

FAREHAM

BOROUGH COUNCIL

Report to the Executive for Decision 03 July 2023

Portfolio:	Policy and Resources
Subject:	General Fund & Housing Revenue Account Outturn 2022/23
Report of:	Head of Finance and Audit
Corporate Priorities:	A dynamic, prudent and progressive Council

Purpose:

This report provides the Executive with details of the actual revenue expenditure for 2022/23 for the General Fund and Housing Revenue and Repairs Account.

Executive summary:

The General Fund actual net revenue expenditure on services for 2022/23 totals £10,080,693 which is £1,111,007 less than the revised budgeted amount for the year. The main reasons for this are higher income in some areas, such as parking charge income, where recovery was quicker than anticipated or additional grant income was received. However, there have still been pressures on the budgets in the year, in particular for the homelessness and waste collection services.

Taking account of financing and non-service budgets, the final net budget outturn position requires a drawing from reserves of £744,267, compared to an anticipated £1,239,500 drawing set out in the revised budget agreed by the Executive in February 2022.

This reduced drawing from reserves will help protect the council's financial position going forward. Some trends in increased expenditure such as fuel prices have continued during 2022/23, income streams are still not all at the levels they were 5 years ago and the Government's financial support schemes are now disappearing. The Council's underlying financial position has therefore worsened and was highlighted in the Medium-Term Finance Strategy. A new Opportunities Plan is therefore in the process of being developed to help bridge the forecasted funding gap.

The final figures for the Housing Revenue and Repairs Account (HRA) in 2022/23 show that the HRA revenue reserve has been increased by £127,023. Overall, total HRA Reserves have decreased by £1.154 million.

Recommendation/Recommended Option:

It is recommended that the Executive notes the contents of the report.

Reason:

To enable the completion of the General Fund expenditure programme for 2022/23 and to ensure that the balances on the Housing Revenue and Repairs Accounts as at 31 March 2023 will be available in future years and that 2023/24 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 2023

B: Detailed Housing Revenue and Repairs Account to 31 March 2023

Background papers: None

Reference papers:

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 2021/22 (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)

Report to Executive 9 January 2023 Finance Strategy, Revenue Budget and Council Tax 2023/24 (included a revised revenue budget for 2022/23).

Report to the Executive 6 February 2023 Finance Strategy, Capital Programme, Revenue Budget and Council Tax 2023/24 (included a revised revenue budget for 2022/23).

Report to the Executive 6 February 2023 Housing Revenue Account Budgets and Capital Plans 2023/24 (included a revised revenue budget for 2022/23).

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BOROUGH COUNCIL

Executive Briefing Paper

Date:	03 July 2023
Subject:	General Fund & Housing Revenue Account Outturn 2022/23
Briefing by:	Head of Finance and Audit
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 2022/23.
2. This has been a difficult year for the Council's finances due to local and national impacts, including the impacts of the cost-of-living crisis. Particular financial pressures have included:
 - A continued recovery in the amount of revenue income collected in some areas, although some have not yet met pre-pandemic levels.
 - Additional costs incurred in delivering day to day services such as fuel and utilities.
 - A contraction in the economy that is changing demand for certain services.
 - Reduced Government one-off funding to offset the impact of national pressures, such as New Burdens Grants and discretionary housing grants.
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 revised budgets.

EMPLOYEE EXPENDITURE 2022/23

4. The total 'cost of employment' budgets set for the General Fund and Housing Revenue Account for 2022/23 was £20,355,300. The actual expenditure for 2022/23 was £19,805,916 giving an underspend for the year of £549,384 or 2.70% when compared to the final budget.
5. There was an underspend from salaries and associated costs of £666,997 which has arisen from vacancies that have occurred during the year. These have been slightly offset by an increase in agency payments (£9,292), severance payments (£46,798), recruitment costs (£22,870) and other employee related expenses (training and medical

related) of £38,653 that have been made during the year.

THE GENERAL FUND OUTTURN POSITION 2022/23

6. The General Fund actual net revenue expenditure for 2022/23 totalled £10,080,693 which is £1,111,007 less than the budget approved by the Executive in February 2023. This reflects both an increase in the Council's service income as well as reduced expenditure in some service areas.
7. The overall position for the General Fund shows a spend of £778,694 over the revised which is reduced by £34,427 once the financing element is brought in leaving a final position of £744,267. However, it should be noted that the revised budget included a £1.2million provision from the General Fund Reserve which once applied would mean that £465,000 of reserves would be returned to the General Fund reserves. The Executive had agreed in January and February that this could be used to support the revenue budgets.
8. The actual position shown does not include any contribution from the General Fund Reserve Applying this use of reserves would remove the overspend and mean that the reserve would be better off at the end of the financial year than was anticipated.
9. The following table summarises the position:-

ACTUAL REVENUE EXPENDITURE TO 31 MARCH 2023			
	Revised Budget 2022/23 £	Actual 2022/23 £	Variation £
Committees			
Licensing & Regulatory Affairs	639,200	658,621	19,421
Planning	729,400	706,129	-23,271
Executive - Portfolio			
- Health and Public Protection	803,400	488,740	-314,660
- Housing	2,370,900	1,917,517	-453,383
- Leisure and Community	43,600	-31,725	-75,325
- Planning and Development	1,853,500	1,412,429	-245,971
- Policy and Resources	114,000	-56,625	-170,652
- Streetscene	4,832,800	4,985,635	152,835
Total Service Budgets	11,386,800	10,080,693	-1,111,007
Accounting Adjustments	4,273,900	1,208,019	-3,260,981
Other Budgets	-4,673,400*	477,282	5,150,682
Net Budget	10,987,300	11,765,994	778,694
Financing	-10,987,300	-11,021,727	-34,427
Net Total	0	744,267	744,267

Final Position (Excess spend)			744,267
Use of General Fund Reserve			-744,267

**This includes the £1.2million General Fund Reserve provision*

10. 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.

OUTTURN POSITION FOR THE KEY COUNCIL SERVICES

11. 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 2022/23 £	Actual 2022/23 £	Variation £	
Parking Services	-246,800	-455,601	-208,801	☺
Local Plan	1,019,600	855,936	-163,664	☺
Parks, Open Spaces and Grounds Maintenance	1,954,600	1,823,848	-130,752	☺
Commercial Estates	-789,000	-842,344	-53,344	☺
Interest on Balances	-828,000	-879,854	-51,854	☺
Planning Appeals	154,700	144,093	-10,607	☺
Investment Properties	-2,494,900	-2,504,539	-9,639	☺
Local Land Charges	-18,500	-27,301	-8,801	☺
Solent Airport and Daedalus	-460,800	-462,415	-1,615	☺
Housing Benefit Payments	44,800	45,398	598	☺
Trade Waste	-154,400	-134,038	20,362	☹
Tree Management	402,000	423,433	21,433	☹
Planning Applications	235,800	261,054	25,254	☹
Local Tax Collection	1,018,900	1,084,534	65,634	☹
Street Cleansing	1,045,000	1,150,017	105,017	☹
Homelessness	902,100	1,027,466	125,366	☹
Waste & Recycling Total	1,506,300	1,713,489	207,189	☹

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

- (a) **Parking Services** achieved almost £209,000 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 parking as the service recovers from the pandemic and also took into account the effects from the cost of living crisis. Town centre parking income ended up at around £180,000 more than budgeted and coastal parking came in on budget for the year. Season ticket sales were also more than budgeted by £9,000. Employee and Premises costs were both under budget but these were offset by extra spend on supplies and services mainly on equipment purchases and bank charges.
- (b) The **Local Plan** service has seen an underspend of £163,000 of which £70,000 is due to staff vacancy savings. The plan was adopted on 5 April 2023 and the budgeted costs for publicity, promotion, additional legal works and venue hire weren't needed resulting in an additional saving of £43,000. The council also received some unbudgeted income for the Biodiversity Net Gain project and for works undertaken on behalf of the Partnership for South Hampshire.
- (c) **Parks, Open Spaces and Ground Maintenance** is showing an underspend of £131,000 mainly due to staff costs being below budget due to vacant posts and 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.
- (d) **Commercial Estates** showed additional net income of £53,000 which is mainly due to savings on repairs and maintenance of buildings along with savings on the use of consultants during the year.
- (e) **Interest on balances** is showing £52,000 more than the budget for the year. Interest rates during 2022/23 have been steadily increasing during the year to finish at a high of 4.25% which has meant that the Council has received more interest on its investments.
- (f) **Planning Appeals** during the year have shown an underspend of £10,600 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. In 2022/23 there were 2 main appeals: these being Land at Newgate Lane East at a cost of £73,000 and land east of Cartwright Drive that cost £12,000. The costs shown against these appeals are external legal and consultants costs and do not include officer time.
- (g) **Investment Properties** was £10,000 above budgeted income. The rents received from the properties was £10,000 over the budgeted income with spend on property repairs being £25,000 over the budget although this was offset by savings on consultant fees of the same amount.
- (h) **Local Land Charges** is showing a £9,000 underspend against the revised budget. Income for the year was £5,000 under the budget for the year, and legal costs associated with providing the service were £14,000 less than budgeted.
- (i) **Solent Airport and Daedalus** is showing additional net income of £2,000 for the financial year. There was an increase in income due to the collection of service charges and a tenant on site for longer than budgeted. This slightly offset the increase in airport operations expenditure. The overall surplus for the service has

been reduced due to the write-off of some charges that have been deemed uncollectable. The surplus from this service will be used to offset prior year deficits.

- (j) **Housing benefits payments** were £1,000 over the budget for the year. The amount paid out in benefits was less than anticipated by £559,000 which was offset by reduced income from grant received with a small amount due for prior year adjustments giving reduced income against budget of £430,000. 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 £128,000.
- (k) **Planning Applications** net expenditure was a reduction against the budget of just over £25,000. The income from planning applications was £36,000 over budget as the number of applications increased during the financial year but this was offset by a reduction in the income from the Welborne application where the income should be received in the current year. There was also additional spend on consultants and legal fees for advice on some larger applications.
- (l) **Trade Waste** is showing a £20,000 increase in spend compared to budget for the year. The income budget was increased slightly from budget by £6,000 but this has been offset by small increases in spend in relation to vehicles including repairs and fuel costs along with increased use of agency staff for the service.
- (m) **Tree Management** is showing an overspend for the year of just over £21,000. This is mainly due to the Ash Dieback tree programme that commenced in January 2022 with £32,000 being spent during the financial year. These works will continue to be an issue in future years as the majority of Ash trees in the borough will be affected. The rest of the tree works in the borough came in on budget. Several insurance claims were settled during the year at a cost of just under £7,000.
- (n) **Local tax collection** is showing an underspend for the year of just under £66,000 which is mainly due to variations in income received from summons costs and government grants that were £63,000 below the budget. There were savings in employees costs due to vacancies within the team but these were offset by additional spending on printing costs.
- (o) **Street Cleansing** is showing an overspend for the year of £105,000. The main reason for the overspend in this service area has been around the vehicles used to provide the service. Routine repairs and fuel have both seen an increase in spending during the year and this has been made worse by the requirement to hire vehicles to continue to provide the service when regular vehicles are not usable.
- (p) The **Homelessness** service is showing an overspend of £125,000. The service continues to experience extremely high levels of demand following the pandemic along with the impact of the war in Ukraine and continues to rely on bed and breakfast emergency accommodation. This area was overspent by £123,000 against revised budget which had already been increased to reflect the level of emergency accommodation being provided in this way. Some of the grant income that has been received will be carried over to the current financial year as it has not been spent during 2022/23. A very small underspend was recognised against the Rough Sleeping Initiatives grant funding for 2022/23 which will be returned to the Department for Levelling Up, Housing and Communities.

- (q) The **Waste, Recycling and Garden Waste Service** is showing an overspend for the year of £207,000. The main reason for this increase was around the vehicles used for the services that was showing an increase of £159,000 over the budget mainly due to repair and maintenance of vehicles due to an aging fleet along with additional fuel and hire costs. There was also an increase over budget of over £141,000 for employee expenses including agency staff and overtime. This has all been offset to some extent by increased income of £58,000 from the Garden Waste service and also additional recycling income of £54,000.

THE COUNCIL'S FUNDAMENTAL PARTNERSHIPS

13. 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 2022/23 £	Actual 2022/23 £	Variation £	
Building Control Partnership	197,600	225,185	25,585	☹️
Community Safety & CCTV Partnership	250,100	173,181	-76,919	😊
Project Integra	8,000	7,805	-195	😊
Portchester Crematorium Joint Committee	-170,000	-170,000	0	😊
Environmental Health Partnership	1,592,000	1,554,441	-37,559	😊

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

OTHER BUDGETS

15. 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.

HOUSING REVENUE AND REPAIRS ACCOUNT

Revenue Account

16. On 6 February 2023, 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 2022/23 financial year. Income levels have exceeded the expenses and charges made to the HRA, and a surplus of £127,023 has been achieved, further replenishing the HRA Revenue Reserve. Other Reserves have decreased by £1.154 million. This is shown in the table below and detailed in Appendix B.
17. Actual rent income was higher than the revised budget figure, and the 2021/22 actual. The number of void properties has stabilised but remains at a high level. Rent arrears

have increased which had been anticipated as a result of the cost-of-living crisis and the bad debt provision budget had been increased to reflect this. Budgets were also increased to take account of higher utility costs within the HRA. Overall Management and Finance expenditure was lower than the revised budget.

18. 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.
19. Capital Improvements are higher than budgeted overall with actual spend of works to homes being 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 met from the specific allocated fund but a much larger draw on the Major Repairs Reserve has been needed. 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.
20. The HRA has recorded a surplus for 2022/23 of £127,023 as shown in the table below and in more detail at Appendix B. The surplus of £127,023 has replenished the HRA Revenue Reserve, and other Reserves have also decreased by £1.154 million.

	Actual 2021/22 £'000	Revised Budget 2022/23 £'000	Actual 2022/23 £'000
Income	-12,900	-13,374	-13,819
Management and Finance	5,166	6,102	5,826
Revenue Repairs	3,065	3,296	3,553
Capital Improvements	3,499	3,470	3,582
Surplus(-)/Deficit	-1,170	-506	-858
Transfer from Capital Development Fund	-740	-519	-545
Transfer to Debt Repayment Fund	1,140	1,025	1,140
Transfer to Leaseholder and Capital Receipts Reserves	139	0	136
Transfer of Balance to(-)/from(+) Revenue Reserve	-631	0	-127

HRA Capital Programme

21. 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 New Builds are proposed to be carried forward.

22. Expenditure classified as Acquisitions was for one former council home acquired from private ownership this financial year.
23. The new build scheme at Capella Close was fully completed during the year. Construction work commenced at Queens Road and continued at Sir Randal Cremer House in Portchester with works very near to completion at the end of the financial year. Work to enable approved development schemes at Coldeast Scout Hut and Assheton Court have also progressed during the year.

CAPITAL PROGRAMME	Budget 2022/23 £'000	Actual 2022/23 £'000	Carry over to 2023/24 £'000
HRA Improvements and Modernisations	3,000	4,940	-1,940
New Builds	3,954	4,220	-266
Acquisitions	283	103	180
Vehicles	40	0	40
Civica Asset management	15	15	0
CAPITAL PROGRAMME - TOTAL	7,292	9,278	-1,986

This spend has been funded as follows:

	£000
Use of Major Repairs Reserve to fund capital expenditure on HRA assets	4,756
Capital spend not increasing the asset value funded by the HRA Revenue Reserve	118
Homes England Grant funding to meet development costs	770
Capital Development Fund	545
S106 Developer Contributions	365
1:4:1 Capital Receipts to meet development costs	801
Other Housing Capital Receipts to meet acquisition costs	177
Borrowing	1,746
Total funding	9,278

HRA Reserves

24. A summary of reserves held by the HRA at the end of the year is set out below. HRA reserves have decreased overall by £1.154 million

25. Reserve	Purpose of Reserve	2021/22 Closing Balance £'000	2022/23 Transfers In £'000	2022/23 Transfers Out £'000	2022/23 Closing Balance £'000
HRA Revenue Reserve	To fund unexpected operating costs	1,210	127	0	1,337
Exceptional Expenditure Reserve	To fund any exceptional demands upon expenditure	1,500	3,553	-3,553	1,500
Major Repairs Reserve	To fund capital expenditure on HRA assets	1,993	2,919	-4,755	157
Capital Housing Development Fund	To fund new developments	545	0	-545	0

Debt Repayment Fund	To repay debt	5,700	1,140	0	6,840
Leaseholder Reserve	To fund major repairs on blocks containing leasehold properties	484	189	-53	620
1:4:1 Receipts	To fund 40% of costs of new acquisitions and new build Station Road scheme	1,879	625	-801	1,703
Total Reserves		13,311	8,553	9,707	12,157

¹The transfer in of £2,919,254 is the in-year depreciation charge

26. The combined balance on all Housing Revenue Account reserves is £12,157 million.

RISK ASSESSMENT

27. 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 in future years.

CONCLUSION

28. This report outlines the financial position during 2022/23 for the General Fund and the Housing Revenue and Repairs Account including effects of the cost-of-living crisis and how this could continue to influence spending in future financial years.
29. The General Fund is showing that there is a requirement for a contribution from reserves of £744,267 in order to balance the end of year accounts against the revised budget contribution of just over £1.2million. It is important not to underestimate the effect that the cost-of-living crisis could continue to have on services during the 2023/24 financial year as well as future years. With this in mind the reserves balance after the 2022/23 reduction will be closely monitored and the effect of this will be reviewed in the Medium-Term Finance Strategy later in 2023.
30. The combined balance on all Housing Revenue Account reserves is £12.157 million which is a decrease of £1.154m.
31. Members are asked to note the contents of the report in the context of the funding gap highlighted in the last Medium term Finance Strategy.

Enquiries:

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

APPENDIX A

ACTUAL REVENUE EXPENDITURE TO 31 MARCH 2023

	Revised Budget 2022/23 £	Actual 2022/23 £	Variation 2022/23 £
Licensing & Regulatory Affairs Committee			
Hackney Carriage & 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>
Planning Committee			
Processing Applications	235,800	261,054	25,254
Planning Advice	212,900	172,039	-40,861
Enforcement of Planning control	126,000	128,943	2,943
Appeals	154,700	144,093	-10,607
	<u>729,400</u>	<u>706,129</u>	<u>-23,271</u>
Accounting Adjustments in service	0	208,622	208,622
	<u>729,400</u>	<u>914,751</u>	<u>185,351</u>

	Revised Budget 2022/23 £	Actual 2022/23 £	Variation 2022/23 £
Health and Public Protection			
Pest Control	71,500	58,223	-13,277
Food Safety	145,000	131,447	-13,553
Air Quality and Pollution	183,800	166,332	-17,468
Community Safety	250,100	173,181	-76,919
Emergency Planning	60,700	53,669	-7,031
Clean Borough Enforcement	246,000	270,729	24,729
Off-Street Parking	-246,800	-455,601	-208,801
Cemeteries	-104,500	-134,425	-29,925
Building Control	197,600	225,185	27,585
	<hr/> 803,400	<hr/> 488,740	<hr/> -314,660
Accounting Adjustments in service	138,900	280,780	141,880
	<hr/> 942,300	<hr/> 769,520	<hr/> -172,780
Housing			
Housing Grants and Home Improvements	37,900	23,128	-14,772
Housing Options	30,400	36,649	6,249
Housing Benefit Payments	44,800	45,398	598
Housing Benefit Administration	463,200	464,137	937
Homelessness	902,100	1,027,466	125,366
Housing Advice	712,300	153,915	-558,385
Housing Strategy	198,700	194,126	-4,574
Local Land Charges	-18,500	-27,301	-8,801
	<hr/> 2,370,900	<hr/> 1,917,517	<hr/> -453,383
Accounting Adjustments in service	46,500	555,510	509,010
	<hr/> 2,417,400	<hr/> 2,473,027	<hr/> 55,627
Leisure and Community			
Community Grants	286,300	242,093	-44,207
Community Development	282,100	305,463	23,363
Ferneham Hall	208,000	92,851	-115,149
Leisure Centres	-891,200	-841,038	50,162
Community Centres	158,400	168,906	10,506
	<hr/> 43,600	<hr/> -31,725	<hr/> -75,325
Accounting Adjustments in service	1,952,700	2,003,042	50,342
	<hr/> 1,996,300	<hr/> 1,971,317	<hr/> -24,983

	Budget 2022/23 £	Actual 2022/23 £	Variation 2022/23 £
Planning and Development			
Flooding and Coastal Management	116,000	50,090	-65,910
Public Transport	35,900	35,885	-15
Tree Management	402,000	423,433	21,433
Conservation & Listed Building Policy	66,900	66,548	-352
Sustainability & Biodiversity	18,000	-19,462	-37,462
Local Plan	1,019,600	855,936	-163,664
	<u>1,658,400</u>	<u>1,412,429</u>	<u>-245,971</u>
Accounting Adjustments in service	283,400	373,765	90,365
	<u>1,941,800</u>	<u>1,786,194</u>	<u>-155,606</u>
Policy and Resources			
Democratic Representation and Management	1,312,600	1,270,880	-41,720
Commercial Estates	-789,000	-842,344	-53,344
Investment Properties	-2,494,900	-2,504,539	-9,639
Solent Airport and Daedalus	-460,800	-462,415	-1,615
Public Relations, Comms and Consultation	635,600	587,278	-48,322
Unapportionable Central Overheads	-23,400	-11,633	11,767
Corporate Management	739,500	666,095	-73,405
Economic Development	175,500	155,492	-20,008
Local Tax Collection	1,018,900	1,084,534	65,634
	<u>114,000</u>	<u>-56,652</u>	<u>-170,652</u>
Accounting Adjustments in service	1,061,400	-4,115,470	-5,176,870
	<u>1,175,400</u>	<u>-4,172,122</u>	<u>-5,347,522</u>

	Budget 2022/23 £	Actual 2022/23 £	Variation 2022/23 £
Streetscene			
Parks, Open Spaces and Grounds Maintenance	1,954,600	1,823,848	-130,752
Countryside Management	184,900	183,243	-1,657
Street Cleansing	1,045,000	1,150,017	105,017
Public Conveniences	230,600	174,605	-55,995
Household Waste	1,114,100	1,238,575	124,475
Trade Refuse	-154,400	-134,038	20,362
Recycling	992,000	977,734	-14,266
Garden Waste Collection	-599,800	-502,819	96,981
Street Furniture	65,800	74,470	8,670
	<hr/> 4,832,800	<hr/> 4,985,635	<hr/> 152,835
Accounting Adjustments in service	986,100	1,860,348	874,248
	<hr/> 5,818,900	<hr/> 6,845,983	<hr/> 1,027,083
TOTAL - Before adjustments	11,191,700	10,080,693	-1,111,007
Total Adjustments	4,469,000	1,208,019	-3,260,981
TOTAL - After adjustments	<hr/> 15,660,700	<hr/> 11,288,712	<hr/> -4,371,988
Other Budgets	-4,673,400	477,282	5,150,682
TOTAL including Other Budgets	<hr/> 10,987,300	<hr/> 11,765,994	<hr/> 778,694

DETAILED HOUSING REVENUE AND REPAIRS ACCOUNT to 31 MARCH 2023

	Actual 2021/22 £'000	Revised Budget 2022/23 £'000	Actual 2022/23 £'000
Income			
Rents - Dwellings	-11,243	-11,712	-12,027
Rents – Garages	-348	-362	-375
Rents – Other	-19	-20	-6
Service Charges (Wardens, Extra Assistance, Heating)	-625	-650	-666
Cleaning	-175	-185	-175
Grounds Maintenance	-123	-128	-144
Other Fees and Charges	-45	-37	-38
Leaseholder Service Charges and Insurance	-69		-67
Service Charges Repairs	-220	-280	-213
Other income	-33	0	-108
	-12,900	-13,374	-13,819
Management and Finance			
General Administrative Expenses	2,675	2,492	2,864
Sheltered Housing Service	512	583	559
Grounds Maintenance	240	267	277
Communal Cleaning	224	247	201
Communal Heating Services	103	247	214
Communal Lighting	42	84	61
Rents, Rates and Other Taxes	306	186	252
Corporate and Democratic Core	74	82	79
Corporate Management	62	69	67
Unapportioned Overhead	0	0	12
Bad Debts Provision	-36	150	128
Bad Debts Written off	14	35	0
Debt Management Expenses	30	30	35
Interest Payable and Similar Charges	1,720	1,830	1,902
Interest Earned on Internal Balances	-119	-200	-205
Pension Fund Adjustments	-681	0	-620
	5,166	6,102	5,826
Revenue Repairs	3,065	3,296	3,553
Capital Improvements			
Depreciation	2,759	2,951	2,919
Revenue Contribution to Capital	740	519	663
Transfer to Debt Repayment Fund	1,140	1,025	1,140
Transfer to Leaseholder Reserve	124	0	136
Transfer to Capital Receipts Reserve	15	0	0
Contribution from Capital Development Fund	-740	--519	-545
Surplus(-)/Deficit for Year	-631	0	-127