

RIBBLE VALLEY BOROUGH COUNCIL REPORT TO POLICY & FINANCE COMMITTEE

meeting date: 12 SEPTEMBER 2023
 title: REVENUE OUTTURN 2022/23
 submitted by: DIRECTOR OF RESOURCES
 principal author: VALERIE TAYLOR

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 needs' and within this priority meets the objective '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 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 £266,162 on the net costs of services. After net transfers to earmarked reserves there is an underspend of £73,061 accounted for within Policy and Finance Committee. 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', marked **. 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 2022/23	Associated Earmarked Reserve Variance	Net Variance 2022/23
CDCUL	Covid 19 Response - Culture and Other	330	356	26	-26	0
CDFCO	Covid 19 Response - Finance and Corporate	1,000	1,063	63	-63	0
CDICT	Covid 19 Response - ICT	4,110	4,952	842	-842	0
Various	Covid 19 Response - Contain Outbreak Management Fund	0	0	0	0	0

Cost Centre	Cost Centre Name	Revised Estimate 2022/23	Actual 2022/23	Variance 2022/23	Associated Earmarked Reserve Variance	Net Variance 2022/23
CEXEC	Chief Executives Department**	0	0	0	0	0
CIVCF	Civic Functions	67,860	65,634	-2,226	0	-2,226
CIVST	Civic Suite**	0	0	0	0	0
CLOFF	Council Offices**	0	0	0	0	0
CLTAX	Council Tax	449,770	452,549	2,779	0	2,779
COMPR	Computer Services**	0	0	0	19,466	19,466
CORPM	Corporate Management	414,580	394,816	-19,764	0	-19,764
COSDM	Cost of Democracy	574,340	564,856	-9,484	0	-9,484
COVID	Covid-19 Response (New Burdens Funding)	-75,380	-106,642	-31,262	31,262	0
CSERV	Corporate services	159,870	140,196	-19,674	10,400	-9,274
CTENP	Council Tax Energy Rebates - Acting as Principal	-36,050	-93,916	-57,866	51,916	-5,950
DISTC	District Elections	0	22,126	22,126	-22,126	0
ELADM	Election Administration	24,480	19,209	-5,271	4,990	-281
ELECT	Register of Electors	116,350	116,047	-303	0	-303
EMERG	Community Safety	81,810	71,110	-10,700	0	-10,700
ESTAT	Estates	95,080	100,398	5,318	1,089	6,407
FGSUB	Grants & Subscriptions - Policy and Fin	165,680	163,813	-1,867	0	-1,867
FMISC	Policy & Finance Miscellaneous	70,800	41,564	-29,236	29,094	-143
FREED	Freedom of the Borough	9,130	9,122	-8	0	-8
HSUPF	Household Support Fund	-8,200	-17,201	-9,001	0	-9,001
LANDC	Land Charges	33,730	32,701	-1,029	0	-1,029
LICSE	Licensing	88,460	72,973	-15,487	0	-15,487
LUNCH	Luncheon Clubs	16,420	14,375	-2,045	0	-2,045
NNDRC	National Non-Domestic Rates	70,600	46,871	-23,729	22,089	-1,640
QPJUB	Queen`s Platinum Jubilee	16,390	14,851	-1,539	1,539	0
RESOR	Resources Department**	17,000	0	-17,000	5,067	-11,933
SUPDF	Superannuation Deficiency Payments	90,620	90,042	-578	0	-578
UKSPF	UK Shared Prosperity Fund - Management and Admin	0	-39,247	-39,247	39,247	0
	Sum:	2,448,780	2,182,618	-266,162	193,101	-73,061

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, such as grant income we have received in year but not yet spent in full. 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 of the movement in earmarked reserves. Full details are provided of the earmarked reserves that have been impacted and the reason for the movement.

	Revised Estimate 2022/23	Outturn 2022/23	Variance	Reason for movement on Earmarked Reserve
	£	£	£	
Committee Net Cost of Services	2,448,780	2,182,618	-266,162	
FNBAL/H230 - Election Reserve The reserve was established from monies set aside on an annual basis to smooth out the cost of local elections held once every four years.	90,000	65,381	-24,619	Annual addition to reserve to fund the cost of local council elections. The final movement in reserve has been reduced to account for election expenditures incurred during 2022/23 in advance of the 2023/24 election.
FNBAL/H337 - Equipment Reserve This reserve was established by setting aside unspent budget provisions and miscellaneous grants received to fund equipment and new burdens imposed on the council.	0	8,103	8,103	A transparency code new burdens grant has been received from the Department for Levelling Up, Housing and Communities (DLUHC) and set aside in this reserve to fund future expenditures.
	-5,820	-1,990	3,830	Release of funds that were set aside from prior year underspends to support corporate training expenditures above the original estimate. Final release from reserve during 2022/23 was lower than the funds available.

	Revised Estimate 2022/23	Outturn 2022/23	Variance	Reason for movement on Earmarked Reserve
	£	£	£	
FNBAL/H223 - Audit Reserve Fund Used in respect of the internal audit service, including contracting computer audit services	-46,700	-45,315	1,385	Release of funds for the cost of procuring external consultancy services to undertake internal audits across the council following a prolonged period of understaffing within the internal audit section (largely funded from associated underspends).
	0	16,117	16,117	Grant funding received to support local authorities to meet the increased external audit fees as a result of the Redmond review have been set aside to support future associated expenditures.
FNBAL/H326 - Performance Reward Grants Reserve Performance Reward Grant received and used to fund associated projects	-14,390	-13,351	1,039	Release of funds for the cost of the Queen's Platinum Jubilee.
FNBAL/H372 - Parish Grants Reserve This reserve holds resources set aside to fund the Parish Grant Scheme.	-2,000	-1,500	500	Release of funds to match allocation of Queens Jubilee grants paid to Town and Parish councils during 2022/23.
FNBAL/H325 - VAT Shelter Reserve As part of the housing stock transfer to a social housing landlord a VAT shelter agreement was established. The council receives an annual payment from the landlord which is set aside in an earmarked reserve, largely to fund future capital expenditure.	92,160	97,034	4,874	Higher VAT shelter income was received from Onward Homes than estimated at the time of setting the revised estimate.
FNBAL/H335 - Invest to Save Fund Reserve established to fund capital schemes that will generate recurring future savings as a result of the expenditure incurred. Additional income/ savings generated are repaid back to the fund from completed capital projects up to the value of the original capital expenditure.	2,000	1,989	-11	Final repayment to the invest to save fund of additional rental income generated from the Queensway Garages capital scheme which was originally funded from this reserve.

	Revised Estimate 2022/23	Outturn 2022/23	Variance	Reason for movement on Earmarked Reserve
	£	£	£	
FNBAL/H269 - Revaluation of Assets Reserve Reserve established from monies set aside on an annual basis to smooth out the costs of the full revaluation of council assets which must be carried out every five years.	4,000	4,000	0	Contribution to the reserve to smooth out the cost of future valuations.
FNBAL/H330 - Capital Reserve Used to fund the capital programme.	0	1,100	1,100	Sale of land and equipment is moved to the capital reserve to contribute towards the capital programme. There is a small contribution for 2022/23, being the amount generated from freehold sales during the year.
FNBAL/H294 - Cyber Resilience Grant Reserve Grant funding in respect of Cyber Resilience work.	-1,130	-1,278	-148	Release of Cyber Resilience grant funding that was previously set aside in this reserve to pay for General Data Protection Regulation (GDPR) training.
FNBAL/H379 - Covid-19 Response Grant Reserve Reserve established as a contingency to offset potential future costs that may arise from the ongoing coronavirus pandemic.	75,380	106,642	31,262	New burdens grant funding received during 2022/23 has been set aside in this reserve. Actual funding received was higher than revised estimate following a grant that was received from the Department for Business, Energy and Industrial Strategy (BEIS) for the administrative cost of undertaking Post Payment Assurance, Reconciliation and Recovery work relating to covid-19 grant payments.
	-23,200	-24,134	-934	Direct expenditures on the coronavirus response.
FNBAL/H306 - Council Tax Energy Rebate New Burdens Reserve Reserve established from the balance of new burdens income received for administration of the council tax energy rebate scheme.	36,050	87,966	51,916	Balance of new burdens grant funding received for administering the Energy Rebate Grant schemes.

	Revised Estimate 2022/23	Outturn 2022/23	Variance	Reason for movement on Earmarked Reserve
	£	£	£	
FNBAL/H307 - Business rates reliefs new burdens Reserve established from funds received from the government for new business rates relief measures which has created additional costs for local authorities administering the schemes.	0	22,089	22,089	Grant funds set aside to meet the future cost of implementing business rates relief measures.
FNBAL/H217 - Ribble Valley News Reserve Resources set aside to undertake relevant future promotional activities.	0	10,400	10,400	Funds set aside from underspends on the Ribble Valley News Publication, to be expended on future promotional activities.
FNBAL/H262 - ICT Renewals Reserve To fund future software and hardware pressures.	0	19,470	19,470	Underspends within the ICT section during the 2022/23 year that have been set aside to help support the future cost of implementing recommendations from a recent Computer Audit.
FNBAL/H311 - Electoral Integrity Reserve Grant funding received to support the council with costs to be incurred through the implementation of the Elections Act 2022, specifically for the introduction of Voter Identification and Accessibility.	0	7,483	7,483	Unallocated grant funding received during 2022/23 that is to be expended on the cost of implementing Voter Identification and Accessibility changes during the 2023/24 financial year.
FNBAL/H312 - UK Shared Prosperity Fund Reserve UK Shared Prosperity revenue grant funding that has been set aside for the cost of implementing associated core priorities as set out in the council's approved UK shared Prosperity Fund investment plan.	0	39,247	39,247	Grant funding remaining at the end of the 2022/23 financial year that is to be used for future revenue expenditures associated with the UK Shared Prosperity Fund.
Final net expenditure	2,655,130	2,582,069	-73,061	

5 KEY MOVEMENTS FROM REVISED ESTIMATE TO OUTTURN

5.1 The main variations have been extracted, and are shown at Annex 1. However, a summary of the major variations after movements in earmarked reserves is set out in the table below:

Service Area	Description of Variance	Variance £
CEXEC Chief Executive's Department	Departmental salary, national insurance and superannuation expenditures were lower than the revised estimate, mainly due to vacancies within the environmental health section.	-36,316
	The above underspend is partially offset by expenditure on consultancy services that were engaged to help support the environmental health section during the period of understaffing.	19,575
CLOFF Gas	Lower expenditure on gas at the council offices than estimated, partly due to reduced usage from the mild winter, but mainly a result of lower unit costs following introduction of the Energy Bill Relief Scheme that was announced after the budget estimate was set.	-26,745
Transport related costs	Transport related costs were lower than estimated, mainly due to underspend on the vehicle leasing budget following the termination of a contract part way through the financial year.	-11,328
UKSPF UK Shared Prosperity Fund	UK Shared prosperity fund revenue expenditures on consultancy services for projects set out in the approved investment plan.	21,006
	UK Shared prosperity fund grant income allocated to the 2022/23 financial year, £21k for the cost of consultancy services (above) and £9k for the cost of administering the scheme.	-30,558
Contain Outbreak Management Fund	Net variance caused by the allocation of Contain Outbreak Management grant funds, net of direct costs that were expended towards the beginning of the financial year (mainly on staffing).	-35,230
Net support costs	Net Committee support service variance within Policy and Finance Committee service budgets.	66,666

6 CONCLUSION

6.1 There have been a number of variations in both income and expenditure during the year, and this has given rise to an overall underspend of £266,162 on the net cost of services. After transfers to and from earmarked reserves the overall underspend is £73,061.

SENIOR ACCOUNTANT

DEPUTY CHIEF EXECUTIVE & DIRECTOR
OF RESOURCES

PF52-23/VT/AC
23 AUGUST 2023

For further information please ask for Valerie Taylor.

POLICY & FINANCE COMMITTEE – VARIANCES 2022/23

	Variance in Expenditure	Variance in Income	Variance in Support Services	Variance in Capital Charges	Total Variance	Associated Earmarked Reserve Variance	Net Variance
	£	£	£	£	£	£	£
VARIOUS: Covid-19 Response (Contain Outbreak Management Fund)							
Contain Outbreak Management Fund expenditures, grant income and support service cost allocations for the 2022/23 financial year. Expenditures mostly occurred towards the beginning of the financial year and were mainly salary related.	14,478	-49,708	35,230				
VARIOUS: Covid-19 Response (Contain Outbreak Management Fund)	14,478	-49,708	35,230	0	0	0	0
CEXEC: Chief Executive's Department							
Council staffing budgets at revised estimate assume average vacancy underspends of 2% across the authority on estimated costs due to turnover. Actual salary underspends within the Chief Executive department exceeded this estimate by £36k due to a number of vacancies, mainly within the Environmental Health Section.	-36,316						
Expenditure on consultancy services to help support the Environmental Health Section during a period of understaffing (funded from associated vacancy underspends above).	19,575						

	Variance in Expenditure	Variance in Income	Variance in Support Services	Variance in Capital Charges	Total Variance	Associated Earmarked Reserve Variance	Net Variance
	£	£	£	£	£	£	£
Lower training requirements than allowed for within the departmental annual budget have resulted in underspends for tuition fees. It is likely that expenditure on training and tuition will increase once vacant posts are filled.	-2,378						
Lower mileage claims than that allowed for within the budget as a result of vacancies throughout the year.	-2,152						
Requirements for external legal advice varies year to year and was lower than the budget available during 2022/23.	-2,811						
Lower income than the budget estimates, mainly for chargeable legal services where demand has been below that estimated (£3k). The variance has been partially offset by income generated for the recovery of costs following successful court claims during the year (-£1k).		2,338					
Lower expenditure on lease cars than estimated mainly due to termination of an annual contract.	-8,255						
Reduced costs within other service areas has in turn reduced the charge to the Chief Executive Department for the year. Mainly in respect of the Council Offices (-£5k) and ICT section (-£3k).			-9,536				
Due mainly to the variances detailed above the net cost of running the Department was lower than the revised estimate for the year. This has in turn reduced the charge out to other service areas.			40,843				
Total Chief Executive's Department	-32,337	2,338	31,307	0	1,308	0	1,308

	Variance in Expenditure	Variance in Income	Variance in Support Services	Variance in Capital Charges	Total Variance	Associated Earmarked Reserve Variance	Net Variance
	£	£	£	£	£	£	£
CIVST: Civic Suite							
Expenditure on energy costs was £3k lower than the budget estimates. Usage for both gas and electricity was lower than the prior year averages that were used to inform the estimates, and the unit cost of gas per unit was lower as a result of the Government Energy Bill Relief Scheme (that was announced after the budget was fixed).	-3,495						
The net cost of running the Civic Suite was lower than the revised estimate for 2022/2023. This has in turn reduced the charge out to other service areas.			4,063				
Total Civic Suite	-3,495	0	4,063	0	568	0	568
CLOFF: Council Offices							
Lower expenditure on gas at the council offices than estimated, partly due to reduced usage from the mild winter, but mainly a result of lower unit costs following introduction of the Energy Bill Relief Scheme that was announced after the budget estimate was fixed.	-26,745						
The net cost of running the Council Offices was lower than the revised estimate for 2022/2023. This has in turn reduced the charge out to other service areas.			28,118				
Total Council Offices	-26,745	0	28,118	0	1,374	0	1,374

	Variance in Expenditure	Variance in Income	Variance in Support Services	Variance in Capital Charges	Total Variance	Associated Earmarked Reserve Variance	Net Variance
	£	£	£	£	£	£	£
CLTAX: Council Tax							
Purchase of the Citizens Access Revenues module to enable residents to receive e-bills and update their records online (as approved by this Committee in January 2023). The initial set-up cost of the module has been funded from Council Tax Energy Rebate new burdens grant (CTENP).	5,950						
Printing and postage expenditures were higher than estimated, mainly due to the cost of procuring additional leaflets to be distributed as part of the council tax annual billing process (see below).	4,139						
Payment from Lancashire County Council for the postage, printing and administration costs of distributing additional information leaflets to the Borough's residents as part of the council tax annual billing process.		-6,011					
The council receives an annual grant from central government for council tax income that is lost through application of the council tax family annexes discount (with the cost of any discounts applied above/below the grant funding to fall on general fund balances). During 2022/23 the grant received was higher than estimated.		-2,033					
Cost of applying discretionary 50% discounts to the council tax bills of second homes where the properties are being occupied by a Ukrainian family.	5,943						
Lower recharges from the Resources Department (-£3k) and ICT Services section (-£1k) due to lower net costs in these areas than the revised budget estimates (see RESOR and COMPR).			-4,183				

	Variance in Expenditure	Variance in Income	Variance in Support Services	Variance in Capital Charges	Total Variance	Associated Earmarked Reserve Variance	Net Variance
	£	£	£	£	£	£	£
Total Council Tax	16,032	-8,044	-4,183	0	3,805	0	3,805
COMPR: Computer Services							
Lower requirements for printer cartridges and general equipment and material purchases during 2022/23 than the budget available.	-3,061						
Some elements of contingency allowed for within the budget were not required. In addition, some externally provided services were delayed and will instead be undertaken in 2023/24.	-16,418						
Underspends within the ICT section during the 2022/23 year that have been set aside to help support the future cost of implementing recommendations from a Computer Audit.						19,470	
Due mainly to the variance detailed above the net cost of running the section was lower than the estimate for 2022/2023. This has in turn decreased the service charges out to other service areas.			20,326				
Total Computer Services	-19,479	0	20,326	0	847	19,470	20,317

	Variance in Expenditure	Variance in Income	Variance in Support Services	Variance in Capital Charges	Total Variance	Associated Earmarked Reserve Variance	Net Variance
	£	£	£	£	£	£	£
CORPM: Corporate Management							
Charges from the Chief Executives and Resources Department are lower than the budget estimate by £6k. Other departmental costs of £14k have also been charged direct to Contain Outbreak Management Fund activities rather than to this general corporate management code following a review of time allocations at the end of the financial year.			-19,554				
Total Corporate Management	0	0	-19,554	0	-19,554	0	-19,554
COSDM: Cost of Democracy							
Lower recharges than budget estimates from various areas, particularly the Chief Executive's Department (£2.6k) and Civic Suite (£2k).			-7,617				
Total Cost of Democracy	0	0	-7,617	0	-7,617	0	-7,617
COVID: Covid-19 Response (New Burdens Funding)							
Central government grant funding received to help with the cost of undertaking covid grant scheme post payment assurance, reconciliation and recovery work. Set aside in the covid-19 earmarked reserve.		-31,260				31,260	
Total Covid-19 Response (New Burdens Funding)	0	-31,260	0	0	-31,260	31,260	0

	Variance in Expenditure	Variance in Income	Variance in Support Services	Variance in Capital Charges	Total Variance	Associated Earmarked Reserve Variance	Net Variance
	£	£	£	£	£	£	£
CSERV: Corporate Services							
Preparation of the Ribble Valley News publication was put on hold during the 2022/23 financial year pending an assessment of the newspaper, including in-house design and a possible distribution shift to digital channels. The underspend has been set aside in reserves for use on future promotional activities.	-10,400					10,400	
Demand for carrying out corporate surveys during the 2022/23 financial year were lower than the budget available.	-2,960						
Underspend on the budget available to meet the cost of promoting council news and events, mainly because expenditures on promoting Voter ID and the Ukraine corner were charged direct to associated grant funding rather than to the corporate promotional activities cost centre.	-4,941						
Total Corporate Services	-18,301	0	0	0	-18,301	10,400	-7,901

	Variance in Expenditure	Variance in Income	Variance in Support Services	Variance in Capital Charges	Total Variance	Associated Earmarked Reserve Variance	Net Variance
	£	£	£	£	£	£	£
CTENP: Council Tax Energy Rebates - Acting as Principal							
The income variance is additional grant that was received to help the council with the cost of implementing the government's Council Tax Energy Rebate Scheme. The variance in expenditure has been caused by the direct costs of postages and additional staffing associated with the scheme (<i>i.e. excluding time spent by those officers on the authorised establishment</i>). The additional funding has been set aside in the Council Tax Energy Rebate New Burdens Reserve (net of associated direct costs above and the cost of setting up Citizens Access e-billing - see CLTAX)	18,262	-76,128				51,916	
Total Council Tax Energy Rebates - Acting as Principal	18,262	-76,128	0	0	-57,866	51,916	-5,950
DISTC: District Elections							
Variance for expenditures that occurred during the 2022/23 financial year in advance of the May 2023 election, mainly on poll card postages. The annual amount set aside in the election reserve to smooth out the cost of the local elections held in May 2023 was reduced accordingly, leaving a net variance of nil after movements in earmarked reserves.	22,126					-22,126	
Total District Elections	22,126	0	0	0	22,126	-22,126	0
ELADM: Election Administration							
Purchase of a scanner for use during elections and associated adjustment to the balance of elections equipment that is accounted for within the elections earmarked reserve.	2,493					-2,493	

	Variance in Expenditure	Variance in Income	Variance in Support Services	Variance in Capital Charges	Total Variance	Associated Earmarked Reserve Variance	Net Variance
	£	£	£	£	£	£	£
Unspent grant funding remaining at the end of the financial year for the cost of implementing the government's electoral integrity programme Voter ID and Accessibility (set aside in reserves for future expenditure).	-7,481					7,483	
Total Election Administration	-4,988	0	0	0	-4,988	4,990	2
EMERG: Community Safety							
The net cost of the Chief Executive's Department was lower than the revised estimate for 2022/2023. This has in turn reduced the charge out to other service areas.			-9,801				
Total Community Safety	0	0	-9,801	0	-9,801	0	-9,801
ESTAT: Estates							
Repairs and maintenance requirements under the estates cost centre during the 2022/23 financial year exceeded the budget set aside. Around 60% of the expenditure was for works on council owned buildings that generate rental income, with most of the remaining being for responsive works on land/property where maintenance expenditure is of such an occasional nature that a separate cost centre has not been established.	2,769						
Business rates liability of a rental property following termination of the lease (re-let in 2023/24).	1,814						
Total Estates	4,584	0	0	0	4,584	0	4,584
FGSUB: Grants and Subscriptions							
Town and Parish Council claims for expenditure under the concurrent function grants scheme were lower than allowed for in the revised budget estimate.	-1,805						
Total Grants and Subscriptions	-1,805	0	0	0	-1,805	0	-1,805

	Variance in Expenditure	Variance in Income	Variance in Support Services	Variance in Capital Charges	Total Variance	Associated Earmarked Reserve Variance	Net Variance
	£	£	£	£	£	£	£
FMISC: Policy & Finance Misc.							
Transparency code new burdens grant received during the year and set aside in the equipment reserve to fund future expenditures.		-8,103				8,103	
Grant funding received to support local authorities to meet increased external audit fees as a result of the Redmond review. Set aside in earmarked reserves for the cost of future associated expenditures.		-16,117				16,117	
Higher VAT shelter income was received from Onward Homes than advised at the time of setting the revised estimate. As this income is set aside in the VAT shelter earmarked reserve there is an associated movement in earmarked reserves variance.		-4,874				4,874	
Total Policy & Finance Misc.	0	-29,094	0	0	-29,094	29,094	0
HSUPF: Household Support Fund							
Household support Fund budget variances following extension of the scheme from October 2022 through to March 2023. After accounting for additional grant funding that was received for distribution and the associated expenditures the net variance is nil.	102,307	-102,307					
Additional grant funding received following extension of the Household Support Fund to help the council with the cost of administering the scheme.		-9,000					
Total Household Support Fund	102,307	-111,307	0	0	-9,000	0	-9,000

	Variance in Expenditure	Variance in Income	Variance in Support Services	Variance in Capital Charges	Total Variance	Associated Earmarked Reserve Variance	Net Variance
	£	£	£	£	£	£	£
LANDC: Land Charges							
The annual net cost of the Chief Executive Department was lower than estimated. This has in turn reduced recharges out to other service areas, including those to this budget heading (see CEXEC).			-1,638				
Total Land Charges	0	0	-1,638	0	-1,638	0	-1,638
LICSE: Licensing							
There has been an increase in the number of businesses paying for an annual premises licences. Outturn will be built into rolling averages to inform future estimates.		-4,567					
New burdens grant received to cover additional costs incurred by local authorities in relation to the introduction of new licence checks (taxis and scrap metal).		-4,166					
New burdens grant funding received for the administrative cost of issuing temporary pavement licences.		-2,072					
The annual net cost of the Chief Executive Department was lower than estimated. This has in turn reduced recharges out to other service areas, including those to this budget heading (see CEXEC).			-5,102				
Total: Licensing	0	-10,805	-5,102	0	-15,906	0	-15,906
LUNCH: Luncheon Clubs							
Applications for grant support from luncheon clubs was lower than the budget available for the year.	-1,975						
Total Luncheon Clubs	-1,975	0	0	0	-1,975	0	-1,975

	Variance in Expenditure	Variance in Income	Variance in Support Services	Variance in Capital Charges	Total Variance	Associated Earmarked Reserve Variance	Net Variance
	£	£	£	£	£	£	£
NNDRC: National Non-Domestic Rates							
Grant funds received from the government for new business rates relief measures which has created additional costs for local authorities administering the schemes. Set aside in earmarked reserves.		-22,089				22,089	
Total National Non-Domestic Rates	0	-22,089	0	0	-22,089	22,089	0
RESOR: Resources Department							
Net underspend on employee salary, national insurance and superannuation costs. Mainly due to a £17k supplementary estimate that was approved by this Committee for the temporary employment of a HR assistant . Due to the timing of recruitment into the post the budget will now be expended during 2023/24. The underspend is largely offset by low turnover in other areas within the department.	-3,592						
Expenditure on agency staff engaged to provide support during the budget setting process during the time that a post was vacant within the accountancy section. The expenditure has been funded from underspends on salary costs from the vacant position.	3,688						
Other direct employee cost variances during the year (accrued leave and overtime payments).	3,793						

	Variance in Expenditure	Variance in Income	Variance in Support Services	Variance in Capital Charges	Total Variance	Associated Earmarked Reserve Variance	Net Variance
	£	£	£	£	£	£	£
Lower expenditure on corporate training and departmental tuition fees than allowed for within the budget. The corporate training underspend has in turn reduced the release from earmarked reserves that was available to fund an increase to the budget from original to revised estimate 2022/23.	-6,360					3,830	
The cost of the annual apprenticeship levy was higher than estimated. Outturn will be used to inform future budget estimates.	3,164						
Software costs were lower than the revised estimate following receipt of a credit against the annual licence, support and maintenance cost of the council's financial system.	-2,821						
Reduced costs within other service areas has in turn reduced the charge to the Resources Department for the year. Mainly in respect of the Council Offices and Computer services section (CLOFF/COMPR).			-16,644				
Due mainly to the variances detailed above the net cost of the Resources Department was lower than the revised estimate for 2022/2023. This has in turn reduced the charge out to other service areas.			10,261				
Total Resources Department	-2,129	0	-6,382	0	-8,512	3,830	-4,682

	Variance in Expenditure	Variance in Income	Variance in Support Services	Variance in Capital Charges	Total Variance	Associated Earmarked Reserve Variance	Net Variance
	£	£	£	£	£	£	£
Various: UK Shared Prosperity Fund							
The income variance is revenue grant that the council received from the UK Shared Prosperity Fund. The expenditure variance is revenue expenditure on consultancy services during the year. After allocation of support service costs the balance remaining has been set aside in reserves for the future cost of implementing associated core priorities as set out in the council's approved UK shared Prosperity Fund investment plan.	21,006	-69,805	9,552			39,247	
UK Shared Prosperity Fund	21,006	-69,805	9,552	0	-39,247	39,247	0
<i>Other variances</i>	-17,338	3,043	-7,654	-173	-22,122	2,932	-19,190
TOTAL	70,203	-402,858	66,666	-173	-266,162	193,101	-73,061