

RIBBLE VALLEY BOROUGH COUNCIL REPORT TO COMMUNITY COMMITTEE

meeting date: 22 AUGUST 2023
 title: REVENUE OUTTURN 2022/23
 submitted by: DIRECTOR OF RESOURCES AND DEPUTY CHIEF EXECUTIVE
 principal author: HELEN SEEDALL

1 PURPOSE

1.1 To report on the outturn for the financial year 2022/23 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, of maintaining 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 and Deputy Chief Executive on 2 June 2023 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 27 September 2023.

3 FINANCIAL INFORMATION

3.1 Shown below, by cost centre, is a comparison with the revised estimate. You will see an overall underspend of -£146,279 on the net cost of services. After transfers to and from earmarked reserves overall there is an underspend of -£17,582. 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 2022/23 £	Actual 2022/23 £	Variance £	Associated Earmarked Reserves Variance £	Net Variance £
COMMD	Community Services Department	0	0	0	0	0
HWREP	Highway Repairs	7,510	7,127	-383	0	-383
CULVT	Culverts & Water Courses	19,280	12,369	-6,911	0	-6,911
DRAIN	Private Drains	2,360	3,664	1,304	0	1,304

Cost Centre	Cost Centre Name	Revised Estimate 2022/23 £	Actual 2022/23 £	Variance £	Associated Earmarked Reserves Variance £	Net Variance £
RIVBK	Riverbank Protection	4,470	3,481	-989	0	-989
BUSSH	Bus Shelters	13,360	13,695	335	0	335
SEATS	Roadside Seats	4,400	4,337	-63	0	-63
SIGNS	Street Nameplates & Signs	25,350	30,659	5,309	0	5,309
STCLE	Street Cleansing	380,330	360,015	-20,315	26,379	6,064
VARIOUS	Public Conveniences	210,850	210,561	-289	0	-289
LITTR	Litter Bins	23,190	22,197	-993	0	-993
RCOLL	Refuse Collection	1,820,450	1,822,164	1,714	-12,804	-11,090
RPBIN	Replacement Waste Bins	-21,550	-26,924	-5,374	5,374	0
PAPER	Waste Paper and Card Collection	209,050	201,769	-7,281	0	-7,281
TFRST	Waste Transfer Station	121,080	122,389	1,309	0	1,309
TRREF	Trade Refuse	-27,950	-13,776	14,174	-1,769	12,405
CRIME	Crime and Disorder	56,720	52,129	-4,591	4,268	-323
ARTDV	Art Development	44,560	37,279	-7,281	1,207	-6,074
PLATG	Platform Gallery	188,370	189,135	765	0	765
MUSEM	Castle Museum	304,900	309,362	4,462	0	4,462
MCAFE	Museum Cafe	40,140	40,549	409	0	409
VARIOUS	Car Parks	-137,800	-159,043	-21,243	0	-21,243
CCTEL	Closed Circuit Television	147,380	141,047	-6,333	0	-6,333
LDEPO	Longridge Depot	0	0	0	0	0
SDEPO	Salthill Depot	0	0	0	-198	-198
VARIOUS	Refuse Collection Vehicles	0	0	0	0	0

Cost Centre	Cost Centre Name	Revised Estimate 2022/23 £	Actual 2022/23 £	Variance £	Associated Earmarked Reserves Variance £	Net Variance £
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	-880	4,675	5,555	0	5,555
CARVN	Caravan Site	-13,420	-13,433	-13	0	-13
EDPIC	Edisford Picnic Area	-6,110	-7,073	-963	0	-963
PKADM	Grounds Maintenance	0	-6,183	-6,183	6,183	0
ROEBN	Roefield Barn	-150	-211	-61	0	-61
RVPRK	Ribble Valley Parks	627,120	568,282	-58,838	68,295	9,457
RPOOL	Ribblesdale Pool	634,060	646,607	12,547	0	12,547
EALLW	Edisford All Weather Pitch	85,670	53,963	-31,707	8,793	-22,914
EXREF	Exercise Referral Scheme	76,810	75,839	-971	738	-233
TAFUT	Together an Active Future	0	0	0	0	0
SPODV	Sports Development	93,240	92,884	-356	19,726	19,370
GRSRC	Grants & Subscriptions	980	635	-345	0	-345
XMASL	Xmas Lights/ RV in Bloom	4,110	3,883	-227	0	-227
RECUK	Recreation Grants	38,170	34,019	-4,151	2,500	-1,651
CULTG	Culture Grants	5,870	5,844	-26	5	-21

Cost Centre	Cost Centre Name	Revised Estimate 2022/23 £	Actual 2022/23 £	Variance £	Associated Earmarked Reserves Variance £	Net Variance £
SPOGR	Sports Grants	6,730	6,515	-215	0	-215
NET COST OF SERVICES		4,988,650	4,850,431	-138,219	128,697	-9,522

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 2022/23 £	Outturn £	Variance £	Reason for Movement on Earmarked Reserve
Committee Net Cost of Services	4,988,650	4,850,431	-138,219	
<p>CPBAL/H330 Capital Reserve</p> <p>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.</p>	2,850	78,674	75,824	<p>Amounts transferred to the reserve after allowing for costs associated with the disposal of:</p> <ul style="list-style-type: none"> • refuse collection vehicle PK63 JZP £1,346 • works team vehicle £2,850 • 2 x grounds maintenance mowers £6,183. <p>Monies received from Section 106 funding were added to the reserve to fund capital schemes for play area improvements at Kestor Lane, Longridge £30,000 and Clitheroe Castle £32,660 and also drainage work at Edisford and Mardale playing pitches £5,635.</p>
<p>COBAL/H329 Community Safety</p> <p>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.</p>	-14,440	-10,172	4,268	<p>Expenditure on promotional activities was lower than estimated. This resulted in a reduced requirement for the release of funding from the reserve.</p>

	Revised Estimate 2022/23 £	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>	39,430	65,809	26,379	<p>Following an unsuccessful tendering exercise and the retirement of the previous provider, the services of a mini sweeper were unable to be procured. The ensuing underspend £10,233 was transferred to the reserve in order to undertake the sweeping in 2023/24 using a larger sweeper to clean the areas it is able to access.</p> <p>During 2022/23 additional funding was received from Lancashire County Council to carryout public realm work on their behalf, being £16,143 for leaf clearance and £39,433 for weed control. The additional leaf clearance work was unable to be undertaken due to difficulties in the contractor obtaining drivers. The weed control work was unable to be carried out, as to be effective the spraying had to be applied during the weed growing season, but the monies were awarded after this period. The carry forward of funding will enable the public realm work to be carried out in 2023/24.</p>
<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>	-8,800	-5,088	3,712	<p>The total approved by this committee in 2022/23 for expenditure on Arts Excellence Grants included £495 to be funded from the reserve and £180 for Sports Grants, these amounts have now been transferred. £4,413 was required to fund Arts Development Grants from reserve which was £1,207 less than the approved amount as not all recipients claimed in the year. Payment of Recreational Grants was lower due to cancellation or delay in the delivery of community projects therefore the release of planned funding of £2,500 from the reserve was no longer required.</p>

	Revised Estimate 2022/23 £	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>	6,250	6,988	738	Unused funding received from Inspire £1,200 to provide gym passes, Cardiac Rehab £3,061 and Healthy Workplace Champions £3,657 was set aside at the end of the year to be used in 2023/24. Additionally, £930 was required from monies previously set aside to fund expenditure on Best Foot Forward in 2022/23.
<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>	17,140	6,595	-10,545	There was a greater drawdown on the earmarked reserve to fund the increase in demand of the purchase of householder waste bins - £22,528. However, this was partially offset by an increase in the surplus generated from the bin hire scheme and income from the sale of householder bins £11,983.
<p>COBAL/H337 Equipment Reserve This reserve was established by setting aside budget underspends to fund equipment purchases.</p>	-10,980	-6,534	4,446	Release of funding previously set aside for the purchase of: <ul style="list-style-type: none"> • a new sliding door at the Platform Gallery -£7,400 • an upgraded laptop for the training room at Salthill Depot -£198 • a sports combi mobile cage for use at the Edisford all-weather pitch facility -£3,579. The underspends on the Sports Development Promotional Activities budget £3,600 and Equipment Purchases at the Edisford all-weather pitch facility £1,043 have been set aside to fund a solar powered barrier at the entrance to the pool and 3G pitch in 2023/24.

	Revised Estimate 2022/23 £	Outturn £	Variance £	Reason for Movement on Earmarked Reserve
COBAL/H328 Repairs and Maintenance Reserve Reserve established to fund emergency repairs and maintenance items.	0	7,750	7,750	Resurfacing work of paths at the Edisford all-weather pitch facility was unable to be carried out in 2022/23 due to a prolonged period of inclement weather. The resultant underspend in the Repairs and Maintenance to Paths and Grounds budget has been set aside to fund the works in 2023/24.
COBAL/H216 Playing Pitch Strategy Reserve Reserve established to carry forward unspent budget funding to fund the production of a strategy which aims to ensure the provision of pitches meets local needs.	0	16,125	16,125	The consultancy work to produce a playing pitch strategy was unable to be undertaken in the year, as following the completion of the tendering exercise conducted by Pendle Borough Council to appoint consultants, there was insufficient time remaining for the work to be carried out.
Committee Net Cost of Services after Movements on Earmarked Reserves	5,020,100	5,010,578	-9,522	

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 £
STCLE Sweeper Hire	An underspend on sweeper hire -£16,143 occurred due to additional work on leaf clearance, funded by a payment from Lancashire County Council, not able to be undertaken in 2022/23. In addition, there was an underspend of -£10,233 relating to work normally carried out by a mini sweeper. Following an unsuccessful tendering exercise and the retirement of the previous provider the services of a mini sweeper were unable to be procured. Both the underspends have been transferred to an earmarked reserve to undertake the sweeping in 2023/24.	-£26,376
Refuse Collection Vehicles Repairs and Maintenance	The expenditure on repairs and maintenance to refuse collection vehicles was higher than estimated for the year. 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 2022/23 was £72,160.	£34,998

Service Area	Description of Variance	Amount £
Refuse Collection Vehicles Tyres	There was reduced demand for replacement tyres compared to the amount estimated, this partly offsets the overspend on repairs and maintenance to refuse collection vehicles.	-£19,102
Grounds Maintenance Vehicles	Expenditure on maintenance and servicing required to be carried out by specialist outside firms to Grounds Maintenance vehicles was lower than estimated.	-£17,322
WKSAD Recovery of Oncosts	The time spent by the Works Team on operational tasks is charged to the relevant cost centre by an hourly rate set at the beginning of the year, which includes an allocation of general overheads. The number of hours recharged by the Works Team was lower than estimated, therefore this resulted in a decrease in the recovery of the Works Department costs £31,808. It was only partly offset by an increase in the amount of time spent on capital projects - £16,410 as the hourly rate chargeable to capital schemes is lower, it not including general overhead recovery. Under accounting rules allocations of general overheads are not permitted to be charged to capital schemes.	£15,398
PKADM External Recharge Work	A net loss resulted on work conducted for external jobs as there were a greater number of hours spent carrying out the work than were anticipated. A review of the charging rates will be carried out in 2023/24.	£19,055
RVPRK Use of Commuted Sum	Release of Section 106 monies to fund capital schemes for play area improvements at Kestor Lane, Longridge -£30,000 and Clitheroe Castle -£32,660 along with drainage work at Edisford and Mardale playing pitches -£5,635. The funds were subsequently transferred to the capital account for this purpose.	-£68,295
RPOOL Gas	Expenditure on gas was lower than estimated due to energy consumption changes	-£23,737
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 juniors -£20,402 and adults -£819.	-£21,221
SPODV Consultants	It was intended consultants would be appointed to produce a playing pitch strategy in 2022/23. However, the work was unable to be undertaken during the year as following the completion of the tendering exercise conducted by Pendle Borough Council to appoint consultants, there was insufficient time remaining for the work to be carried out. £16,125 has been transferred to an earmarked reserve in order to fund the consultancy work in 2023/24.	-£16,130

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 -£138,219 on the net cost of services. After transfers to and from earmarked reserves there is an overall underspend of -£9,522.

SENIOR ACCOUNTANT

DIRECTOR OF RESOURCES AND
DEPUTY CHIEF EXECUTIVE

CM10-23/HS/AC
14 August 2023

BACKGROUND PAPERS

Revised Estimates approved by Committee on 10 January 2023
Closedown Working Papers

For further information please ask for Helen Seedall.

COMMUNITY SERVICES COMMITTEE – REVENUE OUTTURN 22/23 VARIANCES

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Charges £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
COMMD: Community Services Department							
Reimbursement of untaken annual leave, approved by Personnel Committee.	£3,193				£3,193		£3,193
Costs incurred relating to the recruitment of senior posts: advertising £3,950 and candidate assessments £3,526.	£7,476				£7,476		£7,476
Honoraria paid to staff for providing cover of vacant posts, approved by Personnel Committee.	£12,975				£12,975		£12,975
Underspend on supplies and services, the largest being postage -£861.	-£2,190				-£2,190		-£2,190
It was necessary to use consultants to carryout surveying work in respect of disabled facilities due to a vacant surveyor's post.	£3,963				£3,963		£3,963
Lower vehicle leasing costs due to the early return of a vehicle resulting in the refund of rental costs for the reduced rental period.	-£5,148				-£5,148		-£5,148
Decreased support service charges from other service areas due to reduced expenditure within those services mainly the Council Offices -£4,408 and Computer Services -£3,445.			-£8,553		-£8,553		-£8,553
Increased support service charges to other service areas due to higher expenditure within this service area as detailed above.			-£10,534		-£10,534		-£10,534
Total Community Services Department	£20,269		-£19,087		£1,182		£1,182

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Charges £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
<u>CULVT: Culverts & Water Courses</u>							
Lower expenditure on repairs and maintenance works to culverts.	-£936				-£936		-£936
The budget provision for floods was not required in 2022/23.	-£5,440				-£5,440		-£5,440
Total Culverts & Water Courses	-£6,376				-£6,376		-£6,376
<u>SIGNS: Street Nameplates & Signs</u>							
Reduction in repair demands for roadside signs.	-£1,044				-£1,044		-£1,044
Decrease in income received from the naming of new properties.		£6,307			£6,307		£6,307
Total Street Nameplates & Signs	-£1,044	£6,307			£5,263		£5,263
<u>STCLE: Amenity Cleansing</u>							
The staffing turnover that was budgeted for this department did not materialise, resulting in an overspend of staffing costs.	£2,086				£2,086		£2,086
Increase in the use of temporary staff to carry out regular activities whilst other staff were diverted onto leaf clearance work.	£3,668				£3,668		£3,668

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Charges £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
An underspend on sweeper hire -£16,143 occurred due to additional work on leaf clearance funded by a payment from Lancashire County Council, not able to be undertaken in 2022/23. In addition, there was an underspend of -£10,233 relating to work normally carried out by a mini sweeper. Following an unsuccessful tendering exercise and the retirement of the previous provider the services of a mini sweeper were unable to be procured. Both the underspends have been transferred to an earmarked reserve to undertake the sweeping in 2023/24.	-£26,376				-£26,376	£26,376	£0
Total Amenity Cleansing	-£20,622				-£20,622	£26,376	£5,754
<u>VARIOUS: Public Conveniences</u>							
Overspend on repairs and maintenance to buildings includes works carried out at Church Walk, Clitheroe public conveniences.	£2,267				£2,267		£2,267
Decrease in the charge for cleaning the toilet facilities due to the time spent on toilet cleaning being lower than forecast.	-£3,049				-£3,049		-£3,049
Total Public Conveniences	-£782				-£782		-£782
<u>LITTR: Litter Bins</u>							
Lower expenditure on replacement litter bins during the year.	-£1,522				-£1,522		-£1,522
Total Litter Bins	-£1,522				-£1,522		-£1,522

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Charges £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
<u>RCOLL: Refuse Collection</u>							
Underspend on refuse loaders salary costs as a result of vacancy savings.	-£2,633				-£2,633		-£2,633
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.	£5,048				£5,048		£5,048
Increased expenditure on Agency Staff was due to the necessity to provide cover for drivers' sickness absence and a vacant post.	£5,395				£5,395		£5,395
Reduced recharge for usage of depot due to lower net expenditure at the depot than estimated.	-£2,688				-£2,688		-£2,688
Lower expenditure on publicity -£2,838 and promotional activities -£965 during the year.	-£3,803				-£3,803		-£3,803
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.	£14,153				£14,153	-£14,150	£3
Income received less disposal costs from the sale of a refuse collection vehicle during the year. This was transferred to an earmarked reserve to be used towards funding the future capital programme.	£1,354	-£2,700			-£1,346	£1,346	£0

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Charges £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
Increase in recharge of 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.		-£12,665			-£12,665		-£12,665
Total Refuse Collection	£16,826	-£15,365			£1,461	-£12,804	-£11,343
<u>RPBIN: Replacement Waste Bins</u>							
Expenditure on the purchase of householder bins offset by income from the sale of the bins. The surplus is transferred to an earmarked reserve established towards funding future waste bin purchases.	£8,378	-£13,752			-£5,374	£5,374	£0
Total Replacement Waste Bins	£8,378	-£13,752			-£5,374	£5,374	£0
<u>PAPER: Waste Paper and Card Collection</u>							
Overspend on loaders' salary costs mainly due to staffing turnover budgeted for this department not materialising and payment of the annual pay award to a former employee.	£2,451				£2,451		£2,451
Lower than estimated expenditure on vehicle costs mainly due to reduced requirement for tyres -£2,379 and lower than forecast cost of diesel -£2,217, partly offset by an increase in repairs and maintenance to vehicles £3,680.	-£1,153				-£1,153		-£1,153
There was a budget provision for hire of refuse vehicles should the paper refuse vehicles be off the road. This was not required during 2022/23 resulting in the underspend shown.	-£1,170				-£1,170		-£1,170

	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 final quarter of the year.		-£7,412			-£7,412		-£7,412
Total Waste Paper and Card Collection	£128	-£7,412			-£7,284		-£7,284
<u>TFRST: Waste Transfer Station</u>							
Decreased expenditure on salary costs because of reduction in pay due to long-term sickness absence.	-£4,872				-£4,872		-£4,872
Increase in temporary staff cost due to cover required for absenteeism.	£983				£983		£983
Higher recharge of transport usage due to greater necessity of repairs and maintenance costs to the Loadall Shovel.	£5,081				£5,081		£5,081
Total Waste Transfer Station	£1,192				£1,192		£1,192
<u>TRREF: Trade Refuse</u>							
Overspend on tipping charges resulted from an increase in the trade waste tonnage collected.	£2,454				£2,454		£2,454
Increase in recharge of the cost of collection of trade waste caused by increased refuse collection costs and an increase in trade waste tonnage being a greater proportion of the overall waste tonnage.	£10,910				£10,910		£10,910
Total Trade Refuse	£13,364				£13,364		£13,364

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Charges £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
<u>CRIME: Crime and Disorder</u>							
Underspend on promotional activities, this also resulted in a corresponding reduction for funding from the Crime Reduction Partnership Reserve.	-£4,268				-£4,268	£4,268	-£0
Total Crime and Disorder	-£4,268				-£4,268	£4,268	£0
<u>ARTDV: Art Development</u>							
Lower than estimated expenditure on promotional activities.	-£1,206				-£1,206		-£1,206
Expenditure on grants for arts development projects lower than estimated as not all recipients claimed in the year, therefore the corresponding funding set aside in reserve was not required.	-£1,207				-£1,207	£1,207	£0
Total Art Development	-£2,413				-£2,413	£1,207	-£1,206
<u>PLATG: Platform Gallery</u>							
The staffing turnover that was budgeted for this department did not materialise, resulting in an overspend of staffing costs along with an additional payment for weekend working in December.	£3,172				£3,172		£3,172
Total Platform Gallery	£3,172				£3,172		£3,172

	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 of equipment purchases and repairs and maintenance of equipment as the café was closed throughout 2022/23.	-£2,880				-£2,880		-£2,880
Increased recharge of cost allocation from the museum site due to the hourly gas rate being higher than estimated.	£3,442				£3,442		£3,442
Total Museum Cafe	£562				£562		£562
<u>MUSEM: Clitheroe Castle Museum</u>							
Lower requirement of repairs and maintenance to the building.	-£1,230				-£1,230		-£1,230
Overspend on gas due to the hourly gas rate being higher than estimated.	£3,356				£3,356		£3,356
Increased recharge to the museum cafe mainly due to the hourly gas rate being higher than estimated.		-£3,442			-£3,442		-£3,442
Reduced income from entrance fees as a result of fewer visitors.		£6,253			£6,253		£6,253
Total Clitheroe Castle Museum	£2,126	£2,811			£4,937		£4,937
<u>VARIOUS: Car Parks</u>							
Reduced expenditure on repairs and maintenance to the car parks, the largest underspend being at Church Walk Car Park.	-£2,728				-£2,728		-£2,728
Saving due to an anticipated increase in ground rent not being implemented at Church Walk car park.	-£2,209				-£2,209		-£2,209

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Charges £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
New pay and display machines were installed during the year consequently there was a lower utilisation of the repairs to equipment budget.	-£9,747				-£9,747		-£9,747
Savings experienced on telephone costs due to the installation of new pay and display machines.	-£1,881				-£1,881		-£1,881
Increased credit and debit card processing fees as a result of growth in the use of cards as a payment method and an increase in the number of pay and display machines able to accept card payments.	£11,599				£11,599		£11,599
Reduced recharge from CCTV because of lower expenditure within the department as detailed below under CCTEL.	-£3,424				-£3,424		-£3,424
Higher than estimated income from car park charges resulted from increased usage. The main variances were increases to Church Walk Car Park -£6,109 and Edisford -£4,549, partly offset by reduced income at Dunsop Bridge £2,237.		-£8,780			-£8,780		-£8,780
Increase in demand for parking permits.		-£1,393			-£1,393		-£1,393
Reduction in rent for car park plots as car parking spaces are no longer being rented on North Street Car Park.		£2,562			£2,562		£2,562
Decrease in the issue of fines during the year.		£2,470			£2,470		£2,470
Reimbursement of costs relating to the occupation of Edisford Car Park when it was used as a Covid-19 test centre.		-£6,687			-£6,687		-£6,687
Total Car Parks	-£8,390	-£11,828			-£20,218		-£20,218

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Charges £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
<u>CCTEL: Closed Circuit Television</u>							
Savings experienced in the purchase of equipment.	-£1,520				-£1,520		-£1,520
Lower requirement of repairs and maintenance budget during the year.	-£7,594				-£7,594		-£7,594
Lower cost allocation recharged to car parking administration due to less expenditure as mentioned above.		£3,424			£3,424		£3,424
Total Closed Circuit Television	-£9,114	£3,424			-£5,690		-£5,690
<u>SDEPO: Salthill Depot</u>							
Lower requirement for repairs and maintenance to buildings at the depot.	-£1,968				-£1,968		-£1,968
Underspend of heating oil as consumption was lower than forecast.	-£1,285				-£1,285		-£1,285
Savings in electricity due to a reduction usage in the second half of the year.	-£1,383				-£1,383		-£1,383
Metered water usage was lower than estimated.	-£3,172				-£3,172		-£3,172
Decrease in insurance premium for the year compared to estimate.	-£1,523				-£1,523		-£1,523
Decrease in recharge to other service areas due to reduced expenditure at the depot as detailed above.		£6,781			£6,781		£6,781
Decreased stores oncost recovery due to a reduction for the year in stock issues from stores.		£2,749			£2,749		£2,749
Total Salthill Depot	-£9,331	£9,530			£199		£199

	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 2022/23 was £72,160.	£34,998				£34,998		£34,998
Underspend of diesel due to a reduction in the price per litre compared to forecast and a reduction in consumption.	-£12,335				-£12,335		-£12,335
Reduced demand for replacement tyres compared to the amount estimated.	-£19,102				-£19,102		-£19,102
Lower than estimated expenditure on vehicle licences as the HGV road tax continued to be frozen.	-£5,153				-£5,153		-£5,153
Increase in cost of insurance premiums.	£2,229				£2,229		£2,229
Reimbursement by insurance company for accident damage.		-£2,290			-£2,290		-£2,290
Total Refuse Collections Vehicles	£637	-£2,290			-£1,653		-£1,653
<u>VARIOUS: Grounds Maintenance Vehicles</u>							
Vehicle repairs and maintenance demands lower than estimated.	-£1,948				-£1,948		-£1,948
Lower than estimated expenditure on repairs and maintenance required to be carried out by specialist outside firms.	-£17,322				-£17,322		-£17,322
Savings on diesel due to a reduction in the price per litre compared to forecast along with lower usage.	-£4,844				-£4,844		-£4,844

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Charges £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
Lower than estimated expenditure on tyres across the Grounds Maintenance fleet.	-£3,081				-£3,081		-£3,081
Reduced transfer of vehicle costs due to lower than estimated expenditure as detailed above.		£27,492			£27,492		£27,492
Total Grounds Maintenance Vehicles	-£27,195	£27,492			£297		£297
<u>VARIOUS: Works Administration Vehicles</u>							
Vehicle repairs and maintenance demands lower than estimated.	-£8,604				-£8,604		-£8,604
Demand for expenditure on tyres was lower than estimated.	-£1,097				-£1,097		-£1,097
Reduced transfer of vehicle costs due to lower than estimated expenditure as mentioned above.		£9,834			£9,834		£9,834
TOTAL Works Administration Vehicles	-£9,701	£9,834			£133		£133
<u>VEHCL: Vehicle Workshop</u>							
The staffing turnover that was budgeted for this department did not materialise, resulting in an overspend of staffing costs along with an increase in overtime worked.	£2,289				£2,289		£2,289
Reduced use of vehicle cost mainly as a result of lower requirement for vehicle repairs and maintenance.	-£1,387				-£1,387		-£1,387
Savings on hire of plant during the year.	-£2,080				-£2,080		-£2,080

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Charges £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
Underspend on supplies and services including purchase of equipment and materials £652 and protective clothing £565.	£1,258				£1,258		£1,258
Total Vehicle Workshop	£80				£80		£80
<u>Various: Plant</u>							
Overspend of repairs and maintenance costs to the Loadall Shovel mainly due to the requirement to hire a replacement vehicle whilst repairs were carried out.	£4,202				£4,202		£4,202
Increased expenditure on tyres as it was necessary for replacements to be fitted to the Loadall Shovel.	£1,440				£1,440		£1,440
Increased expenditure on Loadall Shovel as detailed above has resulted in a higher recharge of costs to the Waste Transfer Station.		-£5,081			-£5,081		-£5,081
Total Plant	£5,642	-£5,081			£561		£561
<u>WKSAD: Works Administration</u>							
The staffing turnover that was budgeted for this department did not materialise, resulting in an overspend of staffing costs.	£2,306				£2,306		£2,306
Lower than estimated use of transport costs mainly due to underspends on vehicles repairs and maintenance.	-£8,448				-£8,448		-£8,448
Overspend of equipment purchases mainly as a result of the purchase of a drain inspection camera.	£1,404				£1,404		£1,404
Gain achieved on chargeable works included reimbursement by the insurance company for stolen tools replaced in the previous financial year.		-£5,608			-£5,608		-£5,608

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Charges £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
The time spent by the Works Team is charged to the relevant cost centre by an hourly rate which includes an allocation of general overheads. The number of hours recharged by the Works Team was lower than estimated, therefore this resulted in a decrease in the recovery of the Works Department costs. It was only partly offset by an increase in the amount of time spent on capital projects as the hourly rate chargeable to capital schemes is lower. Under accounting rules allocations of general overheads are not permitted to be charged to capital schemes.		£31,808			£31,808		£31,808
The number of recoverable hours worked on capital schemes was higher than estimated however, as the hourly rate allowed to be charged to capital under accounting rules does not include general overhead recovery, this only partly offsets the reduction experienced in the recovery of costs through revenue recharges.		-£16,410			-£16,410		-£16,410
Total Works Administration	-£4,738	£9,790			£5,052		£5,052
<u>PKADM: Grounds Maintenance</u>							
The staffing turnover that was budgeted for this department did not materialise, resulting in an overspend of staffing costs.	£4,395				£4,395		£4,395
Reduced recharge of usage of depot due to lower net expenditure than estimated as detailed under SDEPO.	-£2,740				-£2,740		-£2,740

	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).	-£27,324				-£27,324		-£27,324
Expenditure was lower than estimated on trees and plants.	-£3,335				-£3,335		-£3,335
Income received less disposal costs from the sale of grounds maintenance vehicles during the year. This was transferred to an earmarked reserve to be used towards funding the future capital programme.	£357	-£6,540			-£6,183	£6,183	£0
A net loss resulted on work carried out for external jobs as there were a greater number of hours spent carrying out the work than was anticipated.		£19,055			£19,055		£19,055
Decreased recovery through revenue schemes as a result of lower than estimated net expenditure within this service area as outlined above.		£9,768			£9,768		£9,768
Total Grounds Maintenance	-£28,647	£22,283			-£6,364	£6,183	-£181
<u>RVPRK: Ribble Valley Parks</u>							
Overspend on emergency tree work due to essential work carried out on trees in a dangerous condition, which posed a risk to the safety of the public.	£7,030				£7,030		£7,030
Greater usage of electricity than estimated.	£2,474				£2,474		£2,474

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Charges £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
Release of Section 106 monies to fund capital schemes for play area improvements at Kestor Lane, Longridge -£30,000 and Clitheroe Castle -£32,660 along with drainage work at Edisford and Mardale playing pitches -£5,635. The funds were subsequently transferred to the capital account for this purpose.		-£68,295			-£68,295	£68,295	£0
Total Ribble Valley Parks	£9,504	-£68,295			-£58,791	£68,295	£9,504
<u>RPOOL: Ribblesdale Pool</u>							
Increase in usage of temporary staff due to staff vacancies, this has partially been offset by salary savings due to vacancies.	£9,190				£9,190		£9,190
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.	-£8,338				-£8,338		-£8,338
Increase in Receptionists' salaries as a vacant post was filled.	£5,557				£5,557		£5,557
Overspend of repairs and maintenance as essential health and safety repairs were required to the flooring in the changing rooms at the pool.	£2,931				£2,931		£2,931
Overspend on electricity as a result of an increase in consumption.	£3,167				£3,167		£3,167
Expenditure on gas lower than estimated due changes in energy consumption.	-£23,737				-£23,737		-£23,737

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Charges £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
Increased metered water usage due to the necessity to restore the condition of the water following maintenance work in the pool. In addition, a meter reading was taken by the water company which updated the water usage being invoiced. Previously the invoicing had been based on estimated readings as staff were unable to read the meter and the water company had not visited the site for some time.	£11,372				£11,372		£11,372
Increased expenditure on repairs to equipment at the pool included alterations to the reception desk.	£2,732				£2,732		£2,732
Lower requirement for pool chemicals than estimated.	-£1,451				-£1,451		-£1,451
Decreased income from school swimming lessons due to a lower than forecast uptake for the Spring Term.		£3,107			£3,107		£3,107
Reduction in swimming lessons income as it was not possible to provide lessons to the general public for part of the year, due to the difficulties in obtaining swimming instructors.		£2,657			£2,657		£2,657
Reduction in number of admissions at the pool compared to forecast which resulted in a decrease in income of adult admissions £5,758 and junior admissions £2,794, partly offset by an increase of Space Card users -£2,204.		£6,348			£6,348		£6,348
Total Ribblesdale Pool	£1,423	£12,112			£13,535		£13,535

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Charges £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
<u>EALLW: Edisford All Weather Pitch</u>							
Underspend on repairs and maintenance to paths and grounds mainly due to planned works on the resurfacing of paths at the Edisford site being unable to be carried out in the year due to a prolonged period of bad weather. Part of the underspend has been transferred to an earmarked reserve to fund the works in 2023/24.	-£9,098				-£9,098	£7,750	-£1,348
Lower demand for the renewing of equipment and materials during the year. The underspend has been set aside in an earmarked reserve to be used towards funding a barrier at the entrance to the Edisford sports site in 2023/24.	-£1,043				-£1,043	£1,043	£0
Increase in income from the hire of the 3G pitches due to a rise in demand by juniors -£20,402 and adults -£819.		-£21,221			-£21,221		-£21,221
Total Edisford All Weather Pitch	-£10,141	-£21,221			-£31,362	£8,793	-£22,569
<u>SPODV: Sports Development</u>							
Increase in electricity expenditure at the skatepark due to a higher than estimated price rise.	£3,067				£3,067		£3,067

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Charges £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
It was intended consultants would be appointed to produce a playing pitch strategy in 2022/23. However, the work was unable to be undertaken during the year as following the completion of the tendering exercise conducted by Pendle Borough Council to appoint consultants, there was insufficient time remaining for the work to be carried out. £16,125 has been transferred to an earmarked reserve in order to fund the consultancy work in 2023/24.	-£16,130				-£16,130	£16,125	-£5
The underspend on promotional activities was due to a change in the promotion of holiday activities for children. The council was no longer responsible for producing the brochure for the holiday play scheme activity programme or associated Borough wide advertising. The saving has been set aside in an earmarked reserve to be used towards funding a barrier at the entrance to the Edisford sports site in 2023/24.	-£3,600				-£3,600	£3,600	£0
Total Sports Development	-£16,663				-£16,663	£19,725	£3,062
<u>TAFUT: Together an Active Future</u>							
Increased expenditure on partnership funding for the delivery of projects.	£5,302				£5,302		£5,302
Higher than estimated Together an Active Future grant funding claimed due to additional expenditure on the delivery of projects.		-£5,617			-£5,617		-£5,617
Total Together an Active Future	£5,302	-£5,617			-£315		-£315

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Variance in Capital Charges £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
<u>RECUL: Recreation/ Culture Grants</u>							
Payment of grants lower due to cancellation or delay in the delivery of community projects: the release of planned funding from the earmarked reserve was no longer required.	-£4,128				-£4,128	£2,500	-£1,628
Total Recreation/ Culture Grants	-£4,128				-£4,128	£2,500	-£1,628
	-£76,470	-£47,278	-£19,087	£0	-£142,835	£129,917	-£12,918
				Total of other Variances	£4,616	-£1,220	£3,396
				Total Variances for Community Services Committee (Net Cost of Services)	-£138,219	£128,697	-£9,522