

FAREHAM

BOROUGH COUNCIL

Report to Licensing and Regulatory Affairs Committee

Date **30 January 2024**

Report of: **Assistant Chief Executive Officer**

Subject: **ACTUAL REVENUE EXPENDITURE 2022/23**

SUMMARY

This report sets out for the information of Members details of the actual revenue expenditure for 2022/23 in respect of the services for which this Committee is responsible.

RECOMMENDATION

It is recommended that the Licensing and Regulatory Affairs Committee notes the content of the report.

INTRODUCTION

1. The final accounts for the financial year 2022/23 for this Committee show that the actual expenditure of £700,043 represented an overspend of £60,843 compared with the revised budget of £639,200 that was approved by this Committee on 31 January 2023.
2. The actual revenue expenditure for the year analysed over the main service headings is shown in the following table:

	Revised Budget 2022/23	Actual 2022/23	Variation
	£	£	£
Hackney Carriage and Private Hire Vehicles	900	-34,252	-35,152
Licensing	4,900	-5,282	-10,182
Health and Safety	151,900	163,854	11,954
Election Services	481,500	534,300	52,800
	<u>639,200</u>	<u>658,621</u>	<u>19,421</u>
Accounting Adjustments In service	0	41,422	41,422
	<u>639,200</u>	<u>700,043</u>	<u>60,843</u>

3. The main variations reflect a total increased spending on employees as a result of a pension and leave adjustments. This is amended overall in the accounts so doesn't affect the bottom-line position of the council and is illustrated as a single accounting adjustment line in the table above.
4. Supplies and services was overspent and this is due to additional spend in Health & Safety and Elections, the reasons for this are outlined further in the report.
5. This has been partly offset by lower expenditure against budget from third party payments that reflect the cost of the Environmental Health Partnership that is charged to this committee.
6. The income generated through sales, fees and charges and Grants was showing in line with the budget, a reduction in grant income was offset by an increase in fees and charges income.
7. A detailed breakdown of the actual cost of the individual services is shown in Appendix A. The main variations from the approved budgets are examined in the following paragraphs.
8. The information above does not reflect the cost of providing member support to the committee. This cost is shown within the Executive's Policy and Resources Portfolio and has a cost for the whole council of just over £1,169,000 for the 2022/23 financial year.

ENVIRONMENTAL HEALTH PARTNERSHIP

9. One of the main areas of spend for this committee comes as a recharge from the Environmental Health Partnership. The partnership charge attributable to Fareham was £28,894 underspent which is mainly as a result reduced spend of supplies and services and this is reflected in the charges to the services provided by this committee.
10. The cost of the Environmental Health Partnership totalled £1,479,027 of which £812,219 was attributable to Fareham.

HACKNEY CARRIAGE AND PRIVATE HIRE VEHICLES

11. This service was underspent by £35,200 for the financial year, this was due to payments for the 3 and 5 year cycles have been received during the year which have increased the income for the year. However, this will mean a reduction in future years until the cycle starts again.
12. The charges from the Environmental Health Partnership were lower than the budget by £7,800.

LICENSING

13. This service was underspent by £10,200 for the financial year. Charges from the Environmental Health Partnership were below budget by £8,200.

HEALTH AND SAFETY

14. This service was overspent by £12,000 for the financial year. The overspend was due to an increase in supplies and services of £23,400 compared to the budget, £19,500 will be reclaimed via a legal charge in future years. The charges from the Environmental Health Partnership were lower than the budget by £12,900.

ELECTION SERVICES

15. This service was overspent by £94,200 for the financial year. The overspend relates to increase in printing and postage and an employee cost as a result of a pension adjustment.
16. During this year there was just one election, a local election was held in May 2022.

RISK ASSESSMENT

17. There are no significant risk considerations in relation to this report.

CONCLUSION

18. The cost of the services provided by this Committee was £60,843 higher than anticipated when the revised budgets were prepared and the reasons for this are set out in this report.

Appendices: APPENDIX A - Actual Cost of Individual Services 2022/23

Background Papers:

Reference Papers:

Enquiries:

For further information on this report please contact Neil Wood. (01329 824506)

Appendix A

<u>HACKNEY CARRIAGES & PRIVATE HIRE VEHICLES</u>	Revised Budget 2022/23 £	Actual 2022/23 £	Variation £
Transport	2,000	2,050	50
Supplies and Services	0	852	852
Third Party Payments	81,900	74,128	-7,772
GROSS EXPENDITURE	83,900	77,030	-6,870
Grants	-600	-5,243	-4,643
Sales	-900	-798	102
Fees and Charges	-81,500	-105,241	-23,741
GROSS INCOME	-83,000	-111,282	-28,282
NET EXPENDITURE	900	-34,252	-35,152

<u>LICENSING</u>	Revised Budget 2022/23 £	Actual 2022/23 £	Variation £
Supplies and Services	300	272	-28
Third Party Payments	86,900	78,657	-8,243
GROSS EXPENDITURE	87,200	78,929	-8,271
Fees and Charges	-75,200	-78,759	-3,559
Other Charges	-7,100	-5,452	1,648
GROSS INCOME	-82,300	-84,211	-1,911
NET EXPENDITURE	4,900	-5,282	-10,182

<u>HEALTH & SAFETY</u>	Revised Budget 2022/23 £	Actual 2022/23 £	Variation £
Employees	2,000	2,315	315
Supplies and Services	13,500	36,854	23,354
Third Party Payments	136,400	123,522	-12,878
GROSS EXPENDITURE	151,900	162,690	10,790
Fees and Charges	0	1,164	1,164
GROSS INCOME	0	1,164	1,164
NET EXPENDITURE	151,900	163,854	11,954

<u>ELECTIONS</u>	Revised Budget 2022/23 £	Actual 2022/23 £	Variation £
Employees	180,200	176,163	-4,037
Premises	5,700	4,969	-731
Transport	1,200	1,080	-120
Supplies and Services	259,500	286,737	27,237
Internal Recharges	66,400	68,311	1,911
Accounting Adjustments In Service	0	41,422	41,422
GROSS EXPENDITURE	513,000	578,681	65,681
Grants	-30,000	0	30,000
Sales	-1,500	-3,151	-1,651
Fees and Charges	0	192	192
GROSS INCOME	-31,500	-2,959	28,541
NET EXPENDITURE	481,500	575,722	94,222