

Department - Chief Executive, Finance, IT, Governance and Partnerships		
Headline Summary	Variance	Comments
	£	
Overall Variance Before Carry Forwards	(11,550,535)	
Less Carry forward Requests	9,597,450	
Variance After Carry Forwards	(1,953,085)	
Variance Summary		
General - Employee Costs (Including Vacancy Allowance)	38,066	This excludes the variance on Careline, which is discussed in more detail immediately below.
Careline / CCTV Service Unit - Net Costs	93,444	This budget was subject to an increase of £50k during the year in recognition of the time expected to see the impact from the associated business plan. This risk was also underwritten by the Careline Lifting Reserve of £221k. In terms of the outturn position it has been necessary to use the full £221k lifting reserve which is now reflected in the budget. The variance highlighted in the column on the left is therefore the position after using this reserve. It is proposed to review the Careline Business Plan as soon as possible in 2023/24 in light of this challenging outturn position and provide an update to Members shortly.
Insurance Recharge Account - General Expenditure	(51,949)	There are a number of smaller underspends that make up this overall variance for the year such as consultancy costs and provisions for insurance excesses.
Other Corporate Costs - Corporate Financial Strategy Allowance	(179,620)	This budget reflects a general forecasting allowance for items such as overtime and changes in the recharges between the GF and HRA. Given the overall position against employee expenses budgets across the Council as a whole and the overall outturn position, it has not been necessary to call on this budget.
Council Tax Sharing Agreement with Major Preceptors - Income	(211,450)	As council tax collection has improved since the COVID 19 pandemic, there is an associated increase in the income due under the council tax sharing arrangements with the major preceptors.
Interest & Investment Income - External Interest Receivable	(349,976)	Although the budget was adjusted during the year to reflect increases in interest rates, the year end position remained ahead of the revised budget due to the on-going increases to interest rates by the Bank of England. This position is net of the increased payment to the HRA for cash balances held by that fund area of the budget.
Other Non-Specific Grants - New Burdens / Other Grants not allocated	(307,611)	A number of new burdens / other grant payments are not required to be allocated to any specific service area so they remain as favourable variances at the end of the year.
Finance, Revenues and Benefits - Rent Allowances and Rent Rebates net costs	(140,501)	Similarly to previous years, this reflects the difference between housing benefit paid and subsidy receivable along with overpayments recovered, with the position only becoming clear when the comprehensive end of year adjustments to this technical area of the budget are finalised.

Governance and Legal Services Service Unit - Costs and Legal Expenses Recoverable	(41,583)	A favourable variance remains at the end of the year that reflects the fee earning work that is now undertaken in-house.
Career Track - net income	55,082	Income has remained behind the budget at the end of the year although the Service remains committed to working towards a more positive position going forward that has been reflected in the 2023/24 budget.
Finance - Contribution to / (from) Earmarked Reserves - Contribution to the Forecast Risk Fund	191,145	This reflects the required contribution to the forecast risk fund to bring the total contribution for the year to £500k.
Revenue Financing of Capital (RCCO) - Direct Revenue Financing (net of associated adjustment from Earmarked Reserves)	(594,412)	This primarily reflects the underspend against the replacement cremator scheme - please see the main body of the report for further details.
Business Rates - Net Income	(798,909)	The variance at the end of the year relates to the timing of when income from business rates can be recognised in the accounts along with the benefit of remaining a member of the Essex Business Rates Pool. Further details are set out in the main body of the report.
General - Aggregate of General / Smaller Net Variances	(162,672)	
Net Direct Costs	(2,460,945)	
Indirect Costs	507,861	
Total	(1,953,085)	<i>Excludes the contribution of the general outturn variance for the year of £3.352m to the Revenue Commitments Reserve)</i>

Department - Operations and Delivery		
Headline Summary	Variance	Comments
	£	
Overall Variance Before Carry Forwards	(2,925,613)	
Less Carry forward Requests	1,827,190	
Variance After Carry Forwards	(1,098,423)	
Variance Summary		
General - Employee Costs	(306,430)	This position excludes Engineering Services, with additional details set out later on in this appendix.
Office Accommodation Expenses - Net Expenditure	(59,509)	This budget was increased during the year to meet the additional costs associated with Weeley Council Offices. However these costs have been able to be managed within the original budgeted position, which therefore 'releases' the money for consideration as part of the overall outturn position for the year.
Coast Protection General - Special / Building Maintenance	(99,191)	This broadly reflects the timing of expenditure on associated schemes. The money does not need to be carried forward as future works can be managed within the on-going base budget in 2023/24 and beyond.
Engineering Services - Net Income	72,145	This largely reflects the position after recharging time spent by the service in supporting other service areas and in effect represents unchargeable time - a position that will be remain under review in 2023/24 as part of the on-going roll out of the new / associated repairs management system.
Transport - Net Expenditure	(39,929)	This primarily reflects the position against leasing budgets and general fuel costs.
Crematorium - Income	(263,825)	This budget was adjusted by £740k during the year to recognise a lower level of income that reflected the period that the facility remained closed and allowing for a period of income to recover. Actual income for the year has outperformed these earlier forecasts.
Parking - Income	(87,170)	Income has remained strong over the year with a favourable position being maintained at the end of March 2023.
Horticultural Services - Expenditure	(48,427)	Based on earlier forecasts, this budget was increased by a provisional sum of £100k during the year to reflect increasing costs. The outturn reflects an improved position from these earlier forecasts.
Recycling & Waste Collection - Contract Payment	16,445	This budget was increased during the year to reflect inflationary increases. The outturn position reflects a marginally higher cost than originally forecast.
Recycling & Waste Collection - Recycling Credit Income	16,353	Similarly to the above, the outturn position reflects a marginally lower level of income receivable than originally forecast.
Garden Waste Collection Service - Net Income	(107,848)	A significantly favourable position has been delivered over the course of the year. However, the net cost of this service remains under review in 2023/24 to identify the potential impact / recognition of the timing of income for this service.

Street Sweeping - Contract Payments and Additional Service Costs	(46,222)	This budget was increased during the year to reflect inflationary increases. The outturn position reflects marginally lower costs than originally forecast.
Homelessness - Net Expenditure (excl. Employee Cost)	103,444	This budget was increased by £650k during the year to reflect the ongoing demand for temporary accommodation. Although supported by Government Grants, the outturn position reflects higher net costs than originally forecast, although this has been partly offset by underspends against employee expenditure budgets.
General - Aggregate of General / Smaller Net Variances	27,344	
Net Direct Costs	(822,820)	
Net Indirect Costs	(275,603)	
Total	(1,098,423)	

Department - Place and Economy		
Headline Summary	Variance	Comments
	£	
Overall Variance Before Carry Forwards	(4,654,161)	
Less Carry forward Requests	4,354,090	
Variance After Carry Forwards	(300,071)	
Variance Summary		
General - Employee Costs Including Training	(85,272)	
Development Control - Chargeable Account - Costs and Legal Fees	166,754	This reflects the cost of responding to planning appeals. Historically such costs have been met from underspends elsewhere within the Service along with increased planning income. It is recognised that planning income is to some degree cyclical with 2022/23 seeing a reduction in income achieved against the budget - therefore no additional income is available to meet these costs - therefore this is required to be managed within the overall outturn position for 2022/23.
Building Control - Fee Income	31,086	Income was behind the budgeted figure at the end of the year.
Business Investment & Growth - Expenditure	27,745	A number of smaller projects were undertaken during the year which have resulted in a marginal overspend following this budget being primarily used to reimburse the costs of the Jaywick Market Spaces capital project.
Shops & Kiosks - Income	(40,059)	Additional income was receivable for the year primarily due to back-dated rental payments.
General - Aggregate of General / Smaller Net Variances	(180,969)	
Net Direct Costs	(80,715)	
Net Indirect Costs	(219,356)	
Total	(300,071)	

General Fund Position at the end of March 2023

Portfolio Summary

	2022/23 Budget	2022/23 Actual	2022/23 Variance
	£	£	£
Leader	4,026,080	3,125,063.70	(901,016.30)
Corporate Finance and Governance	(415,250)	(6,525,866.42)	(6,110,616.42)
Environment and Public Space	10,210,420	9,234,338.67	(976,081.33)
Housing	6,157,770	2,336,441.05	(3,821,328.95)
Partnerships	1,678,290	504,283.89	(1,174,006.11)
Business and Economic Growth	3,568,920	640,460.92	(2,928,459.08)
Leisure and Tourism	6,481,860	5,997,157.77	(484,702.23)
Budgets Relating to Non Executive Functions	829,410	681,950.84	(147,459.16)
Net Cost of Services	32,537,500	15,993,830.42	(16,543,669.58)
Revenue Support for Capital Investment	4,914,730	2,190,881.67	(2,723,848.33)
Financing Items	(6,931,700)	(6,554,632.11)	377,067.89
Total Before use of Reserves	30,520,530	11,630,079.98	(18,890,450.02)
Contribution to / (from) Earmarked Reserves*	(21,122,790)	(1,718,770.44)	19,404,019.56
Net Total	9,397,740	9,911,309.54	513,569.54
<i>Financed by:</i>			
Business Rates (including Tariff and Levy)	(3,032,660)	(3,545,419.54)	(512,759.54)
Revenue Support Grant	(444,210)	(445,011.00)	(801.00)
Collection Fund Surplus/Deficit	3,191,440	3,191,432.00	(8.00)
Income from Council Tax Payers	(9,112,310)	(9,112,311.00)	(1.00)
Total	0	0.00	(0.00)

Department Summary

	2022/23 Budget	2022/23 Actual including Reserves Adj and C/fwds	2022/23 Variance
	£	£	£
Chief Executive, Finance, IT, Governance and Partnerships (including income from Council Tax)*	(28,020,220)	(26,621,726.49)	1,398,493.51
Operational Services	16,202,970	15,104,547.48	(1,098,422.52)
Planning and Regeneration	11,817,250	11,517,179.01	(300,070.99)
Total	0	0.00	0.00

* this includes the contribution to the Revenue Commitment Reserve of the general outturn position of £3.352m

General Fund Position at the end of March 2023

Department - Chief Executive, Finance, IT, Governance and Partnerships

Analysis of the Variance in column (e) by Direct and Indirect

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
<u>Analysis by Type of Spend</u>	2022/23 Budget	2022/23 Actual	2022/23 Reserves Adjustment	2022/23 C/fwd requests	2022/23 Variance after Reserves Adj and C/fwds	Direct Variance	Indirect Variance
	£	£	£	£	£	£	£
Direct Expenditure							
Employee Expenses	11,415,100	10,118,752.69	0.00	1,447,780.00	151,432.69	151,432.69	0.00
Premises Related Expenditure	467,680	364,219.48	0.00	78,400.00	(25,060.52)	(25,060.52)	0.00
Transport Related Expenditure	101,040	92,434.69	0.00	0.00	(8,605.31)	(8,605.31)	0.00
Supplies & Services	19,895,260	3,941,827.44	0.00	15,671,650.00	(281,782.56)	(281,782.56)	0.00
Third Party Payments	79,910	60,000.00	0.00	0.00	(19,910.00)	(19,910.00)	0.00
Transfer Payments	46,167,250	45,260,439.26	0.00	285,160.00	(621,650.74)	(621,650.74)	0.00
Interest Payments	10,510	9,946.91	0.00	0.00	(563.09)	(563.09)	0.00
Total Direct Expenditure	78,136,750	59,847,620.47	0.00	17,482,990.00	(806,139.53)	(806,139.53)	0.00
Direct Income							
Government Grants	(63,357,010)	(53,660,238.60)	0.00	(9,806,290.00)	(109,518.60)	(109,518.60)	0.00
Other Grants, Reimbursements and Contributions	(3,404,670)	(3,519,861.74)	0.00	(126,120.00)	(241,311.74)	(241,311.74)	0.00
Sales, Fees and Charges	(1,167,140)	(1,208,853.11)	0.00	0.00	(41,713.11)	(41,713.11)	0.00
Rents Receivable	(3,800)	750.00	0.00	0.00	4,550.00	4,550.00	0.00
Interest Receivable	(1,370,030)	(1,720,006.04)	0.00	0.00	(349,976.04)	(349,976.04)	0.00
RSG, Business Rates and Council Tax	(9,397,740)	(9,911,309.54)	0.00	0.00	(513,569.54)	(513,569.54)	0.00
Total Direct Income	(78,700,390)	(70,019,519.03)	0.00	(9,932,410.00)	(1,251,539.03)	(1,251,539.03)	0.00
Net Direct Costs	(563,640)	(10,171,898.56)	0.00	7,550,580.00	(2,057,678.56)	(2,057,678.56)	0.00
Total Indirect Income/Expenditure	(6,333,790)	(8,549,777.49)	0.00	2,046,870.00	(169,117.49)	0.00	(169,117.49)
Net Contribution to/(from) Reserves	(21,122,790)	(1,718,770.44)	(15,778,730.00)	0.00	3,625,289.56	3,625,289.56	0.00
Total for Chief Executive, Finance, IT, Governance and Partnerships	(28,020,220)	(20,440,446.49)	(15,778,730.00)	9,597,450.00	1,398,493.51	1,567,611.00	(169,117.49)

Department - Chief Executive, Finance, IT, Governance and Partnerships						Analysis of the Variance in column (e) by Direct and Indirect	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
Analysis by Section/Function	2022/23 Budget	2022/23 Actual	2022/23 Reserves Adjustment	2022/23 C/fwd requests	2022/23 Variance after Reserves Adj and C/fwds	Direct Variance	Indirect Variance
	£	£	£	£	£	£	£
Chief Executive and Administration	62,370	0.00	0.00	0.00	(62,370.00)	(61,455.77)	(914.23)
Finance and IT Management and Administration	940	0.00	0.00	0.00	(940.00)	2,972.34	(3,912.34)
Finance	256,400	0.00	0.00	56,550.00	(199,850.00)	(96,543.12)	(103,306.88)
Finance - Other Corporate Costs	(3,822,410)	(10,608,953.80)	0.00	5,552,050.00	(1,234,493.80)	(596,291.06)	(638,202.74)
Finance - Financing Items	(22,354,140)	(4,575,821.71)	(15,778,730.00)	2,046,870.00	4,046,458.29	3,531,347.70	515,110.59
Finance - RSG, Business Rates and Council Tax	(9,397,740)	(9,911,309.54)	0.00	0.00	(513,569.54)	(513,569.54)	0.00
Revenues and Benefits	2,703,270	1,616,973.27	0.00	285,160.00	(801,136.73)	(762,958.90)	(38,177.83)
IT, Emergency Planning and Business Continuity	313,020	124,010.56	0.00	146,590.00	(42,419.44)	(24,346.81)	(18,072.63)
Governance Management and Administration	940	0.00	0.00	0.00	(940.00)	(717.53)	(222.47)
Legal	50,520	0.00	0.00	22,200.00	(28,320.00)	(34,833.76)	6,513.76
Democratic Services	1,589,190	1,617,312.82	0.00	11,730.00	39,852.82	50,303.44	(10,450.62)
Partnerships Management and Administration	1,000	0.00	0.00	0.00	(1,000.00)	1,809.66	(2,809.66)
HR and OD	385,730	210,981.64	0.00	339,320.00	164,571.64	112,771.83	51,799.81
Community Partnerships	924,590	(167,415.88)	0.00	1,127,150.00	35,144.12	18,023.92	17,120.20
Communications	3,870	0.00	0.00	0.00	(3,870.00)	1,955.98	(5,825.98)
Customer and Commercial	1,262,230	1,253,776.15	0.00	9,830.00	1,376.15	(60,857.38)	62,233.53
Total for Chief Executive, Finance, IT, Governance and Partnerships	(28,020,220)	(20,440,446.49)	(15,778,730.00)	9,597,450.00	1,398,493.51	1,567,611.00	(169,117.49)

APPENDIX C

General Fund Position at the end of March 2023

Analysis of the Variance in column (e) by Direct and Indirect

Department - Operations and Delivery

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
Analysis by Type of Spend	2022/23 Budget	2022/23 Actual	2022/23 Reserves Adjustment	2022/23 C/fwd requests	2022/23 Variance after Reserves Adj and C/fwds	Direct Variance	Indirect Variance
	£	£	£	£	£	£	£
Direct Expenditure							
Employee Expenses	7,169,540	6,742,112.98	0.00	238,640.00	(188,787.02)	(188,787.02)	0.00
Premises Related Expenditure	2,424,780	2,356,091.24	0.00	0.00	(68,688.76)	(68,688.76)	0.00
Transport Related Expenditure	582,700	594,358.73	0.00	0.00	11,658.73	11,658.73	0.00
Supplies & Services	5,172,720	3,435,695.99	0.00	1,789,840.00	52,815.99	52,815.99	0.00
Third Party Payments	6,202,790	6,187,904.53	0.00	0.00	(14,885.47)	(14,885.47)	0.00
Transfer Payments	247,600	740,171.02	0.00	0.00	492,571.02	492,571.02	0.00
Total Direct Expenditure	21,800,130	20,056,334.49	0.00	2,028,480.00	284,684.49	284,684.49	0.00
Direct Income							
Government Grants	(1,239,230)	(1,338,193.15)	0.00	0.00	(98,963.15)	(98,963.15)	0.00
Other Grants, Reimbursements and Contributions	(2,815,840)	(2,600,599.27)	0.00	(201,290.00)	13,950.73	13,950.73	0.00
Sales, Fees and Charges	(3,238,690)	(4,157,685.77)	0.00	0.00	(918,995.77)	(918,995.77)	0.00
Rents Receivable	(208,580)	(226,000.36)	0.00	0.00	(17,420.36)	(17,420.36)	0.00
Direct Internal Income	(1,009,170)	(1,095,245.60)	0.00	0.00	(86,075.60)	(86,075.60)	0.00
Total Direct Income	(8,511,510)	(9,417,724.15)	0.00	(201,290.00)	(1,107,504.15)	(1,107,504.15)	0.00
Net Direct Costs	13,288,620	10,638,610.34	0.00	1,827,190.00	(822,819.66)	(822,819.66)	0.00
Total Indirect Income/Expenditure	2,914,350	2,638,747.14	0.00	0.00	(275,602.86)	0.00	(275,602.86)
Total for Operations and Delivery	16,202,970	13,277,357.48	0.00	1,827,190.00	(1,098,422.52)	(822,819.66)	(275,602.86)

APPENDIX C

Department - Operations and Delivery

Analysis of the Variance in column (e) by Direct and Indirect

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
Analysis by Section/Function	2022/23 Budget	2022/23 Actual	2022/23 Reserves Adjustment	2022/23 C/fwd requests	2022/23 Variance after Reserves Adj and C/fwds	Direct Variance	Indirect Variance
	£	£	£	£	£	£	£
CD Operations and Delivery Management and Administration	(59,860)	0.00	0.00	0.00	59,860.00	25,384.57	34,475.43
Building and Public Realm Management and Administration	1,090	0.00	0.00	0.00	(1,090.00)	34,425.49	(35,515.49)
Building and Surveyors	190,510	24.16	0.00	0.00	(190,485.84)	(131,278.09)	(59,207.75)
Engineering	3,144,570	2,946,076.81	0.00	50,000.00	(148,493.19)	(67,196.05)	(81,297.14)
Public Realm	3,697,020	3,207,249.45	0.00	39,050.00	(450,720.55)	(474,444.32)	23,723.77
Waste Management	5,471,000	5,187,524.18	0.00	53,210.00	(230,265.82)	(172,503.87)	(57,761.95)
Assets	276,980	115,608.81	0.00	69,120.00	(92,251.19)	(23,995.46)	(68,255.73)
Housing and Environment Management and Administration	2,600	0.00	0.00	0.00	(2,600.00)	(55,597.28)	52,997.28
Housing	2,244,820	762,192.52	0.00	1,435,970.00	(46,657.48)	6,934.19	(53,591.67)
Environment Health Services	1,234,240	1,058,681.55	0.00	179,840.00	4,281.55	35,451.16	(31,169.61)
Total for Operations and Delivery	16,202,970	13,277,357.48	0.00	1,827,190.00	(1,098,422.52)	(822,819.66)	(275,602.86)

APPENDIX C

Analysis of the Variance in column (e) by Direct and Indirect

General Fund Position at the end of March 2023

Department - Place and Economy

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
<u>Analysis by Type of Spend</u>	2022/23 Budget	2022/23 Actual	2022/23 Reserves Adjustment	2022/23 C/fwd requests	2022/23 Variance after Reserves Adj and C/fws	Direct Variance	Indirect Variance
	£	£	£	£	£	£	£
Direct Expenditure							
Employee Expenses	5,499,920	5,359,705.93	0.00	15,100.00	(125,114.07)	(125,114.07)	0.00
Premises Related Expenditure	1,415,340	1,391,243.70	0.00	119,170.00	95,073.70	95,073.70	0.00
Transport Related Expenditure	44,930	41,117.34	0.00	0.00	(3,812.66)	(3,812.66)	0.00
Supplies & Services	7,086,040	3,123,313.67	0.00	4,267,130.00	304,403.67	304,403.67	0.00
Third Party Payments	45,870	32,424.00	0.00	0.00	(13,446.00)	(13,446.00)	0.00
Total Direct Expenditure	14,092,100	9,947,804.64	0.00	4,401,400.00	257,104.64	257,104.64	0.00
Direct Income							
Government Grants	(240,070)	(208,092.43)	0.00	(32,210.00)	(232.43)	(232.43)	0.00
Other Grants, Reimbursements and Contributions	(60,170)	(110,187.73)	0.00	(15,100.00)	(65,117.73)	(65,117.73)	0.00
Sales, Fees and Charges	(5,073,220)	(5,290,743.34)	0.00	0.00	(217,523.34)	(217,523.34)	0.00
Rents Receivable	(235,710)	(290,656.42)	0.00	0.00	(54,946.42)	(54,946.42)	0.00
Total Direct Income	(5,609,170)	(5,899,679.92)	0.00	(47,310.00)	(337,819.92)	(337,819.92)	0.00
Net Direct Costs	8,482,930	4,048,124.72	0.00	4,354,090.00	(80,715.28)	(80,715.28)	0.00
Total Indirect Income/Expenditure	3,334,320	3,114,964.29	0.00	0.00	(219,355.71)	0.00	(219,355.71)
Total for Place and Economy	11,817,250	7,163,089.01	0.00	4,354,090.00	(300,070.99)	(80,715.28)	(219,355.71)

Department - Place and Economy

	(a)	(b)	(c)	(d)	(e)
<u>Analysis by Section/Function</u>	2022/23 Budget	2022/23 Actual	2022/23 Reserves Adjustment	2022/23 C/fwd requests	2022/23 Variance after Reserves Adj and C/fwds
	£	£	£	£	£
Place and Economy Management and Administration	613,390	4,666.79	0.00	611,810.00	3,086.79
Planning Management and Administration	1,000	0.00	0.00	0.00	(1,000.00)
Development	1,470,260	1,627,163.94	0.00	10,050.00	166,953.94
Enforcement	523,240	370,050.03	0.00	67,300.00	(85,889.97)
Building Control	236,000	135,070.06	0.00	0.00	(100,929.94)
Economic Growth and Leisure Management and Administration	1,000	0.00	0.00	0.00	(1,000.00)
Economic Growth	1,943,760	1,001,591.84	0.00	691,460.00	(250,708.16)
Sport, Leisure, Tourism, Heritage and Culture	3,491,050	3,118,742.37	0.00	336,480.00	(35,827.63)
Local Plan and Place Shaping Management and Administration	1,020	0.00	0.00	0.00	(1,020.00)
Strategic Planning	1,007,850	786,794.07	0.00	170,250.00	(50,805.93)
Place	2,528,680	119,009.91	0.00	2,466,740.00	57,069.91
Total for Place and Economy	11,817,250	7,163,089.01	0.00	4,354,090.00	(300,070.99)

APPENDIX C

Analysis of the Variance in column (e) by Direct and Indirect

(f)	(g)
Direct Variance	Indirect Variance
£	£
(19,098.58)	22,185.37
(36,436.11)	35,436.11
137,344.78	29,609.16
(12,668.12)	(73,221.85)
(38,105.27)	(62,824.67)
4,407.95	(5,407.95)
(168,535.52)	(82,172.64)
39,768.48	(75,596.11)
11,522.10	(12,542.10)
2,160.98	(52,966.91)
(1,075.97)	58,145.88
(80,715.28)	(219,355.71)

General Fund Capital Outturn 2022/23

	2022/23 Approved Budget	2022/23 Actual Expenditure	2022/23 Variance Over/(Under)	2022/23 Carry Forward	2022/23 Variance
	£	£	£	£	£
Expenditure					
<i>Business and Economic Growth Portfolio</i>					
SME Growth Fund Capital Grants	43,250	-	(43,250)	43,250	-
Starlings and Milton Road Redevelopment	1,841,970	1,121,524	(720,446)	720,450	4
	1,885,220	1,121,524	(763,696)	763,700	4
<i>Corporate Finance and Governance Portfolio</i>					
Information and Communications Technology Core Infrastructure	70,480	70,245	(235)	-	(235)
Agresso e-procurement	84,000	-	(84,000)	84,000	-
Enhanced Equipment replacement - Printing and Scanning	6,210	-	(6,210)	-	(6,210)
Office Rationalisation	130,000	21,665	(108,335)	108,340	5
Treadwheel Crane	38,660	38,659	(1)	-	(1)
Carnarvon House Demolition	500,000	153,635	(346,365)	346,360	(5)
	829,350	284,204	(545,146)	538,700	(6,446)
<i>Environment and Public Space Portfolio</i>					
Environmental Health Database Migration	5,250	-	(5,250)	-	(5,250)
Northbourne Depot Extension Works	113,030	95,292	(17,738)	17,740	2
Laying Out Cemetery	141,240	8,130	(133,110)	133,110	-
Public Convenience Works	40,000	-	(40,000)	40,000	-
Works at Halstead Road Play Area, Kirby	29,810	28,518	(1,292)	1,290	(2)
Weeley Crematorium Works	1,539,140	820,845	(718,295)	160,300	(557,995)
Changing Places Facility, Frinton on Sea	77,570	-	(77,570)	77,570	-
Changing Places Project	300,000	9,604	(290,396)	290,400	4
Marine Parade, Clacton - Playground Equipment	80,000	-	(80,000)	80,000	-
Foots Farm, Clacton - Playground Equipment	27,590	26,775	(815)	-	(815)
Burrs Road, Clacton - Playground Equipment	25,350	24,875	(475)	-	(475)
Purchase of Open Spaces Vehicle	34,760	29,995	(4,765)	-	(4,765)
	2,413,740	1,044,034	(1,369,706)	800,410	(569,296)

General Fund Capital Outturn 2022/23

	2022/23 Approved Budget	2022/23 Actual Expenditure	2022/23 Variance Over/(Under)	2022/23 Carry Forward	2022/23 Variance
	£	£	£	£	£
<i>Housing Portfolio</i>					
Careline - Replacement Telephone System	14,240	-	(14,240)	14,240	-
Replacement Scan Stations	12,000	-	(12,000)	12,000	-
Housing in Jaywick	374,200	-	(374,200)	374,200	-
Private Sector Renewal Grants/Financial Assistance Loans	287,170	-	(287,170)	287,170	-
Disabled Facilities Grants	8,940,910	761,334	(8,179,576)	8,179,570	(6)
Financial Assistance Grants	231,490	231,494	4	-	4
Private Sector Leasing	75,660	-	(75,660)	75,660	-
Empty Homes funding	152,220	-	(152,220)	152,220	-
	10,087,890	992,828	(9,095,062)	9,095,060	(2)
<i>Leisure and Tourism Portfolio</i>					
Replacement of beach hut supports - The Walings	11,620	-	(11,620)	11,620	-
CLC - Replacement of All Weather Pitch	802,730	409,421	(393,309)	393,310	1
Clacton Skate Park Improvement Scheme	300,000	-	(300,000)	300,000	-
CLC - Pool Cameras	36,510	32,500	(4,010)	4,010	-
Theatre - Replacement Dress Circle Seats	39,130	39,125	(5)	-	(5)
Seafronts - Beach Patrol Vehicles & Equipment	27,240	27,245	5	-	5
New Beach Huts	64,600	-	(64,600)	64,600	-
Clacton/Holland Cliff Stabilisation	-	(19,944)	(19,944)	-	(19,944)
	1,281,830	488,347	(793,483)	773,540	(19,943)
Total Approved General Fund Capital Programme	16,498,030	3,930,937	(12,567,093)	11,971,410	(595,683)

General Fund Capital Outturn 2022/23

	2022/23 Approved Budget	2022/23 Actual Expenditure	2022/23 Variance Over/(Under)	2022/23 Carry Forward	2022/23 Variance
	£	£	£	£	£
Financing					
<i>Specific Financing</i>					
External Contributions	(901,580)	(504,713)	396,867	(396,870)	(3)
Section 106	(162,750)	(80,168)	82,582	(81,290)	1,292
Governments Grants - Other	(951,490)	(242,514)	708,976	(708,980)	(4)
Disabled Facilities Grant	(8,730,170)	(992,828)	7,737,342	(7,737,340)	2
	<u>(10,745,990)</u>	<u>(1,820,223)</u>	<u>8,925,767</u>	<u>(8,924,480)</u>	<u>1,287</u>
<i>General Financing</i>					
Capital Receipts	(1,000,060)	-	1,000,060	(1,000,060)	0
Direct Revenue Contributions	(905,310)	(177,601)	727,709	(708,340)	19,369
Capital Commitments Reserve	(3,810,160)	(1,900,613)	1,909,547	(1,334,520)	575,027
Leisure Capital Project Reserve	(36,510)	(32,500)	4,010	(4,010)	0
	<u>(5,752,040)</u>	<u>(2,110,714)</u>	<u>3,641,326</u>	<u>(3,046,930)</u>	<u>594,396</u>
Total Funding of Approved General Fund Capital Programme	(16,498,030)	(3,930,937)	12,567,093	(11,971,410)	595,683

General Fund Reserves as at 31 March 2023

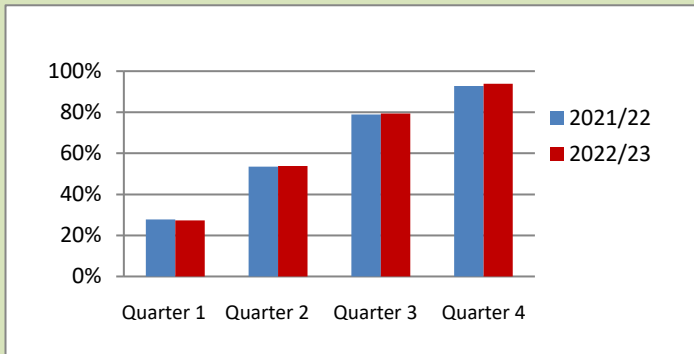
Contributions from/to Reserves - Actual Position for the Year				
	Balance 31 March 2022	Contribution from Reserves 2022/23	Contribution to Reserves 2022/23	Balance 31 March 2023
	£	£	£	£
Earmarked Reserves				
Revenue Commitments Reserve	14,745,325	(14,661,260)	17,083,438	17,167,503
Capital Commitments Reserve	3,877,210	(3,907,745)	2,077,400	2,046,865
Forecast Risk Fund	3,204,610	(430,960)	541,530	3,315,180
Asset Refurbishment / Replacement Reserve	1,269,288	(250,000)	0	1,019,288
Benefit Reserve	999,790	0	0	999,790
Building for the Future Reserve	1,654,240	0	685,470	2,339,710
Business Rate Resilience Reserve	4,998,092	(3,528,170)	0	1,469,922
Commuted Sums Reserve	506,702	(21,800)	0	484,902
Crematorium Reserve	154,252	(154,252)	0	0
Election Reserve	60,000	0	30,000	90,000
Haven Gateway Partnership Reserve	75,000	0	0	75,000
Leisure Capital Projects Reserve	51,310	(35,700)	50,000	65,610
Planning Inquiries and Enforcement Reserve	59,000	(20,000)	0	39,000
Section 106 Agreements Reserve	2,416,411	(389,667)	1,212,945	3,239,689
	34,071,230	(23,399,554)	21,680,783	32,352,459
Uncommitted Reserve	4,000,000	0	0	4,000,000
Total Reserves	38,071,230	(23,399,554)	21,680,783	36,352,459

Contributions from/to Reserves - Summary of Actual Position Compared to the Budget			
	2022/23 Budget	2022/23 Actual	Variance
	£	£	£
Earmarked Reserves			
Contributions from	(23,482,120)	(23,399,554)	82,566
Contributions to	2,359,330	21,680,783	19,321,453
Total	(21,122,790)	(1,718,771)	19,404,019
Uncommitted Reserve			
Contributions from	0	0	0
Contributions to	0	0	0
Total	0	0	0
Total Reserves	(21,122,790)	(1,718,771)	19,404,019

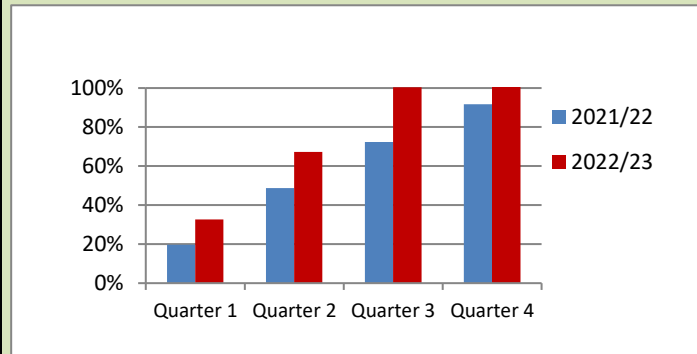
Collection Performance : Position at the end of March 2023

The collection performance against Council tax, Business Rates, Housing Rents and General Debt collection are set out below.

Council Tax (against annual amounts)

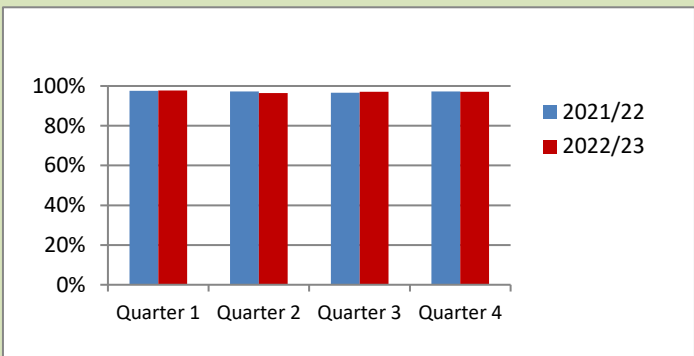


Business Rates (against annual amounts)

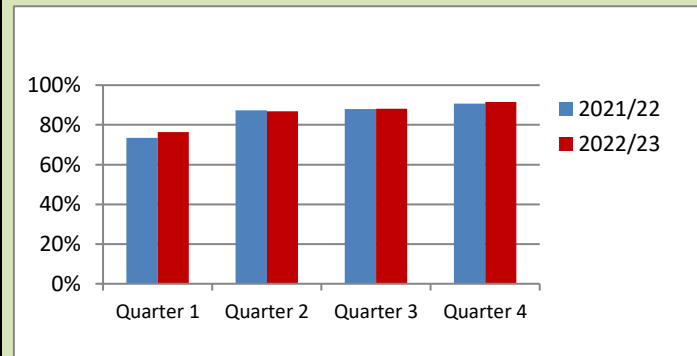


	2021/22	2022/23		2021/22	2022/23
Quarter 1	27.82%	27.33%	Quarter 1	19.64%	32.61%
Quarter 2	53.45%	53.77%	Quarter 2	48.69%	67.25%
Quarter 3	78.88%	79.34%	Quarter 3	72.33%	100.44%
Quarter 4	92.81%	93.90%	Quarter 4	91.67%	119.06%

Housing Rents



General Debt



	2021/22	2022/23		2021/22	2022/23
Quarter 1	97.50%	97.76%	Quarter 1	73.40%	76.39%
Quarter 2	97.25%	96.39%	Quarter 2	87.38%	86.89%
Quarter 3	96.58%	97.03%	Quarter 3	87.94%	88.12%
Quarter 4	97.20%	97.10%	Quarter 4	90.73%	91.57%

Income from S106 Agreements: Outturn Position at the end March 2023

Information in respect of S106 income has been split across two areas in the table below - Where money has been formally allocated / being spent and where money remains unallocated / uncommitted.

The information below relates to only S106 amounts applicable to TDC.

ALLOCATED / BEING SPENT

Scheme	Amount Spent / Committed to be Spent
	£000
GF Revenue Schemes	161
GF Capital Schemes	385
HRA Capital Schemes	328
TOTAL	874

UNALLOCATED / UNCOMMITTED TO DATE

Permitted Use as per S106 Agreement	Amount Held / 'Spend by' Date			
	Less than 1 year	1 to 2 years	2 to 4 years	4 years +
	£000	£000	£000	£000
Regeneration Programme and Other Initiatives				2
Affordable Housing				1,358
Town Centre Improvements*	22		22	
Conservation and Habitat Preservation				340
Open Space *	7	30	7	2,654
TOTAL	29	30	29	4,354

* See the below 'spend by' dates for schemes ending in less than one year:

Town Centre Improvements:

£22k by February 2024

Open Space:

£2k by November 2023

£3k by January 2024

The remaining balance will be considered during 2023/24

Outturn Reporting - Housing Revenue Account (HRA) Position at the end of March 2023

Analysis by Type of Spend			
	2022/23 Budget	2022/23 Actual	2022/23 Variance
	£	£	£
Direct Expenditure			
Employee Expenses	1,360,150	1,225,224.80	(134,925.20)
Premises Related Expenditure	3,949,120	3,754,943.24	(194,176.76)
Transport Related Expenditure	23,870	15,503.57	(8,366.43)
Supplies & Services	581,120	481,092.10	(100,027.90)
Third Party Payments	1,030	0.00	(1,030.00)
Transfer Payments	17,000	29,997.11	12,997.11
Interest Payments	1,275,910	1,262,046.85	(13,863.15)
Total Direct Expenditure	7,208,200	6,768,807.67	(439,392.33)
Direct Income			
Government Grants	0	(199,844.05)	(199,844.05)
Other Grants, Reimbursements and Contributions	(8,440)	(54,211.33)	(45,771.33)
Sales, Fees and Charges	(559,850)	(600,378.40)	(40,528.40)
Rents Receivable	(13,725,880)	(13,492,560.41)	233,319.59
Interest Receivable	(69,130)	(142,792.79)	(73,662.79)
Total Direct Income	(14,363,300)	(14,489,786.98)	(126,486.98)
Net Direct Costs	(7,155,100)	(7,720,979.31)	(565,879.31)
Total Indirect Income/Expenditure	8,306,910	6,881,490.46	(1,425,419.54)
Net Contribution to/(from) Reserves	(1,151,810)	839,488.85	1,991,298.85
Total for HRA	0	0.00	0.00

Housing Revenue Account Capital Outturn 2022/23

	2022/23 Approved Budget	2022/23 Actual Expenditure	2022/23 Over/(Under) Spending	2022/23 Slippage/ Completed	2022/23 Variance
	£	£	£	£	£
Expenditure					
Improvements, enhancement & adaptation of the Council's housing stock	3,155,430	3,365,653	210,223	-	210,223
Spendells House Project	450,640	1,168	(449,472)	449,470	(2)
IT Upgrade & Replacement	20,000	-	(20,000)	-	(20,000)
Disabled Adaptations	492,170	572,625	80,455	-	80,455
Cash Incentive Scheme	60,000	-	(60,000)	-	(60,000)
Jaywick Sands - Flexible Workspace Project	4,903,020	3,040,184	(1,862,836)	1,862,830	(6)
HRA - New Build & Acquisitions - To Be Allocated	1,430,310	-	(1,430,310)	1,430,230	(80)
HRA - Acquisitions - Council Dwellings	494,380	328,506	(165,874)	161,000	(4,874)
HRA - Acquisitions - Non-Dwellings	42,990	42,987	(3)	-	(3)
Total Housing Revenue Account Capital Programme	11,048,940	7,351,123	(3,697,817)	3,903,530	205,713
Financing					
Major Repairs Reserve	(4,178,240)	(3,939,446)	238,794	(449,470)	(210,676)
Direct Revenue Contributions	(1,569,900)	(43,066)	1,526,834	(1,526,830)	4
Section 106	(333,380)	(328,427)	4,953	-	4,953
Capital Receipts	(64,400)	-	64,400	(64,400)	-
External Contributions	(2,191,840)	(2,191,840)	-	-	-
ECC Contributions	(2,005,180)	(553,344)	1,451,836	(1,451,840)	(4)
Capital Grants - New Homes Bonus	(696,000)	(285,000)	411,000	(410,990)	10
Government Grant	(10,000)	(10,000)	-	-	-
Total Funding of Approved HRA Capital Programme	(11,048,940)	(7,351,123)	3,697,817	(3,903,530)	(205,713)

Housing Revenue Account Reserves as at 31 March 2023

Contributions from/to Reserves - Actual Position for the Year

	Balance 31 March 2022	Contribution from Reserves 2022/23	Contribution to Reserves 2022/23	Balance 31 March 2023
	£	£	£	£
HRA Reserves				
HRA General Balance	4,245,722	(195,000)	463,925	4,514,647
HRA Commitments	956,264	(956,264)	1,526,824	1,526,824
Major Repairs Reserve	5,536,347	(3,939,446)	3,294,141	4,891,042
Total Reserves	10,738,333	(5,090,710)	5,284,890	10,932,513

Contributions from/to Reserves - Summary of Actual Position Compared to the Budget

	2022/23 Budget	2022/23 Actual	Variance
	£	£	£
HRA General Balance			
General Outturn for the Year			
Contributions from	(195,550)	(195,000)	550
Contributions to	0	463,925	463,925
Total	(195,550)	268,925	464,475
HRA Commitments			
Contributions from	(956,260)	(956,264)	(4)
Contributions to	0	1,526,824	1,526,824
Total	(956,260)	570,560	1,526,820
Major Repairs Reserve			
Contributions from	(4,178,240)	(3,939,446)	238,794
Contributions to	3,176,410	3,294,141	117,731
Total	(1,001,830)	(645,305)	356,525
Total Reserves	(2,153,640)	194,180	2,347,820