

RIBBLE VALLEY BOROUGH COUNCIL REPORT TO COMMUNITY COMMITTEE

meeting date: 24 AUGUST 2021
 title: REVENUE OUTTURN 2020/21
 submitted by: DIRECTOR OF RESOURCES
 principal author: HELEN SEEDALL

1 PURPOSE

1.1 To report on the outturn for the financial year 2020/21 in respect of the Revenue Budget for this Committee.

1.2 Relevance to the Council's ambitions and priorities:

- Community Objectives – none identified
- Corporate Priorities – to continue to be a well-managed Council, providing efficient services based on identified customer need and meets the objective within this priority to maintain critical financial management controls, ensuring the authority provides council tax payers with value for money.
- Other Considerations – none identified

2 BACKGROUND

2.1 The national deadlines for local authorities to produce their Statement of Accounts and have them audited have been changed with effect from the 2020/21 financial year statements. However, due to the complexities around accounting for Covid, the resource pressures in respect of Covid business support grant payments, and burdensome financial reporting in respect of Covid to Central Government, it has not been possible to meet these deadlines. This has also been the case at many other local authorities.

2.2 Good progress has been made and it has still been possible to report the outturn position within this report to committee. The Statement of Accounts is expected to be released for external audit at the end of August, with approval of the audited Statement of Accounts expected at the Accounts and Audit committee on 17 November 2021.

3 FINANCIAL INFORMATION

3.1 Shown below, by cost centre, is a comparison with the revised estimate. You will see an overall overspend of £2,550 on the net cost of services. After transfers to and from earmarked reserves overall there is an overspend of £65,620. This has been taken from General Fund Balances.

3.2 In the table below are a number of services with a net cost of 'nil'. This is where services are fully recharged out to other service areas.

Cost Centre	Cost Centre Name	Revised Estimate 2020/21 £	Actual 2020/21 £	Variance £	Associated Earmarked Reserves Variance £	Net Variance £
COMMD	Community Services Department	0	0	0	0	0

Cost Centre	Cost Centre Name	Revised Estimate 2020/21 £	Actual 2020/21 £	Variance £	Associated Earmarked Reserves Variance £	Net Variance £
HWREP	Highway Repairs	15,120	14,837	-283	0	-283
CULVT	Culverts & Water Courses	13,720	14,471	751	0	751
DRAIN	Private Drains	1,980	2,865	885	0	885
RIVBK	Riverbank Protection	3,180	5,020	1,840	0	1,840
BUSSE	Bus Shelters	9,770	10,229	459	0	459
SEATS	Roadside Seats	8,370	6,075	-2,295	0	-2,295
SIGNS	Street Nameplates & Signs	35,170	34,784	-386	0	-386
STCLE	Street Cleansing	384,860	358,019	-26,841	19,200	-7,641
VARIOUS	Public Conveniences	213,950	190,997	-22,953	0	-22,953
LITTR	Litter Bins	19,240	18,646	-594	0	-594
RCOLL	Refuse Collection	1,553,450	1,715,210	161,760	1,875	163,635
RPBIN	Replacement Waste Bins	-18,360	-23,098	-4,738	4,738	0
PAPER	Waste Paper and Card Collection	199,860	219,543	19,683	0	19,683
TFRST	Waste Transfer Station	103,980	112,192	8,212	0	8,212
TRREF	Trade Refuse	-20,310	-22,141	-1,831	-378	-2,209
CRIME	Crime and Disorder	41,880	42,199	319	-1,179	-860
ARTDV	Art Development	35,520	29,259	-6,261	4,985	-1,276
PLATG	Platform Gallery	151,930	145,100	-6,830	4,000	-2,830
MUSEM	Castle Museum	253,840	264,196	10,356	0	10,356
MCAFE	Museum Cafe	20,880	17,057	-3,823	0	-3,823
VARIOUS	Car Parks	4,670	23,475	18,805	-9,946	8,859
CCTEL	Closed Circuit Television	133,800	134,708	908	0	908
FDFST	Clitheroe Food Festival 2019	-1,700	-1,701	-1	1	0
CRFDF	Clitheroe Food Festival 2020	0	73	73	-73	0
LDEPO	Longridge Depot	0	0	0	0	0

Cost Centre	Cost Centre Name	Revised Estimate 2020/21 £	Actual 2020/21 £	Variance £	Associated Earmarked Reserves Variance £	Net Variance £
SDEPO	Salthill Depot	11,450	0	-11,450	0	-11,450
VARIOUS	Refuse Collection Vehicles	0	0	0	0	0
VARIOUS	Grounds Maintenance Vehicles	0	0	0	0	0
VARIOUS	Works Administration Vehicles	0	1,279	1,279	0	1,279
VARIOUS	Car Park Vehicles	0	0	0	0	0
VEHCL	Vehicle Workshop	0	0	0	116	116
VARIOUS	Plant	14,300	0	-14,300	0	-14,300
TWOWR	Two Way Radio	0	0	0	0	0
WKSAD	Works Administration	34,360	0	-34,360	0	-34,360
CARVN	Caravan Site	-16,380	-9,920	6,460	0	6,460
EDPIC	Edisford Picnic Area	-4,860	-5,427	-567	0	-567
PKADM	Grounds Maintenance	0	0	0	1,775	1,775
ROEBN	Roefield Barn	-420	-415	5	0	5
RVPRK	Ribble Valley Parks	573,120	558,148	-14,972	3,501	-11,471
RPOOL	Ribblesdale Pool	312,750	302,395	-10,355	0	-10,355
EALLW	Edisford All Weather Pitch	56,090	55,440	-650	0	-650
EXREF	Exercise Referral Scheme	87,170	38,396	-48,774	25,305	-23,469
TAFUT	Together an Active Future	0	0	0	0	0
SPODV	Sports Development	83,530	81,173	-2,357	0	-2,357
GRSRC	Grants & Subscriptions	1,090	749	-341	0	-341
XMASL	Xmas Lights/ RV in Bloom	3,640	3,402	-238	0	-238
RECUL	Recreation Grants	34,770	19,272	-15,498	10,970	-4,528
CULTG	Culture Grants	5,140	6,927	1,787	-1,820	-33
SPOGR	Sports Grants	6,110	5,779	-331	0	-331
NET COST OF SERVICES		4,366,660	4,369,210	2,550	63,070	65,620

4 EARMARKED RESERVES

4.1 Reserves are important to local authorities as, unlike central government, we cannot borrow money over the medium term, other than for investment in assets, and we are required to balance our budgets on an annual basis.

4.2 Reserves can be held for three main purposes:

- A working balance to help cushion the impact of uneven cash flows and avoid unnecessary temporary borrowing;
- A contingency to cushion the impact of unexpected events or emergencies. This also forms part of general reserves;
- A means of building up funds or accounting for funds we are committed to spend (i.e. grants received), this is done through our earmarked reserves to meet known or predicted requirements; our earmarked reserves are accounted for separately but remain legally part of the General Fund.

4.3 The table below provides details of the Revised Estimate, our actual outturn and the impact in both cases on the movement in earmarked reserves. Full details are provided below of the earmarked reserves that have been impacted and the reasons for the movements.

	Revised Estimate 2020/21 £	Outturn £	Variance £	Reason for Movement on Earmarked Reserve
Committee Net Cost of Services	4,366,660	4,369,210	2,550	
CPBAL/H330 Capital Reserve The capital reserve is a reserve where resources are set aside to fund future capital programme spend. Income from the sale of assets of a value less than £10,000 is credited to the revenue account and then transferred to this earmarked reserve.	0	116	116	Income was received from the disposal of the mechanics' vehicle PK06 HKA.
COBAL/H329 Community Safety The Community Safety Partnership Reserve is made up of monies set aside from underspends in previous year's promotional activities, to be used to fund future years promotional activities.	0	-1,179	-1,179	Expenditure on promotional activities was higher than estimated resulting in it being necessary to release from reserve £1,179 to fund this.

	Revised Estimate 2020/21 £	Outturn £	Variance £	Reason for Movement on Earmarked Reserve
<p>COBAL/H384 Arts Development This reserve has been setup to carry forward unspent budget funding for arts projects which were delayed in 2020/21 due to unforeseen circumstances.</p>	0	3,185	3,185	Repairs to the paths on the Labyrinth amounting to £1,985 were unable to be carried out in 2020/21 due to unavailability of some materials as a result of the pandemic, this is expected to be completed in 2021/22. A project to create online videos by artists was also delayed: £1,200 is being carried forward to complete the project in 2021/22.
<p>COBAL/H368 Amenity Cleansing Reserve The Amenity Cleansing Reserve is where resources have been set aside to fund future amenity cleansing works, which were unable to be completed in year due to unforeseen circumstances.</p>	0	19,200	19,200	<p>During the first lockdown in 2020/21, the company contracted with the Council to carry out street sweeping furloughed staff, consequently less road sweeping was able to be carried out.</p> <p>It was not possible to catch up on the work that was missed earlier in 2020/21 therefore £19,200 is being added to the reserve in order to carry out the sweeping in 2021/22.</p>
<p>COBAL/H210 Recreation, Culture & Sports Grants Budgets are allocated for grants relating to Recreation and Culture, Arts Development, Arts Excellence, Sporting Excellence and Christmas Lights/Ribble Valley in Bloom.</p> <p>Due to timing differences from approval to distribution of grants, resources sometimes need to be set aside for distribution once schemes have been completed.</p>	0	10,950	10,950	<p>Various recreational and arts development projects were unable to be carried out due to the social distancing restrictions caused by Covid 19 therefore £12,770 is being carried forward in order for the projects to be funded in 21/22.</p> <p>The total approved by the Community Services committee in 20/21 for expenditure on Arts Excellence Grants included £1,820 to be funded from the earmarked reserve, this amount is now required to be transferred from the reserve.</p>

	Revised Estimate 2020/21 £	Outturn £	Variance £	Reason for Movement on Earmarked Reserve
<p>COBAL/H215 Parks Improvement Funding A reserve was established from an unspent government grant to fund improvements to parks.</p>	-6,510	-3,009	3,501	It was planned to use the funding to carry out repairs to the Bowling Green Café to return it to a usable state however not all the work was carried out in 2020/21. This is now expected to be completed in 2021/22.
<p>COBAL/H282 Exercise Referral The Exercise Referral Reserve is where grant resources are set aside to fund future exercise referral initiatives.</p>	0	25,305	25,305	Unspent grant funding received in respect of Cardiac Rehab £11,000, Stepping Out £2,100 and Weight Management £12,205 in 2020/21, that was unable to be used due to social distancing restrictions as a result of containing Covid-19, has been set aside to be spent in 2021/22.
<p>COBAL/H282 Clitheroe Food Festival Food Festival resources set aside to help support the costs associated with the Clitheroe Food Festival.</p>	1,700	1,628	-72	<p>The 2020 Food Festival was cancelled however, expenditure was incurred in respect of web domain costs and an Events Guide subscription, therefore it has been necessary to drawdown from the earmarked reserve to fund this. Surplus funds attained in the past were set aside for such eventualities.</p> <p>Security services carried out at the 2019 Clitheroe Food Festival were not satisfactory. The security company have not issued an invoice, therefore the accrual of £1,701 previously made, that was funded from this reserve, has now been released in 2020/21.</p>

	Revised Estimate 2020/21 £	Outturn £	Variance £	Reason for Movement on Earmarked Reserve
<p>COBAL/H333 Refuse Collection The Refuse Collection Reserve is used to fund the cost of bin replacements and other cost pressures. Income from the sale of householder bins is transferred to this reserve and expenditure incurred in the purchase of these bins is funded from this reserve.</p>	-9,260	-3,025	6,235	<p>There was a greater drawdown on the earmarked reserve to fund the increase in the purchase of waste bins. However, this was partially offset by an increase in the surplus generated from the bin hire scheme and the sale of householder bins. The additional net drawdown from the earmarked reserve was £5,764.</p> <p>A grant was received in 2019/20 in order to assist with increasing recycling within the Borough. The remaining funding of £13,961 is now being released to fund recycling bins in order to replace the collection of recycling by using lilac sacks. This was allowed for at revised estimate.</p> <p>A successful bid was made in 2020/21 to receive funding of £13,000 for the purpose of increasing the quality of recycling or encouraging waste minimisation. Time was required to develop and gain approval for a scheme that met the grant criteria, including finding match funding by RVBC, only £1,000 of the grant was used before 31/03/2021. The balance of £12,000 is to be carried forward to 21/22 to be spent on surfacing improvements at the Waste Transfer Station to ensure that cross-contamination is minimised between materials.</p>

	Revised Estimate 2020/21 £	Outturn £	Variance £	Reason for Movement on Earmarked Reserve
COBAL/H335 Grounds Maintenance Tuition This reserve was established to carry forward unspent budget funding for Grounds Maintenance staff training that was delayed in 2020/21 due to unforeseen circumstances.	0	1,775	1,775	A driver training event that was booked in September 2020 could not be undertaken because of social distancing restrictions due to Covid-19. This training will now be undertaken in 2021/22.
COBAL/H337 Equipment Reserve This reserve was established by setting aside budget underspends to fund equipment purchases.	-4,000	0	4,000	It was expected £4,000 would be released to fund the purchase of a replacement till at the Platform Gallery in 2020/21 however this has been delayed to 2021/22.
FNBAL/H337 Equipment Reserve This reserve was established by setting aside budget underspends to fund equipment purchases.	0	-9,946	-9,946	Expenditure on the installation of charging points for electric vehicles at Railway View and Chester Avenue Car Parks is being funded from this reserve.
Committee Net Cost of Services after Movements on Earmarked Reserves	4,348,590	4,414,210	65,620	

5 KEY MOVEMENTS FROM REVISED ESTIMATE TO OUTTURN

- 5.1 The main variations have been extracted, and are shown with the Budget Holder's comments at Annex 1. However, a summary of the major variations is set out in the table below.

Service Area	Description of Variance	Amount £
Refuse Collection Vehicles Repairs and Maintenance	As reported during the year there have been significant overspends on refuse vehicle maintenance during 2020/21 despite the revised estimate being increased by the £50,000 contingency allowed for at the beginning of the year. A major contribution to this has been the need to hire vehicles to ensure the waste collection service is carried out whilst vehicles are being repaired: the cost during the year was £149,435. This area continues to be monitored in the 2021/22 financial year.	£190,559

Service Area	Description of Variance	Amount £
Refuse Collection Vehicles Tyres	There was a reduction in demand for replacement tyres compared to the amount estimated, this partly offsets the overspend on repairs and maintenance to refuse collection vehicles.	-£17,474
Car Parks Charges	Lower than estimated income from car park charges due to decreased usage as a consequence of the continued lockdown restrictions in place to contain the pandemic. The main variances included are Lowergate Car Park £9,673, Edisford Car Park £9,204, Chester Avenue Car Park £2,084 and the Auction Mart Car Park £4,955.	£30,415
Car Parks Covid-19 Income Compensation Scheme	Increase to the estimate in grant support from the Covid-19 Income Compensation Scheme due to the continued reduction in car parking income as a consequence of the continued lockdown restrictions in place to contain the pandemic.	-£18,426
RPOOL Covid Response	Recharge of pool staffing costs for the time they worked temporarily at the Covid testing centre.	-£34,209
RPOOL Covid-19 Income Compensation Scheme	Decrease in grant support from the Covid-19 Income Compensation Scheme due to cost savings at the pool, which are included in the calculation, being higher than the original estimate.	£22,847
RPOOL Vending Sales	Due to the on-going temporary closure of the pool in line with restrictions to contain the pandemic there have been no vending machine sales.	£16,710
PKADM Profit/ Loss on Recharges	A net loss resulted on work carried out for external jobs, as there were a greater number of hours spent carrying out the work than was anticipated.	£19,560
STCLE Sweeper Hire	An underspend resulted as during the first lockdown in 2020/21, the company contracted with the Council to carry out street sweeping furloughed staff, consequently less road sweeping was able to be carried out. It was not possible to catch up on the work that was missed earlier in the year therefore £19,200 is being added to the Amenity Cleansing Reserve in order to carry out the sweeping in 2021/22.	-£19,213

Service Area	Description of Variance	Amount £
EALLW Junior 3G Pitch Income	Reduction in income from the hire of the 3G pitch to juniors due to the continuing temporary closure of the facilities as a result of measures to contain the pandemic.	£19,046
EALLW Covid-19 Income Compensation Scheme	Increase to the estimate in grant support from the Covid-19 Income Compensation Scheme due to the continued reduction in pitch hire income due to the pandemic.	-£18,743
WKSAD Recovery of Oncosts	The number of recoverable hours worked was higher than estimated which has resulted in an increase in the recovery of works admin costs. However, this is partly offset by a reduction in the amount of time spent on capital projects causing a reduction in costs charged to capital schemes.	-£33,105
EXREF Weight Management Funding	Grant funding received in respect of Weight Management was not included in the estimate. Not all of this was able to be used in 2020/21 due to social distancing restrictions as a result of containing Covid-19. Unspent funding of £12,205 has been set aside in an earmarked reserve to be spent in 2021/22.	-£18,506
TRREF Commercial Trade Waste Collection	The decrease in income from commercial trade waste customers was due to there being many suspensions of the waste collection service as a consequence of the compulsory temporary closure of non-essential businesses during the lockdown and cancellations of the service due to some businesses closing.	£16,900
Public Conveniences Business Rates	Business rates relief was awarded by the government for 2020/21 in respect of public conveniences.	-£16,698

6 CONCLUSION

- 6.1 There have been a considerable number of variations in both income and expenditure during the year, and this has given rise to an overall overspending of £2,550 on the net cost of services. After transfers to and from earmarked reserves there is an overall overspend of £65,620.
- 6.2 The most concerning of the areas of overspend in 2020/21 continue to be in relation to refuse collection vehicle repairs and maintenance. Work is ongoing in monitoring the level of spend in this area in the 2021/22 financial year.

SENIOR ACCOUNTANT

DIRECTOR OF RESOURCES

CM9-21/HS/AC
13 August 2021

BACKGROUND PAPERS

*Revised Estimates approved by Committee on 5 January 2021
Closedown Working Papers*

For further information please ask for Helen Seedall.

COMMUNITY SERVICES COMMITTEE – REVENUE OUTTURN 2020/21 VARIANCES

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Charges £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
<u>COMMD: Community Services Department</u>							
Staff vacancies have resulted in lower salary costs compared to the estimate.	-£1,542				-£1,542		-£1,542
Reduced expenditure on tuition as fewer training events were able to be held during the year due to social distancing rules as a consequence of containing the pandemic.	-£1,493				-£1,493		-£1,493
The requirement for software maintenance was lower than estimated resulting in an underspend.	-£1,338				-£1,338		-£1,338
Reduced support service charges from other service areas due to a combination of reduced expenditure and grant funding to support Covid-19 related work within those service areas.			-£13,387		-£13,387		-£13,387
Reduced support service charges to other service areas due to reduced expenditure within this service area.			£18,715		£18,715		£18,715
Total Community Services Department	-£4,373		£5,328		£955		£955
<u>SEATS: Roadside Seats</u>							
Income received from the provision of memorial benches.		-£2,505			-£2,505		-£2,505
Total Roadside Seats		-£2,505			-£2,505		-£2,505
<u>STCLE: Amenity Cleansing</u>							
Savings due to there being no requirement to use temporary staff in 2020/21.	-£8,130				-£8,130		-£8,130

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Charges £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
An underspend resulted as during the first lockdown in 2020/21, the company contracted with the Council to carry out street sweeping furloughed staff, consequently less road sweeping was able to be carried out. It was not possible to catch up on the work that was missed earlier in the year therefore £19,200 is being added to the reserve in order to carry out the sweeping in 2021/22.	-£19,213				-£19,213	£19,200	-£13
Overspend for vehicle repairs & maintenance in the year due to fitting of safety lights to the new hire vehicles.	£1,849				£1,849		£1,849
Reduced expenditure on tuition as fewer training events were able to be held during the year due to social distancing rules as a consequence of containing the pandemic.	-£1,290				-£1,290		-£1,290
Total Amenity Cleansing	-£26,784				-£26,784	£19,200	-£7,584
<u>VARIOUS: Public Conveniences</u>							
Business rates relief has been awarded for 2020/21 to public conveniences.	-£16,698				-£16,698		-£16,698
Lower expenditure on water charges than estimated.	-£2,005				-£2,005		-£2,005
Lower charge for cleaning the toilet facilities due to savings on Works Admin transport costs.		-£2,734			-£2,734		-£2,734
Total Public Conveniences	-£18,703	-£2,734			-£21,437		-£21,437

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Charges £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
<u>RCOLL: Refuse Collection</u>							
The staffing turnover that was budgeted for this department did not materialise, resulting in an overspend of staffing costs.	£6,092				£6,092		£6,092
A requirement had been identified to use temporary staff to provide general cover for absences in order to carry out the waste collection service. Due to increased staff absences there was a greater demand for the use of temporary staff.	£8,979				£8,979		£8,979
Increased expenditure on Agency Staff was due to the necessity to provide cover for staff shortages.	£2,327				£2,327		£2,327
Additional payment to some officers in 2020/21.	£1,850				£1,850		£1,850
Overspend is due to expenditure on modifications at Salthill Depot to minimise the cross contamination of materials. This is being part funded by district grant funding as mentioned below.	£2,139				£2,139		£2,139
Higher than estimated expenditure on protective clothing.	£2,078				£2,078		£2,078

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Charges £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
Vehicle usage costs are higher than estimated due to significant overspends on refuse vehicle maintenance during 2020/21. A substantial part of this is due to the temporary hire of replacement vehicles whilst repairs are carried out, in order that the waste collection service can still be delivered.	£149,809				£149,809		£149,809
Increased expenditure on the purchase of householder waste bins due to an increase in the number of new properties. It is partly offset by income received from the sale of these bins (RPBIN – Chargeable Replacement Waste Bins). The cost is funded by monies set aside in the Refuse Collection Reserve.	£10,124				£10,124	-£10,124	£0
Decrease in support service charges from other service areas due to reduced expenditure within those services.			-£4,254		-£4,254		-£4,254
Income received from the collection of household bulky waste was higher than estimated.		-£3,793			-£3,793		-£3,793
A district funding grant from LCC was received for the purpose of increasing the quality of recycling or encouraging waste minimisation. The grant will be used to fund surfacing improvements at Salthill Depot to ensure that cross-contamination is minimised between materials. As not all the funding was expended during the year the remaining balance has been transferred to an earmarked reserve to be used in 2021/22.		-£13,000			-£13,000	£12,000	-£1,000
Total Refuse Collection	£183,398	-£16,793	-£4,254		£162,351	£1,876	£164,227

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Charges £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
<u>RPBIN: Replacement Waste Bins</u>							
Income from the sale of householder bins partly offset by expenditure incurred in the purchase of the bins. The surplus is transferred to an earmarked reserve and used towards funding future waste bin purchases.	£11,791	-£16,529			-£4,738	£4,738	£0
Total Replacement Waste Bins	£11,791	-£16,529			-£4,738	£4,738	£0
<u>PAPER: Waste Paper and Card Collection</u>							
Underspend on staffing costs due to vacancy savings.	-£1,521				-£1,521		-£1,521
Higher than estimated expenditure on vehicle costs mainly due to higher repairs and maintenance £27,396 offset in part by lower than estimated expenditure on tyre costs -£3,566.	£24,816				£24,816		£24,816
There was a budget provision for hire of refuse vehicles should the paper refuse vehicles be off the road. This was not required during 2020/21, resulting in the underspend shown.	-£1,120				-£1,120		-£1,120
Higher than estimated paper and card tonnage collected resulted in an increase in income from recycling materials.		-£1,588			-£1,588		-£1,588
Total Waste Paper and Card Collection	£22,175	-£1,588			£20,587		£20,587
<u>TFRST: Waste Transfer Station</u>							
Essential repair costs to the Loadall Shovel has resulted in a higher recharge of transport usage.	£8,676				£8,676		£8,676
Total Waste Transfer Station	£8,676				£8,676		£8,676

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Charges £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
<u>TRREF: Trade Refuse</u>							
Reduction in the demand for plastic sacks.	-£1,705				-£1,705		-£1,705
Decrease in tipping charges due to lower tonnages collected as a result of enforced temporary business closures due to actions to contain the pandemic.	-£4,945				-£4,945		-£4,945
The decrease in income from commercial trade waste customers is due to there being many suspensions of the waste collection service due to the compulsory temporary closure of non-essential businesses during the lockdown and cancellations of the service due to some businesses closing.		£16,900			£16,900		£16,900
Increase in demand for the collection of commercial waste in sacks compared to forecast.		-£5,170			-£5,170		-£5,170
Increase in demand for the collection of charitable waste in sacks compared to forecast.		-£1,023			-£1,023		-£1,023
The increase in demand for the collection of trade waste in sacks compared to forecast has also increased the income received from delivery charges for the sacks.		-£1,909			-£1,909		-£1,909
Due to the compulsory temporary closure of non-essential businesses that continued into 2021 and the consequential reduction in income in commercial waste collection, there is an increase in grant support from the Covid-19 Income Compensation Scheme towards the loss of income.		-£1,640			-£1,640		-£1,640
Total Trade Refuse	-£6,650	£7,158			£508		£508

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Charges £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
<u>ARTDV: Art Development</u>							
Lower than estimated expenditure on promotional activities including repairs to the paths on the Labyrinth amounting to £1,985 were unable to be carried out due to unavailability of some materials as a result of the pandemic and a project to create online videos by artists £1,200 was also delayed. £3,185 is being carried forward to fund the projects in 21/22.	-£4,342				-£4,342	£3,185	-£1,157
Expenditure on grants is lower than estimated as some arts development projects were unable to be carried out due to the social distancing restrictions caused by Covid-19 therefore £1,800 is being carried forward in order for the projects to be funded in 21/22.	-£1,800				-£1,800	£1,800	£0
Total Art Development	-£6,142				-£6,142	£4,985	-£1,157
<u>PLATG: Platform Gallery</u>							
Reduced requirement for temporary staff due to the temporary closures during the year of the gallery.	-£1,560				-£1,560		-£1,560
Overspend on repairs and maintenance due to the redecoration of the gallery during closure. This is being funded from savings on the promotional activities budget as below.	£2,680				£2,680		£2,680
There has been a reduction in expenditure on promotional activities due to closures during the year to comply with Covid-19 related restrictions. The savings on this budget will be used towards the redecoration of the gallery.	-£4,288				-£4,288		-£4,288

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Charges £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
Overspend on the purchase of equipment and materials due to new light fittings.	£1,579				£1,579		£1,579
The planned purchase of a replacement till system was delayed, therefore the associated use of funds from an earmarked reserve were not required.	-£4,000				-£4,000	£4,000	£0
Lower demand for postage required as lower activity at the gallery due to the temporary closures during the year.	-£1,784				-£1,784		-£1,784
Reduction in expenditure on communication equipment due to a new data line provider to the gallery charging a lower rate.	-£1,790				-£1,790		-£1,790
The sales of goods at the gallery during the limited opening periods have exceeded the forecast.		-£2,976			-£2,976		-£2,976
Lower than estimated sales of artist goods.		£3,921			£3,921		£3,921
Decrease in grant support from the Covid-19 Income Compensation Scheme due to cost savings at the Gallery, which are included in the calculation, being higher than estimated.		£2,163			£2,163		£2,163
Total Platform Gallery	-£9,163	£3,108			-£6,055	£4,000	-£2,055
<u>MUSEM: Clitheroe Castle Museum</u>							
Lower than estimated charge for curatorial services at the museum.	-£2,787				-£2,787		-£2,787
Lower than estimated depreciation charge in 20/21.				-£1,104	-£1,104		-£1,104
Decrease in grant support from the Covid-19 Income Compensation Scheme due to cost savings at the Museum, which are included in the calculation, being higher than the original estimate.		£11,771			£11,771		£11,771

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Charges £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
Lower charge to the Atrium Café for utility costs due to the temporary closure of the museum during the year in order to comply with Covid-19 related restrictions.		£2,052			£2,052		£2,052
Total Clitheroe Castle Museum	-£2,787	£13,823		-£1,104	£9,932		£9,932
<u>MCAFE: Museum Cafe</u>							
Overspend on buildings repairs and maintenance due to the replacement of window sills. This will be partly offset by savings on the purchase of equipment as mentioned below.	£2,851				£2,851		£2,851
Lower expenditure on the purchase of equipment as the café has been closed throughout 20/21. The saving will be used to offset the overspend on repairs and maintenance to the building.	-£2,000				-£2,000		-£2,000
Decrease in gas and water costs used by the café.		-£2,052			-£2,052		-£2,052
Increase to the estimate in grant support from the Covid-19 Income Compensation Scheme towards the loss of income.		-£1,495			-£1,495		-£1,495
Total Museum Cafe	£851	-£3,547			-£2,696		-£2,696

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Charges £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
<u>VARIOUS: Car Parks</u>							
Expenditure on the installation of charging points for electric vehicles in Church Walk/ Railway View and Chester Avenue Car Parks, funded by monies set aside in an earmarked reserve.	£9,946				£9,946	-£9,946	£0
Saving due to a forecast increase in rent not being implemented at Church Walk car park.	-£1,996				-£1,996		-£1,996
Lower than estimated use of transport costs mainly due to underspends on vehicle repairs and maintenance.	-£1,525				-£1,525		-£1,525
Lower expenditure on equipment purchases as two replacement handheld units ordered were not received before the end of the year.	-£1,443				-£1,443		-£1,443
Saving on repairs to equipment due to seven pay and display machines now being under a different maintenance contract provider.	-£1,733				-£1,733		-£1,733
Reduced expenditure on the processing of fines fewer Penalty Charge Notices were processed during the year as car parks were used less due to measures in place to contain the pandemic.	-£2,095				-£2,095		-£2,095
Fewer public notices for car parking orders than estimated were required to be published.	-£2,248				-£2,248		-£2,248
There were savings on credit and debit card processing fees due to lower usage of the car parks due to restrictions introduced to contain the pandemic.	-£5,014				-£5,014		-£5,014
Lower than estimated CCTV cost.	-£1,957				-£1,957		-£1,957

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Charges £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
Reduced recharge from Community Services due to lower expenditure within the department as detailed under COMMD.			-£1,935		-£1,935		-£1,935
Lower than estimated income from car park charges due to decreased usage as a consequence of the continued lockdown restrictions in place to contain the pandemic. The main variances included are Lowergate Car Park £9,673, Edisford Car Park £9,204, Chester Avenue Car Park £2,084 and the Auction Mart Car Park £4,955.		£30,415			£30,415		£30,415
Decrease in demand for parking permits due to the continued lockdown restrictions in place to contain the pandemic.		£5,573			£5,573		£5,573
Decrease in the issue of fines during the year compared to the estimate due to the continued lockdown restrictions in place to contain the pandemic.		£10,056			£10,056		£10,056
Parking enforcement work normally carried out on behalf of Hyndburn Borough Council was not required during the year, therefore no income was received for this.		£1,530			£1,530		£1,530
Increase to the estimate in grant support from the Covid-19 Income Compensation Scheme due to the continued reduction in car parking income due to the pandemic.		-£18,426			-£18,426		-£18,426
Total Car Parks	-£8,065	£29,148	-£1,935		£19,148	-£9,946	£9,202
<u>SDEPO: Salthill Depot</u>							
Expenditure on the metered water supply was lower than estimated.	-£1,488				-£1,488		-£1,488

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Charges £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
Lower than estimated use of heating oil.	-£911				-£911		-£911
Reduction in expenditure on communication equipment due to a new data line provider to the depot charging a lower rate.	-£1,706				-£1,706		-£1,706
Decrease in support service charges from other service areas due to reduced expenditure within those services.			-£1,978		-£1,978		-£1,978
Increased stores oncost recovery due to an increase in stock issues from stores.		-£1,489			-£1,489		-£1,489
Total Salthill Depot	-£4,105	-£1,489	-£1,978		-£7,572		-£7,572
<u>VARIOUS: Refuse Collection Vehicles</u>							
There have been significant overspends on refuse vehicle maintenance during 2020/21 despite the revised estimate being increased by the £50,000 contingency allowed for at the beginning of the year. Whilst vehicles are being repaired it has been necessary to hire vehicles to ensure the waste collection service is carried out, the cost during the year was £149,435. This will continue to be monitored in 2021/22.	£190,559				£190,559		£190,559
Reduction in demand for replacement tyres compared to the amount estimated.	-£17,474				-£17,474		-£17,474
Expenditure on the vehicle CCTV system support that wasn't included in the budget.	£2,020				£2,020		£2,020

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Charges £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
Lower than estimated expenditure on vehicle licences as the HGV levy has been reduced for 1 year commencing 1 August 2020 due to the pandemic.	-£2,901				-£2,901		-£2,901
Increase in insurance charge is due to the increase in the number of claims regarding accidents experienced in the previous year.	£3,034				£3,034		£3,034
Increased use of transport recharge to Refuse Collection (RCOLL) and Paper Collection (PAPER) due to additional costs as mentioned above.		-£174,625			-£174,625		-£174,625
Total Refuse Collections Vehicles	£175,238	-£174,625			£613		£613
<u>VARIOUS: Grounds Maintenance Vehicles</u>							
Vehicle repairs and maintenance demands lower than estimated.	£2,964				£2,964		£2,964
Lower than estimated expenditure on repairs and maintenance required to be carried out by specialist outside firms.	-£11,769				-£11,769		-£11,769
Savings on diesel usage during the year.	-£5,421				-£5,421		-£5,421
Lower than estimated expenditure on tyres across the grounds maintenance fleet.	-£2,639						
Higher than estimated depreciation charge in 20/21.				£7,136	£7,136		£7,136
Reduced transfer of vehicle costs due to lower than estimated expenditure as mentioned above.		£10,269			£10,269		£10,269
Total Grounds Maintenance Vehicles	-£16,865	£10,269		£7,136	£540		£540

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Charges £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
<u>VARIOUS: Works Administration Vehicles</u>							
Vehicle repairs and maintenance demands lower than estimated.	-£8,780				-£8,780		-£8,780
Savings experienced on diesel usage during the year.	-£3,347				-£3,347		-£3,347
Demand for expenditure on tyres was lower than estimated.	-£1,244				-£1,244		-£1,244
Reduced insurance cost than estimated.	-£1,015				-£1,015		-£1,015
Lower than estimated depreciation charge in 20/21.				-£7,149	-£7,149		-£7,149
Reduced transfer of vehicle costs due to lower than estimated expenditure as mentioned above.		£23,381			£23,381		£23,381
TOTAL Works Administration Vehicles	-£14,386	£23,381		-£7,149	£1,846		£1,846
<u>VEHCL: Vehicle Workshop</u>							
Staff costs are higher as it has been necessary to work more overtime than forecast during the year due to the high volume of repairs to the refuse collection vehicles.	£5,309				£5,309		£5,309
Lower maintenance demands of mechanical and electrical equipment than estimated.	-£1,771				-£1,771		-£1,771
Reduced vehicle cost mainly as a result of lower requirement of vehicle repairs and maintenance.	-£3,659				-£3,659		-£3,659
Overspend is mainly due to the purchase of additional tools and equipment along with the installation of extra shelving in the workshop.	£4,227				£4,227		£4,227
Lower than estimated expenditure on protective clothing.	-£2,042				-£2,042		-£2,042

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Charges £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
Total Vehicle Workshop	£2,064				£2,064		£2,064
<u>Various: Plant</u>							
Essential repair costs to the Loadall Shovel has resulted in a higher recharge of transport usage to the Waste Transfer Station.		-£8,676			-£8,676		-£8,676
Increased expenditure on repairs and maintenance on the vehicle wash equipment has resulted in a higher recharge of plant costs to Works Administration.		-£5,233			-£5,233		-£5,233
Total Plant		-£13,909			-£13,909		-£13,909
<u>WKSAD: Works Administration</u>							
Lower than estimated use of transport costs mainly due to underspends on vehicles repairs and maintenance along with diesel costs.	-£18,989				-£18,989		-£18,989
Higher than estimated spend on use of plant costs mainly due to increased expenditure on repairs and maintenance on the vehicle wash equipment.	£9,259				£9,259		£9,259
The number of recoverable hours worked is higher than estimated which has resulted in an increase in the recovery of works admin costs. However, this is partly offset by a reduction in the amount of time spent on capital projects causing a reduction in costs charged to capital schemes as mentioned below.		-£33,105			-£33,105		-£33,105

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Charges £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
There has been less time spent on capital projects than estimated however, this decrease in the recharge of costs is offset by an increase in cost recovery in revenue recharges as mentioned above.		£7,350			£7,350		£7,350
Total Works Administration	-£9,730	-£25,755			-£35,485		-£35,485
<u>CARVN: Caravan Site</u>							
Income received in the year is lower than estimated due to the impact of restrictions relating to the containment of the pandemic.		£6,462			£6,462		£6,462
Total Caravan Site		£6,462			£6,462		£6,462
<u>PKADM: Grounds Maintenance</u>							
Staff vacancies factored into the revised estimate did not materialise.	£1,624				£1,624		£1,624
Reduced expenditure on tuition as fewer training events were able to be held during the year due to social distancing rules as a consequence of containing the pandemic.	-£1,018				-£1,018	£1,000	-£18
As mentioned previously (see Grounds Maintenance Vehicles) spend on vehicles was less than estimated resulting in a lower use of transport cost.	-£11,015				-£11,015		-£11,015
Spend on fertilizers and insecticides was lower than estimated.	-£1,504				-£1,504	£775	-£729
A net loss resulted on work carried out for external jobs as there were a greater number of hours spent carrying out the work than was anticipated.		£19,560			£19,560		£19,560

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Charges £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
Increased recovery through revenue schemes due to more time being spent on external recharge jobs though this was reduced by the lower than estimated expenditure within this service area as outlined above.		-£6,577			-£6,577		-£6,577
Increased oncost recovery through capital schemes, mainly due to a higher than estimated time spent on the Play Areas capital scheme.		-£2,327			-£2,327		-£2,327
Total Grounds Maintenance	-£11,913	£10,656			-£1,257	£1,775	£518
<u>RVPRK: Ribble Valley Parks</u>							
Overspend on repairs and maintenance to buildings is due to work to repair vandalism at the Castle Grounds and bandstand	£4,783				£4,783		£4,783
Delay in repairs to the bowling green café due to difficulties in obtaining materials.	-£3,501				-£3,501	£3,501	£0
The recharge from grounds maintenance for maintaining the borough's parks and open spaces was lower than estimated due to savings in the running costs of the service, particularly regarding the repairs & maintenance of grounds vehicles, combined with lower than estimated productive hours incurred.	-£15,222				-£15,222		-£15,222
Total Ribble Valley Parks	-£13,940				-£13,940	£3,501	-£10,439

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Charges £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
<u>RPOOL: Ribblesdale Pool</u>							
Less overtime required to be worked by the Duty Officers at the pool due to the continued measures in force to contain the pandemic.	-£982				-£982		-£982
Savings due to temporary staff not required during the temporary closure of the pool.	-£7,010				-£7,010		-£7,010
Savings on staffing costs for the receptionists at the pool due to there not being the need for overtime work during the temporary closure of the pool and vacancy savings.	-£5,697				-£5,697		-£5,697
Tuition fees are lower as training courses delivered in swimming pools have not been allowed to be held because of restrictions in place due to the pandemic.	-£3,129				-£3,129		-£3,129
Reduction in metered water usage at the pool due to the temporary closure of the pool in order to adhere to the Covid-19 restrictions.	-£1,702				-£1,702		-£1,702
Reduction in cleaning materials usage at the pool due to the temporary closure of the pool in order to adhere to the Covid-19 restrictions.	-£1,405				-£1,405		-£1,405
Savings for telephone lines as one of the lines is no longer used.	-£1,016				-£1,016		-£1,016
Reduction in expenditure on communication equipment due to a new data line provider to the depot charging a lower rate.	-£970				-£970		-£970
Savings experienced for performing rights costs as music not played to the public at the pool due to the temporary closure of the pool in order to adhere to the Covid-19 restrictions.	-£906				-£906		-£906

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Charges £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
There were savings on credit and debit card processing fees due to the temporary closure of the pool due to continuing restrictions to contain the pandemic, which resulted in income and therefore lower card sales.	-£993				-£993		-£993
Reduced support service charges from other service areas due to a combination of reduced expenditure and grant funding to support Covid-19 related work within those service areas.			-£2,079		-£2,079		-£2,079
Lower than estimated depreciation charge.				-£1,427	-£1,427		-£1,427
Due to the on-going temporary closure of the pool in line with restrictions to contain the pandemic there have been no vending machine sales.		£16,710			£16,710		£16,710
With Covid-19 restrictions continuing into Quarter 4, resulting in the temporary closure of the pool, income from swimming clubs has been reduced.		£3,767			£3,767		£3,767
With Covid-19 restrictions continuing into Quarter 4, resulting in the temporary closure of the pool, income from contracts has been reduced.		£5,174			£5,174		£5,174
Due to the on-going temporary closure of the pool in line with restrictions to contain the pandemic the income from adult admissions is lower than forecast.		£2,573			£2,573		£2,573
Decrease in grant support from the Covid-19 Income Compensation Scheme due to cost savings at the pool, which are included in the calculation, being higher than the original estimate.		£22,847			£22,847		£22,847
Recharge of pool staff for the time they worked temporarily at the Covid testing centre.		-£34,209			-£34,209		-£34,209
Total Ribblesdale Pool	-£23,810	£16,862	-£2,079	-£1,427	-£10,454		-£10,454

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Charges £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
<u>EALLW: Edisford All Weather Pitch</u>							
Overspend on buildings repairs and maintenance is due to the erection of a steel fence to enable better access control at the 3G facility, savings on the maintenance of the pitch will partly offset this.	£6,428				£6,428		£6,428
Savings experienced in relation to the maintenance of the 3G pitch will be used towards the cost of the erection of a steel fence at the site as mentioned above.	-£5,705				-£5,705		-£5,705
Expenditure on water usage was lower than estimated.	-£1,660				-£1,660		-£1,660
Lower requirement for maintenance due to temporary closures during the year.	-£1,600				-£1,600		-£1,600
Lower than estimated depreciation charge.				-£2,203	-£2,203		-£2,203
Reduction in income from the hire of the 3G pitch to adults due to the continuing temporary closure of the facilities as a result of measures to contain the pandemic.		£5,573			£5,573		£5,573
Reduction in income from the hire of the 3G pitch to juniors due to the continuing temporary closure of the facilities as a result of measures to contain the pandemic.		£19,046			£19,046		£19,046

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Charges £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
Increase to the estimate in grant support from the Covid-19 Income Compensation Scheme due to the continued reduction in pitch hire income due to the pandemic.		-£18,743			-£18,743		-£18,743
Total Edisford All Weather Pitch	-£2,537	£5,876		-£2,203	£1,136		£1,136
<u>SPODV: Sports Development</u>							
Overspend due to purchase of junior cricket coaching pitch.	£1,872				£1,872		£1,872
Lower expenditure on promotional activities as no summer activities took place for which brochures are usually printed, due to restrictions to contain the pandemic.	-£2,986				-£2,986		-£2,986
Reduced support service charges from other service areas due to reduced expenditure in those areas.			-£1,330		-£1,330		-£1,330
Total Sports Development	-£1,114		-£1,330		-£2,444		-£2,444
<u>EXREF: Exercise Referral Scheme</u>							
Staffing costs for a Healthy Weight Officer not included in the estimate, funded by the Weight Management grant.	£6,420				£6,420		£6,420
Reduced support service charges from other service areas due to reduced expenditure in those areas.			-£1,669		-£1,669		-£1,669
Recharge of salaries to be funded by Together an Active Future grant.		-£20,720			-£20,720		-£20,720

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Charges £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
Grant funding received in respect of Weight Management not included in the estimate. Not all of this was able to be used in 20/21 due to social distancing restrictions as a result of containing Covid-19. Unspent funding has been set aside to be spent in 21/22.		-£18,506			-£18,506	£12,205	-£6,301
Grant funding received in respect of Cardiac Rehab not included in the estimate. This was unable to be used in 20/21 due to social distancing restrictions as a result of containing Covid-19. Unspent funding has been set aside to be spent in 21/22.		-£11,000			-£11,000	£11,000	£0
Grant funding received in respect of the Stepping Out programme not included in the estimate. This was unable to be used in 20/21 due to social distancing restrictions as a result of containing Covid-19. Unspent funding has been set aside to be spent in 21/22.		-£2,100			-£2,100	£2,100	£0
Total Exercise Referral Scheme	£6,420	-£52,326	-£1,669		-£47,575	£25,305	-£22,270
<u>TAFUT: Together an Active Future</u>							
Staffing costs for the Healthy Weight Officer transferred to Exercise Referral Scheme as being funded by the Weight Management grant included within that cost centre.	-£4,839				-£4,839		-£4,839
Overspend due to additional salaries recharged from Exercise Referral Scheme being eligible for funding from the Together an Active Future grant.	£20,720				£20,720		£20,720

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Charges £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
Higher than estimated Together an Active Future grant funding received due to additional salary costs being eligible for funding.		-£15,881			-£15,881		-£15,881
Total Together an Active Future	£15,881	-£15,881			£0		£0
<u>RECU: Recreation/ Culture Grants</u>							
Payment of grants is lower due to cancellation or delays in the delivery of various community projects, due to the pandemic. Approval was granted by committee to carry forward to 2021/22 the funding for the delayed projects.	-£15,400				-£15,400	£10,970	-£4,430
Total Recreation/ Culture Grants	-£15,400				-£15,400	£10,970	-£4,430
	£230,027	-£200,938	-£7,917	-£4,747	£16,425	£66,404	£82,829
					-£13,875	-£3,334	-£17,209
					£2,550	£63,070	£65,620
Total Variances for Community Services Committee (Net Cost of Services)					£2,550	£63,070	£65,620