

FINANCE REPORT FOR QUARTER 4 2023/24

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Portfolio: Finance

Wards Affected: All

Purpose of the Report:

The purpose of the Finance Report is to provide an overview of the performance of the Council against budget for 2023/24.

Recommendations:

1. To endorse the revenue and capital position for year-end.
2. To approve the revenue and capital slippage requests for use in 2024/25.

1. Introduction

1.1. This report provides an overview of the financial performance of the Council for 2023/24.

2. Background

2.1. This report summarises the Council's finance position for Quarter 4 with additional detail set out in the appendix.

3. Financial Summary

3.1. This report summarises the Council's finance position for Quarter 4 and the final year end position. During the financial year, BDC faced a number of inflationary and demand pressures resulting in a number of in year cost pressures. However, the impact of the cost pressures has been offset by managers delivering savings in other areas, and by buoyant investment income.

3.2. The revenue outturn figures now presented show an improved position with the estimated outturn figures for cost of services presented at Quarter 3. The Quarter 3 variance reported to Cabinet forecast an adverse variance of £341k (2.5% of budget) on the cost of core services. The final year end position is an adverse variance of £63k (0.5% of budget) on the cost of core services. This has been offset by the performance of investment income which is £831k above budget. The overall positive variance of £451k will be transferred to the General Reserve.

3.3. As at the end of March BDC spent £14.571m on capital schemes in 2023/24, compared with the £13.693m forecasted in the Quarter 3 report.

3.4. Members are asked to consider the revenue and capital slippage requests for use in 2024/25.

4. Finance Revenue Overview

4.1. The following table provides a summary of the revenue outturn position.

	Original Annual Budget (OAB) £'000	Latest Annual Budget (LAB) £'000	Actual £'000	Variance (LAB-Actual) £'000
CORE SERVICES				
Chief of Staff	2,573	2,598	2,464	134
Finance & Corporate Costs	2,132	1,974	2,063	-89
Transformation & ICT / Digital	2,489	2,502	2,558	-56
Economic Growth	1,105	1,152	968	184
Regulatory	514	577	469	108
Planning & Business Support	212	234	381	-147
Individuals & Families	1,759	1,901	2,007	-106
Housing Benefit Payments	-91	-91	-12	-79
Community Services	2,231	2,882	2,894	-12
	12,924	13,729	13,792	-63
COVID SUPPORT				
COVID Support			-37	37
Transfer (from) Covid Reserve			37	-37
COVID SUPPORT				
Nutrient Neutrality Mitigation Funding			-532	532
Transfer (to) Nutrient Neutrality Reserve			615	-615
OTHER PROJECTS				
Opportunity Revenue Projects		6	161	-155
Transfer (from) Op Project Reserve			-161	161
OTHER INCOME & EXPENDITURE				
Internal Drainage Board Levy	288	288	294	-6
Interest Payable	1	1	95	-94
Investment Income	-1,108	-1,108	-1,939	831
Investment Income – Nutrient Mitigation Funding			-53	53
Council Tax Surplus	-51	-51	-42	-9
FUNDING OF CAPITAL PROJECTS				
Revenue Financing of Capital Programme			3,524	
General Reserve used to fund capital programme			-2,103	
Earmarked Reserves used to fund Capital Programme			-1,421	
TRANSFERS				
Transfers to / (from) Earmarked Reserves	746	-65	119	-184
Transfers to / (from) General Reserves			451	-451
Total to be Funded by Taxpayers and Government Grants	12,800	12,800	12,800	

Note: Expenditure on Opportunity Fund projects includes funding for a clean growth and sustainability manager, community infrastructure officer, additional support for residents in financial hardship and our apprenticeship programme.

- 4.2. **Chief of Staff** resulted in a favourable variance of £134k against budget for the following main reasons.
- Marketing savings of £81k (including £42k saved on advertising costs, £16k on contracted services and £23k on salaries).
 - Governance savings of £37k including savings on training costs of £17k and £13k saved on subscriptions.
- 4.3. **Finance** resulted in an adverse variance of £89k against budget for the following reasons.
- Additional temporary staff costs of £50k for Finance to cover a vacancy and to provide additional support for the Financial Transactions Team to cover an increased volume of transactions being processed.
 - £44k for Revenues and Benefits to cover vacancies and additional agency staff costs related to the implementation of the new system.
- 4.4. **Transformation and ICT / Digital** resulted in an adverse variance of £56k against budget for the following reasons.
- £57k additional IT costs for several reasons including higher usage spend than budgeted for on data and mobile phones, data line costs are higher than expected due to increased resiliency requirements and additional firewall costs of £14.5k have been incurred. There have also been unexpected software costs relating to retaining legacy Revenues and Benefits system following consolidation to one system.
 - £77k of savings from the transformation team restructure.
 - £69k of savings from customer services partly due to unfilled vacancies and savings made in postage and stationery budgets.
 - £145 additional facilities costs. Thorpe Lodge was budgeted for 6 months as an unoccupied building, however occupancy continued for another 2 months until the end of May for which SNC have been recharged their share. This led to higher costs such as utilities, maintenance and rates together with an ongoing holding cost which will continue until the disposal of the building. This was coupled with a shortfall in income in relation to rental at the Horizon Centre of £25k.
- 4.5. **Economic Growth** resulted in a favourable variance of £184k against budget for the following main reasons.
- A £140k overall saving on property costs due to additional grant funding for the Food Innovation Centre received in year (transferred to reserves to contribute to future years costs).
 - Increased costs for public conveniences and car parking of £17k.
 - An overall positive variance on community asset costs of £51k.
- 4.6. **Regulatory** resulted in a favourable variance of £108k against budget for the following main reasons.
- £142k increase in private hire licensing income.
 - Additional costs in Community and Environmental Protection including £55k for agency staff costs for an interim Environmental Protection Officer.
- 4.7. **Planning and Business Support** resulted in a favourable variance of £385k against budget for the following reasons.
- Planning application income fell £323k short of predicted income due to the

effect of market conditions and nutrient neutrality. However, this has partially been offset by additional Pre-application, Planning Performance Agreement and Government grant income.

- Planning Policy resulted in savings of £67k, mainly due to the fact that the budget for the Design Code was not spent this year and will need to be carried forward to 24/25.
- There is a large favourable variance of £563k for Nutrient Neutrality Migration, due to the receipt of a government grant in year to facilitate this work. Any surplus for the year has been transferred to an earmarked reserve.

4.8. **Individuals & Families** resulted an adverse variance of £106k against budget for the following main reasons.

- A £44k additional Benefits and Housing cost due to supplementary agency staff required to manage the ongoing demands of processing the Housing Register applications.
- Higher demand for spot purchased accommodation in Benefits and Housing (Accommodation). The overall variance is £65k adverse. Increased expenditure has been mitigated by authority owned housing stock and Government funding.

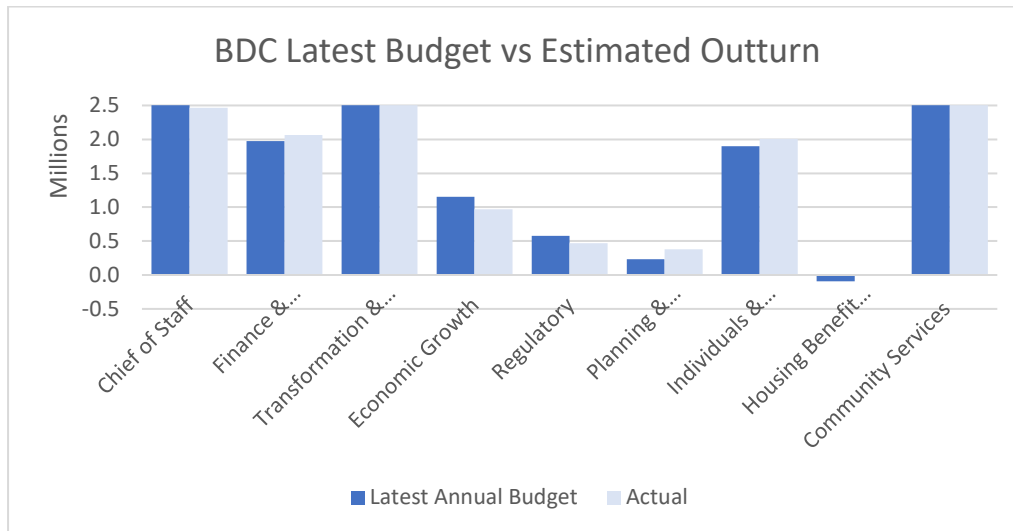
4.9. **Housing Benefits** resulted in an adverse variance of £79k.

4.10. **Community Services** resulted in an adverse variance of £12k against budget for the following significant reasons.

- Additional income of £156k for profit share and overpaid variable gate fees covering the period October 21 to March 23, advised late February 2024, from the Mixed Recycling Facility (MRF).
- Additional costs of £225k attributable to waste consisting principally of - Additional waste costs of £27k because of the Coronation bank holiday; additional container management costs of £124k; £28k matched funding costs for hydrotreated vegetable oil fuel (HVO) as set out in the Veolia contract and £34k costs for additional instructed collections for 'missed' bins.
- Additional garden waste service cost savings of £49k.
- Additional food waste costs of £46k.
- Net savings of £55k in recyclable waste due to lower than budgeted tonnage.

4.11. A more detailed analysis of the variances is attached as Appendix 1

4.12. The final year end outturn position is shown graphically below.



Business Rates Income / NDR Pooling

4.13. Norfolk local authorities participate in a business rates retention pool. Any gain from pooling is shared between the Local Authorities. We do not know at this stage what the pool dividend (if any) will be for 23/24.

Investments

4.14. Investment Income Interest is received on external cash investments. The budget was increased for 2023/34 to reflect increases in interest rates and higher levels of cash balances. Further base rate increases by the Bank of England led to increasingly higher investment rates being available to the authority and we received income of £1.939m, exceeding the budgeted amount of £1.108m giving a favourable variance of £831k.

Revenue Slippage

4.15. Members are asked to consider the revenue slippage requests for use in 2024/25.

Service Area	2023/24 Budget	2023/24 Actual	2023/24 Variance	Slippage Request	Reason
Planning Policy Consultancy	£59,000	£1,423	£57,577	£20,000	Carry forward of funding for committed Design Code Commission, allowing full costs above government grant to be met and providing funding for SPD consultation and finalisation.
Democratic Services Chairs Hosp	£8,000	£2,095	£5,905	£5,905	Chairs' reception for 23/24 is held in April 24 as it aligns with outgoing chairs' date.
Licensing	-£24,080	-£165,290	-£141,210	£141,210	We are contending with a further incremental service demand, notably BDC taxi licensing as an unforeseen demand upon taxi licensing (ongoing over the 18 months since the service review data was compiled). The surplus shall be necessary to cover a continuation at that new/current service demand level, certainly to get us over the onboarding/recruitment stages for new permanent licensing staff.
Licensing	£60,360	£41,125	£19,235	£19,235	As per comment above.

5. Finance Capital Overview

5.1. The following table provides a summary of the capital position.

	Budget Manager	Provis- ional	Original Annual Budget (OAB) £000	Slippage and Other Changes £000	Latest Annual Budget (LAB) £000	Outturn (O) £000	Variance (LAB-O) £000	Comment
Supporting Individuals - Housing								
Broadland Growth Developments	Debbie Lorimer	Y	3,000	-	3,000	-	3,000	Budget not required in the current year.
Travellers Sites	Ben Burgess	Y	-	300	300	-	300	Budget not required in the current year to be slipped to 2425.
Temporary Accommodation Security Improvements	Mike Pursehouse		15	9	24	19	5	
Temporary Accommodation - Property Purchase	Mike Pursehouse		904	1,452	2,356	2,302	54	Remainder of unspent budget to be slipped to cover commitments.
Local Authority Housing Fund - Property Purchase	Mike Pursehouse		-	3,292	3,292	1,980	1,312	Remainder of unspent budget to be slipped to cover continuing spend.
Opportunities Funding - Temporary Accommodation	Richard Dunsire		-	26	26	19	7	
Social Housing (S106 Funded)	Mike Pursehouse		-	-	-	26	-26	Budget not required in the current year.
Supporting Individuals - Health and Leisure								
Disabled Facilities Grants (Grant Funded)	Kevin Philcox		1,000	139	1,139	1166	-27	Grants received in advance and capital receipts used the overspend against budget.
Minor Improvement Grants	Kevin Philcox		30	-	30	-	30	Budget not required in the current year.
Improvements in the Public Realm								
Street Lighting	Matthew Yates		35	216	251	143	108	Works completed under budget.
Car Park Improvements	David Disney		25	128	153	3	150	Remainder of unspent budget to be slipped to cover commitments for Aylsham Car Park refurb.
Youngs Park Aylsham (GNGB Co-funded)	Steve Peet		250	-	250	-	250	Budget not required in the current year.
Brundall (GNGB Co-funded)	Steve Peet		0	0	0	177	-177	Expenditure reimbursed

	Budget Manager	Provis- ional	Original Annual Budget (OAB) £000	Slippage and Other Changes £000	Latest Annual Budget (LAB) £000	Outturn (O) £000	Variance (LAB-O) £000	Comment
Bure Valley Railway / MW (Bridges)	Petra Maryon		90	-	90	66	24	Remainder of unspent budget to be slipped to cover commitments.
Changing Places (Disabled Public Conveniences)	Graham Peers					40	-40	Funding received in 2223 to fund this spend
Public Conveniences	Petra Maryon		164	12	176	-	176	Remainder of unspent budget to be slipped to cover commitments for Ranworth toilets refurbishment.
Historic Buildings Grants / Buildings at Risk	Chris Bennett		15	24	39	21	18	£5k of unspent budget to be slipped to cover outstanding commitments
One Public Estate - Taverham	George Denton	Y	1,500	-	1,500	-	1,500	Budget not required in the current year.
Shared Prosperity Grant Funded Projects	Debra Baillie-Murden		42	14	56	50	6	DEFRA have approved investment plan; funds have been received.
Rural Prosperity Grant Funded Projects	Debra Baillie-Murden		142	-	142	138	4	DEFRA have approved investment plan; funds have been received.
Protecting the Environment								
Green Homes Grants (Fully Externally Funded)	Kevin Philcox		-	-	-	2,952	- 2,952	Externally funded, matched by grant income.
Social Housing Decarbonisation Grants (Fully Externally Funded)	Kevin Philcox		-	-	-	1,638	- 1,638	Externally funded, matched by grant income.
Nutrient Neutrality Loan	Rodney Fincham					1,244	- 1,244	Externally funded, matched by grant income.
Renewable Energy Projects and/or Associated Infrastructure	Annie Somazzi	Y	-	1,000	1,000	-	1,000	Budget not required in the current year.
Investment in the Economy								
Broadland Food Innovation Centre	George Denton		-	-	-	23	- 23	Retention on the construction contract.
Our Own Needs								
Thorpe Lodge - Disposal	Neil Dyball		-	-	-	44	- 44	-
Horizon Centre - Capital Maintenance	Neil Dyball		30	906	936	793	143	Part of the underspend will be carried forward to cover

	Budget Manager	Provis- ional	Original Annual Budget (OAB) £000	Slippage and Other Changes £000	Latest Annual Budget (LAB) £000	Outturn (O) £000	Variance (LAB-O) £000	Comment
								commitments and the remainder of remedial works.
Horizon Centre - Public Sector Decarbonisation	Annie Somazzi		489	28	517	195	322	Remainder of unspent budget to be slipped to cover commitments.
IT - PC Replacement Programme/BAU	Ben Meen		216	42	258	55	203	Expenditure includes replacement laptops and audio-visual equipment.
IT - Infrastructure	Ben Meen		341	204	545	206	339	Part of unspent budget to be slipped to cover commitments including Infrastructure Business Continuity and M365 project.
IT - Transformation Projects	Corinne Lawrie		184	307	491	261	230	Slippage for commitments to finalise Revenues and Payroll projects.
IT - WIFI	Ben Meen		-	178	178	102	76	Wifi project complete for Horizon but we are aware of a need at Frettenham Depot
IT - Remote Working Solution	Ben Meen		-	180	180	58	122	The firewall capability from the Microsoft 365 project has been utilised for this enabling overall savings on the project. Part of unspent budget to be slipped to cover commitments
Waste Vehicles	Simon Phelan		421	-	421	662	-241	Additional vehicles delivered in October.
Waste Depot	Simon Phelan		3,141	1,124	4,265	23	4,242	Project ongoing budget to be slipped into 2425
Wheeled Bins Purchase	Simon Phelan		175	16	191	165	26	
Total Provisional Projects			4,500	1,300	5,800	-	5,800	
Total Approved Projects			7,709	8,297	16,006	14,571	1,435	
GRAND TOTAL			12,209	9,597	21,806	14,571	7,235	

BDC Capital Slippage Requests

5.2. Members are asked to consider the Capital slippage requests for use in 2024/25.

	Slippage Request	Reason
IT - Infrastructure	£135,990	£13,500 Uninterrupted Power Supply Cobb Lodge £31,500 Business Continuity Infrastructure £24,300 Ongoing switch replacement £ 2,790 PM costs for infra structure work £18,900 Microsoft adoption training resource £45,000 Website Phase 2
IT - Transformation Projects	£82,079	To complete the Revenues & Benefits, Payroll and EDRMS projects.
IT - WIFI	£75,936	Wi-Fi project complete for Horizon. But we are aware of a need at Frettenham Depot.
IT - Remote Working Solution	£27,000	To be used for website project.
Horizon Centre - Fit Out / Capital Maintenance	£90,103	Needed to complete the remaining remedial works identified in the building survey including: - roof and guttering on the main building - guttering and render on the digital kitchen, - external paths and roads, - work to the plant room doors and cladding. In addition, there is a request to carry forward £24K (BDC element) in relation to the replacement of the humidification installation and the replacement of the Uninterrupted Power Supply (UPS) and Batteries. This was work identified in the Electrical and mechanical survey.
Car Park Improvements	£125,000	Aylsham works starting in April 24.
Bure Valley Railway (Bridges)	£23,700	Ongoing programme of works which will use this budget.
Public Conveniences	£175,956	Ranworth toilets refurbishment (c£50k) starting in April. Further works will be subject to review.
Historic Buildings Grants/Buildings at Risk	£5,000	£5k committed for agreed works.
Temporary Accommodation - Property Purchase	£54,277	To complete renovation works needed at site.
Waste Depot	£4,242,203	Funding for major redevelopment of project.
LAHF - Property Purchase	£1,311,139	Ongoing programme of LAHF property purchases.
Youngs Park Aylsham (GNGB funded)	£250,000	Expect to be paid in early 24/25 – Fully grant funded.
Shared Prosperity Grant Funded Projects	£5,413	Fully externally funded project.
Rural Prosperity Grant Funded Projects	£4,475	Fully externally funded project.
Horizon Centre - Public Sector Decarbonisation	£10,000	Final payments for work to be completed in April/May.
Total	£6,618,271	

6. Proposed action

- 6.1. Cabinet is asked to endorse the contents of this report and agree the recommendations.

7. Other options

- 7.1. None applicable to this report.

8. Issues and risks

- 8.1. **Resource Implications** – the finance section of this report provided an overview of the finance resource implications for this quarter.
- 8.2. **Legal Implications** – no implications.
- 8.3. **Equality Implications** – no implications.
- 8.4. **Environmental Impact** – no implications.
- 8.5. **Crime and Disorder** – no implications.
- 8.6. **Risks** – Operational risks to the delivery of our Delivery Plan are managed within directorates. The organisation is currently developing a strategic risk register where strategic risks will be managed.

9. Recommendations

- 9.1. To endorse the revenue and capital position for year-end.
- 9.2. To approve the revenue and capital slippage requests for use in 2024/25.

Appendix 1

Chief of Staff	Original Annual Budget (OAB) £'000	Latest Annual Budget (LAB) £'000	Actual (ACT) £'000	Variance (LAB-ACT) £'000	Explanation of significant variances
Executive Team	396	396	399	-3	-
Chief of Staff	45	44	45	-1	-
Governance	894	899	861	37	Training expenditure savings of £17k, subscriptions savings of £13k.
Electoral Services	54	54	108	-54	Additional £214k expenditure on district elections offset by income and savings totalling £160k on town and parish and district by-elections.
Marketing & Comms	372	374	293	81	Savings due to lower advertising needs & diverting spend to an internal first approach. In addition, some high costs advertising not actioned this year.
Internal Audit	63	63	64	-1	-
Human Resources	504	508	436	72	Job advertising savings of £27k, savings on training costs of £21k and contracted services savings of £28k due to Breckland not being for payroll services.
Apprentices	245	260	257	3	-
	2,573	2,598	2,464	134	

Finance & Corporate Costs	Original Annual Budget (OAB) £'000	Latest Annual Budget (LAB) £'000	Actual (ACT) £'000	Variance (LAB-ACT) £'000	Explanation of significant variances
Corporate Costs	1,338	1,154	1,149	5	-
Finance & Procurement	445	452	501	-50	Agency costs to cover Finance vacancy, and additional support for Financial Transactions Team due to volume of work.
Council Tax	404	421	444	-23	Agency costs to support system change and cover vacancies. Reduction in income from court summons.
Business Rates (NNDR)	-54	-52	-31	-21	Agency costs to support system change and cover vacancies.
	2,132	1,975	2,063	-89	

Transformation & ICT / Digital	Original Annual Budget (OAB) £'000	Latest Annual Budget (LAB) £'000	Actual (ACT) £'000	Variance (LAB-ACT) £'000	Explanation of significant variances
IT & Digital	1,347	1,350	1,407	-57	Higher spend than budgeted for on data and mobile phones. Data line costs are higher than expected due to increased resiliency requirements. Expanding the number of data lines increases capability of recovery from any potential data breach. Additional firewall costs of £14.5k. Unexpected software costs relating to retaining the Revenues and Benefits system beyond the new system consolidation, upgrades to Pay360 and one-off costs to continue with Arbitas. Ongoing vacancies provided savings of £83k.
Strategy and Transformation	399	402	325	77	Salary savings from transformation team restructure and vacancies related to Business Intelligence posts.
<i>Transformation – Future Council Fundng</i>	-	-	0	0	<i>Expenditure fully funded from Government grant for pilot programme.</i>
Customer Services	289	293	224	69	Salary savings from team vacancies. Savings from successful procurement exercise on out of hours contract. Savings made from postage and stationery budgets
Facilities	454	457	602	-145	Thorpe Lodge was budgeted for 6 months as an unoccupied building, however occupancy continued for another 2 months until the end of May for which SNC have been recharged their share. This led to higher costs such as utilities, maintenance and rates together with an ongoing holding cost which will continue until the disposal of the building. Additionally, there was shortfall in income in relation to rental at the Horizon Centre of £25k.
	2,489	2,502	2,558	-56	

Economic Growth	Original Annual Budget (OAB) £'000	Latest Annual Budget (LAB) £'000	Actual (ACT) £'000	Variance (LAB-ACT) £'000	Explanation of significant variances
Economic Growth	654	671	661	10	Lower staff costs, vacancies and a post funded by opportunity project.
Property	0	0	-140	140	Tenancy at the Food Innovation Centre is 100% when including active tenants. There have been expected overspends on the project costs, however the £140k overall saving is due to additional grant funding for the Food Innovation Centre received in year (transferred to reserves to contribute to future years costs).
Car Parking and Public Conveniences	129	129	147	-17	Increased utility expenditure in public conveniences and increased costs for car park maintenance.
Community Assets	321	352	301	51	No increase for Bure Valley Railway rental. The company are taking on maintenance costs. An electricity rebate was received for Hellesdon street lighting.
	1,105	1,152	968	184	

Regulatory	Original Annual Budget (OAB) £'000	Latest Annual Budget (LAB) £'000	Actual (ACT) £'000	Variance (LAB-ACT) £'000	Explanation of significant variances
Community & Environmental Protection	409	428	462	-34	Due to difficulties in recruiting, agency staff costs for the interim Environmental Protection Manager have been incurred. Works in default costs have also been incurred under statutory notice, these are subject to cost recovery.
Food Safety & Licensing	105	149	7	142	One off Private Hire licensing income means that income has exceeded expectations.
	514	577	469	108	

Planning & Business Support	Original Annual Budget (OAB) £'000	Latest Annual Budget (LAB) £'000	Actual (ACT) £'000	Variance (LAB – ACT) £'000	Explanation of significant variances
Planning Policy	403	405	336	69	Design Code preparation work has been delayed so that budget will need to be carried forward to 24/25. Some Neighbourhood Plan costs have been delayed until 24/25.
Planning	33	44	282	-238	Some planning non-pay savings have been achieved but additional costs have been incurred on agency staff to cover vacancies. Planning fee income did not reach budgeted levels due to the effects of market conditions and nutrient neutrality, but the lower fee income has been partially offset by additional Pre-app, Planning Performance Agreement and Government grant income.
CIL	-371	-370	-279	-91	Developer anticipated commencements and cash flow issues have reduced the amount of income received for 23/24 to £330k. The shortfall of £96k has been recovered from the CIL reserve. Temporary vacancies have led to a small salary saving.
Building Control	38	38	-92	130	£130k is due to Broadland as a result of the CNC surplus generated in 23/24.
Business Support	78	86	134	-48	There are vacancies within the team which are unlikely to be filled in the short term. These savings were offset by lower Land Charge income caused by the downturn in the housing market. HM Land Registry migration has not progressed, so no additional migration grants were received.
Nutrient Neutrality Migration	30	30	-	30	
	211	234	381	-147	
<i>Nutrient Neutrality Migration</i>			-532	-532	<i>The large variance is due to the receipt of government grants. The surplus for the year has been transferred to an earmarked reserve</i>

Individuals & Families	Original Annual Budget (OAB) £'000	Latest Annual Budget (LAB) £'000	Actual £'000	Variance (LAB-EO) £'000	Explanation of significant variances
Leisure Community Development	0	5	11	-6	Contribution for Active Norfolk All to Play Grant
Communities & Help Hub	475	558	552	6	All programmes were delivered in line with budget. Having the Household Support Fund meant that there was less demand for the Flex Fund, provided via the Help Hub. Some of the anticipated external programmes supported by the Help Hub fund did not go ahead this year, resulting in an underspend on service level agreements of £6k
Communities & Help Hub - External	0	9	0	9	The balances for the Community Connectors funding have been carried forward into 24/25, in line with their agreed conditions. The addition budget for salary uplifts was not needed as this was sourced from providers.
Housing Standards & Independent Living	288	294	216	-15	The service had a good year with positive results from enforcement work, resulting in civil penalty income, which has been carried forward for use in future years for additional enforcement work. The overspend was mostly due to a budget adjustment relating to costs of the BDC Handyperson.
Housing Standards & Independent Living - External	0	0	-1	-1	
Partnership and Innovation	56	58	56	2	
Partnership and Innovation – External	0	0	0	0	
People from Abroad Programme – External	0	3	0	3	
Benefits & Housing	786	816	860	-44	The overspend is predominantly due to the cost of the agency staff required to manage the ongoing demands of processing the Housing Register applications.
Benefits & Housing – Accommodation	154	154	219	-65	The expenditure on spot purchased accommodation (B&B's and self-contained units) was £744k, which exceeded budget by £345k. However, this was mitigated by the additional Homelessness Prevention Grant received, £143k, the high occupancy rates of the private sector leased accommodation which provided additional net income of £28k, and the purchase of the Dereham Road properties, which provided a net income of £107k.
Benefits & Housing - External	0	4	4	0	
	1,759	1,901	2,007	-106	
Housing Benefit Payments	-91	-91	-12	-79	The gross housing benefit budget is £14.3m. This variance therefore represents 0.6%.

Community Services	Original Annual Budget (OAB) £'000	Latest Annual Budget (LAB) £'000	Actual £'000	Variance (LAB-EO) £'000	Explanation of significant variances
Waste Management	317	327	315	12	Waste management across the service has been delivered on budget. This included absorbing both maternity cover, in support of the recycling team, and salary revisions. The positive variance was due to a vacancy.
Waste	1,789	1,599	1,824	-225	Additional waste costs of £26k because of the Coronation Bank Holiday; additional container management costs of £124k which represent 16,366 container movements (this cost is under negotiation for future years) for delivering lost, damaged or stolen containers and £28k matched funding costs for hydrotreated vegetable oil as set out in the Veolia contract. Furthermore, £34k costs for additional collections were incurred.
Recyclable Waste	1,047	1,069	858	211	The favourable variance within the dry recyclable waste budgets is principally due to having received the profit share and variable gate fee returns from the period covering October 21 - March 23, totalling £156k. This income will be put into a reserve to provide protection against future fluctuations in the variable gate fee. Budgeted tonnage: 13000T, actual tonnage: 11600T.
Garden Waste	-1,855	-1,810	-1,859	49	The favourable variance within the garden waste service can be attributed to the additional net income of the additional 500T collected above the budgeted tonnage of 12500T, £30k, and lower stationery and postage costs, as a result of a greater number of electronic bills, £21k.
Food Waste	351	1,036	1,082	-46	The expanded food waste service finally received its new fleet of vehicles in September, meaning that the pricing structure for the Veolia contract could move to option B from October. However, maintaining the old vehicles and hiring in temporary vehicle in the first six months added approximately £130k to the anticipated food waste contract costs for year. 3800 tonnes of food waste was recycled within the year, and BDC maintained an 80% participation rate. Recycling credits of £275k were received, against disposal costs of £157k and biodegradable caddy liners of £105k. Alternative options are being explored. The cost of the expanded service, £640k, will be covered by the waste reserve.
Street Scene	498	540	547	-7	Additional costs were incurred for the clearing up costs of fly tipping
Recycling Strategy	84	121	127	-6	Within the Recycling Strategy team, additional costs due to approved growth (Recycling Manager - approved cabinet February 23) and maternity costs.
	2,231	2,882	2,894	-12	