

FAREHAM

BOROUGH COUNCIL

Report to Licensing and Regulatory Affairs Committee

Date 28 January 2025

Report of: Assistant Director (Finance & ICT)

Subject: **ACTUAL REVENUE EXPENDITURE 2023/24**

SUMMARY

This report sets out for the information of Members details of the actual revenue expenditure for 2023/24 in respect of the services for which this Committee is responsible.

RECOMMENDATION

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

INTRODUCTION

1. The final accounts for the financial year 2023/24 for this Committee show that the actual expenditure of £468,385 represented an underspend of £27,316 compared with the revised budget of £495,700 that was approved by this Committee in January 2024.
2. The actual revenue expenditure for the year analysed over the main service headings is shown in the following table:

	Budget	Actual	Variation
	2023/24	2023/24	2023/24
	£	£	£
Licensing & Regulatory Affairs Committee			
Hackney Carriage & Private Hire Vehicles	0	3,472	3,472
Licensing	3,500	-1,552	-5,052
Health and Safety	154,700	135,800	-18,900
Election Services	337,500	326,276	-11,224
	<u>495,700</u>	<u>463,996</u>	<u>-31,704</u>
Accounting Adjustments in service	0	4,389	4,389
	<u>495,700</u>	<u>468,385</u>	<u>-27,316</u>

3. The main variations reflect a total increased spending on employees as a result of pension and leave adjustments. This is amended overall in the accounts so doesn't affect the bottom-line position of the council and is illustrated as a single accounting adjustment line in the table above.
4. Supplies and services were overspent and this is due to additional spend in Health & Safety and Elections, the reasons for this are outlined further in the report.
5. This has been partly offset by lower expenditure against budget from third party payments that reflect the cost of the Environmental Health Partnership that is charged to this committee.
6. The income generated through sales, fees and charges and Grants was showing a surplus against the revised budget, as well as additional grant income received in year.
7. A detailed breakdown of the actual cost of the individual services is shown in Appendix A. The main variations from the approved budgets are examined in the following paragraphs.
8. The information above does not reflect the cost of providing member support to the committee. This cost is shown within the Executive's Policy and Resources Portfolio and has a cost for the whole council of £1,048,118 for the 2023/24 financial year.

ENVIRONMENTAL HEALTH PARTNERSHIP

9. One of the main areas of spend for this committee comes as a recharge from the

Environmental Health Partnership. The partnership charge attributable to Fareham was £64,236 underspent which is mainly as a result reduced spend of supplies and services alongside reduced staffing costs for 2023/24, and this is reflected in the charges to the services provided by this committee.

10. The cost of the Environmental Health Partnership totalled £1,593,621 of which £882,154 was attributable to Fareham.

HACKNEY CARRIAGE AND PRIVATE HIRE VEHICLES

11. This service was overspent by £3,472 for the financial year, this was due to a reduction in the expected fees income received in year by £6,800. The charges from the Environmental Health Partnership were lower than the budget by £3,089 which helped to offset the income shortfall.

LICENSING

12. This service was showing an underspend of £5,052 for the financial year. Charges from the Environmental Health Partnership were below budget by £3,271.

HEALTH AND SAFETY

13. This service was underspent by £18,900 for the financial year. The underspend is linked to additional recovered costs of £23,768 partially offsetting a small overspend on expenditure. Charges from the Environmental Health Partnership were below budget by £5,142.

ELECTION SERVICES

14. This service was underspent by £11,224 for the financial year. The underspend relates to additional grant income received offsetting additional expenditure.
15. During this year there were no elections.

RISK ASSESSMENT

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

CONCLUSION

17. The cost of the services provided by this Committee was £27,316 lower than anticipated when the revised budgets were prepared and the reasons for this are set out in this report.

Appendices: APPENDIX A - Actual Cost of Individual Services 2023/24

Enquiries: For further information on this report please contact Neil Wood (01329 824506) or Katie Grist (01329 824331)

Appendix A

	Revised Budget 2023/24 £	Actual 2023/24 £	Variation £
<u>HACKNEY CARRIAGES & PRIVATE HIRE VEHICLES</u>			
Transport Expenditure	2,000	1,350	-650
Supplies and Services Expenditure	0	-67	-67
Third Party Payments	83,600	80,511	-3,089
Gross Expenditure	85,600	81,794	-3,806
Government Grants	-600	-597	3
Sales	-500	0	500
Fees and Charges	-84,500	-77,725	6,775
Gross Income	-85,600	-78,222	7,278
Net Expenditure	0	3,472	3,472

	Revised Budget 2023/24 £	Actual 2023/24 £	Variation £
<u>LICENCING</u>			
Supplies and Services Expenditure	300	535	235
Third Party Payments	88,700	85,429	-3,271
Gross Expenditure	89,000	85,964	-3,036
Other Grants	0	-1,600	-1,600
Fees and Charges	-85,500	-85,916	-416
Gross Income	-85,500	-87,516	-2,016
Net Expenditure	3,500	-1,552	-5,052

	Revised Budget 2023/24 £	Actual 2023/24 £	Variation £
<u>HEALTH & SAFETY</u>			
Employee Expenditure	3,600	3,573	-27
Premises	0	80	80
Supplies and Services Expenditure	11,800	19,246	7,446
Third Party Payments	139,300	134,158	-5,142
Internal Recharges	0	51	51
Gross Expenditure	154,700	157,108	2,408
Other Charges	0	-21,308	-21,308
Gross Income	0	-21,308	-21,308
Net Expenditure	154,700	135,800	-18,900

	Revised Budget 2023/24 £	Actual 2023/24 £	Variation £
<u>ELECTION SERVICES</u>			
Employee Expenditure	181,300	184,914	3,614
Premises Expenditure	500	0	-500
Transport Expenditure	900	952	52
Supplies and Services Expenditure	111,500	121,819	10,319
Internal Recharges	48,500	50,296	1,796
Gross Expenditure	342,700	357,980	15,280
Other Grants	-3,700	-25,426	-21,726
Sales	-1,500	-1,890	-390
Gross Income	-5,200	-27,316	-22,116
Net Expenditure	337,500	330,664	-6,836
TOTAL LICENSING COMMITTEE	495,700	468,385	-27,316