

Service Area Summaries Outturn 2020-21

Finance & Assets

	Full Year Budget £	Outturn £	Variance £	Variance Explanation
Industrial Estates				
Gross Direct Costs	15,517	8,641	(6,876)	No Major Variances.
Capital Charges	46,240	15,913	(30,327)	Depreciation.
Gross Direct Income	(134,600)	(132,667)	1,933	No Major Variances.
Support Service Charges	46,230	75,435	29,205	Increased recharges of £22,739 from Property Services reflecting more officer time and £5,758 from Legal Services.
	(26,613)	(32,678)	(6,065)	
Surveyors Allotments				
Gross Direct Costs	3,000	25	(2,975)	Repair & maintenance budgets not spent.
Gross Direct Income	(50)	(50)	0	No Major Variances.
Support Service Charges	12,070	16,017	3,947	Increased recharges from Property Services reflecting more staff time.
	15,020	15,992	972	
Handy Man				
Gross Direct Costs	3,251	0	(3,251)	Pension fund adjustment (current service costs).
Gross Direct Income	(54,730)	0	54,730	No recharges in year. All budgets transferred to Property Services.
Support Service Charges	60,970	0	(60,970)	Lower recharges reflecting change in use of service.
	9,491	0	(9,491)	
Parklands				
Gross Direct Costs	34,767	39,063	4,296	Higher electricity costs.
Capital Charges	432	0	(432)	Depreciation.
Gross Direct Income	(64,055)	(77,400)	(13,345)	Commission earned on sale of a plot.
Support Service Charges	32,560	44,332	11,772	Increased recharges from Property Services reflecting more staff time.
	3,704	5,995	2,291	
Revenue Services				
Gross Direct Costs	66,192,154	96,976,180	30,784,026	£11,901 staff costs, £9,818 relating to overtime funded from Covid grant. £41,988 External support Civica on demand funded from the Covid grant. £30,705,102 Business support grant payments fully funded by Central Government.
IAS 19 Superannuation Adj	0	34,463	34,463	Pension fund adjustment (current service costs).
Gross Direct Income	(65,944,911)	(96,756,307)	(30,811,396)	£91,722 reduction in income from costs awarded. (£6,219) Cost of collection allowance. (£180,097) Balance of Hardship fund grant. (£30,678,802) Central Government Grants for Business support.
Support Service Charges	383,980	608,501	224,521	Higher recharges of £185,180 from Customer Services, £19,909 from Postal & Scanning and £27,577 from IT teams.
	631,223	862,837	231,614	
Benefits Subsidy				
Gross Direct Costs	21,979,945	21,030,855	(949,090)	£48,500 Covid Test and Trace payments, (£110,415) movement in the provision for bad and doubtful debts. (£887,047) Benefit payments to claimants.
Gross Direct Income	(21,726,144)	(20,603,603)	1,122,541	See Note A below:
	253,801	427,252	173,451	
Note A: (£62,050) Post Audit adjustments to prior year claims less than anticipated. £1,318,488 Reduced subsidy, partially due to lower level of subsidy payments but also due to irrecoverable subsidy on Temporary accommodation (TA) charges and overpayments. Some of the TA costs were in relation to Covid and this impact has been mitigated through the allocation of grant. (£48,500) Test and Trace Grants. £135,909 Movement in Overpayment debtor for debts held on the Civica system. (£221,306) Overpayment cash received in year.				
Discretionary Payments				
Support Service Charges	3,820	0	(3,820)	Lower recharge from Creditors.
	3,820	0	(3,820)	
Non Distributed Costs				
Gross Direct Costs	260,290	265,207	4,917	(£4,408) - Lower Added Years costs. £9,331 - Actuarial Strain costs
IAS19 Added Years	(260,290)	(265,207)	(4,917)	£4,408 - Lower Added Years costs. (£9,331) - Actuarial Strain costs.
	0	0	0	

Administration Buildings Svs				
Gross Direct Costs	575,759	690,542	114,783	£85,127 R&M costs of which £28,201 was Covid related. £5,504 Additional management fee for Poppyfields canteen. £21,325 Bad debt provision. Depreciation.
Capital Charges	75,862	31,896	(43,966)	
Gross Direct Income	(344,158)	(398,607)	(54,449)	(£46,905) Insurance claim for storm damage at Cromer office. (£30,771) Recharges for additional cleansing costs at Cromer & Fakenham offices. £34,007 Lower rents and service charges (fewer tenants). (£10,568) Capital contributions.
Support Service Charges	(281,517)	(153,587)	127,930	Higher recharges of £33,685 from Property Services. Lower recharges of (£5,590) from Admin Buildings. Reduced internal recharges out as a result of lower service costs within Admin Buildings.
	25,946	170,244	144,298	
Property Services				
Gross Direct Costs	697,321	903,075	205,754	See Note A below:
IAS 19 Superannuation Adj	0	34,945	34,945	Pension fund adjustment (current service costs).
Capital Charges	3,002	16,787	13,785	Depreciation.
Gross Direct Income	(10,000)	(84,061)	(74,061)	See Note B below:
Support Service Charges	(615,796)	(870,746)	(254,950)	Higher internal recharges out reflecting higher costs within the service.
	74,527	0	(74,527)	

Note A: (£10,320) Staffing costs reflecting vacant posts for part of the year. £64,164 R&M costs, the majority of which is Covid related. £110,035 Covid related expenditure on equipment, consumables and cleansing. £15,728 Additional van stock for the Multi Skilled Operatives. £8,267 Works for the Enforcement Board. £12,530 Other professional fees (valuations, architect fees, consultation fees and insurance appraisals).

Note B: (£59,126) Grant income - the majority of which relates to the Re-opening of the High Street Safely Fund (RHSSF). (£13,755) Sale of a property and rechargeable works.

Head Of Finance & Assets

Gross Direct Costs	109,836	113,541	3,705	Incremental increase to salary.
IAS 19 Superannuation Adj	0	6,626	6,626	Pension fund adjustment (current service costs).
Support Service Charges	(109,836)	(120,167)	(10,331)	Higher internal recharges out reflecting higher costs within the service.
	0	0	0	

Corporate Finance

Gross Direct Costs	446,119	420,645	(25,474)	Staff savings - vacant post.
IAS 19 Superannuation Adj	0	20,949	20,949	Pension fund adjustment (current service costs).
Capital Charges	0	16,146	16,146	Intangible Amortisation.
Support Service Charges	(446,119)	(457,740)	(11,621)	Higher internal recharges out reflecting higher costs within the service.
	0	0	0	

Insurance & Risk Management

Gross Direct Costs	199,704	205,684	5,980	Other professional fees.
Gross Direct Income	(650)	(219)	431	No Major Variances.
Support Service Charges	(199,054)	(205,465)	(6,411)	Higher recharges out reflecting higher costs within the service.
	0	0	0	

Internal Audit

Gross Direct Costs	75,000	74,705	(295)	No Major Variances.
Support Service Charges	(75,000)	(74,705)	295	No Major Variances.
	0	0	0	

Playgrounds

Gross Direct Costs	57,110	68,690	11,580	Higher R&M costs together with additional costs for playground equipment.
Support Service Charges	37,740	51,526	13,786	Increased recharges from Property Services reflecting more staff time.
	94,850	120,216	25,366	

Community Centres

Gross Direct Costs	9,893	8,090	(1,803)	No Major Variances.
Capital Charges	0	(665)	(665)	No Major Variances.
Support Service Charges	8,650	14,043	5,393	Increased recharges from Property Services reflecting more staff time.
	18,543	21,468	2,925	

Public Conveniences

Gross Direct Costs	586,309	608,500	22,191	£58,659 R&M - Legionella corrective works. (£45,526) Ndr - Business Rates - Refund due on transitional relief. £8,875 Additional cleaning contractor costs.
Capital Charges	179,646	69,793	(109,853)	Depreciation.
Gross Direct Income	0	(1,105)	(1,105)	No Major Variances.
Support Service Charges	87,477	99,824	12,347	Increased recharges from Property Services reflecting more staff time.
	853,432	777,012	(76,420)	

Investment Properties

Gross Direct Costs	146,039	185,507	39,468	See Note A below:
IAS 19 Superannuation Adj	0	5	5	Pension fund adjustment (current service costs).
Capital Charges	46,674	73,240	26,566	(£8,470) Property revaluations; £35,036 Depreciation.
Gross Direct Income	(210,105)	(223,363)	(13,258)	Rechargeable works.
Support Service Charges	154,140	313,487	159,347	Increased recharges from Property Services reflecting more staff time.
	136,748	348,877	212,129	

Note A: £18,580 Repair and maintenance costs. £3,736 Grounds maintenance costs. £2,437 Higher running costs. £7,496 Professional fees (surveys, valuation and appraisals). £6,390 Bad Debt provision.

Central Costs

Gross Direct Costs	91,205	86,167	(5,038)	£3,108 - Apprenticeship Levy higher than expected. (£12,329) - No events took place as a result of Covid. £2,900 - Data protection registration.
IAS 19 Superannuation Adj	0	2,726	2,726	Pension fund adjustment (current service costs).
Support Service Charges	(87,650)	(88,893)	(1,243)	See Note A below:
	3,555	0	(3,555)	

Note A: (£2,798) - Lower recharge from Corporate Enforcement Team. (£15,292) - Lower recharge from Customer Services. £4,646 - Higher recharge from Fakenham Connect. (£3,174) - Reduced recharge from Corporate Leadership Team. £15,203 - Reduced recharges out as a result of lower costs within the service.

Corporate & Democratic Core

Gross Direct Costs	611,448	1,802,582	1,191,134	See Note A Below:
IAS 19 Superannuation Adj	0	10,137	10,137	Pension fund adjustment (current service costs).
Capital Charges	100,000	1,000,000	900,000	Revenue funding for Capital
Gross Direct Income	0	(61,244)	(61,244)	(£52,641) - Surge enforcement funding. (£8,103) - Other grants
Support Service Charges	1,175,550	1,215,572	40,022	See Note B Below:
	1,886,998	3,967,047	2,080,049	

Note A: £3,026 - Bank Charges. (£6,425) - Treasury consultancy fees. (£3,565) - Salaries and oncosts lower than expected. £52,641 - Staff employed for surge testing for Covid. This is funded by grant. £6,982 - Enterprise Zone payment. £27,266 - Countywide mailshot re Covid. £10,000 - Foodbank donation. £150,000 - Contribution towards fighting fund. £3,855 - External printing relating to Covid. £7,623 - External Audit fees re prior years grants audit. £222,878 - Business Rates Retention share to Norfolk County Council. £714,292 - Business Rates Retention Levy.

Note B: £13,135 - Increased recharge from Environmental Health. £30,424 - Increased recharge from Personnel Services. (£9,316) - Reduced recharge from Admin Buildings. £95,970 - Increased recharge from Property Services. £5,788 - Increased recharge from Head of Finance and Assets. £30,987 - Increased recharge from Accountancy. (£51,440) - Reduced recharge from Digital Transformation. (£86,929) - Reduced recharge from Corporate Leadership Team. £11,963 - Increased recharge from Legal Services.

Total Finance & Assets	3,985,045	6,684,263	2,699,218	
-----------------------------------	------------------	------------------	------------------	--