

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

meeting date: 1 SEPTEMBER 2022  
 title: REVENUE OUTTURN 2021/22  
 submitted by: DIRECTOR OF RESOURCES  
 principal author: ANDREW COOK

### 1 PURPOSE

- 1.1 To report the revenue outturn 2021/22 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 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 REVENUE OUTTURN 2021/22

- 3.1 Shown below, by cost centre, is a comparison of the 2021/22 actual outturn with the revised estimate budget for this Committee. You will see an overall underspend of **£110,363** on the net cost of services. After transfers to and from earmarked reserves, the overall underspend is **£102,361**. This has been added to General Fund Balances.

Cost Centre	Cost Centre Name	Revised Estimate 2021/22 £	Actual 2021/22 £	Variance £	Associated Earmarked Reserves Variance £	Net Variance £
AFHOU	Affordable Rent Properties	2,130	2,115	-15		-15
APLAC	Alma Place Unit	1,820	385	-1,435		-1,435
AWARM	Affordable Warmth	490	217	-273	273	0
CLAIR	Clean Air	1,630	1,627	-3		-3
CLAND	Contaminated Land	9,750	9,638	-112		-112
CLCEM	Clitheroe Cemetery	36,930	30,211	-6,719		-6,719
CLDCY	Closed Churchyards	5,320	4,863	-457		-457
CLMKT	Clitheroe Market	-48,870	-51,103	-2,233		-2,233
CMGHH	Community Groups - Health & Housing	7,280	7,020	-260		-260
COMNL	Common Land	710	20	-690		-690

Cost Centre	Cost Centre Name	Revised Estimate 2021/22 £	Actual 2021/22 £	Variance £	Associated Earmarked Reserves Variance £	Net Variance £
CTBEN	Localised Council Tax Support Admin	143,970	137,688	-6,282		-6,282
DOGWD	Dog Warden & Pest Control	133,290	127,077	-6,213	3,980	-2,233
ENVHT	Environmental Health Services	48,670	45,343	-3,327		-3,327
HGBEN	Housing Benefits	152,310	120,519	-31,791		-31,791
HOMEE	Home Energy Conservation	5,960	5,758	-202		-202
HOMES	Homelessness Strategy	28,540	-3,438	-31,978	3,748	-28,230
HSASS	Housing Associations	6,920	6,673	-247		-247
HSTRA	Housing Strategy	47,990	45,889	-2,101		-2,101
IMPGR	Improvement Grants	74,060	63,038	-11,022		-11,022
JARMS	Joiners Arms	56,530	52,085	-4,445		-4,445
SHARE	Shared Ownership Rents	-410	-442	-32		-32
SUPPE	Supporting People	-25,870	-26,043	-173	1	-172
UCRED	Universal Credit	22,250	21,897	-353		-353
<b>NET COST OF SERVICES</b>		<b>711,400</b>	<b>601,037</b>	<b>-110,363</b>	<b>8,002</b>	<b>-102,361</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 2021/22 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 2021/22 £	Actual 2021/22 £	Variance £	Main reasons for the variations on the Movements in Earmarked Reserves
<b>Committee Net Cost of Services</b>	<b>711,400</b>	<b>601,037</b>	<b>-110,363</b>	
<b>HGBAL/H337 Equipment Reserve</b> Where funds are set aside to fund essential specific purchases for Health and Housing service areas.	-4,480	-500	3,980	<b>£3,980</b> - The budgeted 2021/22 transfer from the Dog Warden Signs (Equipment) Reserve did not take place at year-end because the associated planned spend on updated/improved dog control signage did not take place in-year.
<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.	32,860	40,794	7,934	<b>£7,660</b> - MHCLG grant funding was received in 2021/22 to help support ex-offenders to find permanent rented accommodation. The grants paid out in-year were £7,660 lower than the grant received in-year. This grant scheme continues in 2022/23, so the unspent grant was transferred to the MHCLG Accommodation for Ex-Offenders Grant (Housing Related Grants) Reserve at year-end.
<b>FNBAL/H379 Covid-19 Earmarked Reserve</b> Reserve established as a contingency to offset potential future costs that may arise from the on-going coronavirus pandemic.	0	-3,912	-3,912	<b>-£3,912</b> - Unspent MHCLG NSAP Rough Sleeping Initiative PRS Access Grant had been set aside in the Covid-19 Earmarked Reserve at 2020/21 year-end. This funding was transferred from the earmarked reserve at 2021/22 year-end to cover some of the homelessness team spend in 2021/22, as they would have helped eligible people to secure rented accommodation in-year. This was agreed with DLUHC.
<b>Committee Net Cost of Services After Movements in Earmarked Reserves</b>	<b>739,780</b>	<b>637,419</b>	<b>-102,361</b>	

## 5 MAIN VARIATIONS 2021/22

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

Cost Centre	Description of Variance	Variance amount £
<b>HGBEN</b> Housing Benefits	Overall, net expenditure on rent allowances is -£24,991 lower than budgeted for, mainly due to a higher value of housing benefits overpayments being identified and sent 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.	-24,991
<b>Various Cost Centres</b>	Lower than budgeted support service recharge costs across most Health and Housing Committee cost centres due to reductions in net expenditure in the Chief Executive's, Economic Development and Planning, Resources and Community Services support service areas.	-17,487

Cost Centre	Description of Variance	Variance amount £
<b>HOMES</b> Homelessness Strategy	No Covid-19 Winter Rent Arrears grant payments were made in-year from this 2021/22 MHCLG funded scheme that had a budget of £14,240. At year-end, DLUHC confirmed that the funding did not need repaying and could be used to fund other homelessness spend in-year.	-14,240
<b>IMPGR</b> Improvement Grants	Higher Disabled Facilities Grants administration fees income than budgeted for, due to higher numbers and values of grant schemes completed in-year than estimated.	-8,082
<b>HOMES</b> Homelessness Strategy	Accommodation for Ex-Offenders grants paid out in-year were £7,660 lower than the 2021/22 MHCLG funded scheme budget available. <i>This grant scheme continues in 2022/23, so this underspend is matched by a transfer of £7,660 to the MHCLG Accommodation for Ex-Offenders Grant (Housing Related Grants) Reserve in 2021/22.</i>	-7,660
<b>CLCEM</b> Clitheroe Cemetery	Exclusive Burial Rights and Exclusive Woodland Burial Rights income was higher than budgeted for, due to greater activity than anticipated in this demand led service area in-year.	-5,851
<b>JARMS</b> Joiners Arms	The 2021/22 revised estimate budget for Joiners Arms included £4,350 for additional fire alarm loop damage work at Joiners Arms. No costs were charged to the Joiners Arms cost centre in 2021/22. They were accounted for on a Works Administration recharge job code, as some or all of the costs may be recoverable.	-4,350
<b>DOGWD</b> Dog Warden & Pest Control	Planned spend on updated/improved dog control signage related to the updated Dog Control Public Space Protection Order did not take place in 2021/22. <i>This underspend is offset by not needing to transfer the planned £3,980 from the Dog Warden Signs (Equipment) Reserve to fund this budgeted spend in 2021/22.</i>	-3,980
<b>JARMS</b> Joiners Arms	Higher rent and service charges income due to higher occupancy of units in 2021/22 at the homelessness unit than budgeted for at revised estimate stage. In addition, the most difficult to collect Former Tenants Arrears invoices provided for at financial year-end were charged directly to the Council's overall General Fund, so these provision costs were not charged to the Joiners Arms budget in 2021/22.	-3,781
<b>HOMES</b> Homelessness Strategy	Less homelessness temporary accommodation costs charged to the homelessness strategy cost centre than budgeted for. This is because some homelessness temporary accommodation costs in 2021/22 were accounted for under the Policy and Finance Committee and funded from un-ring fenced Covid-19 general response funding.	-3,602

## 6 CONCLUSION

- 6.1 There have been a number of variations in both income and expenditure between the 2021/22 revised estimate and the 2021/22 actual outturn. This has given rise to an overall underspend of **£110,363** on the net cost of services. After transfers to and from earmarked reserves, the overall underspend is **£102,361**.

SENIOR ACCOUNTANT

DIRECTOR OF RESOURCES

HH4-22/AC/AC  
22 August 2022

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

**HEALTH AND HOUSING COMMITTEE  
MAIN VARIANCES 2021/22**

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
<b>APLAC: Alma Place Unit</b>						
<b>Premises Related expenditure</b> – Net underspend across several budgets, with the biggest underspend being on service charges (-£635).	-935			-935		-935
<b>Total Alma Place Unit</b>	-935	0	0	-935	0	-935
<b>CLCEM: Clitheroe Cemetery</b>						
<b>Premises Related expenditure</b> - Net underspend across several budgets, with the biggest underspends being on emergency tree work (-£992) and grave digging (-£902), offset by increased expenditure on metered water (+£959).	-981			-981		-981
<b>Supplies and Services expenditure</b> - Net underspend across several budgets, with the biggest underspends being on equipment & materials (-£907) and trees, seeds, shrubs, plants and flowers (-£485).	-1,346			-1,346		-1,346
<b>Grounds Maintenance expenditure</b> - Increased grounds maintenance time input costs due to an increase in net expenditure for the grounds maintenance service in 2021/22 that was not reflected in the Clitheroe Cemetery revised estimate budget.	1,792			1,792		1,792
<b>Exclusive Burial Rights income</b> - Higher income than budgeted for, due to greater activity than anticipated in this demand led service area in-year.		-5,851		-5,851		-5,851
<b>Total Clitheroe Cemetery</b>	-535	-5,851	0	-6,386	0	-6,386

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
<b>CLMKT: Clitheroe Market</b>						
<b>Repairs and Maintenance – Buildings</b> – Mainly due to higher costs of works administration team time input to Clitheroe Market repairs work. Sickness absence on the works administration team in-year meant there were less chargeable hours to allocate total works administration costs to in-year.	2,484			2,484		2,484
<b>Other Premises Related expenditure</b> – Net underspend across several budgets, with the biggest underspends being on electricity (-£874) and sewerage and environmental water charges (-£414).	-1,489			-1,489		-1,489
<b>Publicity</b> – Some of the publicity spend in-year on the Christmas tree and associated lighting was eligible spend under the Welcome Back Fund grant, which is accounted for under the Economic Development Committee, so these costs were not charged to the Clitheroe Market publicity budget in 2021/22.	-1,321			-1,321		-1,321
<b>Cabins income</b> – Higher level of unoccupied periods in-year for cabins on Clitheroe Market than budgeted for.		1,093		1,093		1,093
<b>Stalls income</b> – Higher demand for stalls from traders than budgeted for in this demand-led service area.		-2,991		-2,991		-2,991
<b>Total Clitheroe Market</b>	<b>-326</b>	<b>-1,898</b>	<b>0</b>	<b>-2,224</b>	<b>0</b>	<b>-2,224</b>

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
<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 scanning (-£1,090), printing and stationery (-£533) and postages (-£576).	-2,605			-2,605		-2,605
<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 (-£2,376).			-2,328	-2,328		-2,328
<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 2021/22 was higher than the budget set for this income.		-675		-675		-675
<b>Total Localised Council Tax Support Admin</b>	<b>-2,605</b>	<b>-675</b>	<b>-2,328</b>	<b>-5,608</b>	<b>0</b>	<b>-5,608</b>
<b>DOGWD: Dog Warden &amp; Pest Control</b>						
<b>Repairs and Maintenance – On-costed Wages</b> – Less on-costed time input to dog bins repairs and replacement works and dog bin emptying cover work in-year.	-1,528			-1,528		-1,528
<b>Vehicle Repairs and Maintenance</b> – Higher repairs costs in-year for the dog warden van and pest control van than estimated. Both vans are scheduled for replacement in 2022/23.	1,764			1,764		1,764

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
<b>Non-Recurring Purchases</b> - Planned spend on updated/improved dog control signage related to the updated Dog Control Public Space Protection Order did not take place in 2021/22. <i>This underspend is offset by not needing to transfer the planned £3,980 from the Dog Warden Signs (Equipment) Reserve to fund this budgeted spend in 2021/22.</i>	-3,980			-3,980	3,980	0
<b>Grounds Maintenance expenditure</b> – Less time input to dog bin emptying by the grounds maintenance team in-year than budgeted for.	-922			-922		-922
<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 (-£1,091).			-1,286	-1,286		-1,286
<b>Total Dog Warden &amp; Pest Control</b>	<b>-4,666</b>	<b>0</b>	<b>-1,286</b>	<b>-5,952</b>	<b>3,980</b>	<b>-1,972</b>
<b>ENVHT: Environmental Health Services</b>						
<b>Vet expenditure</b> – More use in-year of vets for animal welfare inspection work than originally planned.	1,309			1,309		1,309
<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 (-£609).			-924	-924		-924
<b>Street Trading Licences income</b> – Higher income than budgeted for, due to greater activity than anticipated in this demand-led service area.		-1,137		-1,137		-1,137



	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
<b>Other Fees and Charges income</b> – Higher income than budgeted for across several assessment, licencing and inspection activities undertaken by the Environmental Health team, with the biggest income increases coming from vets inspection fees (-£724), private water samples charges (-£435) and acupuncture registration fees (-£354).		-1,864		-1,864		-1,864
<b>Total Environmental Health Services</b>	1,309	-3,001	-924	-2,616	0	-2,616
<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 1.7% less than the £5.27m budgeted for.</p> <p><b>Rent Allowance Grant income</b> - Less Housing Benefits subsidy grant received than budgeted for - Actual income was 1.2% less than the £5.28m budgeted for. This income broadly reflects less Rent Allowances paid out in-year (see above).</p> <p>Overall, net expenditure on rent allowances is -£24,991 lower than budgeted for, mainly due to a higher value of housing benefits overpayments being identified and sent 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.</p>	-87,598	62,607		-24,991		-24,991

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
<b>Discretionary Housing Payments</b> – Less discretionary payments made to housing benefits claimants in-year than originally budgeted for. Payments made in-year were broadly in-line with the Discretionary Housing Payments grant funding received from DWP.	-965			-965		-965
<b>Non-Recurring Purchases</b> - An unbudgeted payment for benefits system IT updates requested by and funded by the DWP in-year (see below). <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).	11,063	-11,063		0		0
<b>Supplies and Services expenditure</b> – Net underspend across several budgets, with the biggest underspends being on scanning (-£1,090), printing and stationery (-£533) and postages (-£576).	-2,545			-2,545		-2,545
<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 (-£3,172).			-3,153	-3,153		-3,153
<b>Total Housing Benefits</b>	<b>-80,045</b>	<b>51,544</b>	<b>-3,153</b>	<b>-31,654</b>	<b>0</b>	<b>-31,654</b>

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
<b>HOMES: Homelessness Strategy</b>						
<p><b>Protect and Vaccinate expenditure</b> – DLUHC provided funding to the Council in Winter 2021/22 to provide rough sleepers at risk of getting Covid-19 with temporary accommodation and support to get vaccinated. The funding was ring-fenced for eligible expenditure up to £10,000, so £10,000 expenditure was budgeted for at revised estimate stage. In practice, only £380 eligible costs were incurred. This underspend was matched by an under-recovery of Protect and Vaccinate Funding income (see below).</p> <p><b>DLUHC - Protect and Vaccinate Funding income</b> - £10,000 ring-fenced Protect and Vaccinate grant income was budgeted for at revised estimate stage, to fund any eligible Protect and Vaccinate expenditure in Winter 2021/22. In practice, only £380 was claimed to cover in-year eligible expenditure incurred (see above).</p>	-9,620	9,620		0		0
<p><b>Homelessness Temporary Accommodation expenditure</b> – Less homelessness temporary accommodation costs charged to the homelessness strategy cost centre than budgeted for. This is because some homelessness temporary accommodation costs in 2021/22 were accounted for under the Policy and Finance Committee and funded from un-ring fenced Covid-19 general response funding.</p>	-3,602			-3,602		-3,602
<p><b>Grants to Individuals (Accommodation for Ex-Offenders) expenditure</b> - Accommodation for Ex-Offenders grants paid out in-year were £7,660 lower than the 2021/22 MHCLG funded scheme budget available. <i>This grant scheme continues in 2022/23, so this underspend is matched by a transfer of £7,660 to the MHCLG Accommodation for Ex-Offenders Grant (Housing Related Grants) Reserve in 2021/22.</i></p>	-7,660			-7,660	7,660	0

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
<b>Grants to Individuals (HPG Winter Covid-19 Rent Arrears Grant) expenditure</b> - No Covid-19 Winter Rent Arrears grant payments were made in-year from this 2021/22 MHCLG funded scheme that had a budget of £14,240. At year-end, DLUHC confirmed that the funding did not need repaying and could be used to fund other homelessness spend in-year.	-14,240			-14,240		-14,240
<b>Grants to Individuals expenditure</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.	-2,400			-2,400		-2,400
<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 (-£2,187).			-2,337	-2,337		-2,337
<b>Home Office – Asylum Dispersal Scheme Grant income</b> - The Council received Asylum Dispersal Scheme grant of £2,750 from the Home Office at financial year-end. This grant was not notified to the Council until after the revised estimate budget was set.		-2,750		-2,750		-2,750

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
<b>Use of MHCLG NSAP Rough Sleeping Initiative PRS Access Grant funding</b> - <i>Unspent MHCLG NSAP Rough Sleeping Initiative PRS Access Grant had been set aside in an earmarked reserve at 2020/21 year-end. This funding was transferred from the earmarked reserve at 2021/22 year-end to cover some of the homelessness team spend in 2021/22, as they would have helped eligible people to secure rented accommodation in-year. This was agreed with DLUHC.</i>					-3,912	<b>-3,912</b>
<b>Total Homelessness Strategy</b>	<b>-37,522</b>	<b>6,870</b>	<b>-2,337</b>	<b>-32,989</b>	<b>3,748</b>	<b>-29,241</b>
<b>HSTRA: Housing Strategy</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 (-£1,330).			-1,397	<b>-1,397</b>		<b>-1,397</b>
<b>Total Housing Strategy</b>	<b>0</b>	<b>0</b>	<b>-1,397</b>	<b>-1,397</b>	<b>0</b>	<b>-1,397</b>
<b>IMPGR: Improvement Grants</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 reductions being in the Economic Development and Planning department (-£2,335) and Community Services department (-£478).			-2,939	<b>-2,939</b>		<b>-2,939</b>
<b>Disabled Facilities Grants Administration Fees income</b> – Higher income due to higher numbers and values of grant schemes completed in-year than estimated.		-8,082		<b>-8,082</b>		<b>-8,082</b>
<b>Total Improvement Grants</b>	<b>0</b>	<b>-8,082</b>	<b>-2,939</b>	<b>-11,021</b>	<b>0</b>	<b>-11,021</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>Repairs and Maintenance – Buildings expenditure –</b> Mainly due to higher costs of works administration team time input to Joiners Arms repairs work. Sickness absence on the works administration team in-year meant there were less chargeable hours to allocate total works administration costs to in-year.	2,433			2,433		2,433
<b>Non-Recurring Maintenance Items expenditure -</b> The 2021/22 revised estimate budget for Joiners Arms included £4,350 for additional fire alarm loop damage work at Joiners Arms. No costs were charged to the Joiners Arms cost centre in 2021/22. They were accounted for on a Works Administration recharge job code, as some or all of the costs may be recoverable.	-4,350			-4,350		-4,350
<b>Reactive General Works – External expenditure –</b> Roof patch repair works completed in early 2022 to allow the roof above Flats 1 and 2 to be secure enough to enable the Flats 1 and 2 Renovation capital scheme to be completed in 2021/22.	1,660			1,660		1,660
<b>Rent and Service Charges income (including Former Tenants Arrears and Refunds) –</b> Higher income due to higher occupancy of units in 2021/22 at the homelessness unit than budgeted for at revised estimate stage. In addition, the most difficult to collect Former Tenants Arrears invoices provided for at financial year-end were charged directly to the Council's overall General Fund, so these provision costs were not charged to the Joiners Arms budget in 2021/22.		-3,781		-3,781		-3,781
<b>Total Joiners Arms</b>	<b>-257</b>	<b>-3,781</b>	<b>0</b>	<b>-4,038</b>	<b>0</b>	<b>-4,038</b>

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
Other variances	-6,666	4,246	-3,123	-5,543	274	-5,269
<i>Total Variances for Health and Housing Committee</i>	-132,248	39,372	-17,487	-110,363	8,002	-102,361