

Finance, Assets and Legal

Service	Base Budget 2021/22 £	Base Budget 2022/23 £	Variance Base to Base £
Industrial Estates	(150,076)	(146,800)	3,276
Surveyors Allotments	2,950	2,900	(50)
Parklands	(29,732)	(29,392)	340
Revenue Services	259,092	416,116	157,024
Benefits Subsidy	0	0	0
Non Distributed Costs	262,174	265,496	3,322
Estates	231,220	302,202	70,982
Admin Buildings	235,861	262,263	26,402
Corporate Finance	427,987	501,010	73,023
Insurance & Risk Management	200,357	211,059	10,702
Internal Audit	70,000	80,000	10,000
Chalets/Beach Huts	(175,015)	(185,701)	(10,686)
Investment Properties	(99,391)	(20,500)	78,891
Central Costs	96,965	94,080	(2,885)
Corporate & Democratic Core	505,679	229,700	(275,979)
Members Services	530,871	530,613	(258)
Legal Services	163,638	223,585	59,947
Ad Finance, Assets & Legal	73,823	80,898	7,075
Total Net Costs	2,606,403	2,817,529	211,126
Capital Charges	82,881	1,052,893	970,012
IAS19 Adjustment	(262,174)	(265,496)	(3,322)
Support Service Charges In	2,831,750	3,129,240	297,490
Support Service Charges Out	(1,964,623)	(2,520,682)	(556,059)
Total Net Cost of Services	3,294,237	4,213,484	919,247

General Fund Service Area Budgets 2022/23

Resources - Finance, Assets and Legal

Service Area

	Base Budget 2021/22 £	Base Budget 2022/23 £	Movement £	Explanation for Movement
Industrial Estates				
Gross Direct Costs	31,734	44,200	12,466	£8,900 Higher marketing and professional fees. £4,520 higher repair and maintenance costs.
Capital Charges	15,912	19,246	3,334	Depreciation.
Gross Direct Income	(181,810)	(191,000)	(9,190)	(£5,420) Additional rental income. (£3,770) Higher recharges and service charge income.
Support Service Charges	51,640	89,740	38,100	Higher recharges of £5,000 from Property Services, £31,440 from Estates and £3,030 from Legal Services.
	(82,524)	(37,814)	44,710	
Surveyors Allotments				
Gross Direct Costs	3,000	3,000	0	No Major Variances.
Gross Direct Income	(50)	(100)	(50)	No Major Variances.
Support Service Charges	14,570	18,660	4,090	Higher recharges from Estates reflecting a more accurate allocation of officer time.
	17,520	21,560	4,040	
Parklands				
Gross Direct Costs	34,768	36,768	2,000	No Major Variances.
Gross Direct Income	(64,500)	(66,160)	(1,660)	No Major Variances.
Support Service Charges	40,390	47,560	7,170	Higher recharges from Estates and Property Services reflecting a more accurate allocation of officer time.
	10,658	18,168	7,510	
Revenue Services				
Gross Direct Costs	702,003	870,246	168,243	£61,598 Pension Deficit funding. £49,952 Additional fixed term posts including apprentices funded from earmarked reserves. £45,728 Provision to retain temporary staff beyond fixed term contracts. £2,922 Other employee movements including inflation. £8,043 Supplies and Services costs including postages and software costs,
Gross Direct Income	(442,911)	(454,130)	(11,219)	(£6,219) Cost of Collection allowance. (£5,000) Recoverable costs
Support Service Charges	444,750	605,740	160,990	Higher recharges of £11,360 from the Corporate Enforcement Team, £117,310 from Customer Services, £19,120 from Assistant Director, Finance Assets & Legal, £14,540 from the Computer teams and £11,550 from CDU. Lower recharges of (£8,500) from Digital Transformation,
	703,842	1,021,856	318,014	
Benefits Subsidy				
Gross Direct Costs	21,256,441	19,857,260	(1,399,181)	Anticipated level of Housing benefit payments to be made in 2022/23 off set by reduction in subsidy claimed.
Gross Direct Income	(21,256,441)	(19,857,260)	1,399,181	As above
	0	0	0	
Non Distributed Costs				
Gross Direct Costs	262,174	265,496	3,322	No Major Variances
IAS19 Adjustment	(262,174)	(265,496)	(3,322)	No Major Variances
	0	0	0	

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	Base Budget 2021/22 £	Base Budget 2022/23 £	Movement £	Explanation for Movement
Estates				
Gross Direct Costs	231,220	313,916	82,696	£42,046 Staffing, travel related costs and professional subscriptions. £8,199 Higher insurance premiums due to revaluation of assets. £32,451 Professional fees - to include advice, surveys and feasibility studies.
Gross Direct Income	0	(11,714)	(11,714)	Contribution from capital for staffing.
Support Service Charges	0	(302,202)	(302,202)	Increased recharges reflecting higher service costs.
	231,220	0	(231,220)	
Admin Buildings				
Gross Direct Costs	521,817	590,702	68,885	Higher running costs: £10,750 - Health & Safety compliance works, £7,500 - professional fees. £48,814 - Higher repair and maintenance and utility costs.
Capital Charges	(24,159)	43,175	67,334	Depreciation.
Gross Direct Income	(285,956)	(328,439)	(42,483)	(£29,844) Higher rental income and service charges. (£12,966) Contributions towards capital costs.
Support Service Charges	(150,296)	(238,177)	(87,881)	Increased recharges reflecting higher service costs.
	61,406	67,261	5,855	
Corporate Finance				
Gross Direct Costs	427,987	501,010	73,023	£54,218 Apprentices and temporary staffing funded from earmarked reserves. (£15,444) Miscellaneous savings including mileage, public transport and subscriptions. Additional Staffing costs £33,200. £1,049 Pension deficit funding.
Capital Charges	16,145	13,631	(2,514)	Intangible amortisation.
Support Service Charges	(444,132)	(514,641)	(70,509)	Higher recharges of £19,120 - Recharge from Assistant Director, Finance, Assets and Legal, £10,500 from the Computer teams, £11,000 from Estates, £7,690 from CDU and £9,780 from Legal. Lower recharges of (£13,500) from Head of Assets and Legal, (£38,910) from Digital Transformation and (£19,380) from Internal Audit. (£59,939) - Higher recharges out as a result of higher service costs.
	0	0	0	
Insurance & Risk Management				
Gross Direct Costs	201,007	211,059	10,052	£6,481 - Public Liability Insurance
Gross Direct Income	(650)	0	650	No Major Variances
Support Service Charges	(200,357)	(211,059)	(10,702)	£9,560 - Recharge from Assistant Director, Finance, Assets and Legal, £9,430 - Recharge from Estates, £5,450 - Recharge from Internal Audit, (£34,532) - Higher recharges out as a result of higher service costs
	0	0	0	
Internal Audit				
Gross Direct Costs	70,000	80,000	10,000	Higher internal audit fees
Support Service Charges	(70,000)	(80,000)	(10,000)	£7,110 - Recharge from Assistant Director, Finance, Assets and Legal, (£17,410) - Higher recharges out as a result of higher service costs
	0	0	0	

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	Base Budget 2021/22 £	Base Budget 2022/23 £	Movement £	Explanation for Movement
Chalets/Beach Huts				
Gross Direct Costs	54,347	50,599	(3,748)	£12,400 Professional fees for marketing and equipment. £4,724 Repair and maintenance and running costs. (£20,870) Admin staffing costs transferred to the management unit.
Gross Direct Income	(229,362)	(236,300)	(6,938)	Rental income.
Support Service Charges	97,250	102,760	5,510	Higher recharge of £12,570 from Estates, lower recharge of £14,840 offset by miscellaneous variances reflecting a more accurate allocation of officer time.
Sum:	(77,765)	(82,941)	(5,176)	
Investment Properties				
Gross Direct Costs	146,352	172,176	25,824	Higher running costs: £10,500 - marketing and management fees, £4,000 - grounds maintenance, £3,500 - Council Tax, £11,000 - higher utility costs and insurance premiums
Capital Charges	74,983	76,841	1,858	Depreciation.
Gross Direct Income	(245,743)	(192,676)	53,067	£30k Loss of rental income for Fair Meadow House. Lower rental income relating to Other Lettings. Lower service charges.
Support Service Charges	187,720	147,150	(40,570)	Lower recharges of (£47,880) from Property Services, (£6,340) from Leisure and (£7,750) from Legal Services. Higher recharge of £18,860 from Estates - all of which reflect a more accurate allocation of officer time.
	163,312	203,491	40,179	
Central Costs				
Gross Direct Costs	96,965	94,080	(2,885)	No Major Variances
Support Service Charges	(96,965)	(94,080)	2,885	£4,230 - Recharge from Corporate Enforcement Team, (£15,370) - Recharge from Customer Services, £4,990 - Recharge from Fakenham Connect, (£13,560) - Recharge from Creditors, £6,260 - Recharge from Corporate Leadership Team, (£34,520) - Recharge from Internal Audit, £50,355 - Lower recharges out as a result of lower service costs
	0	0	0	
Corporate & Democratic Core				
Gross Direct Costs	505,679	229,700	(275,979)	£10,000 - External audit fees (£19,930) - Professional fees, (£264,069) - Staff costs transferred to other areas
Capital Charges	0	900,000	900,000	Refcus
Gross Direct Income	0	0	0	
Support Service Charges	1,258,620	1,265,540	6,920	£9,980 - Recharge from Administrative Buildings, (£48,860) - Recharge from Property Services, £4,200 - Recharge from Accountancy, £42,780 - Recharge from Corporate Leadership Team
	1,764,299	2,395,240	630,941	
Members Services				
Gross Direct Costs	530,871	530,613	(258)	£5,462 - Salaries and oncosts, funded from the Delivery Plan Reserve, (£2,125) - Pension deficit funding
Support Service Charges	60,740	76,050	15,310	£9,560 - Recharge from Assistant Director, Finance Assets and Legal, £2,270 - Recharge from Administrative Buildings, £2,560 - Recharge from Corporate Delivery Unit.
	591,611	606,663	15,052	

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Legal Services				
Gross Direct Costs	493,584	553,481	59,897	£78,471 - Salaries and oncosts (£60,647 from reserves); (£22,598) - Pensions deficit funding; £3,840 - Qualification training, trainee solicitors
Gross Direct Income	(329,946)	(329,896)	50	No Major Variances
Support Service Charges	(326,803)	(223,585)	103,218	£19,120 - Recharge from Assistant Director, Assets, Finance and Legal, £4,830 - Recharge from Computer Web Team, £4,210 - Recharge from Administrative Buildings, £6,290 - Recharge from Estates, (£6,190) - Recharge from Digital Transformation, £4,540 - Recharge from Internal Audit, £8,330 - Recharge from Corporate Delivery Unit. £61,138 - Recharges out to other service areas.
	(163,165)	0	163,165	
Ad Finance, Assets & Legal				
Gross Direct Costs	73,823	80,898	7,075	Salaries and oncosts.
Support Service Charges	0	(80,898)	(80,898)	Recharges out to internal service areas.
	73,823	0	(73,823)	
Total Finance, Assets and Legal	3,294,237	4,213,484	919,247	