

Service Area Summaries Outturn 2019/20

Community, Economic Development & Coast

	Updated Budget £	Outturn £	Variance £	Explanation For Major Variances
Car Parking				
Gross Direct Costs	845,196	916,337	71,141	£13,567 - General repair and maintenance. £17,620 - Consultancy Services (Electrical Vehicle Charge points & Hornbeam Road). £6,011 - Credit card charges. £8,999 - New car park machines. £20,731 - Clink Road car park, costs written out from capital.
Capital Charges	28,446	(56,594)	(85,040)	£9,001 - Depreciation. £1,574,993 - Revaluation adjustment. (£1,669,034) - Impairment
Gross Direct Income	(2,634,946)	(2,642,234)	(7,288)	£12,091 - Lower income from car parking charges. (£13,108) - Rents - Other Commercial Premises (Licence fee income for various car parks). £5,175 - Lower income from fees re market stalls. The balance consists of minor variances.
Support Service Charges	152,019	185,038	33,019	£13,400 - Higher recharge from Property Services resulting from increased capital charges due to a loss on asset revaluation. £8,970 - Higher recharges from Leisure Services as a result of higher costs within the service. The balance consists of minor variances.
	(1,609,285)	(1,597,454)	11,831	
Markets				
Gross Direct Costs	56,436	52,871	(3,565)	£3,011 - Salaries and oncosts are higher than anticipated. (£5,175) - Lower cost of land rent.
IAS 19 Superannuation Adj	0	1,907	1,907	Pension fund adjustment (current service costs).
Gross Direct Income	(63,654)	(44,721)	18,933	£19,116 - Reduced income from hire of pitches for market stalls.
Support Service Charges	27,920	32,500	4,580	No major variances.
	20,702	42,556	21,854	
Parks & Open Spaces				
Gross Direct Costs	249,594	261,764	12,170	£5,909 - General grounds maintenance. £8,481 - Water charges
Capital Charges	36,897	32,488	(4,409)	£21,000 - Revaluation adjustment. (£25,481) - Depreciation
Gross Direct Income	(14,590)	(14,374)	216	No major variances.
Support Service Charges	119,950	138,995	19,045	See Note A Below:
	391,851	418,873	27,022	

Note A: £4,860 - Higher recharge from Environmental Contracts. £4,850 - Higher recharge from Leisure Services. Both of these are because of higher costs within the service. £12,230 - Higher recharge from Property Services because of increased capital charges as a result of losses on asset revaluations.

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Foreshore				
Gross Direct Costs	146,209	138,691	(7,518)	£7,405 - Sheringham Pump House - Painting. (£11,455) - General repair and maintenance.
IAS 19 Superannuation Adj	0	3,752	3,752	Pension fund adjustment (current service costs).
Capital Charges	5,601	73,601	68,000	£306,217 - Revaluation adjustment. (£19,116) - Depreciation. (£219,101) - Impairment
Gross Direct Income	(217,362)	(217,627)	(265)	No major variances.
Support Service Charges	198,500	259,201	60,701	See Note A below:
	132,948	257,619	124,671	

Note A: £8,230 - Higher recharge from Admin Buildings. £26,970 - Higher recharge from Property Services. Both of these are as a result of higher capital charges reflecting a loss on asset revaluation. £9,650 - Creditors and £9,840 - Leisure Services, both reflecting a higher cost within the service. The balance consists of minor variances.

Sports Centres

Gross Direct Costs	135,262	751,347	616,085	See Note A below:
Capital Charges	12,497	12,496	(1)	No major variances.
Gross Direct Income	0	368	368	No major variances.
Support Service Charges	168,770	217,350	48,580	See Note B below:
	316,529	981,561	665,032	

Note A: £626,760 - Capital expenditure transferred to revenue as the schemes are now cancelled. (£21,428) - Hall hire costs. (£29,731) - Management fee lower than anticipated. The original bid assumed that the Cromer Hub would go ahead and that the fee would include Council funding for fixtures, fittings and equipment. £19,161 - Electricity payment re Cabbell Park. This is in dispute and awaiting a response. £7,500 - Legal fees. £7,693 - Cabbell Park fencing & floodlight repairs. The balance consists of minor variances.

Note B: £24,600 - Higher recharge from Admin Buildings because of higher capital charges as a result of losses on asset revaluations. £7,770 - Higher recharge from Leisure Services because of higher costs within the service. The balance consists of minor variances.

Leisure Complexes

Gross Direct Costs	273,290	135,144	(138,146)	(£138,028) - Management fee lower than anticipated. The original bid assumed that the Cromer Hub would go ahead and that the fee would include Council funding for fixtures, fittings and equipment.
Capital Charges	525,644	727,227	201,583	£25,253 - Revaluation adjustment. £176,330 - Depreciation.
Support Service Charges	51,590	63,620	12,030	£5,990 - Higher recharge from Property Services because of higher capital charges as a result of losses on asset revaluations. The balance consists of minor variances.
	850,524	925,991	75,467	

Other Sports

Gross Direct Costs	153,529	160,842	7,313	£8,710 - Spend incurred in relation to the Mammoth Marathon.
IAS 19 Superannuation Adj	0	7,202	7,202	Pension fund adjustment (current service costs).
Gross Direct Income	(10,000)	(22,785)	(12,785)	(£8,657) - Mammoth marathon entry fees.
Support Service Charges	54,540	70,700	16,160	£8,230 - Higher recharge from Admin Buildings because of higher capital charges as a result of losses on asset revaluations. The balance consists of minor variances.
	198,069	215,960	17,891	

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Recreation Grounds				
Gross Direct Costs	18,466	20,491	2,025	No major variances.
Capital Charges	79	4,036	3,957	Higher depreciation costs.
Gross Direct Income	(1,000)	(1,288)	(288)	No major variances.
Support Service Charges	4,490	5,900	1,410	No major variances.
	22,035	29,139	7,104	
Pier Pavilion				
Gross Direct Costs	60,448	72,221	11,773	£9,150 - General repair and maintenance.
Capital Charges	0	(2,313)	(2,313)	Depreciation
Gross Direct Income	(20,000)	(26,442)	(6,442)	(£6,442) - Higher profit share as per the contract.
Support Service Charges	32,830	41,460	8,630	£4,040 - Higher recharge from Property Services because of higher capital charges as a result of losses on asset revaluations.
	73,278	84,925	11,647	
Foreshore (Community)				
Gross Direct Costs	516,273	510,628	(5,645)	(£10,165) - Lower spend incurred on memorial seats. (£4,093) - Lower spend on the maintenance of emergency phones. £10,437 - Spend relating to the Blue Flag awards.
Support Service Charges	57,690	69,050	11,360	£5,390 - Higher recharges from Leisure Services as a result of higher costs within the service. The balance consists of minor variances.
	573,963	579,678	5,715	
Woodlands Management				
Gross Direct Costs	171,467	223,864	52,397	See Note A below:
IAS 19 Superannuation Adj	0	15,832	15,832	Pension fund adjustment (current service costs).
Capital Charges	1,346	1,345	(1)	No major variances.
Gross Direct Income	(25,550)	(52,183)	(26,633)	(£6,263) - Event income. (£10,863) - Car parking charges. (£11,923) - Grant towards the Pretty Corner Wood Festival from the Woodland Trust.
Support Service Charges	133,430	167,890	34,460	See Note B below:
	280,693	356,748	76,055	
Note A: £8,702 - Electrical hook up to WC's and Hetty Tearooms and replacement of timber legs to the Picnic area. £5,694 - Rent for container. £12,280 - Viking Long House Works. £5,921 - Fuel for generator. £5,868 - Purchase of event marquee. £8,340 - Tree safety work at Brown's Hill, Cromer.				
Note B: £13,630 - Higher recharge from Admin Buildings because of higher capital charges as a result of losses on asset revaluations. £7,910 - Higher recharges from Leisure services as a result of higher costs within the service. The balance consists of minor variances.				
Cromer Pier				
Gross Direct Costs	96,834	94,500	(2,334)	No major variances.
Capital Charges	6,249	(84,785)	(91,034)	£261,203 - Revaluation adjustment. £14,976 - Depreciation. (£367,213) - Impairment
Gross Direct Income	(25,734)	(27,720)	(1,986)	No major variances.
Support Service Charges	66,330	89,810	23,480	£22,850 - Higher recharge from Property Services because of higher capital charges as a result of losses on asset revaluations.
	143,679	71,804	(71,875)	

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Economic Growth				
Gross Direct Costs	78,530	179,008	100,478	(£13,000) Contributions and match funding, £9,258 The Council acted as lead authority for the Lift Project (offset by match funding) £141,242 Capital Expenditure transferred to revenue as the schemes have now been cancelled.
Capital Charges	211	2,037	1,826	No major variances.
Gross Direct Income	0	(9,258)	(9,258)	Lift Project Contributions and match funding - this has been offset by expenditure.
Support Service Charges	310,260	393,170	82,910	Higher recharge from Business Growth Staffing.
	389,001	564,957	175,956	
Tourism				
Gross Direct Costs	47,588	52,080	4,492	Orchestra Live direct costs offset by grant income
Gross Direct Income	0	(6,750)	(6,750)	
Support Service Charges	18,610	23,090	4,480	No major variances.
	66,198	68,420	2,222	
Market Town Initiatives				
Gross Direct Costs	125,837	122,902	(2,935)	No major variances.
	125,837	122,902	(2,935)	
Coast Management				
Gross Direct Costs	321,275	276,362	(44,913)	(£72,598) Sea Defences budgets not spent - priority was focussed on the Walcott Sandscaping scheme leaving the planned revenue maintenance works not fully taken forward. A roll forward request has been made to carry this budget into the next financial year. £24,714 Consultancy costs (funded by a grant from DEFRA - see below)
Capital Charges	18,070	501,268	483,198	Depreciation.
Gross Direct Income	0	(25,000)	(25,000)	Contribution from DEFRA for Coastal Loss.
Support Service Charges	370,240	317,310	(52,930)	(£70,830) Lower recharge from Coastal Management to reflect lower costs within the service. £11,160 Higher recharge from Property Services as a result of higher capital charges reflecting a loss on asset revaluations.
	709,585	1,069,940	360,355	
Business Growth Staffing				
Gross Direct Costs	253,035	247,597	(5,438)	This variance is made up of minor savings across transport and supplies service headings.
IAS 19 Superannuation Adj	0	30,956	30,956	Pension fund adjustment (current service costs).
Support Service Charges	(226,802)	(278,553)	(51,751)	(£81,641) Higher recharges to internal customers as a result of higher service costs. £16,470 Higher recharge from Admin Buildings - a result of higher capital charges reflecting a loss on asset revaluations. The balance consists of minor variances.
	26,233	0	(26,233)	

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Economic & Comm Dev Mgt				
Gross Direct Costs	78,708	83,362	4,654	Employee inflation.
IAS 19 Superannuation Adj	0	10,556	10,556	Pension fund adjustment (current service costs).
Support Service Charges	(78,708)	(93,919)	(15,211)	(£21,311) Higher recharges to internal customers as a result of higher service costs. The balance consists of minor variances.
	0	0	0	
Leisure				
Gross Direct Costs	197,722	200,764	3,042	£6,213 - Salaries and oncosts are higher than expected. (£4,148) - Postage costs lower than anticipated.
IAS 19 Superannuation Adj	0	18,643	18,643	Pension fund adjustment (current service costs).
Gross Direct Income	(700)	(205)	495	No major variances.
Support Service Charges	(195,274)	(219,202)	(23,928)	See Note A below:
	1,748	0	(1,748)	

Note A: £10,880 - Higher recharge from Customer Services as a result of higher service costs. £10,880 - Higher recharge from Admin Buildings because of higher capital charges as a result of losses on asset revaluations. (£58,681) - Higher recharge to internal customers as a result of higher service costs. The balance consists of minor variances.

Housing (Health & Wellbeing)

Gross Direct Costs	283,894	285,166	1,272	No major variances.
IAS 19 Superannuation Adj	0	33,323	33,323	Pension fund adjustment (current service costs).
Gross Direct Income	(86,700)	(147,943)	(61,243)	Home Improvement Agency (HIA) - surplus income from Admin fee, this has been transferred to the Housing Reserve.
Support Service Charges	(213,102)	(170,547)	42,555	See Note A below:
	(15,908)	0	15,908	

Note A: £44,538 Lower recharges to internal customers as a result of lower service costs. £10,880 Higher recharge from Housing Strategy. £13,630 Higher recharge from Admin Buildings - a result of higher capital charges reflecting a loss on asset revaluations. The balance consists of minor variances.

Housing Strategy

Gross Direct Costs	298,156	337,890	39,734	£44,232 Professional fees relating to Housing stock modelling and data integration, this has been funded by a grant.
IAS 19 Superannuation Adj	0	35,849	35,849	Pension fund adjustment (current service costs).
Capital Charges	425,000	157,624	(267,376)	Refcus.
Gross Direct Income	0	(91,806)	(91,806)	(£44,232) Grant from Ministry Housing Communities and Local Government (MHCLG) for housing stock modelling. (£46,840) Final year of VAT shelter agreement with Victory Housing Association, there is no bottom line impact as this income is transferred to the Capital Project reserve.
Support Service Charges	311,257	271,248	(40,009)	See Note A below:
	1,034,413	710,806	(323,607)	

Note A: (£217,559) Higher recharges to internal customers as a result of higher service costs. £16,400 Higher recharge from Admin Buildings - a result of higher capital charges reflecting a loss on asset revaluations. £147,940 Higher recharge from Housing Strategy. The balance consists of minor variances.

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Community And Localism				
Gross Direct Costs	439,892	310,638	(129,254)	£12,466 - Fixed term staff costs funded by grant. (£124,328) - Big Society Fund and Other Second Homes projects - these are funded from the 2nd Homes money passed to the District from the County and this will be returned to the Communities earmarked reserve. (£14,457) - Underspend on Arts grants. A request has been made to roll this forward.
IAS 19 Superannuation Adj	0	948	948	Pension fund adjustment (current service costs).
Gross Direct Income	(50,658)	(78,886)	(28,228)	(£11,708) - Grant to cover fixed term staff costs. £6,531 - No Second Homes contribution from Norfolk County Council. (£24,500) - Government grant re Pocket Parks.
Support Service Charges	33,120	36,650	3,530	No major variances.
	422,354	269,350	(153,004)	
Coastal Management				
Gross Direct Costs	294,255	320,924	26,669	Staffing costs - some of which are rechargeable.
IAS 19 Superannuation Adj	0	35,498	35,498	Pension fund adjustment (current service costs).
Gross Direct Income	0	(54,468)	(54,468)	Recharges for staffing costs.
Support Service Charges	(299,895)	(301,954)	(2,059)	Higher recharges of (£13,568) to internal customers as a result of higher service costs. £8,230 Higher recharge from Admin Buildings reflecting a loss on asset revaluations. The balance consists of minor variances.
Sum:	(5,640)	0	5,640	
Total Community, Economic Development & Coast	4,148,807	5,173,775	1,024,968	