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Democratic Services

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Date: 3 July 2023

Dear Councillor

CABINET - THURSDAY 6 JULY 2023

I am now able to enclose the following reports for the agenda of the Cabinet due to take place on Thursday 6 July 2023

Agenda No	Item
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| 9. | <u>Budget Outturn and Budget Carry Forwards 2022/23 (Pages 3 - 45)</u> |
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Yours sincerely

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Report to Cabinet

Subject: Budget Outturn and Budget Carry Forwards 2022/23

Date: 6 July 2023

Author: Senior Leadership Team

Wards Affected

Borough-wide

Purpose

This report presents the Budget Outturn and Budget Carry Forwards for 2022/23.

Cabinet is asked to note the final outturn position for 2022/23 and:

- a) Approve the movements on earmarked reserves and provisions;
- b) Approve the Chief Finance Officers recommendation to reclassify Earmarked Reserves into the General Fund Balance;
- c) Note the capital carry-forward budgets approved by the Chief Financial Officer in accordance with Financial Regulations;
- d) Approve the carry forward of non-committed capital budgets from 2022/23 as additions to the 2023/24 budget in accordance with Financial Regulations.
- e) Recommend that Council approve the method of financing the 2022/23 capital expenditure which includes making the determinations required for the minimum revenue provision.

Key Decision

This is a key decision because the proposal includes financial implications that are above the threshold of £0.5m determined by Council for decisions to be regarded as a Key Decision

Recommendation(s)

Members are recommended to:

- 1) Note the Budget Outturn figures for 2022/23;**
- 2) Approve the Chief Finance Officers decision to reclassify £253,500 of Earmarked Reserves to the General Fund Balance as detailed in paragraph 2.2;**
- 3) Approve the movements in Earmarked Reserves and Provisions as detailed in paragraphs 2.6;**
- 4) Note the capital carry forwards approved by the Chief Financial Officer included in Appendix 6, being amounts not in excess of £50,000 and committed schemes above £50,000.**
- 5) Approve the capital carry forwards of £2,186,100 included in Appendix 6 for non-committed schemes in excess of £50,000.**
- 6) Refer to Council for approval:**
 - i) The overall method of financing of the 2022/23 capital expenditure as set out in paragraph 3.4;**
 - ii) The determination of the minimum revenue provision for the repayment of debt as set out in paragraph 3.5.**

1 Background

- 1.1 The refreshed Gedling Plan for 2022-23 was approved by Council in March 2022. The Plan sets out the priorities, objectives and top actions for the Council along with the associated budgets.
- 1.2 The Council has made a commitment to closely align budget and performance management. This is in line with accepted good practice.

- 1.3 To deliver this commitment, systems to monitor performance against revenue and capital budgets, improvement activity and performance indicators have all been brought together and are embedded in the way the Council works. Whilst the budget and performance information is presented in 2 separate reports, they are reported to Cabinet together and will appear on the same agenda.
- 1.4 This report highlights continued good management of the Revenue and Capital budgets.
- 1.5 During 2022/23 Cabinet received the usual Gedling Plan quarterly monitoring reports and approved a number of budget amendments to align resources to meet identified budget pressures, managing within the overall maximum revenue budget of £12,374,100 approved by Council. Capital budgets have also been monitored by Cabinet to ensure schemes are appropriately profiled, with the current estimate for 2022/23 being approved at £11,932,800.
- 1.6 The Council's Financial Regulations allow for the carry forward of capital and revenue budgets to the new financial year where there is an underspend against the approved budget. Approval of Cabinet is required for schemes, which are not contractually committed, with a value over £50,000 for Capital and £10,000 for Revenue. There are twelve capital schemes that require Cabinet approval. The Chief Financial Officer has delegated authority to approve all other carry forwards subject to reporting the source of the underspend and the subsequent use of the carry forward to the Portfolio Holder.

2 General Fund Revenue Budget Outturn 2022/23

- 2.1 The actual net revenue expenditure for each Portfolio during 2022/23 is detailed in Appendix 1, together with explanations of major variances in expenditure and income.

The table below summarises the actual net expenditure for each Portfolio in 2022/23 compared to the current estimate. The current estimate is that approved by Cabinet in January 2023, adjusted by budget virements in the fourth quarter. During the financial year Cabinet approved a number of budget amendments as part of the quarterly monitoring process all of which were contained within the original budget of £12,374,100.

The table shows an net underspend of **£213.633** against the current approved Net Council Budget, equating to **1.73%**. This underspend is primarily due to additional income in Leisure Centres, interest on investments and staffing savings across numerous services due to vacant posts. Whilst budgets have been changed as part of quarterly monitoring to reflect the current position at that time. During the year there still remained a level of uncertainty due to the current economic climate and increasing rates of interest and inflation.

Given the extent of financial challenges facing the Council this underspend presents a positive outturn position for the Council and allows a contribution to reserve balance prior to adjustments which is above the estimated position as detailed in Appendix 2. However adjustments made to the business rates accounts have made the final overall financial position for the Council a net withdrawal from reserves.

General Fund Revenue Outturn 2022/23

General Fund Outturn Position 2022/23			
	Current Estimate 2022/23	Actual 2022/23	Variance to Current Estimate
	£	£	£
Local Pride & Community Engagement	881,200	754,542	(126,658)
Lifestyles, Health & Wellbeing	1,913,000	1,585,609	(327,391)
Environment	6,609,400	6,346,328	(263,072)
Sustainable Growth and Economy	1,580,400	2,297,408	717,008
Corporate Resources and Performance	3,123,900	611,519	(2,512,381)
Net Portfolio Budget	14,107,900	11,595,406	(2,512,494)
Transfers to/(from) Earmarked Reserves	(1,733,800)	565,061	2,298,861
Net Council Budget	12,374,100	12,160,467	(213,633)
Less Financing:			
Business Rates (net of coll. fund deficit)	(730,883)	(183,800)	547,083
Council Tax	(6,726,800)	(6,726,800)	0.00
Lower Tier Grant	(140,739)	(140,739)	0.00
Services Grant	(212,082)	(212,082)	0.00
Business Rates Levy	(25,801)	(25,801)	0.00
Revenue Support Grant	(488)	(488)	0.00
New Homes Bonus	(520,775)	(520,775)	0.00
Transfer (to)/from General Fund Balance	4,016,532	4,349,982	333,450

The variance on the financing budgets is represented by lower S31 grant, and a higher levy payment to the pool, this is due to higher than anticipated growth in rating income. Gedling's share of the Covid Annual Relief Grant (CARF) received in 2021/22 has now been recognised in 2022/23, and amounted to £482,803.

The table above indicates that an additional £333,450 is required as a contribution from the General Fund Balance at 31 March 2023 compared to that estimated.

2.2 General Fund Balance at 31 March 2023

The General Fund Balance as 31 March 2023 is **£1,017,800**.

Due to additional transfers from the General Fund Reserve to fund the outturn position it is necessary to request approval to reclassify and additional **£253,500** from Earmarked Reserved into the General Fund and to transfer the outturn underspend of £213,633 as set out in the table below, to the general fund in order to maintain the required minimum balance.

The Table below sets out the opening and closing position of the General Fund Balances, and required contributions to maintain the minimum balance.

General Fund Balance	
	£
Opening Balance	4,601,000
Required Transfer to Outturn	(4,349,900)
Balance	251,100
Approved Reclassification of Earmarked Reserves during 2022/23	300,000
Requested reclassification of Earmarked Reserves	
IT Replacement Fund	80,000
NDR Pool Surplus	110,000
New Burdens Reserve	50,000
Pub Watch Shop Radio	3,500
Risk Management Reserve	10,000
Total Requested	253,500
General Fund Balance	804,600
Revenue Outturn Underspends	213,600
Closing General Fund Balance	1,018,200
Minimum Requirement	1,000,000
Surplus on Balance	18,200

The Earmarked Reserves which have been reclassified to the General Fund Balance have been identified through a review of available reserves, and balances after the reclassification which are deemed to be sufficient for service needs for the next few years, however we will seek to replenish these reserves if deemed necessary in future years from either additional in year contributions or from any future underspends.

Details of the total reserves held at 31 March 2023 are shown at **Appendix 3**.

2.3 Major General Fund Revenue Variances from Current Estimate

2.3.1 Financing Variances 2022/23

Reasons for the variances in General Fund financing budgets are explained in the paragraphs below:

Business Rates Retention

Under the business rates retention scheme the portion of a local authority's income that comes from retained business rates will change according to movements in its local business rates income (which could move up or down) to provide an incentive for supporting local business growth.

The 2022/23 local government finance settlement provided each local authority with its baseline funding level against which movements in income will be measured. For Gedling this was £3,076,444.

Business Rates income for 2022/23 is based on the estimates provided to central government in January 2022 in the required statutory returns. Growth recognised in the accounts for 2022/23 is determined by a complex model in which it is initially recognised as income based on the estimated position, and is then adjusted in the following years, as required by regulation, via the next Collection Fund (surplus)/deficit calculation - which is based on actual outturn figures.

2022/23 Business Rates Outturn

Business Rates Outturn			
	Estimate 2022/23 £	Actual 2022/23 £	Variance £
Baseline Funding Level	(3,076,444)	(3,076,444)	0
Retained Growth above Baseline (incl. S31 Grants)	(462,447)	87,558	550,005
Renewables (100% Gedling)	(46,131)	(46,131)	0
Adjustments re previous year	0	(2,922)	(2,922)
Sub Total	(3,585,022)	(3,037,939)	547,083
Collection Fund Deficit/(Surplus)	2,854,139	2,854,139	0
Net Business Rates Income	(730,883)	(1,83,800)	547,083

The variance on Business Rates income is mainly due to timing differences that arise due to estimates that are made in January each year but not updated until the following year (as per statutory guidance). The estimates for 2022/23

were overestimated due to changes in the Retail Hospitality and Leisure discounts on the cash cap, these changes were not identified until a later date and therefore, have caused a timing difference in the General Fund, which will be amended in the following year.

Business Rates Pooling

Gedling is a partner in a pooling arrangement with the other Nottinghamshire authorities (excluding the City). Under this arrangement each Member makes the levy payments, if applicable, into the Pool that would ordinarily have been required to be paid to central government had the Pool not been in operation. The Pool surplus funds are then distributed by Pool Members (as lead authority) to Pool Members on the basis of a Memorandum of Understanding. This ensures no Member is worse off by being in the Pool, by offering an equivalent “safety net mechanism” to that offered by central government for authorities not in a Pool, and then sharing any remaining surplus.

The Pool surplus for 2022/23 has been allocated to Pool Members in accordance with the Memorandum of Understanding, to spend on Economic Regeneration projects in their areas.

The Pool outturn figures for 2022/23 have been estimated with a sum of £607,900 identified for redistribution to Gedling. This income is recognised in the Portfolio outturn figures and has been transferred to earmarked reserves for spend on economic development projects. Remaining Pool surpluses will be held by the Pool for use on economic regeneration projects for the benefit all members.

2.3.2 Net Council Budget Variances 2022/23

An underspend against the Current Net Portfolio 2022/23 of (£2,512,494) is offset by a net variance on Earmarked Reserve contributions of £2,298,861 to give a net Council Budget underspend of £213,633. The underspend variances can be split between general variances and those relating specifically to proposed movements in Earmarked Reserves (paragraph 2.4) Details of the major variances are detailed below:-

General Major Variances

Reductions in **expenditure** of (£295,000) include

- Employee Expenses show an overall saving of (£295,000) against the current estimate; this is mainly due to vacancies & associated savings in Leisure services, Public Protection and Public Sector Housing.

Increases in **Income** of (£520,000) include:

- Leisure Services (£177,000) mainly swimming lesson income due to the

success of the Big Wave project and early achievement of efficiencies.

- Investment Interest (£343,000) this is due to increased interest received on investments made through the Treasury management service, relating to the current economic climate and increases in bank & interest rates during 2022/23.

Increases in **Expenditure of £328,000** include:

- Increases in cost for utilities across Leisure Services of £70,000.
- Additional expenditure incurred across Waste Services, Street Care, Fleet and External works of £176,000 on agency and casual workers, bin issues maintenance costs, vehicle parts and additional administration costs.

Reductions in **Income of £267,000** include:

- Reduced Income on Planning Applications, pre-application advice of £192,000. This is potentially due to cautiousness by developers and a temporary pause on building works due to the cost of living crisis.
- Reduction in Rental income at the Richard Herrod Centre due to rent concessions being granted to support lease holders during the cost of living crisis of £33,000.
- A reduction in car park enforcement fines of £42,000.

More detailed analysis of variances to the revised budget can be found at Appendix 1.

2.4 Budget Implications arising from the Cost of Living Crisis

- 2.4.1 As part of the cost of living crisis the Council introduced a number of incentives to support staff and the public. Staff on lower grades were given a one-off cost of living payment of £250 which totalled.

In addition to distributing £6.9m in mandatory energy bill rebates in accordance with the Governments scheme to pay £150 to Households in council tax bands A to D, the Council received discretionary housing payments of £171,800, which has been distributed in accordance with eligibility criteria. The Council also made provision to alleviate the impact of some of the pressures for the most financially vulnerable residents and delivered £86,200 of Hardship relief to council taxpayers who are in receipt of Council Tax Reduction scheme support and an additional £49,100 to care leavers.

2.5 Efficiency Programme – Outturn Position

Since 2014/15 Council have approved six separate budget reduction programmes totalling £7m net of risk provision, including the current year's programme of £545,000 approved during the 2022/23 budget process. Previous progress has been positive and budget reductions achieved have

been in line with the profiled estimate. Of the total programme, £2.6m was planned for delivery over 2019/20 to 2022/23.

In terms of 2022/23, the original programme for the delivery of efficiencies totalled **£763,700**. The outturn position indicates the following:

Movements on Efficiencies 2022/23	
	£
Approved Efficiency Programme 2022/23	(£763,700)
Quarter 1 Amendments	£0
Quarter 2 Amendments	£21,700
Quarter 3 Amendments	£55,000
Revised Total at Quarter 3	(£687,000)
Proposed Amendments Quarter 4:	
Deferred efficiencies	
Website software solution change	6,500
Building Control Income	3,000
Legal Services new fees and charges	42,500
Legal Services for external clients	4,200
Hybrid Mail – Revenues	8,300
Sponsorship of flower beds	5,000
Service Review PASC/Waste Admin	10,000
Total deferred at Outturn (Q4)	71,500
Early deliveries of efficiencies	
Increase swim school sessions	(£225,000)
Total delivery total	(£225,000)
Total Quarter 4 Amendments	(£153,500)
Revised Total Delivered 2022/23	(£840,500)
Variance 2022/23 Programme	(£76,800)

The **£153,500** quarter 4 amendments are included in the variances detailed in Appendix 1. In summary, the outturn of the efficiency programme delivery was a surplus of £76,800. This was mainly due to the early delivery of the Increase Swim School Session efficiency which has delivered an additional £225,000 of which was scheduled for 2024-25. This early delivery was partially offset by some deferred initiatives.

2.6 Movement In Earmarked Reserves

Reserves requirements have been reviewed and transactions completed within the portfolio analysis. Earmarked Reserves are sums of money set aside to provide financing for future service expenditure plans and include specific external grants and contributions received.

The balance on Earmarked Reserves at 31 March 2023 is £6,687,214, £2,298,861 higher than the current estimate of £4,388,351. A full list of movements on Earmarked Revenue Reserves is included in Appendix 3 and these are proposed to Cabinet for approval. Reasons for the variance between the estimated and actual earmarked reserves are included in the portfolio analysis at Appendix 1 and include:

- New contributions to reserves due to new grants and additional income, or underspends in one-off budgets for specific projects and contingency funds;
- Variances on planned contributions from reserves mainly due to projects that have been deferred to 2023-24;
- Additional contributions from reserves to fund budget pressures arising during the year.

The tables below shows a summary of total movements in earmarked reserves from the current approved estimate.

2.6.1 New Contributions to Earmarked Reserves

Included in the Earmarked Reserves proposed for approval are new contributions to reserves of £1,467,813 made up of:

Increases Due to Receipt of New Grants and Additional Income		
Reserve	Reason for Movement	Amount
NNDR Pool Reserve	Pool Surplus 22/23	(607,984)
Earmarked Reserves - Grants	Taxi Licence refund scheme - started in 2023/24	(150,000)
Earmarked Reserves - Grants	Grants received for Community projects, Housing projects	(228,542)
Earmarked Reserves - Grants	Donations received	(25,000)
Earmarked Reserves - Grants	Additional New Burdens funding	(156,299)
Earmarked Reserves - Grants	Gedling Lotto contributions	(12,967)
		(1,180,793)

Increases for Future Projects Arising from Service Underspends		
Reserve	Reason for Movement	Amount
Earmarked Reserves - Grants	Leisure additional income from non-business claim	(62,290)
Earmarked Reserves - Grants	Development Control - Agency Cover	(30,000)
Economic Development Fund Reserve	ED Project support for 23-24 capital programme	(39,200)
ARG Reserve	Business Grant Overpayment Recovery	(14,045)
Selective Licensing Reserve	Selective Licensing Project	(137,926)
Other Minor Movements		(3,559)
		(287,020)

2.6.2 Variances in Planned Usage of Earmarked Reserve

Contributions from reserves compared to current estimate of £831,048 analysed as follows

Additional Contributions from Reserves		
Reserve	Reason for Movement	Amount
Insurance Reserve	Additional contributions required for claims under the excess limit	22,860
Insurance Reserve	Increase insurance premiums	10,750
CCTV Reserve	Additional contributions required for CCTV	59,214
Earmarked Reserves - Grants	Cinderpath project	22,658
Earmarked Reserves - Grants	DEFRA Property Flood Resilience Grant 20/21 - repaid	10,769
Earmarked Reserves - Grants	Community groups growth fund 2022-23	3,900
		130,151

Reduced Contributions from Reserves		
Reserve	Reason for Movement	Amount
Joint Use Reserve	Expenditure savings on maintenance at the joint use leisure centres	(9,698)
IT Replacement Reserve	Replacement programme funded through capital and agile schemes	(87,700)
Community & Crime Reserve	H&S Officer, permanent position lower contribution required	(9,700)
S106 Revenue Reserve	Lower maintenance costs on S106 sites due to delay in transfer	(23,771)
Housing Benefits Reserve	Domestic Violence Flexi-Fund, lower spend	(8,773)
Efficiency & Innovation Reserve	Cost of Living support payment reduced due to vacant posts, lower NI costs	(32,896)
Efficiency & Innovation Reserve	Plastic Clever initiative	(15,000)
Asset Management Reserve	Schemes deferred to 2023/24 including, Ouse Dyke , Depot works, Arnot Hill house and Car park resurfacing	(295,349)
Local Development Framework Reserve	Pathfinder Funding	(124,364)
Apprentice Reserve	No apprentices in current year	(16,800)
NNDR Pool Reserve	The AMP 22-23 Deficit lower, RV finder and Business Rates Property Inspector not utilised	(62,599)
Efficiency & Innovation Reserve	IT underspend to fund SOCITM	(50,000)
Transformation Fund Reserve	Civica e-billing, costs lower	(4,697)
Transformation Fund Reserve	Community Safety reserve not required	(5,100)
Transformation Fund Reserve	Pay award costings lower due to vacancies	(105,200)
Transformation Fund Reserve	Professional fees for Land Sales lower than initially planned	(10,000)
Economic Development Fund Reserve	DRF Carlton Square Development	(40,431)
Economic Development Fund Reserve	Market Supplement no longer required following restructure	(7,400)
Efficiency & Innovation Reserve	Minor underspends	(2,250)
Leisure Strategy Reserve	Strategic Review – Community Facilities & Play & Pitch Strategy not yet complete	(36,458)
Other Minor Movements		(13,014)
		(961,200)

2.7 Movement in Provisions

Provision requirements have been reviewed and transactions completed within the outturn analysis. Provisions are made when an event has taken place that gives the Council an obligation that probably requires settlement but where the timing and precise amounts are uncertain. The table below details the movements in Provisions for 2022/23 which are now proposed to Cabinet for approval.

Description	Balance B/fwd 01/04/22	Movement in Year	Actual Balance 31/3/23
	£	£	£
Business Rates Appeals	1,648,600	(267,400)	1,381,200
Transferred Housing Stock – Environment Warranties	50,000	0	50,000
Transferred Stock Repairs	50,000	0	50,000
Total	1,748,600	(267,400)	1,481,200

Business Rate Appeals - the Business Rate Retention regime places a liability on the Council to refund ratepayers who successfully appeal against the rateable value of their properties on the rating list. A provision of £1,381,200 has been made, representing the Council's estimated share of such liabilities at 31 March 2023.

Transferred Stock Environmental Warranties - to provide for the payment of excesses under the Environmental Warranty provided to Gedling Homes under the Large Scale Voluntary Transfer (LSVT) arrangement. An excess of £25,000 makes it likely that the Council will be required to meet certain expenses over the life of the policy.

Transferred Stock Repairs - to provide for work required under warranties on the transferred properties referred to above.

Provisions for Bad Debts

Bad debts provisions are an estimate of the amount that will remain uncollectable after a certain time period and will require write off in the future accounts of the Council. They are calculated on the age and amounts of debt owed to the Council based on a hierarchical percentage i.e. the older the debt the greater the likelihood of non-collection. The table below details the movements in Bad Debts Provisions for 2022/23 which are now proposed to Cabinet for approval.

Description	Balance B/fwd 01/04/22	Movement in Year	Actual Balance 31/3/23
	£	£	£
Sundry Debts	354,500	(46,100)	308,400

Housing Benefit Debts	2,059,700	(98,400)	1,961,300
Business Rates Debts (GBC Share)	208,000	(6,700)	201,300
Council Tax Debts (GBC Share)	249,300	(20,800)	228,500
Total	2,871,500	(172,000)	2,699,500

2.8 Building Regulations Fee Earning Trading Account

There is a statutory requirement to break even on the Building Regulation Fee Earning account to ensure the service is not subsidised by the council tax payer.

Building Regulations fee earning account achieved a deficit of £30,180 in 2022/23. The Fees & Charges have been reviewed and have been increased in 2023/24 to allow the service to break even over a 3 year rolling period.

2.9 Community Infrastructure Levy (CIL)

In 2022/23 the Council raised 28 liability notices totalling £3,539,950 and issued 16 demand notices totalling £2,324,654 for payment. During this time 25 receipts were collected totalling the sum of £1,657,474. Of the £1,657,474 receipts collected, £1,240,299 is to be spent on Strategic Infrastructure Projects that are identified within the Council's annual Infrastructure Funding Statement, £334,301 is to be spent on the locality it has been collected for via Neighbourhood funding and £82,874 is to fund administration costs as permitted under the Regulations.

The total balance now available to spend on strategic infrastructure projects in the Borough is £6,213,172 as detailed in the table in paragraph 3.4.

2.10 Members Pot Outturn 2022/23 and Community Grants

In 2022/23 the Members Pot budget was £61,500 of which £61,500 has been spent on grants to third parties as detailed in Appendix 4.

Despite ongoing financial pressures the Council was still able to provide financial support to voluntary and charitable organisations.

2.11 Support Service Recharges and Capital Financing Variations (Non Controllable)

Detailed explanations of major variations at individual portfolio holder level are included at Appendix 1. Global changes in respect of the treatment of support services and capital financing can mask the detail of performance in individual areas and these 'non controllable costs' are also highlighted separately (see paragraphs below).

Support Service Recharges

The budgets of all central support, service administration and fleet providers have been monitored and updated as part of the quarterly budget monitoring process. Reallocation of support costs has been undertaken as part of the accounts closedown process based on actual outturn figures and therefore variances between the central support budgets and actual recharges have occurred as a result of this reappraisal. Variances resulting from the reappraisal of central support and service administration have occurred across the board, but the entries themselves do not impact on the budget requirement or the amount to be raised by Council Tax. **Overall, support services have underspent compared to the current estimate by £700 in 2022/23.**

Capital Financing Charges

Capital financing charges reflected in the Council's service department budgets include amortisation and depreciation.

Amortisation charges relate to the cost of Capital schemes where no asset is created and the capital expenditure is therefore charged to revenue in the year it occurs e.g. disabled facilities grants. Budget variances may occur because of capital scheme under and overspends and carry forwards/slippage. Depreciation reflects the usage of capital assets within the services and budget variances can occur due to the revaluation of assets.

3 Capital Outturn 2022/23

- 3.1 A summary of the Capital outturn is presented in the table below. Capital outturn totals £4,698,575 compared to an approved budget of £11,932,800 a net underspend of £7,234,226. After accounting for carry forward requests of £7,204,600 there is a reduced 2021/22 financing requirement on the capital programme of £29,626

The reduction in the financing requirement relates to an underspend against The AMP (£104,200) due to final invoice being lower than forecast, (£20,000) for underspend on Leisure Management System, (£22,800) on IT Licenses along with further underspends on various other projects collectively (£55,500). However these are offset by an overspend on DFG £173,500. Although budget was underestimated there was sufficient DFG from prior years to fund the expenditure.

- 3.2 The details of the outturn for individual schemes by Portfolio area are included at Appendix 5.

Capital Outturn and Proposed Carry Forwards 2022/23

Portfolio	Current Estimate	Actual Expenditure	Variance	Proposed Carry Forward
	2022/23	2022/23		
	£	£	£	£
Local Pride & Community Engagement	145,000	93,327	(51,673)	52,400
Lifestyles, Health & Wellbeing	90,000	64,169	(25,831)	0
Environment	1,874,200	1,033,574	(840,626)	814,300
Sustainable Growth and Economy	8,568,400	2,963,048	(5,605,352)	5,659,300
Corporate Resources and Performance	1,255,200	544,457	(710,743)	678,600
TOTAL	11,932,800	4,698,575	(7,234,225)	7,204,600

3.3 Proposed Capital Carry Forwards

The capital carry forward requests a total £7,204,600 against the current approved capital programme of £11,932,800 which represents 60% re-profiling for 2022/23. The level of funding available to finance the carry forwards is projected to be sufficient. The majority of the capital re-profiling is in relation to the following:

- Gedling Access Road Contributions, awaiting agreement for transfer to be completed between GBC and Nottinghamshire County Council, payment now scheduled for July 2023 (£4,480,100);
- Green Homes Grants, re-profiling of scheduled claims and works, delivery expected 2023/24 (£1,037,900)
- Lambley Lane Changing Room & Pitch Renovation (£256,300), tenders received for scoring contract awarded likely to on site in September 2023.
- King George V – Provision of Public Toilets (£189,300), contract awarded installation expected in September 2023.
- Deferral of vehicle replacements due to delays in the supply chain (£156,500)
- Temporary Accommodation (£120,000), purchased 7 of the 8 budgeted properties, remaining budget to be added to the approved TA budget for 2023/24.
- Depot Works (£100,000), conditions survey complete, the Tender specification is currently being prepared with works commencing in Winter 2023.
- Town Centre Improvements, due to delays in receiving UKSPF funds, the project is re-scheduled to be completed in 2023/24 (£98,000).

Appendix 6 details:

- (a) the carry forward requests authorised by the Chief Financial Officer in line with the delegation arrangements totalling £5,018,500, this is mainly the Gedling Access Road (GAR) contribution of £4,480,100.

- (b) The carry forward requests totalling £2,186,100 for non-committed schemes in excess of £50,000, which require Cabinet approval. This is mainly for Green-Homes project, Vehicle Replacement programme, own Centre Improvements, Depot works and Lambley Lane changing room and pitch renovation.

3.4 Capital Financing 2022/23

The proposed method of financing the £4,698,574 capital expenditure incurred in 2022/23 is detailed in Appendix 7 and summarised below

	£
Capital Receipts	571,847
Capital Grants and Contributions	2,203,593
S106 & CIL	225,950
General Fund Revenue Contributions	99,109
Borrowing	1,598,076
Total Capital Financing	4,698,574

Usable Capital Reserves

A reserve is created for a specific purpose or to cover contingencies. In accordance with the accounting code, these usable reserves must be separately identified between those that are retained for Capital purposes, and those that are retained for Revenue purposes.

Capital reserves are used to fund the capital programme within the year and the position as at 31 March 2023 is as follows:

Description	Balance (bfwd)	Received	Use In	Balance
	01/04/2022	In Year	Year	31/03/2023
	£	£	£	£
Usable Capital Receipts	0	560,947	(560,947)	0
Capital Grants Unapplied	867,099	2,059,085	(2,203,593)	722,591
S106 Contributions (conditions satisfied)	0	146,719	(146,719)	0
Community Infrastructure Levy	5,902,597	389,805	(79,230)	6,213,172
Total	6,769,696	3,156,556	(2,990,489)	6,935,763

3.5 Determination of Minimum Revenue Provision 2022/23

The Local Government Act 2003 and the Local Authorities (Capital Finance and Accounting)(England) Regulations 2003/3146 requires each Local Authority to determine the amounts set aside from revenue as a provision for repayment of debt known as the minimum revenue provision:

For 2022/23 the proposed minimum revenue provision is calculated in accordance with the MRP policy for 2022/23 as approved by Council on 3 March 2022 and equates to £638,515.

4. Statement of Accounts

4.1 Technical Adjustments to Revenue

The Council is required to comply with International Financial Reporting Standards (IFRS) in the production of its Statement of Accounts. This requires a number of technical adjustments to be made to portfolio totals. The adjusted totals are then presented in the Comprehensive Income and Expenditure Statement within the Statement of Accounts.

Adjustments will be made in respect of Employee Benefits i.e. holiday pay and pensions as well as impairments arising from asset revaluations and further details are provided below. The adjustments themselves do not impact on the budget requirement or the amount to be raised by Council Tax and therefore do not affect the General Fund balance. No budgets are set for these and managers do not have direct control of the costs. They are therefore not included within the Outturn Portfolio balances at paragraph 2.1

Pension Benefits

IFRS require recognition in the Accounts of the benefit entitlements earned by employees during the period rather than the actual amount of employer's pension contributions payable upon which charges to council tax are based. Adjustments will be made to the service revenue accounts in the Net Costs of Services to remove the actual pension contributions payable and replace them with the benefit entitlements earned as provided by the Actuary. For 2021/22 there will be additional adjustments that will need to be amended in the Statement of Accounts which is not yet signed off, once these have been amended the 2022/23 amendments will be made, these will be presented at a later date.

Asset Impairment

A capital asset impairment review is undertaken each year end by the Council's valuer. An assessment is made of whether the asset values currently held in the Council's Balance Sheet reflect both the current physical and market conditions and determine if an adjustment is required. If an asset is impaired i.e. the value is assessed to be lower than that currently held, then the asset value is written down with the accounting loss being charged to the Comprehensive Income and Expenditure Statement.

4.2 Pensions

The details regarding the Council's share of the Nottinghamshire County Council Pension Fund are provided for Members consideration at Appendix 8.

Barnett Waddingham are the Pension Fund's appointed Actuary, and their report sets out the assumptions used to prepare the IAS19 pension figures which are reported in Gedling's accounts. It is required that these assumptions are reviewed prior to agreeing their use and inclusion in the Statement of Accounts, and this review is currently underway.

5 Alternative Options

This report provides a statement of financial performance against the approved budget for 2022/23 and as such there are no alternative options. The proposals for budget carry forwards are in accordance with requirements of Financial Regulations and are submitted for Member consideration.

The approval of the minimum revenue provision determination is statutorily required and as resources available for capital financing are severely restricted there are no alternative options available.

6 Financial Implications

6.1 As detailed in the report.

7 Legal Implications

7.1 The legal implications are detailed in the body of the report.

8 Equalities Implications

8.1 None arising directly from this report.

9 Carbon Reduction/Environmental Sustainability Implications

9.1 None arising directly from this report.

10 Appendices

Appendix 1	General Fund Revenue Outturn 2022/23 Variance Analysis
Appendix 2	Summary General Fund Balance and Earmarked Reserves
Appendix 3	Movement in Earmarked Reserves
Appendix 4	Members Pot 2022/23
Appendix 5	Capital Outturn 2022/23
Appendix 6	Budget Carry Forward Summary
Appendix 7	Capital Financing Summary 2022/23

11 Background Papers

Gedling Plan and Budget 2022/23 and Quarterly Budget Monitoring Reports

12 Reasons for Recommendations

12.1 To ensure members are informed of the financial performance against the Gedling Plan and to comply with statutory requirements for capital financing.

Statutory Officer Approval	
Approved by:	Chief Financial Officer
Date:	30 June 2023
Approved by:	Monitoring Officer
Date:	30 June 2023

	Original Budget 2021/22	Current (Revised) Budget 2021/22	Actual Expenditure	Variation to Revised	Analysis of variance	
					Controllable Budget Variance	Non Controllable Recharge Variance
	£	£	£	£	£	£
General Fund						
Local Pride & Community Engagement	862,500	881,200	754,542	(126,658)	(118,547)	(8,111)
Lifestyles, Health & Wellbeing	1,686,500	1,913,000	1,585,609	(327,391)	(320,710)	(6,682)
Environment	5,899,000	6,609,400	6,346,328	(263,072)	(122,086)	(140,986)
Sustainable Growth and Economy	1,387,200	1,580,400	2,297,408	717,008	(79,969)	796,977
Corporate Resources and Performance	2,965,600	3,123,900	611,519	(2,512,381)	(1,871,182)	(641,199)
General Fund	12,800,800	14,107,900	11,595,406	(2,512,494)	(2,512,494)	0
Transfer to/from Earmarked Reserves	(426,700)	(1,733,800)	565,061	2,298,861	2,298,861	0
Total	(426,700)	12,374,100	12,160,467	(213,633)	(213,633)	0

Local Pride & Community Engagement Portfolio. Outturn Summary 2022/2023

	Current Approved Estimate 2021/22	Actual Expenditure	Variation to Estimate	Analysis of Variance	
				Controllable Budget Variance	Non Controllable Recharge Variance
	£	£	£	£	£
Local Pride & Community Engagement					
Comm Protection & Dog Control	604,700	546,017	(58,683)	(54,979)	(3,705)
Community Grants	276,500	208,525	(67,975)	(63,568)	(4,407)
Local Pride & Community Engagement	881,200	754,542	(126,658)	(118,547)	(8,111)
Transfer to/from Earmarked Reserves	(16,200)	(6,464)	9,736	9,736	0
Total	865,000	748,077	(116,923)	(108,811)	(8,111)

Total Controllable Variance for Portfolio of (£109K) underspend

Comm Protection & Dog Control - (£51.4k)

Neighbourhood Warden Vacancies (£87.8k), CCTV Control Room Operative (£10.3k) and Superannuation Fixed Recharge (£8.6k) plus Additional CCTV replacement expenditure incurred than planned, offset with a contribution from the CCTV reserve less overachievement due to receipt of the Sanctuary grant that was not budgeted for.

Community Grants - (£63.6k)

Variances mainly due to grants being received in year but not fully spent, these have been transferred to reserves (£60K). Also the OAP Support grant paid to Property Services was not required this year.

Transfer to / (from) Earmarked Reserves Analysis - £6.2K	
Excess CCTV expenditure funded through CCTV Replacement reserve	(59,214)
Under-utilised Cost of Living funded from Efficiency & Innovation reserve	348
Under-utilised Transformation Fund reserve	5,100
HAF (Holidays & Food) Project - grant received ongoing project	8,992
Community Food Fund - grant received ongoing project	13,726
Social Recovery Fund - grant received ongoing project	37,225
Sanctuary underspend to Community & Crime reserve	3,559
	<u><u>9,736</u></u>

Lifestyles, Health & Wellbeing Portfolio. Outturn Summary 2022/2023

	Current Approved Estimate		Variation to Estimate	Analysis of Variance	
	2022/23	Actual Expenditure		Controllable Budget Variance	Non Controllable Recharge Variance
	£	£	£	£	£
Lifestyles, Health & Wellbeing					
Leisure Services Division	111,300	74,995	(36,305)	(36,395)	90
Calverton Leisure Centre	273,300	179,282	(94,018)	(93,089)	(929)
Carlton Forum Leisure Centre	234,200	152,650	(81,550)	(82,076)	526
Redhill Leisure Centre	308,800	230,081	(78,719)	(73,697)	(5,022)
Arnold Theatre	142,000	135,840	(6,160)	3,510	(9,670)
Arnold Leisure Centre	306,300	258,523	(47,777)	(50,822)	3,046
Richard Herrod Centre	408,300	462,966	54,666	47,706	6,959
The Arts & Tourism	55,900	55,304	(596)	(404)	(191)
Health & Wellbeing	7,600	(21,483)	(29,083)	(28,236)	(847)
Events	65,300	57,452	(7,848)	(7,205)	(643)
Lifestyles, Health & Wellbeing	1,913,000	1,585,609	(327,391)	(320,710)	(6,682)
Transfer to/from Earmarked Reserves	(112,100)	35,122	147,222	147,222	0
Total	1,800,900	1,620,730	(180,170)	(173,488)	(6,682)

Total Controllable Variance for Portfolio of (£173K) underspend

Leisure Services Division - (£36.4K)

Variance is mainly due to Play & Pitch strategy & Strategic review of Community facilities, these are ongoing, expenditure to date offset by contribution from reserve

Calverton Leisure Centre - (£93.1K)

Variances mainly due to vacancies and casuals not joining superannuation scheme and additional income from partial early delivery of 2023/24 efficiency of 2023-24 due to increase in swim lesson members, this is partially offsets Increased fuel oil costs. Underspends on Joint Use Maintenance are offset with a transfer to reserves future use.

Carlton Forum Leisure Centre - (£82.1K)

Variances mainly due to a saving on Instructor costs due to roles being filled by casuals, additional income from partial early delivery of 2023/24 efficiency due to increase in swim lesson members, and an increase in fitness members back to pre covid levels. Over spend on Joint Use maintenance and Big Wave Scheme met by contributions from reserves and additional income.

Redhill Leisure Centre - (£73.7K)

Variances mainly due to vacancies and casuals not joining superannuation scheme. Increase in income has been achieved due to additional teams using the All Weather Pitch and an increase in fitness members

Arnold Theatre - £3.5K

No Major Variances

Arnold Leisure Centre - (£50.8K)

Variances mainly due to vacancies and casuals not joining superannuation scheme, additional income from partial early delivery of 2023/24 efficiency due to increase in swim lesson members offsets an Increases in utility costs. Big Wave Scheme project costs are covered by an increase in income.

Richard Herrod Centre - £47.7K

Variances mainly due to vacancies and casuals not joining superannuation scheme offset by Increased utility costs, also additional security costs incurred. Reduction on income due to a lower rental income that originally budgeted.

The Arts & Tourism - (£0.4K)

No Major Variances

Health & Wellbeing - (£28.2K)

Variance mainly due to grant funding Community Development Co-ordinator project, offset by contribution to reserve.

Events - (£7.2K)

Variances mainly due to lower spend on Children's events and Remembrance events. Variances in other areas offset by income received and movements to reserves.

Transfer to / (from) Earmarked Reserves Analysis - £147.2K

Community Events - programme changes reserve not required	3,000
Cinderpath works - Safer Streets contribution	1,900
Community Development Co-ordinator project	34,800
Community groups growth fund	(3,900)
Play & Pitch strategy - ongoing, not fully complete in year	8,868
Strategic Review – Community Facilities - ongoing, not fully complete in year	27,590
Joint use Maintenance - CLC	23,972
VAT changes - additional income - CLC	8,681

Joint use Maintenance - CFLC	(15,794)
VAT changes - additional income - CFLC	31,937
CFLC - Insurance Claim excess	(360)
Joint use Maintenance - RLC	1,520
VAT changes - additional income - RLC	14,273
VAT changes - additional income - ALC	7,133
VAT changes - additional income - RHC	267
Cost Of Living payments lower due to vacant posts	3,335
	<u>147,222</u>

Environment Portfolio. Outturn Summary 2022/2023

	Current Approved Estimate		Variation to Estimate	Analysis of Variance	
	2022/23	Actual Expenditure		Controllable Budget Variance	Non Controllable Recharge Variance
	£	£	£	£	£
Environment					
Taxi Licencing	191,700	12,216	(179,484)	(154,274)	(25,210)
Other Licencing	59,000	50,411	(8,589)	(14,188)	5,599
Environmental Protection	358,000	379,240	21,240	10,966	10,274
Food, Health & Safety	278,400	304,245	25,845	26,666	(821)
External Grant Schemes	0	0	0	0	0
Waste Other	(102,400)	(89,801)	12,599	(1,829)	14,428
Waste Recycling	1,266,900	1,205,418	(61,482)	(59,765)	(1,717)
Waste Residual	1,315,100	1,329,140	14,040	24,367	(10,327)
Waste Services	(30,800)	35,250	66,050	40,342	25,708
Street Care	1,153,800	1,213,016	59,216	55,381	3,835
Environment Service Support	8,100	4,507	(3,593)	23,046	(26,639)
Fleet Management	79,500	1,500	(78,000)	23,848	(101,848)
Selective Licencing	(42,800)	(129,274)	(86,474)	(87,485)	1,011
Parks	1,942,400	1,910,828	(31,572)	(1,803)	(29,768)
Parks - External Works	107,600	125,070	17,470	17,308	161
Cemeteries	24,900	(5,438)	(30,338)	(22,865)	(7,473)
Environment	6,609,400	6,346,328	(263,072)	(122,086)	(142,786)
Transfer to/from Earmarked Reserves	(166,900)	113,109	280,009	280,009	0
Total	6,442,500	6,459,437	16,937	37,637	(142,786)

Total Controllable Variance for Portfolio of £38K overspend

Taxi Licencing - (£154.3k)

Variance mainly due to Taxi licence refunds offset with a contribution to reserves for payment in 2023/24.

Other Licencing - (£14.2k)

Variance due to addition licencing income.

Environmental Protection - £10.9k

Variance due to staffing costs offset with a contribution from contain funding reserve on private sector housing

Food, Health & Safety - £26.7k

This overspend is offset by a contribution from the contained funding reserve on private sector housing

External Grant Schemes - £Nil

No Major Variances

Waste Other - (£1.8k)

No Major Variances

Waste Recycling - (£59.8k)

Underspends on non contractual overtime, bank holiday payments, and agency costs, plus additional recycling credits

Waste Residual - £24.4k

Overspends on agency and superannuation due to additional staff joining the scheme. Overspends on trade bin issues, additional insurance excess payments, domestic waste protective clothing, domestic waste bin issues, domestic waste equipment repairs, partially offset by additional income and an underspend on trade waste disposal costs.

Waste Services - £40.3k

Overspend due to honoraria payments for driver retention offset by a contribution from the community & crime reserve, additional agency costs and training. expenditure on the Waste Management System offset by a contribution from reserves.

Street Care - £55.4k

Overspend due to additional Agency staff budget and additional maintenance and repairs to Parks Pavilions

Environment Service Support - £23.0k

Variance due to overspend on unbudgeted posts and casual staff. Waste Management Project Officer costs offset with a contribution from reserves.

Fleet Management - £12.9k

Variance mainly due to overspends on Vehicle Licences, Tyres, Large Worksop and vehicle parts partially offset by additional income from sale of scrap and underspends on agency costs.

Selective Licencing - (£87.5k)

Variance due to the delayed commencement of Phase 2, this scheme is wholly funded by income held in earmarked reserves. This variance is offset with a contribution from reserves to ensure a zero net expenditure

Parks - (£1.8k)

No Major Variances

Parks - External Works - £19.6k

Overspend a result of additional Administration costs, additional costs to the Pet Cremation Service for Fuel and stock partially offset by additional Pet Cremation income and additional income from the Calverton Parish contract.

Cemeteries - (£22.9k)

Underspend on staffing partially offset by reduced cemetery income

Transfer to / (from) Earmarked Reserves Analysis - £280.0k	
Selective Licencing reserves adjustment	(54,400)
Selective Licencing reserves adjustment	137,926
Hackney Carriage Taxi Refunds	150,000
Lower than estimated Cost of Living Payment impact from Efficiency and Innovation reserve	(20,292)
Insurance reserve but budgeted for	(8,545)
Unutilised Apprentice reserve	7,500
Miscellaneous	51
Transfer of Parks Donations to reserve to be spent in 2023-24	25,000
Unspent contributions for Oose Dyke repair works	6,495
Stocking farm S106 maintenance contribution not received as transfer agreement incomplete	23,771
Unbudgeted contribution from Insurance Reserve	(10,472)
Unspent plastic clever budget	15,200
Parks & Street Care - Cost of Living payments	1,905
Transfer of Gedling Country Park visitor donations to reserve	5,871
	280,009

Sustainable Growth and Economy Portfolio. Outturn Summary 2022/2023

	Current Approved Estimate		Variation to Estimate	Analysis of Variance	
	2022/23	Actual Expenditure		Controllable Budget Variance	Non Controllable Recharge Variance
	£	£	£	£	£
Sustainable Growth and Economy					
Development Service Support	4,100	249	(3,851)	(2,639)	(1,212)
Development Management	158,800	366,351	207,551	202,929	4,622
Planning Policy	499,300	366,300	(133,000)	(128,617)	(4,383)
Building Control Account	65,900	59,767	(6,133)	(1,781)	(4,352)
Building Control Fee Earning Account	(1,200)	(1,165)	35	(500)	535
Land Charges	(10,100)	(14,998)	(4,898)	(1,415)	(3,482)
Economic Development	488,600	441,646	(46,954)	(46,599)	(354)
Private Sector Housing	301,300	1,016,319	715,019	(90,853)	805,872
Housing Strategy	73,700	62,938	(10,762)	(10,494)	(268)
Sustainable Growth and Economy	1,580,400	2,297,408	717,008	(79,969)	796,977
Transfer to/from Earmarked Reserves	(177,700)	36,561	214,261	214,261	0
Total	1,402,700	2,333,970	931,270	134,292	796,977

Total Controllable Variance for Portfolio of £134K overspend

Development Service Support - (£2.6k)

No Major Variances

Development Management - £202.9k

Variance relates to a shortfall in Planning Application income, Pre-Application Advice and Reduced CIL administration receipts. In addition an overspend in Planning Advertisement.

Planning Policy - (£128.6k)

Variance due to ongoing grant funded Design Code Pathfinder work offset by a contribution to Reserves

Building Control Account (£1.8k)

No Major Variances

Building Control Fee Earning Account - (£0.5k)

No Major Variances

Land Charges - (£1.4k)

No Major Variances

Economic Development - (£46.6k)

Variance relates to works on the Cinderpath offset by contribution from Reserves, re-scheduled UKSPF Project Work offset by grant funding. Underspend on Burton/Station Road Capacity Funded works offset by Grant and deferred to 2023/24. In addition underspend on LUF Bid submission £14.5k.

Private Sector Housing - (£90.9k)

Variance due to underspends on posts funded by reserves, this is offset by a lower than expected contribution from reserves. In addition

Housing Strategy - (£10.5k)

Variance relates to previously vacant post in service

Transfer to / (from) Earmarked Reserves Analysis - £214.3k

Contribution from Earmarked Reserve for works on Cinderpath project	(22,658)	B0956
Lower than anticipated spend on Pathfinder project, project to continue in 2023-24	124,364	B0954
Following Economic Development restructure market supplement no longer required	7,400	B0966
Under-utilised contain funding in private sector housing, balance to be carried forward	31,300	B0956
Lower than estimated Cost of Living Payment impact from Efficiency and Innovation reserve	356	B0952
Provision for Agency Cover in 2023-24	30,000	B0956
Carryover unspent UKSPF year 1 allocation	27,300	B0956
Transfer of vacancy savings to fund project management works in 2023-24	16,200	B0966

214,262

Corporate Resources and Performance Portfolio. Outturn Summary 2022/2023

	Current Approved Estimate		Variation to Estimate	Analysis of Variance	
	2022/23	Actual Expenditure		Budget Variance	Non Controllable Recharge Variance
	£	£		£	£
Corporate Resources and Performance					
HR, Performance and Service Planning	600	505	(95)	(10,825)	10,731
Democratic Mgt & Representation	676,500	605,769	(70,731)	(10,937)	(59,794)
Corporate Management	774,500	807,737	33,237	(2,070)	35,306
Health & Safety and Emergency Planning	33,300	33,308	8	6,928	(6,920)
Committee Services	0	264	264	264	0
Legal Services	22,400	162	(22,238)	31,095	(53,332)
Central Print Room	(2,400)	(2,935)	(535)	(3,172)	2,637
Postages	0	0	0	12,868	(12,868)
Registration Of Electors	204,900	196,949	(7,951)	(6,296)	(1,654)
Elections	8,700	12,157	3,457	2,949	508
Estates & Valuation	16,000	3,650	(12,350)	17,119	(29,469)
Public Land & Buildings	119,100	121,120	2,020	(31,053)	33,073
Information Technology	25,700	(133,762)	(159,462)	(201,803)	42,340
Communications & Publicity	23,200	625	(22,575)	(3,620)	(18,955)
Corporate Officers	21,900	11,563	(10,337)	7,209	(17,546)
Business Units	(8,500)	(8,969)	(469)	(1,089)	619
Public Conveniences	22,400	27,004	4,604	(3,998)	8,602
Building Services	(2,300)	(22,500)	(20,200)	(26,209)	6,009
Car Parks	129,200	143,933	14,733	42,744	(28,011)
Public Offices	(35,000)	16,728	51,728	35,748	15,980
Housing Needs	477,900	412,349	(65,551)	(78,711)	13,160
Community Centres	170,600	177,013	6,413	3,297	3,116
Corporate Administration	0	0	0	0	0
Financial Services	87,500	66,669	(20,831)	14,663	(35,494)
Customer Services	51,500	3,890	(47,610)	(57,047)	9,437
Insurance Premiums	(6,800)	17,479	24,279	11,416	12,863
Revenues-Local Taxation	738,000	6,818	(731,182)	(720,096)	(11,086)
Central Provisions Account	(26,200)	(58,858)	(32,658)	(32,582)	(76)
Non Distributed Costs	120,200	111,132	(9,068)	(9,240)	172
Council Tax Benefits	(4,000)	(1,784)	2,216	2,066	150
Rent Allowances	100,900	(3,377)	(104,277)	(108,038)	3,761
Housing Benefit Administration	301,500	223,989	(77,511)	(61,633)	(15,878)
Rent Rebates	2,800	9,721	6,921	2,608	4,313
Corporate Income & Expenditure	114,000	(171,158)	(285,158)	(164,801)	(120,357)
Movement in Reserves (MiRs)	(1,034,200)	(1,995,672)	(961,472)	(528,936)	(432,536)
Corporate Resources and Performance	3,123,900	611,519	(2,512,381)	(1,871,182)	(641,199)
Transfer to/from Earmarked Reserves	(1,260,900)	386,733	1,647,633	1,647,633	0
Total	1,863,000	998,252	(864,748)	(223,549)	(641,199)

Total Controllable Variance for Portfolio of (£224K) underspend

HR, Performance and Service Planning - (£10.8k)

Variance mainly due to vacant posts and savings on employee conference.

Democratic Mgt & Representation - (£11.0k)

Variance mainly due to salary saving on Executive Support, offset by additional spend in Legal Services as per restructure review

Corporate Management - (£2.1k)

Variance mainly due to salary saving on Executive Support, offset by additional spend in Legal Services as per restructure review. Also income from the Gedling Lotto offset with a transfer to reserve.

Health & Safety and Emergency Planning - £6.9k

Variance mainly due to balance of Flood repairs grant funded by the reserve.

Committee Services - £0.2k

No major variances

Legal Services - £31.1k

Variances mainly due to additional staffing costs following restructure, offset by savings in Democratic Services and Corporate Management (as per report). Also delays in court proceedings resulting in lower court fee income.

Central Print Room - (£3.2k)

No Major Variances

Postages - £12.9k

Overspend on stationery costs mainly due to increase in postage costs and stationary and more hard copy mailings opposed to electronic communications.

Registration of Electors - (£6.3k)

No Major Variances

Elections - £2.9k

No Major Variances

Estates & Valuation - £17.1k

Variance relates to overspend on Staffing budget along with overspend on Consultancy budget due to Maternity Leave cover and external valuations.

Public Land & Buildings - (£31.1k)

Additional income from the AMP due to securing tenants quicker than expected partially offset with increased NDR and Electricity costs on council owned Temporary Accommodation. A saving due to an over accrual of the Market Charter and consultancy budget for sale of Killisick fields deferred to 2023/24 offset with a contribution to reserves.

Information Technology - (£201.8k)

Variance due to an underspend on IT Replacement due to significant spend in 2021/23 on agile resulting in lower spend in 2022/23, an underspend on Digital Agenda deferred to 2023/24 offset with a contribution to reserves, and lower than expected expenditure on

Communications & Publicity - (£3.6k)

No major variances

Corporate Offices - £7.2k

No major variances

Business Units - (£1.1k)

No major variances

Public Conveniences - (£4.0k)

No major variances

Building Services - (£26.2k)

Variance relates to vacancy savings against Building Services post offset by a contribution to Earmarked Reserves

Car Parks - £42.7k

Variance relates to lower income in Parking Enforcement Fines partially offset by lower parking enforcement costs. In addition lower income than anticipated has been received for Pay & Display and Long Stay Permits.

Public Offices - £35.7k

Variance due to increased Electricity and Maintenance costs, along with void rentals and reduced Hire of Civic Centre. These are partially offset by overtime savings and underspends on supplies and services.

Housing Needs (£78.8k)

Temporary Accommodation has resulted in a considerable overspend relating to Bed & Breakfast, this is partially offset with increased Housing Benefits income along with vacancy savings within service.

Community Centres - £3.3k

No Major Variances

Corporate Administration - £Nil

No Major Variances

Financial Services - £14.7k

Variance mainly due to vacant posts being covered by agency staff

Customer Services - (£57.0k)

Variance mainly due to vacancies across the service

Insurance Premiums - £11.4k

No Major Variances

Revenues - Local Taxation - (£720.1k)

Additional New Burdens income offset by contribution to Earmarked Reserves. In addition overspend on Council Tax Hardship payments and Postage costs relating to Energy Rebate grants. Also surplus NNDR transferred to Pool reserve

Central Provisions Account - (£32.6k)

Variance mainly due to lower drawdown from reserves for 2022/23 pay award which has been partially funded by vacancies across service areas, and a reduction in bad debt provision.

Non Distributed Costs - (£9.2k)

No Major variances

Council Tax Benefits - £2.6k

No major variance

Rent Allowances - (£108.0k)

Most Rent Allowance expenditure is subsidised at 100%, however some categories of benefit attract a lower rate and this results in a cost to the General Fund. Overall, the cost of these items in 2223 was £55k lower than the current approved estimate. In addition, the reduction in the Bad Debt Provisions required for Housing Benefits was higher than anticipated. Outstanding debt was lower than predicted, and after allowing for a slightly higher proportion of provision to reflect the ageing debt, the benefit to the General Fund was £53k

Housing Benefit Administration (£61.6k)

Variance due to vacancy savings and additional New Burdens funding offset with a contribution to reserves

Rent Rebates - £2.6k

No major variances

Corporate Income & Expenditure - (£164.8k)

Variance mainly due to additional interest on investments arising from increased interest rates over 2022/23, and an end of year reduction in valuation in the property fund investment which is offset in Movement in Reserves below.

Movement in Reserves (MiRs) - (£529.0k)

Variance due to reduced Direct Revenue Financing of the Capital Programme 2022/23 due to schemes deferred to 2023/24 offset with associated contributions from reserves, and an offsetting entry with Corporate income and Expenditure above for an end of year reduction in the property fund valuation.

Transfer to / (from) Earmarked Reserves Analysis - £1,647.6k	
Digital Agenda SOCITM	50,000
Transfer to ARG reserve	14,045
Vacancy savings transferred to fund Economic Regeneration projects in 23-24	23,000
Housing Needs grants received for future projects	131,900
New Burdens transfer to reserves	156,299
Gedling Lotto income	12,967
Car park surplus lower - less transfer to AMF	(5,718)
NNDR Pool Reserve - surplus transferred to reserve	607,983
Professional fees for Land Sales	(35,000)
Under-utilised Cost of Living funded from Efficiency & Innovation reserve	21,783
Under-utilised Transformation Fund reserve	4,697
Under-utilised IT Replacement reserve due to last years agile programme	87,700
The AMP deficit lower than expected due to improved income levels	37,200
Pay Award provision not needed due to vacancy savings	105,200
Consultancy for Sale of Killisick Fields deferred to 2023-24	45,000
Deferral of Capital Projects including Carlton Service Yard	40,431
Twinning visit	1,000
H&S staffing made permanent	9,673
Housing Needs B&B funding	8,773
Insurance excess payments	(14,134)
Abavus DRF	20,000
IT Hybrid meeting rooms	2,000
Personnel Licensing one off	4,700
Car parks works	3,000
Amendments to DRF budget	288,360
Council Tax grants	900
Apprentice reserve not required	9,300
Business Rates Property Inspector & R V Finder not implemented	25,399
Legal restructure	2,000
Flood Resilience grant repaid	(10,769)
	(56)
	1,647,633

GENERAL FUND BALANCE AND EARMARKED RESERVES 2022/23

	Current Estimate 2022/23 £000	Actual Outturn 2022/23 £000	Variance 2022/23 £000
General Fund Balance at 1 April 2022	4,601	4,601	0
<u>Plus:</u>			
GBC Council Tax Requirement from Collection Fund	6,727	6,727	0
GBC share of declared previous year Council Tax			
Collection Fund surplus/(deficit)	0	0	0
Business Rates	731	184	(547)
New Homes Bonus	521	521	0
RSG & Other grants	378	378.0	0
Parish Levy	785	785	0
<u>Less:</u>			
Committee Expenditure	(12,374)	(12,160)	214
Parish Precept	(785)	(785)	0
General Fund Balance at 31 March 2023	584	251	(333)
Movement in General Fund Balance	(4,017)	(4,350)	(333)
In Year Contributions to General Fund Qtr3	300	300	0
Revised Movement In General Fund Balance	(3,717)	(4,050)	(333)
End of year Reclassification of Earmarked Reserves	0	253	253
End of year Transfer of Portfolio underspends	0	214	214
Year End General Fund Balance 31 March 2023	884	1,018	134
Total Year End Movement in General Fund Balance	(3,717)	(3,583)	134
<u>Earmarked Reserves (see Appendix 3 for detail)</u>			
Opening Balance 1 April 2022	6,122	6,122	0
Closing Balance 31 March 2023	4,388	6,687	2,299
<i>Movement in Earmarked Reserves</i>	(1,734)	565	2,299
Grand Total Reserves at 31 March 2023	4,972	6,938	1,966

Memorandum - Actual Movement on Balances 2022/23	
<i>Decrease in General Fund Balance</i>	£000's (4,350)
<i>Increase in Earmarked Reserves</i>	565
Actual Net INCREASE/(DECREASE) in Total Reserves 2022/23	(3,785)

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Reserve
Joint Use & Base Maintenance Reserve
Pub Watch/Shop Radio Replacement Reserve
IT Replacement Reserve
Community & Crime Reserves
Risk Mgmt Reserve
S106 Revenue Reserve
Housing & Housing Benefits Reserve
Insurance Reserve
Efficiency & Innovation Reserve
Asset Management Reserve
Local Development Framework Reserve
Earmarked Grants Reserve
CCTV Reserve
LA Mortgage Scheme Reserve (LAMS)
Apprentice Reserve
NNDR Pool Reserve
Transformation Fund Reserve
Economic Development Fund Reserve
Leisure Strategy Reserve
Property Management Fund
Selective Licensing
ARG Reserve
Inflationary Pressures Contingency Reserve
Total Reserves

Original Estimate			
Opening Balance 01/04/22	Transfer to Reserve	Transfer from Reserve	Balance 31/03/23
£			£
(150,167)	0	0	(150,167)
(37,461)	(3,500)	0	(40,961)
(637,110)	(110,000)	87,700	(659,410)
(161,916)	0	19,000	(142,916)
(69,158)	0	7,500	(61,658)
(134,103)	0	53,500	(80,603)
(248,889)	0	51,000	(197,889)
(340,478)	(35,000)	0	(375,478)
(327,059)	0	21,700	(305,359)
(520,514)	(71,100)	146,000	(445,614)
(269,683)	0	40,000	(229,683)
(1,020,341)	(117,700)	124,200	(1,013,841)
(152,300)	(32,300)	30,000	(154,600)
(110,593)	0	0	(110,593)
(43,019)	0	16,800	(26,219)
(573,579)	0	113,000	(460,579)
(444,658)	0	7,100	(437,558)
(118,787)	0	7,400	(111,387)
(255,300)	0	0	(255,300)
(64,000)	0	0	(64,000)
(193,036)	0	0	(193,036)
(0)	0	71,400	71,400
(250,000)	0	0	(250,000)
(6,122,151)	(369,600)	796,300	(5,455,651)

426,700

Revised Estimate			
Opening Balance 01/04/22	Transfer to Reserve	Transfer from Reserve	Balance 31/03/24
£			£
(150,167)	0	0	(150,167)
(37,461)	(3,500)	0	(40,961)
(637,110)	(110,000)	87,700	(659,410)
(161,916)	0	37,000	(124,916)
(69,158)	0	22,100	(47,058)
(134,103)	0	53,500	(80,603)
(248,889)	0	61,000	(187,889)
(340,478)	(35,000)	68,300	(307,178)
(327,059)	(56,800)	136,700	(247,159)
(520,514)	(71,100)	336,700	(254,914)
(269,683)	0	151,300	(118,383)
(1,020,341)	(117,700)	256,900	(881,141)
(152,300)	(32,300)	30,000	(154,600)
(110,593)	0	0	(110,593)
(43,019)	0	16,800	(26,219)
(573,579)	(86,100)	113,000	(546,679)
(444,658)	(35,000)	428,200	(51,458)
(118,787)	(16,600)	138,700	3,313
(255,300)	0	110,000	(145,300)
(64,000)	0	0	(64,000)
(193,036)	0	0	(193,036)
(0)	0	0	(0)
(250,000)	(46,500)	296,500	0
(6,122,151)	(610,600)	2,344,400	(4,388,351)

1,733,800

YEAR END VARIANCE			
Opening Balance 01/04/22	Transfer to Reserve	Transfer from Reserve	Closing balance 31/03/23
£	£	£	£
(150,167)	(25,492)	15,794	(159,866)
(37,461)	(3,500)		(40,961)
(637,110)	(110,000)		(747,110)
(161,916)	(3,559)	23,327	(142,148)
(69,158)	0	22,100	(47,058)
(134,103)		29,729	(104,374)
(248,889)	0	52,227	(196,662)
(340,478)	(35,099)	101,910	(273,667)
(327,059)	(106,800)	87,364	(346,495)
(520,514)	(71,252)	38,846	(552,921)
(269,683)	0	26,936	(242,747)
(1,020,341)	(692,401)	198,726	(1,514,015)
(152,300)	(32,300)	89,214	(95,386)
(110,593)	0	0	(110,593)
(43,019)	0	0	(43,019)
(573,579)	(694,083)	50,401	(1,217,261)
(444,658)	0	266,209	(178,449)
(118,787)	(55,800)	90,869	(83,718)
(255,300)	0	73,542	(181,758)
(64,000)	0	0	(64,000)
(193,036)	(137,926)	0	(330,962)
(0)	(14,045)	0	(14,045)
(250,000)	(46,500)	296,500	0
(6,122,151)	(2,028,757)	1,463,694	(6,687,214)

(565,063)

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MEMBERS POT**OUTTURN SUMMARY**
Members Pot Expenditure 2022/23

Budget 22/23	£	No. of Councillors:	41
	61,500	Spending their full allocation	41
		Part spending their allocation	0
Less Total Expenditure	61,500	Not spending their allocation	0
Balance Unspent	<u>0</u>		

Breakdown of Grants/Contributions

Name	£	Name	£
	Amount		Amount
1st Daybrook & Woodthorpe Scouts	100	Gedling Conservation Trust	1400
1st Gedling Rainbows	355	Gedling Football Club	475
1st Netherfield Rainbows, Brownies & Guides	300	Gedling Indoor Bowls Club	300
1st Porchester Brownies	75	Gedling Memorial Hall	250
1st Porchester Guides	100	Gedling Play Forum	1420
1st Porchester Rainbows	75	Gedling Running Company	100
1st Porchester Scouts, Cubs & Beavers	250	Gedling Youth & Community Hub	75
1st Redhill Scouts & Guides Group	450	Good Shepherd SVP	135
1st Woodborough Guides & Scouts	300	Harmless (Music for Mental Health)	300
2nd Woodthorpe Brownies	240	Haywood Road Community Association	200
37th Nottingham Co. Boys Brigade	200	Haywood Road Pre-School Playgroup	200
3rd Woodthorpe (St. Marks) Scout Group	100	Home Start Nottingham	1800
4th Nottingham Co. Girls Brigade	200	Hope Nottingham	2070
5th Carlton Rainbows & Brownies	200	JUNO Women's Aid	475
Age Concern Carlton & Gedling	200	Killarney Park Residents Association	900
All Hallows Church	240	Killsick Junior School	850
Arnbrook Primary School	300	Lambley Cricket Club	800
Arnold Food Bank	1275	Lambley Parish Council	600
Arnold in Bloom	550	Lambley Reed Pond Group	125
Arnold Local History Group	350	Linby Parish Council	450
Arnold Methodist Church Holiday from Home	350	Mellish Rugby Football Club	700
Arnold Methodist Church Mental Health Befriending & Support Group	400	Netherfest Pride	400
Arnold Swimming Club	250	Netherfield & Colwick Senior Citizen Club	300
Arnold Town FC U8's Blue	100	Netherfield & District WI	200
Arnold Town Football Club	300	Netherfield Food Bank	100
Bestwood Miners Welfare Institute	100	Newstead Parish Council	950
Brickyard Youth Club	100	Papplewick Village Fayre Group	300
Burton Joyce & Bulcote Local History Society	450	Parkinsons UK	400
Burton Joyce & Bulcote Womens Institute	150	Paviors Rugby Club	300
Burton Joyce Labour Party	200	Phoenix Boxing Club	200
Burton Joyce Parish Council	770	Phoenix Farm Methodist Church	400
Burton Joyce Primary School PTA	50	Positively Empowered Kids	400
Calverton & Gedling Art Society	300	Rainbows Hospice for Children & Young People	100
Calverton Parish Council	1950	Ravenshead Parish Council	2350
Calverton Scouts & Guides Supporters Association	500	Sacred Heart Community Café	1050
Calverton Theatre Group	200	St. Albans Community Kitchen	750
Calverton Working Mens Club	350	St. Helen's Church, Burton Joyce	410
Carlton Baptist Church	500	St. John the Baptist Church	225
Carlton Forum Swimming Club	100	St. John the Baptist Primary School	50
Carlton Operatic Society	300	St. John's Pre-school Playgroup	200
Carlton Town Football Club	1100	St. Mary's Community Kitchen	250
Cavendish Court c/o Foxhill Court Residents	100	St. Paul's Church, Carlton	80
Central Notts Squirrel Drey Scouts	100	St. Timothy's Church & Community Centre	500
Colonel Frank Seely Academy	250	St. Wilfrid's Church, Calverton	120.83
Dance Alliance Ltd	100	St. Wilfrid's Leavers	500
Daybrook Girl Guiding	100	Stanhope Primary and Nursery School	1500
Derrymount Special School	500	Stoke Bardolph Parish Council	184
Drone to Home	100	The Ark	1000
Emmanuel Church Committee	1000	The Arrow Public House	962
Ernehale School	200	The Core Centre	229.17
Expressive Arts Academy	150	The Friends of Breck Hill Park	200
Friends for Life Aye Up Mi Duck	150	The Gedling Artists	215
Friends of Annot Hill Park	200	The Guide Association Midlands	250
Friends of Breckhill Park	100	The Organ Grinder Public House	100
Friends of Gedling Country Park	250	The Tuesday Drop In Parkinson's UK	200
Friends of Lowdham & Burton Joyce Station	55	The Village Lunch	576
Friends of Onchan Park	350	Warren Action Group	400
Friends of the Hobbucks	450	WERHERE	4875
Friends of Valley Road Playing Grounds Group	1400	Westcarr Coaching	500
GBC - Bonington Theatre	438	Westdale Lane Baptist Church	500
GBC - Communities (Gedling Winter Support booklet & Armed Forces Covenant for BU)	1000	Willow Farm Primary School	200
GBC - Netherfield Locality	1300	Woodborough Celtic Youth FC	150
GBC - Youth Council	150	Woodborough in Bloom	£150.00
GBC -PASC	350	Woodborough Parish Council	£75.00
		Woodthorpe Community Football Club	£1,400.00
		Woodthorpe Infant School	£500.00

61,500

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Appendix 5. Capital Outturn

Portfolio	Capital Projects	22/23 Approved Budget	22/23 Final Outturn	22/23 Variance	Proposed Carry Forwards	
Local Pride & Community Engagement	CCTV Developments	90,000	37,567	(52,434)	52,400	
	Netherfield Forum	55,000	55,760	760	0	
Local Pride & Community Engagement Total		145,000	93,327	(51,674)	52,400	
Lifestyles, Health & Wellbeing	ALC Replacement Theatre System	15,000	9,178	(5,822)	0	
	Leisure Management System 2021	75,000	54,992	(20,008)	0	
Lifestyles, Health & Wellbeing Total		90,000	64,169	(25,831)	0	
Environment	Waste Management System	20,000	0	(20,000)	20,000	
	Replace Deutz Fahr Tractor FJ60FAO	0	0	0	0	
	Replace Ford Transit LWB Ashwood YN13EOA	39,000	0	(39,000)	39,000	
	Replace Renault Kangoo Electric Van FL13 ZLV	0	0	0	0	
	Vehicle Lifting Ramp	33,000	0	(33,000)	33,000	
	Service Ramps	0	0	0	0	
	Replace Ford Transit/Tipper Cage Tail lift WL14 DXC	39,000	32,824	(6,177)	0	
	Replace Ford Transit Custom 330 L2 H1 YP64 ZST	27,000	0	(27,000)	27,000	
	Replace John Deere 1580 Terraincut front mower FF16 HRD	0	0	0	0	
	Replace Ford Transit/Tipper/Cage LWB WL14 DWG	33,000	31,898	(1,103)	0	
	Replace Ford Transit/Tipper/Cage LWB WL14 DVU	33,000	32,730	(271)	0	
	Replace Ford Transit /Tipper MWB YT15 OJM	33,000	0	(33,000)	33,000	
	Replace Ford Transit Custom YP63 FXB	0	0	0	0	
	Replace Shibaura CM 374 Out Front FJ12 FSU	0	0	0	0	
	Replace Volvo Excavator/Gravedigger EC27C	0	0	0	0	
	Replace Shibura Banks mower FJ11 MXC	0	0	0	0	
	Replace John Deere Compact Tractor 4520 FJ13 HVD	21,500	21,500	0	0	
	Replace Dennis Elite 6 x 4 26,000kgs E VE64 AWG	183,300	183,312	12	0	
	Replace Dennis Elite 6 x 4 26,000kgs E VE64 AWH	182,900	182,827	(73)	0	
	Replace Dennis Elite2 Narrow 6x2 26000kgs ML - E VU65 FCC	182,800	182,827	27	0	
	Replace Dennis Elite2 Narrow 6x2 26000kgs ML - E VU65 FCD	183,100	183,027	(73)	0	
	Replace Ford Connect LWB 1.6TDCI YM65 RXX	0	0	0	0	
	Replace Schmidt Sweeper AF65 XJV	0	0	0	0	
	Replace Ford Transit 350 LWB Tipper/Tail lift YR65 LCX	0	0	0	0	
	Replace DAF Freighter 18t Hyab Tipper Truck FJ55 ETK	0	0	0	0	
	Replace Wrights zero turn 47P10 2010	6,500	0	(6,500)	6,500	
	Replace Rayco Stump Grinder 6P93	18,000	0	(18,000)	18,000	
	Replace Snow Ex Gritter 2017	0	0	0	0	
	Flood Alleviation Works	60,000	0	(60,000)	60,000	
	Ouse Dyke repair works	40,000	0	(40,000)	40,000	
	King George V - Provision of Public Toilets	190,300	955	(189,345)	189,300	
	Killsick Recreation Area	0	0	0	0	
	Arnold Flood Alleviation	10,000	0	(10,000)	0	
	Sand Martin Bank Bird Hide	0	0	0	0	
	King George V Pavilion Refurbishment	50,000	8,630	(41,370)	41,400	
	Green Lung Project	49,200	1,638	(47,562)	47,600	
	Colwick Rectory Play Area Refurbishment	100,000	99,466	(534)	0	
	Holocaust Memorial Cherry Tree Reflection Circle	45,000	44,069	(931)	0	
	St Mary's Play Area Refurbishment	0	0	0	0	
	Willow Park - Footpath extension	25,000	21,833	(3,167)	3,200	
	AMF - GCP Car Park Extension	0	6,040	6,040	0	
	AMF - Lambley Lane Changing Room & Pitch Renovation	256,300	0	(256,300)	256,300	
	Carlton Cem - Expansion/Car Park	13,300	0	(13,300)	0	
	Environment Total		1,874,200	1,033,574	(840,626)	814,300
	Sustainable Growth and Economy	Hazelford Way Industrial Units	0	0	0	0
		Burton Joyce PC - Mill Field Close (S106)	69,900	69,946	46	0
		Calverton PC - Land NW Park Road (S106)	36,300	36,336	36	0
		Calverton PC - Land adj Dark Lane (S106)	39,900	39,862	(38)	0
		Gedling Access Road (GAR) Contributions	4,480,100	0	(4,480,100)	4,480,100
		UK Shared Prosperity Fund	6,300	0	(6,300)	6,300
		Arnold Market	843,000	726,760	(116,240)	12,000
Carlton Square Development		31,800	16,369	(15,431)	0	
Carlton Square Service Yard		25,000	0	(25,000)	25,000	
Eagle Square Market Improvement		0	0	0	0	
Town Centre Improvement		98,000	0	(98,000)	98,000	
Disabled Facilities Grants		1,320,500	1,361,941	41,441	0	
DFG staff salaries		0	132,102	132,102	0	
Green Homes Grant Scheme (LAD2)		1,617,600	579,732	(1,037,868)	1,037,900	
Sustainable Growth and Economy Total		8,568,400	2,963,048	(5,605,352)	5,659,300	
Corporate Resources and Performance	Burton Road - Affordable Housing	0	0	0	0	
	Station Road - Affordable Housing	0	0	0	0	
	Temporary Accommodation	432,900	312,874	(120,026)	120,000	
	Carbon Reduction Initiatives	88,100	0	(88,100)	88,100	
	Arnot Hill House Fire Safety Works	0	0	0	0	
	Civic Centre Fire Alarm	100,000	4,139	(95,861)	95,900	
	Civic Centre Lift Refurbishment	75,000	30,050	(44,950)	44,900	
	CR - GCP Charge Points	62,900	45,325	(17,575)	17,600	
	CR - Civic Centre Charge Points	14,100	0	(14,100)	14,100	
	CR - Arnold Market Solar	16,000	24,550	8,550	0	
	Depot Works	100,000	0	(100,000)	100,000	
	Customer Service Improvements	65,400	27,044	(38,357)	38,400	
	IT Licences - Microsoft Office	110,000	87,185	(22,815)	0	
	Council Chamber parking spaces	0	1,075	1,075	0	
	Car Park Resurfacing and Fencing	65,000	1,640	(63,360)	63,400	
	Bestwood Country Park car park extension	36,800	575	(36,225)	36,200	
	Property Flood Resilience Scheme	10,000	10,000	0	0	
	Asset Management Fund	4,000	0	(4,000)	0	
	AMF - Hazelford Way	60,000	0	(60,000)	60,000	
	AMF - Car Park Resurfacing	15,000	0	(15,000)	0	
AMF - Civic Centre Window Replacement	0	0	0	0		
Corporate Resources and Performance Total		1,255,200	544,457	(710,743)	678,600	
Grand Total		11,932,800	4,698,574	(7,234,226)	7,204,600	

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NON-COMMITTED CAPITAL CARRY FORWARD REQUESTS OVER £50,000
2022/23 to 2023/24


APPENDIX 6

This schedule will need to be approved by Council following endorsement by the Chief Financial Officer

Department: All service areas

Scheme	Account Code	Cost Centre	Proj	Approved Budget £	2022/23 Actual				Reason for Carry Forward Details
					Actual Exp 2022/23 £	Reserved Creditors 2022/23 £	Total 2022/23 Actual £	Carry Forward Requested £	
					CCTV Developments (UKSPF)	C410	C2102	TBC	
Vehicle Replacement Programme	C410	C5103	C15XXX	1,015,100	850,900		850,900	156,500	Due to lead times, orders have been placed vehicles to be received in 2023-24
Flood Alleviation Works	C410	C5104	C14501	60,000	-		0	60,000	Works to be re-scheduled for 2023-24
AMF - Lambley Lane Changing Room & Pitch Renovation	C410	C7100	C22223	256,300	-		0	256,300	Out to tender, scoring due May 2023, contracts to be issued May/June 2023
Town Centre Improvements	C410	C1101	C22014	98,000			0	98,000	Delays in UKSPF funding confirmation, programmes rescheduled for 2023-24
Green Homes Grant Scheme	C410	C6100	C16023	1,617,600	579,732		579,732	1,037,900	Green Home project ongoing and works to be completed in 2023-24
Temporary Accommodation	C410	C1200	C10203	432,900	312,874		312,874	120,000	Temporary Accommodation extension approved for 2023-24
Carbon Reduction Initiative	C410	C1303	C10610	88,100			0	88,100	Project ongoing in 2023-24
Civic Centre Fire Alarm	C410	C1303	C10612	100,000	4,139		4,139	95,900	Project commenced to be completed in 2023-24
Depot Works	C410	C1303	C10617	100,000	-		0	100,000	Conditions survey complete project ongoing
Car Park Resurfacing and Fencing	C410	C1502	C14006	65,000	1,075		1,075	63,400	Project underway scheduled to complete in 2023-24
AMF - Hazelford Way	C410	C8200	C11102	60,000	-		0	60,000	Project to be reviewed 2023 - 24
TOTAL				3,943,000	1,748,720	0	1,748,720	2,186,100	

Prepared By: 

Endorsed by: 
Deputy Chief Finance Officer

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ALL COMMITTED CAPITAL CARRY FORWARD REQUESTS, PLUS UNCOMMITTED CAPITAL REQUESTS UNDER £50,000
2022/23 to 2023/24

APPENDIX 6

This schedule will need to be approved by the Chief Financial Officer

Department: All service areas

Ref's

A Work Committed (Ordered/Contract Agreed)

B Not Committed but affected by Policy Decision/ significant impact on Service Prov'n

Scheme	Account Code	Cost Centre	Proj	Approved Budget £	2022/23 Actual				Reason for Carry Forward	
					Actual Exp 2022/23 £	Reserved Creditors 2022/23 £	Total 2022/23 Actual £	Carry Forward Requested £		
					Gedling Access Road (GAR) Contributions	C410	C1101	C10137	4,480,100	
King George V - Provision of Public Toilets	C410	C7100	C17060	190,300	955		955	189,300	A	Contract awarded works to commence in June 2023
Waste Management System	C410	C5101	C13506	20,000	0	0	0	20,000	A	Project to be completed in 2023-24
Ouse Dyke Repair	C410	C5104	C14502	40,000	0	0	0	40,000	B	Design works initiated, Biodiversity study and approval from Environment agency required before going out to tender, work to be completed 2023-24
King George V Pavilion Refurbishment	C410	C7100	C17067	50,000	8,630		8,630	41,400	A	Project underway, works to be completed in 2023-24
Green Lung Project	C410	C7100	C17069	49,200	1,638		1,638	47,600	B	Project being revised and seeking advise from Alliance before progressing, re-scheduled for 2023-24
Willow Park - Footpath extension	C410	C7100	C17073	25,000	21,833		21,833	3,200	A	Project completed, retention of 5% due in 2023-24
UK Shared Prosperity Fund	C410	C1101	C10138	6,300	0		0	6,300	B	Project delays meaning works to be complete in 2023-24
The AMP	C410	C1101	C22008	843,000	726,760		726,760	12,000	A	Outstanding work to Canopies required to be completed in May 2023
Carlton Square Service Yard	C410	C1101	C22011	25,000	0		-	25,000	B	Project to be rescheduled to commence in 2023-24
Civic Centre Lift Refurbishment	C410	C1303	C10613	75,000	30,050		30,050	44,900	A	Project underway scheduled to be completed in 2023-24
GCP Charge Points	C410	C1303	C10614	62,900	45,325		45,325	17,600	A	Cabinets and connections in place awaiting installation of new pillars
Civic Centre Charge Points	C410	C1303	C10615	14,100	0		-	14,100	A	Cabinets and connections in place awaiting installation of new pillars
Bestwood Country Park car park extension	C410	C5102	C14007	36,800	600		600	36,200	B	Awaiting plans from the Parish council, works to be ascheduled for 2023-24
CCTV Developments	C410	C2102	C10122	40,000	37,567		37,567	2,400	B	Underspend against programme roll over into 2023-24 CCTV developments programme
Customer Service Improvements	C410	C1500	C11104	65,400	27,043		27,043	38,400	A	Project underway scheduled to complete in 2023-24
TOTAL				6,023,100	900,400	0	900,400	5,018,500		

5,018,500

ALL COMMITTED CAPITAL CARRY FORWARD REQUESTS, PLUS UNCOMMITTED CAPITAL REQUESTS UNDER £50,000
2022/23 to 2023/24

APPENDIX 6


This schedule will need to be approved by the Chief Financial Officer

Department: All service areas


Ref's

A Work Committed (Ordered/Contract Agreed)

B Not Committed but affected by Policy Decision/ significant impact on Service Prov'n

Prepared By: 

Authorised By:
Deputy Chief Financial Officer


Tina Adams

Appendix 7

CAPITAL FINANCING SUMMARY 2022/23

	£	£	£
<u>CAPITAL EXPENDITURE 2022/23 REQUIRING FINANCING</u>			<u>4,698,574</u>
<u>RESOURCES APPLIED</u>			
<u>Money Provided by Other Persons</u>			
Capital Grants Receivable:			
Disabled Facilities Grant (Better Care Fund)	1,494,043		
Green Homes Grant Scheme LAD2 (Nottingham City Council)	476,442		
Green Homes Grant Scheme LAD3 (Nottingham City Council)	95,361		
Green Homes Grant Scheme HUG1 (Nottingham City Council)	7,929		
Property Flood Resilience Scheme (DEFRA)	10,000		
CCTV Developments	20,351		
Colwick Recreation Grounds (FCC)	99,466		
		<u>2,203,592</u>	
Contributions:			
Burton Joyce Parish Council - Mill Field Close S106 contributions	69,946		
Calverton Parish Council - Land NW Park Road S106	36,336		
Calverton PC - Land adj Dark Lane S106	39,862		
Bestwood Country Park car park extension S106	575		
Netherfield Forum - CIL	55,760		
Willow Park - Footpath - CIL	21,833		
Green Lung Project - CIL	1,638		
		<u>225,950</u>	
Total Money Provided by Other Persons			2,429,542
Revenue Contributions			99,109
Total Usable Capital Receipts Applied			571,847
Total Prudential Borrowing Applied			1,598,076
<u>TOTAL RESOURCES APPLIED 2022/23</u>			<u>4,698,574</u>

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