

RIBBLE VALLEY BOROUGH COUNCIL REPORT TO HEALTH AND HOUSING COMMITTEE

meeting date: 29 AUGUST 2024
 title: REVENUE OUTTURN 2023/24
 submitted by: DIRECTOR OF RESOURCES
 principal author: JEAN WADDINGTON

1.1 To report on the outturn for the financial year 2023/24 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 on 5 June 2024 and are now subject to audit.

2.2 Based on information from our external auditors, the audited Statement of Accounts are expected to be submitted for approval to Accounts and Audit Committee at their meeting on 20 November 2024.

3 REVENUE OUTTURN 2023/24

3.1 Shown below, by cost centre, is a comparison of the 2023/24 actual outturn with the revised estimate budget for this Committee. You will see an overall overspend of £58,033 on the net cost of services. After transfers to and from earmarked reserves, there is an overall underspend is -£56,046. This has been added to General Fund Balances.

Cost Centre	Cost Centre Name	Revised Estimate 2023/24 £	Actual 2023/24 £	Variance £	Associated Earmarked Reserves Variance £	Net Variance £
AFHOU	Affordable Rent Properties	1,240	10,600	9,360	-8,370	990
APLAC	Alma Place Unit	2,510	2,354	-156		-156
AWARM	Affordable Warmth	-12,550	-9,114	3,436	-3,436	0
BURCR	Burials & Cremations	0	1,465	1,465		1,465
CLAIR	Clean Air	4,800	4,733	-67		-67
CLAND	Contaminated Land	7,690	7,712	22		22
CLCEM	Clitheroe Cemetery	72,420	78,160	5,740	668	6,408

Cost Centre	Cost Centre Name	Revised Estimate 2023/24 £	Actual 2023/24 £	Variance £	Associated Earmarked Reserves Variance £	Net Variance £
CLDCY	Closed Churchyards	4,570	5,077	507		507
CLMKT	Clitheroe Market	-42,400	-38,079	4,321		4,321
CMGHH	Community Groups - Health & Housing	3,830	3,699	-131		-131
COMNL	Common Land	4,600	3,779	-821		-821
CTBEN	Localised Council Tax Support Admin	174,600	209,577	34,977	8,143	34,977
DOGWD	Dog Warden & Pest Control	158,080	147,178	-10,902	3,687	-9,785
ENVHT	Environmental Health Services	404,370	396,150	-8,220		-8,220
HFORU	Homes for Ukraine	-58,170	73,751	131,921	-131,921	0
HGBEN	Housing Benefits	193,610	124,300	-69,310		-69,310
HOMEE	Home Energy Conservation	7,440	7,189	-251		-251
HOMES	Homelessness Strategy	-1,760	-24,938	-23,178	-197	-23,375
HSASS	Housing Associations	9,190	8,908	-282		-282
HSTRA	Housing Strategy	52,520	50,712	-1,808		-1,808
IMPGR	Improvement Grants	103,890	92,879	-11,011		-11,011
JARMS	Joiners Arms	39,430	49,001	9,571		9,571
SHARE	Shared Ownership Rents	-300	-338	-38		-38
SUPPE	Supporting People	5,250	-12,156	-17,406	17,347	-59
WADDO	Waddow Green	0	294	294		294
NET COST OF SERVICES		1,134,860	1,192,893	58,033	-114,079	-56,046

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 below provides a comparison of the 2023/24 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 2023/24 £	Actual 2023/24 £	Variance £	Main reasons for the variations on the Movements in Earmarked Reserves
Committee Net Cost of Services	1,134,860	1,192,893	58,033	
HGBAL/H337 Equipment Reserve Where funds are set aside to fund essential specific purchases for Health and Housing service areas.	-10,540	-8,755	1,785	Funds had been budgeted to be released to meet expenditure on signage for updated/improved dog control, and for the works on installation of concrete foundation beams at Clitheroe Cemetery. The expenditure incurred was less than anticipated so unused funds remain within the reserve. Funds attributable to the Dog Warden signage are £1,117 and to the Cemetery Works £668.
HGBAL/H317 Council Tax Support Fund New Burdens Reserve	0	8,143	8,143	A grant was received to help fund the Council's administration costs in respect of the Government Council Tax Support Fund. The funding has been set aside in earmarked reserves for use in future years.
CPBAL/H330 Capital Reserve Used to fund the capital programme	8,370	2,570	-5,800	£8,370 was budgeted to be released in respect of funding capital improvements on the Clitheroe Affordable Housing Scheme. These improvements did not take place in year and therefore the funds were not required. £2,570 was received in respect of two vehicles used by the Dog Warden and Pest control Services which were sold in year, this has been set aside in the Capital Reserve.
HGBAL/H339 Housing Related Grants Reserve 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.	68,500	-49,707	-118,207	The amounts shown relate to 3 main grants. £17,149 of grant funding was set aside in earmarked reserves to be spent in future years as the budget set aside to meet expenditure around domestic abuse support to victims at Revised Estimate stage was not required in full. £131,921 was released from the Homes for Ukraine Earmarked Reserve as the grant funding received from DLUHC was significantly lower than budgeted for. This previously set aside grant funding was used to fund the Homes for Ukraine expenditure in the year. £3,436 was used from the previously set aside Affordable Warmth Earmarked Reserve to meet expenditure issuing grants to individuals under the Affordable Warmth Scheme, following a greater take up of grants than anticipated.

	Revised Estimate 2023/24 £	Actual 2023/24 £	Variance £	Main reasons for the variations on the Movements in Earmarked Reserves
FNBAL/H369 Pensions Triennial Revaluation Reserve	2,500	2,500	0	No variance experienced on this earmarked reserve
Committee Net Cost of Services After Movements in Earmarked Reserves	1,203,690	1,147,644	-56,046	

5 MAIN VARIATIONS 2023/24

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 £
CTBEN Localised CT Support Admin	Policy & Finance Committee agreed a scheme where £45 would be allocated to each household in receipt of Local Council Tax Support where council tax liability is not nil. It was anticipated that the costs of the scheme in respect of this would fall on the Collection Fund rather than under this committee, however guidance issued at the year-end has shown that costs should be charged to the general fund, and hence show under this service offset by the funding.	34,977
DOGWD Dog Warden & Pest Control	There were lower charges from the grounds maintenance service due to lower vehicle running costs under the grounds maintenance service.	-9,785
HGBEN Housing Benefits	More Housing Benefit subsidy grant was received than budgeted for, and income from recovery of rent allowance overpayments was £46,940 higher than budgeted for due to a single large overpayment identified via a DWP state pension adjustment.	-69,310
HOMES Homelessness Strategy	An increase of budget at revised estimate stage, lower demand from Ukrainian guests for housing grants, additional grant income from DLUHC over that budgeted for, and additional income from dwelling rents all contributed to this variance.	-23,375
IMPGR Improvement Grants	Higher DFGs admin charge income than budgeted for was achieved due to higher numbers and values of schemes completed in year than estimated.	-11,011

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 overspend of £58,033 on the net cost of services. After transfers to and from earmarked reserves there is an overall net underspend of -£56,046.

HEAD OF FINANCIAL SERVICES

DIRECTOR OF RESOURCES

HH9-24/JW/AC
16 August 2024

BACKGROUND PAPERS – None.
For further information please ask for Jean Waddington.

HEALTH AND HOUSING COMMITTEE – REVENUE OUTTURN 2023/24 VARIANCES

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
AFHOU: Affordable Housing						
Use of Commuted Sum - S106 monies earmarked for renovation works at an Affordable Housing property (Peel Street). These capital works were unable to take place in 2023/24 due to the property being occupied but are due to take place in 2024/25 when the current temporary residents leave. Therefore, there was no requirement to transfer in commuted sum monies and then transfer these monies to the capital reserve at year end as no capital expenditure took place.	0	8,370	0	8,370	-8,370	0
Repairs & Maintenance – Increase in the works administration service costs charged as an accounting adjustment at year end due to the under recovery of service oncosts in year. This was due to the volume of work carried out by the team on capital schemes, which cannot attract oncosts (£1,166).	1,034	0	0	1,034	0	1,034
Total Affordable Housing	1,034	8,370	0	9,404	-8,370	1,034
AWARM: Affordable Warmth						
Grants to Individuals - There was a greater take up than budgeted for on these grants during the year, and this additional expenditure was met from amounts previously set aside in the Affordable Warmth Earmarked Reserve.	3,444	0	0	3,444	-3,436	8
Total Affordable Warmth	3,444	0	0	3,444	-3,436	8

HEALTH AND HOUSING COMMITTEE – REVENUE OUTTURN 2023/24 VARIANCES

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
BURCR: Burials and Cremations						
Funeral – Expense incurred due to the Local Authority responsibility to arrange a burial/cremation where relatives cannot be traced or are unable to meet expenses. No budget is set for this type of expenditure.	1,465	0	0	1,465	0	1,465
Total Burials and Cremations	1,465	0	0	1,465	0	1,465
CLCEM: Clitheroe Cemetery						
Repair & Maintenance – Increase in the works administration service costs charged as an accounting adjustment at year end due to the under recovery of service oncosts in year. This was due to the volume of work carried out by the team on capital schemes, which cannot attract oncosts £1,181.	1,058	0	0	1,058	0	1,058
Emergency Tree Work – less emergency tree work required than anticipated during the year in this responsive budget area.	-1,681	0	0	-1,681	0	-1,681
Metered Water Supplies – lower usage billed for in year than budgeted for.	-1,340	0	0	-1,340	0	-1,340
Asset Valuation Fees – Due to the continued rental of the cemetery lodge, a formal valuation was obtained to assess rent levels. This was decided upon after the budget was approved.	1,250	0	0	1,250	0	1,250
Grounds Maintenance – Lower charge from grounds maintenance service due to lower costs on that service, largely in respect of vehicle running costs.	-11,680	0	0	-11,680	0	-11,680
Interment Fees – Lower than anticipated income achieved in this demand-led service area.	0	11,396	0	11,396	0	11,396
Exclusive Burial Rights – Lower than anticipated income in this demand-led service area.	0	4,198	0	4,198	0	4,198

HEALTH AND HOUSING COMMITTEE – REVENUE OUTTURN 2023/24 VARIANCES

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
Exclusive Woodland Burial Rights – decreased income in this demand-led fluctuating service area.	0	2,648	0	2,648	0	2,648
Support Services - Lower than budgeted for support services recharges due to reductions in net expenditure in the Chief Executive's Department.	0	0	-595	-595	0	-595
Total Clitheroe Cemetery	-12,393	18,242	-595	5,254	0	5,254
CLMKT: Clitheroe Market						
Wages – Fewer market superintendent cover hours required within the year than budgeted for.	-1,158	0	0	-1,158	0	-1,158
Repairs and Maintenance – Increase in the works administration service costs charged as an accounting adjustment at year end due to the under recovery of service oncosts in year. This was due to the volume of work carried out by the team on capital schemes, which cannot attract oncosts (£4,325). Additional responsive hours were required for non budgeted necessary repairs to cabin doors and roofs. An underspend on Publicity was intended to cover some of these additional items.	8,988	0	0	8,988	0	8,988
Electricity – higher electricity costs billed for in year than budgeted for. £1,180 spent on vacant cabins 17/18 and cabins 22/23.	1,552	0	0	1,552	0	1,552
Publicity - less spend in year than anticipated. The underspend was intended to cover some of the reactive Repairs and Maintenance works not in the budget.	-1,893	0	0	-1,893	0	-1,893

HEALTH AND HOUSING COMMITTEE – REVENUE OUTTURN 2023/24 VARIANCES

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
CCTV Use of Market Office Building – actual costs recharged to CCTV Office were higher than budgeted for mainly due to higher electricity and cleaning costs in year.	-1,254	0	0	-1,254	0	-1,254
Market Café – 18 months of income recorded in 2023/24. This has been done intentionally to bring the processing of invoices in line with that of other tenants. There will be a return to recording twelve months amount in 2024/25, now that this is aligned.	0	-6,940	0	-6,940	0	-6,940
Cabins income - higher level of cabin void periods in the year than budgeted for.	0	2,449	0	2,449	0	2,449
Stall and Pitches income – lower demand for stall and pitches than budgeted for in this demand led service area.	0	2,690	0	2,690	0	2,690
Support Services - Lower than budgeted for support services recharges due to reductions in net expenditure in the Chief Executive's Department.	0	0	-740	-740	0	-740
Total Clitheroe Market	6,235	-1,801	-740	3,694	0	3,694
CTBEN: Localised Council Tax Support Admin						
Scanning & Microfilming – Scanning of local council tax support documents usually takes place every year after completion of the annual Housing Benefits subsidy audit. The Housing Benefits subsidy audit was not completed before the end of March 2024 this year, so there was no scanning of documents in-year.	-1,000	0	0	-1,000	0	-1,000
Government Council Tax Support Fund – Policy and Finance Committee agreed a scheme where £45 would be allocated to each household in receipt of Local Council Tax	50,186	0	0	50,186	0	50,186

HEALTH AND HOUSING COMMITTEE – REVENUE OUTTURN 2023/24 VARIANCES

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
Support where council tax liability is not nil. It was anticipated that the costs of the scheme in respect of this would fall on the Collection Fund rather than under this Committee, however guidance issued at the year-end has shown that the costs should be charged to the general fund, and hence show under this service offset by the funding.						
Support Services- Lower than budgeted for support services recharges due to reductions in net expenditure in the Resources Department.	0	0	-2,490	-2,490	0	-2,490
Overpayments of Council Tax Benefits income - 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. No budget was set for this ad-hoc income area but £7,397 was recovered from such overpayments in year.	0	-7,397	0	-7,397	0	-7,397
Council Tax Support Fund – This variance on the funding received in respect of the Government Council Tax Support Fund reflects that the full level of funding was not needed in year, with the balance of £5,314 having been moved to the 2024/25 financial year as a receipt in advance.	0	5,314	0	5,314	0	5,314
New Burdens Council Tax Support Scheme – Shown here is grant funding retained by the council towards the administration costs of the Government Council Tax Support Fund. This funding has been set aside in earmarked reserves for use in future years.	0	-8,143	0	-8,143	8,143	0
Total Localised Council Tax Support Admin	49,186	-10,226	-2,490	36,470	8,143	44,613

HEALTH AND HOUSING COMMITTEE – REVENUE OUTTURN 2023/24 VARIANCES

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
DOGWD: Dog Warden & Pest Control						
Grounds Maintenance – Lower charge from grounds maintenance service due to lower costs on that service, largely in respect of vehicle running costs.	-5,753	0	0	-5,753	0	-5,753
Support Services - Lower than budgeted for support services recharges due to reductions in net expenditure in the Chief Executive's Department.	0	0	-1,624	-1,624	0	-1,624
Sale of Equipment/Materials – one off income from sale of Dog Warden and Pest Control vans that were replaced by new vehicles in the year. This income, less commission costs, has been transferred to the capital reserve to help fund future purchase of vehicles.	0	-2,700	0	-2,700	2,570	-130
Total Dog Warden & Pest Control	-5,753	-2,700	-1,624	-10,077	2,570	-7,507
ENVHT: Environmental Health Services						
Consultants – Additional costs in respect of the engagement of consultants to cover staff vacancies. An associated underspend will be seen on the Chief Executive's Department cost centre under Policy and Finance Committee.	1,927	0	0	1,927	0	1,927
Support Services – Lower than budgeted for support services recharges due to reductions in net expenditure in the Chief Executive's Department.	0	0	-5,973	-5,973	0	0

HEALTH AND HOUSING COMMITTEE – REVENUE OUTTURN 2023/24 VARIANCES

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
Vet Inspection Fees – This is a demand led area with no income due to no requirement for these inspections in year.	0	1,000	0	1,000	0	1,000
Houses of Multiple Occupation Licences – More income than budgeted for in this demand led area.	0	-1492	0	-1,492	0	-1,492
Total Environmental Health Services	1,927	-492	-5,973	-4,538	0	-4,538
HFORU: Homes For Ukraine						
Purchases – Increased spend due to the payment of annual swimming passes renewals for Ukrainian guests.	5,072	0	0	5,072	0	5,072
Homes For Ukraine Housing Grant payments – Lower demand in-year than anticipated for housing grants which help support Ukrainians moving from guest accommodation with sponsors to their own accommodation when appropriate.	-13,330	0	0	-13,330	0	-13,330
Homes For Ukraine Housing and Community Integration Grant Funding – Actual Homes for Ukraine Housing and Community Integration grant funding received from DLUHC in-year was lower than previously budgeted for, because the number of new Ukrainian guests arriving in-year was significantly lower than initially anticipated. This reduction means that Homes for Ukraine Community Integration and Housing grant funding previously set aside in earmarked reserves was used to fund the Homes for Ukraine expenditure in-year.	0	141,000	0	141,000	-131,921	9,079
Total Homes for Ukraine	-8,258	141,000	0	132,742	-131,921	821

HEALTH AND HOUSING COMMITTEE – REVENUE OUTTURN 2023/24 VARIANCES

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
HGBEN: Housing Benefits						
<p>Rent Allowance payments - Rent allowance payments were higher than budgeted for, after adjusting for recovery of rent allowance overpayments and non-cash transactions in-year, for two reasons. Rent allowance payments in-year were £90,740 higher than budgeted for, because the actual reduction in rent allowance claimants (and associated payments) resulting from Universal Credit migration in-year was less than anticipated at revised estimate budget stage. Offset against this, income from recovery of rent allowance overpayments was £46,940 higher than budgeted for, mainly due to one large overpayment identified via a DWP state pension adjustment.</p> <p>Rent Allowance Grant income - More Housing Benefits subsidy grant was received than budgeted for. This broadly reflects the increased rent allowance payments made in-year (see above), before adjusting for recovery of rent allowance overpayments and non-cash transactions.</p> <p>Therefore, overall net expenditure on rent allowances was £64,318 lower than budgeted for.</p>	43,800	-108,118	0	-64,318	0	-64,318
<p>Rent Rebate payments - More Rent Rebates paid out, due to higher Rent Rebate related occupancy at the Council's homelessness units than budgeted for.</p> <p>Rent Rebate Grant and Homelessness Prevention Grant income - More Housing Benefits Subsidy Grant (-£4,451) and Homelessness Prevention Grant (-£1,293) was received than budgeted for. This broadly reflects the increased rent rebate payments made in-year (see above). Therefore, overall net expenditure on rent rebates was £875 higher than budgeted for.</p>	6,619	-5,744	0	875	0	875

HEALTH AND HOUSING COMMITTEE – REVENUE OUTTURN 2023/24 VARIANCES

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
Non-Recurring Purchases – An unbudgeted payment for benefits system IT updates requested by and funded by the DWP in-year.	13,740		0	-2	0	-2
DWP – LA Data Sharing IT Funding – Unbudgeted income received from the DWP to fund the payment for benefits system IT updates requested by the DWP (see above).		-13,742				
Scanning and Microfilming – Scanning of housing benefits documents usually takes place every year after completion of the annual Housing Benefits subsidy audit. The Housing Benefits subsidy audit was not completed before the end of March 2024 this year, so there was no scanning of documents in-year.	-1,000	0	0	-1,000	0	-1,000
Support Services – Lower than budgeted support services recharges due to reductions in net expenditure in the Resources department.	0	0	-3,159	-3,159	0	-3,159
Total Housing Benefits	63,159	-127,604	-3,159	-67,604	0	-67,604
HOMES: Homelessness Strategy						

HEALTH AND HOUSING COMMITTEE – REVENUE OUTTURN 2023/24 VARIANCES

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
Homelessness Temporary Accommodation – The budget was increased substantially at the revised estimate to reflect increased costs in this area in the first part of the financial year. Spend to the end of the year was lower than allowed for within the revised budget. This reflects that costs can fluctuate in year within this service area.	-6,924	0	0	-6,924	0	-6,924
Homes For Ukraine Homelessness Prevention Grants – Lower demand in-year than anticipated for housing grants which help support Ukrainians moving from guest accommodation with sponsors to their own accommodation when appropriate.	-5,320	0	0	-5,320	0	-5,320
Support Services – Lower than budgeted support services recharges due to reductions in net expenditure in the Economic Development and Planning Department.	-2,600	0	0	-2,600	0	-2,600
MHCLG – Homelessness Prevention Grant – additional grant income received from DLUHC when compared to the amount budgeted for.	0	-2,401	0	-2,401	0	-2,401
Former Tenant Arrears and Dwelling Rents – The annual budget reflects income from one permanent temporary accommodation property. Due to high demand for temporary accommodation the Council used an additional property in year and rent above that budgeted for was received in respect of this additional property.	0	-5,903	0	-5,903	0	-5,903
Total Homelessness Strategy	-14,844	-8,304	0	-23,148	0	-23,148
HSTRA: Housing Strategy						

HEALTH AND HOUSING COMMITTEE – REVENUE OUTTURN 2023/24 VARIANCES

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
Support Services – Lower than budgeted for support services recharges, particularly in the Economic Development and Planning Department.	0	0	-1,756	-1,756	0	-1,756
Total Housing Strategy	0	0	-1,756	-1,756	0	-1,756
IMPGR: Improvement Grants						
Support Services – Lower than budgeted for support services recharges, particularly in the Economic Development and Planning Department, due to reductions in net expenditure in that department.	0	0	-2,826	-2,826	0	-2,826
Admin Charge Disabled Facilities Grants (DFGs) and Improvement Grants – Higher DFGs Admin charge income (-£10,742) due to higher numbers and values of grant schemes completed in year than estimated. This is offset by lower Landlord Tenant Grants Admin charge income (£2,220) due to lower numbers and values of grant schemes completed in year.	0	-8,522	0	-8,522	0	-8,522
Total Improvement Grants	0	-8,522	-2,826	-11,348	0	-11,348
JARMS: Joiners Arms						
Repairs & Maintenance – Buildings - Increase in the works administration service costs charged as an accounting adjustment at year end due to the under recovery of service oncosts in year. This was due to the volume of work carried out by the team on capital schemes, which cannot attract oncosts (£6,395).	6,702	0	0	6,702	0	6,702
Purchase of Equipment & Materials – a lower requirement for replacement furniture and equipment than anticipated at revised estimate budget.	-1,213	0	0	-1,213	0	-1,213

HEALTH AND HOUSING COMMITTEE – REVENUE OUTTURN 2023/24 VARIANCES

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
Dwelling Rents and Refunds to Former Tenants – Lower income due to lower occupancy of units in 2023/24 at the homelessness unit than budgeted for. In addition, as part of this, there were a higher number of rent refunds payable to former tenants in year than budgeted for.	1,274	4,418	0	5,692	0	5,692
Support Services – Lower than budgeted for support services recharges, particularly in the Economic Development and Planning Department, due to reductions in net expenditure in that department.	0	0	-435	-435	0	-435
Total Joiners Arms	6,763	4,418	-435	10,746	0	10,746
SUPPE: Supporting People						
Non-Recurring Purchases of Equipment and Other Contract Payments - This budget of -£21,290 was made available at Revised Estimate to meet any eligible additional expenditure around domestic abuse support to victims. The only additional expenditure incurred in year was a payment of £4,500 to HARV for providing domestic violence support in the Council's homelessness accommodation. Unspent grant funded budget was set aside in an earmarked reserve at year end to fund any eligible expenditure in future years.	-16,790	0	0	-16,790	16,790	0

HEALTH AND HOUSING COMMITTEE – REVENUE OUTTURN 2023/24 VARIANCES

	Variance in Expenditure £	Variance in Income £	Variance in Support Services £	Total Variance £	Associated Earmarked Reserves Variance £	Net Variance £
Support Services – Lower than budgeted for support services recharges, particularly in the Economic Development and Planning Department. Unspent grant funded budget was set aside in an earmarked reserve at year end to fund any eligible expenditure in future years.	0	0	-559	-559	557	-2
Total Supporting People	-16,790	0	-559	-17,349	17,347	-2
Subtotal	75,175	12,381	-20,157	67,399	-115,667	-48,268
Other variances	-1,615	-3,546	-4,205	-9,366	1,588	-7,778
Total Variances for Health and Housing Committee	73,560	8,835	-24,362	58,033	-114,079	-56,046