

General Fund Outturn by Group 2021/2022

	Budget	Actual	Savings / (Deficit)	Notes
Chief Executive				
Employees	£262,751	£223,291	£39,460	1
Premises	£0	£0	£0	
Transport	£0	£0	£0	
Supplies & Services	£8,160	£6,582	£1,578	
Payments to Third Parties	£0	£25,827	-£25,827	2
Income	£0	£0	£0	
TOTAL	£270,911	£255,699	£15,212	

- 1) Saving due to reduction in pension contributions
2) Advertisement for Director of law

	Budget	Actual	Savings / (Deficit)	Notes
Community				
Employees	£1,358,594	£1,340,627	£17,967	3
Premises	£0	£0	£0	
Transport	£900	£2,908	-£2,008	
Supplies & Services	£142,479	£147,049	-£4,570	
Payments to Third Parties	£5,500,704	£5,193,636	£307,068	4
COMF Funding	£0	£280,964	-£280,964	5
COVID-19 Costs	£0	£107,355	-£107,355	6
COVID-19 Recovery	£0	£26,805	-£26,805	7
Income	-£2,328,096	-£2,821,773	£493,677	8
TOTAL	£4,674,581	£4,277,570	£397,011	

- 3) The main variations within employment costs are as follows:
£35k saving due to lower employment costs across a couple of posts, one due to a temporary reduction in hours.
£67k saving due to various vacant posts, these savings were only short term until the posts were filled.
£17k adverse variance due to increased employment costs which effected 4 posts.
£27k saving due to a number of part time posts which are budgeted as full time.
£14k adverse variance due to interim Environmental Health Manager, who backfilled until the post was filled in Dec 21.
£14k overspend due to interim Ubico Contract Manager who backfilled whilst the post was vacant.
£33k overspend of homelessness administrators, these costs have been funded by an in year grant (included in income) instead of using reserves.

- 4) Due to the national driver shortage Ubico paid the drivers a market supplement, this was actioned in September and equates to £68k this financial year.
The council budgeted £112k for an extra food waste crew this financial year, due to delays in acquiring a new vehicle this has been postponed until next financial year. To eliminate missed food waste collections Ubico have paid the crew overtime, which was funded from this budget. Remaining balance will be carried over to fund the hire of a food vehicle until we receive the new one.
Ubico's insurance costs were £45k lower than expected, at the time of budget setting the insurance contract was out to tender, assumptions on price increases did not materialise.
There has been a reduction in the MRF gate fee which is expected for the foreseeable, this is due to transferring the MRF gate contract to the new provider and a reduction in waste rejection, in turn this has reduced costs by £215k. In addition to this, the council received a £20k credit note from Suez which related to 20/21, this was unforeseen hence it being accounted for in this financial year.
£20k adverse variance as the pharmacy collection of NHS sharps for 21/22 was omitted from the budget.
£150k was forecast for in-cab technology, we are no longer expecting to incur any costs until next financial year.
The depot facility project has not incurred any costs which has resulted in a £20k favourable variance
£29k adverse variance due to obtaining planning advice from Bromsgrove District Council, the council currently do not have the resource in house as the Planning Liaison & Contaminated Land Officer post remains vacant.
There has been a large increase in demand of emergency accommodation equating to a £72k overspend, 80% of these costs were recovered, unrecovered costs were funded by the homelessness grant.
Homelessness prevention rent arrears was £69k over budget, this was fully funded from grants received in the year.
£12k adverse variance due to an annual contribution for Housing led link worker service, this is fully funded by Homes England and is included in income below.
A legal provision for a health and safety case was released, resulting in a £58k favourable variance against budget.

- 5) The council has received £360k of funding for specific expenditure relating to contain outbreak management, shown below within corporate codes.
A further £50k has been received relating to Visitor Economy.
The council spent £281k by the end of this financial year.
The surplus COMF funding has been carried forward to fund future contain outbreak management expenditure.

- 6) Breakdown of COVID expenditure:
Ubico costs for extra PPE, staffing, sick pay, cleaning materials etc..were £47k.
Environmental Health Manager's resource on COVID related matters amounted to £17k.
The council incurred £44k of COVID related homelessness costs.
A grant of £44k was received for Homelessness Prevention Winter 2021 COVID-19 to support low-income private renters with COVID related arrears, this grant was fully utilised in the year.
We received a further COVID grant of £11k for Protect and Vaccinate, this is to incentivise rough sleepers to be vaccinated and also help to accommodate them. All of this grant was spent.

- 7) This is to be funded by the COVID tranche funding
8) £211k homelessness grant received, not within budget.
Due to a decrease in residual waste we received an additional £45k in recycling credits.
The bulky waste service generated an additional £21k.
Domestic abuse new burdens grant of £35k was not within base budget.
Income received from the garden waste service is currently £15k greater than budget.
£59k of income expected to be recovered for emergency accommodation.
Trade waste income was £24k greater than budget.
An additional £31k of licensing income has been generated this year.
£32k was reimbursed for discretionary homes enhanced placements.

	Budget	Actual	Savings / (Deficit)	Notes
Corporate Services				
Employees	£2,147,308	£2,117,784	£29,524	9
Premises	£0	£0	£0	
Transport	£0	£862	-£862	
Supplies & Services	£642,093	£564,404	£77,689	10
Payments to Third Parties	£172,800	£93,797	£79,003	11
Transfer Payments - Benefits Service	£123,252	£97,609	£25,643	12

COVID-19 Costs	£0	£244,433	-£244,433	13
Income	-£611,546	-£826,922	£215,376	14
TOTAL	£2,473,907	£2,291,967	£181,940	

9) Mainly relates to a vacant post within the Business Transformation Team (Programme Officer - now recruited to) and a vacant post within the ICT Team (Network Officer - rebadged as Network and Security Architect - recruitment currently unsuccessful)

10) Savings across four main areas: general ICT licences (£30k), procurement of new landline configuration (£11k), reduction in printer usage (£3k) and procurement of new broadband contract (£4k).

11) New posts in Business Transformation Team to be recruited to (£40k), ICT audit not yet deployed (£7k) and savings in court fees as courts only re-opened during the year (£16k)

12) Housing benefit expenditure in line with budget

13) Relates to additional costs to respond and recover from pandemic related work. The bulk is mainly attributable to additional hours and backfill incurred within the Revenues and Benefits team.

14) Mainly attributable to new burdens grant funding from govt (£44k) and recovery of court costs as backlog of cases are dealt with (£26k).

Democratic Services	Budget	Actual	Savings / (Deficit)	
Employees	£278,230	£255,272	£22,958	15
Premises	£0	£15,914	-£15,914	16
Transport	£9,600	£7,858	£1,742	
Supplies & Services	£452,785	£523,640	-£70,855	17
Payments to Third Parties	£37,100	£54,189	-£17,089	18
COVID-19 Costs	£0	£0	£0	
Income	-£3,000	-£192,117	£189,117	19
TOTAL	£774,715	£664,757	£109,958	

15) A full time vacant post gives a saving of £43k. This is offset against some overtime to cover maternity leave and elections.

16) Rental charges for Police and County Elections. These election costs are fully reclaimable and there is grant income to offset.

17) Other election fees that are fully reclaimable and income is shown below.

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19) Grant income - mostly relating to Police and County Election - May 2021

Deputy Chief Executive	Budget	Actual	Savings / (Deficit)	
Employees	£125,845	£0	£125,845	20
Premises	£0	£0	£0	
Transport	£200	£0	£200	
Supplies & Services	£2,400	£0	£2,400	
Payments to Third Parties	£0	£150	-£150	
Income	£0	£0	£0	
TOTAL	£128,445	£150	£128,295	

20) Deputy Chief Exec post has been vacant all financial year and post is to be removed from establishment from 2022/23

Development Services	Budget	Actual	Savings / (Deficit)	
Employees	£1,908,043	£1,833,856	£74,187	21
Premises	£43,320	£42,779	£541	
Transport	£0	£1,875	-£1,875	
Supplies & Services	£204,515	£260,193	-£55,678	22
Payments to Third Parties	£191,795	£739,127	-£547,332	23
COVID-19 Costs	£0	£0	£0	
Projects Funded Externally	£120,000	-£1,296,014	£1,416,014	24
Income	-£1,249,364	-£2,155,988	£906,624	25
TOTAL	£1,218,309	-£574,173	£1,792,482	

21) Across Development Services there are unfortunately vacancies which are proving difficult to recruit to. This is not just a Tewkesbury BC issue, nationally Local Authorities are struggling with recruitment. In addition during this time the Tourist Information Centre was also closed.

22) Given the number of vacancies across the service there has been the need to advertise more jobs than normal which has resulted in additional costs. In terms of the costs relating to computer hardware and software it is essential that the service has the correct tools in order for officers to perform the job as efficiently and effectively as possible.

23) Over the past 12 months the Council has had to deal with several planning appeals. A number to these appeals have been Public Inquiries which have required external Counsel and expert witnesses to be appointed.

24) Unspent funds, these will be transferred into reserves to fund the projects future expenditure.

25) Despite the Covid pandemic over the past 12 months the Council has seen a high number of planning applications submitted. The Council has also been successful in being awarded several pots of money for various projects across Development Services which will benefit our residents/communities and businesses across the borough.

Finance and Asset Management	Budget	Actual	Savings / (Deficit)	
Employees	£2,408,348	£2,494,063	-£85,715	25
Premises	£547,091	£541,794	£5,297	
Transport	£55,870	£25,796	£30,074	26
Supplies & Services	£563,688	£479,655	£84,033	27
Payments to Third Parties	£399,511	£386,852	£12,659	
Drainage Board Levy	£6,500	£7,172	-£672	
COVID-19 Costs	£0	£147,803	-£147,803	28
Income	-£1,430,435	-£1,297,311	-£133,124	29
TOTAL	£2,550,573	£2,785,824	-£235,251	

25) Staff costs over budget mainly due to additional costs for the Climate Change Officer and related support

26) Surplus on gross costs of business travel

27) Savings due to £61k on bank charges and £10k on postage. There are also savings across the board with regards equipment, printer usage, stationery, subscriptions and insurances. £7.5k of additional treasury brokerage fees for future dated borrowing deal.

28) Leisure centre costs based on latest PIP report. The overall loss arising from this is £128k, and in addition there are also costs of staffing relating to Covid work increasing this variance by a further £20k.

29) Losses of £50k on standard car park income, but £7.5k over budget on car park permit income. The Golf club saw no rent in 2021/22, and a loss of £25k from budgeted income. The Council Offices lost some rental income due to empty space on the top floor, however did make savings on maintenance costs - overall £17.5k losses. Very little income came from the leisure centre producing a £137k loss. £50k gains related to combined income from the cemeteries. £20k loss on transport savings target as this is reported in Transport costs.

Garden Communities	Budget	Actual	Savings / (Deficit)	
Employees	£0	£0	£0	
Premises	£0	£0	£0	
Transport	£0	£0	£0	
Supplies & Services	£0	£0	£0	
Payments to Third Parties	£0	£0	£0	
Ringfenced Projects and Funding	£0	-£183,982	£183,982	
Income	£0	£0	£0	
TOTAL	£0	-£183,982	£183,982	30

30) The expenditure for Garden Communities is paid for by external funding from the MHCLG.

Borough Solicitor	Budget	Actual	Savings / (Deficit)	
Employees	£125,455	£128,395	-£2,940	
Supplies & Services	£15	£0	£15	
Income	-£43,651	-£21,826	-£21,825	
TOTAL	£81,819	£106,569	-£24,750	31

31) In accordance with the Council's decision on 22nd June, the Borough Solicitor has stepped down from the role as Monitoring Officer for Cheltenham Borough Council and consequently the CBC contribution of £21.8k, towards the cost of that post for the remainder of the financial year has not been made.

One Legal	Budget	Actual	Savings / (Deficit)	
Employees	£2,276,597	£1,820,486	£456,111	32
Transport	£8,700	£1,458	£7,242	
Supplies & Services	£115,313	£97,202	£18,111	33
Payments to Third Parties	£114,220	£202,502	-£88,282	34
Central Recharges	£29,929	£29,929	£0	
Income	-£2,301,101	-£2,083,013	-£218,088	35
TOTAL	£243,658	£68,565	£175,093	

32) The £456k employee variance relates to various vacant posts across One Legal. Agency staff being utilised where possible to meet the work requirements.

33) Saving on computer software renewals due to the implementation of the new case system being delayed.

34) Disbursements costs which are recovered in full.

35) Limited resources available to undertake additional work have had an impact on the ability to achieve the income targets and as a result, the actual income in 2021/22 is below the budget.

Service Summary	Full Year Budget	Outturn Position	Savings / Deficit	
Employees	£10,891,171	£10,213,774	£677,397	
Premises	£590,411	£600,487	-£10,076	
Transport	£75,270	£40,756	£34,514	
Supplies & Services	£2,131,448	£2,078,726	£52,722	
Payments to Third Parties	£6,422,630	£6,703,252	-£280,622	
Transfer Payments - Benefits Service	£123,252	£97,609	£25,643	
Central Recharges	£29,929	£29,929	£0	
COMF Funding	£0	£280,964	-£280,964	
COVID-19 Costs	£0	£499,591	-£499,591	
COVID-19 Recovery	£0	£26,805	-£26,805	
Projects Funded Externally	£120,000	-£1,479,996	£1,599,996	
Income	-£7,967,193	-£9,398,950	£1,431,757	
TOTAL	£12,416,918	£9,692,946	£2,723,972	

Corporate Codes	Budget	Actual	Savings / (Deficit)	
Treasury activity	£135,000	£33,713	£101,287	36
Commercial activity	-£3,176,343	-£3,060,445	-£115,898	37
New Homes Bonus	-£2,508,861	-£2,508,861	£0	
Business Rates	-£1,976,280	-£2,683,213	£706,933	38
Business Rates - Deficit from 2020/21	£4,649,150	£4,650,446	-£1,296	
Council Tax Surplus	-£24,833	-£35,742	£10,909	
COVID-19 Grants	£0	-£1,056,478	£1,056,478	39
Government Funding	£1,073,493	£1,138,195	-£64,702	40
Net contribution from reserves	-£3,766,607	-£3,549,687	-£216,920	41
TOTAL	-£5,595,281	-£7,072,072	£1,476,791	

36) Savings across both investing and borrowing activities; Investment pooled funds performed better than estimates. Borrowing rates were lower than budgeted and a reduction in the overall amount borrowed.

37) The reduction in income is due some properties being vacant part way through the year. This was partially offset by income from dilapidations from a previous tenant occupying Clevedon and a couple of retention liabilities being released for Vaughan Park, this reduced the deficit by £90k. This deficit will be funded from the commercial property reserve.

38) Business Rates retention scheme, this includes the anticipated business rates pool gain of £290k.

39) Income received from COVID grants which fully funded the COVID expenditure

40) Increased funding for council tax hardship support

41) reduced need for reserves to fund expenditure on specific activities such as the delivery of in cab technology

Net total	£6,821,637	£2,620,874	£4,200,763
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