

# REPORT

Item No:

---

<b>SUBJECT:</b>	Reserves Strategy 2018/2019
<b>TO:</b>	Performance, Finance and Audit Committee
<b>Lead Officer for Report:</b>	Chief Accountable Officer
<b>Author(s) of Report</b>	Chief Financial Officer
<b>DATE:</b>	3 <sup>rd</sup> October 2018

## 1. PURPOSE OF REPORT

1.1 This paper is coming to the Performance, Finance and Audit Committee (PFAC):

For approval	<input type="checkbox"/>	For endorsement	<input type="checkbox"/>	For noting	<input checked="" type="checkbox"/>
--------------	--------------------------	-----------------	--------------------------	------------	-------------------------------------

1.2 This report provides an update on the position with the North Lanarkshire Integration Joint Board (IJB) reserves and includes draft proposals for further earmarked reserves.

## 2. ROUTE TO THE PERFORMANCE, FINANCE AND AUDIT COMMITTEE

2.1 This paper has been:

Prepared By; Chief Financial Officer	Reviewed By; Chief Accountable Officer
---	---

## 3. RECOMMENDATIONS

3.1 The PFAC is asked to note the following recommendations:

- (1) That the update on the position with the IJB reserves is noted; and
- (2) That the draft proposals for earmarked reserves are considered and remitted to the IJB, as appropriate, for approval.

## 4. VARIATIONS TO DIRECTIONS

Yes	<input type="checkbox"/>	No	<input checked="" type="checkbox"/>	N/A	<input type="checkbox"/>
-----	--------------------------	----	-------------------------------------	-----	--------------------------

The proposals to earmark reserves will require to be approved by the IJB before the directions can be varied.

## 5. BACKGROUND/SUMMARY OF KEY ISSUES

5.1 As at 31 August 2018, the North Lanarkshire IJB reserves total £17.074m of which £12.683m is ring-fenced and ear-marked for specific commitments.

5.2 In respect of the balance of £4.391m, this is included as a contingency fund. The use of this balance has not been approved by the IJB.

## 5. BACKGROUND/SUMMARY OF KEY ISSUES (CONT.)

5.3 An indication of how this contingency fund may be allocated in the future is as follows:

<b>Contingency Fund</b>	<b>£m</b>
Change Fund	1.000
ICT Fund	0.500
Test of Change Pilots	0.500
General Balance	2.391
<b>Contingency Fund Total</b>	<b>4.391</b>

5.4 In line with sections 4.11, 4.12 and 4.13 of the IJB Financial Regulations, the Chief Accountable Officer has authority to vire funding up to £0.250m subject to discussion with the partner holding the funding. Virement may be required to make best use of the overall resource. Any proposed virement in excess of £0.250m requires to be authorised by the IJB.

5.5 Notwithstanding the delegated authority levels outlined at section 5.3, it was agreed that future reports in respect of proposals would be presented to the PFAC for consideration and, as appropriate, the IJB for approval.

5.6 The External Auditors also highlighted the following observations in their 2017/2018 Annual Audit Report to the Board Members on 4<sup>th</sup> September 2018.

5.6.1 The IJB should further develop a robust annual process for approving reserves, including their expected use and the expected timing of future cashflows.

5.6.2 The IJB does not have a reserves strategy in place that sets out a minimum balance that should be held. This is not currently an issue as the general fund balance is healthy, although it may be something for the IJB to consider going forward.

5.6.3 As the reserve position of the IJB represents 3% of NLIJB budgets, the IJB should consider developing a reserves strategy that includes reporting the purpose and expected future periods that earmarked funds will be used annually to committee. Members of the IJB are provided with descriptions of the use of funds to be earmarked but there is no detail on the amounts and timing of associated cashflows. This will also help the two host organisations manage the future cashflow implications and assist them when preparing medium and long term financial plans.

5.6.4 The IJB should satisfy itself that it has sufficient information to scrutinise all the earmarked reserves held by the IJB and should review the information provided on earmarked reserves to ensure it can effectively scrutinise their planned use annually.

5.7 CIPFA guidance on reserves advises that there are many factors involved when considering appropriate levels of reserves and that these can only be assessed properly at a local level. A considerable degree of professional judgement is required. External Auditors have not however issued any guidance to auditors concerning the IJB's minimum reserve levels. In respect of local authorities, an amount of between 3 and 5 per cent of the expenditure is considered as a prudent level for risk-based reserves. This would equate to between £17m and £28.4m in respect of the North Lanarkshire IJB, based on gross expenditure and excluding the element of hosted services relating to the South Lanarkshire IJB. Further guidance is being sought from Audit Scotland by the Chief Financial Officer on minimum reserves balances.

5.8 The Head of Business Solutions (Finance) of NLC and the Director of Finance of NHSL are also being consulted on the proposals for the allocation of the IJB reserves, as detailed in this report.

## 6. CONCLUSIONS

6.1 The PFAC is asked to consider the following proposals to earmark reserves.

Appendix 1	Proposal	Year 1 £m	Year 2 £m	Total £m
A	Financial Inclusion Services	0.212	0.000	0.212
B	Social Care Contracting Staff within Quality Assurance Services	0.093	0.093	0.186
C	Social Care Contract Monitoring Staff	0.125	0.124	0.249
D	MRT Leadership	0.129	0.000	0.129
E	Equipment and Adaptations	0.100	0.000	0.100
F	Contribution to Decontamination Post	0.016	0.000	0.016
G	Administration Support Services	0.036	0.035	0.071
<b>Total of Proposed Earmarked Reserves</b>		<b>0.711</b>	<b>0.252</b>	<b>0.963</b>

6.2 The total impact of the above proposals to earmark reserves would reduce the general balance of the contingency fund by £0.963m from £2.391m to £1.428m.

## 7. PROPOSALS

7.1 The detail in respect of each proposal to earmark reserves is attached at appendix 1 for consideration.

7.2 The reserves position statement as at August 2018 is attached at appendix 2 for information.

## 8. IMPLICATIONS

### 8.1 NATIONAL OUTCOMES

This relates to all nine national outcomes.

### 8.2 ASSOCIATED MEASURE(S)

The IJB and both partners are required to achieve a balanced budget for each financial year. The identification and implementation of a reserves strategy contributes to this financial strategy.

### 8.3 FINANCIAL

This paper has been reviewed by Finance:

Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>	N/A	<input type="checkbox"/>
-----	-------------------------------------	----	--------------------------	-----	--------------------------

### 8.4 PEOPLE

None.

### 8.5 INEQUALITIES

EQIA Completed:

Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
-----	--------------------------	----	--------------------------	-----	-------------------------------------

### 8.6 CARBON MANAGEMENT IMPLICATIONS

Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
-----	--------------------------	----	--------------------------	-----	-------------------------------------

## 9. BACKGROUND PAPERS

None.

**10. APPENDICES**

Proposed Earmarked Reserves  
North Lanarkshire IJB Reserves Position Statement 2017/2018

Appendix 1  
Appendix 2



.....  
CHIEF ACCOUNTABLE OFFICER (or Depute)

Members seeking further information about any aspect of this report, please contact Marie Moy on telephone number 01698 453709

**A Proposal** Financial Inclusion Services**A1 Purpose**

- A1.1 A review of the Financial Inclusion Service (FIS) has recently been undertaken which took into consideration the potential impact of the impending roll out of Universal Credit (Full Service) and other welfare reform challenges that residents and the Council will face over the next 5 years.
- A1.2 The FIS currently has a staffing compliment of 42.14 FTEs. Of this 15.5 FTEs are temporary. All staff have been pivotal in generating additional benefit income for the residents of North Lanarkshire. All of the 15.5 FTE's in post have been employed for periods in excess of 4 years. One of the key recommendations of the review to ensure service stability is to make all temporary posts included within the FIS permanent.
- A1.3 The cost for all the temporary posts to be made permanent is £0.534m per annum. Adding the cost of IT equipment of £0.060m, the total initial cost of the recommendations will be £0.594m. HR implications are that all current temporary posts will be mainlined. The posts are 8.5 FTE Welfare Rights Officers, 6 FTE Income Maximisers and 1 FTE Admin Officer.
- A1.4 Funding for the temporary posts is provided by the IJB, Enterprise and Housing Services, NHS Lanarkshire and Macmillan Cancer Support. The funding for the temporary posts is currently received from the following:

IJB / Health and Social Care Partnership	£0.211m
Enterprise Resources	£0.283m
Infrastructure Services	£0.040m
Total	£0.534m

- A1.5 This funding is only temporary for periods of between 6 to 12 months. If this funding ceased, there would be a significant impact on service delivery.

**A2 Amount and timing of future cashflows**

- A2.1 The amount of £0.211m is requested from the IJB on a permanent basis. As an interim measure, it is proposed to earmark £0.211m to extend the continuity of the service pending further consideration of the 2019/2020 revenue budget and the medium to long term financial plan.

**A3 Approval Process**

- A3.1 The amount requested is within the Chief Accountable Officer's delegated level of authority.

**B Proposal** Social Care Contracting Staff within Quality Assurance Services**B1 Purpose**

B1.1 During 2018/19 and 2019/20 there will be a significant increase of 119 contracts requiring renewal, in line with NLC's revised procurement process.

B1.2 Within 2018/19, the following contracts are due for renewal:

Service	No. Of Providers	Contract Duration	Annual Value
Aids for Daily Living	Currently – 6*	3 (+1)	£0.800m
Stair Lifts and Hoists	Currently – 2*	3 (+2)	£1.900m
Carer's Support	Currently – 3*	5 (+2)	£1.100m
Mental Health Services (Adults)	Currently – 2*	3 (+2)	£1.000m

\*Please note, as the renewal of these contracts is not yet concluded, the current number of providers is included for indicative purposes.

B1.3 The forward programme up to 2022 is outlined as follows:

Type of service/grouping	Number of services in each year to start procurement								Grand Total
	2018	2019	2020	2021	2022	n/a	n/a contract ending	n/a national framework	
Adult Placement	1								1
Mental Health	1								1
Advocacy	2			1					3
Befriending	1								1
Care at Home	14								14
Care Homes for Older People		27							27
Disability IT Solutions						1			1
Foster Care	2							11	13
Integrated Adaptations			9						9
IT misc	2	15							17
Mental Health		2	1						3
Residential Schools	2							5	7
Respite	1						1		1
Secure Care								3	3
Support Service	14						1		15
Supported Living	28								28
Transport		6							6
Youth Justice Service	1								1
Carers support					4				4
<b>Grand Total</b>	<b>69</b>	<b>50</b>	<b>10</b>	<b>1</b>	<b>4</b>	<b>1</b>	<b>2</b>	<b>19</b>	<b>156</b>

B1.4 There has been a steady increase in respect of purchased services since 2012, including the SDS framework for Adults, Children and Young people and various mental health services provision. Overall, there is a picture of increasing complexity in both individual arrangements and commissioning.

**B1 Purpose (Cont.)**

- B1.5 Quality Assurance is currently managing four major tenders which are Mental Health, Carer Support Services and two for the Equipment and Adaptations Service. Formal processes are in place to support this work, however, in respect of social care contracting the skill is in ensuring that each step of the process is undertaken from a social care perspective and reflects the world in which we operate e.g. outcomes specifications and evaluation, relationship based contract monitoring and improvement and social work facing contracting approaches which reflect the Procurement of Social Care Services – Best Practice Guidance (2010 and 2015). North Lanarkshire was cited in this original guidance for its approach to user involvement. This is an area which requires further work. The changes to Carers legislation and Information Governance means that dedicated work is also needed in updating our social work contracts along with work to develop robust Individual Service Agreements for SDS arrangements for non-framework providers.
- B1.6 All of the above require to be supported by sophisticated and consistent monitoring which will be predicated through the further roll out of our Service Improvement Process (SIP). In addition there has to be sufficient capacity within the section to anticipate and respond to poor performance.

**B2 Amount and timing of future cashflows**

- B2.1 The amount of £0.185m is requested over a two year period to appoint the following staff:

Post	FTE	Grade	Cost £m		
			Year 1	Year 2	Total
Service Manager – Commissioning	1	NLC 14	0.057	0.057	0.114
Senior Officer – Commissioning	0.5	NLC 12	0.025	0.025	0.050
Administration Support	0.3	NLC 9	0.011	0.011	0.022
<b>Total</b>	<b>1.8</b>		<b>0.093</b>	<b>0.093</b>	<b>0.186</b>

- B2.2 This staffing proposal would also mean that the service can effectively run procurement exercises with full access to relevant national systems from start to end point and use the NLC procurement resource e.g. complex situations, financial checks, market analysis and/or suppliers days. A review will be undertaken at the end of the first year.

**B3 Approval Process**

- B3.1 A paper was submitted to Social Work sub-committee in April 2018 setting out the current position with regard to social work contracts- attached for information.
- B3.2 Prior to this the Chief Accountable Officer requested that a business case be prepared to highlight resources that are needed within the Quality Assurance section to allow a robust plan to be developed that will address this and also achieve a long term strategy to secure all contractual and monitoring arrangements, alongside quality assurance, for our commissioned work.
- B3.3 The amount requested is within the Chief Accountable Officer’s delegated level of authority.

**C Proposal Social Care Contract Monitoring Staff****C1 Purpose**

C1.1 Social work purchases a variety of services from the third and independent sector and these are supported through a combination of tailored local and national contracts and frameworks, these include:

- National Care home and secure care contracts ( 27 providers)
- Self-Directed Support Framework – Children (11 providers) and Adults (19 providers)
- Support at Home framework (14 providers)
- National and local fostering contracts
- Individual contract arrangements for outwith North Lanarkshire placements covering adult and residential specialist support arrangements
- Taxi, independent advocacy, carer support and other miscellaneous and wide ranging services.

C1.2 In light of increased demand for services due to demographic changes, more people being supported at home rather than in hospital or care homes, dealing with the increasingly range complex of care provision, existing resources within the Social Work Service of North H&SCP are insufficient to meet the need for high quality monitoring of internally and contracted provided care services.

**C2 Amount and timing of future cashflows**

C2.1 The amount of £0.249m is requested over a two year period to appoint the following staff:

Post	FTE	Grade	Cost £m		
			Year 1	Year 2	Total
Senior Officer – Commissioning	2	NLC 12	0.098	0.098	0.196
Administration Support	0.7	NLC 9	0.027	0.026	0.053
<b>Total</b>	<b>2.7</b>		<b>0.125</b>	<b>0.124</b>	<b>0.249</b>

C2.2 The additional resources will address key risks ensuring that service quality within purchased services is adequately monitored, performance issues are identified and responded to within reasonable time scales and the risk to service users of harm from poor quality services is reduced.

**C3 Approval Process**

C3.1 A paper was submitted to Social Work sub-committee in August 2018 setting out the current position with regard to social work contracts- attached for information.

C3.2 Prior to this the Chief Accountable Officer requested that a business case be prepared to highlight resources that are needed within the Quality Assurance section to allow a robust plan to be developed that will address this and also achieve a long term strategy to secure all contractual and monitoring arrangements, alongside quality assurance, for our commissioned work.

C3.3 The amount requested is within the Chief Accountable Officer's delegated level of authority.

**D Proposal** Motherwell Rehabilitation Team Leadership**D1 Purpose**

D1.1 Following the Motherwell Rehabilitation Demonstrator project, in order to achieve the strategic intentions of Integrated Rehabilitation Teams in each locality, the next step is the roll out of Rehabilitation teams into the six localities. A plan to allocate health physiotherapist, occupational therapists, assistant practitioners and senior health care support workers to locality teams was therefore agreed and is currently being implemented. A key commitment is to maintain the close link between the specialist services and the locality teams who will carry the duty of care for all patients within their geographical area. It has been identified from the AHP leaders and the therapy staff in Motherwell that to ensure effective roll out we need a lead to ensure optimum team efficiency and aid effective decision making.

D1.2 In order to support the transition to the agreed model of care, additional Motherwell Rehabilitation Team Leadership support is required for a temporary period. Funding is therefore required for increased capacity in Team Leader posts (NLC 12 or Band 6). Funding is also required for therapy backfill (NLC 10 or Band 5). It is essential at this stage of the wider locality modelling process that maximum impact and efficiency is gained from the integration of health and social work AHP roles. A therapy team leader role will be a key factor in driving service change forward. Locality Modelling Rehabilitation Teams are part of a whole system change. There is also a need to provide professional governance. This was critical in supporting effective professional/clinical supervision and performance management of staff, and will enable joint learning and development opportunities to enhance integrated working practices.

**D2 Amount and timing of future cashflows**

D2.1 The maximum amount of £0.129m is requested over a one year period to provide additional capacity as follows:

Post	FTE	Grade	Cost £m		
			Year 1	Year 2	Total
Additional Leadership Support		NLC 12	0.009	0.000	0.009
Additional Leadership Support		Band 6	0.030	0.000	0.030
Additional Leadership Support	1.5	NLC 10	0.052	0.000	0.052
Additional Leadership Support	1.5	Band 5	0.038	0.000	0.038
<b>Total</b>	<b>1.5</b>		<b>0.129</b>	<b>0.000</b>	<b>0.129</b>

D2.2 The actual costs will range from £0.073m up to a maximum of £0.129m. The actual will be finalised once all staff are appointed. The variation in the costs is due to the different pay scales between NHSL and NLC. The costs detailed above are therefore indicative. It is highlighted that the most significant area of cost is for therapy backfill. This can be skill mixed by NLC 10 and Band 5. In order to ensure the roll out is achieved by November 2018, the additional leadership capacity is required for one year. This is essential to support staff in to the new locality teams and venues for the rehabilitation roll out. This is a transitional arrangement with the longer term expectation that the service be delivered within existing funded establishment. This would be reviewed in line with wider locality modelling structures.

**D3 Approval Process**

D3.1 The amount requested is within the Chief Accountable Officer's delegated level of authority.

**E Proposal** Equipment and Adaptations**E1 Purpose**

- E1.1 A recurring £100,000 is required to meet health and safety standards for LOLER testing of electric equipment not currently covered by maintenance contracts.
- E1.2 The Integrated Equipment and Adaptations Service (IEAS) is a jointly funded North Lanarkshire Council and NHS Lanarkshire service that arranges or directly provides all equipment and housing adaptations for children, adults and older adults with disabilities in North Lanarkshire. The service also provides health equipment to residents in South Lanarkshire on behalf of NHS Lanarkshire. Requests for service come from many sources, including occupational therapists, district nurses, social workers, hospital discharge teams, and on-line self-assessment via the Making Life Easier website.
- E1.3 In the last 5 years demand for all equipment has increase by 11% with collections increasing by 30%, an overall increase of 16%. The Health and Safety Executive also recently published "How the Lifting Operations and Lifting Equipment Regulations apply to health and social care". LOLER testing therefore needs to be introduced to the standard operating of the IEAS to meet Health and Safety requirements for electronic equipment.
- E1.4 There is an ongoing requirement to test and check the various items of equipment the service provides. These include stairlifts, hoists, beds, bathlifts and riser recliner chairs. Most require a 6 monthly inspection and others an annual inspection. The inclusion of bathlifts to this list places a new demand on the IEAS which cannot be met with available resources, but will have to be addressed to be compliant with the current legislation. There are currently over 4,000 bathlifts on loan that will require as a minimum an annual check.

**E2 Amount and timing of future cashflows**

- E2.1 The amount of £0.100m is requested to meet health and safety requirements over a one year period to appoint the following staff:

Post	FTE	Grade	Cost £m		
			Year 1	Year 2	Total
Additional Technical Support	3	NLC 5	0.100	0.000	0.100
Administration Support	1	NLC 3			
<b>Total</b>	<b>4</b>		<b>0.100</b>	<b>0.000</b>	<b>0.100</b>

- E2.2 The routine and regular testing of lifting equipment will ensure compliance with national Health and Safety standards, protecting people in their use including people with a disability, family carers and paid carers.
- E2.3 The amount of £0.100m is requested from the IJB on a permanent basis. As an interim measure, it is proposed to earmark £0.100m to ensure health and safety requirements are met pending further consideration of the 2019/2020 revenue budget and the medium to long term financial plan.

**E3 Approval Process**

- E3.1 The amount requested is within the Chief Accountable Officer's delegated level of authority.

**F**      **Proposal**      Contribution to Decontamination Nurse Post

**F1**      **Purpose**

F1.1      In order to meet decontamination standards, the North Lanarkshire IJB, the South Lanarkshire IJB and the Acute Services were each asked to contribute equally to fund a Decontamination Nurse post.

**F2**      **Amount and timing of future cashflows**

F2.1      The total cost of the post is approximately £0.048m. The North Lanarkshire IJB share is £0.016m. The requirement for the post will be reviewed towards the end of the year.

F2.2      If the post requires to be extended on a permanent basis, this will be considered as part of the 2019/2020 revenue budget and the medium to long term financial plan.

**F3**      **Approval Process**

F3.1      The amount requested is within the Chief Accountable Officer's delegated level of authority.

**G Proposal Administration Support Services****G1 Purpose**

- G1.1 The resource associated with the administration support teams in health has remained largely the same since the teams were originally established for the North Community Health Partnership, before the IJB came into existence.
- G1.2 The number of senior managers requiring support through the health administration teams has however increased since integration. These additional pressures have been absorbed however more recent increases in administration responsibilities have stretched teams further and the existing resource is not able to adequately support the management teams at headquarters and at localities.
- G1.3 In addition to supporting the range of managerial posts, the health admin team are also responsible for all the administrative support to the main governance and operational meetings associated with the Integration Joint Board and the Performance, Finance & Audit Committee. The Operational Service Managers have also highlighted issues in respect of support to locality management teams.

**G2 Amount and timing of future cashflows**

- G2.1 The amount of £0.071m is requested over a two year period to appoint the following staff:

Post	FTE	Grade	Cost £m		
			Year 1	Year 2	Total
Airdrie Locality Admin Support	1		0.014	0.014	0.028
North Locality Admin Support	0.5		0.008	0.007	0.015
Headquarters Admin Support	1		0.014	0.014	0.028
<b>Total</b>	<b>2.5</b>		<b>0.036</b>	<b>0.035</b>	<b>0.071</b>

- G2.2 The additional posts are requested for a period of 12 months pending the progress of the recommendations of the Integrated Service Review Board.

**G3 Approval Process**

- G3.1 The amount requested is within the Chief Accountable Officer's delegated level of authority.

Useable Reserve	2016/2017	
	Balance as at 31 March 2017	
	£m	
<b>Ring-Fenced and Earmarked Reserves</b>		
Self Directed Support Strategy	0.000	
Prescribing Fund	0.616	
Financial Plan 2018/2019 Contingency	0.000	
Training Fund	0.246	
Palliative Care Services	0.000	
Integrated Service Review Programme	0.000	
Adaptations Fund	0.249	
Alcohol and Drug Partnership Fund	0.403	
Project Decommissioning Strategy	0.000	
Mental Health and Learning Disability Fund	0.363	
Carer's (Scotland) Act 2016 Programme	0.000	
Self Directed Support Programme	0.000	
Integrated Support Worker	0.000	
IT Federated Trust Environment Strategy	0.000	
Integrated Equipment & Adaptations Service	0.091	
Financial Inclusion Service	0.077	
Fairer Scotland Funded Programmes	0.000	
Mental Health Service Redesign	0.600	
Psychological Therapies Access Project	0.000	
Active Health Programme	0.000	
Mental Health Innovation Fund	0.000	
Strategic Framework Support	0.000	
Test of Change - High Intensity Service Users	0.000	
Nurse Leadership Professional Capacity	0.000	
Psychological Therapies Service	0.000	
Veterans Fund	0.016	
Independent Living Project	0.000	
Physical Activity Programmes	0.267	
Mobile Device Refresh Project	0.140	
Bellhaven and Chilterns Project	0.100	
<b>Ringfenced and Earmarked Reserve Total</b>	<b>3.168</b>	
<b>Contingency Fund</b>		
Change Fund	0.000	
ICT Fund	0.000	
Test of Change Pilots	0.000	
General Balance	4.294	
<b>Contingency Fund Total</b>	<b>4.294</b>	
<b>General Fund Total</b>	<b>7.462</b>	

2017/2018		
Transfers Out	Transfers In	Balance as at 31 March 2018
£m		
0.000	3.320	3.320
0.000	2.265	2.881
0.000	1.400	1.400
0.000	0.680	0.926
0.000	0.840	0.840
0.000	0.500	0.500
(0.249)	0.466	0.466
0.000	0.000	0.403
0.000	0.370	0.370
0.000	0.000	0.363
0.000	0.312	0.312
0.000	0.300	0.300
0.000	0.250	0.250
0.000	0.214	0.214
(0.091)	0.182	0.182
(0.077)	0.180	0.180
0.000	0.150	0.150
(0.600)	0.115	0.115
0.000	0.091	0.091
0.000	0.085	0.085
0.000	0.080	0.080
0.000	0.080	0.080
0.000	0.077	0.077
0.000	0.073	0.073
0.000	0.065	0.065
0.000	0.040	0.056
0.000	0.030	0.030
(0.267)	0.000	0.000
(0.140)	0.000	0.000
(0.100)	0.000	0.000
<b>(1.524)</b>	<b>12.165</b>	<b>13.809</b>
0.000	1.000	1.000
0.000	0.500	0.500
0.000	0.500	0.500
(1.903)	0.000	2.391
<b>(1.903)</b>	<b>2.000</b>	<b>4.391</b>
<b>(3.427)</b>	<b>14.165</b>	<b>18.200</b>

2018/2019		
Transfers Out	Transfers In	Balance as at 31 August 2018
£m		
0.000	0.000	3.320
0.000	0.000	2.881
0.000	0.000	1.400
(0.680)	0.000	0.246
0.000	0.000	0.840
0.000	0.000	0.500
0.000	0.000	0.466
0.000	0.000	0.403
0.000	0.000	0.370
(0.317)	0.000	0.046
0.000	0.000	0.312
0.000	0.000	0.300
0.000	0.000	0.250
0.000	0.000	0.214
0.000	0.000	0.182
0.000	0.000	0.180
0.000	0.000	0.150
0.000	0.000	0.115
0.000	0.000	0.091
0.000	0.000	0.085
0.000	0.000	0.080
0.000	0.000	0.080
0.000	0.000	0.077
(0.073)	0.000	0.000
0.000	0.000	0.065
(0.056)	0.000	0.000
0.000	0.000	0.030
0.000	0.000	0.000
0.000	0.000	0.000
0.000	0.000	0.000
<b>(1.126)</b>	<b>0.000</b>	<b>12.683</b>
0.000	0.000	1.000
0.000	0.000	0.500
0.000	0.000	0.500
0.000	0.000	2.391
<b>0.000</b>	<b>0.000</b>	<b>4.391</b>
<b>(1.126)</b>	<b>0.000</b>	<b>17.074</b>