

Service Area Summaries P6 2022/23

Resources

Ad Finance, Assets & Legal

	Full Year Budget £	YTD Budget £	YTD Actuals £	YTD Variance £	Commitments £	Remaining Budget £	Explanation for Major Variances
Industrial Estates							
Gross Direct Costs	44,200	22,348	26,373	4,025	1,121	16,706	£7,787 Legal fees for lease of Industrials units. Offset by underspend of (£4,000) in relation to Marketing and Hornbeam. No other major variances.
Capital Charges	19,246	9,624	9,624	0	0	9,622	No Major Variances.
Gross Direct Income	(191,000)	(98,164)	(80,735)	17,429	0	(110,265)	Lower rental income due to vacant units.
Support Service Charges	89,740	44,868	44,868	0	0	44,872	No Major Variances.
	(37,814)	(21,324)	130	21,454	1,121	(39,065)	
Surveyors Allotments							
Gross Direct Costs	3,000	1,500	(200)	(1,700)	0	3,200	No Major Variances.
Gross Direct Income	(100)	(62)	(50)	12	0	(50)	No Major Variances.
Support Service Charges	18,660	9,330	9,330	0	0	9,330	No Major Variances.
	21,560	10,768	9,080	(1,688)	0	12,480	
Parklands							
Gross Direct Costs	36,768	18,113	14,175	(3,938)	1,141	21,453	Parklands has now been sold, we are expecting electrical charges to come through and other final payments to be made.
Gross Direct Income	(66,160)	(55,780)	(85,817)	(30,037)	0	19,657	Parklands has now been sold, income may slightly increase between now and the end of March 2023, due to some customers paying annual rent on a monthly basis.
Support Service Charges	47,560	23,778	23,778	0	0	23,782	
	18,168	(13,889)	(47,864)	(33,975)	1,141	64,892	
Revenue Services							
Gross Direct Costs	929,998	437,814	430,614	(7,200)	37,468	461,916	(£7,200) Underspend on employee costs due to Apprenticeship vacancies. No other major variances.
Gross Direct Income	(513,882)	(217,677)	(1,976,968)	(1,759,291)	0	1,463,086	(£1,759,283) Covid -19 B/f accruals from 2021/22 awaiting final reconciliation work and repayment to Department for Business, Energy & Industrial Strategy (BEIS).
Support Service Charges	605,740	302,874	302,844	(30)	0	302,896	No Major Variances.
	1,021,856	523,011	(1,243,511)	(1,766,521)	37,468	2,227,898	
Benefits Subsidy							
Gross Direct Costs	19,857,260	24,230	104,242	80,012	0	19,753,018	£103,534 Household support funded grants .
Gross Direct Income	(19,857,260)	(24,230)	(136,103)	(111,873)	0	(19,721,157)	(£13,367) Recoverable Charges. (£122,736) Household Support Fund allocation Two Funding.
	0	0	(31,861)	(31,861)	0	31,861	
Non Distributed Costs							
Gross Direct Costs	0	124,512	162,197	37,685	0	(162,197)	£37,663 Overspend in relation to Superannuation - Act. Strain. No other major variances.
	0	124,512	162,197	37,685	0	(162,197)	
Estates							
Gross Direct Costs	313,916	148,850	136,651	(12,199)	245	177,020	(£13,555) Underspend in relation to a vacant post, this has recently been recruited into. No other major variances.
Gross Direct Income	0	0	1,279	1,279	0	(1,279)	No Major Variances.
Support Service Charges	(313,916)	(151,110)	(151,110)	0	0	(162,806)	No Major Variances.
	0	(2,260)	(13,181)	(10,921)	245	12,936	
Admin Buildings							
Gross Direct Costs	590,702	292,440	327,658	35,218	29,400	233,644	See Note A.
Capital Charges	43,174	21,582	21,582	0	0	21,592	No Major Variances.
Gross Direct Income	(328,439)	(101,730)	(73,352)	28,378	0	(255,087)	See Note B.
Support Service Charges	(238,177)	(119,082)	(119,082)	0	0	(119,095)	No Major Variances.
	67,260	93,210	156,805	63,595	29,400	(118,945)	
Note A: £18,369 Overspend in relation to Scaffolding at Fakenham Connect. £31,261 Overspend in relation to Electricity Charges. (£7,500) Creditor Provision that has not yet had expenditure offset against it. Remainder is offset by various other minor variances.							
Note B: There was an error in the Zero Based Budgeting where a £19,508 Rental income budget was set against North Walsham Kings Arms Street that is not going to be achievable. Invoices are in the process of being raised totalling £6,875 to DWP in relation to Fakenham Service Charge. No other major variances.							
Corporate Finance							
Gross Direct Costs	501,010	250,512	165,904	(84,608)	411,970	(76,864)	See Note A.
Capital Charges	13,631	6,816	6,816	0	0	6,815	No Major Variances.
Support Service Charges	(514,641)	(257,352)	(257,382)	(30)	0	(257,259)	No Major Variances.
	0	(24)	(84,662)	(84,638)	411,970	(327,308)	
Note A: £10,906 Overspend in relation to subscriptions, no budget set for this during Zero Based Budgeting. (£67,490) Accrual in relation to Business rate contributions which have not yet been offset by expenditure, this will have no full year effect. (£30,051) in relation to staffing, however there will not be any full year effect due to costs of Interim Accountant and additional hours being worked by exchequer team in relation to system replacement. Full year effect will be around £15,000.							

Insurance & Risk Management

Gross Direct Costs	211,059	9,190	7,553	(1,638)	0	203,507	No Major Variances.
Gross Direct Income	0	0	376	376	0	(376)	No Major Variances.
Support Service Charges	(211,059)	(105,516)	(105,516)	0	0	(105,543)	No Major Variances.
	0	(96,326)	(97,587)	(1,261)	0	97,587	

Internal Audit

Gross Direct Costs	80,000	16,600	15,935	(665)	138,321	(74,256)	No Major Variances.
Support Service Charges	(80,000)	(39,996)	(39,996)	0	0	(40,004)	No Major Variances.
	0	(23,396)	(24,061)	(665)	138,321	(114,260)	

Chalets/Beach Huts

Gross Direct Costs	50,599	29,750	37,942	8,192	7,439	5,217	See Note A.
Gross Direct Income	(236,300)	(137,668)	(166,170)	(28,502)	0	(70,130)	(£5,720) Unbudgeted storage cost income and (£24,576) beach hut income. No other major variances.
Support Service Charges	102,760	51,378	51,378	0	0	51,382	No Major Variances.
	(82,941)	(56,540)	(76,850)	(20,310)	7,439	(13,531)	

Note A: £7,000 Overspend in relation chalet doors, to be funded from Major Repairs Reserves. £6,380 Overspend in relation to transportation of beach huts. Underspends of (£3,795) against Equipment Purchases and an underspend of (£3,200) in Other Professional Fees. No other major variances.

Investment Properties

Gross Direct Costs	172,176	78,654	121,529	42,875	28,637	22,010	See Note A.
Capital Charges	76,841	38,424	38,424	0	0	38,417	No Major Variances.
Gross Direct Income	(192,676)	(131,571)	(102,909)	28,662	0	(89,767)	See Note B.
Support Service Charges	147,150	73,590	73,590	0	0	73,560	No Major Variances.
	203,491	59,097	130,634	71,537	28,637	44,220	

Note A: £6,340 Overspend in relation to Repairs & Maintenance (Programmed) at Rocket House. £10,731 Overspend in relation to fencing support and other minor variances within Reactive Repairs and Maintenance. £4,150 Overspend in relation to R&M Service Charge at Rocket House in Cromer. £6,368 Overspend in relation to the Servicing of Lifts at Rocket House. £11,383 Overspend in Electric across all Other Lettings Sites. £5,455 Overspend in relation to Fakenham Travellers Site Rent. No other Major Variances.

Note B: £17,500 Debtor provisions for Rocket House in relation to 20/21 and 21/22 service charge. £5,000 Overspend due to debtor provision for Rocket House insurance recharge. £9,876 Overspend in relation to Rocket House Service Charge for 22/23. (£5,903) Underspend in relation to rental income in Other Lettings. No other major variances.

Central Costs

Gross Direct Costs	94,080	38,910	32,296	(6,614)	4,506	57,278	(£4,513) Underspend in relation to staffing. (£2,580) Underspend on Other Professional Fees.
Support Service Charges	(94,080)	(47,058)	(47,058)	0	0	(47,022)	No Major Variances.
	0	(8,148)	(14,762)	(6,614)	4,506	10,256	

Corporate & Democratic Core

Gross Direct Costs	229,700	117,268	11,183	(106,085)	8,282	210,235	(£130,000) Creditor provision in relation to audit fees for 20/21 and 21/22. £7,860 Overspend in relation to subscriptions. £9,355 Overspend in relation to bank charges. No other major variances.
Capital Charges	900,000	0	0	0	0	900,000	No Major Variances.
Gross Direct Income	0	0	(124,613)	(124,613)	0	124,613	(£125,000) Unbudgeted income from DCLG - Support for Levelling Up bid process.
Support Service Charges	1,265,540	632,778	632,742	(36)	0	632,798	No Major Variances.
	2,395,240	750,046	519,312	(230,734)	8,282	1,867,645	

Members Services

Gross Direct Costs	530,613	257,672	263,396	5,724	3,981	263,236	£9,376 Unbudgeted costs in relation to Youth Council Support, partly offset by various minor underspends.
Support Service Charges	76,050	38,052	38,052	0	0	37,998	No Major Variances.
	606,663	295,724	301,448	5,724	3,981	301,234	

Legal Services

Gross Direct Costs	553,481	288,958	273,536	(15,422)	1,911	278,034	(£20,499) Vacant post, partly offset by other prof. fees in relation to a legal case £7,266. No other major variances.
Gross Direct Income	(329,896)	(269,080)	(268,318)	762	0	(61,578)	See Note A.
Support Service Charges	(223,585)	(111,810)	(111,810)	0	0	(111,775)	No Major Variances.
	0	(91,932)	(106,593)	(14,661)	1,911	104,682	

Note A: Currently ahead of YTD budget, however due to staffing vacancies/capacity issues Legal are unable to continue to do some of the additional work outside of/in addition to SLA for extra income. It is therefore likely that this will impact on any further income achieved in 2022/23. Also, due to a further member of the legal team about to take up post with BCKLWN, there is a possibility of the Council having to pay back some of the SLA income due to not having the staff to fulfil that area of work. Potential Year end Effect of being £51,000 under budget.

Ad Finance, Assets & Legal

Gross Direct Costs	80,898	40,458	57,637	17,179	0	23,261	Employee costs in relation to unbudgeted supplement.
Support Service Charges	(80,898)	(40,452)	(40,452)	0	0	(40,446)	No Major Variances.
	0	6	17,185	17,179	0	(17,185)	

Total Finance Assets and Legal

	4,213,483	1,542,535	(444,139)	(1,986,674)	674,423	3,983,200	
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Service Area Summaries P6 2022/23

Resources

Ad Organisational Resources

	Full Year Budget	YTD Budget	YTD Actuals	YTD Variance	Commitments	Remaining Budget	Explanation for Major Variances.
	£	£	£	£	£	£	
Carparking							
Gross Direct Costs	963,000	598,176	628,400	30,224	300,039	34,561	In relation to Repairs and Maintenance.
Capital Charges	75,820	37,908	37,908	0	0	37,912	No Major Variances.
Gross Direct Income	(2,772,799)	(1,888,030)	(2,062,439)	(174,409)	0	(710,360)	(£166,401) In relation to credit card income.
Support Service Charges	149,690	84,852	84,852	0	0	64,838	No Major Variances.
	(1,584,289)	(1,167,094)	(1,311,279)	(144,185)	300,039	(573,049)	
It - Support Services							
Gross Direct Costs	1,802,688	792,093	795,821	3,728	254,003	752,864	See Note A.
Capital Charges	127,978	63,990	63,990	0	0	63,988	No Major Variances.
Gross Direct Income	0	0	(5,000)	(5,000)	0	5,000	(£5000) income from Local Government Authority (LGA), to be spent on cyber training.
Support Service Charges	(1,930,666)	(965,370)	(965,424)	(54)	0	(965,242)	No Major Variances.
	0	(109,287)	(110,613)	(1,326)	254,003	(143,390)	
Note A: (£21,932) Underspend in relation to staff vacancies. £12,402 Overspend in relation to Filestore Implementation and Upgrade. £9,491 overspend in relation to software licence for 21/22 financial year being paid in current financial year.							
Poppyfields							
Gross Direct Costs	22,814	10,156	8,025	(2,131)	13,750	1,039	No Major Variances.
Support Service Charges	21,820	10,908	10,908	0	0	10,912	No Major Variances.
	44,634	21,064	18,933	(2,131)	13,750	11,951	
Property Services							
Gross Direct Costs	606,813	306,708	327,058	20,350	35,274	244,481	(£3,356) Underspend on employee costs, £4,460 overspend in relation to waste storage/disposal, £5,410 Material purchase overspend including barrier replacements. £11,490 miscoded capital costs in revenue. Remainder made up of other minor variances.
Capital Charges	47,755	23,880	23,880	0	0	23,875	No Major Variances.
Gross Direct Income	(10,000)	(2,500)	(595)	1,905	0	(9,405)	No Major Variances.
Support Service Charges	(644,568)	(322,278)	(322,308)	(30)	0	(322,260)	No Major Variances.
	0	5,810	28,035	22,225	35,274	(63,309)	
Playgrounds							
Gross Direct Costs	77,200	36,450	50,508	14,058	21,061	5,631	£3075 Supplying and installing equipment, to be funded from Major Repairs Reserve. £5,938 Equipment purchases. The remaining balance consists of minor variances.
Support Service Charges	59,340	29,670	29,670	0	0	29,670	No Major Variances.
	136,540	66,120	80,178	14,058	21,061	35,301	
Community Centres							
Gross Direct Costs	5,800	5,684	12,521	6,837	1,081	(7,802)	£6,476 Over budget on Rep & Maintenance (Reactive) due to roof repairs at Fakenham. No other major variances.
Support Service Charges	16,010	8,010	8,010	0	0	8,000	No Major Variances.
	21,810	13,694	20,531	6,837	1,081	198	
Tourist Information Centres							
Gross Direct Costs	95,580	50,375	66,078	15,703	13,482	16,020	£9,091 Electricity costs, no other major variances.
Capital Charges	6,040	3,018	3,018	0	0	3,022	No Major Variances.
Gross Direct Income	(30,170)	(21,324)	(20,726)	598	0	(9,444)	No Major Variances.
Support Service Charges	51,550	25,788	25,788	0	0	25,762	No Major Variances.
	123,000	57,857	74,158	16,301	13,482	35,360	
Public Conveniences							
Gross Direct Costs	603,314	299,886	345,721	45,835	64,571	193,022	See Note A.
Capital Charges	82,028	41,016	41,016	0	0	41,012	No Major Variances.
Support Service Charges	190,120	95,058	95,058	0	0	95,062	No Major Variances.
	875,462	435,960	481,795	45,835	64,571	329,096	
Note A: £8,125 R&M Buildings Unbudgeted vandalism and arson costs. £6,713 Drain down of water for most public conveniences. £10,900 Electricity Costs. £8,435 Toilet Unit Hire at Weybourne. £9,280 Sanitary & Nappy waste collection service. £8,868 Cromer Melbourne - removal of internal walls.							
Digital Transformation							
Gross Direct Costs	164,485	82,242	65,613	(16,629)	14,630	84,242	(£16,754) Vacant Systems Administration Officer, however it has been agreed that this budget can be moved to IT infrastructure to create a new Technical Support Officer Level 1 post.
Support Service Charges	388,280	194,148	194,148	0	0	194,132	No Major Variances.
	552,765	276,390	259,761	(16,629)	14,630	278,374	
Reprographics							
Gross Direct Costs	82,889	38,328	37,853	(475)	24,638	20,398	No Major Variances.
Gross Direct Income	(7,500)	(3,750)	(1,309)	2,441	0	(6,191)	Reduction in income from external clients since COVID, some customers no longer exist and other customers are not ordering as much to keep costs down.
Support Service Charges	(75,389)	(37,686)	(37,686)	0	0	(37,703)	No Major Variances.
	0	(3,108)	(1,143)	1,965	24,638	(23,495)	

Customer Services - Corporate

Gross Direct Costs	929,444	457,332	414,228	(43,104)	11,152	504,064	Staff vacancies. No other major variances.
Capital Charges	54,056	27,024	27,024	0	0	27,032	No Major Variances.
Gross Direct Income	(17,250)	(11,936)	(10,760)	1,176	0	(6,490)	No Major Variances.
Support Service Charges	(966,250)	(483,150)	(483,186)	(36)	0	(483,064)	No Major Variances.
	0	(10,730)	(52,694)	(41,964)	11,152	41,542	

Ad Organisational Resources

Gross Direct Costs	76,955	38,472	42,447	3,975	0	34,508	Employee being paid on a higher spinal point than budgeted.
Support Service Charges	(76,955)	(38,472)	(38,472)	0	0	(38,483)	No Major Variances.
	0	0	3,975	3,975	0	(3,975)	

Total Organisational Resources

	169,922	(413,324)	(508,363)	(95,040)	753,681	(75,395)	
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Total Resources

	4,383,405	1,129,211	(952,502)	(2,081,714)	1,428,103	3,907,804	
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