

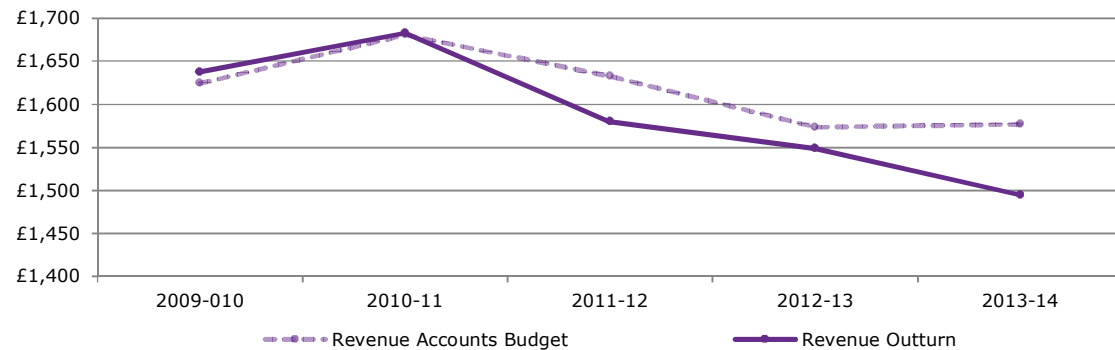
### Net Current Expenditure



Revenue Accounts Budget - Revenue Outturn Net Current Expenditure: Time Series

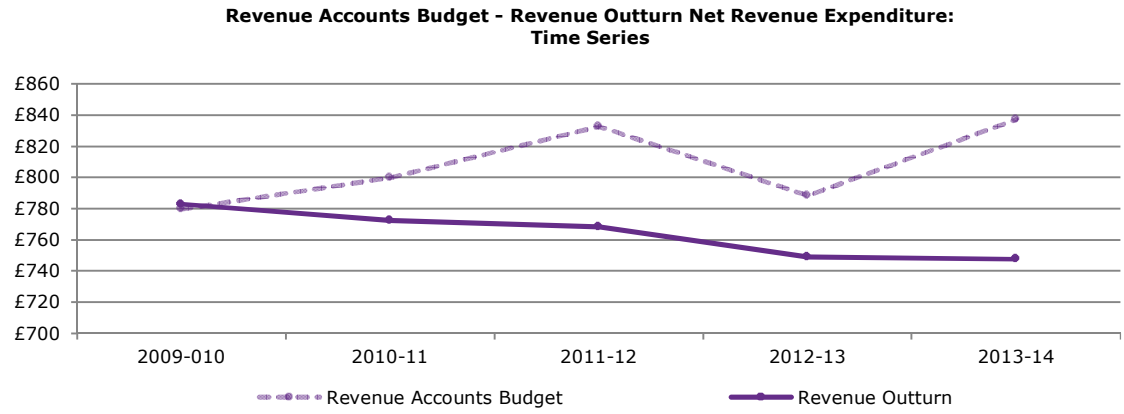
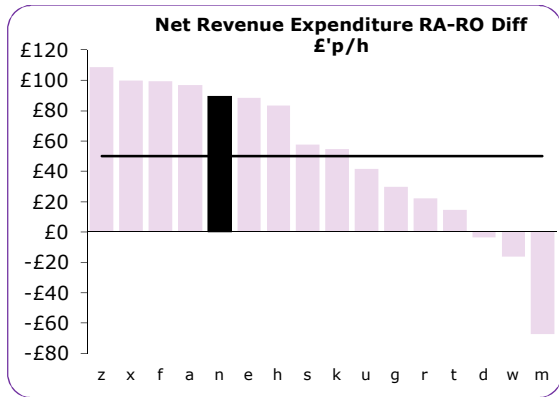


Revenue Accounts Budget - Revenue Outturn Revenue Expenditure: Time Series

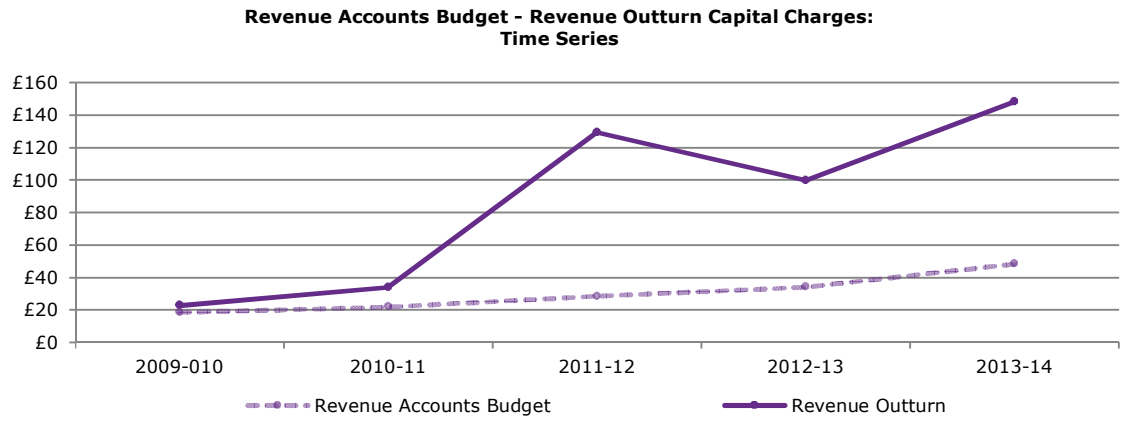
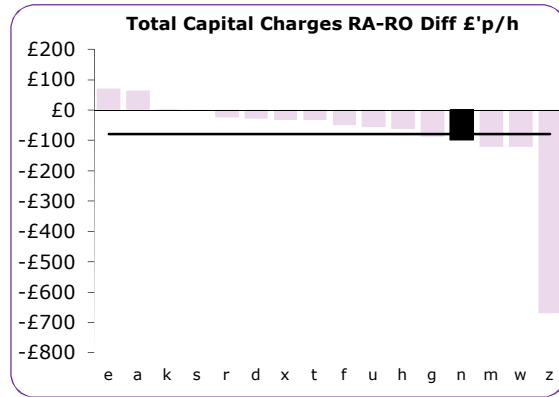


# Expenditure

## Net Revenue Expenditure



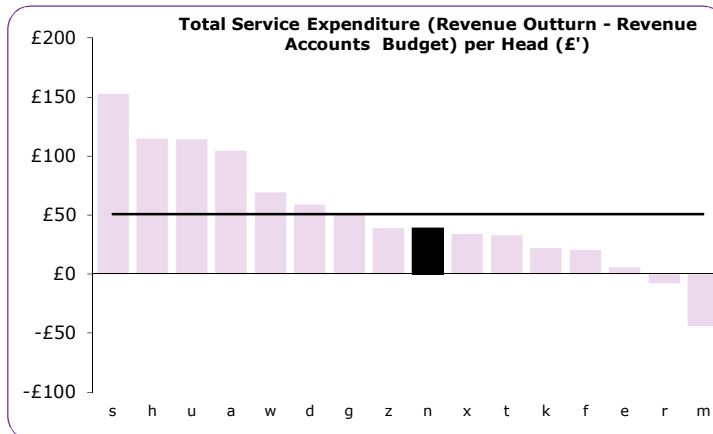
## Capital Charges



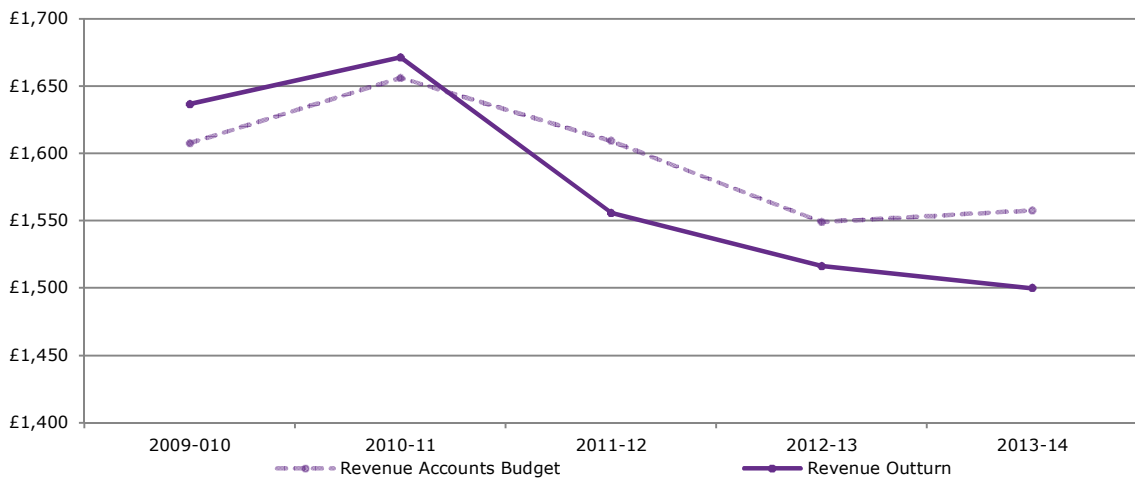
# FINANCIAL COMPARISON SUMMARY

This section provides the comparison between the Revenue of the Revenue Outturn Net Current Expenditure per head of total population.

## Total Service Expenditure (excludes Capital Charges)



Revenue Accounts Budget-Revenue Outturn Total Service Expenditure: Time Series

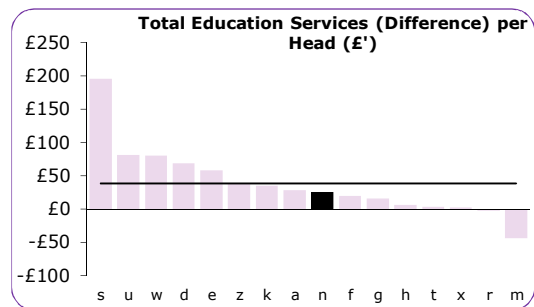
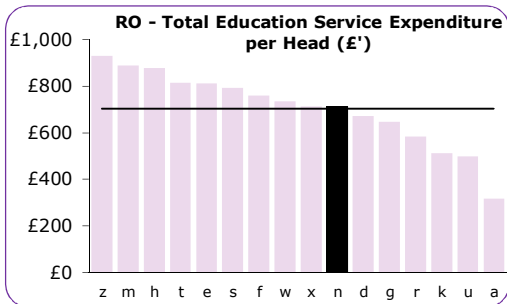
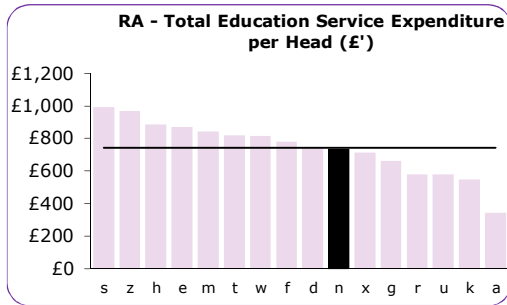


# FINANCIAL COMPARISON SUMMARY

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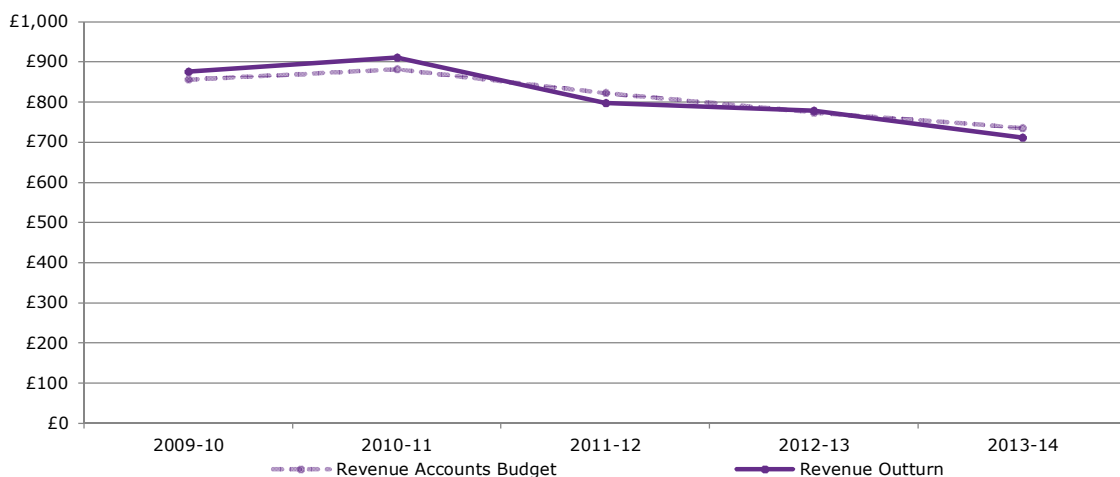
## Education Services

Barchester	RA	RO	RA	RO	RA/RO Cost Difference		
	£'000	£'000	£ p/h	£ p/h	£'000	£ p/h	Avg £ p/h
Early Years	12,843	8,909	76.22	52.87	3,934	23.35	9.93
Primary Schools	56,249	58,735	333.82	348.58	(2,486)	(14.75)	(3.47)
Secondary Schools	28,468	29,225	168.95	173.44	(757)	(4.49)	27.80
Special Schools	12,128	12,944	71.98	76.82	(816)	(4.84)	6.75
Services to Young People	5,463	3,110	32.42	18.46	2,353	13.96	10.24
Other Strategic Functions	8,925	6,886	52.97	40.87	2,039	12.10	(12.82)
<b>Education Services</b>	<b>124,076</b>	<b>119,809</b>	<b>736.36</b>	<b>711.03</b>	<b>4,267</b>	<b>25.32</b>	<b>38.42</b>



Education Services	RA	RO
Group Avg £ p/h	742.95	704.53

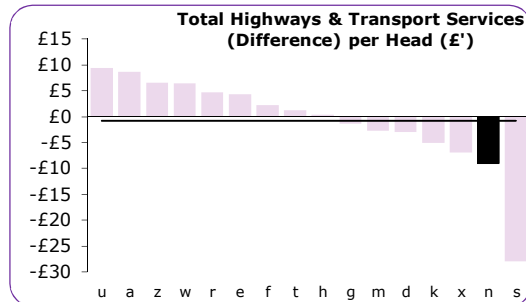
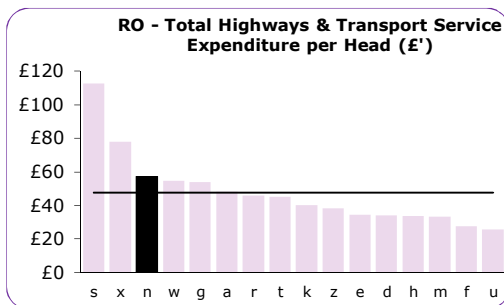
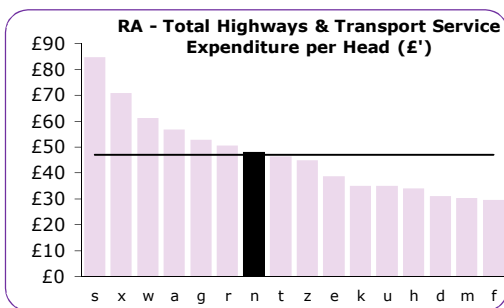
Revenue Accounts Budget-Revenue Outturn Education Services Expenditure:  
Time Series





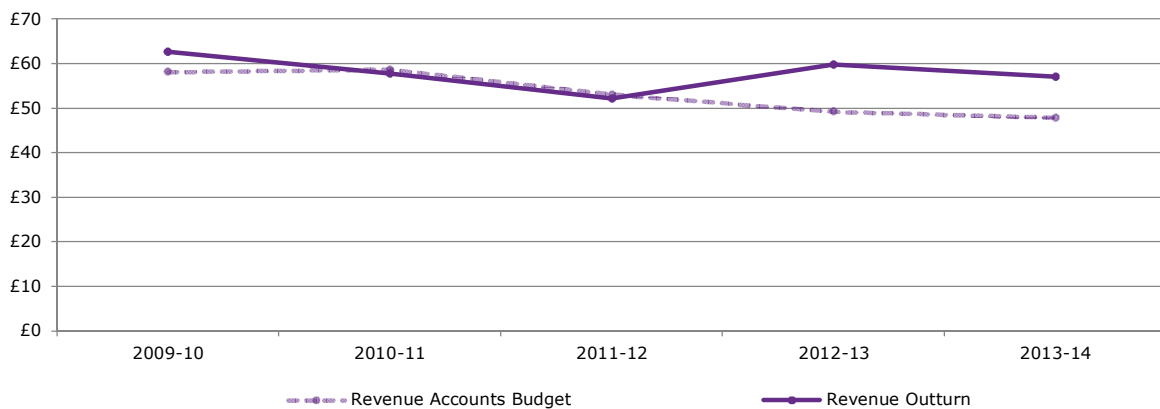
## Highways and Transport

Barchester	RA	RO	RA	RO	RA/RO Cost Difference		
	£'000	£'000	£ p/h	£ p/h	£'000	£ p/h	Avg £ p/h
Planning, Policy & Strategy	562	534	3.34	3.17	28	0.17	(1.93)
Construction Projects	-	-	-	-	-	-	-
Structural Maintenance	622	621	3.69	3.69	1	0.01	2.05
Environ, Safety & Maintenance	2,209	2,616	13.11	15.53	(407)	(2.42)	(0.68)
Winter Service	587	526	3.48	3.12	61	0.36	0.21
Street Lighting	1,137	1,093	6.75	6.49	44	0.26	0.44
Congestion Charging	-	-	-	-	-	-	0.01
Road Safety Education & Routes	37	378	0.22	2.24	(341)	(2.02)	(0.15)
Other	400	769	2.37	4.56	(369)	(2.19)	0.26
Parking Services	(58)	131	(0.34)	0.78	(189)	(1.12)	(0.83)
Concessionary Fares	1,945	1,718	11.54	10.20	227	1.35	0.05
Support to Operators	443	458	2.63	2.72	(15)	(0.09)	0.35
Co-ordination	189	768	1.12	4.56	(579)	(3.44)	(0.54)
Airports, Harbours & Toll	-	-	-	-	-	-	0.00
<b>Highways &amp; Transport Services</b>	<b>8,073</b>	<b>9,612</b>	<b>47.91</b>	<b>57.04</b>	<b>(1,539)</b>	<b>(9.13)</b>	<b>(0.76)</b>



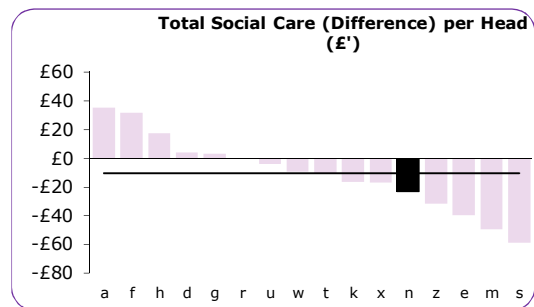
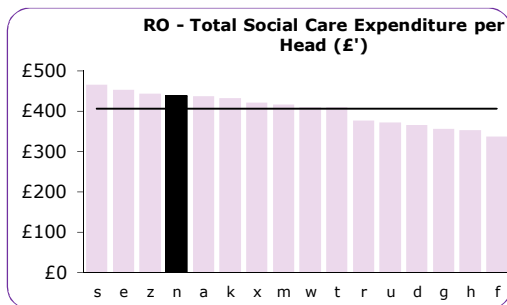
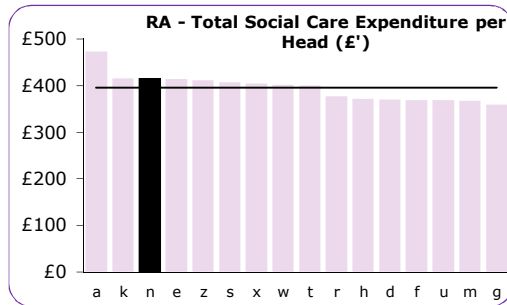
Highways & Trans	RA	RO
Group Avg £ p/h	46.89	47.65

Revenue Accounts Budget-Revenue Outturn Highways and Transport Service Expenditure: Time Series



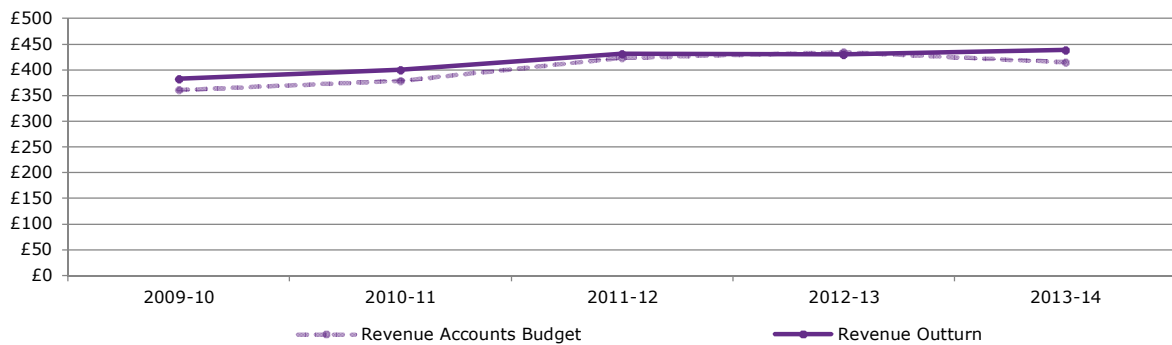
## Social Care

Barchester	RA	RO	RA	RO	RA/RO Cost Difference		
	£'000	£'000	£ p/h	£ p/h	£'000	£ p/h	Avg £ p/h
<b>Children's Social Care</b>							
Service Strategy	173	1,270	1.03	7.54	(1,097)	(6.51)	(2.34)
Commissioning and Social Work	7,227	5,386	42.89	31.96	1,841	10.93	3.62
Children Looked After	11,824	16,528	70.17	98.09	(4,704)	(27.92)	(7.71)
Family Support Services	3,695	4,204	21.93	24.95	(509)	(3.02)	2.57
Youth Justice	419	529	2.49	3.14	(110)	(0.65)	0.47
Children & Young People Safety	-	710	-	4.21	(710)	(4.21)	(5.01)
Asylum Seekers	83	27	0.49	0.16	56	0.33	0.03
Other Children & Family Service	2,715	1,107	16.11	6.57	1,608	9.54	(5.98)
<b>Total Children's Social Care</b>	<b>26,136</b>	<b>29,761</b>	<b>155.11</b>	<b>176.62</b>	<b>(3,625)</b>	<b>(21.51)</b>	<b>(14.34)</b>
<b>Adult Social Care</b>							
Adult's Social Care Strategy	-	-	-	-	-	-	0.37
Older People 65+	19,661	21,314	116.68	126.49	(1,653)	(9.81)	5.42
Under 65 (physical disability)	4,659	4,234	27.65	25.13	425	2.52	(0.88)
Under 65 (learning disabilities)	16,560	15,252	98.28	90.52	1,308	7.76	(2.22)
Under 65 (mental health needs)	2,886	3,050	17.13	18.10	(164)	(0.97)	1.20
Lone Adult Asylum Seekers	-	-	-	-	-	-	(0.07)
Other	119	297	0.71	1.76	(178)	(1.06)	0.07
<b>Total Adult's Social Care</b>	<b>43,885</b>	<b>44,147</b>	<b>260.45</b>	<b>262.00</b>	<b>(262)</b>	<b>(1.55)</b>	<b>3.88</b>
<b>Total Social Care</b>	<b>70,021</b>	<b>73,908</b>	<b>415.55</b>	<b>438.62</b>	<b>(3,887)</b>	<b>(23.07)</b>	<b>(10.46)</b>



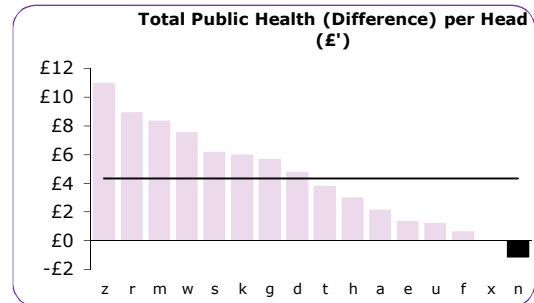
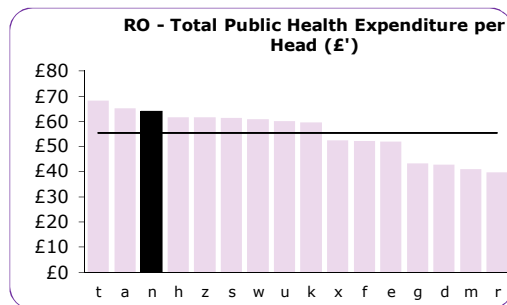
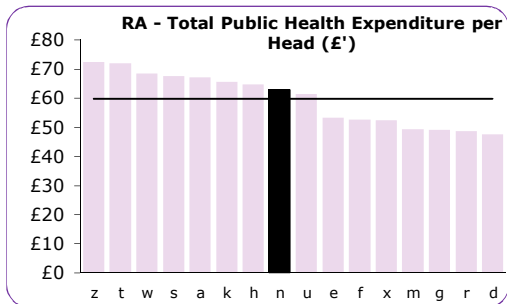
Social Care	RA	RO
Group Avg £ p/h	395.59	406.04

Revenue Accounts Budget-Revenue Outturn Social Care Expenditure: Time Series



## Public Health

Barchester	RA	RO	RA	RO	RA/RO Cost Difference		
	£'000	£'000	£ p/h	£ p/h	£'000	£ p/h	Avg £ p/h
Sexual Health Services	784	1,306	4.65	7.75	(522)	(3.10)	(2.32)
NHS Health Check Programme	500	357	2.97	2.12	143	0.85	0.52
LA role in Health Protection	-	150	-	0.89	(150)	(0.89)	(0.27)
National Child Measurement Programme	-	7	-	0.04	(7)	(0.04)	(0.23)
Public Health Advice	858	49	5.09	0.29	809	4.80	4.54
Obesity	793	428	4.71	2.54	365	2.17	0.19
Physical Activity	1,642	466	9.74	2.77	1,176	6.98	0.01
Substance Misuse	2,885	3,003	17.12	17.82	(118)	(0.70)	1.81
Smoking and Tobacco	781	793	4.64	4.71	(12)	(0.07)	0.35
Children Public Health Programme	824	483	4.89	2.87	341	2.02	(0.31)
Miscellaneous	1,549	3,768	9.19	22.36	(2,219)	(13.17)	0.09
<b>Total Public Health</b>	<b>10,616</b>	<b>10,810</b>	<b>63.00</b>	<b>64.15</b>	<b>(194)</b>	<b>(1.15)</b>	<b>4.36</b>

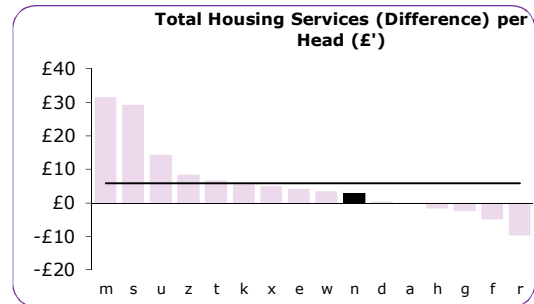
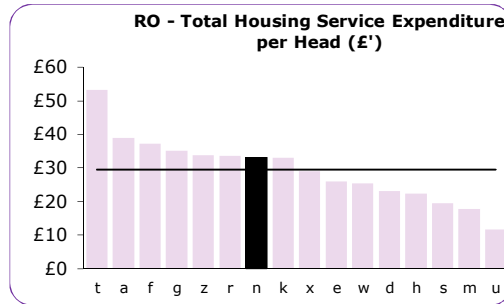
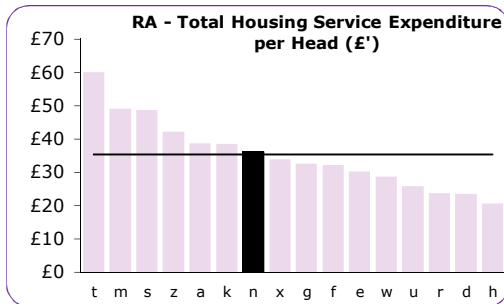


Public Health	RA	RO
Group Avg £ p/h	59.73	55.37

Note: time series not yet available as this is the first year that Public Health has been recorded separately.

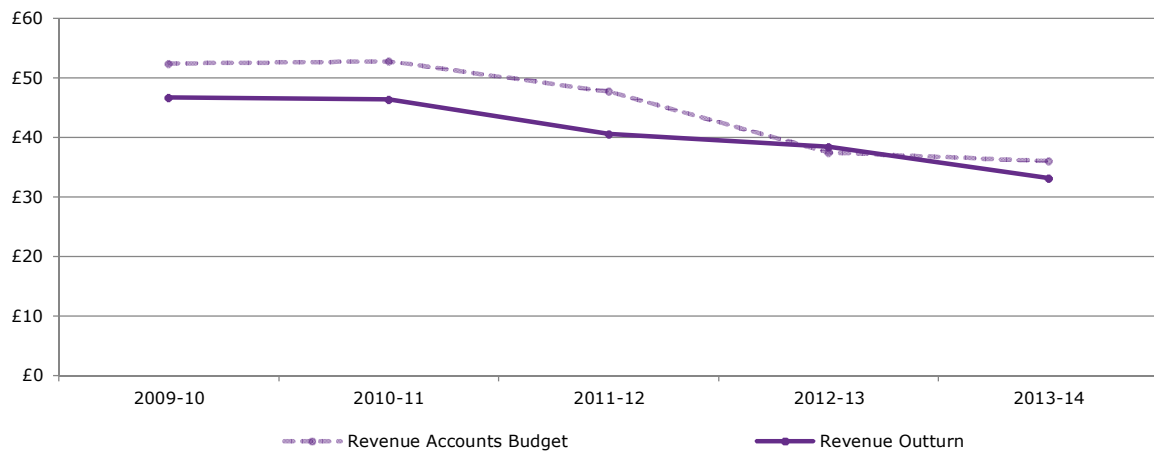
## Housing Services (GFRA only)

Barchester	RA	RO	RA	RO	RA/RO Cost Difference		
	£'000	£'000	£ p/h	£ p/h	£'000	£ p/h	Avg £ p/h
Housing Strategy	793	903	4.71	5.36	(110)	(0.65)	0.91
Homelessness	548	738	3.25	4.38	(190)	(1.13)	(1.04)
Housing Benefits	-	-	-	-	-	-	(0.48)
Housing Benefits Administration	1,661	1,526	9.86	9.06	135	0.80	0.18
Other Council Property	21	4	0.12	0.02	17	0.10	0.00
Housing Welfare	3,057	2,427	18.14	14.40	630	3.74	5.88
Other Welfare Services	-	-	-	-	-	-	0.33
<b>Total Housing Services</b>	<b>6,080</b>	<b>5,598</b>	<b>36.08</b>	<b>33.22</b>	<b>482</b>	<b>2.86</b>	<b>5.78</b>



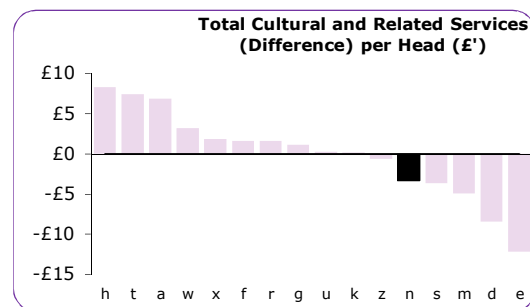
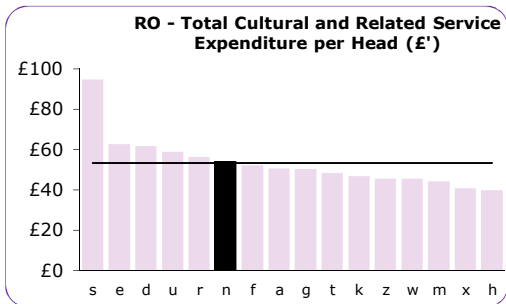
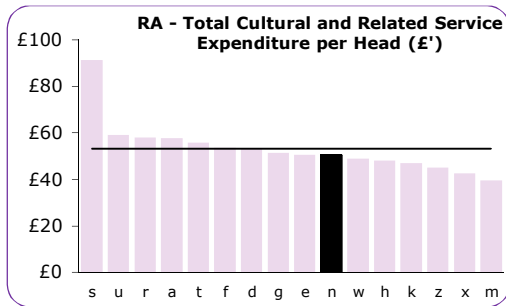
Housing Services	RA	RO
Group Avg £ p/h	35.36	29.58

Revenue Accounts Budget-Revenue Outturn Housing Services (GFRA only) Expenditure: Time Series



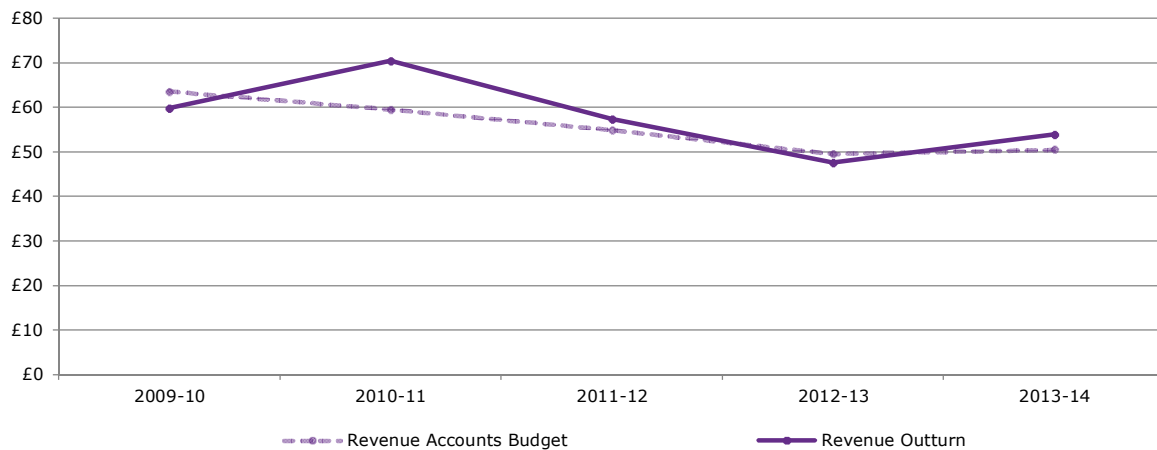
## Cultural and Related Services

Barchester	RA	RO	RA	RO	RA/RO Cost Difference		
	£'000	£'000	£ p/h	£ p/h	£'000	£ p/h	Avg £ p/h
Archives	53	-	0.31	-	53	0.31	0.09
Culture & Heritage	953	905	5.66	5.37	48	0.28	(0.42)
Recreation & Sport	2,717	2,912	16.12	17.28	(195)	(1.16)	0.59
Open Spaces	3,026	2,819	17.96	16.73	207	1.23	0.46
Tourism	(5)	594	(0.03)	3.53	(599)	(3.55)	(0.31)
Library Service	1,776	1,852	10.54	10.99	(76)	(0.45)	(0.43)
<b>Total Cultural and Related Services</b>	<b>8,520</b>	<b>9,082</b>	<b>50.56</b>	<b>53.90</b>	<b>(562)</b>	<b>(3.34)</b>	<b>(0.03)</b>



Cultural & Related	RA	RO
Group Avg £ p/h	53.29	53.32

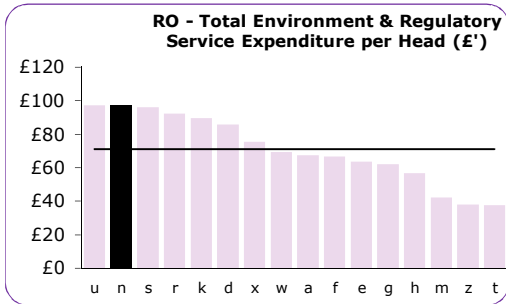
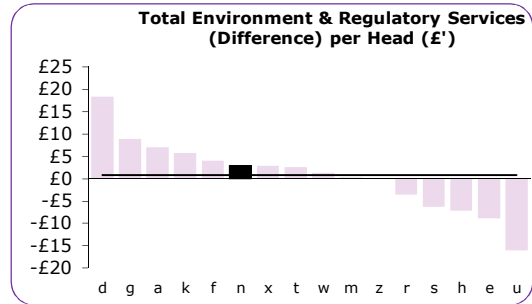
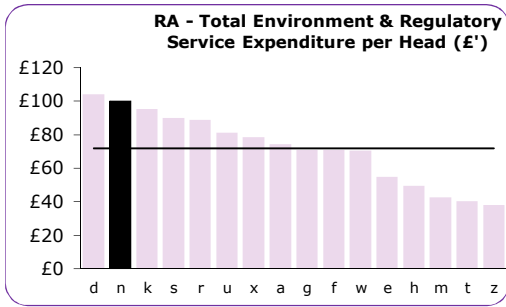
Revenue Accounts Budget-Revenue Outturn Cultural and Related Services Expenditure: Time Series



## Environmental and Regulatory Services

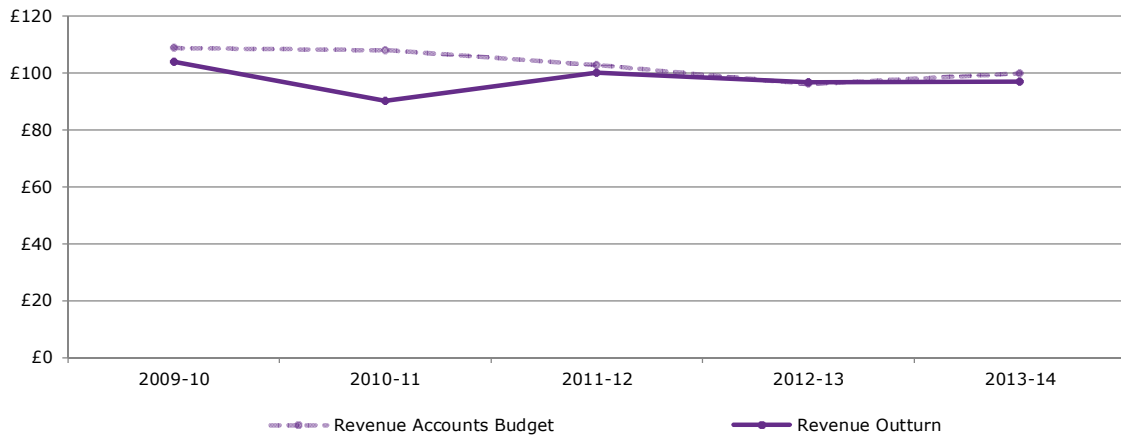
Barchester	RA	RO	RA	RO	RA/RO Cost Difference			
	£'000	£'000	£ p/h	£ p/h	£'000	£ p/h	Avg £ p/h	
Cemetery, Crem & Mortuary	(4)	(55)	(0.02)	(0.33)	51	●	0.30	(0.08)
<b>Regulatory Services</b>								
Trading Standards	473	480	2.81	2.85	(7)	●	(0.04)	0.33
Water Safety	-	-	-	-	-	●	-	0.01
Food Safety	419	906	2.49	5.38	(487)	●	(2.89)	0.12
Environmental Protection	521	11	3.09	0.07	510	●	3.03	(0.18)
Housing Standards	-	-	-	-	-	●	-	0.04
Health and Safety	-	-	-	-	-	●	-	0.09
Port Health	-	-	-	-	-	●	-	(0.02)
Pest Control	-	-	-	-	-	●	-	0.18
Public Conveniences	156	6	0.93	0.04	150	●	0.89	(0.00)
Animal and Public Health	-	179	-	1.06	(179)	●	(1.06)	(0.09)
Licensing	(132)	109	(0.78)	0.65	(241)	●	(1.43)	(0.12)
<b>Total Regulatory Services</b>	<b>1,437</b>	<b>1,691</b>	<b>8.53</b>	<b>10.04</b>	<b>(254)</b>	●	<b>(1.51)</b>	<b>0.36</b>
Crime Reduction	324	100	1.92	0.59	224	●	1.33	0.60
Safety Services	953	869	5.66	5.16	84	●	0.50	(0.25)
CCTV	29	48	0.17	0.28	(19)	●	(0.11)	0.74
Defences against Flooding	-	487	-	2.89	(487)	●	(2.89)	0.08
Land Drainage & Related Work	442	-	2.62	-	442	●	2.62	0.02
Coast Protection	-	-	-	-	-	●	-	-
Agriculture and Fisheries	-	-	-	-	-	●	-	0.02
Street Cleansing	2,561	2,444	15.20	14.50	117	●	0.69	(0.04)
Waste Collection	3,274	3,106	19.43	18.43	168	●	1.00	(0.91)
Waste Disposal	6,507	6,215	38.62	36.88	292	●	1.73	1.32
Trade Waste	-	-	-	-	-	●	-	(0.60)
Recycling	1,193	1,315	7.08	7.80	(122)	●	(0.72)	(1.16)
Waste Minimisation	-	145	-	0.86	(145)	●	(0.86)	0.32
Climate Change Costs	138	-	0.82	-	138	●	0.82	0.03
<b>Total Environmental and Regulatory Services</b>	<b>16,854</b>	<b>16,365</b>	<b>100.02</b>	<b>97.12</b>	<b>489</b>	●	<b>2.90</b>	<b>0.76</b>

# Environmental and Regulatory Services



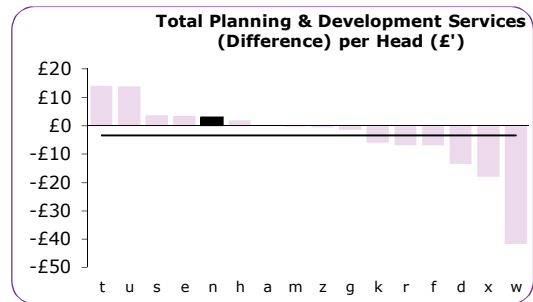
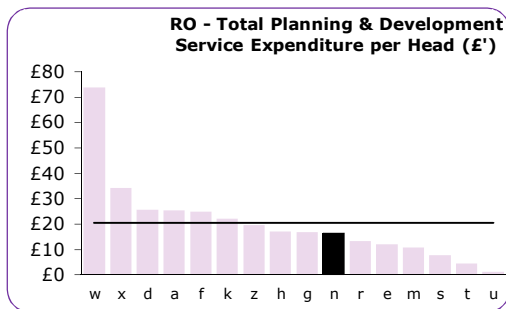
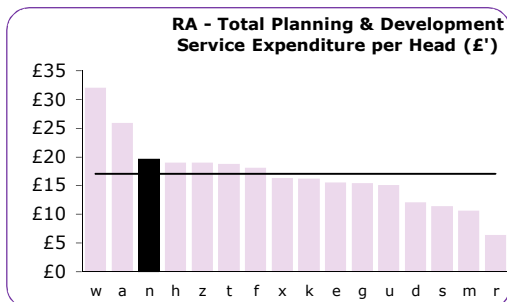
Environ & Regs	RA	RO
Group Avg £ p/h	71.88	71.11

Revenue Accounts Budget-Revenue Outturn Environmental and Regulatory Services Expenditure: Time Series



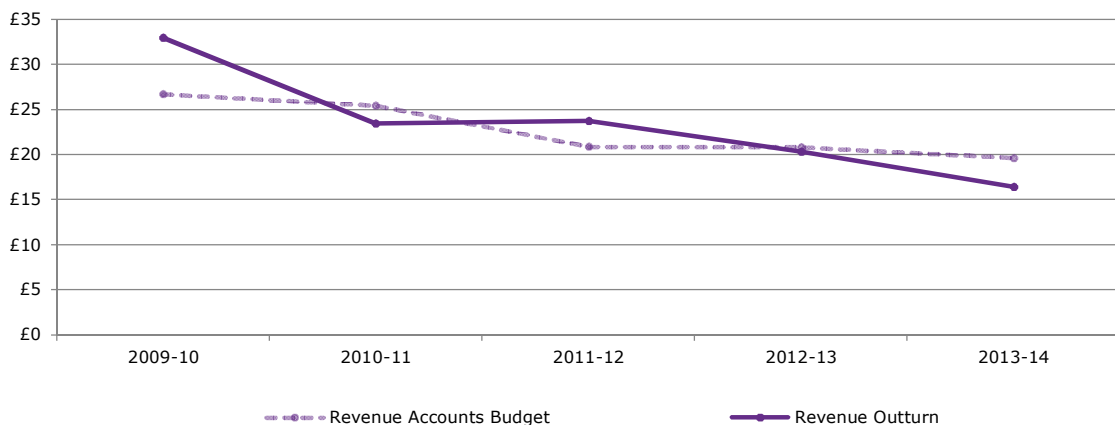
## Planning and Development Services

Barchester	RA	RO	RA	RO	RA/RO Cost Difference		
	£'000	£'000	£ p/h	£ p/h	£'000	£ p/h	Avg £ p/h
Building Control	83	117	0.49	0.69	(34)	(0.20)	0.16
Development Control	335	196	1.99	1.16	139	0.82	(0.20)
Planning Policy	806	972	4.78	5.77	(166)	(0.99)	(0.31)
Environmental Initiatives	-	4	-	0.02	(4)	(0.02)	(0.06)
Economic Development	792	97	4.70	0.58	695	4.12	(1.69)
Community Development	614	1,382	3.64	8.20	(768)	(4.56)	(0.60)
Economic Research	626	-	3.72	-	626	3.72	0.17
Business Support	53	-	0.31	-	53	0.31	(0.85)
<b>Total Planning and Development Services</b>	<b>3,309</b>	<b>2,768</b>	<b>19.64</b>	<b>16.43</b>	<b>541</b>	<b>3.21</b>	<b>(3.38)</b>



Planning & Develop	RA	RO
Group Avg £ p/h	17.00	20.39

Revenue Accounts Budget-Revenue Outturn Planning and Development Services Expenditure: Time Series

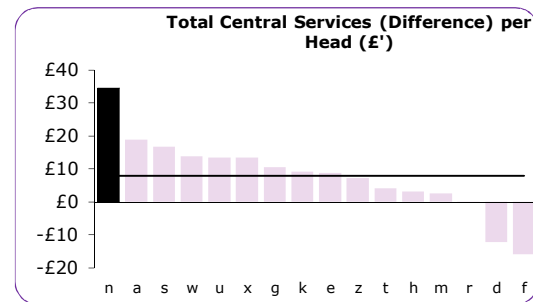
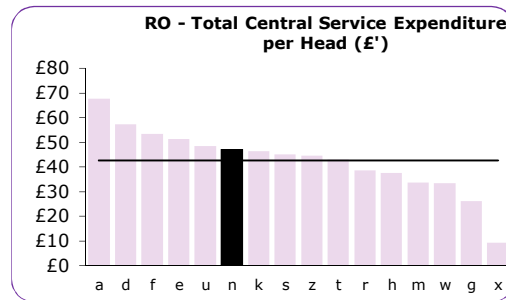
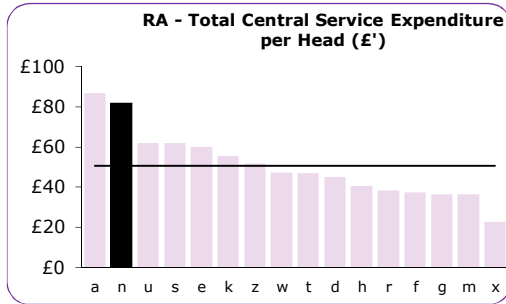




## Central Services

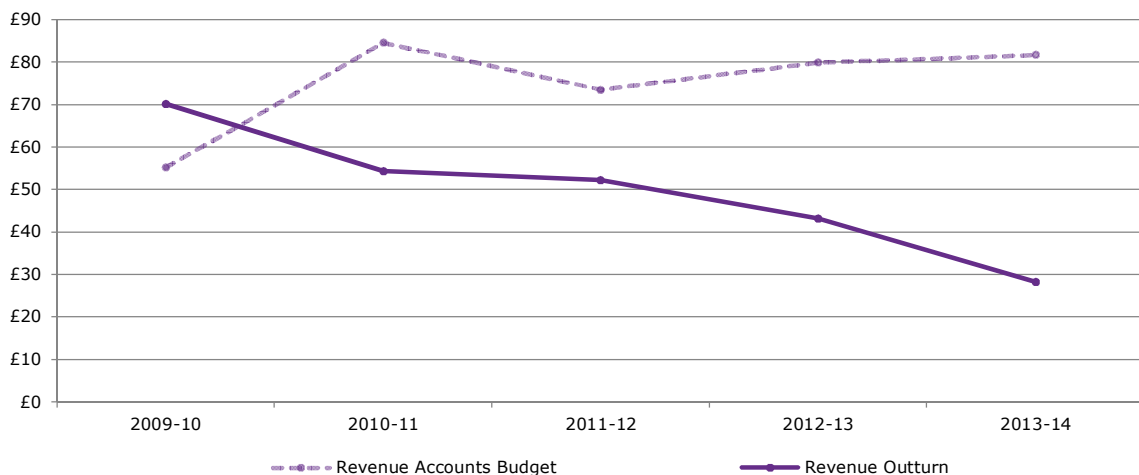
Barchester	RA	RO	RA	RO	RA/RO Cost Difference		
	£'000	£'000	£ p/h	£ p/h	£'000	£ p/h	Avg £ p/h
Corporate and Democratic Core	3,695	3,695	21.93	21.93	-	-	5.35
Local Tax Collection	2,125	2,637	12.61	15.65	(512)	(3.04)	(0.24)
Emergency Planning	208	161	1.23	0.96	47	0.28	0.05
Court Services	300	278	1.78	1.65	22	0.13	(0.17)
Non Distributed Costs	859	859	5.10	5.10	-	-	(2.16)
Other central services	6,582	308	39.06	1.83	6,274	37.23	5.20
<b>* Total Central Services</b>	<b>13,769</b>	<b>7,938</b>	<b>81.72</b>	<b>47.11</b>	<b>5,831</b>	<b>34.61</b>	<b>8.03</b>

\*In order to make Revenue Accounts Budget and Revenue Outturn figures comparable, Management and Support Services figures have been removed from the Revenue Outturn Central Services Totals. They will therefore appear different in the Local Authority Expenditure Profiles.



Central Services	RA	RO
Group Avg £ p/h	50.73	42.70

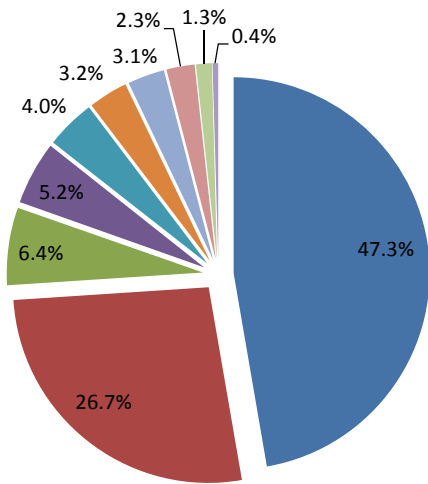
Revenue Accounts Budget-Revenue Outturn Central Services Expenditure: Time Series



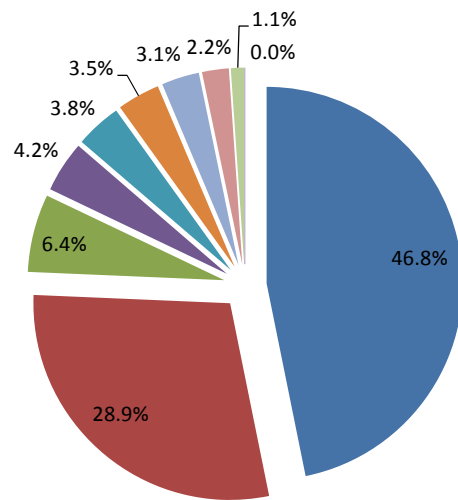
## Expenditure by Service

### Percentage Spent on Services

Revenue Accounts Budget Percentage Spend



Revenue Outturn Percentage Spend

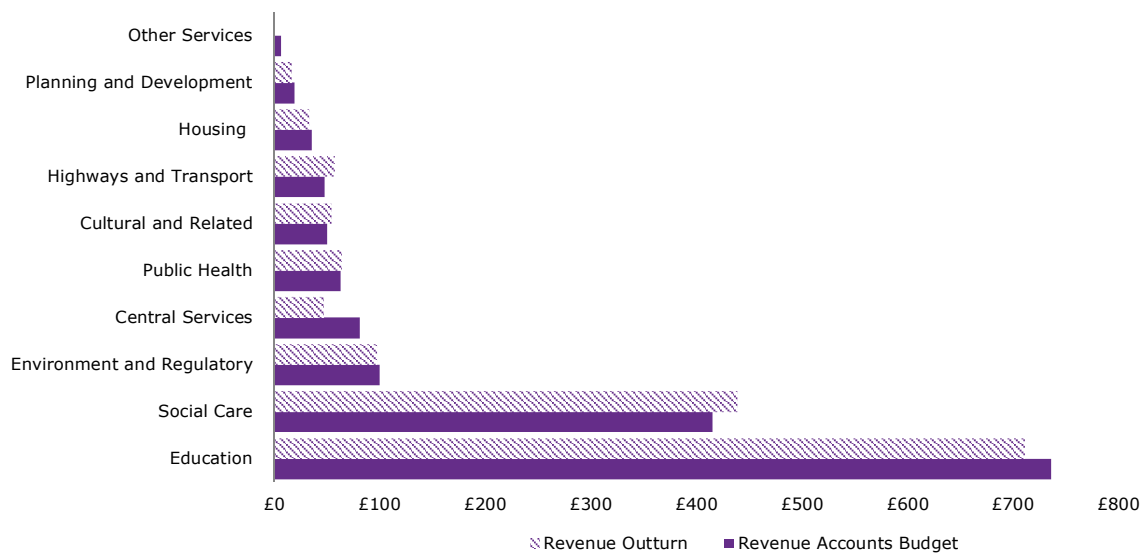


- Education
- Social Care
- Environment and Regulatory
- Central Services
- Public Health
- Cultural and Related
- Highways and Transport
- Housing
- Planning and Development
- Other Services

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- Housing
- Planning and Development
- Other Services

\*Figures less than 0 are considered income and therefore ignored.

Service Function: Budget Set against Actual Spend per Head (£')



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## APPENDIX - CONTACT US

We hope you have found the profile interesting and informative.

This is the second year of the profile and we aim for this to be a user-led product that improves year-on-year.

Please help us improve the next round by contacting us with your thoughts and suggestions!

[statistics@cipfa.org](mailto:statistics@cipfa.org)

We will also be happy to answer any queries you have regarding the profiles.

For details of our other products please follow the links below:

Local Authority Expenditure Profile:

<http://www.cipfa.org/services/research-and-statistics/comparative-profiles/local-authority-expenditure>

Local Authority Budget Profile:

<http://www.cipfa.org/services/research-and-statistics/comparative-profiles/local-authority-budget>

Income Generation Profile:

<http://www.cipfa.org/services/research-and-statistics/comparative-profiles>

CIPFASStats homepage:

<http://www.cipfa.org/services/research-and-statistics>