

## RIBBLE VALLEY BOROUGH COUNCIL REPORT TO HEALTH AND HOUSING COMMITTEE

meeting date: 2 SEPTEMBER 2021  
 title: REVENUE OUTTURN 2020/21  
 submitted by: DIRECTOR OF RESOURCES  
 principal author: ANDREW COOK

### 1 PURPOSE

1.1 To report the revenue outturn 2020/21 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.
- 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 2021, with approval of the audited Statement of Accounts expected at the Accounts and Audit Committee on 17 November 2021.

### 3 REVENUE OUTTURN 2020/21

3.1 Shown below, by cost centre, is a comparison of the 2020/21 actual outturn with the revised estimate budget for this Committee. You will see an overall underspend of **£205,154** on the net cost of services. After transfers to and from earmarked reserves, the overall underspend is **£344,759**. This has been added to General Fund Balances.

Cost Centre	Cost Centre Name	Revised Estimate 2020/21 £	Actual 2020/21 £	Variance £	Associated Earmarked Reserves Variance £	Net Variance £
AFHOU	Affordable Rent Properties	-266,850	-255,005	11,845	-11,774	71
APLAC	Alma Place Unit	2,370	369	-2,001		-2,001
AWARM	Affordable Warmth	410	0	-410	410	0
BURCR	Burials & Cremations	0	0	0		0

Cost Centre	Cost Centre Name	Revised Estimate 2020/21 £	Actual 2020/21 £	Variance £	Associated Earmarked Reserves Variance £	Net Variance £
CLAIR	Clean Air	1,820	1,672	-148		-148
CLAND	Contaminated Land	9,430	9,270	-160		-160
CLCEM	Clitheroe Cemetery	37,450	26,384	-11,066		-11,066
CLDCY	Closed Churchyards	5,220	4,260	-960		-960
CLMKT	Clitheroe Market	-36,940	-44,157	-7,217		-7,217
CMGHH	Community Groups - Health & Housing	15,210	14,696	-514		-514
COMNL	Common Land	2,450	1,701	-749		-749
CTBEN	Localised Council Tax Support Admin	151,820	139,885	-11,935		-11,935
DOGWD	Dog Warden & Pest Control	114,820	104,550	-10,270	3,984	-6,286
ENVHT	Environmental Health Services	302,740	143,020	-159,720		-159,720
HGBEN	Housing Benefits	120,190	126,113	5,923		5,923
HOMEE	Home Energy Conservation	6,570	5,933	-637		-637
HOMES	Homelessness Strategy	46,220	40,282	-5,938	-40,282	-46,220
HSASS	Housing Associations	6,710	6,483	-227		-227
HSTRA	Housing Strategy	49,020	52,980	3,960	-73,750	-69,790
IMPGR	Improvement Grants	79,010	67,247	-11,763		-11,763
JARMS	Joiners Arms	46,210	44,491	-1,719	-18,195	-19,914
SHARE	Shared Ownership Rents	-400	-433	-33		-33
SUPPE	Supporting People	19,220	18,795	-425	2	-423
UCRED	Universal Credit	22,680	21,690	-990		-990
<b>NET COST OF SERVICES</b>		<b>735,380</b>	<b>530,226</b>	<b>-205,154</b>	<b>-139,605</b>	<b>-344,759</b>

#### 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 or to meet known or predicted requirements.

4.3 Our earmarked reserves are accounted for separately but remain legally part of the General Fund.

4.4 The table overleaf provides a comparison of the 2020/21 actual movements in earmarked reserves with the movements in earmarked reserves that were planned at revised estimate stage. The main reasons for the variations on the movements in earmarked reserves are explained.

	Revised Estimate 2020/21 £	Actual 2020/21 £	Variance £	Reasons for main variations on the Movements in Earmarked Reserves
<b>Committee Net Cost of Services</b>	<b>735,380</b>	<b>530,226</b>	<b>-205,154</b>	
<b>CPBAL/H330 Capital Reserve</b> Where funds are set aside to fund capital expenditure either in-year or in the future.	266,610	266,676	66	<p><b>+£11,840</b> - Transfer to the Capital Reserve at 20/21 year-end to fund additional budget for two capital schemes at the Joiners Arms homelessness unit, as approved by Policy and Finance Committee in March 2021. This was not budgeted for. £11,840 was initially transferred from the Housing Related Grants Reserve to fund this transfer to Capital Reserve, see below.</p> <p><b>-£11,774</b> - Less s106 funding than budgeted for was transferred to the Capital Reserve at 20/21 year-end to help fund the Clitheroe Affordable Housing capital scheme. This is because spend on the scheme in 20/21 was lower than budgeted for.</p>
<b>HGBAL/H337 Equipment Reserve</b> Where funds are set aside to fund essential specific purchases for Health and Housing service areas.	-2,230	2,007	4,237	<p><b>+£3,984</b> - Some 20/21 Dog Warden &amp; Pest Control expenditure underspends were transferred to the Equipment Reserve to help fund any updated/improved dog control signage costs in 21/22 related to the updated Dog Control Public Space Protection Order. This was not budgeted for.</p>

	Revised Estimate 2020/21 £	Actual 2020/21 £	Variance £	Reasons for main variations on the Movements in Earmarked Reserves
<p><b>HGBAL/H339 Housing Related Grants Reserve</b> Where housing related grants received but not spent at the end of each financial year are set aside to be committed to grant related expenditure in future years.</p>	21,720	-48,438	-70,158	<p><b>-£58,730</b> - £24,900 of Flexible Homelessness Support Grant and Homelessness Reduction Act funding received in previous years was transferred from the Housing Related Grants Reserve to fund some of the Council's homelessness net expenditure in 20/21. This differed from the revised estimate, where it was planned to transfer £33,830 of Flexible Homelessness Support Grant and Homelessness Reduction Act funding received in 20/21 to the Housing Related Grants Reserve. The difference was £58,730.</p> <p>This different approach is because from 21/22 onwards the Council will receive increased Homelessness Prevention Grant funding from MHCLG which should be used to help fund homelessness net expenditure each year. This grant funding replaces the previous Flexible Homelessness Support Grant and Homelessness Reduction Act funding received in 20/21 and previously. Therefore, at 20/21 year-end it was decided to use amounts of Flexible Homelessness Support Grant and Homelessness Reduction Act funding previously set aside in this reserve to help fund homelessness net expenditure in 20/21 in the same way that the new funding will be used from 21/22 onwards.</p> <p><b>-£11,840</b> - £11,840 of Flexible Homelessness Support Grant funds transferred from the Housing Related Grants Reserve at 20/21 year-end to fund additional budget for two capital schemes at the Joiners Arms homelessness unit, as approved by Policy and Finance Committee in March 2021. This was not budgeted for. This amount has subsequently been transferred to the Capital Reserve at 20/21 year-end, see above.</p>
<p><b>HGBAL/H373 Custom and Self Build Registration Grant Reserve</b> Where funds provided by MHCLG are set aside to fund future expenditure on administering Custom and Self Build Regulations.</p>	0	-73,750	-73,750	<p><b>-£73,750</b> - 20/21 year-end review of reserves identified that £73,750 of new burdens funding previously set aside to fund any Council developments with regard to the Custom House and Self Build regulations was no longer needed. Thus, £73,750 of this reserve has been released to the Council's General Fund reserves at 20/21 year-end. This was not budgeted for.</p>

	Revised Estimate 2020/21 £	Actual 2020/21 £	Variance £	Reasons for main variations on the Movements in Earmarked Reserves
<b>FNBAL/H376 Business Rates Growth Reserve</b> Where income from business rates growth received but not spent at the end of each financial year is set aside for essential specific expenditure from time to time.	-480	-480	0	
<b>Committee Net Cost of Services After Movements on Earmarked Reserves</b>	<b>1,021,000</b>	<b>676,241</b>	<b>-344,759</b>	

## 5 MAIN VARIATIONS 2020/21

5.1 The main income and expenditure variations are explained at Annex 1. However, a summary of the major variations is set out in the table below.

Cost Centre	Description of Variance	Variance amount £
<b>Various Cost Centres</b>	<p>Lower than budgeted support service recharges across most Health and Housing Committee cost centres due to reductions in net expenditure in several support service areas, the biggest reductions being the following:</p> <ul style="list-style-type: none"> <li>Environmental Health Services: Chief Executive's Department recharge, -£152,342. Of this, £140,758 was due to Environmental Health staff time being diverted to Covid-19 pandemic response work in-year and £11,584 was due to lower net expenditure in the Chief Executive's department.</li> <li>Improvement Grants: Economic Development and Planning Department recharge, -£11,389. Of this, £9,492 was due to Housing staff time being diverted to Covid-19 pandemic response work in-year and £1,897 was due to lower net expenditure in the Economic Development and Planning department.</li> <li>Dog Warden and Pest Control: Chief Executive's Department recharge, -£9,164.</li> <li>Housing Benefits: Resources Department recharge, -£8,021.</li> <li>Localised Council Tax Support Admin: Resources Department recharge, -£6,085.</li> </ul>	-199,735
<b>CLCEM Clitheroe Cemetery</b>	Cemetery fees and charges income was higher than budgeted for, due to greater activity than anticipated in this demand led service area in-year. The main areas of increased income were Interments, Monuments fees, Exclusive Burial Rights and Exclusive Woodland Burial Rights.	-10,379

Cost Centre	Description of Variance	Variance amount £
<b>ENVHT</b> Environmental Health	Street Trading Licences income was higher than budgeted for, due to greater activity than anticipated in this demand-led service area.	-5,888
<b>CLMKT</b> Clitheroe Market	Lower depreciation costs than budgeted for, due to a change in the property valuation used for the actual depreciation charge.	-5,004
<b>HGBEN</b> Housing Benefits	Additional Housing Benefits Administration Grant income was received from DWP at year-end to reflect the additional benefits administration burden of Covid-19 in-year. This grant income was not budgeted for.	-3,254
<b>HSTRA</b> Housing Strategy	Approved write-off of some old obsolete housing-related stock items. These were being held in stores at the Council depot and could no longer be used.	6,121
<b>AFHOU</b> Affordable Rent Properties	Lower than budgeted s106 contributions brought into the Affordable Rent Properties cost centre in 20/21 as there was less than budgeted expenditure in-year on the s106 funded Clitheroe Affordable Housing capital scheme.	11,774
<b>HGBEN</b> Housing Benefits	Net expenditure on rent allowances is £21,806 higher than budgeted for, due to the reduction in housing benefits overpayments identified and invoiced for recovery in-year. The Council receives more combined income for housing benefits cases which include overpayments identified and invoiced for recovery than for normal housing benefits subsidy cases. This is because each overpayment case claimed attracts housing benefits subsidy at a certain percentage of the amount paid out and the Council can also recover the overpayment in full from the claimant by invoice. However, there are now a reducing number of rent allowance overpayments cases because of increased electronic data matching at initial housing benefit claim stage and this has resulted in lower grant subsidy received against the rent allowance payments made in 20/21. Future years' rent allowance payments and grant subsidy budgets will be amended to reflect this change.	21,806

## 6 CONCLUSION

- 6.1 There have been a number of variations in both income and expenditure between the 2020/21 revised estimate and the 2020/21 actual outturn. This has given rise to an overall underspend for this Committee of **£344,759** on the net cost of services, after allowing for transfers to and from earmarked reserves.

SENIOR ACCOUNTANT  
HH9-21/AC/AC  
23 August 2021

DIRECTOR OF RESOURCES

BACKGROUND PAPERS – None.  
For further information please ask for Andrew Cook.

**HEALTH AND HOUSING COMMITTEE  
MAIN VARIANCES 2020/21**

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
<b>AFHOU: Affordable Rent Properties</b>						
<b>Use of Commuted Sum</b> – Lower than budgeted s106 contributions brought into the Affordable Rent Properties cost centre in 20/21 as there was less than budgeted expenditure in-year on the s106 funded Clitheroe Affordable Housing capital scheme. <i>NOTE - £11,774 less than budgeted for was transferred to the Capital Reserve at 20/21 year-end when financing the Clitheroe Affordable Housing capital scheme.</i>		11,774		11,774	-11,774	0
<b>Total Affordable Rent Properties</b>	0	11,774	0	11,774	-11,774	0
<b>APLAC: Alma Place Unit</b>						
<b>Premises Related expenditure</b> – Net underspend across several budgets, with the biggest underspend being on service charges (-£510).	-900			-900		-900
<b>Dwelling Rents income, Former Tenants income and Refunds</b> – Higher rent and service charge income due to less void periods in-year.		-560		-560		-560
<b>Total Alma Place Unit</b>	-900	-560	0	-1,460	0	-1,460
<b>CLCEM: Clitheroe Cemetery</b>						
<b>Emergency Tree Work</b> – No emergency tree work was required at Clitheroe Cemetery in-year.	-1,380			-1,380		-1,380

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
<b>Fees and Charges income</b> - Cemetery fees and charges income was higher than budgeted for, due to greater activity than anticipated in this demand led service area in-year. The main areas of increased income were Interments (-£3,801), Monuments fees (-£1,325), Exclusive Burial Rights (-£2,632) and Exclusive Woodland Burial Rights (-£2,222).		-10,379		-10,379		-10,379
<b>Total Clitheroe Cemetery</b>	-1,380	-10,379	0	-11,759	0	-11,759
<b>CLMKT: Clitheroe Market</b>						
<b>Premises Related expenditure</b> – Net underspend across several budgets, with the biggest underspends being on metered water supplies (-£892) and electricity (-£385).	-1,608			-1,608		-1,608
<b>Depreciation</b> - Lower depreciation costs than budgeted for, due to a change in the property valuation used for the actual depreciation charge.			-5,004	-5,004		-5,004
<b>Total Clitheroe Market</b>	-1,608	0	-5,004	-6,612	0	-6,612
<b>CTBEN: Localised Council Tax Support Admin</b>						
<b>Supplies and Services expenditure</b> – Net underspend across several budgets, with the biggest underspends being on postages (-£991), printing and stationery (-£977) and scanning (-£700).	-3,174			-3,174		-3,174
<b>Support Services recharges</b> - Lower than budgeted support services recharges due to reductions in net expenditure in support service areas, with the biggest reduction being in the Resources department (-£6,085).			-6,342	-6,342		-6,342



	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
<b>Overpayments of Council Tax Benefits income -</b> Following the introduction of Local Council Tax Support in 2013/14, the Council can retain any overpayments of the now abolished Council Tax Benefit that have been recovered in-year. Recovery of such overpayments in 2020/21 was higher than the budget set for this income.		-2,129		-2,129		-2,129
<b>Total Localised Council Tax Support Admin</b>	-3,174	-2,129	-6,342	-11,645	0	-11,645
<b>DOGWD: Dog Warden &amp; Pest Control</b>						
<b>Repairs and Maintenance Oncosted Wages -</b> Lower repairs and maintenance on-costs time input due to less dog bin repairs and replacement work in-year.	-2,049			-2,049	2,049	0
<b>Supplies and Services expenditure –</b> Net underspend across several budgets, with the biggest underspends being on purchase of equipment & materials (-£971) and baits and poisons (-£649).	-1,650			-1,650	1,650	0
<b>Kennelling Fees –</b> Lower additional charges from the kennelling contractor in-year than budgeted for.	-1,030			-1,030	285	-745
<b>Grounds Maintenance –</b> More time input to dog bin emptying by the grounds maintenance team in-year than budgeted for.	2,366			2,366		2,366
<b>Support Services recharges -</b> Lower than budgeted support services recharges due to reductions in net expenditure in several support service areas, with the biggest reduction being in the Chief Executive's department (-£9,164).			-9,621	-9,621		-9,621

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
<b>Domestic Rodent Pest Treatment income</b> – Less rodents pest treatment work in-year due to Covid-19 lockdown affecting demand and staff vacancies.		1,363		1,363		1,363
<b>Total Dog Warden &amp; Pest Control</b>	-2,363	1,363	-9,621	-10,621	3,984	-6,637
<b>ENVHT: Environmental Health Services</b>						
<b>Supplies and Services expenditure</b> – Net underspend across several budgets, with the biggest underspends being on vets fees (-£870), printing & stationery (-£557) and nuisance/illegal tipping costs (-£360), offset by increased subscriptions costs (+£1,250).	-1,217			-1,217		-1,217
<b>Support Services recharges</b> - Lower than budgeted support services recharges, with the biggest being a reduction of £152,342 in the Chief Executive's department. Of this, £140,758 was due to Environmental Health staff time being diverted to Covid-19 pandemic response work in-year and £11,584 was due to lower net expenditure in the Chief Executive's department.			-153,081	-153,081		-153,081
<b>Street Trading Licences income</b> – Higher income than budgeted for, due to greater activity than anticipated in this demand-led service area.		-5,888		-5,888		-5,888
<b>Total Environmental Health Services</b>	-1,217	-5,888	-153,081	-160,186	0	-160,186

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
<b>HGBEN: Housing Benefits</b>						
<p><b>Rent Allowance payments</b> - Rent Allowance payments were lower than budgeted for, after adjusting for recovery of housing benefits overpayments and non-cash transactions in-year - Actual payments were 0.4% less than the £5.52m budgeted for.</p> <p><b>Rent Allowance Grant income</b> - Less Housing Benefits subsidy grant received than budgeted for - actual income was 0.8% less than the £5.55m budgeted for. This income broadly reflects less Rent Allowances paid out in-year (see above).</p> <p>Overall, net expenditure on rent allowances is £21,806 higher than budgeted for, due to the reduction in housing benefits overpayments identified and invoiced for recovery in-year. The Council receives more combined income for housing benefits cases which include overpayments identified and invoiced for recovery than for normal housing benefits subsidy cases. This is because each overpayment case claimed attracts housing benefits subsidy at a certain percentage of the amount paid out and the Council can also recover the overpayment in full from the claimant by invoice. However, there are now a reducing number of rent allowance overpayments cases because of increased electronic data matching at initial housing benefit claim stage and this has resulted in lower grant subsidy received against the rent allowance payments made in 20/21. Future years' rent allowance payments and grant subsidy budgets will be amended to reflect this change.</p>	-20,735	42,541		21,806	21,806	

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
<b>Rent Rebates payments</b> - More Rent Rebates paid out, due to higher Rent Rebate related occupancy at the Council's homelessness unit than budgeted for.	4,394			131		131
<b>Rent Rebates Grant income and Flexible Homelessness Support Grant income</b> - More Housing Benefits subsidy grant received than budgeted for and more Flexible Homelessness Support Grant allocated to Housing Benefits in-year than budgeted for, to broadly reflect higher Rent Rebates paid out in relation to the Council's homelessness unit (see above).		-4,263				
<b>Housing Benefits Administration Grant income –</b> Additional grant income received from DWP at year-end to reflect the additional benefits administration burden of Covid-19 in-year. This grant income was not budgeted for.		-3,254		-3,254		-3,254
<b>Non-Recurring Purchases</b> - An unbudgeted payment for benefits system IT updates requested by and funded by the DWP in-year (see below).	8,897			0		0
<b>DWP - LA Data Sharing IT income</b> – Unbudgeted income received from the DWP to fund the payment for benefits system IT updates requested by DWP (see above).		-8,897				
<b>Supplies and Services expenditure</b> – Net underspend across several budgets, with the biggest underspends being on postages (-£991), printing and stationery (-£977) and scanning (-£700).	-3,124			-3,124		-3,124
<b>Support Services recharges</b> - Lower than budgeted support services recharges due to reductions in net expenditure in support services areas, with the biggest reduction being in the Resources department (-£8,021).			-8,342	-8,342		-8,342
<b>Total Housing Benefits</b>	<b>-10,568</b>	<b>26,127</b>	<b>-8,342</b>	<b>7,217</b>	<b>0</b>	<b>7,217</b>

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
<b>HOMES: Homelessness Strategy</b>						
<b>Homelessness Temporary Accommodation</b> – The Council incurred additional homelessness temporary accommodation costs, due to a rise in homelessness cases caused by Covid-19 and the implementation of the national "Everybody In" no rough sleeping policy in 20/21. However, these costs were covered by MHCLG Covid-19 funding under the Policy and Finance Committee budget. The impact for this Committee is an underspend in-year on the Homelessness Strategy temporary accommodation budget.	-1,410			-1,410		-1,410
<b>Grants to Individuals</b> - Net expenditure on Tenancy Protection Fund, Homelessness Assistance and other payments to help people secure private sector tenancies was less than budgeted for. This is mainly due to the number of repayment invoices raised to recover some of the payments made in-year.	-2,555			-2,555		-2,555
<b>Support Services recharges</b> - Lower than budgeted support services recharges due to reductions in net expenditure in several support service areas, with the biggest reduction being in the Economic Development and Planning department (-£1,951).			-2,337	-2,337		-2,337
<b>MHCLG Flexible Homelessness Support Grant income</b> – - Less of the Flexible Homelessness Support Grant received in-year was allocated to this Homelessness Strategy budget, because more grant than budgeted for needed to be allocated to cover higher Housing Benefits rent rebate subsidy loss on temporary accommodation and lower rent income and higher Council Tax and furniture & equipment costs at Joiners Arms.		1,476		1,476		1,476

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
<b>Use of MHCLG Flexible Homelessness Support Grant and Homelessness Reduction Act funding</b> - Some Flexible Homelessness Support Grant and Homelessness Reduction Act funding received in-year and some funds previously held in the Housing Related Grants Reserve have been used to fund some of the Council's homelessness net expenditure in 20/21. This approach differed from the revised estimate budget, where it was planned to transfer some Flexible Homelessness Support Grant and Homelessness Reduction Act funding received but not used in 20/21 to the Housing Related Grants Reserve.					-40,282	<b>-40,282</b>
<b>Total Homelessness Strategy</b>	<b>-3,965</b>	<b>1,476</b>	<b>-2,337</b>	<b>-4,826</b>	<b>-40,282</b>	<b>-45,108</b>
<b>HSTRA: Housing Strategy</b>						
<b>Write Offs</b> - Approved write-off of some old obsolete housing-related stock items. These were being held in stores at the Council depot and could no longer be used.	6,121			<b>6,121</b>		<b>6,121</b>
<b>Support Services recharges</b> - Lower than budgeted support services recharges due to reductions in net expenditure in several support service areas, with the biggest reduction being in the Economic Development and Planning department (-£1,279).			-1,459	<b>-1,459</b>		<b>-1,459</b>
<b>Release of Custom House and Self Build Registration funding</b> - 20/21 year-end review of reserves identified that £73,750 of new burdens funding previously set aside to fund any Council developments with regard to the Custom House and Self Build regulations was no longer needed. Thus, £73,750 of this reserve has been released to the Council's General Fund reserves at 20/21 year-end. This was not budgeted for.					-73,750	<b>-73,750</b>
<b>Total Housing Strategy</b>	<b>6,121</b>	<b>0</b>	<b>-1,459</b>	<b>4,662</b>	<b>-73,750</b>	<b>-69,088</b>

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
<b>IMPGR: Improvement Grants</b>						
<b>Support Services recharges</b> - Lower than budgeted support services recharges, the biggest being a reduction of £11,389 in the Economic Development and Planning department. Of this, £9,492 was due to Housing staff time being diverted to Covid-19 pandemic response work in-year and £1,897 was due to lower net expenditure in the Economic Development and Planning department.			-12,373	-12,373		-12,373
<b>Disabled Facilities Grants Administration Fees income</b> – Higher income due to higher numbers and values of grant schemes completed in-year than budgeted for at revised estimate stage.		-1,374		-1,374		-1,374
<b>MHCLG Covid-19 Income Compensation Scheme income</b> – The Council budgeted to receive Covid-19 Income Compensation Scheme grant for reduced Disabled Facilities Grants Administration income in 20/21, due to the impact of Covid-19 on Disabled Facilities Grants approvals and completions in-year. At year-end less income was lost than budgeted for, see above, so less Covid-19 Income Compensation Scheme grant was claimed.		1,294		1,294		1,294
<b>Total Improvement Grants</b>	<b>0</b>	<b>-80</b>	<b>-12,373</b>	<b>-12,453</b>	<b>0</b>	<b>-12,453</b>

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
<b>JARMS: Joiners Arms</b>						
<b>Use of MHCLG Flexible Homelessness Support Grant and Homelessness Reduction Act funding</b> - Some Flexible Homelessness Support Grant and Homelessness Reduction Act funding received in-year and some funds previously held in the Housing Related Grants Reserve have been used to fund some of the Council's homelessness net expenditure in 20/21, including the running costs of the Joiners Arms homelessness unit. This approach differed from the revised estimate budget, where it was planned to transfer some Flexible Homelessness Support Grant and Homelessness Reduction Act funding received but not used in 20/21 to the Housing Related Grants Reserve.					-18,195	<b>-18,195</b>
<b>Total Joiners Arms</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-18,195</b>	<b>-18,195</b>
<b>Other variances</b>	<b>-4,432</b>	<b>1,873</b>	<b>-6,686</b>	<b>-9,245</b>	<b>412</b>	<b>-8,833</b>
<b>Total Variances for Health and Housing Committee</b>	<b>-23,486</b>	<b>23,577</b>	<b>-205,245</b>	<b>-205,154</b>	<b>-139,605</b>	<b>-344,759</b>