



City of Westminster

Audit & Performance Committee Report

Committee	Audit and Performance Committee
Date:	18th September 2017
Classification:	General Release
Title:	To consider the performance and outcomes as well as future targets of corporate commercial revenue performance. To examine the risks and mitigations associated with achieving these objectives
Wards Affected:	All
Key Decision:	N/A
Financial Summary:	The Council currently generates circa £140m of income from fees and charges as its key commercial income source. As well as this the Council has developed additional income sources from trading companies and continues to grow its trading profile. Commercial income sources remain a major part of MTP savings proposals with circa £3.3m of savings proposals generated through the differential services programme.
Report of:	Steven Mair, City Treasurer

1. Executive Summary

During 2016/17, Westminster City Council received c£0.9bn of income. The contribution to this from Commercial income continues to grow as government funding continues to decrease. c£137m of Council income is derived from fees and charges, approximately 15%. As well as this income the Council has grown revenue from other Commercial sources with the introduction of advertising income (£2.7m) and a steady flow of property rental income which is currently circa £26m per year. The Council is currently developing new opportunities through trading vehicles as well as through the utilisation of street lighting assets.

The Council continues to work on optimising the opportunities available to it through workstreams such as differential services which aims to increase income from current chargeable services whilst also finding new charges and services the Council could offer to the public and commercial clients.

Targets for income generation are managed through the Councils medium term planning process with additional increases in income forecast over 18/19-19/20, notably circa £2m in fees and charges, circa £1.3m in additional differential services income streams (Above and beyond those already represented in £2m fees and charges savings) and £2m in additional property related income in 18/19 (Property rationalisation and asset management).

The Council has improved control mechanisms for these income streams through regular reporting of fees and charges through the Council's commercial board as well as establishing a more robust financial appraisal of Subsidiary reporting.

2. Background

2.1 Given the continuing financial challenges that Westminster faces, there is a need for a continuous review of prices, service offering and appropriate generation of income to avoid service reductions as a result of the financial pressure the Council faces. It is particularly important to ensure in the current financial climate that prices and services are competitive with the market and that services are not being inappropriately subsidised.

2.2 The Council has key areas of consideration within Commercial income generation. These areas will be considered in more detail in the body of the report but a summary of these areas is given below:

- Fees and charges

The Council has a significant portfolio of chargeable services with circa 40 service areas generating income of £137m in 2016/17 rising to a budgeted figure of £140m for 17/18. The objective of setting fees and charges is not limited to cost recovery, wider objectives include responding to demand for services by way of example. It is also important to consider changes in the context of a complex set of statutes and regulations.

- Trading

To take advantage of opportunities above and beyond statutory service delivery the Council has established a selection of subsidiaries and trading vehicles. The Council currently has five subsidiaries namely: Westco Trading Ltd, City West Homes, Westminster Community Homes, Westminster Procurement services and Hub Westminster. The Council continues to look for new opportunities and is currently in the process of review and due diligence on a potential merger of legal services activity with an existing enterprise law firm.

3. Fees and charges

3.1 The introduction of a more robust approach to fees and charges reviews has had significant benefit to the Council and Services. Notably the Council has seen the following benefits:

- Greater clarity of information on charging areas
- More coordination in approach across Council
- Greater oversight of income and services for Cabinet
- Large improvements in income levels for fees and charges rising by £17m since 2015/16. (£123m outturn in 15/16 to £140m budget for 17/18)
- Greater amount of services now reaching cost recovery or better.

Year on year the level of services putting forward Medium Term Plan (MTP) proposals to fees and charges has grown. We have also seen an increase in the number of services and charges now offered by the Council (up to 38 services under scrutiny through this process with new chargeable services now available to Schools through traded services Service Level Agreement (SLA) and new services offered in City Management & Communities due to new legislation e.g. code of construction practice and food hygiene revisits).

There is now greater scrutiny over services and their annual review of charging mechanisms and prices with greater oversight at both a service level and member level.

As the process has improved a number of services have successfully reached a position of cost recovery or surplus which potentially restricts current and future changes to fees. Currently 21 out of 38 are budgeted at a cost neutral or surplus generating position. This does suggest there is further scope for potential growth in services in future years and it is clear that those with loss making positions are those continuing to increase fees to improve their position (only 2 of the 17 areas currently budgeted at a loss have not proposed changes)

The Council needs to set fees and charges with full consideration of the following:

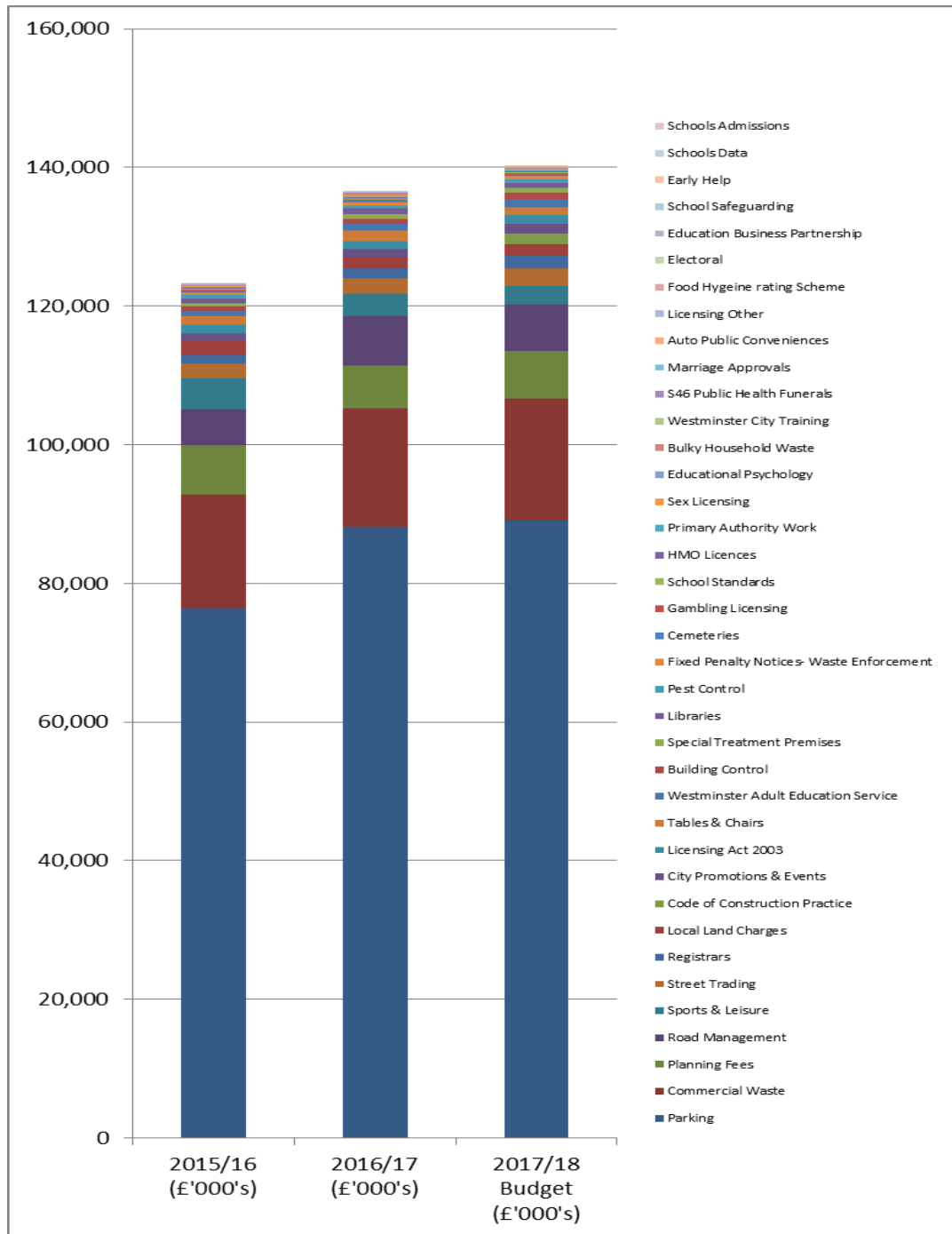
- Legislation, in particular some fees and charges are set centrally by government;
- Stakeholder influence and the potential for challenge;
- Demand implications for service as a result of reviewing prices; and
- Where the Council has discretion over the fees and charges set it should consider whether the aim is to:
 - Recover the total cost of providing a service including an overhead allocation
 - Provide a free or subsidised service to encourage use
 - Set charges in such a way as to manage demand for services
 - Be set flexibly in order to be comparable with those of competitors

3.2 There can be significant implications of not fully considering these areas when setting fees and charges. The Hemmings Case is an example of a challenge on the level of fees and charges set, and need for regular review. It also highlighted the requirement to take into account any accumulated deficit and surplus when undertaking any fee review, and to ensure fees were determined by the appropriate delegated party.

3.3 Detailed financial analysis is required in relation to cost recovery (including an allocation of corporate overheads) to ensure that the specific provisions in the Local Government Act 2003 are adhered to.

3.4 It is worth noting that as the Council continues to make efficiencies in line with financial pressures, this could have the adverse impact of decreasing the income that the Council can obtain from fees and charges under cost recovery principles. If the Council is able to recover a cost through fees and charges it should consider whether cost reductions in these areas are appropriate.

4. Trends in Fees and charges income



Summary	2015/16	2016/17	2017/18
Income	123,101,000	136,538,210	140,073,847
Cost	80,007,000	91,996,115	91,473,787
Surplus	43,206,000	44,542,095	48,600,060
% Growth Income		11%	3%
% Growth Cost		15%	-1%
% Growth Surplus		3%	9%

The next steps for the Council with regards to fees and charges needs to be ensuring optimal position on all charging areas and an option that sits around this is to consider spinning more areas of charging out if potential profitability and doesn't impede on statutory responsibilities. The Council has successfully managed this for various services including procurement, communications support and now potentially legal services.

5. Trading Companies and Council Subsidiaries

Westminster City Council has a number of different subsidiaries whose significant aims and objectives are as follows:

- To maximise commercial opportunities
- To optimise the financial return from council owned properties
- To manage the Council's housing stock
- To generate profits that can be used to support other services for local residents.

Certain services the Council will have a statutory responsibility to deliver and therefore has limitations on how and what it can charge for. Some of these services have freedom in setting appropriate fees but they are still limited to cost recovery in most instances. Services must understand legislation governing each services and its freedoms and restrictions before considering the correct charge and income generation.

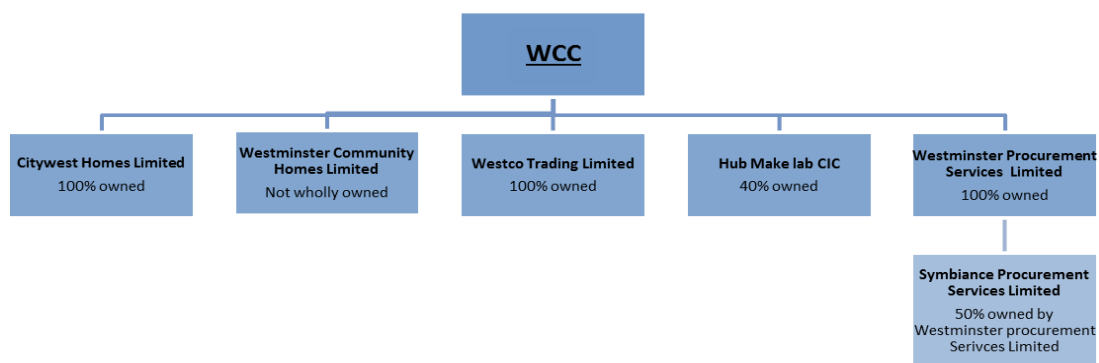
The Council does however have more freedom to generate a surplus on discretionary services. Sections 93 and 95 of the Local Government Act 2003

Section 93 Empowers the council to charge for discretionary services, i.e. services which it has power to provide but not a duty. This facilitates the provision of services to bodies other than public authorities for a charge

Section 95 Empowers the council to trade. Specifically it can do for a commercial purpose anything it is authorised to do for the purpose of carrying out its ordinary functions

The Council has utilised these powers to grow income generation and service growth where appropriate.

Included below is a hierarchy chart explaining the ownership and legal construct of the WCC 'group'. At present the Council has full direct ownership of 3 companies. It also has a minority interest in 2 other companies and a Joint Venture partnership.



At the beginning of 2016/17 Westminster City Council (WCC) had five subsidiaries namely: Westco Trading Ltd (Westco), City West Homes (CWH), Westminster Community Homes (WCH), Soho Create Ltd (Soho) and Hub Westminster (Hub).

Two of these subsidiaries are wholly owned by WCC that is Westco and CWH. WCC has a 40% ownership in Hub Westminster and has involvement/ownership in Westminster community homes, an Industrial and provident Society. During the year Soho Create Ltd has ceased operation and has been liquidated.

The Council has successfully established a procurement trading vehicle and has successfully won its first major client.

The Council is also currently considering the potential to merge legal services with an existing enterprise law firm to create a new opportunity to trade and find cost savings in service provision. To be able to establish any new vehicle the Council must assure itself of a strong business case for change.

To manage performance and governance of subsidiaries the Councils finance team has established a subsidiaries reporting and monitoring process to allow for visibility of performance of subsidiaries to be reported to Council officers and members on a regular cycle.

A version of the current reporting approach for Subsidiaries is included as **Appendix 1** to this report.

6. Targets

6.1 The Key for chargeable services as a standard is to ensure cost recovery. There is a need for all services to understand what constitutes full cost recovery. The Council has created guidance on cost recovery guidance. The Council has also worked to improve its support service recharges to ensure efficient allocation of costs to front line services to adequately reflect the full cost of service delivery. As part of the fees and charge annual review process services are supported with reviews of cost and income modelling and all services are asked to provide feedback on their cost recovery process.

6.2 Aside from this annually as part of the budget setting process chargeable services have put forward significant income/savings. Fees and charges related MTP proposals are anticipated to deliver £12m of savings/income in 2017/18. This equates to 28% of all proposals put forward. 17/18 proposals have been authorised through Cabinet

previously. At present circa £2m of proposals have been suggested in relation to fees and charges for 2018/19

Differential services has helped identify circa £3m of additional opportunities for 18/19 of which a large percentage are in relation to fees and charges.

This £3m has been considered within the Councils medium term plan budget for 18/19 in relation to Differential opportunities.

All MTP savings are tracked throughout the year to ensure delivery versus these targets and the differential services board also tracks differential specific project delivery targets.

With the formalisation of the fees and charges process the Council now has more clarity on performance and trends of income and this is reviewed regularly by the Councils commercial board (Agreed review every 6 months) as well as having a formal summary of position annually for cabinet.

7. Risks, mitigations & opportunities

The Council faces continued pressure to find new income and savings to balance its annual budget. Central Government funding continues to decrease with councils expected to find answers internally to continuous pressure on reducing public sector spend.

Change is inevitable but the pace of current change is unprecedented: globalisation, demography, technology, the financial and legislative frameworks and Brexit are all factors in this change.

Certain income streams are more sensitive to the state of the general economy than others – e.g. parking income and planning/development control and licensing income. Any change in the overall economic outlook (or indeed business confidence) has the potential to impact on such commercial income streams.

The majority of the below risk areas will impact demand for products

7.1 Demography

Customer needs and behaviours continue to change which brings new challenges and opportunities to the Council. Demographic changes have led to continuing pressures on social services budgets.

Westminster is faced with very high rates of international net migration and high part-time / second home ownership meaning a constant churn in customer base. The age profile is changing as the number of families leaving is reflected in falling numbers of children in some age-groups. The children left are increasingly benefit dependent or in fee paying schools. Schools are good so the main issues are likely to be housing costs and the cost and availability of childcare, as well as possibly community safety.

Charges aimed at people likely to be in families with dependent children will need to consider how difficult it already is to afford to raise children in Westminster and the political focus on making it easier for families.

Also a major concern is the increase in age of the population and the impact this is likely to have on adult care and public health costs.

Potential to see changes to population levels caused by uncertainty of status of existing overseas workers / residents as well as ability for new workers to come to the country

Potential impact of expatriate citizens returning to UK, this may be an opportunity if it increases population and demand for certain services.

7.2 Technology

The Council continues to look for development in service delivery and is technical advances and changes brought forward by the Council's Digital transformation have led to greater potential to reconsider service offering and service levels.

7.3 Financial Framework

Since 2008 Westminster City Council has faced significant financial challenges due to reductions in funding from central government along with cost pressures within services. Between 2015 and 2018 alone, we are delivering approximately £130m of financial savings. In addition to these savings, for the first time since 2010/11 there was no Council Tax Freeze grant available to the Council.

Central government formula funding is falling year on year, and made up 32% of the core funding in 2016/17, reducing to 27% in 2017/18.

To mitigate these risks the Council has invested significant time and effort in to improving financial procedures and controls. The focus on improvement of procedures and processes has allowed the Council to fully understand its financial position in detail and be better placed to react to challenges in the future. Notably the improvement in year-end closing has allowed more time and placed more rigour on financial monitoring.

7.4 Legislative Framework

All of the above show continuing pressures on the Council financially but it also has opportunities that it can benefit from relating to legislative changes impacting directly and indirectly on local government.

The Council now has greater powers to charge and trade than it has ever had before through acts such as The Local Government Act 2003 and The Localism Act 2011. Also with its position in the heart of London, Westminster has access to significant demand from businesses, residents and visitors for the services and products it offers so

should consider carefully the best way to maximise the opportunity this large cohort brings.

7.5 Brexit

Brexit is a major concern for Westminster, a key central borough of London. Westminster has a large amount of new start-up businesses. However there is also a high number of vacancies and major uncertainty regarding growth post Brexit.

The tourism industry is flourishing due to the weakness of Sterling, but since there is difficulty recruiting into that sector WCC may also struggle to retain businesses with a European or global focus.

7.6 Inflation

- Cost-Push Inflation effect of Exchange Rate
- Demand Pull impact if economy declines / grows
- Change to labour supply could impact on wage rates
- Potential impact of imposition of Tariffs / Free Trade agreements
- Each 1% change in inflation adds around £6m to the Council's cost pressures (wages plus contract costs)
- There is an upside for inflation linked income contracts but the benefit of this does not meet the gap in potential cost pressures.

7.7 Interest Receivable

- Interest Receivable is more quickly impacted by changes in interest rates as they are not fixed over the longer term
- Wider impacts of Brexit could impact our cash balances beyond the assumptions made in our MTP
- With record low levels of inflation, rates are more likely to rise rather than decline
- A 0.25% change to interest earnings caused by an increase in rates would add £2.7m

7.8 Property Market

- Viability of some of the proposed commercial income generating capital projects may be impacted by future changes to the property market
- Impact on retained business rate income may be impacted if Brexit has an effect on desirability of London commercial property or the economy as a whole
- The Council as mitigation is reviewing its investment strategy to ensure a diverse portfolio less exposed to market risk.

7.9 Competition

As well as individual factors influencing demand the Council will have to consider competitive forces in certain service areas, especially trading activities.

Although for various services and charges the Council holds a monopoly position some services do face challenge from the private sector and also other public sector providers. Therefore it is not always possible to consider a price point or level of quality that covers cost or generates significant surplus.

To mitigate this position the Council has put in place robust controls and review processes for charging. As well as this the Council benefits from a strong and trusted brand which gives the Council a strong position in the market for various products/services.

The Differential services workstream will have a greater impact on these services than potentially others.

8. Differential services and a drive for optimisation of performance

The Council has introduced a workstream in to the Routemap to success that is focused on thinking commercially and maximising income generation and service efficiencies.

Differential Services is about both finding and delivering optimal price and quality solutions to different customer groups.

Key variables and areas of consideration are as follows:

- Level of service – from statutory or standard level of service upwards.
- The ability to offer and charge for services over and above the standard offering (if that is what customers want and are prepared to pay).
- Channels of delivery, i.e. whether internal or external.
- Creating efficiencies in delivery.

The key is determining what the customer values and therefore what we need to offer them to deliver the outcome they want. This should involve identifying the statutory minimum requirements of a service and whether we are delivering above and beyond this. It should then consider what customers really want to achieve from chargeable services and how we can set quality and price to achieve a positive outcome for the customer and the Council.

The primary/obvious focus is on chargeable services but the topic can apply to all services, especially in terms of understanding statutory norms and efficiencies in delivery.

There are several factors that can be varied in the delivery of a service in order to make it more attractive to a discerning customer. Some of them are as follows:

- Quality (linked to Fitness for purpose and Reliability)

- Quantity
- Safety (linked to Environmental acceptability)
- Capacity
- Fitness for purpose
- Aesthetics
- Reliability
- Responsiveness
- Environmental acceptability
- Cost

In order to provide a differential service it would be necessary to adjust one or more of the above factors on the basis of a customer focused outcome, e.g. if there was perceived demand for a number of businesses to have:

- more frequent collections of bulky waste; or
- a faster response time for one-off collections; or
- bigger capacity collections;

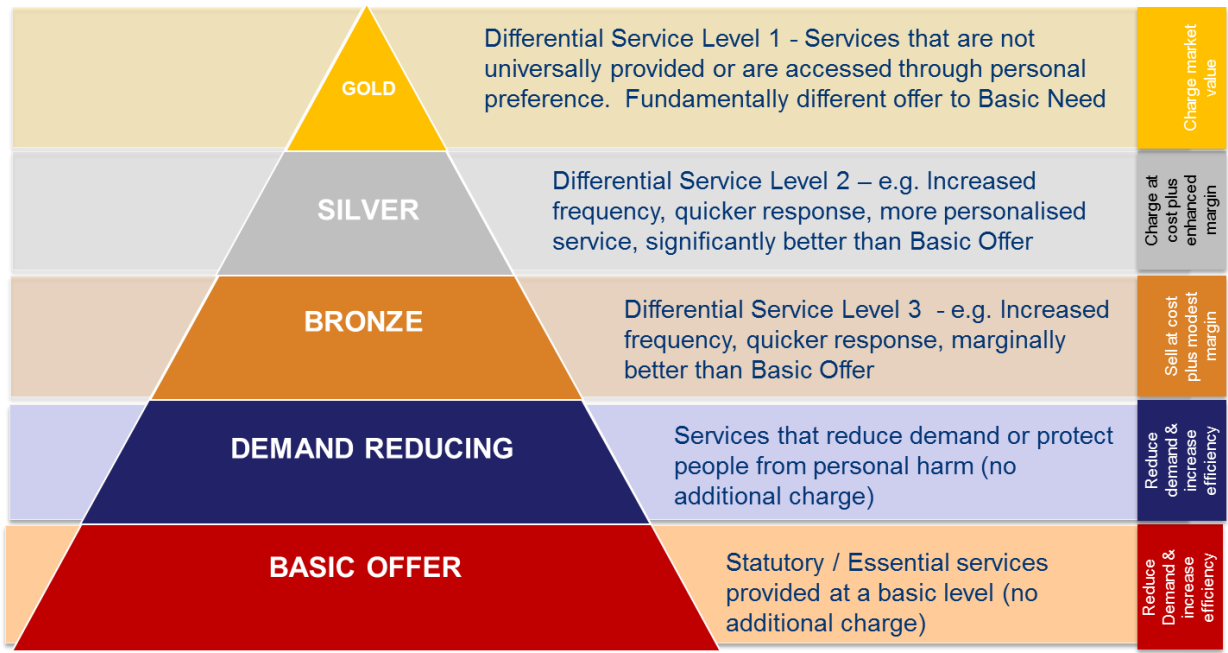
Then one or more of the above factors could be varied accordingly. Other factors would have to be considered, for example the provision of similar services by private suppliers, the relevant legislation governing the service and charges thereon etc.

The point of the programme isn't for the board to fish for those ideas that most easily fill the immediate funding gap, but rather to teach people how to fish and to think differently about fishing. Service providers will need support to progress their ideas and to help them embed a differential mind set within their area.

The Key principles of differential services have been condensed into the diagram below. The first key principle is considering the basic requirement of the Council. What statutory responsibilities does it have? What does the Customer/resident want out of this service and how do we deliver to this level of requirement? The Council can consider multiple ways to deliver the same statutory requirement so this should not be seen as a restriction to change.

Above the statutory minimum there may be services that can lead to a better net position for all if implemented. This could be through reducing demand for other services now or in the future or lead to an improved set of benefits if delivered but lead to a more cost effective position for the Council.

Levels above this then consider intervention from others financially and non-financially that the Council may be able to offer that begin to add further value to the Customer. Some or all of the levels bronze and above may require additional consideration being given to the vehicle of delivery due to restrictions on Councils working at anything perceived to be above cost recovery.





Appendix 1 – Subsidiaries monitoring paper

Introduction:

Westminster City Council has a number of different subsidiaries whose significant aims and objectives are as follows:

- To maximise commercial opportunities
- To optimise the financial return from council owned properties
- To manage the Council's housing stock
- To generate profits that can be used to support other services for local residents.

The purpose of this report is to provide an overview of their financial performance and position whilst also tracking their performance in meeting their objectives where appropriate.

City West Homes Ltd

A wholly owned arm's length management organisation set up in 2002 by the Council to provide housing services for 12,000 social tenants and 9,000 leaseholders in Westminster. CWH also has a residential lettings agency which expanded to include sales during 2013. CWH was set up as a private company limited by guarantee to manage and improve both the housing stock and the quality of housing services provided by the Council.

Quarter 1 performance: CWH made a loss of £384k in Q1 as against a budgeted profit of £1k. A summary of this outturn is shown in the table below.

Income and Expenditure extract for period: 3 months ended- 30 June 2017	Year to Date		
	Actual £000's	Budget £000's	Variance £000's
Revenue	8,513	8,989	(476)
Operating Cost	(8,897)	(8,988)	91
Net operating surplus/deficit	(384)	1	(385)
Total surplus/(deficit)	(384)	1	(385)



Approved budget table with forecast figures of CWH are shown below.

Approved Budget for 2017/18 with Forecast	2017/18 FY		
	Budget £000's	Forecast £000's	Variance £000's
Revenue	35,828	35,811	17
Operating Cost	(35,828)	(35,816)	(12)
Net operating surplus/deficit	-	(5)	5
Total surplus/(deficit)	-	(5)	5

Westminster Community Homes (WCH)

Established in 2009 to provide housing solutions that meet both the needs of residents and the Council. This includes purchasing properties both within the Westminster area and out of borough to then be used as affordable and other types of housing. WCH also provide temporary accommodation units for the Council and has a rental sharing agreement with WCC.

WCH provide the Council with 100% nomination rights to its properties in perpetuity. WCH are a subsidiary of WCC, but are not wholly owned and have an independent Chair of the Board.

Quarter 1 performance: WCH made a profit of £48k in Q1 as against a budgeted loss of £57k. A summary of this outturn is shown in the table below.

Approved Budget for 2017/18 with Forecast	2017/18 FY		
	Forecast £000's	Budget £000's	Variance £000's
Revenue	768	834	(66)
Operating Cost	(470)	(475)	5
Net operating surplus/deficit	298	359	(61)
Other items	(249)	(416)	167
Total surplus/(deficit)	48	(57)	106



Westco Trading Ltd

This Company was set up as a generic trading company in alignment with the Local Government Act 2003 to trade at a profit from any business activities. The company’s main trading activity is communications; however, it is also used to create a profitable venture in relation to property development management.

For 2017/18, Westco is expected to contribute a sum of £250,000 to WCC. As a result, the key performance indicators to monitor the performance of Westco will focus on income, expenses and profit.

Quarter 1 performance: Westco trading Ltd made a profit of £26k in Q1 compared to a budgeted profit of £63k. The high operating cost was as a result recent team restructuring that was carried out within Design team and Grenfell project. A summary of this outturn is shown in the table below.

Income and Expenditure extract for period: 3 months ended- 30 June 2017	Year to Date		
	Actual £000's	Budget £000's	Variance £000's
Revenue	868	863	5
Operating Cost	(842)	(800)	(42)
Net operating surplus/(deficit)	26	63	(37)



Hub Westminster

Created to provide affordable workspace to approximately 400 people working on start-ups and small businesses within Westminster. It also established a social enterprise business community in the city of Westminster. The Council owns 40% of Hub.

Quarter 1 performance: Hub Westminster is currently working to put in place sound financial policies, procedures and internal control measures. Once this is completed, there will be an approved budget and forecast for the business and detail explanation/plans will be provided to Westminster City Council. Hub Westminster made a loss of £5k in Q1.

Income and Expenditure extract for period: 3 months ended- 30 June 2017	Year to Date
	Actual £000's
Revenue	229
Operating Cost	(234)
Total surplus/(deficit)	(5)

Westminster Procurement Services (WPS)

As part of a joint venture with 4C, WPS has created the company Symbiance, which was formed to support public sector organisations, but not just limited to local and central government, it hopes to encourage wider engagement through housing associations, health and education establishments.

Business operations have only recently begun and as at Q1 2017/18 there have been no transactions through the joint venture on WPS. As activity increases during the year further information will be included as part of this report.



City of Westminster

Briefing Paper

Appendix 2 - Summary of fees and charges

The Council generated total income from fees and charges of £137m in 16/17. Budgeted position for 17/18 anticipates growth in the total income generated of £140.2m (2.3% increase).

Table 1 below details 16/17 outturn and 17/18 budget.



Executive Directorate	Charging Group	2015/16 actual performance			2016/17 actual performance			2017/18 Budget		
		Income £'000	Expenditure £'000	Surplus/ (Deficit) £'000	Income £'000	Expenditure £'000	Surplus/ (Deficit) £'000	Income £'000	Expenditure £'000	Surplus/ (Deficit) £'000
City Management & Communities	Auto Public Conveniences	11	156	(145)	15,000	74,000	(59,000)	16,000	94,000	(78,000)
	Bulky Household Waste	73	470	(397)	110,600	479,000	(368,400)	95,600	498,000	(402,400)
	Cemeteries	269	732	(463)	256,000	805,000	(549,000)	240,000	797,000	(557,000)
	Commercial Waste	16,458	15,788	670	16,994,000	16,971,000	23,000	17,421,000	17,424,000	(3,000)
	Fixed Penalty Notices - Waste Enforcement	173	978	(805)	389,900	-	389,900	322,190	322,190	0
	Gambling Licensing	153	279	(126)	181,271	229,184	(47,913)	192,400	228,000	(35,600)
	HMO Licences	170	170	0	142,696	142,696	0	183,000	183,000	0
	Licensing Act 2003	1,282	2,252	(970)	1,230,243	2,069,600	(839,357)	1,317,800	2,050,000	(732,200)
	Licensing Other	8	53	(45)	10,931	40,889	(29,958)	6,400	35,000	(28,600)
	Marriage Approvals	30	28	2	43,602	49,386	(5,784)	28,000	30,000	(2,000)
	Parking	76,383	20,498	55,885	88,200,000	32,999,000	55,201,000	89,198,997	32,075,194	57,123,803
	Pest Control	597	618	(21)	516,809	540,703	(23,894)	591,200	585,560	5,640
	Primary Authority Work	145	145	0	154,294	154,294	0	140,000	140,000	0
	Road Management	5,206	2,973	2,233	7,114,460	3,954,729	3,159,731	6,678,680	3,458,929	3,219,751
	Sex Licensing	105	97	8	95,239	117,934	(22,695)	111,200	118,000	(6,800)
	Special Treatment Premises	441	704	(263)	678,310	709,477	(31,167)	700,000	700,000	0
	Sports & Leisure	4,452	4,923	(471)	3,269,614	3,394,719	(125,105)	2,740,150	2,951,297	(211,147)
	Street Trading	2,097	2,279	(182)	2,226,072	2,217,196	8,876	2,450,560	2,220,000	230,560
	Tables & Chairs	1,250	647	603	1,435,401	888,182	547,219	1,150,000	850,000	300,000
	Food Hygiene rating Scheme				New charge for 2017/2018			12	12	0
Code of Construction Practice				4,790	4,790	0	1,500,000	450,000	1,050,000	
S46 Public Health Funerals				31,250	10,487	20,763	29,100	21,200	7,900	
Westminster City Training	42	42	0	23,929	23,929	0	40,600	40,600	0	
Chief of Staff	Electoral	4	4	0	4	-	4	6	-	6
	Local Land Charges	1,909	397	1,512	1,667,000	172,000	1,495,000	1,714,000	188,000	1,526,000
Growth, Planning and Housing	Building Control	616	1,377	(761)	623,000	1,100,000	(477,000)	968,000	1,213,000	(245,000)
	Planning Fees	7,110	10,007	(2,897)	6,232,000	10,207,000	(3,975,000)	6,904,000	10,898,000	(3,994,000)
Policy, Performance and Communications	City Promotions & Events	1,071	494	577	1,048,866	575,335	473,531	1,423,325	908,213	515,112
Tri-borough Children's Services	Education Business Partnership	176	268	(92)	145,804	156,153	(10,349)	-	158,945	(158,945)
	Educational Psychology	50	339	(289)	207,367	422,442	(215,075)	110,000	372,721	(262,721)
	School Safeguarding				-	-	0	-	-	0
	Early Help				-	-	0	-	-	0
	Schools Data				36,000	82,000	(46,000)	-	64,000	(64,000)
	Schools Admissions				2,120	8,065	(5,945)	-	-	0
	School Standards	187	75	112	121,492	129,264	(7,772)	183,175	73,352	109,823
Tri-borough Libraries & Archives	Libraries	729	10,880	(10,151)	841,000	10,442,000	(9,601,000)	685,000	9,332,000	(8,647,000)
	Registrars	1,290	1,590	(300)	1,422,000	1,833,000	(411,000)	180,700	1,867,000	(60,000)
Westminster Adult Education Service (WAES)	Westminster Adult Education Service	801	819	(18)	1,067,146	992,661	74,485	1,126,452	1,126,574	(122)
	TOTAL	123,101	80,007	43,206	136,538,210	91,996,115	44,542,095	140,073,847	91,473,787	48,600,060