



**BRENTWOOD
BOROUGH COUNCIL**

Brentwood Borough Council
Revenue
2021/22 Outturn

Contents

| | Page |
|---|------|
| General Fund Outturn 2021/22 | 3 |
| Earmarked Reserve Adjustments | 5 |
| Earmarked Reserves | 7 |
| General Fund Variance Analysis | 12 |
| Housing Revenue Account Outturn 2021/22 | 22 |
| Housing Revenue Account Variance Analysis | 23 |

General Fund 2021/22

Introduction

This enclosure summarises the provisional outturn position (subject to external audit process) for each of the Council's revenue funds and compares these with the corresponding working budget for the year.

A summary of the net position is set out below. There is an overall balanced position in the net cost of services compared to the surplus of £240k that was set.

The current budget is the original budget for the year plus items brought forward from the previous year plus other budget amendments approved during the year.

Some of the costs incurred during the year have been funded from earmarked reserves and surplus income received have been earmarked for specific purposes. The table below looks to highlight the impact of the contribution to and from reserves on the actual position on the total cost of services.

| Service Net Expenditure | Current Budget | Actuals | Variance | Earmarked Reserve Adj | Revised Actual | Revised Variance |
|---------------------------------------|----------------|--------------|--------------|-----------------------|----------------|------------------|
| | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 |
| Developing Our Communities | 995 | 979 | (16) | (164) | 814 | (181) |
| Efficient & Effective Council | 5,250 | 4,814 | (435) | 51 | 4,865 | (385) |
| Growing Our Economy | 1,087 | 772 | (316) | 354 | 1,126 | 39 |
| Improving our Housing | (649) | 154 | 803 | 0 | 154 | 803 |
| Protecting Our Environment | (2,248) | (2,015) | 233 | (72) | (2,086) | 162 |
| Contingency & Savings | (175) | 0 | 175 | 0 | 0 | 175 |
| Total Corporate Priority Spend | 4,260 | 4,704 | 444 | 169 | 4,873 | 613 |
| | | | | | | |
| Debt Impairments | 112 | (47) | (159) | 159 | 112 | 0 |
| Interest Payable | 2,223 | 2,388 | 165 | 0 | 2,388 | 165 |
| Investment Income | (3,189) | (2,707) | 482 | 0 | (2,707) | 482 |
| Pension Fund | 1,108 | 929 | 179 | 179 | 1,108 | 0 |
| Provision for Loan Repayment | 1,289 | 1,071 | 218 | 218 | 1,289 | 0 |
| Total Non-Service Expenditure | 1,543 | 1,634 | 91 | 556 | 2,190 | 822 |
| Appropriations | 2,768 | 2,085 | (683) | 0 | 2,085 | (683) |
| Total Cost of Services | 8,571 | 8,423 | (148) | 725 | 9,148 | 577 |

The total Net Service Expenditure has been funded as set out in the table below.

| | Current Budget | Actuals | Variance | Earmarked Reserve Adj | Revised Actual | Revised Variance |
|---------------------------|----------------|----------------|------------|-----------------------|----------------|------------------|
| | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 |
| Council Tax | (6,438) | (6,438) | 0 | 0 | (6,438) | 0 |
| New Homes Bonus | (529) | (529) | 0 | 0 | (529) | 0 |
| Other Grants | (71) | (154) | (83) | 0 | (154) | (83) |
| Business Rates Retention | (1,634) | (5,421) | (3,787) | 3,787 | (1,634) | 0 |
| COVID-19 Grant | (309) | (309) | 0 | 0 | (309) | 0 |
| Income Compensation Grant | 0 | (254) | (254) | 0 | (254) | (254) |
| Collection Fund Deficit | 170 | 5,125 | 4,955 | (4,955) | 170 | 0 |
| Total Funding | (8,811) | (7,980) | 831 | (1,168) | (9,148) | (337) |

When the funding has been considered the overall outturn is a drawdown on working balance of £240k.

| | Current Budget | Actuals | Variance | Earmarked Reserve Adj | Revised Actual | Revised Variance |
|--------------------------|----------------|------------|------------|-----------------------|----------------|------------------|
| | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 |
| Total Cost of Services | 8,571 | 8,423 | (148) | 725 | 9,148 | 577 |
| Total Funding | (8,811) | (7,980) | 831 | (1,168) | (9,148) | (337) |
| Deficit/(Surplus) | (240) | 443 | 683 | (443) | 0 | 240 |

The General Fund Working Balances is £2.874m for the year ending 31st March 2022 and will be shown on the Council's balance sheet.

| | Current Budget | Actuals | Variance |
|-----------------------|----------------|---------|----------|
| | £'000 | £'000 | £'000 |
| Working Balance B/fwd | 2,874 | 2,874 | 0 |
| Deficit/(Surplus) | (240) | 0 | 240 |
| Working Balance C'fwd | 3,114 | 2,874 | 240 |

Earmarked Reserves Adjustment

The presented outturn position is a balanced position by utilising adjustments to and from earmarked reserves. This section looks to highlight the reason for these adjustments.

Developing Our Communities

Grant income totalling £36k for test & trace and the Health & Wellbeing board have been earmarked as these grants are ringfenced specifically to costs incurred for these schemes.

The Council has utilised £200k of the Leisure Reserve set aside to support the costs of supplying agency staff at the Brentwood Centre as the Centre came back under Council control following the pandemic

Efficient & Effective Council

Following the pandemic there were delays to elections. The costs (£70k) for the local elections held in 2021/22 were funded through the earmark reserve created the previous financial year. A further £84k has been draw upon to support the additional legal fees incurred for the large projects the Council currently undertaking.

The outturn forecast the creation of two reserves one for corporate training (18k) and the other to offer apprenticeship incentives (8k), these are from underspends within the current budgets.

Due to an underspend within the Emergency Planning budget, it is proposed this underspend is contributed to the risk and insurance reserve to support future costs arising from risk management.

New burdens grant funding received of £166k is required to be earmarked and support costs in the next financial year.

Growing Our Economy

Grant income received regarding COVID-19 grants totalling £154k are required to be earmarked as they are unspent and ringfenced grants, meaning the income cannot contribute to other costs that are not specific to the grant funding requirements.

During 2021/22 planning application income exceeded budget, some of the income has been used in year to offset the pressures resulting from the adoption on the Local Development Plan. The net balance of £198k has been earmarked to support Planning Enforcement costs as well as resourcing required to support the Planning Team now the LDP has been adopted with future planning applications.

Protecting Our Environment

Earmark reserves have been drawn down upon to fund, consultancy support for the Parking Strategy, to fund the costs associated with funding the climate and sustainability officer and to utilise the Night-time Economy grant received the previous year in supporting legislation imposed during the pandemic.

Total Non-Service Expenditure

The Council reviewed its bad debt impairments at the end of year, this review highlighted that the Council believes it has over provided on the debts and therefore the budgeted provision was not required. In addition, there have been underspends on the Council's pension budget and minimum revenue provision. These underspends are to be contributed to a new reserve to help support the future mitigation of inflation and financing costs. The Council believes based on the current economic climate it is prudent to set aside some money to help smooth future pressures that could arise.

Funding

Contributions to and from the NDR Collection Fund Deficit and Tax Income Guarantee Scheme to offset future deficits on the Collection Fund. These deficits arise from the granting by Government of business rates relief to businesses in the retail, hospitality & leisure sectors. The loss of business rates income is paid in advance to the Council as S31 grant and is held in these earmarked reserves to offset future Collection Fund deficits.

Earmarked Reserves

As part of the year end procedures the Council must review its Earmarked Reserves. These Reserves are required to comply with proper accounting practice, whilst others have been created to earmark resources for known or predicted liabilities.

After taking into account the earmark reserve adjustments highlighted to present a balanced budget. The total reserve balance at 31st March 2022 is £12,446k; the in year movement was a net position of £1,663k.

The reserves are grouped into 4 types of reserves.

- Service – Monies requested by the service from existing budgeted to be used on specific plans or projects.
- Specific – Monies that the Council has received that have restricted conditions on how the money can be used.
- Mitigation – Earmarked specifically to mitigate financial risks to the Council.
- COVID-19 – Specific Monies set aside due to funding received during the pandemic to be utilised in the short-term as the pandemic impact continues.

| Reserve | Opening Balance April 2021 £'000 | Drawdown/ Contribution £'000 | Closing Balance* March 2022 £'000 |
|--|--|--|---|
| Total General Fund Earmarked Reserves | 10,783 | 1,663 | 12,446 |
| Total Mitigation Reserves | 1,944 | 2,327 | 4,271 |
| Funding Volatility | 1,343 | 0 | 1,343 |
| Housing benefit Subsidy | 150 | 0 | 150 |
| Insurance and Risk Management | 25 | 12 | 37 |
| In Borough Regeneration | 426 | 1,505 | 1,931 |
| Inflation & Finance Mitigation | 0 | 810 | 810 |
| Total Service Reserves | 1,738 | 624 | 2,362 |
| Asset Management | 164 | 0 | 164 |
| Economic Development | 300 | 0 | 300 |
| Electoral Registration | 43 | 0 | 43 |
| Planning Delivery Grant | 0 | 0 | 0 |
| High Street Fund | 200 | 0 | 200 |
| Environmental Initiatives | 92 | 108 | 200 |
| Planning Enforcement | 130 | 50 | 180 |
| Service Investment and Initiatives | 196 | 4 | 200 |
| Leisure Contingency | 200 | (128) | 72 |
| Legal Resource | 100 | 0 | 100 |
| LGV Driver Training | 10 | 0 | 10 |
| Parking Strategy/MSCP Clean | 21 | (21) | 0 |
| ICT/Digital Transformation | 134 | 0 | 134 |
| Planning Development | 78 | 149 | 227 |
| Election Costs | 70 | (70) | 0 |
| Rochford partnership | 0 | 300 | 300 |
| Street Scene Initiatives | 0 | 200 | 200 |
| Other Licences | 0 | 3 | 3 |
| Corporate Training | 0 | 18 | 18 |
| Apprentice Incentives | 0 | 8 | 8 |
| Staff Recognition & Awards | 0 | 3 | 3 |

| Reserve | Opening Balance April 2021 £'000 | Drawdown/ Contribution £'000 | Closing Balance* March 2022 £'000 |
|--|--|------------------------------------|---|
| Total Specific Reserves | 1,059 | (442) | 617 |
| Duchess Of Kent/Nightingale | 298 | (6) | 292 |
| Health and Wellbeing | 81 | 22 | 103 |
| Land at Hanover House | 10 | 0 | 10 |
| Neighbourhood Plan | 26 | 0 | 26 |
| Preventing Homelessness | 100 | 0 | 100 |
| Willowbrook Rosen Crescent (S106) | 7 | 0 | 7 |
| Waste Management | 405 | (405) | 0 |
| EU EXIT | 53 | (53) | 0 |
| Open Data Funding to LA's | 1 | 0 | 1 |
| Brentwood community hospital | 40 | 0 | 40 |
| Community rights | 38 | 0 | 38 |
| Total COVID Specific Reserves | 6,042 | (846) | 5,196 |
| COVID 19 | 412 | 0 | 412 |
| NNDR Collection Fund Deficit | 4,740 | (1,016) | 3,724 |
| Tax Income Guarantee Scheme (CT and NNDR) | 591 | (151) | 440 |
| ARG Grant | 0 | 24 | 24 |
| New Burdens Post Payment Reconciliation | 0 | 131 | 131 |
| ECC - Night Time Economy Grant | 14 | (14) | 0 |
| Council Tax Hardship Fund | 26 | 0 | 26 |
| New Burdens for SBSG (covid-19) Discretionary scheme | 130 | 0 | 130 |
| New Burdens LADGF (covid-19) | 59 | 166 | 225 |
| Test and Trace Admin | 50 | 14 | 64 |
| New burdens CT Hardship Fund and BRR | 20 | 0 | 20 |

*Closing balance is subject to approval of Audited Financial Statements 2021/22

Earmarked Reserve Detail

Mitigation Reserves

- a. **Funding Volatility** - Fund to mitigate the uncertainty and financial risks regarding the Government Funding
- b. **Housing Benefit Subsidy Smoothing** - To support the funding of subsidy claims
- c. **Insurance and Risk Management** – To support and mitigate high risks identified through the risk register.

- d. **In Borough Regeneration** – Specifically set aside to mitigate future financing risk on redevelopment of Town Centre project.
- e. **Inflation & Financing Mitigation** – Funds to support the uncertainty of the Council's short term finances regarding the current cost of living crisis.

Service Reserves

- e. **Asset Management** – Support Asset management team for reactive compliance works.
- f. **Economic Development** – To be drawn down in delivering the corporate strategy aim of growing the economy.
- g. **Election Costs** – To fund election services costs - Reserve has been reduced to zero as it has met the objectives of its purpose.
- h. **Electoral Registration** – fund to be utilised for any unexpected upcoming elections
- i. **Environmental Initiatives** – specifically set aside to support the green agenda for the Council.
- j. **Digital, Customer & Comms** – To fund schemes such as customer service accreditation, customer contact training and development of social media engagement
- k. **High Street Fund** – Held to invest in improving the high streets, generating, and retaining economic growth.
- l. **HR Corporate Training** – Repayment of professional fees have been earmarked to support investment in staff for the future.
- m. **HR Apprentice Incentive Programme** – to maintain a rolling programme of apprenticeships at the Council.
- l. **Legal Resource** – To support legal services with unexpected case work.
- m. **Leisure Contingency** – To support the interim direct management by the Council of the Brentwood Leisure Centre - Reserve has been reduced to zero as it has met the objectives of its purpose.
- n. **LGV Driver Training** – To fund mandatory CPC training for LGV drivers
- o. **Other Licences** – pavement licence grant to be utilised in the next financial year.
- o. **Parking Improvements** – To fund specialised cleansing in the multi storey Car park and Parking Strategy. Reserve has been reduced to zero as it has met the objectives of its purpose
- p. **Planning Development** – To fund future costs associated with dealing with planning applications
- q. **Planning Enforcement** – To aid in supporting the planning enforcement work across the borough.
- r. **Rochford Partnership** – New Reserve - To set aside funding required for partnership – Subject to Full Council Decision
- s. **Service Investment and Initiatives Reserve** – to support the Council in mitigating one off costs against the agreed budget for any identified service investment or initiatives in year.
- t. **Staff Achievement & Recognition** – Funds to recognise and celebrate staff achievements
- t. **Street Scene Initiatives** – New Reserve - To fund development of one off initiatives within Street Scene service area.

Specific Reserves

- u. **Community Rights** – Government grant provided to assist in the implementation of the Localism act.
- v. **EU Exit** – To fund preparations required of the Council when the UK exits the EU. Reserve has been reduce to zero as it has met the objectives of its purpose
- w. **Health & Wellbeing** – Available for projects determined by the Brentwood health & Wellbeing board
- x. **Neighbourhood Plan** – A carry forward of government grants to be used in the connection with Doddinghurst and West Horndon neighbourhood plans.
- y. **Open Data Funding** - To support the anticipated additional work for DCN authorities related to open UPRN/USRN data
- z. **Preventing Homelessness** – to aid in meeting the requirements of homelessness and any legislative changes
 - aa. **Section 106** – For contributing to costs for public open space improvements; maintaining grounds from previous S106 receipts.
 - bb. **Waste Management** - To fund the development of waste management within the Borough. Reserve has been reduced to zero, moved to service reserves and renamed as street scene initiatives.

COVID-19 Reserves

- cc. **ARG** – Grant funding that has conditions and has been earmarked as pending the reconciliation process this may need to be repaid to Government.
- dd. **Council Tax Hardship Fund** – To fund Council Tax financial hardship for Council Tax Payers
- dd. **COVID 19 Funding Volatility** – To mitigate any financial pressures on services caused by the COVID-19 pandemic
- ee. **ECC – Night Time Economy Grant** – To fund night time economy within the Borough
- ff. **NDR Collection Fund Deficit** – To carry forwards S31 Grants received in 2020/21 to offset the deficit carried forward on the NDR Collection Fund due to the extended Retail Relief Scheme in 2020/21
- gg. **New Burdens CT Hardship Fund & BRR** – To fund the administration of delivering Council Tax and Business Rate Relief
- hh. **New Burdens LADGF** – To fund administration of local authority discretionary grants
- ii. **New Burdens Post Payment Assurance Rec** – To fund the resources required to reconcile and evidence all the data required back to Central Government regarding all administered grants.
- ii. **New Burdens SBSG** – To fund administration of COVID-19 grants to support small businesses
- jj. **Test and Trace Admin** – To fund administration of Test & Trace
- kk. **Tax Income Guarantee Scheme** – To offset future deficits of the Collection Fund

General Fund Subjective Variances

Detailed in the tables below are the subjective variances for each area under each corporate strategy heading. This is to highlight the variances and costs associated in delivering the Corporate Strategy. Adjustments between earmarked reserves have been presented to show the impact of utilising reserves this financial year.

| | Budget | Actual outturn | Variance | Earmark Reserves Adjustments Drawdown | Earmark Reserve Adjustment Contribution to | Revised Actual | Variance to CB |
|--|---------|-------------------|----------|---|--|-------------------|-------------------|
| | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 |
| Brentwood 2025– Service Expenditure | | | | | | | |
| Growing Our Economy | 1,088 | 772 | (316) | 0 | 354 | 1,126 | 38 |
| Asset Development | 0 | 51 | 51 | 0 | 0 | 51 | 51 |
| Supplies & Services | 51 | 51 | (0) | | | 51 | (0) |
| Third Party Payments | 1 | 1 | 0 | | | 1 | 0 |
| Income - Transfers/Appropriatio | (51) | 0 | 51 | | | 0 | 51 |
| Economic Development | 180 | 25 | (154) | 0 | 155 | 180 | 1 |
| Employee Related Expenditure | 91 | 107 | 16 | | | 107 | 16 |
| Premises Related Expenditure | 0 | 0 | 0 | | | 0 | 0 |
| Transport Related Expenditure | 0 | 0 | 0 | | | 0 | 0 |
| Supplies & Services | 230 | 1,244 | 1,014 | | | 1,244 | 1,014 |
| Third Party Payments | 0 | 0 | 0 | | | 0 | 0 |
| Transfer Payments | 0 | 0 | 0 | | | 0 | 0 |
| Government Grants | (135) | (1,247) | (1,112) | | 155 | (1,092) | (957) |
| Income - Transfers/Appropriatio | 0 | 0 | 0 | | | 0 | 0 |
| Other Grants & Reimbursements | (6) | (78) | (72) | | | (78) | (72) |
| Land Charges | (26) | (68) | (41) | 0 | 0 | (68) | (41) |
| Employee Related Expenditure | 62 | 62 | 0 | | | 62 | 0 |
| Supplies & Services | 34 | 4 | (29) | | | 4 | (29) |
| Third Party Payments | 31 | 30 | (1) | | | 30 | (1) |
| Customer & Client Receipts | (153) | (164) | (11) | | | (164) | (11) |
| Planning Development Managemt | (149) | (257) | (107) | 0 | 199 | (58) | 91 |
| Employee Related Expenditure | 667 | 688 | 21 | | | 688 | 21 |
| Transport Related Expenditure | 2 | 2 | (0) | | | 2 | (0) |
| Supplies & Services | 182 | 178 | (5) | | | 178 | (5) |
| Third Party Payments | 183 | 182 | (2) | | | 182 | (2) |
| Transfer Payments | 0 | 0 | 0 | | | 0 | 0 |
| Customer & Client Receipts | (1,184) | (1,306) | (122) | | 199 | (1,107) | 77 |
| Income - Transfers/Appropriatio | 0 | 0 | 0 | | | 0 | 0 |
| Other Grants & Reimbursements | 0 | 0 | 0 | | | 0 | 0 |
| Planning Enforcement | 247 | 197 | (50) | 0 | 0 | 197 | (50) |
| Employee Related Expenditure | 245 | 195 | (50) | | | 195 | (50) |
| Transport Related Expenditure | 1 | 0 | (0) | | | 0 | (0) |
| Supplies & Services | 1 | 1 | (0) | | | 1 | (0) |
| Third Party Payments | 0 | 0 | 0 | | | 0 | 0 |
| Income - Transfers/Appropriatio | 0 | 0 | 0 | | | 0 | 0 |
| Planning Policy | 838 | 824 | (14) | 0 | 0 | 824 | (14) |
| Employee Related Expenditure | 226 | 213 | (14) | | | 213 | (14) |
| Transport Related Expenditure | 0 | 0 | (0) | | | 0 | (0) |
| Supplies & Services | 346 | 345 | (1) | | | 345 | (1) |
| Third Party Payments | 266 | 266 | 0 | | | 266 | 0 |
| Transfer Payments | 0 | 0 | 0 | | | 0 | 0 |
| Government Grants | 0 | 0 | 0 | | | 0 | 0 |
| Income - Transfers/Appropriatio | 0 | 0 | 0 | | | 0 | 0 |

| | Budget | Actual outturn | Variance | Earmark Reserves Adjustments Drawdown | Earmark Reserve Adjustment Contribution to | Revised Actual | Variance to CB |
|---|----------------|-------------------|--------------|---|--|-------------------|-------------------|
| | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 |
| Protecting Our Environment | (2,248) | (2,015) | 233 | (76) | 4 | (2,086) | 162 |
| Asset Management | (3,509) | (3,632) | (123) | 0 | 0 | (3,632) | (123) |
| Employee Related Expenditure | 118 | 99 | (19) | | | 99 | (19) |
| Premises Related Expenditure | 491 | 411 | (81) | | | 411 | (81) |
| Transport Related Expenditure | 0 | 0 | (0) | | | 0 | (0) |
| Supplies & Services | 42 | 45 | 3 | | | 45 | 3 |
| Third Party Payments | 21 | 21 | (0) | | | 21 | (0) |
| Customer & Client Receipts | (3,944) | (4,062) | (118) | | | (4,062) | (118) |
| Other Grants & Reimbursements | (20) | (19) | 1 | | | (19) | 1 |
| Recharges - Internal Income | (218) | (126) | 92 | | | (126) | 92 |
| Building Control | 92 | 53 | (39) | 0 | 0 | 53 | (39) |
| Employee Related Expenditure | 362 | 299 | (63) | | | 299 | (63) |
| Premises Related Expenditure | 0 | 0 | 0 | | | 0 | 0 |
| Transport Related Expenditure | 10 | 7 | (3) | | | 7 | (3) |
| Supplies & Services | 18 | 15 | (3) | | | 15 | (3) |
| Customer & Client Receipts | (297) | (267) | 30 | | | (267) | 30 |
| CCTV | 154 | 103 | (51) | 0 | 0 | 103 | (51) |
| Employee Related Expenditure | 193 | 148 | (45) | | | 148 | (45) |
| Premises Related Expenditure | 1 | 1 | 0 | | | 1 | 0 |
| Transport Related Expenditure | 0 | 0 | 0 | | | 0 | 0 |
| Supplies & Services | 10 | 5 | (6) | | | 5 | (6) |
| Recharges - Internal Income | (51) | (51) | 0 | | | (51) | 0 |
| Cemeteries | 27 | (22) | (49) | 0 | 0 | (22) | (49) |
| Employee Related Expenditure | 90 | 64 | (26) | | | 64 | (26) |
| Premises Related Expenditure | 26 | 19 | (7) | | | 19 | (7) |
| Transport Related Expenditure | 2 | 1 | (1) | | | 1 | (1) |
| Supplies & Services | 14 | 14 | 0 | | | 14 | 0 |
| Customer & Client Receipts | (102) | (119) | (17) | | | (119) | (17) |
| Other Grants & Reimbursements | (2) | 0 | 2 | | | 0 | 2 |
| Countryside Recreation Mtnce | 42 | 63 | 21 | 0 | 0 | 63 | 21 |
| Premises Related Expenditure | 49 | 71 | 22 | | | 71 | 22 |
| Supplies & Services | 2 | 1 | (1) | | | 1 | (1) |
| Customer & Client Receipts | (10) | (9) | 0 | | | (9) | 0 |
| Government Grants | 0 | 0 | 0 | | | 0 | 0 |
| Depot Management & Admin | 731 | 658 | (73) | 0 | 0 | 658 | (73) |
| Employee Related Expenditure | 585 | 519 | (66) | | | 519 | (66) |
| Premises Related Expenditure | 134 | 118 | (16) | | | 118 | (16) |
| Transport Related Expenditure | 7 | 7 | (0) | | | 7 | (0) |
| Supplies & Services | 8 | 7 | (1) | | | 7 | (1) |
| Third Party Payments | 11 | 10 | (1) | | | 10 | (1) |
| Customer & Client Receipts | (3) | (2) | 1 | | | (2) | 1 |
| Income - Transfers/Appropriatio | (11) | 0 | 11 | | | 0 | 11 |
| Recharges - Internal Income | 0 | (1) | (1) | | | (1) | (1) |
| Env Health & Licensing Admin | 90 | 100 | 11 | (14) | 0 | 87 | (3) |
| Employee Related Expenditure | 61 | 199 | 138 | | | 199 | 138 |
| Transport Related Expenditure | 0 | 10 | 10 | | | 10 | 10 |
| Supplies & Services | 2 | 7 | 4 | | | 7 | 4 |
| Third Party Payments | 26 | 44 | 17 | | | 44 | 17 |
| Transfer Payments | 0 | 0 | 0 | | | 0 | 0 |
| Government Grants | 0 | (71) | (71) | (14) | | (84) | (84) |
| Income - Transfers/Appropriatio | 0 | 0 | 0 | | | 0 | 0 |
| Other Grants & Reimbursements | 0 | (88) | (88) | | | (88) | (88) |

| | Budget | Actual outturn | Variance | Earmark Reserves Adjustments Drawdown | Earmark Reserve Adjustment Contribution to | Revised Actual | Variance to CB |
|-------------------------------------|-------------|-------------------|------------|---|--|-------------------|-------------------|
| | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 |
| Environmental Initiatives | 8 | 49 | 40 | (40) | 0 | 8 | (0) |
| Employee Related Expenditure | 21 | 22 | 0 | | | 22 | 0 |
| Premises Related Expenditure | 0 | 1 | 1 | | | 1 | 1 |
| Transport Related Expenditure | 12 | 6 | (6) | | | 6 | (6) |
| Supplies & Services | 18 | 20 | 2 | | | 20 | 2 |
| Income - Transfers/Appropriatio | (43) | 0 | 43 | (40) | | (40) | 3 |
| Other Grants & Reimbursements | 0 | 0 | 0 | | | 0 | 0 |
| Environmental Maintenance | (58) | (58) | 0 | 0 | 0 | (58) | 0 |
| Other Grants & Reimbursements | (58) | (58) | 0 | | | (58) | 0 |
| Grounds Maintenance | 405 | 404 | (1) | 0 | 0 | 404 | (1) |
| Employee Related Expenditure | 618 | 539 | (79) | | | 539 | (79) |
| Premises Related Expenditure | 12 | 11 | (1) | | | 11 | (1) |
| Transport Related Expenditure | 25 | 86 | 61 | | | 86 | 61 |
| Supplies & Services | 27 | 34 | 7 | | | 34 | 7 |
| Third Party Payments | 0 | 11 | 11 | | | 11 | 11 |
| Customer & Client Receipts | (17) | (17) | 0 | | | (17) | 0 |
| Income - Transfers/Appropriatio | 0 | 0 | 0 | | | 0 | 0 |
| Other Grants & Reimbursements | 0 | (2) | (2) | | | (2) | (2) |
| Recharges - Internal Income | (259) | (258) | 1 | | | (258) | 1 |
| Licensing | (38) | (31) | 7 | (1) | 4 | (28) | 10 |
| Employee Related Expenditure | 131 | 121 | (10) | | | 121 | (10) |
| Transport Related Expenditure | 2 | 0 | (2) | | | 0 | (2) |
| Supplies & Services | 36 | 13 | (23) | | | 13 | (23) |
| Third Party Payments | 37 | 37 | 0 | | | 37 | 0 |
| Transfer Payments | 0 | 0 | 0 | | | 0 | 0 |
| Customer & Client Receipts | (243) | (197) | 46 | | | (197) | 46 |
| Government Grants | 0 | (4) | (4) | (1) | 4 | (1) | (1) |
| Other Environmental Services | 221 | 216 | (6) | 0 | 0 | 216 | (6) |
| Employee Related Expenditure | 199 | 154 | (45) | | | 154 | (45) |
| Premises Related Expenditure | 0 | 0 | 0 | | | 0 | 0 |
| Transport Related Expenditure | 4 | 0 | (4) | | | 0 | (4) |
| Supplies & Services | 24 | 21 | (3) | | | 21 | (3) |
| Third Party Payments | 18 | 63 | 45 | | | 63 | 45 |
| Capital Financing Costs | 0 | 0 | 0 | | | 0 | 0 |
| Customer & Client Receipts | (5) | (5) | (0) | | | (5) | (0) |
| Government Grants | 0 | 0 | 0 | | | 0 | 0 |
| Other Grants & Reimbursements | (1) | (1) | 0 | | | (1) | 0 |
| Recharges - Internal Income | (17) | (17) | (0) | | | (17) | (0) |

| | Budget | Actual outturn | Variance | Earmark Reserves Adjustments Drawdown | Earmark Reserve Adjustment Contribution to | Revised Actual | Variance to CB |
|---------------------------------|----------------|-------------------|--------------|---|--|-------------------|-------------------|
| | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 |
| Parking | (1,447) | (766) | 681 | (21) | 0 | (787) | 660 |
| Employee Related Expenditure | 206 | 131 | (75) | | | 131 | (75) |
| Premises Related Expenditure | 383 | 379 | (4) | | | 379 | (4) |
| Transport Related Expenditure | 1 | 1 | (0) | | | 1 | (0) |
| Supplies & Services | 138 | 93 | (44) | | | 93 | (44) |
| Third Party Payments | 51 | 36 | (15) | | | 36 | (15) |
| Customer & Client Receipts | (2,174) | (1,406) | 768 | | | (1,406) | 768 |
| Income - Transfers/Appropriatio | (51) | 0 | 51 | (21) | | (21) | 30 |
| Street Services | 517 | 464 | (53) | 0 | 0 | 464 | (53) |
| Employee Related Expenditure | 582 | 536 | (46) | | | 536 | (46) |
| Premises Related Expenditure | 28 | 26 | (2) | | | 26 | (2) |
| Transport Related Expenditure | 4 | 2 | (1) | | | 2 | (1) |
| Supplies & Services | 55 | 40 | (16) | | | 40 | (16) |
| Third Party Payments | 30 | 23 | (7) | | | 23 | (7) |
| Customer & Client Receipts | (30) | (34) | (3) | | | (34) | (3) |
| Other Grants & Reimbursements | (136) | (129) | 7 | | | (129) | 7 |
| Recharges - Internal Income | (15) | (0) | 15 | | | (0) | 15 |
| Vehicle Fleet Management | 855 | 933 | 78 | 0 | 0 | 933 | 78 |
| Employee Related Expenditure | 50 | 46 | (3) | | | 46 | (3) |
| Premises Related Expenditure | 4 | 1 | (3) | | | 1 | (3) |
| Transport Related Expenditure | 799 | 885 | 86 | | | 885 | 86 |
| Supplies & Services | 25 | 26 | 1 | | | 26 | 1 |
| Third Party Payments | 3 | 1 | (1) | | | 1 | (1) |
| Transfer Payments | 0 | 0 | 0 | | | 0 | 0 |
| Capital Income | (10) | (11) | (2) | | | (11) | (2) |
| Customer & Client Receipts | 0 | 0 | 0 | | | 0 | 0 |
| Income - Transfers/Appropriatio | 0 | 0 | 0 | | | 0 | 0 |
| Other Grants & Reimbursements | (7) | (8) | (1) | | | (8) | (1) |
| Recharges - Internal Income | (7) | (6) | 2 | | | (6) | 2 |
| Waste Management | (339) | (550) | (211) | 0 | 0 | (550) | (211) |
| Employee Related Expenditure | 1,301 | 1,565 | 263 | | | 1,565 | 263 |
| Premises Related Expenditure | 0 | 0 | 0 | | | 0 | 0 |
| Transport Related Expenditure | 15 | 5 | (10) | | | 5 | (10) |
| Supplies & Services | 520 | 280 | (239) | | | 280 | (239) |
| Customer & Client Receipts | (1,210) | (1,514) | (303) | | | (1,514) | (303) |
| Government Grants | 0 | 0 | 0 | | | 0 | 0 |
| Income - Transfers/Appropriatio | (30) | 0 | 30 | | | 0 | 30 |
| Other Grants & Reimbursements | (934) | (881) | 53 | | | (881) | 53 |
| Recharges - Internal Income | 0 | (4) | (4) | | | (4) | (4) |

| | Budget | Actual outturn | Variance | Earmark Reserves Adjustments Drawdown | Earmark Reserve Adjustment Contribution to | Revised Actual | Variance to CB |
|--|-------------|-------------------|-------------|---|--|-------------------|-------------------|
| | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 |
| Developing Our Communities | 995 | 979 | (16) | (227) | 62 | 814 | (181) |
| Communities, Health & Leisure | 645 | 759 | 114 | (227) | 62 | 595 | (51) |
| Employee Related Expenditure | 618 | 609 | (9) | | | 609 | (9) |
| Premises Related Expenditure | 197 | 452 | 255 | | | 452 | 255 |
| Transport Related Expenditure | 6 | 6 | 0 | | | 6 | 0 |
| Supplies & Services | 285 | 516 | 230 | (200) | | 316 | 30 |
| Third Party Payments | 328 | 356 | 28 | | | 356 | 28 |
| Transfer Payments | 8 | 0 | (8) | | | 0 | (8) |
| Customer & Client Receipts | (534) | (492) | 42 | | | (492) | 42 |
| Government Grants | (7) | (152) | (144) | (27) | 62 | (116) | (109) |
| Income - Transfers/Appropriatio | 0 | 0 | 0 | | | 0 | 0 |
| Other Grants & Reimbursements | (255) | (536) | (281) | | | (536) | (281) |
| Community Safety | 96 | 96 | (0) | 0 | 0 | 96 | (0) |
| Employee Related Expenditure | 211 | 199 | (12) | | | 199 | (12) |
| Premises Related Expenditure | 3 | 3 | 0 | | | 3 | 0 |
| Transport Related Expenditure | 7 | 6 | (1) | | | 6 | (1) |
| Supplies & Services | 5 | 3 | (1) | | | 3 | (1) |
| Third Party Payments | 5 | 5 | 0 | | | 5 | 0 |
| Transfer Payments | 0 | 0 | 0 | | | 0 | 0 |
| Customer & Client Receipts | (1) | (19) | (18) | | | (19) | (18) |
| Other Grants & Reimbursements | (33) | (33) | 0 | | | (33) | 0 |
| Recharges - Internal Income | (100) | (69) | 31 | | | (69) | 31 |
| Golf Course | (69) | (167) | (98) | 0 | 0 | (167) | (98) |
| Employee Related Expenditure | 176 | 189 | 13 | | | 189 | 13 |
| Premises Related Expenditure | 27 | 7 | (20) | | | 7 | (20) |
| Supplies & Services | 32 | 26 | (6) | | | 26 | (6) |
| Transport Related Expenditure | 32 | 23 | (9) | | | 23 | (9) |
| Customer & Client Receipts | (337) | (412) | (75) | | | (412) | (75) |
| Health & Food Safety | 219 | 185 | (34) | 0 | 0 | 185 | (34) |
| Employee Related Expenditure | 139 | 145 | 6 | | | 145 | 6 |
| Transport Related Expenditure | 1 | 0 | (1) | | | 0 | (1) |
| Supplies & Services | 21 | 16 | (6) | | | 16 | (6) |
| Third Party Payments | 62 | 62 | 0 | | | 62 | 0 |
| Transfer Payments | 0 | 0 | 0 | | | 0 | 0 |
| Customer & Client Receipts | (5) | (7) | (3) | | | (7) | (3) |
| Income - Transfers/Appropriatio | 0 | 0 | 0 | | | 0 | 0 |
| Other Grants & Reimbursements | 0 | (31) | (31) | | | (31) | (31) |
| Open Spaces | 104 | 105 | 1 | 0 | 0 | 105 | 1 |
| Premises Related Expenditure | 182 | 193 | 11 | | | 193 | 11 |
| Transport Related Expenditure | 11 | 6 | (5) | | | 6 | (5) |
| Supplies & Services | 27 | 26 | (1) | | | 26 | (1) |
| Customer & Client Receipts | (116) | (118) | (1) | | | (118) | (1) |
| Government Grants | 0 | 0 | 0 | | | 0 | 0 |
| Other Grants & Reimbursements | 0 | (2) | (2) | | | (2) | (2) |

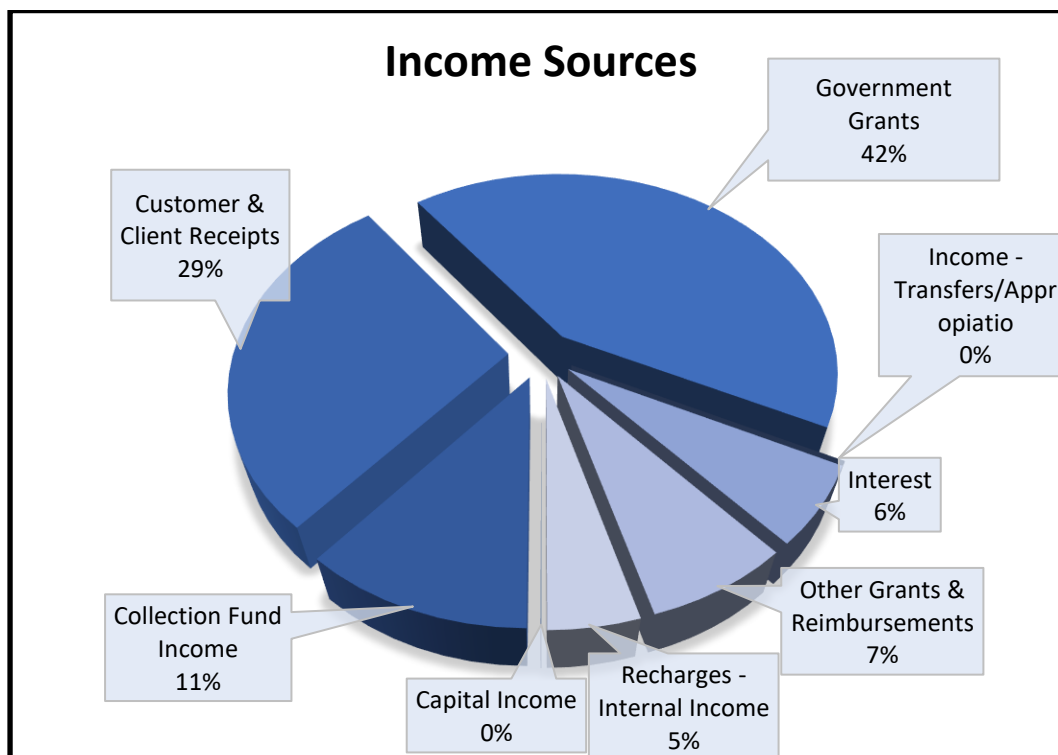
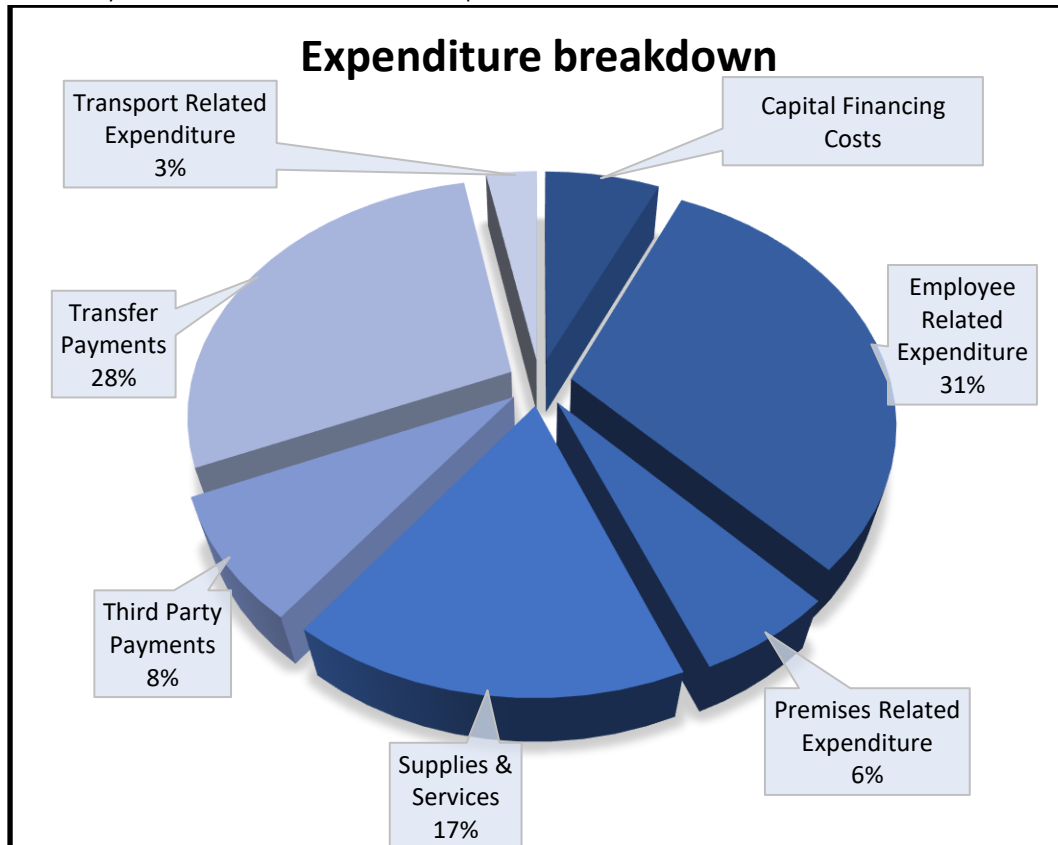
| | Budget | Actual outturn | Variance | Earmark Reserves Adjustments Drawdown | Earmark Reserve Adjustment Contribution to | Revised Actual | Variance to CB |
|--|--------|-------------------|----------|---|--|-------------------|-------------------|
| | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 |
| Delivering An Efficient & Effective Council | 5,250 | 4,814 | (435) | (154) | 205 | 4,865 | (384) |
| Commercial Activity | (200) | 0 | 200 | 0 | 0 | 0 | 200 |
| Customer & Client Receipts | (200) | 0 | 200 | | | 0 | 200 |
| Communications | 77 | 81 | 4 | 0 | 0 | 81 | 4 |
| Employee Related Expenditure | 100 | 86 | (14) | | | 86 | (14) |
| Transport Related Expenditure | 0 | 0 | 0 | | | 0 | 0 |
| Supplies & Services | 1 | 21 | 20 | | | 21 | 20 |
| Third Party Payments | 0 | 0 | 0 | | | 0 | 0 |
| Customer & Client Receipts | 0 | (0) | (0) | | | (0) | (0) |
| Other Grants & Reimbursements | 0 | (3) | (3) | | | (3) | (3) |
| Recharges - Internal Income | (24) | (23) | 1 | | | (23) | 1 |
| Corporate Finance | 628 | 562 | (67) | 0 | 0 | 562 | (67) |
| Employee Related Expenditure | 611 | 563 | (48) | | | 563 | (48) |
| Transport Related Expenditure | 1 | 0 | (1) | | | 0 | (1) |
| Supplies & Services | 125 | 147 | 21 | | | 147 | 21 |
| Third Party Payments | 0 | 0 | 0 | | | 0 | 0 |
| Transfer Payments | 61 | 0 | (61) | | | 0 | (61) |
| Customer & Client Receipts | 0 | 0 | 0 | | | 0 | 0 |
| Other Grants & Reimbursements | (31) | (44) | (14) | | | (44) | (14) |
| Recharges - Internal Income | (139) | (104) | 35 | | | (104) | 35 |
| Corporate Fraud | (18) | (20) | (2) | 0 | 0 | (20) | (2) |
| Employee Related Expenditure | 64 | 63 | (0) | | | 63 | (0) |
| Supplies & Services | 6 | 7 | 1 | | | 7 | 1 |
| Third Party Payments | 0 | 0 | 0 | | | 0 | 0 |
| Recharges - Internal Income | (89) | (91) | (2) | | | (91) | (2) |
| Corporate Health & Safety | (6) | 4 | 9 | 0 | 0 | 4 | 9 |
| Employee Related Expenditure | 0 | 0 | 0 | | | 0 | 0 |
| Transport Related Expenditure | 0 | 0 | 0 | | | 0 | 0 |
| Supplies & Services | 1 | 0 | (1) | | | 0 | (1) |
| Third Party Payments | 7 | 8 | 1 | | | 8 | 1 |
| Transfer Payments | 0 | 0 | 0 | | | 0 | 0 |
| Customer & Client Receipts | 0 | 0 | 0 | | | 0 | 0 |
| Income - Transfers/Appropriatio | 0 | 0 | 0 | | | 0 | 0 |
| Other Grants & Reimbursements | 0 | 0 | 0 | | | 0 | 0 |
| Recharges - Internal Income | (13) | (4) | 9 | | | (4) | 9 |

| | Budget | Actual outturn | Variance | Earmark Reserves Adjustments Drawdown | Earmark Reserve Adjustment Contribution to | Revised Actual | Variance to CB |
|--|------------|-------------------|--------------|---|--|-------------------|-------------------|
| | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 |
| Corporate Management | (7) | 56 | 63 | 0 | 0 | 56 | 63 |
| Premises Related Expenditure | 0 | 0 | 0 | | | 0 | 0 |
| Supplies & Services | 192 | 340 | 148 | | | 340 | 148 |
| Third Party Payments | 13 | 19 | 6 | | | 19 | 6 |
| Customer & Client Receipts | 0 | (101) | (101) | | | (101) | (101) |
| Government Grants | 0 | (27) | (27) | | | (27) | (27) |
| Other Grants & Reimbursements | 0 | (10) | (10) | | | (10) | (10) |
| Recharges - Internal Income | (211) | (164) | 47 | | | (164) | 47 |
| Corporate Support | 200 | 183 | (17) | 0 | 0 | 183 | (17) |
| Employee Related Expenditure | 117 | 97 | (20) | | | 97 | (20) |
| Premises Related Expenditure | 0 | 0 | 0 | | | 0 | 0 |
| Supplies & Services | 119 | 110 | (9) | | | 110 | (9) |
| Other Grants & Reimbursements | (6) | (6) | 0 | | | (6) | 0 |
| Recharges - Internal Income | (31) | (19) | 12 | | | (19) | 12 |
| Council Tax & Nndr | 192 | 65 | (127) | 0 | 167 | 231 | 40 |
| Premises Related Expenditure | 0 | 0 | 0 | | | 0 | 0 |
| Supplies & Services | 15 | 11 | (4) | | | 11 | (4) |
| Third Party Payments | 685 | 685 | (0) | | | 685 | (0) |
| Transfer Payments | 0 | 0 | 0 | | | 0 | 0 |
| Customer & Client Receipts | (45) | (10) | 35 | | | (10) | 35 |
| Government Grants | (106) | (269) | (163) | | 167 | (102) | 4 |
| Other Grants & Reimbursements | (358) | (353) | 5 | | | (353) | 5 |
| Customer & Performance | 318 | 239 | (79) | 0 | 0 | 239 | (79) |
| Employee Related Expenditure | 447 | 394 | (53) | | | 394 | (53) |
| Transport Related Expenditure | 0 | 0 | 0 | | | 0 | 0 |
| Supplies & Services | 4 | 1 | (3) | | | 1 | (3) |
| Recharges - Internal Income | (134) | (157) | (23) | | | (157) | (23) |
| Democratic Services & Support | 298 | 288 | (10) | 0 | 0 | 288 | (10) |
| Employee Related Expenditure | 141 | 127 | (15) | | | 127 | (15) |
| Transport Related Expenditure | 2 | 2 | 0 | | | 2 | 0 |
| Supplies & Services | 324 | 304 | (20) | | | 304 | (20) |
| Customer & Client Receipts | (5) | 0 | 5 | | | 0 | 5 |
| Recharges - Internal Income | (165) | (144) | 20 | | | (144) | 20 |
| Design And Print Services | 53 | 40 | (13) | 0 | 0 | 40 | (13) |
| Employee Related Expenditure | 32 | 33 | 1 | | | 33 | 1 |
| Supplies & Services | 22 | 8 | (14) | | | 8 | (14) |
| Customer & Client Receipts | 0 | 0 | 0 | | | 0 | 0 |
| Recharges - Internal Income | (2) | (1) | 0 | | | (1) | 0 |

| | Budget | Actual outturn | Variance | Earmark Reserves Adjustments Drawdown | Earmark Reserve Adjustment Contribution to | Revised Actual | Variance to CB |
|---|--------------|-------------------|--------------|---|--|-------------------|-------------------|
| | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 |
| Digital Servs & Transformation | 1,215 | 1,172 | (43) | 0 | 0 | 1,172 | (43) |
| Employee Related Expenditure | 733 | 618 | (114) | | | 618 | (114) |
| Customer & Client Receipts | 0 | 0 | 0 | | | 0 | 0 |
| Government Grants | 0 | (3) | (3) | | | (3) | (3) |
| Transport Related Expenditure | 1 | 0 | (1) | | | 0 | (1) |
| Third Party Payments | 0 | 11 | 11 | | | 11 | 11 |
| Supplies & Services | 715 | 716 | 2 | | | 716 | 2 |
| Income - Transfers/Appropriatio | (30) | 0 | 30 | | | 0 | 30 |
| Other Grants & Reimbursements | 0 | 0 | 0 | | | 0 | 0 |
| Recharges - Internal Income | (204) | (146) | 57 | | | (146) | 57 |
| Recharges To Hra | 0 | (25) | (25) | | | (25) | (25) |
| Electoral Services | 254 | 307 | 53 | (70) | 0 | 237 | (17) |
| Employee Related Expenditure | 218 | 202 | (16) | | | 202 | (16) |
| Transport Related Expenditure | 0 | 0 | (0) | | | 0 | (0) |
| Supplies & Services | 36 | 44 | 8 | | | 44 | 8 |
| Third Party Payments | 0 | 0 | 0 | | | 0 | 0 |
| Transfer Payments | 92 | 90 | (1) | | | 90 | (1) |
| Customer & Client Receipts | 0 | (2) | (2) | | | (2) | (2) |
| Government Grants | (27) | (27) | 0 | | | (27) | 0 |
| Income - Transfers/Appropriatio | (65) | 0 | 65 | (70) | | (70) | (5) |
| Other Grants & Reimbursements | 0 | 0 | 0 | | | 0 | 0 |
| Emergency Planning | 13 | 1 | (12) | 0 | 12 | 13 | 0 |
| Employee Related Expenditure | 12 | 0 | (12) | | 12 | 12 | (0) |
| Supplies & Services | 1 | 1 | 0 | | | 1 | 0 |
| Executive Board | 655 | 459 | (196) | 0 | 0 | 459 | (196) |
| Employee Related Expenditure | 981 | 876 | (105) | | | 876 | (105) |
| Premises Related Expenditure | 0 | 0 | 0 | | | 0 | 0 |
| Transport Related Expenditure | 2 | 1 | (1) | | | 1 | (1) |
| Supplies & Services | 67 | 70 | 3 | | | 70 | 3 |
| Third Party Payments | 106 | 49 | (56) | | | 49 | (56) |
| Transfer Payments | 0 | 0 | 0 | | | 0 | 0 |
| Income - Transfers/Appropriatio | (28) | 0 | 28 | | | 0 | 28 |
| Other Grants & Reimbursements | (338) | (424) | (86) | | | (424) | (86) |
| Recharges - Internal Income | (135) | (115) | 20 | | | (115) | 20 |
| Hsg Benefit & C.Tax Support | 69 | 124 | 55 | 0 | 0 | 124 | 55 |
| Supplies & Services | 121 | 154 | 33 | | | 154 | 33 |
| Third Party Payments | 274 | 274 | (0) | | | 274 | (0) |
| Transfer Payments | 9,574 | 8,786 | (788) | | | 8,786 | (788) |
| Customer & Client Receipts | (150) | (45) | 105 | | | (45) | 105 |
| Government Grants | (9,750) | (9,046) | 705 | | | (9,046) | 705 |

| | Budget | Actual outturn | Variance | Earmark Reserves Adjustments Drawdown | Earmark Reserve Adjustment Contribution to | Revised Actual | Variance to CB |
|--|------------|-------------------|--------------|---|--|-------------------|-------------------|
| | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 |
| Human Resources | 393 | 238 | (156) | 0 | 26 | 264 | (130) |
| Employee Related Expenditure | 335 | 259 | (77) | | 18 | 277 | (59) |
| Transport Related Expenditure | 0 | 0 | 0 | | | 0 | 0 |
| Supplies & Services | 49 | 50 | 1 | | | 50 | 1 |
| Third Party Payments | 20 | 7 | (13) | | | 7 | (13) |
| Transfer Payments | 97 | 0 | (97) | | | 0 | (97) |
| Customer & Client Receipts | (18) | (18) | (0) | | | (18) | (0) |
| Government Grants | (0) | (8) | (8) | | 8 | 0 | 0 |
| Other Grants & Reimbursements | 0 | (0) | (0) | | | (0) | (0) |
| Recharges - Internal Income | (90) | (51) | 39 | | | (51) | 39 |
| Internal Audit | 84 | 90 | 6 | 0 | 0 | 90 | 6 |
| Supplies & Services | 0 | 0 | 0 | | | 0 | 0 |
| Third Party Payments | 90 | 90 | (0) | | | 90 | (0) |
| Recharges - Internal Income | (6) | 0 | 6 | | | 0 | 6 |
| Legal Services & Data Protect | 373 | 457 | 84 | (84) | 0 | 373 | (0) |
| Employee Related Expenditure | 28 | 0 | (28) | | | 0 | (28) |
| Supplies & Services | 508 | 500 | (7) | | | 500 | (7) |
| Third Party Payments | 100 | 93 | (7) | | | 93 | (7) |
| Income - Transfers/Appropriatio | (150) | 0 | 150 | (84) | | (84) | 66 |
| Other Grants & Reimbursements | (34) | (42) | (8) | | | (42) | (8) |
| Recharges - Internal Income | (79) | (95) | (16) | | | (95) | (16) |
| Office Accommodation | 184 | (13) | (197) | 0 | 0 | (13) | (197) |
| Employee Related Expenditure | 127 | 146 | 19 | | | 146 | 19 |
| Premises Related Expenditure | 432 | 296 | (136) | | | 296 | (136) |
| Transport Related Expenditure | 2 | 2 | (0) | | | 2 | (0) |
| Supplies & Services | 58 | 21 | (37) | | | 21 | (37) |
| Third Party Payments | 3 | 1 | (1) | | | 1 | (1) |
| Customer & Client Receipts | (354) | (429) | (75) | | | (429) | (75) |
| Other Grants & Reimbursements | (8) | (30) | (22) | | | (30) | (22) |
| Recharges - Internal Income | (75) | (19) | 56 | | | (19) | 56 |
| Payroll | 35 | 49 | 13 | 0 | 0 | 49 | 13 |
| Transport Related Expenditure | 0 | 1 | 1 | | | 1 | 1 |
| Supplies & Services | 0 | (0) | (0) | | | (0) | (0) |
| Third Party Payments | 50 | 59 | 10 | | | 59 | 10 |
| Other Grants & Reimbursements | 0 | (1) | (1) | | | (1) | (1) |
| Recharges - Internal Income | (14) | (11) | 3 | | | (11) | 3 |
| Procurement | 28 | 24 | (4) | 0 | 0 | 24 | (4) |
| Employee Related Expenditure | 49 | 51 | 2 | | | 51 | 2 |
| Supplies & Services | 6 | 7 | 2 | | | 7 | 2 |
| Third Party Payments | 0 | 0 | 0 | | | 0 | 0 |
| Recharges - Internal Income | (27) | (34) | (7) | | | (34) | (7) |
| Revs & Bens Customer Support | 411 | 411 | 0 | 0 | 0 | 411 | 0 |
| Supplies & Services | 0 | 0 | 0 | | | 0 | 0 |
| Third Party Payments | 411 | 411 | 0 | | | 411 | 0 |

An analysis of the General Funds Expenditure and Income is visualised below:



^ Government grants includes approximately 67% of Housing Benefit Income.

Housing Revenue Account

The net expenditure for the year was a surplus of £442k increasing the HRA working balance to a more sustainable level. The table below summarises the HRA outturn position for the year:

| | Budget £'000 | Outturn £'000 | Variance £'000 |
|--------------------------------------|-----------------|------------------|-------------------|
| Repairs & Maintenance | 3,008 | 3,063 | 55 |
| Supervision & Management | 3,911 | 3,879 | (32) |
| Rents Rates Taxes & Other Charges | 134 | 170 | 35 |
| Depreciation (major repairs reserve) | 2,941 | 3,124 | 183 |
| Corporate & Democratic Core | 376 | 308 | (68) |
| Total Expenditure | 10,371 | 10,544 | 174 |
| Dwelling Rent | (12,197) | (12,205) | (8) |
| Non-Dwelling Rent | (347) | (265) | 82 |
| Charges for Services & Facilities | (906) | (960) | (54) |
| Contributions to Expenditure | 206 | (31) | (236) |
| Total Income | (13,245) | (13,461) | (216) |
| Net Cost of Services | (2,874) | (2,917) | (43) |
| Bad Debt Provision | 60 | 156 | 96 |
| Interest Payable | 2,000 | 2,016 | 16 |
| Pension Contributions | 180 | 237 | 57 |
| Investment Income | (50) | (33) | 16 |
| Revenue Contribution to Capital | 250 | 0 | (250) |
| Contribution to reserves | 0 | 100 | 100 |
| Total Non Service Expenditure | 2,440 | 2,475 | 35 |
| Deficit/(Surplus) | (434) | (442) | (8) |
| Working Balance bfw | 1,480 | 1,480 | 0 |
| Working Balance cfw | 1,914 | 1,922 | 8 |

HRA subjective variance analysis.

| | Budget | Actual outturn | Variance |
|--|-----------------|-------------------|----------------|
| | £'000 | £'000 | £'000 |
| Expenditure: | 10,371 | 10,544 | 174 |
| Repairs and Maintenance | 3,008 | 3,063 | 55 |
| Premises Related Expenditure | 2,739 | 2,800 | 61 |
| Transport Related Expenditure | 0 | 0 | 0 |
| Supplies & Services | 249 | 241 | (8) |
| Third Party Payments | 20 | 21 | 1 |
| Supervision and Management | 3,911 | 3,879 | (32) |
| Employee Related Expenditure | 1,326 | 1,272 | (54) |
| Premises Related Expenditure | 251 | 307 | 56 |
| Transport Related Expenditure | 8 | 5 | (3) |
| Supplies & Services | 362 | 565 | 204 |
| Third Party Payments | 418 | 438 | 20 |
| Transfer Payments | 3 | 0 | (3) |
| Support Services | 1,546 | 1,330 | (216) |
| Customer & Client Receipts | 0 | 0 | 0 |
| Other Grants & Reimbursements | (2) | (1) | 1 |
| Recharges - Internal Income | 0 | (37) | (37) |
| Rent, Rates, Taxes and Other Charges | 134 | 170 | 35 |
| Premises Related Expenditure | 127 | 161 | 34 |
| Transport Related Expenditure | 5 | 5 | (0) |
| Supplies & Services | 2 | 3 | 2 |
| Corporate and Non-Corporate Democratic Core | 376 | 308 | (68) |
| Support Services | 376 | 308 | (68) |
| Depreciation and Impairment | 2,941 | 3,124 | 183 |
| Capital Financing Costs | 2,941 | 3,124 | 183 |
| Income: | (18,245) | (13,461) | 4,784 |
| Dwelling Income | (12,197) | (12,205) | (8) |
| Customer & Client Receipts | (12,197) | (12,205) | (8) |
| Non-Dwelling Income | (347) | (265) | 82 |
| Customer & Client Receipts | (347) | (265) | 82 |
| Charges for Services and Facilities | (906) | (960) | (54) |
| Supplies & Services | (60) | (64) | (4) |
| Customer & Client Receipts | (834) | (894) | (60) |
| Other Grants & Reimbursements | (12) | (2) | 10 |
| Contributions to Expenditure | (4,795) | (31) | 4,764 |
| Transfer Payments | (4,792) | 0 | 4,792 |
| Other Grants & Reimbursements | (3) | (31) | (28) |
| Net (Income) on HRA Services | (7,874) | (2,917) | 4,957 |
| HRA Share of Other Operating Income & Expenditure | 7,440 | 2,475 | (4,965) |
| Movement in the Allowance for Bad Debts | 60 | 156 | 96 |
| Interest Payable and similar charges | 2,000 | 2,016 | 16 |
| Interest and Investment Interest | (50) | (33) | 16 |
| Contribution to Capital Financing | 5,250 | 0 | (5,250) |
| Net Interest on the Net Defined benefit liability | 180 | 237 | 57 |
| Contribution to reserves | 0 | 100 | 100 |
| HRA Services (Surplus) | (434) | (442) | (8) |

An analysis of the HRA's Expenditure and Income is visualised below:

