

FAREHAM

BOROUGH COUNCIL

Report to the Executive for Decision 06 July 2020

Portfolio:	Policy and Resources
Subject:	General Fund and Housing Revenue Account Outturn 2019/20
Report of:	Deputy Chief Executive Officer
Corporate Priorities:	A dynamic, prudent and progressive Council

Purpose:

This report provides the Executive with details of the actual revenue expenditure for 2019/20 for the General Fund and Housing Revenue and Repairs Account and seeks approval for the completion, in 2020/21, of the 2019/20 expenditure programmes set out in the briefing paper contained in the report.

Executive summary:

The General Fund actual revenue expenditure for 2019/20 totals £9,938,410 which represents an overall overspend of £619,210 when compared to the revised budget.

However, additional funding income from business rates and grants linked to business rates of £441,365 reduced the overspend to £177,845. This overspend will need to be financed from reserves.

Also, it has not been possible to complete a number of expenditure programmes in 2019/20 and approval is sought to complete two programmes where expenditure had already been committed during 2020/21, at a cost of £100,600. When the use of the reserves in 2019/20 to complete these programmes is taken into account the final contribution from reserves for the year is £278,445.

The final figures for the Housing Revenue and Repairs Account (HRA) in 2019/20 show that the HRA revenue reserve has reduced by £429,000 against a revised breakeven budget. Overall, total HRA Reserves have increased by £759,000.

Recommendation/Recommended Option:

It is recommended that the Executive:

- (a) approves the carry forward of £100,600 to fund the completion of the committed General Fund expenditure programmes in 2020/21, as contained in this report;

- (b) approves the carry forward of £1,663,000 for the HRA Capital Programme to re-align budget and expenditure phasing and to support the forthcoming programme for 2020/21; and
- (c) notes the contents of the report.

Reason:

To enable the completion of the General Fund expenditure programme for 2019/20 and to ensure that the balances on the Housing Revenue and Repairs Accounts at 31 March 2020 will be available in future years and that 2020/21 budgets are sufficient to meet the level of work programmed

Cost of proposals:

There are no additional costs relating to the recommendations.

Appendices:

A: Actual General Fund Service Expenditure to 31 March 2020

B: Detailed Housing Revenue and Repairs Account to 31 March 2020

Background papers: None

Reference papers:

Report to the Executive 4 February 2019 Finance Strategy, Capital Programme, Revenue Budget and Council Tax 2019/20.

Report to the Executive 4 February 2019 Housing Revenue Account Budgets and Capital Plans 2019/20.

Report to Executive 6 January 2020 Finance Strategy, Revenue Budget and Council Tax 2020/21 (included a revised revenue budget for 2019/20).

Report to the Executive 3 February 2020 Finance Strategy, Capital Programme, Revenue Budget and Council Tax 2020/21 (included a revised revenue budget for 2019/20).

Report to the Executive 3 February 2020 Housing Revenue Account Budgets and Capital Plans 2020/21 (included a revised revenue budget for 2019/20).

FAREHAM

BOROUGH COUNCIL

Executive Briefing Paper

Date:	06 July 2020
Subject:	General Fund and Housing Revenue Account Outturn 2019/20
Briefing by:	Deputy Chief Executive Officer
Portfolio:	Policy and Resources

INTRODUCTION

1. This report brings together the outturn position for the General Fund along with the Housing Revenue and Repairs Accounts for the financial year 2019/20. The report compares the actual spend against the revised budgets that were approved by the Executive in February 2020.

EMPLOYEE EXPENDITURE 2019/20

2. The total 'cost of employment' budgets set for the General Fund and Housing Revenue Account for 2019/20 was £18,059,700. The actual expenditure for 2019/20 was £18,002,040 giving an underspend for the year of £57,660 or 0.3% when compared to the final budget.
3. There was an underspend from salaries and associated costs of £797,161 which has arisen from vacancies that have occurred during the year. These have been primarily offset by an increase in agency payments (£273,824), severance payments (£452,082) and recruitment costs (£13,595) that have been made during the year.

THE GENERAL FUND

4. The General Fund actual revenue expenditure for 2019/20 totals £9,938,410 and this represents an overall overspend of £619,210 when compared to the revised budget approved by the Executive in February. Extra funding was received in the year compared to the budget by £441,365 which will reduce this overspend position. However, there will need to be a transfer from reserves of £177,845 to fund the net overspend.
5. Later paragraphs of this report also set out details of a few expenditure programmes that were not completed in 2019/20 and approval is sought for these programmes to be completed in the current year. If these proposals are approved along with the financing adjustment, this will mean that the final position for the financial year will show a transfer from reserves of £278,445 which will be taken from the general fund reserve.

6. The following table summarises the position:-

ACTUAL REVENUE EXPENDITURE TO 31 MARCH 2020			
	Revised Budget 2019/20 £	Actual 2019/20 £	Variation £
Committees			
Licensing & Regulatory Affairs	517,300	403,536	-113,764
Planning	666,900	831,880	164,980
Executive - Portfolio			
- Leisure and Community	758,900	1,035,885	276,985
- Health and Housing	1,310,000	1,256,574	-53,426
- Planning and Development	1,695,900	1,684,196	-11,704
- Policy and Resources	-509,000	-1,166,796	-657,796
- Public Protection	276,000	462,274	186,274
- Streetscene	5,226,000	5,139,688	-86,312
Total Service Budgets	9,942,000	9,647,237	-294,763
Less Accounting Adjustments	2,767,300	12,655,499	9,888,199
Other Budgets	-3,390,100	-12,364,326	-8,974,226
Net Budget	9,319,200	9,938,410	619,210
Financing	-9,319,200	-9,760,565	-441,365
Net Total	0	177,845	177,845
Adjust for:			
Carry Forwards	0	0	100,600
Final Position (Overspend)			278,445

7. The detailed position on each service is set out in Appendix A. The main reasons for the variations for key council services are set out in the following paragraphs of this report.

THE KEY COUNCIL SERVICES

8. The Council has a number of services that would be considered as major or demand led services as they have a large impact on the council tax and any major variation in these budgets could lead to unacceptable rises in council tax. The details are shown in the following table:-

Service	Budget 2019/20 £	Actual 2019/20 £	Variation £	
Income Budgets				
Investment Properties	-3,267,500	-3,554,834	-287,334	😊
Commercial Estates	-280,700	-474,677	-193,977	😊
Interest On Balances	-557,800	-603,316	-45,516	😊
Trade Waste	-104,400	-134,108	-33,708	😊
Local Land Charges	-33,000	-33,200	-200	😊
Housing Benefit Payments	-121,100	-32,038	89,062	😞
Parking Services	-823,900	-519,519	304,381	😞
Solent Airport and Daedalus	-655,400	-322,158	333,242	😞
Expenditure Budgets				
Local Plan	1,233,200	1,028,766	-204,434	😊
Homelessness	343,600	286,935	-56,665	😊
Parks, Open Spaces and Grounds Maintenance	1,647,700	1,606,268	-41,432	😊
Local Tax Collection	876,700	850,228	-26,472	😊
Street Cleansing	970,300	960,479	-9,821	😊
Planning Applications	249,500	318,943	69,443	😞
Planning Appeals	56,300	216,824	160,524	😞
Tree Maintenance	312,800	504,460	191,660	😞
Waste & Recycling Total	2,075,00	2,276,193	201,193	😞
Ferneham Hall	328,400	696,773	368,373	😞

9. The main variations in the key services are detailed as follows:-

- (a) **Investment Property income** was £287,000 above budgeted income, mainly due to an increase in rent from a new property that was purchased late in the financial year and after budgets were approved.
- (b) **Commercial Estates** showed an underspend of £193,000 which is mainly due to an increase in rents received of £50,000. There was also an underspend on the

Civic Quarter regeneration project which is funded from reserves. Some of the increase in income has been offset by additional spend on properties particularly in respect of business rates.

- (c) **Interest on balances** is showing as additional income received of £45,000. Interest rates continue to remain low and this impacts on the size of returns the Council receives. However, during the year changes to the types of investment made have resulted in higher returns as well as keeping in line with the treasury strategy.
- (d) **Trade Waste** achieved £34,000 higher income compared to budget for the year which is a result of taking on more customers during the year. There has also been a reduction in tipping charges against budget. There has also been a slight increase in spend on vehicle repairs and an increase in employee costs mainly in the use of agency staff.
- (e) **Local Land Charges** is showing an almost zero change over the budget for the year. Income was just £15,000 under the budget for the year which is due to changes in the way individuals access the service, many of which result in a lower or nil charge for the service they receive. The reduction in income has been offset by a reduction in the legal charge the service pays.
- (f) **Housing benefits payments** were £89,000 over the budget for the year. The amount paid out in benefits was less than anticipated by £321,000 which was offset by reduced income from grant received with a small amount due for prior year adjustments giving reduced income against budget of £481,000. There was also additional income from money owed due to overpaid benefits and there was a reduction in the bad debts provision for doubtful debts totalling £70,000.
- (g) **Parking Services** is showing a variation of just under £305,000 against the budget for the financial year. There was reduced income from users of the Council's car parks during the year of almost £137,000 against budget and a reduction against the previous financial year (£57,000) in a continuing trend of a reduction in usage of the car parks by paying users. Approximately £55,000 income was lost due to closing car parks as a result of the COVID19 situation at the end of the year. Expenditure on car park maintenance has also increased particularly in respect of the Osborn Road Multi Storey car park in keeping the building operational. There were also redundancy costs of over £116,000 due to the transfer of the on-street operations to HCC.
- (h) **Solent Airport and Daedalus** is showing an overspend of £333,000 for the financial year mainly due to increased maintenance costs including extra costs on waste removal. There has also been an increase in utilities costs. Additional purchases of fuel have partly been offset by fuel sales which has seen the income increase over the budget for the year.
- (i) The **Local Plan** service has seen less use of consultants in respect of the formulation of the local plan for which the work will continue through into 2020/21 financial year to the publication of the plan during 2020. Within the Local Plan heading there is also spend on the Welborne project which is currently mainly funded through grants.
- (j) The **Homelessness** service is showing an underspend of £57,000 mainly as a

result of grant that has been received during the year to assist with a growing nationwide problem with homelessness. Not all of this grant was spent during the year and has been moved to a homelessness reserve so that the grant can be used during 2020/21 on projects associated with reducing homelessness and providing housing advice for those in housing need.

- (k) **Community Parks and Open Spaces** is showing an underspend of £41,000 mainly due to a reduction in maintenance of grounds during the year along with an increase in income from recharging third parties. This has been offset by an increase in the cost of repairing and maintaining the aging vehicle and plant fleet required to undertake the work.
- (l) **Local tax collection** is showing an underspend for the year of £26,000 which is mainly due to less demand on the hardship fund along with variations in employees costs due to vacancies.
- (m) **Street Cleansing** is showing a small underspend for the year of £10,000. There has been an increased spend on the cost of repairing vehicles along with additional costs for materials. These has been offset by reduced employee costs along with additional income from costs recovered from third parties.
- (n) **Planning Applications** is showing an increase against the budget mainly as a result of a fall in fee income (£52,000) due to fewer applications being received because of the nitrates issue. The budget had already been reduced by £100,000 at revised budget stage to reflect this issue. Other areas have shown an overspend in the use of consultants who have been working on specialist areas on major applications.
- (o) **Planning Appeals** during the year have shown an overspend of £161,000. Generally planning appeal costs are met by the individual parties involved but occasionally costs can be awarded against a party if they are judged to have acted unreasonably. There have been a number of high profile appeals during the year including Down End Road (£120,000), Land East of New Road (£39,000) and four other appeals totalling £24,000. The costs shown against these appeals are external legal and consultants costs and do not include officer time.
- (p) **Tree Maintenance** over the whole of the council is showing a spend of £520,473 against a budget of £312,800 which is an overspend of £207,673. This is largely due to the volume of tree work that has been undertaken during the year. In total, planned work (which also includes inspection costs, replanting works and general tree maintenance) cost around £212,000 for the year with 'good neighbour' work costing a further £64,000. Good neighbour work is work that is emanating from a customer request such as pruning back overhang which is encroaching onto another's land or trees that are blocking light. Other tree work including inspections, planting, urgent and general tree work cost an additional £87,000.
- (q) The **Waste and Recycling Service** is showing an overspend for the year of £201,000 which is mainly as a result of a large increase in the repair and maintenance of vehicles due to an aging fleet. There has also been an increase in the use of agency staff within the service mainly covering vacancies and other absences. The recycling services has also seen a reduction in income as the market for recycling has seen prices drop during the year including a reduction in the income received from HCC which has seen a drop from £244,000 in 2018/19

to £152,000 in 2019/20.

- (r) **Ferneham Hall** is showing an overspend for the year of £368,000. The main reason for the overspend is due to the redundancy costs arising from closing the hall of over £170,000. There was also a reduction in income from promotions and shows of £69,000 and reduced income from hiring the hall of £25,000. The pantomime took over a half of all income from shows during the year. The income from shows was partially offset by increased spend on promoter costs which are largely linked to ticket sales. There was also an increase on maintenance costs to the building during the year.

THE COUNCIL'S FUNDAMENTAL PARTNERSHIPS

10. The table below shows the end of financial year performance relating to the Council's element of each of the fundamental partnerships:-

Service	Budget 2019/20 £	Actual 2019/20 £	Variation £	
Building Control Partnership	198,200	185,072	-13,128	😊
Community Safety Partnership	193,600	187,638	-5,962	😊
Fareham & Gosport CCTV Partnership	160,700	161,313	613	😊
Project Integra	5,000	4,579	-421	😊
Portchester Crematorium Joint Committee	-160,000	-160,000	0	😊
Environmental Health Partnership	1,559,700	1,464,491	-95,209	😊

11. There are no particular causes for concern within the Council's fundamental partnerships.

OTHER BUDGETS

12. These budgets are used where spend or income cannot be shown against a specific service. Most are accounting entries that ensure that items such as depreciation or other capital charges do not have an impact on the council tax or where a service provided is funded from reserves.

PROVISION FOR EXPENDITURE FUNDED FROM 2019/20 UNDERSPENDINGS

13. A proportion of work in the 2019/20 budgets has not been possible to complete during the financial year. However, whereas we would normally seek to request funding to carry forward a number of these budgets to next year, due to the overspend position this is being restricted to just those programmes where there is already a commitment for these to be delivered.
14. In order to minimise the financial burden of this work on the budget for the current year, it is proposed that an equivalent sum from the reserves is used in 2020/21 to allow for

their completion, as listed in the table below:

Description of Goods/Service	Cost £	Justification
Community Grants	50,600	Grants committed in 2019/20 but not paid over.
Local Plan (Regeneration)	50,000	One Public Estate Grant required for Regeneration in 2020/21
	£100,600	

15. Taking into account the carry forward proposals above this will result in a final transfer from reserves for the year of £278,445.

HOUSING REVENUE AND REPAIRS ACCOUNT

Revenue Account

16. On 3 February 2020, the Executive approved the revised breakeven budgets for the Housing Revenue and Repairs Account (HRA).
17. The HRA has recorded a deficit for 2019/20 of £428,607 as shown in the table below and in more detail at Appendix B. Rent income was slightly lower than the budget figure. Within Management and Finance expenditure was higher than anticipated due to factors that include Council Tax incurred on void properties and insurance excesses that have proved higher than anticipated. Capital Improvements are also higher than budgeted, although a large proportion of this is capital expenditure that is offset by a transfer from the Capital Development Fund, not reflected in the budget. This position is shown in the table below and detailed in Appendix B. £428,607 has been drawn from the HRA Revenue Reserve, while other Reserves have increased by £759,589.

	Actual 2018/19 £'000	Revised Budget 2019/20 £'000	Actual 2019/20 £'000
Income	-12,346	-12,388	-12,359
Management and Finance	4,891	4,836	4,957
Revenue Repairs	3,158	2,736	2,759
Capital Improvements	3,790	3,676	4,640
Surplus(-)/Deficit	-507	-1,140	-3
Transfer from Capital Development Fund	-129	0	-714
Transfer to Debt Repayment Fund	1,140	1,140	1,140
Transfer to Leaseholder Reserve	18	0	6
Transfer of Balance to(-)/from(+) Revenue Reserve	522	0	429

HRA Capital Programme

18. The table below summarises the capital spend in the year against the revised budget which shows a lower spend than anticipated on HRA Capital Improvements. This area of spend will be reviewed again over the coming year as the next detailed programme of works is compiled. The underspent budgets against Improvements and Modernisation and Other Works and Services are proposed to be carried forward to support the programme of works.
19. Expenditure classified as stock repurchase has included buying back eight properties to replenish our housing stock. New build schemes at Bridge Road and Highlands Road are progressing, with Bridge Road nearing completion at the end of the financial year and Highlands Road being well underway. The underspent budget is proposed to be carried forward as work is completed and construction on other schemes commences in 2020/21.

CAPITAL PROGRAMME	Budget 2019/20 £'000	Actual 2019/20 £'000	Carry over to 2020/21 £'000
HRA Improvements and Modernisations	2,505	2,154	351
Other Works and Services	146	113	33
New Builds	3,235	1,773	1,462
Stock Repurchase	1,500	1,683	-183
CAPITAL PROGRAMME - TOTAL	7,386	5,723	1,663

This spend has been funded as follows:

	£000
Use of Major Repairs Reserve to fund capital expenditure on HRA assets	2,155
Capital spend not increasing the asset value funded by the HRA Revenue Reserve	112
Homes England Grant funding to meet development costs	1,038
Capital Development Fund	714
1:4:1 Capital Receipts to meet development costs	20
1:4:1 Capital Receipts to meet acquisition costs	505
Revenue funding to meet acquisition costs	1,179
Total funding	5,723

HRA Reserves

20. A summary of reserves held by the HRA at the end of the year is set out below. HRA reserves have increased overall by £759,589.

Reserve	Purpose of Reserve	2018/19 Closing Balance £'000	2019/20 Transfers In £'000	2019/20 Transfers Out £'000	2019/20 Closing Balance £'000
HRA Revenue Reserve	To fund unexpected operating costs	1,302	0	-429	873
Exceptional Expenditure Reserve	To fund any exceptional demands upon expenditure	1,500	2,762	-2,762	1,500
Major Repairs Reserve	To fund capital expenditure on HRA assets	1,838	2,634 ¹	-2,155	2,317
Capital Housing Development Fund	To fund new developments	3,391	0	-714	2,677
Debt Repayment Fund	To repay debt	2,280	1,140	0	3,420
Leaseholder Reserve	To fund major repairs on blocks containing leasehold properties	280	6	0	286
1:4:1 Receipts	To fund 30% of costs of new acquisitions	1,613	802	-525	1,890
Total Reserves		12,204	7,344	-6,585	12,963

¹The transfer in of £2,634,000 is the in-year depreciation charge

21. The combined balance on all Housing Revenue Account reserves is £12,963,000.

RISK ASSESSMENT

22. An assessment of the risks and opportunities associated with this decision has been carried out and it is considered that there are no significant risks associated with this report.

CONCLUSION

23. This report outlines the financial position during 2019/20 for the General Fund and the Housing Revenue and Repairs Account.
24. The General Fund is showing a movement from reserves of £177,845 against the revised budget. Taking into account the proposed spending commitments to also be funded from reserves and the changes to financing the revenue budget, the contribution from the General Fund balance increases to £278,445.
25. The combined balance on all Housing Revenue Account reserves is £12,963,000 which is an increase of £759,589.
26. Members are asked to note the contents of the report and approve the carry forward balance and budgets in order that the agreed work can be completed in the current financial year.

Enquiries:

For further information on this report please contact Neil Wood. (Ext 4509)

APPENDIX A

ACTUAL REVENUE EXPENDITURE TO 31 MARCH 2020

	Budget 2019/20 £	Actual 2019/20 £	Variation 2019/20 £
Licensing & Regulatory Affairs Committee			
Hackney Carriage and Private Hire Vehicles	2,700	10,617	7,917
Licensing	-39,900	-33,445	6,455
Health and Safety	146,800	143,567	-3,233
Election Services	407,700	282,797	-124,903
	<u>517,300</u>	<u>403,536</u>	<u>-113,764</u>
Accounting Adjustments in service	0	25,459	25,459
	<u>517,300</u>	<u>428,995</u>	<u>-88,305</u>
 Planning Committee			
Processing Applications	249,500	318,943	69,443
Planning Advice	235,700	211,137	-24,563
Enforcement of Planning control	125,400	84,977	-40,423
Appeals	56,300	216,824	160,524
	<u>666,900</u>	<u>831,880</u>	<u>164,980</u>
Accounting Adjustments in service	0	121,211	121,211
	<u>666,900</u>	<u>953,091</u>	<u>286,191</u>
 Leisure and Community			
Community Grants	392,400	289,900	-102,500
Community Development	244,900	228,024	-16,876
Ferneham Hall	328,400	696,773	368,373
Fareham Leisure Centre	-113,900	-110,187	3,713
Holly Hill Leisure Centre	-247,200	-257,632	-10,432
Community Centres	153,600	187,656	34,056
Westbury Manor Museum	700	1,351	651
	<u>758,900</u>	<u>1,035,885</u>	<u>276,985</u>
Accounting Adjustments in service	991,000	1,442,914	451,914
	<u>1,749,900</u>	<u>2,478,799</u>	<u>728,899</u>
 Health and Housing			
Housing Grants and Home Improvements	37,900	2,790	-35,110

Housing Options	46,200	33,364	-12,836
Housing Benefit Payments	-121,100	-32,038	89,062
Housing Benefit Administration	396,800	391,343	-5,457
Homelessness	343,600	286,935	-56,665
Housing Advice	436,100	415,782	-20,318
Housing Strategy	203,500	191,598	-11,902
Local Land Charges	-33,000	-33,200	-200
	<u>1,310,000</u>	<u>1,256,574</u>	<u>-53,426</u>
Accounting Adjustments in service	27,100	211,260	184,160
	<u>1,337,100</u>	<u>1,467,834</u>	<u>130,734</u>

Planning and Development

Flooding and Coastal Management	83,200	92,637	9,437
Public Transport	36,500	35,860	-640
Tree Management	312,800	504,460	191,660
Conservation & Listed Building Policy	30,200	22,473	-7,727
Local Plan	<u>1,233,200</u>	<u>1,028,766</u>	<u>-204,434</u>
	<u>1,695,900</u>	<u>1,684,196</u>	<u>-11,704</u>
Accounting Adjustments in service	88,300	197,201	108,901
	<u>1,784,200</u>	<u>1,881,397</u>	<u>97,197</u>

Policy and Resources

Democratic Representation and Management	1,134,500	1,068,678	-65,822
Commercial Estates	-280,700	-474,677	-193,977
Investment Properties	-3,267,500	-3,554,834	-287,334
Solent Airport and Daedalus	-655,400	-322,158	333,242
Public Relations, Comms and Consultation	492,100	422,094	-70,006
Unapportionable Central Overheads	175,600	0	-175,600
Corporate Management	943,600	732,632	-210,968
Economic Development	72,100	111,241	39,141
Local Tax Collection	<u>876,700</u>	<u>850,228</u>	<u>-26,472</u>
	<u>-509,000</u>	<u>-1,166,796</u>	<u>-657,796</u>
Accounting Adjustments in service	587,900	8,535,646	7,947,746
	<u>78,900</u>	<u>7,368,850</u>	<u>7,289,950</u>

Public Protection

Pest Control	38,300	38,603	303
Dog Control	24,500	23,757	-743

Food Safety	139,500	131,915	-7,585
Air Quality and Pollution	198,800	144,074	-54,726
Community Safety	355,000	306,359	-48,641
Emergency Planning	56,700	58,938	2,238
Clean Borough Enforcement	88,900	93,074	4,174
On-Street Parking	-37,100	2,334	39,434
Off-Street Parking	-786,800	-521,853	264,947
Building Control	198,200	185,073	-13,127
	276,000	462,274	186,274

Accounting Adjustments in service	77,200	679,711	602,511
	353,200	1,141,985	788,785

Streetscene

Cemeteries & Closed Churchyards	-20,100	-37,720	-17,620
Parks, Open Spaces and Grounds Maintenance	1,647,700	1,606,268	-41,432
Outdoor Sport and Recreation	172,300	165,759	-6,541
Countryside Management	165,200	164,764	-436
Allotments	18,600	19,226	626
Street Cleansing	970,300	960,479	-9,821
Public Conveniences	215,300	203,147	-12,153
Household Waste	935,900	981,829	45,929
Trade Refuse	-100,400	-134,108	-33,708
Recycling	740,000	878,876	138,876
Garden Waste Collection	399,100	415,488	16,388
Street Furniture	82,100	47,790	-34,310
	5,226,000	5,271,797	45,797

Accounting Adjustments in service	995,800	1,309,988	314,188
	6,221,800	6,581,785	359,985

TOTAL - Before adjustments	9,942,000	9,779,346	-162,654
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Total Adjustments	2,767,300	12,523,390	9,756,090
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TOTAL - After adjustments	12,709,300	22,302,736	9,593,436
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Other Budgets	-3,390,100	-12,364,326	-8,974,226
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TOTAL including Other Budgets	9,319,200	9,938,410	619,210
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APPENDIX B

DETAILED HOUSING REVENUE AND REPAIRS ACCOUNT TO 31 MARCH 2020

	Actual 2018/19 £'000	Revised Budget 2019/20 £'000	Actual 2019/20 £'000
Income			
Rents - Dwellings	-10792	-10,820	-10,796
Rents – Garages	-313	-331	-330
Rents – Other	-28	-20	-20
Service Charges (Wardens, Extra Assistance, Heating)	-633	-660	-657
Cleaning	-182	-192	-191
Grounds Maintenance	-102	-109	-109
Other Fees and Charges	-53	-41	-39
Leaseholder Service Charges and Insurance	-52	-54	-61
Service Charges Repairs	-171	-150	-146
Other income	-20	-11	-10
	-12,346	-12,388	-12,359
Management and Finance			
General Administrative Expenses	1,803	1,611	1,971
Sheltered Housing Service	474	540	516
Grounds Maintenance	238	243	229
Communal Cleaning	202	224	225
Communal Heating Services	109	120	129
Communal Lighting	28	30	42
Rents, Rates and Other Taxes	78	99	137
Corporate and Democratic Core	70	67	68
Corporate Management	57	104	71
Unapportioned Overhead	322	20	0
Bad Debts Provision	62	13	66
Bad Debts Written off	62	50	53
Debt Management Expenses	31	35	27
Interest Payable and Similar Charges	1,795	1,795	1,818
Interest Earned on Internal Balances	-67	-114	-118
Pension Fund Adjustments	-373	0	-277
Revenue Repairs	3,158	2,735	2,759
Capital Improvements			
Depreciation	2,544	2,626	2,634
Revenue Contribution to Capital	1,228	1,050	2,006
Surplus(-)/Deficit for Year	-525	-1,140	-3