

# RIBBLE VALLEY BOROUGH COUNCIL

## REPORT TO HEALTH AND HOUSING COMMITTEE

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meeting date: 16 JANUARY 2025  
title: ORIGINAL REVENUE BUDGET 2025/26  
submitted by: DIRECTOR OF RESOURCES & DEPUTY CHIEF EXECUTIVE  
principal author: JEAN WADDINGTON

### 1 PURPOSE

- 1.1 To agree the draft revenue budget for 2025/26, for consideration at Special Policy and Finance Committee.

### 2 BACKGROUND - COUNCIL'S OVERALL FINANCIAL POSITION

#### **3 Year Budget Forecast**

- 2.1 The Council's three-year budget forecast was presented to Policy and Finance Committee in September. The forecast predicted the following;
- 2.2 Our forecast in September estimated a budget surplus of £307k in 2025/26 followed by budget gaps of £52k in 2026/27 and £214k in 2027/28, after allowing for the use of general fund balances.

#### **Changes since the September forecast**

- 2.3 The Government's Policy Statement on Local Government Finance was published on 28 November 2024. They announced that district councils would receive a Core Spending Power next year of at least the same as 2024/25 in cash terms after assuming that councils would increase their council tax by the maximum amount. This will be achieved by introducing a Funding Floor grant, payable where required. Crucially, they also stated that reforms to Local Government Finance would take place over the next twelve months and apply to the 2026/27 Settlement onwards.

#### **Provisional Local Government Finance Settlement**

- 2.4 The Provisional Local Government Finance Settlement was published on Wednesday 18 December 2024. This sets out the detailed figures for all councils in terms of the government funding they will receive (subject to consultation) in 2025/26.
- 2.5 They also announced:
- New Homes Bonus Allocations will continue for one year only
  - Rural Services Delivery Grant will no longer continue in 2025/26
  - Revenue support grant (RSG) will increase in line with CPI with no negative RSG
  - Business Rates will not be reset for next year but will be reformed thereafter
  - Business Rate Pools have been confirmed for 2025/26
  - A council tax referendum principle of up to 3% or £5 for district councils

2.6 Ribble Valley's provisional settlement is as follows:

Funding	2024/25	2025/26 Assumption in Budget Forecast	2025/26 Provisional Settlement	Movement from Assumption in Budget Forecast
	£m	£m	£m	£m
<b>Settlement Funding Assessment</b>	<b>1.508544</b>	<b>1.546258</b>	<b>1.539064</b>	<b>-0.007194</b>
<i>consists of:</i>				
Business Rate Baseline Funding Level	1.456737	1.493155	1.470412	-0.022743
Revenue Support Grant	0.051807	0.053102	0.068652	0.015550
Compensation for underindexation of the multiplier	0.294109	0.294109	0.309715	0.015606
Council Tax	4.322041	4.518478	4.529611	0.011133
New Homes Bonus	0.665149	0.650000	0.547320	-0.102680
Rural Services Delivery Grant	0.146559	0.146559	0.000000	-0.146559
Services Grant	0.009456	0.000000	0.000000	0.000000
Domestic Abuse/Safe Accom	0.035856	0.000000	0.036339	0.036339
One-off Funding Guarantee/Funding Floor Grant	0.745029	0.749184	0.781159	0.031975
Grants Rolled in	0.015982	0.000000	0.000000	0.000000
<b>Total</b>	<b>7.742725</b>	<b>7.904587</b>	<b>7.743208</b>	<b>-0.161379</b>

2.7 Ribble Valley's Core Spending Power is set to freeze. It is important to note this is after assuming we increase our band D council tax charge by the maximum possible amount ie 3%. The overall average nationally is a 6% increase in Core Spending Power however districts will receive an average of only a 0.3% cash increase.

2.8 When comparing the Provisional Grant Settlement to our latest budget forecast we are £161k worse off. This is largely due to the removal of the Rural Services Delivery Grant and the reduction in our New Homes Bonus. We will however benefit from the Extended Producer Responsibility (EPR) grant in 2025/26 if the indicative amount of £561k proves to be accurate. This funding is to contribute to the cost of collecting packaging.

- 2.9 The announcements from the Government are worse than we expected as the Government reallocates funding away from district councils to areas of 'greater need' and deprivation. This is evidenced by the new one-off 'Recovery Grant', worth £600 million. The grant will be distributed using a formula, based on deprivation and population less the ability to raise income through council tax.
- 2.10 As previously stated the Government have announced Local Government Finance will be reformed based on an up-to-date assessment of need and local resources. They reiterate that funding should be directed to those in greatest need with high deprivation. They have published a consultation on the principles and objectives underpinning fundamental reform of the local government finance system from 2026/27.

### **Next steps**

- 2.11 The guidance from Policy and Finance Committee to service committees is to manage their services from within their existing budgets, finding savings to fund any growth items where possible. It is also recommended that fees and charges are increased on average by 2.5%.
- 2.12 At the special Policy and Finance Committee meeting on 12 February 2025 we will be in a position to determine the overall financial position after all service committees have met to consider their budgets and after updating the budget forecast to reflect our updated assumptions on government funding, inflation, interest rates etc.

## **3 BUDGET PROCESS**

- 3.1 Following a great deal of in-depth service analysis and meetings with regard to this committee's budgets by the council's accountants, budget holders, heads of service and management team, a proposed draft budget is now presented to members. This budget is agreed as that which best reflects the services of this committee for the next financial year.
- 3.2 You have previously approved the level of this committee's fees and charges for 2025/26. The consequential impact of these fees and charges have been incorporated in to the service budgets shown within this report.
- 3.3 When all committees have approved their detailed estimates the overall position will be considered by Budget Working Group.
- 3.4 The Budget Working Group will then make recommendations in order to produce a balanced budget for consideration at the Special meeting of Policy and Finance Committee. The final budget report will then be presented to Full Council, at which point the Council Tax for 2025/26 will also be approved.

## **4 2025/26 DRAFT REVENUE BUDGET**

- 4.1 As far as your budget is concerned, the estimates have been prepared on the current levels of service and they allow for pay increases at 4%, price increases at 2.5% and income at 2.5%. The level of these increases will be kept under review during the budget preparation period and will be reviewed again at a final time in February in light of the very latest information. If necessary and agreed, a contingency for further increases (eg in pay awards) would be added to the budget at that stage.

4.2 Within this report the budget is shown in the same manner in which they are reviewed. Each cost centre within the report is shown individually. Behind each cost centre is a great deal more subjective level detailed budgets, but for the purposes of this report they are summarised in to the standard local government CIPFA Service Reporting Code of Practice basis.

- **Employee Related:** this group includes the cost of employees, both direct and indirect to the council.
- **Premises Related:** this group includes expenses directly related to the running of premises and land.
- **Transport Related:** this group includes all costs associated with the provision, hire or use of transport, including travelling allowances.
- **Supplies and Services:** this group includes all direct supplies and service expenses to the council.
- **Third Party Payments:** a third party payment is a payment to an external provider which is operating independently, in return for the provision of a service.
  
- **Transfer Payments:** this includes the cost of payments to individuals for which no goods or services are received in return by the local authority. A key item here would be the payment of housing benefits.
- **Support Services:** charges for services that support the provision of services to the public. At this council the main support service cost is the support from staff based at the council offices building and the building's associated cost.
- **Depreciation and Impairment:** this is the revenue impact of capital items shown in the service revenue accounts of the council.
- **Income:** this includes income from fees and charges, grants, donations and contributions. Also shown here is the associated 'income' to a support service from the redistribution of its costs to those providing services to the public.

4.3 As you will see, the draft proposed budget for 2025/26 for each service area is also built up looking at a number of stages. The starting point is the base budget, being the Original Estimate for the current financial year. A summary of the various elements is given below.

- **Original Estimate 2024/25:** This represents the base budget for the council and assumes no change in service level from that set for the previous year's original estimate.
- **Inflation at 4% Pay, 2.5% Prices and 2.5% Income:** The budget forecast allows for inflation on pay at 4%, prices at 2.5% (with some exceptions such as grants) and income at 2.5% in line with the September budget forecast. This is where that general allowance for inflation is brought in to the individual budget areas.
- **Savings:** Here any savings or additional income that is identified from past service experience or trends would be brought in to the budget to adjust the base budget.

- **Variation to Standard Budgeted Inflation %:** Inevitably, as we undertake detailed work on the budget it becomes evident that there are some items of income or spend that experience a greater or lower level of inflation. This is where we adjusted for those differing levels of inflation.
- **Unavoidable Changes to Service Costs:** This relates to changes to a service, for example where costs are demand driven.
- **Support Services:** Any changes that relate to the recharging of support service costs are included in this column.
- **Capital:** Any changes relating to depreciation and impairment are included in this column.
- **DRAFT Original Estimate 2025/26:** The final column is the total of all preceding columns and is constructed from the base budget and any necessary changes to the base that are needed. If approved this will then form the base budget in next year's budget process.

4.4 Detailed in the following section of the report are the individual budget areas under this committee. Shown are the movements from the 2024/25 Original Estimate, to the DRAFT Original Estimate for 2025/26. Comments are also provided on the main variances.

5 COMMITTEE SERVICE ESTIMATES - DETAILS

5.1 **Cost Centre and Description** AFHOU: Affordable Rent Properties

The affordable rent policy is for the Council to purchase properties with any relevant funding available (eg. S106 monies), refurbish them and lease them to a Registered Housing Provider, who will rent them as affordable rent properties only. The Council gets some lease rent income each year for each property and the expenditure would include any repairs the Council is responsible for under the lease, depreciation and any support service recharges.

	Original Estimate 2024/25	Inflation at 4% for Pay, 2.5% Prices and 2.5% Income	Savings	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2025/26
Premises Related Expenditure	2,250	50		180	-70			2,410
Support Services	4,990	0				3,840		8,830
Depreciation and Impairment	13,450	0					9,100	22,550
<b>Total Expenditure</b>	<b>20,690</b>	<b>50</b>	<b>0</b>	<b>180</b>	<b>-70</b>	<b>3,840</b>	<b>9,100</b>	<b>33,790</b>
Customer & Client Receipts	-12,650	-320		320				-12,650
<b>Total Income</b>	<b>-12,650</b>	<b>-320</b>	<b>0</b>	<b>320</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-12,650</b>
<b>Net Expenditure</b>	<b>8,040</b>	<b>-270</b>	<b>0</b>	<b>500</b>	<b>-70</b>	<b>3,840</b>	<b>9,100</b>	<b>21,140</b>

**AFHOU: Affordable Rent Properties**

**Commentary on Substantial Budget Changes**

**Support Services, +£3,840**

Increase in expenditure following a re-assessment of costs to date and time allocations in the Chief Executive's Department +£310 , the Economic Development and Planning Department +£3,450 and Resources Department +£80.

**Depreciation and Impairment +£9,100**

Increase in depreciation charges based on the valuation of the properties held for affordable rent.

5.2 **Cost Centre and Description**      APLAC: 16 Alma Place Clitheroe

Homelessness temporary accommodation - A one-bedroom property providing move-on accommodation for people previously supported in other homelessness accommodation

	Original Estimate 2024/25	Inflation at 4% for Pay, 2.5% Prices and 2.5% Income	Savings	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2025/26
Premises Related Expenditure	1,660	40		10	850			2,440
Supplies & Services	730	20						750
Support Services	1,450	0				210		1,660
Depreciation and Impairment	2,320	0					100	2,420
<b>Total Expenditure</b>	<b>6,160</b>	<b>60</b>	<b>0</b>	<b>10</b>	<b>850</b>	<b>210</b>	<b>100</b>	<b>7,270</b>
Customer & Client Receipts	-4,040	-100		-10				-4,150
<b>Total Income</b>	<b>-4,040</b>	<b>-100</b>	<b>0</b>	<b>-10</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-4,150</b>
<b>Net Expenditure</b>	<b>2,120</b>	<b>-40</b>	<b>0</b>	<b>0</b>	<b>850</b>	<b>210</b>	<b>100</b>	<b>3,120</b>

**APLAC: 16 Alma Place Clitheroe**

**Commentary on Substantial Budget Changes**

**Premises Related Expenditure - Repairs and Maintenance +£730**

Increase in maintenance costs due to the necessity for a gas check to be carried out with each new tenancy. Due to the nature of this accommodation being intended to house residents for only temporary periods (for up to 8 weeks) numerous gas safety checks are required.

5.3 **Cost Centre and Description**      AWARM: Affordable Warmth

This cost centre collates the funding and grant payments around the Affordable Warmth Grant Scheme. The scheme is aimed at improvements such as insulation and efficient heating systems and is intended to supplement ongoing work with the district housing authorities in Lancashire on domestic energy efficiency schemes.

	<b>Original Estimate 2024/25</b>	<b>Inflation at 4% for Pay, 2.5% Prices and 2.5% Income</b>	<b>Savings</b>	<b>Variation to Standard Budgeted Inflation %</b>	<b>Unavoidable Changes to Service Costs</b>	<b>Support Services</b>	<b>Capital</b>	<b>DRAFT Original Estimate 2025/26</b>
<b>Transfer Payments</b>	46,480	0			-46,480			0
<b>Total Expenditure</b>	<b>46,480</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-46,480</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Expenditure</b>	<b>46,480</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-46,480</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Associated Movement in Reserve</b>	-46,480	0			46,480			0
<b>Net After Earmarked Reserves</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>AWARM: Affordable Warmth</b>								
<b>Commentary on Substantial Budget Changes</b>								
<b><u>Transfer Payments and Associated Movement in Reserve -£46,480</u></b>								
This scheme is due to finish at the end of the 24/25 financial year, with monies being either distributed as grants, or returned to LCC as far as we are aware at this time. Therefore the scheme is not recognised in 25/26.								



5.4 **Cost Centre and Description**      CLAIR: Clean Air

The Council is required to undertake periodic screening and assessments of local air quality. To meet the requirements, the Council undertakes local air quality monitoring, including localised monitoring of NOx, in Clitheroe and Longridge.

	<b>Original Estimate 2024/25</b>	<b>Inflation at 4% for Pay, 2.5% Prices and 2.5% Income</b>	<b>Savings</b>	<b>Variation to Standard Budgeted Inflation %</b>	<b>Unavoidable Changes to Service Costs</b>	<b>Support Services</b>	<b>Capital</b>	<b>DRAFT Original Estimate 2025/26</b>
<b>Supplies &amp; Services</b>	810	20		20				850
<b>Support Services</b>	3,920	0				190		4,110
<b>Total Expenditure</b>	<b>4,730</b>	<b>20</b>	<b>0</b>	<b>20</b>	<b>0</b>	<b>190</b>	<b>0</b>	<b>4,960</b>
<b>Net Expenditure</b>	<b>4,730</b>	<b>20</b>	<b>0</b>	<b>20</b>	<b>0</b>	<b>190</b>	<b>0</b>	<b>4,960</b>

5.5 **Cost Centre and Description** CLAND: Contaminated Land

The authority has a statutory duty under Part IIA of the Environmental Protection Act 1990 to produce a contaminated land strategy, setting out how it intends to identify and subsequently see remedied any land in its area that is considered to be contaminated.

	Original Estimate 2024/25	Inflation at 4% for Pay, 2.5% Prices and 2.5% Income	Savings	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2025/26
<b>Support Services</b>	10,640	0				1,670		12,310
<b>Total Expenditure</b>	<b>10,640</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,670</b>	<b>0</b>	<b>12,310</b>
<b>Net Expenditure</b>	<b>10,640</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,670</b>	<b>0</b>	<b>12,310</b>
<b>CLAND: Contaminated Land</b>								
<b>Commentary on Substantial Budget Changes</b>								
<b><u>Support Services, +£1,670</u></b>								
Increase in expenditure following a re-assessment of costs to date and time allocations in the Chief Executive's Department +£60, the Community Services Department +£380, and the Economic Planning and Development Department +£1,230.								

5.6 **Cost Centre and Description** CLCEM: Clitheroe Cemetery

The Council provides a municipal cemetery service at Clitheroe Cemetery, primarily for the residents of Ribble Valley. This includes traditional burials and interment of ashes, woodland burial and also a remembrance arboretum.

	<b>Original Estimate 2024/25</b>	<b>Inflation at 4% for Pay, 2.5% Prices and 2.5% Income</b>	<b>Savings</b>	<b>Variation to Standard Budgeted Inflation %</b>	<b>Unavoidable Changes to Service Costs</b>	<b>Support Services</b>	<b>Capital</b>	<b>DRAFT Original Estimate 2025/26</b>
<b>Premises Related Expenditure</b>	106,810	2,680		-3,990	-2,270	-11,440		91,790
<b>Supplies &amp; Services</b>	4,820	130			170			5,120
<b>Support Services</b>	56,310	0				-2,210		54,100
<b>Depreciation and Impairment</b>	5,650	0						5,650
<b>Total Expenditure</b>	<b>173,590</b>	<b>2,810</b>	<b>0</b>	<b>-3,990</b>	<b>-2,100</b>	<b>-13,650</b>	<b>0</b>	<b>156,660</b>
<b>Customer &amp; Client Receipts</b>	-112,710	-2,820		150	38,020			-77,360
<b>Total Income</b>	<b>-112,710</b>	<b>-2,820</b>	<b>0</b>	<b>150</b>	<b>38,020</b>	<b>0</b>	<b>0</b>	<b>-77,360</b>
<b>Net Expenditure</b>	<b>60,880</b>	<b>-10</b>	<b>0</b>	<b>-3,840</b>	<b>35,920</b>	<b>-13,650</b>	<b>0</b>	<b>79,300</b>

## CLCEM: Clitheroe Cemetery

### Commentary on Substantial Budget Changes

#### **Premises Related Expenditure -£17,700**

There is an anticipated decrease in the charge from the grounds maintenance service, £13,640, (which falls under Community Services committee) for services provided at the cemetery. This is largely relating to grave digging and maintenance of the site. There is also a decrease in the cost of Metered Water Supplies, -£2,340, following actual rather than estimated reads.

#### **Support Services -£2,210**

There is budgeted to be an increase in the recharges the chief Executive's department +£1,660 but a larger decrease from the Resources Department -£3,910. This is due to a reassessment of time spent on this service and and changes in costs within those departments.

#### **Customer and Client Receipts +£38,020**

Fall in income for interments and exclusive burial rights compared to recent years. Also there will be a reduction in income for the cemetery lodge whilst it is refurbished in 2025/26.

## 5.7 Cost Centre and Description CLDCY: Closed Churchyards

The Council is responsible for several closed churchyards that have been entrusted to the Council within 12 months of their closure. These are St Bartholomew's at Chipping, St Mary Magdalene's and St James's at Clitheroe and a portion of St Mary's at Gisburn. This includes the grounds maintenance, upkeep of walls, fences, paths and the safety of headstones.

	Original Estimate 2024/25	Inflation at 4% for Pay, 2.5% Prices and 2.5% Income	Savings	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2025/26
Premises Related Expenditure	4,540	110		-110		90		4,630
Total Expenditure	4,540	110	0	-110	0	90	0	4,630
Net Expenditure	4,540	110	0	-110	0	90	0	4,630

5.8 **Cost Centre and Description** CLMKT: Clitheroe Market

General retail markets are held on three days per week (Tuesday, Thursday and Saturday). Cabins are rented to market traders under contract arrangements. Pitches are also provided for traders.

	Original Estimate 2024/25	Inflation at 4% for Pay, 2.5% Prices and 2.5% Income	Savings	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2025/26
Employee Related Expenditure	22,550	900		250	-230			23,470
Premises Related Expenditure	43,990	1,090		-8,690	890	-2,510		34,770
Supplies & Services	4,240	110			440			4,790
Support Services	48,770	0				3,210		51,980
Depreciation and Impairment	32,710	0					-140	32,570
<b>Total Expenditure</b>	<b>152,260</b>	<b>2,100</b>	<b>0</b>	<b>-8,440</b>	<b>1,100</b>	<b>700</b>	<b>-140</b>	<b>147,580</b>
Customer & Client Receipts	-176,030	-4,400						-180,430
Miscellaneous Recharges	-10,820	0		4,420				-6,400
<b>Total Income</b>	<b>-186,850</b>	<b>-4,400</b>	<b>0</b>	<b>4,420</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-186,830</b>
<b>Net Expenditure</b>	<b>-34,590</b>	<b>-2,300</b>	<b>0</b>	<b>-4,020</b>	<b>1,100</b>	<b>700</b>	<b>-140</b>	<b>-39,250</b>

## CLMKT: Clitheroe Market

### Commentary on Substantial Budget Changes

#### **Premises Related Expenditure -£7,800**

There is a budgeted reduction in charges for utilities, mainly due to the falling unit price of electricity, -£9,590. This is offset by the increase in insurance costs which have been seen across the council +£890.

#### **Support Services, +£700**

A decrease in costs -£2,510 of Refuse Collection is offset by an increase in expenditure following a re-assessment of costs to date and time allocations in other support services areas; the Chief Executive's Department +£890, the Resources Department +£2,000 and the Economic Planning and Development Department +£430.

#### **Miscellaneous Recharges +£4,420**

The recharge to the CCTV service has been reduced, largely due to the sizeable fall in the budgeted cost of electricity.

5.9 **Cost Centre and Description** CMGHH: Community Groups - Health & Housing

The Council's Partnerships and Regeneration teams work with community groups to enable them to:

- work in partnership with other public sector agencies and common interest groups
- gain access to grant funding streams; and
- support vulnerable groups in the borough.

	Original Estimate 2024/25	Inflation at 4% for Pay, 2.5% Prices and 2.5% Income	Savings	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2025/26
<b>Support Services</b>	3,920	0				5,780		9,700
<b>Total Expenditure</b>	<b>3,920</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,780</b>	<b>0</b>	<b>9,700</b>
<b>Net Expenditure</b>	<b>3,920</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,780</b>	<b>0</b>	<b>9,700</b>
<b>CMGHH: Community Groups - Health &amp; Housing</b>								
<b>Commentary on Substantial Budget Changes</b>								
<b><u>Support Services +£5,780</u></b>								
A budgeted increase in expenditure following a re-assessment of costs to date and time allocations in the Economic Development and Planning Department.								

5.10 **Cost Centre and Description**      COMNL: Common Land

The Council has a responsibility for the management of the common land at Salesbury and Copster Green, and an overseeing role regarding common land in general.

	<b>Original Estimate 2024/25</b>	<b>Inflation at 4% for Pay, 2.5% Prices and 2.5% Income</b>	<b>Savings</b>	<b>Variation to Standard Budgeted Inflation %</b>	<b>Unavoidable Changes to Service Costs</b>	<b>Support Services</b>	<b>Capital</b>	<b>DRAFT Original Estimate 2025/26</b>
<b>Premises Related Expenditure</b>	800	20						820
<b>Support Services</b>	4,400	0				230		4,630
<b>Total Expenditure</b>	<b>5,200</b>	<b>20</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>230</b>	<b>0</b>	<b>5,450</b>
<b>Net Expenditure</b>	<b>5,200</b>	<b>20</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>230</b>	<b>0</b>	<b>5,450</b>



5.11 **Cost Centre and Description** CTBEN: Localised Council Tax Support Admin

District councils have a statutory duty to administer claims for Local Council Tax Support and respond to any legacy issues raised regarding Council Tax Benefit. This involves producing forms for the public to complete and then processing them on a bespoke computer system once evidence of all income and savings has been verified. The Council is also required to investigate suspected fraudulent claims.

	Original Estimate 2024/25	Inflation at 4% for Pay, 2.5% Prices and 2.5% Income	Savings	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2025/26
Employee Related Expenditure	330	10						340
Supplies & Services	20,320	510		-50	-20			20,760
Support Services	236,810	0		280		13,020		250,110
<b>Total Expenditure</b>	<b>257,460</b>	<b>520</b>	<b>0</b>	<b>230</b>	<b>-20</b>	<b>13,020</b>	<b>0</b>	<b>271,210</b>
<b>Net Expenditure</b>	<b>257,460</b>	<b>520</b>	<b>0</b>	<b>230</b>	<b>-20</b>	<b>13,020</b>	<b>0</b>	<b>271,210</b>
<b>CTBEN: Localised Council Tax Support Admin</b>								
<b>Commentary on Substantial Budget Changes</b>								
<b><u>Support Services +£13,020</u></b>								
Increase in expenditure following a re-assessment of costs and time allocations in the Resources Department.								

5.12 **Cost Centre and Description**      DOGWD: Dog Warden & Pest Control

A dedicated pest control and dog warden service is provided in the Borough. The pest control service deals with the control and eradication of a range of public health pests in private residential and commercial premises and also the control and eradication of rodents within the public sewer system. The dog warden service deals with dog-related complaints, including stray dogs, dog fouling and noise arising from barking dogs.

	<b>Original Estimate 2024/25</b>	<b>Inflation at 4% for Pay, 2.5% Prices and 2.5% Income</b>	<b>Savings</b>	<b>Variation to Standard Budgeted Inflation %</b>	<b>Unavoidable Changes to Service Costs</b>	<b>Support Services</b>	<b>Capital</b>	<b>DRAFT Original Estimate 2025/26</b>
<b>Premises Related Expenditure</b>	35,520	890		-890		-270		35,250
<b>Transport Related Expenditure</b>	6,060	150		1,420				7,630
<b>Supplies &amp; Services</b>	6,840	170						7,010
<b>Third Party Payments</b>	6,320	160						6,480
<b>Support Services</b>	117,910	0				8,520		126,430
<b>Depreciation and Impairment</b>	14,200	0					3,400	17,600
<b>Total Expenditure</b>	<b>186,850</b>	<b>1,370</b>	<b>0</b>	<b>530</b>	<b>0</b>	<b>8,250</b>	<b>3,400</b>	<b>200,400</b>
<b>Other Grants and Contributions</b>	-1,920	0						-1,920
<b>Customer &amp; Client Receipts</b>	-20,230	-510						-20,740
<b>Miscellaneous Recharges</b>	-710	0			-270			-980
<b>Total Income</b>	<b>-22,860</b>	<b>-510</b>	<b>0</b>	<b>0</b>	<b>-270</b>	<b>0</b>	<b>0</b>	<b>-23,640</b>
<b>Net Expenditure</b>	<b>163,990</b>	<b>860</b>	<b>0</b>	<b>530</b>	<b>-270</b>	<b>8,250</b>	<b>3,400</b>	<b>176,760</b>

## **DOGWD: Dog Warden & Pest Control**

### **Commentary on Substantial Budget Changes**

#### **Transport Related +£1,420**

Increased costs for the insurance of the pest control and dog warden vehicles following the recent purchase of the two new electric vehicles.

#### **Support Services +£8,250**

Increase in expenditure following a re-assessment of costs and time allocations in the Chief Executive's and Resources Departments.

#### **Depreciation +£3,400**

An increase in depreciation costs due to the new two vans.

5.13 **Cost Centre and Description** ENVHT: Environmental Health Services

These functions are principally regulatory and consist mainly of staff time spent on food control, health and safety work, nuisance complaint investigation, private water supply regulation, infectious diseases, Local Authority Pollution Prevention Control, associated registration of premises and animal welfare licensing.

	<b>Original Estimate 2024/25</b>	<b>Inflation at 4% for Pay, 2.5% Prices and 2.5% Income</b>	<b>Savings</b>	<b>Variation to Standard Budgeted Inflation %</b>	<b>Unavoidable Changes to Service Costs</b>	<b>Support Services</b>	<b>Capital</b>	<b>DRAFT Original Estimate 2025/26</b>
<b>Employee Related Expenditure</b>	0	0			4,120			4,120
<b>Premises Related Expenditure</b>	80	0		280				360
<b>Supplies &amp; Services</b>	30,730	780		190	2,640			34,340
<b>Support Services</b>	503,420	0				52,210		555,630
<b>Total Expenditure</b>	<b>534,230</b>	<b>780</b>	<b>0</b>	<b>470</b>	<b>6,760</b>	<b>52,210</b>	<b>0</b>	<b>594,450</b>
<b>Customer &amp; Client Receipts</b>	-59,530	-1,480						-61,010
<b>Total Income</b>	<b>-59,530</b>	<b>-1,480</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-61,010</b>
<b>Net Expenditure</b>	<b>474,700</b>	<b>-700</b>	<b>0</b>	<b>470</b>	<b>6,760</b>	<b>52,210</b>	<b>0</b>	<b>533,440</b>

## **ENVHT: Environmental Health Services**

### **Commentary on Substantial Budget Changes**

#### **Employee Related Expenditure +£4,120**

An increase in costs relating to training required for the Software Upgrade for Regulatory Services. This is a one-off cost for 2025/26.

#### **Supplies and Services +£2,640**

Estimated increased costs due to the Software Upgrade for Regulatory Services. These consist of +£1,860 Ipad SIM data cost, and +£860 software maintenance.

#### **Support Services +£52,210**

Net increase in expenditure following a re-assessment of costs to date and time allocations in support services areas, with the main increase being in the Chief Executive's and Resources Departments.

5.14 **Cost Centre and Description** HFORU: Homes for Ukraine

This cost centre is for the expenditure and income related to the Council's role in helping Ukrainians fleeing the conflict in Ukraine that have moved to the Ribble Valley under the Homes for Ukraine scheme. The scheme was set up by the Government in Spring 2022.

Under the scheme the Council makes monthly "Thank You" payments to eligible "sponsors" (people who house Ukrainians under the scheme) and has a role in supporting the Ukrainians under the scheme on housing and community integration issues. The Council receives Government funding, via Lancashire County Council (LCC), to cover this expenditure.

	Original Estimate 2024/25	Inflation at 4% for Pay, 2.5% Prices and 2.5% Income	Savings	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2025/26
Employee Related Expenditure	0	0			16,170			16,170
Supplies & Services	0	0			6,030			6,030
Transfer Payments	0	0			22,560			22,560
Support Services	9,470	0				-3,440		6,030
<b>Total Expenditure</b>	<b>9,470</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>44,760</b>	<b>-3,440</b>	<b>0</b>	<b>50,790</b>
Government Grants	0	0			-9,000			-9,000
<b>Total Income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-9,000</b>	<b>0</b>	<b>0</b>	<b>-9,000</b>
<b>Net Expenditure</b>	<b>9,470</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>35,760</b>	<b>-3,440</b>	<b>0</b>	<b>41,790</b>
Associated Movement in Reserve	-9,470	-240			-35,520			-45,230
<b>Net After Earmarked Reserves</b>	<b>0</b>	<b>-240</b>	<b>0</b>	<b>0</b>	<b>240</b>	<b>-3,440</b>	<b>0</b>	<b>-3,440</b>

## **HFORU: Homes for Ukraine**

### **Commentary on Substantial Budget Changes**

#### **Employee Related Expenses +£16,170**

The budget for 2025/26 reflects the salary of the scheme administration assistant. This post is a FTC which ends in September 2025.

#### **Supplies & Services +£6,030**

The budget assumes expenses will be based on the costs of 24/25 as the number of guests in the Borough is not expected to change significantly in 25/26.

#### **Transfer Payments +£22,560**

This reflects the payments expected to be made during the year as there was no base budget in 24/25, assuming no further service changes before the 2025/26 financial year begins.

#### **Support Services-£3,440**

A net decrease in expenditure following a re-assessment of costs to date and time allocations in support services areas, with the main changes being in the Chief Executive's and Economic Development and Planning Departments.

#### **Associated Movement in Reserve -£35,520**

The base budget for the movements in reserve for this service have been increased to match the estimated net cost of service for 25/26. The reserves, specifically set aside for this services in previous years are now needed due to changes in funding from LCC and a reduced number of new arrivals in the Borough.

5.15 **Cost Centre and Description** HGBEN: Housing Benefits

District councils have a statutory duty to administer claims for housing benefit. This involves producing forms for the public to complete and then processing them on a bespoke computer system once evidence of all income and savings has been verified. The Council pays out Housing Benefits to eligible claimants and these payments are broadly reimbursed by subsidy grant received from the DWP.

	<b>Original Estimate 2024/25</b>	<b>Inflation at 4% for Pay, 2.5% Prices and 2.5% Income</b>	<b>Savings</b>	<b>Variation to Standard Budgeted Inflation %</b>	<b>Unavoidable Changes to Service Costs</b>	<b>Support Services</b>	<b>Capital</b>	<b>DRAFT Original Estimate 2025/26</b>
<b>Employee Related Expenditure</b>	330	10						340
<b>Supplies &amp; Services</b>	19,750	500		-50	-20			20,180
<b>Transfer Payments</b>	5,532,010	0			-226,420			5,305,590
<b>Support Services</b>	296,470	0		280		14,640		311,390
<b>Total Expenditure</b>	<b>5,848,560</b>	<b>510</b>	<b>0</b>	<b>230</b>	<b>-226,440</b>	<b>14,640</b>	<b>0</b>	<b>5,637,500</b>
<b>Government Grants</b>	-5,577,000	0			242,500			-5,334,500
<b>Other Grants and Contributions</b>	-41,720	0						-41,720
<b>Total Income</b>	<b>-5,618,720</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>242,500</b>	<b>0</b>	<b>0</b>	<b>-5,376,220</b>
<b>Net Expenditure</b>	<b>229,840</b>	<b>510</b>	<b>0</b>	<b>230</b>	<b>16,060</b>	<b>14,640</b>	<b>0</b>	<b>261,280</b>



## **HGBEN: Housing Benefits**

### **Commentary on Substantial Budget Changes**

#### **Transfer Payments -£226,440**

The overall cost of Benefit payments are anticipated to decrease in line with calculations at the mid year estimate, and it is assumed that there will be a reduction in the Housing Benefit caseload due to the continued migration to Universal Credit.

#### **Support Services +£14,640**

Increase in expenditure following a re-assessment of costs and time allocations in support services areas, with the main increase being in the Resources Department.

#### **Government Grants +£242,500**

Subsidy funding is anticipated to decrease largely in line with the forecast decreased costs of benefit payments.

5.16 **Cost Centre and Description**      HOME: Home Energy Conservation

The service provides advice to households as to how to improve the energy efficiency of their home and reduce CO2 emissions as well as aiming to raise the profile of renewable energy sources and their benefits, particularly in new build developments.

	Original Estimate 2024/25	Inflation at 4% for Pay, 2.5% Prices and 2.5% Income	Savings	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2025/26
Premises Related Expenditure	190	0		50				240
Support Services	7,220	0				4,120		11,340
<b>Total Expenditure</b>	<b>7,410</b>	<b>0</b>	<b>0</b>	<b>50</b>	<b>0</b>	<b>4,120</b>	<b>0</b>	<b>11,580</b>
<b>Net Expenditure</b>	<b>7,410</b>	<b>0</b>	<b>0</b>	<b>50</b>	<b>0</b>	<b>4,120</b>	<b>0</b>	<b>11,580</b>

**HOME: Home Energy Conservation**

**Commentary on Substantial Budget Changes**

**Support Services +£4,120**

Increase in expenditure following a re-assessment of costs and time allocations in the Economic Planning and Development Department.

5.17 **Cost Centre and Description** HOMES: Homelessness Strategy

This service includes:

- Homelessness prevention work, which includes provision of the tenancy protection scheme, referrals to floating support and mediation.
- Development of the Homelessness Strategy, maintaining the Homelessness Forum and achievements towards the homelessness action plan.
- The housing needs service, which provides advice and assistance to households that are facing homelessness. It is often appropriate for home visits to be made to undertake the initial interview.

	<b>Original Estimate 2024/25</b>	<b>Inflation at 4% for Pay, 2.5% Prices and 2.5% Income</b>	<b>Savings</b>	<b>Variation to Standard Budgeted Inflation %</b>	<b>Unavoidable Changes to Service Costs</b>	<b>Support Services</b>	<b>Capital</b>	<b>DRAFT Original Estimate 2025/26</b>
<b>Employee Related Expenditure</b>	0	0			2,060			2,060
<b>Premises Related Expenditure</b>	7,770	200			-7,970			0
<b>Transport Related Expenditure</b>	340	10						350
<b>Supplies &amp; Services</b>	38,900	970			600			40,470
<b>Transfer Payments</b>	5,760	0						5,760
<b>Support Services</b>	96,610	0				1,150		97,760
<b>Depreciation and Impairment</b>	4,100	0					-4,100	0
<b>Total Expenditure</b>	<b>153,480</b>	<b>1,180</b>	<b>0</b>	<b>0</b>	<b>-5,310</b>	<b>1,150</b>	<b>-4,100</b>	<b>146,400</b>
<b>Government Grants</b>	-84,220	0						-84,220
<b>Customer &amp; Client Receipts</b>	-14,420	-360			8,820			-5,960
<b>Total Income</b>	<b>-98,640</b>	<b>-360</b>	<b>0</b>	<b>0</b>	<b>8,820</b>	<b>0</b>	<b>0</b>	<b>-90,180</b>
<b>Net Expenditure</b>	<b>54,840</b>	<b>820</b>	<b>0</b>	<b>0</b>	<b>3,510</b>	<b>1,150</b>	<b>-4,100</b>	<b>56,220</b>

## **HOMES: Homelessness Strategy**

### **Commentary on Substantial Budget Changes**

#### **Employee Related Expenditure +£2,060**

A one-off cost for 25/26 concerned with staff training for the Software Upgrade for Regulatory Services.

#### **Premises Related Expenditure -£7,970**

A reduction in costs following the removal of properties from this code to property specific cost centres (WADDO, WBROW, WBONH) where the costs will be recognised in 25/26.

#### **Support Services +£1,150**

Increase in expenditure following a re-assessment of costs to date and time allocations in the Resources Department +£4,390, offset by a reduction in costs in the Economic Planning and Development Department -£3,280.

#### **Depreciation and Impairment £4,100**

The costs previously recognised here will, in 25/26 be recognised on property specific cost centres WADDO and WBROW.

#### **Customer and Client Receipts +£8,820**

The dwelling rent income previously recognised on this cost centre will be recognised on property specific cost centres in 25/26, WADDO, WBROW and WBONH.

5.18 **Cost Centre and Description**      HSASS: Housing Associations

Enabling the delivery of affordable housing, working in partnership with Registered Housing Providers to identify potential sites and support bids to assist delivery.

	<b>Original Estimate 2024/25</b>	<b>Inflation at 4% for Pay, 2.5% Prices and 2.5% Income</b>	<b>Savings</b>	<b>Variation to Standard Budgeted Inflation %</b>	<b>Unavoidable Changes to Service Costs</b>	<b>Support Services</b>	<b>Capital</b>	<b>DRAFT Original Estimate 2025/26</b>
<b>Support Services</b>	8,880	0				-910		7,970
<b>Total Expenditure</b>	<b>8,880</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-910</b>	<b>0</b>	<b>7,970</b>
<b>Net Expenditure</b>	<b>8,880</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-910</b>	<b>0</b>	<b>7,970</b>

5.19 **Cost Centre and Description** HSTRA: Housing Strategy

The Strategic Housing Service addresses the housing needs in the Borough through partnership working with registered housing providers, support providers and Community Groups. A housing forum is held twice a year to update stakeholders on housing strategy progress and key issues.

	Original Estimate 2024/25	Inflation at 4% for Pay, 2.5% Prices and 2.5% Income	Savings	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2025/26
Supplies & Services	880	30						910
Third Party Payments	6,400	160			670			7,230
Support Services	46,720	0				-9,000		37,720
<b>Total Expenditure</b>	<b>54,000</b>	<b>190</b>	<b>0</b>	<b>0</b>	<b>670</b>	<b>-9,000</b>	<b>0</b>	<b>45,860</b>
Customer & Client Receipts	-420	-10			430			0
<b>Total Income</b>	<b>-420</b>	<b>-10</b>	<b>0</b>	<b>0</b>	<b>430</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Expenditure</b>	<b>53,580</b>	<b>180</b>	<b>0</b>	<b>0</b>	<b>1,100</b>	<b>-9,000</b>	<b>0</b>	<b>45,860</b>

**HSTRA: Housing Strategy**

**Commentary on Substantial Budget Changes**

**Third Party Payments +£670**

Increase in the level of budgeted costs for waiting list administration, carried out on behalf on RVBC by Onward Homes.

**Support Services -£9,000**

A decrease in costs, mainly due to a significant change in the Economic Planning and Development Department recharge.

5.20 **Cost Centre and Description** IMPGR: Improvement Grants

The service administers and oversees the delivery of the disabled facilities grants and landlord tenant grants. Disabled facilities grants enable homeowners and tenants to remain in their own home. Landlord tenant grants facilitate an increase in affordable housing units in the Borough. Delivery of disabled facilities grants requires significant input from housing officers and the Council's surveyors team.

	Original Estimate 2024/25	Inflation at 4% for Pay, 2.5% Prices and 2.5% Income	Savings	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2025/26
Supplies & Services	170	0						170
Support Services	146,090	0				-7,270		138,820
<b>Total Expenditure</b>	<b>146,260</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-7,270</b>	<b>0</b>	<b>138,990</b>
Customer & Client Receipts	-36,680	-910			-9,970			-47,560
<b>Total Income</b>	<b>-36,680</b>	<b>-910</b>	<b>0</b>	<b>0</b>	<b>-9,970</b>	<b>0</b>	<b>0</b>	<b>-47,560</b>
<b>Net Expenditure</b>	<b>109,580</b>	<b>-910</b>	<b>0</b>	<b>0</b>	<b>-9,970</b>	<b>-7,270</b>	<b>0</b>	<b>91,430</b>

**IMPGR: Improvement Grants**

**Commentary on Substantial Budget Changes**

**Support Services -£7,270**

Net decrease in expenditure following a re-assessment of costs to date and time allocations in the Economic Development and Planning Department -£5,180 and Community Services Department -£3,260, offset by an increase in the Resources Department +£1,100.

**Customer and Client Receipts -£9,970**

Estimated increase in income based on an assessment of the number of and value of Disabled Facilities Grants schemes anticipated to be completed in-year.

5.21 **Cost Centre and Description** JARMS: Joiners Arms

The Joiners Arms unit provides seven units of temporary accommodation, five of which are family units, to help prevent and deal with homelessness. The housing service manages the units and provides ongoing engagement with the households in the unit to try and ensure they do not remain in temporary accommodation for longer than the target length of stay of 8 weeks.

	<b>Original Estimate 2024/25</b>	<b>Inflation at 4% for Pay, 2.5% Prices and 2.5% Income</b>	<b>Savings</b>	<b>Variation to Standard Budgeted Inflation %</b>	<b>Unavoidable Changes to Service Costs</b>	<b>Support Services</b>	<b>Capital</b>	<b>DRAFT Original Estimate 2025/26</b>
<b>Employee Related Expenditure</b>	17,060	700		40	-40			17,760
<b>Premises Related Expenditure</b>	31,530	790		-8,570	1,640			25,390
<b>Supplies &amp; Services</b>	5,050	130						5,180
<b>Support Services</b>	30,640	0				2,350		32,990
<b>Depreciation and Impairment</b>	9,250	0					1,060	10,310
<b>Total Expenditure</b>	<b>93,530</b>	<b>1,620</b>	<b>0</b>	<b>-8,530</b>	<b>1,600</b>	<b>2,350</b>	<b>1,060</b>	<b>91,630</b>
<b>Customer &amp; Client Receipts</b>	-42,910	-1,080			990			-43,000
<b>Total Income</b>	<b>-42,910</b>	<b>-1,080</b>	<b>0</b>	<b>0</b>	<b>990</b>	<b>0</b>	<b>0</b>	<b>-43,000</b>
<b>Net Expenditure</b>	<b>50,620</b>	<b>540</b>	<b>0</b>	<b>-8,530</b>	<b>2,590</b>	<b>2,350</b>	<b>1,060</b>	<b>48,630</b>
<b>Associated Movement in Reserve</b>	-500	0						-500
<b>Net After Earmarked Reserves</b>	<b>50,120</b>	<b>540</b>	<b>0</b>	<b>-8,530</b>	<b>2,590</b>	<b>2,350</b>	<b>1,060</b>	<b>48,130</b>



## JARMS: Joiners Arms

### Commentary on Substantial Budget Changes

#### Premises Related Expenditure -£6,930

This decrease is mainly caused by the reduction in the unit cost of electricity.

#### Support Services +£2,350

Increase in expenditure following a re-assessment of costs to date and time allocations mainly in the Resources Department.

#### Depreciation and Impairment +£1,060

Increase in the depreciation charge based on the most recent valuation of the property.

#### Customer & Client Receipts +£990

Decreased income estimated due to slightly lower than anticipated occupancy of these units.

#### 5.22 Cost Centre and Description SHARE: Shared Ownership Rents

This budget represents income received from shared ownership property rents at Riverside, Clitheroe, and any related costs.

	Original Estimate 2024/25	Inflation at 4% for Pay, 2.5% Prices and 2.5% Income	Savings	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2025/26
Support Services	1,090	0				60		1,150
<b>Total Expenditure</b>	<b>1,090</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>60</b>	<b>0</b>	<b>1,150</b>
Customer & Client Receipts	-1,560	-40						-1,600
<b>Total Income</b>	<b>-1,560</b>	<b>-40</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-1,600</b>
<b>Net Expenditure</b>	<b>-470</b>	<b>-40</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>60</b>	<b>0</b>	<b>-450</b>

5.23 **Cost Centre and Description** SUPPE: Supporting People

This service area covers additional support areas, such as liaison with supported housing scheme providers, domestic violence support and older people's support.

	Original Estimate 2024/25	Inflation at 4% for Pay, 2.5% Prices and 2.5% Income	Savings	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2025/26
Transfer Payments	2,550	0						2,550
Support Services	16,040	0				-330		15,710
<b>Total Expenditure</b>	<b>18,590</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-330</b>	<b>0</b>	<b>18,260</b>
<b>Net Expenditure</b>	<b>18,590</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-330</b>	<b>0</b>	<b>18,260</b>
Associated Movement in Reserve	-12,860	-320			13,180			0
<b>Net After Earmarked Reserves</b>	<b>5,730</b>	<b>-320</b>	<b>0</b>	<b>0</b>	<b>13,180</b>	<b>-330</b>	<b>0</b>	<b>18,260</b>
<b>SUPPE: Supporting People</b>								
<b>Commentary on Substantial Budget Changes</b>								
<b><u>Associated Movement in Reserve £13,180</u></b>								
The arrangement with HARV, which was funded from the earmarked reserve in 24/25, ends on 31 March 2025. Therefore no provision is made for movement from the reserve in 25/26.								

5.24 **Cost Centre and Description**

WADDO: 1 Waddow Green Clitheroe

1 Waddow Green, Clitheroe is a two bedroom flat unit of temporary accommodation, to help prevent and deal with homelessness. The flat is owned by RVBC and managed by Onward Homes on behalf of the Council. RVBC Housing Service provides ongoing engagement with the household in the flat to try and ensure they do not remain in temporary accommodation for longer than the target length of stay of 8 weeks.

	Original Estimate 2024/25	Inflation at 4% for Pay, 2.5% Prices and 2.5% Income	Savings	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2025/26
Premises Related Expenditure	0	0			2,710			2,710
Supplies & Services	0	0			870			870
Depreciation and Impairment		0					4,050	4,050
<b>Total Expenditure</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,580</b>	<b>0</b>	<b>4,050</b>	<b>7,630</b>
Customer & Client Receipts	0	0			-5,490			-5,490
<b>Total Income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-5,490</b>	<b>0</b>	<b>0</b>	<b>-5,490</b>
<b>Net Expenditure</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-1,910</b>	<b>0</b>	<b>4,050</b>	<b>2,140</b>

**WADDO: 1 Waddow Green Clitheroe**

**Commentary on Substantial Budget Changes**

**All Costs and Income**

All budgeted costs and income have been introduced to this Cost Centre for the first time in 2025/26, having previously been recognised under the HOMES Cost Centre. As the Council acquires an increasing number of homelessness prevention units, it is considered that for clarity in reporting, it is beneficial that the costs and income specific to each unit are recognised on a separate Cost Centre.

5.25 **Cost Centre and Description**      WBONH: 23 Wellbrow Drive Longridge

23 Wellbrow Drive, Longridge is a one bedroom flat unit of temporary accommodation, to help prevent and deal with homelessness. The flat is leased from and managed by Onward Homes on behalf of the Council, and the RVBC Housing Service provides ongoing engagement with the household in the flat to try and ensure they do not remain in temporary accommodation for longer than the target length of stay of 8 weeks.

	Original Estimate 2024/25	Inflation at 4% for Pay, 2.5% Prices and 2.5% Income	Savings	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2025/26
Premises Related Expenditure	0	0			8,830			8,830
Supplies & Services	0	0			850			850
<b>Total Expenditure</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,680</b>	<b>0</b>	<b>0</b>	<b>9,680</b>
Customer & Client Receipts	0	0			-5,960			-5,960
<b>Total Income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-5,960</b>	<b>0</b>	<b>0</b>	<b>-5,960</b>
<b>Net Expenditure</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,720</b>	<b>0</b>	<b>0</b>	<b>3,720</b>

**WBONH: 23 Wellbrow Drive Longridge**

**Commentary on Substantial Budget Changes**

**All Costs and Income**

All budgeted costs and income have been introduced to this Cost Centre for the first time in 2025/26, having previously been recognised under the HOMES Cost Centre. As the Council acquires an increasing number of homelessness prevention units, it is considered that for clarity in reporting, it is beneficial that the costs and income specific to each unit are recognised on a separate Cost Centre.

5.26 **Cost Centre and Description**

WBROW: 31 Wellbrow Drive Longridge

31 Wellbrow Drive, Longridge is a one bedroom flat unit of temporary accommodation, to help prevent and deal with homelessness. The flat is owned by RVBC, and managed by Onward Homes on behalf of the Council. RVBC Housing Service provides ongoing engagement with the household in the flat to try and ensure they do not remain in temporary accommodation for longer than the target length of stay of 8 weeks.

	Original Estimate 2024/25	Inflation at 4% for Pay, 2.5% Prices and 2.5% Income	Savings	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2025/26
Premises Related Expenditure	0	0			1,870			1,870
Supplies & Services	0	0			800			800
Depreciation and Impairment	0	0					1,860	1,860
<b>Total Expenditure</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,670</b>	<b>0</b>	<b>1,860</b>	<b>4,530</b>
Customer & Client Receipts	0	0			-3,910			-3,910
<b>Total Income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-3,910</b>	<b>0</b>	<b>0</b>	<b>-3,910</b>
<b>Net Expenditure</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-1,240</b>	<b>0</b>	<b>1,860</b>	<b>620</b>

**WBROW: 31 Wellbrow Drive Longridge**

**Commentary on Substantial Budget Changes**

**All Costs and Income**

All budgeted costs and income have been introduced to this Cost Centre for the first time in 2025/26, having previously been recognised under the HOMES Cost Centre. As the Council acquires an increasing number of homelessness prevention units, it is considered that for clarity in reporting, it is beneficial that the costs and income specific to each unit are recognised on a separate Cost Centre.

6 SUMMARIES

6.1 The draft budget is summarised in two ways. One over the cost of the services provided by the Committee (objective). The other is over the type of expenditure and income (subjective).

**a) Cost of Services Provided (Objective)**

<b>Cost Centre and Description</b>	<b>Original Estimate 2024/25</b>	<b>Inflation at 4% for Pay, 2.5% Prices and 2.5%</b>	<b>Savings</b>	<b>Variation to Standard Budgeted Inflation %</b>	<b>Unavoidable Changes to Service Costs</b>	<b>Support Services</b>	<b>Capital</b>	<b>DRAFT Original Estimate 2025/26</b>
AFHOU: Affordable Rent Properties	8,040	-270		500	-70	3,840	9,100	21,140
APLAC: 16 Alma Place Clitheroe	2,120	-40		0	850	210	100	3,120
AWARM: Affordable Warmth	46,480	0			-46,480			0
CLAIR: Clean Air	4,730	20		20		190		4,960
CLAND: Contaminated Land	10,640	0				1,670		12,310
CLCEM: Clitheroe Cemetery	60,880	-10		-3,840	35,920	-13,650		79,300
CLDCY: Closed Churchyards	4,540	110		-110		90		4,630
CLMKT: Clitheroe Market	-34,590	-2,300		-4,020	1,100	700	-140	-39,250
CMGHH: Community Groups - Health & Housing	3,920	0				5,780		9,700
COMNL: Common Land	5,200	20				230		5,450

**a) Cost of Services Provided (Objective)**

<b>Cost Centre and Description</b>	<b>Original Estimate 2024/25</b>	<b>Inflation at 4% for Pay, 2.5% Prices and 2.5%</b>	<b>Savings</b>	<b>Variation to Standard Budgeted Inflation %</b>	<b>Unavoidable Changes to Service Costs</b>	<b>Support Services</b>	<b>Capital</b>	<b>DRAFT Original Estimate 2025/26</b>
CTBEN: Localised Council Tax Support Admin	257,460	520		230	-20	13,020		271,210
DOGWD: Dog Warden & Pest Control	163,990	860		530	-270	8,250	3,400	176,760
ENVHT: Environmental Health Services	474,700	-700		470	6,760	52,210		533,440
HFORU: Homes for Ukraine	9,470	0			35,760	-3,440		41,790
HGBEN: Housing Benefits	229,840	510		230	16,060	14,640		261,280
HOMEE: Home Energy Conservation	7,410	0		50		4,120		11,580
HOMES: Homelessness Strategy	54,840	820			3,510	1,150	-4,100	56,220
HSASS: Housing Associations	8,880	0				-910		7,970
HSTRA: Housing Strategy	53,580	180			1,100	-9,000		45,860
IMPGR: Improvement Grants	109,580	-910			-9,970	-7,270		91,430
JARMS: Joiners Arms	50,620	540		-8,530	2,590	2,350	1,060	48,630

**a) Cost of Services Provided (Objective)**

<b>Cost Centre and Description</b>	<b>Original Estimate 2024/25</b>	<b>Inflation at 4% for Pay, 2.5% Prices and 2.5%</b>	<b>Savings</b>	<b>Variation to Standard Budgeted Inflation %</b>	<b>Unavoidable Changes to Service Costs</b>	<b>Support Services</b>	<b>Capital</b>	<b>DRAFT Original Estimate 2025/26</b>
SHARE: Shared Ownership Rents	-470	-40				60		-450
SUPPE: Supporting People	18,590	0				-330		18,260
WADDO: 1 Waddow Green Clitheroe	0	0			-1,910		4,050	2,140
WBONH: 23 Wellbrow Drive Longridge	0	0			3,720			3,720
WBROW: 31 Wellbrow Drive Longridge	0	0			-1,240		1,860	620
<b>Grand Total</b>	<b>1,550,450</b>	<b>-690</b>		<b>-14,470</b>	<b>47,410</b>	<b>73,910</b>	<b>15,330</b>	<b>1,671,820</b>
<b>Associated Movement in Earmarked Reserves</b>	<b>-69,310</b>	<b>-560</b>			<b>24,140</b>			<b>-45,730</b>
<b>Net After Earmarked Reserves</b>	<b>1,481,140</b>	<b>-1,250</b>	<b>0</b>	<b>-14,470</b>	<b>71,550</b>	<b>73,910</b>	<b>15,330</b>	<b>1,626,090</b>



**b) Type of Expenditure/Income (Subjective)**

	<b>Original Estimate 2024/25</b>	<b>Inflation at 4% for Pay, 2.5% Prices and 2.5%</b>	<b>Savings</b>	<b>Variation to Standard Budgeted Inflation %</b>	<b>Unavoidable Changes to Service Costs</b>	<b>Support Services</b>	<b>Capital</b>	<b>DRAFT Original Estimate 2025/26</b>
<b>Employee Related Expenditure</b>	40,270	1,620		290	22,080			64,260
<b>Premises Related Expenditure</b>	235,140	5,870		-21,730	6,480	-14,130		211,510
<b>Transport Related Expenditure</b>	6,400	160		1,420				7,980
<b>Supplies &amp; Services</b>	133,240	3,370		110	12,360			149,080
<b>Third Party Payments</b>	12,720	320			670			13,710
<b>Transfer Payments</b>	5,586,800	0			-250,340			5,336,460
<b>Support Services</b>	1,651,770	0		560		88,040		1,740,370
<b>Depreciation and Impairment</b>	81,680	0					15,330	97,010
<b>Total Expenditure</b>	<b>7,748,020</b>	<b>11,340</b>	<b>0</b>	<b>-19,350</b>	<b>-208,750</b>	<b>73,910</b>	<b>15,330</b>	<b>7,620,380</b>
<b>Government Grants</b>	-5,661,220	0			233,500			-5,427,720
<b>Other Grants and Contributions</b>	-43,640	0						-43,640
<b>Customer &amp; Client Receipts</b>	-481,180	-12,030		460	22,930			-469,820
<b>Miscellaneous Recharges</b>	-11,530	0		4,420	-270			-7,380
<b>Total Income</b>	<b>-6,197,570</b>	<b>-12,030</b>	<b>0</b>	<b>4,880</b>	<b>256,160</b>	<b>0</b>	<b>0</b>	<b>-5,948,560</b>
<b>Net Expenditure</b>	<b>1,550,450</b>	<b>-690</b>	<b>0</b>	<b>-14,470</b>	<b>47,410</b>	<b>73,910</b>	<b>15,330</b>	<b>1,671,820</b>
<b>Associated Movement in Reserve</b>	-69,310	-560			24,140			-45,730
<b>Net After Earmarked Reserves</b>	<b>1,481,140</b>	<b>-1,250</b>	<b>0</b>	<b>-14,470</b>	<b>71,550</b>	<b>73,910</b>	<b>15,330</b>	<b>1,626,090</b>

## 7 EARMARKED RESERVES

- 7.1 In the Original Estimate for 2024/25 this committee planned to use a net amount of £69,310 from earmarked reserves to support its net expenditure. Looking forward to 2025/26, the proposal included in the estimates is that this committee will use £45,730 from earmarked reserves.
- 7.2 The table below provides a summary of the DRAFT Original Estimate for 2025/26 together with the budgeted impact on the relevant earmarked reserves. Also detailed is a summary of the reasons for the movements on the earmarked reserves

	<b>DRAFT Original Estimate 2025/26</b>	<b>Reason for Movement on Earmarked Reserve</b>
<b>Committee Net Cost of Services</b>	<b>1,671,820</b>	
HGBAL/H337: Equipment Reserve	-500	£500 is planned to be released from the Joiners Arms Furniture and Equipment Reserve will contribute towards increased furniture and equipment costs in-year at the Joiners Arms homelessness unit.
HGBAL/H339: Housing Related Grants Reserve	-45,230	In 2025/26, grant funding set aside from previous years will be released in-year to fund estimated net expenditure on the Homes for Ukraine service of £45,230.
<b>Committee Net Cost of Services after Movements in Earmarked Reserves</b>	<b>1,626,090</b>	

8 KEY VARIATIONS

8.1 The net expenditure for this Committee has increased by £121,370, and by £144,950 after allowing for associated movements on earmarked reserves. The main reasons for this increase are summarised in the table below.

Description	Movement from Original Estimate 2024/25 to DRAFT Original Estimate 2025/26 £
<p><b>VARIOUS - Support services recharges</b> Estimated net increase in support services recharges across most Health and Housing Committee cost centres, following a re-assessment of costs to date and time allocations in all support services areas.</p>	73,910
<p><b>VARIOUS - Capital Charges</b> Following the most recent valuation of the Council's properties there has been an increase in depreciation charges.</p>	15,330
<p><b>CLCEM - Clitheroe Cemetery</b> Fall in income for interments and exclusive burial rights compared to recent years. Also there will be a reduction in income for the cemetery lodge whilst it is refurbished in 2025/26.</p>	35,920
<p><b>HFORU - Homes for Ukraine</b> It is estimated that the cost of this service will remain similar to that of 2024/25, based on the number of guests in the Borough. The number of new guests arriving in the Borough has fallen significantly, and the Community Integration Grants paid in previous years have ceased, meaning the costs of this service will be met from earmarked reserves set aside in previous years.</p>	35,760
<p><b>HOMES - Homelessness Strategy</b> Estimated additional costs in 2025/26 associated with staff training for the software update for Regulatory Services and general software maintenance.</p>	3,510
<p><b>ENVHT - Environmental Health Services</b> Estimated cost increases related to the software upgrade for Regulatory Services including software maintenance, staff training and SIM/data costs.</p>	6,760

Description	Movement from Original Estimate 2024/25 to DRAFT Original Estimate 2025/26 £
<p><b>JARMS - Joiners Arms</b> An increase in cost is expected on metered water supplies following actual reads showing higher actual usage than had previously been estimated, and a small decrease in income is being estimated based on occupancy rates at the units during 2024/25.</p>	2,590
<p><b>VARIOUS - Electricity Charges</b> Across the properties under this Committee a decrease in electricity costs is expected from the original estimate for 2024/25 following a reduction in the unit cost of electricity. Decreased expenditure of significant value is expected at the Joiners Arms, the Cemetery and at Clitheroe Market.</p>	-16,390

9 CONCLUSION

9.1 The difference between the Proposed Original Estimate 2025/26 and Original Estimate 2024/25 is an increase of £121,370, and an increase of £144,950 after allowing for associated movements on earmarked reserves.

10 RISK ASSESSMENT

10.1 The approval of this report may have the following implications

- Resources: The total movement from the Original Estimate 2024/25 to the Proposed Original Estimate 2025/26 is an increase of £121,370, or an increase of £144,950 after movements in earmarked reserves.
- Technical, Environmental and Legal: none identified
- Political: none identified
- Reputation: sound financial planning safeguards the reputation of the Council
- Equality and Diversity – Equality and diversity issues are considered in the provision of all Council services.

11 RECOMMENDED THAT COMMITTEE

11.1 Approve the revenue original estimate for 2025/26 and submit this to the Special Policy and Finance Committee.

SENIOR ACCOUNTANT

DIRECTOR OF RESOURCES  
AND DEPUTY CHIEF EXECUTIVE

HH2-25/JW/AC  
December 2024

For further background information please ask for Jean Waddington

BACKGROUND PAPERS - None