

North East Derbyshire District Council

Cabinet

31 July 2025

Medium Term Financial Plan – Financial Outturn 2024/25

Report of the Deputy Leader of the Council with responsibility for 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 2024/25 financial year.

RECOMMENDATIONS

1. That Cabinet note the outturn position in respect of the 2024/25 financial year
2. That Cabinet approve the proposed carry forward of capital budgets detailed in **Appendix 4** totalling £16.462m.

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

IMPLICATIONS

Finance and Risk: Yes ☒ No ☐

Details:

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

Members should note that the budgets against which we have monitored the 2024/25 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 2024/25 and the level of reserves protected.

While the Council has effectively addressed its Strategic Financial Risks during 2024/25 it needs to be recognised that it will need to continue to effectively manage budgets and ensure spending remains sustainable. The Government has launched a consultation on wide sweeping funding reforms and a multi year settlement planned for 2026/27. The consultation does not contain any financial data so future funding remains uncertain.

On Behalf of the Section 151 Officer

Legal (including Data Protection):

Yes ☒

No ☐

Details:

The Statement of Accounts is required to be prepared by 30 June 2025 for 2024/25. The Council has now completed the draft Statement of Accounts and have been signed off by the Chief Financial Officer as at 20 June 2025 which secures compliance with Council's obligations.

On Behalf of the Solicitor to the Council

Staffing:

Yes ☐

No ☒

Details:

There are no staffing issues arising directly from this report.

On behalf of the Head of Paid Service

DECISION INFORMATION

Decision Information	
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: NEDDC: Revenue - £125,000 <input type="checkbox"/> Capital - £310,000 <input type="checkbox"/> <input checked="" type="checkbox"/> <i>Please indicate which threshold applies</i>	No
Is the decision subject to Call-In? (Only Key Decisions are subject to Call-In)	No
District Wards Significantly Affected	None
Equality Impact Assessment (EIA) details:	
Stage 1 screening undertaken <ul style="list-style-type: none"> Completed EIA stage 1 to be appended if not required to do a stage 2 	No, N/A report is factual only.
Stage 2 full assessment undertaken <ul style="list-style-type: none"> Completed EIA stage 2 needs to be appended to the report 	N/A
Consultation: Leader / Deputy Leader <input checked="" type="checkbox"/> Cabinet <input type="checkbox"/> SMT <input 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; <ul style="list-style-type: none"> A great place that cares for the environment A great place to live well A great place to work A great place to access good public services
The financial outturn links to all Council Plan priorities

REPORT DETAILS

1 Background (reasons for bringing the report)

- 1.1 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 2025.

2. Financial Outturn 2024/25

- 2.1 The Council published its draft Statement of Accounts in respect of 2024/25 on 20 June 2025, ahead of the statutory deadline of 30 June 2025. The draft Statement of Accounts 2024/25 is now subject to the independent audit from the Council's external auditors, Forvis 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 November, the statutory backstop date for publishing local government accounts for 2024/25 is Friday 27 February 2026. The published backstop dates are part of legislation brought in to address the external audit backlog. The 2024/25 audit is now underway and the final audited accounts are scheduled to be reported to the Audit Committee by 30 November 2025.
- 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 2024/25 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 2024, together with the Current Budget compared to the final 2024/25 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 2 and 3.

Table 1

	Current Budget 2024/25	Outturn 2024/25	Variance
	£'000	£'000	£'000
Employees	20,917	20,422	(495)
Premises	2,076	2,029	(47)
Transport	654	559	(95)
Supplies and Services	9,765	9,248	(517)
Depreciation and Impairment	355	359	3
Income	(17,568)	(17,628)	(60)
Net cost of services	16,198	14,989	(1,209)

2.6 The variances in Table 1 above comprises:

- Pay costs – the under spend is attributable to employee salaries as a result of staff vacancies.
- Premises related costs – the main variance comprises of an overall underspend in utilities offset by an overspend in contract cleaning costs across Council buildings.
- Vehicle related costs – most of the underspend relates to reduced spend on fuel offset by an overspend on vehicle hire.
- Supplies and services – the variance relates to a reduced provision for bad debts, underspends for members allowances, recycling and waste disposal, bed and breakfast accommodation, and ICT costs as well as various smaller underspends across the Council. This is offset by overspends for purchase of materials, building control, and the apprenticeship levy.
- Income – the variance relates to better than forecast income for leisure services and burial fees. There have also been some income streams that were lower than budgeted including recovery of court costs, planning application income, commercial rents and income from the crematorium.

2.7 The interest charged to the HRA as part of the statutory requirements under the Item 8 legislation has been reviewed during 2024/25. This has required an adjustment to the HRA resulting in a reduced charge to the General Fund. The position is overall cost neutral to the Council.

Financial Reserves

2.7 Transfers from Earmarked Reserves

The use of earmarked reserves in 2024/25 was £2.650m comprising:

- £2.416m from revenue grants.
- £0.016m from earmarked reserves.
- £0.218m from invest to save reserve.

There are ongoing commitments against these reserves in 2025/26 and future years so will continue to be utilised.

The variances in Movement from Reserves can be found in Table 2 below.

Table 2

	Current Budget 2024/25	Outturn 2024/25	Variance
	£'000	£'000	£'000
Movements from Reserves:			
Revised Budget	(2,460)	(2,650)	(190)
Plus:			
Contribution to General Fund balance	(664)	0	664
Total movement from reserves – outturn	(3,124)	(2,650)	474

2.8 Transfers to Earmarked Reserves

There have been transfers to earmarked reserves during 2024/25 totalling £4.082m. These comprise:

- £2.305m in revenue grants received.
- £1.777m into earmarked reserves.

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

Table 3

	Current Budget 2024/25	Outturn 2024/25	Variance
	£'000	£'000	£'000
Movements to Reserves:			
Revised Budget	2,211	2,854	643
Plus:			
Net Cost of Services Outturn Surplus	0	1,084	1,084
Business Rates Growth	0	144	144
Total movement to reserves – outturn	2,211	4,082	1,871

2.9 The outturn surplus of £1.084m has been transferred to the Resilience reserve.

2.10 Ongoing commitments against the earmarked reserves will continue in 2025/26 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

- 2.11 The Invest to Save Reserve has a balance at the end of the year of £2.429m. Commitments already made against this reserve for 2025/26 and future years amount to £0.418m leaving £2.009m uncommitted.

Resilience Reserve

- 2.12 The Resilience Reserve has a balance at the end of the year of £3.597m. 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

- 2.13 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.
- 2.14 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 £6.4690m in savings by 2028/29, as identified in the Medium Term Financial Plan (MTFP) of January 2025, the need to continue to tackle the underlying forecast budget deficit remains. It should be noted that the high levels of uncertainty around national funding reforms, devolution and Local Government Reorganisation makes future forecasting beyond 2025/26 incredibly challenging at this time.
- 2.15 The main point to note in the 2024/25 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 £1.084m to the Resilience Reserve at outturn.

Housing Revenue Account (HRA)

- 2.16 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.

- 2.17 The Housing Revenue Account position shows a positive variance to budget of £0.105m. Rental income is £0.167m higher than budget due to additional acquisitions and lower right to buy purchases than forecast in the budget. This is offset by a small reduction in garage rents. The overall expenditure position is £0.062m higher than current budget due to council tax costs for void properties being greater than forecast. Salary costs charged to the HRA are also greater than forecast, this is compensated by a reduction in repairs and maintenance costs for housing shops. Transfers to and from reserves compared to budget include a contribution from the Debt Repayment Reserve to reduce self financing debt and increased contribution to the Major Repairs Reserve.
- 2.18 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

- 2.19 Details of the capital expenditure incurred by the Council in 2024/25 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	35.601	33.035	(2.837)
General Fund	33.270	20.073	(13.197)
Programme Total	69.765	53.731	(16.034)

2.20 HRA Schemes

The variance on the housing capital programme in 2024/25 was £2.837m. The North Wingfield new build scheme was under spent by £1.544m, the scheme is nearly complete, but the remainder of the build has slipped into the next financial year, this is not uncommon in major development schemes. The acquisitions and disposals budget was also underspent by £1.022m, largely due to delays in completion of committed sales on which the Council is wholly reliant on the developers. The funds are all committed and will be utilised in

2025/26. As is the norm with the capital budgets, both will be rolled over into 2025/26 to meet future committed spend. The project at Stonebroom has now commenced with a small overspend of £0.52m, this will be rolled forward into the next financial year, again this is not uncommon as timings of larger projects can be uncertain, particularly in the early stages of the project.

2.21 General Fund Schemes

The General Fund element of the Capital Programme during 2024/25 has increased again 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 2024/25 will be rolled over to future years as delivery of the project continues. Asset refurbishment schemes that haven't completed in 2024/25 (£0.199m and £0.316m) will be completed in 2025/26 as will ICT and telephone schemes (£0.390m and £0.097m) The respective budgets will be carried forward into 2025/26. The vehicle replacement scheme shows a variance of £0.897m which is also being carried forward to be available to fund the purchase of vehicles in future financial years as required.

- 2.22 **Appendix 4** details the proposed carry forward amounts to 2025/26 as mentioned in 2.20 and 2.21 above. The total to carry forward amounts to £16.462m. 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 2025/26.

Capital Financing

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

HRA Capital Financing

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

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 2024.

3 Reasons for Recommendation

3.1 General Fund

During 2024/25 the Council managed its budget effectively securing a favourable financial position on net cost of services of £1.209m underspend despite a continuing challenging financial backdrop. This underspend has meant that rather than having to call on reserves it has been possible to contribute £1.084m 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 2024/25 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 2025/26 financial year.

3.4 Capital Financing

Capital expenditure during 2024/25 has been fully financed in line with the approved programme.

4 Alternative Options and Reasons for Rejection

- 4.1 The financial outturn report for 2024/25 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 2024/25
2	General Fund Detailed Outturn 2024/25
3	HRA Summary Outturn 2024/25
4	Capital Expenditure Outturn 2024/25
Background Papers (These are unpublished works which have been relied on to a material extent when preparing the report. They must be listed in the section below. If the report is going to Cabinet you must provide copies of the background papers)	
None	

GENERAL FUND ACCOUNT - SUMMARY OUTTURN 2024/25

APPENDIX 1

	Original Budget 2024/25 £	Current Budget 2024/25 £	Outturn 2024/25 £	Variance £
Organisation & Place Directorate	8,270,273	7,958,429	7,583,318	(375,111)
Finance & Resources Directorate	4,917,782	4,571,253	4,227,633	(343,620)
Growth & Assets Directorate	3,021,457	4,287,257	3,796,506	(490,751)
Recharges to Capital and HRA	(618,350)	(618,350)	(618,350)	0
Net Cost of Services	15,591,162	16,198,589	14,989,107	(1,209,482)
Investment Properties	(468,465)	(465,220)	(462,758)	2,462
Bad Debt Provision	40,000	40,000	56,280	16,280
Interest	(616,538)	(686,118)	(1,584,711)	(898,593)
Debt Repayment Minimum Revenue Provision	56,000	56,000	56,000	0
Parish Precepts	3,556,306	3,835,198	3,835,198	0
Transfer To Earmarked Reserves	0	2,210,919	2,998,424	787,505
Transfer From Earmarked Reserves	(471,367)	(2,460,130)	(2,650,219)	(190,089)
Transfer Surplus to Resilience Reserve	(302,708)	(664,057)	1,083,522	1,747,579
Total Spending Requirement	17,384,390	18,065,181	18,320,843	255,662
Business Rates	(5,948,100)	(6,148,100)	(6,292,501)	(144,401)
New Homes Bonus	(600,583)	(600,583)	(600,583)	0
3% Funding Guarantee	(389,000)	(389,000)	(500,261)	(111,261)
Collection Fund (Surplus)/Deficit - Council Tax	(139,347)	(139,347)	(139,347)	0
Collection Fund (Surplus)/Deficit - NNDR	0	0	0	0
NEDDC Council Tax Requirement	(6,751,054)	(6,952,953)	(6,952,953)	0
Parish Council Council Tax Requirement	(3,556,306)	(3,835,198)	(3,835,198)	0
Council Tax Requirement	(17,384,390)	(18,065,181)	(18,320,843)	(255,662)

		Current Budget 2024/25 £	Outturn 2024/25 £	Variance £
<u>Organisation & Place Directorate</u>				
Managing Director & Head Of Paid Service				
4500	Managing Director - Operations & Head of Paid Service	170,901	168,779	(2,122)
5720	Supporting PA's	109,822	113,664	3,842
		280,723	282,443	1,720
Assistant Director Environmental Health				
3400	Environmental Protection	146,439	172,030	25,591
3401	Food, Health & Safety	143,079	139,883	(3,196)
3402	Environmental Enforcement	128,819	113,472	(15,347)
3404	Licensing	31,680	48,403	16,723
3405	Pollution	124,809	117,265	(7,544)
3407	Pest Control	31,519	24,183	(7,336)
3408	Home Improvement	25,566	25,325	(241)
3409	EH Technical Support & Management	273,654	280,817	7,163
3410	Private Sector Housing	82,052	76,501	(5,551)
3419	Destitute Funerals	1,050	(298)	(1,348)
3420	Fly Tipping	3,000	0	(3,000)
3426	Covid Enforcement Team	3,640	3,640	0
3427	Private Water Supply Contract	0	1,580	1,580
3429	Joint Assistant Director Environmental Health	50,867	50,941	74
3726	Works In Default	0	1,126	1,126
		1,046,174	1,054,867	8,693
Assistant Director Streetscene				
3174	Street Scene	338,583	292,453	(46,130)
3227	Materials Recycling	672,125	651,150	(20,975)
3244	Parks Derbyshire County Council Agency	(266,500)	(272,077)	(5,577)
3282	Eckington Depot	172,121	180,882	8,761
3285	Dronfield Bulk Depot	3,840	3,842	2
3511	Hasland Cemetery	(49,345)	(66,414)	(17,069)
3513	Temple Normanton Cemetery	(4,725)	(6,930)	(2,205)
3514	Clay Cross Cemetery	(58,585)	(74,843)	(16,258)
3516	Killamarsh Cemetery	(20,225)	(29,285)	(9,060)
3918	Dog Fouling Bins	(61,495)	(64,692)	(3,197)
3921	Street Cleaning Service	637,313	624,046	(13,267)
3922	Gully Emptying Service	(23,596)	(13,273)	10,323
3943	Transport	775,047	864,117	89,070
3944	Grounds Maintenance	597,302	449,891	(147,411)
3945	Domestic Waste Collection	1,481,084	1,313,629	(167,455)
3946	Commercial Waste Collection	(269,014)	(279,473)	(10,459)
3947	Assistant Director Streetscene	93,365	93,456	91
		4,017,295	3,666,478	(350,817)
Assistant Director Planning				
4111	Applications And Advice	(622,000)	(570,047)	51,953
4113	Planning Appeals	0	30,604	30,604
4116	Planning Policy	350,343	353,117	2,774
4119	Neighbourhood Planning Grant	(12,068)	(12,068)	0
4311	Environmental Conservation	42,330	42,594	264
4511	Assistant Director Planning	92,857	92,519	(338)
4513	Planning	694,541	671,566	(22,975)
4515	Building Control	39,000	54,500	15,500
4522	Section 106 Agreement	(109,287)	(109,287)	0
		475,716	553,498	77,782

		Current Budget 2024/25 £	Outturn 2024/25 £	Variance £
	Assistant Director Governance			
1121	Member's Services	552,030	488,732	(63,298)
1123	Chair's Expenses	7,100	2,810	(4,290)
1131	District Elections	22,912	9,936	(12,976)
1133	Parish Elections	0	202	202
1134	Combined County Authority Mayoral Elections	0	(22,626)	(22,626)
1138	Police & Crime Commissioner Elections	117,646	114,718	(2,928)
1231	Corporate Training	52,305	56,143	3,838
1259	Corporate Groups	1,955	8,349	6,394
1311	Human Resources	282,051	275,148	(6,903)
3121	Health & Safety Advisor	106,900	102,232	(4,668)
5313	Register Of Electors	174,087	178,245	4,158
5321	Assistant Director Governance	111,768	109,984	(1,784)
5353	Legal Section	337,923	381,947	44,024
5354	Land Charges	20,008	5,339	(14,669)
5392	Scrutiny	46,616	42,775	(3,841)
5711	Democratic Services	305,220	272,101	(33,119)
		2,138,521	2,026,032	(112,489)

Total for Organisation & Place Directorate	7,958,429	7,583,318	(375,111)
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Finance & Resources Directorate

	Director of Finance & Resources			
1312	Payroll	102,955	102,715	(240)
1315	Design & Print	136,313	143,801	7,488
1321	Communications & Marketing	135,904	135,780	(124)
1323	NEDDC News	25,500	24,804	(696)
3135	Drainage	14,753	(5,429)	(20,182)
3512	CBC Crematorium	(200,000)	(186,000)	14,000
5113	Unison Duties	12,523	102	(12,421)
5611	External Audit	180,869	183,589	2,720
5615	Bank Charges	133,500	142,245	8,745
5621	Contribution to/from HRA	(185,450)	(185,450)	0
5707	Local Government Reorganisation	0	9,375	9,375
5713	Audit	97,810	97,811	1
5714	Financial Support Services	3,000	1,639	(1,361)
5715	Procurement	37,355	36,604	(751)
5716	Director of Finance & Resources	67,331	67,146	(185)
5721	Financial Services	349,554	355,159	5,605
5724	Insurance	410,460	424,545	14,085
5725	Apprenticeship Levy	45,000	69,036	24,036
5727	Cost Of Ex-Employees	131,160	130,703	(457)
		1,498,537	1,548,176	49,639

	Assistant Director ICT			
5215	Telephones	21,200	12,834	(8,366)
5216	Mobile Phones and Ipads	27,590	24,862	(2,728)
5701	Joint ICT Service	(2,159)	(2,160)	(1)
5734	NEDDC ICT Service	679,916	557,219	(122,697)
5735	Cyber Security	(12,984)	(12,984)	0
5736	Business Development	165,150	150,446	(14,704)
5737	Corporate Printing Costs	16,700	12,609	(4,091)
		895,413	742,827	(152,586)

	Assistant Director Communities			
1218	Community Safety	69,271	73,227	3,956
1220	Assistant Director Communities	46,281	46,399	118
3165	Housing Options Team	390,548	336,543	(54,005)

		Current Budget 2024/25	Outturn 2024/25	Variance
		£	£	£
3740	Strategic Housing	247,818	196,086	(51,732)
3747	Homeless Temp Accomodation	38,372	38,183	(189)
3748	Homelessness Grant	(1,406)	(2,092)	(686)
3749	Empty Properties	1,500	377	(1,123)
3754	Rough Sleepers	(13,500)	(3,248)	10,252
3756	Supported Hosuing Improvement Programme	(5,939)	(5,939)	0
3759	Emergency Welfare Assistance Grant	47,406	47,406	(0)
3760	Asylum Dispersal	(123,250)	(123,250)	0
5221	Customer Services	411,922	410,950	(972)
5223	Franking Machine	47,900	49,983	2,083
5224	Hybrid Mail	17,000	25,306	8,306
5741	Housing Benefit Service	655,311	318,591	(336,720)
5747	Debtors	69,097	69,119	22
5751	NNDR Collection	(3,055)	(7,746)	(4,691)
5759	Council Tax Administration	293,997	480,613	186,616
5825	Concessionary Bus Passes	(11,970)	(13,877)	(1,907)
		2,177,303	1,936,630	(240,673)

Total for Finance & Resources Directorate	4,571,253	4,227,633	(343,620)
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Growth & Assets Directorate

Director of Growth & Assets

1283	Emergency Planning	17,390	17,720	330
4600	Director of Transformation	133,075	132,908	(167)
		150,465	150,628	163

Assistant Director Property, Estates & Assets

3172	Engineers	97,842	64,264	(33,578)
3241	Car Parks	52,213	51,755	(458)
3247	Street Names/Lights	15,500	8,032	(7,468)
3249	Footpath Orders	(400)	146	546
3265	Dams And Fishing Ponds	4,250	4,120	(130)
3281	Clay Cross Depot	0	(10)	(10)
3283	Northwood	0	1,471	1,471
3811	Closed Circuit Television	0	161	161
4412	Midway Business Centre	(84,435)	(46,444)	37,991
4425	Coney Green Business Centre	(86,031)	(106,928)	(20,897)
4428	Manor Farm Redevelopment Design Work	22,284	22,284	0
4523	Estates Administration	216,355	172,455	(43,900)
4525	Miscellaneous Properties	17,950	13,500	(4,450)
5204	Assistant Director Property, Estates & Assets	93,181	93,651	470
5205	Mill Lane	174,389	340,967	166,578
5206	Mill Lane Land	92,823	92,823	0
5209	Facilities Management	213,489	189,065	(24,424)
5210	Pioneer House	217,117	201,135	(15,982)
		1,046,527	1,102,449	55,922

Assistant Director Regeneration & Programmes

1255	Strategy and Performance	153,880	152,471	(1,409)
1256	Corporate Consultation	0	131	131
1331	Strategic Partnerships	243,927	211,538	(32,389)
1333	Healthy North East Derbyshire	45,089	45,089	0
1336	UK Shared Prosperity Fund	542,208	550,958	8,750
4211	Tourism Promotions	41,105	34,749	(6,356)
4238	Working Communities Strategy	76,584	67,184	(9,400)
4351	Alliance	3,725	3,725	0
4443	Elderly Peoples Clubs	4,000	1,358	(2,642)

		Current Budget 2024/25 £	Outturn 2024/25 £	Variance £
4512	Growth Agenda	21,000	8,442	(12,558)
4517	Economic Development	251,955	240,080	(11,875)
4520	Eckington Killamarsh OPE	4,415	4,413	(3)
5748	Ukranian Guests	4,853	4,853	(0)
5750	Assistant Director Economic Development, Regeneration & Housing	99,441	99,463	22
5785	Contributions	136,085	129,088	(6,997)
		1,628,267	1,553,541	(74,726)
	Assistant Director Leisure			
4561	Leisure Centre Management	180,772	179,575	(1,197)
4724	Walking into Communities	27,000	27,017	17
4730	Seated Dancing for Health	0	(700)	(700)
4731	Promotion Of Recreation And Leisure	37,291	37,215	(76)
4736	Derbyshire Sports Forum	14,450	14,450	0
4740	Parkinsons UK Physical Activity Programme	580	580	0
4742	Arts Development	2,570	945	(1,625)
8441	Eckington Swimming Pool	(7,207)	(42,843)	(35,636)
8445	Eckington Pool Cafe	11,240	(10,162)	(21,402)
8451	Dronfield Sports Centre	(35,275)	(163,759)	(128,484)
8455	Dronfield Café	(14,001)	(19,354)	(5,353)
8461	Sharley Park Sports Centre	1,018,249	767,397	(250,852)
8465	Sharley Park Sports Centre Outdoor	(1,000)	(435)	565
8466	Sharley Park Sports Centre Café	12,100	0	(12,100)
8471	Killamarsh Leisure Centre	212,885	207,152	(5,733)
8475	Killamarsh Outdoors	(17,635)	(23,986)	(6,351)
8476	Killamarsh Café	19,979	16,796	(3,183)
		1,461,998	989,888	(472,110)
	Total for Growth & Assets Directorate	4,287,257	3,796,506	(490,751)
	Corporate Charges			
0001	Recharges to Capital and HRA	(618,350)	(618,350)	0
	Total for Corporate Charges	(618,350)	(618,350)	0
	Net Cost of Services	16,198,589	14,989,107	(1,209,482)
	Investment Properties			
4411	Stonebroom Industrial Estate	(54,180)	(55,243)	(1,063)
4413	Clay Cross Industrial Estate	(85,050)	(106,768)	(21,718)
4415	Norwood Industrial Estate	(205,410)	(204,609)	801
4417	Eckington Business Park	3,700	3,696	(5)
4418	Rotherside Court Eckington Business Unit	(39,050)	(25,133)	13,917
4423	Pavillion Workshops Holmewood	(93,070)	(89,252)	3,818
4432	Miscellaneous Properties	7,840	14,552	6,712
	Total for Investment Properties	(465,220)	(462,758)	2,462

APPENDIX 3

HOUSING REVENUE INCOME & EXPENDITURE ACCOUNT 2024/25

	A	B	C	D	E
	Current Budget 2024/25 £000's	Adjustments to aid comparison 2024/25 £000's	Adjusted Current Budget 2024/25 £000's	Actual 2024/25 £000's	Variance 2024/25 £000's
Income					
Dwelling Rents	(35,733)		(35,733)	(35,937)	(204)
Non-Dwelling Rents	(528)		(528)	(478)	50
Charges for Services and Facilities	(62)		(62)	(75)	(13)
Contributions Towards Expenditure	(50)		(50)	(50)	0
Water Litigation Provision	(75)		(75)	(75)	0
Total Income	(36,448)	0	(36,448)	(36,615)	(167)
Expenditure					
Repairs & Maintenance	5,956		5,956	5,929	(27)
Revenue Expenditure funded from Capital (REFCUS)	0	643	643	643	0
Supervision and Management	8,862		8,862	8,918	56
Rents, Rates & Taxes	113		113	151	38
Capital Charges - Depreciation	8,555		8,555	8,800	245
Increase in Provision for Bad Debts	250		250	1	(249)
Debt Management Expenses	12		12	12	0
Impairments & Revaluations	0	11,180	11,180	11,180	0
Total Expenditure	23,748	11,823	35,571	35,633	62
Net Cost of Services	(12,700)	11,822	(877)	(982)	(105)
Corporate & Democratic Core	185		185	185	0
Net Cost of all HRA services	(12,515)	11,822	(692)	(797)	(105)
(Gain)/Loss on sale of HRA Investment Property	0	(234)	(234)	(234)	0
(Gain)/Loss on sale of HRA fixed assets	0	2,318	2,318	2,318	0
Interest Payable	7,439	(1,693)	5,746	5,746	(0)
Revaluation of Investment Property	0	(782)	(782)	(782)	0
Interest Receivable	(2,723)	2,398	(325)	(325)	0
Capital Grants	0	(5,151)	(5,151)	(5,151)	0
(Surplus)/Deficit on HRA Services	(7,799)	8,679	880	775	(105)
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	449		449	449	0
Transfer to/from HRA Reserves - Debt Repayment Rese	0	(21,939)	(21,939)	(21,939)	0
Adjustments between accounting and funding basis	0	14,780	14,780	14,780	0
Transfers to/from Major Repairs Reserve	7,300	(1,520)	5,780	5,885	105
Transfer to HRA Balances	0	0	0	0	0
Housing Revenue Account Balances	Current Budget 2024/25 £			Actual 2024/25 £	Variance 2024/25 £
HRA Opening Balance	(3,000)			(3,000)	0
Transfer from Balances 24/25					
Transfer to Balances 24/25					
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