

North East Derbyshire District Council

Cabinet

18 July 2024

Medium Term Financial Plan - Financial Outturn 2023/24

Report of Councillor P Kerry, Deputy Leader & Portfolio Holder for Strategic Leadership and Finance

Classification: This report is public

Report By: Jayne Dethick, Director of Finance and Resources (S151 Officer)

Contact Officer: Jayne Dethick

PURPOSE/SUMMARY

To inform Cabinet of the outturn position of the Council for the 2023/24 financial year.

RECOMMENDATIONS

1. That Cabinet note the outturn position in respect of the 2023/24 financial year.
2. That Cabinet approve the proposed carry forward of capital budgets detailed in **Appendix 4** totalling £17.193m.

Approved by the Portfolio Holder – Cllr Pat Kerry Deputy Leader with responsibility for Finance

IMPLICATIONS

Finance and Risk

Yes ✓

No

The financial implications are set out within the body of the report.

Members should note that the budgets against which we have monitored the 2023/24 outturn were those agreed within the Council's Medium Term Financial Plan. The Medium Term Financial Plan gave careful consideration to both the affordability of the budgets that were approved, and to ensuring that the level of balances remained adequate for purposes of enabling sound financial management.

The issue of financial risk is covered throughout the report. The risk of not achieving a balanced budget, together with the risk that the Council's level of financial balances will

be further eroded are currently key corporate risks identified on the Council's Strategic Risk Register. The outturn report shows the budget has been balanced in 2023/24 and the level of reserves protected.

While the Council has effectively addressed its Strategic Financial Risks during 2023/24 it needs to be recognised that it will need to continue to effectively manage budgets and ensure spending remains sustainable. Planned funding reforms or changes to funding distribution are delayed further and are now not expected to be implemented until 2026/27 at the very earliest dependent on the outcome of the forthcoming general election (at the time of writing). This has been an intrinsic part of the budget setting process and will continue to be so.

On Behalf of the Section 151 Officer

Legal including Data Protection

Yes ✓ No

The Statement of Accounts is required to be prepared by the 31 May each year. The Council has now completed the draft Statement of Accounts and they have been signed off by the Chief Financial Officer as at 29 May 2024 which secures compliance with the Council's obligations.

On Behalf of the Solicitor to the Council

Staffing

Yes No ✓

There are no staffing issues arising directly from this report.

On Behalf of the Head of Paid Service

DECISION INFORMATION

Decision Information	
<p>Is the decision a Key Decision? A Key Decision is an executive decision which has a significant impact on two or more District wards or which results in income or expenditure to the Council above the following thresholds:</p> <p>NEDDC: Revenue - £100,000 <input type="checkbox"/> Capital - £250,000 <input type="checkbox"/> <input checked="" type="checkbox"/> <i>Please indicate which threshold applies</i></p>	<p>No</p>

Is the decision subject to Call-In? (Only Key Decisions are subject to Call-In)	No
District Wards Significantly Affected	None
Consultation: Leader / Deputy Leader <input type="checkbox"/> Cabinet <input type="checkbox"/> SMT <input checked="" type="checkbox"/> Relevant Service Manager <input checked="" type="checkbox"/> Members <input checked="" type="checkbox"/> Public <input type="checkbox"/> Other <input type="checkbox"/>	Yes Details:

Links to Council Plan priorities, including Climate Change, Equalities, and Economics and Health implications.

All

REPORT DETAILS

1 Background

The Director of Finance and Resources is responsible for the preparation of the authority's Statement of Accounts which, in terms of the CIPFA/LASAAC Code of Practice on Local Authority Accounting in United Kingdom ("the Code"), is required to present a true and fair view of the financial position of the authority at the accounting date and its income and expenditure for the year ended 31 March 2024.

2 Financial Outturn 2023/24

2.1 The Council published its draft Statement of Accounts in respect of 2023/24 on 29 May 2024, ahead of the statutory deadline of 31 May 2024. The draft Statement of Accounts 2023/24 is now subject to the independent audit from the Council's external auditors, Mazars. Until the accounts have been signed off by the external auditors, there remains the possibility that they will be subject to amendment. Whilst the statutory deadline for sign off by the Auditor remains at 30 September this year, draft legislation proposes changing this to 31 May 2025. The draft legislation also proposes changing the deadline for future financial years up to and including 2027/28 to address the external audit backlog. Whilst it is scheduled that the final audited accounts will be reported to and approved by the Audit Committee by 30 September 2024, it is unlikely that the audit will be complete to meet this deadline. The Audit Committee should be presented with an opportunity to scrutinise the accounts in a timely manner, therefore due to the length of time between completion of the accounts and the deadline for audit sign off the draft accounts have been presented to the Committee in July.

2.2 International Financial Reporting Standards (IFRS) dictates that the main focus of the Statement of Accounts is on reporting to the public in a format which is directly comparable with every country that has adopted IFRS i.e., not just UK or even other local authorities. By contrast, the focus of this report is on providing management information to Members and other stakeholders to assist in the financial management of the Council.

2.3 The following sections of this report will consider the 2023/24 outturn position in respect of the General Fund, Housing Revenue Account (HRA), and Capital Programme. Within the report, consideration is given to the level of balances at the year end and the impact which the closing position has upon the Council's budgets in respect of the current financial year. Treasury Management activities is now presented on a separate report as a result of the changes to CIPFA's Treasury Management in the Public Services Code of Practice (the CIPFA Code).

General Fund

2.4 The summary position in respect of the General Fund outturn is detailed in **Appendix 1** and shows the Original Budget that was set in January 2023, together with the Current Budget compared to the final 2023/24 Outturn position. **Appendix 2** provides a more detailed breakdown by directorate.

2.5 A subjective breakdown of the variances identified in Appendix 1 can be found in Table 1 below. A detailed breakdown of the amounts making up the transfers to and from reserves can be found in Tables 3 and 4.

Table 1

	Current Budget 2023/24	Outturn 2023/24	Variance
	£'000	£'000	£'000
Pay Costs	19,169	19,041	(128)
Premises related costs	2,491	2,512	21
Vehicle related costs	704	601	(103)
Supplies & services	8,401	8,201	(200)
Depreciation & Impairment	1,026	1,016	(10)
Income	(17,757)	(17,862)	(105)
Net cost of services	14,034	13,509	(525)

2.6 Table 1 above comprises:

- Pay costs – the under spend is attributable to employee salaries as a result of staff vacancies.
- Premises related costs – the minor overspend relates mainly to utility costs being slightly higher than budget.
- Vehicle related costs – the main underspend is due to reduced spend on vehicle fuel as well as underspends on car allowances.
- Supplies & services – the variance relates to underspends in software costs, reduced costs for the district election (some costs were incurred in 2022/23), and a reduction in the provision for bad debts. Insurance premiums and telephone costs were also less than budgeted. This is offset by increased costs of vehicle maintenance, and the rising cost of bed and breakfast provision.
- Income - the variance relates mainly to planning fees and licensing fees coming in greater than the revised budget as well as increased income from burial fees and joint crematorium income.

Financial Reserves

2.8 Transfers from Earmarked Reserves

The use of earmarked reserves in 2023/24 was £1.848m comprising:

- £0.882m from revenue grants
- £0.820m from earmarked reserves
- £0.146m from the Invest to Save Reserve

There are ongoing commitments against these reserves in 2024/25 and future years so will continue to be utilised.

The variances in Movement from Reserves can be found in Table 3 below.

Table 2

	Current Budget 2022/23	Outturn 2022/23	Variance
	£'000	£'000	£'000
Movements from Reserves:			
Revised Budget	(1,972)	(1,848)	124
Plus:			
Contribution to General Fund balance	(331)	(0)	331
Total movement from reserves – outturn	(2,303)	(1,848)	455

2.9 Transfers to Earmarked Reserves

There have been transfers to earmarked reserves during 2023/24 totalling £4.157m. These comprise:

- £1.999m in revenue grants received.
- £2.158m into earmarked reserves.

Table 3

	Current Budget 2023/24	Outturn 2023/24	Variance
	£'000	£'000	£'000
Movements to Reserves:			
Revised Budget	2,466	2,466	0
Plus:			
Net Cost of Services Outturn Surplus	0	244	244
Business Rates Growth	0	1,447	1,447
Total movement to reserves – outturn	2,466	4,157	1,691

2.10 The outturn surplus of £0.244m has been transferred to the Resilience reserve.

2.11 Ongoing commitments against the earmarked reserves which will continue in 2024/25 and future years. Should any of the reserves prove unnecessary in the light of subsequent events then they will be moved back into unallocated General Fund resources.

Invest to Save

- 2.12 The Invest to Save Reserve has a balance at the end of the year of £2.554m. Commitments already made against this reserve for 2024/25 and future years amount to £0.487m leaving £2.067m uncommitted.

Resilience Reserve

- 2.13 The Resilience Reserve has a balance at the end of the year of £2.513m. This will be utilised to provide financial resilience to the General Fund in future years as required by the Medium Term Financial Plan.

General Fund Balances

- 2.14 The level of General Fund Balances has been maintained at £2.000m. The General Fund balances are considered to be at an acceptable level rather than generous. The General Fund balance needs to be considered against the background of ongoing reductions in the level of Government funding together with the range of risks facing the Council. With only a limited level of General Fund reserves it is crucial that the Council continues to maintain robust budgetary control in order to safeguard both its reserves and its financial sustainability.
- 2.15 Given the current level of general balances, should either an over spend or an under achievement of income occur then the Council would have a period of time in which to recover the situation. In addition, the earmarked Resilience Reserve can provide short term funding support as needed. In a situation in which the Council were operating at a lower level of balances and an overspend or an under achievement of income occurred which took balances to below minimum level then immediate 'crisis' remedial action would need to be considered. Such a response is not conducive to sound financial management but more importantly would have a significant detrimental impact upon the Council's ability to deliver the planned and agreed level of services to local residents. However, Cabinet will recognise that given a level of General Fund Balances of £2.000m, against the requirement to secure £4.190m in savings by 2027/28, as identified in the Medium Term Financial Plan (MTFP) of January 2024, the need to continue to tackle the underlying forecast budget deficit remains.
- 2.16 The main feature of the 2023/24 financial year is that the Council was successful in removing the need to utilise the resilience reserve to fund the General Fund budget shortfall and was in fact able to contribute £0.244m to the Resilience Reserve at outturn.

Housing Revenue Account (HRA)

- 2.17 The Housing Revenue Account is provided in **Appendix 3** to this report. The figures provided include all the statutory accounting transactions that the Council is required to make within the Statement of Accounts. These are accounting transactions which net off to zero and are not included within the HRA management budgets as they do not impact on the overall financial position or balances of the HRA. To allow comparison between budget and outturn these accounting adjustments are included within both the adjusted budget and outturn position.
- 2.18 The Housing Revenue Account position shows a small variance to budget of £0.012m. Income is £0.105m higher than budget due to lower right to buy purchases and lower garage voids than forecast in the budget. The overall expenditure position is £0.093m

above the current budget due to an increase in the depreciation charge partially offset by a reduction in the allowance for bad debts. The overall net cost of services underspend of £0.012m is increased to £0.463m after interest. Transfers to and from reserves compared to budget include a reduced contribution to the Major Repairs Reserve, an increased contribution to the Resilience Reserve and increased use of the Development Reserve.

- 2.19 The HRA balance is being maintained at £3m in line with the level of financial risk facing the HRA. Maintenance of this balance is necessary as it will help ensure the financial and operational stability of the HRA which is essential if we are to maintain the level of services and quality of housing provided to our tenants. Given the changes in social housing regulations and the continued loss of houses under Right to Buy the Council and Rykneld Homes will need to continue to work closely together in order to ensure the continued sustainability of the HRA over the life of the 30 year Business Plan.

Capital Investment Programme

- 2.20 Details of the capital expenditure incurred by the Council in 2023/24 on a scheme by scheme basis is provided in **Appendix 4**

The Capital Programme may be summarised as follows:-

	Current Programme £m	Outturn £m	Variance £m
HRA	35.856	30.387	(5.469)
General Fund	27.900	15.429	(12.471)
Programme Total	63.756	45.816	(17.940)

2.21 HRA Schemes

The variance on the housing capital programme in 2023/24 was £5.469m. The North Wingfield new build scheme was under spent by £3m, this is not uncommon in major development schemes where more certainty over timing of spend is gained as the programme progresses. The scheme is on track to complete in line the programme. The acquisitions and disposals budget was also underspent (£2.8m) largely due to delays in completion of committed sales on which the Council is wholly reliant on the developer. The funds are all committed and will be utilised in 2024/25. As is the norm with the capital budgets, both will be rolled over into 2024/25 to meet future committed spend. The housing investment programme was overspent in the year, largely because of the additional pressures being encountered to meet the rigorous requirements of regulation, particularly in relation to the impact on voids. The longer-term impact of the financial pressures of regulation are being kept under review and will be closely considered as part of the budget setting process for the Medium-Term Financial Plan.

2.22 General Fund

The General Fund element of the Capital Programme during 2023/24 has increased from the previous year. This was largely the continuation of the award of £24.1m New Town Deal funding from the Government for place making works in Clay Cross. The regeneration programme runs until 2026 and the under spend in 2023/24 will be rolled

over to future years as delivery of the project continues. In addition, projects funded by the UK Shared Prosperity Fund have not all been completed in 2023/24 and therefore £1.069m of works will be carried forward to be completed by the scheme closure date of March 2025. Works to refurbish Killamarsh Leisure Centre, and the Dronfield Sports Centre Carbon Efficiencies Programme completed in 2023/24 with small underspends of £0.028m and £0.019m respectively which offset the small overspend of £0.032m for Eckington Pool Carbon Efficiencies Programme. Asset refurbishment schemes that haven't completed in 2023/24 (£0.454m and £0.031m) will be completed in 2024/25 as will ICT and telephone schemes (£0.413m and £0.023m) The respective budgets will be carried forward into 2024/25. The vehicle replacement scheme shows a variance of £2.242m which is also being carried forward to be available to fund the purchase of vehicles in future financial years as required.

- 2.23 **Appendix 4** details the proposed carry forward amounts to 2024/25 as mentioned in 2.22 above. The total to carry forward amounts to £17.193m. It should be noted that all these expenditure requirements will take forward a corresponding level of financial resources and thus have a neutral impact on the financial position in 2024/25.

Capital Financing

- 2.24 **Appendix 4** also details how each scheme is financed. In summary:

HRA Capital Financing

- 2.25 The HRA Capital Programme is financed from a combination of capital receipts, revenue contributions, prudential borrowing, use of reserves and grants.

General Fund Capital Financing

- 2.26 The General Fund Capital Programme is financed from a combination of capital receipts, revenue contributions, prudential borrowing and grants. The Prudential Borrowing financing arrangements were agreed by Council as part of the Treasury Management Strategy at its meeting in January 2023.

3 Reasons for Recommendation

3.1 General Fund

During 2023/24 the Council managed its budget effectively securing a favourable financial position on net cost of services of £0.525m underspend despite a continuing challenging financial backdrop. This underspend has meant that rather than having to call on reserves it has been possible to make a contribution of £0.244m to the Resilience reserve at outturn from efficiencies identified during the year.

3.2 HRA

The HRA continues to operate within the parameters set by the 30 Year Business Plan and the MTFP. Officers will be working with Rykneld Homes to ensure that the Business Plan continues to reflect the impact of recent government legislation, particularly around social housing regulation, and that the HRA remains sustainable over the 30 year period of the Business Plan.

3.3 Capital Programme

The Capital Programme saw progress on approved schemes during the 2023/24 financial year. There are, however, a number of schemes which are work in progress and this requires that the associated expenditure and funding be carried forward into the 2024/25 financial year.

3.4 Capital Financing

Capital expenditure during 2023/24 has been fully financed in line with the approved programme.

4 Alternative Options and Reasons for Rejection

4.1 The financial outturn report for 2023/24 is primarily a factual report detailing the actual position compared to previously approved budgets therefore there are no alternative options that need to be considered.

4.2 The allocation of resources to earmarked reserve accounts has been undertaken in line with the Council's policy and service delivery framework and in the light of the risks and issues facing the Council over the period of the current MTFP. If these risks do not materialise or are settled at a lower cost than anticipated, then the earmarked reserves will be reassessed and returned to balances where appropriate.

DOCUMENT INFORMATION

Appendix No	Title
1	General Fund Summary Outturn 2023/24
2	General Fund Detailed Outturn 2023/24
3	HRA Summary Outturn 2023/24
4	Capital Expenditure Outturn 2023/24
Background Papers	

GENERAL FUND ACCOUNT - SUMMARY OUTTURN 2023/24

APPENDIX 1

	Original Budget 2023/24 £	Current Budget 2023/24 £	Outturn 2023/24 £	Variance £
Organisation & Place Directorate	7,098,395	7,470,251	7,120,697	(349,554)
Finance & Resources Directorate	4,620,372	4,770,633	4,647,851	(122,782)
Growth & Assets Directorate	3,736,445	2,411,452	2,358,475	(52,977)
Recharges to Capital and HRA	(618,350)	(618,350)	(618,350)	0
Net Cost of Services	14,836,862	14,033,986	13,508,673	(525,313)
Investment Properties	(449,920)	(482,995)	(509,420)	(26,425)
Bad Debt Provision	40,000	40,000	28,185	(11,815)
Interest	(479,180)	(801,564)	(937,209)	(135,645)
Debt Repayment Minimum Revenue Provision	56,000	56,000	56,000	0
Parish Precepts	3,467,459	3,556,306	3,556,306	0
Transfer To Earmarked Reserves	20,000	2,465,940	3,913,209	1,447,269
Transfer From Earmarked Reserves	(232,064)	(1,972,102)	(1,847,864)	124,238
Transfer Surplus to Resilience Reserve	(977,011)	(331,241)	243,733	574,974
Total Spending Requirement	16,282,146	16,564,330	18,011,613	1,447,283
Business Rates	(5,297,035)	(5,297,035)	(6,744,304)	(1,447,269)
New Homes Bonus	(602,080)	(602,080)	(602,080)	0
Lower Tier Services Grant	(367,849)	(367,835)	(367,849)	(14)
Collection Fund (Surplus)/Deficit - Council Tax	(81,168)	(81,168)	(81,168)	0
Collection Fund (Surplus)/Deficit - NNDR	0	0	0	0
NEDDC Council Tax Requirement	(6,466,555)	(6,659,905)	(6,659,905)	0
Parish Council Council Tax Requirement	(3,467,459)	(3,556,306)	(3,556,306)	0
Council Tax Requirement	(16,282,146)	(16,564,329)	(18,011,612)	(1,447,283)

		Current Budget 2023/24 £	Outturn 2023/24 £	Variance £
<u>Organisation & Place Directorate</u>				
Managing Director & Head Of Paid Service				
4500	Managing Director - Operations & Head of Paid Service	143,595	146,820	3,225
5720	Supporting PA's	149,772	149,563	(209)
		<u>293,367</u>	<u>296,383</u>	<u>3,016</u>
Assistant Director Environmental Health				
3400	Environmental Protection	127,854	135,707	7,853
3401	Food, Health & Safety	137,544	154,520	16,976
3402	Environmental Enforcement	147,814	167,292	19,478
3403	Community Outreach	0	0	0
3404	Licensing	11,574	600	(10,974)
3405	Pollution	128,339	126,364	(1,975)
3407	Pest Control	40,895	34,374	(6,521)
3408	Home Improvement	15,428	15,418	(10)
3409	EH Technical Support & Management	259,187	259,417	230
3410	Private Sector Housing	86,952	85,413	(1,539)
3419	Destitute Funerals	1,500	2,840	1,340
3420	Fly Tipping	3,000	2,343	(657)
3426	Covid Enforcement Team	10,338	10,338	(0)
3427	Private Water Supply Contract	0	2,236	2,236
3428	MEES Project	4,476	4,476	0
3429	Joint Assistant Director Environmental Health	45,490	45,980	490
3430	Clean Air New Burdens	(23,420)	(23,420)	0
3726	Works In Default	0	480	480
		<u>996,971</u>	<u>1,024,379</u>	<u>27,408</u>
Assistant Director Streetscene				
3174	Street Scene	298,823	286,009	(12,814)
3227	Materials Recycling	555,220	594,908	39,688
3244	Parks Derbyshire County Council Agency	(360,000)	(383,938)	(23,938)
3282	Eckington Depot	175,635	180,726	5,091
3285	Dronfield Bulk Depot	3,670	3,668	(2)
3511	Hasland Cemetery	(47,820)	(70,233)	(22,413)
3513	Temple Normanton Cemetery	(5,865)	(8,938)	(3,073)
3514	Clay Cross Cemetery	(62,185)	(60,905)	1,280
3516	Killamarsh Cemetery	(19,200)	(31,384)	(12,184)
3918	Dog Fouling Bins	(65,180)	(63,719)	1,461
3921	Street Cleaning Service	632,904	616,948	(15,956)
3943	Transport	679,221	750,291	71,070
3944	Grounds Maintenance	511,083	413,364	(97,720)
3945	Domestic Waste Collection	1,800,330	1,764,799	(35,531)
3946	Commercial Waste Collection	(274,486)	(283,426)	(8,940)
3947	Assistant Director Streetscene	80,390	81,303	913
		<u>3,902,540</u>	<u>3,789,470</u>	<u>(113,070)</u>
Assistant Director Planning				
4111	Applications And Advice	(472,000)	(620,092)	(148,092)
4113	Planning Appeals	46,614	46,614	0
4116	Planning Policy	201,204	184,818	(16,386)
4119	Neighbourhood Planning Grant	12,948	12,948	0
4311	Environmental Conservation	18,630	18,704	74
4511	Assistant Director Planning	64,020	61,152	(2,868)
4513	Planning	861,990	832,627	(29,363)
4515	Building Control	39,000	39,000	0
4522	Section 106 Agreement	(264,875)	(264,875)	(0)
		<u>507,531</u>	<u>310,896</u>	<u>(196,635)</u>
Assistant Director Governance				
1121	Member's Services	503,815	478,330	(25,485)

		Current Budget 2023/24 £	Outturn 2023/24 £	Variance £
1123	Chair's Expenses	7,400	3,219	(4,181)
1131	District Elections	190,000	166,765	(23,235)
1133	Parish Elections	0	(31,290)	(31,290)
1137	Parliamentary Elections	0	0	0
1138	Police & Crime Commissioner Elections	(117,646)	(117,646)	0
1139	County Council Elections	0	0	0
1231	Corporate Training	55,280	55,680	400
1259	Corporate Groups	7,500	6,965	(535)
1311	Human Resources	302,818	301,917	(901)
3121	Health & Safety Advisor	96,760	84,606	(12,154)
5273	Brass Band Concert	0	0	0
5313	Register Of Electors	154,251	144,619	(9,632)
5321	Assistant Director Governance	96,648	97,976	1,328
5353	Legal Section	186,708	243,810	57,102
5354	Land Charges	12,611	11,729	(882)
5392	Scrutiny	39,511	16,898	(22,613)
5711	Democratic Services	234,186	235,990	1,804
		1,769,842	1,699,569	(70,273)

Total for Organisation & Place Directorate	7,470,251	7,120,697	(349,554)
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Finance & Resources Directorate

Director of Finance & Resources

1312	Payroll	90,712	93,761	3,049
1315	Design & Print	131,524	128,312	(3,212)
1321	Communications & Marketing	127,338	124,815	(2,523)
1323	NEDDC News	38,000	37,768	(232)
1329	Corporate Web Site	2,350	2,323	(27)
3512	CBC Crematorium	(200,000)	(217,000)	(17,000)
5113	Unison Duties	8,612	141	(8,471)
5611	External Audit	174,640	174,564	(76)
5615	Bank Charges	133,500	138,297	4,797
5621	Contribution to/from HRA	(185,450)	(185,450)	0
5713	Audit	115,020	108,193	(6,827)
5714	Financial Support Services	3,500	1,934	(1,566)
5715	Procurement	32,420	44,717	12,297
5716	Director of Finance & Resources	57,419	58,422	1,003
5721	Financial Services	303,540	303,546	6
5724	Insurance	409,820	398,456	(11,364)
5725	Apprenticeship Levy	45,000	53,381	8,381
5727	Cost Of Ex-Employees	169,800	167,186	(2,614)
5728	Covid-19 Response	692,691	692,690	(1)
5745	Covid New Burdens	(17,460)	(17,460)	0
5776	Discretionary Fund	23,950	23,950	0
		2,156,926	2,132,548	(24,378)

Assistant Director ICT

5215	Telephones	45,260	33,498	(11,762)
5216	Mobile Phones and I pads	28,300	23,987	(4,313)
5701	Joint ICT Service	(99,904)	(99,904)	(0)
5734	NEDDC ICT Service	682,194	592,325	(89,869)
5735	Cyber Security	0	4,234	4,234
5736	Business Development	122,176	116,747	(5,429)
5737	Corporate Printing Costs	20,665	13,699	(6,966)
		798,691	684,585	(114,106)

Assistant Director Communities

1218	Community Safety	66,417	62,975	(3,442)
1220	Assistant Director Communities	39,072	41,342	2,270
3165	Housing Options Team	353,919	380,447	26,528
3176	Pool Car	500	161	(339)
3740	Strategic Housing	131,787	135,788	4,001

		Current Budget 2023/24 £	Outturn 2023/24 £	Variance £
3745	Household Support Fund	0	0	0
3747	Homeless Temp Accomodation	36,990	36,907	(83)
3748	Homelessness Grant	(36,382)	(72,382)	(36,000)
3749	Empty Properties	(18,500)	(19,991)	(1,491)
3750	Housing Growth	14,336	14,482	146
3754	Rough Sleepers	(2,962)	(2,962)	(0)
3756	Supported Hosuing Improvement Programme	(101,228)	(98,168)	3,060
3759	Emergency Welfare Assistance Grant	32,674	32,674	0
5221	Customer Services	359,399	355,858	(3,541)
5223	Franking Machine	53,100	53,099	(1)
5224	Hybrid Mail	10,200	10,183	(17)
5741	Housing Benefit Service	629,119	491,842	(137,277)
5747	Debtors	65,525	65,529	4
5751	NNDR Collection	(6,768)	72,712	79,480
5759	Council Tax Administration	199,418	282,901	83,483
5825	Concessionary Bus Passes	(11,600)	(12,679)	(1,079)
		1,815,016	1,830,718	15,702
Total for Finance & Resources Directorate		4,770,633	4,647,851	(122,782)

Growth & Assets Directorate

Director of Growth & Assets

1143	Director of Growth	0	0	0
1283	Emergency Planning	17,390	17,392	2
4600	Director of Transformation	116,832	103,434	(13,398)
		134,222	120,826	(13,396)

Assistant Director Property, Estates & Assets

3135	Drainage	16,120	(11,248)	(27,368)
3172	Engineers	107,353	88,963	(18,390)
3241	Car Parks	49,300	50,583	1,283
3247	Street Names/Lights	3,500	6,295	2,795
3249	Footpath Orders	(400)	2,117	2,517
3265	Dams And Fishing Ponds	50	48	(2)
3281	Clay Cross Depot	670	(167)	(837)
3283	Northwood	0	2,851	2,851
3811	Closed Circuit Television	0	0	0
4412	Midway Business Centre	(71,615)	(66,581)	5,034
4425	Coney Green Business Centre	(88,552)	(108,276)	(19,724)
4519	The Avenue, Wingerworth	0	0	0
4523	Estates Administration	333,823	356,203	22,380
4525	Miscellaneous Properties	31,148	29,244	(1,904)
5204	Assistant Director Property, Estates & Assets	81,693	82,060	367
5205	Mill Lane	255,808	422,810	167,002
5209	Facilities Management	86,150	80,917	(5,233)
5210	Pioneer House	66,934	60,541	(6,393)
		871,982	996,362	124,380

Assistant Director Regeneration & Programmes

1255	Strategy and Performance	152,624	147,156	(5,468)
1256	Corporate Consultation	0	128	128
1331	Strategic Partnerships	195,458	195,164	(294)
1333	Healthy North East Derbyshire	(112,645)	(112,645)	(0)
1336	UK Shared Prosperity Fund	(562,758)	(562,759)	(1)
3284	Wingerworth OPE	15,592	15,592	0
4211	Tourism Promotions	33,390	32,087	(1,303)
4237	KickStarter Project	0	0	0
4238	Working Communities Strategy	85,853	83,941	(1,912)
4351	Alliance	3,590	3,584	(6)
4352	LEADER	0	0	0
4443	Elderly Peoples Clubs	4,000	3,571	(429)

		Current Budget 2023/24	Outturn 2023/24	Variance
		£	£	£
4512	Growth Agenda	15,600	12,877	(2,723)
4517	Economic Development	165,534	165,130	(404)
4520	Eckington Killamarsh OPE	0	0	0
4521	Eckington Masterplan	0	0	0
4524	New Towns Fund - Clay Cross	0	0	0
4526	Sheffield City Region	0	0	0
4527	Dronfield Civic Centre	0	0	0
5748	Ukranian Guests	2,806	2,806	(0)
5750	Assistant Director Economic Development, Regeneration & Housing	82,395	83,925	1,530
5785	Contributions	136,085	129,345	(6,740)
		217,524	199,901	(17,623)
Assistant Director Leisure				
4561	Leisure Centre Management	51,577	50,905	(672)
4720	Sportivate	0	0	0
4722	Physical Inactivity Fund	0	0	0
4723	Generation Games	0	0	0
4724	Walking into Communities	10,000	10,000	0
4726	Walking For Health	0	0	0
4727	Five 60	0	0	0
4731	Promotion Of Recreation And Leisure	35,834	35,736	(98)
4732	Schools Promotion	0	0	0
4736	Derbyshire Sports Forum	14,450	14,450	0
4740	Parkinsons UK Physical Activity Programme	(1,402)	(1,402)	0
4742	Arts Development	2,570	2,569	(1)
8441	Eckington Swimming Pool	127,296	120,600	(6,696)
8445	Eckington Pool Cafe	(10,580)	(15,876)	(5,296)
8451	Dronfield Sports Centre	16,399	(6,276)	(22,675)
8455	Dronfield Café	(927)	(15,506)	(14,579)
8461	Sharley Park Sports Centre	690,108	625,799	(64,309)
8465	Sharley Park Sports Centre Outdoor	(1,250)	(382)	868
8471	Killamarsh Leisure Centre	230,951	214,268	(16,683)
8475	Killamarsh Outdoors	(11,200)	(20,324)	(9,124)
8476	Killamarsh Café	33,898	26,826	(7,072)
		1,187,724	1,041,387	(146,337)
Total for Growth & Assets Directorate		2,411,452	2,358,475	(52,977)
Corporate Charges				
5790	Savings Target	0	0	0
0001	Recharges to Capital and HRA	(618,350)	(618,350)	0
Total for Corporate Charges		(618,350)	(618,350)	0
Net Cost of Services		14,033,986	13,508,673	(525,313)
Investment Properties				
4411	Stonebroom Industrial Estate	(55,470)	(56,480)	(1,010)
4413	Clay Cross Industrial Estate	(87,180)	(87,045)	135
4415	Norwood Industrial Estate	(200,150)	(201,999)	(1,849)
4417	Eckington Business Park	1,400	(3,600)	(5,000)
4418	Rotherside Court Eckington Business Unit	(25,345)	(37,506)	(12,161)
4423	Pavillion Workshops Holmewood	(100,150)	(100,156)	(6)
4432	Miscellaneous Properties	(16,100)	(22,634)	(6,534)
Total for Investment Properties		(482,995)	(509,420)	(26,425)

APPENDIX 3

HOUSING REVENUE INCOME & EXPENDITURE ACCOUNT 2023/24

	A	B	C	D	E
	Current Budget 2023/24 £000's	Adjustments to aid comparison 2023/24 £000's	Adjusted Current Budget 2023/24 £000's	Actual 2023/24 £000's	Variance 2023/24 £000's
Income					
Dwelling Rents	(33,687)		(33,687)	(33,764)	(77)
Non-Dwelling Rents	(443)		(443)	(469)	(26)
Charges for Services and Facilities	(113)		(113)	(115)	(2)
Contributions Towards Expenditure	(50)		(50)	(50)	0
Water Litigation Provision	0	(526)	(526)	(526)	0
Total Income	(34,293)	(526)	(34,819)	(34,924)	(105)
Expenditure					
Repairs & Maintenance	5,890		5,890	5,947	57
Revenue Expenditure funded from Capital (REFCUS)	0	1,264	1,264	1,264	0
Supervision and Management	8,000		8,000	7,948	(52)
Rents, Rates & Taxes	112		112	120	8
Capital Charges - Depreciation	8,322		8,322	8,555	233
Increase in Provision for Bad Debts	250		250	97	(153)
Debt Management Expenses	12		12	12	0
Impairments & Revaluations	0	3,384	3,384	3,384	0
Total Expenditure	22,586	4,648	27,234	27,327	93
Net Cost of Services	(11,707)	4,122	(7,585)	(7,597)	(12)
Corporate & Democratic Core	185		185	185	0
Net Cost of all HRA services	(11,522)	4,122	(7,400)	(7,412)	(12)
(Gain)/Loss on sale of HRA fixed assets	0	2,995	2,995	2,995	0
Interest Payable	7,025		7,025	6,802	(223)
Revaluation of Investment Property	0	271	271	271	0
Interest Receivable	(2,785)		(2,785)	(3,013)	(228)
Capital Grants	0	(5,145)	(5,145)	(5,145)	0
(Surplus)/Deficit on HRA Services	(7,282)	2,243	(5,039)	(5,502)	(463)
MRP Voluntary Contribution	0		0	0	0
Transfers to/from Rykneld Homes Loss Reserve	0		0	0	0
Transfer to Capital Grant Reserve	0		0	0	0
Transfer to HRA Reserves - Insurance	50		50	50	0
Transfer to HRA Reserves - Development	0		0	72	72
Transfer to/from HRA Reserves - Resilience Reserve	(301)	526	226	850	624
Adjustments between accounting and funding basis	0	(2,770)	(2,770)	(2,770)	0
Transfers to/from Major Repairs Reserve	7,533		7,533	7,300	(233)
Transfer to HRA Balances	0	(0)	(0)	(0)	(0)
Housing Revenue Account Balances					
	Current Budget 2023/24 £			Actual 2023/24 £	Variance 2023/24 £
HRA Opening Balance	(3,000)			(3,000)	0
Transfer fm Balances 23/24					
Transfer to Balances 23/24					
HRA Closing Balances	(3,000)			(3,000)	0

Project/Scheme	Current Programme 2023/24 £000	Outturn 2023/24 £000	Variance 2023/24 £000	Amount Carried Forward to 2024/25 £000	Original Programme 2024/25 £000	Current Programme 2024/25 £000
Housing Investment						
Housing Capital Works	21,337	22,637	1,300	(1,300)	21,128	19,828
Garage Demolitions	83	0	(83)	0	23	23
Pine View, Danesmoor	110	110	0	0	0	0
Parking Solutions	703	271	(432)	0	288	288
LADS3 Scheme	437	53	(384)	0	0	0
Stonebroom Regeneration Project	0	4	4	(4)	502	498
North Wingfield New Build Scheme	7,402	4,351	(3,051)	3,051	5,555	8,606
Stock Purchase Programme	4,964	2,133	(2,831)	2,831	1,000	3,831
	35,036	29,559	(5,477)	4,578	28,496	33,074
Private Sector Spending - DFG	820	828	8	0	820	820
Total Housing Investment	35,856	30,387	(5,469)	4,578	29,316	33,894
Other Capital Projects						
Asset Refurbishment - General	566	112	(454)	454	500	954
Asset Refurbishment - Mill Lane	870	839	(31)	31	450	481
Roller Shutter Doors	1	0	(1)	0	0	0
Eckington Pool Carbon Efficiencies Programme	4	36	32	0	0	0
Killamarsh Leisure Centre Refurbishment	36	8	(28)	0	0	0
Dronfield Sports Centre Carbon Efficiencies Programme	98	79	(19)	0	0	0
Coney Green Telephony System	36	13	(23)	23	80	103
Lottery Funded Schemes	9	0	(9)	9	0	9
Replacement Vehicles	3,786	1,544	(2,242)	2,242	2,685	4,927
Contaminated Land	42	0	(42)	42	0	42
ICT Schemes	519	106	(413)	413	80	493
CX Active 3G Pitch	0	0	0	0	1,000	1,000
CX Town Market Street Regeneration	5,871	1,047	(4,824)	4,824	6,000	10,824
CX Town Sharley Park Active Community Hub	12,655	10,385	(2,270)	2,270	8,605	10,875
CX Town Low Carbon Housing Challenge Fund	1,300	226	(1,074)	1,074	650	1,724
CX Town Rail Station Feasibility	150	106	(44)	44	0	44
CX Town Programme Management	423	303	(120)	120	241	361
CX Acc Fund School Demolition	0	1	1	0	0	0
UK Shared Prosperity Fund	1,534	465	(1,069)	1,069	0	1,069
Loan Commitments - ECL	0	(5)	(5)	0	0	0
Section 106 Capital Expenditure	0	164	164	0	0	0
Total Other Capital Projects	27,900	15,429	(12,471)	12,615	20,291	32,906
Total Capital Expenditure	63,756	45,816	(17,940)	17,193	49,607	66,800
Housing Investment Funding						
HRA Capital Investment Reserve	(886)	(964)	(78)	661	(311)	350
Major Repairs Reserve	(15,974)	(16,236)	(262)	262	(15,755)	(15,493)
Prudential Borrowing - HRA	(9,628)	(5,945)	3,683	(3,683)	(8,095)	(11,778)
External Grant	(5,632)	(5,612)	20	363	(3,005)	(2,642)
Useable Capital Receipts	(2,916)	(802)	2,114	(2,181)	(1,330)	(3,511)
	(35,036)	(29,559)	5,477	(4,578)	(28,496)	(33,074)
Disabled Facilities Grant	(820)	(828)	(8)	0	(820)	(820)
Total Housing Investment Funding	(35,856)	(30,387)	5,469	(4,578)	(29,316)	(33,894)
Other Capital Projects Funding						
Useable Capital Receipts	(3,157)	(1,941)	1,216	(1,260)	(1,761)	(3,021)
Prudential Borrowing	(8,846)	(4,140)	4,706	(4,628)	(10,359)	(14,987)
RCCO - General Fund	(803)	(926)	(123)	97	(530)	(433)
External Grant	(15,094)	(8,422)	6,672	(6,824)	(7,641)	(14,465)
Other Capital Project Funding	(27,900)	(15,429)	12,471	(12,615)	(20,291)	(32,906)
Total Capital Financing	(63,756)	(45,816)	17,940	(17,193)	(49,607)	(66,800)

HRA Development Reserve					
Opening Balance	(892)	(892)	0	(6)	0
Amount due in year	0	(72)	(72)	(349)	(349)
Amount used in year	886	964	78	311	(350)
Closing Balance	(6)	0	6	(44)	(699)

Major Repairs Reserve					
Opening Balance	(970)	(970)	0	(851)	(589)
Amount due in year	(15,855)	(15,855)	0	(15,755)	(15,755)
Amount used in year	15,974	16,236	262	15,755	15,493
Closing Balance	(851)	(589)	262	(851)	(851)

Capital Receipts Reserves					
Opening Balance	(1,680)	(1,680)	0	(23)	(1,369)
Income expected in year	(1,500)	(1,630)	(130)	(3,000)	(3,000)
Debt Repayment/Other Expenses	0	0	0	1,000	0
Amount used in year	3,157	1,941	(1,216)	1,760	3,159
Closing Balance	(23)	(1,369)	(1,346)	(263)	(1,210)

Capital Receipts Reserves 1-4-1 receipts					
Opening Balance	(2,183)	(2,183)	0	(267)	(2,273)
Income expected in year	(1,000)	(892)	108	(1,100)	(1,100)
Debt Repayment/Other Expenses	0	0	0	0	0
Amount used in year	2,916	802	(2,114)	1,330	3,373
Closing Balance	(267)	(2,273)	(2,006)	(37)	0