

## Report of Section 151 Officer

## 2016-17 Revenue Outturn

## 1 Purpose of report

- 1.1 This report presents members with an overview of the council's revenue expenditure against approved budget for the financial year 2016-17.
- 1.2 The closure of accounts process for the 2016-17 financial year has been completed; which includes reviewing all of the balance sheet accounts for completeness and accuracy. These accounts are subject to external audit, which could result in amendments to the revenue outturn position for 2016-17 which will be reported to a future Resources Committee, if required.

## 2 Executive Summary

- 2.1 The council set its revenue budget in February 2016 at £9.936m for expenditure, with associated ongoing sustainable funding of £9.317m. This meant that approximately £619k was needed from revenue reserves to support the expected level of expenditure when the budget was set.
- 2.2 The final outturn position has now been calculated and £530k of general reserves is required to fund 2016-17 outturn, this is a favourable movement of £89k compared to the original budgeted use of reserves.
- 2.3 The use of reserves to support the budget for the medium term is unsustainable as it is a finite resource, as there is still an underlying deficit in the budget which needs to be addressed over the medium term.
- 2.4 It is normal as part of the year end finance report to also propose the changes to ear-marked reserves to be included as part of the closedown process. These changes are detailed in section 6.7 and 6.8 of the report.

## 3 Appendices

- Appendix 1 Revenue Monitoring Position to 31 March 2017

**The Committee is invited to RESOLVE to:**

- 4.1 **APPROVE** the creation of new ear marked reserves as detailed in 6.8c
- 4.2 **APPROVE** the utilisation of existing ear marked reserves as detailed in 6.8a
- 4.3 **APPROVE** the contribution to existing ear marked reserves as shown in 6.8b
- 4.4 **NOTE** the outturn position, subject to audit, outlined in this report and the reasons for the projected outturn variations as at 31 March 2017

## 5 Introduction

5.1 The anticipated 2016-17 revenue monitoring outturn position was last reported to the March 2017 Resources Committee. Monitoring is reported four times in the year, with three in year reports and the final outturn position in June of the year following. This report reflects the final outturn position as at 31 March 2017, subject to any changes that may result as part of the audit process.

## 6 2016-17 Revenue Outturn

6.1 The council set its revenue budget in February 2016 as £9.936m, using £619k of general reserves to support revenue spending. The budget monitoring reports show the variance to the use of reserves reflecting any under or over spending on the budget set. The areas that contribute to this movement are summarised in Appendix 1 of the report.

6.2 The monitoring of the outturn position is required in order to identify any under or over spends that occur during the year and to identify any mitigating actions.

6.3 An underspend can either be expenditure which is less than budget, or income which has exceeded the budget (or a combination of both), and an overspend is the opposite of this.

6.4 The revenue monitoring position reported in March 2017 showed that at the end of January 2017 the forecast use of reserves to balance the budget was £822k. Compared to the original budget estimate of £619k, this was £203k more than originally expected. This was made up of:

- Total net service overspend - £203k
- Total net movement in External Funding - £0k

6.5 The final outturn position has now been calculated and £530k of general reserves was used to fund 2016-17 outturn. This represented a favourable movement of £292k on the previous forecast position, which is broken down as follows:

- Net service overspend: £134k (a movement of £69k)
- Net increase in External Funding: £223k (a favourable movement of £223k)

6.6 The final net service overspend of £134k and the movement in reserves of £89k is shown in the table below, following the reported movements throughout the financial year, and further detailed in 6.7

		Outturn as at 31.07.16	Outturn as at 31.10.16	Outturn as at 31.01.17	Outturn as at 31.03.17	TOTAL 2016-17
		£'000	£'000	£'000	£'000	£'000
	<b>Budgeted Use of General Reserves</b>	<b>619</b>	<b>695</b>	<b>664</b>	<b>822</b>	<b>619</b>
	<b>Budget Savings:</b>					
a	Planning Policy - Local Plan Reprofiting		-82	-36	-48	-166
b	Property - Empty Properties Business Rates		-101	14	-16	-103
b	Increased income from lettings at Tithe Barn Offices				-20	-20
b	Income from an easement at Stewarts Road				-25	-25
c	Shared Services Costs - Savings on IT and Legal				-65	-65
d	Norse Partnership Profit Share				-46	-46
e	Democratic Services - Elections Budget		-24		-36	-60
e	Training costs (members and staff)			-11	-7	-18
e	Register of Electors supplies and services costs			-10	-7	-17
f	Reduction in the cost of planning appeals			-20	-10	-30
g	Council tax court cost recovery				-35	-35
h	Reduction in contributions to community based schemes				-33	-33
i	WIFI costs funded from reserves				-17	-17
j	Income from Hackney Carriage licences				-17	-17
k	Net Establishment Savings	-38	-28		54	-12
l	Investment Income		29		-35	-6
	Net (savings)/pressures across services	15	-10	6	-14	-3
	<b>Total Budget Savings</b>	<b>-23</b>	<b>-216</b>	<b>-57</b>	<b>-377</b>	<b>-673</b>
	<b>Budget Pressures:</b>					
m	Castle Theatre			200	45	245
n	Benefits Subsidy & housing benefit overpayments		121		39	160
o	Planning Application income				65	65
o	Building Control income lower than expected			27	2	29
p	Net Homelessness B&B costs				53	53
q	Crematorium				47	47
r	Town Centre Schemes	71		-31	5	45
r	Market Street lettings Income (property)				35	35
s	Leisure Contract utilities and swimming pool repairs				36	36
t	ICT Strategy Review & PSN Compliance	28				28
u	Market Layout Implementation		19		6	25
v	Wollaston Household Waste Recycling Centre		45		-22	23
w	Public lighting urgent repairs and increased electricity costs			19	-3	16
	<b>Total Budget Pressures</b>	<b>99</b>	<b>185</b>	<b>215</b>	<b>308</b>	<b>807</b>
	<b>Net Budget Pressure/-Saving</b>	<b>76</b>	<b>-31</b>	<b>158</b>	<b>-69</b>	<b>134</b>
	<b>Use of Reserves Before Funding Reduction</b>	<b>695</b>	<b>664</b>	<b>822</b>	<b>753</b>	<b>753</b>
	<b>Funding Movements:</b>					
x	Business Rates				-180	-180
y	S31 Grant Income				-43	-43
	<b>Net Funding Reduction</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-223</b>	<b>-223</b>
	<b>Total Use of Reserves</b>	<b>695</b>	<b>664</b>	<b>822</b>	<b>530</b>	<b>530</b>
	<b>Net Movement in Use of Reserves</b>	<b>76</b>	<b>-31</b>	<b>158</b>	<b>-292</b>	<b>-89</b>

## 6.7 Variance Analysis

### **Budget Savings:**

- a) Planning Policy – There was a reduction in the budgeted cost of producing the Local Plan during 2016-17 due to variation and mix of staffing levels; these costs will now be incurred in 2017/18.
- b) Property – There was a reduction in business rates paid as a result of a decrease in vacant properties; this was due to either re-letting, selling or removing the properties from the rateable list because they were uninhabitable. Additional savings have been achieved through letting the Tithe Barn offices to the County Council and from easement income.
- c) Partnership working – further savings have been made through the legal and IT shared service agreements.
- d) Norse Profit Share – The year end performance of the joint venture was greater than budget, which has resulted in an increased profit share.
- e) Democratic Services - Savings on the Borough Council election of May 2016 and some unbudgeted income from the 2014 May European Parliamentary election. Additional savings from a reduced need for staff and member training and generally from the cost of producing the Register of Electors.
- f) Planning and Building Control – Reduction in the cost of appeals due to a combination of the use of internal staff as expert witnesses and the successful defence of cases.
- g) Revenue and Benefits – Additional income has been received as a result of an increase in court cost recovery actions.
- h) Community – there was a reduction in expenditure on safety initiatives due to planned expenditure not being incurred by 31<sup>st</sup> March, it is anticipated this project will go ahead in 2017/18, subject to committee approval. There was a small amount of budget for voluntary sector, set aside for contingency purposes, which was not fully utilised before year end. The community development initiatives underspend is as a result of requested contributions from 3<sup>rd</sup> parties being less than budget.
- i) IT – WIFI costs have been funded from reserves, previously it was intended to fund them from the base IT budget.
- j) Environmental Health Protection – A greater number of Hackney Carriage licences were issued than originally budgeted, resulting in a higher income figure.
- k) Net Establishment costs – there has been some savings on the staffing costs due mainly to long term vacancies, sickness and maternity leave. This has been partially offset by the increased use of agency cover.

- l) Investment income – increase due to the money market picking up slightly towards the end of the year and the ability to place forward loans which attract higher returns.

**Budget Pressures:**

- m) The Castle – essential works were necessary in order to re-open the theatre in August 2016, following the termination of the contract with The Castle Wellingborough Ltd. These, along with the day to day running costs, have contributed towards the budget overspend.
- n) Revenue and Benefits – An increase in homelessness B&B costs has resulted in a reduction in the amount of housing benefit recovered via the Benefits Subsidy. In addition to this there is an under recovery of housing benefit over payments.
- o) Planning and Building Control – There has been a reduction in the anticipated income from planning applications, building regulations and local land search fees. These are demand led services and high turnover of staff during the year has meant that staff have not always been available to carry out the income generating work.
- p) Housing – the net costs of housing the homeless in Bed and Breakfast accommodation has increased due to longer stays and increased case numbers.
- q) The Crematorium – The income due for 2016-17 is less than budget, due to the variation in the operational arrangements for the crematorium as a result of taxation compliance.
- r) Investment Property – Increased costs of the schemes in Sheep Street, High Street and Market Street, including non-capital demolition costs, have contributed to the overspend. This is compounded by a reduction in income from the Market Street properties.
- s) Community Support Leisure Contract – A combination of unbudgeted swimming pool repairs, increased utilities costs and legal fees have contributed to the overspend on the Leisure Contract.
- t) IT – Increased expenditure on the ICT Strategy Review and a Public Services Network compliance health check.
- u) Environmental Maintenance – The new market layout implementation works costs more than originally planned, due to unforeseen electrical problems which prolonged the duration of the works. In addition to this there was a reduction of income from the market traders who were unable to trade while the scheme was being completed.
- v) Wollaston Household Waste Recycling Centre – The net cost of providing this service in 2016-17 was £78k, this has been partially offset by the use of ear marked reserves (£56k), which has left a residual cost of £23k to be funded.

- w) Planning Regeneration - Increased electricity costs for public lighting and urgent repairs to existing street lights.

**Funding Movements:**

- x) The current business rates retention scheme was introduced in April 2103 and since then we have seen a significant amount of unpredictably and uncertainty with regard to income level. The outturn saving relates to a reduction in the growth levy paid back to central government, compared to budget.
- y) The balance for unbudgeted external income relates to Section 31 grants we receive from central government to offset the “loss” in business rates income as a result of central government policy. The additional income relates to the difference between the estimated claim (January 2016) and the final claim (March 2017).

6.8 Table 1 shows the movement on ear marked reserve:

	£'000	£'000
<b>Revenue Ear Marked Reserves as at 1.4.16</b>		<b>-3,240</b>
<b>a Use of reserves in year:</b>		
Property Service Charges	157	
Efficiency & Service Transformation	143	
Wollaston HWRC	56	
Broadband Infrastrucutre	48	
ICT Infrastructure	17	
Misc Revenue Grants	16	
VAT	7	
Memebers IT Allowance	4	<b>448</b>
<b>b Increase in reserves in year:</b>		
Property Service Charges	-77	
Individual Electoral Registration	-36	
Misc Revenue Grants	-34	
Neighbourhood Development	-9	<b>-156</b>
<b>Total Service Ear Marked Reserves</b>		<b>292</b>
<b>c New Reserves In Year</b>		
Investment Property	-186	
Custom & Self Build Housing	-21	
Brownfield Register	-15	<b>-222</b>
<b>Estimated Ear Marked Reserves as at 31.3.17</b>		<b>-3,170</b>
<b>Revenue General Fund Reserves as at 31.3.17</b>		<b>-3,992</b>
<b>Total Revenue Reserves as at 31.3.17</b>		<b>-7,162</b>

6.9 A table detailing the ear marked reserves, as per the 2016-17 statement of account is detailed below:

Reserves	Balance 31st March 2015	Transfers in 2015/16	Transfers out 2015/16	Balance 31st March 2016	Transfers in 2016/17	Transfers out 2016/17	Balance 31st March 2017
	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Budget Implementation Reserve	-641	-	641	-	-	-	-
Efficiency and Services Transformation	-662	-	164	-498	-	143	-355
Organisational Property	-250	-	-	-250	-	-	-250
Investment Property	-	-	-	-	-186	-	-186
Broadband Infrastructure	-102	-22	-	-124	-	48	-76
ICT Infrastrucutre	-36	-	16	-20	-	17	-3
Members IT Allowance	-	-14	-	-14	-	4	-10
Wollaston HWRC	-100	-49	93	-56	-	56	-
Welfare Reform	-250	-	-	-250	-	-	-250
Business Rates Retention	-892	-374	-	-1,266	-	-	-1,266
Leisure Services	-180	-	-	-180	-	-	-180
Collection Fund	-540	-	540	-	-	-	-
Property Service Charges	-122	-165	42	-245	-77	157	-165
Community Rights	-30	-	-	-30	-	-	-30
Individual Electoral Registration	-11	-17	-	-28	-36	-	-64
VAT Reserve	-121	-	26	-95	-	7	-88
Planning Reserve	-114	-	114	-	-	-	-
Miscellaneous Revenue Grants Reserve	-207	-42	83	-166	-34	16	-184
Neighbourhood Dev Reserve	-7	-	5	-2	-9	-	-11
Custom & Self Build Reserve	-	-	-	-	-21	-	-21
Brownfield Register Reserve	-	-	-	-	-15	-	-15
New Burdens Impact Reserve	-16	-	-	-16	-	-	-16
<b>Earmarked Reserves</b>	<b>-4,281</b>	<b>-683</b>	<b>1,724</b>	<b>-3,240</b>	<b>-378</b>	<b>448</b>	<b>-3,170</b>
<b>General Fund</b>	<b>-3,984</b>	<b>-1,724</b>	<b>1,186</b>	<b>-4,522</b>	<b>-448</b>	<b>978</b>	<b>-3,992</b>
	<b>-8,265</b>	<b>-2,407</b>	<b>2,910</b>	<b>-7,762</b>	<b>-826</b>	<b>1,426</b>	<b>-7,162</b>

6.10 Table 2 compares the actual outturn against the budget set and the variance for the year, before and after the application of ear marked reserves:

**Table 2**

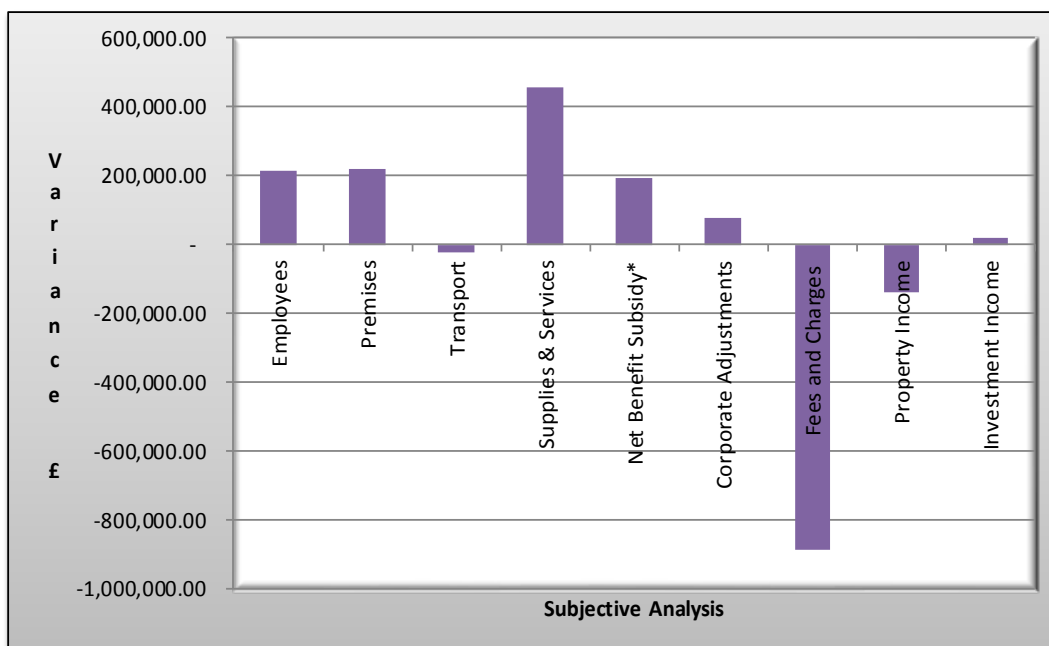
	Original Budget 2016/17	Revised Budget 2016/17	Revised Budget 2016/17 (Post-Reserves)	Actual Expenditure to 31st March 2017	Variance at Period 13 Before Reserves	Application of Ear Marked Reserves	Revised Variance After Reserves
	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Environmental Health Protection	403	411	411	347	-64	-	-64
Planning Policy and Regeneration	751	741	702	495	-246	39	-207
Planning and Building Control	91	100	103	200	100	-3	97
Environmental Maintenance	2,894	2,955	2,955	2,980	25	-	25
Waste and Transport	1,115	1,073	1,129	1,099	26	-56	-30
Organisational Development	205	206	198	190	-16	8	-8
Democratic Services	778	790	759	577	-213	31	-182
Investment Property	-1,357	-1,418	-1,524	-1,549	-131	106	-25
Operational Property	817	821	821	793	-28	-	-28
Information Technology Shared Service	1,033	1,097	1,258	1,212	115	-161	-46
District Law Shared Service	146	146	146	151	5	-	5
Community Support	1,323	1,426	1,411	1,654	228	15	243
Housing	445	450	446	514	64	4	68
Accountancy	548	573	581	586	13	-8	5
Internal Audit	65	65	65	65	-	-	-
Revenues and Benefits - Operational	326	190	190	295	105	-	105
Revenues and Benefits - Benefit Subsidy	-104	-51	-51	109	160	-	160
Other Income and Expenditure	-214	-282	-234	-223	59	-48	11
Corporate Management	188	116	258	263	147	-142	5
Parish Precepts	483	483	483	483	-	-	-
<b>2016/17 Budget Requirement</b>	<b>9,936</b>	<b>9,892</b>	<b>10,107</b>	<b>10,241</b>	<b>349</b>	<b>-215</b>	<b>134</b>
Government Funding	-1,239	-1,239	-1,239	-1,239	-	-	-
Business Rates	-2,417	-2,417	-2,417	-2,597	-180	-	-180
Section 31 Grant	-479	-479	-479	-517	-38	-	-38
Council Tax	-3,681	-3,681	-3,681	-3,681	-	-	-
New Homes Bonus	-1,457	-1,457	-1,457	-1,462	-5	-	-5
Use of Flexible Capital Receipts	-	-	-145	-145	-145	145	-
Use of General Fund Reserves	-619	-619	-619	-530	89	-	89
Ear Marked Reserves	-44	-	-70	-70	-70	70	-
<b>2016/17 Funding</b>	<b>-9,936</b>	<b>-9,892</b>	<b>-10,107</b>	<b>-10,241</b>	<b>-349</b>	<b>215</b>	<b>-134</b>

6.11 A detailed breakdown of the service expenditure variances by service area with explanatory notes is shown at Appendix 1.

6.12 The analysis in table 2 shows in which area of service delivery the budgets were set and variances arose. However, it is also useful to show the variance against types of budgets set.



6.13 The chart that follows details how the outturn compared to the budget, resulting in a net £134k overspend, summarised by analysing the type of income or expenditure.



6.14 Subjective Analysis Notes:

- The net overspend in supplies and services is due to the following:
  - a) Additional services costs for The Castle theatre, which re-opened in August 2016, this has been offset by an increase in fees and charges income
  - b) Increased temporary accommodation costs as a result of increased homelessness casework, partially offset by cost recovery through the subsidy grant.
- Corporate Adjustments, includes such things as depreciation costs and the transactions required to reflect movements in reserves, which is in line with proper accounting practice.
- Fees and Charges, includes such things as planning fees, hackney carriages and licensing, which are demand led budgets and difficult to accurately forecast.

## 7. Legal Powers

Local Government Act 2003

## 8. Financial and Value for Money Implications

The financial accounts will be reviewed on completion of the closure of accounts process to see if there is a need for virements. These will be reported to future Resources Committees if required.

## 9. Risk Analysis

<b>Nature of risk</b>	<b>Consequences if realised</b>	<b>Likelihood of occurrence</b>	<b>Control measures</b>
Error in reported position	Over spend and reduced Reserves and Balances	Low due to level of quality assurance	Robust financial arrangements.
Changes in Service outturn positions	Revised outturn	Low until the Annual Audit has been completed	Robust financial arrangements.

**10. Implications for Resources**

None identified.

**11. Implications for Stronger and Safer Communities**

No specific implications.

**12. Implications for Equalities**

No specific implications.

**13. Author and Contact Officer**

Tracey Cave, Service Accountant  
Samantha Knowles, Principal Finance Manager

**14. Consultees**

Liz Elliott, Managing Director  
Bridget Lawrence, Director  
Julie Thomas, Director

**15. Background Papers**

Financial Services budget monitoring working papers.  
2016-17 – 2019-20 Medium Term Financial Plan

## Summary of Budget Monitoring at 31st March 2016/17 Final Outturn

Service Area	Original Budget 2016/17	Revised Budget 2016/17 (Pre Reserves)	Profiled Budget 2016/17 (Post Reserves)	Actual Expenditure to Period 13	Variance at Period 13	Comments & Remedial Actions
	£000's	£000's	£000's	£000's	£000's	
	(a)	(b)	(c)	(d)	(e)	
						<b>Savings:</b> £17k Hackney Carriage income higher than expected £17k Establishment savings due to vacant post and maternity leave £11k Increase in income from food export health certificates £5k Savings on the cost of pest control £4k Savings on car allowances due to vacant post and maternity leave £3k Extra income as new pollution control permit issued £3k Equipment purchase delayed due to IT strategy £2k General office and equipment costs across the service £2k Savings on the cost of kennelling stray dogs £1k Increase in Licence income £1k Health and safety courses
Environmental Health Protection	403	411	411	347	-64	<b>Pressures:</b> £2k Cost of Welfare funerals
<b>Regulatory services</b>	<b>403</b>	<b>411</b>	<b>411</b>	<b>347</b>	<b>-64</b>	
						<b>Savings</b> £74k Net establishment savings due to vacant posts £166k Local Plan profiling movement to 2017-18 £4k Savings on the economic development service
Planning Policy and Regeneration	751	741	702	495	-207	<b>Pressures:</b> £16k Public footpath lighting £9k Regeneration projects £7k Increased costs of emergency waterways maintenance due to flooding risk £5k Noise assessment and removal of sound cushions in Croyland Gardens
						<b>Savings:</b> £30k Reduction in anticipated planning appeal fees £9k Reduced costs paid to the NCC for local land charge searches £8k Increase in planning pre- app fees
Planning and Building Control	91	100	103	200	97	<b>Pressures:</b> £65k Reduction in planning application income £29k Reduction in Building Control income £31k Increased establishment costs- agency cover for vacant posts and sickness absence £16k Reduction in Land Charge income £3k Increased costs of subscriptions
<b>Planning and Local Development</b>	<b>842</b>	<b>841</b>	<b>805</b>	<b>695</b>	<b>-110</b>	
<b>Total for Head of Planning and Development</b>	<b>1,245</b>	<b>1,252</b>	<b>1,216</b>	<b>1,042</b>	<b>-174</b>	

Service Area	Original Budget 2016/17	Revised Budget 2016/17 (Pre Reserves)	Profiled Budget 2016/17 (Post Reserves)	Actual Expenditure to Period 13	Variance at Period 13	Comments & Remedial Actions
	£000's	£000's	£000's	£000's	£000's	
	(a)	(b)	(c)	(d)	(e)	
Environmental Maintenance	2,894	2,955	2,955	2,980	25	<b>Pressures</b> £25k Implementation costs of the new market layout
Waste and Transport	1,115	1,073	1,129	1,099	-30	<b>Savings</b> £46k Norse shared service profit share £4k Obsolete vehicle sales £3k Energy efficiency income <b>Pressures:</b> £23k Increased cost of Wollaston House Waste Recycling centre
<b>Total for Environmental Services</b>	<b>4,009</b>	<b>4,028</b>	<b>4,084</b>	<b>4,079</b>	<b>-5</b>	
Organisational Development	205	206	198	190	-8	<b>Savings</b> £10k Reduced corporate training costs £2k Savings on printing and office costs <b>Pressures:</b> £4k Increased HR case work costs
Democratic Services	778	790	759	577	-182	<b>Savings:</b> £74k Establishment savings due to vacant posts £36k Savings on the cost of ad-hoc Borough Council/Parish elections £24k Income from other elections £17k Saving on Register of Electors supplies and services costs £9 Saving on members equipment and sundry expenses £8k Reduction in members training £7k Due to reductions in the number of Link publications £5k Net savings on printing and office costs £2k Savings on Mayoral costs
Investment Property	-1,357	-1,418	-1,524	-1,549	-25	<b>Savings</b> £87k Savings on vacant property business rates £25 Easement income from Stewart's Road <b>Pressures:</b> £45k Pressure Town Centre schemes for non-capital demolition works £35k Reduced income from Market St lettings £7k Net pressures across the service
Operational Property	817	821	821	793	-28	<b>Savings:</b> £16k Saving on business rates (£12k being Tithe Barn Offices) £20k Increased income for lettings at Tithe Barn Offices <b>Pressures:</b> £5k Cost of fire alarm system Swanspool Pavilion £3k Net property and facilities pressure
<b>Total for Head of Resources</b>	<b>443</b>	<b>399</b>	<b>254</b>	<b>11</b>	<b>-243</b>	

Revenue Monitoring Position to 31 March 2017

Appendix 1

Service Area	Original Budget 2016/17	Revised Budget 2016/17 (Pre Reserves)	Profiled Budget 2016/17 (Post Reserves)	Actual Expenditure to Period 13	Variance at Period 13	Comments & Remedial Actions
	£000's	£000's	£000's	£000's	£000's	
	(a)	(b)	(c)	(d)	(e)	
<b>Information Technology Shared Service</b>	1,033	1,097	1,258	1,212	-46	<p><b>Savings:</b>                      £61k Shared services in year savings                      £17k WIFI costs funded from earmarked reserves                      £5k Savings on miscellaneous equipment                      £4k ICT systems saving                      £2k Refunds on BT contract</p> <p><b>Pressures:</b>                      £23k - ICT Strategy Review                      £9k Subscription contract paid in advance                      £5k - PSN Compliance Health check                      £6k Maintenance contracts price increases</p>
<b>District Law Shared Service</b>	146	146	146	151	5	<p><b>Pressures:</b>                      £5k Additional cost of shared service</p>
<b>Community Support</b>	1,323	1,426	1,411	1,654	243	<p><b>Savings:</b>                      £11k Savings on community safety initiatives due to project delays                      £12k Reduction in requested contributions for community development initiatives                      £10k Contingency for voluntary sector funding                      £2k Saving on the cost of the sports strategy contribution                      £10k Net underspend on the 2016 Waendel Walk                      £2k Small community grant fund</p> <p><b>Pressures:</b>                      £245k Net pressure for operation of The Castle Theatre                      £14k Revenue costs of the Waendel swimming pool repairs                      £13k Additional utilities benchmarking costs for the Leisure contract                      £9k Legal advice for the Leisure contract                      £5k Net increase in the cost of events                      £3k Increase in establishment costs                      £1k Increase in travelling costs to the IML annual conference</p>
<b>Housing</b>	445	450	446	514	68	<p><b>Savings:</b>                      £75k Increase in housing benefits to offset B&amp;B costs                      £8k Reduced write off costs for recession report loans and mortgage rescue schemes                      £3k Savings from the homeless accommodation scheme                      £2k Net savings across the service</p> <p><b>Pressures:</b>                      £128k Increase in the number and length of Homelessness B&amp;B stays                      £28k Net increase in establishment costs caused in the main by unapplied salary increments plus acting up to cover sickness and offset by staff vacancies</p>
<b>Accountancy</b>	548	573	581	586	5	<p><b>Savings:</b>                      £12k Insurance savings</p> <p><b>Pressures:</b>                      £10k Increased establishment costs                      £7k Increased bank charges and fees</p>
<b>Internal Audit</b>	65	65	65	65	0	

