

<b>REPORT TO:</b>	<b>FINANCE AND MANAGEMENT COMMITTEE</b>	<b>AGENDA ITEM: 13</b>
<b>DATE OF MEETING:</b>	<b>20 JUNE 2024</b>	<b>CATEGORY: DELEGATED</b>
<b>REPORT FROM:</b>	<b>EXECUTIVE DIRECTOR – RESOURCES AND TRANSFORMATION</b>	<b>OPEN</b>
<b>MEMBERS' CONTACT POINT:</b>	<b>CHARLOTTE JACKSON</b> <a href="mailto:Charlotte.jackson@southderbyshire.gov.uk">Charlotte.jackson@southderbyshire.gov.uk</a>	<b>DOC:</b> s/finance/committee/2023-24/Jun
<b>SUBJECT:</b>	<b>PROVISIONAL REVENUE AND CAPITAL OUTUTRN 2023-24</b>	
<b>WARD(S) AFFECTED:</b>	<b>ALL</b>	<b>TERMS OF REFERENCE: FM08</b>

## **1.0 Recommendations**

- 1.1 That the Committee note the position and provide any comments it may have on the final revenue and capital financial position for the General Fund and HRA for 2023/24.
- 1.2 To approve the changes to Land Charges fees and charges as detailed in the report.

## **2.0 Purpose of the Report**

- 2.1 To provide a final update on performance against the General Fund, Housing Revenue Account and Capital Programme budget for 2023/24.

## **3.0 Detail**

### **INTRODUCTION**

- 3.1 In February 2023, the Council approved its revenue and capital budgets. This report presents the final financial position of the Council for 2023/24.
- 3.2 Throughout the year, the Section 151 Officer committed to undertake a review of Earmarked Reserves to ensure the effective management of reserves. The outcome of this review is detailed in the report at 3.34.

### **FINANCIAL OVERVIEW**

- 3.3 The approved budgeted position on the General Fund, approved in February 2023, was a total deficit of £1,941,151 which was amended to a total budgeted deficit of £2,504,641, following the transfer of provisions in year for departmental restructures and additional pay award.
- 3.4 The final outturn position on the General Fund was a total improved surplus position of £1,208,905.
- 3.5 The approved budget position in February 2023 for the HRA was £2,129,238 which has been subsequently amended for an additional sum of £225,080 for the pay

award and revenue compliance works in contingent sums. The final position on the HRA is a total improved deficit of £601,823 compared to the budgeted position of £2,354,318 as shown in 3.44.

3.6 Spending on the Council's Capital Programmes made good progress in 23/24, with a total spend of £7,717,970 against a budget of £7,580,744, resulting in a £137,226 overspend.

## GENERAL FUND

3.7 Apart from Council housing, day-to-day revenue income and expenditure for Council services is accounted for through the General Fund. The net expenditure is financed through the Council's Core Spending Power which includes:

- General Government Grant
- Council Tax
- Retained Business Rates
- New Homes Bonus

3.8 Government funding and further details have now been confirmed for 2024/25 and approved at Council in February 2024. This has been reflected in the MTFP (**Appendix 1**).

3.9 The Base Budget for 2023/24 approved in February 2023 estimated a budget deficit of £1,941,151. Following an update to the medium-term financial plan the revised budget deficit is £2,504,641. A revised MTFP is detailed in **Appendix 1**.

3.10 Overall, the favourable £3.7m movement in the final position is due to spend being £885k lower than projected, contingent sums and provisions not utilised of £528k, the final position on business rates was £2.148m more favourable and additional funding streams of £99k Revenue Support Grant, £21k Levy account surplus distribution, £31k Business Rates Green Plant and Machinery Exemption and £8k Transparency Code New Burdens being received.

3.11 Operational Services, being a higher area of risk, shows an overall adverse variance of £960k which is predominantly due to vehicle hire, spare parts and agency cover. Within the 2024/25 budget additional investment for staffing resources and a new fleet replacement programme has been approved to target this issue.

## General Fund Spend

3.12 Across the General Fund services, the final position shows an underspend of £885k which represents a 5.15% reduction in costs. Broken down further the pressures affecting service areas across the Council are offset by the high returns achieved from the Council's investment portfolio (£1,900,080).

3.13 The table below shows this net spend forecast movement.

## COMMITTEE SUMMARY

### Summary by Policy Committee

REVENUE	ANNUAL		
	Full Year Budget £	Full year Actual £	Projected Variance £
Environmental and Development Services	7,326,575	8,186,251	859,676
Housing and Community Services	3,106,785	3,237,129	130,343

Finance and Management	6,752,504	4,877,620	-1,874,885
<b>TOTAL</b>	<b>17,185,864</b>	<b>16,300,999</b>	<b>-884,865</b>

Contingent Sums	-806,258	-1,176,299	-370,041
<b>TOTAL</b>	<b>16,379,606</b>	<b>15,124,700</b>	<b>-1,254,906</b>

3.14 The forecast includes net transfers from Earmarked Reserves of £288k due to grant income, together with external contributions in Community Services for projects and capital schemes which stretch beyond the current financial year. This funding is transferred to specific reserves and drawn down to finance expenditure when it is incurred. Details of which are shown in the table below.

3.15 The figures are also adjusted for income and expenditure associated with Section 106 contributions which are reported in **Appendix 3**.

### Earmarked Reserves

Service	Variance £'000	Adverse/ Favourable	EMR	Reason for Variance
Tourism Policy, Marketing & Development	2	A	TIC Transfer Provision	Visitor information kit out costs and external shop front works
Promotion and Marketing of the Area	(66)	F	Capability Funding (NEW)	Capability and Capacity Funding received, but spend not yet committed
Community Development	1	A	Local Strategic Partnership Reserve	This relates to the Community Partnership arrangements and therefore any underspends are ringfenced for future projects.
Pollution Reduction	(24)	F	Geothermal opportunity mapping (NEW)	Income achieved from Commercialisation plan - earmarked towards energy viability studies
Pollution Reduction	(18)	F	Boroughwide view of mine water heating prospects (NEW)	Income achieved from Commercialisation plan - earmarked towards energy viability studies
Dealing with Development Control Applications	144	A	Planning staffing and support costs	Backlog works of which £200k was allocated
Transport Services	27	A	Growth Reserve	Mechanic post - funded by reserves
Household Waste Collection	22	A	Growth Reserve	Fleet management system implementation costs
Environmental Education	22	A	Get Active in the Forest Partnership	Increase in wages due to increased works on additional land following lease agreement. Adverse income due to reduced grant income, ability to obtain grants that cover core costs are increasingly difficult to obtain.
Community Safety (Crime	59	A	Crime and Disorder	

Reduction)			Partnership	
Sports Development & Community Recreation	93	A	Youth Engagement Partnership	Beat the Street and other events delivered in year
Outdoor Sports & Recreation Facilities (SSP)	34	A	Schools Sport Partnership Project	Reduction to Holiday Activity Funding and affiliation fees
Parks and Open Spaces	162	A	Cultural Services Public Open Spaces	Funded posts and open spaces maintenance to include play area repairs
Parks and Open Spaces	40	A	Operational Services Public Open Spaces	Tree maintenance works
Parks and Open Spaces	34	A	Urban County Park	Maintenance of Urban Park
Bed / Breakfast Accommodation	(11)	F	Homelessness Prevention	
Pre-tenancy Services	(326)	F	Homelessness Prevention	Grant funding not confirmed at budget setting (homelessness prevention). Also, funding received from DCC for household support, utilised instead of core funding
Digital Services	46	A	Business Change and Transformation	Granicus system funded by ICT reserve for the first two years. Mainstreamed in the budget from next year
ICT Support	13	A	ICT Reserve	Professional fees in relation to data-back up strategy project
Human Resources	1	A	Corporate Training	Leadership and Development Corporate training for managers
Communications	5	A	Corporate Training	Communications review
Estates Management	(76)	F	Public Buildings Maintenance	Underspend in repairs and additional income from commercial units - used to top up repairs reserve
Civic Offices & Depot	79	A	Public Buildings Maintenance	Draw down for repairs as part of PPM
Funded Pension Schemes	5	A	Pensions Reserve	
Council Tax Collection	27	A	Welfare Reform	Revenue/Debt Recovery apprentice posts (pro-rate to when posts were filled)
Revenues & Benefits Support & Management	30	A	Welfare Reform	IEG4 eForms
Revenues & Benefits Support & Management	20	A	DHP Rent Arrears	Repurposed to fund pension strain
Rent Allowances Paid	10	A	Discretionary Housing Payments	Additional Discretionary Housing benefits spend
Housing Benefits Administration	(6)	F	Council Tax Support Scheme - Hardship Fund	Underspend on the Local Council Tax Support Scheme for 23/24 from the Government - to be utilised against our discretionary scheme under our S13a policy

Housing Benefits Administration	(24)	F	Welfare Reform	New burdens received from Government
Procurement	(37)	F	Procurement Manager (NEW)	Underspend from Procurement Manager agency post being vacant for longer than expected
<b>Total</b>	<b>288</b>	<b>A</b>		

### Quarter 3 Vs Final Outturn

3.16 The projected outturn at quarter 3 showed a General Fund deficit of £300,743. The final outturn shows an improved surplus position of £1,208,905 resulting in a £1,509,648 change, which has been outlined below:

<b>Additional Funding:</b>	<b>£</b>
Business Rates	780,972
CT Surplus	63,855
Grants underpayments	-3,854
<b>Underspending (Year End Impacts):</b>	
Contingent Sums Not Used	387,954
Bad Debt Provision	142,548
Provisions Not Used	157,500
<b>Cost Centre Variations (Overspends)</b>	<b>-19,327</b>
<b>Total</b>	<b><u>1,509,648</u></b>

3.17 As demonstrated in the above table, contingent sums and provisions have not been utilised at final outturn. The inclusion of these sums, to form part of the budget is an accounting technique employed up until 2023/24 as a means of protecting the General Fund against volatility and is the reason why the approved budget has moved throughout the year. However, with an enhanced focus on better budgeting and forecasting, these sums have been removed as contingent sums and provisions and now form part of the budget as necessary. This has the effect of improving further transparency around spend, and responds to Member feedback received during the year around the confusing nature in which the approved budget moved as a result of the funds being “drawn in”.

3.18 The variation on Business Rates is referred to within the funding section of this report at 3.24.

3.19 During the 2023/24-year, greater emphasis has been placed on robust financial management across the organisation. For the first time, Budget Holders were encouraged to develop and put forward budget proposals that went through a number of review processes before a final set of proposals being agreed by Council in February of this year.

3.20 Moving forward, the Finance Team will be building on the positive steps forward made to date by reviewing its current service delivery model to ensure its resources, skills and capacity is aligned to support Budget Holders.

3.21 As part of this, a self-assessment of the Council against the CIPFA Financial Management Code has been undertaken which has identified some areas for improvement in the way the Council manages it’s budgets against best practice for sustainable financial management in local authorities. As part of this assessment improvements have been identified to improve financial management techniques around forecasting, particularly with reference to Business Rates, which will be implemented in the forthcoming year.

## Funding

3.22 The Council's central funding, besides Business Rates, is fixed for the year and is shown in the table below.

3.23 The Business Rates outturn position for last year, 2022/23, was £5.4m compared to a budgeted position of £3.8m. A revised forecast position of £5.34m was presented for Business Rates during Quarter 3. The final outturn for Business Rates shows a position of £6.12m. The variance on Business Rates estimations is shown below:

	Q3	FINAL	CHANGE
	£	£	£
Non-Domestic Rates Income	11,057,140	10,923,600	-133,540
Interest	0	-700	-700
Bad Debt	-13,218	-303	12,916
Appeals	-10,313	200,128	210,442
Transitional Payments	587,200	587,600	400
Cost of Collection	-38,518	-38,518	0
S31 Grants for Reliefs	2,801,085	2,565,933	-235,152
Cost of Collection - Allowance	96,294	96,294	0
Levy Due	-1,631,150	-1,698,204	-67,054
Pooling Benefit	0	993,660	993,660
Tariff	-7,668,615	-7,668,615	0
Revaluation Adjustment	160,883	160,883	0
<b>BUSINESS RATES RETENTION</b>	<b>5,340,788</b>	<b>6,121,760</b>	<b>780,972</b>

3.24 The Council is part of a Business Rates Pool for which we receive a benefit by paying a lower tariff. This year quarterly forecasting was introduced with our pooling lead (Derby City Council), which had previously not been shared. Given the work in progress of these forecasts, when estimating our business rates retention, a cautious approach was taken in relation to these estimations as demonstrated in the quarter 3 outturn. This has therefore resulted in a higher Business Rates income at final outturn.

3.25 As noted above, forecasting of Business Rates is an area that the Finance Team will be reviewing its current resources, skills and capacity for to ensure it can accurately forecast business rates.

3.26 The final position for 23/24 core funding against budget is shown below:

### Core Funding

	Budget	Final
Core Grants and Funding 2023/24	£	£
Council Tax	6,577,466	6,577,466
Retained Business Rates	4,000,000	6,121,760
Service Grant Allocation	100,000	102,073
New Homes Bonus	1,500,000	1,479,684
Funding Guarantee	1,800,000	1,748,307
Revenue Support Grant	0	99,115
Levy Account Surplus Distribution	0	21,166
Business rates green plant and machinery exemption comp	0	30,511
Transparency Code New Burdens	0	8,103
Transitional Protection Funding	0	26,565

Collection Fund Surplus – Council Tax	55,000	118,855
<b>Total Funding</b>	<b>14,032,466</b>	<b>16,333,605</b>

3.27 The budget for Business Rates for 2024/25 will be reviewed in Quarter 1 given this outturn position for the 2023/24 year.

### Virements

3.28 There were no virements in Q4 approved by the Section 151 Officer in line with the Council's Financial Regulations.

3.29 There are no virements for Committee approval.

### Earmarked Reserves (EMRs)

3.30 The Council holds EMRs for a particular purpose and are set aside to meet known or predicted future expenditure in relation to that purpose. The reserves are monitored alongside the budget as part of monthly monitoring.

3.31 As part of the year end close-down processes, EMRS are requested by Budget Holders to either carry forward existing reserves that remain unspent or to create new reserves from under spends within the current budget year if that under spend is from a budget area that aligns with the purpose of the reserve to be carried forward. These reserves are checked by the Finance Team for accuracy before being presented to the S151 Officer for approval under delegated powers. Additional requests for the creation of reserves that are not from a specific budget area may be presented to Committee for approval.

3.32 As part of the S151 review of earmarked reserves, requests that did not meet the criteria in respect of timing and known commitments were not approved and instead the amounts transferred to reserves.

3.33 Assuming that reserves are utilised in line with the timescales agreed as part of their approval, reserves represent an effective means of utilising surpluses and underspends and ensuring delivery of projects.

3.34 The balance of Earmarked Reserves at March 2024 is £10.9m. These reserves and their status are detailed in **Appendix 4**.

### Reserves

3.35 The balance of General Fund reserves at March 2024 is £18.3m. The Council approved the minimum level for General Fund reserves which indicates that the minimum level should be £1.35 million as a requirement to fall back on. Therefore, the Council is well within the minimum level of reserves.

3.36 As approved in April 2024 at Council there will be a creation of a Sustainable Finance Reserve of £10.4m which will be taken from General Fund reserves.

3.37 Other General Fund reserves at March 2024 are made of Capital Grants Unapplied of £15.3m which contains S106 funding and finally the Capital Receipts Reserve of £1.8m which has been committed against the Council's capital programme.

3.38 Section 106 contributions were reallocated from Earmarked Reserves to Capital Grants Unapplied during 2023/24, following identification of a misclassification. The reclassification as Capital Grants Unapplied reflects the nature of the funding and the

classification of its usage in the Financial Statements. The movement does not affect the overall useable reserve balances.

## Projected Variances

3.39 The main reasons for the projected variances are summarised in the following tables, each detailed by Committee and Service Area. Commentary on the reason for the variance have been included as appropriate.

### Environmental & Development Committee - Head of Environmental Services

Total adverse variance £5k detailed below

Service	Variance £'000	Adverse/ Favourable	Reason for Variance
Food Safety	47	A	<b>Certification Income</b> - Reduction in certificate income due to Nestle Hatton plant being downsized due to decrease in Dulce Gusto pods usage. No export certificates from Brunel due to certification now required from vets (containing gelatine).
Pollution Reduction	(36)	F	<b>Vacancies</b> - Salary savings £32k -post filled mid-November. <b>Consultancy Income</b> - £40k work carried out from commercialisation plan, earmarked towards energy viability studies
Pest Control	(6)	F	<b>Vacancies</b> - Salary savings £8k
Public Health	(5)	F	<b>Income</b> - additional scrap metal income
Community Safety	5	A	<b>Kennelling</b> - Costs stabilised in year
<b>Total</b>	<b>5</b>	<b>A</b>	

### Environmental & Development Committee - Head of Legal and Democratic Services

Total adverse variance £2k detailed below

Service	Variance £'000	Adverse/ Favourable	Reason for Variance
Land Charges	4	A	<b>Fees and charges</b> - DCC increase in their fees and charges.
Licensing	(2)	F	<b>Income</b> - Fee income below average for the year. Still impacted from Covid and as a result of businesses closing.
<b>Total</b>	<b>2</b>	<b>A</b>	

### Environmental & Development Committee - Head of ICT & Business Change

Total adverse variance £31k detailed below

Service	Variance £'000	Adverse/ Favourable	Reason for Variance
Street Name and Numbering	31	A	<b>Fees and charges</b> - Reliant on developments, demand is low at the moment
<b>Total</b>	<b>31</b>	<b>A</b>	

### Environmental & Development Committee - Head of Operational Services

Total Adverse variance £960k detailed below



Service	Variance £'000	Adverse/ Favourable	Reason for Variance
Grounds Maintenance	(113)	F	<b>Vacancies</b> - Staff Vacancies, not requiring the use of Agency.
Street Cleansing	(24)	F	<b>Vacancies</b> - Staff vacancies £72k, covered by agency £20k. <b>Sweeper Hire</b> - £42k. <b>Income</b> - £10k higher
Household Waste	280	A	<b>Variiances</b> - Vacancy saving against agency overspend £47k. extra staff required to conduct rounds at 10 loaders and 5 drivers per week covering sickness. <b>Vehicle Hire</b> - £195k overspend, 2 vehicles still on hire due to spare RCV's no longer being in use. <b>Purchase of bins</b>
Trade Waste Collection	(23)	F	<b>Commercial Income</b> - Favourable on income from trade waste customers
Direct Services Central Admin	(125)	F	<b>Vacancies</b> - Vacancy saving £204k, Agency costs £79K
Transport Services	572	A	<b>Spare Parts &amp; Agency</b> - Vacancy savings £9k, Agency costs £139k overspend <b>Spare parts</b> - overspend £360k. <b>Insurance</b> cost increase - £67k, <b>Tyres</b> overspend - £9k
Recycling	399	A	<b>Vacancies</b> - Staff vacancies £81k, covered by agency £492k. Agency forecasted on 10 loaders and 5 drivers hired a week to cover sickness and absence along with vacancies across both household and recycling.
Public Transport	(6)	F	<b>Contract Cleaning</b> - pressure washer now purchased. Funded by external funding and earmarked reserves and therefore budget not utilised towards purchase price.
<b>Total</b>	<b>960</b>	<b>A</b>	

#### Environmental & Development Committee - Head of Property Services

Total Favourable variance £12k detailed below

Service	Variance £'000	Adverse/ Favourable	Reason for Variance
Off-Street Parking	(24)	F	<b>Utilities</b> - back dated charges lower than anticipated. <b>Business rates</b> - lower due to new revaluation year. <b>Parking deficit</b> - lower than anticipated from DCC
Public Conveniences	12	A	<b>Utilities</b> - overflowing of urinals
<b>Total</b>	<b>(12)</b>	<b>F</b>	

#### Environmental & Development Committee - Head of Planning

Total Favourable variance £122k detailed below

Service	Variance £'000	Adverse/ Favourable	Reason for Variance
Dealing with Development Control Applications	(103)	F	<b>Income</b> - higher levels achieved

Structure and Local Planning	(19)	F	<b>Income</b> - higher levels achieved
<b>Total</b>	<b>(122)</b>	<b>F</b>	

#### Environmental & Development Committee - Head of Economic Development

Total Favourable variance £4k detailed below

Service	Variance £'000	Adverse/ Favourable	Reason for Variance
Promotion and Marketing of the Area	(4)	F	<b>Events</b> - covered by Shared Prosperity fund in year
<b>Total</b>	<b>(4)</b>	<b>F</b>	

#### Housing & Community Services Committee - Head of Cultural & Community Services

Total adverse variance £236k detailed below

Service	Variance £'000	Adverse/ Favourable	Reason for Variance
Indoor Sports & Recreation Facilities	206	A	<b>Utilities</b> - £510k overspend due to the increase in utility costs additional income from JPS recharge. This will be mitigated next year as a result of the new Leisure contract. <b>Professional Fees</b> - overspend for Procurement support in relation to new contract. <b>Dilapidations</b> - due from AN for end of contract
Rosliston Forestry Centre	78	A	<b>Utilities</b> - electricity owed to café
Cemetries	(21)	F	<b>Income</b> - Increased income due to increased need
General Grants, Bequests and Donations	19	A	<b>Grants</b> - Uplifted grant to Sharpes Pottery and Heritage (approved at F&M)
Defences Against Flooding	(4)	F	<b>Grounds</b> - most call outs have been to County for flooding which has meant costs are reduced
Get Active in the Forest	(15)	F	<b>Income</b> - higher levels of income achieved
Midway/Stenson Community Centre	(27)	F	<b>Utilities</b> - Actual utilities less than budget. <b>Income</b> - room hire exceeding budget due to regular block bookings and private hire
<b>Total</b>	<b>236</b>	<b>A</b>	

#### Housing & Community Services Committee - Head of Housing

Total favourable variance £106k detailed below

Service	Variance £'000	Adverse/ Favourable	Reason for Variance
Housing Standards	(12)	F	<b>Fees and Charges</b> - Increase in HMO licenses granted along with default works charged
Other Housing Support Costs	(30)	F	<b>Computer System</b> - New system procured savings compared to budgeted system
Housing Strategy	(53)	F	<b>Vacancy</b> - Housing Development & Research Officer - Unsuccessful recruitment attempts

Administration of Renovation & Improvement Grants	(11)	F	<b>Architectural Recharge</b> - lower than anticipated budget
<b>Total</b>	<b>(106)</b>	<b>F</b>	

**Finance & Management Committee - Head of ICT & Business Change**  
**Total favourable variance £29k detailed below**

Service	Variance £'000	Adverse/ Favourable	Reason for Variance
Business Change	(22)	F	<b>Vacancy</b> - Senior Business Change Officer vacancy until August 23
Digital Services	(19)	F	<b>Vacancy</b> - Digital Systems Specialist vacancy until July 23
ICT Support	12	A	<b>Vacancy</b> - 1st line support post vacant for 3 months. <b>Computing</b> - increase in licenses due to corporate infrastructure and security upgrades
<b>Total</b>	<b>(29)</b>	<b>F</b>	

**Finance & Management Committee - Head of Property Services**  
**Total favourable variance £35k detailed below**

Service	Variance £'000	Adverse/ Favourable	Reason for Variance
Caretaking	(35)	F	<b>Service charge</b> - relating to DCC, increased due to works done on Civic Offices
<b>Total</b>	<b>(35)</b>	<b>F</b>	

**Finance & Management Committee - Head of Legal & Democratic Services**  
**Total favourable variance £92k detailed below**

Service	Variance £'000	Adverse/ Favourable	Reason for Variance
Legal Services	4	A	<b>Vacancy</b> - £35k Senior Legal Officer vacancy saving covered by agency costs £22k. <b>Professional fees</b> - £23k for expert advice on specific legal matters
Conducting Elections/Registration of Electors	(66)	F	<b>Grant Funding</b> - New burdens funding received for additional ID verification; costs have been absorbed within existing budgets. <b>Canvas</b> - lower costs than anticipated, mostly relating to wages for personal canvas
Democratic (inc Elected Members)	(30)	F	<b>Variations</b> - Members allowances due to vacancies in year and vacant Democratic Services Officer
<b>Total</b>	<b>(92)</b>	<b>F</b>	

**Finance & Management Committee - Head of Finance**  
**Total favourable variance £1598k detailed below**

Service	Variance £'000	Adverse/ Favourable	Reason for Variance
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Corporate Finance Management	30	A	<b>Audit Fees</b> - PSAA have confirmed 23/24 scale fee which has a 151% uplift to reflect procurement outcome. There is however scope to receive some money back as 23/24 audit will not be completed in full. <b>Redmond review</b> - funding received towards audit fee
Financial services	(18)	F	<b>Vacancies</b> - £30k accountant post covered by agency costs £13k
Interest Receivable	(1467)	F	<b>Income</b> - Investment income on current investment portfolio
Increase/Decrease in Provision for Bad or Doubtful Debts (GF)	(143)	F	<b>Provision</b> - lower than anticipated
<b>Total</b>	<b>(1598)</b>	<b>F</b>	

#### Finance & Management Committee - Head of Customer Services

Total favourable variance £121k detailed below

Service	Variance £'000	Adverse/Favourable	Reason for Variance
Council Tax Collection	(52)	F	<b>Grant Funding</b> - New burdens for Council Tax rebates, costs absorbed as part of existing budgets. <b>Court fees</b> - higher levels of income
Revenues & Benefits Support & Management	(38)	F	<b>Vacancy</b> - vacant apprentice post
Concessionary Fares	(12)	F	<b>Contributions</b> - Derbyshire County Council for Gold Card Scheme
Customer Services	(19)	F	<b>Vacancies</b> - CSA vacancies covered by agency costs. <b>Computing/Professional Fees</b> due to implementation of upgraded cash receipting system
<b>Total</b>	<b>(121)</b>	<b>F</b>	

#### Finance & Management Committee - Executive Director - Resources and Transformation

Total favourable variance £6k detailed below

Service	Variance £'000	Adverse/Favourable	Reason for Variance
Senior Management	(6)	F	<b>Vacancy</b> - Strategic Director vacancy - 2 months
<b>Total</b>	<b>(6)</b>	<b>F</b>	

#### Finance & Management Committee - Head of Operational Services

Total adverse variance £11k detailed below

Service	Variance £'000	Adverse/Favourable	Reason for Variance
Protective Clothing	11	A	<b>Protective clothing</b> - increase in agency/new staff
<b>Total</b>	<b>11</b>	<b>A</b>	

#### Finance & Management Committee - Head of Organisational Development

**Total Favourable variance £5k detailed below**

Service	Variance £'000	Adverse/ Favourable	Reason for Variance
Health and Safety	(5)	F	Vacancy - Health and Safety Officer
<b>Total</b>	<b>(5)</b>	<b>F</b>	

3.40 Salary savings in year relate to vacancies (£1,621k) these savings are being offset by agency and consultancy to support services (£1,507k).

	Employee Savings £'000	Agency Costs £'000	Variance £'000	Comments
Economic Development	-25	49	24	Vacant Post
Environmental Services	-68	1	-67	Less hours worked than budget
Licensing & Land Charges	-87	54	-33	Land charges carried out by Lichfield
Planning	-85	176	91	Vacant Posts & Agency to cover back log
Street Scene	-211	18	-193	Vacant Posts - recruitment in progress
Waste and Transport	-597	1,016	419	Vacant Posts, sickness cover - recruitment in progress
Community Development & Support	-1	0	-1	Agreed additional hours - however externally funded
Recreational Activities	-9	0	-9	Less hours worked than budget
Lesisure Centres & Community Facilities	-12	0	-12	Vacant post
Parks & Open Spaces	-48	45	-3	Vacant post
Private Sector Housing	-81	60	-21	Vacant post
Central Services Support	-290	74	-216	Vacant posts
Corporate & Democratic	-5	0	-5	Vacant post
Elections & Registration	-25	0	-25	Vacant post
Estates Management	-4	0	-4	Less hours worked than budget
Revenues & Benefits	-73	14	-59	Vacant post
	<b>-1,621</b>	<b>1,507</b>	<b>-114</b>	

**Land Charges Fees and Charges**

3.41 The fees and charges that were set in February for 24/25 have posed a minor issue when being processed by National Land Information Service (NLIS). Some Land Charges fees are inclusive of VAT and therefore the gross charge gives multiple decimal places which the system cannot process.

3.42 Therefore, to rectify this issue, it has been suggested that fees and charges are amended to resolve this issue as outlined in the table below. The overall resulting loss of income will be minimal.

LAND AND PROPERTY CHARGES	Approved Fee 2024/25	Revised Fee 2024/25	Change
LLCI Local Land Charges Residential	31.05	31.05	0.00
LLCI Local Land Charges Commercial	49.68	49.68	0.00
CON 29R (required form) Residential	107.29	107.25	-0.04

CON 29R (required form) Commercial	188.02	188.00	-0.02
Full Standard Search (LLC1 & CON 29R) Residential	138.34	138.34	0.00
Full Standard Search (LLC1 & CON 29R) Commercial	237.70	237.70	0.00
CON 29 (optional form) Other Questions - Each Enquiry	37.67	37.65	-0.02
Each Additional Enquiry (applicant's own question)	31.05	31.05	0.00
Additional Parcel of Land	43.47	43.45	-0.02

## HOUSING REVENUE ACCOUNT (HRA)

3.43 The Council is required to account separately for income and expenditure in providing Council housing.

3.44 The Base Budget, after taking into account the revised contingent sums for the HRA are, an estimated deficit of £2.35m, and the final position is a deficit of £602k. After taking into account £216k funded from earmarked reserves, a reduced deficit position of £1.75m. The greatest variance is the increase in investment income and an increase in repairs and maintenance following on from the Housing Compliance report, of which the policy decision was presented at Housing and Community Services Committee on 16<sup>th</sup> November 2023.

3.45 Additionally, to alleviate the HRA reserves, the Major Repairs Reserve has been drawn down to finance the capital expenditure on Council dwellings. The statutory reversal of depreciation has been utilised against the repayment of debt, financing the loan repayment of £10m in year. This has had the effect of reinstating revenue that was originally planned to be utilised to fund capital expenditure. Given the existing financial pressure on the HRA and forthcoming financial pressures as a result of the work required to meet the Consumer Standards, this accounting change represents an optimum balance.

### Position as at 31<sup>st</sup> March 2024

#### HRA SUMMARY BY AREA - BUDGET MONITORING MARCH 2024

	ANNUAL		
	Full Year Budget £	Full Year Actual £	Projected Variance £
Rent and Rechargeable Repairs	-12,982,571	-13,126,643	-144,071
Repairs and Maintenance	3,650,350	4,731,172	1,080,822
Managing Tenancies	2,267,602	2,311,505	43,904
Supported Housing	770,149	739,240	-30,908
Interest Payable	1,508,044	1,510,562	2,519
Interest Receivable	-196,604	-1,302,906	-1,106,302
Capital and Debt Repayment	4,807,023	5,731,140	924,117
Bad Debt Provision	131,000	7,752	-123,248
Contingent Sums	2,399,326	0	-2,399,326
	<b>2,354,318</b>	<b>601,823</b>	<b>-1,752,495</b>

## Earmarked Reserves

Service	Variance £'000	Adverse/ Favourable	EMR	Reason for Variance
Housing Department Support Staff and Costs (HRA)	4	A	HRA ICT Mobile Working	Spend in relation to programme manager post
Responsive (DLO Trading HRA)	133	A	HRA Voids backlog	Additional void property works for compliance
Responsive (DLO Trading HRA)	166	A	HRA ICT Mobile Working	Implementation of new HRA mobile working system
Planned (HRA Revenue)	(37)	F	Social Housing Decarbonisation Fund (NEW)	Underspend in relation to Social Housing Decarbonisation Scheme - earmarked to spend in 24/25
Planned (HRA Revenue)	(50)	F	Asbestos/Stock Condition Surveys (NEW)	Asbestos/Stock condition survey costs as per compliance report in November, not spend. Will spend in 24/25
<b>Total</b>	<b>216</b>	<b>A</b>		

3.46 The Social Housing Decarbonisation scheme has both capital and revenue elements. Due to unforeseen circumstances, work relating to wave 2 has been delayed into 2024/25. The revenue underspend has been earmarked for spending as demonstrated in the above table, with the rescheduled capital works totalling £267,325 to be met from the Major Repairs Reserve.

## Projected Variances

3.47 The main reasons for the projected variances are summarised in the following table, each detailed by Service Area. Commentary on the reason for the variance have been included as appropriate.

### Housing & Community Services Committee (Housing Revenue Account) - Head of Housing Total adverse variance £647k detailed below

Service	Variance £'000	Adverse/ Favourable	Reason for Variance
Housing Department Support Staff and Costs (HRA)	21	A	<b>Variances</b> - Salary savings of (£14k) due to a vacant post, agency costs to cover £4k. <b>Computing system</b> - Increased cost for the Housing Ombudsman and Orchard implementation costs
Development & Regeneration (HRA)	(53)	F	<b>Vacancy</b> - Housing Development & Research Officer - Unsuccessful recruitment attempts
Rechargeable Repairs	10	A	New process not yet in place due to staffing issues
Responsive (DLO Trading HRA)	1144	A	<b>Variances</b> - Several long-term vacancies (£353k), vacancies covered by agency £565k. <b>R&amp;M</b> £823k as a result of the Housing Compliance report, of which a total spend of £1m has been spent on void properties. <b>Materials/Hire</b> - £98k overspend

Planned (HRA Revenue)	(63)	F	<b>Variiances</b> - Agency costs to cover sickness £202k, salary saving of (£51k). <b>R&amp;M</b> £214k saving
Managing Tenancies	78	A	<b>Variiances</b> - Agency costs to cover sickness and compliance work £117k, salary saving of (£13k), <b>Council tax</b> - £60k due to void rates. <b>Compensation payments</b> - nothing spent in year
Rent Collection & Accounting	(154)	F	<b>Income</b> - Rental Income collection higher than budget due to fewer voids than built into budget
Supported Housing	(31)	F	<b>Income</b> - Additional income from DCC for monitoring service
Interest Receivable	(1106)	F	<b>Income</b> - Investment income on current investment portfolio
Increase/Decrease in Provision for Bad or Doubtful Debts	(123)	F	<b>Provision</b> - lower than anticipated
Capital and Debt Repayment	924	A	Higher depreciation due to additional Council House purchases and enhancements. This has been utilised towards the repayment of debt as detailed in 3.45.
<b>Total</b>	<b>647</b>	<b>A</b>	

## Reserves

3.48 The balance of HRA reserves at March 2024 is £3.6m. The Council approved the minimum level for HRA reserves which indicates that the minimum level should be £1m million as a requirement to fall back on. Therefore, the Council is well within the minimum level of reserves.

3.49 Other HRA reserves at March 2024 are made of Debt Repayment Reserve of £354k which will be utilised towards HRA debt repayments, Capital Receipts Reserve of £3.9m which will be used towards the purchase of new Council Dwellings and finally the Major Repairs Reserve of £3.9m which has been committed against the Council's capital programme.

## Capital Programme

3.50 The Council's Capital Programme consists of many different projects covering both the General Fund and HRA.

3.51 The capital budget for 2023/24 was approved in February 2023 and has been updated following the outturn for 2022/23 to reflect the carry forward of income and expenditure for incomplete projects.

3.52 To the end of Quarter 4, there has been £4,036,377 of spend on General Fund and £3,681,593 on HRA programmes against budgeted spend of £7,580,744.

3.53 Key points of the programme for the year include:

3.53.1 New Builds – During the course of 2023/24 The Council acquired 8 new Council dwellings at both Newhall and Willington. These consisted of 2 bungalows and 6 houses.



3.53.2 Demolition of Bank House and Creation of Car Park – The new car park at Midland Road opened on 5<sup>th</sup> March 2024, which provides 54 additional car parking spaces for the Town Centre and includes 4 electric vehicle charging bays and 4 disabled bays. This space also includes an attractive pocket park planted with over 200 native copper beech trees.

3.53.3 Enhancements of Council Houses – £2.3m has been spent enhancing the Council's housing stock. These works include social housing decarbonisation to improve energy performance.

3.54 Details of the financial performance is summarised for each project in **Appendix 2**.

#### **4.0 Financial Implications**

4.1 Detailed in the report.

#### **5.0 Corporate Implications**

##### **Employment Implications**

5.1 None.

##### **Legal Implications**

5.2 None.

##### **Corporate Plan Implications**

5.3 There are no specific targets within the Corporate Plan but ensuring sustainability of the Council's financial position enables services to deliver targets included in the Plan.

##### **Risk Impact**

5.4 Financial risks and service pressures are detailed in the report.

#### **6.0 Community Impact**

##### **Consultation**

6.1 None.

##### **Equality and Diversity Impact**

6.2 None.

##### **Social Value Impact**

6.3 None.

##### **Environmental Sustainability**

6.4 None.

#### **7.0 Background Papers**

7.1 None.

## GENERAL FUND MEDIUM TERM FINANCIAL PLAN BUDGET & PROJECTION DECEMBER 2023

	Approved Budget £ 2023.24	Amended Budget £ 2023.24	Actual F 2023.24	Projection £ 2024.25	Projection £ 2025.26	Projection £ 2026.27	Projection £ 2027.28
<b>BASE BUDGET</b>							
<b>Net Service Expenditure</b>	16,174,521	17,185,865	16,300,999	19,850,141	20,468,267	20,593,506	21,219,616

**Accounting Adjustments**

Reverse out Depreciation	-1,364,523	-1,364,523	-1,364,523	-1,633,229	-1,633,229	-1,633,229	-1,633,229
Minimum Revenue Provision (MRP)	167,668	167,668	167,668	40,000	42,000	44,000	46,000
Voluntary Revenue Provision (VRP - Recycling Bins & Grove Active Zone)	20,556	20,556	20,556	0	0	0	0
Contribution from Reserves for one-off expenditure				-784,892			
Additional MRP for Capital Bids					14,000	222,000	423,000
	<b>14,998,222</b>	<b>16,009,566</b>	<b>15,124,700</b>	<b>17,472,021</b>	<b>18,891,038</b>	<b>19,226,277</b>	<b>20,055,388</b>

**Add: Known Variations**

Vehicle Maintenance Plan (Tyres and Spare Parts)	25,000	25,000					
Operational Services - Allocated Growth Excluded From Base Budget	382,329	302,993					
Growth Provision Drawdown	-172,294	-172,294					
Land Charges Service Review Provision	0	116,000					
Public Sector Audit Appointments - Additional External Audit Fees	20,000	20,000					
Parish Concurrent Functions and Grants to Voluntary Bodies	10,885	0					
Driver and Mechanic Incentive Payment	34,722	44,917					
Local Plan Review	15,000	15,000					
Potential pay award	457,181	0					
Incremental Salary Increases	18,425	18,425					
Potential Loss of Industrial Unit Income	0	0					
District Election May 2023	0	0					
Members pay award 2023/24	0	0					
Investment Income	-150,000	0					
Increase in Electricity Tariff September 2023 to September 2024	74,000	0					
Pension Revaluation	109,430	0					
Pension Earmarked Reserve Drawdown	-6,783	0					
<b>TOTAL ESTIMATED SPENDING</b>	<b>15,816,117</b>	<b>16,379,607</b>	<b>15,124,700</b>	<b>17,472,021</b>	<b>18,891,038</b>	<b>19,226,277</b>	<b>20,055,388</b>

**Provisions**

Contingent Sum - Growth	105,000	105,000	
New Parishes - Concurrent Functions	2,500	2,500	
Waste and Recycling	50,000	50,000	
<b>TOTAL PROJECTED SPENDING</b>	<b>15,973,617</b>	<b>16,537,107</b>	<b>15,124,700</b>

<b>17,472,021</b>	<b>18,891,038</b>	<b>19,226,277</b>	<b>20,055,388</b>

**FINANCING**

Business Rates Retention	-4,000,000	-4,000,000	-6,121,760
Services Grant Allocation	-100,000	-100,000	-102,073
Lower Tier Services Grant Allocation	0	0	0
New Homes Bonus	-1,500,000	-1,500,000	-1,479,684
Funding Guarantee	-1,800,000	-1,800,000	-1,748,307
Council Tax Income	-6,577,466	-6,577,466	-6,577,466
Levy Account Surplus Distribution	0	0	-21,166
Revenue Support Grant	0	0	-99,115
Business rates green plant and machinery exemption comp			-30,511
Transparency Code New Burdens			-8,103
Transitional Protection Funding			-26,565
Transitional Funding			
<b>Core Spending Power</b>	<b>-13,977,466</b>	<b>-13,977,466</b>	<b>-16,214,750</b>

-6,668,000	-6,673,299	-4,347,720	-4,591,156
-16,061	-85,176	0	0
-1,441,000			
-1,978,784	-3,101,732		
-6,980,186	-7,311,082	-7,710,229	-8,104,811
-105,252	-115,542	-445,780	-410,502
		-3,868,154	-2,596,093
<b>-17,189,283</b>	<b>-17,286,831</b>	<b>-16,371,883</b>	<b>-15,702,562</b>

Add Estimated Collection Fund Surplus - Council Tax	-55,000	-55,000	-118,855
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-55,000	-55,000	-55,000	-55,000
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**TOTAL FINANCING**

	<b>-14,032,466</b>	<b>-14,032,466</b>	<b>-16,333,605</b>
<b>Revenue Surplus (-) / Deficit</b>	<b>1,941,151</b>	<b>2,504,641</b>	<b>-1,208,905</b>

**TOTAL FINANCING**

<b>-17,244,283</b>	<b>-17,341,831</b>	<b>-16,426,883</b>	<b>-15,757,562</b>
<b>227,737</b>	<b>1,549,207</b>	<b>2,799,395</b>	<b>4,297,825</b>

**Capital Contributions**

IT and Digital Strategy	160000	160,000	160,000
Purchase of Town Centre Land	0	44,335	44,335
Community Partnership Scheme	0	123,195	39,982
Rosliston Forestry Centre - Play Project	0	50,000	0
Asset Replacement and Renewal Fund	356000	356,000	356,000
<b>TOTAL CAPITAL CONTRIBUTION</b>	<b>516,000</b>	<b>733,530</b>	<b>600,317</b>

<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**TOTAL GENERAL FUND DEFICIT/(Surplus)**

	<b>2,457,151</b>	<b>3,238,171</b>	<b>-608,588</b>
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**TOTAL GENERAL FUND DEFICIT/(Surplus)**

<b>227,737</b>	<b>1,549,207</b>	<b>2,799,395</b>	<b>4,297,825</b>
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## COMMITTEE SUMMARY - CAPITAL MONITORING MARCH 2024

Service Area	Accountable Budget Holder	Project	Q3 FORECAST	FINAL OUTTURN		
				EXPENDITURE	BUDGET	VARIANCE
Housing	Head of Housing	Major Improvements under Self-financing	2,303,841	2,305,990	2,083,000	222,990
Housing	Head of Housing	Major Disabled Facilities Grant (Council Houses MRA)	300,000	410,048	300,000	110,048
Planning & Strategic Housing	Head of Planning & Strategic Housing	New Build - Orchard Street, Newhall	276,068	276,068	0	276,068
Planning & Strategic Housing	Head of Planning & Strategic Housing	New Build - Park Road	252,878	250,488	0	250,488
Planning & Strategic Housing	Head of Planning & Strategic Housing	New Build - Moore Lane	3,000	3,000	0	3,000
Planning & Strategic Housing	Head of Planning & Strategic Housing	New Build - Milton Road	1,000	1,000	0	1,000
Planning & Strategic Housing	Head of Planning & Strategic Housing	New builds at Orchard Street	0	245,000	0	245,000
Planning & Strategic Housing	Head of Planning & Strategic Housing	New Build - Bittern View	0	190,000	0	190,000

## HOUSING REVENUE ACCOUNT

3,136,787

3,681,593

2,383,000

1,298,593

Housing	Head of Housing	Disabled Facility Grants and other Works	750,000	737,864	750,000	-12,136
Housing	Head of Housing	Discretionary Top-up Grants	25,000	10,000	25,000	-15,000
Housing	Head of Housing	Healthy Homes Project	50,000	26,086	50,000	-23,914
Housing	Head of Housing	Dedicated Mental Health Worker	50,000	49,385	50,000	-615
Housing	Head of Housing	Additional Technical Officer	40,020	42,910	40,000	2,910
Housing	Head of Housing	Relocation Grant	2,395	2,395	50,000	-47,605
Planning & Strategic Housing	Head of Housing/Strategic Housing	Domestic Violence Crisis Prevention	70,000	68,055	71,000	-2,945
Environmental Services	Head of Environmental Services	Hospital Discharge Grant	55,000	31,886	55,000	-23,114
Environmental Services	Head of Environmental Services	Healthy Homes Assistance Fund	175,000	141,461	175,000	-33,539
Planning & Strategic Housing	Head of Housing/Strategic Housing	Handy Person Plus Project	70,201	88,264	84,000	4,264

Housing	Head of Housing	Temporary Health & Housing Co-ordinator	20,342		24,150	45,000	-20,850
Environmental Services	Head of Environmental Services	Temporary Public Health Officer	50,000		47,154	50,000	-2,846
Environmental Services	Head of Environmental Services	Fuel Poverty	0		0	50,000	-50,000
Housing	Head of Housing	Graduate Post	0		0	55,000	-55,000
Housing	Head of Housing	Careline Digital Equipment	90,000		43,010	90,000	-46,990
Housing	Head of Housing	Foundations Consultancy Project	22,000		15,111	40,000	-24,889
Environmental Services	Head of Environmental Services	Countrywide Health Impact Assessment Scheme	0		0	50,000	-50,000

**Private Sector Housing**

**1,469,958**

**1,327,733**

**1,730,000**

**-402,267**

Environmental Services	Head of Environmental Services	Fly Tipping and Environmental Surveillance	2,511		2,716	11,011	-8,295
Environmental Services	Head of Environmental Services	Empty Property Grants	7,000		14,408	38,000	-23,592
Environmental Services	Head of Environmental Services	Carbon Reduction	50,000		50,000	50,000	0
Environmental Services	Head of Environmental Services	Devolution Retrofit Scheme	0		17,269	0	17,269
Environmental Services	Head of Environmental Services	Green Homes Grant - Local Authority Delivery	500,000		335,691	840,000	-504,309

**Environmental Services**

**559,511**

**420,083**

**939,011**

**-518,928**

Cultural and Community Services	Head of Cultural & Community Services	Community Partnership Scheme	39,981		39,982	147,776	-107,795
Cultural and Community Services	Head of Cultural & Community Services	Oversetts Road Football Facility	119,525		54,312	1,187,159	-1,132,847
Cultural and Community Services	Head of Cultural & Community Services	SuDS Improvements	0		427	54,774	-54,347
Cultural and Community Services	Head of Cultural & Community Services	Paradise Garden, Swadlincote Town Centre	30,000		0	30,000	-30,000
Cultural and Community Services	Head of Cultural & Community Services	Revitalising Rosliston Forestry Centre	78,000		26,346	315,219	-288,873
Cultural and Community Services	Head of Cultural & Community Services	Improvements to Play Areas	10,000		10,000	193,050	-183,050
Cultural and Community Services	Head of Cultural & Community Services	Extension to Marston on Dove Cemetery	4,485		5,980	38,449	-32,469

Cultural and Community Services	Head of Cultural & Community Services	Miners Memorial Project, Eureka Park	30,000		23,669	0	23,669
Cultural and Community Services	Head of Cultural & Community Services	Urban Park at William Nadin Way	104,161		103,879	0	103,879
Cultural and Community Services	Head of Cultural & Community Services	Improvements to Swadlincote Woodlands	25,000		21,636	0	21,636
Cultural and Community Services	Head of Cultural & Community Services	Newhall Park Improvements	6,753		6,753	0	6,753
<b>Community Services</b>			<b>447,905</b>		<b>292,984</b>	<b>1,966,427</b>	<b>-1,673,443</b>

Operational Services	Head of Operational Services	Vehicle Replacements	270,694		297,740	229,606	68,134
Property Services	Head of Property Services	Public Building - Repairs & Renewals	273,674		165,298	86,000	79,298
Property Services	Head of Property Services	Repairs to Village Halls & Community Facilities	29,894		29,894	6,700	23,194
Economic Development & Growth	Head of Economic Development & Growth	Civic Hub - Town Centre Regeneration	65,345		13,071	80,000	-66,929
Business Change, Digital & ICT	Head of Business Change, Digital & ICT	IT Strategy	180,000		167,750	160,000	7,750
Economic Development & Growth	Head of Economic Development & Growth	Public Realm Improvements - The Delph	99,131		91,246	0	91,246
Property Services	Head of Property Services	Main Street Albert Village	100,000		0	0	0
Property Services	Head of Property Services	Market Hall	1,350		1,350	0	1,350
Economic Development & Growth	Head of Economic Development & Growth	Shared Prosperity Fund	0		0	0	0
Economic Development & Growth	Head of Economic Development & Growth	Shared Prosperity Fund - Grants	2,871		56,828	0	56,828
Economic Development & Growth	Head of Economic Development & Growth	Shared Prosperity Fund - Business Start Up	0		6,000	0	6,000
Economic Development & Growth	Head of Economic Development & Growth	Rural Economic Prosperity Fund - Community Grants	0		18,965	0	18,965
Economic Development & Growth	Head of Economic Development & Growth	Rural Economic Prosperity Fund - Business Grants	0		16,875	0	16,875
Property Services	Head of Property Services	Demolition of Bank House and Car Park Creation	1,053,603		1,130,559	0	1,130,559
<b>Assets</b>			<b>2,076,562</b>		<b>1,995,577</b>	<b>562,306</b>	<b>1,433,271</b>
<b>GENERAL FUND</b>			<b>4,553,936</b>		<b>4,036,377</b>	<b>5,197,744</b>	<b>-1,161,367</b>
<b>TOTAL CAPITAL EXPENDITURE</b>			<b>7,690,723</b>		<b>7,717,970</b>	<b>7,580,744</b>	<b>137,226</b>

**APPENDIX 3**

		<b>Cultural Services</b>	<b>Affordable Housing</b>	<b>Property</b>	<b>SDDC Unspecified</b>	<b>Spend Deadline</b>	<b>Description</b>	<b>Use of Receipt</b>
		£	£	£	£			
2006/0885	Willington and Findern	0	0	0	450	11/10/2023	To enhance open space/recreation facilities in the local area serving the site	To be paid to Derbyshire Wildlife Trust
2006/1453	Swadlincote	365	0	0	0	N/A	Balance for Eureka, provision play area and public open space	Eureka Park Project Planned 24 as part of the levelling fund. Public consultation to be launched shortly
2007/0873	Swadlincote	852	0	0	0	N/A	If need further spend for Cadley Park - provision of open space	Eureka Park Project Planned 24 as part of the levelling fund. Public consultation to be launched shortly
2010/0320	Aston	932	0	0	0	No spend deadline		IH co-ordinating meeting with Aston PC & Weston PC
2011/0292	Willington and Findern	41,007	0	0	0	No spend deadline	Towards Twyford Pavilion	JC Working with Willington PC - towards Tywford Road Pavilion
2011/0952	Newhall and Stanton	15,708	0	0	0	No spend deadline	Included within the "Improvements to play areas" project at Newhall Park - SDDC currently retrieving quotes	Spent at Newhall Park play improvements?
2012/0555	Stenson Road, Derby	168,412	0	0	0	15 year Maintenance period		Commutted sum - ready to be transferred to Culture and Operational Services for maintenance
2012/0568	Aston	74,291	0	0	0	28/02/2024		Allocated to Shardlow VH and is viewed as committed. The project is in progress but is delayed due to change in architect and the need for additional engineering reports to progress

2012/0568	Aston	272,119	0	0	0	02/02/2026		Boulton Moor - The triage - sport pitches allotments & changing rooms - awaiting planning permission
2012/0586	Woodville	11,918	0	0	0	N/A	Towards the provision of Open Space	Woodville PC - recent meeting re play equipment - quotes being sourced - about to submit form to us to claim money
2012/0743	Church Gresley	39,934	152,773	0	0	N/A	Towards Cadley Hill affordable housing	Waiting for SS to approve/ then transfer to be done
2012/0861	Woodville	22,134	0	0	0	No spend deadline	Towards the provision of open space - Including within the "Improvements to play areas" project	Woodville PC - recent meeting re play equipment - quotes being sourced - combine with 2012/0586
2013/0643	Repton	0	497,906	0	0	22/12/2026	Towards Provision, improvement, maintenance, or management of affordable housing within the Repton Ward	affordable housing in Repton - EJ lead.
2013/1044	Hilton	37,725	0	0	0	30/06/2026		IH met with Hilton PC - balance to Village Hall pending community grant application
2014/0222	Newhall and Stanton	5,854				03/04/2023	Provision for open space elsewhere in lieu of provision of play space within the development	Towards Newhall Park Improvements
2014/0232	Aston	7,419	0	0	0	06/04/2024	Towards the provision of local outdoor recreational facilities - Weston & Aston PC have project for RIA	Allocated to landscaping at Shardlow VH and is viewed as committed. The project is in progress but is delayed due to change in architect and the need for additional engineering reports to progress
2014/0300	Swadlincote	25,858	0	0	0	20/01/2024	Towards renovation of multi-use games area at Maurice Lea Memorial Park	To be used to help the refurbishments at Maurice Lea Memorial Park
2014/0562	Etwall	18,109	0	0	0	21/10/2031	Towards increasing the capacity of Etwall Leisure Centre	Can only go to Etwall Leisure Centre - £18,108.85
2014/0562	Etwall	45,853	0	0	0	21/10/2031		£45,680.77 towards improvements in outdoor sports - Etwall LC only



2014/0740	Woodville	566,268	0	0	0	31/01/2027		Possible Leisure centre hub - 202,851k build facilities - Woodville Rec ground - balance towards urban sport £363,415 of which £120K for new skatepark at Woodhouse recreation ground.
2014/0888	Newhall and Stanton	570,000	0	0	0	11/07/2026	Towards Oversetts Road Football Facility	Plans for the refurbishment of the recreation ground to go for planning permission shortly
2014/0888	Newhall and Stanton	0	0	0	140,210	17/08/2028	Towards Oversetts Road Football Facility	Plans for the refurbishment of the recreation ground to go for planning permission shortly
2014/0948	Linton	187,415	0	0	0	04/12/2025	Towards outdoor Recreational facilities & improvement of off-site open space at Rosliston Forestry Centre	Towards the capital improvements at Rosliston Forestry Centre. ( see revitalising Rosliston report for detailed spend)
2014/1141	Melbourne	7,644	0	0	0	01/11/2028	Towards Kings Newton Bowls Club	improvements to Bowls club house - IH met with PC and link with Bowls club
2014/1141	Melbourne	7,682	0	0	0	08/02/2029		
2015/0029	Seales	3,182	0	0	0	25/03/2026	Towards the changeroom at Overseal Rec	Plans for the refurbishment of the recreation ground to go for planning permission shortly
2015/0029	Seales	10,491	0	0	0	01/10/2026	Sports pitches and play equipment	
2015/0218	Melbourne	6,336	0	0	0	N/A		Cockshut lane improvements
2015/0218	Melbourne	3,225				N/A		Kings newton bowls club
2015/0396	Newhall and Stanton	6,608	0	0	7,207	04/09/2024	Towards Oversetts Road Football Facility	Plans for the refurbishment of the recreation ground to go for planning permission shortly
2015/0561	Woodville	20,401	0	0	0	12/12/2024	£16.9k towards Main Street Rec, £3.5k towards Goseley Community Centre	Clause in 106 specific to community centre - IH and Sally still working with PC.
2015/0563	Woodville	5,857	0	0	0	07/02/2024	Towards provision of outdoor sports facilities, open space and build facilities - currently	Application received from the PC for this as matched funding for PC monies,

							in talks with Hartshorne PC	currently pending.
2015/0723	Linton	24,366	0	0	37,339	14/08/2024	Towards enhancements to RFC visitor centre, RFC play equipment and sports pitches at Strawberry Lane	Towards the capital improvements at Rosliston Forestry Centre. (see revitalising Rosliston report for detailed spend)
2015/0768	Etwall	61,537	0	0	0	01/11/2029		toward group exercise and swimming at Etwall LC
2015/0768	Etwall	0	0	0	46,250	14/02/2025	Towards Newhouse Farm Community Centre	New Community Centre - will be paying developer once they have planning permission - delays with issues with Spec
2015/0768	Etwall	0	0	0	47,686	28/09/2025	Towards Newhouse Farm Community Centre	New Community Centre - will be paying developer once they have planning permission - delays with issues with Spec
2015/0768	Etwall	0	0	0	94,511	27/07/2026	Towards Newhouse Farm Community Centre	New Community Centre - will be paying developer once they have planning permission - delays with issues with Spec
2015/0768	Etwall	0	1,071,180	0	0	09/08/2026	Towards housing within the Derby fringe	Earmarked for Fisher Close
2015/0768	Etwall	0	1,071,180	0	0	20/10/2025	Towards housing within the Derby fringe	Earmarked for Fisher Close
2015/0768	Etwall	0	1,103,640	0	0	27/07/2026	Towards housing within the Derby fringe	Earmarked for Fisher Close
2015/1108	Hatton	61,071	0	0	262,770	22/10/2026	Towards the enhancement of Scropton Road Recreation Ground	Possible 6 projects - checking out planning on a couple of them.
2015/1108	Hatton	147,639	0	0	0	31/03/2028	the enhancement and maintenance of Jubilee Fields	Possible 6 projects - checking out planning on a couple of them.
2015/1108	Hatton	240,184	0	0	0	23/08/2028	For the enhancement of Scropton Road Recreation Ground	Possible 6 projects - checking out planning on a couple of them.
2016/0094	Midway	3,900	0	0	0	19/10/2025	Towards Eureka Park, Miner's memorial, and Swadlincote Town Hall improvements	dependant on current capital projects
2016/0094	Midway	19,521	0	0	0	19/10/2025	Eureka Park	dependant on current capital projects

2016/0162	Hilton	14,535	0	0	0	28/02/2028	Hilton Village Hall	IH met with Hilton Village Hall w/c 26/06 with SH - balance to Village Hall pending community grant application and further details of project
2016/0162	Hilton	44,439	0	0	0	28/02/2028	Play at Hilton Village Hall Recreation Ground	To be used towards play facilities at Hilton Village Hall recreation ground.
2016/0162	Hilton	26,211	0	0	0	28/02/2028	improving the pitch and outdoor facilities at Mease Playing Fields or contribution towards the bike pump track at Hilton Village Hall Site	Mease Playing Fields
2016/0288	Swadlincote	26,000	0	0	0	28/02/2028	Towards improving play or sports facilities at Swadlincote Woodlands	To support the capital improvements at Swadlincote Woodlands
2016/0329	Woodville	28,960	0	0	0	02/07/2025	£5.5k towards improvements of the pavilion at Woodville Rec, £14k towards grass pitches at Woodville Rec, £9.3k towards Footpath connections at Woodville Woodlands - Including within the "Improvements to play areas" project	Woodville Pc - Pavilion £5.5k and £4.6 footpaths, £18.7 pitches at rec ground - met a few weeks ago
2016/0870	Aston	4,775	0	0	0	26/06/2024		Application to allocate funds has been received by Aston PC – being reviewed.
2016/0870	Aston	4,885	0	0	0	21/11/2024		Met with PC and RIA to look at project at the recreation site
2016/1118	Repton	4,822	0	0	0	02/03/2026	£22.3k towards improvements to Broomfields Playing Fields	no plans as yet
2016/1118	Repton	17,490	0	0	0	13/07/2026		
2017/0194	Repton	36,773	0	0	0	15/06/2026	£36.7k towards improvements & recreational facilities at Broomfields Playing Fields	No plans yet
2017/0349	Etwall	75,648	0	0	0	28/09/2025	£75k Potentially towards a sporting hub - discussions ongoing	Pending Sporting hub
2017/0349	Etwall	0	1,549,378	0	0	23/12/2026	Affordable housing within the administrative area of the Council (North West fringe)	Earmarked for Fisher Close

2017/0416	Church Gresley	13,979	0	0	0	N/A	£13k towards play equipment at Maurice Lea Memorial Park	Public consultation on play area improvements to be launched shortly to add to capital bid
2017/0416	Church Gresley	7,000	0	0	0	N/A	£7k towards Woodhouse Recreation Ground	To be used for Skatepark improvement
2017/0416	Church Gresley	4,000	0	0	0	N/A	£4k towards Greenbank Leisure Centre	no plans yet
2017/0667	Newhall and Stanton	0	0	0	43,108	02/02/2026	£42k towards works to swimming pool at Green Bank	Pending Sporting hub
2017/0915	Linton	4,364	0	0	0	N/A	Open Space Contribution	Towards 4 benches at Arthur Street, Castle Gresley
2017/0922	Deep Dale Lane	0	1,064,953	0	0	02/02/2028	Community Facilities, Outdoor Sports, Affordable Housing Contributions	Earmarked for Fisher Close
2017/0922	Deep Dale Lane	77,034	0	0	0	02/02/2033		Planning application in for IGV
2017/0922	Deep Dale Lane	0	0	0	41,575	02/02/2033		Community facilities on garden village - waiting for planning app
2017/1293	Hilton	0	203,817	0	0	04/10/2024		no plan yet
2017/1293	Hilton	23,359	0	0	0	04/10/2024		£23.3 Hilton Village Hall lan , £41.8 to football club - Lee English - met a few days ago
2017/1293	Hilton	1,132	0	0	0	04/10/2024	Towards the provision of native hedgerow planting as mitigation for the loss of hedgerow to be caused as a result of the Development	£1.2k biodiversity Gareth price - Hedgerow
2017/1293	Hilton	41,848	0	0	0	04/10/2024	to be used towards carrying out improvements to the playing pitches and associated facilities at The Mease (Hilton Harriers Football Club) including, without limitation, the costs of any land acquisition required	Lee English - met a few days ago
2018/0709	Hartshorne	13,875	0	0	0	20/07/2028	Outdoor sports/Built Facilities	£11.8k Outdoor sports, £6.5k Goseley Sports - IH in talks
2018/0114	Swadlincote	4,824	0	0	0	31/03/2028		Refurb swimming pool GBLC £2.7k

2018/0265	Linton	4,882	0	0	0	04/02/2027	Built facilities	Improve Rosliston Village Hall - IH to speak with Ros PC
2018/0377	Woodville	3,475	0	0	0	16/03/2026	Towards Goseley Community Centre	no plans yet
2019/1183	Swadlincote	14,208	0	0	0	N/A	Towards the CCG and improvements at Swadlincote Surgery	no plans yet - but in talks
2019/1205	Hilton	7,776	0	0	4,522	N/A	Towards enhancing and managing biodiversity	no plans yet - but working with PC
2020/1460	Drakelow	430,211	0	0	0	13/07/2033	Built facilities	Provision Built facilities with SDDC
2021/1686	Tetron Point, William Nadin Way	25,187	0	0	0	11/10/2027	Towards Drainage Contribution	no plans yet
2021/1686	Tetron Point, William Nadin Way	0	0	0	30,224	11/10/2027	Transport works	To be paid to DCC
<b>TOTAL AVAILABLE</b>		<b>3,703,509</b>	<b>6,714,827</b>	<b>0</b>	<b>755,853</b>			<b>11,174,190</b>

## Earmarked Reserve Balances as at 31 March 2024

## APPENDIX 4

Description	Value
Homelessness Prevention	-918,646
Schools Sport Partnership Project	-413,965
GENERAL FUND IT RESERVE	-718,006
REVENUE COMMITTED EXPENDITURE RESERVE	-256,193
Rosliston Forestry Centre Café	-70,576
Rosliston Capital Reserve	-217,444
Planning staffing and support costs	-120,820
Pensions reserve	-352,482
Corporate Training	-70,143
Welfare Reform, Fraud & Compliance	-374,558
HRA Asset Replacement	-199,722
Public Buildings Maintenance	-153,949
Planning 20% fee increase	-148,798
Cultural Services Public Open Spaces	-139,987
Operational Services Public Open Spaces	-184,173
HRA ICT Mobile Working	-63,624
Finance staffing and resource costs	-90,000
S106 Planning Policy Fee	-22,100
Council Tax Support Scheme - Hardship Fund	-34,776
Biodiversity Enhancements - Swadlincote - Woodville regeneration route	-142,770
Flooding - Community Recovery Fund	-84,301
Economic Regeneration Fund	-46,609
Land Charges Software Support	-115,000
Asset Replacement and Renewal Fund	-220,867
Risk Management Fund	-12,000
Urban County Park	-449,852
Discretionary Housing Payments	-5,061
LOCAL STRATEGIC PARTNERSHIP RESERVE	-11,048
CRIME AND DISORDER PARTNERSHIP	-306,166
YOUNG PEOPLES CULTURAL PARTNERSHIP	-7,306
YOUTH ENGAGEMENT PARTNERSHIP	-569,570
GET ACTIVE IN THE FOREST PARTNERSHIP	-125,529
MAURICE LEA PARK NHLF GRANTR	-23,012
Planning Review	-52,452
Leisure Centre/Civic Offices Project	-250,000
Fleet Replacement	-2,536,079
Whitespace	-160,000
Land Registry	-13,709
Town Centre Shop Fronts	-55,169
Green Space Strategy	-16,071
Growth Reserve	-950,563
Capability Reserve	-66,000
Geothermal Opportunity Mapping	-23,988
Mine Water Heating Prospects	-18,356
Procurement Manager	-36,702
SHDF Revenue Contribution	-37,466
Asbestos & Stock Condition Surveys	-50,000
	<b>-10,935,608</b>

