

RIBBLE VALLEY BOROUGH COUNCIL REPORT TO COMMUNITY COMMITTEE

meeting date: 23 AUGUST 2022
 title: REVENUE OUTTURN 2021/22
 submitted by: DIRECTOR OF RESOURCES
 principal author: HELEN SEEDALL

1 PURPOSE

1.1 To report on the outturn for the financial year 2021/22 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 Our full Statement of Accounts were signed off for audit by the Director of Resources on 29 July 2022 and are now subject to audit.

2.2 The Statement of Accounts are expected to be submitted for approval to Accounts and Audit Committee at their meeting on 28 September 2022.

3 FINANCIAL INFORMATION

3.1 Shown below, by cost centre, is a comparison with the revised estimate. You will see an overall underspend of -£208,072 on the net cost of services. After transfers to and from earmarked reserves overall there is an underspend of -£207,695. This has been added to 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 2021/22 £	Actual 2021/22 £	Variance £	Associated Earmarked Reserves Variance £	Net Variance £
COMMD	Community Services Department	0	0	0	0	0
HWREP	Highway Repairs	14,750	14,007	-743	0	-743
CULVT	Culverts & Water Courses	17,620	19,852	2,232	0	2,232
DRAIN	Private Drains	2,060	3,698	1,638	0	1,638
RIVBK	Riverbank Protection	3,480	3,481	1	0	1

Cost Centre	Cost Centre Name	Revised Estimate 2021/22 £	Actual 2021/22 £	Variance £	Associated Earmarked Reserves Variance £	Net Variance £
BUSSH	Bus Shelters	11,000	10,357	-643	0	-643
SEATS	Roadside Seats	7,480	7,155	-325	0	-325
SIGNS	Street Nameplates & Signs	9,390	3,400	-5,990	0	-5,990
STCLE	Street Cleansing	392,730	362,528	-30,202	-19,370	-49,572
VARIOUS	Public Conveniences	196,260	203,450	7,190	4,500	11,690
LITTR	Litter Bins	18,700	15,528	-3,172	0	-3,172
RCOLL	Refuse Collection	1,635,640	1,634,255	-1,385	-17,402	-18,787
RPBIN	Replacement Waste Bins	-13,840	-9,343	4,497	-4,497	0
PAPER	Waste Paper and Card Collection	149,470	115,392	-34,078	0	-34,078
TFRST	Waste Transfer Station	113,030	103,937	-9,093	0	-9,093
TRREF	Trade Refuse	-16,560	-324	16,236	-2,212	14,024
CRIME	Crime and Disorder	48,450	40,162	-8,288	6,998	-1,290
ARTDV	Art Development	38,495	31,202	-7,293	2,305	-4,988
PLATG	Platform Gallery	169,920	149,879	-20,041	7,400	-12,641
MUSEM	Castle Museum	264,800	270,937	6,137	0	6,137
MCAFE	Museum Cafe	35,930	33,191	-2,739	0	-2,739
VARIOUS	Car Parks	-129,490	-152,934	-23,444	0	-23,444
CCTEL	Closed Circuit Television	143,890	144,797	907	0	907
CFDFT	Clitheroe Food Festival 2022	4,715	86	-4,629	0	-4,629
LDEPO	Longridge Depot	730	0	-730	0	-730
SDEPO	Salthill Depot	5,060	0	-5,060	-152	-5,212
VARIOUS	Refuse Collection Vehicles	0	0	0	0	0
VARIOUS	Grounds Maintenance Vehicles	0	0	0	0	0
VARIOUS	Works Administration Vehicles	0	0	0	0	0
VARIOUS	Car Park Vehicles	0	0	0	0	0
VEHCL	Vehicle Workshop	0	0	0	0	0
VARIOUS	Plant	0	0	0	0	0
TWOWR	Two Way Radio	0	0	0	0	0
WKSAD	Works Administration	0	0	0	0	0
CARVN	Caravan Site	-12,260	-12,374	-114	0	-114
EDPIC	Edisford Picnic Area	-1,690	-2,340	-650	0	-650

Cost Centre	Cost Centre Name	Revised Estimate 2021/22 £	Actual 2021/22 £	Variance £	Associated Earmarked Reserves Variance £	Net Variance £
PKADM	Grounds Maintenance	-6000	-5730	270	-265	5
ROEBN	Roefield Barn	-170	-164	6	0	6
RVPRK	Ribble Valley Parks	558,200	547,455	-10,745	3,284	-7,461
RPOOL	Ribblesdale Pool	383,650	360,057	-23,593	0	-23,593
EALLW	Edisford All Weather Pitch	30,210	872	-29,338	0	-29,338
EXREF	Exercise Referral Scheme	67,290	54,558	-12,732	11,082	-1,650
TAFUT	Together an Active Future	0	0	0	0	0
SPODV	Sports Development	91,130	86,704	-4,426	3,109	-1,317
GRSRC	Grants & Subscriptions	1,110	762	-348	0	-348
XMASL	Xmas Lights/ RV in Bloom	3,720	3,347	-373	0	-373
RECUK	Recreation Grants	57,540	51,886	-5,654	5,597	-57
CULTG	Culture Grants	6,110	6,098	-12	0	-12
SPOGR	Sports Grants	6,190	4,844	-1,346	0	-1,346
NET COST OF SERVICES		4,308,740	4,100,668	-208,072	377	-207,695

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 2021/22 £	Outturn £	Variance £	Reason for Movement on Earmarked Reserve
Committee Net Cost of Services	4,308,740	4,100,668	-208,072	
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.	12,600	14,194	1,594	Lower than estimated amount transferred to the reserve after allowing for costs associated with the disposal of refuse collection vehicle PK63 JZO -£1,422 and grounds maintenance vehicle PE60 KJJ -£270. Monies received from section 106 funding were added to the reserve to fund the capital scheme for drainage works at the Edisford pitches £3,286.
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.	-7,280	-282	6,998	Expenditure on promotional activities was lower than estimated due to a delay in the installation of radio equipment at Whalley town centre. This resulted in a reduced requirement for the release of funding from the reserve.
COBAL/H384 Arts Development This reserve has been setup to carry forward unspent budget funding for arts projects which were delayed in 20/21 due to unforeseen circumstances.	-3,190	-3,185	5	Repairs to the paths on the Labyrinth amounting to £1,985 were unable to be carried out in 20/21 due to unavailability of some materials as a result of the pandemic, this work was completed in 21/22. A project to create online videos by artists £1,200 was also delayed and completed in 21/22. Both these were funded by monies set aside in 20/21 for this purpose.

	Revised Estimate 2021/22 £	Outturn £	Variance £	Reason for Movement on Earmarked Reserve
<p>COBAL/H368 Amenity Cleansing Reserve</p> <p>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	-19,370	-19,370	Following a year end review of earmarked reserves £19,370 has been released from the reserve previously set aside for carrying out a backlog of road sweeping.
<p>COBAL/H210 Recreation, Culture & Sports Grants</p> <p>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>	-24,740	-16,843	7,897	<p>Payment of grants was lower due to cancellation or delays in the delivery of various community projects, which reduced the requirement for use of planned funding from the earmarked reserve of Recreational grants £5,597 and Arts Development grants £2,300.</p> <p>Also, the total approved by this committee in 21/22 for expenditure on Arts Excellence Grants included £920 to be funded from the reserve, this amount has now been transferred.</p>
<p>COBAL/H215 Parks Improvement Funding</p> <p>A reserve was established from an unspent government grant to fund improvements to parks.</p>	-4,100	-4,102	-2	Release of funding to carry out the completion of repairs to the Bowling Green Café to return it to a usable state.

	Revised Estimate 2021/22 £	Outturn £	Variance £	Reason for Movement on Earmarked Reserve
<p>COBAL/H282 Exercise Referral The Exercise Referral Reserve is where grant resources are set aside to fund future exercise referral initiatives.</p>	-1,950	9,132	11,082	£10,811 in Weight Management support was set aside at the end of the year mainly due to additional grant funding received too late in the year to be used effectively in 21/22. The amount required to be used from Cardiac Rehab funding was £589 less than estimated. In addition, £315 was required from monies set aside to fund expenditure on Best Foot Forward in 21/22.
<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>	11,170	-11,519	-22,689	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 £22,689.
<p>COBAL/H335 Grounds Maintenance Tuition This reserve was established to carry forward unspent budget funding for Grounds Maintenance staff training that was delayed in 20/21 due to unforeseen circumstances.</p>	-1,780	-1,775	5	A driver training event that was booked in September 2020 could not be undertaken because of social distancing restrictions due to Covid-19. Funds set aside in 20/21 for this purpose were released in 21/22 as the training has now been carried out.

	Revised Estimate 2021/22 £	Outturn £	Variance £	Reason for Movement on Earmarked Reserve
<p>COBAL/H337 Equipment Reserve This reserve was established by setting aside budget underspends to fund equipment purchases.</p>	-6,820	4,007	10,827	<p>Release of funding set aside for the purchase of a new till system at the Platform Gallery £4,280 and a screen for the training room at Salthill Depot £2,692. There was a delay in the installation of a new sliding door at the Platform Gallery due to problems sourcing materials. As the work was not able to be carried out in 21/22 £7,400 from the resulting underspend in the Purchase of Equipment budget has been set aside to fund the new door in 22/23. The underspend on the Sports Development Promotional Activities budget £3,579 has been set aside to fund the purchase of a sports combi mobile cage for use at the Edisford Sports Complex that had been ordered in 21/22 but whose delivery was delayed until May 2022.</p>
<p>COBAL/H222 Grant Funded Sports Development The Grant Funded Sports Development Reserve is where grant resources are unspent in year and therefore set aside to fund future sports development activities</p>	0	-470	-470	<p>Following a year end review of earmarked reserves, the residual amount £470 has been released from the reserve previously set aside for carrying out a survey of sports pitches.</p>
<p>FNBAL/H328 Repairs and Maintenance Reserve</p>	-4,500	0	4,500	<p>The reserve was not required to fund essential works at Berry Lane toilets as was originally estimated.</p>
<p>Committee Net Cost of Services after Movements on Earmarked Reserves</p>	4,278,150	4,070,455	-207,695	

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	The expenditure on repairs and maintenance to refuse collection vehicles was higher than estimated for the year however, this has been a significant improvement compared to the overspend experienced in recent years. As in previous years a major contribution to this has been the need to hire replacement vehicles to ensure the waste collection service is carried out, whilst vehicles are being repaired: the cost during 2021/22 was £82,615.	£30,336
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.	-£19,263
RCOLL Drivers Salaries	Savings resulted in refuse collection vehicle drivers' salary costs because of the difficulties in recruiting qualified Heavy Goods Vehicle drivers to fill vacant posts due to a national shortage. The underspend was partly offset by the requirement to use Agency Staff to provide cover.	-£22,768
RCOLL Agency Staff	Increased expenditure on Agency Staff was due to the necessity to provide cover for refuse collection vehicle drivers' vacant posts caused by the national shortage of qualified H.G.V. drivers.	£17,856
PAPER Sale of Materials	Increase in income from the sale of paper and cardboard collected for recycling due to an improvement in market tonnage prices in the second half of the year.	-£15,652
RPOOL Various Income	Following the lifting of restrictions to contain the pandemic, an upturn in usage of the pool has been experienced which has resulted in an increase in income including the following income streams: adult admissions -£7,278, junior admissions -£6,145, aqua fitness sessions - £2,873, Space card users -£2,188 and hire of baths -£1,496.	-£19,980
PKADM Use of Transport	Decreased use of transport cost due to expenditure on Grounds Maintenance vehicles being less than forecast mainly due to lower than estimated expenditure on repairs and maintenance required to be carried out by specialist outside firms.	-£25,234

Service Area	Description of Variance	Amount £
PKADM Recovery of Oncosts	Decreased recovery of costs through revenue schemes due to lower than estimated expenditure within Grounds Maintenance mainly due to spend on vehicles being less than estimated resulting in a lower use of transport cost.	£19,560
STCLE Sweeper Hire	An underspend resulted as the company contracted to carry out the road sweeping experienced difficulties obtaining H.G.V. drivers to operate their vehicles during the year, due to a national shortage, consequently less road sweeping was able to be carried out.	-£18,520
EALLW 3G Pitch Income	There was an increase in income from the hire of the 3G pitches due to a rise in demand by both adults -£9,252 and juniors -£16,187.	-£25,439

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 underspending of -£208,072 on the net cost of services. After transfers to and from earmarked reserves there is an overall underspend of -£207,695.

SENIOR ACCOUNTANT

DIRECTOR OF RESOURCES

CM5-22/HS/AC
22 August 2022

BACKGROUND PAPERS

*Revised Estimates approved by Committee on 11 January 2022
Closedown Working Papers*

For further information please ask for Helen Seedall.

COMMUNITY SERVICES COMMITTEE – REVENUE OUTTURN 21/22 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 and employers pension costs compared to the estimate.	-£11,759				-£11,759		-£11,759
It has been necessary to use consultants to carryout surveying work in respect of disabled facilities due to a vacant post.	£2,436				£2,436		£2,436
Lower vehicle leasing costs due to the early return of a vehicle resulting in the refund of rental costs for the reduced rental period.	-£1,173				-£1,173		-£1,173
Decreased support service charges from other service areas due to reduced expenditure within those services.			-£1,819		-£1,819		-£1,819
Reduced support service charges to other service areas due to lower expenditure within this service area.			£13,179		£13,179		£13,179
Total Community Services Department	-£10,496		£11,360		£864		£864
<u>CULVT: Culverts & Water Courses</u>							
Increased expenditure due to internal drainage works at Mardale sports pitches.	£1,955				£1,955		£1,955
Total Roadside Seats	£1,955				£1,955		£1,955
<u>SIGNS: Street Nameplates & Signs</u>							
Lower than estimated expenditure on ordnance survey licence and maps.	-£2,623				-£2,623		-£2,623

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Charges £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
Increase in income received from the naming of new properties due to an increase in the number of new housing developments in the borough.		-£3,540			-£3,540		-£3,540
Total Street Nameplates & Signs	-£2,623	-£3,540			-£6,163		-£6,163
<u>STCLE: Amenity Cleansing</u>							
Savings to temporary staff as it was anticipated these would be required to carry out the backlog of road sweeping, however this was unable to take place due to the contractor experiencing driver shortages.	-£8,337				-£8,337		-£8,337
An underspend on sweeper hire occurred due to difficulties obtaining drivers by the contractor. Following a year end review of earmarked reserves £19,370 has been released from the reserve set aside for carrying out the backlog of road sweeping.	-£18,520				-£18,520	-£19,370	-£37,890
Lower demand during the year for repairs & maintenance to vehicles.	-£1,710				-£1,710		-£1,710
Reduced expenditure on purchase of equipment and materials mainly due to a reduction in requirement of litter pick sticks.	-£1,422				-£1,422		-£1,422
Total Amenity Cleansing	-£29,989				-£29,989	-£19,370	-£49,359
<u>VARIOUS: Public Conveniences</u>							
Overspend on repairs and maintenance to buildings includes works carried out at Slaidburn and Bolton by Bowland public conveniences.	£4,104				£4,104		£4,104
Water usage at the toilet facilities lower than estimated.	-£1,627				-£1,627		-£1,627

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Charges £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
Lower expenditure on rental of equipment than estimated.	-£1,162				-£1,162		-£1,162
Greater charge for cleaning the toilet facilities due to a charge required for the under recovery of Works Admin costs as a result of a high level of sickness absence.	£6,453				£6,453		£6,453
Total Public Conveniences	£7,768				£7,768		£7,768
<u>LITTR: Litter Bins</u>							
Underspend due to lower expenditure on replacement litter bins during the year.	-£3,919				-£3,919		-£3,919
Total Litter Bins	-£3,919				-£3,919		-£3,919
<u>RCOLL: Refuse Collection</u>							
Savings resulted from the difficulties in recruiting drivers to vacant posts. The underspend was partly offset by the requirement to use Agency Staff to provide cover.	-£22,768				-£22,768		-£22,768
Temporary staff are used to provide general cover for absences to carry out the waste collection service; there was a greater demand for their use during the year.	£2,754				£2,754		£2,754
Increased expenditure on Agency Staff was due to the necessity to provide cover for drivers' vacant posts caused by the national shortage of Heavy Goods Vehicle drivers.	£17,856				£17,856		£17,856
The reduction in expenditure on tuition costs was mainly due to the shortage of drivers, thereby it limited training opportunities.	-£4,731				-£4,731		-£4,731

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Charges £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
Reduced recharge of usage of depot due to lower net expenditure than estimated.	-£1,697				-£1,697		-£1,697
Reduction in software cost as no longer using the data system previously used.	-£2,700				-£2,700		-£2,700
Lower expenditure on publicity -£2,975 and promotional activities -£1,887 during 21/22.	-£4,862				-£4,862		-£4,862
Vehicle usage costs are higher than estimated mainly due to overspends on refuse vehicle maintenance during 2021/22 £44,155. However partially offsetting this are savings on tyres -£15,753 and the reduction of the HGV levy and road tax by the Government -£5,087.	£20,682				£20,682		£20,682
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.	£15,981				£15,981	-£15,981	£0
Decrease in support service charges from other service areas due to reduced expenditure within those services.			-£2,082		-£2,082		-£2,082
Increase in recharge to the cost of collection of trade waste due to increased costs and an increase in trade waste tonnage being a greater proportion of the overall waste tonnage.		-£12,116			-£12,116		-£12,116

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Charges £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
Increase in income received from the collection of household bulky waste due to greater demand for the service.		-£8,104			-£8,104		-£8,104
Total Refuse Collection	£20,515	-£20,220	-£2,082		-£1,787	-£15,981	-£17,768
<u>RPBIN: Replacement Waste Bins</u>							
Expenditure on the purchase of householder bins partly offset by income from the sale of the bins. The deficit is funded by an earmarked reserve established towards funding future waste bin purchases.	£15,842	-£11,345			£4,497	-£4,497	£0
Total Replacement Waste Bins	£15,842	-£11,345			£4,497	-£4,497	£0
<u>PAPER: Waste Paper and Card Collection</u>							
Underspend on drivers' salaries costs mainly due to over estimation of employers National Insurance contributions.	-£3,577				-£3,577		-£3,577
Lower than estimated expenditure on vehicle costs mainly due to reduced requirement for repairs and maintenance to vehicles -£13,820 and tyres -£3,510 offset in part by an increase in expenditure on diesel £5,070.	-£13,430				-£13,430		-£13,430
There was a budget provision for hire of refuse vehicles should the paper refuse vehicles be off the road. This was not required during 2021/22, resulting in the underspend shown.	-£1,140				-£1,140		-£1,140

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Charges £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
Increase in income from the sale of paper and cardboard collected for recycling due to an improvement in tonnage prices in the second half of the year.		-£15,652			-£15,652		-£15,652
Total Waste Paper and Card Collection	-£18,147	-£15,652			-£33,799		-£33,799
<u>TFRST: Waste Transfer Station</u>							
A vacant post has resulted in lower salary costs compared to the estimate.	-£9,224				-£9,224		-£9,224
increase in temporary staff cost due to cover of the vacant post being provided from other departments.	£4,458				£4,458		£4,458
Lower recharge of transport usage due to lower repairs and maintenance costs to the Loadall Shovel.	-£3,572				-£3,572		-£3,572
Total Waste Transfer Station	-£8,338				-£8,338		-£8,338
<u>TRREF: Trade Refuse</u>							
Greater expenditure on equipment and materials due to the purchase of bins, including metal trade bins which are funded by a reserve established for this purpose.	£5,074				£5,074	-£2,253	£2,821
Increase in recharge of the cost of collection of trade waste due to increased refuse collection costs and an increase in trade waste tonnage being a greater proportion of the overall waste tonnage.	£11,045				£11,045		£11,045

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Charges £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
Decrease in income from commercial trade waste customers compared to forecast.		£4,672			£4,672		£4,672
Increase in demand for the collection of commercial waste in sacks.		-£1,613			-£1,613		-£1,613
The increase in demand for the collection of trade waste in sacks has also increased the income received from delivery charges for the sacks.		-£1,217			-£1,217		-£1,217
Total Trade Refuse	£16,119	£1,842			£17,961	-£2,253	£15,708
<u>CRIME: Crime and Disorder</u>							
Underspend on promotional activities due to a delay in the installation of radio equipment at Whalley town centre. This resulted in a reduced requirement for funding from the Crime Reduction Partnership Reserve.	-£8,000				-£8,000	£6,998	-£1,002
Total Crime and Disorder	-£8,000				-£8,000	£6,998	-£1,002
<u>ARTDV: Art Development</u>							
Lower than estimated expenditure on promotional activities as one of the planned projects did not develop.	-£4,080				-£4,080	£5	-£4,075
Expenditure on grants is lower than estimated as one of the approved arts development projects did not take place, therefore funding set aside in reserve was not required.	-£3,226				-£3,226	£2,300	-£926
Total Art Development	-£7,306				-£7,306	£2,305	-£5,001

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Charges £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
<u>PLATG: Platform Gallery</u>							
Reduced requirement for temporary staff during the year at the Gallery.	-£1,918				-£1,918		-£1,918
Less expenditure on promotional activities than estimated.	-£1,908				-£1,908		-£1,908
Lower expenditure on the purchase of equipment and materials due to a delay in the delivery and installation of a new door at the Gallery. £7,400 has been transferred to an earmarked reserve to fund this in 22/23.	-£7,490				-£7,490	£7,400	-£90
Lower demand for postage during the year due to fewer returns of artists goods.	-£1,523				-£1,523		-£1,523
Reduction in expenditure on communication equipment due to a new data line provider to the gallery charging a lower rate.	-£1,860				-£1,860		-£1,860
The sales of goods at the gallery have exceeded the forecast.		-£2,108			-£2,108		-£2,108
Higher than estimated sales of artist goods.		-£2,261			-£2,261		-£2,261
Total Platform Gallery	-£14,699	-£4,369			-£19,068	£7,400	-£11,668
<u>CFDFT: Clitheroe Food Festival 2022</u>							
Expenditure on consultants to advise on safety at the Food Festival has been delayed until 22/23.	-£4,590				-£4,590		-£4,590
Total Clitheroe Food Festival 2022	-£4,590				-£4,590		-£4,590

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Charges £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
<u>MCAFE: Museum Cafe</u>							
Lower expenditure on the purchase of equipment as the café has been closed throughout 21/22.	-£2,040				-£2,040		-£2,040
Total Museum Cafe	-£2,040				-£2,040		-£2,040
<u>MUSEM: Clitheroe Castle Museum</u>							
Reduced income from sale of goods due to fewer visitors to the museum.		£2,968			£2,968		£2,968
Reduced income from entrance fees due to fewer visitors.		£4,046			£4,046		£4,046
Total Clitheroe Castle Museum		£7,014			£7,014		£7,014
<u>VARIOUS: Car Parks</u>							
Increased expenditure on repairs and maintenance to the car parks mainly due to work on the flower bed walls at Chester Avenue Car Park.	£3,251				£3,251		£3,251
Savings on wastewater charges mainly relating to a refund received in respect of Church Walk Car Park being incorrectly charged to a higher band in previous years.	-£3,921				-£3,921		-£3,921
Underspend due to the feasibility study for a car park extension at Edisford Bridge not carried out.	-£10,000				-£10,000		-£10,000
Increased credit and debit card processing fees due to an increase in usage of cards as a payment method.	£3,554				£3,554		£3,554
Reduced recharge from Community Services due to lower expenditure within the department as detailed under COMMD.			-£1,385		-£1,385		-£1,385

	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 income from car park charges due to increased usage. The main variances were increases to Lowergate -£5,628, Edisford -£3,538 and Ribchester Car Parks -£3,455, offset partly by reduced income at Church Walk Car Park £1,957.		-£11,648			-£11,648		-£11,648
Decrease in demand for parking permits.		£1,906			£1,906		£1,906
Reduction in rent for car park plots as car parking spaces are no longer being rented on North Street Car Park.		£1,796			£1,796		£1,796
Increase in the issue of fines during the year due to a rise in usage of the car parks.		-£5,693			-£5,693		-£5,693
Total Car Parks	-£7,116	-£13,639	-£1,385		-£22,140		-£22,140
<u>SDEPO: Salthill Depot</u>							
Expenditure on electricity was lower than estimated.	-£1,565				-£1,565		-£1,565
Decrease in support service charges to other service areas due to reduced expenditure.		£2,955			£2,955		£2,955
Increased stores oncost recovery due to an increase in stock issues from stores.		-£6,756			-£6,756		-£6,756
Total Salthill Depot	-£1,565	-£3,801			-£5,366		-£5,366

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Charges £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
<u>VARIOUS: Refuse Collection Vehicles</u>							
Overspend on refuse collection vehicle repairs and maintenance during the year. A significant cost was the requirement to use hire vehicles whilst our own vehicles were being repaired, to ensure the waste collection service was carried out: the cost during the year was £82,615. However, the overspend is much improved on the previous year.	£30,336				£30,336		£30,336
Reduced demand for replacement tyres compared to the amount estimated.	-£19,263				-£19,263		-£19,263
Lower than estimated expenditure on vehicle licences as the HGV road tax has been frozen.	-£4,624				-£4,624		-£4,624
Increased use of transport recharge to Refuse Collection (RCOLL) -£20,682 partially offset by reduction to Paper Collection (PAPER) £13,430 due to additional net costs as mentioned above.		-£7,252			-£7,252		-£7,252
Total Refuse Collections Vehicles	£6,449	-£7,252			-£803		-£803
<u>VARIOUS: Grounds Maintenance Vehicles</u>							
Vehicle repairs and maintenance demands lower than estimated.	-£3,305				-£3,305		-£3,305
Lower than estimated expenditure on repairs and maintenance required to be carried out by specialist outside firms.	-£12,285				-£12,285		-£12,285
Savings on diesel usage during the year.	-£4,456				-£4,456		-£4,456
Lower than estimated expenditure on tyres across the Grounds Maintenance fleet.	-£3,002				-£3,002		-£3,002

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Charges £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
Underspend due to no requirement of hire of plant during the year.	-£990				-£990		-£990
Reduced transfer of vehicle costs due to lower than estimated expenditure as detailed above.		£24,326			£24,326		£24,326
Total Grounds Maintenance Vehicles	-£24,038	£24,326			£288		£288
<u>VARIOUS: Works Administration Vehicles</u>							
Vehicle repairs and maintenance demands lower than estimated.	-£4,612				-£4,612		-£4,612
Demand for expenditure on tyres was lower than estimated.	-£970				-£970		-£970
Reduced transfer of vehicle costs due to lower than estimated expenditure as mentioned above.		£5,627			£5,627		£5,627
TOTAL Works Administration Vehicles	-£5,582	£5,627			£45		£45
<u>VEHCL: Vehicle Workshop</u>							
Lower maintenance demands of mechanical and electrical equipment than estimated.	-£563				-£563		-£563
Reduced use of vehicle cost mainly as a result of lower requirement for vehicle repairs and maintenance.	-£1,035				-£1,035		-£1,035
Savings on hire of plant during the year.	-£544				-£544		-£544
Underspend on supplies and services mainly purchase of equipment and materials -£729 and protective clothing -£518.	-£1,247				-£1,247		-£1,247
Decreased recovery of the workshop costs due to lower than estimated expenditure as mentioned above.		£5,019			£5,019		£5,019

	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	-£3,389	£5,019			£1,630		£1,630
<u>Various: Plant</u>							
Lower requirement for repairs and maintenance costs to the Loadall Shovel.		-£3,737			-£3,737		-£3,737
Reduced expenditure on repairs and maintenance to the Loadall Shovel has resulted in a higher recharge of costs to the Waste Transfer Station.		£3,572			£3,572		£3,572
Total Plant		-£165			-£165		-£165
<u>WKSAD: Works Administration</u>							
Underspend on salary costs as a result of vacancy savings.	-£1,205				-£1,205		-£1,205
Lower than estimated use of transport costs mainly due to underspends on vehicles repairs and maintenance.	-£4,592				-£4,592		-£4,592
Net underspend in Works Administration has contributed to a reduction in recovery of costs.		£1,950			£1,950		£1,950
Reduced recovery of costs of planned weekend overtime worked compared to estimate.		£3,810			£3,810		£3,810
Total Works Administration	-£5,797	£5,760			-£37		-£37
<u>PKADM: Grounds Maintenance</u>							
Lower salary costs as a result of vacancy savings.	-£7,443				-£7,443		-£7,443
Reduced recharge of usage of depot due to lower net expenditure than estimated.	-£5,126				-£5,126		-£5,126

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Charges £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
Spend on vehicles was less than estimated resulting in a lower use of transport cost, as mentioned previously (see Grounds Maintenance Vehicles).	-£25,234				-£25,234		-£25,234
Increased expenditure on equipment and materials due to the replacement of tools stolen from Longridge Depot.	£3,005				£3,005		£3,005
Expenditure was lower than estimated on trees and plants -£944 and fertilizers and insecticides -£410.	-£1,354				-£1,354		-£1,354
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.		£3,327			£3,327		£3,327
Decreased recovery through revenue schemes due to lower than estimated expenditure within this service area as outlined above.		£34,660			£34,660		£34,660
Increased oncost recovery through capital schemes, mainly due to a higher than estimated time spent working on the Play Areas.		-£1,067			-£1,067		-£1,067
Total Grounds Maintenance	-£36,152	£36,920			£768		£768
<u>RVPRK: Ribble Valley Parks</u>							
Overspend on repairs and maintenance to buildings was due to the rebuilding of a wall at Henthorn Park.	£4,809				£4,809		£4,809
Increased expenditure on repairs and maintenance to paths and grounds mainly due to footpath repairs in the Castle Grounds.	£2,144				£2,144		£2,144
Less demand for emergency tree work during the year.	-£1,270				-£1,270		-£1,270

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Charges £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
Lower usage of electricity than estimated.	-£1,434				-£1,434		-£1,434
Works carried out to the footpath at Towneley Gardens, Longridge funded by Section 106 monies.	£3,127				£3,127		£3,127
Underspend due to fewer hours spent on life belt checks.	-£1,193				-£1,193		-£1,193
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.	-£10,224				-£10,224		-£10,224
Release of Section 106 monies to fund works carried out at Towneley Gardens, Longridge -£3,127. Monies were also released for a capital scheme for drainage works at Edisford pitches -£3,284, the funds were subsequently transferred to the capital account for this purpose.		-£6,411			-£6,411	£3,284	-£3,127
Total Ribble Valley Parks	-£4,041	-£6,411			-£10,452	£3,284	-£7,168
<u>RPOOL: Ribblesdale Pool</u>							
Underspend of Duty Officers' salary costs due to vacancy savings: this has been offset by the need to use temporary staff to provide cover at the pool.	-£3,359				-£3,359		-£3,359
Increase in usage of temporary staff due to staff vacancies: this has partially been offset by salary savings due to vacancies.	£13,481				£13,481		£13,481
Underspend of Pool Attendants' salary costs due to vacancy savings: this has been offset by the need to use temporary staff to provide cover at the pool.	-£4,301				-£4,301		-£4,301

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Charges £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
Overspend on gas due to under estimation of usage £8,026, partially offset by savings in electricity due to lower than estimated regulatory charges -£1,778.	£6,248				£6,248		£6,248
Lower metered water usage at the pool than estimated.	-£3,269				-£3,269		-£3,269
Less requirement for purchase of equipment and materials -£1,668 and repairs to equipment -£1,117 at the pool.	-£2,785				-£2,785		-£2,785
Underspend in rental of equipment as a refund was received regarding the return of the old vending machines and the replacement vending machines being subject to a different arrangement, whereby the rental is free of charge.	-£1,002				-£1,002		-£1,002
Reduction in expenditure on communication equipment due to a new data line provider to the pool charging a lower rate.	-£1,030				-£1,030		-£1,030
It was intended for consultants to be used to assist in the recruitment of potential swimming instructors through Swim England however, this has been delayed until 2022/23.	-£4,000				-£4,000		-£4,000
Saving due to reduced promotional activities at the pool.	-£1,510				-£1,510		-£1,510
Increased income from school swimming lessons.		-£2,194			-£2,194		-£2,194
Increased demand for lifeguard courses as these were not able to be held during the pandemic due to restrictions in place at the time.		-£1,050			-£1,050		-£1,050

	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 an upturn in usage of the pool which has resulted in an increase in income including the following income streams: adult admissions -£7,278, junior admissions -£6,145, aqua fitness sessions -£2,873, Space card users - £2,188 and hire of baths -£1,496.		-£19,980			-£19,980		-£19,980
Increased usage of the pool has led to higher sales of goods.		-£1,134			-£1,134		-£1,134
Decrease in income as a result of reduced number of gym and swim sessions an arrangement with Roefield Leisure.		£2,208			£2,208		£2,208
Total Ribblesdale Pool	-£1,527	-£22,150			-£23,677		-£23,677
<u>EALLW: Edisford All Weather Pitch</u>							
Requirement for repairs and maintenance of the 3G pitch were lower than estimated.	-£1,151				-£1,151		-£1,151
Less demand for purchase of equipment and materials during the year.	-£1,795				-£1,795		-£1,795
Increase in income from the hire of the 3G pitches due to a rise in demand by adults -£9,252 and juniors -£16,187.		-£25,439			-£25,439		-£25,439
Total Edisford All Weather Pitch	-£2,946	-£25,439			-£28,385		-£28,385
<u>SPODV: Sports Development</u>							
Underspend on promotional activities was to be used to fund a sports combi mobile cage for use at the 3G pitch however, delivery was delayed until May 2022. Funds were set aside in an earmarked reserve to support the purchase in 2022/23.	-£3,579				-£3,579	£3,579	£0

	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.			-£817		-£817		-£817
Total Sports Development	-£3,579		-£817		-£4,396	£3,579	-£817
<u>EXREF: Exercise Referral Scheme</u>							
Reduced support service charges from other service areas due to reduced expenditure in those areas.			-£1,048		-£1,048		-£1,048
Additional grant funding received in respect of Weight Management not included in the estimate. As this was not able to be effectively used in 21/22 unspent funding has been set aside to be used to fund planned schemes in 22/23.		-£10,486			-£10,486	£10,811	£325
Total Exercise Referral Scheme		-£10,486	-£1,048		-£11,534	£10,811	-£723
<u>TAFUT: Together an Active Future</u>							
Underspend of salary costs due to vacancy savings.	-£1,411				-£1,411		-£1,411
Increased expenditure on contract payments for additional time spent on the delivery of the Active Lifestyle Hub.	£5,300				£5,300		£5,300
Higher than estimated Together an Active Future grant funding claimed due to additional time spent on the delivery of the Active Lifestyle Hub partially reduced by lower salary costs due to vacancy savings.		-£3,578			-£3,578		-£3,578
Total Together an Active Future	£3,889	-£3,578			£311		£311

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Charges £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
RECUL: Recreation/ Culture Grants							
Payment of grants lower due to cancellation or delays in the delivery of various community projects, this reduced the requirement for use of planned funding from the earmarked reserve.	-£5,610				-£5,610	£5,597	-£13
Total Recreation/ Culture Grants	-£5,610				-£5,610	£5,597	-£13
	-£138,952	-£61,539	£6,028	£0	-£194,463	-£2,127	-£196,590
				Total of other Variances	-£13,609	£2,504	-£11,105
				Total Variances for Community Services Committee (Net Cost of Services)	-£208,072	£377	-£207,695