

FAREHAM

BOROUGH COUNCIL

Report to the Executive for Decision 05 September 2022

Portfolio:	Policy and Resources
Subject:	General Fund & Housing Revenue Account Outturn 2021/22
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 2021/22 for the General Fund and Housing Revenue and Repairs Account and seeks approval for the completion, in 2022/23, of two of the 2021/22 expenditure programmes.

Executive summary:

The General Fund actual net revenue expenditure on services for 2021/22 totals £9,842,001 which is £973,899 less than the budgeted for the year. The main reasons for this was higher income in some areas where recovery was quicker than anticipated.

The Council continued to receive some COVID funding during 2021/22 but this was mainly in the first quarter of the year as other forms of recovery funding became available during the latter part of the year. In total over £900,000 of general funding was received with further funding targeting specific areas such as homelessness that also received over £900,000 to help offset the demands on that service.

There continued to be further support for business and individuals affected by the pandemic and these totalled over £3 million during the year.

The final net budget outturn position is £595,298 less than the final revised budget agreed by the Executive in February 2022. This has meant that the anticipated drawing from reserves of £404,200 has not materialised. This is partly due to some services such as car parking starting to recover towards the end of the year, a large increase in the price paid for recycled material and also due to the corporate efforts in reducing spend where it was possible.

It has not been possible to complete a number of expenditure programmes in 2021/22 and approval is sought to complete those where expenditure had already been committed during 2021/22, at a cost of £53,200. This will reduce the underspend to £157,917, once COVID funding is taken into account.

This underspend will need to be transferred to reserves to help protect the council's financial position going forward. Some trends in increased expenditure such as fuel prices have continued into 2022/23 and income streams such as car parking may not recover to the levels they were 5 years ago and the Government's financial support schemes may start to disappear. The Council's underlying financial position has therefore worsened. We will be reviewing this in more detail when the Medium-Term Finance Strategy is completed later in 2022 along with a plan to address the forecasted funding gaps.

The final figures for the Housing Revenue and Repairs Account (HRA) in 2021/22 show that the HRA revenue reserve has been increased by £630,903. Overall, total HRA Reserves have increased by £1.169 million.

Recommendation/Recommended Option:

It is recommended that the Executive:

- (a) approves the carry forward of £53,200 to fund the completion of the committed General Fund expenditure programmes in 2022/23, as contained in this report;
- (b) approves the carry forward of £470,000 for the HRA Capital Programme to re-align budget and expenditure phasing and to support the forthcoming programme for 2022/23; and
- (c) notes the contents of the report.

Reason:

To enable the completion of the General Fund expenditure programme for 2021/22 and to ensure that the balances on the Housing Revenue and Repairs Accounts at 31 March 2022 will be available in future years and that 2022/23 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 2022

B: Detailed Housing Revenue and Repairs Account to 31 March 2022

Background papers: None

Reference papers: Report to Executive 4 January 2021 Finance Strategy, Revenue Budget and Council Tax 2021/22 (included a revised revenue budget for 2020/21).

Report to the Executive 1 February 2021 Finance Strategy, Capital Programme, Revenue Budget and Council Tax 2021/22 (included a revised revenue budget for 2020/21).

Report to the Executive 1 February 2021 Housing Revenue Account Budgets and Capital Plans 2021/22(included a revised revenue budget for 2020/21)

Report to the Executive 7 June 2021 Town Centre Property Acquisition

Report to Executive 10 January 2022 Finance Strategy, Revenue Budget and Council Tax 2022/23 (included a revised revenue budget for 2021/22).

Report to the Executive 7 February 2022 Finance Strategy, Capital Programme, Revenue Budget and Council Tax 2022/23 (included a revised revenue budget for 2021/22).

Report to the Executive 7 February 2022 Housing Revenue Account Budgets and Capital Plans 2022/23(included a revised revenue budget for 2021/22)

FAREHAM

BOROUGH COUNCIL

Executive Briefing Paper

Date:	05 September 2022
Subject:	General Fund & Housing Revenue Account Outturn 2021/22
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 2021/22.
2. This has been a recovery year for the Council's finances due to local and national impacts and responses to the Covid-19 pandemic during the 2020/21. Financial impacts have included:
 - A slower increase in the amount of revenue income collected in some areas.
 - Smaller extraordinary costs incurred in delivering day to day services.
 - Reduction in one-off/temporary expenditure to deliver specific recovery activities.
 - A contraction in the economy that is changing demand for certain services.
3. This report details the resulting end of year position for both the General Fund and Housing Revenue and Repairs Accounts and compares the actual spend against the original base and revised budgets.

EMPLOYEE EXPENDITURE 2021/22

4. The total 'cost of employment' budgets set for the General Fund and Housing Revenue Account for 2021/22 was £18,566,100. The actual expenditure for 2021/22 was £17,892,429 giving an underspend for the year of £491,671 or 2.65% when compared to the final budget.
5. There was an underspend from salaries and associated costs of £785,242 which has arisen from vacancies that have occurred during the year. These have been slightly offset by an increase in agency payments (£166,329), severance payments (£96,187) and recruitment costs (£31,055) that have been made during the year.

THE GENERAL FUND OUTTURN POSITION 2021/22

6. The General Fund actual net revenue expenditure for 2021/22 totalled £9,842,001 which is £973,899 less than the budget approved by the Executive in February 2022. This reflects both an increase in the Council's service income as well as reduced expenditure in some service areas.
7. Later paragraphs of this report also set out details of two expenditure programmes that were not completed in 2021/22 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 to reserves of £157,917.
8. The following table summarises the position:-

ACTUAL REVENUE EXPENDITURE TO 31 MARCH 2022			
	Revised Budget 2021/22 £	Actual 2021/22 £	Variation £
Committees			
Licensing & Regulatory Affairs	479,800	427,656	-52,144
Planning	854,800	920,438	65,638
Executive - Portfolio			
- Leisure and Community	851,000	789,246	-61,754
- Housing	1,800,100	1,788,895	-11,205
- Planning and Development	1,588,900	1,513,024	-75,876
- Policy and Resources	-1,179,900	-1,514,656	-334,756
- Health and Public Protection	818,000	674,350	-143,650
- Streetscene	5,603,200	5,243,049	-360,151
Total Service Budgets	10,815,900	9,842,001	-973,899
Accounting Adjustments	3,319,200	432,290	-2,886,910
Other Budgets	-2,057,100	1,208,412	3,265,512
Net Budget before COVID Funding	12,078,000	11,482,702	-595,298
Contributions from Reserves for COVID	-404,200	0	404,200
Fees and Charges Reduction Funding	-300,000	-350,355	-50,355
Government COVID Funding	-879,000	-607,249	271,751
Net Budget	10,494,800	10,525,098	-30,298
Financing	-10,494,800	-10,736,216	-241,416
Net Total	0	-211,117	-211,117
Adjust for Carry Forwards	0	0	53,200
Final Position (Underspend)			-157,917

9. 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 later paragraphs of this report.

GOVERNMENT COVID SUPPORT SCHEMES FOR SERVICES

10. The Council has received a number COVID related government grants during the financial year to support our services. Some of the grants have been allocated to specific services such as homelessness, while the support tranches number 5, SFC compensation instalment number 4 and New Burdens Funding are general grants.
11. The table below shows a list of grants that were received during the year.

Type of Grant	Value of Grant
General Grants	
COVID19 Support Grants Tranches 5	£451,093
Sales, Fees and Charges Compensation Instalment 4	£350,355
New Burdens Funding	£130,680
	£932,128
Specific Service Grants	
Homelessness and Rough Sleeping Grants	£928,345
Other COVID Related Grants	£341,691
	£1,270,036
Total Grants and Support	£2,202,134

GOVERNMENT COVID SUPPORT SCHEMES FOR THE COMMUNITY

12. The grants detailed in the table below have been received during the financial year and have either been re-distributed to businesses in the form of payments or in reliefs on the business rate charge on their property.
13. There have been grants that were received by the Council to help support businesses through events and making High Streets more accessible during the recovery phase.
14. The test and trace scheme was specific to those who were asked to isolate and could not work from home.

Type of Grant	Value of Grant
Business Grant Support Schemes	£2,691,709
Test and Trace/Self Isolation Schemes	£179,886
Other Recovery Grants	£421,106
Total Grants and Support for Council Tax and Business Rates	£3,250,700

15. Although there has been impact on the resources to administer all these schemes, the Council has benefitted in its cash flow as many of these schemes were funded up front.

OUTTURN POSITION FOR THE KEY COUNCIL SERVICES

16. 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	Revised Budget 2021/22 £	Actual 2021/22 £	Variation £	
Income Budgets				
Solent Airport and Daedalus	-486,500	-611,770	-125,270	😊
Commercial Estates	-856,600	-941,793	-85,193	😊
Local Land Charges	-3,500	-39,902	-36,402	😊
Trade Waste	-123,500	-150,672	-27,172	😊
Investment Properties	-3,250,200	-3,215,972	34,228	😐
Interest on Balances	-695,700	-637,078	58,622	😞
Expenditure Budgets				
Waste & Recycling Total	2,500,200	2,262,590	-237,610	😊
Local Plan	1,112,600	900,746	-211,854	😊
Parking Services	-154,100	-271,160	-117,060	😊
Parks, Open Spaces and Grounds Maintenance	1,854,200	1,767,002	-87,198	😊
Planning Applications	109,600	78,193	-31,407	😊
Local Tax Collection	901,800	876,128	-25,672	😊

Service	Revised Budget 2021/22 £	Actual 2021/22 £	Variation £	
Housing Benefit Payments	66,700	69,663	2,963	☹️
Street Cleansing	953,400	958,729	5,329	☹️
Tree Management	386,900	456,363	69,463	☹️
Planning Appeals	437,200	522,890	85,690	☹️
Homelessness	555,900	772,094	216,194	☹️

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

- (a) **Solent Airport and Daedalus** is showing additional net income of £125,000 for the financial year. There was an increase income due to the collection of some historic service charges and a tenant on site for longer than budgeted. This slightly offset the increase in airport operations expenditure. The surplus from this service will be used to offset prior year deficits.
- (b) **Commercial Estates** showed additional net income of £85,000 which is mainly due to increased contingent rent received against budget for Fareham Shopping Centre.
- (c) **Local Land Charges** is showing a £36,000 underspend against the revised budget. Income for the year was £22,000 over the budget for the year, and legal costs associated with providing the service were £8,000 less than budgeted.
- (d) **Trade Waste** achieved £27,000 higher income compared to budget for the year. The income budget was increased slightly from the COVID reductions as businesses began to return to normal operations and the service has seen an increase in the number of customers signing up for the service during the year. There were some small increases in spend in relation to vehicles including repairs and fuel costs.
- (e) **Investment Property income** was £34,000 below budgeted income, mainly due to timings of lease renewals for one tenant and the loss of one large tenant during the year. There was also additional expenditure on consultancy to assist with ongoing lease negotiations.
- (f) **Interest on balances** is showing £59,000 under the budget. Interest rates during 2021/22 remained low and this continued to impact on the size of returns the Council receives.
- (g) The **Waste and Recycling Service** is showing an underspend for the year of £238,000 which is mainly as a result of a large increase in the value of recycling materials that has resulted in more income coming to the council. There was also additional income from the garden waste service that was launched during the financial year and took more income than was anticipated. There were some areas showing overspends including repair and maintenance of vehicles due to an aging

fleet along with additional fuel costs. There has also been an increase in the use of agency staff within the service mainly covering vacancies and other absences.

- (h) The **Local Plan** service has seen an underspend of £140,000 which has occurred due to vacancies in the establishment. The plan was published 30th September 2021 and is currently at the examination stage. Within the Local Plan heading there is also spend on the Welborne project which is currently mainly funded through grants. The authority received £80,000 grant funding towards a rail business case.
- (i) **Parking Services** achieved £117,000 higher income compared to the budget for the year. The income budget was adjusted to reflect the actual level of income received for coastal and town centre as this was not expected to return the levels of income anticipated prior to the pandemic. Town centre parking income was around £97,000 over budget and coastal parking was around £42,000 over budget. Season ticket sales were also over budget by £28,000, however this has been offset by increased expenditure of approximately £58,000. This comprises of £45,000 relating to the introduction of new payment methods which could not be fully determined until coastal parking commenced and £13,000 in relation to car park maintenance required for the introduction of coastal charging.
- (j) **Community Parks and Open Spaces** is showing an underspend of £87,000 mainly due to a reduction in maintenance of grounds during the year along with an increase in income from recharging third parties. Staff costs have been below budget as vacancies have not been filled due to some work being put on hold during the recovery process. There was also less need for agency staff resulting in a saving against budget. These underspends have been offset by an increase in the cost of repairing and maintaining the aging vehicle and plant fleet required to undertake the work and increased fuel costs.
- (k) **Planning Applications** net expenditure was a reduction against the budget of just over £31,000. The income from planning applications was £36,000 over budget as the number of applications increased during the financial year. There was also additional income of £28,000 due to costs recovered mainly as a result of legal work on planning agreements. There were two judicial reviews with legal and consultancy fees £58,000 over the budget for both Egmont Nurseries and Save Warsash. With the latter £32,700 being paid in compensation. There were some vacancy savings within the service which has helped offset some of the overspend on the appeals.
- (l) **Local tax collection** is showing an underspend for the year of just under £26,000 which is mainly due to variations in employees costs due to vacancies within the team. This year has also seen more grants claims being processed through the service with the cost of these being matched in grants from central government. There has also been some additional grant income to cover administration of schemes.
- (m) **Housing benefits payments** were £3,000 over the budget for the year. The amount paid out in benefits was less than anticipated by £249,000 which was offset by reduced income from grant received with a small amount due for prior year adjustments giving reduced income against budget of £391,000. 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 £139,000.

- (n) **Street Cleansing** is showing an overspend for the year of £5,000. There has been an increased spend on the cost of repairing vehicles along with additional costs for fuel. These has been offset by reduced employee costs along with additional income from costs recovered from third parties.
- (o) **Tree Management** is showing an overspend for the year of just under £70,000. This is mainly due to the Ash die back tree programme that commenced in January 2022. £100,000 was spent with a developer contribution of £11,000 towards these works. These works will continue to be an issue in future years as the majority of Ash trees in the borough will be affected. The 20/21 tree planting programme was on hold as was the 21/22 replanting schedule whilst awaiting the outcome of the tree review and Ash die back funding. This resulted in a £15,000 underspend. Inspections and the planned works that followed also underspent by £42,000. Some good neighbour works agreed prior to the review and urgent and reactive works that were needed cost an additional £29,000. Several insurance claims were settled, with excess payments totalling £11,000.
- (p) **Planning Appeals** during the year have shown an overspend of £86,000 against the revised budget. 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. This year £22,000 was awarded to Greenaway Lane, Warsash. There have been a number of high profile appeals during the year including land south of Romsey Avenue (£101,000), Downend Road Portchester (£93,000), Posbrook Lane (£80,000), Land South of Funtley Road (£75,000) and East Crofton Cemetery (£60,000). Newgate Lane East is due to be concluded next year, costs so far being £40,000. Several smaller appeals were heard totalling an overspend on planning appeals of £85,700. The costs shown against these appeals are external legal and consultants costs and do not include officer time.
- (q) The **Homelessness** service is showing an overspend of £216,000 offset by the use of Homelessness Prevention Grant. The service continues to experience extremely high levels of demand and continues to rely on bed and breakfast accommodation, this area was overspent by £31,000 against revised budget. Properties that are leased from private owners for use as temporary accommodation has also seen increased costs of £100,000 during the financial year associated with repair and maintenance and a disrepair claim.

THE COUNCIL'S FUNDAMENTAL PARTNERSHIPS

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

Service	Revised Budget 2021/22 £	Actual 2021/22 £	Variation £	
Building Control Partnership	115,400	153,848	38,448	

Service	Revised Budget 2021/22 £	Actual 2021/22 £	Variation £	
Community Safety Partnership	197,100	208,364	11,264	☹️
CCTV Partnership	98,300	103,161	4,861	☹️
Project Integra	5,000	4,843	-157	😊
Portchester Crematorium Joint Committee	-170,000	-180,000	-10,000	😊
Environmental Health Partnership	1,529,300	1,494,597	-34,703	😊

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

OTHER BUDGETS

20. 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 2021/22 UNDERSPENDINGS

21. A proportion of work in the 2021/22 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 overall financial position this is being restricted to just those programmes where there is already a commitment for these to be delivered.
22. 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 2022/23 to allow for their completion, as listed in the table below:

Description	Cost £	Justification
Community Grants	27,000	Approved COVID support from Community Support but to be used for Climate Change initiatives in Community Centres.
Defences Against flooding	6,200	Works to Salterns Seawall approved but not yet started.
Economic Development and Regeneration	20,000	Research project undertaken by University of Portsmouth to assess impact of COVID on local businesses and identify future support needs.
	£53,200	

23. Taking into account the carry forward proposals above this will result in a final transfer to reserves for the year of £157,917.

HOUSING REVENUE AND REPAIRS ACCOUNT

Revenue Account

24. On 7 February 2022, the Executive approved the revised budgets for the Housing Revenue and Repairs Account (HRA). At this time, it was estimated that the HRA would break even for the 2021/22 financial year. Income levels have exceeded the expenses and charges made to the HRA, and a surplus of £630,903 has been achieved, replenishing the HRA Revenue Reserve which had been depleted over the past two years. Other Reserves have increased by £538,573. This is shown in the table below and detailed in Appendix B.
25. Actual rent income was higher than the revised budget figure, and the 2020/21 actual. Although the number of void properties has remained at a high level the number has not increased at the same pace but has stabilised. Rent arrears have also not increased to the level that had been allowed for. It has also meant that the adjustments for bad debt are less than anticipated which is reflected in lower Management and Finance expenditure compared with budget.
26. Revenue repairs expenditure has risen during the year and was higher than the revised budget figure. This is partly due to cost inflation borne by the Fareham Housing team and our network of contractors and partly due to increased need and demand for works.
27. Capital Improvements are lower than budgeted overall as the budget takes account of budgeted former council homes acquisition and none were purchased this year. The actual spend of works to homes was higher than the proportion of this budget allocated to that purpose. This has meant that when financing these capital programme schemes this year the sources have been specific funds for capital schemes with a much smaller draw on the HRA Revenue Reserve. We have been able to maintain the full contribution to the Debt Repayment Fund for this financial year. This position is shown in the table below and detailed in Appendix B.
28. The HRA has recorded a surplus for 2021/22 of £630,903 as shown in the table below and in more detail at Appendix B. The surplus of £630,903 has replenished the HRA Revenue Reserve, and other Reserves have also increased by £538,573.

	Actual 2020/21 £'000	Revised Budget 2021/22 £'000	Actual 2021/22 £'000
Income	-12,577	-12,510	-12,900
Management and Finance	5,155	5,421	5,166
Revenue Repairs	2,362	2,784	3,065
Capital Improvements	5,457	3,913	3,499
Surplus(-)/Deficit	397	-392	-1,170
Transfer from Capital Development Fund	-1,392	-748	-740
Transfer to Debt Repayment Fund	1,140	1,140	1,140
Transfer to Leaseholder and Capital Receipts Reserves	74	0	139

Transfer of Balance to(-)/from(+) Revenue Reserve	219	0	-631

HRA Capital Programme

29. The table below summarises the capital spend in the year against the revised budget which shows a higher 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 overspent budgets against Improvements and Modernisation and Other Works and Services are proposed to be carried forward.
30. Expenditure classified as Acquisitions has included the open market purchase of two large family homes at Arundel Drive in Fareham. This was approved by the Executive in June 2021. No former council homes have been acquired from private ownership this financial year.
31. The new build scheme at Rose Court was fully completed during the year, and construction work commenced on Sir Randal Cremer House in Portchester and Capella Close in Stubbington. Work to enable approved development schemes at Queens Road, Coldeast Scout Hut and Assheton Court have also progressed during the year.

CAPITAL PROGRAMME	Budget 2021/22 £'000	Actual 2021/22 £'000	Carry over to 2022/23 £'000
HRA Improvements and Modernisations	2,760	3,084	-324
New Builds	2,755	1,368	1,387
Acquisitions	1,247	747	500
CAPITAL PROGRAMME - TOTAL	6,762	5,199	1,563

This spend has been funded as follows:

	£000
Use of Major Repairs Reserve to fund capital expenditure on HRA assets	3,084
Capital spend not increasing the asset value funded by the HRA Revenue Reserve	40
Homes England Grant funding to meet development costs	427
Capital Development Fund	740
S106 Developer Contributions	25
1:4:1 Capital Receipts to meet development costs	136
Other Housing Capital Receipts to meet acquisition costs	747
Revenue funding to meet acquisition costs	0
Total funding	5,199

HRA Reserves

32. A summary of reserves held by the HRA at the end of the year is set out below. HRA reserves have increased overall by £1.169 million.

Reserve	Purpose of Reserve	2020/21 Closing Balance £'000	2021/22 Transfers In £'000	2021/22 Transfers Out £'000	2021/22 Closing Balance £'000
HRA Revenue Reserve	To fund unexpected operating costs	579	-631	0	1,210
Exceptional Expenditure Reserve	To fund any exceptional demands upon expenditure	1,500	3,074	-3,074	1,500
Major Repairs Reserve	To fund capital expenditure on HRA assets	2,318	2,759 ¹	-3,084	1,993
Capital Housing Development Fund	To fund new developments	1,285	0	-740	545
Debt Repayment Fund	To repay debt	4,560	1,140	0	5,700
Leaseholder Reserve	To fund major repairs on blocks containing leasehold properties	361	123	0	484
1:4:1 Receipts	To fund 40% of costs of new acquisitions and new build Station Road scheme	1,539	476	-136	1,879
Total Reserves		12,142	8,203	-7,034	13,311

¹The transfer in of £2,759,002 is the in-year depreciation charge

33. The combined balance on all Housing Revenue Account reserves is £13.311 million.

RISK ASSESSMENT

34. 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. However, the report does highlight there remain areas of concern within the Council's financial position.

CONCLUSION

35. This report outlines the financial position during 2021/22 for the General Fund and the Housing Revenue and Repairs Account including effects of the pandemic and how this could continue to influence spending in future financial years.
36. The General Fund is showing a movement to reserves of £157,917 against the revised budget. It is important not to underestimate the effect the pandemic could have on service recovery in 2022/23 financial year as well as future years. With this in mind the balance from 2021/22 will be added to the general fund reserves to potentially offset further changes to service operations. The effect of this will be reviewed in the Medium-Term Finance Strategy later in 2022.
37. The combined balance on all Housing Revenue Account reserves is £13,311 million which is an increase of £1.169m.
38. 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 4506)

APPENDIX A

ACTUAL REVENUE EXPENDITURE TO 31 MARCH 2022

	Budget 2021/22 £	Actual 2021/22 £	Variation 2021/22 £
Licensing & Regulatory Affairs Committee			
Hackney Carriage & Private Hire Vehicles	-11,400	-18,794	-7,394
Licensing	-10,100	-38,143	-28,043
Health and Safety	128,100	126,551	-1,549
Election Services	373,200	358,042	-15,158
	<u>479,800</u>	<u>427,656</u>	<u>-52,144</u>
Accounting Adjustments in service	0	55,313	55,313
	<u>479,800</u>	<u>482,968</u>	<u>3,168</u>
Planning Committee			
Processing Applications	109,600	78,193	-31,407
Planning Advice	178,600	189,879	11,279
Enforcement of Planning control	129,400	129,477	77
Appeals	437,200	522,890	85,690
	<u>854,800</u>	<u>920,438</u>	<u>65,638</u>
Accounting Adjustments in service	0	270,951	270,951
	<u>854,800</u>	<u>1,191,390</u>	<u>336,590</u>
Leisure and Community			
Community Grants	321,900	267,897	-54,003
Community Development	238,200	219,213	-18,987
Ferneham Hall	124,200	103,227	-20,973
Fareham Leisure Centre	53,000	75,177	22,177
Holly Hill Leisure Centre	-51,300	-48,368	2,932
Community Centres	165,000	172,100	7,100
	<u>851,000</u>	<u>789,246</u>	<u>-61,754</u>
Accounting Adjustments in service	1,554,600	1,696,800	142,200
	<u>2,405,600</u>	<u>2,486,046</u>	<u>80,446</u>

	Budget 2021/22 £	Actual 2021/22 £	Variation 2021/22 £
Housing			
Housing Grants and Home Improvements	34,800	20,679	-14,121
Housing Options	19,900	75,031	55,131
Housing Benefit Payments	66,700	69,663	2,963
Housing Benefit Administration	490,700	494,897	4,197
Homelessness	555,900	772,094	216,194
Housing Advice	472,200	248,696	-223,504
Housing Strategy	163,400	147,738	-15,662
Local Land Charges	-3,500	-39,902	-36,402
	<u>1,800,100</u>	<u>1,788,895</u>	<u>-11,205</u>
Accounting Adjustments in service	30,300	495,317	465,017
	<u>1,830,400</u>	<u>2,284,212</u>	<u>453,812</u>
Planning and Development			
Flooding and Coastal Management	16,200	70,729	54,529
Public Transport	34,400	34,643	243
Tree Management	386,900	456,363	69,463
Conservation & Listed Building Policy	15,800	43,022	27,222
Sustainability & Biodiversity	23,000	7,521	-15,479
Local Plan	1,112,600	900,746	-211,854
	<u>1,588,900</u>	<u>1,513,024</u>	<u>-75,876</u>
Accounting Adjustments in service	88,300	310,605	222,305
	<u>1,677,200</u>	<u>1,823,629</u>	<u>146,429</u>

	Budget 2021/22 £	Actual 2021/22 £	Variation 2021/22 £
Policy and Resources			
Democratic Representation and Management	1,197,100	1,193,430	-3,670
Commercial Estates	-856,600	-941,793	-85,193
Investment Properties	-3,250,200	-3,215,972	34,228
Solent Airport and Daedalus	-486,500	-611,770	-125,270
Public Relations, Comms and Consultation	497,700	451,543	-46,157
Unapportionable Central Overheads	-23,400	0	23,400
Corporate Management	654,400	585,141	-69,259
Economic Development	185,800	148,637	-37,163
Local Tax Collection	901,800	876,128	-25,672
	-1,179,900	-1,514,656	-334,756
Accounting Adjustments in service	762,700	-5,162,653	-5,925,353
	-417,200	-6,677,310	-6,260,110
Health and Public Protection			
Pest Control	55,800	48,974	-6,826
Food Safety	116,700	112,955	-3,745
Air Quality and Pollution	150,300	102,111	-48,189
Community Safety	295,400	278,151	-17,249
Emergency Planning	58,400	68,500	10,100
Clean Borough Enforcement	180,100	180,972	872
Off-Street Parking	-154,100	-271,160	-117,060
Building Control	115,400	153,848	38,448
	818,000	674,350	-143,650
Accounting Adjustments in service	36,800	719,081	682,281
	854,800	1,393,430	538,630

	Budget 2021/22 £	Actual 2021/22 £	Variation 2021/22 £
Streetscene			
Cemeteries & Closed Churchyards	-48,500	-91,893	-43,393
Parks, Open Spaces and Grounds Maintenance	1,854,200	1,767,002	-87,198
Countryside Management	172,200	216,721	44,521
Street Cleansing	953,400	958,729	5,329
Public Conveniences	234,400	216,166	-18,234
Household Waste	1,048,000	1,097,744	49,744
Trade Refuse	-123,500	-150,672	-27,172
Recycling	1,020,500	789,553	-230,947
Garden Waste Collection	431,700	375,292	-56,408
Street Furniture	60,800	64,407	3,607
	<hr/> 5,603,200	<hr/> 5,243,049	<hr/> -360,151
Accounting Adjustments in service	846,500	2,046,876	1,200,376
	<hr/> 6,449,700	<hr/> 7,289,924	<hr/> 840,224
TOTAL - Before adjustments	10,815,900	9,842,001	-973,899
Total Adjustments	3,319,200	432,290	-2,886,910
TOTAL - After adjustments	<hr/> 14,135,100	<hr/> 10,274,291	<hr/> -3,860,809
Other Budgets	-3,640,300	250,808	3,891,108
TOTAL including Other Budgets	<hr/> 10,494,800	<hr/> 10,525,098	<hr/> 30,298

APPENDIX B

DETAILED HOUSING REVENUE AND REPAIRS ACCOUNT to 31 MARCH 2022

	Actual 2020/21 £'000	Revised Budget 2021/22 £'000	Actual 2021/22 £'000
Income			
Rents - Dwellings	-10,938	-10,918	-11,243
Rents – Garages	-333	-335	-348
Rents – Other	-20	-20	-19
Service Charges (Wardens, Extra Assistance, Heating)	-619	-628	-625
Cleaning	-171	-172	-175
Grounds Maintenance	-116	-120	-123
Other Fees and Charges	-41	-38	-45
Leaseholder Service Charges and Insurance	-62	-62	-69
Service Charges Repairs	-215	-215	-220
Other income	-62	-2	-33
	-12,577	-12,510	-12,900
Management and Finance			
General Administrative Expenses	2,292	1,982	2,675
Sheltered Housing Service	519	547	512
Grounds Maintenance	256	267	240
Communal Cleaning	203	240	224
Communal Heating Services	97	130	103
Communal Lighting	42	45	42
Rents, Rates and Other Taxes	181	206	306
Corporate and Democratic Core	67	74	74
Corporate Management	70	78	62
Unapportioned Overhead	21	20	0
Bad Debts Provision	37	50	-36
Bad Debts Written off	22	50	14
Debt Management Expenses	33	35	30
Interest Payable and Similar Charges	1,823	1,817	1,720
Interest Earned on Internal Balances	-134	-120	-119
Pension Fund Adjustments	-374		-681
	5,155	5,421	5,166
Revenue Repairs	2,362	2,784	3,065
Capital Improvements			
Depreciation	2,690	2,765	2,759
Revenue Contribution to Capital	2,767	1,148	740
Transfer to Debt Repayment Fund	1,140	1,140	1,140
Transfer to Leaseholder Reserve	74	0	124
Transfer to Capital Receipts Reserve	0	0	15
Contribution from Capital Development Fund	-1392	-748	-740
Surplus(-)/Deficit for Year	219	0	-631