

RIBBLE VALLEY BOROUGH COUNCIL REPORT TO HEALTH AND HOUSING COMMITTEE

meeting date: 24 OCTOBER 2024
 title: REVENUE MONITORING 2024/25
 submitted by: DIRECTOR OF RESOURCES
 principal author: JEAN WADDINGTON

1 PURPOSE

1.1 To report on the progress of the 2024/25 revenue budget as at the end of September 2024.

1.2 Relevance to the Council's ambitions and priorities:

- Community Objectives – none identified.
- Corporate Priorities - to continue to be a well-managed council providing efficient services based on identified customer need.
- Other Considerations – none identified.

2 REVENUE MONITORING 2024/25

2.1 Shown below, by cost centre, is a comparison between actual expenditure and the original estimate budget for the period to the end of September 2024. You will see an overall underspend of £60,878 on the net cost of services, or an underspend of £110,341 after allowing for transfers to and from earmarked reserves. Please note that underspends and additional income are denoted by figures with a minus symbol.

Cost Centre	Cost Centre Name	Net Budget for the full year £	Net Budget to Sept 2024 £	Actual including commitments Sept 2024 £	Variance £	
AFHOU	Affordable Rent Properties	8,040	-5,460	-3,909	1,551	G
APLAC	16 Alma Place Clitheroe	2,120	-864	1,128	1,992	G
AWARM	Affordable Warmth	46,480	23,248	8,007	-15,242	R
CLAIR	Clean Air	4,730	408	522	114	G
CLAND	Contaminated Land	10,640	0	0	0	G
CLCEM	Clitheroe Cemetery	60,880	-4,535	4,035	8,570	R
CLDCY	Closed Churchyards	4,540	3,594	5,086	1,492	G
CLMKT	Clitheroe Market	-34,590	-123,110	-123,238	-128	G
CMGHH	Community Groups - Health & Housing	3,920	0	0	0	G
COMNL	Common Land	5,200	402	300	-102	G

Cost Centre	Cost Centre Name	Net Budget for the full year £	Net Budget to Sept 2024 £	Actual including commitments Sept 2024 £	Variance £	
CTBEN	Localised Council Tax Support Admin	257,460	17,538	10,103	-7,435	R
DOGWD	Dog Warden & Pest Control	163,990	7,210	268	-6,942	R
ENVHT	Environmental Health Services	474,700	-13,434	-15,757	-2,323	A
HFORU	Homes for Ukraine	9,470	0	70,207	70,207	R
HGBEN	Housing Benefits	229,840	259,370	209,619	-49,751	R
HOMEE	Home Energy Conservation	7,410	0	0	0	G
HOMES	Homelessness Strategy	54,840	-36,970	-102,735	-65,765	R
HSASS	Housing Associations	8,880	0	0	0	G
HSTRA	Housing Strategy	53,580	6,490	8,145	1,655	G
IMPGR	Improvement Grants	109,580	-18,262	-15,968	2,294	A
JARMS	Joiners Arms	50,620	5,155	2,059	-1,930	G
SHARE	Shared Ownership Rents	-470	-1,560	-1,567	-7	G
SUPPE	Supporting People	18,590	2,550	4,746	2,196	A
WADDO	1 Waddow Green Clitheroe	0	0	-1,914	-1,914	G
WBROW	31 Wellbrow Drive Longridge	0	0	589	589	G
Total Health and Housing Committee		1,550,450	121,770	59,726	-60,878	
Transfers to/(from) Earmarked Reserves						
Equipment Reserve - Joiners Arms		-500	0	0		
Government Grants - Affordable Warmth		-46,480	-23,248	-8,007	5,241	
Government Grants - Homes for Ukraine		-9,470	0	-70,207	-70,207	
Government Grants - Supporting People		-12,860	-2,550	-4,746	-2,196	
Repossession Prevention Fund Reserve		0	0	7,699	7,699	
Pensions Triennial Revaluation Reserve						
Total after transfers to/(from) Earmarked Reserves		1,481,140	95,972	-15,535	-110,341	

Key to Variance shading	
Variance of £5,000 or more (Red)	R
Variance between £2,000 and £4,999 (Amber)	A
Variance less than £2,000 (Green)	G

2.2 The red variances highlight specific areas of high concern, for which budget holders are required to have an action plan. Amber variances are potential areas of high concern and green variances are areas which currently do not present any significant concern.

2.3 The main variances between budget and actuals on individual budget codes within cost centres have also been highlighted and explained, as follows:

- Red budget code variances (£5,000 or more) are shown with the budget holder's comments and agreed actions in Annex 1.
- Amber budget code variances (£2,000 to £4,999) are shown with the budget holder's comments in Annex 2.

2.4 Outlined below are the main variances to the end of September 2024 that are unlikely to be rectified by the end of the financial year:

- **Affordable Warmth (-£15,242):** There is a lack of take up of this grant, possibly due to the very low income cap that is applied to these grants. The scheme has been promoted again recently but it is unlikely all the resources will be used by year end.
- **Clitheroe Cemetery (£8,570):** There has been lower than expected income due to lower demand for burials. The service area is demand led and will continue to be monitored.
- **Localised Council Tax Support Admin/Admin Grant (-£7,435):** Local Council Tax Support Administration funding received from DLUHC for 2024/25 is higher than budgeted for. The Council was not notified of the yearly funding level until after the original estimate budget was set. Any funds that are unused will need to be repaid to DLUHC.

3 CONCLUSION

3.1 The comparison between actual expenditure and the original estimate budget for this Committee for the period to the end of September 2024 shows an underspend of £60,878 or £110,341 after allowing for transfers to and from earmarked reserves.

SENIOR ACCOUNTANT

DIRECTOR OF RESOURCES

HH11-24/JW/AC
10 October 2024

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

Health and Housing Committee Revenue Monitoring – Red Variances

Ledger Code	Ledger Code Name	Budget for the Full Year	Budget to the end of the period	Actual including commitments to the end of the period	Variance	Reason for Variance	Action Plan as agreed between the Budget Holder and Accountant
AWARM/4676	Affordable Warmth/Grants to Individuals	46,480	23,248	8,007	-15,242	Not as much expense as expected in this quarter, though a greater take up in colder months is expected following re promotion of these grants. A particularly low income cap also contributes to a low take up. Unspent resources are set aside in earmarked reserves at year end.	The position will continue to be monitored. Currently unspent resources are set aside in earmarked reserves at year end, though there is the possibility that LCC will now clawback any unspent monies
CLCEM/5056	Clitheroe Cemetery/Grounds Maintenance	87,820	39,004	30,957	-8,047	There have been lower than expected charges from the grounds maintenance staff in the year to date. Costs are expected to increase in the latter part of the financial year as seasonal tasks are undertaken.	Costs will be monitored and reviewed at Revised Estimate stage.
clcem/8447u	Clitheroe Cemetery/Exclusive Burial Rights	-30,130	-15,070	-6,240	8,830	Decreased income to date in this demand led service area.	Income will continue to be monitored, and the situation reviewed at Revised Estimate stage.

Health and Housing Committee Revenue Monitoring – Red Variances

Ledger Code	Ledger Code Name	Budget for the Full Year	Budget to the end of the period	Actual including commitments to the end of the period	Variance	Reason for Variance	Action Plan as agreed between the Budget Holder and Accountant
CLMKT/8825n	Clitheroe Market/Stalls	-24,180	-13,328	-6,972	6,357	Income is demand led and there has been a reduction in uptake for stalls in this financial year.	The requirements of traders for the different options at the market will be monitored and reviewed throughout the year and considered when the Revised Budget is set.
CLMKT/8826n	Clitheroe Market/Pitches & Other	-9,690	-6,420	-12,976	-6,556	Income is demand led and there has been an increase in traders requiring pitches in this financial year.	
CTBEN/8745z	Localised Council Tax Support Admin/Council Tax Support Fund	0	0	-5,317	-5,317	Balance of DLUHC Local Council Tax Support funding to be used in 2024/25 or returned.	Any unused funds will be repaid to DLUHC.
ENVHT/3081	Environmental Health Services/Water Samples	17,720	8,874	3,056	-5,818	Costs are incurred from submitting samples to the lab for testing but due to a shortage of staff, fewer samples have been submitted. However, the department has recently appointed an Environmental Health Technician to undertake private water supply risk assessing and sampling and some sampling is now being undertaken so costs are expected to increase.	Costs will be monitored and reviewed at Revised Estimate stage.

Health and Housing Committee Revenue Monitoring – Red Variances

Ledger Code	Ledger Code Name	Budget for the Full Year	Budget to the end of the period	Actual including commitments to the end of the period	Variance	Reason for Variance	Action Plan as agreed between the Budget Holder and Accountant
ENVHT/3085	Environmental Health Ser/Consultants	0	0	5,600	5,600	Contractors were recently appointed to cover the statutory roles of Lead Food Officer and Animal Licencing Officer.	The costs on this code are offset by income generated by the inspections carried out by the contractor.
ENVHT/8417u	Environmental Health Ser/Private Water Samples	-28,440	-14,224	-3,594	10,630	Income from charging for private water sampling has been less than expected due to staff capacity to undertake this task. However, the department has recently appointed an Environmental Health Technician to undertake private water supply risk assessing and sampling and some sampling is now being undertaken so income is expected to increase.	Income will continue to be monitored, and the situation reviewed at Revised Estimate stage.
ENVHT/8711z	Environmental Health Services/DEFRA - Air Quality New Burden Grant	0	0	-11,710	-11,710	Grant received that was not confirmed at the time the Original Budget was set.	A budget will be brought in for this at Revised Estimate. The grant is intended to provide support to Local Authorities by contributing to reductions in air pollutant emissions etc. Any unspent monies will be set aside in an earmarked reserve.

Health and Housing Committee Revenue Monitoring – Red Variances

Ledger Code	Ledger Code Name	Budget for the Full Year	Budget to the end of the period	Actual including commitments to the end of the period	Variance	Reason for Variance	Action Plan as agreed between the Budget Holder and Accountant
HFORU/0100	Homes for Ukraine/Salaries	0	0	12,351	12,351	No budget was set for this Ledger Code at Original Estimate stage as the post was on a fixed term engagement at that time. Any expenditure incurred will be funded from grant monies that have been set aside in a specific reserve. This expenditure represents the salary cost of the scheme coordinator.	A budget will be brought in for this at Revised Estimate.
HFORU/8493z	Homes for Ukraine/LCC - Ukrainian Housing Funding	0	0	-7,374	-7,374	No budget was set for this Ledger Code at Original Estimate stage. A reconciliation of what was owed between LCC and RVBC is reflected in the actual for the period.	A budget will be brought in for this at Revised Estimate.
HFORU/8552z	Homes for Ukraine/LCC - Ukrainian Community Integration Funding	0	0	-5,250	-5,250	No budget was set for this Ledger Code at Original Estimate stage. A reconciliation of what was owed between LCC and RVBC is reflected in the actual for the period.	A budget will be brought in for this at Revised Estimate.

Health and Housing Committee Revenue Monitoring – Red Variances

Ledger Code	Ledger Code Name	Budget for the Full Year	Budget to the end of the period	Actual including commitments to the end of the period	Variance	Reason for Variance	Action Plan as agreed between the Budget Holder and Accountant
HFORU/8600z	Homes for Ukraine/LCC - Ukrainian Sponsor Grant Funding	0	0	66,746	66,746	No budget was set for this Ledger Code at Original Estimate stage but any expenditure incurred will be funded from grant monies that have been set aside in a specific reserve. A reconciliation of what was owed between LCC and RVBC is reflected in the actual for the period.	A budget will be brought in for this at Revised Estimate.
HGBEN/4652	Housing Benefits/Rent Allowance Payments	5,430,030	3,016,380	3,034,437	18,057	Rent Allowance payments are higher than budgeted for the year to date, after adjusting for the recovery of benefits overpayments and non-cash transactions. Any higher Rent Allowance payments for the year as a whole will be reflected in more Rent Allowance subsidy grant income received at year-end from the DWP as payments for the full year are broadly funded by subsidy.	The budget for the individual elements shown here will be adjusted at the Revised Estimate to reflect the latest full-year estimate for Rent Payments.
HGBEN/8002z	Housing Benefits/Rent Allowances Grant	-5,391,230	-2,696,692	-2,764,200	-67,508		
HGBEN/8007z	Housing Benefits/HRA Rent Rebate Grant	-48,860	-24,438	-17,808	6,630		
HGBEN/8814z	Housing Benefits/Recovery of Rent Allowance Payments	-41,720	23,697	16,442	-7,255		

Health and Housing Committee Revenue Monitoring – Red Variances

Ledger Code	Ledger Code Name	Budget for the Full Year	Budget to the end of the period	Actual including commitments to the end of the period	Variance	Reason for Variance	Action Plan as agreed between the Budget Holder and Accountant
HOMES/8090z	Homelessness Strategy/DCLG Homelessness Grant	0	0	-62,812	-62,812	Additional 'top up' grant for homelessness not in original budget, as not anticipated/confirmed at the time of setting the budgets.	A budget will be brought in for this at Revised Estimate. The funding may be used to support a new post.
HOMES/8605z	Homelessness Strategy/Other Income	0	0	-7,699	-7,699	This income was not in the original budget and is from the repayment of loans issued from the Repossession Prevention Fund.	Monies for the original loan are taken from Earmarked Reserves and repayments are recycled back to the reserve for use in issuing new loans in the future.

Health and Housing Committee Revenue Monitoring – Amber Variances

Ledger Code	Ledger Code Name	Budget for the Full Year	Budget to the end of the period	Actual including commitments to the end of the period	Variance	Reason for Variance
CLCEM/2402	Clitheroe Cemetery/Repair & Maintenance - Buildings	3,590	1,796	4,737	2,941	The overspend relates to necessary repair and maintenance works for the buildings at Clitheroe Cemetery. An electrical mains upgrade to the cemetery lodge has been an unusual expense this quarter.
CLCEM/8747u	Clitheroe Cemetery/Exclusive Woodland Buria	-15,670	-7,840	-3,761	4,079	Less income generated to date due to reduction in interments; the service area is demand-led.
CLMKT/2402	Clitheroe Market/Repair & Maintenance - Buildings	9,400	5,848	9,627	3,779	The overspend relates to necessary repair and maintenance works for the units and area of Clitheroe Market. There has been spending this quarter on removing flags and putting down tarmac.
DOGWD/5056	Dog Warden & Pest Control/Grounds Maintenance	30,460	15,232	11,645	-3,587	There have been lower costs than anticipated from the grounds maintenance service as the service itself has incurred lower costs.
DOGWD/8991z	Dog Warden & Pest Control/XL Bully Abandonments S31 Grant	0	0	-2,436	-2,436	This grant was received after the original budget was set and will be brought in at Revised Estimate stage.

Health and Housing Committee Revenue Monitoring – Amber Variances

Ledger Code	Ledger Code Name	Budget for the Full Year	Budget to the end of the period	Actual including commitments to the end of the period	Variance	Reason for Variance
ENVHT/3288	Environmental Health Ser/House Clearances	0	0	2,700	2,700	This cost is due to 'works in default' being undertaken by the Council for breach of a legal notice. The costs of the works will be placed as a land charge on the affected property.
ENVHT/8430u	Environmental Health Services/Street Trading Licence	-9,880	-4,942	-2,691	2,251	Street trading is demand led and some traders have chosen not to renew their licences as yet in this financial year.
ENVHT/8685u	Environmental Health Ser/Houses of Multiple Occup	-780	-780	-2,914	-2,134	There has been greater than anticipated income in this demand led service area. Additional income has resulted from the renewal of some HMO licences, which occurs every five years.
SUPPE/3079	Supporting People/Other Contract Payments	0	0	2,250	2,250	There was no budget set for this expense, concerned with support to victims of domestic abuse. Any expenses are covered by amounts set aside in earmarked reserves.
WADDO/8802u	1 Waddow Green Clitheroe/Dwelling Rents	0	0	-2,680	-2,680	No budget set at original estimate as this is a new temporary housing property recently acquired by RVBC. To be reviewed at Revised Estimate Stage.